

ITEM NUMBER:



FS203: NGWATHE LOCAL MUNICIPALITY

Liebenbergstrek
Parys
9585

MUNICIPAL FINANCE MANAGEMENT ACT(MFMA): MONTHLY BUDGET STATEMENT FOT THE PERIOD ENDING 30 NOVEMBER 2025/2026

DISTRIBUTION LIST:

EXECUTIVE MAYOR: CLLR VICTORIA DE BEER MTHOMBENI
MUNICIPAL MANAGER: DR PF MOTHAMAHHA
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 30 NOVEMBER 2025:M05.

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 November, the Municipality billed an amount of R 46.7 million, YTD Actual amounts to R 388.8 million excluding capital grants with the YTD budget of R823.2 million, thus result with a negative variance of R434.4 million.

- The transfers and subsidies shows the movement of R17.7 million in the current month, the total transfers and subsidies as at the end of November amounts to R32.7 million which result to a variance of negative R18.5 million when compared to YTD Budget of R51.2 million. Capital grants are recognised only when the condition of the grant has been met.
- The expenditure in November amounts to R149 million, YTD Actual amounted to 568.8 million, which resulted to variance of negative 1% when compared to YTD Budget of R R576 million.
- The Capital expenditure shows the movement of a R19 million during the month of November 2025, Total Capital expenditure amounts to R39.2 million with the YTD Budget of R71.3 million, thus result to variance of negative R32.2 million or - 45%.
- The cash and cash equivalents amounted to R8.5 million (R8.5 million on call investments and R821 000 on Primary account) as at the end of November 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.

The Municipality currently owes Eskom R 2.8 billion, including Vat and interest as at the end of November 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 R42.5 million as at November 2025 and made the payment of R5.4 million towards Rand water. The amount owes to DWS is R 141 million and the municipality paid the amount of R471 000 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 R1.160 billion of which the biggest chunk is from households with an amount of R591 million, whilst businesses account for R338 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 61% 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 30 November 2025, the tenth working day reporting limit expires on 12th December 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 *mSCOA* data strings, which are required for submission as prescribed, and all publications will use the data collected from the *mSCOA* data strings" which must be submitted on or before the 12th of December 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

FS203 Ngwathe - Monthly Budget Statement Summary - M05 Nov								
Description	Budget Year 2025/26							
	Original Budget	Adjusted Budget	YearTD actual M05 Nov	YearTD Actual	YTD Budget	Variance favourable or (Unfavourable)	YTD Actual vs YTD Budget Variance	% Variance favourable or Unfavourable
Revenue								
Exchange Revenue								
Operating Revenue Excluding Capital	1 975 771	1 975 771	46 707	388 841	823 238	(434 396)	47%	-53%
Transfers and subsidies - capital (monetary allocations)	122 907	122 907	17 708	32 744	51 211	(18 467)	64%	-36%
Operating Expenditure	1 386 503	1 386 503	148 974	568 797	576 042	(7 245)	99%	-1%
Total Capital Expenditure	171 207	171 207	18 998	39 168	71 336	(32 169)	55%	-45%

Table 1: consolidated summary: statement of Financial performance

- During the month of November, the Municipality billed an amount of R46.7 million, YTD Actual amounts to R388.8 million excluding capital grants with the YTD budget of R823.4 million, thus result variance of negative R434.4 million or -53%.
- The transfers and subsidies shows the movement of R17.8 million in the current month, the total transfers and subsidies as at the end of November amounts to R32.7million which result to a variance of negative R18.5 million when compared to YTD Budget of R51.2 million. Capital grants are recognised only when the condition of the grant has been met.
- The expenditure during the month of November amounts to R149 million, YTD Actual amounted to R568.8 million, which resulted to the variance of- 1% when compared to YTD Budget of R576 million.
- The Capital expenditure shows the movement of a R19 million during the month of November 2025, Total Capital expenditure amounts to R39.2 million with the YTD Budget of R71.3 million, thus result to variance of negative R32.2 million. There is a slow expenditure on Capital programmes.

FS203 Ngwathe - Monthly Budget Statement Summary - M05 Nov		Budget Year 2025/26						
Description	Original Budget	Adjusted Budget	YearTD actual M05 Nov	YearTD Actual	YTD Budget	Variance favaourable or (Unfavaourable)	YTD Actual vs Adj Budget Varience	% Variance favaourable or Unfavaourable
Revenue								
Exchange Revenue								
Operating Revenue Excluding Capital	1 975 771	1 975 771	46 707	388 841	823 238	(434 396)	20%	-80%
Transfers and subsidies - capital (monetary allocations)	122 907	122 907	17 708	32 744	51 211	(18 467)	27%	-73%
Operating Expenditure	1 386 503	1 386 503	148 974	568 797	576 042	(7 245)	41%	-59%
Total Capital Exepnditure	171 207	171 207	18 998	39 168	71 336	(32 169)	23%	-77%

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

- As indicated in Table 2 above, During the month of November 2025, the Municipality's billed revenue excluding capital grants amounted to R46.7 million with the YTD Actual of R388.8 million, which show the achievement of 20% when compared to Adjustment Budget of R 2 billion.
- The transfers and subsidies- Capital shows the YTD amount of R32.7 million, thus result to achievement of 27% when compared to the Adjustment Budget of R122.9 million.
- The total Operating Expenditure Year to Date Actual amounts to R568.8 million, which represent the expenditure of 41% when compared to Adjustment Budget of R1,4 billion.
- The above report shows that the YTD Actual Capital Expenditure of R39.2 million, which represent 23% 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) - M05 November

Description R thousands	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual Nov	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity	269 974	424 305	424 305	20 508	116 027	176 794	(60 766)	-34%	424 305	
Service charges - Water	57 363	68 991	68 991	4 954	25 655	28 746	(3 091)	-11%	68 991	
Service charges - Waste Water Management	60 314	56 038	56 038	4 142	24 403	23 349	1 053	5%	56 038	
Service charges - Waste management	35 303	28 511	28 511	3 480	17 397	11 880	5 517	46%	28 511	
Sale of Goods and Rendering of Services	1 886	2 127	2 127	255	1 181	886	294	33%	2 127	
Agency services										
Interest										
Interest earned from Receivables	101 053	55 807	55 807	4 268	30 277	23 253	7 024	30%	55 807	
Interest from Current and Non Current Assets	6 203	7 159	7 159	4	1 037	2 983	(1 945)	-65%	7 159	
Dividends	-	-	-	-	-	-	-	-	-	
Rent on Land										
Rental from Fixed Assets	353	382	382	35	160	159	0	0%	382	
Licence and permits	-	-	-	-	-	-	-	-	-	
Special rating levies										
Operational Revenue	385	98	98	15	93	41	52	128%	98	
Non-Exchange Revenue										
Property rates	108 441	887 483	887 483	8 832	48 707	369 785	(321 077)	-87%	887 483	
Surcharges and Taxes										
Fines, penalties and forfeits	378	148 590	148 590	215	679	61 912	(61 233)	-99%	148 590	
Licence and permits	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational	254 095	296 280	296 280	-	123 226	123 450	(224)	0%	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)	900 241	1 975 771	1 975 771	46 707	388 841	823 238	(434 396)	-53%	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 34% 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 33% on sale of goods and rendering services are due to tender documents, Burial fees and clearance certificates revenue during the month of November 2025.
- The interest from receivable shows the upwards variation of 30% due to high billing interest on property rates and water services.
- The interest from current and non-current Assets shows the downwards variation of 65%, its determined by the balances on the call accounts.
- The upwards variation of 128% 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 R213 000. The Electrical Department is the process of auditing the meters.
- The Property rates show the downwards variation of 87% as at to date. The property rates need to be adjusted accordingly in the adjustment budget.

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

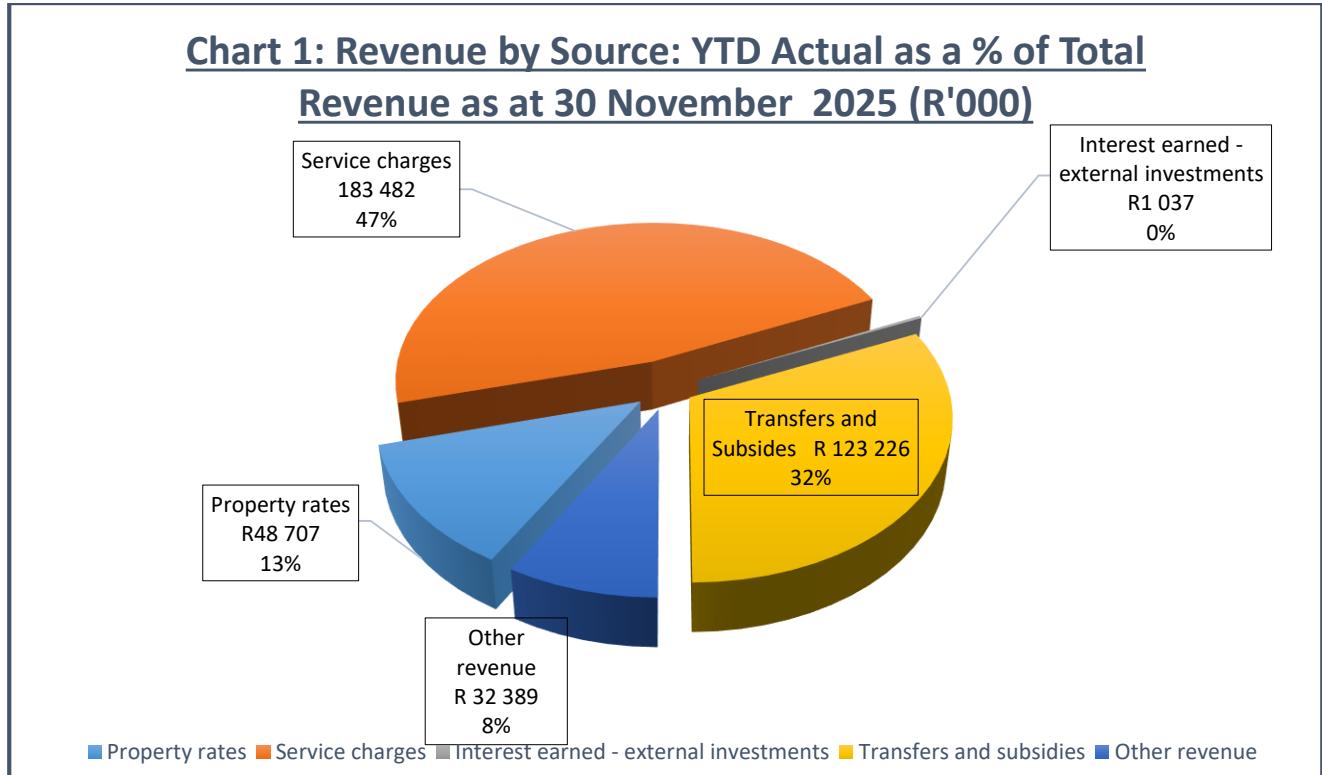


Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue

4.2 Operating Expenditure by Type

FS203 Ngwathe - Table C4 Monthly Budget Statement - Financial Performance (expenditure) - M05 Nov

Description R thousands	2024/25 Audited Outcome	Budget Year 2025/26							
		Original Budget	Adjusted Budget	Monthly actual NOV	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type									
Employee related costs	325 974	342 212	342 212	29 339	146 762	142 589	4 173	3%	342 212
Remuneration of councillors	18 347	20 295	20 295	1 493	7 465	8 456	(992)	-12%	20 295
Bulk purchases - electricity	359 105	465 959	465 959	65 262	211 399	194 149	17 249	9%	465 959
Inventory consumed	95 391	152 787	152 787	13 902	59 281	62 659	(3 377)	-5%	152 787
Debt impairment	216 123	103 707	103 707	—	—	41 543	(41 543)	-100%	103 707
Depreciation and amortisation	77 157	53 774	53 774	—	20 257	22 406	(2 149)	-10%	53 774
Interest	117 198	69 648	69 648	23 795	52 534	29 020	23 514	81%	69 648
Contracted services	60 329	60 854	60 854	5 564	30 338	25 481	4 856	19%	60 854
Transfers and subsidies	180	180	180	13	73	75	(2)	-3%	180
Irrecoverable debts written off	—	—	—	—	—	—	—	—	—
Operational costs	97 260	117 089	117 089	9 606	40 689	49 665	(8 976)	-18%	117 089
Losses on Disposal of Assets	28 703	—	—	—	—	—	—	—	—
Other Losses	—	—	—	—	—	—	—	—	—
Total Expenditure	1 395 767	1 386 503	1 386 503	148 974	568 797	576 042	(7 245)	-1%	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 R149 million in November 2025. The expenditure shows variance of -1% when comparing YTD Actual of R 568.8 million against the YTD Budget of R576 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 81% on interest, the interest line item need to be correctly budgeted on the adjustment.
- The YTD variation of 19% 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	Commitment	YTD Movement	Unspend Bud	Perc	Perc	
CORPORATE									
0505232360022P72ZZWM	INVENTORY - COVID-19 SUPPORT	800 000.00	-	-	-	800 000.00	-	SATISFACTORY	
0505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	-	11 990.00	-	77.82	77.82	-	SATISFACTORY	
0505232360026684ZZ11	INVENTORY - RENT HIRE OFFICE EQUIPMENT	-	250 162.55	51 304.35	631 595.80	631 595.80	-	SATISFACTORY	
0505232360026MRCZZ11	INVENTORY - CLEANIN MATERIAL	417 746.00	61 432.57	-	240 442.42	177 303.58	57.55	SATISFACTORY	
0505232360726MRCZZ11	INVENTORY - TRAININGS & SEMINARS	910 000.00	220 280.00	95 030.00	766 985.21	143 014.79	84.28	UNSATISFACTORY	
MUNICIPAL MANAGER									
1005232360026P61ZZ11	INVENTORY - STAKEHOLDER RELATION IDP/PMS	15 000.00	-	38 500.00	2 950.00	12 050.00	19.66	SATISFACTORY	
1010232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	398 401.00	-	68 730.00	364 690.00	33 711.00	91.53	UNSATISFACTORY	
101023236009071ZZ11	INVENTORY - MATERIALS & SUPPLIES	25 000.00	-	68 800.00	-	25 000.00	-	SATISFACTORY	
1010232360099096ZZ11	INVENTORY - MATERIALS & SUPPLIES	15 000.00	-	-	-	15 000.00	-	SATISFACTORY	
1010232360099AAZBZZ11	INVENTORY - MATERIALS & SUPPLIES	150 000.00	26 000.00	52 620.00	101 480.00	48 520.00	67.65	SATISFACTORY	
1010232360099MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	274 000.00	-	29 800.00	43 110.00	243 139.00	30 861.00	88.73	UNSATISFACTORY
1010232360099P74ZZ11	INVENTORY - HERITAGE DAY CELEBRATION	50 000.00	15 010.00	-	42 010.00	7 990.00	84.02	UNSATISFACTORY	
1010232360099P75ZZ11	INVENTORY - MORAL REGENARATIONS	200 000.00	-	360 000.00	28 000.00	172 000.00	14.00	SATISFACTORY	
1010232360099P76ZZ11	INVENTORY - RECONCILIATION DAY	25 000.00	-	28 800.00	-	25 000.00	-	SATISFACTORY	
1010232360099P77ZZ11	INVENTORY - WOMENS DAY CELEBRATION	25 000.00	-	36 810.00	-	25 000.00	-	SATISFACTORY	
1010232360099P78ZZ11	INVENTORY - XMAS CELEBRATIONS	50 000.00	-	30 000.00	-	50 000.00	-	SATISFACTORY	
1010232360099P79ZZ11	INVENTORY - GENDER BASED VIOLENCE	50 000.00	-	20 400.00	26 310.00	-	50 000.00	-	SATISFACTORY
10102323600ZDP97ZZWM	INVENTORY - MATERIALS & SUPPLIES	3 800 000.00	-	-	-	35 100.00	3 764 900.00	0.92	SATISFACTORY
SPEAKER									
1015232360099ABJZZ11	INVENTORY - MATERIALS & SUPPLIES	275 000.00	10 580.00	79 500.00	53 900.00	221 100.00	19.60	SATISFACTORY	
1015232360099MRCZZ11	INVENTORY - MATT&SUPP WOMEN COMMISSION	120 000.00	-	-	-	120 000.00	-	SATISFACTORY	
1015232360099P53ZZ11	INVENTORY - MATT&SUPP PUBLIC EDUCATION	200 000.00	-	-	-	200 000.00	-	SATISFACTORY	
FINANCE SERVICES									
1505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	100 000.00	-	68 600.80	83 955.00	16 045.00	83.95	UNSATISFACTORY	
1505232360071P80ZZ11	INVENTORY - FINANCE MANAGEMENT GRANT	2 500 000.00	-	-	1 653 691.11	846 308.89	66.14	SATISFACTORY	
1515232360070P68ZZ11	INVENTORY - EPWP	2 553 000.00	184 499.97	134 050.00	487 069.90	2 065 930.10	19.07	SATISFACTORY	
TECHNICAL SERVICES									
2005232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	1 044 000.00	10 284.00	49 080.00	286 841.00	757 159.00	27.47	SATISFACTORY	
2005232360026685ZZ11	INVENTORY - VEHICLES R&M	763 490.00	-	17 496.36	162 558.96	613 999.75	149 490.25	80.42	UNSATISFACTORY
2005232360075MRCZZ11	INVENTORY - PMU EXPENDITURE	1 912 600.00	-	27 825.00	531 087.22	1 381 512.78	27.76	SATISFACTORY	
ROADS AND STORMWATER									
20102323600ZDP81ZZWM	INVENTORY - MATERIALS & SUPPLIES	1 549 000.00	-	-	-	1 549 000.00	-	SATISFACTORY	
SEWERAGE									
2020232360044AAKZZ11	INVENTORY - CHEMICALS	2 278 737.00	192 780.00	200 000.00	1 741 464.80	537 272.20	76.42	SATISFACTORY	
2020232360044MRCZZ11	INVENTORY - EQUIPMENT R&M	1 786 685.00	129 800.00	356 450.00	1 458 550.00	328 135.00	81.63	UNSATISFACTORY	
2020232360044P38ZZ11	INVENTORY - MATERIALS & SUPPLIES	1 044 000.00	348 379.91	510 412.32	490 970.41	553 029.59	47.02	SATISFACTORY	
WATER									
2030232360060MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	6 450 000.00	196 088.00	698 665.22	5 621 337.99	828 662.01	87.15	UNSATISFACTORY	
2035232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	-	-	710 950.00	-	-	-	SATISFACTORY	
2035232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	-	1 554 950.00	197 217.05	802 782.95	19.72	SATISFACTORY	
2035232360044P70ZZWM	INVENTORY - MATERIALS - CHEMICALS	10 700 000.00	1 474 900.00	2 850 163.52	8 200 518.71	2 499 481.29	76.64	SATISFACTORY	
2035232660055MRCZZWM	INVENTORY - WATER	64 589 718.00	4 746 061.35	-	16 448 106.83	48 141 611.17	25.46	SATISFACTORY	
2040232360055074ZZ11	INVENTORY - INFRASTRUCUTER R&M	6 400 000.00	1 445 500.00	1 959 603.27	3 277 298.50	3 122 701.50	51.20	SATISFACTORY	
ELECTRICITY									
2045232360022MRCZZ11	INVENTORY - STREETLIGHT & TRAFFIC R&M	-	-	177 900.00	-	-	-	SATISFACTORY	
2045232360026P64ZZ11	INVENTORY - MATT&SUPP R&M EQUIPMENT	6 423 200.00	2 539 340.00	938 054.71	4 959 421.72	1 463 778.28	77.21	UNSATISFACTORY	
2045232360060MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	9 512 624.00	174 500.00	3 026 563.58	5 508 410.46	4 004 213.54	57.90	SATISFACTORY	
2045232360060P83ZZ11	INVENTORY - MATERIALS & SUPPLIES	3 116 800.00	-	1 003 111.00	1 697 575.30	1 419 224.70	54.46	SATISFACTORY	
COMMUNITY SERVICES									
2505232360026685ZZ11	INVENTORY - VEHICLES R&M	-	-	76 815.10	-	-	-	SATISFACTORY	
2505232360099MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	1 115 737.00	144 584.00	76 306.95	635 155.23	480 581.77	56.92	SATISFACTORY	
2505232360099P86ZZ11	INVENTORY - MATERIALS & SUPPLIES	200 000.00	-	-	191 580.00	8 420.00	95.79	UNSATISFACTORY	
CEMETERY									
2515232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	-	-	-	1 000 000.00	-	SATISFACTORY	
HOUSING									
2525232360026MRCZZ11	INVENTORY - LAND AUDIT	500 000.00	440 000.00	-	587 500.52	87 500.52	117.50	UNSATISFACTORY	
REFUSE									
2580232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	-	-	324 001.04	-	-	-	SATISFACTORY	
LED									
3005232360026P58ZZ11	INVENTORY - MATT&SUPP ECONOMIC DEVELOP	15 000 000.00	1 346 369.45	1 542 424.12	2 070 360.40	12 929 639.60	13.80	SATISFACTORY	

Table 4.1 R&M Expenditure per Directorate per Inventory type

Votenumber	Description	Budget	Curr Mth Expend	Commitment	YTD Movement	Unspend Bud	Perc	Perc
Vote 1: CORPORATE								
0505232360022P72ZZWM	INVENTORY - COVID-19 SUPPORT	800 000.00	-	-	-	800 000.00	-	SATISFACTORY
0505232360026667Z11	INVENTORY - FURNITURE & EQUIPMENT R&M	-	11 990.00	-	77.82	77.82	-	SATISFACTORY
0505232360026684Z11	INVENTORY - RENT HIRE OFFICE EQUIPMENT	-	250 162.55	51 304.35	631 595.80	-	631 595.80	-
0505232360026MRCZZ11	INVENTORY - CLEANIN MATERIAL	417 746.00	61 432.57	-	240 442.42	177 303.58	57.55	SATISFACTORY
0505232360T26MRCZZ11	INVENTORY - TRAININGS & SEMINARS	910 000.00	220 280.00	95 030.00	766 985.21	143 014.79	84.28	UNSATISFACTORY
Vote 2: MUNICIPAL MANAGER								
1005232360026P61Z11	INVENTORY - STAKEHOLDER RELATION IDP/PMS	15 000.00	-	38 500.00	2 950.00	12 050.00	19.66	SATISFACTORY
1010232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	398 401.00	-	68 730.00	364 690.00	33 711.00	91.53	UNSATISFACTORY
1010232360099071Z11	INVENTORY - MATERIALS & SUPPLIES	25 000.00	-	68 800.00	-	25 000.00	-	SATISFACTORY
1010232360099096Z11	INVENTORY - MATERIALS & SUPPLIES	15 000.00	-	-	-	15 000.00	-	SATISFACTORY
1010232360099AABZZ11	INVENTORY - MATERIALS & SUPPLIES	150 000.00	26 000.00	52 620.00	101 480.00	48 520.00	67.65	SATISFACTORY
1010232360099MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	274 000.00	29 800.00	43 110.00	243 139.00	30 861.00	88.73	UNSATISFACTORY
1010232360099P74Z11	INVENTORY - HERITAGE DAY CELEBRATION	50 000.00	15 010.00	-	42 010.00	7 990.00	84.02	UNSATISFACTORY
1010232360099P75Z11	INVENTORY - MORAL REGENARATIONS	200 000.00	-	360 000.00	28 000.00	172 000.00	14.00	SATISFACTORY
1010232360099P76Z11	INVENTORY - RECONCILIATION DAY	25 000.00	-	28 800.00	-	25 000.00	-	SATISFACTORY
1010232360099P77Z11	INVENTORY - WOMENS DAY CELEBRATION	25 000.00	-	36 810.00	-	25 000.00	-	SATISFACTORY
1010232360099P78Z11	INVENTORY - XMAS CELEBRATIONS	50 000.00	-	30 000.00	-	50 000.00	-	SATISFACTORY
1010232360099P79Z11	INVENTORY - GENDER BASED VIOLENCE	50 000.00	-	20 400.00	26 310.00	-	50 000.00	-
10102323600ZDP97ZZWM	INVENTORY - MATERIALS & SUPPLIES	3 800 000.00	-	-	35 100.00	3 764 900.00	0.92	SATISFACTORY
1015232360099ABJZZ11	INVENTORY - MATERIALS & SUPPLIES	275 000.00	10 580.00	79 500.00	53 900.00	221 100.00	19.60	SATISFACTORY
1015232360099MRCZZ11	INVENTORY - MATT&SUPP WOMEN COMMISSION	120 000.00	-	-	-	120 000.00	-	SATISFACTORY
1015232360099P53Z11	INVENTORY - MATT&SUPP PUBLIC EDUCATION	200 000.00	-	-	-	200 000.00	-	SATISFACTORY
Vote 3: FINANCE SERVICES								
1505232360026667Z11	INVENTORY - FURNITURE & EQUIPMENT R&M	100 000.00	-	68 600.80	83 955.00	16 045.00	83.95	UNSATISFACTORY
1505232360071P80Z11	INVENTORY - FINANCE MANAGEMENT GRANT	2 500 000.00	-	-	1 653 691.11	846 308.89	66.14	SATISFACTORY
1515232360070P68Z11	INVENTORY - EPWP	2 553 000.00	184 499.97	134 050.00	487 069.90	2 065 930.10	19.07	SATISFACTORY
Vote 4: TECHNICAL SERVICES								
2005232360026667Z11	INVENTORY - FURNITURE & EQUIPMENT R&M	1 044 000.00	10 284.00	49 080.00	286 841.00	757 159.00	27.47	SATISFACTORY
2005232360026685Z11	INVENTORY - VEHICLES R&M	763 490.00	-	17 496.36	162 558.96	613 999.75	149 490.25	80.42
2005232360075MRCZZ11	INVENTORY - PMU EXPENDITURE	1 912 600.00	-	-	27 825.00	531 087.22	1 381 512.78	27.76
2010232360026P81ZZWM	INVENTORY - MATERIALS & SUPPLIES	1 549 000.00	-	-	-	1 549 000.00	-	SATISFACTORY
2020232360044AKZ11	INVENTORY - CHEMICALS	2 278 737.00	192 780.00	200 000.00	1 741 464.80	537 272.20	76.42	SATISFACTORY
2020232360044MRCZZ11	INVENTORY - EQUIPMENT R&M	1 786 685.00	129 800.00	356 450.00	1 458 550.00	328 135.00	81.63	UNSATISFACTORY
2020232360044P38Z11	INVENTORY - MATERIALS & SUPPLIES	1 044 000.00	348 379.91	510 412.32	490 970.41	553 029.59	47.02	SATISFACTORY
2030232360060MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	6 450 000.00	196 088.00	698 665.22	5 621 337.99	828 662.01	87.15	UNSATISFACTORY
2035232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	-	-	710 950.00	-	-	-	SATISFACTORY
2035232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	-	1 554 950.00	197 217.05	802 782.95	19.72	SATISFACTORY
2035232360044P70ZZWM	INVENTORY - MATERIALS - CHEMICALS	10 700 000.00	1 474 900.00	2 850 163.52	8 200 518.71	2 499 481.29	76.64	SATISFACTORY
2035232660055MRCZZWM	INVENTORY - WATER	64 589 718.00	4 746 061.35	-	16 448 106.83	48 141 611.17	25.46	SATISFACTORY
2040232360055074Z11	INVENTORY - INFRASTRUCCUTER R&M	6 400 000.00	1 445 500.00	1 959 603.27	3 277 298.50	3 122 701.50	51.20	SATISFACTORY
2045232360022MRCZZ11	INVENTORY - STREETLIGHT & TRAFFIC R&M	-	-	177 900.00	-	-	-	SATISFACTORY
2045232360026P64Z11	INVENTORY - MATT&SUPP R&M EQUIPMENT	6 423 200.00	2 539 340.00	938 054.71	4 959 421.72	1 463 778.28	77.21	UNSATISFACTORY
2045232360060MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	9 512 624.00	174 500.00	3 026 563.58	5 508 410.46	4 004 213.54	57.90	SATISFACTORY
2045232360060P83Z11	INVENTORY - MATERIALS & SUPPLIES	3 116 800.00	-	1 003 111.00	1 697 575.30	1 419 224.70	54.46	SATISFACTORY
Vote 5: COMMUNITY SEERVICES								
2505232360026685Z11	INVENTORY - VEHICLES R&M	-	-	76 815.10	-	-	-	SATISFACTORY
2505232360099MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	1 115 737.00	144 584.00	76 306.95	635 155.23	480 581.77	56.92	SATISFACTORY
2505232360099P86Z11	INVENTORY - MATERIALS & SUPPLIES	200 000.00	-	-	191 580.00	8 420.00	95.79	UNSATISFACTORY
2515232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	-	-	-	1 000 000.00	-	SATISFACTORY
2525232360026MRCZZ11	INVENTORY - LAND AUDIT	500 000.00	440 000.00	-	587 500.52	-	87 500.52	117.50
2580232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	-	-	324 001.04	-	-	-	SATISFACTORY
Vote 6: LED								
3005232360026P58Z11	INVENTORY - MATT&SUPP ECONOMIC DEVELOP	15 000 000.00	1 346 369.45	1 542 424.12	2 070 360.40	12 929 639.60	13.80	SATISFACTORY

Table 4.2 R&M Expenditure per Service per Inventory type

Chart 2: Expenditure by Type : YTD Actual as a % of Total Expenditure as at 30 November 2025 (R'000)

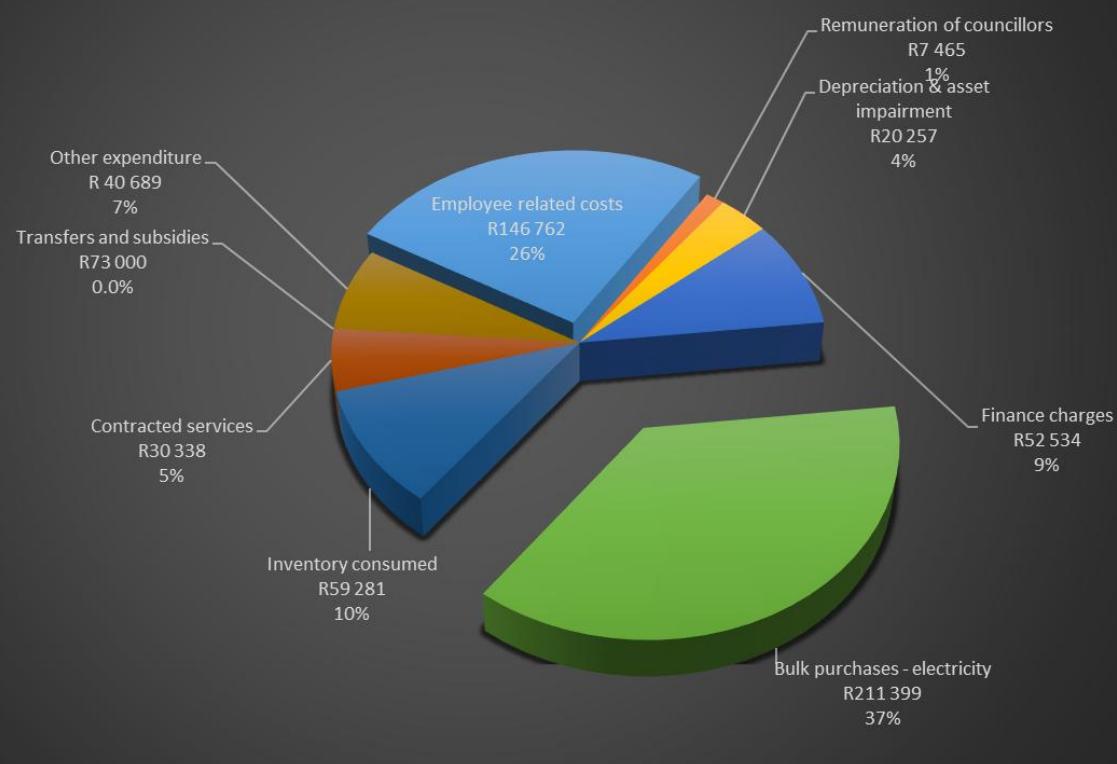


Chart 2: Expenditure by type: YTD Actual as percentage of Total Expenditure

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 30 November 2025. The main cost drivers of the Municipality is Bulk Purchase of 37% and Employee related (26%).

