

ITEM NUMBER:



FS203: NGWATHE LOCAL MUNICIPALITY

Liebenbergstrek

Parys

9585

MUNICIPAL FINANCE MANAGEMENT ACT(MFMA): MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 28 FEBRUARY 2025/2026

DISTRIBUTION LIST:

EXECUTIVE MAYOR: CLLR VICTORIA DE BEER MTHOMBENI

MUNICIPAL MANAGER: DR PF MOTHAMAHA

CFO: MR. SERAME PHETOANE

SECTOR DEPARTMENTS: NATIONAL TREASURY: MR.J. HATTINGH & MRS. C. MOSHANE

PROVINCIAL TREASURY: MR. P. LEBONE

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 28 FEBRUARY 2026:M08.

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 February, the Municipality billed an amount of R 46 million, YTD Actual amounts to R 636 million excluding capital grants with the YTD budget of R744 million, thus result with a negative variance of R108 million.

- The transfers and subsidies shows the movement of R6.3 million in the current month, the total transfers and subsidies as at the end of February amounts to R64 million which result to a variance of negative R17.9 million when compared to YTD Budget of R82 million. Capital grants recognised only when the condition of the grant is been met.
- The expenditure in February amounts to R55.4 million, YTD Actual amounted to R897.2 million, which resulted to variance of negative 4% when compared to YTD Budget of R R992.7 million.
- The Capital expenditure shows the movement of R9.1 million during the month of February 2026, the YTD Total Capital expenditure amounts to R74 million with the YTD Budget of R120.3 million, thus result to variance of negative R46 million or - 39%.
- The cash and cash equivalents amounted to R16.2million (R12.3 million on call investments and R3.8 million on Primary account) as at the end of February 2026.

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 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 anticipated at 50% and it 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 R3 billion, including Vat and interest as at the end of February 2026 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 R39.1 million as at February 2026 and no payment was made towards Rand water. The amount owes to DWS is R 170 million and no payment was made towards DWS.

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 has entered into DWS debt relief program.

The municipality currently has total debtors amounting to R1 211 billion of which the biggest chunk is from households with an amount of R622 million, whilst businesses account for R349 million and Organ of state R241 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 Municipality started to audit Electricity meters in Heilbron during the current month.

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 7 days within which to settle their accounts or make suitable payment arrangements. Since some consumers did not pay before the 14 days' period elapsed, we have produced disconnection lists for all five 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 28 February 2026, the tenth working day reporting limit expires on the 13th of March 2026.

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 13th of March 2026.

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 - M08 Feb								
Description	Budget Year 2025/26							
	Original Budget	Adjusted Budget	YearTD actual M08	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	1 116 226	46 064	635 811	744 151	(108 340)	85%	-15%
Transfers and subsidies - capital (monetary allocations)	122 907	122 907	6 330	64 039	81 938	(17 899)	78%	-22%
Operating Expenditure	1 386 503	1 733 033	55 383	897 176	992 690	(95 513)	90%	-10%
Total Capital Expenditure	171 207	202 007	9 145	73 967	120 298	(46 331)	61%	-39%

Table 1: consolidated summary: statement of financial performance

- During the month of February, the Municipality billed an amount of R46.1 million, YTD Actual amounts to R635.8 million excluding capital grants with the YTD budget of R744 million, thus result variance of negative R108 million or -15%.
- The transfers and subsidies shows the movement of R6.3 million in the current month, the total transfers and subsidies as at the end of February amounts to R64 million which result to a variance of negative R17.9 million when compared to YTD Budget of R81.9 million. Capital grants are recognised only when the condition of the grant has been met.
- The expenditure during the month of February amounts to R55.4 million, YTD Actual amounted to R897.2 million, which resulted to the variance of negative 10% when compared to YTD Budget of R992.7 million.

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

- The Capital expenditure shows the movement of a R9.1 million during the month of February 2026, Total Capital expenditure amounts to R74 million with the YTD Budget of R120.3 million, thus result to variance of negative R46 million.

FS203 Ngwathe - Monthly Budget Statement Summary - M08 Feb								
Description	Budget Year 2025/26							
	Original Budget	Adjusted Budget	YearTD actual M08	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	1 116 226	46 064	635 811	744 151	(480 415)	57%	-43%
Transfers and subsidies - capital (monetary allocations)	122 907	122 907	6 330	64 039	81 938	(58 868)	52%	-48%
Operating Expenditure	1 386 503	1 733 033	55 383	897 176	992 690	(835 857)	52%	-48%
Total Capital Expenditure	171 207	202 007	9 145	73 967	120 298	(128 040)	37%	-63%

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

- As indicated in Table 2 above, during the month of February 2026, the Municipality's billed revenue excluding capital grants amounted to R46.1 million with the YTD Actual of R635.8 million, which show the achievement of 57% when compared to Adjustment Budget of R 1.1 billion.
- The transfers and subsidies- Capital shows the YTD amount of R64 million, thus result to achievement of 52% when compared to the Adjustment Budget of R122.9 million.
- The total Operating Expenditure Year to Date Actual amounts to R897.2 million, which represent the expenditure of 52% when compared to Adjustment Budget of R1.7 billion.
- The above report shows that the YTD Actual Capital Expenditure of R120.3 million, which represent 37% when compared to Adjustment Budget of R202 million.

4. Budget performance overview

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

The Mid-Year Budget and Performance Assessment tabled on the 26 January 2026 and the adjustment budget was tabled on the 25 January 2026.

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) - M08 February

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual Feb	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	19 203	182 786	282 870	(100 084)	-35%	424 305
Service charges - Water	57 363	68 991	68 991	6 426	40 831	45 994	(5 163)	-11%	68 991
Service charges - Waste Water Management	60 314	56 038	59 894	1 694	36 019	39 930	(3 911)	-10%	59 894
Service charges - Waste management	35 303	28 511	41 635	3 501	27 828	27 757	72	0%	41 635
Sale of Goods and Rendering of Services	1 886	2 127	3 360	262	1 727	2 240	(513)	-23%	3 360
Agency services	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	101 053	55 807	74 577	3 756	44 046	49 718	(5 672)	-11%	74 577
Interest from Current and Non Current Assets	6 203	7 159	3 339	50	1 490	2 226	(736)	-33%	3 339
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	353	382	444	37	254	296	(42)	-14%	444
Licence and permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	385	98	11 276	49	183	7 518	(7 334)	-98%	11 276
Non-Exchange Revenue									
Property rates	108 441	887 483	125 215	9 689	77 633	83 477	(5 844)	-7%	125 215
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	378	148 590	6 557	664	1 516	4 371	(2 855)	-65%	6 557
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	254 095	296 280	296 633	732	221 497	197 755	23 742	12%	296 633
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	1 116 226	46 064	635 811	744 151	(108 340)	-15%	1 116 226

Table 3: Table C4 Financial Performance (Revenue)

Comparison against the YTD Actual and YTD Budget above 10%

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

- The Services Charge- Electricity shows the variation of negative 35% due to faulty meters that are not yet placed and illegal connection. The Municipality is in the process of procuring smart meters. Once the faulty meters are being replaced this will increase the billing.
- The Service charges – Water shows the downwards variation of 11%. The Municipality is in the process of buying smart meters for all faulty meters.
- The interest from current and non-current Assets shows the downwards variation of 33%, its determined by the balances on the call accounts.
- The downwards variation of 98% on operating revenue. The Municipality budgeted R10 million for selling of sides which is currently on the advert stage. The process will start in April 2026.
- The Fines shows the downwards variation of 65%. The municipality anticipated to receive more revenue on fines since they started to audit Electricity meters in Heilbron.

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

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

**Chart 1: Revenue by Source: YTD Actual as a % of Total Revenue
as at 28 February 2026 (R'000)**

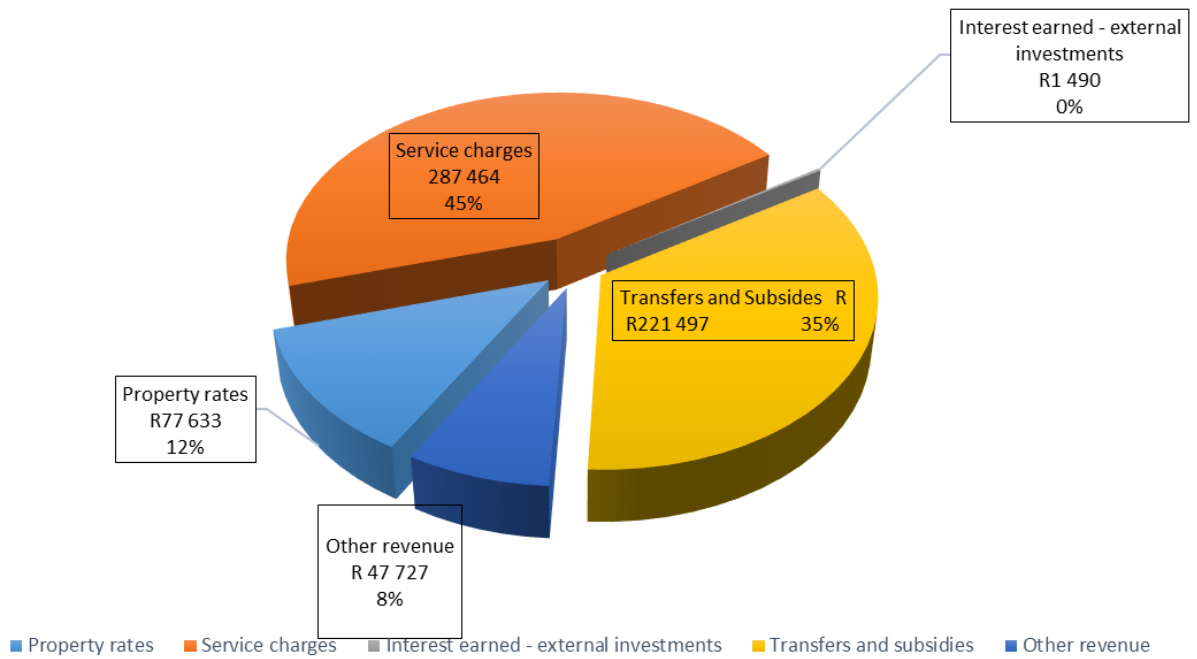


Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue

4.2 Operating Expenditure by Type

FS203 Ngwathe - Table C4 Monthly Budget Statement - Financial Performance (expenditure) - M08 February

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				FEB				%	
Expenditure By Type									
Employee related costs	325 974	342 212	368 155	31 098	239 382	245 437	(6 055)	-2%	368 155
Remuneration of councillors	18 347	20 295	20 295	1 941	12 391	13 530	(1 139)	-8%	20 295
Bulk purchases - electricity	359 105	465 959	412 000	995	341 066	274 667	66 400	24%	412 000
Inventory consumed	95 391	152 787	213 867	(3 231)	87 619	142 578	(54 959)	-39%	213 867
Debt impairment	216 123	103 707	211 768	-	-	141 179	(141 179)	-100%	211 768
Depreciation and amortisation	77 157	53 774	88 190	4 888	39 994	58 794	(18 799)	-32%	88 190
Interest	117 198	69 648	126 762	200	53 575	84 508	(30 933)	-37%	126 762
Contracted services	60 329	60 854	133 647	9 594	54 372	89 098	(34 726)	-39%	133 647
Transfers and subsidies	180	180	180	15	118	120	(2)	-2%	180
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	97 260	117 089	158 168	9 883	68 658	105 446	(36 787)	-35%	158 168
Losses on Disposal of Assets	28 703	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	1 395 767	1 386 503	1 733 033	55 383	897 176	1 155 356	(258 179)	-22%	1 733 033

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 R55.4 million in February 2026. The expenditure shows variance of -22% when comparing YTD Actual of R 841.8 million against the YTD Budget of R807.6 million.

- The upwards variation of 25% on bulk Purchase-Electricity is due to previous invoices capture on the current financial year.
- The Inventory consumed shows the downwards variation of 22% due to prior invoices that were removed on the current financial year during the month of February 2026.
- 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.

