ITEM NUMBER:

# FS203: NGWATHE LOCAL MUNICIPALITY

**Liebenbergstrek**
**Parys**
**9585**

# MUNICIPAL FINANCE MANAGEMENT ACT(MFMA): MONTHLY BUDGET STATEMENT FOT THE PERIOD ENDING 31 OCTOBER 2025/2026

| | |
|---|---|
| **DISTRIBUTION LIST:** | |
| **EXECUTIVE MAYOR:** | **CLLR VICTORIA DE BEER MTHOMBENI** |
| **MUNICIPAL MANAGER:** | **DR PF MOTHAMAHA** |
| **CFO:** | **MR. SERAME PHETOANE** |
| **SECTOR DEPARTMENTS:** | **NATIONAL TREASURY: MR.J. HATTINGH & MRS. C. MOSHANE** |
| | **PROVINCIAL TREASURY: MR. P. LEBONE & Dr. R CHETTY** |
| | **UPLOADED TO THE NATIONAL TREASURY GOMUNI PORTAL** |

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## List of Abbreviations and Acronyms used in the MBS

AFS – Annual Financial Statements
AGSA - Auditor-General of South Africa
BTO - Budget and Treasury Office
CAPEX – Capital Expenditure
CFO - Chief Financial Officer
COGHSTA - Department of Co-operative Governance, Human Settlement and Traditional Affairs
DBSA - Development Bank of South Africa
DoRA - Division of Revenue Act
DPW – Department of Public Works
DSAC – Department of Sports, Arts and Culture
DWS - Department of Water and Sanitation
ED - Executive Director
EEDG - Energy Efficiency and Demand Side Management Grant
EPWP - Expanded Public Works Programme
FMG – Financial Management Grant
FY – Financial Year
GG – Government Gazette
GRAP - Generally Recognised Accounting Practices
GURP - Galeshewe Urban Renewal Programme
IDP - Integrated Development Plan
INEP - Integrated National Electrification Programme
ISDG - Infrastructure Skills Development Grant
IT - Information Technology
IUDG –Integrated Urban Development Grant
IYM – In-year Monitoring
KPA or KPI - Key Performance Area or Indicator
MBRR - Municipal Budget and Reporting Regulations (GG 32141 of 17 April 2009)
MBS – Monthly Budget Statement
MFMA - Municipal Finance Management Act (Act 56 of 2003)
MIG - Municipal Infrastructure Grant
MM - Municipal Manager
MSA - Municipal Systems Act
MSIG - Municipal Systems Improvement Grant
MTREF - Medium Term Revenue and Expenditure Framework
NDPG - Neighbourhood Development Partnership Grant
NERSA - National Energy Regulator of South Africa (“the Regulator”)
NT - National Treasury
OPEX – Operational Expenditure
O/S - Outstanding
PPE - Property, Plant and Equipment
R&M - Repairs and Maintenance
SALGA - South African Local Government Association
SCM - Supply Chain Management
SCOA – Standard Chart of Accounts
SDBIP - Service Delivery and Budget Implementation Plan
SEDP - Strategic Economic Development and Planning
SLA -Service Level Agreement
SMME - Small, Medium and Micro Enterprises
SPCA - Society For The Prevention Of Cruelty To Animals

VAT – Value Added Tax
YTD – Year to date
WRM - Water Resource Management
WRL - Water Research Levy
WSIG – Water Services Infrastructure Grant

**PART 1: IN-YEAR REPORT**

**TO: THE EXECUTIVE MAYOR**

DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL (BTO): FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 OCTOBER 2025:M04.

## 1. Purpose

The purpose of this report is to comply with Section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 May 2009 by the submission of a monthly budget statement to the Executive Mayor, National and Provincial Treasury containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month, as legislated;

During the month of October, the Municipality billed an amount of R 48.4 million, YTD Actual amounts to R 342.1 million excluding capital grants with the YTD budget of R658.6 million, thus result with a negative variance of R316.5 million.

- The transfers and subsidies shows the movement of R3.4 million in the current month, the total transfers and subsidies as at the end of October amounts to R15 million which result to a variance of negative R25.9 million when compared to YTD Budget of R41 million. Capital grants are recognised only when the condition of the grant has been met.
- The expenditure in October amounts to R 73.9 million, YTD Actual amounted to 419.8 million, which resulted to variance of negative 9% when compared to YTD Budget of R R460.3 million.

- The Capital expenditure shows the movement of a R4.4 million during the month of October 2025, Total Capital expenditure amounts to R20.2 million with the YTD Budget of R57.1 million, thus result to variance of negative R36.9 million or - 65%.

- The cash and cash equivalents amounted to R18 million (R16.9 million on call investments and R1.1 million on Primary account) as at the end of October 2025.

The municipality's main goal is to remain cash flow positive and committed in stabilizing the municipality's finances, doing this by improving its cash position, and improving our quality of services being rendered. Positive cash flow forecast is based on expected revenue collections from monthly billing and the realisation of the debtors' book. The average year-to-date collection rate for 2024/25 is 44%. The anticipated monthly collection rate for 2025/26 is anticipated at 50% and is expected to steadily increase to 70% by the end of the financial year.

The Municipality is facing financial challenges and constraints pertaining to the debt owed to bulk purchases i.e. ESKOM, Rand water and the Department of Water and Sanitation.

The Municipality currently owes Eskom R 2.8 billion, including Vat and interest as at the end of October 2025 and is part of the Debt Relief Programme. Although we currently not able to meet the full current account of ESKOM, however, the municipality however has a standing arrangement of paying R1 million via a debit order. During the month under review, the municipality managed to pay a total amount of R1 million towards Eskom.

The Municipality currently owes Rand water the amount of R42.9 million as at October 2025 and made the payment of R4.6 million towards Rand water. The amount owes to DWS is R 141 million and there was no payment made during the current month. The Municipality has the payment arrangement with Rand water and has reached out to DWS with a view to make a similar payment arrangement. The Municipality also applied for DWS debt relief program and it was approved.

The municipality currently has total debtors amounting to R1.1 billion of which the biggest chunk is from households with an amount of R579.9 million, whilst businesses account for R332.2 million and Organ of state R229 million.

The municipality started to implement credit control by instituting cut offs which is meant to assist the municipality to increase its lowly collection rate and under the current month the collection rate is 52% including prepaid income.

The Finance department is continuously engaging with all consumers i.e. government, businesses and households in order to urge them to meet their monthly obligations to the municipality or where they have financial constraints, then to make payment arrangements for their debts. We have consequently issued Final Letters of Demand in order to recover this debt, whereby all debtors have been given 14 days within which to settle their accounts or make suitable payment arrangements. Since some consumers didn't pay before the 14 days' period elapsed, we have produced disconnection lists for all 5x towns which is currently implemented.

## 2. Background

The Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 and the Municipal Budget and Reporting Regulations", necessitates that specific financial information be reported on and in the format prescribed, hence this report to meet legislative compliance. "The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required Tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168 (1) of the Act."

Furthermore, Section 71 of the MFMA requires 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 reflecting certain particulars for that month and

for the financial year up to the end of that month." For the reporting period ending 31 October 2025, the tenth working day reporting limit expires on 14th November 2025.

As per the MFMA Budget Circular No. 94 "from 2019/20 onwards, municipalities are no longer required to continue with the use of the Budget Reform Returns to upload budget and monthly expenditure information to the National Treasury Local Government Database for publication purposes. The National Treasury now will utilize only the *m*SCOA data strings, which are required for submission as prescribed, and all publications will use the data collected from the *m*SCOA data strings" which must be submitted on or before the 14th Novemnber 2025.

## 3. Executive summary

The Statement of Financial Performance shown in Annexure A, Table C4, is prepared on the prescribed monthly C-schedules, detailing Revenue by source and Expenditure by type. The consolidated summary of the financial performance is indicated in Table 1 and Table 2 below:

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

| Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|
| Original Budget | Adjusted Budget | YearTD actual M04 Oct | YearTD Actual | YTD Budget | Variance favaourable or (Unfavaourable) | YTD Actual vs YTD Budget Varience | % Variance favaourable or Unfavaourable |
| | | | | | | | |
| | | | | | | | |
| 1 975 771 | 1 975 771 | 48 399 | 342 134 | 658 590 | (316 456) | 52% | -48% |
| 122 907 | 122 907 | 3 418 | 15 037 | 40 969 | (25 932) | 37% | -63% |
| 1 386 503 | 1 386 503 | 73 948 | 419 823 | 460 262 | (40 439) | 91% | -9% |
| 171 207 | 171 207 | 4 421 | 20 170 | 57 069 | (36 900) | 35% | -65% |

Table 1: consolidated summary: statement of Financial performance

- During the month of October, the Municipality billed an amount of R48.4 million, YTD Actual amounts to R342.1 million excluding capital grants with the YTD budget of R658.6 million, thus result variance of negative R316.5 million or -48%.
- The transfers and subsidies shows the movement of R3.4 million in the current month, the total transfers and subsidies as at the end of October amounts to R15 million which result to a variance of negative R25.9 million when compared to YTD Budget of R41 million. Capital grants are recognised only when the condition of the grant has been met.
- The expenditure during the month of October amounts to R73.9 million, YTD Actual amounted to R419.8 million, which resulted to the variance of- 9% when compared to YTD Budget of R460.3 million.
- The Capital expenditure shows the movement of a R4.4 million during the month of October 2025, Total Capital expenditure amounts to R20.2 million with the YTD Budget of R57.1 million, thus result to variance of negative R36.9 million. There is a slow expenditure on Capital programmes.

| Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|
| Original Budget | Adjusted Budget | YearTD actual M04 Oct | YearTD Actual | YTD Budget | Variance favaourable or (Unfavaourable) | YTD Actual vs ADJ Budget Varience | % Variance favaourable or Unfavaourable |
| | | | | | | | |
| | | | | | | | |
| 1 975 771 | 1 975 771 | 48 399 | 342 134 | 658 590 | (316 456) | 17% | -83% |
| 122 907 | 122 907 | 3 418 | 15 037 | 40 969 | (25 932) | 12% | -88% |
| 1 386 503 | 1 386 503 | 73 948 | 419 823 | 460 262 | (40 439) | 30% | -70% |
| 171 207 | 171 207 | 4 421 | 20 170 | 57 069 | (36 900) | 12% | -88% |

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

- As indicated in Table 2 above, During the month of October 2025, the Municipality's billed revenue excluding capital grants amounted to R48.3 million with the YTD Actual of R342.1 million, which show the achievement of 17% when compared to Adjustment Budget of R 2 billion.
- The transfers and subsides- Capital shows the YTD amount of R15 million, thus result to achievement of 12% when compared to the Adjustment Budget of R122.9 million.
- The total Operating Expenditure Year to Date Actual amounts to 419.8 million, which represent the expenditure of 30% when compared to Adjustment Budget of R1,4 billion.
- The above report shows that the YTD Actual Capital Expenditure of R20.1 million, which represent 12% when compared to Adjustment Budget of R171,2 million.

## 4. Budget performance overview

The 2025/26 Tabled budget was assessed as unfunded budget on the 06 May 2025 by Provincial Treasury and was approved on the 30 May 2025. The Funding plan was approved on the 26th of June 2025. The Municipality need to improve on collection rate and implement credit control policies to meet target collection rate of 2526.

As per MFMA Circular 124, section 6.9.1. –*The Municipal Council and Senior Management team must closely monitor and enforce accountability for the implementation of the municipality funded budget and Budget Funding plan where relevant.* The Municipality has to adhere to the debt relief condition to pay Eskom current amount on a monthly basis.

## 4.1 Operating Revenue by Source

**FS203 Ngwathe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 Oct**

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual Oct | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue** | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | |
| Service charges - Electricity | | 274 394 | 424 305 | 424 305 | 20 013 | 95 520 | 141 435 | (45 915) | -32% | 424 305 |
| Service charges - Water | | 57 363 | 68 991 | 68 991 | 4 200 | 20 701 | 22 997 | (2 296) | -10% | 68 991 |
| Service charges - Waste Water Management | | 60 314 | 56 038 | 56 038 | 5 085 | 20 261 | 18 679 | 1 581 | 8% | 56 038 |
| Service charges - Waste management | | 35 303 | 28 511 | 28 511 | 3 195 | 13 917 | 9 504 | 4 413 | 46% | 28 511 |
| Sale of Goods and Rendering of Services | | 1 886 | 2 127 | 2 127 | 195 | 926 | 709 | 217 | 31% | 2 127 |
| Agency services | | | | | | – | | – | | |
| Interest | | | | | | – | | – | | |
| Interest earned from Receivables | | 101 053 | 55 807 | 55 807 | 4 975 | 26 009 | 18 602 | 7 407 | 40% | 55 807 |
| Interest from Current and Non Current Assets | | 6 203 | 7 159 | 7 159 | 166 | 1 034 | 2 386 | (1 353) | -57% | 7 159 |
| Dividends | | – | – | – | | – | – | – | | – |
| Rent on Land | | | | | | – | | – | | |
| Rental from Fixed Assets | | 353 | 382 | 382 | 35 | 125 | 127 | (3) | -2% | 382 |
| Licence and permits | | – | | | | – | – | – | | |
| Special rating levies | | | | | | – | | – | | |
| Operational Revenue | | 385 | 98 | 98 | 16 | 78 | 33 | 45 | 139% | 98 |
| **Non-Exchange Revenue** | | | | | | – | | – | | |
| Property rates | | 108 441 | 887 483 | 887 483 | 9 816 | 39 875 | 295 828 | (255 953) | -87% | 887 483 |
| Surcharges and Taxes | | | | | | – | | – | | |
| Fines, penalties and forfeits | | 378 | 148 590 | 148 590 | 50 | 464 | 49 530 | (49 066) | -99% | 148 590 |
| Licence and permits | | – | | | | – | – | – | | |
| Transfers and subsidies - Operational | | 254 095 | 296 280 | 296 280 | 654 | 123 226 | 98 760 | 24 466 | 25% | 296 280 |
| Interest | | – | – | – | | – | – | – | | – |
| Fuel Levy | | | | | | – | | – | | |
| Operational Revenue | | – | – | – | | – | – | – | | – |
| Gains on disposal of Assets | | (62) | – | – | | – | – | – | | – |
| Other Gains | | 4 555 | – | – | | – | – | – | | – |
| Discontinued Operations | | | | | | – | | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | | **904 661** | **1 975 771** | **1 975 771** | **48 399** | **342 134** | **658 590** | **(316 456)** | **-48%** | **1 975 771** |

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

**Comparison against the YTD Actual and YTD Budget above 10%**

- The Services Charge- Electricity shows the variation of negative 32% due to faulty meters that are not yet replaced.
- The Service charges – Waste Management shows the upwards variation of 46%. Waste Management budget need to be budgeted correctly on the adjustment budget.
- The upwards variation of 31% on sale of goods and rendering services are due to tender documents, Burial fees and clearance certificates revenue during the month of October 2025.
- The interest from receivable shows the upwards variation of 40% due to high billing interest on property rates and water services.
- The interest from current and non-current Assets shows the downwards variation of 57%, its determined by the balances on the call accounts.
- The upwards variation of 160% on operating revenue is due to revenue of sale of land incurred. The sale of land need to be budgeted on adjustment budget in February.
- The Fines show the downwards variation of 99%. The municipality anticipated to receive the fine of R12.3 on illegal connections on a monthly basis. The amount received on illegal connection for current month amounts to R50 000. The Electrical Department is the process of auditing the meters. The fines might increase when they start auditing in Parys.
- The Property rates show the downwards variation of 86% as at to date. The property rates need to be adjusted accordingly in the adjustment budget.
- The transfers and subsidies- Operational shows the variance of 25% due to equitable share of R120 million that was received in July.

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

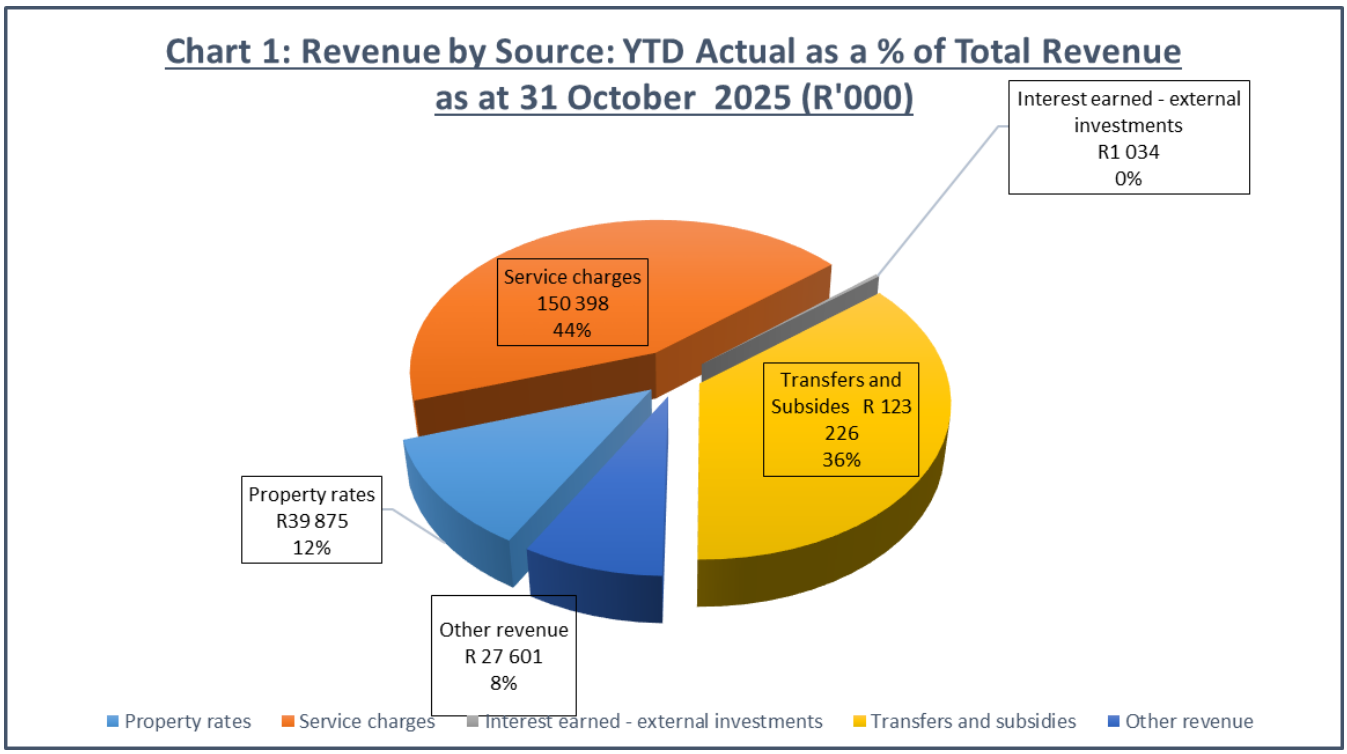



Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue

## 4.2 Operating Expenditure by Type

| Description<br>R thousands | 2024/25<br>Audited Outcome | Budget Year 2025/26<br>Original Budget | Adjusted Budget | Monthly actual OCT | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|
| **Expenditure By Type** | | | | | | | | | |
| Employee related costs | 325 974 | 342 212 | 342 212 | 29 986 | 117 423 | 114 071 | 3 352 | 3% | 342 212 |
| Remuneration of councillors | 18 347 | 20 295 | 20 295 | 1 493 | 5 972 | 6 765 | (793) | -12% | 20 295 |
| Bulk purchases - electricity | 359 980 | 465 959 | 465 959 | 1 174 | 146 136 | 155 320 | (9 183) | -6% | 465 959 |
| Inventory consumed | 86 121 | 152 787 | 152 787 | 9 481 | 45 379 | 50 261 | (4 882) | -10% | 152 787 |
| Debt impairment | – | 103 707 | 103 707 | – | – | 32 662 | (32 662) | -100% | 103 707 |
| Depreciation and amortisation | 52 595 | 53 774 | 53 774 | 15 942 | 20 257 | 17 925 | 2 332 | 13% | 53 774 |
| Interest | 100 740 | 69 648 | 69 648 | 340 | 28 739 | 23 216 | 5 523 | 24% | 69 648 |
| Contracted services | 55 666 | 60 854 | 60 854 | 4 452 | 24 773 | 20 285 | 4 488 | 22% | 60 854 |
| Transfers and subsidies | 180 | 180 | 180 | 15 | 60 | 60 | – | | 180 |
| Irrecoverable debts written off | – | – | – | – | – | – | – | | – |
| Operational costs | 94 629 | 117 089 | 117 089 | 11 065 | 31 083 | 39 698 | (8 615) | -22% | 117 089 |
| Losses on Disposal of Assets | – | – | – | – | – | – | – | | – |
| Other Losses | – | – | – | – | – | – | – | | – |
| **Total Expenditure** | **1 094 232** | **1 386 503** | **1 386 503** | **73 948** | **419 823** | **460 262** | **(40 439)** | **-9%** | **1 386 503** |

**Table 4: Table C4 Financial Performance (Expenditure)**

**Comparison against YTD Actual and YTD Budget above/below 10%**

As indicated in the Table 4.1 above, The Expenditure show the amount of R73.9 million in October 2025. The expenditure shows variance of -9% when comparing YTD Actual of R 419.8 million against the YTD Budget of R460.3 million.

- The YTD variation negative of 12% on Remuneration of Councillors, budget has already included the upper limits projections which will be implemented once its gazetted.
- The downwards variation of 100% on debt impairment are performed at year end and subject to Council consideration and therefore, the expenditure is only recorded at the year end.
- The YTD Variation of 24% on interest, the interest line item need to be correctly budgeted on the adjustment.
- The YTD variation of 22% on Contracted services is due to more expenditure incurred on legal cost, Building and facilities, Professional services and catering.

| Votenumber | Description | Budget | Curr Mth Expend | YTD Movement | Unspend Bud | Perc |
|---|---|---|---|---|---|---|
| **CORPORATE** | | | | | | |
| 0505232360022P72ZZWM | INVENTORY - COVID-19 SUPPORT | 800 000.00 | | | 800 000.00 | |
| 0505232360022P73ZZWM | INVENTORY - COVID-19 SUPPORT | | | | | |
| 0505232360026667ZZ11 | INVENTORY -FURNITURE & EQUIPMENT R&M | | | - 12 067.82 | 12 067.82 | |
| 0505232360026684ZZ11 | INVENTORY - RENT HIRE OFFICE EQUIPME | | - 533 253.73 | 381 433.25 | - 381 433.25 | * |
| 0505232360026MRCZZ11 | INVENTORY - CLEANIN MATERIAL | 417 746.00 | 53 619.95 | 179 009.85 | 238 736.15 | 42.85 |
| 0505232360T26MRCZZ11 | INVENTORY - TRAININGS & SEMINARS | 910 000.00 | 16 384.78 | 546 705.21 | 363 294.79 | 60.07 |
| | | | | | | |
| **MUNICIPAL MANAGER** | | | | | | |
| 1005232360026P61ZZ11 | INVENTORY - STAKEHOLDER RELATION IDP | 15 000.00 | | 2 950.00 | 12 050.00 | 19.66 |
| | | | | | | |
| **MAYOR** | | | | | | |
| 1010232360026MRCZZ11 | INVENTORY - MATERIALS & SUPPLIES | 398 401.00 | | 364 690.00 | 33 711.00 | 91.53 |
| 1010232360099071ZZ11 | INVENTORY - MATERIALS & SUPPLIES | 25 000.00 | | | 25 000.00 | |
| 1010232360099096ZZ11 | INVENTORY - MATERIALS & SUPPLIES | 15 000.00 | | | 15 000.00 | |
| 1010232360099AABZZ11 | INVENTORY - MATERIALS & SUPPLIES | 150 000.00 | 70 500.00 | 75 480.00 | 74 520.00 | 50.32 * |
| 1010232360099MRCZZ11 | INVENTORY - MATERIALS & SUPPLIES | 274 000.00 | 87 200.00 | 272 939.00 | 1 061.00 | 99.61 |
| 1010232360099P74ZZ11 | INVENTORY - HERITAGE DAY CELEBRATION | 50 000.00 | 27 000.00 | 27 000.00 | 23 000.00 | 54.00 * |
| 1010232360099P75ZZ11 | INVENTORY - MORAL REGENARATIONS | 200 000.00 | | 28 000.00 | 172 000.00 | 14.00 |
| 1010232360099P76ZZ11 | INVENTORY - RECONCILIATION DAY | 25 000.00 | | | 25 000.00 | |
| 1010232360099P77ZZ11 | INVENTORY - WOMENS DAY CELEBRATION | 25 000.00 | | | 25 000.00 | |
| 1010232360099P78ZZ11 | INVENTORY - XMAS CELEBRATIONS | 50 000.00 | | | 50 000.00 | |
| 1010232360099P79ZZ11 | INVENTORY - GENDER BASED VIOLANCE | 50 000.00 | | 20 400.00 | 29 600.00 | 40.80 |
| 10102323600ZDP97ZZWM | INVENTORY - MATERIALS & SUPPLIES | 3 800 000.00 | | 35 100.00 | 3 764 900.00 | 0.92 |
| | | | | | | |
| **SPEAKER** | | | | | | |
| 1015232360099ABJZZ11 | INVENTORY - MATERIALS & SUPPLIES | 275 000.00 | | 43 320.00 | 231 680.00 | 15.75 |
| 1015232360099MRCZZ11 | INVENTORY - MATT&SUPP WOMEN COMMISIO | 120 000.00 | | | 120 000.00 | |
| 1015232360099P53ZZ11 | INVENTORY - MATT&SUPP PUBLIC EDUCATI | 200 000.00 | | | 200 000.00 | |
| | | | | | | |
| **FINANCE SERVICES** | | | | | | |
| 1505232360026667ZZ11 | INVENTORY - FURNITURE & EQUIPMENT R& | 100 000.00 | - 10 434.78 | 83 955.00 | 16 045.00 | 83.95 |
| 1505232360071P80ZZ11 | INVENTORY - FINANCE MANAGEMENT GRANT | 2 500 000.00 | | 1 653 691.11 | 846 308.89 | 66.14 |
| 1515232360070P68ZZ11 | INVENTORY - EPWP | 2 553 000.00 | | 302 569.93 | 2 250 430.07 | 11.85 |
| | | | | | | |
| **TECHNICAL SERVICES** | | | | | | |
| 2005232360026667ZZ11 | INVENTORY - FURNITURE & EQUIPMENT R& | 1 044 000.00 | 27 257.00 | 276 557.00 | 767 443.00 | 26.49 |
| 2005232360026685ZZ11 | INVENTORY - VEHICLES R&M | 763 490.00 | 74 577.60 | 631 496.11 | 131 993.89 | 82.71 |
| 2005232360075MRCZZ11 | INVENTORY - PMU EXPENDITURE | 1 912 600.00 | 239 292.23 | 531 087.22 | 1 381 512.78 | 27.76 |
| | | | | | | |
| **ROADS & STORMWATER** | | | | | | |
| 20102323600ZDP81ZZWM | INVENTORY - MATERIALS & SUPPLIES | 3 049 000.00 | | | 3 049 000.00 | |
| 2020232360044AAKZZ11 | INVENTORY - CHEMICALS | 2 278 737.00 | 290 000.00 | 1 548 684.80 | 730 052.20 | 67.96 |
| 2020232360044MRCZZ11 | INVENTORY - EQUIPMENT R&M | 1 786 685.00 | | 1 328 750.00 | 457 935.00 | 74.36 |
| 2020232360044P38ZZ11 | INVENTORY - MATERIALS & SUPPLIES | 1 044 000.00 | 21 350.50 | 142 590.50 | 901 409.50 | 13.65 |
| 2030232360060MRCZZ11 | INVENTORY - MATERIALS & SUPPLIES | 6 450 000.00 | 1 375 653.90 | 5 425 249.99 | 1 024 750.01 | 84.11 |
| | | | | | | |
| **WATER** | | | | | | |
| 2035232360026MRCZZWM | INVENTORY - MATERIALS & SUPPLIES | 1 000 000.00 | | 197 217.05 | 802 782.95 | 19.72 |
| 2035232360044P70ZZWM | INVENTORY - MATERIALS - CHEMICALS | 10 700 000.00 | 641 900.00 | 6 725 618.71 | 3 974 381.29 | 62.85 |
| 2035232660055MRCZZWM | INVENTORY - WATER | 64 589 718.00 | 3 995 276.70 | 11 702 045.48 | 52 887 672.52 | 18.11 |
| 2040232360055O74ZZ11 | INVENTORY - INFRASTRUCUTER R&M | 6 400 000.00 | 15 186.00 | 1 831 798.50 | 4 568 201.50 | 28.62 |
| | | | | | | |
| **ELECTRICITY** | | | | | | |
| 2045232360026P64ZZ11 | INVENTORY - MATT&SUPP R&M EQUIPMENT | 4 923 200.00 | 2 281 076.00 | 2 420 081.72 | 2 503 118.28 | 49.15 * |
| 2045232360060MRCZZ11 | INVENTORY - MATERIALS & SUPPLIES | 9 512 624.00 | 408 382.06 | 5 333 910.46 | 4 178 713.54 | 56.07 |
| 2045232360060P83ZZ11 | INVENTORY - MATERIALS & SUPPLIES | 3 116 800.00 | | 1 697 575.30 | 1 419 224.70 | 54.46 |
| | | | | | | |
| **COMMUNITY SEERVICES** | | | | | | |
| 2505232360099MRCZZ11 | INVENTORY - MATERIALS & SUPPLIES | 1 115 737.00 | 58 241.73 | 490 571.23 | 625 165.77 | 43.96 |
| 2505232360099P86ZZ11 | INVENTORY - MATERIALS & SUPPLIES | 200 000.00 | | 191 580.00 | 8 420.00 | 95.79 |
| | | | | | | |
| **HOUSING** | | | | | | |
| 2515232360026MRCZZ11 | INVENTORY - MATERIALS & SUPPLIES | 1 000 000.00 | | | 1 000 000.00 | |
| 2525232360026MRCZZ11 | INVENTORY - LAND AUDIT | 500 000.00 | | 147 500.52 | 352 499.48 | 29.50 |
| | | | | | | |
| **REFUSE** | | | | | | |
| 2580232360533MRCZZ11 | INVENT - MAT & SUPP( REFUSE BAGS) | 104 400.00 | 11 550.00 | 27 540.00 | 76 860.00 | 26.37 |
| | | | | | | |
| **LED** | | | | | | |
| 3005232360026P58ZZ11 | INVENTORY - MATT&SUPP ECONOMIC DEVEL | 15 000 000.00 | 330 721.60 | 723 990.95 | 14 276 009.05 | 4.82 |

Table 4.1 R&M Expenditure per Directorate per Inventory type

| Description | Budget | Curr Mth Expend | YTD Movement | Unspend Bud | Perc | Perc |
|---|---|---|---|---|---|---|
| | | | | | | |
| INVENTORY - COVID-19 SUPPORT | 800 000.00 | | | 800 000.00 | | **SATISFACTORY** |
| INVENTORY - COVID-19 SUPPORT | | | | | | **SATISFACTORY** |
| INVENTORY -FURNITURE & EQUIPMENT R&M | | | - 12 067.82 | 12 067.82 | | **SATISFACTORY** |
| INVENTORY - RENT HIRE OFFICE EQUIPME | | - 533 253.73 | 381 433.25 | - 381 433.25 | * | **SATISFACTORY** |
| INVENTORY - CLEANIN MATERIAL | 417 746.00 | 53 619.95 | 179 009.85 | 238 736.15 | 42.85 | **SATISFACTORY** |
| INVENTORY - TRAININGS & SEMINARS | 910 000.00 | 16 384.78 | 546 705.21 | 363 294.79 | 60.07 | **SATISFACTORY** |
| | | | | | | |
| | | | | | | |
| INVENTORY - STAKEHOLDER RELATION IDP | 15 000.00 | | 2 950.00 | 12 050.00 | 19.66 | **SATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 398 401.00 | | 364 690.00 | 33 711.00 | 91.53 | **UNSATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 25 000.00 | | | 25 000.00 | | **SATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 15 000.00 | | | 15 000.00 | | **SATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 150 000.00 | 70 500.00 | 75 480.00 | 74 520.00 | 50.32 * | **SATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 274 000.00 | 87 200.00 | 272 939.00 | 1 061.00 | 99.61 | **UNSATISFACTORY** |
| INVENTORY - HERITAGE DAY CELEBRATION | 50 000.00 | 27 000.00 | 27 000.00 | 23 000.00 | 54.00 * | **SATISFACTORY** |
| INVENTORY - MORAL REGENARATIONS | 200 000.00 | | 28 000.00 | 172 000.00 | 14.00 | **SATISFACTORY** |
| INVENTORY - RECONCILIATION DAY | 25 000.00 | | | 25 000.00 | | **SATISFACTORY** |
| INVENTORY - WOMENS DAY CELEBRATION | 25 000.00 | | | 25 000.00 | | **SATISFACTORY** |
| INVENTORY - XMAS CELEBRATIONS | 50 000.00 | | | 50 000.00 | | **SATISFACTORY** |
| INVENTORY - GENDER BASED VIOLANCE | 50 000.00 | | 20 400.00 | 29 600.00 | 40.80 | **SATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 3 800 000.00 | | 35 100.00 | 3 764 900.00 | 0.92 | **SATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 275 000.00 | | 43 320.00 | 231 680.00 | 15.75 | **SATISFACTORY** |
| INVENTORY - MATT&SUPP WOMEN COMMISIO | 120 000.00 | | | 120 000.00 | | **SATISFACTORY** |
| INVENTORY - MATT&SUPP PUBLIC EDUCATI | 200 000.00 | | | 200 000.00 | | **SATISFACTORY** |
| | | | | | | |
| | | | | | | |
| INVENTORY - FURNITURE & EQUIPMENT R& | 100 000.00 | - 10 434.78 | 83 955.00 | 16 045.00 | 83.95 | **UNSATISFACTORY** |
| INVENTORY - FINANCE MANAGEMENT GRANT | 2 500 000.00 | | 1 653 691.11 | 846 308.89 | 66.14 | **UNSATISFACTORY** |
| INVENTORY - EPWP | 2 553 000.00 | | 302 569.93 | 2 250 430.07 | 11.85 | **SATISFACTORY** |
| | | | | | | |
| | | | | | | |
| INVENTORY - FURNITURE & EQUIPMENT R& | 1 044 000.00 | 27 257.00 | 276 557.00 | 767 443.00 | 26.49 | **SATISFACTORY** |
| INVENTORY - VEHICLES R&M | 763 490.00 | 74 577.60 | 631 496.11 | 131 993.89 | 82.71 | **UNSATISFACTORY** |
| INVENTORY - PMU EXPENDITURE | 1 912 600.00 | 239 292.23 | 531 087.22 | 1 381 512.78 | 27.76 | **SATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 3 049 000.00 | | | 3 049 000.00 | | **SATISFACTORY** |
| INVENTORY - CHEMICALS | 2 278 737.00 | 290 000.00 | 1 548 684.80 | 730 052.20 | 67.96 | **UNSATISFACTORY** |
| INVENTORY - EQUIPMENT R&M | 1 786 685.00 | | 1 328 750.00 | 457 935.00 | 74.36 | **UNSATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 1 044 000.00 | 21 350.50 | 142 590.50 | 901 409.50 | 13.65 | **SATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 6 450 000.00 | 1 375 653.90 | 5 425 249.99 | 1 024 750.01 | 84.11 | **UNSATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 1 000 000.00 | | 197 217.05 | 802 782.95 | 19.72 | **SATISFACTORY** |
| INVENTORY - MATERIALS - CHEMICALS | 10 700 000.00 | 641 900.00 | 6 725 618.71 | 3 974 381.29 | 62.85 | **UNSATISFACTORY** |
| INVENTORY - WATER | 64 589 718.00 | 3 995 276.70 | 11 702 045.48 | 52 887 672.52 | 18.11 | **SATISFACTORY** |
| INVENTORY - INFRASTRUCUTER R&M | 6 400 000.00 | 15 186.00 | 1 831 798.50 | 4 568 201.50 | 28.62 | **SATISFACTORY** |
| INVENTORY - MATT&SUPP R&M EQUIPMENT | 4 923 200.00 | 2 281 076.00 | 2 420 081.72 | 2 503 118.28 | 49.15 * | **SATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 9 512 624.00 | 408 382.06 | 5 333 910.46 | 4 178 713.54 | 56.07 | **SATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 3 116 800.00 | | 1 697 575.30 | 1 419 224.70 | 54.46 | **SATISFACTORY** |
| | | | | | | |
| | | | | | | |
| INVENTORY - MATERIALS & SUPPLIES | 1 115 737.00 | 58 241.73 | 490 571.23 | 625 165.77 | 43.96 | **SATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 200 000.00 | | 191 580.00 | 8 420.00 | 95.79 | **UNSATISFACTORY** |
| INVENTORY - MATERIALS & SUPPLIES | 1 000 000.00 | | | 1 000 000.00 | | **SATISFACTORY** |
| INVENTORY - LAND AUDIT | 500 000.00 | | 147 500.52 | 352 499.48 | 29.50 | **SATISFACTORY** |
| INVENT - MAT & SUPP( REFUSE BAGS) | 104 400.00 | 11 550.00 | 27 540.00 | 76 860.00 | 26.37 | **SATISFACTORY** |
| | | | | | | |
| | | | | | | |
| INVENTORY - MATT&SUPP ECONOMIC DEVEL | 15 000 000.00 | 330 721.60 | 723 990.95 | 14 276 009.05 | 4.82 | **SATISFACTORY** |

Table 4.2 R&M Expenditure per Service per Inventory type

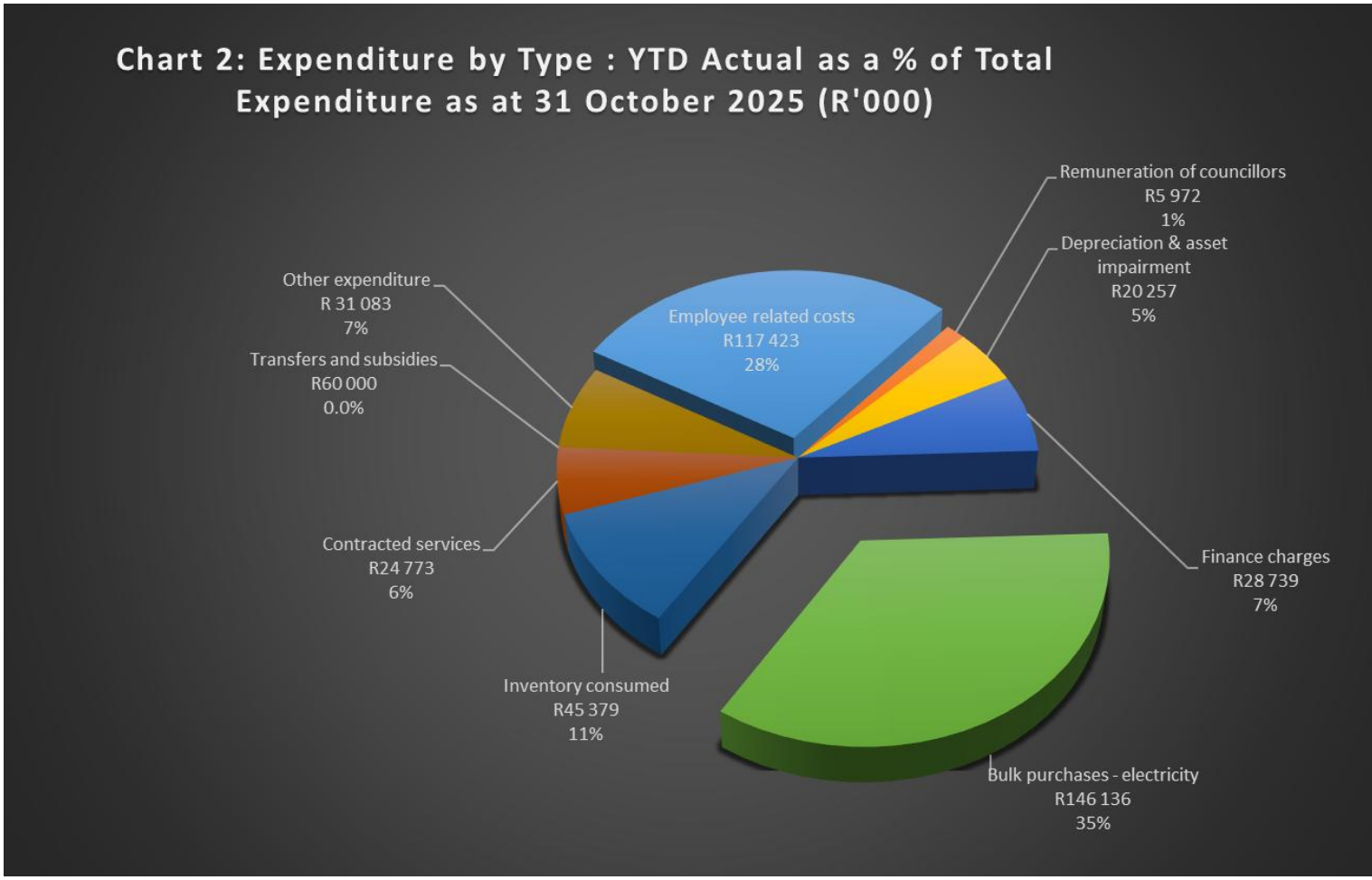



Chart 2: Expenditure by type: YTD Actual as percentage of Total Expenditure

As indicated in Chart 2 above is the weighting of the YTD Actual on Expenditure by Type as percentage of total operational expenditure as at 31 October 2025. The main cost drivers of the Municipality is Bulk Purchase of 35% and Employee related (28%).