Bulk Purchases: Electricity, Water inventory and Water losses

- Indicated in Table 5.1 below, the expenditure on Bulk Purchases in November 2025 amount to R 65.3 million. The Municipality incurred expenditure of 45% when compared to Original Budget of R466 million.

Bulk purchases - Electricity_M05 Nov

Description R thousands	Budget Year 2025/26								
	Original Budget	Adjusted Budget	Monthly actual M05	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spent on Budget %	% ideal IYM - 100%
Expenditure By Type									
Bulk purchases - electricity	465 959	465 959	65 262	211 399	194 149	17 249	9%	45%	-55%
Total Expenditure	465 959	465 959	65 262	211 399	194 149	17 249	9%	45%	-55%

Table 5.1: Summary of YTD Bulk Electricity expenditure

- Indicated in Table 5.1 below, the expenditure on Bulk Purchases in November 2025 amount to R4.7 million. The Municipality incurred expenditure of 25% when compared to Original Budget of R64.6 million.

Bulk purchases - Water M05 Nov

Description	Budget Year 2025/26								
	Original Budget	Adjusted Budget	Monthly actual M05	YearTD actual	YearTD budget	YTD variance	YTD variance	% spent on Adjusted Budget	% ideal IYM -100%
R thousands			November				%	%	
<u>Expenditure By Type</u>									
Inventory Water	64 590	64 590	4 746	16 448	26 912	(10 464)	-39%	25%	-75%
Total Expenditure	64 590	64 590	4 746	16 448	26 912	(10 464)	(0)	25%	-75%

Table 5.2: Summary of YTD Bulk Water expenditure

Outstanding debt: ESKOM, Rand Water and DWS

Bulk Cost Debt -Eskom

Description	Total outstanding Debt	Current Invoice	Interest Charged	VAT	Payments
R thousands					
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
Bulk purchases - electricity November	2 844 948	29 932	10 234	4 490	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 R43.7 million when compared to October outstanding debt.

Bulk Cost Debt- Rand Water				
Description R thousands	Rand water			
	Total outstanding 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
Inventory consumed November	42 466	4 629	316	5 371

Table 6.2: Summary of outstanding Rand debt

- The municipality owed Rand Water an amount of R 42.5 million with the current account of R4.6 million excluding the interest. The municipality paid Rand Water the amount of R5.4 million during the month of November 2025.

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 November 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

NOVEMBER PAYMENTS 2025

DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
15/11/2025	ESKOM DEBIT ORDER	ESKOM	1 000 000.00
			1 000 000.00

NOVEMBER PAYMENTS 2025

DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
28/11/2025	RANDWATER	WATER SERVICES	5 371 060.19
			5 371 060.19

NOVEMBER PAYMENTS 2025

DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
06/11/2025	DWA	WATER BILL	141 653.79
06/11/2025	DWA	WATER BILL	141 843.61
07/11/2025	DWA	WATER BILL	30 354.66
07/11/2025	DWA	WATER BILL	1 345.29
07/11/2025	DWA	WATER BILL	7 129.66
07/11/2025	DWA	WATER BILL	1 686.68
07/11/2025	DWA	WATER BILL	3 564.83
07/11/2025	DWA	WATER BILL	1 177.20
07/11/2025	DWA	WATER BILL	472.98
07/11/2025	DWA	WATER BILL	141 843.61
			471 072.31

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), Rand water R5.4 million and R471 000.

Chart C2.1: Monthly payments to Eskom and Rand Water as at 30 November 2025



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 30 November 2025. The Municipality still have the challenge to pay current Eskom account.

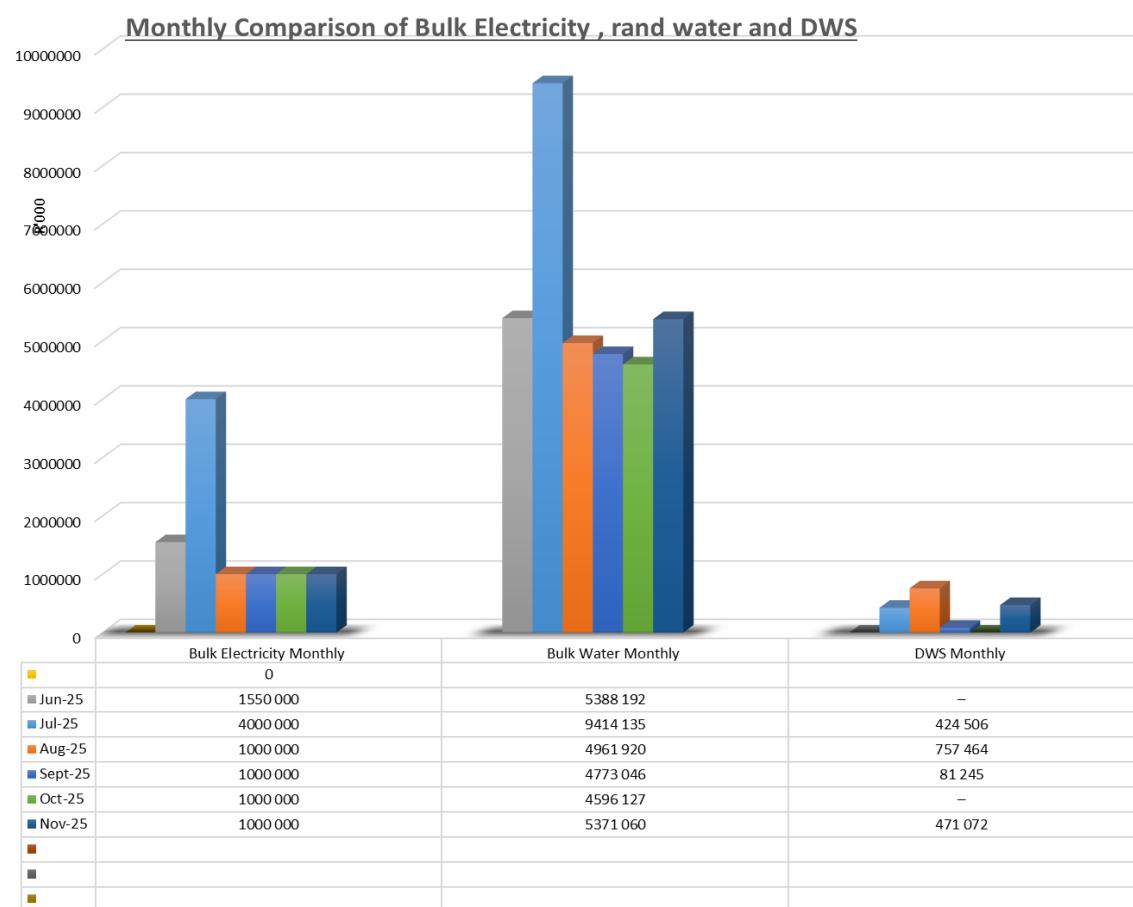


Chart 2.2: Monthly & YTD comparison of Bulk Electricity and Rand Water: July 2025- NOvember 2025

4.2 Capital expenditure

Table C5 Monthly Budget Statement - Capital Expenditure - Nov

Capital expenditure	Budget	Adjustment Budget	Monthly actual M05
	R'000	R'000	R'000
	171 207	171 207	18 998
Funded by			
National Government	122 907	122 907	16 886
Internally generated funds	48 300	48 300	2 113
Weighting Capital transfer recognised	72%	72%	89%
Weighting Internally generated funds	28%	28%	11%

Table 7: High level summary: Capital Expenditure

Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target

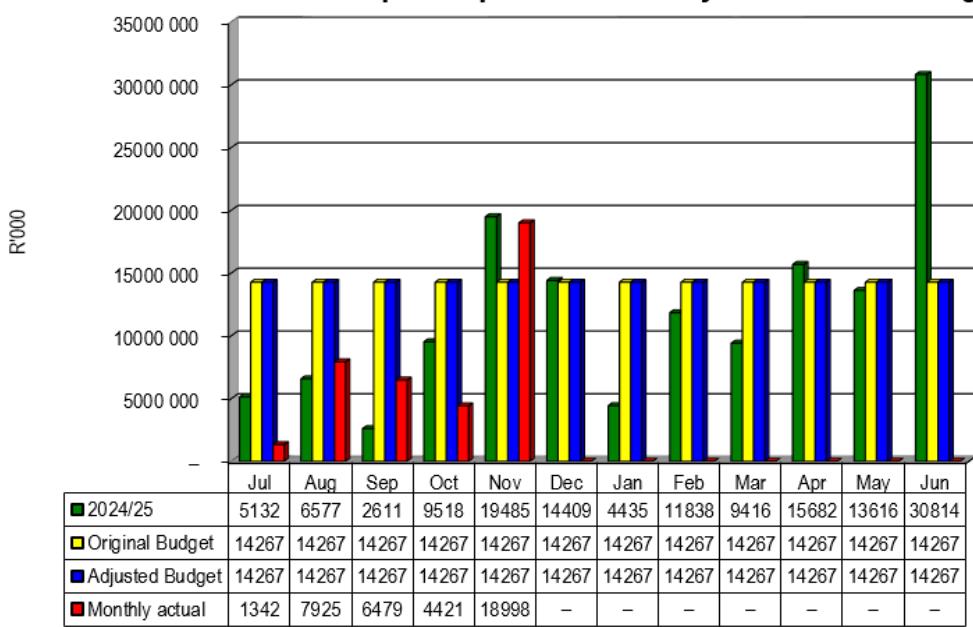


Chart 3: Total Capital expenditure

- As indicated in the Table 7 and Chart 3 above, the Actual capital expenditure incurred during the month of November amounted to R19 million. The Municipality achieved 55% 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



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 November amounted to R9.3 million resulting to decrease of 8.7 million when compared to last month cash and cash equivalent.

Chart 5: Cash and cash equivalent

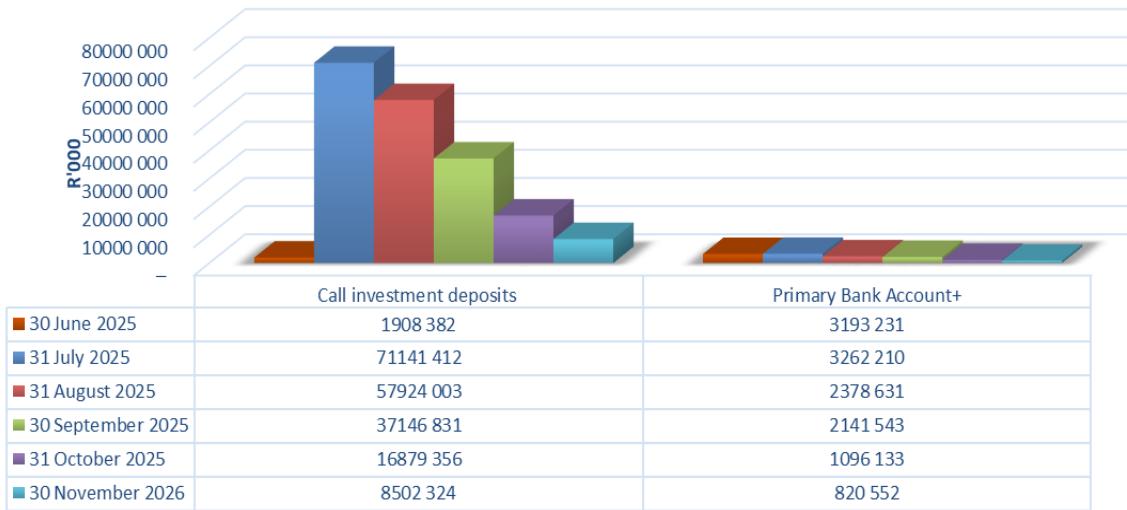


Chart 5: Cash & cash equivalents and Cost coverage ration

- 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 November 2025 the report shows the total amount of R8.5 million on call investments and R 821 000 on Primary account, thus result to Cash and cash equivalents of R9.3 million at the end of November 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 - M05 Nov										
Description	NT Code	Budget Year 2024/25								
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	9 722	7 806	10 811	6 716	6 780	4 221	22 122	87 340	155 518
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 839	7 267	6 742	5 065	4 305	4 382	23 707	107 752	175 058
Receivables from Non-exchange Transactions - Property Rates	1400	8 937	6 040	13 768	5 401	8 547	4 713	25 279	195 169	267 854
Receivables from Exchange Transactions - Waste Water Management	1500	5 607	5 128	4 770	4 556	4 431	3 956	23 472	111 032	162 953
Receivables from Exchange Transactions - Waste Management	1600	3 864	3 312	3 238	3 196	3 106	2 482	14 304	67 917	101 419
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	5 458	5 406	9 552	8 763	8 273	7 862	45 661	203 850	294 825
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	80	37	34	35	36	29	181	1 496	1 927
Total By Income Source	2000	49 507	34 996	48 915	33 732	35 477	27 646	154 725	774 555	1 159 555
2019/20 - totals only										-
Debtors Age Analysis By Customer Group										
Organs of State	2200	6 468	5 559	5 726	5 762	8 565	5 209	26 633	165 421	229 342
Commercial	2300	19 495	10 874	12 858	6 940	6 352	7 241	41 191	233 035	337 987
Households	2400	23 498	18 558	30 326	21 023	20 554	15 190	86 862	375 956	591 968
Other	2500	47	5	5	6	6	6	39	144	258
Total By Customer Group	2600	49 507	34 996	48 915	33 732	35 477	27 646	154 725	774 555	1 159 555

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 R1.2 billion as at the end of November 2025.

Chart 6.1: Debtor's Age Analysis per Customer Group as at 30 November 2025

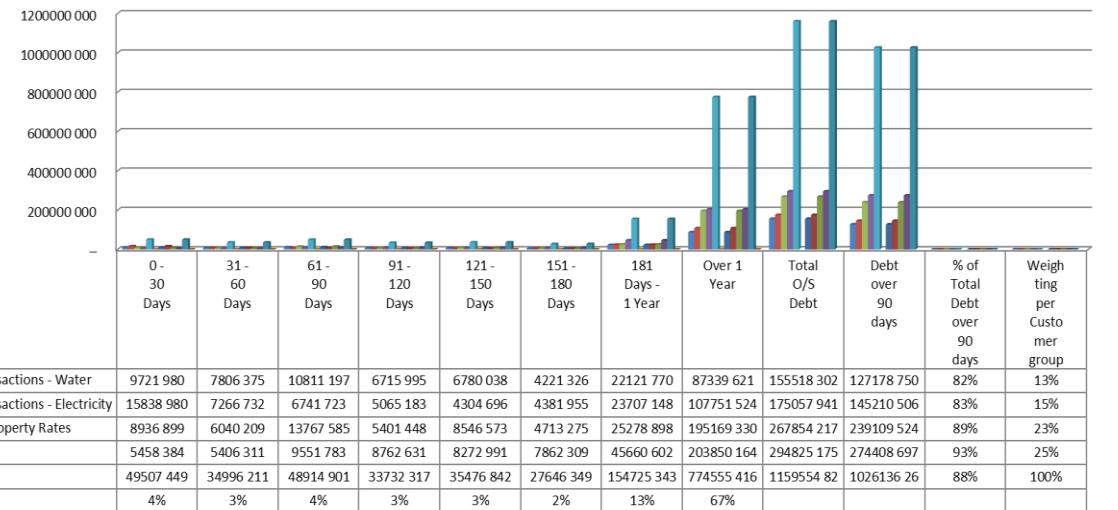


Chart 6.1: Outstanding Debt by Income Source

Chart 6.2: Debtor's Age Analysis per Customer Group as at 30 November 2025

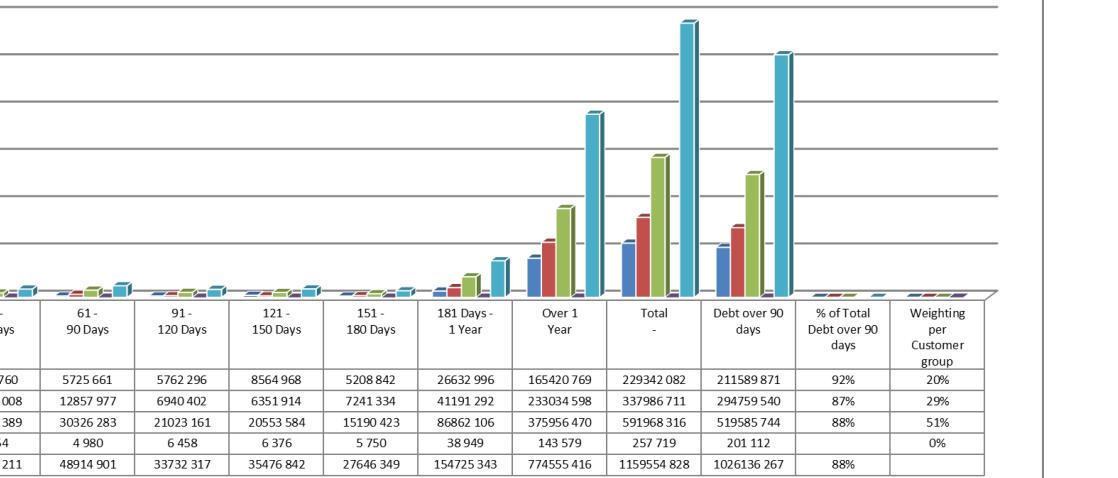


Chart 6.2: Outstanding Debt by Customer Group

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 88% and
- Commercial at 87%

The percentage weighting of debt owed by Customer Group is:

- Household at 51%. Total debt outstanding is R520 million;
- Commercial at 29%, total debt outstanding is R338 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

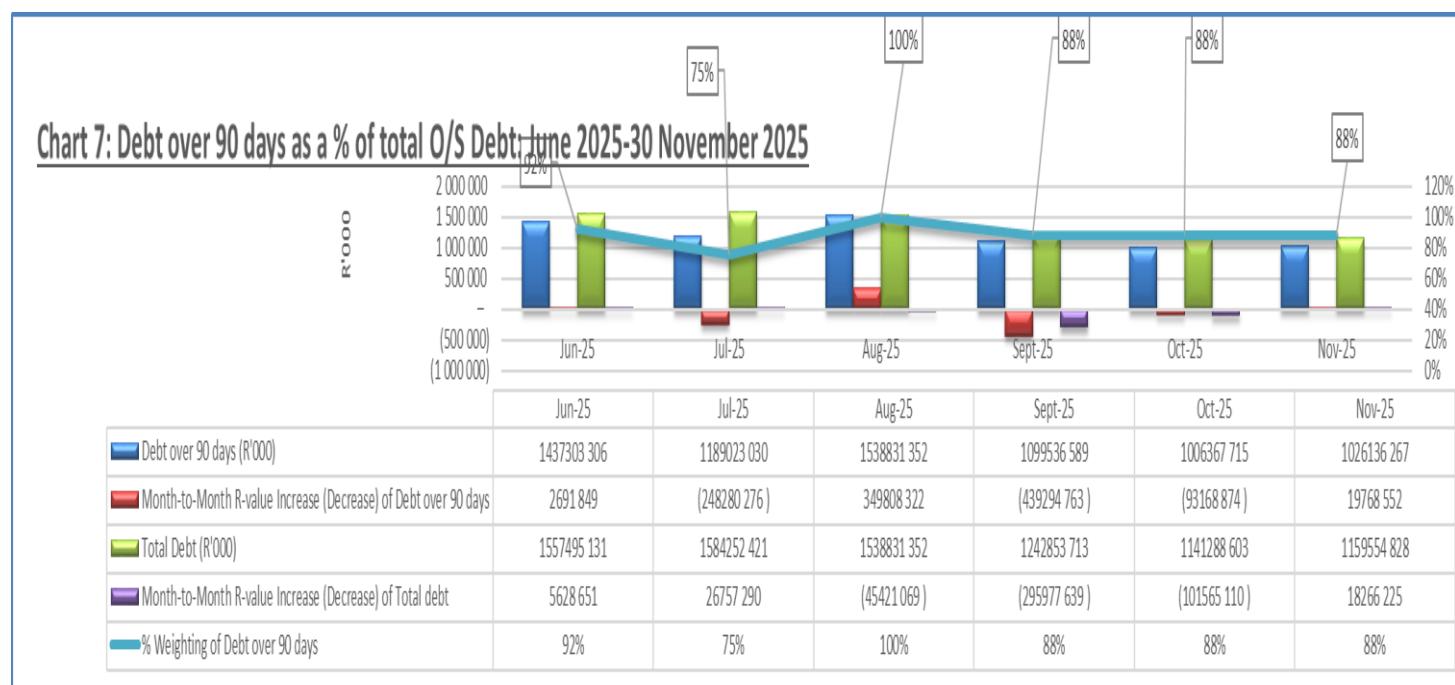


Chart 7: Debt over 90 days as a percentage of total O/S Debt

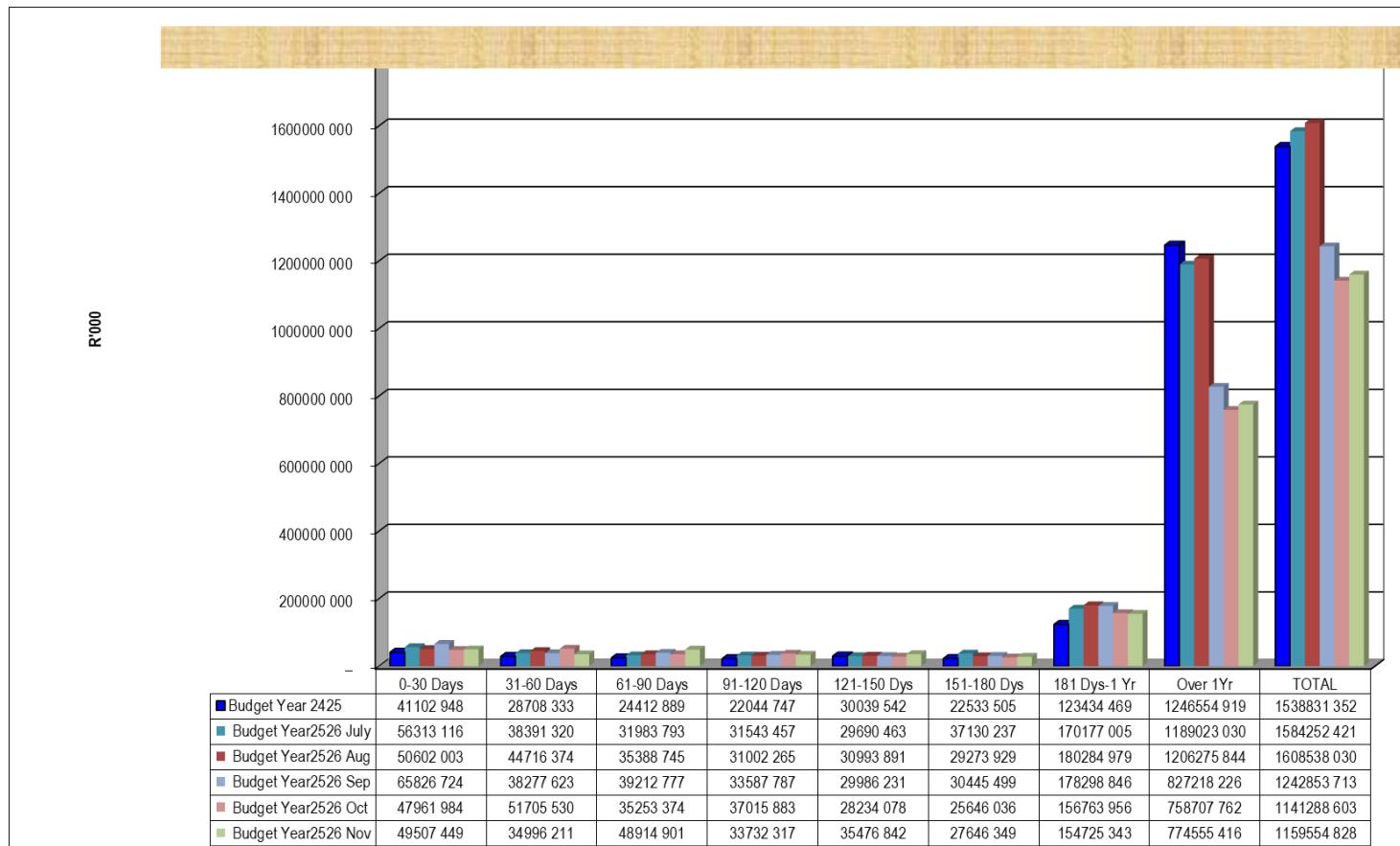


Chart 8: Aged Customer Debtor Analysis

- Indicated in Chart 8 above, is the total outstanding debt for the month of November which amount to R1.2 billion.