Vote No	Vote Description	Orig Budget	Amended Budget	Curr Mth Expenditure	Commitments	YTD Movement	Unspend	Perf	Outcome
CORPORFATE									
0505232360022P72ZZWM	INVENTORY - COVID-19 SUPPORT	800 000.00	800 000.00	687 700.00	58 200.00	745 900.00	54 100.00	93.24	UNSATISFACTORY
0505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	-	100 000.00	94 662.15	11 000.01	83 739.96	183 739.96	83.74	
0505232360026684ZZ11	INVENTORY - RENT HIRE OFFICE EQUIPMENT	-	2 000 000.00	419 366.70	51 304.35	1 639 783.86	360 216.14	81.99	UNSATISFACTORY
0505232360026MRCZZ11	INVENTORY - CLEANIN MATERIAL	417 746.00	817 746.00	49 406.37	-	336 827.92	480 918.08	41.19	SATISFACTORY
0505232360726MRCZZ11	INVENT - MAT & SUPP(CLEANING MAT)	-	-	-	13 270.32	13 270.32	13 270.32	-	
0505232360726MRCZZ11	INVENTORY - TRAININGS & SEMINARS	910 000.00	1 510 000.00	85 433.04	168 383.90	1 083 088.15	426 911.85	71.73	UNSATISFACTORY
MUNICIPAL MANAGER									
1005232360026P61ZZ11	INVENTORY - STAKEHOLDER RELATION IDP/PMS	15 000.00	41 500.00	-	38 500.00	41 450.00	50.00	99.88	UNSATISFACTORY
MAYOR'S OFFICE									
1010232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	398 401.00	1 823 401.00	89 000.00	68 730.00	522 420.00	1 300 981.00	28.65	SATISFACTORY
1010232360099071ZZ11	INVENTORY - MATERIALS & SUPPLIES	25 000.00	69 000.00	-	68 800.00	68 800.00	200.00	99.71	UNSATISFACTORY
1010232360099096ZZ11	INVENTORY - MATERIALS & SUPPLIES	15 000.00	15 000.00	-	-	-	15 000.00	-	SATISFACTORY
1010232360099AABZZ11	INVENTORY - MATERIALS & SUPPLIES	150 000.00	150 000.00	-	52 620.00	128 100.00	21 900.00	85.40	UNSATISFACTORY
1010232360099MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	274 000.00	320 000.00	-	71 060.00	314 199.00	5 801.00	98.19	UNSATISFACTORY
1010232360099P74ZZ11	INVENTORY - HERITAGE DAY CELEBRATION	50 000.00	50 000.00	-	-	42 010.00	7 990.00	84.02	UNSATISFACTORY
1010232360099P75ZZ11	INVENTORY - MORAL REGENERATIONS	200 000.00	400 000.00	-	360 000.00	388 000.00	12 000.00	97.00	UNSATISFACTORY
1010232360099P76ZZ11	INVENTORY - RECONCILIATION DAY	25 000.00	75 000.00	-	28 800.00	28 800.00	46 200.00	38.40	SATISFACTORY
1010232360099P77ZZ11	INVENTORY - WOMENS DAY CELEBRATION	25 000.00	75 000.00	-	36 810.00	36 810.00	38 190.00	49.08	SATISFACTORY
1010232360099P78ZZ11	INVENTORY - XMAS CELEBRATIONS	50 000.00	120 000.00	-	88 750.00	88 750.00	31 250.00	73.96	UNSATISFACTORY
1010232360099P79ZZ11	INVENTORY - GENDER BASED VIOLENCE	50 000.00	130 000.00	-	-	45 210.00	84 790.00	34.78	SATISFACTORY
10102323600ZDP97ZZWM	INVENTORY - MATERIALS & SUPPLIES	3 800 000.00	3 800 000.00	5 600.00	-	40 700.00	3 759 300.00	1.07	SATISFACTORY
SPEAKER'S OFFICE									
1015232360099ABJZZ11	INVENTORY - MATERIALS & SUPPLIES	275 000.00	275 000.00	6 900.00	90 000.00	264 200.00	10 800.00	96.07	UNSATISFACTORY
1015232360099MRCZZ11	INVENTORY - MATT&SUPP WOMEN COMMISSION	120 000.00	70 000.00	-	-	58 830.00	11 170.00	84.04	UNSATISFACTORY
1015232360099P53ZZ11	INVENTORY - MATT&SUPP PUBLIC EDUCATION	200 000.00	150 000.00	109 540.00	-	109 540.00	40 460.00	73.03	UNSATISFACTORY
SPEAKER'S OFFICE									
1505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	100 000.00	268 601.00	41 002.17	119 600.80	244 557.97	24 043.03	91.05	UNSATISFACTORY
1505232360071P80ZZ11	INVENTORY - FINANCE MANAGEMENT GRANT	2 500 000.00	2 500 000.00	-	-	1 853 691.11	646 308.89	74.15	UNSATISFACTORY
1515232360070P68ZZ11	INVENTORY - EPWP	2 553 000.00	2 553 000.00	290 000.00	166 550.00	1 393 519.90	1 159 480.10	54.58	SATISFACTORY
TECHNICAL SERVICES									
2005232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	1 044 000.00	1 548 296.00	269 823.30	110 000.00	1 096 769.70	451 526.30	70.84	SATISFACTORY
2005232360026685ZZ11	INVENTORY - VEHICLES R&M	763 490.00	954 706.00	9 321.41	131 216.30	790 394.64	164 311.36	82.79	UNSATISFACTORY
2005232360075MRCZZ11	INVENTORY - PMU EXPENDITURE	1 912 600.00	1 912 600.00	12 078.27	44 716.52	874 445.14	1 038 154.86	45.72	SATISFACTORY
ROADS & STORM WATER									
201023236002DP81ZZWM	INVENTORY - MATERIALS & SUPPLIES	9 049 000.00	2 638 029.00	196 128.65	255 000.00	1 924 128.65	713 900.35	72.94	SATISFACTORY
SEWERAGE SERVICES									
2020232360044AAKZZ11	INVENTORY - CHEMICALS	2 278 737.00	6 378 737.00	1 610 000.00	-	3 688 564.80	2 690 172.20	57.83	UNSATISFACTORY
2020232360044MRCZZ11	INVENTORY - EQUIPMENT R&M	1 786 685.00	4 043 135.00	129 800.00	455 449.23	1 784 199.23	2 258 935.77	44.13	UNSATISFACTORY
2020232360044P38ZZ11	INVENTORY - MATERIALS & SUPPLIES	1 044 000.00	2 821 763.00	501 000.00	469 350.00	1 834 889.48	986 873.52	65.03	SATISFACTORY
WATER SERVICES									
2030232360060MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	6 450 000.00	8 151 490.00	340 078.52	794 783.82	6 621 868.29	1 529 621.71	81.24	SATISFACTORY
2035232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	-	710 950.00	-	710 950.00	710 950.00	-	100.00	UNSATISFACTORY
2035232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	2 554 950.00	-	1 630 650.00	1 827 867.05	727 082.95	71.54	SATISFACTORY
2035232360044P70ZZWM	INVENTORY - MATERIALS - CHEMICALS	10 700 000.00	20 209 180.00	229 200.00	1 091 930.00	10 821 482.23	9 387 697.77	53.55	SATISFACTORY
2035232360055MRCZZWM	INVENTORY - WATER	64 589 718.00	64 589 718.00	2 235 773.15	-	23 692 330.36	40 897 387.64	36.68	SATISFACTORY
2040232360055O74ZZ11	INVENTORY - INFRASTRUCUTER R&M	6 400 000.00	8 749 204.00	472 850.00	216 000.00	6 647 773.22	2 101 430.78	75.98	SATISFACTORY
ELECTRICITY SERVICES									
2045232360022MRCZZ11	INVENTORY - STREETLIGHT & TRAFFIC R&M	-	177 900.00	-	177 900.00	177 900.00	-	100.00	SATISFACTORY
2045232360026P64ZZ11	INVENTORY - MATT&SUPP R&M EQUIPMENT	4 923 200.00	9 008 742.00	66 785.20	-	5 613 954.92	3 394 787.08	62.32	SATISFACTORY
2045232360060MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	9 512 624.00	14 170 661.00	1 278 064.00	2 497 211.00	10 670 115.27	3 500 545.73	75.30	SATISFACTORY
2045232360060P83ZZ11	INVENTORY - MATERIALS & SUPPLIES	460 000.00	8 224 536.00	5 500.00	1 013 917.00	3 049 005.30	5 175 530.70	37.07	SATISFACTORY
COMMUNITY SERVICES									
2505232360026685ZZ11	INVENTORY - VEHICLES R&M	-	76 815.00	-	76 815.10	76 815.10	0.10	100.00	SATISFACTORY
2505232360099MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	1 115 737.00	2 162 821.00	251 245.24	18 806.95	1 170 162.12	992 658.88	54.10	SATISFACTORY
2505232360099P86ZZ11	INVENTORY - MATERIALS & SUPPLIES	200 000.00	351 394.00	-	-	192 974.00	158 420.00	54.92	SATISFACTORY
CEMETRY SERVICES									
2515232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	10 900 000.00	567 504.48	-	567 504.48	10 332 495.52	5.21	SATISFACTORY
HOUSING SERVICES									
2525232360026MRCZZ11	INVENTORY - LAND AUDIT	500 000.00	500 000.00	270 000.00	-	317 500.52	182 499.48	63.50	SATISFACTORY
SPORTS & PARKS									
2565232360026MRCZZ11	INVENTORY - ARTS CULTURE MARKETS	-	1 800 000.00	-	-	-	1 800 000.00	-	SATISFACTORY
REFUSE SERVICES									
2580232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	-	-	-	324 001.04	324 001.04	324 001.04	-	SATISFACTORY
2580232360033MRCZZ11	INVENTORY - EQUIPMENT R&M	-	9 000 000.00	-	-	-	9 000 000.00	-	SATISFACTORY
2580232360533MRCZZ11	INVENT - MAT & SUPP(REFUSE BAGS)	104 400.00	234 400.00	11 663.25	-	54 403.25	179 996.75	23.21	SATISFACTORY
LED SERVICES									
3005232360026P58ZZ11	INVENTORY - MATT&SUPP ECONOMIC DEVELOP	15 000 000.00	8 033 591.00	6 937 590.95	2 627 247.62	7 822 943.44	210 647.56	97.38	UNSATISFACTORY
3010232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	-	5 850 000.00	-	-	-	5 850 000.00	-	UNSATISFACTORY
		152 787 338.00	213 866 866.00	- 3 230 835.51	14 138 323.96	101 757 660.50	112 109 205.50	66.60	SATISFACTORY