**Bulk Purchases: Electricity, Water inventory and Water losses**

- Indicated in Table 5.1 below, the expenditure on Bulk Purchases in October 2025 amount to R 1.2 million The Municipality incurred expenditure of 31% when compared to Original Budget of R466 million.

**Bulk purchases - Electricity_M04 Oct**

| Description<br>R thousands | Budget Year 2025/26 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Adjusted Budget | Monthly actual M04 | YearTD actual | YearTD budget | YTD variance | YTD variance<br>% | % spent on Budget<br>% | % ideal IYM - 100% |
| **Expenditure By Type** | | | | | | | | | |
| Bulk purchases - electricity | 465 959 | 465 959 | 1 174 | 146 136 | 155 320 | (9 183) | -6% | 31% | -69% |
| **Total Expenditure** | **465 959** | **465 959** | **1 174** | **146 136** | **155 320** | **(9 183)** | **-6%** | **31%** | -69% |

**Table 5.1: Summary of YTD Bulk Electricity expenditure**

- Indicated in Table 5.1 below, the expenditure on Bulk Purchases in October 2025 amount to R4 million. The Municipality incurred expenditure of 18% when compared to Original Budget of R64.6 million.

**Bulk purchases - Water _M04_Oct**

| Description<br>R thousands | Budget Year 2024/25 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Adjusted Budget | Monthly actual M04<br>October | YearTD actual | YearTD budget | YTD variance | YTD variance<br>% | % spent on Adjusted Budget<br>% | % ideal IYM -100% |
| **Expenditure By Type** | | | | | | | | | |
| Inventory Water | 64 590 | 64 590 | 3 995 | 11 702 | 21 530 | (9 828) | -46% | 18% | **-82%** |
| **Total Expenditure** | **64 590** | **64 590** | **3 995** | **11 702** | **21 530** | **(9 828)** | **(0)** | **18%** | **-82%** |

**Table 5.2: Summary of YTD Bulk Water expenditure**

Outstanding debt: ESKOM, Rand Water and DWS

| Bulk Cost Debt -Eskom | | | | | |
|---|---|---|---|---|---|
| Description<br>R thousands | Total oustanding Debt | Current Invoice | Interest Charged | VAT | Payments |
| Bulk purchases - electricity July | 26 460 | 49 215 | 8 537 | 7 382 | 4 000 |
| Bulk purchases - electricity August | 2 707 440 | 48 113 | 10 097 | 7 217 | 1 000 |
| Bulk purchases - electricity September | 2 755 710 | 33 399 | 10 861 | 5 010 | 1 000 |
| Bulk purchases - electricity October | 2 801 292 | 29 561 | 12 586 | 4 434 | 1 000 |

**Table 6.1: Summary of outstanding ESKOM debt**

- Indicated in Table 6.1 above, is the total outstanding debt owed to ESKOM amounting to R2.8 billion, the Municipality paid the mount of R1 million during the current month. The total outstanding debt has increased by R45.6 million when compared to September outstanding.

| Bulk Cost Debt- Rand Water | | | | |
|---|---|---|---|---|
| Description | Rand water | | | |
| R thousands | Total oustanding Debt | Current Invoice | Interest Charged | Payments |
| Inventory consumed- July | 42 483 | 3 962 | 380 | 9 414 |
| Inventory consumed August | 42 294 | 4 443 | 330 | 4 962 |
| Inventory consumed September | 42 117 | 4 269 | 327 | 4 773 |
| Inventory consumed October | 42 892 | 5 034 | 338 | 4 596 |

**Table 6.2: Summary of outstanding Rand debt**

- The municipality owed Rand Water an amount of R 42.9 million with the current account of R5 million excluding the interest. The municipality paid Rand Water the amount of R4.6 million during the month of October 2025. The rand water statement does not have the payment of R4.6 incurred in October, the outstanding debt should be R38.3 million.

## DWA Statements and Balances as at 30 June 2025

| Customer Number | Opening Balance 30/06/2024 | 30/06/2025 Bulk purchases | 30/06/2025 Interest | 30/06/2025 Payments | 30/06/2025 Write-Offs | Closing Balance 30/06/2025 |
|---|---|---|---|---|---|---|
| 23002581 | 268 470.98 | 125 274.84 | - | - | - | 393 745.82 |
| 23002643 | 109 387.78 | 7 364.76 | 1 392.94 | - | - | 118 145.48 |
| 23002661 | 20 956 387.95 | 1 617 305.55 | 952 610.32 | - | - | 23 526 303.82 |
| 20015314 | 84 484 044.70 | - | 3 546 315.56 | (852 721.83) | - | 87 177 638.43 |
| 20028676 | 28 240 267.74 | 583 399.69 | 1 289 561.58 | (69 345.87) | - | 30 043 883.14 |
| | **134 058 559.15** | **2 333 344.84** | **5 789 880.40** | **(922 067.70)** | **-** | **141 259 716.69** |

- The total debt owed to the Department of Water and Sanitation amounted to R141 million as at June 2025.The Municipality has reinstated its account profile but could not download the October statement of account due to technical glitches and errors on DWS website.

**Summary of payments per payment date**

| OCTOBER 2025 PAYMENTS | | | |
|---|---|---|---|
| 15/10/2025 | ESKOM DEBIT ORDER | ESKOM | 1 000 000.00 |
| | | | **1 000 000.00** |
| | | | |
| | | | |
| **OCTOBER 2025 PAYMENTS** | | | |
| **DATE** | **NAME OF CREDITOR** | **DESCRIPTION** | **AMOUNT** |
| 31/10/2025 | RAND WATER | WATER BILL | 4 596 126.53 |
| | | | **4 596 126.53** |

**Table 6.3: Summary of payments per payment report**

Indicated in tables 6.3 above are the payments to Eskom amounted to R1 million (Main account payments only) and Rand water R4.6 million.

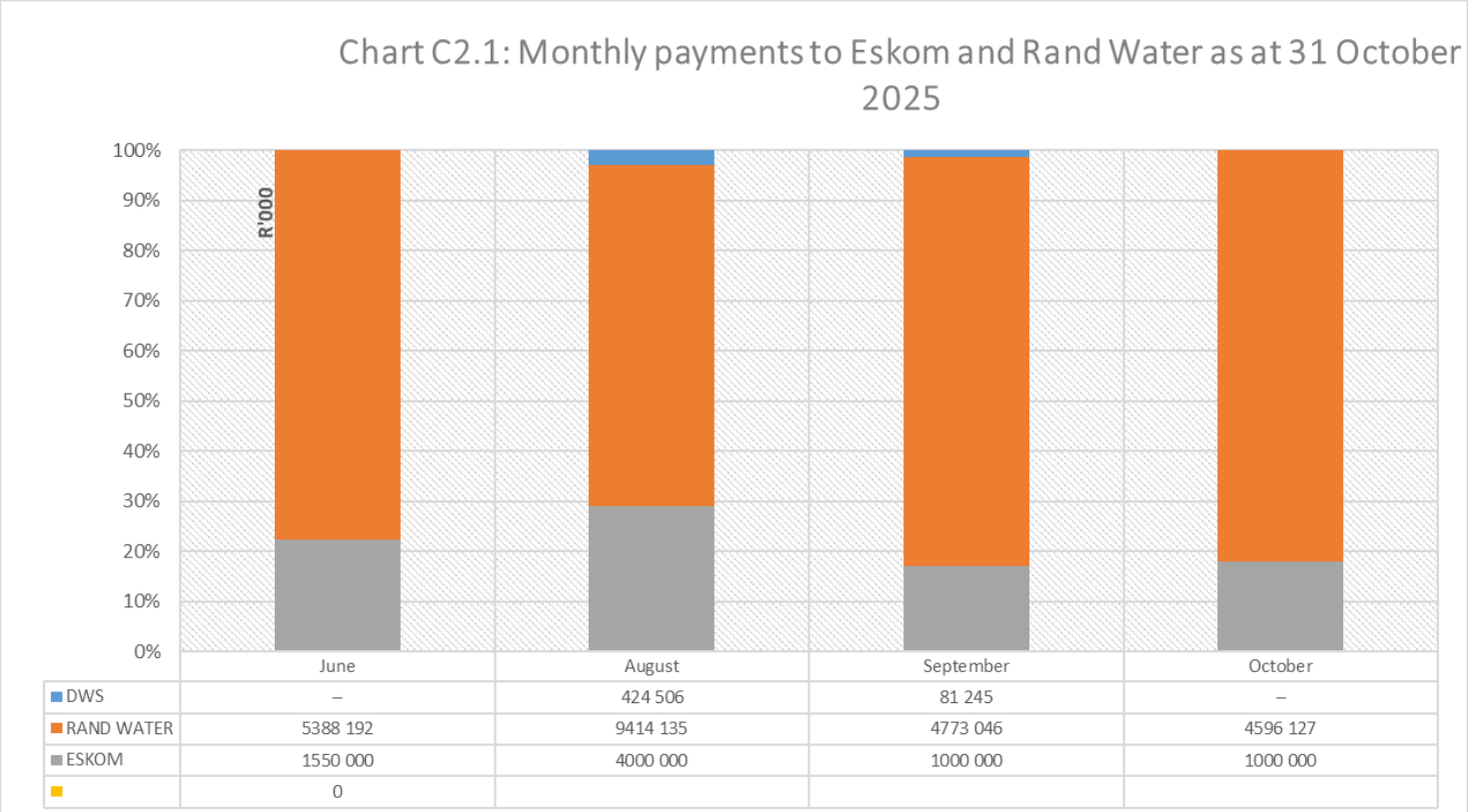



Chart 2.1: Monthly payments to Rand Water & Eskom

The above chart shows the monthly payments made towards Eskom, Rand water and DWS as at 31October 2025.The Municipality still have the challenge to pay current Eskom account.

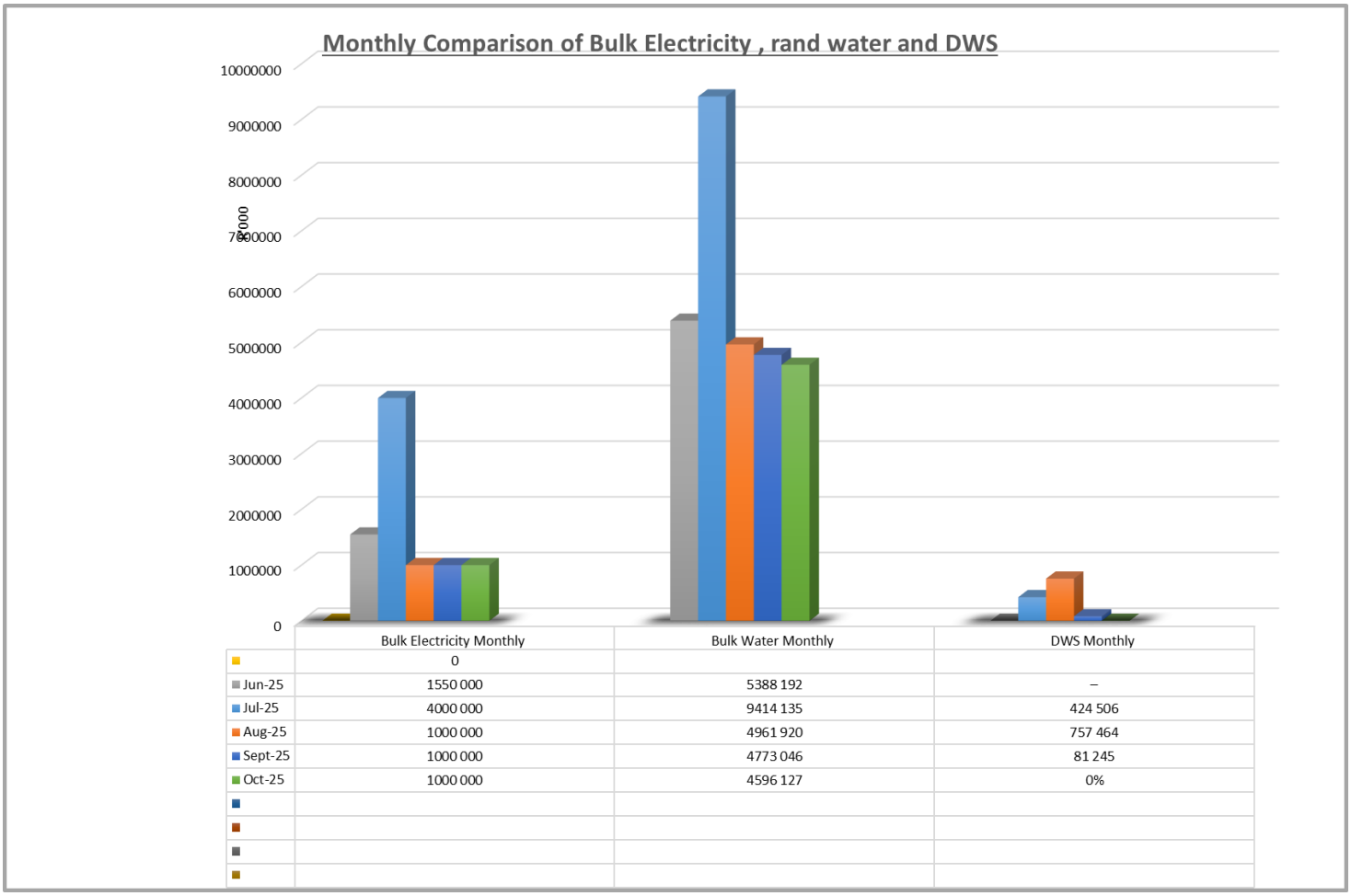


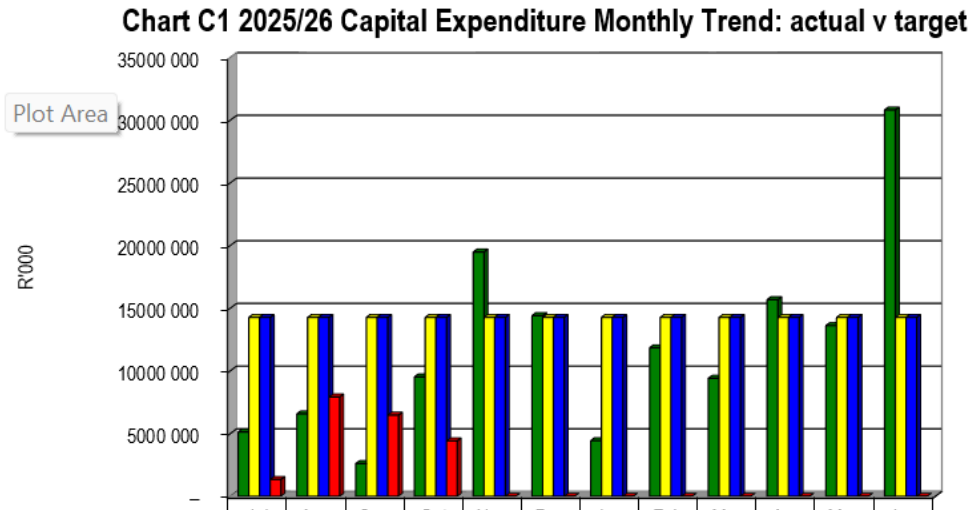

Chart 2.2: Monthly & YTD comparison of Bulk Electricity and Rand Water: July 2025- October 2025

## 4.2 Capital expenditure

**Table C5 Monthly Budget Statement - Capital Expenditure - Oct**

| Capital expenditure | Budget | Adjustment Budget | Monthly actual M04 |
|---|---|---|---|
| | | R'000 | R'000 |
| | 171 207 | 171 207 | 4 421 |
| Funded by | | | |
| National Government | 122 907 | 122 907 | 3 923 |
| Internally generated funds | 48 300 | 48 300 | 498 |
| Weighting Capital transfer recognised | 72% | 72% | 89% |
| Weighting Internally generated funds | 28% | 28% | 11% |

**Table 7: High level summary: Capital Expenditure**



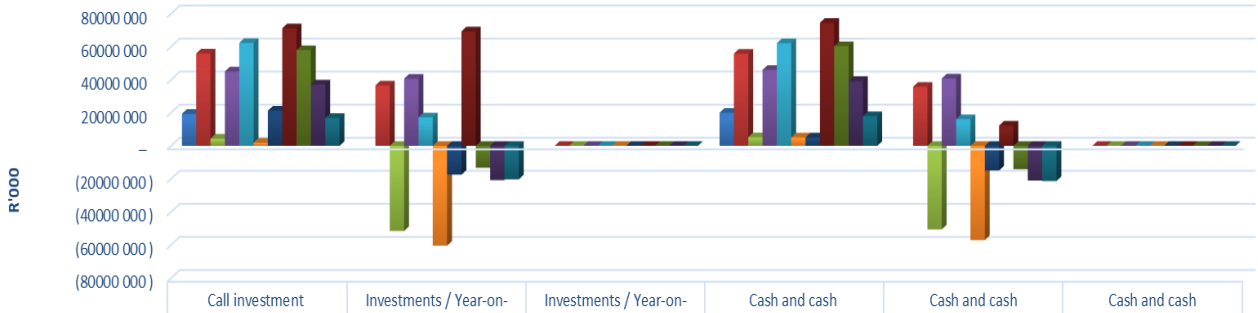

| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2024/25 | 5132 | 6577 | 2611 | 9518 | 19485 | 14409 | 4435 | 11838 | 9416 | 15682 | 13616 | 30814 |
| Original Budget | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 |
| Adjusted Budget | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 |
| Monthly actual | 1342 | 7925 | 6479 | 4421 | – | – | – | – | – | – | – | – |

Chart 3: Total Capital expenditure

- As indicated in the Table 7 and Chart 3 above, the Actual capital expenditure incurred during the month of October amounted to R4.4million. The Municipality achieved 35% of capital grants when compared to YTD Budget.
- It should be noted that capital expenditure excludes VAT.

## 4.4 Cash flows

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




| | Call investment deposits at year-end | Investments / Year-on-year R-Value Increase (Decrease) | Investments / Year-on-year % Increase/(Decrease) | Cash and cash equivalents at year-end | Cash and cash equivalents / Year-on-year R-Value Increase/(Decrease) | Cash and cash equivalents / Year-on-year % Increase/(Decrease) |
|---|---|---|---|---|---|---|
| 30 June 2020 | 19360 063 | | | 19993 789 | | |
| 30 June 2021 | 55893 665 | 36533 602 | 189% | 55744 924 | 35751 135 | 179% |
| 30 June 2022 | 4389 337 | (51504 328 ) | -92% | 5199 242 | (50545 682 ) | -91% |
| 30 June 2023 | 45004 288 | 40614 951 | 925% | 45971 784 | 40772 542 | 784% |
| 30 June 2024 | 62245 924 | 17241 636 | 38% | 62102 449 | 16130 665 | 35% |
| 30 June 2025 | 1908 382 | (60337 542 ) | -97% | 5101 613 | (57000 836 ) | -92% |
| Total Increase (Decrease) - 2020 to 2025 | 21268 445 | (17451 681 ) | -90% | 5101 613 | (14892 176 ) | -74% |
| 31 July 2025 | 71141 412 | 69233 030 | 14% | 74403 622 | 12301 173 | 1358% |
| 31 August 2025 | 57924 003 | (13217 409 ) | -19% | 60302 634 | (14100 988 ) | -19% |
| 30 September 2025 | 37146 831 | (20777 172 ) | -36% | 39288 374 | (21014 260 ) | -35% |
| 31 October 2025 | 16879 356 | (20267 476 ) | -55% | 17975 489 | (21312 886 ) | -54% |

Chart 4: Call Investment deposit and cash equivalents at year-end

- Comparatively, over the past years, investments increased by R36, 534 million or 189% from 2020 to 2021 financial year. There was a decrease of R51, 405 million on the call investments from 2021 to 2022 whilst the total investments increased by R42, 886 million from 2020 to 2024.
- With regards to the Cash and cash equivalents, comparatively for the year ended 2021, it was R55, 745 million, which decreased to R5 199 million in 2022. There was a decrease of R50, 546 million from 2021 to 2022. The Cash and cash equivalents at the year-end of 2023/24 financial year amounted to R62 102 million, inclusive of unspent of R 28 527 million. At the end of June 2024 cash and cash equivalents amounted to R5.1 million. The cash and cash equivalent as at October amounted to R18 million resulting to decrease of 21.3 million when compared to last month cash and cash equivalent.

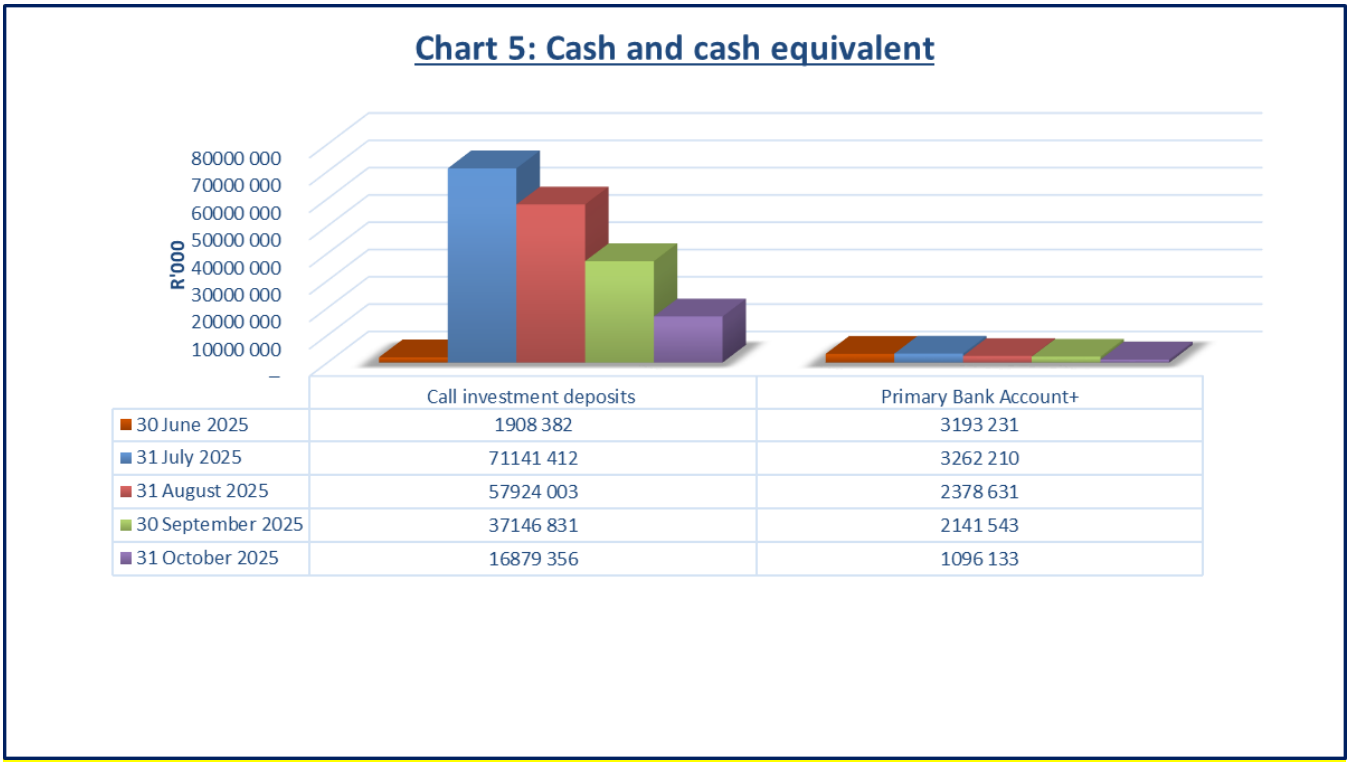



Chart 5: Cash & cash equivalents and Cost coverage ration

- With regards to the Cash and cash equivalents, the above report shows the Cash and Cash equivalent comparatively from June 2025. At the end of October 2025 the report shows the total amount of R16.9 million on call investments and R 1.1 million on Primary account, thus result to Cash and cash equivalents of R18 million at the end of October 2025.

## 5. In-year budget statement tables

The financial results for the period under review are attached consisting of the following Tables, in Annexure A

(a) Table C1: Summary
(b) Table C2: Financial Performance (Functional Classification)
(c) Table C3: Financial Performance (Revenue and Expenditure by Municipal vote)
(d) Table C4: Financial Performance (Revenue and Expenditure)
(e) Table C5: Capital Expenditure by vote, functional classification and funding
(f) Table C6: Statement of Financial Position
(g) Table C7: Cash Flow

# PART 2: SUPPORTING DOCUMENTATION

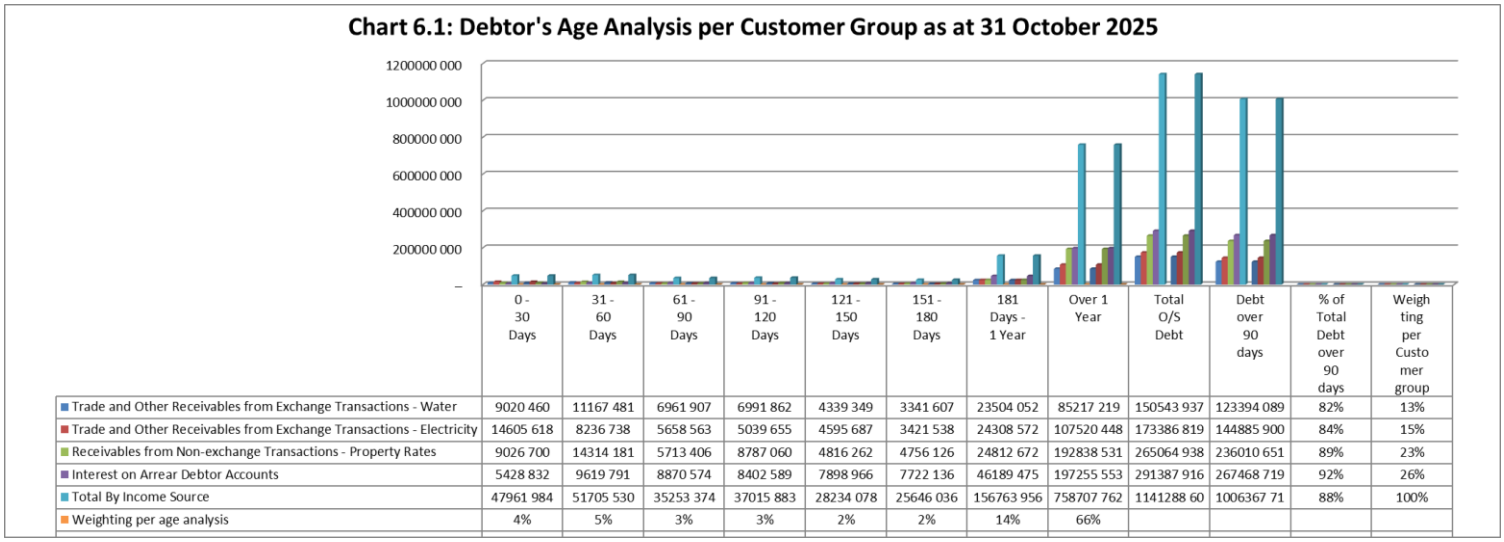
## 6. Debtors' Analysis

FS203 Ngwathe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 Oct

| Description | | Budget Year 2024/25 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 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 | Total over 90 days |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 9 020 | 11 167 | 6 962 | 6 992 | 4 339 | 3 342 | 23 504 | 85 217 | 150 544 | 123 394 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 14 606 | 8 237 | 5 659 | 5 040 | 4 596 | 3 422 | 24 309 | 107 520 | 173 387 | 144 886 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 9 027 | 14 314 | 5 713 | 8 787 | 4 816 | 4 756 | 24 813 | 192 839 | 265 065 | 236 011 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 5 876 | 4 958 | 4 717 | 4 575 | 4 037 | 3 922 | 23 416 | 108 618 | 160 119 | 144 568 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 3 967 | 3 372 | 3 295 | 3 181 | 2 516 | 2 453 | 14 350 | 65 792 | 98 927 | 88 292 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | – | – | – | – | – | – | – | – | – | – |
| Interest on Arrear Debtor Accounts | 1810 | 5 429 | 9 620 | 8 871 | 8 403 | 7 899 | 7 722 | 46 189 | 197 256 | 291 388 | 267 469 |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | 38 | 37 | 36 | 39 | 31 | 29 | 183 | 1 466 | 1 860 | 1 748 |
| **Total By Income Source** | **2000** | **47 962** | **51 706** | **35 253** | **37 016** | **28 234** | **25 646** | **156 764** | **758 708** | **1 141 289** | **1 006 368** |
| **2019/20 - totals only** | | | | | | | | | | – | – |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | |
| Organs of State | 2200 | 5 851 | 5 882 | 6 137 | 8 889 | 5 452 | 4 580 | 26 387 | 165 806 | 228 985 | 211 115 |
| Commercial | 2300 | 19 378 | 14 614 | 7 544 | 7 119 | 7 325 | 7 056 | 41 366 | 227 823 | 332 223 | 290 688 |
| Households | 2400 | 22 728 | 31 205 | 21 567 | 21 001 | 15 452 | 14 004 | 88 970 | 364 942 | 579 869 | 504 370 |
| Other | 2500 | 5 | 5 | 6 | 6 | 6 | 6 | 41 | 136 | 211 | 195 |
| **Total By Customer Group** | **2600** | **47 962** | **51 706** | **35 253** | **37 016** | **28 234** | **25 646** | **156 764** | **758 708** | **1 141 289** | **1 006 368** |

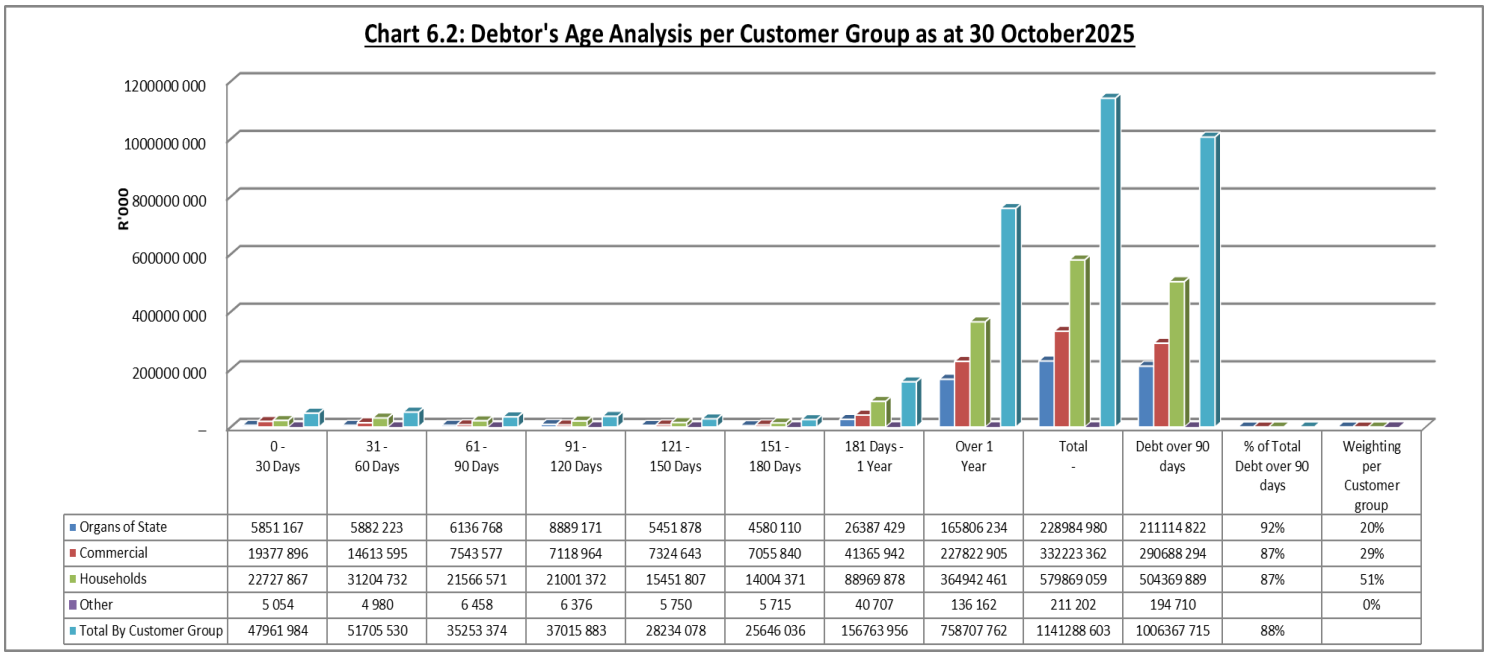
### Table 8: Supporting Table SC3: Aged Debtors

- As indicated in Table 8 above, the total outstanding debt by Income Source and Customer Group, which has a total outstanding Debtors amounting to R1,1 billion as at the end of October 2025.




| | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total O/S Debt | Debt over 90 days | % of Total Debt over 90 days | Weighting per Customer group |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Trade and Other Receivables from Exchange Transactions - Water | 9020 460 | 11167 481 | 6961 907 | 6991 862 | 4339 349 | 3341 607 | 23504 052 | 85217 219 | 150543 937 | 123394 089 | 82% | 13% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 14605 618 | 8236 738 | 5658 563 | 5039 655 | 4595 687 | 3421 538 | 24308 572 | 107520 448 | 173386 819 | 144885 900 | 84% | 15% |
| Receivables from Non-exchange Transactions - Property Rates | 9026 700 | 14314 181 | 5713 406 | 8787 060 | 4816 262 | 4756 126 | 24812 672 | 192838 531 | 265064 938 | 236010 651 | 89% | 23% |
| Interest on Arrear Debtor Accounts | 5428 832 | 9619 791 | 8870 574 | 8402 589 | 7898 966 | 7722 136 | 46189 475 | 197255 553 | 291387 916 | 267468 719 | 92% | 26% |
| Total By Income Source | 47961 984 | 51705 530 | 35253 374 | 37015 883 | 28234 078 | 25646 036 | 156763 956 | 758707 762 | 1141288 60 | 1006367 71 | 88% | 100% |
| Weighting per age analysis | 4% | 5% | 3% | 3% | 2% | 2% | 14% | 66% | | | | |

Chart 6.1: Outstanding Debt by Income Source




| | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total - | Debt over 90 days | % of Total Debt over 90 days | Weighting per Customer group |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Organs of State | 5851 167 | 5882 223 | 6136 768 | 8889 171 | 5451 878 | 4580 110 | 26387 429 | 165806 234 | 228984 980 | 211114 822 | 92% | 20% |
| Commercial | 19377 896 | 14613 595 | 7543 577 | 7118 964 | 7324 643 | 7055 840 | 41365 942 | 227822 905 | 332223 362 | 290688 294 | 87% | 29% |
| Households | 22727 867 | 31204 732 | 21566 571 | 21001 372 | 15451 807 | 14004 371 | 88969 878 | 364942 461 | 579869 059 | 504369 889 | 87% | 51% |
| Other | 5 054 | 4 980 | 6 458 | 6 376 | 5 750 | 5 715 | 40 707 | 136 162 | 211 202 | 194 710 | | 0% |
| Total By Customer Group | 47961 984 | 51705 530 | 35253 374 | 37015 883 | 28234 078 | 25646 036 | 156763 956 | 758707 762 | 1141288 603 | 1006367 715 | 88% | |

Chart 6.2: Outstanding Debt by Customer Group

Indicated in Chart 6.2 above, is the total outstanding debtors by Customer Group, including the debt they owe over 90 days, with the percentage of the total Debtors over 90 days and percentage weighting.