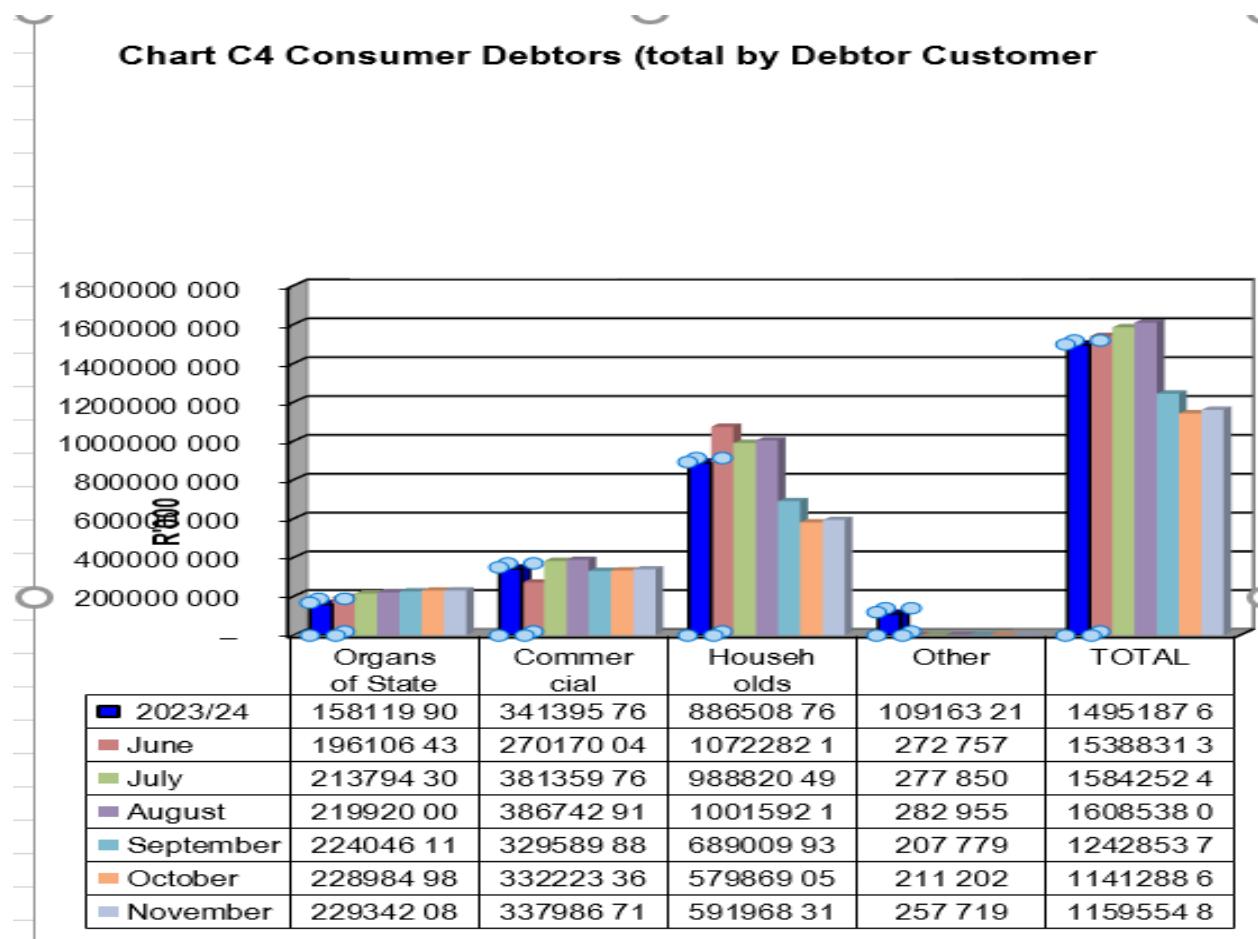


Chart 9 Consumer Debtors (Total by Debtor Customer Category)

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

Revised Average Collection Rate

BILLING REPORT FOR 2025/2026

Service	OCT 2025 Billing	Payment (Nov)	Collection rate per service %
INTEREST	R 5 880 040.71	R 800 737.04	14%
BASIC ELEC	R 2 507 770.46	R 1 700 813.76	68%
ELECTRICITY	R 10 577 814.75	R 10 870 226.94	103%
PREPAID ELECTRICITY	R 11 957 888.00	R 11 957 888.00	100%
BASIC WATER	R 2 680 667.69	R 749 849.18	28%
WATER	R 2 846 586.85	R 1 483 803.01	52%
SEWERAGE	R 6 598 006.57	R 1 596 417.29	24%
REFUSE	R 5 158 283.51	R 1 242 614.21	24%
SUNDRY	R 35 299.92	R 9 823.53	28%
RATES	R 10 590 521.00	R 5 199 236.98	49%
TOTAL	R 58 832 879.46	R 35 611 410	61%

Table 9: Monthly collection Rate

- The collection rate of 61% in November its inclusive of prepaid electricity income.

Table 10: Revised Average collection rate

- Non Applicable

BILLING REPORT FOR 2025/2026

Service	OCT 2025 Billing	Payment (Nov)	Collection rate per service %
INTEREST	R 5 880 040.71	R 800 737.04	14%
BASIC ELEC	R 2 507 770.46	R 1 700 813.76	68%
BASIC WATER	R 2 680 667.69	R 749 849.18	28%
SEWERAGE	R 6 598 006.57	R 1 596 417.29	24%
ELECTRICITY	R 10 577 814.75	R 10 870 226.94	103%
REFUSE	R 5 158 283.51	R 1 242 614.21	24%
SUNDRY	R 35 299.92	R 9 823.53	28%
RATES	R 10 590 521.00	R 5 199 236.98	49%
WATER	R 2 846 586.85	R 1 483 803.01	52%
TOTAL	R 46 874 991.46	R 23 653 522	50%

Table 11: Collection rate excluding prepaid electricity

7. Creditors' Analysis

FS203 Ngwathe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 Nov										
Description		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
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity										
		44 662	46 596	–	49 271	–	–	–	2 704 431	2 844 960
Bulk Water		4 945	5 371	4 596	4 773	–	–	–	164 041	183 726
PAYE deductions		4 837	–	–	–	(0)	–	–	–	4 837
VAT (output less input)		–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions		–	–	–	–	–	–	–	–	–
Loan repayments		–	–	–	–	–	–	–	–	–
Trade Creditors		18 686	9 530	6 130	1 920	3 072	17 686	350	138	57 512
Auditor General		4 792	3 525	–	–	–	–	–	–	8 317
Other		–	–	–	–	–	–	–	–	–
Medical Aid deductions		–	–	–	–	–	–	–	–	–
Total By Customer Type		72 429	12 262	56 294	73 020	17 995	108	–	2 804 515	3 099 352

Table 11: Supporting table SC4: Aged Creditors

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)					
	M01	M02	M03	M04	M05
2026 Bulk Electricity	2 646 926 015	2 708 467 454	2 756 898 027	2 802 412 445	2 844 959 825
2026 Bulk Water	182 987 925	183 554 073	183 377 154	184 152 188	183 725 915
2026 PAYE deductions	4 777 968	4 698 263	4 843 887	3 815 504	4 837 108
2026 VAT (output less input)	0	0	0	0	0
2026 Pensions / Retirements	3 670 469	3 726 698	3 757 771	0	0
2026 Loan repayments	0	0	0	0	0
2026 Trade Creditors	37 873 568	44 745 743	31 105 449	41 607 619	57 511 901
2026 Auditor General	31 023	965 981	2 212 071	4 634 540	8 317 098
2026 Other	0	0	0	0	0
2026 Medical Aid	2 792 431	2 822 687	2 836 573	0	0
2026	2 524 145 251.00	2 948 980 900.58	2 985 030 931.98	3 036 622 295.93	3 099 351 847.47

Chart Title

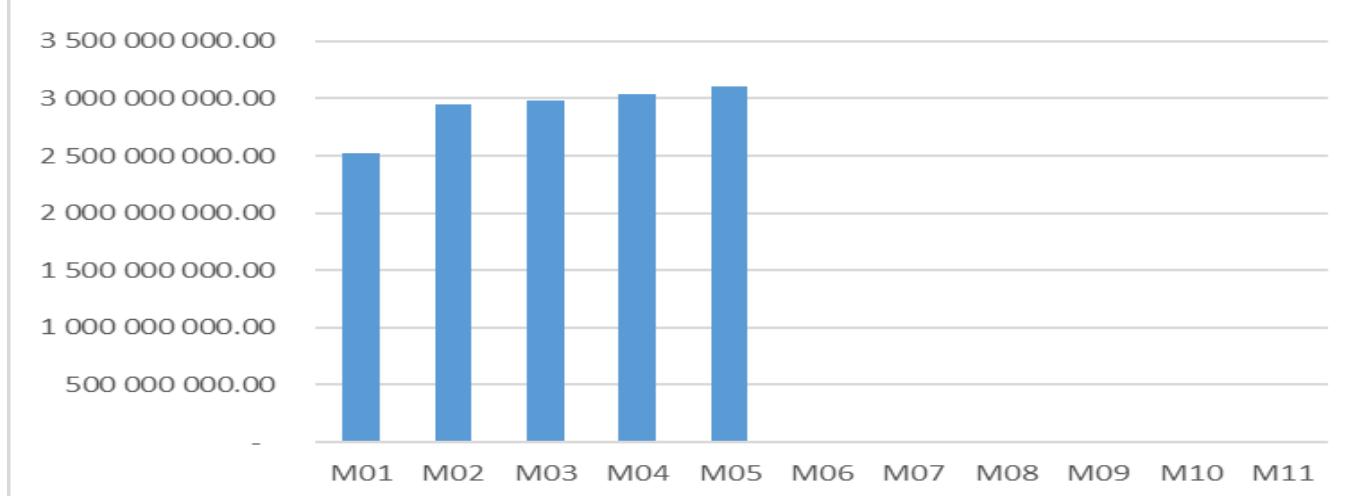


Chart 13: Aged Creditors Analysis

- Bulk Electricity – As of 30 November 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 30 November 2025, the outstanding debt owed to the Department of Water and Sanitation stands at R183,7 million. The municipality has been approved to participate in the Debt Relief Programme and has shown improvement in making payments to DWS, 471 072,31 has been paid to DWS for the month of November 2025. 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 30 November 2025, the reported balance of R4.8 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.
- Trade Creditors -The municipality owes R57.5 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 30 November 2025, the total amount owed to the Auditor-General is R8.3 million. The amount of R4.7 million recorded as owed to the Auditor-General relates to the municipality's current account, the 3.5 million reflects under 1-30 days in age analysis.

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 30 November 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 - M05 Nov							
Investments by maturity 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	(6)		1
ABSA [RBIG]	Call account	31 July 2025	4 193	27	(4 204)		16
ABSA [WSIG]	Call account	31 July 2025	9 665	77	(25 426)	20 800	5 116
ABSA [ELECT INCOME]	Call account	31 July 2025	44	16	(14 135)	14 100	25
ABSA [MIG]	Call account	31 July 2025	1 789	3	(3 350)	4 617	3 058
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	1 133	5	(900)		238
Heilbron Sanlam policy	Policy	31 July 2025	705				705
Sanlam shares	Shares	31 July 2025	217				217
TOTAL INVESTMENTS AND INTEREST			17 802	128	(48 022)	39 517	9 425

Table 12: Supporting Table SC5: Investment portfolio

Chart 14: Call investment deposits incl interest for the period ending 30 November 2025

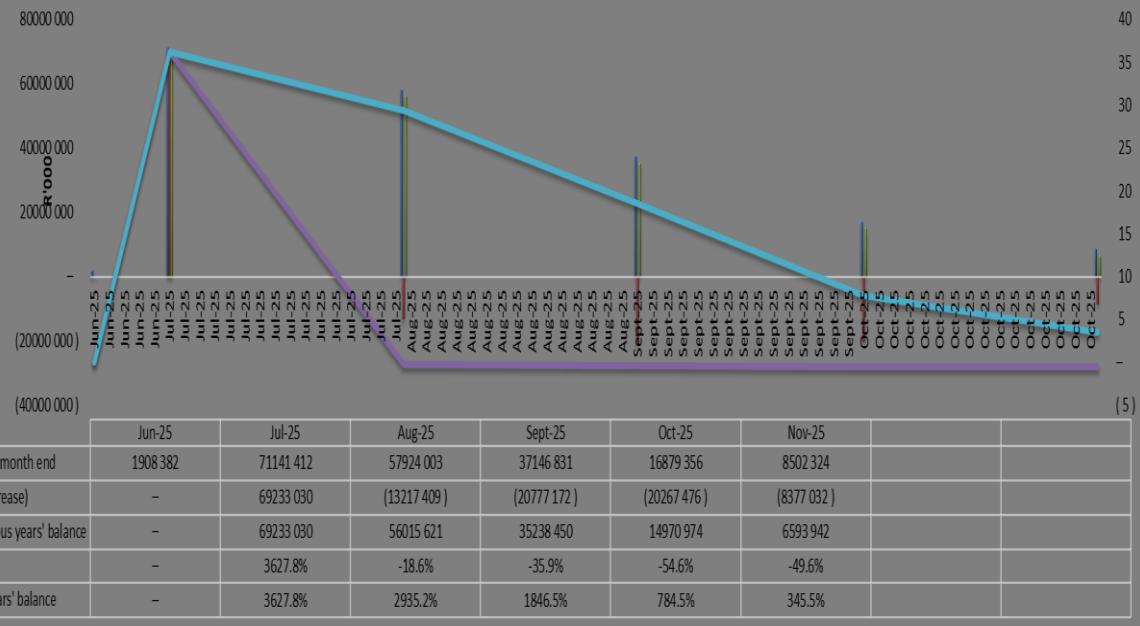


Chart 14: Call Investments deposit at month-end

- The above Chart show that from October to November the investment has decreased by R8.4 million.

9. Operational and Capita Grants Receipts

FS203 Ngwathe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Audited Outcome	2024/25		Budget Year 2025/26					
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
RECEIPTS:									
Operating Transfers and Grants									
National Government:	253 536	296 280	296 280	–	123 226	123 450	(224)	-0.2%	296 280
Energy Efficiency and Demand Side Management Grant	961	–	–	–	–	–	–	–	–
Equitable Share	248 094	288 814	288 814	–	120 339	120 339	(0)	0.0%	288 814
Expanded Public Works Programme Integrated Grant	1 480	2 553	2 553	–	985	1 064	(79)	-7.4%	2 553
Local Government Financial Management Grant	3 000	3 000	3 000	–	1 902	1 250	652	52.1%	3 000
Municipal Disaster Relief Grant	–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant	–	1 913	1 913	–	–	797	(797)	-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	254 095	296 280	296 280	–	123 226	123 450	(224)	-0.2%	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	–	–	–	–	–	–	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	254 095	296 280	296 280	–	123 226	123 450	(224)	-0.2%	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 for November it is not captured and no expenditure incurred on FMG for the month of November 2025. The interns have been appointed in December.

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 - M05 November

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		233 453	266 830	266 778	19 211	98 484	111 164	(12 679)	-11.4%	266 778
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		229 547	259 174	259 122	19 026	95 650	107 974	(12 324)	-11.4%	259 122
Expanded Public Works Programme Integrated Grant		1 995	2 553	2 553	184	487	1 064	(577)	-54.2%	2 553
Local Government Financial Management Grant		1 622	3 190	3 190	1	1 817	1 329	487	36.7%	3 190
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		288	1 913	1 913	-	531	797	(266)	-33.4%	1 913
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		233 453	266 830	266 778	19 211	98 484	111 164	(12 679)	-11.4%	266 778
Capital expenditure of Transfers and Grants										
National Government:		119 959	122 907	122 907	16 886	34 024	51 211	(17 188)	-33.6%	122 907
Integrated National Electrification Programme Grant		14 798	11 135	11 135	2 285	4 991	4 640	351	7.6%	11 135
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		37 973	36 339	36 339	3 269	10 362	15 141	(4 779)	-31.6%	36 339
Regional Bulk Infrastructure Grant		59 498	60 000	60 000	8 090	14 803	25 000	(10 197)	-40.8%	60 000
Water Services Infrastructure Grant		7 690	15 433	15 433	3 241	3 866	6 430	(2 563)	-39.9%	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	16 886	34 024	51 211	(17 188)	-33.6%	122 907
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		355 174	389 737	389 686	36 097	132 508	162 375	(29 867)	-18.4%	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 November 2025 amounts to R36.1 million on both operational and capital grants.

Summary of Expenditure per grant

Fund	Vote Description	Orig Budget	Curr Mth Exp	Commitment	YTD	Unspend	Per
INEP	ELECTRIFICATION PROJECTS (INEP)	11 135 000.00	2 284 950.33	-	4 990 792.31	6 144 207.69	44.82
MIG	PHIRITONA/SANDERVILLE: COSNTR OF LOW LEV	1 200 000.00	-	-	-	1 200 000.00	-
MIG	COVID-19 REFURB PARYS WATER TREATMENT W	2 272 154.00	-	-	-	2 272 154.00	-
MIG	NGWATHE REPLACE 15KM ASBESTOS PIPES	3 732 270.00	1 696 564.60	-	1 696 564.60	2 035 705.40	45.45
MIG	MOSEPEDI COMMUNITY HALL REFUR & UPGRADE	3 461 412.00	-	-	420 830.75	3 040 581.25	12.15
MIG	VREDEFORT 2KM PAVING ROADS	7 024 240.00	-	-	-	7 024 240.00	-
MIG	PROVISION-SPECILIZED VEHICLES-MOKWALLO	2 800 000.00	-	-	2 608 695.00	191 305.00	93.16
MIG	CONSTRUCTION OF LOW LEVEL BRIDGE IN W1	1 041 091.00	-	-	-	1 041 091.00	-
MIG	TUMAHOLE: UPGRADING OF 1KM PAVING ROAD	2 628 139.00	666 531.33	-	1 169 602.79	1 458 536.21	44.50
MIG	CONSTR 3KM WATERBORNE SANITATION NETWOF	6 442 696.00	-	-	456 540.00	5 986 156.00	7.08
MIG	VREDEFORT: UPGRAD WATER TREATMENT WORKS	5 737 397.00	906 300.00	-	4 009 758.14	1 727 638.86	69.88
		36 339 399.00	3 269 395.93	-	10 361 991.28	25 977 407.72	28.51
WSIG	CONS 3KM PIPELINE&ELEVATED TOWER HEI-PHI	7 000 035.00	3 240 944.00	-	3 867 777.80	3 132 257.20	55.25
WSIG	REFUR: VREDEFORT WASTE WTW	8 432 965.00	-	-	-	8 432 965.00	-
		15 433 000.00	3 240 944.00	-	3 867 777.80	11 565 222.20	25.06
RBIG	PARYS WTW UPGRADE AND REFURBISHMENT	40 646 587.00	8 090 215.23	-	9 980 453.04	30 666 133.96	24.55
RBIG	REFURBISHMENT OF KOPPIES WTW	1 426 856.00	-	-	777 836.40	649 019.60	54.51
RBIG	CONSTRUCT PIPELINE KOPPIES - EDENVILLE	17 926 557.00	-	-	4 044 863.71	13 881 693.29	22.56
		60 000 000.00	8 090 215.23	-	14 803 153.15	45 196 846.85	24.67
INTERNAL	YELLOW FLEET - SPECIAL VEHICLE	5 800 000.00	-	-	1 320 216.00	4 479 784.00	22.76
INTERNAL	MUNICIPAL BUILDING EDENVILLE OFFICE	2 000 000.00	-	-	94 700.00	1 905 300.00	4.73
INTERNAL	SMME ALL TOWNS - BUSINESS HUB	9 400 000.00	-	-	-	9 400 000.00	-
INTERNAL	BUCKET ERRADITION - NGWATHE	3 000 000.00	-	-	-	3 000 000.00	-
INTERNAL	UPGRADING OF THE SERVER (WAR ROOM)	2 000 000.00	-	-	-	2 000 000.00	-
INTERNAL	TOOLS OF TRADE: COMPUTER EQU - PERSONNEL	2 000 000.00	13 600.00	656 560.00	1 407 833.37	592 166.63	70.39
INTERNAL	VEHICLE- FOR ROADS SECTION	1 000 000.00	-	-	-	1 000 000.00	-
INTERNAL	BUILDING OF 1919 BRIDGE	600 000.00	-	-	-	600 000.00	-
INTERNAL	PARYS ELECTRICITY BULK SUPPLY	2 000 000.00	1 685 500.00	-	1 685 500.00	314 500.00	84.27
INTERNAL	MINI-SUBSTATION	2 500 000.00	-	1 250 625.00	-	2 500 000.00	-
INTERNAL	GENERATOR 6.5 KVA ON WHEELS X1	2 000 000.00	-	-	-	2 000 000.00	-
INTERNAL	TWO WAY RADIO SYSTEM	1 000 000.00	-	-	-	1 000 000.00	-
INTERNAL	UPGRADING OF MIMOSA	15 000 000.00	413 400.00	187 000.00	635 708.30	14 364 291.70	4.23
		48 300 000.00	2 112 500.00	2 094 185.00	5 143 957.67	43 156 042.33	10.65
		171 207 399.00	18 998 005.49	2 094 185.00	39 167 672.21	132 039 726.79	22.88

Description	2024/25	Expenditure per Grant									
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	% Spent on Budget	YTD variance	YTD variance	Full Year Forecast	
R thousands				November					%		
Integrated National Electrification Programme Grant	14 798	11 135	11 135	2 285	4 991	4 640	45%	351	7.6%	11 135	
Municipal Infrastructure Grant	37 973	36 339	36 339	3 269	10 362	15 141	29%	(4 779)	-31.6%	36 339	
Regional Bulk Infrastructure Grant	59 498	60 000	60 000	8 090	14 803	25 000	25%	(10 197)	-40.8%	60 000	
Water Services Infrastructure Grant	7 690	15 433	15 433	3 241	3 868	6 430	25%	(2 563)	-39.9%	15 433	
Internal Funding	23 580	48 300	48 300	2 113	5 144	20 125	11%	(14 981)	-74.4%	48 300	
Grand Total	143 539	171 207	171 207	18 998	39 168	71 336	23%	(32 169)	-45.1%	171 207	

Table 15: Summary of expenditure per grant

- As indicated in Table 15 above, the expenditure incurred as at to date represent 23% 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 - M05 November

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25		Budget Year 2025/26						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		12 241	13 843	13 843	952	4 761	5 768	(1 007)	-17%	13 843
Pension and UIF Contributions		-	178	178	9	46	74	(28)	-38%	178
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		174	227	227	21	104	95	10	10%	227
Cellphone Allowance		1 684	1 754	1 754	140	703	731	(28)	-4%	1 754
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 249	4 293	4 293	370	1 850	1 789	62	3%	4 293
Sub Total - Councillors		18 347	20 295	20 295	1 493	7 465	8 456	(992)	-12%	20 295
% increase	4	10.6%	10.6%							10.6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		122	6 298	6 298	404	2 004	2 624	(620)	-24%	6 298
Pension and UIF Contributions		0	1 295	1 295	0	2	540	(538)	-100%	1 295
Medical Aid Contributions		(2 381)	28	28	-	-	12	(12)	-100%	28
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		77	1 181	1 181	258	1 288	492	795	162%	1 181
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Municipality	4	(2 181)	8 803	8 803	662	3 293	3 668	(375)	-10%	8 803
% increase		-503.7%	-503.7%							-503.7%
Other Municipal Staff										
Basic Salaries and Wages		201 594	214 649	214 649	18 331	91 066	89 437	1 629	2%	214 649
Pension and UIF Contributions		32 126	33 683	33 683	3 047	15 030	14 035	995	7%	33 683
Medical Aid Contributions		16 776	16 831	16 831	1 499	7 522	7 013	510	7%	16 831
Overtime		36 236	28 026	28 026	2 902	14 597	11 678	2 920	25%	28 026
Performance Bonus		15 038	15 798	15 798	990	6 548	6 583	(35)	-1%	15 798
Motor Vehicle Allowance		7 763	7 170	7 170	650	3 136	2 988	148	5%	7 170
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		731	763	763	55	273	318	(45)	-14%	763
Other benefits and allowances		12 836	12 566	12 566	978	4 410	5 236	(826)	-16%	12 566
Payments in lieu of leave		5 057	3 894	3 894	225	886	1 622	(736)	-45%	3 894
Long service awards	2	-	31	31	-	-	13	(13)	-100%	31
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Municipal Staff	4	328 155	333 409	333 409	28 677	143 469	138 921	4 548	3%	333 409
% increase		1.6%	1.6%							1.6%
Total Parent Municipality		344 321	362 506	362 506	30 832	154 226	151 045	3 182	2%	362 506
Unpaid salary, allowances & benefits in arrears:					5.3%	5.3%				5.3%
TOTAL SALARY, ALLOWANCES & BENEFITS		344 321	362 506	362 506	30 832	154 226	151 045	3 182	2%	362 506
% increase	4		5.3%	5.3%						5.3%
TOTAL MANAGERS AND STAFF		325 974	342 212	342 212	29 339	146 762	142 589	4 173	3%	342 212

Table 17: Supporting Table SC8: Councillor 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 November 2025

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

amounts to R30.8 million, YTD Actual of R154.2 million which result to overspending of R 4.6 million when compared to YTD Budget of R151 million.

OVERTIME EXPENDITURE EXCL NIGHT SHIFT ALLOWANCE							
OVERTIME EXPENDITURE AS AT 30 NOVEMBER 2025							
Department	Vote Number	Vote Description	Original Budget	Curr Mth Expend	YTD Movement	Balance	Perc
CORPORATE	0505211038060MRCZZ11	MS: OVERTIME - STRUCTURED	1 059 743.00	87 270.23	588 463.64	471 279.36	55.52
MM	1005211038099MRCZZ11	MS: OVERTIME - STRUCTURED	2 283 747.00	190 716.84	1 059 797.59	1 223 949.41	46.40
MAYOR	1010211038099MRCZZ11	MS: OVERTIME - STRUCTURED	267 209.00	59 702.50	224 996.47	42 212.53	84.20
FINANCE	1505211038026MRCZZ11	MS: OVERTIME - STRUCTURED	454 350.00	62 451.87	341 621.50	112 728.50	75.18
TECHNICAL	2005211038099MRCZZ11	MS: OVERTIME - STRUCTURED	4 355 108.00	400 772.56	2 042 343.32	2 312 764.68	46.89
ROADS & STORMWATER	2010211038026ZDMRCZZ11	MS: OVERTIME - STRUCTURED	337 308.00	20 151.55	113 370.14	223 937.86	33.61
SEWERAGE	2020211038044MRCZZ11	MS: OVERTIME - STRUCTURED	1 720 506.00	179 127.27	843 930.68	876 575.32	49.05
WATER NETWOR	2035211038055MRCZZ11	MS: OVERTIME - STRUCTURED	1 635 723.00	143 828.20	739 454.00	896 269.00	45.20
WATER PURIFICATION	2040211038055MRCZZ11	MS: OVERTIME - STRUCTURED	1 251 408.00	98 934.01	465 655.13	785 752.87	37.21
ELECTRICITY	2045211038026MRCZZ11	MS: OVERTIME - STRUCTURED	2 652 833.00	276 036.08	1 453 107.70	1 199 725.30	54.77
COMMUNITY	2505211038099MRCZZ11	MS: OVERTIME - STRUCTURED	2 797 668.00	418 551.99	1 841 857.47	955 810.53	65.83
HOUSING	2525211038026MRCZZ11	MS: OVERTIME - STRUCTURED	21 709.00	-	-	21 709.00	-
FIRE	2550211038026MRCZZ11	MS: OVERTIME - STRUCTURED	699 646.00	74 717.41	380 710.82	318 935.18	54.41
PARKS	2560211038026MRCZZ11	MS: OVERTIME - STRUCTURED	294 185.00	13 483.40	94 810.50	199 374.50	32.22
REFUCE	2580211038033MRCZZ11	MS: OVERTIME - STRUCTURED	696 656.00	58 582.11	274 093.59	422 562.41	39.34
LED	2590211038026MRCZZ11	MS: OVERTIME - STRUCTURED	26 185.00	-	-	26 185.00	-
			20 553 984.00	2 084 326.02	10 464 212.55	10 089 771.45	50.91
CORPORATE	0505211036060MRCZZ11	MS: OVERTIME - NON STRUCTURED	600 411.00	74 670.24	375 228.72	225 182.28	62.49
MM	1005211036099MRCZZ11	MS: OVERTIME - NON STRUCTURED	2 070 454.00	217 357.92	1 095 496.80	974 957.20	52.91
FINANCE	1505211036026MRCZZ11	MS: OVERTIME - NON STRUCTURED	248 164.00	27 664.08	161 485.68	86 678.32	65.07
TECHNICAL	2005211036099MRCZZ11	MS: OVERTIME - NON STRUCTURED	1 235 797.00	145 066.56	740 723.46	495 073.54	59.93
SEWERAGE	2020211036044MRCZZ11	MS: OVERTIME - NON STRUCTURED	989 792.00	88 946.88	448 499.04	541 292.96	45.31
WATER NETWOR	2035211036055MRCZZ11	MS: OVERTIME - NON STRUCTURED	339 775.00	33 953.76	159 548.16	180 226.84	46.95
WATER PURIFICATION	2040211036022MRCZZ11	MS: OVERTIME - NON STRUCTURED	33 448.00	-	-	33 448.00	-
WATER PURIFICATION	2040211036055MRCZZ11	MS: OVERTIME - NON STRUCTURED	313 905.00	39 239.40	196 197.00	117 708.00	62.50
ELECTRICITY	2045211036022MRCZZ11	MS: OVERTIME - NON STRUCTURED	41 138.00	4 708.32	23 470.56	17 667.44	57.05
COMMUNITY	2505211036026MRCZZ11	MS: OVERTIME - NON STRUCTURED	182 092.00	14 313.36	69 473.52	112 618.48	38.15
COMMUNITY	2505211036099MRCZZ11	MS: OVERTIME - NON STRUCTURED	1 417 226.00	171 335.04	863 150.40	554 075.60	60.90
			7 472 202.00	817 255.56	4 133 273.34	3 338 928.66	55.32
			28 026 186.00	2 901 581.58	14 597 485.89	13 428 700.11	52.09

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

- The Municipality budgeted the amount of R28 million, spent R2.9 million during the month of November. The Total amount spent as at to date amount to R14.6 million which represent 52% against the approved budget. The Overtime shows decrease of R157 000 when compared to October 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 14.2: Monthly and Annual Overtime Comparison - Jul 2020 to November 2025