Table 4.1 R&M Expenditure per Directorate per Inventory type

Vote No	Vote Description	Orig Budget	Amended Budget	Curr Mth Expenditure	Commitments	YTD Movement	Unspend	Perf	Outcome
VOTE 1: CORPORATE									
050523236002P72ZWM	INVENTORY - COVID-19 SUPPORT	800 000.00	800 000.00	687 700.00	58 200.00	745 900.00	54 100.00	93.24	UNSATISFACTORY
0505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	-	100 000.00	- 94 662.15	11 000.01	83 739.96	183 739.96	- 83.74	
0505232360026684ZZ11	INVENTORY - RENT HIRE OFFICE EQUIPMENT	-	2 000 000.00	419 366.70	51 304.35	1 639 783.86	360 216.14	81.99	UNSATISFACTORY
0505232360026MRCZ11	INVENTORY - CLEANIN MATERIAL	417 746.00	817 746.00	49 406.37	-	336 827.92	480 918.08	41.19	SATISFACTORY
0505232360726MRCZ11	INVENT - MAT & SUPP(CLEANING MAT)	-	-	-	13 270.32	13 270.32	13 270.32	-	
0505232360726MRCZ11	INVENTORY - TRAININGS & SEMINARS	910 000.00	1 510 000.00	85 433.04	168 383.90	1 083 088.15	426 911.85	71.73	UNSATISFACTORY
VOTE 2: MUNICIPAL MANAGER									
1005232360026P61ZZ11	INVENTORY - STAKEHOLDER RELATION IDP/PMS	15 000.00	41 500.00	-	38 500.00	41 450.00	50.00	99.88	UNSATISFACTORY
1010232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	398 401.00	1 823 401.00	89 000.00	68 730.00	522 420.00	1 300 981.00	28.65	SATISFACTORY
1010232360099071ZZ11	INVENTORY - MATERIALS & SUPPLIES	25 000.00	69 000.00	-	68 800.00	68 800.00	200.00	99.71	UNSATISFACTORY
1010232360099096ZZ11	INVENTORY - MATERIALS & SUPPLIES	15 000.00	15 000.00	-	-	-	15 000.00	-	SATISFACTORY
1010232360099AABZZ11	INVENTORY - MATERIALS & SUPPLIES	150 000.00	150 000.00	-	52 620.00	128 100.00	21 900.00	85.40	UNSATISFACTORY
1010232360099MRCZ11	INVENTORY - MATERIALS & SUPPLIES	274 000.00	320 000.00	-	71 060.00	314 199.00	5 801.00	98.19	UNSATISFACTORY
1010232360099P74ZZ11	INVENTORY - HERITAGE DAY CELEBRATION	50 000.00	50 000.00	-	-	42 010.00	7 990.00	84.02	UNSATISFACTORY
1010232360099P75ZZ11	INVENTORY - MORAL REGENERATIONS	200 000.00	400 000.00	-	360 000.00	388 000.00	12 000.00	97.00	UNSATISFACTORY
1010232360099P76ZZ11	INVENTORY - RECONCILIATION DAY	25 000.00	75 000.00	-	28 800.00	28 800.00	46 200.00	38.40	SATISFACTORY
1010232360099P77ZZ11	INVENTORY - WOMENS DAY CELEBRATION	25 000.00	75 000.00	-	36 810.00	36 810.00	38 190.00	49.08	SATISFACTORY
1010232360099P78ZZ11	INVENTORY - XMAS CELEBRATIONS	50 000.00	120 000.00	-	88 750.00	88 750.00	31 250.00	73.96	UNSATISFACTORY
1010232360099P79ZZ11	INVENTORY - GENDER BASED VIOLENCE	50 000.00	130 000.00	-	-	45 210.00	84 790.00	34.78	SATISFACTORY
10102323600ZDP97ZWM	INVENTORY - MATERIALS & SUPPLIES	3 800 000.00	3 800 000.00	5 600.00	-	40 700.00	3 759 300.00	1.07	SATISFACTORY
1015232360099ABJZZ11	INVENTORY - MATERIALS & SUPPLIES	275 000.00	275 000.00	6 900.00	90 000.00	264 200.00	10 800.00	96.07	UNSATISFACTORY
1015232360099MRCZ11	INVENTORY - MATT&SUPP WOMEN COMMISSIO	120 000.00	70 000.00	-	-	58 830.00	11 170.00	84.04	UNSATISFACTORY
1015232360099P53ZZ11	INVENTORY - MATT&SUPP PUBLIC EDUCATION	200 000.00	150 000.00	109 540.00	-	109 540.00	40 460.00	73.03	UNSATISFACTORY
VOTE 3: FINANCE SERVICES									
1505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	100 000.00	268 601.00	41 002.17	119 600.80	244 557.97	24 043.03	91.05	UNSATISFACTORY
1505232360071P80ZZ11	INVENTORY - FINANCE MANAGEMENT GRANT	2 500 000.00	2 500 000.00	-	-	1 853 691.11	646 308.89	74.15	UNSATISFACTORY
1515232360070P68ZZ11	INVENTORY - EPWP	2 553 000.00	2 553 000.00	290 000.00	166 550.00	1 393 519.90	1 159 480.10	54.58	SATISFACTORY
VOTE 4: TECHNICAL SERVICES									
2005232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	1 044 000.00	1 548 296.00	269 823.30	110 000.00	1 096 769.70	451 526.30	70.84	SATISFACTORY
2005232360026685ZZ11	INVENTORY - VEHICLES R&M	763 490.00	954 706.00	- 9 321.41	131 216.30	790 394.64	164 311.36	82.79	UNSATISFACTORY
2005232360075MRCZ11	INVENTORY - PMU EXPENDITURE	1 912 600.00	1 912 600.00	12 078.27	44 716.52	874 445.14	1 038 154.86	45.72	SATISFACTORY
20102323600ZDP81ZZWM	INVENTORY - MATERIALS & SUPPLIES	9 049 000.00	2 638 029.00	196 128.65	255 000.00	1 924 128.65	713 900.35	72.94	SATISFACTORY
2020232360044AAKZZ11	INVENTORY - CHEMICALS	2 278 737.00	6 378 737.00	1 610 000.00	-	3 688 564.80	2 690 172.20	57.83	UNSATISFACTORY
2020232360044MRCZ11	INVENTORY - EQUIPMENT R&M	1 786 685.00	4 043 135.00	- 129 800.00	455 449.23	1 784 199.23	2 258 935.77	44.13	UNSATISFACTORY
2020232360044P38ZZ11	INVENTORY - MATERIALS & SUPPLIES	1 044 000.00	2 821 763.00	501 000.00	469 350.00	1 834 889.48	986 873.52	65.03	SATISFACTORY
2030232360060MRCZ11	INVENTORY - MATERIALS & SUPPLIES	6 450 000.00	8 151 490.00	- 340 078.52	794 783.82	6 621 868.29	1 529 621.71	81.24	SATISFACTORY
2035232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	-	710 950.00	-	710 950.00	710 950.00	-	100.00	UNSATISFACTORY
2035232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	2 554 950.00	-	1 630 650.00	1 827 867.05	727 082.95	71.54	SATISFACTORY
2035232360044P70ZZWM	INVENTORY - MATERIALS - CHEMICALS	10 700 000.00	20 209 180.00	- 229 200.00	1 091 930.00	10 821 482.23	9 387 697.77	53.55	SATISFACTORY
2035232660055MRCZ11	INVENTORY - WATER	64 589 718.00	64 589 718.00	- 2 235 773.15	-	23 692 330.36	40 897 387.64	36.68	SATISFACTORY
2040232360055O74ZZ11	INVENTORY - INFRASTRUCUTER R&M	6 400 000.00	8 749 204.00	472 850.00	216 000.00	6 647 773.22	2 101 430.78	75.98	SATISFACTORY
2045232360022MRCZ11	INVENTORY - STREETLIGHT & TRAFFIC R&M	-	177 900.00	-	177 900.00	177 900.00	-	100.00	SATISFACTORY
2045232360026P64ZZ11	INVENTORY - MATT&SUPP R&M EQUIPMENT	4 923 200.00	9 008 742.00	66 785.20	-	5 613 954.92	3 394 787.08	62.32	SATISFACTORY
2045232360060MRCZ11	INVENTORY - MATERIALS & SUPPLIES	9 512 624.00	14 170 661.00	1 278 064.00	2 497 211.00	10 670 115.27	3 500 545.73	75.30	SATISFACTORY
2045232360060P83ZZ11	INVENTORY - MATERIALS & SUPPLIES	460 000.00	8 224 536.00	- 5 500.00	1 013 917.00	3 049 005.30	5 175 530.70	37.07	SATISFACTORY
VOTE 5: COMMUNITY SERVICES									
2505232360026685ZZ11	INVENTORY - VEHICLES R&M	-	76 815.00	-	76 815.10	76 815.10	0.10	100.00	SATISFACTORY
2505232360099MRCZ11	INVENTORY - MATERIALS & SUPPLIES	1 115 737.00	2 162 821.00	251 245.24	18 806.95	1 170 162.12	992 658.88	54.10	SATISFACTORY
2505232360099P86ZZ11	INVENTORY - MATERIALS & SUPPLIES	200 000.00	351 394.00	-	-	192 974.00	158 420.00	54.92	SATISFACTORY
2515232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	10 900 000.00	567 504.48	-	567 504.48	10 332 495.52	5.21	SATISFACTORY
2525232360026MRCZ11	INVENTORY - LAND AUDIT	500 000.00	500 000.00	- 270 000.00	-	317 500.52	182 499.48	63.50	SATISFACTORY
2565232360026MRCZ11	INVENTORY - ARTS CULTURE MARKETS	-	1 800 000.00	-	-	-	1 800 000.00	-	SATISFACTORY
2580232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	-	-	-	324 001.04	324 001.04	324 001.04	-	SATISFACTORY
2580232360033MRCZ11	INVENTORY - EQUIPMENT R&M	-	9 000 000.00	-	-	-	9 000 000.00	-	SATISFACTORY
2580232360533MRCZ11	INVENT - MAT & SUPP(REFUSE BAGS)	104 400.00	234 400.00	11 663.25	-	54 403.25	179 996.75	23.21	SATISFACTORY
VOTE 6: LED SERVICES									
3005232360026P58ZZ11	INVENTORY - MATT&SUPP ECONOMIC DEVELOP	15 000 000.00	8 033 591.00	- 6 937 590.95	2 627 247.62	7 822 943.44	210 647.56	97.38	UNSATISFACTORY
3010232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	-	5 850 000.00	-	-	-	5 850 000.00	-	SATISFACTORY
		152 787 338.00	213 866 866.00	- 3 230 835.51	14 138 323.96	101 757 660.50	112 109 205.50	66.60	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 31 January 2026 (R'000)

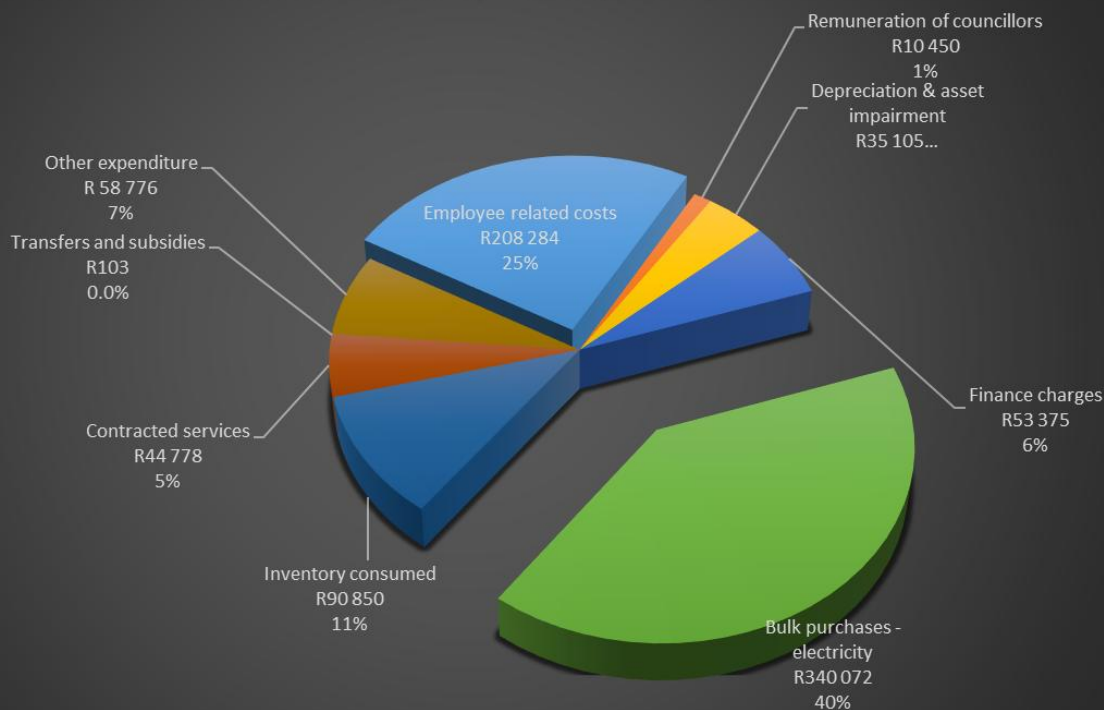


Chart 2: Expenditure by type: YTD Actual as percentage of Total Expenditure

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 31 January 2026. The main cost drivers of the Municipality is Bulk Purchase of 40% and Employee related (25%).

Bulk Purchases: Electricity, Water inventory and Water losses

- Indicated in Table 5.1 below, the expenditure on Bulk Purchases in February 2026 amount to R 995 000 The Municipality incurred expenditure of 83% when compared to Adjusted Budget of R412 million.

Bulk purchases - Electricity_M02 Feb

Description	Budget Year 2025/26								
	Original Budget	Adjusted Budget	Monthly actual M08	YearTD actual	YearTD budget	YTD variance	YTD variance	% spent on Budget	% ideal IYM -100%
R thousands								%	%
Expenditure By Type									
Bulk purchases - electricity	465 959	412 000	995	341 066	299 847	41 219	14%	83%	-17%
Total Expenditure	465 959	412 000	995	341 066	299 847	41 219	14%	83%	-17%

Table 5.1: Summary of YTD Bulk Electricity expenditure

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

- Indicated in Table 5.1 below, the expenditure on Bulk Purchases in February 2026 amount to negative R2.2 million. The negative R2.2 million is due to prior invoice that was removed on the current financial year. The Municipality incurred expenditure of 37% when compared to Adjusted Budget of R64.6 million.

Bulk purchases - Water _M08 February

Description	Budget Year 2025/26								
	Original Budget	Adjusted Budget	Monthly actual M08 February	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spent on Adjusted Budget %	% ideal IYM -100%
R thousands									
Expenditure By Type									
Inventory Water	64 590	64 590	(2 236)	23 692	43 060	(19 367)	-45%	37%	-63%
Total Expenditure	64 590	64 590	(2 236)	23 692	43 060	(19 367)	(0)	37%	-63%

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
Bulk purchases - electricity December	2 886 805	28 845	14 186	4 327	7 000
Bulk purchases - electricity January	2 927 901	28 341	11 003	4 251	1 000
Bulk purchases - electricity February	2 974 000	29 338	13 209	4 401	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 R3 billion, the Municipality paid the amount of R1 million during the current month. The total outstanding debt has increased by R46 million when compared to January outstanding debt.

Bulk Cost Debt- Rand Water				
Description	Rand water			
	Total outstanding Debt	Current Invoice	Interest Charged	Payments
R thousands				
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	4 945	316	5 371
Inventory consumed December	35 635	4 800	323	11 955
Inventory consumed January	34 776	4 008	257	5 123
Inventory consumed February	39 154	4 137	240	—

Table 6.2: Summary of outstanding Rand debt

- The municipality owed Rand Water an amount of R 39 million with the current account of R4 million excluding the interest. No payment done towards Rand water during the current month.

DEPARTMENT: WATER AND SANTATION	-	-	-	-	-	-	-	141 259 716.55	141 259 716.55
	141 843.61	283 599.58	-	3 009.39	23 042 857.67				23 471 310.25
	3 325.35	3 373.36	-	-	693 247.26				699 945.97
	3 564.83	7 129.66	-	-	60 602.11				71 296.60
	62 424.35	30 978.60	-	-	4 106 374.61				4 199 777.56
	6 504.60	13 009.20	-	-	97 569.00				117 082.80
	1 380.44	1 177.20	-	-	263 374.47				265 932.11
	7 129.66	7 129.66	-	-	14 259.32				28 518.64
	472.98	472.98	-	-	87 024.78				87 970.74
	226 645.82	346 870.24	-	3 009.39	28 365 309.22	-	-	141 259 716.55	170 201 551.22

- The total debt owed to the Department of Water and Sanitation amounted to R170 million as at February 2026.