The percentage weighting of debt owed by customer Group, over 90 is as follows:

- The Organs of state are sitting at 92%,
- Household at 87% and
- Commercial at 87%

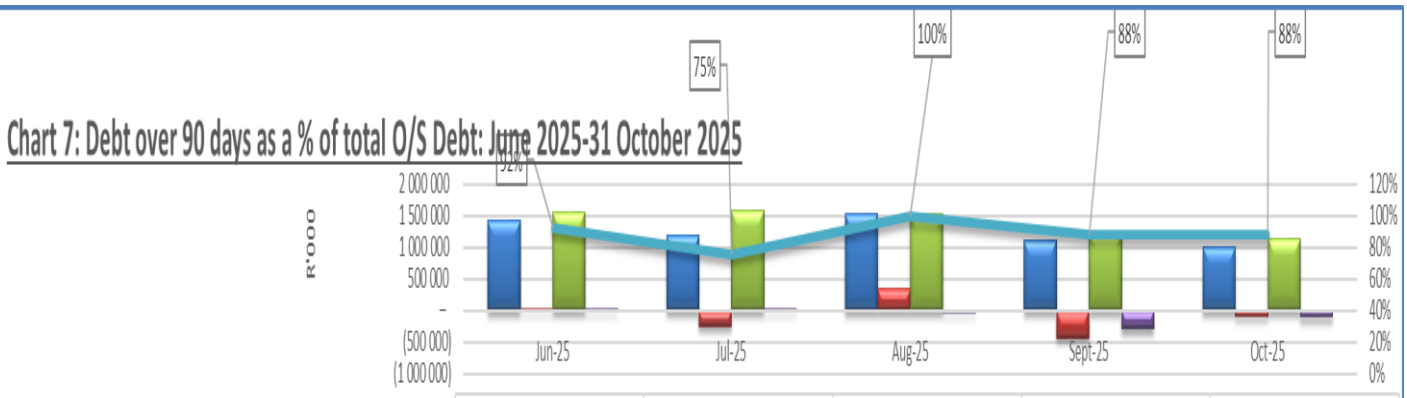
The percentage weighting of debt owed by Customer Group is:

- Household at 51%. Total debt outstanding is R580 million;
- Commercial at 29%, total debt outstanding is R332 million;
- Organs of State at 20%, total debt outstanding is R229 million;

**The Municipality has come up with the Revenue enhancement strategies, which were first adopted in October 2022. The have been revised so that it can be implemented and as per Section 64, the revenue needs to be reconciled in order to ensure the completeness of Revenue, improve the collection rate, enhance customer relations and reduce losses. The strategies inter alia include the following as extracted from the turnaround and financial recovery plan: -**

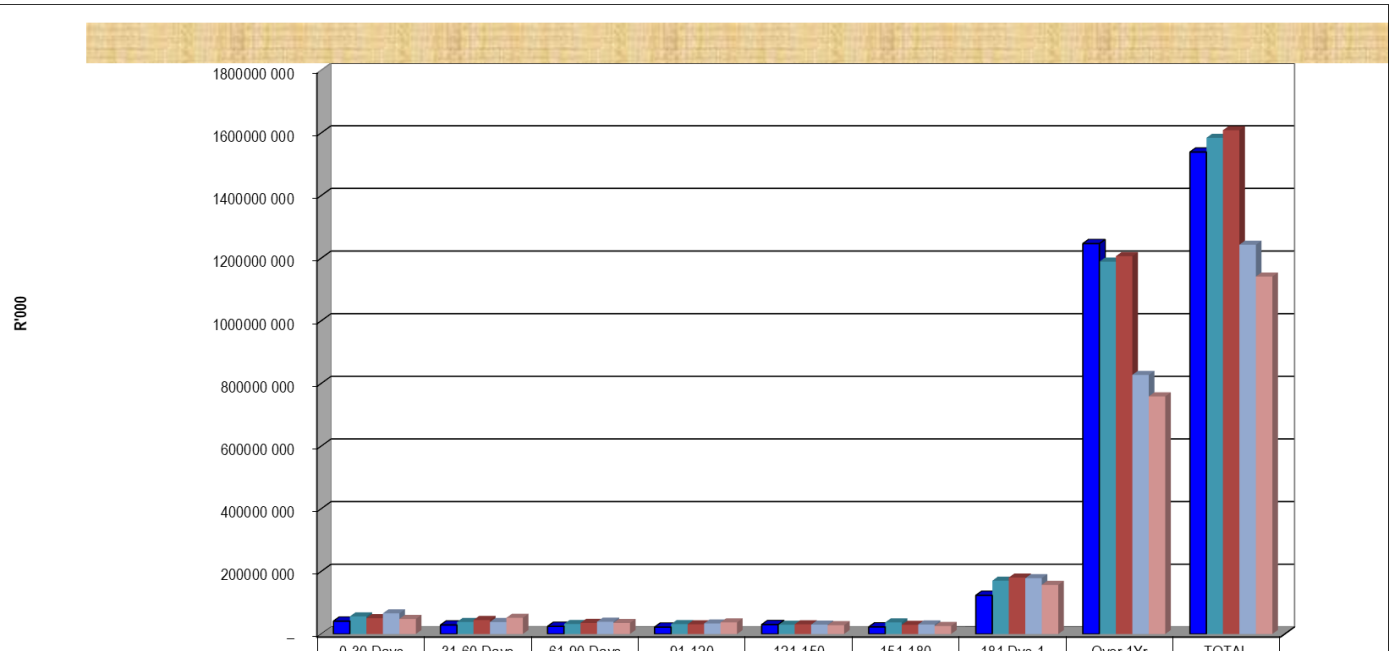
- Data Cleansing
- Improve the accuracy of monthly billing
- Installation of replacement water electricity meters
- Ensure monitoring of the electricity prepaid meters for possible bridging
- Replace the faulty or damaged water meters which are to be replaced – already underway
- Update the indigent register – ongoing process
- Ensure that all billable properties are billed for Property rates and services
- Ensure that customers are billed at the correct approved tariff by linking each customer to the correct tariff code loaded on the system
- Reduce Electricity and Water losses
- Introduce cost reflective tool
- General Valuation Roll reconciliation

Chart 7 below, month on month summary of debt over 90 days as a percentage of total O/S debt which is at 88% for the month under review




| | Jun-25 | Jul-25 | Aug-25 | Sept-25 | Oct-25 |
|---|---|---|---|---|---|
| Debt over 90 days (R'000) | 1437303 306 | 1189023 030 | 1538831 352 | 1099536 589 | 1006367 715 |
| Month-to-Month R-value Increase (Decrease) of Debt over 90 days | 2691 849 | (248280 276 ) | 349808 322 | (439294 763 ) | (93168 874 ) |
| Total Debt (R'000) | 1557495 131 | 1584252 421 | 1538831 352 | 1242853 713 | 1141288 603 |
| Month-to-Month R-value Increase (Decrease) of Total debt | 5628 651 | 26757 290 | (45421 069 ) | (295977 639 ) | (101565 110 ) |
| % Weighting of Debt over 90 days | 92% | 75% | 100% | 88% | 88% |

Chart 7: Debt over 90 days as a percentage of total O/S Debt



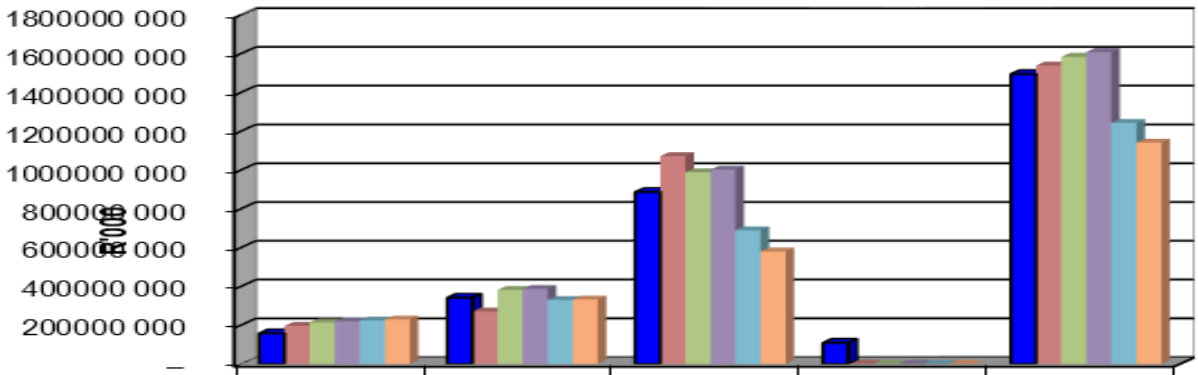

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| Budget Year 2425 | 41102 948 | 28708 333 | 24412 889 | 22044 747 | 30039 542 | 22533 505 | 123434 469 | 1246554 919 | 1538831 352 |
| Budget Year2526 July | 56313 116 | 38391 320 | 31983 793 | 31543 457 | 29690 463 | 37130 237 | 170177 005 | 1189023 030 | 1584252 421 |
| Budget Year2526 Aug | 50602 003 | 44716 374 | 35388 745 | 31002 265 | 30993 891 | 29273 929 | 180284 979 | 1206275 844 | 1608538 030 |
| Budget Year2526 Sep | 65826 724 | 38277 623 | 39212 777 | 33587 787 | 29986 231 | 30445 499 | 178298 846 | 827218 226 | 1242853 713 |
| Budget Year2526 Oct | 47961 984 | 51705 530 | 35253 374 | 37015 883 | 28234 078 | 25646 036 | 156763 956 | 758707 762 | 1141288 603 |

Chart 8: Aged Customer Debtor Analysis

- Indicated in Chart 8 above, is the total outstanding debt for the month of October which amount to R1.1 billion.

**Chart C4 Consumer Debtors (total by Debtor Customer**

Text Box 1




| | Organs of State | Commercial | Households | Other | TOTAL |
|---|---|---|---|---|---|
| 2023/24 | 158119 90 | 341395 76 | 886508 76 | 109163 21 | 1495187 6 |
| June | 196106 43 | 270170 04 | 1072282 1 | 272 757 | 1538831 3 |
| July | 213794 30 | 381359 76 | 988820 49 | 277 850 | 1584252 4 |
| August | 219920 00 | 386742 91 | 1001592 1 | 282 955 | 1608538 0 |
| September | 224046 11 | 329589 88 | 689009 93 | 207 779 | 1242853 7 |
| October | 228984 98 | 332223 36 | 579869 05 | 211 202 | 1141288 6 |

## Chart 9 Consumer Debtors (Total by Debtor Customer Category)

- Chart 9 above, shows the Debtors Age Analysis by Customer Group from June 2024 to October 2025.

**Revised Average Collection Rate**

| BILLING REPORT FOR 2025/2026 | | | |
|---|---|---|---|
| **Service** | **SEP 2025 Billing** | **Payment (Oct)** | **Collection rate per service %** |
| RATES | R10 591 914.63 | 4 510 077 | 43% |
| BASIC ELEC | R2 505 066.62 | 1 343 632 | 54% |
| ELECTRICITY | R13 298 913.40 | 9 947 141 | 75% |
| PREPAID INCOME (SEP) | R10 467 483.77 | 10 467 484 | 100% |
| BASIC WATER | R2 692 553.91 | 641 456 | 24% |
| WATER | R2 438 250.38 | 1 013 920 | 42% |
| SEWERAGE | R6 600 612.72 | 1 823 750 | 28% |
| REFUSE | R5 185 453.86 | 930 402 | 18% |
| INTEREST | R6 064 984.82 | 595 231 | 10% |
| SUNDRY | R35 299.92 | 9 851 | 28% |
| **TOTAL** | **R59 880 534.03** | **R31 282 944.86** | **52%** |

**Table 9: Monthly collection Rate**

- The collection rates under the current month is 52%, it has decreased by 4 % when compared to collection rate of 56% reported in September 2025.
- The Collection on electricity decreased by 6%, Water decreased by 41% and Property rates decrease by 5%% when compared to September collection.
- The Municipality collected 83% on Electricity, 32 % on water,43% on property rates, 28% on sewerage and 18% on Refuse.
-

**Table 10: Revised Average collection rate**

- Non Applicable

| BILLING REPORT FOR 2025/2026 | | | |
|---|---|---|---|
| **Service** | **SEP 2025 Billing** | **Payment (Oct)** | **Collection rate per service %** |
| RATES | R10 591 914.63 | 4 510 077 | 43% |
| BASIC ELEC | R2 505 066.62 | 1 343 632 | 54% |
| ELECTRICITY | R13 298 913.40 | 9 947 141 | 75% |
| BASIC WATER | R2 692 553.91 | 641 456 | 24% |
| WATER | R2 438 250.38 | 1 013 920 | 42% |
| SEWERAGE | R6 600 612.72 | 1 823 750 | 28% |
| REFUSE | R5 185 453.86 | 930 402 | 18% |
| INTEREST | R6 064 984.82 | 595 231 | 10% |
| SUNDRY | R35 299.92 | 9 851 | 28% |
| **TOTAL** | **R49 413 050.26** | **R20 815 461.09** | **42%** |

**Table 11: Collection rate excluding prepaid electricity**

# 7. Creditors' Analysis

**FS203 Ngwathe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October**

| Description<br>R thousands | NT Code | Budget Year 2025/26 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total |
| **Creditors Age Analysis By Customer Type** | | | | | | | | | | |
| Bulk Electricity | 0100 | 46 745 | 6 | 49 444 | 65 635 | – | – | – | 2 640 582 | **2 802 412** |
| Bulk Water | 0200 | 5 371 | 4 596 | 4 773 | 4 342 | – | – | – | 165 070 | **184 152** |
| PAYE deductions | 0300 | 4 964 | – | – | – | – | – | – | (1 148) | **3 816** |
| VAT (output less input) | 0400 | | | | | | | | | **–** |
| Pensions / Retirement deductions | 0500 | | | | | | | | | **–** |
| Loan repayments | 0600 | | | | | | | | | **–** |
| Trade Creditors | 0700 | 11 825 | 6 550 | 2 076 | 3 043 | 17 995 | 108 | – | 11 | **41 608** |
| Auditor General | 0800 | 3 525 | 1 110 | – | – | – | – | – | – | **4 635** |
| Other | 0900 | | | | | | | | | **–** |
| Medical Aid deductions | 0950 | | | | | | | | | **–** |
| **Total By Customer Type** | **1000** | **72 429** | **12 262** | **56 294** | **73 020** | **17 995** | **108** | **–** | **2 804 515** | **3 036 622** |

## Table 11: Supporting table SC4: Aged Creditors

| AC : AGE ANALYSIS OF CREDITORS (All values in Rand) | | | | | |
|---|---|---|---|---|---|
| | | M01 | M02 | M03 | M04 |
| 2026 | Bulk Electricity | 2 646 926 015 | 2 708 467 454 | 2 756 898 027 | 2 802 412 445 |
| 2026 | Bulk Water | 182 987 925 | 183 554 073 | 183 377 154 | 184 152 188 |
| 2026 | PAYE deductions | 4 777 968 | 4 698 263 | 4 843 887 | 3 815 504 |
| 2026 | VAT (output less inpu | 0 | 0 | 0 | 0 |
| 2026 | Pensions / Retiremen | 3 670 469 | 3 726 698 | 3 757 771 | 0 |
| 2026 | Loan repayments | 0 | 0 | 0 | 0 |
| 2026 | Trade Creditors | 37 873 568 | 44 745 743 | 31 105 449 | 41 607 619 |
| 2026 | Auditor General | 31 023 | 965 981 | 2 212 071 | 4 634 540 |
| 2026 | Other | 0 | 0 | 0 | 0 |
| 2026 | Medical Aid | 2 792 431 | 2 822 687 | 2 836 573 | 0 |
| 2026 | | **2 524 145 251.00** | **2 948 980 900.58** | **2 985 030 931.98** | **3 036 622 295.93** |

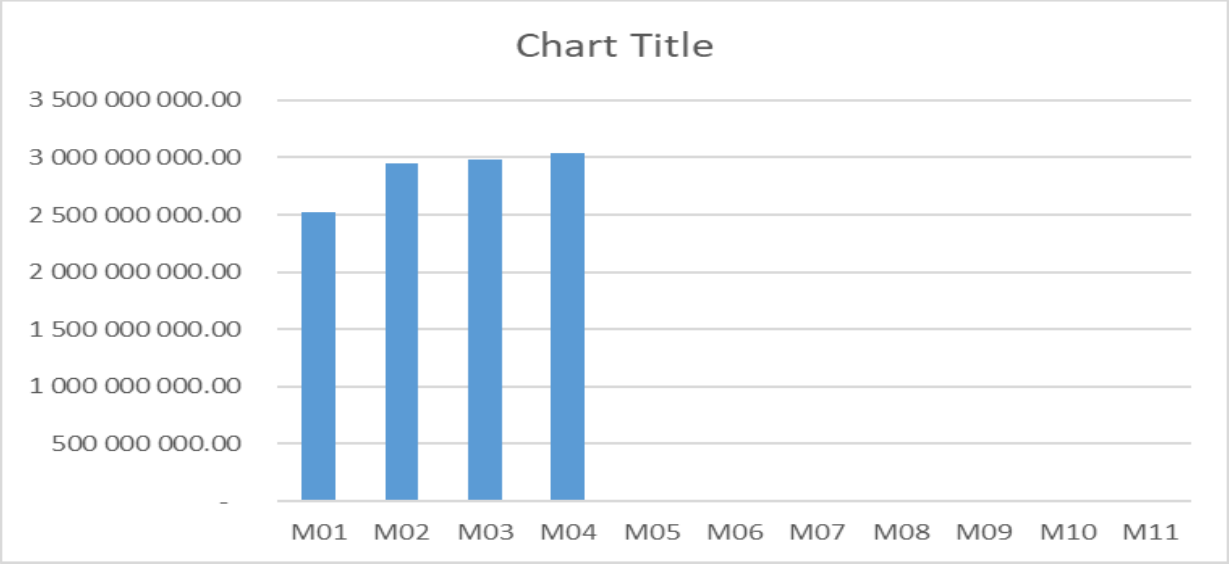



Chart 13: Aged Creditors Analysis

- Bulk Electricity – As of 31 October 2025, the outstanding debt owed to ESKOM amounted to R2.8 billion. Ngwathe Municipality has been approved to participate in the Municipal Debt Relief Programme confirming that the municipality has met the pre-conditions outlined in the programme's framework, one of the conditions for debt relief is the regular payment of the Eskom current account. To support this the municipality is in the process of implementing the following measures: Strengthening electricity meter audits, Implementation of disconnections (cut-offs), Strict enforcement of credit control handing over overdue accounts to attorneys.

- Bulk Water – As of 31 October 2025, the outstanding debt owed to the Department of Water and Sanitation stands at R141,3 million. The municipality has been approved to participate in the Debt Relief Programme and has shown improvement in making payments to DWS. The amount owed to Rand Water is R42.8 million. The municipality has been consistently paying the current Rand Water account since October 2024 and allocates R7 million from Equitable Share receipts towards reducing the arrears.

- PAYE - As at 31 October 2025, the reported balance of R4.9 million does not represent an amount outstanding from the municipality. All employee-related statutory deductions are paid on or before the 7th of each month. However, this report was generated on the last day of the month before these transactions were due or fully captured in the financial system.
- Pension – As at 31 October 2025 is Zero

- Trade Creditors -The municipality owes R41,6 million to suppliers listed in its database. A draft Cost Containment Policy is under review and once implemented it will assist in reducing the costs related to these creditors improving the municipality's financial sustainability.

- Auditor General – As at 31 October 2025, the amount of R4,6 million recorded as owed to the Auditor-General relates to the municipality's current account and the invoice is not yet due for payment. The 1,1 million that reflects under 30 days was paid on the 5th of November 2025. From April 2025 the municipality has been paying the current account on time and has successfully avoided fruitless and wasteful expenditure previously incurred due to interest charges on late payments.

- Medical Aid. - As at 31 October 2025 is Zero

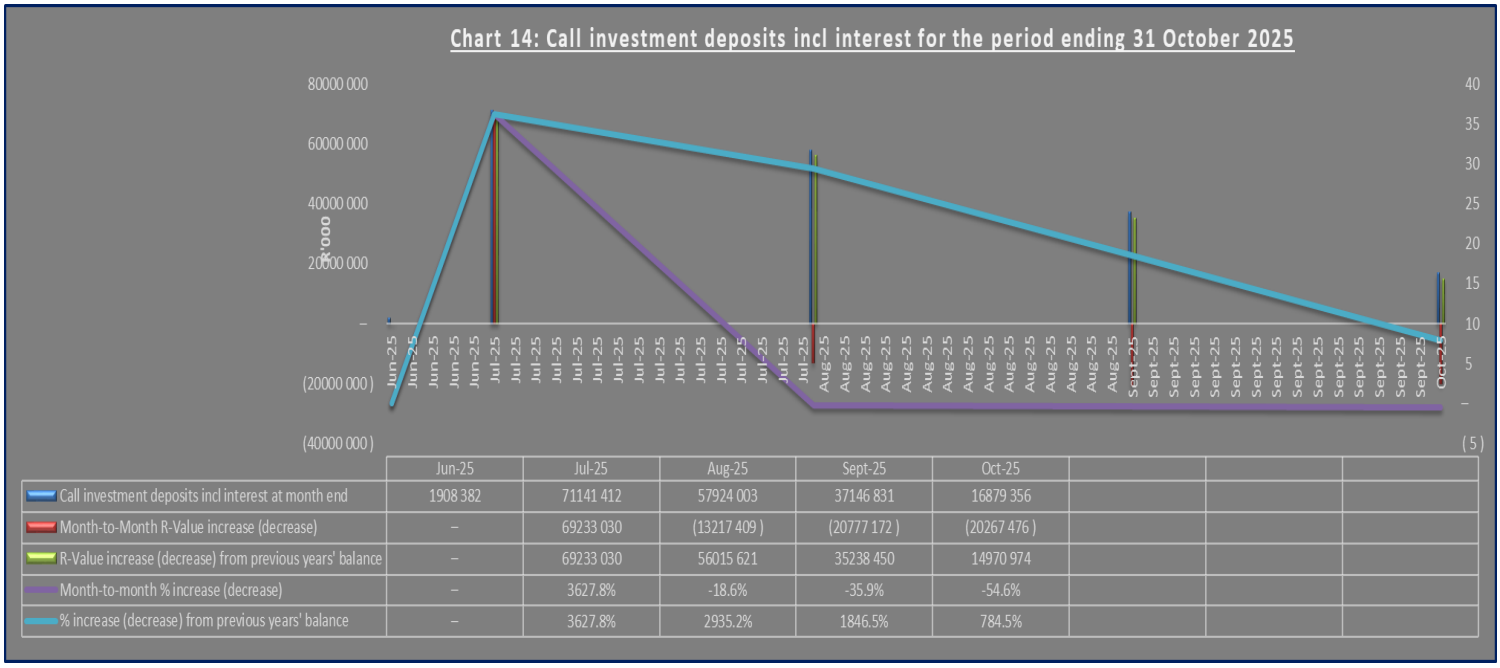
## 8. Investment portfolio analysis

- The municipality has invested the below fund with the institution registered with South African Reserve Bank as required by the MFMA.
- The municipality also has shares and life policies in its portfolio of investments; these were taken up before amalgamation and before the promulgation of the Municipal Finance Management Act, no 56 of 2003.
- As at 31 October 2025 the closing balance for investments including interests and the shares made by municipalities amount to R17.8 million.

**FS203 Ngwathe - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 Oct**

| Investments by maturity<br>Name of institution & investment ID | Type of Investment | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Municipality** | | | | | | | |
| ABSA [Equitable Share] | Call account | 31 July 2025 | 7 | 0 | – | – | **7** |
| ABSA [RBIG] | Call account | 31 July 2025 | 4 524 | 30 | (360) | – | **4 193** |
| ABSA [WSIG] | Call account | 31 July 2025 | 12 979 | 81 | (3 395) | – | **9 665** |
| ABSA [ELECT INCOME] | Call account | 31 July 2025 | 14 158 | 36 | (30 300) | 16 150 | **44** |
| ABSA [MIG] | Call account | 31 July 2025 | 4 303 | 9 | (6 973) | 4 449 | **1 789** |
| ABSA [MSIG] | Call account | 31 July 2025 | 18 | 0 | – | – | **18** |
| ABSA [INEG] | Call account | 31 July 2025 | 30 | 0 | – | – | **30** |
| ABSA [FMG] | Call account | 31 July 2025 | 1 128 | 6 | – | – | **1 133** |
| Heilbron Sanlam policy | Policy | 31 July 2025 | 705 | – | | | **705** |
| Sanlam shares | Shares | 31 July 2025 | 217 | – | | | **217** |
| **TOTAL INVESTMENTS AND INTEREST** | | | **38 069** | **162** | **(41 028)** | **20 599** | **17 802** |

**Table 12: Supporting Table SC5: Investment portfolio**




| | Jun-25 | Jul-25 | Aug-25 | Sept-25 | Oct-25 | | | |
|---|---|---|---|---|---|---|---|---|
| Call investment deposits incl interest at month end | 1908 382 | 71141 412 | 57924 003 | 37146 831 | 16879 356 | | | |
| Month-to-Month R-Value increase (decrease) | – | 69233 030 | (13217 409) | (20777 172) | (20267 476) | | | |
| R-Value increase (decrease) from previous years' balance | – | 69233 030 | 56015 621 | 35238 450 | 14970 974 | | | |
| Month-to-month % increase (decrease) | – | 3627.8% | -18.6% | -35.9% | -54.6% | | | |
| % increase (decrease) from previous years' balance | – | 3627.8% | 2935.2% | 1846.5% | 784.5% | | | |

**Chart 14: Call Investments deposit at month-end**

- The above Chart show that from September to October the investment has decreased by R20.1 million.

# 9. Operational and Capita Grants Receipts

**FS203 Ngwathe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October**

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 253 536 | 296 280 | 296 280 | 654 | 123 226 | 98 760 | 24 466 | 24.8% | 296 280 |
| Energy Efficiency and Demand Side Management Grant | | 961 | - | - | - | - | - | - | | - |
| Equitable Share | | 248 094 | 288 814 | 288 814 | - | 120 339 | 96 271 | 24 068 | 25.0% | 288 814 |
| Expanded Public Works Programme Integrated Grant | | 1 480 | 2 553 | 2 553 | 654 | 985 | 851 | 134 | 15.8% | 2 553 |
| Local Government Financial Management Grant | | 3 000 | 3 000 | 3 000 | - | 1 902 | 1 000 | 902 | 90.2% | 3 000 |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - | - | | - |
| Municipal Infrastructure Grant | 3 | - | 1 913 | 1 913 | - | - | 638 | (638) | -100.0% | 1 913 |
| Other transfers and grants [insert description] | | | | | | | | - | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| Infrastructure Grant | | - | - | - | - | - | - | - | | - |
| Other transfers and grants [insert description] | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| *[insert description]* | | | | | | | | - | | |
| Other grant providers: | | 559 | - | - | - | - | - | - | | - |
| *Local Government Water and Related Service SETA* | | 559 | - | - | - | - | - | - | | - |
| Total Operating Transfers and Grants | 5 | 254 095 | 296 280 | 296 280 | 654 | 123 226 | 98 760 | 24 466 | 24.8% | 296 280 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | - | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| *[insert description]* | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| *[insert description]* | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| *[insert description]* | | | | | | | | - | | |
| Total Capital Transfers and Grants | 5 | - | - | - | - | - | - | - | | - |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 254 095 | 296 280 | 296 280 | 654 | 123 226 | 98 760 | 24 466 | 24.8% | 296 280 |

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

- The Transfers and Grants receipts table only recognise the receipts once the condition has been met except for Equitable Share.
- The EPWP expenditure in October amounted to R654 million, which is inclusive of September expenditure of R334 000.
- The Grants receipts as at to date amount to R123.2 million with the YTD Budget of 98.8 million thus result to variance 24.8%. The variance of R24.5 million is due to the equitable share of R120 million that was received in July.

## 9. Allocation and grant receipts and expenditure

### Operational and Capital Grants: Receipts

FS203 Ngwathe - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 233 453 | 266 830 | 266 778 | 19 797 | 79 273 | 88 933 | (9 660) | -10.9% | 266 778 |
| | | | | | | | | – | | |
| Energy Efficiency and Demand Side Management Grant | | – | – | – | – | – | – | – | | – |
| Equitable Share | | 229 547 | 259 174 | 259 122 | 19 517 | 76 624 | 86 381 | (9 758) | -11.3% | 259 122 |
| Expanded Public Works Programme Integrated Grant | | 1 995 | 2 553 | 2 553 | – | 303 | 851 | (548) | -64.4% | 2 553 |
| Local Government Financial Management Grant | | 1 622 | 3 190 | 3 190 | 41 | 1 816 | 1 063 | 753 | 70.8% | 3 190 |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | | – |
| Municipal Infrastructure Grant | | 288 | 1 913 | 1 913 | 239 | 531 | 638 | (106) | -16.7% | 1 913 |
| Provincial Government: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| Infrastructure Grant | | – | – | – | – | – | – | – | | – |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| Total operating expenditure of Transfers and Grants: | | 233 453 | 266 830 | 266 778 | 19 797 | 79 273 | 88 933 | (9 660) | -10.9% | 266 778 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 119 959 | 122 907 | 122 907 | 3 923 | 17 138 | 40 969 | (23 831) | -58.2% | 122 907 |
| Integrated National Electrification Programme Grant | | 14 798 | 11 135 | 11 135 | 1 224 | 2 706 | 3 712 | (1 006) | -27.1% | 11 135 |
| Local Government Financial Management Grant | | – | – | – | – | – | – | – | | – |
| Municipal Infrastructure Grant | | 37 973 | 36 339 | 36 339 | – | 7 093 | 12 113 | (5 021) | -41.4% | 36 339 |
| Regional Bulk Infrastructure Grant | | 59 498 | 60 000 | 60 000 | 2 699 | 6 713 | 20 000 | (13 287) | -66.4% | 60 000 |
| Water Services Infrastructure Grant | | 7 690 | 15 433 | 15 433 | – | 627 | 5 144 | (4 518) | -87.8% | 15 433 |
| Provincial Government: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| Other grant providers: | | 1 762 | – | – | – | – | – | – | | – |
| Development Bank of South Africa | | – | – | – | – | – | – | – | | – |
| Discount Benefit Scheme (Housing | | 1 762 | – | – | – | – | – | – | | – |
| Total capital expenditure of Transfers and Grants | | 121 721 | 122 907 | 122 907 | 3 923 | 17 138 | 40 969 | (23 831) | -58.2% | 122 907 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 355 174 | 389 737 | 389 686 | 23 720 | 96 412 | 129 902 | (33 491) | -25.8% | 389 686 |

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

- The above report shows that the total expenditure of transfers and grants as at October 2025 amounts to R96.4 million on both operational and capital grants.

Summary of Expenditure per grant

| Fund | Vote No | Vote Description | Orig Budget | Curr Mth Exp | YTD | Unspend | Per |
|---|---|---|---|---|---|---|---|
| INEP | 2045643242073D07ZZ11 | ELECTRIFICATION PROJECTS (INEP) | 11 135 000.00 | 1 224 458.10 | 2 705 841.98 | 8 429 158.02 | 24.30 |
| | | | | | | | |
| MIG | 2010647242090C13ZZ11 | PHIRITONA/SANDERVILLE: COSNTR OF LOW | 1 200 000.00 | | | 1 200 000.00 | |
| MIG | 2035644502090D27ZZWM | COVID-19 REFURB PARYS WATER TREATMEN | 2 272 154.00 | | | 2 272 154.00 | |
| MIG | 2040644502090D42ZZWM | NGWATHE REPLACE 15KM ASBESTOS PIPES | 3 732 270.00 | | | 3 732 270.00 | |
| MIG | 2505647352090D43ZZ10 | MOSEPEDI COMMUNITY HALL REFUR & UPGR | 3 461 412.00 | | 420 830.75 | 3 040 581.25 | 12.15 |
| MIG | 2010647242090D44ZZWM | VREDEFORT 2KM PAVING ROADS | 7 024 240.00 | | | 7 024 240.00 | |
| MIG | 2505642042090D58ZZWM | PROVISION-SPECILIZED VEHICLES-MOKWAL | 2 800 000.00 | | 2 608 695.00 | 191 305.00 | 93.16 |
| MIG | 2010647242090D60ZZ01 | CONSTRUCTION OF LOW LEVEL BRIDGE IN | 1 041 091.00 | | | 1 041 091.00 | |
| MIG | 2010647242090C61ZZ11 | TUMAHOLE: UPGRADING OF 1KM PAVING RO | 2 628 139.00 | | 503 071.46 | 2 125 067.54 | 19.14 |
| MIG | 2020644942090D61ZZWM | CONSTR 3KM WATERBORNE SANITATION NET | 6 442 696.00 | | 456 540.00 | 5 986 156.00 | 7.08 |
| MIG | 2035644502090D65ZZWM | VREDEFORT: UPGRAD WATER TREATMENT WO | 5 737 397.00 | | 3 103 458.14 | 2 633 938.86 | 54.09 |
| | | | **36 339 399.00** | **-** | **7 092 595.35** | **29 246 803.65** | |
| | | | | | | | |
| WSIG | 2040644502094D33ZZWM | CONS 3KM PIPELINE&ELEVATED TOWER HEI | 7 000 035.00 | | 626 833.80 | 6 373 201.20 | 8.95 |
| WSIG | 2020644942094C60ZZ11 | REFUR: VREDEFORT WASTE WTW | 8 432 965.00 | | | 8 432 965.00 | |
| | | | **15 433 000.00** | **-** | **626 833.80** | **14 806 166.20** | |
| | | | | | | | |
| | | | | | | | |
| RBIG | 2035644802096D55ZZWM | PARYS WTW UPGRADE AND REFURBISHMENT | 40 646 587.00 | 1 473 943.81 | 1 890 237.81 | 38 756 349.19 | 4.65 |
| RBIG | 2035644802096C56ZZ11 | REFURBISHMENT OF KOPPIES WTW | 1 426 856.00 | 777 836.40 | 777 836.40 | 649 019.60 | 54.51 * |
| RBIG | 2035644502096C57ZZ11 | CONSTRUCT PIPELINE KOPPIES - EDENVIL | 17 926 557.00 | 447 124.76 | 4 044 863.71 | 13 881 693.29 | 22.56 |
| | | | **60 000 000.00** | **2 698 904.97** | **6 712 937.92** | **53 287 062.08** | |
| | | | | | | | |
| INTERNAL | 25056420420CFD70ZZWM | YELLOW FLEET - SPECIAL VEHICLE | 5 800 000.00 | | 1 320 216.00 | 4 479 784.00 | 22.76 |
| INTERNAL | 10056473520CFD89ZZWM | MUNICIPAL BUILDING EDENVILLE OFFICE | 2 000 000.00 | 94 700.00 | 94 700.00 | 1 905 300.00 | 4.73 |
| INTERNAL | 30056473520CFD90ZZWM | SMME ALL TOWNS - BUSINESS HUB | 9 400 000.00 | | | 9 400 000.00 | |
| INTERNAL | 20206449420CFD91ZZWM | BUCKET ERRADICTION - NGWATHE | 3 000 000.00 | | | 3 000 000.00 | |
| INTERNAL | 05056470020CFD93ZZ11 | UPGRADING OF THE SERVER (WAR ROOM) | 2 000 000.00 | | | 2 000 000.00 | |
| INTERNAL | 05056470020CFD94ZZ11 | TOOLS OF TRADE: COMPUTER EQU - PERSO | 2 000 000.00 | 403 328.83 | 1 394 233.37 | 605 766.63 | 69.71 |
| INTERNAL | 20106420420CFD95ZZWM | VEHICLE- FOR ROADS SECTION | 1 000 000.00 | | | 1 000 000.00 | |
| INTERNAL | 20106472420CFD96ZZWM | BUILDING OF 1919 BRIDGE | 600 000.00 | | | 600 000.00 | |
| INTERNAL | 20456432420CFD97ZZ11 | PARYS ELECTRICITY BULK SUPPLY | 2 000 000.00 | | | 2 000 000.00 | |
| INTERNAL | 20456432420CFD98ZZWM | MINI-SUBSTATION | 2 500 000.00 | | | 2 500 000.00 | |
| INTERNAL | 20456456020CFD99ZZ11 | GENERATOR 6.5 KVA ON WHEELS X1 | 2 000 000.00 | | | 2 000 000.00 | |
| INTERNAL | 25056456020CFDA1ZZ11 | TWO WAY RADIO SYSTEM | 1 000 000.00 | | | 1 000 000.00 | |
| INTERNAL | 30056473520CFDA2ZZ10 | UPGRADING OF MIMOSA | 15 000 000.00 | | 222 308.30 | 14 777 691.70 | 1.48 |
| | | | **48 300 000.00** | **498 028.83** | **3 031 457.67** | **45 268 542.33** | |
| | | | **171 207 399.00** | **4 421 391.90** | **20 169 666.72** | **151 037 732.28** | 12% |

| Expenditure per Grant | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Description | 2024/25 | Budget Year 2025/26 | | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | % Spent on Budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | October | | | | | % | |
| Integrated National Electrification Programme Grant | 14 798 | 11 135 | 11 135 | 1 224 | 2 706 | 3 712 | 24% | (1 006) | -27.1% | 11 135 |
| Municipal Infrastructure Grant | 37 973 | 36 339 | 36 339 | | 7 093 | – | 20% | 7 093 | | 36 339 |
| Regional Bulk Infrastructure Grant | 59 498 | 60 000 | 60 000 | 2 699 | 6 713 | 6 057 | 11% | 656 | 10.8% | 60 000 |
| Water Services Infrastructure Grant | 7 690 | 15 433 | 15 433 | | 627 | 10 000 | 4% | (9 373) | -93.7% | 15 433 |
| Internal Funding | 23 580 | 48 300 | 48 300 | 498 | 3 031 | 12 075 | 6% | (9 044) | -74.9% | 48 300 |
| **Grand Total** | **143 539** | **171 207** | **171 207** | **4 421** | **20 170** | **31 843** | **12%** | **(11 674)** | -36.7% | **171 207** |

## Table 15: Summary of expenditure per grant

- As indicated in Table 15 above, the expenditure incurred as at to date represent 12% against the Original Budget.