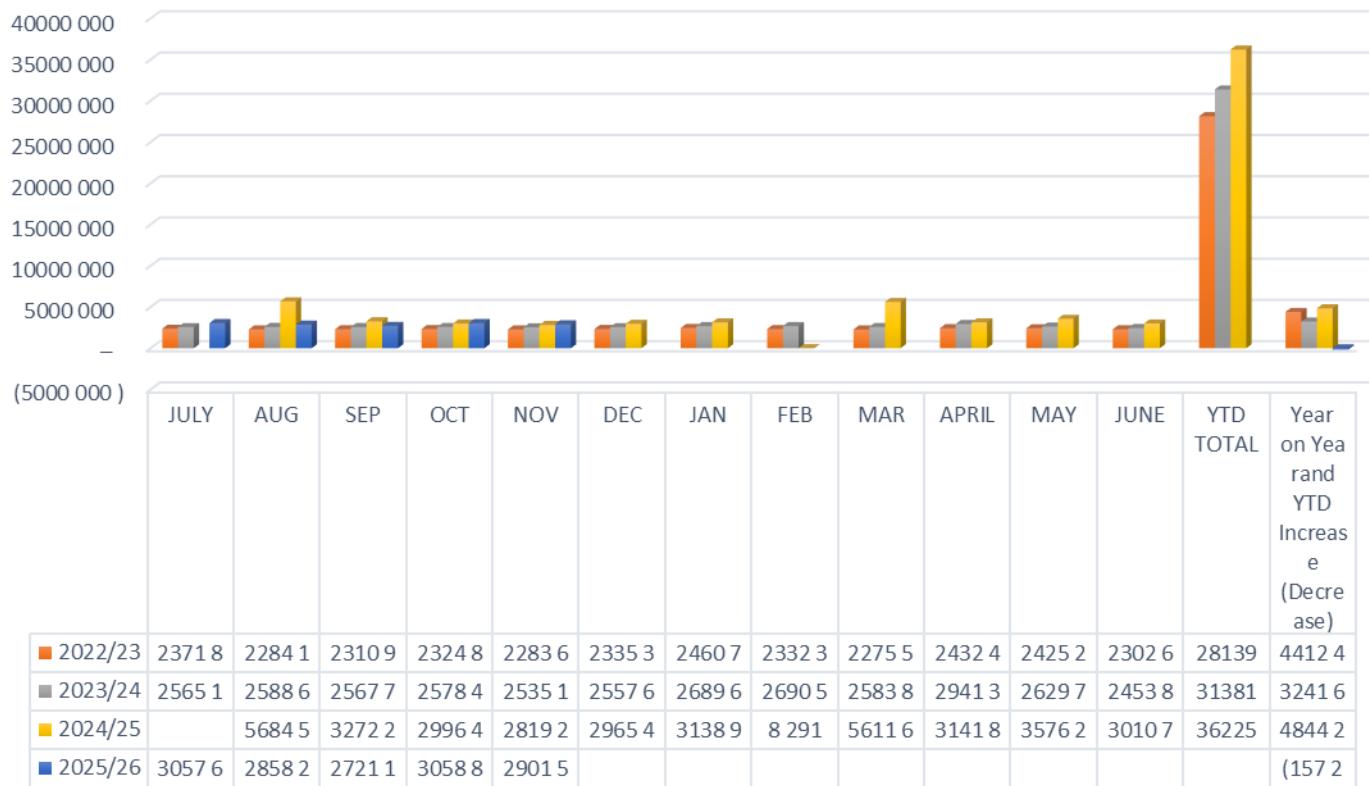


Chart 14.1: Overtime Actual vs Budget -2019-2025

	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	2 902									(157)

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

- The Municipality budgeted the amount of R28 million, spent R2.9 million in November. The overtime has decreased by R157 000 when compare to October 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

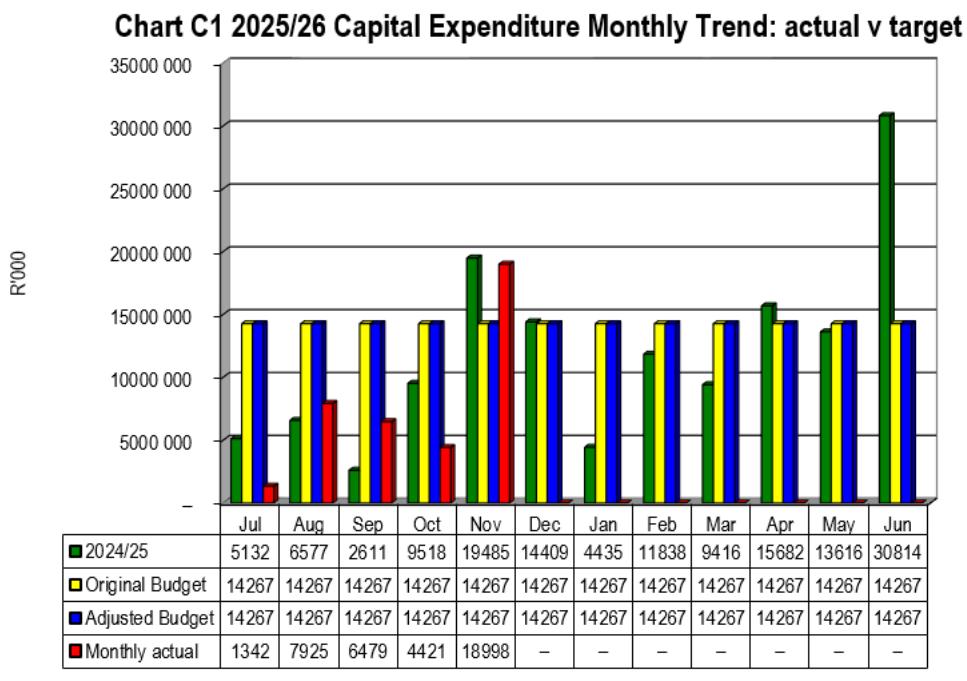


Chart 15: Capital Expenditure Monthly Trend: actual vs YTD target

Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target

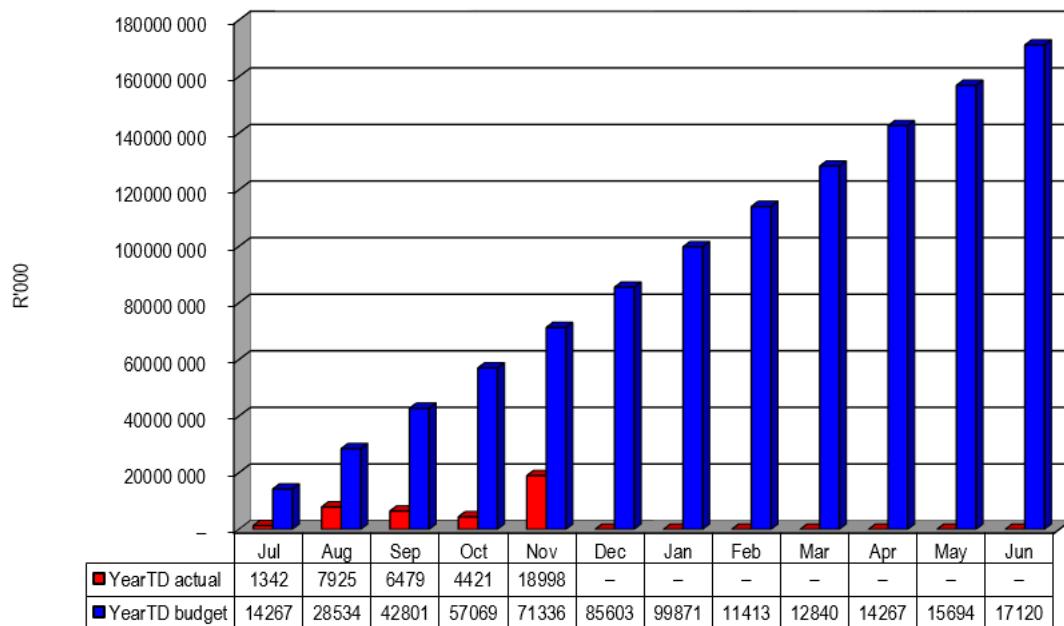


Chart 16: Capital Expenditure YTD actual vs YTD target

Vote Description	Orig Budget	Curr Mth Exp	Commitment	YTD	Unspend	Per
ELECTRIFICATION PROJECTS (INEP)	11 135 000.00	2 284 950.33	-	4 990 792.31	6 144 207.69	45%
PHIRITONA/SANDERVILLE: COSNTR OF LOW LEV	1 200 000.00	-	-	-	1 200 000.00	0%
COVID-19 REFURB PARYS WATER TREATMENT W	2 272 154.00	-	-	-	2 272 154.00	0%
NGWATHE REPLACE 15KM ASBESTOS PIPES	3 732 270.00	1 696 564.60	-	1 696 564.60	2 035 705.40	45%
MOSEPEDEI COMMUNITY HALL REFUR & UPGRADE	3 461 412.00	-	-	420 830.75	3 040 581.25	12%
VREDEFORT 2KM PAVING ROADS	7 024 240.00	-	-	-	7 024 240.00	0%
PROVISION-SPECILIZED VEHICLES-MOKWALLO	2 800 000.00	-	-	2 608 695.00	191 305.00	93%
CONSTRUCTION OF LOW LEVEL BRIDGE IN W1	1 041 091.00	-	-	-	1 041 091.00	0%
TUMAHOLE: UPGRADING OF 1KM PAVING ROAD	2 628 139.00	666 531.33	-	1 169 602.79	1 458 536.21	45%
CONSTR 3KM WATERBORNE SANITATION NETWOF	6 442 696.00	-	-	456 540.00	5 986 156.00	7%
VREDEFORT: UPGRAD WATER TREATMENT WORKS	5 737 397.00	906 300.00	-	4 009 758.14	1 727 638.86	70%
	36 339 399.00	3 269 395.93	-	10 361 991.28	25 977 407.72	29%
CONS 3KM PIPELINE&ELEVATED TOWER HEI-PHI	7 000 035.00	3 240 944.00	-	3 867 777.80	3 132 257.20	55%
REFUR: VREDEFORT WASTE WTW	8 432 965.00	-	-	-	8 432 965.00	0%
	15 433 000.00	3 240 944.00	-	3 867 777.80	11 565 222.20	25%
PARYS WTW UPGRADE AND REFURBISHMENT	40 646 587.00	8 090 215.23	-	9 980 453.04	30 666 133.96	25%
REFURBISHMENT OF KOPPIES WTW	1 426 856.00	-	-	777 836.40	649 019.60	55%
CONSTRUCT PIPELINE KOPPIES - EDENVILLE	17 926 557.00	-	-	4 044 863.71	13 881 693.29	23%
	60 000 000.00	8 090 215.23	-	14 803 153.15	45 196 846.85	25%
YELLOW FLEET - SPECIAL VEHICLE	5 800 000.00	-	-	1 320 216.00	4 479 784.00	23%
MUNICIPAL BUILDING EDENVILLE OFFICE	2 000 000.00	-	-	94 700.00	1 905 300.00	5%
SMME ALL TOWNS - BUSINESS HUB	9 400 000.00	-	-	-	9 400 000.00	0%
BUCKET ERRADITION - NGWATHE	3 000 000.00	-	-	-	3 000 000.00	0%
UPGRADING OF THE SERVER (WAR ROOM)	2 000 000.00	-	-	-	2 000 000.00	0%
TOOLS OF TRADE: COMPUTER EQU - PERSONNEL	2 000 000.00	13 600.00	656 560.00	1 407 833.37	592 166.63	70%
VEHICLE- FOR ROADS SECTION	1 000 000.00	-	-	-	1 000 000.00	0%
BUILDING OF 1919 BRIDGE	600 000.00	-	-	-	600 000.00	0%
PARYS ELECTRICITY BULK SUPPLY	2 000 000.00	1 685 500.00	-	1 685 500.00	314 500.00	84%
MINI-SUBSTATION	2 500 000.00	-	1 250 625.00	-	2 500 000.00	0%
GENERATOR 6.5 KVA ON WHEELS X1	2 000 000.00	-	-	-	2 000 000.00	0%
TWO WAY RADIO SYSTEM	1 000 000.00	-	-	-	1 000 000.00	0%
UPGRADING OF MIMOSA	15 000 000.00	413 400.00	187 000.00	635 708.30	14 364 291.70	4%
	48 300 000.00	2 112 500.00	2 094 185.00	5 143 957.67	43 156 042.33	11%
	171 207 399.00	18 998 005.49	2 094 185.00	39 167 672.21	132 039 726.79	23%

Table 19: Detailed capital expenditure report

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

- Indicated in the above table, is a summary of the capital expenditure per funding source compared to the Original budget. The reports show the 23% 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 November 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 - M05 November

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	108 441	887 483	887 483	8 832	48 707	369 785	(321 077)	-87%	887 483
Service charges	422 953	577 845	577 845	33 084	183 482	240 769	(57 287)	-24%	577 845
Investment revenue	6 203	7 159	7 159	4	1 037	2 983	(1 945)	-65%	7 159
Transfers and subsidies - Operational	254 095	296 280	296 280	—	123 226	123 450	(224)	(0)	296 280
Other own revenue	108 549	207 004	207 004	4 788	32 389	86 252	(53 863)	-62%	207 004
Total Revenue (excluding capital transfers and contributions)	900 241	1 975 771	1 975 771	46 707	388 841	823 238	(434 396)	-53%	1 975 771
Employee costs	325 974	342 212	342 212	29 339	146 762	142 589	4 173	3%	342 212
Remuneration of Councillors	18 347	20 295	20 295	1 493	7 465	8 456	(992)	-12%	20 295
Depreciation and amortisation	77 157	53 774	53 774	—	20 257	22 406	(2 149)	-10%	53 774
Interest	117 198	69 648	69 648	23 795	52 534	29 020	23 514	81%	69 648
Inventory consumed and bulk purchases	454 496	618 746	615 403	79 164	270 680	256 808	13 872	5%	615 403
Transfers and subsidies	180	180	180	13	73	75	(2)	-3%	180
Other expenditure	402 415	281 650	284 993	15 170	71 027	116 689	(45 662)	-39%	284 993
Total Expenditure	1 395 767	1 386 503	1 386 503	148 974	568 797	576 042	(7 245)	-1%	1 386 503
Surplus/(Deficit)	(495 527)	589 267	589 267	(102 267)	(179 956)	247 195	(427 151)	-173%	589 267
Transfers and subsidies - capital (monetary)	139 992	122 907	122 907	17 708	32 744	51 211	(18 467)	-36%	122 907
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(355 534)	712 175	712 175	(84 560)	(147 211)	298 407	(445 618)	-149%	712 175
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(355 534)	712 175	712 175	(84 560)	(147 211)	298 407	(445 618)	-149%	712 175
Capital expenditure & funds sources									
Capital expenditure	143 539	171 207	171 207	18 998	39 168	71 336	(32 169)	-45%	171 207
Capital transfers recognised	121 721	122 907	122 907	16 886	34 024	51 211	(17 188)	-34%	122 907
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	21 818	48 300	48 300	2 113	5 144	20 125	(14 981)	-74%	48 300
Total sources of capital funds	143 539	171 207	171 207	18 998	39 168	71 336	(32 169)	-45%	171 207
Financial position									
Total current assets	607 402	2 053 017	2 053 017	—	690 290	—	—	—	2 053 017
Total non current assets	1 992 896	1 930 989	1 930 989	—	2 011 806	—	—	—	1 930 989
Total current liabilities	3 230 494	2 466 217	2 466 217	—	3 477 911	—	—	—	2 466 217
Total non current liabilities	—	—	—	—	—	—	—	—	—
Community wealth/Equity	(560 980)	805 614	805 614	—	(775 796)	—	—	—	805 614
Cash flows									
Net cash from (used) operating	(296 271)	717 694	717 694	(11 266)	(96 431)	299 039	395 471	132%	717 694
Net cash from (used) investing	(143 600)	(196 889)	(196 889)	(18 988)	(39 101)	(82 037)	(42 936)	52%	(196 889)
Net cash from (used) financing	—	229	229	(5)	(59)	96	154	161%	229
Cash/cash equivalents at the month/year end	(376 871)	526 775	526 775	(129 523)	(129 523)	222 838	352 361	158%	527 103
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
Debtors Age Analysis	—	—	—	—	—	—	—	—	—
Total By Income Source	—	—	—	—	—	—	—	—	—
Creditors Age Analysis	—	—	—	—	—	—	—	—	—
Total Creditors	—	—	—	—	—	—	—	—	—

FS203 Ngwathe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>	346 220	1 279 072	1 279 072		10 837	153 456	532 947	(379 491)	-71%	1 279 072
Executive and council	-	-	-		-	-	-	-	-	-
Finance and administration	346 220	1 279 072	1 279 072		10 837	153 456	532 947	(379 491)	-71%	1 279 072
Internal audit	-	-	-		-	-	-	-	-	-
<i>Community and public safety</i>	1 058	1 370	1 370		99	624	571	53	9%	1 370
Community and social services	910	1 150	1 150		87	556	479	77	16%	1 150
Sport and recreation	148	220	220		12	68	92	(23)	-26%	220
Public safety	-	-	-		-	-	-	-	-	-
Housing	-	-	-		-	-	-	-	-	-
Health	-	-	-		-	-	-	-	-	-
<i>Economic and environmental services</i>	43 114	38 622	38 622		2 046	7 458	16 092	(8 634)	-54%	38 622
Planning and development	714	370	370		95	328	154	174	113%	370
Road transport	42 400	38 252	38 252		1 951	7 130	15 938	(8 808)	-55%	38 252
Environmental protection	-	-	-		-	-	-	-	-	-
<i>Trading services</i>	649 840	779 614	779 614		51 432	260 048	324 839	(64 792)	-20%	779 614
Energy sources	315 108	464 532	464 532		22 597	132 489	193 555	(61 066)	-32%	464 532
Water management	166 586	161 714	161 714		16 512	56 815	67 381	(10 565)	-16%	161 714
Waste water management	103 573	97 749	97 749		8 272	40 965	40 729	236	1%	97 749
Waste management	64 573	55 620	55 620		4 051	29 778	23 175	6 603	28%	55 620
<i>Other</i>	4	-	-		-	-	-	-	-	-
Total Revenue - Functional	2	1 040 233	2 098 678	2 098 678	64 415	421 586	874 449	(452 863)	-52%	2 098 678
Expenditure - Functional										
<i>Governance and administration</i>	437 879	344 314	344 314		49 233	164 935	142 630	22 305	16%	344 314
Executive and council	88 709	91 746	92 046		7 136	36 753	38 318	(1 564)	-4%	92 046
Finance and administration	349 169	252 568	252 268		42 097	128 182	104 313	23 869	23%	252 268
Internal audit	-	-	-		-	-	-	-	-	-
<i>Community and public safety</i>	85 366	114 488	114 488		10 413	52 338	47 704	4 634	10%	114 488
Community and social services	63 466	94 475	94 475		8 710	44 312	39 365	4 948	13%	94 475
Sport and recreation	10 755	9 227	9 227		490	3 455	3 845	(389)	-10%	9 227
Public safety	8 927	8 422	8 422		702	3 622	3 509	113	3%	8 422
Housing	2 218	2 364	2 364		512	948	985	(37)	-4%	2 364
Health	-	-	-		-	-	-	-	-	-
<i>Economic and environmental services</i>	94 891	130 612	118 456		7 894	44 375	51 212	(6 837)	-13%	118 456
Planning and development	723	20 368	20 368		1 663	4 403	8 487	(4 083)	-48%	20 368
Road transport	94 168	110 245	98 088		6 231	39 972	42 726	(2 754)	-6%	98 088
Environmental protection	-	-	-		-	-	-	-	-	-
<i>Trading services</i>	777 632	797 089	809 246		81 434	307 149	330 665	(23 516)	-7%	809 246
Energy sources	429 316	552 349	558 506		68 499	230 535	229 869	665	0%	558 506
Water management	216 302	144 095	146 595		9 281	48 635	59 956	(11 320)	-19%	146 595
Waste water management	75 579	50 255	53 755		2 329	16 317	20 981	(4 664)	-22%	53 755
Waste management	56 435	50 390	50 390		1 324	11 662	19 859	(8 197)	-41%	50 390
<i>Other</i>	-	-	-		-	-	-	-	-	-
Total Expenditure - Functional	3	1 395 767	1 386 503	1 386 503	148 974	568 797	572 211	(3 414)	-1%	1 386 503
Surplus/ (Deficit) for the year		(355 534)	712 175	712 175	(84 560)	(147 211)	302 238	(449 449)	-1.487 071 2	712 175

FS203 Ngwathe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Corporate Services		4 661	–	–	–	–	–	–	–	–
Vote 02 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 03 - Financial Services		341 560	1 279 072	1 279 072	10 837	153 456	532 947	(379 491)	-71.2%	1 279 072
Vote 04 - Technical Services		627 667	762 247	762 247	49 332	237 400	317 603	(80 203)	-25.3%	762 247
Vote 05 - Community Services		66 345	57 360	57 360	4 245	30 730	23 900	6 830	28.6%	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	1 040 233	2 098 678	2 098 678	64 415	421 586	874 449	(452 863)	-51.8%	2 098 678
Expenditure by Vote	1									
Vote 01 - Corporate Services		101 225	73 323	73 323	9 988	39 332	30 551	8 780	28.7%	73 323
Vote 02 - Municipal Manager		88 709	91 746	92 046	7 136	36 753	38 318	(1 564)	-4.1%	92 046
Vote 03 - Financial Services		247 929	179 245	178 945	32 108	88 847	73 761	15 085	20.5%	178 945
Vote 04 - Technical Services		815 513	856 944	856 944	86 355	335 519	356 226	(20 708)	-5.8%	856 944
Vote 05 - Community Services		142 254	168 110	168 110	11 768	65 043	70 046	(5 003)	-7.1%	168 110
Vote 06 - Local Economic Development		137	17 135	17 135	1 619	3 304	7 140	(3 836)	-53.7%	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	1 395 767	1 386 503	1 386 503	148 974	568 797	576 042	(7 245)	-1.3%	1 386 503
Surplus/ (Deficit) for the year	2	(355 534)	712 175	712 175	(84 560)	(147 211)	298 407	(445 618)	-149.3%	712 175

FS203 Ngwathe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		269 974	424 305	424 305	20 508	116 027	176 794	(60 766)	-34%	424 305
Service charges - Water		57 363	68 991	68 991	4 954	25 655	28 746	(3 091)	-11%	68 991
Service charges - Waste Water Management		60 314	56 038	56 038	4 142	24 403	23 349	1 053	5%	56 038
Service charges - Waste management		35 303	28 511	28 511	3 480	17 397	11 880	5 517	46%	28 511
Sale of Goods and Rendering of Services		1 886	2 127	2 127	255	1 181	886	294	33%	2 127
Agency services										
Interest										
Interest earned from Receivables		101 053	55 807	55 807	4 268	30 277	23 253	7 024	30%	55 807
Interest from Current and Non Current Assets		6 203	7 159	7 159	4	1 037	2 983	(1 945)	-65%	7 159
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land										
Rental from Fixed Assets		353	382	382	35	160	159	0	0%	382
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies										
Operational Revenue		385	98	98	15	93	41	52	128%	98
Non-Exchange Revenue										
Property rates		108 441	887 483	887 483	8 832	48 707	369 785	(321 077)	-87%	887 483
Surcharges and Taxes										
Fines, penalties and forfeits		378	148 590	148 590	215	679	61 912	(61 233)	-99%	148 590
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		254 095	296 280	296 280	-	123 226	123 450	(224)	0%	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)		900 241	1 975 771	1 975 771	46 707	388 841	823 238	(434 396)	-53%	1 975 771
Expenditure By Type										
Employee related costs		325 974	342 212	342 212	29 339	146 762	142 589	4 173	3%	342 212
Remuneration of councillors		18 347	20 295	20 295	1 493	7 465	8 456	(992)	-12%	20 295
Bulk purchases - electricity		359 105	465 959	465 959	65 262	211 399	194 149	17 249	9%	465 959
Inventory consumed		95 391	152 787	149 444	13 902	59 281	62 659	(3 377)	-5%	149 444
Debt impairment		216 123	103 707	103 707	-	-	41 543	(41 543)	-100%	103 707
Depreciation and amortisation		77 157	53 774	53 774	-	20 257	22 406	(2 149)	-10%	53 774
Interest		117 198	69 648	69 648	23 795	52 534	29 020	23 514	81%	69 648
Contracted services		60 329	60 854	61 854	5 564	30 338	25 481	4 856	19%	61 854
Transfers and subsidies		180	180	180	13	73	75	(2)	-3%	180
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		97 260	117 089	119 432	9 606	40 689	49 665	(8 976)	-18%	119 432
Losses on Disposal of Assets		28 703	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1 395 767	1 386 503	1 386 503	148 974	568 797	576 042	(7 245)	-1%	1 386 503
Surplus/(Deficit)		(495 527)	589 267	589 267	(102 267)	(179 956)	247 195	(427 151)	(0)	589 267
Transfers and subsidies - capital (monetary allocations)		139 992	122 907	122 907	17 708	32 744	51 211	(18 467)	(0)	122 907
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(355 534)	712 175	712 175	(84 560)	(147 211)	298 407	(445 618)	(0)	712 175
Income Tax										
Surplus/(Deficit) after income tax		(355 534)	712 175	712 175	(84 560)	(147 211)	298 407	(445 618)	(0)	712 175
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(355 534)	712 175	712 175	(84 560)	(147 211)	298 407	(445 618)	(0)	712 175
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(355 534)	712 175	712 175	(84 560)	(147 211)	298 407	(445 618)	(0)	712 175

FS203 Ngwathe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2024/25		Budget Year 2025/26						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Corporate Services		–	4 000	4 000	14	1 408	1 667	(259)	-16%	4 000
Vote 02 - Municipal Manager		–	2 000	2 000	–	95	833	(739)	-89%	2 000
Vote 03 - Financial Services		–	–	–	–	–	–	–	–	–
Vote 04 - Technical Services		42 052	54 375	54 375	10 442	12 836	22 656	(9 821)	-43%	54 375
Vote 05 - Community Services		192	1 000	1 000	–	–	417	(417)	-100%	1 000
Vote 06 - Local Economic Development		–	24 400	24 400	413	636	10 167	(9 531)	-94%	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	10 869	14 974	35 739	(20 766)	-58%	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	8 129	19 844	30 571	(10 727)	-35%	73 371
Vote 05 - Community Services		6 537	12 061	12 061	–	4 350	5 026	(676)	-13%	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	8 129	24 194	35 597	(11 403)	-32%	85 433
Total Capital Expenditure		143 539	171 207	171 207	18 998	39 168	71 336	(32 169)	-45%	171 207
Capital Expenditure - Functional Classification										
Governance and administration		9 564	6 000	6 000	14	1 503	2 500	(997)	-40%	6 000
Executive and council		–	2 000	2 000	–	95	833	(739)	-89%	2 000
Finance and administration		9 564	4 000	4 000	14	1 408	1 667	(259)	-16%	4 000
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		6 537	13 061	13 061	–	4 350	5 442	(1 093)	-20%	13 061
Community and social services		6 537	13 061	13 061	–	4 350	5 442	(1 093)	-20%	13 061
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		16 596	37 893	37 893	1 080	1 805	15 789	(13 984)	-89%	37 893
Planning and development		192	24 400	24 400	413	636	10 167	(9 531)	-94%	24 400
Road transport		16 404	13 493	13 493	667	1 170	5 622	(4 453)	-79%	13 493
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		110 842	114 253	114 253	17 904	31 510	47 605	(16 095)	-34%	114 253
Energy sources		22 926	17 635	17 635	3 970	6 676	7 348	(672)	-9%	17 635
Water management		68 659	78 742	78 742	13 934	24 377	32 809	(8 432)	-26%	78 742
Waste water management		19 257	17 876	17 876	–	457	7 448	(6 992)	-94%	17 876
Waste management		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	143 539	171 207	171 207	18 998	39 168	71 336	(32 169)	-45%	171 207
Funded by:										
National Government		119 959	122 907	122 907	16 886	34 024	51 211	(17 188)	-34%	122 907
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		1 762	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparment Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	6	121 721	122 907	122 907	16 886	34 024	51 211	(17 188)	-34%	122 907
Borrowing		21 818	48 300	48 300	2 113	5 144	20 125	(14 981)	-74%	48 300
Total Capital Funding		143 539	171 207	171 207	18 998	39 168	71 336	(32 169)	-45%	171 207

FS203 Ngwathe - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	(25 040)	583 976
Trade and other receivables from exchange transactions		219 891	191 110	191 110	261 614	191 110
Receivables from non-exchange transactions		37 582	95 210	95 210	62 061	95 210
Current portion of non-current receivables						
Inventory		2 541	556 346	556 346	2 292	556 346
VAT		341 320	626 374	626 374	389 364	626 374
Other current assets						
Total current assets		607 402	2 053 017	2 053 017	690 290	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	1 717 898	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	2 011 806	1 930 989
TOTAL ASSETS		2 600 298	3 984 006	3 984 006	2 702 096	3 984 006
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		5 161	5 311	5 311	5 102	5 311
Trade and other payables from exchange transactions		2 994 593	1 978 634	1 978 634	3 255 610	1 978 634
Trade and other payables from non-exchange transactions		5 250	179 197	179 197	18 191	179 197
Provision		204 166	171 814	171 814	204 166	171 814
VAT		21 324	131 262	131 262	(5 157)	131 262
Other current liabilities		–	–	–	–	–
Total current liabilities		3 230 494	2 466 217	2 466 217	3 477 911	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		3 230 494	2 466 217	2 466 217	3 477 911	2 466 217
NET ASSETS	2	(630 196)	1 517 789	1 517 789	(775 815)	1 517 789
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(560 980)	805 614	805 614	(775 796)	805 614
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(560 980)	805 614	805 614	(775 796)	805 614