Summary of payments per payment date

PAYMENTS FOR JANUARY 2026			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
15/01/2026	ESKOM	ESKOM DEBIT ORDER	1 000 000.00
			1 000 000.00
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
28/01/2026	RAND WATER	WATER BILL	5 123 376.05
			5 123 376.05
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
07/01/2026	DWS	WATER SERVICES	472.98
07/01/2026	DWS	WATER SERVICES	3 564.83
07/01/2026	DWS	WATER SERVICES	30 354.66
07/01/2026	DWS	WATER SERVICES	7 129.66
07/01/2026	DWS	WATER SERVICES	141 843.61
07/01/2026	DWS	WATER SERVICES	6 504.60
07/01/2026	DWS	WATER SERVICES	1 177.20
30/01/2026	DWA	WATER SERVICES	141 843.61
30/01/2026	DWA	WATER SERVICES	7 129.66
30/01/2026	DWA	WATER SERVICES	6 504.60
30/01/2026	DWA	WATER SERVICES	472.98
30/01/2026	DWA	WATER SERVICES	1 177.20
30/01/2026	DWA	WATER SERVICES	3 564.83
30/01/2026	DWA	WATER SERVICES	30 354.66
30/01/2026	DWA	WATER SERVICES	1 686.68
			383 781.76

PAYMENTS FOR FEBRUARY 2026			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
15/02/2026	ESKOM	ESKOM DEBIT ORDER	1 000 000.00
			1 000 000.00

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) No payments were made towards Rand water and DWS during the month of February

Chart C2.1: Monthly payments to Eskom and Rand Water as at 28 February 2026

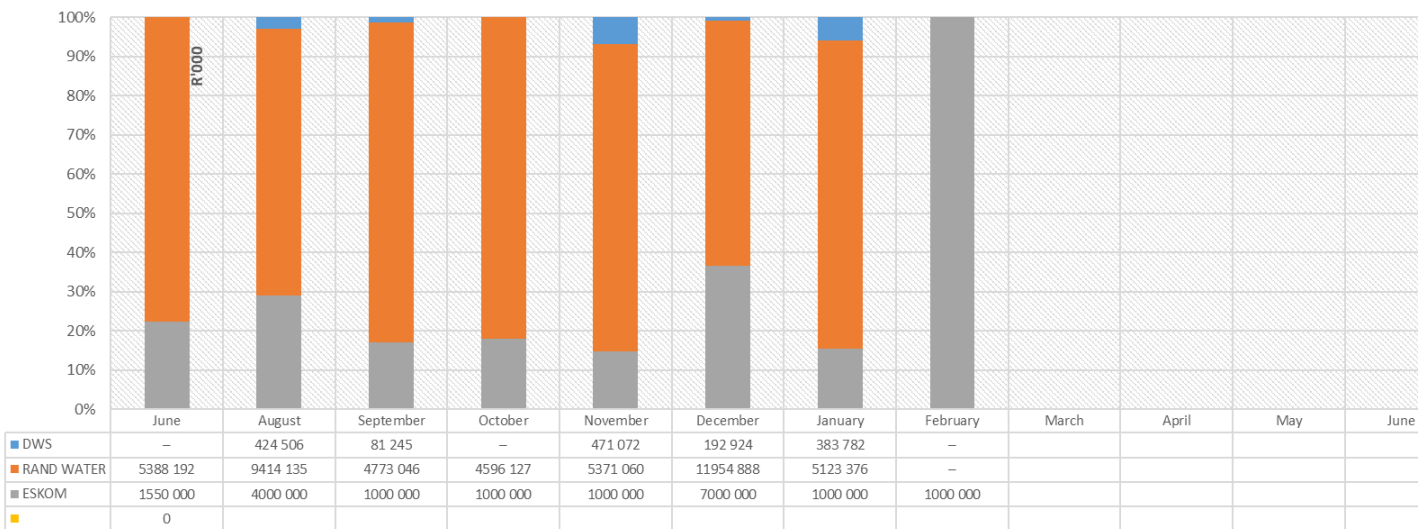


Chart 2.1: Monthly payments to Rand Water & Eskom

The above chart shows the monthly payments made towards Eskom, Rand water and DWS as at 28 February 2026. The Municipality still have the challenge to pay current Eskom account.

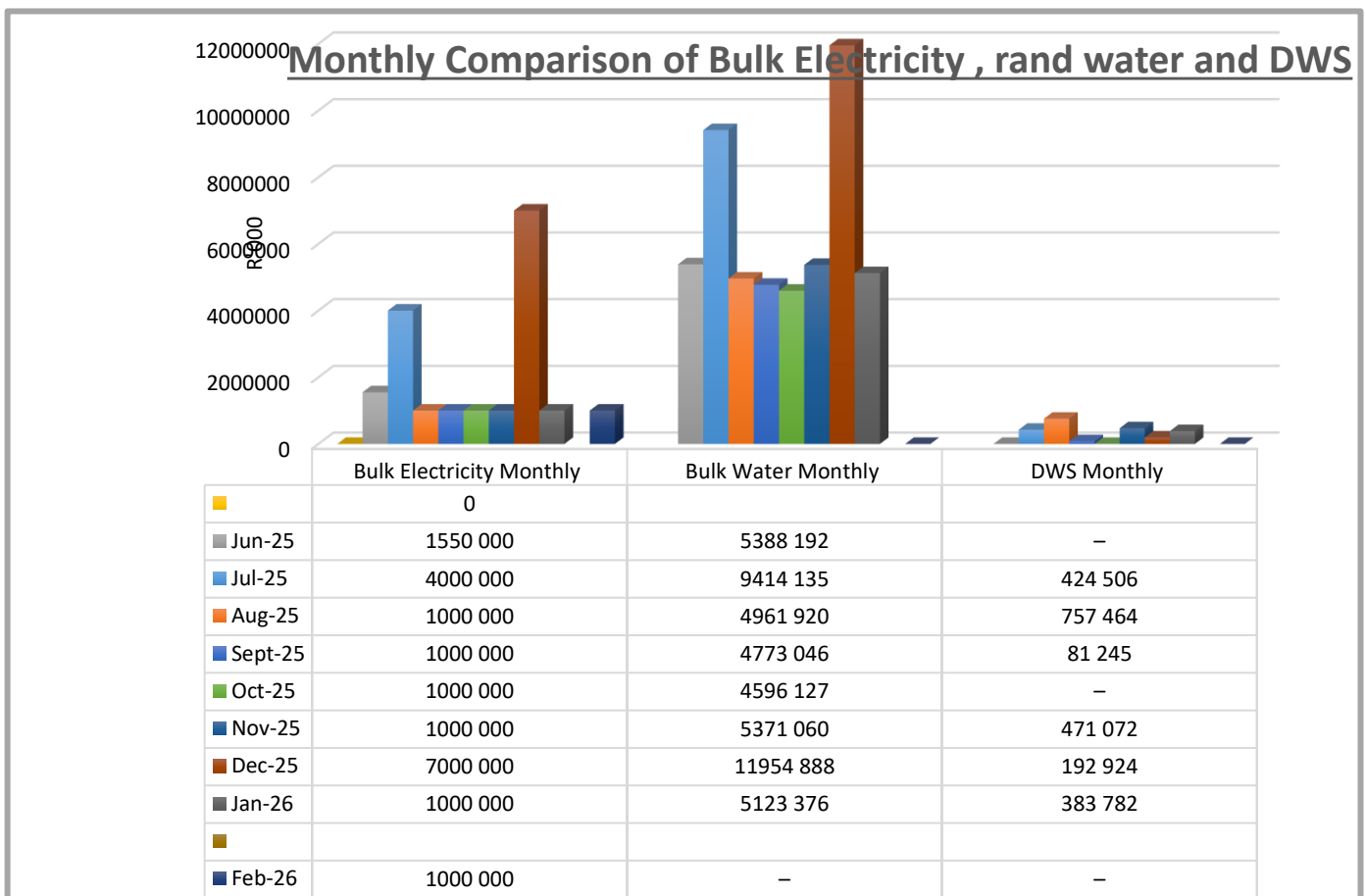


Chart 2.2: Monthly & YTD comparison of Bulk Electricity and Rand Water: July 2025-February 2026

4.2 Capital expenditure

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

Table C5 Monthly Budget Statement - Capital Expenditure -M08 Feb

Capital expenditure	Budget	Adjustment Budget	Monthly actual M08 Feb	YTD Actual
			R'000	R'000
	171 207	202 007	9 145	73 967
Funded by				
National Government	122 907	122 907	7 732	59 829
Internally generated funds	48 300	79 100	1 412	14 138
Weighting Capital transfer recognised	72%	61%	85%	81%
Weighting Internally generated funds	28%	39%	15%	19%

Table 7: High level summary: Capital Expenditure

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

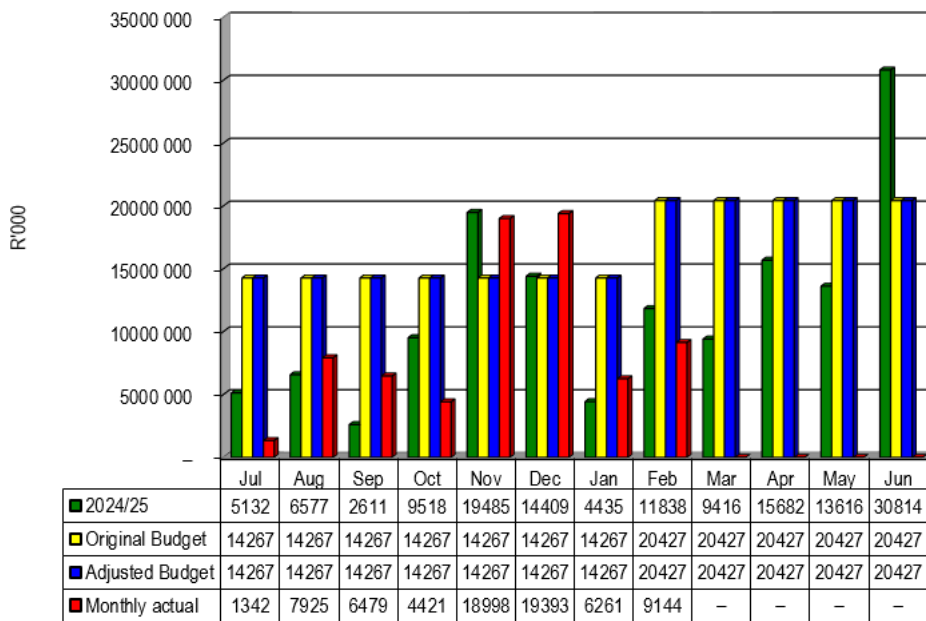


Chart 3: Total Capital expenditure

- As indicated in the Table 7 and Chart 3 above, the Actual capital expenditure incurred during the month of February amounted to R9.1 million. The Municipality achieved 37% of capital grants when compared to YTD Budget.
- It should be noted that capital expenditure excludes VAT.

4.4 Cash flows

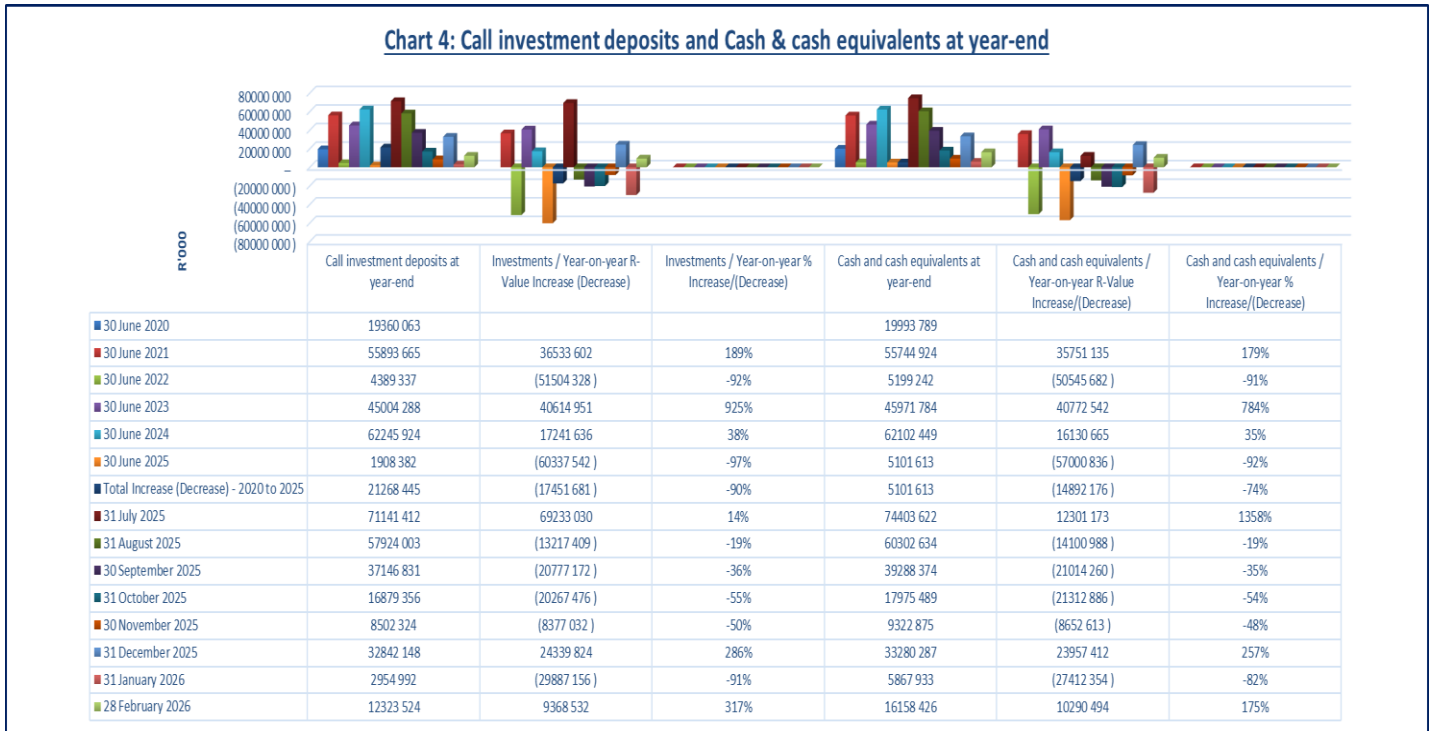


Chart 4: Call Investment deposit and cash equivalents at year-end

- 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 February amounted to R16 million resulting to increase of R10.3 million when compared to last month cash and cash equivalent.