- Not Applicable

## Table 16: Supporting Tables SC7(2) – Expenditure against approved roll over:

## 10. Councillor and board member allowances and employee benefits

**FS203 Ngwathe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October**

| ummary of Employee and Councillor remuneratio<br>R thousands | 2024/25<br>Audited Outcome | Budget Year 2025/26<br>Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance<br>% | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|
| | A | B | C | | | | | | D |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | |
| Basic Salaries and Wages | 12 241 | 13 843 | 13 843 | 952 | 3 809 | 4 614 | (805) | -17% | 13 843 |
| Pension and UIF Contributions | – | 178 | 178 | 9 | 37 | 59 | (23) | -38% | 178 |
| Medical Aid Contributions | – | – | – | – | – | – | – | | – |
| Motor Vehicle Allowance | 174 | 227 | 227 | 21 | 84 | 76 | 8 | 10% | 227 |
| Cellphone Allowance | 1 684 | 1 754 | 1 754 | 140 | 562 | 585 | (22) | -4% | 1 754 |
| Housing Allowances | – | – | – | – | – | – | – | | – |
| Other benefits and allowances | 4 249 | 4 293 | 4 293 | 370 | 1 480 | 1 431 | 49 | 3% | 4 293 |
| **Sub Total - Councillors** | **18 347** | **20 295** | **20 295** | **1 493** | **5 972** | **6 765** | **(793)** | **-12%** | **20 295** |
| **% increase** | | **10.6%** | **10.6%** | | | | | | **10.6%** |
| **Senior Managers of the Municipality** | | | | | | | | | |
| Basic Salaries and Wages | 122 | 6 298 | 6 298 | 409 | 1 600 | 2 099 | (499) | -24% | 6 298 |
| Pension and UIF Contributions | 0 | 1 295 | 1 295 | 0 | 1 | 432 | (430) | -100% | 1 295 |
| Medical Aid Contributions | (2 381) | 28 | 28 | – | – | 9 | (9) | -100% | 28 |
| Overtime | – | – | – | – | – | – | – | | – |
| Performance Bonus | – | – | – | – | – | – | – | | – |
| Motor Vehicle Allowance | 77 | 1 181 | 1 181 | 258 | 1 030 | 394 | 636 | 162% | 1 181 |
| Cellphone Allowance | – | – | – | – | – | – | – | | – |
| Housing Allowances | – | – | – | – | – | – | – | | – |
| Other benefits and allowances | – | – | – | – | – | – | – | | – |
| Payments in lieu of leave | | | | | | | – | | |
| Long service awards | | | | | | | – | | |
| Post-retirement benefit obligations | | | | | | | – | | |
| Entertainment | | | | | | | – | | |
| Scarcity | | | | | | | – | | |
| Acting and post related allowance | | | | | | | – | | |
| In kind benefits | | | | | | | – | | |
| **Sub Total - Senior Managers of Municipality** | **(2 181)** | **8 803** | **8 803** | **667** | **2 632** | **2 934** | **(303)** | **-10%** | **8 803** |
| **% increase** | | **-503.7%** | **-503.7%** | | | | | | **-503.7%** |
| **Other Municipal Staff** | | | | | | | | | |
| Basic Salaries and Wages | 201 594 | 214 649 | 214 649 | 18 525 | 72 734 | 71 550 | 1 185 | 2% | 214 649 |
| Pension and UIF Contributions | 32 126 | 33 683 | 33 683 | 3 061 | 11 983 | 11 228 | 755 | 7% | 33 683 |
| Medical Aid Contributions | 16 776 | 16 831 | 16 831 | 1 521 | 6 023 | 5 610 | 413 | 7% | 16 831 |
| Overtime | 36 236 | 28 026 | 28 026 | 3 059 | 11 696 | 9 342 | 2 354 | 25% | 28 026 |
| Performance Bonus | 15 038 | 15 798 | 15 798 | 1 272 | 5 558 | 5 266 | 292 | 6% | 15 798 |
| Motor Vehicle Allowance | 7 763 | 7 170 | 7 170 | 650 | 2 486 | 2 390 | 96 | 4% | 7 170 |
| Cellphone Allowance | | | | | | | – | | |
| Housing Allowances | 731 | 763 | 763 | 55 | 218 | 254 | (37) | -14% | 763 |
| Other benefits and allowances | 12 836 | 12 566 | 12 566 | 913 | 3 432 | 4 189 | (757) | -18% | 12 566 |
| Payments in lieu of leave | 5 057 | 3 894 | 3 894 | 263 | 661 | 1 298 | (637) | -49% | 3 894 |
| Long service awards | – | 31 | 31 | – | – | 10 | (10) | -100% | 31 |
| Post-retirement benefit obligations | | | | | | | – | | |
| Entertainment | | | | | | | – | | |
| Scarcity | | | | | | | – | | |
| Acting and post related allowance | – | – | – | – | – | – | – | | – |
| In kind benefits | | | | | | | – | | |
| **Sub Total - Other Municipal Staff** | **328 155** | **333 409** | **333 409** | **29 319** | **114 791** | **111 137** | **3 655** | **3%** | **333 409** |
| **% increase** | | **1.6%** | **1.6%** | | | | | | **1.6%** |
| **Total Parent Municipality** | **344 321** | **362 506** | **362 506** | **31 478** | **123 395** | **120 836** | **2 559** | **2%** | **362 506** |

### Table 17: Supporting Table SC8: Councilor and staff benefits

- The Municipality budgeted the total amount of R362,5 million for employee related cost (inclusive of councilors) and expenditure incurred during the month of October 2025 amounts to R31.5 million, YTD Actual of R123.4 million which result to overspending of R 2.6 million when compared to YTD Budget of R120.8 million.

| OVERTIME EXPENDITURE AS AT OCTOBER 2025 | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Department** | **Vote Number** | **Vote Description** | **Original Budget** | **Curr Mth Expend** | **YTD Movement** | **Balance** | **Perc** |
| CORPORATE | 0505211038060MRCZZ11 | MS: OVERTIME - STRUCTURED | 1 059 743.00 | 127 518.13 | 501 193.41 | 558 549.59 | 47.29 |
| MM | 1005211038099MRCZZ11 | MS: OVERTIME - STRUCTURED | 2 283 747.00 | 230 521.91 | 869 080.75 | 1 414 666.25 | 38.05 |
| MAYOR | 1010211038099MRCZZ11 | MS: OVERTIME - STRUCTURED | 267 209.00 | 77 540.40 | 165 293.97 | 101 915.03 | 61.85 |
| FINANCE | 1505211038026MRCZZ11 | MS: OVERTIME - STRUCTURED | 454 350.00 | 86 186.78 | 279 169.63 | 175 180.37 | 61.44 |
| TECHNICAL | 2005211038099MRCZZ11 | MS: OVERTIME - STRUCTURED | 4 355 108.00 | 400 351.37 | 1 641 570.76 | 2 713 537.24 | 37.69 |
| ROADS & STORMWATER | 20102110380ZDMRCZZ11 | MS: OVERTIME - STRUCTURED | 337 308.00 | 22 214.17 | 93 218.59 | 244 089.41 | 27.63 |
| SEWERAGE | 2020211038044MRCZZ11 | MS: OVERTIME - STRUCTURED | 1 720 506.00 | 191 081.57 | 664 803.41 | 1 055 702.59 | 38.63 |
| WATER NETWORK | 2035211038055MRCZZ11 | MS: OVERTIME - STRUCTURED | 1 635 723.00 | 174 280.46 | 595 625.80 | 1 040 097.20 | 36.41 |
| WATER PURIFICATION | 2040211038055MRCZZ11 | MS: OVERTIME - STRUCTURED | 1 251 408.00 | 91 851.64 | 366 721.12 | 884 686.88 | 29.30 |
| ELECTRICITY | 2045211038026MRCZZ11 | MS: OVERTIME - STRUCTURED | 2 652 833.00 | 282 865.37 | 1 177 071.62 | 1 475 761.38 | 44.37 |
| COMMUNITY | 2505211038099MRCZZ11 | MS: OVERTIME - STRUCTURED | 2 797 668.00 | 402 761.20 | 1 423 305.48 | 1 374 362.52 | 50.87 |
| HOUSING | 2525211038026MRCZZ11 | MS: OVERTIME - STRUCTURED | 21 709.00 | | | 21 709.00 | |
| FIRE | 2550211038026MRCZZ11 | MS: OVERTIME - STRUCTURED | 699 646.00 | 59 252.82 | 305 993.41 | 393 652.59 | 43.73 |
| SPORTS & PARKS | 2560211038026MRCZZ11 | MS: OVERTIME - STRUCTURED | 294 185.00 | 17 066.72 | 81 327.10 | 212 857.90 | 27.64 |
| REFUSE | 2580211038033MRCZZ11 | MS: OVERTIME - STRUCTURED | 696 656.00 | 60 899.26 | 215 511.48 | 481 144.52 | 30.93 |
| TOWN LANDS | 2590211038026MRCZZ11 | MS: OVERTIME - STRUCTURED | 26 185.00 | | | 26 185.00 | |
| | | | **20 553 984.00** | **2 224 391.80** | **8 379 886.53** | **12 174 097.47** | **40.77** |
| | | | | | | | |
| CORPORATE | 0505211036060MRCZZ11 | MS: OVERTIME - NON STRUCTURED | 600 411.00 | 77 539.44 | 300 558.48 | 299 852.52 | 50.05 |
| MM | 1005211036099MRCZZ11 | MS: OVERTIME - NON STRUCTURED | 2 070 454.00 | 217 357.92 | 878 138.88 | 1 192 315.12 | 42.41 |
| FINANCE | 1505211036026MRCZZ11 | MS: OVERTIME - NON STRUCTURED | 248 164.00 | 27 664.08 | 133 821.60 | 114 342.40 | 53.92 |
| TECHNICAL | 2005211036099MRCZZ11 | MS: OVERTIME - NON STRUCTURED | 1 235 797.00 | 165 262.98 | 595 656.90 | 640 140.10 | 48.20 |
| SEWER | 2020211036044MRCZZ11 | MS: OVERTIME - NON STRUCTURED | 989 792.00 | 86 706.72 | 359 552.16 | 630 239.84 | 36.32 |
| WATER NETWORK | 2035211036055MRCZZ11 | MS: OVERTIME - NON STRUCTURED | 339 775.00 | 26 011.20 | 125 594.40 | 214 180.60 | 36.96 |
| WATER NETWORK | 2040211036022MRCZZ11 | MS: OVERTIME - NON STRUCTURED | 33 448.00 | | | 33 448.00 | |
| WATER PURIFICATION | 2040211036055MRCZZ11 | MS: OVERTIME - NON STRUCTURED | 313 905.00 | 37 900.92 | 156 957.60 | 156 947.40 | 50.00 |
| ELECTRICITY | 2045211036022MRCZZ11 | MS: OVERTIME - NON STRUCTURED | 41 138.00 | 4 690.56 | 18 762.24 | 22 375.76 | 45.60 |
| COMMUNITY | 2505211036026MRCZZ11 | MS: OVERTIME - NON STRUCTURED | 182 092.00 | 14 298.00 | 55 160.16 | 126 931.84 | 30.29 |
| COMMUNITY | 2505211036099MRCZZ11 | MS: OVERTIME - NON STRUCTURED | 1 417 226.00 | 176 987.04 | 691 815.36 | 725 410.64 | 48.81 |
| | | | **7 472 202.00** | **834 418.86** | **3 316 017.78** | **4 156 184.22** | **44.38** |
| | | | **28 026 186.00** | **3 058 810.66** | **11 695 904.31** | **16 330 281.69** | **41.73** |

### Table 18: Current YTD Overtime expenditure excl. Night-Shift allowance

- The Municipality budgeted the amount of R28 million, spent R3.1 million during the month of October. The Total amount spent as at to date amount to R11.7 million which represent 41% against the approved budget. The Overtime shows an increase of R338 000 when compared to September expenditure. The Municipality has appointed Senior Management to maintain and develop a routine work schedule, by ensuring that the overtime is only paying to qualified employees as per collective agreement.

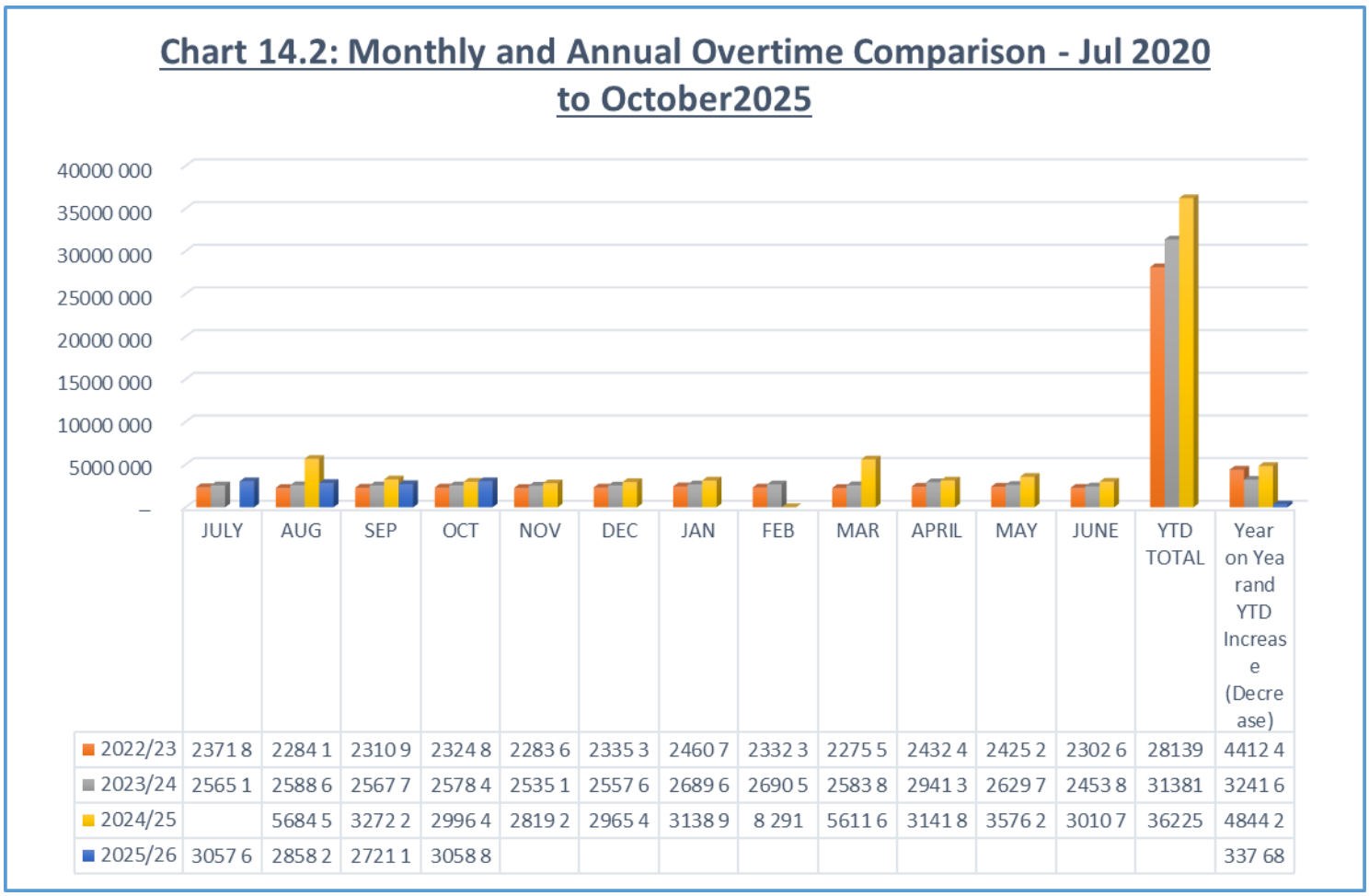



Chart 14.1: Overtime Actual vs Budget -2019-2025

| | JULY | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APRIL | MAY | JUNE | YTD TOTAL | Year on Year and YTD Increase (Decrease) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2020/21 | 2 028 | 1 820 | 1 966 | 1 978 | 2 015 | 1 954 | 2 142 | 2 191 | 2 071 | 2 144 | 2 097 | 1 322 | 23 728 | |
| 2022/23 | 2 372 | 2 284 | 2 311 | 2 325 | 2 284 | 2 335 | 2 461 | 2 332 | 2 276 | 2 432 | 2 425 | 2 303 | 28 140 | 4 412 |
| 2023/24 | 2 565 | 2 589 | 2 568 | 2 578 | 2 535 | 2 558 | 2 690 | 2 691 | 2 584 | 2 941 | 2 630 | 2 454 | 31 382 | 3 242 |
| 2024/25 | | 5 685 | 3 272 | 2 996 | 2 819 | 2 965 | 3 139 | 8 | 5 612 | 3 142 | 3 576 | 3 011 | 36 226 | 4 844 |
| 2025/26 | 3 058 | 2 858 | 2 721 | 3 059 | | | | | | | | | | 338 |

Chart 14.2: Monthly and Annual Overtime Comparison –July 2020-June 2026

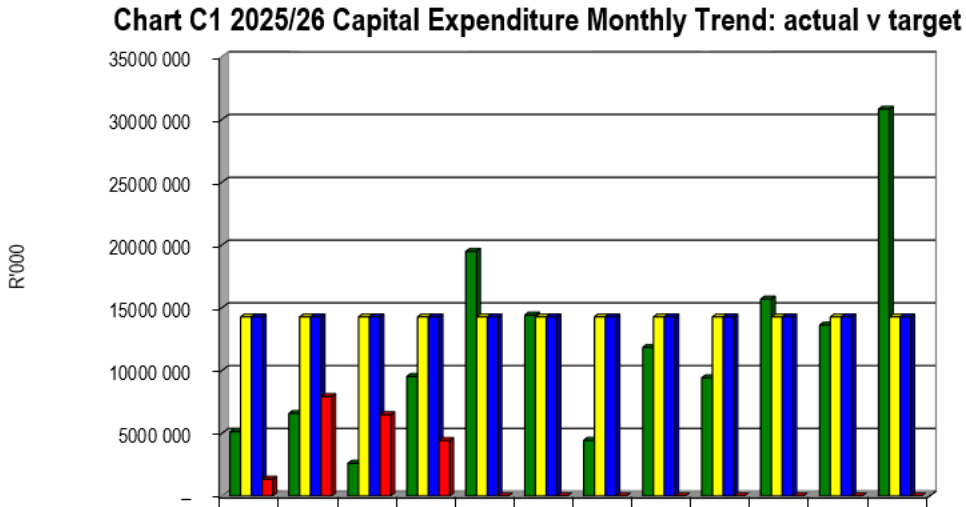
- The Municipality budgeted the amount of R28 million, spent R3.1 million in October. The overtime has been increased by R338 when compare to September expenditure. Funding plan measures needs ongoing process Implementation.

## 11. Material variances to the service delivery and budget implementation plan

- Material variances are primarily addressed in the Executive summary under Sections 4.1 to 4.3 or emphasised elsewhere in this Monthly Budget Statement.

## 12. Capital programme performance

Please refer to notes on capital Expenditure in the Executive Summary-Section 4.3




| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2024/25 | 5132 | 6577 | 2611 | 9518 | 19485 | 14409 | 4435 | 11838 | 9416 | 15682 | 13616 | 30814 |
| Original Budget | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 |
| Adjusted Budget | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 | 14267 |
| Monthly actual | 1342 | 7925 | 6479 | 4421 | – | – | – | – | – | – | – | – |

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

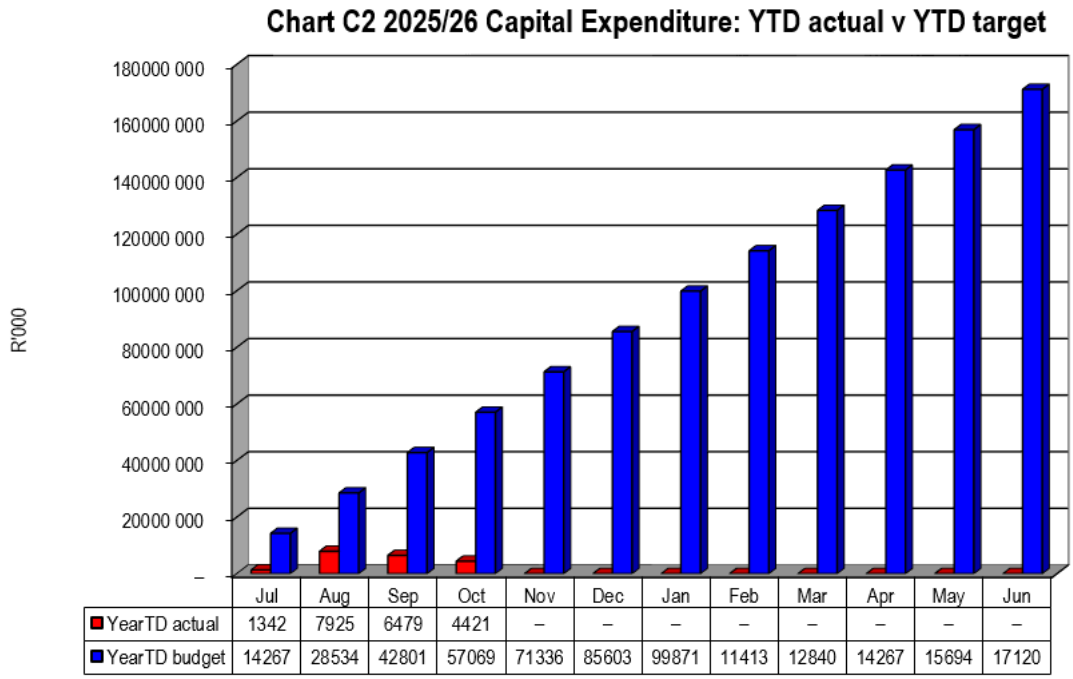



Chart 16: Capital Expenditure YTD actual vs YTD target

| Fund | Vote No | Vote Description | Orig Budget | Curr Mth Exp | YTD | Unspend | Per |
|---|---|---|---|---|---|---|---|
| INEP | 2045643242073D07ZZ11 | ELECTRIFICATION PROJECTS (INEP) | 11 135 000.00 | 1 224 458.10 | 2 705 841.98 | 8 429 158.02 | 24.30 |
| | | | | | | | |
| MIG | 2010647242090C13ZZ11 | PHIRITONA/SANDERVILLE: COSNTR OF LOW | 1 200 000.00 | | | 1 200 000.00 | |
| MIG | 2035644502090D27ZZWM | COVID-19 REFURB PARYS WATER TREATMEN | 2 272 154.00 | | | 2 272 154.00 | |
| MIG | 2040644502090D42ZZWM | NGWATHE REPLACE 15KM ASBESTOS PIPES | 3 732 270.00 | | | 3 732 270.00 | |
| MIG | 2505647352090D43ZZ10 | MOSEPEDI COMMUNITY HALL REFUR & UPGR | 3 461 412.00 | | 420 830.75 | 3 040 581.25 | 12.15 |
| MIG | 2010647242090D44ZZWM | VREDEFORT 2KM PAVING ROADS | 7 024 240.00 | | | 7 024 240.00 | |
| MIG | 2505642042090D58ZZWM | PROVISION-SPECILIZED VEHICLES-MOKWAL | 2 800 000.00 | | 2 608 695.00 | 191 305.00 | 93.16 |
| MIG | 2010647242090D60ZZ01 | CONSTRUCTION OF LOW LEVEL BRIDGE IN | 1 041 091.00 | | | 1 041 091.00 | |
| MIG | 2010647242090C61ZZ11 | TUMAHOLE: UPGRADING OF 1KM PAVING RO | 2 628 139.00 | | 503 071.46 | 2 125 067.54 | 19.14 |
| MIG | 2020644942090D61ZZWM | CONSTR 3KM WATERBORNE SANITATION NET | 6 442 696.00 | | 456 540.00 | 5 986 156.00 | 7.08 |
| MIG | 2035644502090D65ZZWM | VREDEFORT: UPGRAD WATER TREATMENT WO | 5 737 397.00 | | 3 103 458.14 | 2 633 938.86 | 54.09 |
| | | | **36 339 399.00** | **-** | **7 092 595.35** | **29 246 803.65** | |
| | | | | | | | |
| WSIG | 2040644502094D33ZZWM | CONS 3KM PIPELINE&ELEVATED TOWER HEI | 7 000 035.00 | | 626 833.80 | 6 373 201.20 | 8.95 |
| WSIG | 2020644942094C60ZZ11 | REFUR: VREDEFORT WASTE WTW | 8 432 965.00 | | | 8 432 965.00 | |
| | | | **15 433 000.00** | **-** | **626 833.80** | **14 806 166.20** | |
| | | | | | | | |
| | | | | | | | |
| RBIG | 2035644802096D55ZZWM | PARYS WTW UPGRADE AND REFURBISHMENT | 40 646 587.00 | 1 473 943.81 | 1 890 237.81 | 38 756 349.19 | 4.65 |
| RBIG | 2035644802096C56ZZ11 | REFURBISHMENT OF KOPPIES WTW | 1 426 856.00 | 777 836.40 | 777 836.40 | 649 019.60 | 54.51 * |
| RBIG | 2035644502096C57ZZ11 | CONSTRUCT PIPELINE KOPPIES - EDENVIL | 17 926 557.00 | 447 124.76 | 4 044 863.71 | 13 881 693.29 | 22.56 |
| | | | **60 000 000.00** | **2 698 904.97** | **6 712 937.92** | **53 287 062.08** | |
| | | | | | | | |
| INTERNAL | 25056420420CFD70ZZWM | YELLOW FLEET - SPECIAL VEHICLE | 5 800 000.00 | | 1 320 216.00 | 4 479 784.00 | 22.76 |
| INTERNAL | 10056473520CFD89ZZWM | MUNICIPAL BUILDING EDENVILLE OFFICE | 2 000 000.00 | 94 700.00 | 94 700.00 | 1 905 300.00 | 4.73 |
| INTERNAL | 30056473520CFD90ZZWM | SMME ALL TOWNS - BUSINESS HUB | 9 400 000.00 | | | 9 400 000.00 | |
| INTERNAL | 20206449420CFD91ZZWM | BUCKET ERRADICTION - NGWATHE | 3 000 000.00 | | | 3 000 000.00 | |
| INTERNAL | 05056470020CFD93ZZ11 | UPGRADING OF THE SERVER (WAR ROOM) | 2 000 000.00 | | | 2 000 000.00 | |
| INTERNAL | 05056470020CFD94ZZ11 | TOOLS OF TRADE: COMPUTER EQU - PERSO | 2 000 000.00 | 403 328.83 | 1 394 233.37 | 605 766.63 | 69.71 |
| INTERNAL | 20106420420CFD95ZZWM | VEHICLE- FOR ROADS SECTION | 1 000 000.00 | | | 1 000 000.00 | |
| INTERNAL | 20106472420CFD96ZZWM | BUILDING OF 1919 BRIDGE | 600 000.00 | | | 600 000.00 | |
| INTERNAL | 20456432420CFD97ZZ11 | PARYS ELECTRICITY BULK SUPPLY | 2 000 000.00 | | | 2 000 000.00 | |
| INTERNAL | 20456432420CFD98ZZWM | MINI-SUBSTATION | 2 500 000.00 | | | 2 500 000.00 | |
| INTERNAL | 20456456020CFD99ZZ11 | GENERATOR 6.5 KVA ON WHEELS X1 | 2 000 000.00 | | | 2 000 000.00 | |
| INTERNAL | 25056456020CFDA1ZZ11 | TWO WAY RADIO SYSTEM | 1 000 000.00 | | | 1 000 000.00 | |
| INTERNAL | 30056473520CFDA2ZZ10 | UPGRADING OF MIMOSA | 15 000 000.00 | | 222 308.30 | 14 777 691.70 | 1.48 |
| | | | **48 300 000.00** | **498 028.83** | **3 031 457.67** | **45 268 542.33** | |
| | | | **171 207 399.00** | **4 421 391.90** | **20 169 666.72** | **151 037 732.28** | 12% |

### Table 19: Detailed capital expenditure report

- Indicated in the above table, is a summary of the capital expenditure per funding source compared to the Original budget. The reports show the 12% of expenditure against the Original budget of R171,2 million.

## 13. Other supporting documents

- Please note that all figures are preliminary outcomes of for the financial year.
- The Municipal self-assessment for October 2025
- Eskom, Rand water and DWS statements
- Proof of payment for Eskom and Rand Water
- Indigent per Household
- Collection rate per ward and per services

## 14 Conclusion

This report meets the MFMA Circular 124 Municipal Debt Relief 10 May 2024

**Communication**

In compliance to legislative requirements (Section 71 of the MFMA), this document is provided to all stakeholders by placing it on the Ngwathe local municipal website and uploading it on GoMuni portal:

## 15 Annexures A: C schedule

**Annexure A**

**FS203 Ngwathe - Table C1 Monthly Budget Statement Summary - M04 October**

| Description | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | |
| Property rates | 108 441 | 887 483 | 887 483 | 9 816 | 39 875 | 295 828 | (255 953) | -87% | 887 483 |
| Service charges | 427 374 | 577 845 | 577 845 | 32 493 | 150 398 | 192 615 | (42 217) | -22% | 577 845 |
| Investment revenue | 6 203 | 7 159 | 7 159 | 166 | 1 034 | 2 386 | (1 353) | -57% | 7 159 |
| Transfers and subsidies - Operational | 254 095 | 296 280 | 296 280 | 654 | 123 226 | 98 760 | 24 466 | 0 | 296 280 |
| Other own revenue | 108 549 | 207 004 | 207 004 | 5 270 | 27 601 | 69 001 | (41 400) | -60% | 207 004 |
| **Total Revenue (excluding capital transfers and contributions)** | **904 661** | **1 975 771** | **1 975 771** | **48 399** | **342 134** | **658 590** | **(316 456)** | **-48%** | **1 975 771** |
| Employee costs | 325 974 | 342 212 | 342 212 | 29 986 | 117 423 | 114 071 | 3 352 | 3% | 342 212 |
| Remuneration of Councillors | 18 347 | 20 295 | 20 295 | 1 493 | 5 972 | 6 765 | (793) | -12% | 20 295 |
| Depreciation and amortisation | 77 157 | 53 774 | 53 774 | 15 942 | 20 257 | 17 925 | 2 332 | 13% | 53 774 |
| Interest | 117 198 | 69 648 | 69 648 | 340 | 28 739 | 23 216 | 5 523 | 24% | 69 648 |
| Inventory consumed and bulk purchases | 455 767 | 618 746 | 615 403 | 10 655 | 191 516 | 205 580 | (14 065) | -7% | 615 403 |
| Transfers and subsidies | 180 | 180 | 180 | 15 | 60 | 60 | – | | 180 |
| Other expenditure | 402 415 | 281 650 | 284 993 | 15 517 | 55 857 | 92 646 | (36 789) | -40% | 284 993 |
| **Total Expenditure** | **1 397 038** | **1 386 503** | **1 386 503** | **73 948** | **419 823** | **460 262** | **(40 439)** | **-9%** | **1 386 503** |
| **Surplus/(Deficit)** | **(492 377)** | **589 267** | **589 267** | **(25 549)** | **(77 689)** | **198 328** | **(276 017)** | **-139%** | **589 267** |
| Transfers and subsidies - capital (monetary | 139 992 | 122 907 | 122 907 | 3 418 | 15 037 | 40 969 | (25 932) | -63% | 122 907 |
| Transfers and subsidies - capital (in-kind) | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **(352 384)** | **712 175** | **712 175** | **(22 131)** | **(62 652)** | **239 297** | **(301 949)** | **-126%** | **712 175** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **(352 384)** | **712 175** | **712 175** | **(22 131)** | **(62 652)** | **239 297** | **(301 949)** | **-126%** | **712 175** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **143 539** | **171 207** | **171 207** | **4 421** | **20 170** | **57 069** | **(36 900)** | **-65%** | **171 207** |
| Capital transfers recognised | 121 721 | 122 907 | 122 907 | 3 923 | 17 138 | 40 969 | (23 831) | -58% | 122 907 |
| Borrowing | – | – | – | – | – | – | – | | – |
| Internally generated funds | **21 818** | **48 300** | **48 300** | **498** | **3 031** | **16 100** | **(13 069)** | **-81%** | **48 300** |
| **Total sources of capital funds** | **143 539** | **171 207** | **171 207** | **4 421** | **20 170** | **57 069** | **(36 900)** | **-65%** | **171 207** |
| **Financial position** | | | | | | | | | |
| Total current assets | 607 975 | 2 053 017 | 2 053 017 | | 669 981 | | | | 2 053 017 |
| Total non current assets | 1 992 896 | 1 930 989 | 1 930 989 | | 1 992 808 | | | | 1 930 989 |
| Total current liabilities | 3 233 495 | 2 466 217 | 2 466 217 | | 3 356 472 | | | | 2 466 217 |
| Total non current liabilities | – | – | – | | – | | | | – |
| Community wealth/Equity | **(566 558)** | **805 614** | **805 614** | | **(693 665)** | | | | **805 614** |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | (288 847) | 717 694 | 717 694 | (60 756) | (85 166) | 239 231 | 324 397 | 136% | 717 694 |
| Net cash from (used) investing | (143 600) | (196 889) | (196 889) | (4 411) | (20 113) | (65 630) | (45 517) | 69% | (196 889) |
| Net cash from (used) financing | 2 | 229 | 229 | (50) | (54) | 76 | 130 | 170% | 229 |
| **Cash/cash equivalents at the month/year end** | **(369 444)** | **526 775** | **526 775** | **(99 264)** | **(99 264)** | **179 418** | **278 683** | **155%** | **527 103** |

| Debtors & creditors analysis | 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** | | | | | | | | | |
| Total By Income Source | 47 962 | 51 706 | 35 253 | 37 016 | 28 234 | 25 646 | 156 764 | 758 708 | 1 141 289 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 72 429 | 12 262 | 56 294 | 73 020 | 17 995 | 108 | – | 2 804 515 | 3 036 622 |

**FS203 Ngwathe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October**

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **346 220** | **1 279 072** | **1 279 072** | **12 726** | **142 618** | **426 357** | (283 739) | -67% | **1 279 072** |
| Executive and council | | – | – | – | – | – | – | – | | – |
| Finance and administration | | 346 220 | 1 279 072 | 1 279 072 | 12 726 | 142 618 | 426 357 | (283 739) | -67% | 1 279 072 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | **1 058** | **1 370** | **1 370** | **124** | **525** | **457** | 68 | 15% | **1 370** |
| Community and social services | | 910 | 1 150 | 1 150 | 115 | 468 | 383 | 85 | 22% | 1 150 |
| Sport and recreation | | 148 | 220 | 220 | 9 | 56 | 73 | (17) | -23% | 220 |
| Public safety | | – | – | – | – | – | – | – | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **43 114** | **38 622** | **38 622** | **651** | **5 412** | **12 874** | (7 462) | -58% | **38 622** |
| Planning and development | | 714 | 370 | 370 | 50 | 233 | 123 | 109 | 89% | 370 |
| Road transport | | 42 400 | 38 252 | 38 252 | 601 | 5 179 | 12 751 | (7 571) | -59% | 38 252 |
| Environmental protection | | – | – | – | – | – | – | – | | – |
| ***Trading services*** | | **654 261** | **779 614** | **779 614** | **38 316** | **208 616** | **259 871** | **(51 256)** | -20% | **779 614** |
| Energy sources | | 319 529 | 464 532 | 464 532 | 22 119 | 109 892 | 154 844 | (44 952) | -29% | 464 532 |
| Water management | | 166 586 | 161 714 | 161 714 | 6 601 | 40 303 | 53 905 | (13 601) | -25% | 161 714 |
| Waste water management | | 103 573 | 97 749 | 97 749 | 5 842 | 32 693 | 32 583 | 110 | 0% | 97 749 |
| Waste management | | 64 573 | 55 620 | 55 620 | 3 755 | 25 728 | 18 540 | 7 188 | 39% | 55 620 |
| ***Other*** | 4 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Total Revenue - Functional** | 2 | **1 044 654** | **2 098 678** | **2 098 678** | **51 817** | **357 171** | **699 559** | **(342 388)** | **-49%** | **2 098 678** |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **437 879** | **344 314** | **344 314** | **21 402** | **115 702** | **113 818** | 1 883 | 2% | **344 314** |
| Executive and council | | 88 709 | 91 746 | 92 046 | 7 733 | 29 618 | 30 642 | (1 025) | -3% | 92 046 |
| Finance and administration | | 349 169 | 252 568 | 252 268 | 13 669 | 86 084 | 83 176 | 2 908 | 3% | 252 268 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | **85 366** | **114 488** | **114 488** | **13 182** | **41 925** | **38 163** | 3 762 | 10% | **114 488** |
| Community and social services | | 63 466 | 94 475 | 94 475 | 11 169 | 35 602 | 31 492 | 4 110 | 13% | 94 475 |
| Sport and recreation | | 10 755 | 9 227 | 9 227 | 1 195 | 2 966 | 3 076 | (110) | -4% | 9 227 |
| Public safety | | 8 927 | 8 422 | 8 422 | 747 | 2 921 | 2 807 | 113 | 4% | 8 422 |
| Housing | | 2 218 | 2 364 | 2 364 | 72 | 436 | 788 | (352) | -45% | 2 364 |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **94 891** | **130 612** | **120 956** | **14 184** | **36 481** | **41 606** | (5 125) | -12% | **120 956** |
| Planning and development | | 723 | 20 368 | 20 368 | 1 318 | 2 740 | 6 789 | (4 049) | -60% | 20 368 |
| Road transport | | 94 168 | 110 245 | 100 588 | 12 866 | 33 741 | 34 817 | (1 076) | -3% | 100 588 |
| Environmental protection | | – | – | – | – | – | – | – | | – |
| ***Trading services*** | | **778 903** | **797 089** | **806 746** | **25 180** | **225 715** | **262 296** | **(36 581)** | -14% | **806 746** |
| Energy sources | | 430 191 | 552 349 | 557 006 | 6 262 | 162 035 | 182 921 | (20 886) | -11% | 557 006 |
| Water management | | 216 302 | 144 095 | 146 595 | 10 593 | 39 354 | 47 579 | (8 224) | -17% | 146 595 |
| Waste water management | | 75 975 | 50 255 | 52 755 | 4 922 | 13 987 | 16 299 | (2 311) | -14% | 52 755 |
| Waste management | | 56 435 | 50 390 | 50 390 | 3 404 | 10 338 | 15 498 | (5 160) | -33% | 50 390 |
| ***Other*** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Total Expenditure - Functional** | 3 | **1 397 038** | **1 386 503** | **1 386 503** | **73 948** | **419 823** | **455 883** | **(36 061)** | **-8%** | **1 386 503** |
| **Surplus/ (Deficit) for the year** | | **(352 384)** | **712 175** | **712 175** | **(22 131)** | **(62 652)** | **243 676** | **(306 328)** | **-1.2571113** | **712 175** |

**FS203 Ngwathe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October**

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Vote 01 - Corporate Services | | 4 661 | – | – | – | – | – | – | | – |
| Vote 02 - Municipal Manager | | – | – | – | – | – | – | – | | – |
| Vote 03 - Financial Services | | 341 560 | 1 279 072 | 1 279 072 | 12 726 | 142 618 | 426 357 | (283 739) | -66.5% | 1 279 072 |
| Vote 04 - Technical Services | | 632 088 | 762 247 | 762 247 | 35 163 | 188 067 | 254 082 | (66 015) | -26.0% | 762 247 |
| Vote 05 - Community Services | | 66 345 | 57 360 | 57 360 | 3 929 | 26 485 | 19 120 | 7 365 | 38.5% | 57 360 |
| Vote 06 - Local Economic Development | | – | – | – | – | – | – | – | | – |
| Vote 07 - | | – | – | – | – | – | – | – | | – |
| Vote 08 - | | – | – | – | – | – | – | – | | – |
| Vote 09 - | | – | – | – | – | – | – | – | | – |
| Vote 10 - | | – | – | – | – | – | – | – | | – |
| Vote 11 - | | – | – | – | – | – | – | – | | – |
| Vote 12 - | | – | – | – | – | – | – | – | | – |
| Vote 13 - | | – | – | – | – | – | – | – | | – |
| Vote 14 - | | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | | – | – | – | – | – | – | – | | – |
| **Total Revenue by Vote** | 2 | **1 044 654** | **2 098 678** | **2 098 678** | **51 817** | **357 171** | **699 559** | **(342 388)** | **-48.9%** | **2 098 678** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 01 - Corporate Services | | 101 225 | 73 323 | 73 323 | 6 450 | 29 343 | 24 441 | 4 902 | 20.1% | 73 323 |
| Vote 02 - Municipal Manager | | 88 709 | 91 746 | 92 046 | 7 733 | 29 618 | 30 642 | (1 025) | -3.3% | 92 046 |
| Vote 03 - Financial Services | | 247 929 | 179 245 | 178 945 | 7 218 | 56 738 | 58 735 | (1 997) | -3.4% | 178 945 |
| Vote 04 - Technical Services | | 816 784 | 856 944 | 856 944 | 34 655 | 249 164 | 284 695 | (35 531) | -12.5% | 856 944 |
| Vote 05 - Community Services | | 142 254 | 168 110 | 168 110 | 17 288 | 53 275 | 56 037 | (2 762) | -4.9% | 168 110 |
| Vote 06 - Local Economic Development | | 137 | 17 135 | 17 135 | 603 | 1 685 | 5 712 | (4 027) | -70.5% | 17 135 |
| Vote 07 - | | – | – | – | – | – | – | – | | – |
| Vote 08 - | | – | – | – | – | – | – | – | | – |
| Vote 09 - | | – | – | – | – | – | – | – | | – |
| Vote 10 - | | – | – | – | – | – | – | – | | – |
| Vote 11 - | | – | – | – | – | – | – | – | | – |
| Vote 12 - | | – | – | – | – | – | – | – | | – |
| Vote 13 - | | – | – | – | – | – | – | – | | – |
| Vote 14 - | | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | | – | – | – | – | – | – | – | | – |
| **Total Expenditure by Vote** | 2 | **1 397 038** | **1 386 503** | **1 386 503** | **73 948** | **419 823** | **460 262** | **(40 439)** | **-8.8%** | **1 386 503** |
| **Surplus/ (Deficit) for the year** | 2 | **(352 384)** | **712 175** | **712 175** | **(22 131)** | **(62 652)** | **239 297** | **(301 949)** | **-126.2%** | **712 175** |