FS203 Ngwathe - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		63 590	887 483	887 483	4 112	24 602	369 785	(345 182)	-93%	887 483
Service charges		187 966	577 845	577 845	15 816	79 358	240 769	(161 410)	-67%	577 845
Other revenue		121 039	–	–	10 298	66 489	–	66 489	#DIV/0!	–
Transfers and Subsidies - Operational		252 574	296 280	296 280	1 149	125 126	123 450	1 676	1%	296 280
Transfers and Subsidies - Capital		135 891	122 907	122 907	–	43 785	51 211	(7 426)	-15%	122 907
Interest		5 372	64 772	64 772	732	3 561	26 988	(23 427)	-87%	64 772
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(1 062 704)	(1 161 945)	(1 161 945)	(43 371)	(439 353)	(484 144)	(44 791)	9%	(1 161 945)
Interest		–	(69 648)	(69 648)	–	–	(29 020)	(29 020)	100%	(69 648)
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(296 271)	717 694	717 694	(11 266)	(96 431)	299 039	395 471	132%	717 694
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(62)	–	–	10	67	–	67	#DIV/0!	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(143 539)	(196 889)	(196 889)	(18 998)	(39 168)	(82 037)	(42 869)	52%	(196 889)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(143 600)	(196 889)	(196 889)	(18 988)	(39 101)	(82 037)	(42 936)	52%	(196 889)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	229	229	(5)	(59)	96	(154)	-161%	229
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	229	229	(5)	(59)	96	154	161%	229
NET INCREASE/ (DECREASE) IN CASH HELD		(439 872)	521 035	521 035	(30 259)	(135 591)	217 098			521 035
Cash/cash equivalents at beginning:		63 001	5 740	5 740	(99 264)	6 068	5 740			6 068
Cash/cash equivalents at month/year end:		(376 871)	526 775	526 775	(129 523)	(129 523)	222 838			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	<input style="width: 100px; height: 20px; border: 1px solid black; border-radius: 5px; padding: 2px; margin-bottom: 2px;" type="button" value="Nov'25"/> <input style="width: 100px; height: 20px; border: 1px solid black; border-radius: 5px; padding: 2px; margin-bottom: 2px;" type="button" value="2025/26"/> <input style="width: 100px; height: 20px; border: 1px solid black; border-radius: 5px; padding: 2px;" type="button" value="FS203"/>																				
National Financial Year																					
Demarcation Code of Municipality being assessed																					
District	Fezile Dabi																				
Demarcation Description	Ngwathe																				
I, Dr. FP Mothamaha, 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)																					
Condition 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)	<div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;"> Choose from drop down list </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">6.12.2</td> <td style="width: 85%;"> <p>- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?</p> <p><i>Note - refer condition 6.12.2.</i></p> </td> <td style="width: 10%; text-align: center;"> <input style="width: 100px; height: 20px; border: 1px solid black; border-radius: 5px; padding: 2px; margin-bottom: 2px;" type="button" value="Yes"/> <input style="width: 100px; height: 20px; border: 1px solid black; border-radius: 5px; padding: 2px;" type="button" value="No"/> </td> <td style="width: 10%; vertical-align: top;"> <p>The rand water billed the amount of R 5 371 160.19 in October and the Municipality made payments of R 5 371 160.19 during the month of November 2025 for Rand Water. 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Notes/Comments

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?	Selected	
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	No	
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 ?	Yes	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 2025/26.
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	No	Budget for a surplus of R 594 180 091.00 million.
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 impairment of R216 million.
	<i>Note – For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (like property rates), the provision for debt impairment aligning with the historic collection trend should be up to 60 per cent of the 2023/24 MTREF revenue projections (like 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".</i>	Yes	
6.4.1	- Was 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..
	<i>Note – If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of asset/asset register, the Provincial Treasury must respond to this item as: "No".</i>	Yes	
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)?		The Funding Plan was approved on the June 2025 and it was immediately uploaded on GoMuni portal
	<i>Note – If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>		
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)?	No	
	<i>Note – only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>		
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 align 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 tariff but our tariff 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
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 impairment 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:	Yes	
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

6.6.2	<ul style="list-style-type: none"> - 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? 	<input type="checkbox"/> No	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
6.6.3	<ul style="list-style-type: none"> - 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. 	<input type="checkbox"/> No	The municipality does not restrict the supply of water
6.6.4	<ul style="list-style-type: none"> - 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 narrative the Indigent Information in the required NT format. 	<input type="checkbox"/> 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 service charges –		
6.7.1	<ul style="list-style-type: none"> - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter – demonstrated in the MFMA s.71, monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? 	<input type="checkbox"/> No	
6.7.2	<p>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</p> <p>- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :</p>		
6.7.2.1	<ul style="list-style-type: none"> * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1; 	<input type="checkbox"/> 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
6.7.2.2	<ul style="list-style-type: none"> * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)? 	<input type="checkbox"/> 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 also has water supply challenges in many areas which also cause consumers not to pay their account because the revenue & billing division rely on estimates
6.7.2.3	<ul style="list-style-type: none"> * 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 such failed <u>and</u> the reason(s) for the failure? 	<input type="checkbox"/> 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
6.7.3	<ul style="list-style-type: none"> - 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? 	<input type="checkbox"/> 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
6.7.4	<ul style="list-style-type: none"> - 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? 	<input type="checkbox"/> Yes	There is no policy in place but the revenue & billing, which will merged into one division will be tasked with developing such a policy
6.7.5	<ul style="list-style-type: none"> - 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? 	<input type="checkbox"/> N/a	
6.8	Municipality's Completeness of the revenue base –		
6.8.1	<ul style="list-style-type: none"> - 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 values? 	<input type="checkbox"/> Yes	

6.12.2	<ul style="list-style-type: none"> - 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? 	<input type="checkbox"/> 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
	<p>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).</p> <p>Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.</p>	<input type="checkbox"/> 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
6.13	<p>Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?</p> <p>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</p>	<input type="checkbox"/> No	
6.14	<p>NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p> <p>Note: By applying for Municipal Debt Relief as set-out in paragraph 3 of MFMA Circular no. 324, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</p>	<input type="checkbox"/> No	The municipality is unable to service the full current account of ESKOM due to our financial constraints.

PT: HOD/ NT / MM Name:



11 Dec 2025

Signature of HOD/ NT/ MM:

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

**Note - The Signed Certificate to be uploaded on Gomuni must not include comments column - comments need to be incorporated into the related PT report

Annexure 02 - Monthly



Department of Water and Sanitation and National Treasury
Water Debt Relief
 Water Debt Relief Guideline
 Municipal Finance Management Act No. 56 of 2003

Free State Provincial Treasury

Certificate of Compliance: Water Debt Relief Conditions

Period	Nov-25
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	FS203

District	Fezile Dabi
Demarcation Description	Ngwathe

I, Dr F Mothamaha, hereby certify that the provincial treasury monitored the municipality's compliance against the conditions of Municipal Debt Relief as set-out in the [Water Debt Relief Guideline](#) 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:

Water Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	7.1 Maintaining the bulk water current account - (current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed)	Choose from drop down list	Notes/Comments
7.1.	- 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 7.1.	Yes, fully paid	The rand water billed the amount of R 5 371 160.19 in October and the Municipality made payments of R 5 371 160.19 during the month of November 2025 for Rand Water. The Municipality make payment to DWS amounting to R 471 072.31 during the month of November. In terms of the other bulk water supplier, namely Rand Water, Ngwathe Municipality have a
7.1.1	- Has the municipality submitted the supporting evidence of the bulk water current account payment(s) to the relevant Water Board (WB) and/or Water Trading Entity (WTE) and / or Water User Association (WUA)within 1 day of making any such payment (in PDF format)?	No	
7.1.2	- Has the municipality submitted the consolidated proof of payments to the respective bulk suppliers to the National Treasury GoMuni Upload portal https://iguploadportal.treasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)?	Yes	Rand Water and DWA payment POE uploaded on the GoMuni portal on the 8th of December 2025
7.1.2	- 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 (WB) and/or Water Trading Entity (WTE) and / or Water User Association (WUA)?	Yes	
7.2 Accounting Treatment and mSCOA Reporting			
7.2.1	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Water arrear debt (debt existing as on 30 September 2024) as per any written instruction of the National Treasury: Office of the Accountant General and NT: CD: Local Government Budget Analysis issued for Water Debt Relief to date?	Yes	prescribed debt write off for water was approved by the council in August 2025 amounting to R148 107 365,86

8	7.2.1	Did the municipality account for any related benefit (e.g. interest suppression, etc.) and does such align with mSCOA?	Yes
	7.3	Monitor and report on implementation –	
7	7.3.1	MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the Water Debt Relief Conditions as part of the implementation of the municipality's funded budget (and Budget Funding Plan where relevant)?	Yes
8	7.3.1.1	Does the municipality's MFMA section 71 statement for the month being assessed include the municipality's water debt relief compliance self-assessment (signed by the Municipal Manager) - in the format of the Water Debt Relief compliance certificate (Annexure 02 of the Water Debt Relief Guideline)?	Yes
9	7.3.1	Does the municipality's MFMA section 71 statement for the month being assessed –	
9	7.3.1.2	Part A: include the municipality's progress against its approved funded budget?	Yes
10	7.3.1.2	Part B: If the municipality's budget was assessed as unfunded by any of the Treasuries, the municipality include the progress against approved Budget Funding Plan?	Yes
11	7.3.1.2	- Does the municipality's progress report envisaged in Part A and B above clearly demonstrate that the municipality is achieving the required Water Debt Relief compliance?	Yes
12	7.3.1.3	- Include the municipality's water losses (both in Rand value and kilolitres) for the month being assessed? (MFMA Circular 71)	No
13	7.3.1.3	- Include the municipality's energy losses (both in Rand value and kilowatt hours) for the month being assessed? (MFMA Circular 71)	No
14	7.3.1.3	- If the municipality is unable to calculate and report on its water and/or energy losses, did the municipality make any progress in terms of its loss calculation/ reporting strategy towards calculating and reporting on such losses?	No
15	7.3.1.3	- Include the progress made to reduce the municipality's reported water and/ or energy losses against its water-and-energy losses reduction strategy?	No
	Municipalities with financial recovery plans (FRP)		
16	7.3.1.2	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework: Did the municipality's FRP progress report during the month being assessed, explicitly include the municipality's progress against those components of the FRP aimed to achieve water debt relief compliance as part of achieving a funded budget?	No
17	7.3.1.2	- Municipalities with financial recovery plans (FRP) – Was the municipality's FRP progress report during the month being assessed, submitted to the relevant Provincial Executive?	No
18	7.3.2	- If progress is slow in terms of paragraph 7.3.1, is the municipal council and senior management team's 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?	No

PT: HOD/ NT / MM Name:

Signature of PT: HOD/ NT/ MM:

Date:

****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.

****Note – The Signed Certificate to be uploaded on Gomuni must not include comments column - comments need to be incorporated into the related PT report.**

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

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

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			Annual, Quarterly or Monthly	Responsible Official	Contact details			Contact details			Does the assigned responsibility align to the approved delegation - If NO include a commitment by to update the delegations within 1 month of application	
						Email	Office tel No	Cell number	Alternate Official	Email	Office tel No	Cell number	
Conditions from MFMA Circular 124													
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 of 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 Phethane	seramephethane@ngwathe.co.za	0568172700			Pinkie Mokoma	pmomy@ngwathe.co.za	0568172700	5th working day after month end	8th Working Day after month end
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 Gollum Upload Portal http://gollum.mof.gov.za/ ?		M	Serame Phethane	seramephethane@ngwathe.co.za	0568172700			Pinkie Mokoma	pmomy@ngwathe.co.za	0568172700	5th working day after month end	8th Working Day after month end
6.3.3	- Does the amount of the bulkwater current account payments per the proof of payment/reconcile to the amount recorded on the financial system as per the mSCDA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?		M	Serame Phethane	seramephethane@ngwathe.co.za	0568172700			Pinkie Mokoma	pmomy@ngwathe.co.za	0568172700	5th working day after month end	8th Working Day after month end
6.3.4	- 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 Phethane	seramephethane@ngwathe.co.za	0568172700			Pinkie Mokoma	pmomy@ngwathe.co.za	0568172700	5th working day after month end	8th Working Day after month end
6.3.1	- 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 Gollum Upload Portal http://gollum.mof.gov.za/ ?		M	Serame Phethane	seramephethane@ngwathe.co.za	0568172700	083 699 5000		Pinkie Mokoma	pmomy@ngwathe.co.za	0568172700	5th working day after month end	8th Working Day after month end
6.3.2	- Does the amount of the proof of payment/reconcile to the amount recorded on the financial system as per the mSCDA data string and the section 41(2) MFMA statement of Eskom?		M	Serame Phethane	seramephethane@ngwathe.co.za	0568172700			Pinkie Mokoma	pmomy@ngwathe.co.za	0568172700	5th working day after month end	8th Working Day after month end
6.3.3	- Does the amount of the proof of payment/reconcile to the amount recorded on the financial system as per the mSCDA data string and the section 41(2) MFMA statement of Eskom?		M	Serame Phethane	seramephethane@ngwathe.co.za	0568172700			Pinkie Mokoma	pmomy@ngwathe.co.za	0568172700	5th working day after month end	8th Working Day after month end
6.3.4	- Does the amount of the proof of payment/reconcile to the amount recorded on the financial system as per the mSCDA data string and the section 41(2) MFMA statement of Eskom?		M	Serame Phethane	seramephethane@ngwathe.co.za	0568172700			Pinkie Mokoma	pmomy@ngwathe.co.za	0568172700	5th working day after month end	8th Working Day after month end

Activate
Go to Set

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 municipality borrowing powers- has the municipality in terms of the municipal debt support programme?								
6.12	For the duration of the Municipal Debt Relief (to ensure								
6.12.1	the municipality apportioned and ring-fenced in a electricity, water and sanitation revenue the municipality the Local Government Equitable Share (LGS) the water and sanitation?								
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.1.1 (1) (b) (i) of the Municipal Debt Recovery Act) and it applied the revenue in the sub-account for any other purpose? <i>To facilitate this condition</i>								
6.13	Supporting evidence : Has the municipality submitted a copy bank account to the National Treasury and provincial treasury revenue?								
6.14	Accruing, Treatment - has the municipality fully accounted (loan arrears debt) debt existing as on 31 March 2023) as per Office of the Accountant General issued for Municipal Debt NERSA License - has the municipality during the month failed Debt Relief?								
Note by applying to Municipal Debt Relief Act - Municipal Debt Relief programme fails to comply with any condition action 18 of the Electricity Regulation Act 2006 (Act no. 4 of									
If there is									
Non- To be reported to MAYCO and remedial action and way forward to be The Municipality to consult with Provincial Treasury on remedial action - Notice of non-compliance to be tabled at the next Council meeting; - Remedial action taken (progress) to be reported upon; and - Council resolution to affirm commitment to conditions									
Within 7 Within Within 30 days									
Signature	 prepared by S.D.Photoane Chief Financial Officer								
	 Approved by: Dr F.P. Futhuli Municipal Manager								

16.3 Provincial Treasury Debt Relief Compliance Assessment

Enquiries: Mr. SD Molhele
Email: Molheles@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 OCTOBER 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 63% for the period ending October 2025. The score has shown an increase when compared to last month's score of 49%, the main contributors of the improvement are the submission of electricity disconnection monthly report, indigent household monthly information, collection rates, Eskom proof of payment on GoMuni portal for October. The performance sheet in the table below shows the municipality's overall debt relief compliance performance across the months of its debt relief cycle.

Table 1: October 2025 certificate

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 of October 2025, creditors analysis show the outstanding debt owed to Eskom amounted to R2.8 billion which result to increase of R46 million when compared to the previous month. Although the municipality's electricity account balance was R14 million on 1st October 2025, The municipality only paid R1 million towards Eskom bulk account. The proof of payment was uploaded on the GoMuni portal.

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, while solid was will be cost reflective in year 3 2027/2028. 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 kWh electricity and 6 KI water. The

Provincial Treasury acknowledges disconnection list uploaded on GoMuni but would recommend that the list compiled in line with provisions of circular 130. 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 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 48% collection for all services. The electricity function collection is at 62%. The Provincial Treasury noted that collection for all water has declined to 47% while sewerage is at a low 28% 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.	<i>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</i> 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.	<i>The conclusion (paragraph 14) of the MFMA S71 statement</i> explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting – i. Any risk associated; and ii. The mitigating factors with the implementation of the municipality's Budget Funding Plan and / or Funded Budget.	Yes
3.	<i>Annexure B of the MFMA S71 statement included the following debt relief reporting components:</i>	
3.1.1	The municipality's MFMA Circular 124 self-assessment	Yes

Condition 6.10 - Provincial Treasury certification of municipal compliance

Annexure A2 - Monthly

 <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p>																																				
<p>Free State Provincial Treasury</p>																																				
<p>Certificate of Compliance: Municipal Debt Relief Conditions for Application</p>																																				
Period	<input type="button" value="Oct'25"/> <input type="button" value="2025/26"/> <input type="button" value="FS203"/>																																			
National Financial Year																																				
Demarcation Code of Municipality being assessed																																				
District	Fezile Dabi																																			
Demarcation Description	Ngwathe																																			
<p>I, Mr Pakiso Lebore, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:</p>																																				
<p>Municipal Debt Relief Conditions (Monthly reporting)</p>																																				
Condition 6.12	<p>6.3.4 Maintaining the Eskom and bulk water current account – (choose from drop down list for the purpose of this section means the account for a single Eskom consumer)</p> <table border="1"> <tr> <td>6.12.2</td> <td> <ul style="list-style-type: none"> - 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 </td> <td>No</td> </tr> <tr> <td>6.12.2</td> <td> <ul style="list-style-type: none"> - 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://gomoapi.dpmis.treasury.gov.za? </td> <td>No</td> </tr> <tr> <td>6.12.2</td> <td> <ul style="list-style-type: none"> - 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 mSDCA data string and the section 4(2) MFMA statement of the Water Board and/or Water Trading Entity? </td> <td>No</td> </tr> <tr> <td>6.3.1</td> <td> <ul style="list-style-type: none"> - 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 approved 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 services" (March 2023 and/or subsequent current account) up to the date of NT approval of the application </td> <td>No</td> </tr> <tr> <td>6.3.2</td> <td> <ul style="list-style-type: none"> - 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://gomoapi.dpmis.treasury.gov.za? </td> <td>No</td> </tr> <tr> <td>6.3.4</td> <td> <ul style="list-style-type: none"> - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSDCA data string and the section 4(2) MFMA statement of Eskom? </td> <td>No</td> </tr> <tr> <td>6.4</td> <td> <p>Compliance with a Funded MTREF – (choose from drop down list the MTREF assessed)</p> </td> </tr> <tr> <td>6.4.1</td> <td> <p>2025/26 Adopted MTREF</p> <ul style="list-style-type: none"> - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://www.treasury.gov.za/Guidelines/Pages/Budgeting.aspx? </td> <td>No</td> </tr> <tr> <td>6.4.1</td> <td> <ul style="list-style-type: none"> - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? </td> <td>Yes</td> </tr> <tr> <td>6.4.1</td> <td> <ul style="list-style-type: none"> - 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 rating of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <p>Note - For example, if the municipality during the preceding 12 months only managed to collect 90% of its revenue and property rates, it would be considered that there is an impairment of 10% of the budget. This would be the case of the 2023/24 MTREF budgeting period (also payout period). If the municipality mostly used the debt impairment to "balance" the budget and therefore did not align budget to the provision for risk with the actual collection of revenue, the municipality would not be considered to be in compliance with this item.</p> </td> <td>No</td> </tr> <tr> <td>6.4.1</td> <td> <ul style="list-style-type: none"> - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <p>Note - If the municipality mostly used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for risk with the state of depreciated assets, the Provincial Treasury would request to this item as "No".</p> </td> <td>Yes</td> </tr> <tr> <td>6.4.2</td> <td> <ul style="list-style-type: none"> - 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)? </td> <td>Yes</td> </tr> </table>	6.12.2	<ul style="list-style-type: none"> - 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	6.12.2	<ul style="list-style-type: none"> - 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://gomoapi.dpmis.treasury.gov.za? 	No	6.12.2	<ul style="list-style-type: none"> - 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 mSDCA data string and the section 4(2) MFMA statement of the Water Board and/or Water Trading Entity? 	No	6.3.1	<ul style="list-style-type: none"> - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? 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If the municipality mostly used the debt impairment to "balance" the budget and therefore did not align budget to the provision for risk with the actual collection of revenue, the municipality would not be considered to be in compliance with this item.</p>	No	6.4.1	<ul style="list-style-type: none"> - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <p>Note - If the municipality mostly used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for risk with the state of depreciated assets, the Provincial Treasury would request to this item as "No".</p>	Yes	6.4.2	<ul style="list-style-type: none"> - 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
6.12.2	<ul style="list-style-type: none"> - 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																																		
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Office of the Head of the Department
Free State Provincial Treasury
EFT 23055, Meerkantin, 5900
Trebo Building, 3rd Floor, Orr Fichardt and Zastron Streets, CBD, Bloemfontein

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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
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 <ul style="list-style-type: none"> i. the overall performance graph; ii. Summary worksheet; and 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.	No
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	No
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	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 –	
70		<p>6.8.1 - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to the Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered assessor of the municipality in section 6.1 as "No", has the municipality demonstrated the steps taken to correct the variances identified?</p> <p><i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's monthly budget statement. The action plan is to be submitted to the National Treasury by 30th June 2023.</i></p>	
71		<p>6.8.2 - For the latest ending Quarterly, 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://fisupload.mfma.gov.za?</p>	
72		6.8	
73		<p>6.8.1 - MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?</p> <p>- If progress is slow, in terms of paragraph 6.9.1, is the active intervention evident from the narratives submitted by the municipality in terms of MFMA section 71 reporting and recorded on the financial system as per the mSOCDA data string?</p> <p><i>Note - condition 6.8.2, has a similar intent and must refer to 6.8.1.</i></p>	
74		<p>6.8.2 - Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?</p>	
75		<p>6.8.4 - If the municipality failed to submit its annual financial statement (AFS) parallel to submitting its monthly progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timely via the GoMuni Upload Portal https://fisupload.mfma.gov.za?</p> <p><i>Note - if municipality failed to submit its annual financial statement (AFS) parallel to the monthly progress report to the Provincial Executive, then the municipality must submit the FRP progress report to the National Treasury via the GoMuni Upload Portal https://fisupload.mfma.gov.za.</i></p>	
76		<p>6.10 <i>Provincial Treasury (Non-Delegated) Provincial Treasury certification of municipal compliance – in terms of section 5 and 7A of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief.</i></p>	
77		<p>6.10.1 - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly, monitored the municipality's compliance in terms of these conditions?</p>	
78		<p>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 treasures (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timely uploaded the compliance certificate via the GoMuni Upload Portal https://fisupload.mfma.gov.za?</p> <p><i>Note - in the case of a non-delegated municipality, the delegated Provincial Treasury will be responsible for this.</i></p>	
79		<p>6.10.3 - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasures (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?</p>	
80		<p><i>Note - if the PRF failed to rectify any provincial treasury non-compliance within one month of the non-compliance occurring by the municipality in terms of condition 6.1.1.</i></p>	
81		<p>6.11 <i>Limitations on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</i></p>	
82		<p><i>Note - there is a provision in section 6.11 of the MFMA for the interpretation of financial year from the date of the application for debt relief or the date of the month in which the municipality first became eligible for debt relief. All applicants that are MFMA Circular No. 124 conditions 6.1.1 to 6.1.6 (including municipalities borrowing power) will only be referred to relevant financial year from (forward) after the effective date of their debt support or extended in terms of section 6.1.6.</i></p>	
83		<p>6.12.1 - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity and sanitation?</p>	
84		<p>6.12.2 - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?</p>	
85		<p><i>Note: Only if relevant in the specific circumstances, and it is requested to make to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA 6.1.6.</i></p>	
86		<p>Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.</p>	
87		<p>6.13 <i>Annual account statement - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General Issued for Municipal Debt Relief to date?</i></p> <p><i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignement with mSOCDA.</i></p>	
88		<p>6.14 <i>'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</i></p> <p><i>Note: To apply for Municipal Debt Relief in terms of paragraph 8 of MFMA Circular no. 124, the council of a municipality that is eligible for debt relief must apply to the National Treasury for a license to do so. The application must be submitted to the National Treasury: Office of the Accountant General Issued for Municipal Debt Relief. The application must be submitted in terms of section 17 of the Efficiency Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be provided by the relevant practitioner for reporting on external representation as envisaged in Chapter 8 of the National Treasury Circular No. 124. The application must be submitted in terms of section 17 of the Efficiency Regulation Act, 2006. In terms of the conditions of government's write support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies directly or relate to the municipality's assets that are the subject of envisaged debt relief.</i></p>	

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<p>Note - if the municipality has an FBP, a separate budget funding plan is not necessary. However, the DT / MT must ensure whether the existing FBP incorporates / will give effect to a funded MTREF. If not, the FBP requires strengthening.</p>		
12	<p>6.4.2 - If the municipality's MTREF is not funded and it has an FBP per the legislative framework, does the existing FBP incorporate a credible Budget Funding Plan (will the FBP give effect to a funded MTREF over the period of the FBP) - aligning with the principles of a budget funding plan as envisaged in Item 9.3 of MFMA Budget Circular no. 122, 09 December 2022?</p> <p>Note - only if the municipality does not have an FBP may 'N/A' be selected from the dropdown list.</p>	<input type="button" value="N/A"/>
13	<p>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 FBP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)</p>	<input type="button" value="No"/>
14	<p>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?</p>	<input type="button" value="Yes"/>
15	<p>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:</p> <ul style="list-style-type: none"> 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? 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? 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 water to the consumer. 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? <p>Note - the municipality's monthly MTREF e73 statement must include as part of the initiatives the indigent information in the required MT form.</p> <p>6.6 Supporting evidence - The National Treasury and/or provincial treasury's revised budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</p>	<input type="button" value="Yes"/>
16	<p>6.7 Maintain a minimum average quarterly collection of property rates and services charges -</p> <ul style="list-style-type: none"> 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? <p>Note - although the score and evidence for question MFMA-Circular-Ho-71 is a 10 per cent threshold, municipalities under the relevant rating must demonstrate for the last two years that they have achieved a minimum average quarterly collection of 80 per cent.</p>	<input type="button" value="No"/>
17	<p>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:</p> <ul style="list-style-type: none"> 6.7.2.1 - the 'unperformance' 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 of 80 per cent. 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)? 6.7.2.3 - the municipality before 01 February 2024 attempted to enter into a service agreement with Eskom for purposes of municipal revenue collection in the (Eskom supplied areas) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed or is not accounted for the following: 	<input type="button" value="Yes"/>
18	<ul style="list-style-type: none"> 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? 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? 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? 	<input type="button" value="No"/>

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The Provincial Treasury's assessment and compliance certificate confirmed that Ngwathe Municipality showed an overall improvement this is due to payment of Eskom current account in October 2025. The improvements are seen in the water function in October 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 October 2025 average compliance of 63% is an improvement when compared to the previous month 49% 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 revenuemangement@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: 2025/11/28

Cc: HOD: FSCOGTA

PDO: SALGA – Free State

MFMA Coordinator: Provincial Treasury

CFO: Ngwathe Local Municipality

TA: Mrs. M. Tshabangu

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Annexure 02 - Monthly



Department of Water and Sanitation and National Treasury
Water Debt Relief
Water Debt Relief Guideline
Municipal Finance Management Act No. 56 of 2003

Free State Provincial Treasury

Certificate of Compliance: Water Debt Relief Conditions

Period

Oct-25

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

FS203

District

Fezile Dabi

Demarcation Description

Ngwathe

I, Pakiso Lebone - HOD of Free State Provincial Treasury, hereby certify that the provincial treasury monitored the municipality's compliance against the conditions of Municipal Debt Relief as set-out in the **Water Debt Relief Guideline** 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:

Water Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	7.1	Maintaining the bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed).	
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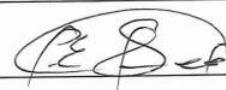
1	7.1.	<ul style="list-style-type: none"> - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 7.1. 	No or only partial payment
2	7.1.1	<ul style="list-style-type: none"> - Has the municipality submitted the supporting evidence of the bulk water current account payment(s) to the relevant Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA)within 1 day of making any such payment (in PDF format)? 	Yes
3	7.1.2	<ul style="list-style-type: none"> - Has the municipality submitted the consolidated proof of payments to the respective bulk suppliers to the National Treasury GoMuni Upload portal https://iguploadportal.treasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)? 	Yes
4	7.1.2	<ul style="list-style-type: none"> - 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 (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA)? 	Yes
5	7.2	Accounting Treatment and mSCOA Reporting	
6	7.2.1	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Water arrear debt (debt existing as on 30 September 2024) as per any written instruction of the National Treasury: Office of the Accountant General and NT: CD: Local Government Budget Analysis issued for Water Debt Relief to date?	N/A (No write-off yet)
6	7.2.1	Did the municipality account for any related benefit (e.g. interest suppression, etc.) and does such align with mSCOA?	N/A (No benefit yet)
7	7.3	Monitor and report on implementation –	
7	7.3.1	MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the Water Debt Relief Conditions as part of the implementation of the municipality's funded budget (and Budget Funding Plan where relevant)?	Yes