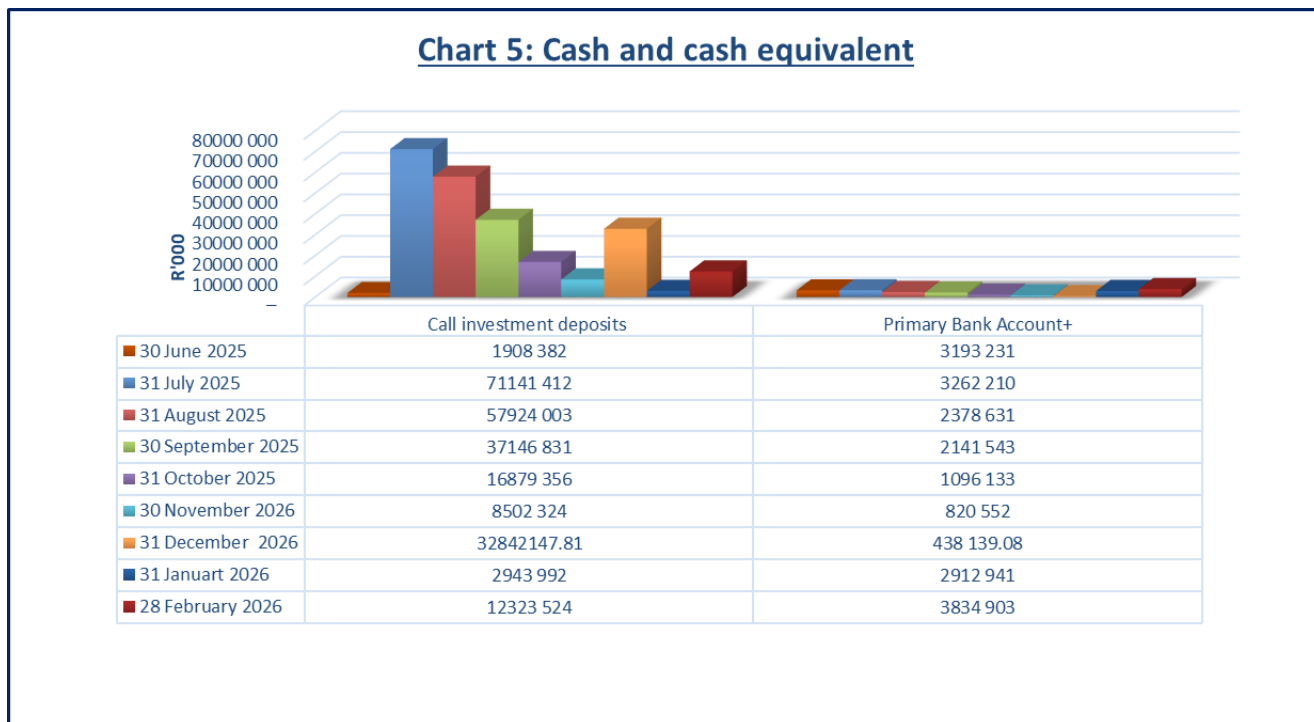


Chart 5: Cash & cash equivalents and Cost coverage ratio

- 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 February 2026 the report shows the total amount of R12.3 million on call investments and R 3.8 million on Primary account, thus result to Cash and cash equivalents of R16.2 million at the end of February 2026.

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 - M08 Feb											
Description	NT Code	Budget Year 2025/26								Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	13 063	6 066	5 662	6 198	7 096	9 944	26 173	94 817	169 019	144 228
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 804	9 618	5 757	5 316	3 907	4 226	20 345	114 653	179 626	148 447
Receivables from Non-exchange Transactions - Property Rates	1400	9 088	6 148	5 518	5 427	5 174	13 147	30 207	201 517	276 225	255 472
Receivables from Exchange Transactions - Waste Water Management	1500	5 647	4 836	4 642	4 518	4 747	4 477	24 313	115 955	169 136	154 011
Receivables from Exchange Transactions - Waste Management	1600	3 959	3 264	3 122	3 048	3 033	3 053	15 553	73 504	108 535	98 191
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	6 280	5 610	5 608	5 345	5 294	9 371	46 643	222 372	306 524	289 026
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	173	41	39	75	30	29	183	1 594	2 164	1 911
Total By Income Source	2000	54 014	35 582	30 347	29 928	29 280	44 248	163 417	824 412	1 211 229	1 091 286
2019/20 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	7 101	5 388	5 169	6 115	5 305	5 518	32 822	172 656	240 074	222 415
Commercial	2300	20 289	12 309	9 223	7 791	7 372	10 203	37 637	244 407	349 230	307 409
Households	2400	26 615	17 877	15 946	15 976	16 597	28 521	92 920	407 172	621 624	561 186
Other	2500	9	9	9	47	6	6	39	178	301	275
Total By Customer Group	2600	54 014	35 582	30 347	29 928	29 280	44 248	163 417	824 412	1 211 229	1 091 286

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 211 billion as at the end of February 2026.

Chart 6.1: Debtor's Age Analysis per Customer Group as at 28 February 2026

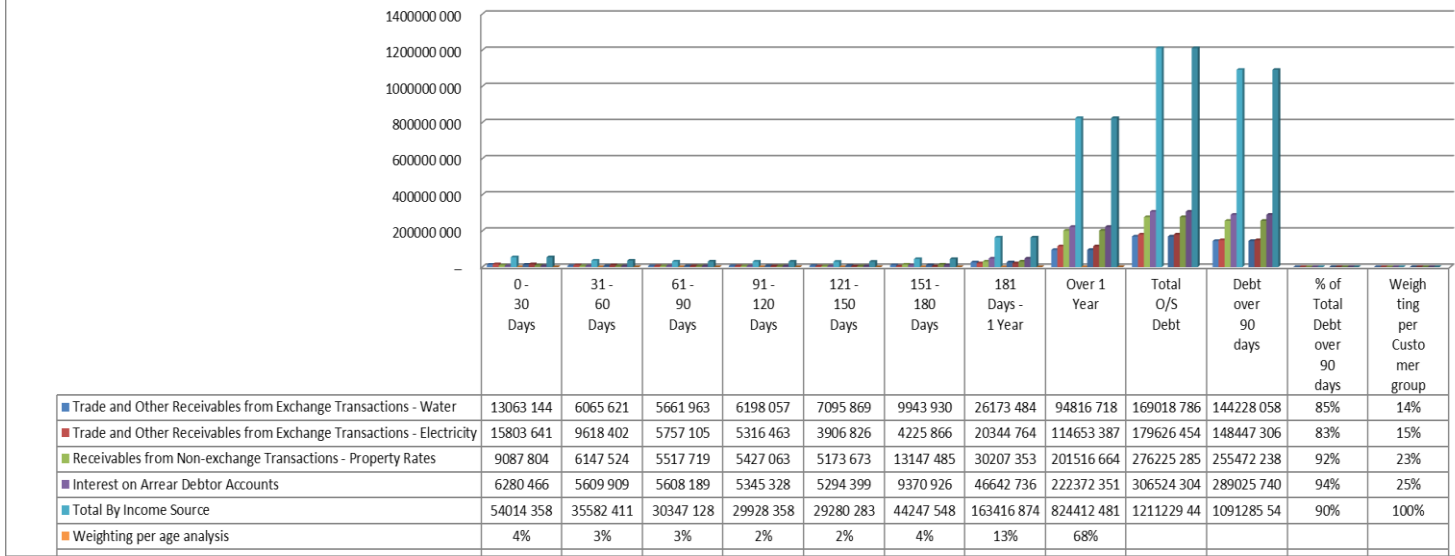


Chart 6.1: Outstanding Debt by Income Source

Chart 6.2: Debtor's Age Analysis per Customer Group as at 28 February 2026

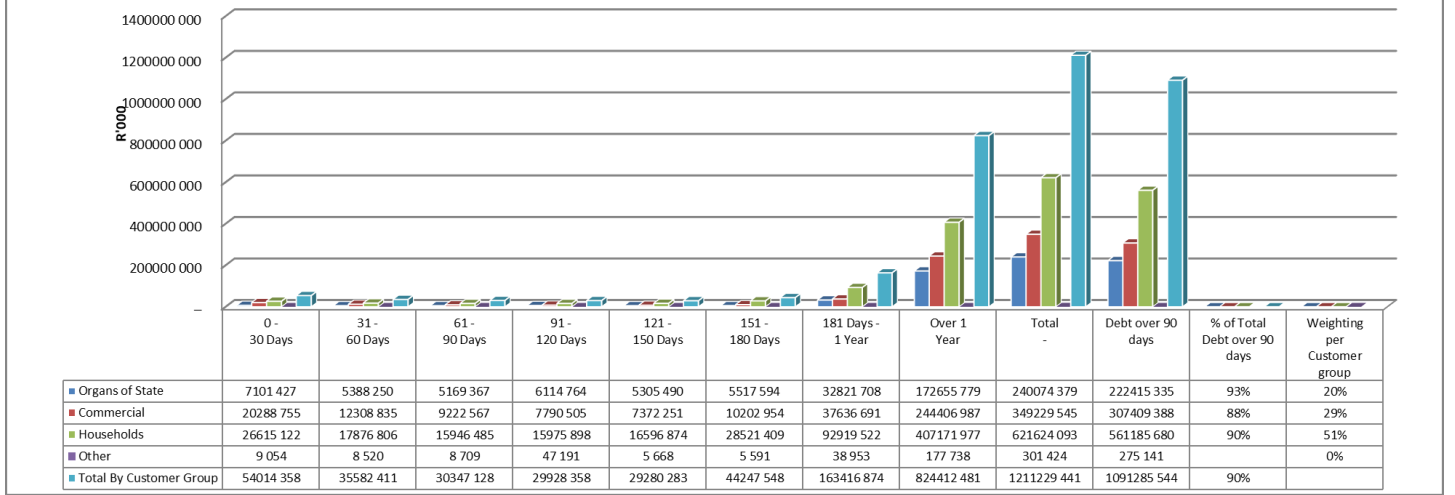


Chart 6.2: Outstanding Debt by Customer Group

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 93%,
- Household at 90% and
- Commercial at 88%

The percentage weighting of debt owed by Customer Group is:

- Household at 51%. Total debt outstanding is R561 million;
- Commercial at 29%, total debt outstanding is R349 million;
- Organs of State at 20%, total debt outstanding is R240 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