**FS203 Ngwathe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October**

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue** | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | |
| Service charges - Electricity | | 274 394 | 424 305 | 424 305 | 20 013 | 95 520 | 141 435 | (45 915) | -32% | 424 305 |
| Service charges - Water | | 57 363 | 68 991 | 68 991 | 4 200 | 20 701 | 22 997 | (2 296) | -10% | 68 991 |
| Service charges - Waste Water Management | | 60 314 | 56 038 | 56 038 | 5 085 | 20 261 | 18 679 | 1 581 | 8% | 56 038 |
| Service charges - Waste management | | 35 303 | 28 511 | 28 511 | 3 195 | 13 917 | 9 504 | 4 413 | 46% | 28 511 |
| Sale of Goods and Rendering of Services | | 1 886 | 2 127 | 2 127 | 195 | 926 | 709 | 217 | 31% | 2 127 |
| Agency services | | | | | | | | – | | |
| Interest | | | | | | | | – | | |
| Interest earned from Receivables | | 101 053 | 55 807 | 55 807 | 4 975 | 26 009 | 18 602 | 7 407 | 40% | 55 807 |
| Interest from Current and Non Current Assets | | 6 203 | 7 159 | 7 159 | 166 | 1 034 | 2 386 | (1 353) | -57% | 7 159 |
| Dividends | | – | – | – | – | – | – | – | | – |
| Rent on Land | | | | | | | | – | | |
| Rental from Fixed Assets | | 353 | 382 | 382 | 35 | 125 | 127 | (3) | -2% | 382 |
| Licence and permits | | – | – | – | – | – | – | – | | – |
| Special rating levies | | | | | | | | – | | |
| Operational Revenue | | 385 | 98 | 98 | 16 | 78 | 33 | 45 | 139% | 98 |
| **Non-Exchange Revenue** | | | | | | | | – | | |
| Property rates | | 108 441 | 887 483 | 887 483 | 9 816 | 39 875 | 295 828 | (255 953) | -87% | 887 483 |
| Surcharges and Taxes | | | | | | | | – | | |
| Fines, penalties and forfeits | | 378 | 148 590 | 148 590 | 50 | 464 | 49 530 | (49 066) | -99% | 148 590 |
| Licence and permits | | – | – | – | – | – | – | – | | – |
| Transfers and subsidies - Operational | | 254 095 | 296 280 | 296 280 | 654 | 123 226 | 98 760 | 24 466 | 25% | 296 280 |
| Interest | | – | – | – | – | – | – | – | | – |
| Fuel Levy | | | | | | | | – | | |
| Operational Revenue | | – | – | – | – | – | – | – | | – |
| Gains on disposal of Assets | | (62) | – | – | – | – | – | – | | – |
| Other Gains | | 4 555 | – | – | – | – | – | – | | – |
| Discontinued Operations | | | | | | | | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | | **904 661** | **1 975 771** | **1 975 771** | **48 399** | **342 134** | **658 590** | **(316 456)** | **-48%** | **1 975 771** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 325 974 | 342 212 | 342 212 | 29 986 | 117 423 | 114 071 | 3 352 | 3% | 342 212 |
| Remuneration of councillors | | 18 347 | 20 295 | 20 295 | 1 493 | 5 972 | 6 765 | (793) | -12% | 20 295 |
| Bulk purchases - electricity | | 359 980 | 465 959 | 465 959 | 1 174 | 146 136 | 155 320 | (9 183) | -6% | 465 959 |
| Inventory consumed | | 95 787 | 152 787 | 149 444 | 9 481 | 45 379 | 50 261 | (4 882) | -10% | 149 444 |
| Debt impairment | | 216 123 | 103 707 | 103 707 | – | – | 32 662 | (32 662) | -100% | 103 707 |
| Depreciation and amortisation | | 77 157 | 53 774 | 53 774 | 15 942 | 20 257 | 17 925 | 2 332 | 13% | 53 774 |
| Interest | | 117 198 | 69 648 | 69 648 | 340 | 28 739 | 23 216 | 5 523 | 24% | 69 648 |
| Contracted services | | 60 329 | 60 854 | 60 854 | 4 452 | 24 773 | 20 285 | 4 488 | 22% | 60 854 |
| Transfers and subsidies | | 180 | 180 | 180 | 15 | 60 | 60 | – | | 180 |
| Irrecoverable debts written off | | – | – | – | – | – | – | – | | – |
| Operational costs | | 97 260 | 117 089 | 120 432 | 11 065 | 31 083 | 39 698 | (8 615) | -22% | 120 432 |
| Losses on Disposal of Assets | | 28 703 | – | – | – | – | – | – | | – |
| Other Losses | | – | – | – | – | – | – | – | | – |
| **Total Expenditure** | | **1 397 038** | **1 386 503** | **1 386 503** | **73 948** | **419 823** | **460 262** | **(40 439)** | **-9%** | **1 386 503** |
| **Surplus/(Deficit)** | | **(492 377)** | **589 267** | **589 267** | **(25 549)** | **(77 689)** | **198 328** | **(276 017)** | **(0)** | **589 267** |
| Transfers and subsidies - capital (monetary allocations) | | 139 992 | 122 907 | 122 907 | 3 418 | 15 037 | 40 969 | (25 932) | **(0)** | 122 907 |
| Transfers and subsidies - capital (in-kind) | | | | | | | | – | | |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(352 384)** | **712 175** | **712 175** | **(22 131)** | **(62 652)** | **239 297** | **(301 949)** | **(0)** | **712 175** |
| Income Tax | | | | | | | | – | | |
| **Surplus/(Deficit) after income tax** | | **(352 384)** | **712 175** | **712 175** | **(22 131)** | **(62 652)** | **239 297** | **(301 949)** | **(0)** | **712 175** |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | – | | |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | – | | |
| **Surplus/(Deficit) attributable to municipality** | | **(352 384)** | **712 175** | **712 175** | **(22 131)** | **(62 652)** | **239 297** | (301 949) | (0) | **712 175** |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | – | | |
| Intercompany/Parent subsidiary transactions | | | | | | | | – | | |
| **Surplus/ (Deficit) for the year** | | **(352 384)** | **712 175** | **712 175** | **(22 131)** | **(62 652)** | **239 297** | **(301 949)** | **(0)** | **712 175** |

**FS203 Ngwathe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October**

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Multi-Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 01 - Corporate Services | | – | 4 000 | 4 000 | 403 | 1 394 | 1 333 | 61 | 5% | 4 000 |
| Vote 02 - Municipal Manager | | – | 2 000 | 2 000 | 95 | 95 | 667 | (572) | -86% | 2 000 |
| Vote 03 - Financial Services | | – | – | – | – | – | – | – | | – |
| Vote 04 - Technical Services | | 42 052 | 54 375 | 54 375 | 1 474 | 2 393 | 18 125 | (15 732) | -87% | 54 375 |
| Vote 05 - Community Services | | 192 | 1 000 | 1 000 | – | – | 333 | (333) | -100% | 1 000 |
| Vote 06 - Local Economic Development | | – | 24 400 | 24 400 | – | 222 | 8 133 | (7 911) | -97% | 24 400 |
| Vote 07 - | | – | – | – | – | – | – | – | | – |
| Vote 08 - | | – | – | – | – | – | – | – | | – |
| Vote 09 - | | – | – | – | – | – | – | – | | – |
| Vote 10 - | | – | – | – | – | – | – | – | | – |
| Vote 11 - | | – | – | – | – | – | – | – | | – |
| Vote 12 - | | – | – | – | – | – | – | – | | – |
| Vote 13 - | | – | – | – | – | – | – | – | | – |
| Vote 14 - | | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | | – | – | – | – | – | – | – | | – |
| **Total Capital Multi-year expenditure** | 4,7 | **42 244** | **85 775** | **85 775** | **1 972** | **4 105** | **28 592** | **(24 487)** | **-86%** | **85 775** |
| **Single Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 01 - Corporate Services | | 4 711 | – | – | – | – | – | – | | – |
| Vote 02 - Municipal Manager | | – | – | – | – | – | – | – | | – |
| Vote 03 - Financial Services | | 4 853 | – | – | – | – | – | – | | – |
| Vote 04 - Technical Services | | 85 195 | 73 371 | 73 371 | 2 449 | 11 715 | 24 457 | (12 742) | -52% | 73 371 |
| Vote 05 - Community Services | | 6 537 | 12 061 | 12 061 | – | 4 350 | 4 020 | 329 | 8% | 12 061 |
| Vote 06 - Local Economic Development | | – | – | – | – | – | – | – | | – |
| Vote 07 - | | – | – | – | – | – | – | – | | – |
| Vote 08 - | | – | – | – | – | – | – | – | | – |
| Vote 09 - | | – | – | – | – | – | – | – | | – |
| Vote 10 - | | – | – | – | – | – | – | – | | – |
| Vote 11 - | | – | – | – | – | – | – | – | | – |
| Vote 12 - | | – | – | – | – | – | – | – | | – |
| Vote 13 - | | – | – | – | – | – | – | – | | – |
| Vote 14 - | | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | | – | – | – | – | – | – | – | | – |
| **Total Capital single-year expenditure** | 4 | 101 295 | 85 433 | 85 433 | 2 449 | 16 065 | 28 478 | **(12 412)** | **-44%** | 85 433 |
| **Total Capital Expenditure** | | **143 539** | **171 207** | **171 207** | **4 421** | **20 170** | **57 069** | **(36 900)** | **-65%** | **171 207** |
| **Capital Expenditure - Functional Classification** | | | | | | | | | | |
| ***Governance and administration*** | | **9 564** | **6 000** | **6 000** | **498** | **1 489** | **2 000** | (511) | -26% | **6 000** |
| Executive and council | | – | 2 000 | 2 000 | 95 | 95 | 667 | (572) | -86% | 2 000 |
| Finance and administration | | 9 564 | 4 000 | 4 000 | 403 | 1 394 | 1 333 | 61 | 5% | 4 000 |
| Internal audit | | | | | | | | – | | |
| ***Community and public safety*** | | **6 537** | **13 061** | **13 061** | **–** | **4 350** | **4 354** | (4) | 0% | **13 061** |
| Community and social services | | 6 537 | 13 061 | 13 061 | – | 4 350 | 4 354 | (4) | 0% | 13 061 |
| Sport and recreation | | – | – | – | – | – | – | – | | – |
| Public safety | | – | – | – | – | – | – | – | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| Health | | | | | | | | – | | |
| ***Economic and environmental services*** | | **16 596** | **37 893** | **37 893** | **–** | **725** | **12 631** | (11 906) | -94% | **37 893** |
| Planning and development | | 192 | 24 400 | 24 400 | – | 222 | 8 133 | (7 911) | -97% | 24 400 |
| Road transport | | 16 404 | 13 493 | 13 493 | – | 503 | 4 498 | (3 995) | -89% | 13 493 |
| Environmental protection | | | | | | | | – | | |
| ***Trading services*** | | **110 842** | **114 253** | **114 253** | **3 923** | **13 606** | **38 084** | (24 479) | -64% | **114 253** |
| Energy sources | | 22 926 | 17 635 | 17 635 | 1 224 | 2 706 | 5 878 | (3 172) | -54% | 17 635 |
| Water management | | 68 659 | 78 742 | 78 742 | 2 699 | 10 443 | 26 247 | (15 804) | -60% | 78 742 |
| Waste water management | | 19 257 | 17 876 | 17 876 | – | 457 | 5 959 | (5 502) | -92% | 17 876 |
| Waste management | | – | – | – | – | – | – | – | | – |
| ***Other*** | | | | | | | | – | | |
| **Total Capital Expenditure - Functional Classification** | 3 | **143 539** | **171 207** | **171 207** | **4 421** | **20 170** | **57 069** | **(36 900)** | **-65%** | **171 207** |
| **Funded by:** | | | | | | | | | | |
| National Government | | 119 959 | 122 907 | 122 907 | 3 923 | 17 138 | 40 969 | (23 831) | -58% | 122 907 |
| Provincial Government | | | | | | | | – | | |
| District Municipality | | | | | | | | – | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | 1 762 | – | – | – | – | – | – | | – |
| **Transfers recognised - capital** | | **121 721** | **122 907** | **122 907** | **3 923** | **17 138** | **40 969** | **(23 831)** | **-58%** | **122 907** |
| **Borrowing** | 6 | | | | | | | – | | |
| **Internally generated funds** | | 21 818 | 48 300 | 48 300 | 498 | 3 031 | 16 100 | (13 069) | -81% | 48 300 |
| **Total Capital Funding** | | **143 539** | **171 207** | **171 207** | **4 421** | **20 170** | **57 069** | **(36 900)** | **-65%** | **171 207** |

## FS203 Ngwathe - Table C6 Monthly Budget Statement - Financial Position - M04 October

| 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 | | 6 068 | 583 976 | 583 976 | (9 129) | 583 976 |
| Trade and other receivables from exchange transactions | | 219 891 | 191 110 | 191 110 | 245 661 | 191 110 |
| Receivables from non-exchange transactions | | 37 582 | 95 210 | 95 210 | 56 666 | 95 210 |
| Current portion of non-current receivables | | | | | | |
| Inventory | | 2 145 | 556 346 | 556 346 | 1 852 | 556 346 |
| VAT | | 342 288 | 626 374 | 626 374 | 374 931 | 626 374 |
| Other current assets | | | | | | |
| **Total current assets** | | **607 975** | **2 053 017** | **2 053 017** | **669 981** | **2 053 017** |
| **Non current assets** | | | | | | |
| Investments | | | | | | |
| Investment property | | 293 909 | 172 881 | 172 881 | 293 909 | 172 881 |
| Property, plant and equipment | | 1 698 987 | 1 624 906 | 1 624 906 | 1 698 900 | 1 624 906 |
| Biological assets | | | | | | |
| Living and non-living resources | | | | | | |
| Heritage assets | | | | | | |
| Intangible assets | | (0) | 133 202 | 133 202 | (0) | 133 202 |
| Trade and other receivables from exchange transactions | | | | | | |
| Non-current receivables from non-exchange transactions | | | | | | |
| Other non-current assets | | | | | | |
| **Total non current assets** | | **1 992 896** | **1 930 989** | **1 930 989** | **1 992 808** | **1 930 989** |
| **TOTAL ASSETS** | | **2 600 870** | **3 984 006** | **3 984 006** | **2 662 789** | **3 984 006** |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | – | – | – | – | – |
| Consumer deposits | | 5 161 | 5 311 | 5 311 | 5 107 | 5 311 |
| Trade and other payables from exchange transactions | | 2 996 931 | 1 978 634 | 1 978 634 | 3 120 764 | 1 978 634 |
| Trade and other payables from non-exchange transactions | | 5 250 | 179 197 | 179 197 | 34 749 | 179 197 |
| Provision | | 204 166 | 171 814 | 171 814 | 204 166 | 171 814 |
| VAT | | 21 987 | 131 262 | 131 262 | (8 314) | 131 262 |
| Other current liabilities | | – | – | – | – | – |
| **Total current liabilities** | | **3 233 495** | **2 466 217** | **2 466 217** | **3 356 472** | **2 466 217** |
| **Non current liabilities** | | | | | | |
| Financial liabilities | | – | – | – | – | – |
| Provision | | – | – | – | – | – |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | – | – | – | – | – |
| **Total non current liabilities** | | **–** | **–** | **–** | **–** | **–** |
| **TOTAL LIABILITIES** | | **3 233 495** | **2 466 217** | **2 466 217** | **3 356 472** | **2 466 217** |
| **NET ASSETS** | 2 | **(632 625)** | **1 517 789** | **1 517 789** | **(693 684)** | **1 517 789** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated surplus/(deficit) | | (566 558) | 805 614 | 805 614 | (693 665) | 805 614 |
| Reserves and funds | | – | – | – | – | – |
| Other | | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **(566 558)** | **805 614** | **805 614** | **(693 665)** | **805 614** |

**FS203 Ngwathe - Table C7 Monthly Budget Statement - Cash Flow - M04 October**

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Property rates | | 63 590 | 887 483 | 887 483 | 5 367 | 20 491 | 295 828 | (275 337) | -93% | 887 483 |
| Service charges | | 187 966 | 577 845 | 577 845 | 17 095 | 63 542 | 192 615 | (129 073) | -67% | 577 845 |
| Other revenue | | 121 041 | – | – | 13 063 | 56 191 | – | 56 191 | #DIV/0! | – |
| Transfers and Subsidies - Operational | | 252 574 | 296 280 | 296 280 | – | 123 977 | 98 760 | 25 217 | 26% | 296 280 |
| Transfers and Subsidies - Capital | | 135 891 | 122 907 | 122 907 | 3 179 | 43 785 | 40 969 | 2 816 | 7% | 122 907 |
| Interest | | 5 372 | 64 772 | 64 772 | 823 | 2 830 | 21 591 | (18 761) | -87% | 64 772 |
| Dividends | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (1 055 282) | (1 161 945) | (1 161 945) | (100 283) | (395 981) | (387 315) | 8 666 | -2% | (1 161 945) |
| Interest | | – | (69 648) | (69 648) | – | – | (23 216) | (23 216) | 100% | (69 648) |
| Transfers and Subsidies | | – | – | – | – | – | – | – | | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **(288 847)** | **717 694** | **717 694** | **(60 756)** | **(85 166)** | **239 231** | **324 397** | **136%** | **717 694** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | (62) | – | – | 10 | 57 | – | 57 | #DIV/0! | – |
| Decrease (increase) in non-current receivables | | | | | | | | – | | |
| Decrease (increase) in non-current investments | | | | | | | | – | | |
| **Payments** | | | | | | | | | | |
| Capital assets | | (143 539) | (196 889) | (196 889) | (4 421) | (20 170) | (65 630) | (45 460) | 69% | (196 889) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(143 600)** | **(196 889)** | **(196 889)** | **(4 411)** | **(20 113)** | **(65 630)** | **(45 517)** | **69%** | **(196 889)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | | | | | | | – | | |
| Borrowing long term/refinancing | | – | – | – | – | – | – | – | | – |
| Increase (decrease) in consumer deposits | | 2 | 229 | 229 | (50) | (54) | 76 | (130) | -170% | 229 |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | – | | |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **2** | **229** | **229** | **(50)** | **(54)** | **76** | **130** | **170%** | **229** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **(432 445)** | **521 035** | **521 035** | **(65 218)** | **(105 332)** | **173 678** | | | **521 035** |
| Cash/cash equivalents at beginning: | | 63 001 | 5 740 | 5 740 | (34 047) | 6 068 | 5 740 | | | 6 068 |
| Cash/cash equivalents at month/year end: | | (369 444) | 526 775 | 526 775 | (99 264) | (99 264) | 179 418 | | | 527 103 |

## 16. Annexure B Compliance with the conditions Municipal Debt Relief

## 16.1 MFMA Circular 124 – Municipal Compliance Self- assessment

**Annexure A2 - Monthly**

National Treasury

**Municipal Debt Relief**

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

***Municipality Self-Assessment***

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

| | |
|---|---|
| **Period** | Oct'25 |
| **National Financial Year** | 2025/26 |
| **Demarcation Code of Municipality being assessed** | FS203 |
| **District** | Fezile Dabi |
| **Demarcation Description** | Ngwathe |

, Dr F Mothamaha , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out n **MFMA Circular No. 124** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

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

*Choose from drop down list*

| Condition | 6,3 + 6,12 | Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption) | | Notes/Comments |
|---|---|---|---|---|
| 1 | 6.12.1 | - Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? *Note - refer condition 6.12.2* | Yes / No | The rand water billied the amountt of R 4 596 126.53 in September and the Municipality made payments of R 4 596 126.53 during the month of October 2025 for Rand Water. The Municipality received the DWS incoices late hence there were no payment made during the current month. In terms of the other bulk water supplier, namely Rand Water, Ngwathe Municipality have a favourable payment arrangement in respect of the outstanding debt. the Municipality owe the total amount of R42,892,470.98 as at the end Of October 2025. |
| 2 | 6.12.2 | - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za? | Yes | Rand Water and DWA payment POE uploaded on the GoMuni portal on the 7th of November 2025 |
| 3 | 6.12.2 | - 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? | No | |
| 4 | 6.3.1 | - Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? *Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.* | No | The Eskom billed current amount of R 49 270 521.61 for September 2025 and the Municipality paid the amount of R 1 000 000.00 Million in Octobert 2025 The total owed to Eskom amount to R2.8 billion. |

| | | | | |
|---|---|---|---|---|
| 6 | 63.4 | - 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? | Yes | |
| | 64 | **Compliance with a funded MTREF – *(choose from drop down list the MTREF assessed)*** | Select | |
| 7 | 64.1 | - 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 | Ngwathe Local Municipality budget is not funded hence the budget funding plan was tabled Council for adoption and it was approved on the 26 June 2025 for the Financial year 202526. |
| 8 | 64.1 | - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? | Yes | Budget for a surplus of R 594 180 091.00 million. |
| 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? | No | The municipality budgeted an amount of R 104 million, the Pre AFS disclosed the debt imparment of R216 million. |
| | | ***Note*** *- For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also propert rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".* | | |
| 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 municipality budgeted an amount of R 54 million.The Pre Annual Financial statements disclosed the amount of RR46.5 million.. |
| | | ***Note*** *- If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".* | | |
| 11 | 6.4.2 | - ***If the municipality's MTREF is not funded***, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? | Yes | The Funding Plan was approved on the June 2025 and it was immediately uploaded on GoMuni portal |
| | | ***Note*** *- If the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.* | | |
| 12 | 6.4.2 | - ***If the municipality's MTREF is not funded and it has an FRP per the legislative framework***, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? *Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.* | No | |
| 13 | 6.4.2 | - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)* | No | ESKOM has a higher Winter season tarriff but our tarriff charges are not catered for and instead we have a flat tariff across all seasons. We have however submitted a Cost of Supply study to NERSA for approval so that we can start charging cost reflective tariffs |
| 14 | 6.5 | **Cost reflective tariffs –** (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF? | Yes | The tool was submitted to NERSA but it didn't show that the electricity and water are cost reflective. Other services appear to be cost reflective e.g. sewerage, refuse collection etc. This is so because of debt impariment was not budgeted for correctly. |
| | 6.6 | **Electricity and water as collection tools –** has the municipality, with effect from the tabling of the 2023/24 MTREF, ***demonstrated, through its by-laws and budget related policies*** that: | | |

| | | | | |
|---|---|---|---|---|
| 15 | 6.6.1 | - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity? | Yes | The invoice does include details that would ordinarily be captured in a statement of account for up to 30 days |
| 16 | 6.6.2 | - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? | Yes | The Municipality has embarked on an ongoing drive to disconnect consumers who are not paying their accounts and are in arrears. It is an ongoing process which is part of revenue enhancement and debt collection |
| 17 | 6.6.3 | - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water. | No | The municipality does not restrict the supply of water |
| 18 | 6.6.4 | - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? ***Note –*** *the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.* | No | Not yet but instructions have been given to the Revenue division to restrict supply for consumption outside of FBS |
| | 6.6 | ***Supporting evidence****: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.* | | |
| | 6.7 | **Maintain a minimum average quarterly collection of property rates and services charges –** | | |
| 19 | 6.7.1 | - Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? | No | |
| | | ***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.* | | |
| | 6.7.2 | - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, **has the municipality demonstrated to the satisfaction of National Treasury the following:** | | |
| 20 | 6.7.2.1 | * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1; | No | We don't have any ESKOM directly supplied areas other than the farms because the municipality mostly supplies electricity directly to the rest of the areas |
| 21 | 6.7.2.2 | * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)? | Yes | We need to build inhouse capacity so that the plumbers and electricians can restrict supply where the consumers default on payments working in tandem with the debt collection division, which is proposed as a stand alone division. The municipality |
| 22 | 6.7.2.3 | * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure? | N/a | We are in the process of doing so and we have to budget for it first in the next cycle because NT declined our application for the smart meter solution on the RT29 transversal contract |
| 23 | 6.7.3 | - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process? | No | We are in the process of doing so and we have to budget for it first in the next cycle because NT declined our application for the smart meter solution on the RT29 transversal contract |
| 24 | 6.7.4 | - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter? | No | There is no policy in place but the revenue & billing, which will merged into one division will be tasked with developing such a policy |
| 25 | 6.7.5 | - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4? | Yes | |

| | | | | |
|---|---|---|---|---|
| | 6.8 | **Municipality's Completeness of the revenue base –** | | |
| 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? | N/a | |
| 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?<br>*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* | Yes | |
| 28 | 6.8.2 | - **For the latest ending Quarter** -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconcilations 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 onhttps://lguploadportal.treasury.gov.za? | Yes | |
| | 6.9 | **Monitor and report on implementation –** | | |
| 29 | 6.9.1 | - **MFMA section 71 reporting –** has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant? | Yes | It is only the department of Finance and we will rope in other departments so that they too can take accountability and assist in this process as a collective |
| 30 | 6.9.2 | - If progress is slow in terms of paragraph 6.9.1, is the **active intervention evident** from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?<br>*Note - condition 6.9.2 has a typing error and must refer to 6.9.1.* | Yes | |
| 31 | 6.9.3 | - **Municipalities with financial recovery plans (FRP)** – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive? | Yes | We do not have a mandatory FRP and ours was done voluntary, of which we are reporting monthly to the Finance and Budget Committee, Mayoral Committee and ultimately to Council on progress made in its implementation |
| 32 | 6.9.4 | - If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? | No | We have not yet started submitting it to the provincial executive and we however plan to start submitting it monthly |
| | | *Note : a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.* | | |
| | 6.10 | *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:* | | |
| 33 | 6.10.1 | - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions? | Yes | |
| 34 | 6.10.2 | - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?<br>*Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.* | No | |
| 35 | 6.10.3 | - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? | No | The Municipality has not been restricted and if we were to borrow, we would have to follow Section 46 |
| | | *Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1* | | |
| 36 | 6.11 | **Limitation on municipality borrowing powers** - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? | No | |

*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.*

| | | | | |
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| | 6.12 | **For the duration of the Municipal Debt Relief (to ensure proper management of resources):** | | |
| 37 | 6.12.1 | - has the municipality **apportioned and ring-fenced in a sub-account** to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) **the component of the** Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation? | Yes | There is a dedicated account for electricity income but it is still not ringfenced accurately for prepaid electricity sales and the Revenue division has started reconcile that latter revenue as per Section 64. We will also add another sub account for ringfencing the water and sanitation income |
| 38 | 6.12.2 | - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? | No | Our revenue for electricity is way below the current account being charged by ESKOM, which is due largely to the fact that our tariffs are not cost reflective. The cost reflective tool has been utilised for proposed tariffs for the next Financial year 2025/26 |

*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).*

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| 39 | | ***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. | No | The revenue needs to be reconciled collectively first before we can start sending the bank statement for the ringfenced account. For now, we are sending the primary account's bank statement |
| 40 | 6,13 | **Accounting Treatment -** has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?<br>*Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.* | No | |
| 41 | 6,14 | 'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? | No | The municipality is unable to service the full current account of ESKOM due to our financial constraits. |

*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.*

PT: HOD/ NT / MM Name: Sesikhulu Ntolamele

Signature of HOD/ NT/ MM:

Date: 11/11/2025

***Note – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.*

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

**National Treasury**

**Municipal Debt Relief**

**MFMA Circular No. 124**

**Municipal Finance Management Act No. 56 of 2003**

| Province | | |
|---|---|---|
| FS | | |
| Code | District | Code Description |
| FS203 | Fezile Dabi | Ngwathe |

**Monthly Performance Report**

| Municipal Details | | | Part A | | | | | | Part B | | | | | Part C | | | Part D | | | | Part C | | | | | | Maximization of Revenue Base | | | Part E | | | | | | | | | | | | Scoring and Rating | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Eskom And Bulk water current account | | | | | | Compliance with a funded MTREF | | | | | FRP/BFP & Tariff Assessment | | | Electricity and water as collection tools | | | | Quarterly collection of property rates and services charges | | | | | | | | | Oversight | | | | | | | | | | | | | |
| Month | Code Descr | Code | C1 | C2 | C3 | C4 | C5 | C6 | C7 | C8 | C9 | C10 | C11 | C12 | C13 | C14 | C15 | C16 | C17 | C18 | C19 | C20 | C21 | C22 | C23 | C24 | C25 | C26 | C27 | C28 | C29 | C30 | C31 | C32 | C33 | C34 | C35 | C36 | C37 | C38 | C39 | C40 | C41 | Score | Rating |
| 25.July25 | Ngwathe | FS203 | Yes | Yes | Yes | No | No | No | No | Yes | No | Yes | Yes | No | No | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | No | No | No | Yes | N/A | Yes | Yes | Yes | No | No | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | 59% | Moderate compliance |
| 26.August25 | Ngwathe | FS203 | Yes | No | Yes | No | No | Yes | No | Yes | No | Yes | Yes | No | No | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | No | No | No | Yes | N/A | Yes | Yes | Yes | Yes | No | Yes | Yes | Yes | Yes | Yes | No | No | Yes | Yes | 63% | Moderate compliance |
| 27.September25 | Ngwathe | FS203 | Yes | No | Yes | No | No | Yes | No | Yes | No | Yes | Yes | No | No | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | No | No | No | Yes | N/A | Yes | Yes | Yes | Yes | No | Yes | Yes | Yes | Yes | Yes | No | No | No | Yes | 61% | Moderate compliance |
| 28.October25 | Ngwathe | FS203 | Yes | No | Yes | No | No | Yes | No | Yes | No | Yes | Yes | No | No | Yes | Yes | Yes | No | No | No | No | Yes | N/A | No | No | Yes | N/A | Yes | Yes | Yes | Yes | Yes | No | Yes | No | Yes | Yes | Yes | No | No | No | Yes | 61% | Moderate compliance |
| 29.November25 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 30.December25 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 31.January26 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 32.February26 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 33.March26 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 34.April26 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 35.May26 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 36.June26 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 37.July26 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 38.August26 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 39.September26 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 40.October26 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |
| 41.November26 | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not completed |

## Ngwathe Local Municipality Council Monitoring Plan

**Condition 6.2: Application-based supported by Council's resolution.**
**The Municipality's approval to be on Eskom Debt Relief program was subject to resubmission of Council Monitoring Plan in terms of MFMA Circular 124 (paragraph 3.4). Below is the Municipality's strengthened Council Monitoring Plan in response to the National Treasury approval letter dated 23/11/2023, paragraph 12 (vi).**

**Monthly Monitoring and Reporting Plan**

| Municipal Name | Ngwathe Local Municipality | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Conditions from MFMA Circular 124 | | Annual, Quarterly or Monthly | Responsible Official | Contact details: Email | Contact details: Office tel No | Contact details: Cell number | Alternate Official | Contact details: Email | Contact details: Office tel No | Contact details: Cell number | Internal to the Municipal Manager and Council | National Treasury and the relevant Provincial Treasury by no later than 10 working days after the end of each month | Does the assigned responsibility align to the approved delegation - if NO include a commitment by council to update the delegations within 1 month of application |
| 6.3 | **Maintaining the Eskom and bulk water current account –** (current account for the purpose of this exercise means the account for a single month's consumption) | | | | | | | | | | | | | |
| 6.3.1 | - Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? | | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | 083 665 5053 | Pinkie Mokoena | pinky@ngwathe.co.za | 0568172700 | 082 4466179 | 5th working day after month end | 8th Working Day after month end | Yes |
| 6.3.2 | - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://gpupload.portal.treasury.gov.za? | | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Pinkie Mokoena | pinky@ngwathe.co.za | 0568172700 | | 5th working day after month end | 8th Working Day after month end | Yes |
| 6.3.4 | - Does the amount of the bulkwater current account payments per the proofof paymentreconcile tothe 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? | | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Pinkie Mokoena | pinky@ngwathe.co.za | 0568172700 | | 5th working day after month end | 8th Working Day after month end | Yes |
| 6.3.1 | - Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? | | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Pinkie Mokoena | pinky@ngwathe.co.za | 0568172700 | | 5th working day after month end | 8th Working Day after month end | Yes |
| 6.3.2 | - 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://gpupload.portal.treasury.gov.za? | | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Pinkie Mokoena | pinky@ngwathe.co.za | 0568172700 | | 5th working day after month end | 8th Working Day after month end | Yes |
| 6.3.4 | -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? | | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Pinkie Mokoena | pinky@ngwathe.co.za | 0568172700 | | 5th working day after month end | 8th Working Day after month end | Yes |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 6.4 | **Compliance with a funded MTREF –** | | | | | | | | | | | | | | |
| | 6.4.1 | - Has the municipality complied with the budget a funded 2023/24 MTREF planning in the National Budget Funding Guidelines - | | A | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Lala Lepele | lepelel@ngwathe.co.za | 0568172700 | | 31-May | 31-May | Yes |
| | 6.4.1 | - Has the municipality budgeted for any operating surplus in the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? | | A | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Lala Lepele | lepelel@ngwathe.co.za | 0568172700 | | 31-May | 31-May | Yes |
| | 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? | | A | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Lala Lepele | lepelel@ngwathe.co.za | 0568172700 | | 31-May | 31-May | Yes |
| | 6.4.1 | *Note - For example, if the municipality during the preceding 12 months only managed to collect provision for debt impairment budget in the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations and provision for debt impairment budget in the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No"* - Has the municipality made adequate provision *register and physical state of assets)* on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? | | A | Serame Phethoane<br>Serame Phethoane | phetoanes@ngwathe.co.za<br>phetoanes@ngwathe.co.za | 0568172700 | 083 665 5053 | Lala Lepele<br>Lala Lepele | lepelel@ngwathe.co.za<br>lepelel@ngwathe.co.za | 0568172700 | 082 744 2938 | 31-May<br>31-May | 31-May<br>31-May | Yes<br>Yes |
| | 6.4.2 | *Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no realeignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No"* - ***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)? | | A | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Lala Lepele | lepelel@ngwathe.co.za | 0568172700 | | 31-May | 31-May | Yes |
| | 6.4.2 | - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted CashFlows and Supporting Table SA 30– BudgetedMonthly CashFlows) ofthe MunicipalBudget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc ?)* | | A | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Lala Lepele | lepelel@ngwathe.co.za | 0568172700 | | 31-May | 31-May | Yes |
| | 6.5 | **Cost reflective tariffs –** 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? | | A | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | 0827442938 | Lala Lepele | lepelel@ngwathe.co.za | 0568172700 | 082 744 2938 | 31-May | 31-May | Yes |
| | | **Electricity and water as collection tools –** has the municipality, with effect from the tabling of the 2023/24 MTREF, ***demonstrated, through its by-laws and budget related policies*** that | | | | | | | | | | | | | | |
| | 6.6 | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 6.7 | **Maintain a minimum average quarterly collection of** | | | | | | | | | | | | | | |
| | 6.7.1 | - 01April 2024duringanyquarter -demonstratedintheMFMA | | Q | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Bhungane Radebe | bhungane.radebe87@gmail.com | 0568172700 | | 5th working day | 8th Working Day after | Yes |
| | 6.7.2<br>6.7.2.1 | *Note-although Eskom will be exempted for the first two years from adhering to* - If the response in 6.7.1 is "No" and the municipality is average quarterly collection as per paragraph 6.7.1, has | | Q | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Bhungane Radebe | bhungane.radebe87@gmail.com | 0568172700 | | 5th working after month | 8th Working month end | Yes |
| | | * the underperformance directly relaxes to Eskom electricity as a collection tool and that the average | | Q | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Bhungane Radebe | bhungane.radebe87@gmail.com | 0568172700 | | 5th working | 8th Working | Yes |
| | 6.7.2.2 | Eskom supplied areas) equals the required quarterly | | | | | | | | | | | | | | |
| | 6.7.2.3 | * the municipality for technical engineering reasons is supply of water in the Eskom supplied area(s)? * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in sections 76 to 78 of the Municipal Systems Act, 2000 | | Q | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | 083 665 5053 | Bhungane Radebe | bhungane.radebe87@gmail.com | 0568172700 | 069 0198 194 | 5th working after month | 8th Working month end | Yes |
| | 6.7.3<br>6.7.4 | failure? - The municipality has progressively installed smart pre-improve its collection and only then, on an individual case- | | Q | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Bhungane Radebe | bhungane.radebe87@gmail.com | 0568172700 | | 5th working day after month end | 8th Working Day after month end | Yes |
| | 6.7.5 | -Has the municipality's 2023/24, 2024/25 and 2025/26 section 71 statements reflected the approach set-out in | | | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Bhungane Radebe | bhungane.radebe87@gmail.com | 0568172700 | | 5th working | 8th Working | Yes |
| | 6.8 | **Municipality's Completeness of the revenue base –** | | | | | | | | | | | | | | |
| | 6.8.1 | - Has the municipality demonstrated through the National the municipality's billing system perfectly aligns to its or any subsequent supplementary GVR compiled by the | | A | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | 0690198194 | Bhungane Radebe | bhungane.radebe87@gmail.com | 0568172700 | 069 0198 194 | 5th working day after month | 8th Working Day after month end | Yes |
| | 6.8.2 | - Has the municipality submitted its completed billing required in terms of paragraph 6.8.1 to the National Treasury | | A | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Bhungane Radebe | bhungane.radebe87@g | 0568172700 | | 5th working | 8th Working | Yes |
| | 6.9 | **Monitor and report on implementation –** | | | | | | | | | | | | | | |
| | 6.9.1<br>6.9.2 | -MFMA section71reporting–hasthemunicipalcouncilland to monitor and enforce accountability for the implementation - If progress is slow in terms of paragraph 6.8.3, is the supporting the municipality's monthly MFMA section 71 | | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | 083 665 5053 | Lala Lepele | lepelel@ngwathe.co.za | 0568172700 | 082 744 2938 | 5th working | 8th Working | Yes |
| | | | | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | | Lala Lepele | lepelel@ngwathe.co.za | 0568172701 | | 5th working | 8th Working | Yes |
| | 6.9.3 | **- Municipalities with financial recovery plans (FRP) –** if prevailing local government legislative framework, is the implementing its FRP to the Provincial Executive? | | | | | | | | | | | | | | |
| | 6.9.4 | - If the municipality that has an FRP, with effect from 01 progress reports to the Provincial Executive,ihas the to the National Treasury: Municipal Financial Recovery *Note- Provincial Executive and MFRS.* | | | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6.10' | *Provincial Treasury Note - Provincial Treasury certification* | | | | | | | | | | | |
| 6.10.1 | - has the relevant Provincial Treasury monthly monitored conditions? | | | | | | | | | | | |
| 6.10.2 | - has the relevant Head of the relevant Provincial Treasury to these conditions, to the National Treasury's satisfaction | | | | | | | | | | | |
| 6.10.3 | **treasuries (refer paragraph 4.1.1 to 4.15 of MFMA** - has the Provincial Treasury failed to rectify any provincial **conditions for provincial treasuries (refer paragraph** month of the non-compliance occurring? | | | | | | | | | | | |
| | *Note - If the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1* | | | | | | | | | | | |
| 6,11 | **Limitation on municipalityborrowing powers-** hasthe benefit in terms of this municipal debt support programme? *Note- subsequent benefit in terms of this municipal debt support* | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | 083 664 5053 | Lala Lepele | lepele@ngwathe.co.za | 082 744 2938 | | 5th working day after month end / 8th Working Day after month end | |
| 6,12 | **For the duration of the Municipal Debt Relief (to ensure** | | | | | | | | | | | |
| 6.12.1 | - has the municipality **apportioned andring-fenced in a** electricity, water and sanitation revenuethe municipality the Local Government Equitable Share (LGES) the water and sanitation? | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | 083 664 5053 | Pinkie Mokoena | pinky@ngwathe.co.za | 082 446 6179 | | 5th working / 8th Working Day after month end | |
| 6.12.2 | - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.11.1)topayitscurrentEskomaccountand it applied the revenue in the sub-account for any other purpose? *to facilitate this condition* | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 / 0568172700 | 083 664 5053 | Name Surname | | | | 5th working day after month / 8th Working Day after month end | |
| 6,13 | ***Supporting evidence*** **:** Has the municipality submitted a copy bank account to the National Treasury and provincial treasury revenue. | M | Serame Phethoane | phetoanes@ngwathe.co.za | 0568172700 | 083 664 5053 | Name Surname | | | | 5th working day / 8th Working Day after month end | |
| 6,14 | **Accounting Treatment -** has the municipality fully accounted Eskom arrear debt (debt existing as on 31 March 2023) as per Office of the Accountant General issued forMunicipal Debt **NERSA License -** has the municipality during the month failed Debt Relief? *Note ByapplyingforMunicipalDebtReliefasset- MunicipalDebtReliefprogrammefailstocompywithanycondition section 19 of the Electricity Regulation Act 2006 (Act no. 4 of* | M | Serame Phethoane | example@municipality.gov.za / phetoanes@ngwathe.co.za | 0568172700 / 0568172700 / 0568172700 | 083 664 5053 / 083 664 5053 | Pinkie Mokoena | | | | 5th working day after month end / 8th Working Day after month end / 5th working / 8th Working Day after month end | |
| | If there is | | | | | | | | | | | |
| Compliance | To be reported to MAYCO and remedial action and war forward to be<br>The Municipality to consult with Provincial Treasury onremedial action<br>• Notice of non-compliance to be tabled at the next Council meeting;<br>• Remedial action taken (progress) to be reported upon; and<br>• Council resolution to affirm commitment to conditions | Non-<br>Within 7<br>Within<br>Within 30 days | | | | | | | | | | |

prepared by S.D.Phetoane
Chief Financial Officer

Approved by:Dr F.P Futhuli
Municipal Manager

## 16.3 Provincial Treasury Debt Relief Compliance Assessment

treasury
Department of Treasury
FREE STATE PROVINCE

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

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

**Dr. T. Mothamaha**
Municipal Manager
Ngwathe Local Municipality
PO Box 359
**PARYS**
9585

**Dear Ms. Gaarekwe and Dr. Mothamaha**

**MUNICIPAL DEBT RELIEF COMPLIANCE CERTIFICATE FOR THE PERIOD DECEMBER 2023 TO SEPTEMBER 2025 - FS 203: NGWATHE LOCAL MUNICIPALITY.**

1. The above-mentioned subject matter has reference.

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 condition(s).

   **Condition 6.1 - Municipality Non-Compliance**: In the debt relief conditions compliance certificate, Ngwathe Municipality received an overall score of 49 percent for the period ending September 2025. The score has declined when compared to last month's score of 61%, the main contributors to the decline are non-submission of indigent household information, non-payment of Eskom current account, disconnection list on GoMuni portal for September 2025. The performance sheet in the table below shows the municipality's overall debt relief compliance performance across the months of it debt relief cycle.