8	7.3.1.1	Does the municipality's MFMA section 71 statement for the month being assessed include the municipality's water debt relief compliance self-assessment (signed by the Municipal Manager) - in the format of the Water Debt Relief compliance certificate (Annexure 02 of the Water Debt Relief Guideline)?	Yes
	7.3.1.1	Does the municipality's MFMA section 71 statement for the month being assessed -	
9	7.3.1.2	Part A: include the municipality's progress against its approved funded budget?	Yes
10	7.3.1.2	Part B: If the municipality's budget was assessed as unfunded by any of the Treasuries, the municipality include the progress against approved Budget Funding Plan?	No
11	7.3.1.2	- Does the municipality's progress report envisaged in Part A and B above clearly demonstrate that the municipality is achieving the required Water Debt Relief compliance?	Incomplete reporting
12	7.3.1.3	- Include the municipality's water losses (both in Rand value and kilolitres) for the month being assessed? (MFMA Circular 71)	No
13	7.3.1.3	- Include the municipality's energy losses (both in Rand value and kilowatt hours) for the month being assessed? (MFMA Circular 71)	No
14	7.3.1.3	- If the municipality is unable to calculate and report on its water and/or energy losses, did the municipality make any progress in terms of its loss calculation/ reporting strategy towards calculating and reporting on such losses?	No
15	7.3.1.3	- Include the progress made to reduce the municipality's reported water and/ or energy losses against its water-and energy losses reduction strategy?	No
Municipalities with financial recovery plans (FRP)			
16	7.3.1.2	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework: Did the municipality's FRP progress report during the month being assessed, explicitly include the municipality's progress against those components of the FRP aimed to achieve water debt relief compliance as part of achieving a funded budget?	Not applicable (No FRP)
17	7.3.1.2	- Municipalities with financial recovery plans (FRP) – Was the municipality's FRP progress report during the month being assessed, submitted to the relevant Provincial Executive?	Not applicable (No FRP)
18	7.3.2	- If progress is slow in terms of paragraph 7.3.1, is the municipal council and senior management team's 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?	Yes

PT: HOD / NT / MM Name:



Signature of PT: HOD / NT / MM:



Date:

28.11.2025

****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.**

****Note – The Signed Certificate to be uploaded on Gomuni must not include comments column - comments need to be incorporated into the related PT report**



National Treasury
Water Debt Relief
Water Debt Relief Guideline
Municipal Finance Management Act No. 56 of 2003

Legend		
100%	Complied	
60-99%	Moderate Compliance	
0-59%	Not Compliant	

Monthly Performance Report																						
Municipal Details				Part A				Part B				Part C				Part D				Scoring and Rating		
Month	Code Description	Code		Bulk water current account				Accounting Treatment and mSCOA Reporting				Monitor and report on implementation				FRPs & Implementation progress				Score	Rating	
				C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	
1.July 2025	Ngwathe	FS203		No	Yes	Yes	No	N/A	N/A	Yes	No	No	No	No	No	No	No	N/A	N/A	No	39%	Not Compliant
2.August 2025	Ngwathe	FS203		Yes	Yes	Yes	No	N/A	N/A	Yes	Yes	Yes	No	No	No	No	No	N/A	N/A	Yes	61%	Moderate compliance
3.September 2025	Ngwathe	FS203		No	Yes	Yes	No	N/A	N/A	Yes	Yes	Yes	No	No	No	No	No	N/A	N/A	Yes	56%	Not Compliant
4.October 2025	Ngwathe	FS203		No	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	No	No	No	N/A	N/A	Yes	61%	Moderate compliance
5.November 2025	Complete demarcation Code above Search																				0%	Not Compliant
6.December 2025	Complete demarcation Code above Search																				0%	Not Compliant
7.January 2026	Complete demarcation Code above Search																				0%	Not Compliant
8.February 2026	Complete demarcation Code above Search																				0%	Not Compliant
9.March 2026	Complete demarcation Code above Search																				0%	Not Compliant
10.April 2026	Complete demarcation Code above Search																				0%	Not Compliant
11. May 2026	Complete demarcation Code above Search																				0%	Not Compliant
12. June 2026	Complete demarcation Code above Search																				0%	Not Compliant
13.July 2026	Complete demarcation Code above Search																				0%	Not Compliant
48.June 2029	Complete demarcation Code above Search																				0%	Not Compliant
PT: HOD/ NT / MM Name:																						
Signature of PT: HOD/ NT / MM:																						
Date:				28-11-2025																		

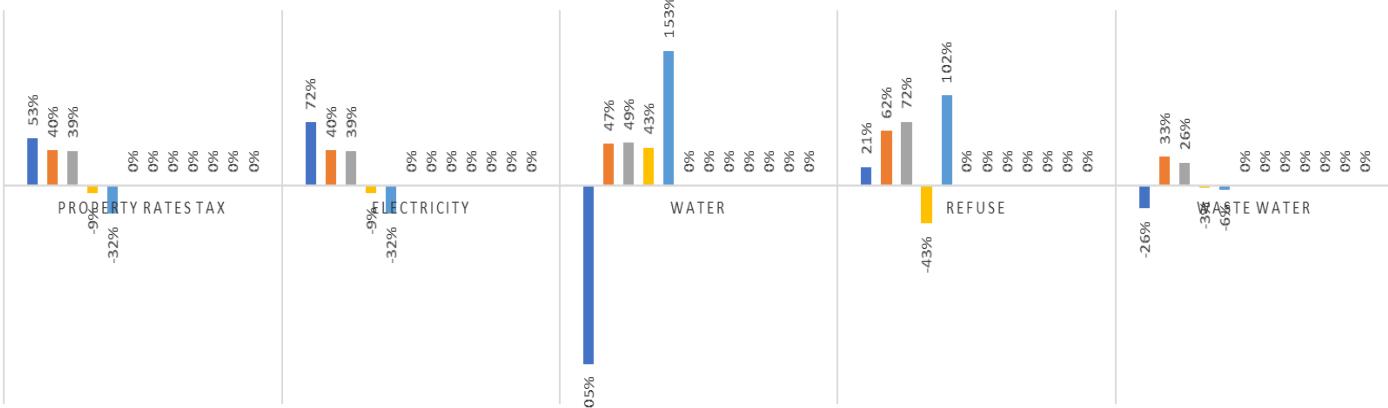
16.4. MFMA Circular 124- Condition 6.6 Electricity and Water as collection Tools

16.4.1. Monthly/ Quarterly collection per ward

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

% MONTHLY COLLECTION PERFORMANCE

July August September October November December January February March April May June



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

Province

Free State

FS203

November

Average collection rate (MFMA Circular 1

NB - Collection rate principle applied (

Collection Rate Assessment

Total Aggregate Collection	5.November - Reporting for October in November			
	Billing For October	Collection in November	R - Billing not collected	% Collection
1.Collection for whole demarcation				-32%
	(74 896 045)	24 004 861	-	
2.Collection <u>excl</u> Eskom supplied areas	(74 896 045)	24 004 861	5 610 955	-32%
3.Collection: Property Rates	3 389 472	5 199 247	0	153%
4.Total average collection: Electricity (Municipal supplied areas)	12 313 190	12 569 765	0	102%
5.Total average collection: Water	(37 316 940)	2 233 344	0	-6%
6.Total average collection: Wastewater	(13 129 871)	1 596 633	0	-12%
7.Total average collection: Refuse	(16 450 196)	1 242 614	0	-8%
8. 7.Total average collection: Interest	(23 701 700)	1 163 258	0	-5%

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

Complete This Section

Quarter 2 Performance Per Ward

			5.November			
Services	Electricity Supplier	Ward Name & Number	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection
Property Rates						
Tax			1 051 408	436 178	615 230	41%
Electricity	Mun Supplied	Ward 1	(85 836)	630 371	0	-734%
Water			(2 593 057)	21 744	0	-1%
Refuse			(570 440)	8 723	0	-2%
Waste Water			(396 904)	8 856	0	-2%
Interest			(567 293)	58 824	0	-10%
Property Rates						
Tax			338 286	425 683	0	126%
Electricity	Mun supplied	Ward 2	3 968 542	2 282 488	1 686 054	58%
Water			(996 335)	379 925	0	-38%
Refuse			(684 418)	151 509	0	-22%
Waste Water			182 457	178 257	4 200	98%
Interest			379 925	46 211	333 714	12%
Property Rates						
Tax			(104 069)	9 042	0	-9%
Electricity	Mun Supplied	Ward 3	14 985	-	14 985	0%
Water			(910 681)	47 591	0	-5%
Refuse			(638 587)	4 466	0	-1%
Waste Water			(411 553)	3 202	0	-1%
Interest			(443 906)	5 137	0	-1%
Property Rates						
Tax			(168 531)	17 448	0	-10%
Electricity	Mun Supplied	Ward 4	21 481	14 798	6 683	69%
Water			(1 188 946)	24 500	0	-2%
Refuse			(829 987)	12 401	0	-1%
Waste Water			(654 320)	11 655	0	-2%
Interest			(815 693)	20 741	0	-3%
Property Rates						
Tax			(228 210)	22 801	0	-10%
Electricity	Mun Supplied	Ward 5	57 175	37 927	19 248	66%
Water			(1 796 308)	20 927	0	-1%
Refuse			(1 761 970)	10 714	0	-1%
Waste Water			(1 087 161)	8 446	0	-1%
Interest			(1 262 980)	16 036	0	-1%
Property Rates						
Tax			(187 759)	14 611	0	-8%
Electricity	Mun Supplied	Ward 6	7 667	358 744	0	4679%
Water			(1 475 733)	16 472	0	-1%
Refuse			(642 194)	7 755	0	-1%
Waste Water			(767 708)	7 495	0	-1%
Interest			(1 369 620)	9 684	0	-1%

Complete This Section

Quarter 2 Performance Per Ward

Services	Electricity Supplier	Ward Name & Number	5.November			
			Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection
Property Rates	Mun Supplied	Ward 7	1 080 415	803 838	276 577	74%
Electricity			582 865	369 971	212 894	63%
Water			(5 850 823)	210 541	0	-4%
Refuse			-1 363 152	53 270	0	-2%
Waste Water			(1 635 631)	139 784	0	-9%
Interest			(3 280 930)	250 660	0	-8%
Property Rates	Mun Supplied	Ward 8	242 447	219 052	23 396	90%
Electricity			423 855	634 846	0	150%
Water			(2 140 573)	125 400	0	-6%
Refuse			(593 028)	60 134	0	-10%
Waste Water			(391 391)	74 246	0	-19%
Interest			(1 010 434)	419 101	0	-41%
Property Rates	Mun Supplied	Ward 09	(733 851)	34 559	0	-5%
Electricity			155 317	253 849	0	163%
Water			(2 573 453)	32 049	0	-1%
Refuse			(1 326 394)	38 388	0	-3%
Waste Water			(1 485 908)	71 309	0	-5%
Interest			(2 521 277)	16 918	0	-1%
Property Rates	Mun Supplied	Ward 10	584 621	452 499	132 122	77%
Electricity			1 021 070	1 241 490	0	122%
Water			(1 195 428)	214 441	0	-18%
Refuse			(597 768)	117 126	0	-20%
Waste Water			(589 455)	124 130	0	-21%
Interest			(1 513 960)	71 454	0	-5%
Property Rates	Mun Supplied	Ward 11	(308 345)	13 880	0	-5%
Electricity			(613 187)	349 973	0	-57%
Water			(1 521 218)	26 758	0	-2%
Refuse			(1 014 816)	16 973	0	-2%
Waste Water			(1 066 694)	18 240	0	-2%
Interest			(2 089 817)	12 763	0	-1%
Property Rates	Mun Supplied	Ward 12	2 391 197	2 064 954	326 244	86%
Electricity			5 038 809	4 022 638	1 016 171	80%
Water			596 758	753 853	0	126%
Refuse			580 499	461 767	118 732	80%
Waste Water			806 715	583 646	223 069	72%
Interest			316 327	68 752	247 575	22%

Complete This Section

Quarter 2 Performance Per Ward

Services	Electricity Supplier	Ward Name & Number	5.November			
			Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection
Property Rates	Mun Supplied	Ward 13	(513 288)	16 612	0	-3%
			(63 962)	4 100	0	-6%
			(3 005 579)	18 013	0	-1%
			(1 604 845)	14 763	0	-1%
			(1 955 752)	16 059	0	-1%
			(3 027 150)	6 612	0	0%
Property Rates	Mun Supplied	Ward 14	346 677	469 618	0	135%
			750 690	997 925	0	133%
			(2 695 667)	121 008	0	-4%
			(1 198 943)	113 782	0	-9%
			(845 673)	155 413	0	-18%
			(1 709 689)	8 816	0	-1%
Property Rates	Mun Supplied	Ward 15	(91 308)	7 003	0	-8%
			100 724	305 992	0	304%
			(3 254 358)	18 371	0	-1%
			(1 752 444)	11 431	0	-1%
			(1 306 877)	11 087	0	-1%
			(1 672 530)	4 458	0	0%
Property Rates	Mun Supplied	Ward 16	18 109	8 121	9 987	45%
			(85 961)	45 887	0	-53%
			(1 753 727)	14 530	0	-1%
			(156 721)	5 160	0	-3%
			(97 004)	5 802	0	-6%
			(87 275)	2 991	0	-3%
Property Rates	Mun Supplied	Ward 17	78 211	121 013	0	155%
			746 646	919 047	0	123%
			(918 063)	127 366	0	-14%
			(527 332)	115 592	0	-22%
			40 498	128 085	0	316%
			146 113	115 811	30 302	79%
Property Rates	Mun Supplied	Ward 18	105 356	43 671	61 685	41%
			313 639	61 551	252 088	20%
			(756 863)	28 776	0	-4%
			(594 403)	21 476	0	-4%
			(109 523)	32 598	0	-30%
			(528 296)	19 372	0	-4%
Property Rates	Mun Supplied	Ward 19	(511 895)	18 662	0	-4%
			(41 331)	38 166	0	-92%
			(3 286 885)	31 079	0	-1%
			(1 173 252)	17 183	0	-1%
			(1 357 987)	18 324	0	-1%
			(2 643 214)	8 915	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)		12 619	12 727	—	12 727	12 261	12 361	12 444	12 781	12 857	—	—	—	—	—	—	—
Indigent HH's with piped water inside dwelling																	
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min.service level)																	
Indigent HH's with other water supply (at least min.service level)																	
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	2	12 619	12 727	—	12 727	12 261	12 361	12 444	12 781	12 857	—	—	—	—	—	—	—
Indigent HH's using public tap (< min.service level)																	
Indigent HH's with other water supply (< min.service level)																	
Indigent HH's with No water supply		200	26	—	—	—	—	—	—	—	—						
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	3	200	26	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total number of registered indigent households	4	12 819	12 753	—	12 727	12 261	12 361	12 444	12 781	12 857	—	—	—	—	—	—	—
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	12 857	—	—	—	—	—	—	—
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	5	13 019	12 753	—	12 753	12 261	12 361	12 444	12 781	12 857	—	—	—	—	—	—	—
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month		12 819	12 727	—	12 727	12 261	12 361	12 444	12 781	12 857	—	—	—	—	—	—	—
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		—	—	26	—	—	—	—	—	—	—	—	—	—	—	—	—
Total number of registered indigent households receiving unlimited supply - Water	10	12 819	12 727	—	12 753	12 261	12 361	12 444	12 781	12 857	—	—	—	—	—	—	—
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres																	
Energy : (Include All Indigent households also in Eskom supplied areas)	11	10 341	10 181	—	10 181	1 599	3 027	1 371	1 181	1 122	—	—	—	—	—	—	—
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	12 857	—	—	—	—	—	—	—
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	12 857	—	—	—	—	—	—	—
Indigent HH's with Electricity (< 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	5	13 423	13 547	—	12 953	12 261	12 361	12 444	12 781	12 857	—	—	—	—	—	—	—
Total number of registered indigent households																	
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	12 857	—	—	—	—	—	—	—
Number of Indigent HH's with conventional metered Electricity		1 000	724	—	724	130	130	130	134	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 receiving unlimited supply of Electricity	12	13 623	13 347	—	13 477	12 391	12 491	12 574	12 915	12 991	—	—	—	—	—	—	—
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month		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	13	1 000	724	—	724	130	130	130	134	134	—	—	—	—	—	—	—
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																	
Number of <u>ALL</u> Households receiving Free Basic Service (including registered Indigent Households)	7	12 819	12 753	—	12 727	12 261	12 361	12 444	12 781	12 857	—	—	—	—	—	—	—
Water (6 kilolitres per household per month)		12 623	13 347	—	13 477	12 261	12 361	12 444	12 781	12 857	—	—	—	—	—	—	—
Electricity/other energy (50kwh per household per month)																	
Cost of Free Basic Services provided to <u>ALL</u> 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	1 122 416	—	—	—	—	—	—	—
Electricity/other energy (50kwh per household per month)		(22 468 781)	20 788 656	—	20 788 656	1 324 653	1 337 944	1 337 245	1 333 110	1 313 188	—	—	—	—	—	—	—
Cost of Free Basic Services provided to <u>ALL</u> 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 <u>ALL</u> Households	8	(13 881 265)	35 491 400	—	35 491 400	2 555 606	2 578 926	2 586 560	2 727 836	2 435 604	—	—	—	—	—	—	—
Highest level of free service provided per household (<u>ALL</u> 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 <u>ALL</u> Households (R'000)	9																
Residential Category : Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)	201 345 000	200 205 000	—	191 295 000	#####	165 000	#####	191 715	192 855	—	—	—	—	—	—	—
PSI Category : Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)	201 345 000	200 205 000	—	191 295 000	#####	165 000	#####	191 715	192 855	—	—	—	—	—	—	—
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	#####	383 430	385 710	—	—	—	—	—	—	—

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 November 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												
Property 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	83 108 3 200	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	10 193	5 490	4 703	55 869 0 800	346 984 610	211 696 190						
POW	171	255	-84	98 116 200	122 999 700	24 883 500						
Municipal	4 125	9 985	-5 860	89 106 137	502 691 987	413 585 850						
Other	0	0	0	-	-	-						
Total	49 151	49 103	42	14 227 473 237	14 193 935 714	33 537 523						
Part B - Detailed Reconciliation												
Monthly Billing - Mapped Accounts												
Property Categories	GV	MFS	Variance	GV	MFS	Variance						
Residential	6 858 284	6 528 597	329 667	6 858 264	6 450 376	407 887						
Industrial	12 187	13 403	-1216	12 187	11 3403	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	91 285						
Mining	16 363	16 363	-	16 363	16 363	-						
State Owned for Public Purpose	1594 441	1733 338	-139 897	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	-	-	-	-	6 096	6 096						
Municipal	-	9 010	-9 010	-	0	0						
Other	-	-	-	-	-	-						
Total	11 864 931	11 618 763	246 168	11 864 931	11 781 986	82 945						

Prepared By

Moipone Mazamelela

Date

05/12/2025

Contact Detail +27 (0) 56 816 2700

Signature



Reviewed By

Stephen Letshaba

Date

05/12/2025

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Signature



Ref	QUARTER 1 (OCTOBER 2025) PROGRESS REPORT		FS203 : NGWATHE LM- GVR vs FMS VARIENCE ACTION PLAN -							
	Focus Area	Item	Details	Responsible Official	Targeted Date	Renedial Action	Status	Comments	POE	
1	There are a number of differences between the General Valuation Roll and the Financial Management System that needs initial investigations. The high level investigation was done and revealed that some variances might be corrected within short and long. The municipality will in anyway continue to investigate 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 variances anticipated	Partially Completed	The First 2025/26 Supplementary Valuation Roll implemented .	Supplementary VRL (Effective Date: 01/7/2025)
2			Industrial	There are 3 less industrial properties on FMS than on GVR	Billing Officer	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			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 variances anticipated	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 variances anticipated	Partially Completed	The First 2025/26 Supplementary Valuation Roll implemented .	Supplementary VRL (Effective Date: 01/7/2025)
5			Mining	Mining properties 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 variances anticipated	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 variances anticipated	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 variances anticipated	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 variances anticipated	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 variances anticipated	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 variances anticipated	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 Assistance Required	Responsible Official	Targeted Date	Details of Assistance Provided	Status	Comments	POE	
1	There are 1132 less residential properties on FMS than on the GVR	Residential	2025/2026 Supplementary 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 Supplementary 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 Supplementary 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 Supplementary 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 Supplementary 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 Supplementary 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 Contactt De +27 (0) 56 816 2700				07/10/2025	Reviewed By Stephen Letshaba Contactt Details: +27 (0) 56 816 2700		Date	08/10/2025	
Signature						Signature				

16.6 MFMA Circular 124- Condition 6.3 and Condition 6.12

CONTACT CENTRE 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																																		
TAX INVOICE E-MAIL: cfoadmin@ngwathe.co.za																																				
ACCOUNT TRANSACTION SUMMARY <table border="1"> <tr> <td>FIXED CHARGE</td> <td>R 0.00</td> </tr> <tr> <td>ADMINISTRATION CHARGE</td> <td>R 4,091.36</td> </tr> <tr> <td>TRANSMISSION NETWORK CAPACITY</td> <td>R 426,796.88</td> </tr> <tr> <td>DIST. NETWORK CAPACITY CHARGE</td> <td>R 1,515,723.42</td> </tr> <tr> <td>NETWORK DEMAND CHARGE</td> <td>R 805,424.44</td> </tr> <tr> <td>ANCILLARY SERVICE (ALL)</td> <td>R 53,873.34</td> </tr> <tr> <td>GENERATOR CAPACITY CHARGE</td> <td>R 316,110.29</td> </tr> <tr> <td>LEGACY CHARGE (ALL)</td> <td>R 3,037,109.31</td> </tr> <tr> <td>ENERGY CHARGE (STD)</td> <td>R 9,032,815.13</td> </tr> <tr> <td>ENERGY CHARGE (PEAK)</td> <td>R 7,358,141.71</td> </tr> <tr> <td>ENERGY CHARGE (OFF)</td> <td>R 5,798,242.57</td> </tr> <tr> <td>SERVICE CHARGE</td> <td>R 236,271.36</td> </tr> <tr> <td>ELECTRIFICATION AND RURAL SUBS (ALL)</td> <td>R 676,110.41</td> </tr> <tr> <td>DX EXCESS NETWORK CAPACITY CHA</td> <td>R 308,147.20</td> </tr> <tr> <td>SERVICE CHARGE</td> <td>R 0.01</td> </tr> <tr> <td>REBILLED ADJUSTMENTS</td> <td>R -8,087.34</td> </tr> <tr> <td>TOTAL CHARGES FOR BILLING PERIOD</td> <td>R 29,560,760.09</td> </tr> </table>			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 316,110.29	LEGACY CHARGE (ALL)	R 3,037,109.31	ENERGY CHARGE (STD)	R 9,032,815.13	ENERGY CHARGE (PEAK)	R 7,358,141.71	ENERGY CHARGE (OFF)	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	R -8,087.34	TOTAL CHARGES FOR BILLING PERIOD	R 29,560,760.09
FIXED CHARGE	R 0.00																																			
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REBILLED ADJUSTMENTS	R -8,087.34																																			
TOTAL CHARGES FOR BILLING PERIOD	R 29,560,760.09																																			
ACCOUNT SUMMARY FOR OCTOBER 2025 <table border="1"> <tr> <td>BALANCE BROUGHT FORWARD</td> <td>(Due Date 2025-10-25)</td> <td>R 2,755,710,492.53</td> </tr> <tr> <td>PAYMENT(S) RECEIVED</td> <td>Cash - 2025-10-15</td> <td>R -1,000,000.00</td> </tr> <tr> <td>TOTAL CHARGES FOR BILLING PERIOD</td> <td></td> <td>R 29,560,760.09</td> </tr> <tr> <td>ADJUSTMENTS</td> <td>(Summary - See attachment for details)</td> <td>R 12,586,332.84</td> </tr> <tr> <td>VAT RAISED ON ITEMS AT 15%</td> <td></td> <td>R 4,434,114.01</td> </tr> </table>			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																			
BALANCE BROUGHT FORWARD	(Due Date 2025-10-25)	R 2,755,710,492.53																																		
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ADJUSTMENTS	(Summary - See attachment for details)	R 12,586,332.84																																		
VAT RAISED ON ITEMS AT 15%		R 4,434,114.01																																		
<table border="1"> <tr> <td>CURRENT</td> <td>TOTAL DUE</td> <td>R 2,801,291,699.47</td> </tr> <tr> <td colspan="3" style="text-align: center;">ARREARS</td> </tr> <tr> <td>>80 DAYS</td> <td>61-80 DAYS</td> <td>31-60 DAYS</td> <td>16-30 DAYS</td> </tr> <tr> <td>2,640,012,892.23</td> <td>65,417,778.25</td> <td>49,270,521.61</td> <td>0.00</td> </tr> </table> <p>Total outstanding debt must be settled immediately, subject to disconnection without further notice</p>			CURRENT	TOTAL DUE	R 2,801,291,699.47	ARREARS			>80 DAYS	61-80 DAYS	31-60 DAYS	16-30 DAYS	2,640,012,892.23	65,417,778.25	49,270,521.61	0.00																				
CURRENT	TOTAL DUE	R 2,801,291,699.47																																		
ARREARS																																				
>80 DAYS	61-80 DAYS	31-60 DAYS	16-30 DAYS																																	
2,640,012,892.23	65,417,778.25	49,270,521.61	0.00																																	
		PAGE RUN NO EE 288 BILL GROUP BILL PAGE 1 OF 11																																		
PAYMENT ARRANGEMENT INSTALMENT 0.00 ARREARS (Due Immediately) 2,754,701,192.09 DUUE DATE (For Current Account) 2025-11-27 AMOUNT PAID LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT																																				

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630
CONTACT CENTRE: (0860) 037566 Shareca
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	874529445441
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)

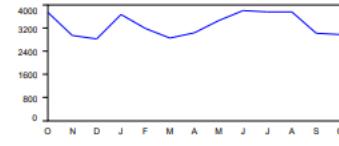
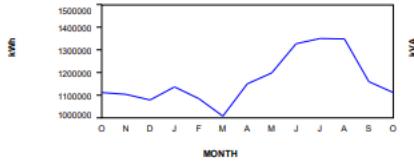
ENERGY CONSUMPTION OFF PEAK kWh	393,751.84
ENERGY CONSUMPTION STD kWh	488,493.76
ENERGY CONSUMPTION PEAK kWh	231,475.68
DEMAND CONSUMPTION - OFF PEAK	2,646.19
DEMAND CONSUMPTION - STD	2,655.80
DEMAND CONSUMPTION - PEAK	2,991.24
DEMAND READING - KWh/kVA	2,991.24
REACTIVE ENERGY - OFF PEAK	200,710.08
REACTIVE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

PREMISE ID NUMBER 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/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



MONTH	PAGE RUN NO	EE 289
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NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630
CONTACT CENTRE: (0860) 037566 Shareca
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 8745294447
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

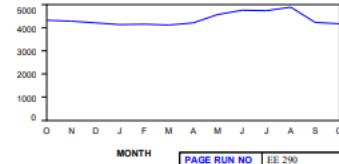
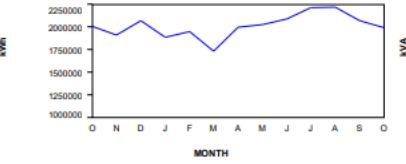
CONSUMPTION DETAILS (2025-09-25 - 2025-10-24)

ENERGY CONSUMPTION OFF PEAK kWh	791,792.34
ENERGY CONSUMPTION STD kWh	837,830.51
ENERGY CONSUMPTION PEAK kWh	365,904.69
ENERGY CONSUMPTION ALL kWh	1,995,526.74
DEMAND CONSUMPTION - OFF PEAK	3,445.17
DEMAND CONSUMPTION - STD	4,142.79
DEMAND CONSUMPTION - PEAK	4,181.35
DEMAND READING - KWVA	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 HEILBORN MUNICIPALITY

Administration Charge @ R19.67 per day for 30 days	R 590.10
TX Network Capacity Charge 5,500 kVA @ R10.41/kVA	R 57,256.00
Network Capacity Charge 5,500 kVA @ R36.97/kVA	R 203,336.00
Network Demand Charge 4,181.36 kVA @ R24.67 /kVA	R 103,154.15
Ancillary Service Charge 1,995,526 kWh @ R0.004 /kWh	R 7,982.11
Generator Capacity Charge 5,500 kVA @ 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 1,995,526 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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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)