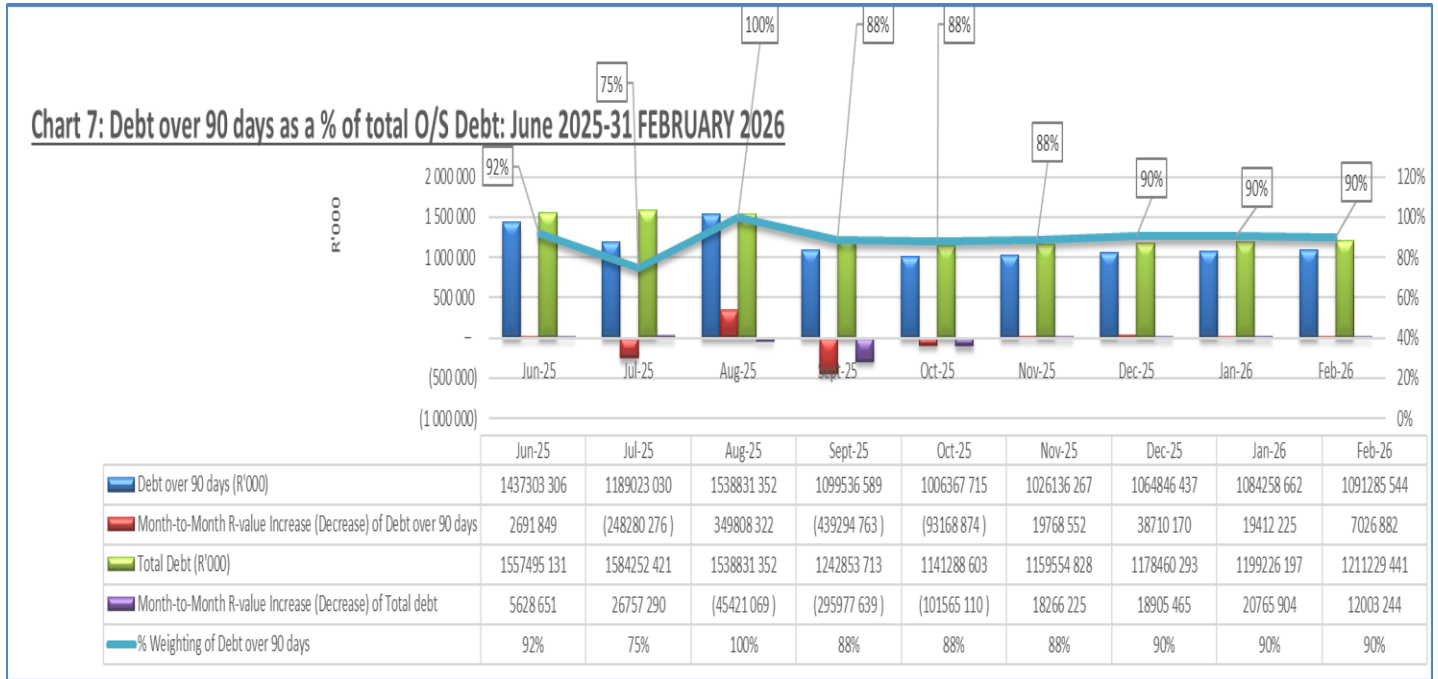
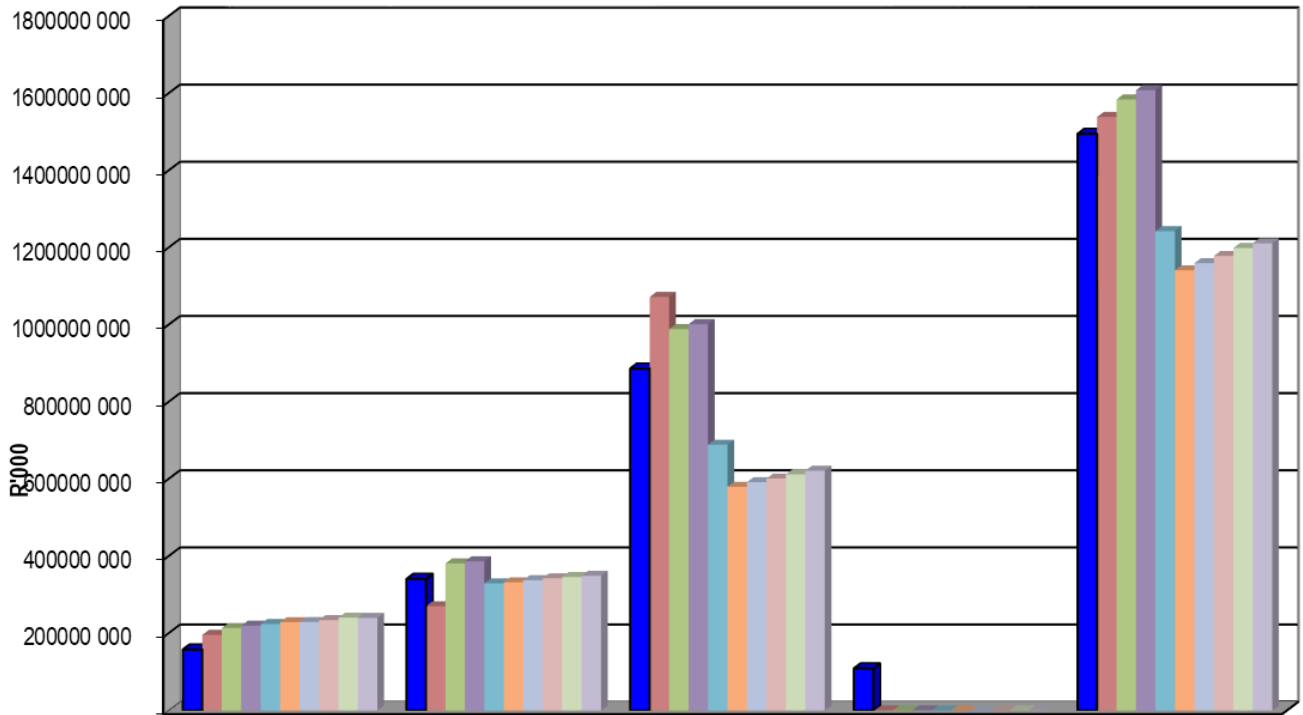


Chart 7: Debt over 90 days as a percentage of total O/S Debt

Chart C4 Consumer Debtors (total by Debtor Customer Category)



	Organs of State	Commercial	Households	Other	TOTAL
2023/24	158119901	341395762	886508763	109163213	1495187639
June	196106433	270170045	1072282117	272757	1538831352
July	213794308	381359764	988820499	277850	1584252421
August	219920005	386742914	1001592156	282955	1608538030
September	224046112	329589888	689009934	207779	1242853713
October	228984980	332223362	579869059	211202	1141288603
November	229342082	337986711	591968316	257719	1159554828
December	234233638	342756186	601204659	265810	1178460293
January	240589935	346132606	612229832	273824	1199226197
February	240074379	349229545	621624093	301424	1211229441

Chart 8: Aged Customer Debtor Analysis

- Indicated in Chart 8 above, is the total outstanding debt for the month of February amounts to R1 211 billion

Chart C4 Consumer Debtors (total by Debtor Customer Category)

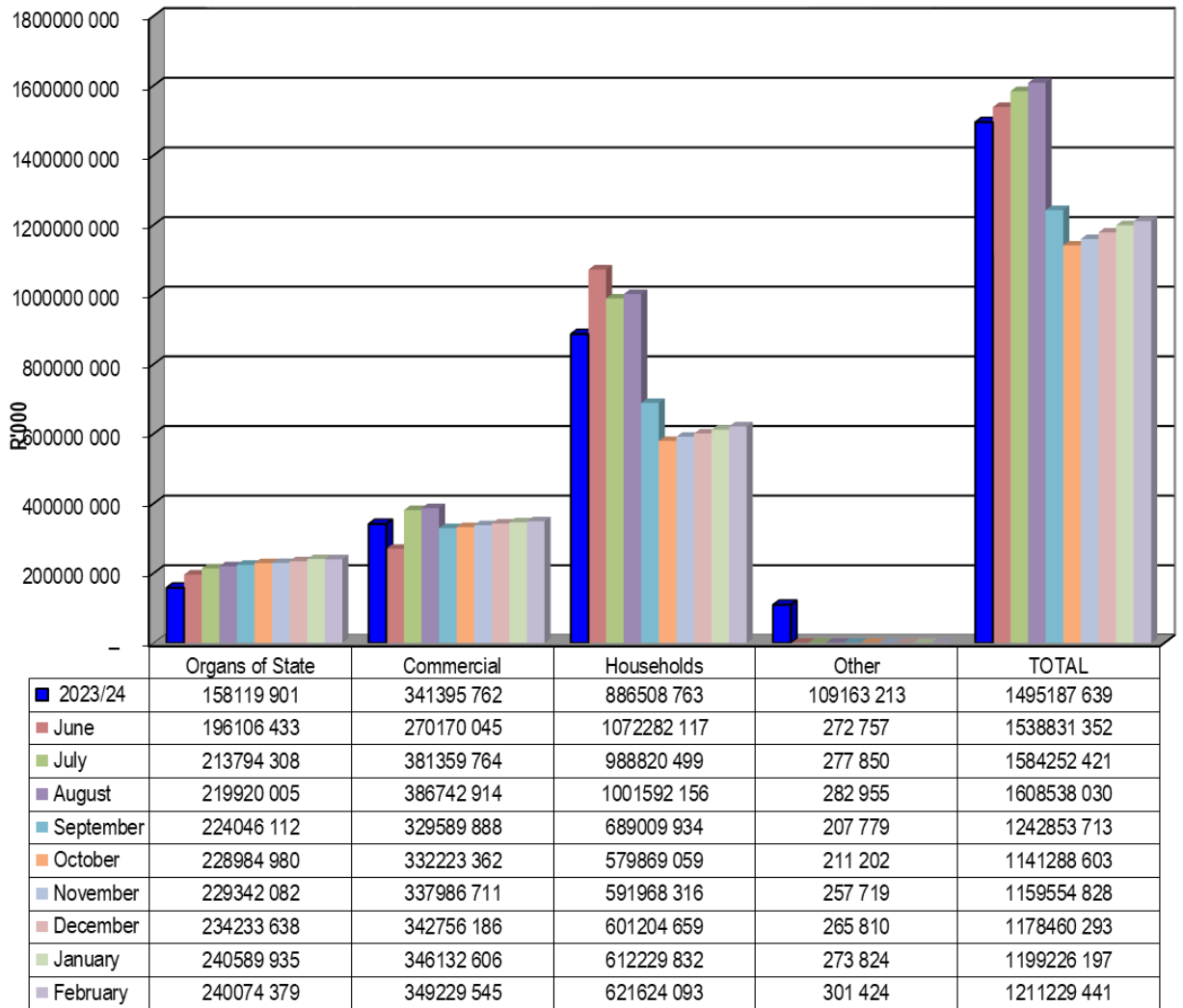


Chart 9 Consumer Debtors (Total by Debtor Customer Category)

- Chart 9 above, shows the Debtors Age Analysis by Customer Group from June 2024 to February 2026.

Revised Average Collection Rate

BILLING REPORT FOR 2025/2026

Service	JAN 2026 Billing	Payment (Feb)	Collection rate per service %
INTEREST	5 656 393	R 702 826.09	12%
BASIC ELEC	2 504 857	R 1 681 146.71	67%
ELECTRICITY	12 038 675	11 162 964	93%
PREPAID INCOME	11 292 953	11 292 953	100%
BASIC WATER	2 656 563	710 161	27%
SEWERAGE	6 610 467	3 549 930	54%
REFUSE	5 162 289	1 792 505	35%
SUNDRY	35 650	65 733	184%
RATES	10 583 985	4 868 640	46%
WATER	4 267 066	1 347 323	32%
TOTAL	60 808 898	37 174 181	61%

Table 9: Monthly collection Rate

- The collection rate for February is 61%

Table 10: Revised Average collection rate

- Non Applicable

BILLING REPORT FOR 2025/2026

Service	JAN 2026 Billing	Payment (Feb)	Collection rate per service %
INTEREST	5 656 393	R 702 826.09	12%
BASIC ELEC	2 504 857	R 1 681 146.71	67%
ELECTRICITY	12 038 675	11 162 964	93%
BASIC WATER	2 656 563	710 161	27%
SEWERAGE	6 610 467	3 549 930	54%
REFUSE	5 162 289	1 792 505	35%
SUNDRY	35 650	65 733	184%
RATES	10 583 985	4 868 640	46%
WATER	4 267 066	1 347 323	32%
TOTAL	49 515 945	25 881 228	52%

Table 11: Collection rate excluding prepaid electricity

7. Creditors' Analysis

FS203 Ngwathe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 Feb

Description	Budget Year 2025/26									Prior year totals for chart (same period)
	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	46 967	–	91 027	–	190	–	–	2 836 100	2 974 285	
Bulk Water	4 604	4 612	5 123	4 948	28 365	–	–	161 703	209 355	
PAYE deductions	9 048	–	–	–	(13)	–	–	–	9 035	
VAT (output less input)									–	
Pensions / Retirement deductions	3 874								3 874	
Loan repayments									–	
Trade Creditors	11 581	2 517	4 871	1 620	1 965	1 220	702	8 387	32 863	
Auditor General	99	234	804	4 699	212	–	–	–	6 048	
Other	–	–	–	–	–	–	–	–	–	
Medical Aid deductions	3 172								3 172	
Total By Customer Type	79 345	7 362	101 826	11 267	30 720	1 220	702	3 006 189	3 238 632	–

Table 11: Supporting table SC4: Aged Creditors

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)										
		M01	M02	M03	M04	M05	M06	M07	M08	
FS203	2026 Bulk Electricity	2 646 926 015	2 708 467 454	2 756 898 027	2 802 412 445	2 844 959 825	2 887 411 776	2 928 737 931	2 974 284 657	
FS203	2026 Bulk Water	182 987 925	183 554 073	183 377 154	184 152 188	183 725 915	176 894 403	204 977 747	209 355 370	
FS203	2026 PAYE deductions	4 777 968	4 698 263	4 843 887	3 815 504	4 837 108	5 520 984	5 324 503	9 034 932	
FS203	2026 VAT (output less input)	0	0	0	0	0	0	0	0	
FS203	2026 Pensions / Retirement	3 670 469	3 726 698	3 757 771	0	0	3 813 103	3 816 598	3 874 069	
FS203	2026 Loan repayments	0	0	0	0	0	0	0	0	
FS203	2026 Trade Creditors	37 873 568	44 745 743	31 105 449	41 607 619	57 511 901	59 626 992	33 207 551	32 862 961	
FS203	2026 Auditor General	31 023	965 981	2 212 071	4 634 540	8 317 098	6 022 206	6 097 509	6 047 939	
FS203	2026 Other	0	0	0	0	0	0	0	0	
FS203	2026 Medical Aid	2 792 431	2 822 687	2 836 573	0	0	2 791 367	3 114 820	3 171 704	
FS203	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	3 142 080 832.14	3 185 276 658.46	3 238 631 632.14	

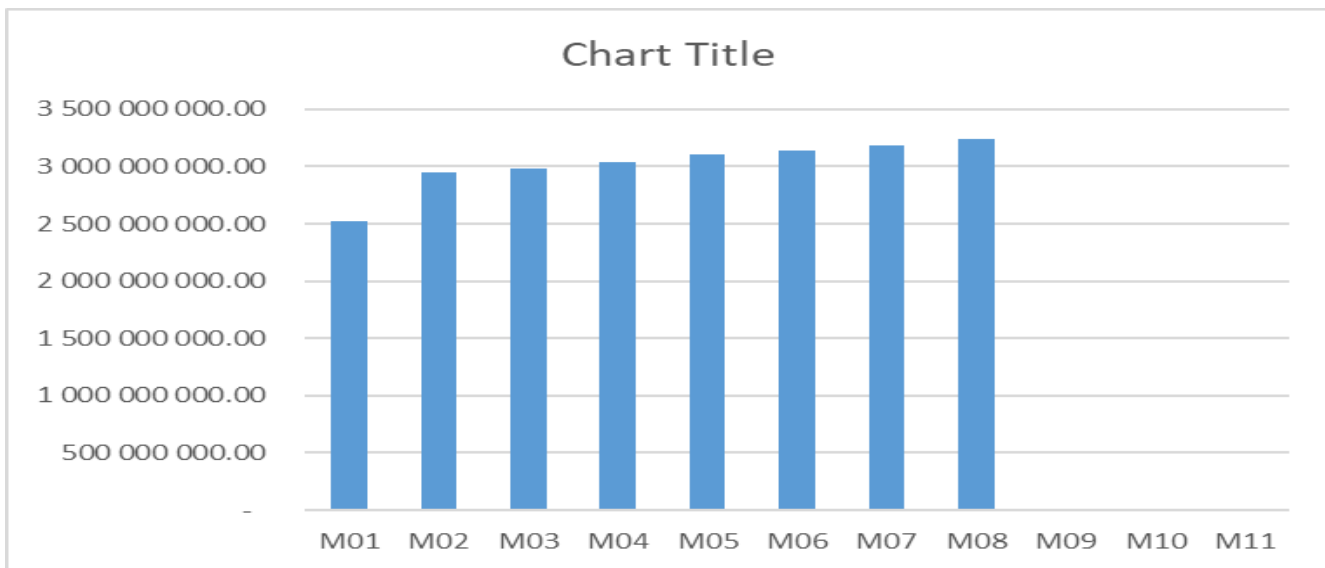


Chart 13: Aged Creditors Analysis

- Bulk Electricity – As of 28 February 2026, the outstanding debt owed to Eskom amounted to R2.9 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 28 February 2026, the outstanding debt owed to the Department of Water and Sanitation stands at R209 million. The municipality has been approved to participate in the Debt Relief Programme and has shown improvement in making payments to DWS. The amount owed to Rand Water is R39 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 28 February 2026, the municipality had an outstanding balance of R9 million.
- Pensions and Medical Aids – As at 28 February 2026 reflect total of R3,8 million for pension funds and 3.1 million for medical aids. 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 R32,8 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 28 February 2026 the amount of R6 million was owed by the Municipality to Auditor General.