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Table 1: September 2025 certificate

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Province

FS

| Code | District | Code Description |
|---|---|---|
| FS203 | Ngwathe | Ngwathe |

Monthly Performance Report

| Municipal Details | | | Form A | | | Form B | | | Form C | | | Form D | | | Form E | | | Form F | | | | | | | | | | | | Scoring and Rating | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Extension/Bulk water commitment | | | Compliance with a Revised WSDP | | | Approved Tariff | | | Quality and status of water in reticulation | | | Quarterly collection of property rates and service charges | | | Maintenance of Revenue Base | | | Oversight | | | | | | | | | | | |
| Month | Code/Year | Code | 1.1 | 1.2 | 1.3 | 2.1 | 2.2 | 2.3 | 3.1 | 3.2 | 3.3 | 4.1 | 4.2 | 4.3 | 5.1 | 5.2 | 5.3 | 6.1 | 6.2 | 6.3 | 7.1.a | 7.1.b | 7.2 | 7.3 | 7.4 | 7.5 | 7.6 | 7.7.a | 7.7.b | 7.8 | 7.9 | 7.10.a | 7.10.b | Score | Rating |
| 01-July | Ngwathe | FS203 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 02-August | Ngwathe | FS203 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 03-September | Ngwathe | FS203 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 04-October | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 05-November | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 06-December | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 07-January | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 08-February | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 09-March | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 10-April | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 11-May | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 12-June | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 01-July | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 02-August | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 03-September | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 04-October | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |
| 05-November | Ngwathe | FS203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | No complied |

**Condition 6.3 - Maintaining the Eskom Bulk Current Account:** In accordance with requirement 6.3.1 of the debt relief conditions, Ngwathe municipality is not servicing Eskom bulk current account in line with MFMA s65(2)(e) and Circular 124. As at September 2025, creditors analysis show the outstanding debt owed to Eskom amounted to R2.7 billion which result to increase of R49 million when compared to the previous month. The municipality only paid R1 million towards Eskom bulk account, proof of payment was uploaded on the GoMuni portal or indicated in the MFMA s71 narrative report.

**Condition 6.4 - A funded MTREF:** The municipality's tabled budget for 2025/2026 MTREF is unfunded and was tabled with a budget funding plan. The positive outlook reflected in A4 schedule on financial performance is not a true reflection of the status, due to non-inclusion of debt impairment and under budgeted depreciation.

**Condition 6.5 - Cost reflective tariffs:** The 2025/2026 tariff tools for tabled and adopted budgets are uploaded on GoMuni portal. The outcome of these assessments highlighted that tariffs are not cost reflective for all services except for wastewater. The municipality is implored to look into developing a plan to assist the municipality to phase in cost reflective tariffs.

**Condition 6.6 - Electricity and water as collection tools:**
The municipality must physically restrict the monthly supply of electricity and water of the defaulting consumer/property owner registered as an indigent to the monthly national basic free electricity- and water limits of 50 kW electricity and 6 Kl water. The Provincial Treasury acknowledges disconnection list uploaded on GoMuni and implore the municipality to see these restrictions are effectively upheld. The Provincial Treasury recommends that the electricity function be used to improve collection for water, sewerage and refuse from all defaulting consumers. A mechanism should be put in place to collect debt by using electricity and water as a collection tool by allocating payments in the following order of priority: firstly, to property rates, thereafter

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to water, wastewater, refuse removal and lastly to electricity. It is important for the municipality to manage scarce resources by managing disconnection implementation monthly.

**Conditions 6.7 - Maintain a minimum average quarterly collection of property rates and services charges:** The Ngwathe municipality reported 39 percent collection for all services. The electricity function collection is at 41 percent. The Provincial Treasury noted that collection for all water has improved to 58 percent while sewerage is at a low 23 percent and recommends that the municipality implement more rigorous strategies including credit control policy of the municipality.

**Condition 6.8 - Municipality's Completeness of the revenue base:** For the quarter under review (Q1) the municipality did not submit the reconciliation tool demonstrating that the municipality's billing system does not align to its council approved General Valuation Roll. Furthermore, no report was submitted on clearing existing variances.

**Condition 6.9 - Monitor and Report on compliance:** The table below shows the extent to which the municipality has complied with the guidelines for preparing a narrative report for section 71 reporting.

| | MFMA S71 Statement component | Compliance (Yes / No) |
|---|---|---|
| 1. | ***The Budget Performance Overview (paragraph 4) of the MFMA S71 statement*** explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions. | Yes |
| 2. | ***The conclusion (paragraph 14) of the MFMA S71 statement*** explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting -<br>i.Any risk associated; and<br>ii.The mitigating factors<br>with the implementation of the municipality's Budget Funding Plan and / or Funded Budget. | Yes |
| 3. | ***Annexure B of the MFMA S71 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)** | Yes |
| 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 | Yes |

## 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** | Sept'25 |
| **National Financial Year** | 2025/26 |
| **Demarcation Code of Municipality being assessed** | FS203 |
| **District** | Fezile Dabi |
| **Demarcation Description** | Ngwathe |

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

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

*Choose from drop down list*

| Condition | 6.3 + 6.12 | Maintaining the Eskom and bulk water current account – (current account for the purpose of this circular means the account for a single month's consumption) | |
|---|---|---|---|
| 1 | 6.12.2 | - Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? *Note - refer condition 6.12.2* | No |
| 2 | 6.12.2 | - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://fileuploadportal.treasury.gov.za? | No |
| 3 | 6.12.2 | - 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? | No |
| 4 | 6.3.1 | - Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? *Note - current account in terms of municipal debt relief approval' means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of MI approval of the application.* | No |
| 5 | 6.3.2 6.3.3 | - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://fileuploadportal.treasury.gov.za? | No |
| 6 | 6.3.4 | - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom? | No |
| | 6.4 | Compliance with a funded MTREF – *(choose from drop down list the MTREF assessed)* | 2025/26 Adopted MTREF |
| 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 |
| 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? | Yes |
| 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? | No |
| | | *Note - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (plus property rates), the provision for debt impairment aligning with the future collection trend should amount to 20 per cent of the 2025/26 MTREF revenue projections (plus property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No"* | |
| 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 |
| | | *Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset registers, the Provincial Treasury must respond to this item as "No"* | |
| 11 | 6.4.2 | - ***If the municipality's MTREF is not funded***, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? | Yes |

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| | | |
|---|---|---|
| 3.3 | The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality | Yes |
| 3.4.1 | The municipality's revenue collection performance<br>i. the overall performance graph;<br>ii. Summary worksheet; and<br>iii. Collection per ward indicating who supplies electricity in the ward | Yes |
| 3.4.2 | The revenue collection performance information (refer 3.4.2) was included in the format of **MFMA Budget Circular 128 (Annexure D).** | Yes |
| 3.5.1 | The indigent management information | Yes |
| 3.5.2 | The indigent management information was included in the format of **MFMA Budget Circular 128 (Annexure C).** | Yes |
| 3.6.1 | The summary of the municipality's property rates reconciliation undertaken in the National Treasury format. | Yes |
| 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. | Yes |
| 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 | Yes |
| 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. | Yes |
| 3.7.3 | The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload. | No |
| 3.8 | Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting | Yes |

| | | | |
|---|---|---|---|
| | 6.8 | Municipality's Completeness of the revenue base – | |
| 16 | 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 | No |
| 17 | 6.8.1 | - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? *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* | No |
| 18 | 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://gtapuploadportal.treasury.gov.za? | No |
| | 6.9 | Monitor and report on implementation – | |
| 29 | 6.9.1 | - MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant? | Yes |
| 30 | 6.9.2 | - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? *Note - condition 6.9.2 has a typing error and must refer to 6.9.1.* | No |
| 31 | 6.9.3 | - Municipalities with financial recovery plans (FRP) – If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive? | No FRP |
| 32 | 6.9.4 | - If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://gtapuploadportal.treasury.gov.za? *Note - a municipality with a FRP may only benefit from the Municipal Debt Relief programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.* | No FRP |
| | 6.10 | *Provincial Treasury Note - Provincial Treasury verification of municipal compliance – in terms of sections 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:* | |
| 33 | 6.10.1 | - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions? | Yes |
| 34 | 6.10.2 | - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://gtapuploadportal.treasury.gov.za? *Note - in the case of a delegated municipality the Provincial Treasury to issue the compliance certificate.* | Yes |
| 35 | 6.10.3 | - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? *Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.11.* | No |
| 36 | 6.11 | Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? *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 4.1.1 (restriction on municipality borrowing powers) will only be enforced in relation to new long term loans (defined why, after the effective date of debt relief requested as envisaged in MFMA sections 46 - short term borrowing, including making use of an overdraft for in year funding purposes are not considered within the ambit of this condition.* | No |
| | 6.12 | For the duration of the Municipal Debt Relief (to ensure proper management of resources): | |
| 37 | 6.12.1 | - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation? | No |
| 38 | 6.12.2 | - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? *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.215* | No |
| 39 | | *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. | No |
| 40 | 6.13 | Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? *Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.* | Yes |
| 41 | 6.14 | NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? *Note: Paragraph 6 of Municipal Debt Relief circular refers to NERSA Circular no. 116, 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 licence in terms of section 14 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an independent mediation as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the municipal service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's other support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipalities arrears that are the subject of municipal debt relief, etc.* | Yes |

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| | | | |
|---|---|---|---|
| | | *Note - if the municipality has an FRP, a credible budget funding plan is not necessary. However, the PT / NT must discover whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening* | |
| 12 | 6.4.2 | - ***If the municipality's MTREF is not funded and it has an FRP per the legislative framework***, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? *Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.* | N/a |
| 13 | 6.4.2 | - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)* | No |
| 14 | 6.5 | **Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?** | Yes |
| | 6.6 | **Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:** | |
| 15 | 6.6.1 | - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity? | Yes |
| 16 | 6.6.2 | - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? | No |
| 17 | 6.6.3 | - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water | No |
| 18 | 6.6.4 | - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 kilolitres water, respectively? *Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.* | Yes |
| | 6.6 | *Supporting evidence - The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.* | |
| | 6.7 | **Maintain a minimum average quarterly collection of property rates and services charges -** | |
| 19 | 6.7.1 | - Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges with effect from 01 April 2023 and *85 per cent average quarterly collection* with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? | No |
| | | *Note - although the norm and standard for collection (MFMA Circular No. 122 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.* | |
| | 6.7.2 | - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, **has the municipality demonstrated to the satisfaction of National Treasury the following :** | |
| 20 | 6.7.2.1 | * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set out in paragraph 6.7.1; | Yes |
| 21 | 6.7.2.2 | * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)? | Yes |
| 22 | 6.7.2.3 | * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure? | Yes |
| 23 | 6.7.3 | - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process? | Yes |
| 24 | 6.7.4 | - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter? | No |
| 25 | 6.7.5 | - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4? | No |

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The Provincial Treasury's assessment and compliance certificate confirmed that Ngwathe Municipality showed an overall improvement although there is a decline due to non-payment of Eskom current account in September 2025. The improvements are seen in the water function in September 2025. The municipality is urged to draw up a plan on how the Eskom account will be paid going forward. This is in line with the provisions of MFMA Circular 124.

**Condition 6.11 – Limitations on municipal borrowing powers:**
Ngwathe 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:** The municipality must ensure that it complies with Condition 6.12.2 to ***pay*** Eskom account first and secondly its bulk water account before it applied the revenue in the sub-account for any purpose.

**Condition 6.14 Nersa license** - The municipality must ensure that during the duration of the Municipal Debt Relief program, it complies with all the conditions of the Relief to avoid revoking the Electricity license in terms of section 18 of the Electricity Regulation Act, 2006.

MFMA Circular 124 conditions were elaborated on above. It is also noted that the municipality's September 2025 average compliance of 49 percent is a decline when compared to the previous month 61% average compliance.

4. 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. Mokhele at mokheles@treasury.fs.gov.za .

5. 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: Ngwathe Local Municipality
TA: Mrs. M. Tshabangu

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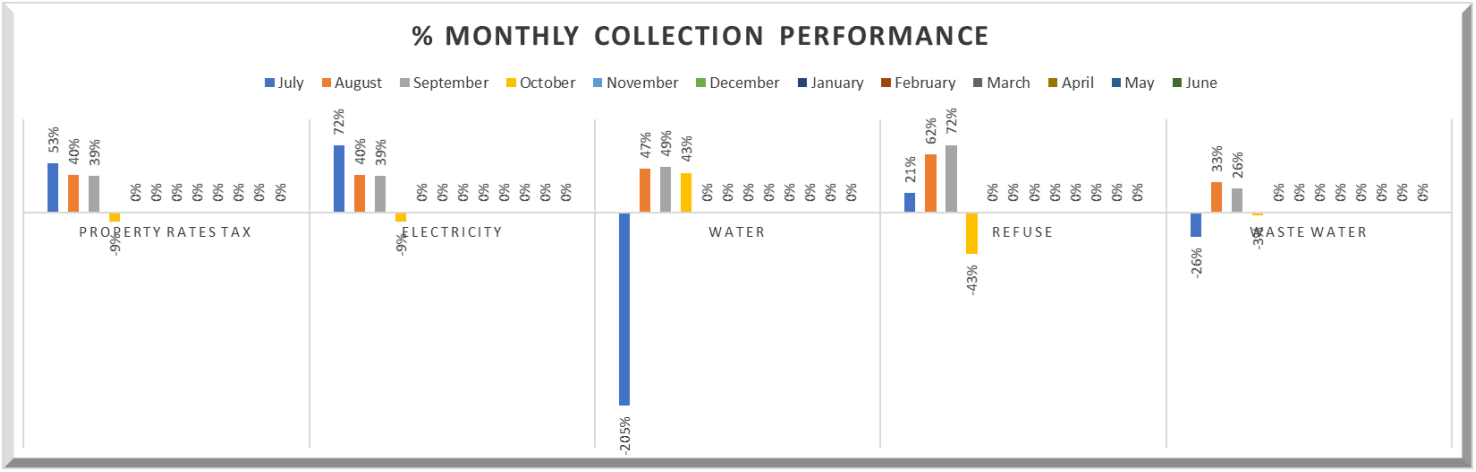
## 16.4. MFMA Circular 124- Condition6.6 Electricity and Water as collection Tools

### 16.4.1. Monthly/ Quarterly collection per ward



**Municipal Debt Relief - Monthly Revenue Collection Reporting (condition 6.7)**

**Province**

| Free State | FS203 | October |
|---|---|---|

**Average collection rate (MFMA Circular 124 condition 6.7)**

**NB - Collection rate principle applied ( Cash collection of previous r**

| Collection Rate Assessment | | | | | |
|---|---|---|---|---|---|
| Total Aggregate Collection | | 4.October - Reporting for September in October | | | |
| | | Billing For September | Collection in October | R - Billing not collected | % Collection |
| 1.Collection for whole demarcation | Summary | (239 987 716) | 22 353 524 | 5 815 476 | -9% |
| 2.Collection excl Eskom supplied areas | | (239 987 716) | 22 353 524 | 49 817 375 | -9% |
| 3.Collection: **Property Rates** | | 10 159 570 | 4 344 093 | 5 815 476 | 43% |
| 4.Total average collection: **Electricity** (Municipal supplied areas) | | (31 999 130) | 13 910 184 | 0 | -43% |
| 5.Total average collection: **Water** | | (47 964 532) | 1 364 373 | 0 | -3% |
| 6.Total average collection: **Wastewater** | | (45 650 675) | 1 289 061 | 0 | -3% |
| 7.Total average collection: **Refuse** | | (38 158 590) | 915 290 | 0 | -2% |
| 8. 7.Total average collection: **Interest** | | (86 374 358) | 530 522 | 0 | -1% |

## Municipal Debt Relief- Monthly Revenue Collection Reporting (condition 6.7)

| Complete This Section | | | Quarter 2 Performance Per Ward | | | |
|---|---|---|---|---|---|---|
| | | | 4.October | | | |
| Services | Electricity Supplier | Ward Name & Number | Billing For June | Collection for June in July | Rand Value of Billing not collected | % Collection |
| **Property Rates Tax** | Mun Supplied | Ward 1 | 1 171 904 | 231 331 | 940 573 | 20% |
| Electricity | | | (1 882 899) | 420 092 | 0 | -22% |
| Water | | | (3 126 231) | 12 947 | 0 | 0% |
| Refuse | | | (3 159 647) | 16 345 | 0 | -1% |
| Waste Water | | | (1 233 615) | 8 050 | 0 | -1% |
| Interest | | | (9 387 026) | 77 689 | 0 | -1% |
| **Property Rates Tax** | Mun supplied | Ward 2 | 698 833 | 430 739 | 268 095 | 62% |
| Electricity | | | (10 178 551) | 5 708 729 | 0 | -56% |
| Water | | | (6 391 511) | 305 169 | 0 | -5% |
| Refuse | | | (1 829 549) | 134 435 | 0 | -7% |
| Waste Water | | | (1 429 432) | 291 743 | 0 | -20% |
| Interest | | | (7 250 314) | 10 995 | 0 | 0% |
| **Property Rates Tax** | Mun Supplied | Ward 3 | 48 730 | 9 293 | 39 438 | 19% |
| Electricity | | | (114 229) | - | 0 | 0% |
| Water | | | (2 186 606) | 8 143 | 0 | 0% |
| Refuse | | | (1 092 471) | 3 221 | 0 | 0% |
| Waste Water | | | (1 027 290) | 2 892 | 0 | 0% |
| Interest | | | 1 643 158 | 3 516 | 1 639 642 | 0% |
| **Property Rates Tax** | Mun Supplied | Ward 4 | 64 001 | 18 048 | 45 953 | 28% |
| Electricity | | | (372 298) | 12 061 | 0 | -3% |
| Water | | | (4 646 812) | 21 187 | 0 | 0% |
| Refuse | | | 1 969 903 | 7 782 | 1 962 121 | 0% |
| Waste Water | | | (1 444 047) | 8 454 | 0 | -1% |
| Interest | | | (3 328 189) | 8 858 | 0 | 0% |
| **Property Rates Tax** | Mun Supplied | Ward 5 | 90 763 | 18 214 | 72 548 | 20% |
| Electricity | | | 45 329 | 1 554 | 43 775 | 3% |
| Water | | | (3 935 191) | 18 613 | 0 | 0% |
| Refuse | | | 2 524 251 | 8 989 | 2 515 262 | 0% |
| Waste Water | | | (1 478 202) | 7 568 | 0 | -1% |
| Interest | | | (3 150 528) | 10 189 | 0 | 0% |

| Complete This Section | | | Quarter 2 Performance Per Ward | | | |
|---|---|---|---|---|---|---|
| | | | 4.October | | | |
| Services | Electricity Supplier | Ward Name & Number | Billing For June | Collection for June in July | Rand Value of Billing not collected | % Collection |
| **Property Rates Tax** | Mun Supplied | Ward 6 | 139 506 | 6 923 | 132 583 | 5% |
| Electricity | | | 96 680 | 5 255 | 91 425 | 5% |
| Water | | | (10 838 045) | 7 423 | 0 | 0% |
| Refuse | | | (4 915 302) | 5 624 | 0 | 0% |
| Waste Water | | | 6 101 414 | 5 583 | 6 095 831 | 0% |
| Interest | | | (8 357 347) | 2 146 | 0 | 0% |
| **Property Rates Tax** | Mun Supplied | Ward 7 | 1 468 930 | 549 129 | 919 801 | 37% |
| Electricity | | | 327 398 | 62 164 | 265 235 | 19% |
| Water | | | 18 091 963 | 87 328 | 18 004 635 | 0% |
| Refuse | | | (6 147 138) | 20 834 | 0 | 0% |
| Waste Water | | | (10 437 346) | 75 542 | 0 | -1% |
| Interest | | | (12 148 939) | 71 853 | 0 | -1% |
| **Property Rates Tax** | Mun Supplied | Ward 8 | 867 451 | 232 759 | 634 692 | 27% |
| Electricity | | | (5 838 403) | 1 168 290 | 0 | -20% |
| Water | | | (2 086 773) | 30 263 | 0 | -1% |
| Refuse | | | (1 017 303) | 44 492 | 0 | -4% |
| Waste Water | | | (1 637 624) | 62 955 | 0 | -4% |
| Interest | | | (4 387 088) | 103 950 | 0 | -2% |
| **Property Rates Tax** | Mun Supplied | Ward 09 | 264 470 | 37 471 | 226 999 | 14% |
| Electricity | | | (847 022) | 66 977 | 0 | -8% |
| Water | | | (7 611 702) | 28 112 | 0 | 0% |
| Refuse | | | (4 249 512) | 21 471 | 0 | -1% |
| Waste Water | | | (4 983 157) | 23 413 | 0 | 0% |
| Interest | | | (6 543 255) | 18 567 | 0 | 0% |
| **Property Rates Tax** | Mun Supplied | Ward 10 | 1 093 177 | 656 415 | 436 762 | 60% |
| Electricity | | | (726 533) | 1 051 361 | 0 | -145% |
| Water | | | (4 187 361) | 158 667 | 0 | -4% |
| Refuse | | | (1 917 055) | 98 574 | 0 | -5% |
| Waste Water | | | (2 518 723) | 125 357 | 0 | -5% |
| Interest | | | (3 955 601) | 53 584 | 0 | -1% |

| Complete This Section | | | Quarter 2 Performance Per Ward | | | |
|---|---|---|---|---|---|---|
| | | | 4.October | | | |
| Services | Electricity Supplier | Ward Name & Number | Billing For June | Collection for June in July | Rand Value of Billing not collected | % Collection |
| **Property Rates Tax** | Mun Supplied | Ward 11 | 159 524 | 14 745 | 144 778 | 9% |
| Electricity | | | (1 212 608) | 66 459 | 0 | -5% |
| Water | | | (4 529 747) | 14 747 | 0 | 0% |
| Refuse | | | (3 298 268) | 12 077 | 0 | 0% |
| Waste Water | | | (3 778 267) | 12 939 | 0 | 0% |
| Interest | | | 4 814 814 | 5 077 | 4 809 738 | 0% |
| **Property Rates Tax** | Mun Supplied | Ward 12 | 2 451 477 | 1 631 636 | 819 841 | 67% |
| Electricity | | | 3 210 083 | 3 938 631 | 0 | 123% |
| Water | | | (219 043) | 337 227 | 0 | -154% |
| Refuse | | | (272 309) | 351 923 | 0 | -129% |
| Waste Water | | | (455 193) | 436 848 | 0 | -96% |
| Interest | | | 2 104 277 | 69 538 | 2 034 739 | 3% |
| **Property Rates Tax** | Mun Supplied | Ward 13 | 103 969 | 19 895 | 84 074 | 19% |
| Electricity | | | (382 608) | 3 094 | 0 | -1% |
| Water | | | (4 989 209) | 27 725 | 0 | -1% |
| Refuse | | | (2 752 801) | 23 080 | 0 | -1% |
| Waste Water | | | (3 835 174) | 24 579 | 0 | -1% |
| Interest | | | (4 334 869) | 12 337 | 0 | 0% |
| **Property Rates Tax** | Mun Supplied | Ward 14 | 626 465 | 416 787 | 209 678 | 67% |
| Electricity | | | 145 565 | 797 551 | 0 | 548% |
| Water | | | (1 368 558) | 121 988 | 0 | -9% |
| Refuse | | | (667 120) | 77 016 | 0 | -12% |
| Waste Water | | | (622 402) | 77 680 | 0 | -12% |
| Interest | | | (1 360 310) | 21 106 | 0 | -2% |
| **Property Rates Tax** | Mun Supplied | Ward 15 | 98 190 | 6 135 | 92 055 | 6% |
| Electricity | | | (1 070 285) | 7 235 | 0 | -1% |
| Water | | | (1 752 651) | 12 571 | 0 | -1% |
| Refuse | | | (1 941 282) | 9 141 | 0 | 0% |
| Waste Water | | | (1 512 729) | 9 799 | 0 | -1% |
| Interest | | | (2 680 656) | 4 490 | 0 | 0% |

| Complete This Section | | | Quarter 2 Performance Per Ward | | | |
|---|---|---|---|---|---|---|
| | | | 4.October | | | |
| Services | Electricity Supplier | Ward Name & Number | Billing For June | Collection for June in July | Rand Value of Billing not collected | % Collection |
| **Property Rates Tax** | Mun Supplied | Ward 16 | 99 374 | 9 463 | 89 911 | 10% |
| Electricity | | | 842 105 | 18 256 | 823 849 | 2% |
| Water | | | (3 439 172) | 16 318 | 0 | 0% |
| Refuse | | | (1 122 735) | 3 950 | 0 | 0% |
| Waste Water | | | (1 039 164) | 5 469 | 0 | -1% |
| Interest | | | (2 702 217) | 3 773 | 0 | 0% |
| **Property Rates Tax** | Mun Supplied | Ward 17 | 306 045 | 8 208 | 297 837 | 3% |
| Electricity | | | (8 885 608) | 540 327 | 0 | -6% |
| Water | | | 5 819 121 | 103 474 | 5 715 646 | 2% |
| Refuse | | | (2 486 206) | 39 779 | 0 | -2% |
| Waste Water | | | (3 500 397) | 54 666 | 0 | -2% |
| Interest | | | (7 983 525) | 34 302 | 0 | 0% |
| **Property Rates Tax** | Mun Supplied | Ward 18 | 263 522 | 27 129 | 236 392 | 10% |
| Electricity | | | (3 827 999) | 33 168 | 0 | -1% |
| Water | | | (3 588 511) | 23 227 | 0 | -1% |
| Refuse | | | (2 986 676) | 18 291 | 0 | -1% |
| Waste Water | | | (7 484 068) | 35 256 | 0 | 0% |
| Interest | | | (12 372 092) | 12 259 | 0 | 0% |
| **Property Rates Tax** | Mun Supplied | Ward 19 | 143 238 | 19 773 | 123 465 | 14% |
| Electricity | | | (1 327 246) | 8 979 | 0 | -1% |
| Water | | | (6 978 493) | 29 243 | 0 | 0% |
| Refuse | | | (2 797 369) | 18 269 | 0 | -1% |
| Waste Water | | | (3 335 258) | 20 269 | 0 | -1% |
| Interest | | | (4 994 652) | 6 295 | 0 | 0% |

# 16.4.2. Monthly – restriction of the 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)*

| Description | Ref | As Per Debt Relief Application | Current Year - 2025/2026 | | | 2025/2026 - Monthly Monitoring | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Baseline | Adopted Budget | Adjusted Budget | Full Year Forecast | M01 | M02 | M03 | M04 | M05 | M06 | M07 | M08 | M09 | M10 | M11 | M12 |
| **Indigent Household service targets** | 1 | | | | | | | | | | | | | | | | |
| ***Water*** *: ( Include All Indigent households also in Eskom supplied areas )* | | | | | | | | | | | | | | | | | |
| Indigent HH's with piped water inside dwelling | | 12 619 | 12 727 | – | 12 727 | 12 261 | 12 361 | 12 444 | 12 781 | – | – | – | – | – | – | – | – |
| Indigent HH's with piped water inside yard (but not in dwelling) | | | | | | | | | | | | | | | | | |
| Indigent HH's using public tap (at least min.service level) | 2 | | | | | | | | | | | | | | | | |
| Indigent HH's with other water supply (at least min.service level) | 4 | | | | | | | | | | | | | | | | |
| ***Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total*** | | **12 619** | **12 727** | **–** | **12 727** | **12 261** | **12 361** | **12 444** | **12 781** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Indigent HH's using public tap (< min.service level) | 3 | | | | | | | | | | | | | | | | |
| Indigent HH's with other water supply (< min.service level) | 4 | | | | | | | | | | | | | | | | |
| Indigent HH's with No water supply | | 200 | 26 | | – | – | – | – | – | – | | | | | | | |
| ***Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total*** | | **200** | **26** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total number of registered indigent households** | 5 | **12 819** | **12 753** | **–** | **12 727** | **12 261** | **12 361** | **12 444** | **12 781** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Status of Water meters :** | | | | | | | | | | | | | | | | | |
| Number of Indigent HH's with prepaid Water | | – | – | – | – | | – | | | | | | | | | | |
| Number of Indigent HH's with conventional metered Water | | 12 819 | 12 727 | – | 12 727 | 12 261 | 12 361 | 12 444 | 12 781 | – | – | – | – | – | – | – | – |
| Number of Indigent HH's NOT metered currently - Water | | – | – | – | 26 | – | – | – | – | – | – | – | – | | | | |
| Number of Indigent HH's with NO Water supply - No metering | | 200 | 26 | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total number of registered indigent households** | 10 | **13 019** | **12 753** | **–** | **12 753** | **12 261** | **12 361** | **12 444** | **12 781** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Status of unlimited supply of Water :** | | | | | | | | | | | | | | | | | |
| Number of Indigent HH's with conventional metered Water - where the municipality is *NOT physcally restricting Water to the national free basic limit of 6 kilolitres per household per month* | | 12 819 | 12 727 | – | 12 727 | 12 261 | 12 361 | 12 444 | 12 781 | – | – | – | – | – | – | – | – |
| Number of Indigent HH's NOT metered currently receiving unlimited supply - Water | | – | – | – | 26 | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total number of registered indigent households receiving unlimited supply - Water** | | **12 819** | **12 727** | **–** | **12 753** | **12 261** | **12 361** | **12 444** | **12 781** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's **billed for consumption above the 6 kilolitres** | 11 | 10 341 | 10 181 | – | 10 181 | 1 599 | 3 027 | 1 371 | 1 181 | – | – | – | – | – | – | – | – |
| ***Energy*** *: ( Include All Indigent households also in Eskom supplied areas )* | | | | | | | | | | | | | | | | | |
| Indigent HH's with Electricity (at least min.service level) | | 800 | 724 | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Indigent HH's with Electricity - prepaid (min.service level) | | 12 623 | 12 623 | – | 12 753 | 12 261 | 12 361 | 12 444 | 12 781 | – | – | – | – | – | – | – | – |
| *Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total* | | **13 423** | **13 347** | **–** | **12 753** | **12 261** | **12 361** | **12 444** | **12 781** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Indigent HH's with Electricity (< min.service level) | | | | | | | | | | | | | | | | | |
| Indigent HH's with Electricity - prepaid (< min. service level) | | – | 200 | – | 200 | – | – | – | – | – | – | – | – | – | | | |
| Indigent HH's with other energy sources | | – | – | – | – | – | – | – | – | | | | | | | | |
| ***Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total*** | | **–** | **200** | **–** | **200** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total number of registered indigent households** | 5 | **13 423** | **13 547** | **–** | **12 953** | **12 261** | **12 361** | **12 444** | **12 781** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Status of Electricity meters :** | | | | | | | | | | | | | | | | | |
| Number of Indigent HH's with prepaid Electricity | | 12 623 | 12 623 | – | 12 753 | 12 261 | 12 361 | 12 444 | 12 781 | – | – | – | – | – | – | – | – |
| Number of Indigent HH's with conventional metered Electricity | | 1 000 | 724 | – | 724 | 130 | 130 | 130 | 134 | – | – | – | – | – | – | – | – |
| Number of Indigent HH's NOT metered currently - Electricity | | – | – | – | – | – | – | – | – | – | | | | | | | |
| Number of indigent HH's with other energy sources - No metering | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total number of registered indigent households** | 12 | **13 623** | **13 347** | **–** | **13 477** | **12 391** | **12 491** | **12 574** | **12 915** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Status of unlimited supply of Electricity :** | | | | | | | | | | | | | | | | | |
| Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physcally restricting Electricity to the national free basic limit of 50kwh per household per month* | | 1 000 | 724 | – | 724 | – | – | – | – | – | – | – | – | – | – | – | – |
| Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total number of registered indigent households receiving unlimited supply - Electricity** | | **1 000** | **724** | **–** | **724** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| 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** | 13 | 1 000 | 724 | – | 724 | 130 | 130 | 130 | 134 | – | – | – | – | – | – | – | – |
| **Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*** | 7 | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 12 819 | 12 753 | – | 12 727 | 12 261 | 12 361 | 12 444 | 12 781 | – | – | – | – | – | – | – | – |
| Electricity/other energy (50kwh per household per month) | | 13 623 | 13 347 | – | 13 477 | 12 261 | 12 361 | 12 444 | 12 781 | – | – | – | – | – | – | – | – |
| **Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)** | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 8 587 516 | 14 702 544 | – | 14 702 544 | 1 230 943 | 1 240 982 | 1 249 315 | 1 394 727 | – | – | – | – | – | – | – | – |
| Electricity/other energy (50kwh per household per month) | | (22 468 781) | 20 788 856 | – | 20 788 856 | 1 324 663 | 1 337 944 | 1 337 245 | 1 333 110 | – | – | – | – | – | – | – | – |
| **Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)** | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (50kwh per household per month) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total cost of FBS Water and Electricity provided to ALL Households** | 8 | **(13 881 265)** | **35 491 400** | **–** | **35 491 400** | **2 555 606** | **2 578 926** | **2 586 560** | **2 727 836** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Highest level of free service provided per household (ALL Households)** | | | | | | | | | | | | | | | | | |
| Property rates (R value threshold) | | 1 500 000 | 1 500 000 | – | 1 500 000 | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 |
| Water (kilolitres per household per month) | | 6 | 6 | – | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Sanitation (kilolitres per household per month) | | – | – | – | – | – | – | – | – | – | – | – | – | – | | | |
| Sanitation (Rand per household per month) | | 149 | 156 | – | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 |
| Electricity (kwh per household per month) | | 50 | 50 | – | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Refuse (average litres per week) | | 1 | 1 | – | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Revenue cost of subsidised services provided for ALL Households (R'000)** | 9 | | | | | | | | | | | | | | | | |
| **Residential Category** : Property rates **(tariff adjustment)** ( **impermissable values per section 17 of MPRA**) | 14(a) | 201 345 000 | 200 205 000 | – | 191 295 000 | ######## | 165 000 | ######## | ######## | – | – | – | – | – | – | – | – |
| **PSI Category** : Property rates **(tariff adjustment)** ( **impermissable values per section 17 of MPRA**) | 14(b) | | | | | | | | | | | | | | | | |
| Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)** | | 201 345 000 | 200 205 000 | – | 191 295 000 | ######## | 165 000 | ######## | ######## | – | – | – | – | – | – | – | – |
| Water **(in excess of 6 kilolitres per indigent household per month)** | 15 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation **(in excess of free sanitation service to indigent households)** | 16 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Electricity/other energy **(in excess of 50 kwh per indigent household per month)** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Refuse **(in excess of one removal a week for indigent households)** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Municipal Housing - rental rebates | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Housing - top structure subsidies | 6 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total revenue cost of subsidised services provided** | | **402 690 000** | **400 410 000** | **–** | **382 590 000** | **########** | **330 000** | **########** | **########** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |

# 16.5 MFMA Circular 124- Condition 6.8(Completeness of the revenue base)

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

Ngwathe LM municipality, in complying with Section 18 of the MFMA, together with MFMA Circular 124, condition number 6.8 (Completeness of the revenue base), undertook a detailed reconciliation between its Council approved General Valuation Roll (GVR), and the October 2025 Billing information. The National Treasury GVR vs FMS Information Recon Tool was used in this process.

The table below shows the results of the reconciliation. Investigations on, Industrial, Business, POW and Municipal categories has commenced and will continue until all variances are cleared.