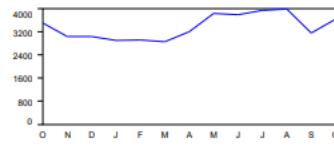
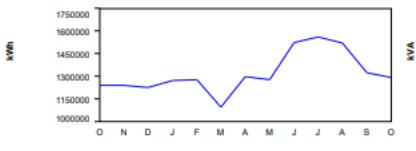
ENERGY CONSUMPTION OFF PEAK kWh	474,481.16
ENERGY CONSUMPTION STD kWh	564,554.96
ENERGY CONSUMPTION PEAK kWh	254,772.56
ENERGY CONSUMPTION ALL kWh	1,293,818.68
DEMAND CONSUMPTION - OFF PEAK	3,644.48
DEMAND CONSUMPTION - STD	2,874.62
DEMAND CONSUMPTION - PEAK	3,248.68
DEMAND READING - KWkVA	3,644.48
REACTIVE ENERGY - OFF PEAK	247,481.36
REACTIVE ENERGY - STD	250,849.84
REACTIVE ENERGY - PEAK	91,370.64

PREMISE ID NUMBER 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 564,555 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



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NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3630

CONTACT CENTRE: (0860) 0375665Shareca

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

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

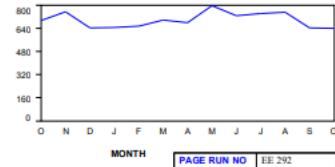
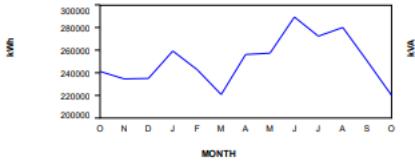
ENERGY CONSUMPTION OFF PEAK kWh	81,741.15
ENERGY CONSUMPTION STD kWh	94,973.45
ENERGY CONSUMPTION PEAK kWh	43,529.37
DEMAND CONSUMPTION - OFF PEAK	610.56
DEMAND CONSUMPTION - STD	566.67
DEMAND CONSUMPTION - PEAK	641.97
DEMAND READING - kW/kVA	641.97
REACTIVE ENERGY - OFF PEAK	45,619.51
REACTIVE ENERGY - 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
 TX Network Capacity Charge 798.74 kVA @ R10.41 : = R10.41/kVA
 Network Capacity Charge 798.74 kVA @ R36.97 : = R36.97/kVA
 Number of Events: 12
 NMD Exceeded by 541.98 kVA
 Excess Network Capacity Charge 6,503.74 kVA @ R47.38 : = R47.38/kVA
 Network Demand Charge 641.98 kVA @ R24.67 : = R24.67 /kVA
 Ancillary Service Charge 220,244 kWh @ R0.004 /kWh
 Generator Capacity Charge 798.74 kVA @ R7.71 : = R7.71/kVA
 Legacy Charge 220,243.97 kWh @ R0.2255 /kWh
 Low Season Standard Energy Charge 94,973 kWh @ R1.5805 /kWh
 Low Season Peak Energy Charge 43,529 kWh @ R2.8112 /kWh
 Low Season Off Peak Energy Charge 81,741 kWh @ R1.129 /kWh
 Service Charge @ R1,135.92 per day for 28 days
 Electrification and Rural Subsidy 220,244 kWh @ R0.0502 /kWh
 REBILLED ADJUSTMENTS (Summary - See attachment for details)

TOTAL CHARGES	R 818,618.01
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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	874368295
BILLING DATE	2025-10-28
TAX INVOICE NO	874529445441
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

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

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

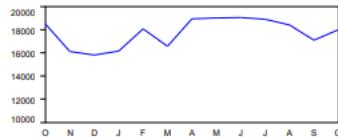
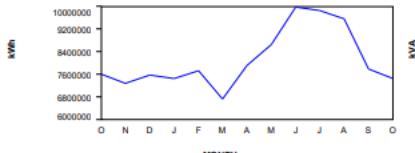
ENERGY CONSUMPTION OFF PEAK kWh	2,886,489.00
ENERGY CONSUMPTION STD kWh	3,123,063.00
ENERGY CONSUMPTION PEAK kWh	1,449,516.00
ENERGY CONSUMPTION ALL kWh	7,459,068.00
DEMAND CONSUMPTION - OFF PEAK	15,684.41
DEMAND CONSUMPTION - STD	17,695.02
DEMAND CONSUMPTION - PEAK	18,034.33
DEMAND READING - KW/KVA	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 874368295 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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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

 NGIWATHE 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

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

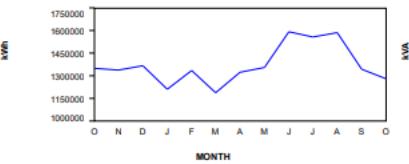
ENERGY CONSUMPTION OFF PEAK kWh	464,244.44
ENERGY CONSUMPTION STD kWh	566,251.34
ENERGY CONSUMPTION PEAK kWh	252,951.12
DEMAND CONSUMPTION - OFF PEAK	2,590.12
DEMAND CONSUMPTION - STD	2,666.42
DEMAND CONSUMPTION - PEAK	3,272.72
DEMAND READING - KWhVA	3,272.72
REACTIVE ENERGY - OFF PEAK	234,835.34
REACTIVE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

PREMISE ID NUMBER: 8795116334 TARIFF NAME: Municflex

BULK KOPPIES MUNIC 888.6KV

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 894,999.71
Low Season Peak Energy Charge 252,951 kWh @ R2.8112 /kWh	R 711,096.85
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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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

ADJUSTMENTS

ADJUSTMENT	R	12,586,332.84
ADJUSTMENT	R	7.62
ADJUSTMENT	R	959,712.44
ADJUSTMENT	R	1,801,678.41
ADJUSTMENT	R	1,212,064.43
ADJUSTMENT	R	336,031.93
ADJUSTMENT	R	87,095.25
ADJUSTMENT	R	7,085,448.65
ADJUSTMENT	R	1,104,294.11

REBILLED ADJUSTMENTS

R	-8,087.34
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TAX INVOICE NO. 874058644178 DATED 2025-10-28 FOR PREMISE 5078937322

CORRECTIONS

Administration Charge @ R19.67 per day for 31 days	R	4,224,369.09
TX Network Capacity Charge 4,700 kVA @ R10.41 :	R	609.77
Network Capacity Charge 4,700 kVA @ R36.97 :	R	48,927.00
Network Demand Charge 3,761.13 kVA @ R24.67 :	R	173,759.00
Ancillary Service Charge 1,350,586 kWh @ R0.004 /kWh	R	92,787.08
Generator Capacity Charge 4,700 kVA @ R7.71 :	R	5,402.34
Legacy Charge 1,350,585.84 kWh @ R0.2259 /kWh	R	36,237.00
High Season Off Peak Energy Charge 496,103 kWh @ R1.129 /kW	R	304,557.11
High Season Peak Energy Charge 285,798 kWh @ R6.7739 /kWh	R	560,100.29
High Season Standard Energy Charge 568,684 kWh @ R1.6934 /k	R	1,933,967.07
Service Charge @ R1.135.92 per day for 31 days	R	963,009.49
Electrification and Rural Subsidy 1,350,586 kWh @ R0.0502 /kWh	R	35,213.52
	R	67,799.42

CANCELLATIONS

Administration Charge @ R19.67 per day for 31 days	R	-4,224,369.09
TX Network Capacity Charge 4,700 kVA @ R10.41 :	R	-609.77
Network Capacity Charge 4,700 kVA @ R36.97 :	R	-48,927.00
Network Demand Charge 3,761.13 kVA @ R24.67 :	R	-173,759.00
Ancillary Service Charge 1,350,586 kWh @ R0.004 /kWh	R	-92,787.08
Generator Capacity Charge 4,700 kVA @ R7.71 :	R	-5,402.34
Legacy Charge 1,350,585.84 kWh @ R0.2259 /kWh	R	-36,237.00
High Season Off Peak Energy Charge 496,103 kWh @ R1.129 /kW	R	-304,557.11
High Season Peak Energy Charge 285,798 kWh @ R6.7739 /kWh	R	-560,100.29
High Season Standard Energy Charge 568,684 kWh @ R1.6934 /k	R	-1,933,967.07
Service Charge @ R1.135.92 per day for 31 days	R	-963,009.49
Electrification and Rural Subsidy 1,350,586 kWh @ R0.0502 /kWh	R	-35,213.52
	R	-67,799.42

TAX INVOICE NO. 874058644178 DATED 2025-10-28 FOR PREMISE 8501015035

CORRECTIONS

Administration Charge @ R19.67 per day for 31 days	R	1,255,109.45
TX Network Capacity Charge 798.74 kVA @ R10.41 :	R	609.77
Network Capacity Charge 798.74 kVA @ R36.97 :	R	8,314.88
Excess Network Capacity Charge 7,851.79 kVA @ R47.38 :	R	29,529.42
Network Demand Charge 754.32 kVA @ R24.67 :	R	372,017.81
Ancillary Service Charge 280,492 kWh @ R0.004 /kWh	R	18,609.07
Generator Capacity Charge 798.74 kVA @ R7.71 :	R	1,121.97
Legacy Charge 280,492.2 kWh @ R0.2259 /kWh	R	6,158.29
High Season Off Peak Energy Charge 105,293 kWh @ R1.129 /kW	R	63,250.99
High Season Peak Energy Charge 57,208 kWh @ R6.7739 /kWh	R	118,875.80
High Season Standard Energy Charge 117,991 kWh @ R1.6934 /k	R	387,521.27
	R	199,805.96

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BILL GROUP	
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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	4000846536
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)
 Service Charge @ R1.135.92 per day for 31 days
 Electricity and Rural Subsidy 280,492 kWh @ R0.0502/kWh

R	1,255,109.45
R	35,213.52
R	14,080.70
R	-1,263,196.79
R	-609.77
R	-8,314.68
R	-29,529.42
R	-380,105.15
R	-18,609.07
R	-1,121.97
R	-6,158.29
R	-61,250.99
R	-118,875.80
R	-387,521.27
R	-199,805.96
R	-35,213.52
R	-14,080.70

TAX INVOICE NO. 874058644178 DATED 2025-10-28 FOR PREMISE 8501015796

CORRECTIONS
 Administration Charge @ R19.67 per day for 31 days
 TX Network Capacity Charge 798.74 kVA @ R10.41 :
 Network Capacity Charge 798.74 kVA @ R36.97 :
 Excess Network Capacity Charge 7,851.19 kVA @ R48.41 :
 Network Demand Charge 754.32 kVA @ R24.67 :
 Ancillary Service Charge 280,492 kWh @ R0.004/kWh
 Generator Capacity Charge 798.74 kVA @ R7.71 :
 Legacy Charge 280,492.2 kWh @ R0.2255/kWh
 High Season Off Peak Energy Charge 105,293 kWh @ R1.129/kWh
 High Season Peak Energy Charge 57,208 kWh @ R6.7739/kWh
 High Season Standard Energy Charge 117,991 kWh @ R1.6934/kWh
 Service Charge @ R1.135.92 per day for 31 days
 Electricity and Rural Subsidy 280,492 kWh @ R0.0502/kWh

R	399,539.07
R	609.77
R	4,164.00
R	14,788.00
R	7,504.12
R	508.82
R	3,084.00
R	28,684.68
R	63,484.80
R	153,232.39
R	81,879.28
R	35,213.52
R	6,385.69

CANCELLATIONS
 Administration Charge @ R19.67 per day for 31 days
 TX Network Capacity Charge 400 kVA @ R10.41 :
 Network Capacity Charge 400 kVA @ R36.97 :
 Network Demand Charge 304.18 kVA @ R24.67 :
 Ancillary Service Charge 127,205 kWh @ R0.004/kWh
 Generator Capacity Charge 400 kVA @ R7.71 :
 Legacy Charge 127,204.81 kWh @ R0.2255/kWh
 High Season Off Peak Energy Charge 56,231 kWh @ R1.129/kWh
 High Season Peak Energy Charge 22,621 kWh @ R6.7739/kWh
 High Season Standard Energy Charge 48,352 kWh @ R1.6934/kWh
 Service Charge @ R1.135.92 per day for 31 days
 Electricity and Rural Subsidy 127,205 kWh @ R0.0502/kWh

R	-399,539.07
R	-609.77
R	-4,164.00
R	-14,788.00
R	-7,504.12
R	-508.82
R	-3,084.00
R	-28,684.68
R	-63,484.80
R	-153,232.39
R	-81,879.28
R	-35,213.52
R	-6,385.69

TAX INVOICE NO. 874058644178 DATED 2025-10-28 FOR PREMISE 8795116334

CORRECTIONS
 Administration Charge @ R19.67 per day for 31 days
 TX Network Capacity Charge 4,300 kVA @ R10.41 :
 Network Capacity Charge 4,300 kVA @ R36.97 :
 Network Demand Charge 3,816.35 kVA @ R24.67 :
 Ancillary Service Charge 1,587,965 kWh @ R0.004/kWh

R	4,687,690.07
R	609.77
R	44,763.00
R	158,971.00
R	94,149.35
R	6,351.66

PAGE RUN NO	EE 297
BILL GROUP	
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CONTACT CENTRE: (0860) 0375665Shareco
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)

Generator Capacity Charge 4,300 kVA @ R7.71 :
 Legacy Charge 1,587,965.26 kWh @ R0.2255 /kWh
 High Season Off Peak Energy Charge 610,475 kWh @ R1.129 /kWh
 High Season Peak Energy Charge 301,578 kWh @ R6.7739 /kWh
 High Season Standard Energy Charge 675,913 kWh @ R1.6934 /kWh
 Service Charge @ R1,135.92 per day for 31 days
 Electrification and Rural Subsidy 1,587,965 kWh @ R0.0502 /kWh

CANCELLATIONS

Administration Charge @ R19.67 per day for 31 days
 TX Network Capacity Charge 4,300 kVA @ R10.41 :
 Network Capacity Charge 4,300 kVA @ R36.97 :
 Network Demand Charge 3,816.35 kVA @ R24.67 :
 Ancillary Service Charge 1,587,965 kWh @ R0.004 /kWh
 Generator Capacity Charge 4,300 kVA @ R7.71 :
 Legacy Charge 1,587,965.26 kWh @ R0.2255 /kWh
 High Season Off Peak Energy Charge 610,475 kWh @ R1.129 /kWh
 High Season Peak Energy Charge 301,578 kWh @ R6.7739 /kWh
 High Season Standard Energy Charge 675,913 kWh @ R1.6934 /kWh
 Service Charge @ R1,135.92 per day for 31 days
 Electrification and Rural Subsidy 1,587,965 kWh @ R0.0502 /kWh

R 4,687,690.07
R 33,153.00
R 350,066.17
R 689,226.28
R 2,042,859.21
R 1,144,591.07
R 35,213.52
R 73,715.84

R -4,687,690.07
R -609.77
R -44,763.00
R -158,971.00
R -94,149.35
R -6,351.86
R -33,153.00
R -350,066.17
R -689,226.28
R -2,042,859.21
R -1,144,591.07
R -35,213.52
R -73,715.84

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BILL GROUP	
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ESKOM INVOICE FOR NOVEMBER

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

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	2025-11-25
TAX INVOICE NO	874888082975
ACCOUNT MONTH	NOVEMBER 2025
CURRENT DUE DATE	2025-12-26
VAT REG NO	4000846536
NOTIFIED MAX DEMAND	4,700.00
UTILISED CAPACITY	4,700.00

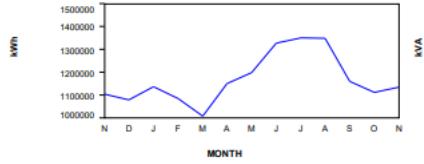
CONSUMPTION DETAILS (2025-10-25 - 2025-11-24)

ENERGY CONSUMPTION OFF PEAK kWh	438,363.20
ENERGY CONSUMPTION STD kWh	484,526.12
ENERGY CONSUMPTION PEAK kWh	213,922.56
DEMAND CONSUMPTION - OFF PEAK	2,902.29
DEMAND CONSUMPTION - STD	2,751.91
DEMAND CONSUMPTION - PEAK	2,863.79
DEMAND READING - KW/KVA	2,902.29
REACTIVE ENERGY - OFF PEAK	237,741.24
REACTIVE ENERGY - STD	187,813.72
REACTIVE ENERGY - PEAK	68,354.40

PREMISE ID NUMBER TARIFF NAME: Municflex

BULK PHIRITANA MUNICIPALITY

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 4,700 kVA @ R10.41 : = R10,411kVA	R	48,927.00
Network Capacity Charge 4,700 kVA @ R36.97 : = R36,971kVA	R	173,59.00
Network Demand Charge 2,663.8 kVA @ R24.67 : = R24,671kVA	R	70,649.95
Ancillary Service Charge 1,136,812 kWh @ R0.004 /kWh	R	4,547.25
Generator Capacity Charge 4,700 kVA @ R7.71 : = R7,711kVA	R	36,237.00
Legacy Charge 1,136,811.88 kWh @ R0.2255 /kWh	R	256,351.08
Low Season Standard Energy Charge 484,526 kWh @ R1.5805 /kWh	R	765,93.34
Low Season Peak Energy Charge 213,923 kWh @ R2.8112 /kWh	R	601,380.34
Low Season Off Peak Energy Charge 438,363 kWh @ R1.129 /kWh	R	494,911.83
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,136,812 kWh @ R0.0502 /kWh	R	57,067.96
TOTAL CHARGES	R	2,545,448.04



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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	2025-11-25
TAX INVOICE NO	874888082973
ACCOUNT MONTH	NOVEMBER 2025
CURRENT DUE DATE	2025-12-26
VAT REG NO	40008465386
NOTIFIED MAX DEMAND	5,500.00
UTILISED CAPACITY	5,500.00

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

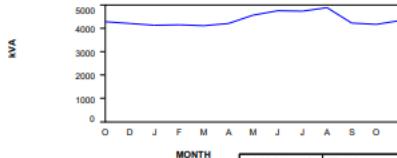
CONSUMPTION DETAILS (2025-10-25 - 2025-11-24)

ENERGY CONSUMPTION OFF PEAK kWh	816,867.99
ENERGY CONSUMPTION STD kWh	797,116.63
ENERGY CONSUMPTION PEAK kWh	331,956.22
ENERGY CONSUMPTION ALL kWh	1,945,940.84
DEMAND CONSUMPTION - OFF PEAK	3,600.23
DEMAND CONSUMPTION - STD	4,237.32
DEMAND CONSUMPTION - PEAK	4,356.62
DEMAND READING - KWVA	4,356.62
REACTIVE ENERGY - OFF PEAK	423,890.02
REACTIVE ENERGY - STD	372,036.41
REACTIVE ENERGY - PEAK	139,233.92

 PREMISE ID NUMBER TARIFF NAME: Municflex

BULK HEILBORN MUNICIPALITY

Administration Charge @ R19.67 per day for 31 days
 TX Network Capacity Charge 5,500 kVA @ R10.41 : = R10.41/kVA
 Network Capacity Charge 5,500 kVA @ R36.97 : = R36.97/kVA
 Network Demand Charge 4,356.62 kVA @ R24.67 : = R24.67 /kVA
 Ancillary Service Charge 1,945.941 kWh @ R0.004 /kWh
 Generator Capacity Charge 5,500 kVA @ R7.71 : = R7.71/kVA
 Legacy Charge 1,945,940.84 kWh @ R0.2255 /kWh
 Low Season Standard Energy Charge 797,117 kWh @ R1.5805 /kWh
 Low Season Peak Energy Charge 331,956 kWh @ R2.8112 /kWh
 Low Season Off Peak Energy Charge 816,868 kWh @ R1.129 /kWh
 Service Charge @ R1,135.92 per day for 31 days
 Electrification and Rural Subsidy 1,945,941 kWh @ R0.0502 /kWh
 Fixed Charge @ R0.00

 TOTAL CHARGES

 PAGE RUN NO

 BILL GROUP

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

FAX NO:	0862 437 566
E-MAIL:	FreeState@eskom.co.za
WEB:	WWW.ESKOM.CO.ZA
YOUR ACCOUNT NO	8743682895
BILLING DATE	2025-11-25
TAX INVOICE NO	874888082975
ACCOUNT MONTH	NOVEMBER 2025
CURRENT DUE DATE	2025-12-26
VAT REG NO	400008465386
NOTIFIED MAX DEMAND	4,300.00
UTILISED CAPACITY	4,300.00

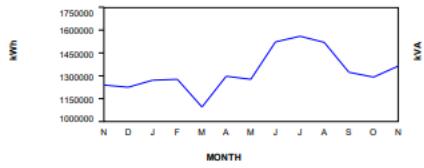
CONSUMPTION DETAILS (2025-10-25 - 2025-11-24)

ENERGY CONSUMPTION OFF PEAK kWh	550,345.36
ENERGY CONSUMPTION STD kWh	573,920.32
ENERGY CONSUMPTION PEAK kWh	242,918.08
ENERGY CONSUMPTION ALL kWh	1,367,183.76
DEMAND CONSUMPTION - OFF PEAK	2,862.20
DEMAND CONSUMPTION - STD	2,988.34
DEMAND CONSUMPTION - PEAK	3,392.04
DEMAND READING - KWVA	3,392.04
REACTIVE ENERGY - OFF PEAK	298,056.00
REACTIVE ENERGY - STD	241,491.88
REACTIVE ENERGY - PEAK	88,270.40

PREMISE ID NUMBER TARIFF NAME: Municflex

BULK VREDEFORT MUNIC 132/11KV

Administration Charge @ R19.67 per day for 31 days	R 609.77
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 3,392.05 kVA @ R24.67 : = R24.67 /kVA	R 83,681.87
Ancillary Service Charge 1,367,184 kWh @ R0.004 /kWh	R 5,468.74
Generator Capacity Charge 4,300 kVA @ R7.71 : = R7.71/kVA	R 33,153.00
Legacy Charge 1,367,183.76 kWh @ R0.2255 /kWh	R 308,299.94
Low Season Standard Energy Charge 573,920 kWh @ R1.5805 /kWh	R 907,080.56
Low Season Peak Energy Charge 242,918 kWh @ R2.8112 /kWh	R 682,891.08
Low Season Off Peak Energy Charge 550,345 kWh @ R1.129 /kWh	R 621,339.51
Service Charge @ R1,135.92 per day for 31 days	R 35,213.52
Electrification and Rural Subsidy 1,367,184 kWh @ R0.0502 /kWh	R 68,632.64
TOTAL CHARGES	R 2,950,104.63



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BILL GROUP	
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NORTH WESTERN REGION PRIVATE BAG X16 Westville 3630	
CONTACT CENTRE: (0866) 0375665Shareca	
FAX NO:	0862 437 566
E-MAIL:	FeeBills@eskom.co.za
WEB:	WWW.ESKOM.CO.ZA
YOUR ACCOUNT NO	8743682895
BILLING DATE	2025-11-25
TAX INVOICE NO	874888082975
ACCOUNT MONTH	NOVEMBER 2025
CURRENT DUE DATE	2025-12-26
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 (2025-10-23 - 2025-11-24)

ENERGY CONSUMPTION OFF PEAK kWh	98,288.57
ENERGY CONSUMPTION STD kWh	102,598.45
ENERGY CONSUMPTION PEAK kWh	46,108.64
DEMAND CONSUMPTION - OFF PEAK	604.56
DEMAND CONSUMPTION - STD	550.05
DEMAND CONSUMPTION - PEAK	677.39
DEMAND READING - KVA/kVA	677.39
REACTIVE ENERGY - OFF PEAK	57,012.37
REACTIVE ENERGY - STD	45,605.94
REACTIVE ENERGY - PEAK	16,134.85

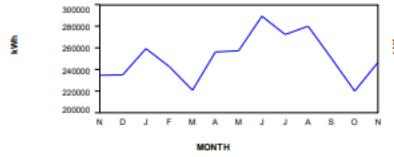
PREMISE ID NUMBER

8501015035

TARIFF NAME: Municflex Rural Interval

BULK NGWATHE TOWNSHIP MUNICIPALITY

Administration Charge @ R19.67 per day for 33 days	R	640.11
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 577.4 kVA	R	0.00
Excess Network Capacity Charge 6,928.77 kVA @ R47.38 : = R47.38/kVA	R	328,285.12
Network Demand Charge 677.4 kVA @ R24.67 : = R24.67 /kVA	R	16,711.46
Ancillary Service Charge 246,996 kWh @ R0.004 /kWh	R	987.98
Generator Capacity Charge 798.74 kVA @ R7.71 : = R7.71/kVA	R	6,158.29
Legacy Charge 246,995.66 kWh @ R0.2255/kWh	R	55,697.52
Low Season Standard Energy Charge 102,598 kWh @ R1.5805 /kWh	R	162,156.14
Low Season Peak Energy Charge 46,109 kWh @ R2.8112 /kWh	R	129,621.62
Low Season Off Peak Energy Charge 98,289 kWh @ R1.129 /kWh	R	110,968.28
Service Charge @ R1.135.92 per day for 33 days	R	37,485.36
Electrification and Rural Subsidy 246,996 kWh @ R0.0502 /kWh	R	12,399.20
TOTAL CHARGES	R	898,964.38



000179400000

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

YOUR ACCOUNT NO	8743682895
BILLING DATE	2025-11-25
TAX INVOICE NO	874388082975
ACCOUNT MONTH	NOVEMBER 2025
CURRENT DUE DATE	2025-12-26
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	400.00
UTILISED CAPACITY	400.00

CONSUMPTION DETAILS (2025-10-25 - 2025-11-24)

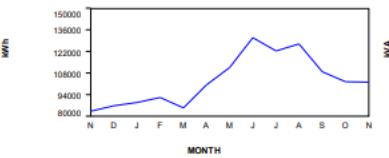
ENERGY CONSUMPTION OFF PEAK kWh	46,291.64
ENERGY CONSUMPTION STD kWh	38,554.04
ENERGY CONSUMPTION PEAK kWh	17,538.42
DEMAND CONSUMPTION - OFF PEAK	219.84
DEMAND CONSUMPTION - STD	239.06
DEMAND CONSUMPTION - PEAK	254.73
DEMAND READING - KWIKVA	254.73
REACTIVE ENERGY - OFF PEAK	214,771.40
REACTIVE ENERGY - STD	16,711.67
REACTIVE ENERGY - PEAK	6,236.95

PREMISE ID NUMBER TARIFF NAME: Municflex Rural Interval

BULK EDENVILLE

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 400 kVA @ R10.41 : = R10.41/kVA	R	4,164.00
Network Capacity Charge 400 kVA @ R36.97 : = R36.97/kVA	R	14,788.00
Network Demand Charge 254.73 kVA @ R24.67 : = R24.67/kVA	R	6,284.19
Ancillary Service Charge 102,384 kWh @ R0.004/kWh	R	409.54
Generator Capacity Charge 400 kVA @ R7.71 : = R7.71/kVA	R	3,084.00
Legacy Charge 102,384 1 kWh @ R0.2259 /kWh	R	23,087.61
Low Season Standard Energy Charge 38,554 kWh @ R1.5805 /kWh	R	60,934.60
Low Season Peak Energy Charge 17,538 kWh @ R2.8112 /kWh	R	49,302.83
Low Season Off Peak Energy Charge 46,292 kWh @ R1.129 /kWh	R	52,263.67
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 102,384 kWh @ R0.0502 /kWh	R	5,139.68

TOTAL CHARGES



PAGE RUN NO: EE:413
 BILL GROUP:
 BILL PAGE: 6 OF 9

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3330
CONTACT CENTRE: (0860) 037566Shareca
FAX NO: 0862 437 566
E-MAIL: Fw@Eskom.co.za
WEB: WWW.ESKOM.CO.ZA

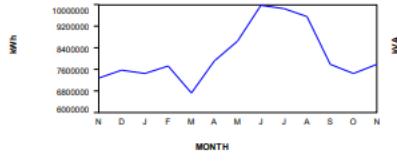
YOUR ACCOUNT NO	8743682895
BILLING DATE	2025-11-25
TAX INVOICE NO	874883082975
ACCOUNT MONTH	NOVEMBER 2025
CURRENT DUE DATE	2025-12-26
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	21,000.00
UTILISED CAPACITY	21,000.00

CONSUMPTION DETAILS (2025-10-25 - 2025-11-24)

ENERGY CONSUMPTION OFF PEAK kWh	3,226,107.00
ENERGY CONSUMPTION STD kWh	3,191,853.00
ENERGY CONSUMPTION PEAK kWh	1,383,462.00
ENERGY CONSUMPTION ALL kWh	7,801,422.00
DEMAND CONSUMPTION - OFF PEAK	16,578.39
DEMAND CONSUMPTION - STD	17,699.51
DEMAND CONSUMPTION - PEAK	18,304.51
DEMAND READING - KWVA	18,304.51
REACTIVE ENERGY - OFF PEAK	1,167,312.00
REACTIVE ENERGY - STD	1,017,642.00
REACTIVE ENERGY - PEAK	355,857.00