FS203 Ngwathe - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 Feb 2026

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	5	0			5
ABSA [RBIG]	Call account	31 July 2025	237	16	(200)		53
ABSA [WSIG]	Call account	31 July 2025	41	0	(9 840)	18 000	8 201
ABSA [ELECT INCOME]	Call account	31 July 2025	482	21	(22 710)	22 250	43
ABSA [MIG]	Call account	31 July 2025	10	0	(6)		4
ABSA [MSIG]	Call account	31 July 2025	7	0			7
ABSA [INEG]	Call account	31 July 2025	1 266	2	(1 260)	3 800	3 808
ABSA [FMG]	Call account	31 July 2025	896	6	(4 000)	3 300	202
Heilbron Sanlam policy	Policy	31 July 2025	705				705
Sanlam shares	Shares	31 July 2025	217				217
TOTAL INVESTMENTS AND INTEREST			3 866	46	(38 016)	47 350	13 246

Table 12: Supporting Table SC5: Investment portfolio

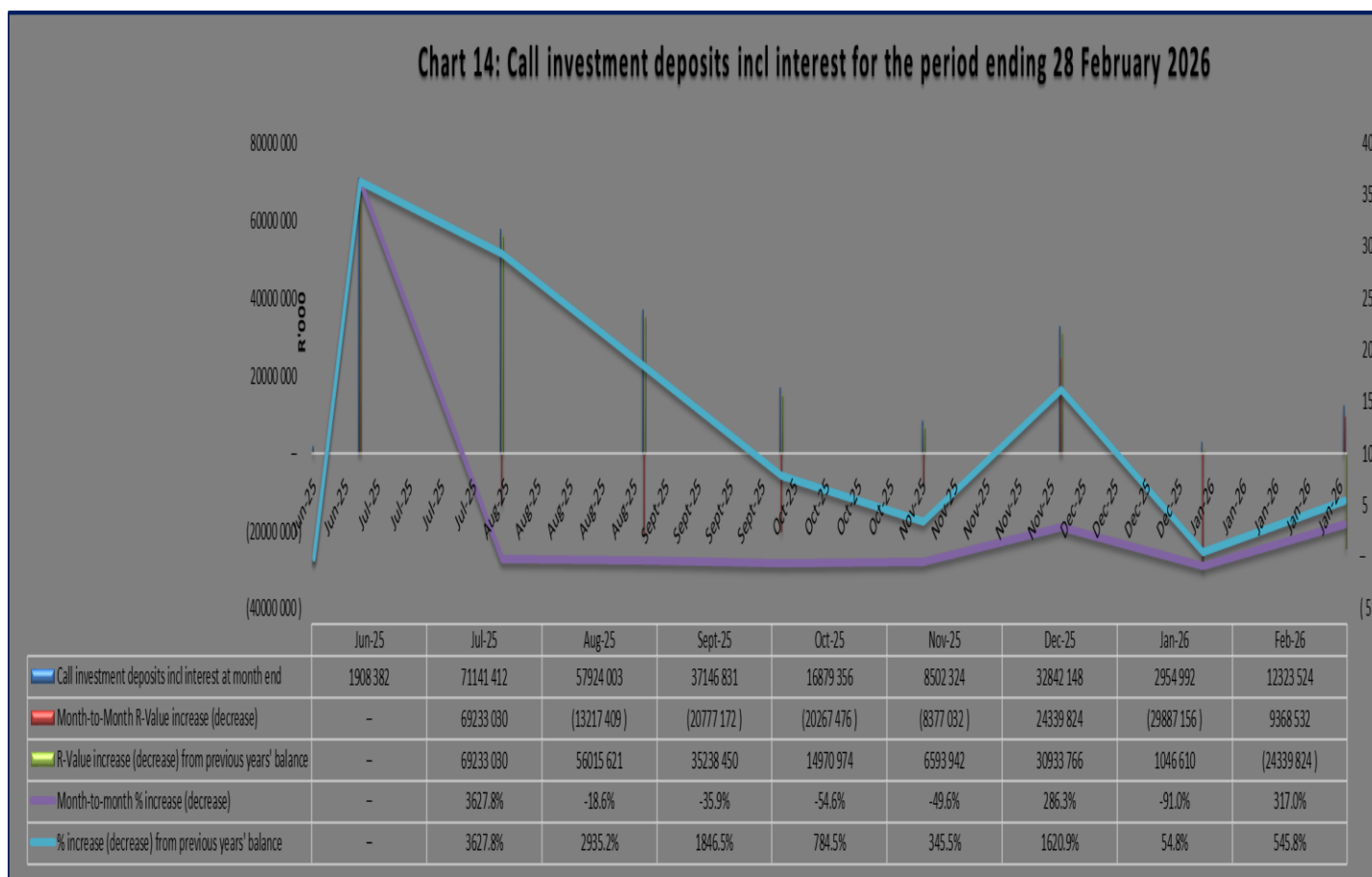


Chart 14: Call Investments deposit at month-end

- The above Chart show that from January to February the investment has increased by R9.4 million

9. Operational and Capita Grants Receipts

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

FS203 Ngwathe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		253 536	296 280	296 280	732	221 497	197 520	23 977	12.1%	296 280
Energy Efficiency and Demand Side Management Grant		961	-	-	-	-	-	-		-
Equitable Share		248 094	288 814	288 814	-	216 610	192 543	24 067	12.5%	288 814
Expanded Public Works Programme Integrated Grant		1 480	2 553	2 553	300	2 553	1 702	851	50.0%	2 553
Local Government Financial Management Grant		3 000	3 000	3 000	432	2 334	2 000	334	16.7%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant	3	-	1 913	1 913	-	-	1 275	(1 275)	-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	-	353	-	-	71	(71)	-100.0%	353
Local Government Water and Related Service SETA		559	-	353	-	-	71	(71)	-100.0%	353
Total Operating Transfers and Grants	5	254 095	296 280	296 633	732	221 497	197 590	23 907	12.1%	296 633
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	254 095	296 280	296 633	732	221 497	197 590	23 907	12.1%	296 633

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.

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 - M08 February

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	290 995	20 617	159 381	182 699	(23 318)	-12.8%	290 995
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		229 547	259 174	283 860	20 315	155 305	177 700	(22 395)	-12.6%	283 860
Expanded Public Works Programme Integrated Grant		1 995	2 553	2 553	290	1 227	1 702	(475)	-27.9%	2 553
Local Government Financial Management Grant		1 622	3 190	2 669	1	2 019	2 023	(3)	-0.2%	2 669
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		288	1 913	1 913	12	830	1 275	(445)	-34.9%	1 913
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		233 453	266 830	290 995	20 617	159 381	182 699	(23 318)	-12.8%	290 995
Capital expenditure of Transfers and Grants										
National Government:		119 959	122 907	122 907	7 732	59 829	81 938	(22 109)	-27.0%	122 907
Integrated National Electrification Programme Grant		14 798	11 135	11 135	1 452	7 191	7 423	(233)	-3.1%	11 135
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		37 973	36 339	36 339	1 967	18 745	24 226	(5 481)	-22.6%	36 339
Regional Bulk Infrastructure Grant		59 498	60 000	60 000	1 728	25 689	40 000	(14 311)	-35.8%	60 000
Water Services Infrastructure Grant		7 690	15 433	15 433	2 585	8 204	10 289	(2 085)	-20.3%	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	7 732	59 829	81 938	(22 109)	-27.0%	122 907
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		355 174	389 737	413 902	28 350	219 210	264 638	(45 427)	-17.2%	413 902

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

- The above report shows that the total expenditure of transfers and grants as at February 2026 amounts to R219 million on both operational and capital grants.