**GV Reconciliation Summary**

| | |
|---|---|
| **Province** | FS |
| **District** | Fezile Dabi District |
| **Type** | LM |
| **Municipal Name** | Ngwathe |
| **GV Period** | 01/07/2024 - 30/06/2029 |
| **Financial Year** | 2025/2026 |
| **Reconciliation Period** | **Quarter 2** |

**Part A - Reconciliation Summary**

| | Number of Properties | | | Market Values | | |
|---|---|---|---|---|---|---|
| **Propety Categories** | **Valuation Roll** | **Mun System** | **Variance** | **Valuation Roll** | **Mun System** | **Variance** |
| Residential | 27427 | 26295 | 1132 | 6 252 881 050 | 5 649 960 150 | 602 920 900 |
| Industrial | 101 | 101 | 0 | 88 569 000 | 89 529 000 | - 960 000 |
| Business and Commercial | 935 | 893 | 42 | 831 063 200 | 787 622 940 | 43 440 260 |
| Agricultural | 5324 | 5381 | - 57 | 5 354 767 300 | 5 676 947 127 | - 322 179 827 |
| Mining | 3 | 3 | 0 | 8 250 000 | 8 250 000 | - |
| State Owned for Public Purpose | 434 | 470 | - 36 | 803 919 700 | 913 156 200 | - 109 236 500 |
| PSI | 438 | 232 | 206 | 142 109 850 | 93 017 000 | 49 092 850 |
| PBO | 0 | 4 | - 4 | - | 2 767 000 | - 2 767 000 |
| Multi Use | 0 | 0 | 0 | - | - | - |
| Vacant | 10193 | 5490 | 4703 | 558 690 800 | 346 994 610 | 211 696 190 |
| POW | 171 | 255 | - 84 | 98 116 200 | 122 999 700 | - 24 883 500 |
| Municipal | 4125 | 9985 | - 5860 | 89 106 137 | 502 691 987 | - 413 585 850 |
| Other | 0 | 0 | 0 | - | - | - |
| **Total** | **49 151** | **49 109** | **42** | **14 227 473 237** | **14 193 935 714** | **33 537 523** |

**Part B - Detailed Reconciliation**

| | Monthly Billing - Mapped Accounts | | | Monthly Billing - Un Mapped Accounts | | |
|---|---|---|---|---|---|---|
| **Propety Categories** | **GV** | **MFS** | **Variance** | **GV** | **MFS** | **Variance** |
| Residential | 6 858 264 | 6 528 597 | 329 667 | 6 858 264 | 6 450 376 | 407 887 |
| Industrial | 112 187 | 113 403 | - 1216 | 112 187 | 113 403 | - 1216 |
| Business and Commercial | 1738 307 | 1587 371 | 150 936 | 1738 307 | 1647 445 | 90 862 |
| Agricultural | 1517 184 | 1603 929 | - 86 745 | 1517 184 | 1608 469 | - 91285 |
| Mining | 16 363 | 16 363 | - | 16 363 | 16 363 | - |
| State Owned for Public Purpose | 1594 441 | 1733 338 | - 138 897 | 1594 441 | 1910 019 | - 315 578 |
| PSI | 28 185 | 26 751 | 1434 | 28 185 | 26 355 | 1830 |
| PBO | - | - | - | - | 3 459 | - 3 459 |
| Multi Use | - | - | - | - | - | - |
| Vacant | | | | | | |
| POW | - | | | | | |
| Municipal | - | 9 010 | - 9 010 | - | 6 096 | - 6 096 |
| Other | - | - | - | - | 0 | 0 |
| **Total** | **11 864 931** | **11 618 763** | **246 168** | **11 864 931** | **11 781 986** | **82 945** |

**Prepared By** Moipone Mazamelela **Date** 03/11/2025

**Contatct Detail** +27 (0) 56 816 2700

**Signature**

**Reviewed By** Stephen Letshaba **Date** 04/11/2025

**Contatct Detail** +27 (0) 56 816 2700

**Signature**

| | QUARTER 1 ( OCTOBER 2025) PROGRESS REPORT | | FS203 : NGWATHE LM- GVR vs FMS VARIENCE ACTION PLAN - | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Ref | Focus Area | Item | Details | Responisble Official | Targeted Date | Renedial Action | Status | Comments | POE |
| 1 | There are a number of diffrences between the General Valuation Roll and the Financial Management System that needs initial investigations. The high level invetigation was done and revealed that some variances might be corrected within short and long. The municipality will in anyway continue to investiagte and correct all of them. The action plan developed indicate variances that will be corrected within a short and long term. Areas that will need external parties support are reflected on the table below for longterm intervention. The target date reflected on the action plan indicate the practical timelines that will take the municipality to implement corrective measures. | Residential | There are 1132 less residential properties on FMS than on the GVR | Billing Officer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 2 | | Industrial | There are 3 less industrual properties on FMS than on GVR | Billing Officer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 3 | | Business and Commercial | There are 41 less business properties on FMS than in the GVR | Billing Officer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 4 | | Agricultural | There are 57 more agric. properties on FMS than on GVR | Billing Officer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 5 | | Mining | Mining propeties on FMS balances with properties on GVR | Billing Officer | n/a | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on variances anticipated | Completed | N/A | N/A |
| 6 | | State Owned for Public Purpose | There are 36 more State Owned Prop on FMS than on GVR. | Billing Officer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 7 | | PSI | There are 206 less properties on FMS than on the GVR | Billing Officer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 8 | | PBO | There are 4 more properties on FMS than on the GVR | Billing Officer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 9 | | Multi Use | Multi Use data is the same on FMS and GVR | Billing Officer | n/a | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on variances anticipated | Completed | N/A | N/A |
| 10 | | Vacant | There are 4703 less vacant properties on FMS than on GVR | Billing Officer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 11 | | POW | There are 83 more properties on FMS than in the GVR | Billing Officer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 12 | | Municipal | There are 5863 more properties on FMS than in the GVR | Billing Officer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |

**Intervention /Assistance Required**

| | Focus Area | Item | Details of Assitance Required | Responisble Official | Targeted Date | Details of Assitance Provided | Status | Comments | POE |
|---|---|---|---|---|---|---|---|---|---|
| 1 | There are 1132 less residential properties on FMS than on the GVR | Residential | 2025/2026 Suplementary Valuation Roll | Revenue Manager/Municipal Valuer/CFO | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on variances anticipated | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 2 | There are 36 more State Owned Prop on FMS than on GVR. | State Owned for Public Purpose | 2025/2026 Suplementary Valuation Roll | Revenue Manager/Municipal Valuer/CFO | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on variances anticipated | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 3 | There are 206 less properties on FMS than on the GVR | PSI | 2025/2026 Suplementary Valuation Roll | Revenue Manager/Municipal Valuer/CFO | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on variances anticipated | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 4 | There are 4703 less vacant properties on FMS than on GVR | Vacant | Physical Verification and 2025/2026 Suplementary Valuation Roll | Housing/ Revenue Manager/Municipal Valuer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on variances anticipated | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 5 | There are 83 more properties on FMS than in the GVR | POW | Physical Verification and 2025/2026 Suplementary Valuation Roll | Housing/ Revenue Manager/Municipal Valuer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on variances anticipated | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |
| 6 | There are 5863 more properties on FMS than in the GVR | Municipal | Physical Verification and 2025/2026 Suplementary Valuation Roll | Housing/ Revenue Manager/Municipal Valuer | 2025/08/31 | Supplementary Valuation Roll to be implemented in July 2025. Potential reduction on variances anticipated | Partially Completed | The First 2025/26 Supplementary Valuation Roll implemented . | Supplementary VRL ( Effective Date: 01/7/2025) |

| | | | | | |
|---|---|---|---|---|---|
| Prepared By | Moipone Mazamelela | 07/10/2025 | Reviewed By | Stephen Letshaba | Date 08/10/2025 |
| | Contatct De +27 (0) 56 816 2700 | | | Contatct Details 27 (0) 56 816 2700 | |
| Signature | | | Signature | | |

# 16.6 MFMA Circular 124- Condition 6.3 and Condition 6.12

ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

FAX NO: 0862 437 566
E-MAIL: FreeState@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

NGWATHE LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 359
PARYS
9585

| | |
|---|---|
| YOUR ACCOUNT NO | 8743682895 |
| SECURITY HELD | 1261.97 |
| BILLING DATE | 2025-10-28 |
| TAX INVOICE NO | 874529445447 |
| ACCOUNT MONTH | OCTOBER 2025 |
| CURRENT DUE DATE | 2025-11-27 |
| VAT REG NO | 4000846586 |

CUSTOMER SELF SERVICE WEBSITE
https://csonline.co.za

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630

DIRECT DEPOSIT DETAIL
BANK: First National Bank
BRANCH CODE: 223626
BANK ACC NO: 55070067316

# TAX INVOICE

E-MAIL: cfoadmin@ngwathe.co.za

## ACCOUNT TRANSACTION SUMMARY

| | | | |
|---|---|---|---|
| FIXED CHARGE | | R | 0.00 |
| ADMINISTRATION CHARGE | | R | 4,091.36 |
| TRANSMISSION NETWORK CAPACITY | | R | 426,796.88 |
| DIST. NETWORK CAPACITY CHARGE | | R | 1,515,723.42 |
| NETWORK DEMAND CHARGE | | R | 805,424.44 |
| ANCILLARY SERVICE (ALL) | | R | 53,873.34 |
| GENERATOR CAPACITY CHARGE | | R | 316,100.29 |
| LEGACY CHARGE (ALL) | | R | 3,037,109.31 |
| ENERGY CHARGE (STD) | 5,715,163.00 | R | 9,032,815.13 |
| ENERGY CHARGE (PEAK) | 2,617,438.00 | R | 7,358,141.71 |
| ENERGY CHARGE (OFF) | 5,135,733.00 | R | 5,798,242.57 |
| SERVICE CHARGE | | R | 236,271.36 |
| ELECTRIFICATION AND RURAL SUBS (ALL) | | R | 676,110.41 |
| DX EXCESS NETWORK CAPACITY CHA | | R | 308,147.20 |
| SERVICE CHARGE | | R | 0.01 |
| REBILLED ADJUSTMENTS | (Summary - See attachment for details) | R | -8,087.34 |
| **TOTAL CHARGES FOR BILLING PERIOD** | | R | **29,560,760.09** |

## ACCOUNT SUMMARY FOR OCTOBER 2025

| | | | |
|---|---|---|---|
| BALANCE BROUGHT FORWARD | (Due Date 2025-10-25) | R | 2,755,710,492.53 |
| PAYMENT(S) RECEIVED | Cash - 2025-10-15 | R | -1,000,000.00 |
| TOTAL CHARGES FOR BILLING PERIOD | | R | 29,560,760.09 |
| ADJUSTMENTS | (Summary - See attachment for details) | R | 12,586,332.84 |
| VAT RAISED ON ITEMS AT 15% | | R | 4,434,114.01 |

| CURRENT | TOTAL DUE | R | 2,801,291,699.47 |
|---|---|---|---|
| 46,590,507.38 | | | |

ARREARS

| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS |
|---|---|---|---|
| 2,640,012,892.23 | 65,417,778.25 | 49,270,521.61 | 0.00 |

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

ACCOUNT NO / REFERENCE NO
8743682895

NAME
NGWATHE LOCAL MUNICIPALITY

FAX NUMBER

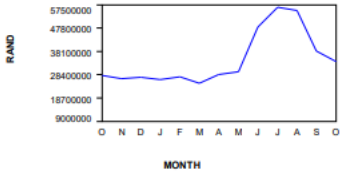
unipay 7100 10 0010

2721570016743682895 9

>>>>>>> 9207 2874 3682 8952

PayIT easypay

TOTAL AMOUNT DUE
2,801,291,699.47




PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS (Due Immediately)
2,754,701,192.09

DUE DATE (For Current Amount)
2025-11-27

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

| | |
|---|---|
| PAGE RUN NO | EE 288 |
| BILL GROUP | |
| BILL PAGE | 1 OF 11 |

Eskom

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

| | |
|---|---|
| YOUR ACCOUNT NO | 8743682895 |
| BILLING DATE | 2025-10-28 |
| TAX INVOICE NO | 874529445447 |
| ACCOUNT MONTH | OCTOBER 2025 |
| CURRENT DUE DATE | 2025-11-27 |
| VAT REG NO | 4000846586 |
| NOTIFIED MAX DEMAND | 4,700.00 |
| UTILISED CAPACITY | 4,700.00 |

NGWATHE LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 359
PARYS
9585

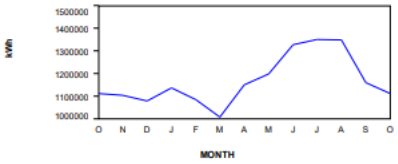
**CONSUMPTION DETAILS (2025-09-25 - 2025-10-24)**

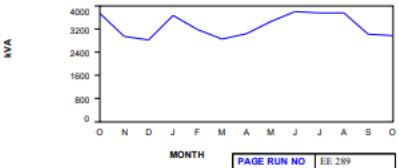
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 393,751.84 |
| ENERGY CONSUMPTION STD kWh | 488,493.76 |
| ENERGY CONSUMPTION PEAK kWh | 231,475.68 |
| DEMAND CONSUMPTION - OFF PEAK | 2,646.19 |
| DEMAND CONSUMPTION - STD | 2,655.80 |
| DEMAND CONSUMPTION - PEAK | 2,991.24 |
| DEMAND READING - KW/KVA | 2,991.24 |
| REACTIVE ENERGY - OFF PEAK | 200,710.08 |
| REACTIVE ENERGY - STD | 181,109.08 |
| REACTIVE ENERGY - PEAK | 67,840.76 |

**PREMISE ID NUMBER** 5078937322 **TARIFF NAME:** Municflex

BULK PHIRITONA MUNICIPALITY

| | | |
|---|---|---|
| Administration Charge @ R19.67 per day for 30 days | R | 590.10 |
| TX Network Capacity Charge 4,700 kVa @ R10.41 : = R10.41/kVA | R | 48,927.00 |
| Network Capacity Charge 4,700 kVA @ R36.97 : = R36.97/kVA | R | 173,759.00 |
| Network Demand Charge 2,991.24 kVA @ R24.67 : = R24.67 /kVA | R | 73,793.89 |
| Ancillary Service Charge 1,113,721 kWh @ R0.004 /kWh | R | 4,454.88 |
| Generator Capacity Charge 4,700 kVa @ R7.71 : = R7.71/kVA | R | 36,237.00 |
| Legacy Charge 1,113,721.28 kWh @ R0.2255 /kWh | R | 251,144.15 |
| Low Season Standard Energy Charge 488,494 kWh @ R1.5805 /kWh | R | 772,064.77 |
| Low Season Peak Energy Charge 231,476 kWh @ R2.8112 /kWh | R | 650,725.33 |
| Low Season Off Peak Energy Charge 393,752 kWh @ R1.129 /kWh | R | 444,546.01 |
| Service Charge @ R1,135.92 per day for 30 days | R | 34,077.60 |
| Electrification and Rural Subsidy 1,113,721 kWh @ R0.0502 /kWh | R | 55,908.79 |
| REBILLED ADJUSTMENTS (Summary - See attachment for details) | R | 0.00 |
| **TOTAL CHARGES** | R | **2,546,228.52** |

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|---|---|
| PAGE RUN NO | EE 289 |
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| BILL PAGE | 2 OF 11 |

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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

| | |
|---|---|
| YOUR ACCOUNT NO | 8743682895 |
| BILLING DATE | 2025-10-28 |
| TAX INVOICE NO | 874529445447 |
| ACCOUNT MONTH | OCTOBER 2025 |
| CURRENT DUE DATE | 2025-11-27 |
| VAT REG NO | 4000846586 |
| NOTIFIED MAX DEMAND | 5,500.00 |
| UTILISED CAPACITY | 5,500.00 |

NGWATHE LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 359
PARYS
9585

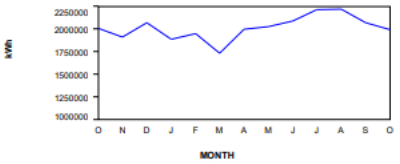
**CONSUMPTION DETAILS (2025-09-25 - 2025-10-24)**

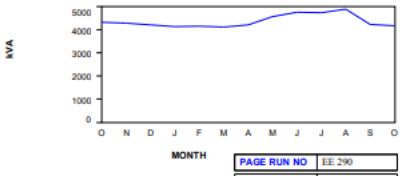
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 791,792.34 |
| ENERGY CONSUMPTION STD kWh | 837,830.61 |
| ENERGY CONSUMPTION PEAK kWh | 365,904.69 |
| ENERGY CONSUMPTION ALL kWh | 1,995,527.64 |
| DEMAND CONSUMPTION - OFF PEAK | 3,445.17 |
| DEMAND CONSUMPTION - STD | 4,142.79 |
| DEMAND CONSUMPTION - PEAK | 4,181.35 |
| DEMAND READING - KW/KVA | 4,181.35 |
| REACTIVE ENERGY - OFF PEAK | 361,887.34 |
| REACTIVE ENERGY - STD | 367,127.59 |
| REACTIVE ENERGY - PEAK | 141,429.43 |

**PREMISE ID NUMBER** 5078937938 **TARIFF NAME:** Municflex

BULK HEILBRON MUNICIPALITY

| | | |
|---|---|---|
| Administration Charge @ R19.67 per day for 30 days | R | 590.10 |
| TX Network Capacity Charge 5,500 kVa @ R10.41 : = R10.41/kVA | R | 57,255.00 |
| Network Capacity Charge 5,500 kVA @ R36.97 : = R36.97/kVA | R | 203,335.00 |
| Network Demand Charge 4,181.36 kVA @ R24.67 : = R24.67 /kVA | R | 103,154.15 |
| Ancillary Service Charge 1,995,528 kWh @ R0.004 /kWh | R | 7,982.11 |
| Generator Capacity Charge 5,500 kVa @ R7.71 : = R7.71/kVA | R | 42,405.00 |
| Legacy Charge 1,995,527.64 kWh @ R0.2255 /kWh | R | 449,991.48 |
| Low Season Standard Energy Charge 837,831 kWh @ R1.5805 /kWh | R | 1,324,191.90 |
| Low Season Peak Energy Charge 365,905 kWh @ R2.8112 /kWh | R | 1,028,632.14 |
| Low Season Off Peak Energy Charge 791,792 kWh @ R1.129 /kWh | R | 893,933.17 |
| Service Charge @ R1,135.92 per day for 30 days | R | 34,077.60 |
| Electrification and Rural Subsidy 1,995,528 kWh @ R0.0502 /kWh | R | 100,175.51 |
| Fixed Charge @ R0.00 | R | 0.00 |
| SERVICE CHARGE | R | 0.01 |
| **TOTAL CHARGES** | R | **4,245,723.17** |

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|---|---|
| PAGE RUN NO | EE 290 |
| BILL GROUP | |
| BILL PAGE | 3 OF 11 |

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NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630

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

| | |
|---|---|
| YOUR ACCOUNT NO | 8743682895 |
| BILLING DATE | 2025-10-28 |
| TAX INVOICE NO | 874529445447 |
| ACCOUNT MONTH | OCTOBER 2025 |
| CURRENT DUE DATE | 2025-11-27 |
| VAT REG NO | 4000846586 |
| NOTIFIED MAX DEMAND | 4,300.00 |
| UTILISED CAPACITY | 4,300.00 |

NGWATHE LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 359
PARYS
9585

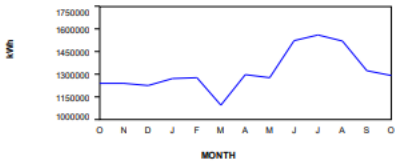
**CONSUMPTION DETAILS (2025-09-25 - 2025-10-24)**

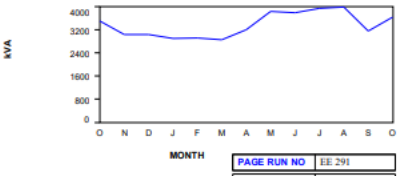
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 474,481.16 |
| ENERGY CONSUMPTION STD kWh | 564,564.96 |
| ENERGY CONSUMPTION PEAK kWh | 254,772.56 |
| ENERGY CONSUMPTION ALL kWh | 1,293,818.68 |
| DEMAND CONSUMPTION - OFF PEAK | 3,644.48 |
| DEMAND CONSUMPTION - STD | 2,874.62 |
| DEMAND CONSUMPTION - PEAK | 3,248.68 |
| DEMAND READING - KW/KVA | 3,644.48 |
| REACTIVE ENERGY - OFF PEAK | 247,481.36 |
| REACTIVE ENERGY - STD | 250,849.84 |
| REACTIVE ENERGY - PEAK | 91,370.64 |

**PREMISE ID NUMBER** 6544851581 **TARIFF NAME:** Municflex

BULK VREDEFORT MUNIC 132/11KV

| | | |
|---|---|---|
| Administration Charge @ R19.67 per day for 30 days | R | 590.10 |
| TX Network Capacity Charge 4,300 kVa @ R10.41 : = R10.41/kVA | R | 44,763.00 |
| Network Capacity Charge 4,300 kVA @ R36.97 : = R36.97/kVA | R | 158,971.00 |
| Network Demand Charge 3,248.68 kVA @ R24.67 : = R24.67 /kVA | R | 80,144.94 |
| Ancillary Service Charge 1,293,819 kWh @ R0.004 /kWh | R | 5,175.28 |
| Generator Capacity Charge 4,300 kVa @ R7.71 : = R7.71/kVA | R | 33,153.00 |
| Legacy Charge 1,293,818.68 kWh @ R0.2255 /kWh | R | 291,756.11 |
| Low Season Standard Energy Charge 564,565 kWh @ R1.5805 /kWh | R | 892,294.98 |
| Low Season Peak Energy Charge 254,773 kWh @ R2.8112 /kWh | R | 716,217.86 |
| Low Season Off Peak Energy Charge 474,481 kWh @ R1.129 /kWh | R | 535,689.05 |
| Service Charge @ R1,135.92 per day for 30 days | R | 34,077.60 |
| Electrification and Rural Subsidy 1,293,819 kWh @ R0.0502 /kWh | R | 64,949.71 |
| **TOTAL CHARGES** | R | **2,857,782.63** |

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|---|---|
| PAGE RUN NO | EE 291 |
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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

| | |
|---|---|
| YOUR ACCOUNT NO | 8743682895 |
| BILLING DATE | 2025-10-28 |
| TAX INVOICE NO | 874529445447 |
| ACCOUNT MONTH | OCTOBER 2025 |
| CURRENT DUE DATE | 2025-11-27 |
| VAT REG NO | 4000846586 |
| NOTIFIED MAX DEMAND | 100.00 |
| UTILISED CAPACITY | 798.74 |

NGWATHE LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 359
PARYS
9585

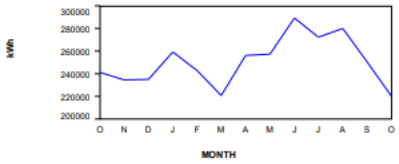
**CONSUMPTION DETAILS (2025-09-25 - 2025-10-22)**

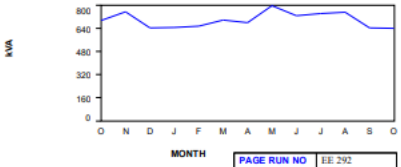
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 81,741.15 |
| ENERGY CONSUMPTION STD kWh | 94,973.45 |
| ENERGY CONSUMPTION PEAK kWh | 43,529.37 |
| DEMAND CONSUMPTION - OFF PEAK | 610.56 |
| DEMAND CONSUMPTION - STD | 566.67 |
| DEMAND CONSUMPTION - PEAK | 641.97 |
| DEMAND READING - KW/KVA | 641.97 |
| REACTIVE ENERGY - OFF PEAK | 45,619.51 |
| REACTIVE ENERGY - STD | 40,400.10 |
| REACTIVE ENERGY - PEAK | 14,332.97 |

**PREMISE ID NUMBER** 8501015035 **TARIFF NAME:** Municflex Rural Interval

BULK NGWATHE TOWNSHIP MUNICIPALITY

| | | |
|---|---|---|
| Administration Charge @ R19.67 per day for 28 days | R | 550.76 |
| TX Network Capacity Charge 798.74 kVa @ R10.41 : = R10.41/kVA | R | 8,314.88 |
| Network Capacity Charge 798.74 kVA @ R36.97 : = R36.97/kVA | R | 29,529.42 |
| Number of Events: 12 | R | 0.00 |
| NMD Exceeded by 541.98 kVA | R | 0.00 |
| Excess Network Capacity Charge 6,503.74 kVa @ R47.38 : = R47.38/kVA | R | 308,147.20 |
| Network Demand Charge 641.98 kVA @ R24.67 : = R24.67 /kVA | R | 15,837.65 |
| Ancillary Service Charge 220,244 kWh @ R0.004 /kWh | R | 880.98 |
| Generator Capacity Charge 798.74 kVa @ R7.71 : = R7.71/kVA | R | 6,158.29 |
| Legacy Charge 220,243.97 kWh @ R0.2255 /kWh | R | 49,665.02 |
| Low Season Standard Energy Charge 94,973 kWh @ R1.5805 /kWh | R | 150,104.83 |
| Low Season Peak Energy Charge 43,529 kWh @ R2.8112 /kWh | R | 122,368.72 |
| Low Season Off Peak Energy Charge 81,741 kWh @ R1.129 /kWh | R | 92,285.59 |
| Service Charge @ R1,135.92 per day for 28 days | R | 31,805.76 |
| Electrification and Rural Subsidy 220,244 kWh @ R0.0502 /kWh | R | 11,056.25 |
| REBILLED ADJUSTMENTS (Summary - See attachment for details) | R | -8,087.34 |
| **TOTAL CHARGES** | R | **818,618.01** |

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|---|---|
| PAGE RUN NO | EE 292 |
| BILL GROUP | |
| BILL PAGE | 5 OF 11 |

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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

NGWATHE LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 359
PARYS
9585

| | |
|---|---|
| YOUR ACCOUNT NO | 8743682895 |
| BILLING DATE | 2025-10-28 |
| TAX INVOICE NO | 874529445447 |
| ACCOUNT MONTH | OCTOBER 2025 |
| CURRENT DUE DATE | 2025-11-27 |
| VAT REG NO | 4000846586 |
| NOTIFIED MAX DEMAND | 21,000.00 |
| UTILISED CAPACITY | 21,000.00 |

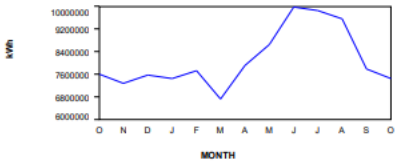
**CONSUMPTION DETAILS (2025-09-25 - 2025-10-24)**

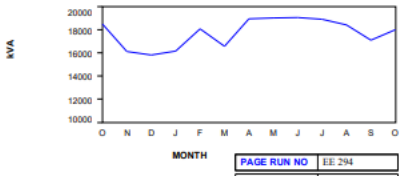
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 2,886,489.00 |
| ENERGY CONSUMPTION STD kWh | 3,123,063.00 |
| ENERGY CONSUMPTION PEAK kWh | 1,449,516.00 |
| ENERGY CONSUMPTION ALL kWh | 7,459,068.00 |
| DEMAND CONSUMPTION - OFF PEAK | 15,684.41 |
| DEMAND CONSUMPTION - STD | 17,695.02 |
| DEMAND CONSUMPTION - PEAK | 18,034.33 |
| DEMAND READING - KW/KVA | 18,034.33 |
| REACTIVE ENERGY - OFF PEAK | 1,000,623.00 |
| REACTIVE ENERGY - STD | 1,022,823.00 |
| REACTIVE ENERGY - PEAK | 372,534.00 |

**PREMISE ID NUMBER** 8743682975 **TARIFF NAME:** Municflex

BULK PARYS 132/11KV

| | | |
|---|---|---|
| Administration Charge @ R19.67 per day for 30 days | R | 590.10 |
| TX Network Capacity Charge 21,000 kVa @ R10.41 : = R10.41/kVA | R | 218,610.00 |
| Network Capacity Charge 21,000 kVA @ R36.97 : = R36.97/kVA | R | 776,370.00 |
| Network Demand Charge 18,034.34 kVA @ R24.67 : = R24.67 /kVA | R | 444,907.17 |
| Ancillary Service Charge 7,459,068 kWh @ R0.004 /kWh | R | 29,836.27 |
| Generator Capacity Charge 21,000 kVa @ R7.71 : = R7.71/kVA | R | 161,910.00 |
| Legacy Charge 7,459,068 kWh @ R0.2255 /kWh | R | 1,682,019.83 |
| Low Season Standard Energy Charge 3,123,063 kWh @ R1.5805 /kWh | R | 4,936,001.07 |
| Low Season Peak Energy Charge 1,449,516 kWh @ R2.8112 /kWh | R | 4,074,879.38 |
| Low Season Off Peak Energy Charge 2,886,489 kWh @ R1.129 /kWh | R | 3,258,846.08 |
| Service Charge @ R1,135.92 per day for 30 days | R | 34,077.60 |
| Electrification and Rural Subsidy 7,459,068 kWh @ R0.0502 /kWh | R | 374,445.21 |
| **TOTAL CHARGES** | R | **15,992,492.71** |

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|---|---|
| PAGE RUN NO | EE 294 |
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| BILL PAGE | 7 OF 11 |

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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

| | |
|---|---|
| YOUR ACCOUNT NO | 8743682895 |
| BILLING DATE | 2025-10-28 |
| TAX INVOICE NO | 874529445447 |
| ACCOUNT MONTH | OCTOBER 2025 |
| CURRENT DUE DATE | 2025-11-27 |
| VAT REG NO | 4000846586 |
| NOTIFIED MAX DEMAND | 4,300.00 |
| UTILISED CAPACITY | 4,300.00 |

NGWATHE LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 359
PARYS
9585

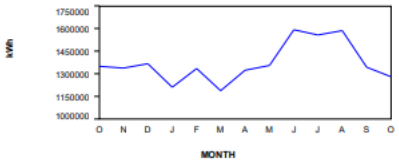
**CONSUMPTION DETAILS (2025-09-25 - 2025-10-24)**

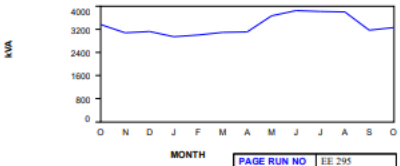
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 464,244.44 |
| ENERGY CONSUMPTION STD kWh | 566,251.34 |
| ENERGY CONSUMPTION PEAK kWh | 252,951.12 |
| DEMAND CONSUMPTION - OFF PEAK | 2,590.12 |
| DEMAND CONSUMPTION - STD | 2,666.42 |
| DEMAND CONSUMPTION - PEAK | 3,272.72 |
| DEMAND READING - KW/KVA | 3,272.72 |
| REACTIVE ENERGY - OFF PEAK | 234,835.34 |
| REACTIVE ENERGY - STD | 256,671.05 |
| REACTIVE ENERGY - PEAK | 98,503.20 |

**PREMISE ID NUMBER** 8795116334 **TARIFF NAME:** Municflex

BULK KOPPIES MUNIC 88/6.6KV

| | | |
|---|---|---|
| Administration Charge @ R19.67 per day for 30 days | R | 590.10 |
| TX Network Capacity Charge 4,300 kVa @ R10.41 : = R10.41/kVA | R | 44,763.00 |
| Network Capacity Charge 4,300 kVA @ R36.97 : = R36.97/kVA | R | 158,971.00 |
| Network Demand Charge 3,272.72 kVA @ R24.67 : = R24.67 /kVA | R | 80,738.00 |
| Ancillary Service Charge 1,283,447 kWh @ R0.004 /kWh | R | 5,133.79 |
| Generator Capacity Charge 4,300 kVa @ R7.71 : = R7.71/kVA | R | 33,153.00 |
| Legacy Charge 1,283,446.9 kWh @ R0.2255 /kWh | R | 289,417.28 |
| Low Season Standard Energy Charge 566,251 kWh @ R1.5805 /kWh | R | 894,959.71 |
| Low Season Peak Energy Charge 252,951 kWh @ R2.8112 /kWh | R | 711,095.85 |
| Low Season Off Peak Energy Charge 464,244 kWh @ R1.129 /kWh | R | 524,131.48 |
| Service Charge @ R1,135.92 per day for 30 days | R | 34,077.60 |
| Electrification and Rural Subsidy 1,283,447 kWh @ R0.0502 /kWh | R | 64,429.04 |
| REBILLED ADJUSTMENTS (Summary - See attachment for details) | R | 0.00 |
| **TOTAL CHARGES** | R | **2,841,459.85** |

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|---|---|
| PAGE RUN NO | EE 295 |
| BILL GROUP | |
| BILL PAGE | 8 OF 11 |

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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

| | |
|---|---|
| YOUR ACCOUNT NO | 8743682895 |
| BILLING DATE | 2025-10-28 |
| TAX INVOICE NO | 874529445447 |
| ACCOUNT MONTH | OCTOBER 2025 |
| CURRENT DUE DATE | 2025-11-27 |
| VAT REG NO | 4000846586 |
| NOTIFIED MAX DEMAND | 4,300.00 |
| UTILISED CAPACITY | 4,300.00 |

NGWATHE LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 359
PARYS
9585

| | | | |
|---|---|---|---|
| **ADJUSTMENTS** | | **R** | **12,586,332.84** |
| ADJUSTMENT | Interest on overdue account | R | 7.62 |
| ADJUSTMENT | Interest on overdue account | R | 959,712.44 |
| ADJUSTMENT | Interest on overdue account | R | 1,801,678.41 |
| ADJUSTMENT | Interest on overdue account | R | 1,212,064.43 |
| ADJUSTMENT | Interest on overdue account | R | 336,031.93 |
| ADJUSTMENT | Interest on overdue account | R | 87,095.25 |
| ADJUSTMENT | Interest on overdue account | R | 7,085,448.65 |
| ADJUSTMENT | Interest on overdue account | R | 1,104,294.11 |
| **REBILLED ADJUSTMENTS** | | **R** | **-8,087.34** |
| TAX INVOICE NO. 874058644178 DATED 2025-10-28 FOR PREMISE 5078937322 | | | |
| CORRECTIONS | | R | 4,224,369.09 |
| Administration Charge @ R19.67 per day for 31 days | | R | 609.77 |
| TX Network Capacity Charge 4,700 kVa @ R10.41 : | | R | 48,927.00 |
| Network Capacity Charge 4,700 kVA @ R36.97 : | | R | 173,759.00 |
| Network Demand Charge 3,761.13 kVA @ R24.67 : | | R | 92,787.08 |
| Ancillary Service Charge 1,350,586 kWh @ R0.004 /kWh | | R | 5,402.34 |
| Generator Capacity Charge 4,700 kVa @ R7.71 : | | R | 36,237.00 |
| Legacy Charge 1,350,585.84 kWh @ R0.2255 /kWh | | R | 304,557.11 |
| High Season Off Peak Energy Charge 496,103 kWh @ R1.129 /kW | | R | 560,100.29 |
| High Season Peak Energy Charge 285,798 kWh @ R6.7739 /kWh | | R | 1,935,967.07 |
| High Season Standard Energy Charge 568,684 kWh @ R1.6934 /k | | R | 963,009.49 |
| Service Charge @ R1,135.92 per day for 31 days | | R | 35,213.52 |
| Electrification and Rural Subsidy 1,350,586 kWh @ R0.0502 /kWh | | R | 67,799.42 |
| CANCELLATIONS | | R | -4,224,369.09 |
| Administration Charge @ R19.67 per day for 31 days | | R | -609.77 |
| TX Network Capacity Charge 4,700 kVa @ R10.41 : | | R | -48,927.00 |
| Network Capacity Charge 4,700 kVA @ R36.97 : | | R | -173,759.00 |
| Network Demand Charge 3,761.13 kVA @ R24.67 : | | R | -92,787.08 |
| Ancillary Service Charge 1,350,586 kWh @ R0.004 /kWh | | R | -5,402.34 |
| Generator Capacity Charge 4,700 kVa @ R7.71 : | | R | -36,237.00 |
| Legacy Charge 1,350,585.84 kWh @ R0.2255 /kWh | | R | -304,557.11 |
| High Season Off Peak Energy Charge 496,103 kWh @ R1.129 /kW | | R | -560,100.29 |
| High Season Peak Energy Charge 285,798 kWh @ R6.7739 /kWh | | R | -1,935,967.07 |
| High Season Standard Energy Charge 568,684 kWh @ R1.6934 /k | | R | -963,009.49 |
| Service Charge @ R1,135.92 per day for 31 days | | R | -35,213.52 |
| Electrification and Rural Subsidy 1,350,586 kWh @ R0.0502 /kWh | | R | -67,799.42 |
| TAX INVOICE NO. 874058644178 DATED 2025-10-28 FOR PREMISE 8501015035 | | | |
| CORRECTIONS | | R | 1,255,109.45 |
| Administration Charge @ R19.67 per day for 31 days | | R | 609.77 |
| TX Network Capacity Charge 798.74 kVa @ R10.41 : | | R | 8,314.88 |
| Network Capacity Charge 798.74 kVA @ R36.97 : | | R | 29,529.42 |
| Excess Network Capacity Charge 7,851.79 kVa @ R47.38 : | | R | 372,017.81 |
| Network Demand Charge 754.32 kVA @ R24.67 : | | R | 18,609.07 |
| Ancillary Service Charge 280,492 kWh @ R0.004 /kWh | | R | 1,121.97 |
| Generator Capacity Charge 798.74 kVa @ R7.71 : | | R | 6,158.29 |
| Legacy Charge 280,492.2 kWh @ R0.2255 /kWh | | R | 63,250.99 |
| High Season Off Peak Energy Charge 105,293 kWh @ R1.129 /kW | | R | 118,875.80 |
| High Season Peak Energy Charge 57,208 kWh @ R6.7739 /kWh | | R | 387,521.27 |
| High Season Standard Energy Charge 117,991 kWh @ R1.6934 /k | | R | 199,805.96 |

| | |
|---|---|
| PAGE RUN NO | EE 296 |
| BILL GROUP | |
| BILL PAGE | 9 OF 11 |

Eskom

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

| | |
|---|---|
| YOUR ACCOUNT NO | 8743682895 |
| BILLING DATE | 2025-10-28 |
| TAX INVOICE NO | 874529445447 |
| ACCOUNT MONTH | OCTOBER 2025 |
| CURRENT DUE DATE | 2025-11-27 |
| VAT REG NO | 4000846586 |
| NOTIFIED MAX DEMAND | 4,300.00 |
| UTILISED CAPACITY | 4,300.00 |

NGWATHE LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 359
PARYS
9585

| | | |
|---|---|---|
| CORRECTIONS (Continued) | R | 1,255,109.45 |
| Service Charge @ R1,135.92 per day for 31 days | R | 35,213.52 |
| Electrification and Rural Subsidy 280,492 kWh @ R0.0502 /kWh | R | 14,080.70 |
| CANCELLATIONS | R | -1,263,196.79 |
| Administration Charge @ R19.67 per day for 31 days | R | -609.77 |
| TX Network Capacity Charge 798.74 kVa @ R10.41 : | R | -8,314.88 |
| Network Capacity Charge 798.74 kVA @ R36.97 : | R | -29,529.42 |
| Excess Network Capacity Charge 7,851.79 kVa @ R48.41 : | R | -380,105.15 |
| Network Demand Charge 754.32 kVA @ R24.67 : | R | -18,609.07 |
| Ancillary Service Charge 280,492 kWh @ R0.004 /kWh | R | -1,121.97 |
| Generator Capacity Charge 798.74 kVa @ R7.71 : | R | -6,158.29 |
| Legacy Charge 280,492.2 kWh @ R0.2255 /kWh | R | -63,250.99 |
| High Season Off Peak Energy Charge 105,293 kWh @ R1.129 /kW | R | -118,875.80 |
| High Season Peak Energy Charge 57,208 kWh @ R6.7739 /kWh | R | -387,521.27 |
| High Season Standard Energy Charge 117,991 kWh @ R1.6934 /k | R | -199,805.96 |
| Service Charge @ R1,135.92 per day for 31 days | R | -35,213.52 |
| Electrification and Rural Subsidy 280,492 kWh @ R0.0502 /kWh | R | -14,080.70 |
| TAX INVOICE NO. 874058644178 DATED 2025-10-28 FOR PREMISE 8501015796 | | |
| CORRECTIONS | R | 399,539.07 |
| Administration Charge @ R19.67 per day for 31 days | R | 609.77 |
| TX Network Capacity Charge 400 kVa @ R10.41 : | R | 4,164.00 |
| Network Capacity Charge 400 kVA @ R36.97 : | R | 14,788.00 |
| Network Demand Charge 304.18 kVA @ R24.67 : | R | 7,504.12 |
| Ancillary Service Charge 127,205 kWh @ R0.004 /kWh | R | 508.82 |
| Generator Capacity Charge 400 kVa @ R7.71 : | R | 3,084.00 |
| Legacy Charge 127,204.81 kWh @ R0.2255 /kWh | R | 28,684.68 |
| High Season Off Peak Energy Charge 56,231 kWh @ R1.129 /kWh | R | 63,484.80 |
| High Season Peak Energy Charge 22,621 kWh @ R6.7739 /kWh | R | 153,232.39 |
| High Season Standard Energy Charge 48,352 kWh @ R1.6934 /kW | R | 81,879.28 |
| Service Charge @ R1,135.92 per day for 31 days | R | 35,213.52 |
| Electrification and Rural Subsidy 127,205 kWh @ R0.0502 /kWh | R | 6,385.69 |
| CANCELLATIONS | R | -399,539.07 |
| Administration Charge @ R19.67 per day for 31 days | R | -609.77 |
| TX Network Capacity Charge 400 kVa @ R10.41 : | R | -4,164.00 |
| Network Capacity Charge 400 kVA @ R36.97 : | R | -14,788.00 |
| Network Demand Charge 304.18 kVA @ R24.67 : | R | -7,504.12 |
| Ancillary Service Charge 127,205 kWh @ R0.004 /kWh | R | -508.82 |
| Generator Capacity Charge 400 kVa @ R7.71 : | R | -3,084.00 |
| Legacy Charge 127,204.81 kWh @ R0.2255 /kWh | R | -28,684.68 |
| High Season Off Peak Energy Charge 56,231 kWh @ R1.129 /kWh | R | -63,484.80 |
| High Season Peak Energy Charge 22,621 kWh @ R6.7739 /kWh | R | -153,232.39 |
| High Season Standard Energy Charge 48,352 kWh @ R1.6934 /kW | R | -81,879.28 |
| Service Charge @ R1,135.92 per day for 31 days | R | -35,213.52 |
| Electrification and Rural Subsidy 127,205 kWh @ R0.0502 /kWh | R | -6,385.69 |
| TAX INVOICE NO. 874058644178 DATED 2025-10-28 FOR PREMISE 8795116334 | | |
| CORRECTIONS | R | 4,687,690.07 |
| Administration Charge @ R19.67 per day for 31 days | R | 609.77 |
| TX Network Capacity Charge 4,300 kVa @ R10.41 : | R | 44,763.00 |
| Network Capacity Charge 4,300 kVA @ R36.97 : | R | 158,971.00 |
| Network Demand Charge 3,816.35 kVA @ R24.67 : | R | 94,149.35 |
| Ancillary Service Charge 1,587,965 kWh @ R0.004 /kWh | R | 6,351.86 |

| | |
|---|---|
| PAGE RUN NO | EE 297 |
| BILL GROUP | |
| BILL PAGE | 10 OF 11 |

eskom

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

NGWATHE LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 359
PARYS
9585

| | |
|---|---|
| YOUR ACCOUNT NO | 8743682895 |
| BILLING DATE | 2025-10-28 |
| TAX INVOICE NO | 874529445447 |
| ACCOUNT MONTH | OCTOBER 2025 |
| CURRENT DUE DATE | 2025-11-27 |
| VAT REG NO | 4000846586 |
| NOTIFIED MAX DEMAND | 4,300.00 |
| UTILISED CAPACITY | 4,300.00 |

| | | |
|---|---|---|
| CORRECTIONS (Continued) | R | 4,687,690.07 |
| Generator Capacity Charge 4,300 kVa @ R7.71 : | R | 33,153.00 |
| Legacy Charge 1,587,965.26 kWh @ R0.2255 /kWh | R | 358,086.17 |
| High Season Off Peak Energy Charge 610,475 kWh @ R1.129 /kW | R | 689,226.28 |
| High Season Peak Energy Charge 301,578 kWh @ R6.7739 /kWh | R | 2,042,859.21 |
| High Season Standard Energy Charge 675,913 kWh @ R1.6934 /k | R | 1,144,591.07 |
| Service Charge @ R1,135.92 per day for 31 days | R | 35,213.52 |
| Electrification and Rural Subsidy 1,587,965 kWh @ R0.0502 /kWh | R | 79,715.84 |
| CANCELLATIONS | R | -4,687,690.07 |
| Administration Charge @ R19.67 per day for 31 days | R | -609.77 |
| TX Network Capacity Charge 4,300 kVa @ R10.41 : | R | -44,763.00 |
| Network Capacity Charge 4,300 kVA @ R36.97 : | R | -158,971.00 |
| Network Demand Charge 3,816.35 kVA @ R24.67 : | R | -94,149.35 |
| Ancillary Service Charge 1,587,965 kWh @ R0.004 /kWh | R | -6,351.86 |
| Generator Capacity Charge 4,300 kVa @ R7.71 : | R | -33,153.00 |
| Legacy Charge 1,587,965.26 kWh @ R0.2255 /kWh | R | -358,086.17 |
| High Season Off Peak Energy Charge 610,475 kWh @ R1.129 /kW | R | -689,226.28 |
| High Season Peak Energy Charge 301,578 kWh @ R6.7739 /kWh | R | -2,042,859.21 |
| High Season Standard Energy Charge 675,913 kWh @ R1.6934 /k | R | -1,144,591.07 |
| Service Charge @ R1,135.92 per day for 31 days | R | -35,213.52 |
| Electrification and Rural Subsidy 1,587,965 kWh @ R0.0502 /kWh | R | -79,715.84 |

| | |
|---|---|
| PAGE RUN NO | EE 298 |
| BILL GROUP | |
| BILL PAGE | 11 OF 11 |

**Table below shows the Eskom payments during the month of October 2025.**

| OCTOBER 2025 PAYMENTS | | | |
|---|---|---|---|
| 15/10/2025 | ESKOM DEBIT ORDER | ESKOM | 1 000 000.00 |
| | | | 1 000 000.00 |