PREMISE ID NUMBER
8743682895
TARIFF NAME: Municflex
BULK PARYS 132011KV

Administration Charge @ R19.67 per day for 31 days	R 609.77
TX Network Capacity Charge 21,000 kVA @ 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 18,304.51 kVA @ R24.67 : = R24.67/kVA	R 451,572.26
Ancillary Service Charge 7,801,422 kWh @ R0.04/kWh	R 31,205.69
Generator Capacity Charge 21,000 kVA @ R7.71 : = R7.71/kVA	R 161,910.00
Legal Charge 7,801,422 kWh @ R0.2255/kWh	R 1,759,220.66
Low Season Standard Energy Charge 3,191,853 kWh @ R1.5805/kWh	R 5,044,723.67
Low Season Peak Energy Charge 1,383,462 kWh @ R2.8112/kWh	R 3,889,188.37
Low Season Off Peak Energy Charge 3,226,107 kWh @ R1.129/kWh	R 3,642,274.80
Service Charge @ R1,135.92 per month for 31 days	R 35,214.52
Electrification and Rural Subsidy 7,801,422 kWh @ R0.0502/kWh	R 391,631.38

TOTAL CHARGES
R 16,402,630.12


PAGE RUN NO	EE 414
BILL GROUP	
BILL PAGE	7 OF 9

NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3630

CONTACT CENTRE: (0860) 037566 Shareca

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	2025-11-24
TAX INVOICE NO	874888082975
ACCOUNT MONTH	NOVEMBER 2025
CURRENT DUE DATE	2025-12-26
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	4,300.00
UTILISED CAPACITY	4,300.00

CONSUMPTION DETAILS (2025-10-25 - 2025-11-24)

ENERGY CONSUMPTION OFF PEAK kWh	499,587.99
ENERGY CONSUMPTION STD kWh	541,340.71
ENERGY CONSUMPTION PEAK kWh	231,637.07
DEMAND CONSUMPTION - OFF PEAK	2,555.33
DEMAND CONSUMPTION - STD	2,983.28
DEMAND CONSUMPTION - PEAK	3,021.28
DEMAND READING - KW/kVA	3,021.28
REACTIVE ENERGY - OFF PEAK	262,074.07
REACTIVE ENERGY - STD	240,917.85
REACTIVE ENERGY - PEAK	93,237.66

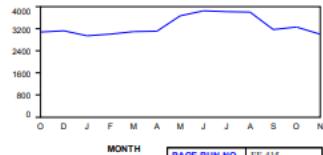
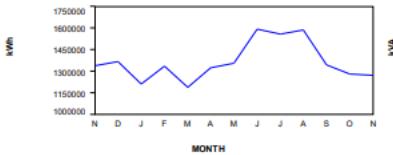
PREMISE ID NUMBER

8795116334

TARIFF NAME: Municflex

BULK KOPPES MUNIC BBR6.BKV

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 4,300 kVA @ R10.41 : = R10,410.00/kVA	R	44,763.00
Network Capacity Charge 4,300 kVA @ R26.97 : = R36,974.00/kVA	R	158,971.00
Network Demand Charge 3,021.29 kVA @ R24.67 : = R24,674.00/kVA	R	74,535.22
Ancillary Service Charge 1,272,568 kWh @ R0.004/kWh	R	5,090.26
Generator Capacity Charge 4,300 kVA @ R7.71 : = R7,710.00/kVA	R	33,153.00
Legacy Charge 1,272,565.77 kWh @ R0.2255/kWh	R	288,963.58
Low Season Standard Energy Charge 541,341 kWh @ R1.5805/kWh	R	855,589.45
Low Season Peak Energy Charge 231,637 kWh @ R2.8112/kWh	R	651,177.93
Low Season Off Peak Energy Charge 499,588 kWh @ R1.129/kWh	R	564,034.85
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,272,568 kWh @ R0.0502/kWh	R	63,882.81
TOTAL CHARGES	R	2,773,984.39



MONTH	PAGE RUN NO	EE:415
	BILL GROUP	
	BILL PAGE	8 OF 9

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630

CONTACT CENTRE: (0860) 037566Sharecs

FAX NO: 0862 437 566

E-MAIL: FreeStatus@uskom.org

WEB: WWW.ESKOM.CO.ZA

YOUR ACCOUNT NO	874368289
BILLING DATE	2025-11-20
TAX INVOICE NO	874888029
ACCOUNT MONTH	NOVEMBER 2025
CURRENT DUE DATE	2025-12-15
VAT REG NO	400084658
NOTIFIED MAX DEMAND	4,300.00
UTILISED CAPACITY	4,300.00

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

ADJUSTMENTS

ADJUSTMENT	Interest on overdue account	R	5.29
ADJUSTMENT	Interest on overdue account	R	1.09
ADJUSTMENT	Interest on overdue account	R	666.764 54
ADJUSTMENT	Interest on overdue account	R	142.587 79
ADJUSTMENT	Interest on overdue account	R	253.215 65
ADJUSTMENT	Interest on overdue account	R	1,195.822 78
ADJUSTMENT	Interest on overdue account	R	804.269 05
ADJUSTMENT	Interest on overdue account	R	171.478 78
ADJUSTMENT	Interest on overdue account	R	49.898 43
ADJUSTMENT	Interest on overdue account	R	234.033 44
ADJUSTMENT	Interest on overdue account	R	60.160 11
ADJUSTMENT	Interest on overdue account	R	12.826 78
ADJUSTMENT	Interest on overdue account	R	1,003.044 51
ADJUSTMENT	Interest on overdue account	R	4,704.475 48
ADJUSTMENT	Interest on overdue account	R	769.334 69
ADJUSTMENT	Interest on overdue account	R	164.030 38

PAGE RUN NO	EE 416
BILL GROUP	
BILL PAGE	9 OF 9

Table below shows the Eskom payments during the month of November 2025.

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

NOVEMBER PAYMENTS 2025			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
15/11/2025	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 November 2025. The proof of payments were submitted on GoMuni Portal.

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date	Description	Site	Entry No
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
20251015	DEBIT TRANSFER 588220	CASHFOCUS	1197586
20251015	DEBIT TRANSFER 588220	CASHFOCUS	1197587
20251015	DEBIT TRANSFER 588222	CASHFOCUS	1197588
20251015	DEBIT TRANSFER 588222	CASHFOCUS	1197589
20251015	DEBIT TRANSFER 588224	CASHFOCUS	1197590
20251015	DEBIT TRANSFER 588224	CASHFOCUS	1197591
20251015	DEBIT TRANSFER 588211	CASHFOCUS	1197592
20251015	DEBIT TRANSFER 588211	CASHFOCUS	1197593
20251015	DEBIT TRANSFER 588211	CASHFOCUS	1197594
20251015	DEBIT TRANSFER 588211	CASHFOCUS	1197595
20251015	DEBIT TRANSFER 588211	CASHFOCUS	1197596
20251015	DEBIT TRANSFER 588211	CASHFOCUS	1197597
20251015	DEBIT TRANSFER 588217	CASHFOCUS	1197599
20251015	DEBIT TRANSFER 588217	CASHFOCUS	1197600
20251015	DEBIT TRANSFER 588217	CASHFOCUS	1197601
20251015	DEBIT TRANSFER 588226	CASHFOCUS	1197605
20251015	DEBIT TRANSFER 588226	CASHFOCUS	1197606

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Date	Description	Site	Entry No	Amount
20251116	ACB CREDIT ABSA BANK 11140164	SETTLEMENT	1203567	1,047.00
20251116	ACB CREDIT ABSA BANK 11421300	SETTLEMENT	1203568	1,590.00
20251116	ACB CREDIT ABSA BANK 11042097	SETTLEMENT	1203569	2,253.00
			TOTAL ACB CREDIT	1,083,662.65
CREDIT TRANSFER				
20251114	CREDIT TRANSFER NGWATHE LOCAL MUNICIPALITY	CASHFOCUS	1203402	1,561,000.00
20251114	CREDIT TRANSFER NGWATHE LOCAL MUNICIPALITY	CASHFOCUS	1203408	4,900,000.00
20251114	CREDIT TRANSFER NGWATHE LOCAL MUNICIPALITY	CASHFOCUS	1203410	60,000.00
			TOTAL CREDIT TRANSFER	6,521,000.00
ACB DEBIT:EXTERNAL				
20251114	ACB DEBIT:EXTERNAL TECHNILINK372405757 NETCASH	SETTLEMENT	1203448	-5,000.00
20251114	ACB DEBIT:EXTERNAL TECHNILINK372405758 NETCASH	SETTLEMENT	1203449	-5,000.00
20251114	ACB DEBIT:EXTERNAL TECHNILINK372405759 NETCASH	SETTLEMENT	1203450	-800.00
20251115	ACB DEBIT:EXTERNAL MOM_INSUREMT204419535986IC	SETTLEMENT	1203560	-4,648.81
			TOTAL ACB DEBIT:EXTERNAL	-15,448.81
TRANSFER FROM				
20251114	TRANSFER FROM 9-2934-0078 10406729	HEILBRON	1203389	1,106.00
20251114	TRANSFER FROM 9-2934-0078 10406713	HEILBRON	1203390	105.00
20251114	TRANSFER FROM 40-5169-2004 10023412	PARYS	1203407	15,000.00
			TOTAL TRANSFER FROM	16,211.00
CASH DEP C/CENTRE				
20251114	CASH DEP C/CENTRE 20111111	VAAL CSH C	1203394	7,450.00
20251114	CASH DEP C/CENTRE 40111111	VAAL CSH C	1203395	2,790.00
20251114	CASH DEP C/CENTRE 40211111	VAAL CSH C	1203396	1,170.00
20251115	CASH DEP C/CENTRE 40211111	VAAL CSH C	1203503	900.00
20251115	CASH DEP C/CENTRE 40111111	VAAL CSH C	1203504	1,255.00
20251115	CASH DEP C/CENTRE 20111111	VAAL CSH C	1203505	8.40
			TOTAL CASH DEP C/CENTRE	13,573.40
CASH PROTECTOR DEP				
20251114	CASH PROTECTOR DEP HEILBRON_1106909	VAAL CSH C	1203406	7,000.00
20251114	CASH PROTECTOR DEP VREDEFORT_1125935	VAAL CSH C	1203417	32,630.00
20251114	CASH PROTECTOR DEP 1110407	VAAL CSH C	1203420	61,550.00
			TOTAL CASH PROTECTOR DEP	101,180.00
EXT STOP ORDER TO				
20251115	EXT STOP ORDER TO ESKOM KWAZESKOM	SETTLEMENT	1203497	-1,000,000.00
			TOTAL EXT STOP ORDER TO	-1,000,000.00
DEBIT TRANSFER				
20251114	DEBIT TRANSFER 588471	CASHFOCUS	1203380	-23,940.00
20251114	DEBIT TRANSFER 588473	CASHFOCUS	1203381	-5,985.00
20251114	DEBIT TRANSFER 9253835643 TR# 157449	CASHFOCUS	1203388	-1,700,000.00

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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 READING

METER ID	SUPPLY POINT	SIZE	RENTAL	29-Oct-25	27-Sep-25	CONSUMPTION
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	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: 1248694930
Branch: Nedbank Limited
Branch Code: 190765



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

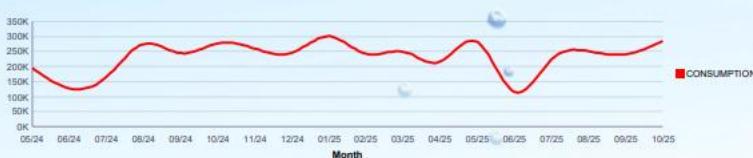
Doc.Date	Details	Amount	Cumulative
1-Oct-25	Balance B/F	42,117,437.32	42,117,437.32
29-Oct-25	Interest	337,659.20	42,455,096.52
29-Oct-25	Water Account - Invoice No. 419212	5,033,500.99	47,488,597.51
31-Oct-25	Payment Received - Receipt No.	-4,596,126.53	42,892,470.98

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

TAX INVOICE

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. W000420252
 DATE 2025-11-28
 GUARANTEE
 DEPOSIT CASH 0.00

Page 1 of 1

METER READING						
METER ID	SUPPLY POINT	SIZE	RENTAL	28-Nov-25	30-Oct-25	CONSUMPTION
4012	HEILBRON	200	35.09	1084747	823559	261188
4053	HEILBRON					0
4053	HEILBRON	100	26.32	0	0	0
4053	HEILBRON					0

TOTAL CONSUMPTION	261188	KI @	1534.123617	4,006,946.79	DT
TOTAL METER RENTAL				61.41	DT
VAT @ 15%				601,051.23	DT
WATER RESEARCH LEVY	261188	KI @	8.08	21,103.99	DT
TOTAL INVOICE DUE				R4,629,163.42	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: 08765
 Type of Account: Current
 Reference: 562
 To view account details on the internet, please visit www.randwater.co.za.
 For account enquiries please contact Rand Water's Call Centre toll free at 0880 10 10 60 or email to debtors@randwater.co.za.
 Interest will be charged on overdue accounts. This account is payable not later than the 31-DEC-25. The rate includes a levy of 8.08 cents per kilolitre imposed by the State in the provisions of the Water Research Act, 1977.



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 30-Oct-25 To 30-Nov-25

Date: 1-Dec-25

Doc.Date	Details	Amount	Cumulative
1-Nov-25	Balance B/F	42,892,470.98	42,892,470.98
28-Nov-25	Interest	315,724.73	43,208,195.71
28-Nov-25	Water Account - Invoice No. 420252	4,629,163.42	47,837,359.13
28-Nov-25	Payment Received - Receipt No.	-5,371,160.19	42,466,198.94

DUE ITEMS AT: 28-Nov-25

TOTAL AMOUNT DUE: 42,466,198.94

AGE ANALYSIS	Over 90 Days	90 Days	60 Days	30 Days	Current	Total
	22,780,978.12	4,773,045.95	4,596,126.53	5,371,160.19	4,944,888.15	42,466,198.94

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

NOVEMBER PAYMENTS 2025

DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
28/11/2025	RANDWATER	WATER SERVICES	5 371 060.19
5 371 060.19			

Indicated below is the municipality's proof of payment of Rand water Bulk invoice paid in November 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

Operator Number	Captured	First Approver	Second Approver	Third Approver	Final Approver
	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	Frequency	Adhoc
Description	3 588360		
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](#).

Activat
Go to Se

NOVEMBER PROOF OF PAYMENT



Audit Trail

Create Transfer

Fri, Nov 28, 2025 at 12:00:11 PM

Group 31595 - NGWATHE LOCAL MUNICIPALITY

Operator 003 - PINKY MOKOENA

Status Finally Approved

Transaction Status

Operator Number	Captured	First Approver	Second Approver	Third Approver	Final Approver
	3	3			19
Operator Name	PINKY MOKOENA	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2025/11/28	2025/11/28			2025/11/28
Time	10:31:49	10:31:55			10:52:15
Roll-over Date					
Roll-over Type					

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733		
Description	3 588554	Frequency	Adhoc
Beneficiary Code			
To Account	198765 RAND WATER - 0000001249694930		
Description	3 NGWATHE MUN.		
Date	20251128	Amount	5,371,160.19
Roll-over date			
Transaction Number	159251	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

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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
 Branch 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
Branch Code: 630145
Reference: 101616438
Note: Please turn over leaf for additional banking details

Page 1 of 1



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 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: 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
 Branch 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
Branch Code: 630145
Reference: 102282788
Note: Please turn over leaf for additional banking details

Page 1 of 1



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

Branch Code: 630145

Reference: 100479210

Note: Please turn over leaf for additional banking details





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
Branch 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
Branch 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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 Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers.

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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.

NWRI Customer Ref no. 60002588
 BUSINESS PARTNER 23002661
 CONTRACT ACCOUNT 100479210
 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 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)	493B64557	30.04.2025	4/NWRI	20,669.12
31.03.2025	Consumptive (Depr)	493B64557	30.04.2025	4/NWRI	7,465.58
31.03.2025	Consumptive (ROA)	493B64557	30.04.2025	4/NWRI	91,295.89
31.03.2025	WRL	493B64557	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

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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. 23002661

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.

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

CUSTOMER STATEMENT

DWS VAT Reg. no 4040112361



water & sanitation

Department:
 Water and Sanitation
 REPUBLIC OF SOUTH AFRICA

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



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

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

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

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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: 101736527

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
Branch 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

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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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: 100113620

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
Branch Code: 630145
Reference: 100113620
Note: Please turn over leaf for additional banking details



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 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: 100298729

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
Branch Code: 630145
Reference: 100298729
Note: Please turn over leaf for additional banking details

Page 1 of 1



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

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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Email waardsdatarequests@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.

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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

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

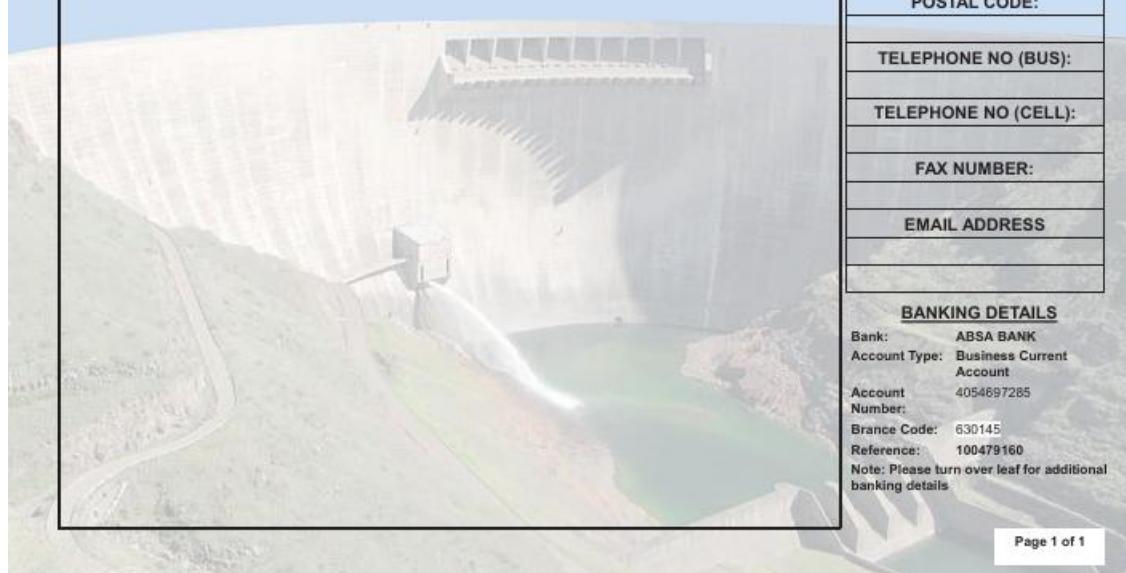
FAX NUMBER:

EMAIL ADDRESS

BANKING DETAILS

Bank: ABSA BANK
Account Type: Business Current Account
Account Number: 4054697285
Branch Code: 630145
Reference: 100479160
Note: Please turn over leaf for additional banking details

Page 1 of 1



STATEMENT
DWS VAT REG NO. 4040112361



HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

Department: Water and Sanitation,
Private Bag X313
Pretoria
0001

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	107873.80
30-04-2025	WRI	140001634561	30-05-2025	4/NWRI	41922.29
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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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
Branch 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

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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
Branch 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 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

Branch 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 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
 Branch 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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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
Branch 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 June 2025. The Municipality did not receive the November statements; therefore, we have disclosed the April figures which amount to R140 million.

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

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

DWS PROOF OF PAYMENT

N/A

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

DWS PROOF OF PAYMENT – NOVEMBER



Audit Trail

Create Transfer

Wed, Nov 12, 2025 at 08:35:49 AM

Group 31595 - NGWATHE LOCAL MUNICIPALITY

Operator 006 - NOKWANDA MKWAYI

Status Finally Approved

Transaction Status

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	3			19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2025/11/07	2025/11/07			2025/11/07
Time	10:56:23	14:58:33			15:24:12
Roll-over Date					
Roll-over Type					

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733	Frequency	Adhoc
Description	3 588418		
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANITATION - 0000004054697285		
Description	3 NGWATHE MUN.	Amount	472.98
Date	20251107		
Roll-over date		Immediate Interbank Payment	No
Transaction Number	157388		

Activate Windows
Go to Settings to activate Win

To View Payment Confirmation Details [click here](#).

Audit Trail

Create Transfer

Wed, Nov 12, 2025 at 08:35:34 AM

Group 31595 - NGWATHE LOCAL MUNICIPALITY

Operator 006 - NOKWANDA MKWAYI

Status Finally Approved

Transaction Status

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	3			19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2025/11/07	2025/11/07			2025/11/07
Time	10:56:23	14:58:33			15:24:12
Roll-over Date					
Roll-over Type					

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733	Frequency	Adhoc
Description	3 588418		
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANITATION - 0000004054697285		
Description	3 NGWATHE MUN.	Amount	1,177.20
Date	20251107		
Roll-over date		Immediate Interbank Payment	No
Transaction Number	157387		

Activate Windows
Go to Settings to activate 

Audit Trail

Create Transfer

Wed, Nov 12, 2025 at 08:35:19 AM

Group 31595 - NGWATHE LOCAL MUNICIPALITY

Operator 006 - NOKWANDA MKWAYI

Status Finally Approved

Transaction Status

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	3			19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2025/11/07	2025/11/07			2025/11/07
Time	10:56:23	14:58:33			15:24:12
Roll-over Date					
Roll-over Type					

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733	Frequency	Adhoc
Description	3 588418		
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANITATION - 0000004054697285		
Description	3 NGWATHE MUN.		
Date	2025/11/07	Amount	3,564.83
Roll-over date		Immediate Interbank Payment	No
Transaction Number	157386		

Activate
Go to Settir

Audit Trail

Create Transfer

Wed, Nov 12, 2025 at 08:35:04 AM

Group 31595 - NGWATHE LOCAL MUNICIPALITY

Operator 006 - NOKWANDA MKWAYI

Status Finally Approved

Transaction Status

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	3			19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2025/11/07	2025/11/07			2025/11/07
Time	10:56:23	14:58:33			15:24:12
Roll-over Date					
Roll-over Type					

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733	Frequency	Adhoc
Description	3 588418		
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANTATIO - 0000004054697285		
Description	3 NGWATHE MUN.	Amount	1,686.68
Date	20251107		
Roll-over date		Immediate Interbank Payment	No
Transaction Number	157385		

Activate Windows
Go to Settings to activate

To View Payment Confirmation Details [click here](#).

Audit Trail

Create Transfer

Wed, Nov 12, 2025 at 08:34:48 AM

Group 31595 - NGWATHE LOCAL MUNICIPALITY

Operator 006 - NOKWANDA MKWAYI

Status Finally Approved

Transaction Status

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	3			19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2025/11/07	2025/11/07			2025/11/07
Time	10:56:23	14:58:33			15:24:11
Roll-over Date					
Roll-over Type					

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733	Frequency	Adhoc
Description	3 588418		
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANTATIO - 0000004054697285		
Description	3 NGWATHE MUN.	Amount	7,129.66
Date	20251107		
Roll-over date		Immediate Interbank Payment	No
Transaction Number	157384		

To View Payment Confirmation Details [click here](#).

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Audit Trail

Create Transfer

Wed, Nov 12, 2025 at 08:35:19 AM

Group 31595 - NGWATHE LOCAL MUNICIPALITY

Operator 006 - NOKWANDA MKWAYI

Status Finally Approved

Transaction Status

Operator Number	Captured 6	First Approver 3	Second Approver	Third Approver	Final Approver 19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2025/11/07	2025/11/07			2025/11/07
Time	10:56:23	14:58:33			15:24:12
Roll-over Date					
Roll-over Type					

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733	Frequency	Adhoc
Description	3 588418		
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANITATION - 0000004054697285		
Description	3 NGWATHE MUN.	Amount	3,564.83
Date	2025/11/07		
Roll-over date		Immediate Interbank Payment	No
Transaction Number	157386		Activate Windows Go to Settings to activate

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Create Transfer

Wed, Nov 12, 2025 at 08:34:48 AM

Group 31595 - NGWATHE LOCAL MUNICIPALITY

Operator 006 - NOKWANDA MKWAYI

Status Finally Approved

Transaction Status

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	3			19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAMED PHETOANE
Approval Level		A			A
Date	2025/11/07	2025/11/07			2025/11/07
Time	10:56:23	14:58:33			15:24:11
Roll-over Date					
Roll-over Type					

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733	Frequency	Adhoc
Description	3 588418		
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANITATION - 0000004054697285		
Description	3 NGWATHE MUN.	Amount	7,129.66
Date	2025/11/07		
Roll-over date		Immediate Interbank Payment	No
Transaction Number	157384		

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Create Transfer

Wed, Nov 12, 2025 at 08:34:32 AM

Group **31595 - NGWATHE LOCAL MUNICIPALITY**
 Operator **006 - NOKWANDA MKWAYI**
 Status **Finally Approved**

Transaction Status

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	3			19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2025/11/07	2025/11/07			2025/11/07
Time	10:56:23	14:58:33			15:24:11
Roll-over Date					
Roll-over Type					

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733	Frequency	Adhoc
Description	3 588418		
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANTATIO - 0000004054697285		
Description	3 NGWATHE MUN.	Amount	1,345.29
Date	20251107		
Roll-over date		Immediate Interbank Payment	No
Transaction Number	157383		

To View Payment Confirmation Details [click here](#).

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Create Transfer

Wed, Nov 12, 2025 at 08:34:19 AM

Group 31595 - NGWATHE LOCAL MUNICIPALITY
 Operator 006 - NOKWANDA MKWAYI
 Status Finally Approved

Transaction Status

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	3			19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2025/11/07	2025/11/07			2025/11/07
Time	10:56:23	14:58:33			15:24:11
Roll-over Date					
Roll-over Type					

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733	Frequency	Adhoc
Description	3 588418		
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANITATION - 0000004054697285		
Description	3 NGWATHE MUN.	Amount	30,354.66
Date	2025/11/07		
Roll-over date			
Transaction Number	157382	Immediate Interbank Payment	No

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Audit Trail

Create Transfer

Group 31595 - NGWATHE LOCAL MUNICIPALITY
Operator 006 - NOKWANDA MKWAYI
Status Finally Approved

Thu, Nov 6, 2025 at 03:40:06 PM

	Captured	First Approver	Second Approver	Third Approver	Final Approver	Transaction Status
Operator Number	6	3			19	
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE	
Approval Level		A			A	
Date	2025/11/06	2025/11/06			2025/11/06	
Time	13:58:36	14:56:10			15:23:58	
Roll-over Date						
Roll-over Type						

Transaction Detail						
From Account	334836	NGWATHE LOCAL MUNICIPALITY - 0000004052707733				
Description	3 588397			Frequency		Adhoc
Beneficiary Code						
To Account	323145	DEPARTMENT: WATER AND SANTATIO - 0000004054697285				
Description	3 NGWATHE MUN.					
Date	20251106		Amount		141,653.79	
Roll-over date						
Transaction Number	157362		Immediate Interbank Payment		No	Activ Go to

To View Payment Confirmation Details [click here](#)



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Create Transfer

Wed, Nov 12, 2025 at 08:36:05 AM

Group 31595 - NGWATHE LOCAL MUNICIPALITY
Operator 006 - NOKWANDA MKWAYI
Status Finally Approved

Transaction Status

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	3			19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2025/11/07	2025/11/07			2025/11/07
Time	10:56:23	14:59:33			15:24:12
Roll-over Date					
Roll-over Type					

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733	Frequency	Adhoc
Description	3 588418		
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANITATION - 0000004054697285	Amount	141,843.61
Description	3 NGWATHE MUN.		
Date	20251107		
Roll-over date		Immediate Interbank Payment	No
Transaction Number	157389		

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Create Transfer

Group 31595 - NGWATHE LOCAL MUNICIPALITY
 Operator 006 - NOKWANDA MKWAYI
 Status Finally Approved

Thu, Nov 6, 2025 at 03:39:24 PM

	Captured	First Approver	Second Approver	Third Approver	Final Approver	Transaction Status
Operator Number	6	3			19	
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE	
Approval Level		A			A	
Date	2025/11/06	2025/11/06			2025/11/06	
Time	13:58:36	14:56:10			15:23:58	
Roll-over Date						
Roll-over Type						

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733		
Description	3 588397	Frequency	Adhoc
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANITATION - 0000004054697285		
Description	3 NGWATHE MUN.		
Date	20251106	Amount	141,843.61
Roll-over date			
Transaction Number	157262		
		Activat	
		Go to Set	



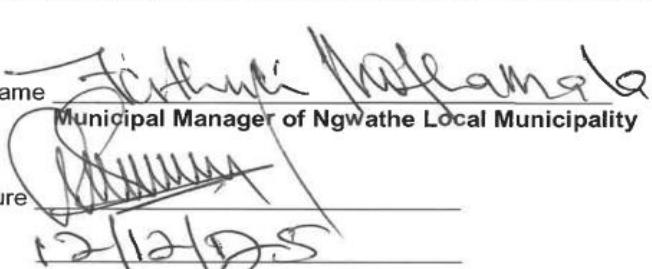
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9585
Inquiries: Mr. S. Faku
Tel: +27 (0) 56 816 2700
Fax: +27 (0) 56 811 4848
Email: mmadmin@ngwathe.co.za

OFFICE OF THE MUNICIPAL MANAGER

Municipal Manager's Quality certificate

I, DR. FP MOTHAMAH, the Municipal Manager of the Ngwathe Local Municipality, hereby certify that the monthly report on the implementation of the budget and financial state affairs of the municipality for the period ending 30 Nov 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name Dr. F. P. MOTHAMAH
Municipal Manager of Ngwathe Local Municipality

Signature 

Date 21/12/25

18 Recommendation

It is recommended that

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