**Indicated below is the municipality's proof of payment of the Eskom Bulk invoice paid in October 2025. The proof of payments were submitted on GoMuni Portal.**

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| ate | Description | Site | Entry No | Amount |
|---|---|---|---|---|
| 20251015 | CASH PROTECTOR DEP KOPPIES_1087805 | VAAL CSH C | 1197598 | 4,030.00 |
| | | TOTAL CASH PROTECTOR DEP | | 106,870.00 |
| **EXT STOP ORDER TO** | | | | |
| 20251015 | EXT STOP ORDER TO ESKOM KWAZESKOM Eskom | SETTLEMENT | 1197508 | -1,000,000.00 |
| | | TOTAL EXT STOP ORDER TO | | -1,000,000.00 |
| **DEBIT TRANSFER** | | | | |
| 20251015 | DEBIT TRANSFER 9253833502 TR# 155369 | CASHFOCUS | 1197525 | -1,270,000.00 |
| 20251015 | DEBIT TRANSFER 588220 | CASHFOCUS | 1197586 | -4,500.00 |
| 20251015 | DEBIT TRANSFER 588220 | CASHFOCUS | 1197587 | -7,200.00 |
| 20251015 | DEBIT TRANSFER 588222 | CASHFOCUS | 1197588 | -660.00 |
| 20251015 | DEBIT TRANSFER 588222 | CASHFOCUS | 1197589 | -4,200.00 |
| 20251015 | DEBIT TRANSFER 588224 | CASHFOCUS | 1197590 | -5,500.00 |
| 20251015 | DEBIT TRANSFER 588224 | CASHFOCUS | 1197591 | -1,610.00 |
| 20251015 | DEBIT TRANSFER 588211 | CASHFOCUS | 1197592 | -19,205.00 |
| 20251015 | DEBIT TRANSFER 588211 | CASHFOCUS | 1197593 | -3,000.00 |
| 20251015 | DEBIT TRANSFER 588211 | CASHFOCUS | 1197594 | -30,000.00 |
| 20251015 | DEBIT TRANSFER 588211 | CASHFOCUS | 1197595 | -12,320.00 |
| 20251015 | DEBIT TRANSFER 588211 | CASHFOCUS | 1197596 | -8,680.00 |
| 20251015 | DEBIT TRANSFER 588211 | CASHFOCUS | 1197597 | -9,000.00 |
| 20251015 | DEBIT TRANSFER 588217 | CASHFOCUS | 1197599 | -19,800.00 |
| 20251015 | DEBIT TRANSFER 588217 | CASHFOCUS | 1197600 | -1,320.00 |
| 20251015 | DEBIT TRANSFER 588217 | CASHFOCUS | 1197601 | -9,000.00 |
| 20251015 | DEBIT TRANSFER 588226 | CASHFOCUS | 1197605 | -30,000.00 |
| 20251015 | DEBIT TRANSFER 588226 | CASHFOCUS | 1197606 | -6,460.00 |

## RAND WATER STATEMENTS

RAND WATER

DR. TO: RAND WATER, WATER SUPPLIED AND METER RENT

P.O BOX 1127 | JOHANNESBURG | 2000
RIETVLEI | 522 IMPALA RD | GLENVISTA | 2058
Tel: (011) 682-0911 | Fax: (011) 682-0444

RAND WATER VAT REGISTRATION NO **4750106264**

**NGWATHE LOCAL MUNICIPALITY**
**C/O HEILBRON TOWN COUNCIL**
**P O BOX 359**
**PARYS**
**9585**

| | |
|---|---|
| CUSTOMER CODE | 562 |
| CUSTOMER VAT REGISTRATION NO. | 4000846586 |
| TAX INVOICE NO | W000419212 |
| DATE | 2025-10-29 |
| GUARANTEE | |
| DEPOSIT CASH | 0.00 |

Page **1** of **1**

| METER ID | SUPPLY POINT | SIZE | RENTAL | 29-Oct-25 | 27-Sep-25 | CONSUMPTION |
|---|---|---|---|---|---|---|
| | | | | METER READING | | |
| 4012 | HEILBRON | 200 | 35.09 | 823559 | 539557 | 284002 |
| 4053 | HEILBRON | | | | | 0 |
| 4053 | HEILBRON | | | | | 0 |
| 4053 | HEILBRON | | | | | 0 |
| 4053 | HEILBRON | 100 | 19.94 | 0 | 0 | 0 |
| 4053 | HEILBRON | | | | | 0 |
| 4053 | HEILBRON | | | | | 0 |
| 4053 | HEILBRON | | | | | 0 |
| 4053 | HEILBRON | 100 | 6.38 | 5 | 5 | 0 |
| 4053 | HEILBRON | | | | | 0 |
| 4053 | HEILBRON | | | | | 0 |
| 4053 | HEILBRON | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| TOTAL CONSUMPTION | 284002 | KI @ | 1534.123617 | 4,356,941.75 | DT |
| TOTAL METER RENTAL | | | | 61.41 | DT |
| VAT @ 15% | | | | 653,550.47 | DT |
| WATER RESEARCH LEVY | 284002 | KI @ | 8.08 | 22,947.36 | DT |
| TOTAL INVOICE DUE | | | | R5,033,500.99 | DT |

*READING AND CONSUMPTION AVERAGED CALCULATION

The banking details are as follows:
Name of the Bank: NedBank
Name of Account: Rand Water - Debtors one Account
Account No: 1249694930
Branch: Nedbank Limited
Branch Code: 198765

RAND WATER

# CUSTOMER STATEMENT

DR. TO: RAND WATER, WATER SUPPLIED AND METER RENT

P.O BOX 1127 | JOHANNESBURG | 2000
RIETVLEI | 522 IMPALA RD | GLENVISTA | 2058
Tel: (011) 682-0911 | Fax: (011) 682-0444

RAND WATER VAT REGISTRATION NO **4750106264**

**NGWATHE LOCAL MUNICIPALITY**
**C/O HEILBRON TOWN COUNCIL**
**P O BOX 359**
**PARYS**
**9585**

CUSTOMER CODE 562
CUSTOMER VAT REGISTRATION NO.

Page: 1 of 1

Account statement From **27-Sep-25** To **31-Oct-25** Date: **1-Nov-25**

| Doc.Date | Details | Amount | Cumulative |
|---|---|---|---|
| 1-Oct-25 | Balance B/F | 42,117,437.32 | 42,117,437.32 |
| 29-Oct-25 | Interest | 337,659.20 | 42,455,096.52 |
| 29-Oct-25 | Water Account - Invoice No. 419212 | 5,033,500.99 | 47,488,597.51 |
| 31-Oct-25 | Payment Received - Receipt No. | -4,596,126.53 | 42,892,470.98 |

**DUE ITEMS AT: 29-Oct-25** **TOTAL AMOUNT DUE: 42,892,470.98**

| AGE ANALYSIS | Over 90 Days | 90 Days | 60 Days | 30 Days | Current | Total |
|---|---|---|---|---|---|---|
| | 23,810,271.14 | 4,341,867.17 | 4,773,045.95 | 4,596,126.53 | 5,371,160.19 | 42,892,470.98 |

**Consumption for the last 18 Months**

Name of Bank: NedBank | Name of account: Rand Water - Debtors one Account |Type of account: Current Account
Account No: 1249694930 | Branch: Nedbank Limited |Branch Code: 198765 Reference: 562

| OCTOBER 2025 PAYMENTS | | | |
|---|---|---|---|
| DATE | NAME OF CREDITOR | DESCRIPTION | AMOUNT |
| 31/10/20 | RAND WATER | WATER BILL | 4 596 126.53 |
| | | | 4 596 126.53 |

**Indicated below is the municipality's proof of payment of Rand water Bulk invoice paid in October 2025. The proof of payments were submitted on GoMuni Portal.**

## Audit Trail

Create Transfer

Fri, Oct 31, 2025 at 02:19:41 PM

Group **31595 - NGWATHE LOCAL MUNICIPALITY**
Operator **003 - PINKY MOKOENA**
Status **Finally Approved**

**Transaction Status**

| | Captured | First Approver | Second Approver | Third Approver | Final Approver |
|---|---|---|---|---|---|
| Operator Number | 3 | 3 | | | 19 |
| Operator Name | PINKY MOKOENA | PINKY MOKOENA | | | SERAME D PHETOANE |
| Approval Level | | A | | | A |
| Date | 2025/10/31 | 2025/10/31 | | | 2025/10/31 |
| Time | 07:47:06 | 07:47:17 | | | 10:12:58 |
| Roll-over Date | | | | | |
| Roll-over Type | | | | | |

**Transaction Detail**

| | | | | |
|---|---|---|---|---|
| From Account | 334836 | NGWATHE LOCAL MUNICIPALITY - 0000004052707733 | | |
| Description | 3 588360 | | Frequency | Adhoc |
| Beneficiary Code | | | | |
| To Account | 198765 | RAND WATER - 0000001249694930 | | |
| Description | 3 NGWATHE MUN. | | | |
| Date | 20251031 | | Amount | 4,596,126.53 |
| Roll-over date | | | | |
| Transaction Number | 156990 | | Immediate Interbank Payment | No |

To View Payment Confirmation Details click here.

## DEPARTMENT OF WATER AND SANATATION

| | |
|---|---|
| BUSINESS PARTNER | 23002581 |
| CONTRACT ACCOUNT | 102282772 |
| STATEMENT DATE | 28-02-2025 |
| PAYMENTS INCLUDED UPTO | 28-02-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-01-2025 | CMA Balance brought forward | | | | 71,296.60 |
| | **Sub Total(A)** | | | | **71,296.60** |
| 28-02-2025 | Waste WRM Charge | 140001578238 | 31-03-2025 | 11/CMA | 3564.83 |
| 28-02-2025 | Waste WRM Charge | 140001578238 | 31-03-2025 | 9/CMA | 3564.83 |
| 28-02-2025 | **Total Movement for the month(B)** | | | | **7129.66** |
| 28-02-2025 | **Total Outstanding (A+B)** | | | | **78,426.26** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 7,129.66 | 14,259.32 | 7,129.66 | 7,129.66 | 42,777.96 | 78,426.26 |

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers.
Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)
Email warmsdatarequests@dws.gov.za for property ownership updates,contact details (including email address for electronic receipt of invoices and statements) and VAT number updates, using your Business Partner number as reference. Email revenue@dws.gov.za for any revenue related queries. i.e. Invoices etc.
Please note, as of December 2019 invoices and statements will be available for downloading and printing from the DWS portal through following link https://statements.dws.gov.za Please log onto the link to REGISTER.

**CONTACT DETAILS**

Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

| Customer No: 102282772 |
|---|
| NAME: |
| |
| |
| POSTAL ADDRESS: |
| |
| |
| |
| POSTAL CODE: |
| |
| TELEPHONE NO (BUS): |
| |
| TELEPHONE NO (CELL): |
| |
| FAX NUMBER: |
| |
| EMAIL ADDRESS |
| |
| |

**BANKING DETAILS**

| | |
|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 102282772 |

Note: Please turn over leaf for additional banking details

Page 1 of 1

| | |
|---|---|
| BUSINESS PARTNER | 23002581 |
| CONTRACT ACCOUNT | 101616438 |
| STATEMENT DATE | 28-02-2025 |
| PAYMENTS INCLUDED UPTO | 28-02-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-01-2025 | CMA Balance brought forward | | | | 11,772.00 |
| | **Sub Total(A)** | | | | **11,772.00** |
| 28-02-2025 | WRM Charge | 140001578191 | 31-03-2025 | 5/CMA | 1177.20 |
| 28-02-2025 | **Total Movement for the month(B)** | | | | **1177.20** |
| 28-02-2025 | **Total Outstanding (A+B)** | | | | **12,949.20** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 1,177.20 | 2,354.40 | 1,177.20 | 1,177.20 | 7,063.20 | 12,949.20 |

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**CONTACT DETAILS**

Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

**Customer No: 101616438**

**NAME:**

**POSTAL ADDRESS:**

**POSTAL CODE:**

**TELEPHONE NO (BUS):**

**TELEPHONE NO (CELL):**

**FAX NUMBER:**

**EMAIL ADDRESS**

**BANKING DETAILS**

| | |
|---|---|
| **Bank:** | **ABSA BANK** |
| **Account Type:** | **Business Current Account** |
| **Account Number:** | 4054697285 |
| **Brance Code:** | 630145 |
| **Reference:** | **101616438** |

**Note: Please turn over leaf for additional banking details**

Page 1 of 1

9585

| | |
|---|---|
| BUSINESS PARTNER | 20028676 |
| CONTRACT ACCOUNT | 101399399 |
| STATEMENT DATE | 31-01-2025 |
| PAYMENTS INCLUDED UPTO | 31-01-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-12-2024 | CMA Balance brought forward | | | | 10416.24 |
| | **Sub Total(A)** | | | | **10416.24** |
| 31-01-2025 | **Total Movement for the month(B)** | | | | **0.00** |
| 31-01-2025 | **Total Outstanding (A+B)** | | | | **10416.24** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 0.00 | 0.00 | 0.00 | 0.00 | 10416.24 | 10416.24 |

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Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

**Customer No: 101399399**

**NAME:**

**POSTAL ADDRESS:**

**POSTAL CODE:**

**TELEPHONE NO (BUS):**

**TELEPHONE NO (CELL):**

**FAX NUMBER:**

**EMAIL ADDRESS**

**BANKING DETAILS**

| | |
|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 101399399 |

Note: Please turn over leaf for additional banking details

Page 1 of 1

HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

| | |
|---|---|
| BUSINESS PARTNER | 23002661 |
| CONTRACT ACCOUNT | 102282788 |
| STATEMENT DATE | 31-01-2025 |
| PAYMENTS INCLUDED UPTO | 31-01-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-12-2024 | CMA Balance brought forward | | | | 32083.47 |
| | **Sub Total(A)** | | | | **32083.47** |
| 31-01-2025 | Waste WRM Charge | 140001571351 | 03-03-2025 | 5/CMA | 3564.83 |
| 31-01-2025 | **Total Movement for the month(B)** | | | | **3564.83** |
| 31-01-2025 | **Total Outstanding (A+B)** | | | | **35648.30** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 3564.83 | 3564.83 | 7129.66 | 0.00 | 21388.98 | 35648.30 |

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**CONTACT DETAILS**

Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

| Customer No: 102282788 |
|---|
| NAME: |
| |
| |
| POSTAL ADDRESS: |
| |
| |
| |
| POSTAL CODE: |
| |
| TELEPHONE NO (BUS): |
| |
| TELEPHONE NO (CELL): |
| |
| FAX NUMBER: |
| |
| EMAIL ADDRESS |
| |
| |

**BANKING DETAILS**

| | |
|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 102282788 |

Note: Please turn over leaf for additional banking details

Page 1 of 1

9585

| | |
|---|---|
| BUSINESS PARTNER | 23002661 |
| CONTRACT ACCOUNT | 100479210 |
| STATEMENT DATE | 31-01-2025 |
| PAYMENTS INCLUDED UPTO | 31-01-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-12-2024 | CMA Balance brought forward | | | | 682825.79 |
| 31-12-2024 | NWRI Balance brought forward | | | | 21015299.44 |
| 31-12-2024 | **Total Balance brought forward** | | | | **21698125.23** |
| | **Sub Total(A)** | | | | **21698125.23** |
| 31-01-2025 | Consumptive (O&M) | 140001571618 | 03-03-2025 | 4/NWRI | 20669.12 |
| 31-01-2025 | Consumptive (Depr) | 140001571618 | 03-03-2025 | 4/NWRI | 7465.58 |
| 31-01-2025 | Consumptive (ROA) | 140001571618 | 03-03-2025 | 4/NWRI | 91295.89 |
| 31-01-2025 | WRL | 140001571618 | 03-03-2025 | 4/NWRI | 4192.29 |
| 31-01-2025 | **Total Movement for the month(B)** | | | | **123622.88** |
| 31-01-2025 | **Total Outstanding (A+B)** | | | | **21821748.11** |

## AGE ANALYSIS

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 123622.88 | 123622.88 | 247245.76 | 0.00 | 21327256.59 | 21821748.11 |

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## CONTACT DETAILS

Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

**Customer No: 100479210**

**NAME:**

**POSTAL ADDRESS:**

**POSTAL CODE:**

**TELEPHONE NO (BUS):**

**TELEPHONE NO (CELL):**

**FAX NUMBER:**

**EMAIL ADDRESS**

## BANKING DETAILS

| | |
|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 100479210 |

Note: Please turn over leaf for additional banking details

DWS VAT REG NO. 4040112361

Private Bag X313
Pretoria
0001

HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

| | |
|---|---|
| BUSINESS PARTNER | 20028676 |
| CONTRACT ACCOUNT | 100113710 |
| STATEMENT DATE | 28-02-2025 |
| PAYMENTS INCLUDED UPTO | 28-02-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-01-2025 | CMA Balance brought forward | | | | 2,274,856.90 |
| 31-01-2025 | NWRI Balance brought forward | | | | 2,990,370.98 |
| 31-01-2025 | **Total Balance brought forward** | | | | **5,265,227.88** |
| | **Sub Total(A)** | | | | **5,265,227.88** |
| 28-02-2025 | **Total Movement for the month(B)** | | | | **0.00** |
| 28-02-2025 | **Total Outstanding (A+B)** | | | | **5,265,227.88** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 0.00 | 0.00 | 0.00 | 0.00 | 5,265,227.88 | 5,265,227.88 |

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**CONTACT DETAILS**

Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

**Customer No: 100113710**

**NAME:**

**POSTAL ADDRESS:**

**POSTAL CODE:**

**TELEPHONE NO (BUS):**

**TELEPHONE NO (CELL):**

**FAX NUMBER:**

**EMAIL ADDRESS**

**BANKING DETAILS**

| | |
|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 100113710 |

Note: Please turn over leaf for additional banking details

| | |
|---|---|
| BUSINESS PARTNER | 20028676 |
| CONTRACT ACCOUNT | 101589581 |
| STATEMENT DATE | 28-02-2025 |
| PAYMENTS INCLUDED UPTO | 28-02-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-01-2025 | CMA Balance brought forward | | | | 1,345.29 |
| | **Sub Total(A)** | | | | **1,345.29** |
| 28-02-2025 | **Total Movement for the month(B)** | | | | **0.00** |
| 28-02-2025 | **Total Outstanding (A+B)** | | | | **1,345.29** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 0.00 | 0.00 | 0.00 | 0.00 | 1,345.29 | 1,345.29 |

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**CONTACT DETAILS**

Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

| Customer No: 101589581 |
|---|
| NAME: |
| |
| |
| POSTAL ADDRESS: |
| |
| |
| |
| POSTAL CODE: |
| |
| TELEPHONE NO (BUS): |
| |
| TELEPHONE NO (CELL): |
| |
| FAX NUMBER: |
| |
| EMAIL ADDRESS |
| |
| |

**BANKING DETAILS**

| | |
|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 101589581 |

Note: Please turn over leaf for additional banking details

| | |
|---|---|
| BUSINESS PARTNER | 23002643 |
| CONTRACT ACCOUNT | 100479160 |
| STATEMENT DATE | 31.03.2025 |
| PAYMENTS INCLUDED UP TO | 31.03.2025 |

DWS VAT Reg. no 4040112361

Water & Sanitation
Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 38
EDENVILLE
EDENVILLE
9535

**YOUR CONTACT OFFICE**

Department: Water and Sanitation
Private Bag X313
Pretoria
0001

R534 Waterbron Building
185 Francis Baard Street
Pretoria

| Date | Details | Document Number | Due Date | Water Use No. /Div. | Amount R (Inc.VAT) |
|---|---|---|---|---|---|
| 28.02.2025 | CMA Balance brought forward | | | | 110,780.72 |
| | **Sub Total (A)** | | | | **110,780.72** |
| **31.03.2025** | **Total Movement for the month (B)** | | | | **0.00** |
| **31.03.2025** | **Total Outstanding (A+B)** | | | | **110,780.72** |

**AGE ANALYSIS**

| CURRENT | 30+ DAYS | 60+ DAYS | 90+ DAYS | 120+ DAYS | TOTAL |
|---|---|---|---|---|---|
| 0.00 | 0.00 | 0.00 | 0.00 | 110,780.72 | 110,780.72 |

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**CONTACT DETAILS**

DWS Call Centre
PHONE 0800 200 200
FAX 012 336 1408

Email:Revenue@dws.gov.za

For change in details, Please complete the form below and forward to your regional office. View personal details on reverse of this page

Customer No. 23002643

**NAME:**

**POSTAL ADDRESS:**

**POSTAL CODE:**

**TELEPHONE NO (BUS):**

**TELEPHONE NO (CELL):**

**FAX NUMBER:**

**E-MAIL:**

**BANKING DETAILS**

| | |
|---|---|
| Name of Bank | ABSA |
| Branch key: | 630145 |
| Account Number | 4054697285 |
| Reference | Contract Acc. No. |

Note: Please turn over leaf for additional banking details.

# CUSTOMER STATEMENT

DWS VAT Reg. no 4040112361

water & sanitation

Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

| | |
|---|---|
| NWRI Customer Ref no. | 60002588 |
| BUSINESS PARTNER | 23002661 |
| CONTRACT ACCOUNT | 100479210 |
| STATEMENT DATE | 31.03.2025 |
| PAYMENTS INCLUDED UP TO | 31.03.2025 |

HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
PARYS
9585

**YOUR CONTACT OFFICE**

Department: Water and Sanitation
Private Bag X313
Pretoria
0001

R534 Waterbron Building
185 Francis Baard Street
Pretoria

| Date | Details | Document Number | Due Date | Water Use No. /Div. | Amount R (Inc.VAT) |
|---|---|---|---|---|---|
| 28.02.2025 | CMA Balance brought forward | | | | 682,825.79 |
| 28.02.2025 | NWRI Balance brought forward | | | | 21,262,545.20 |
| **28.02.2025** | **Total Balance brought forward** | | | | **21,945,370.99** |
| | **Sub Total (A)** | | | | **21,945,370.99** |
| 31.03.2025 | Consumptive (O&M) | 493864557 | 30.04.2025 | 4/NWRI | 20,669.12 |
| 31.03.2025 | Consumptive (Depr) | 493864557 | 30.04.2025 | 4/NWRI | 7,465.58 |
| 31.03.2025 | Consumptive (ROA) | 493864557 | 30.04.2025 | 4/NWRI | 91,295.89 |
| 31.03.2025 | WRL | 493864557 | 30.04.2025 | 4/NWRI | 4,192.29 |
| 31.03.2025 | Interest Receivable | 125002228717 | 31.03.2025 | 4/NWRI | 952,610.32 |
| **31.03.2025** | **Total Movement for the month (B)** | | | | **1,076,233.20** |
| **31.03.2025** | **Total Outstanding (A+B)** | | | | **23,021,604.19** |

**AGE ANALYSIS**

| CURRENT | 30+ DAYS | 60+ DAYS | 90+ DAYS | 120+ DAYS | TOTAL |
|---|---|---|---|---|---|
| 1,076,233.20 | 247,245.76 | 123,622.88 | 0.00 | 21,574,502.35 | 23,021,604.19 |

**CONTACT DETAILS**

DWS Call Centre
PHONE 0800 200 200
FAX 012 336 1408

Email:Revenue@dws.gov.za

For change in details, Please complete the form below and forward to your regional office. View personal details on reverse of this page

Customer No. 23002661

**NAME:**

**POSTAL ADDRESS:**

**POSTAL CODE:**

**TELEPHONE NO (BUS):**

**TELEPHONE NO (CELL):**

**FAX NUMBER:**

**E-MAIL:**

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**BANKING DETAILS**

| | |
|---|---|
| Name of Bank | ABSA |
| Branch key: | 630145 |
| Account Number | 4054697285 |
| Reference | Contract Acc. No. |

Note: Please turn over leaf for additional banking details.

# CUSTOMER STATEMENT

DWS VAT Reg. no 4040112361

water & sanitation

Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

| | |
|---|---|
| BUSINESS PARTNER | 23002581 |
| CONTRACT ACCOUNT | 100298729 |
| STATEMENT DATE | 31.03.2025 |
| PAYMENTS INCLUDED UP TO | 31.03.2025 |

HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
PARYS
9585

**YOUR CONTACT OFFICE**

Department: Water and Sanitation
Private Bag X313
Pretoria
0001

R534 Waterbron Building
185 Francis Baard Street
Pretoria

| Date | Details | Document Number | Due Date | Water Use No. /Div. | Amount R (Inc.VAT) |
|---|---|---|---|---|---|
| 28.02.2025 | CMA Balance brought forward | | | | 268,470.98 |
| | **Sub Total (A)** | | | | **268,470.98** |
| **31.03.2025** | **Total Movement for the month (B)** | | | | **0.00** |
| **31.03.2025** | **Total Outstanding (A+B)** | | | | **268,470.98** |

**AGE ANALYSIS**

| CURRENT | 30+ DAYS | 60+ DAYS | 90+ DAYS | 120+ DAYS | TOTAL |
|---|---|---|---|---|---|
| 0.00 | 0.00 | 0.00 | 0.00 | 268,470.98 | 268,470.98 |

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**CONTACT DETAILS**

DWS Call Centre
PHONE 0800 200 200
FAX 012 336 1408

Email:Revenue@dws.gov.za

For change in details, Please complete the form below and forward to your regional office. View personal details on reverse of this page

Customer No. 23002581

| |
|---|
| **NAME:** |
| |
| |
| **POSTAL ADDRESS:** |
| |
| |
| |
| **POSTAL CODE:** |
| |
| **TELEPHONE NO (BUS):** |
| |
| **TELEPHONE NO (CELL):** |
| |
| **FAX NUMBER:** |
| |
| **E-MAIL:** |
| |
| |

**BANKING DETAILS**

| | |
|---|---|
| Name of Bank | ABSA |
| Branch key: | 630145 |
| Account Number | 4054697285 |
| Reference | Contract Acc. No. |

Note: Please turn over leaf for additional banking details.

## STATEMENT

**YOUR CONTACT OFFICE**
Department: Water and Sanitatio,
Private Bag X313
Pretoria
0001

HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

| | |
|---|---|
| BUSINESS PARTNER | 20028676 |
| CONTRACT ACCOUNT | 101736527 |
| STATEMENT DATE | 30-04-2025 |
| PAYMENTS INCLUDED UPTO | 30-04-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-03-2025 | CMA Balance brought forward | | | | 78,055.20 |
| | **Sub Total(A)** | | | | **78,055.20** |
| 30-04-2025 | Waste WRM Charge | 140001633173 | 30-05-2025 | 16/CMA | 6504.60 |
| 30-04-2025 | **Total Movement for the month(B)** | | | | **6504.60** |
| 30-04-2025 | **Total Outstanding (A+B)** | | | | **84,559.80** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 6,504.60 | 13,009.20 | 6,504.60 | 6,504.60 | 52,036.80 | 84,559.80 |

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers.
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Please note, as of December 2019 invoices and statements will be available for downloading and printing from the DWS portal through following link https://statements.dws.gov.za Please log onto the link to REGISTER.

**CONTACT DETAILS**
Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

| Customer No: 101736527 |
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| NAME: |
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| POSTAL ADDRESS: |
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| POSTAL CODE: |
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| TELEPHONE NO (BUS): |
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| TELEPHONE NO (CELL): |
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| FAX NUMBER: |
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| EMAIL ADDRESS |
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**BANKING DETAILS**

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|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 101736527 |

Note: Please turn over leaf for additional banking details

Page 1 of 1

Pretoria
0001

HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

| | |
|---|---|
| BUSINESS PARTNER | 20028676 |
| CONTRACT ACCOUNT | 100113620 |
| STATEMENT DATE | 30-04-2025 |
| PAYMENTS INCLUDED UPTO | 30-04-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-03-2025 | CMA Balance brought forward | | | | 3,859,225.33 |
| 31-03-2025 | NWRI Balance brought forward | | | | 20,405,376.11 |
| 31-03-2025 | **Total Balance brought forward** | | | | **24,264,601.44** |
| | **Sub Total(A)** | | | | **24,264,601.44** |
| 30-04-2025 | **Total Movement for the month(B)** | | | | **0.00** |
| 30-04-2025 | **Total Outstanding (A+B)** | | | | **24,264,601.44** |

**CONTACT DETAILS**

Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 0.00 | 1,289,561.58 | 0.00 | 0.00 | 22,975,039.86 | 24,264,601.44 |

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**Customer No: 100113620**

**NAME:**

**POSTAL ADDRESS:**

**POSTAL CODE:**

**TELEPHONE NO (BUS):**

**TELEPHONE NO (CELL):**

**FAX NUMBER:**

**EMAIL ADDRESS**

**BANKING DETAILS**

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|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 100113620 |

Note: Please turn over leaf for additional banking details

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|---|---|
| BUSINESS PARTNER | 23002581 |
| CONTRACT ACCOUNT | 100298729 |
| STATEMENT DATE | 30-04-2025 |
| PAYMENTS INCLUDED UPTO | 30-04-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-03-2025 | CMA Balance brought forward | | | | 268,470.98 |
| | **Sub Total(A)** | | | | **268,470.98** |
| 30-04-2025 | **Total Movement for the month(B)** | | | | **0.00** |
| 30-04-2025 | **Total Outstanding (A+B)** | | | | **268,470.98** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 0.00 | 0.00 | 0.00 | 0.00 | 268,470.98 | 268,470.98 |

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Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

| Customer No: 100298729 |
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| NAME: |
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**BANKING DETAILS**

| | |
|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 100298729 |

Note: Please turn over leaf for additional banking details

Page 1 of 1

DWS VAT REG NO. 4040112361

Private Bag X313
Pretoria
0001

HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 38
EDENVILLE
9535

| | |
|---|---|
| BUSINESS PARTNER | 23002643 |
| CONTRACT ACCOUNT | 100479160 |
| STATEMENT DATE | 30-04-2025 |
| PAYMENTS INCLUDED UPTO | 30-04-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-03-2025 | CMA Balance brought forward | | | | 110,780.72 |
| | **Sub Total(A)** | | | | **110,780.72** |
| 30-04-2025 | **Total Movement for the month(B)** | | | | **0.00** |
| 30-04-2025 | **Total Outstanding (A+B)** | | | | **110,780.72** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 0.00 | 0.00 | 0.00 | 0.00 | 110,780.72 | 110,780.72 |

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**CONTACT DETAILS**

Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

| Customer No: 100479160 |
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| NAME: |
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**BANKING DETAILS**

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|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 100479160 |

Note: Please turn over leaf for additional banking details

Page 1 of 1

## STATEMENT

**DWS VAT REG NO. 4040112361**

YOUR CONTACT OFFICE
Department: Water and Sanitatio,
Private Bag X313
Pretoria
0001

**HEAD OF FINANCE**
**NGWATHE LOCAL MUNICIPALITY**
**PO BOX 359**
**PARYS**
**9585**

| | |
|---|---|
| BUSINESS PARTNER | 23002661 |
| CONTRACT ACCOUNT | 100479210 |
| STATEMENT DATE | 30-04-2025 |
| PAYMENTS INCLUDED UPTO | 30-04-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-03-2025 | CMA Balance brought forward | | | | 682,825.79 |
| 31-03-2025 | NWRI Balance brought forward | | | | 22,338,778.40 |
| 31-03-2025 | **Total Balance brought forward** | | | | **23,021,604.19** |
| | **Sub Total(A)** | | | | **23,021,604.19** |
| 30-04-2025 | Consumptive (O&M) | 140001634561 | 30-05-2025 | 4/NWRI | 21741.86 |
| 30-04-2025 | Consumptive (Depr) | 140001634561 | 30-05-2025 | 4/NWRI | 7846.04 |
| 30-04-2025 | Consumptive (ROA) | 140001634561 | 30-05-2025 | 4/NWRI | 107873.60 |
| 30-04-2025 | WRL | 140001634561 | 30-05-2025 | 4/NWRI | 4192.29 |
| 30-04-2025 | **Total Movement for the month(B)** | | | | **141653.79** |
| 30-04-2025 | **Total Outstanding (A+B)** | | | | **23,163,257.98** |

### AGE ANALYSIS

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 141,653.79 | 1,199,856.08 | 123,622.88 | 123,622.88 | 21,574,502.35 | 23,163,257.98 |

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers.
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Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

| Customer No: 100479210 |
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| NAME: |
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| POSTAL CODE: |
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| TELEPHONE NO (CELL): |
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| EMAIL ADDRESS |
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### BANKING DETAILS

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|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 100479210 |

Note: Please turn over leaf for additional banking details

Page 1 of 1

| | |
|---|---|
| BUSINESS PARTNER | 23002661 |
| CONTRACT ACCOUNT | 100479210 |
| STATEMENT DATE | 30-04-2025 |
| PAYMENTS INCLUDED UPTO | 30-04-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-03-2025 | CMA Balance brought forward | | | | 682,825.79 |
| 31-03-2025 | NWRI Balance brought forward | | | | 22,338,778.40 |
| 31-03-2025 | **Total Balance brought forward** | | | | **23,021,604.19** |
| | **Sub Total(A)** | | | | **23,021,604.19** |
| 30-04-2025 | Consumptive (O&M) | 140001634561 | 30-05-2025 | 4/NWRI | 21741.86 |
| 30-04-2025 | Consumptive (Depr) | 140001634561 | 30-05-2025 | 4/NWRI | 7846.04 |
| 30-04-2025 | Consumptive (ROA) | 140001634561 | 30-05-2025 | 4/NWRI | 107873.60 |
| 30-04-2025 | WRL | 140001634561 | 30-05-2025 | 4/NWRI | 4192.29 |
| 30-04-2025 | **Total Movement for the month(B)** | | | | **141653.79** |
| 30-04-2025 | **Total Outstanding (A+B)** | | | | **23,163,257.98** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 141,653.79 | 1,199,856.08 | 123,622.88 | 123,622.88 | 21,574,502.35 | 23,163,257.98 |

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FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

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| Customer No: 100479210 |
| NAME: |
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| POSTAL CODE: |
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| TELEPHONE NO (CELL): |
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**BANKING DETAILS**

| | |
|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 100479210 |

Note: Please turn over leaf for additional banking details

Page 1 of 1

| | |
|---|---|
| BUSINESS PARTNER | 20028676 |
| CONTRACT ACCOUNT | 101589581 |
| STATEMENT DATE | 30-04-2025 |
| PAYMENTS INCLUDED UPTO | 30-04-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-03-2025 | CMA Balance brought forward | | | | 2,767.10 |
| | **Sub Total(A)** | | | | **2,767.10** |
| 30-04-2025 | **Total Movement for the month(B)** | | | | **0.00** |
| 30-04-2025 | **Total Outstanding (A+B)** | | | | **2,767.10** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 0.00 | 1,421.81 | 0.00 | 0.00 | 1,345.29 | 2,767.10 |

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Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

| Customer No: 101589581 |
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| NAME: |
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| POSTAL CODE: |
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**BANKING DETAILS**

| | |
|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 101589581 |

Note: Please turn over leaf for additional banking details

| | |
|---|---|
| BUSINESS PARTNER | 23002581 |
| CONTRACT ACCOUNT | 102282772 |
| STATEMENT DATE | 30-04-2025 |
| PAYMENTS INCLUDED UPTO | 30-04-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-03-2025 | CMA Balance brought forward | | | | 85,555.92 |
| | **Sub Total(A)** | | | | **85,555.92** |
| 30-04-2025 | Waste WRM Charge | 140001635346 | 30-05-2025 | 11/CMA | 3564.83 |
| 30-04-2025 | Waste WRM Charge | 140001635346 | 30-05-2025 | 9/CMA | 3564.83 |
| 30-04-2025 | **Total Movement for the month(B)** | | | | **7129.66** |
| 30-04-2025 | **Total Outstanding (A+B)** | | | | **92,685.58** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 7,129.66 | 14,259.32 | 7,129.66 | 7,129.66 | 57,037.28 | 92,685.58 |

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Contact Person: Regional Director
PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

| Customer No: 102282772 |
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| NAME: |
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**BANKING DETAILS**

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|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 102282772 |

Note: Please turn over leaf for additional banking details

| | |
|---|---|
| BUSINESS PARTNER | 23002661 |
| CONTRACT ACCOUNT | 102282788 |
| STATEMENT DATE | 30-04-2025 |
| PAYMENTS INCLUDED UPTO | 30-04-2025 |

| Date | Details | Document Number | Due Date | Water Use No./Div | Amount |
|---|---|---|---|---|---|
| 31-03-2025 | CMA Balance brought forward | | | | 42,777.96 |
| | **Sub Total(A)** | | | | **42,777.96** |
| 30-04-2025 | Waste WRM Charge | 140001635347 | 30-05-2025 | 5/CMA | 3564.83 |
| 30-04-2025 | **Total Movement for the month(B)** | | | | **3564.83** |
| 30-04-2025 | **Total Outstanding (A+B)** | | | | **46,342.79** |

**AGE ANALYSIS**

| CURRENT | 30+DAYS | 60+DAYS | 90+DAYS | 120+DAYS | TOTAL DUE |
|---|---|---|---|---|---|
| 3,564.83 | 7,129.66 | 3,564.83 | 3,564.83 | 28,518.64 | 46,342.79 |

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PHONE 0800 200 200
FAX 012 336 1408
EMAIL revenue@dws.gov.za

For change in details, Please complete the below and forward to your regional office. View personal details on reverse of this page

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| Customer No: 102282788 |
| NAME: |
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| TELEPHONE NO (BUS): |
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| TELEPHONE NO (CELL): |
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| FAX NUMBER: |
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| EMAIL ADDRESS |
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**BANKING DETAILS**

| | |
|---|---|
| Bank: | ABSA BANK |
| Account Type: | Business Current Account |
| Account Number: | 4054697285 |
| Brance Code: | 630145 |
| Reference: | 102282788 |

Note: Please turn over leaf for additional banking details

Page 1 of 1

indicated above is the latest DWS statement, as at 30 April 2025. The Municipality did not receive the October statements; therefore, we have disclosed the April figures which amount to R140 million.

No paymnets were made during the month of October on the DWS

**Indicated below is the municipality's proof of payment for DWS paid in October 2025. The proof of payments were submitted on GoMuni Portal.**

**DWS PROOF OF PAYMENT**

**N/A**

## 17 Municipal Manager's quality certification

Liebenbergstrek
Parys
9585
Inquiries: Mr. S. Faku
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# OFFICE OF THE MUNICIPAL MANAGER

***Municipal Manager's Quality certificate***

I, **DR. FP MOTHAMAHA,** the Municipal Manager of the Ngwathe Local Municipality, hereby certify that the monthly report S71 on the implementation of the budget and financial state affairs of the municipality for the period ending 31 October 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name _____
**Municipal Manager of Ngwathe Local Municipality**

Signature _____

Date 11/11/2025

## 18 Recommendation

It is recommended that

- the Finance and Budget Committee takes note of the S71 for the month of October 2025.
- Note the MFMA Circular 124 - Debt relief report for October 2025.
- that the report be presented before the Mayoral Committee (After which it must ultimately be tabled at Council).