Summary of Expenditure per grant

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

Vote No	Fund	Vote Description	Orig Budget	Amended Budget	Curr mnth Expend	YTD Movement	Unspent	Perc
2045643242073D07Z11	INEG	ELECTRIFICATION PROJECTS (INEP)	11 135 000.00	11 135 000.00	1 451 977.59	7 190 782.40	3 944 217.60	65%
2010647242090C13Z11	MIG	PHIRITONA/SANDERVILLE: COSNTR OF LOW LEV	1 200 000.00	-	-	-	-	
2010647242090D45Z11	MIG	NGWATHE ROADS NETWORK UPGRADE	-	-	-	-	-	
2010647242090D54Z13	MIG	CONSTR 1KM PAVED ROAD & STORM WATER W13	-	-	-	-	-	
2010647242090D60Z01	MIG	CONSTRUCTION OF LOW LEVEL BRIDGE IN W1	1 041 091.00	-	-	-	-	
2035644502090D27Z11	MIG	COVID-19 REFURB PARYS WATER TREATMENT W	2 272 154.00	2 756 154.00	-	-	2 756 154.00	0%
2010647242090C61Z11	MIG	TUMAHOLE: UPGRADING OF 1KM PAVING ROAD	2 628 139.00	1 169 603.00	-	1 169 602.79	0.21	100%
2505642042090D58Z11	MIG	PROVISION-SPECILIZED VEHICLES-MOKWALLO	2 800 000.00	2 868 472.00	-	2 608 695.00	259 777.00	91%
2505647352090D43Z10	MIG	MOSEPEDI COMMUNITY HALL REFUR & UPGRADE	3 461 412.00	2 430 236.00	1 354 679.77	2 430 235.64	0.36	100%
2040644502090D42Z11	MIG	NGWATHE REPLACE 15KM ASBESTOS PIPES	3 732 270.00	4 753 095.00	383 026.06	3 285 164.52	1 467 930.48	69%
2035644502090D65Z11	MIG	VREDEFORT: UPGRAD WATER TREATMENT WORKS	5 737 397.00	12 590 885.00	229 438.36	4 634 715.08	7 956 169.92	37%
2020644942090D61Z11	MIG	CONSTR 3KM WATERBORNE SANITATION NETWORK	6 442 696.00	6 789 211.00	-	4 616 810.75	2 172 400.25	68%
2010647242090D44Z11	MIG	VREDEFORT 2KM PAVING ROADS	7 024 240.00	2 981 743.00	-	-	2 981 743.00	0%
			36 339 399.00	36 339 399.00	1 967 144.19	18 745 223.78	17 594 175.22	52%
2020644942094DA7Z01	WSIG	REFUREXISTING CLAY LINES IN HEILBRON IND	-	6 433 000.00	-	-	6 433 000.00	0%
2040644502094D33Z11	WSIG	CONS 3KM PIPELINE&ELEVATED TOWER HEI-PHI	7 000 035.00	8 007 967.00	1 592 882.33	7 211 940.33	796 026.67	90%
2020644942094C60Z11	WSIG	REFUR: VREDEFORT WASTE WTW	8 432 965.00	992 034.00	992 033.15	992 033.15	0.85	100%
			15 433 000.00	15 433 001.00	2 584 915.48	8 203 973.48	7 229 027.52	53%
2035644502096DA8Z17	RBIG	KWAKWATSI BULK WATER SUPPLY LINE	-	2 000 000.00	-	-	2 000 000.00	0%
2045643142096DAAZ07	RBIG	CONTRU 5KM MV LINE SUB STATIO PARYS WTW	-	8 000 000.00	-	-	8 000 000.00	0%
2035644802096C56Z11	RBIG	REFURBISHMENT OF KOPPIES WTW	1 426 856.00	777 837.00	-	777 836.40	0.60	100%
2035644502096C57Z11	RBIG	CONSTRUCT PIPELINE KOPPIES - EDENVILLE	17 926 557.00	10 000 000.00	849 892.04	8 107 124.34	1 892 875.66	81%
2035644802096D55Z11	RBIG	PARYS WTW UPGRADE AND REFURBISHMENT	40 646 587.00	39 222 163.00	878 558.53	16 804 404.68	22 417 758.32	43%
			60 000 000.00	60 000 000.00	1 728 450.57	25 689 365.42	34 310 634.58	43%
20106420420CFD95Z11	INTERNAL	VEHICLE- FOR ROADS SECTION	1 000 000.00	-	-	-	-	
20106472420CFD96Z11	INTERNAL	BUILDING OF 1919 BRIDGE	600 000.00	-	-	-	-	
25056456020CFDA1Z11	INTERNAL	TWO WAY RADIO SYSTEM	1 000 000.00	-	-	-	-	
05056460020CFD12Z11	INTERNAL	FURNITURE & OFFICE EQUIPMENT	-	3 100 000.00	733 500.00	1 504 994.46	1 595 005.54	49%
25806473520CFDAEZ01	INTERNAL	REHABILITATION -VREDEFORT LANDFILL SITE	-	2 000 000.00	-	-	2 000 000.00	0%
25806473520CFDAFZ18	INTERNAL	REHABILITATION -EDENVILLE LANDFILL SITE	-	2 000 000.00	-	-	2 000 000.00	0%
20356448420CFDACCZ11	INTERNAL	PURCHASE OF WATER METERS	-	3 000 000.00	-	-	3 000 000.00	0%
20456434020CFDABZ11	INTERNAL	PURCHASE OF ELECTRIC METERS	-	3 000 000.00	-	-	3 000 000.00	0%
25806473520CFDAHZZ18	INTERNAL	DEVELOPMENT OF EDENVILLE LANDFILL SITE	-	6 200 000.00	-	-	6 200 000.00	0%
25806473520CFDAIZ01	INTERNAL	DEVELOPMENT OF VREDEFORT LANDFILL SITE	-	6 500 000.00	-	-	6 500 000.00	0%
25156473520CFDAGZZ01	INTERNAL	DEVELOPMENT OF NEW CEMETERIES ALL TOWNS	-	6 736 050.00	-	-	6 736 050.00	0%
05056470020CFD94Z11	INTERNAL	TOOLS OF TRADE: COMPUTER EQU - PERSONNEL	2 000 000.00	4 745 908.00	1 683 653.79	2 259 852.70	2 486 055.30	48%
20456432420CFD97Z11	INTERNAL	PARYS ELECTRICITY BULK SUPPLY	2 000 000.00	3 685 500.00	-	1 945 500.00	1 740 000.00	53%
05056470020CFD93Z11	INTERNAL	UPGRADING OF THE SERVER (WAR ROOM)	2 000 000.00	2 000 000.00	-	27 900.00	1 972 100.00	1%
20456456020CFD99Z11	INTERNAL	GENERATOR 6.5 KVA ON WHEELS X1	2 000 000.00	2 000 000.00	-	-	2 000 000.00	0%
10056473520CFD89Z11	INTERNAL	MUNICIPAL BUILDING EDENVILLE OFFICE	2 000 000.00	7 094 700.00	-	94 700.00	7 000 000.00	1%
20456432420CFD98Z11	INTERNAL	MINI-SUBSTATION	2 500 000.00	4 927 625.00	758 936.40	2 976 436.40	1 951 188.60	60%
20206449420CFD91Z11	INTERNAL	BUCKET ERRADICTION - NGWATHE	3 000 000.00	1 000 000.00	-	-	1 000 000.00	0%
25056420420CFD70Z11	INTERNAL	YELLOW FLEET - SPECIAL VEHICLE	5 800 000.00	11 920 216.00	-	1 320 216.00	10 600 000.00	11%
30056473520CFD90Z11	INTERNAL	SMME ALL TOWNS - BUSINESS HUB	9 400 000.00	4 900 000.00	-	-	4 900 000.00	0%
30056473520CFDA2Z10	INTERNAL	UPGRADING OF MIMOSA	15 000 000.00	4 290 000.00	-	1 764 045.09	281 979.67	93%
			48 300 000.00	79 099 999.00	1 412 045.10	14 137 619.89	64 962 379.11	18%
			171 207 399.00	202 007 399.00	9 144 532.93	73 966 964.97	128 040 434.03	37%

Expenditure per Grant										
Description	2024/25	Budget Year 2025/26								
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	% Spent on Budget	YTD variance	YTD variance	Full Year Forecast
R thousands				February					%	
Integrated National Electrification Programme Grant	14 798	11 135	11 135	1 452	7 191	4 640	65%	2 551	55.0%	11 135
Municipal Infrastructure Grant	37 973	36 339	36 339	1 967	18 745	10 362	52%	(5 481)	-22.6%	36 339
Regional Bulk Infrastructure Grant	59 498	60 000	60 000	1 728	25 689	14 803	43%	(14 311)	-35.8%	60 000
Water Services Infrastructure Grant	7 690	15 433	15 433	2 585	8 204	3 868	53%	(2 085)	-20.3%	15 433
Internal Funding	23 580	48 300	79 100	1 412	14 138	38 360	18%	(24 222)	-63.1%	79 100
Grand Total	143 539	171 207	202 007	9 145	73 967	120 298	37%	(43 548)	-36.2%	202 007

Table 15: Summary of expenditure per grant

- As indicated in Table 15 above, the conditional Grants expenditure incurred as at to date represent 37% 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 - M08 February

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	12 241	13 843	13 809	1 394	8 059	9 222	(1 162)	-13%	13 809
Pension and UIF Contributions	-	178	109	16	80	105	(25)	-24%	109
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	174	227	251	21	167	156	11	7%	251
Cellphone Allowance	1 684	1 754	1 686	140	1 124	1 156	(31)	-3%	1 686
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	4 249	4 293	4 440	370	2 960	2 891	69	2%	4 440
Sub Total - Councillors	18 347	20 295	20 295	1 941	12 391	13 530	(1 139)	-8%	20 295
% increase		10.6%	10.6%						10.6%
Senior Managers of the Municipality									
Basic Salaries and Wages	122	6 298	4 710	431	3 364	3 881	(517)	-13%	4 710
Pension and UIF Contributions	0	1 295	9	1	2	606	(604)	-100%	9
Medical Aid Contributions	(2 381)	28	-	-	-	13	(13)	-100%	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	77	1 181	3 098	253	2 052	1 171	881	75%	3 098
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	(2 181)	8 803	7 817	685	5 418	5 671	(254)	-4%	7 817
% increase		-503.7%	-458.5%						-458.5%
Other Municipal Staff									
Basic Salaries and Wages	201 594	214 649	223 778	19 052	147 808	144 925	2 883	2%	223 778
Pension and UIF Contributions	32 126	33 683	36 375	3 080	24 203	22 994	1 209	5%	36 375
Medical Aid Contributions	16 776	16 831	18 104	1 688	12 348	11 475	873	8%	18 104
Overtime	36 236	28 026	42 195	3 274	24 619	21 518	3 102	14%	42 195
Performance Bonus	15 038	15 798	17 487	1 161	10 531	10 870	(338)	-3%	17 487
Motor Vehicle Allowance	7 763	7 170	7 670	656	5 063	4 880	183	4%	7 670
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	731	763	663	63	446	488	(43)	-9%	663
Other benefits and allowances	12 836	12 566	12 001	971	7 320	8 264	(944)	-11%	12 001
Payments in lieu of leave	5 057	3 894	2 065	467	1 625	2 230	(605)	-27%	2 065
Long service awards	-	31	-	-	-	14	(14)	-100%	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	328 155	333 409	360 338	30 414	233 964	227 659	6 305	3%	360 338
% increase		1.6%	9.8%						9.8%
Total Parent Municipality	344 321	362 506	388 450	33 039	251 773	246 861	4 913	2%	388 450
		5.3%	12.8%						12.8%
Unpaid salary, allowances & benefits in arrears:									
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS									
	344 321	362 506	388 450	33 039	251 773	246 861	4 913	2%	388 450
% increase		5.3%	12.8%						12.8%
TOTAL MANAGERS AND STAFF	325 974	342 212	368 155	31 098	239 382	233 331	6 051	3%	368 155

Table 17: Supporting Table SC8: Councilor and staff benefits

- The Municipality budgeted the total amount of R362,5 million for employee related cost
- Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement**

(inclusive of councilors) and it was adjusted to R388 million and expenditure incurred during the month of February 2026 amounts to R33 million, YTD Actual of R251.8 million which result to overspending of R 4.9 million when compared to YTD Budget of R246.9 million.

OVERTIME EXPENDITURE EXCL NIGHT SHIFT ALLOWANCE								
OVERTIME EXPENDITURE AS AT 28 FEBRUARY 2026								
Department	Vote No	Vote Description	Orig Budget	Adjusted Budget	Curr Mth Expend	YTD Movement	Balance	Perf
CORPORATE	0505211038060MRCZ11	MS: OVERTIME - STRUCTURED	1 059 743.00	1 495 377.00	134 430.42	973 111.28	522 265.72	65%
MM	1005211038099MRCZ11	MS: OVERTIME - STRUCTURED	2 283 747.00	2 651 544.00	232 622.51	1 777 399.90	874 144.10	67%
MAYOR	1010211038099MRCZ11	MS: OVERTIME - STRUCTURED	267 209.00	744 921.00	56 859.06	341 875.14	403 045.86	46%
FINANC	1505211038026MRCZ11	MS: OVERTIME - STRUCTURED	454 350.00	944 156.00	79 082.33	631 541.66	312 614.34	67%
TECHNICAL	2005211038099MRCZ11	MS: OVERTIME - STRUCTURED	4 355 108.00	5 267 983.00	528 143.84	3 553 385.54	1 714 597.46	67%
ROADS	2010211038026MRCZ11	MS: OVERTIME - STRUCTURED	337 308.00	308 420.00	27 827.04	207 451.79	100 968.21	67%
SEWERAGE	2020211038044MRCZ11	MS: OVERTIME - STRUCTURED	1 720 506.00	2 191 499.00	197 337.17	1 454 135.93	737 363.07	66%
WATER NETWORK	2035211038055MRCZ11	MS: OVERTIME - STRUCTURED	1 635 723.00	1 870 402.00	191 377.87	1 275 223.74	595 178.26	68%
WATER PURIFICATION	2040211038055MRCZ11	MS: OVERTIME - STRUCTURED	1 251 408.00	1 116 325.00	97 106.14	755 947.97	360 377.03	68%
ELECTRICITY	2045211038026MRCZ11	MS: OVERTIME - STRUCTURED	2 652 833.00	3 590 791.00	268 982.64	2 364 446.73	1 226 344.27	66%
COMMUNITY	2505211038099MRCZ11	MS: OVERTIME - STRUCTURED	2 797 668.00	4 660 874.00	475 682.84	3 303 828.34	1 357 045.66	71%
HOUSING	2525211038026MRCZ11	MS: OVERTIME - STRUCTURED	21 709.00	-	-	-	-	-
FIRE	2550211038026MRCZ11	MS: OVERTIME - STRUCTURED	699 646.00	930 926.00	69 506.11	620 534.33	310 391.67	67%
SPORTS	2560211038026MRCZ11	MS: OVERTIME - STRUCTURED	294 185.00	197 551.00	17 626.44	173 032.95	24 518.05	88%
REFUCE	2580211038033MRCZ11	MS: OVERTIME - STRUCTURED	696 656.00	745 793.00	54 939.70	503 884.91	241 908.09	68%
TOWN PLANNING	2590211038026MRCZ11	MS: OVERTIME - STRUCTURED	26 185.00	-	-	-	-	-
			20 553 984.00	26 716 562.00	2 431 524.11	17 935 800.21	8 780 761.79	67.13
CORPORATE	0505211036060MRCZ11	MS: OVERTIME - NON STRUCTURED	600 411.00	897 920.00	74 670.24	599 239.44	298 680.56	67%
MM	1005211036099MRCZ11	MS: OVERTIME - NON STRUCTURED	2 070 454.00	2 666 351.00	216 685.92	1 766 244.96	900 106.04	66%
FINANCE	1505211036026MRCZ11	MS: OVERTIME - NON STRUCTURED	248 164.00	355 134.00	20 190.24	237 004.08	118 129.92	67%
TECHNICAL	2005211036099MRCZ11	MS: OVERTIME - NON STRUCTURED	1 235 797.00	1 877 625.00	128 802.96	1 162 157.46	715 467.54	62%
SEWERAGE	2020211036044MRCZ11	MS: OVERTIME - NON STRUCTURED	989 792.00	6 480 906.00	95 895.84	733 945.92	5 746 960.08	11%
WATER NETWORK	2035211036055MRCZ11	MS: OVERTIME - NON STRUCTURED	339 775.00	408 952.00	32 314.62	243 885.18	165 066.82	60%
WATER PURIFICATION	2040211036022MRCZ11	MS: OVERTIME - NON STRUCTURED	33 448.00	-	-	-	-	-
WATER PURIFICATION	2040211036055MRCZ11	MS: OVERTIME - NON STRUCTURED	313 905.00	465 774.00	34 140.12	298 617.36	167 156.64	64%
ELECTRICITY	2045211036022MRCZ11	MS: OVERTIME - NON STRUCTURED	41 138.00	56 429.00	4 708.32	37 595.52	18 833.48	67%
COMMUNITY	2505211036026MRCZ11	MS: OVERTIME - NON STRUCTURED	182 092.00	169 667.00	19 926.24	129 368.40	40 298.60	76%
COMMUNITY	2505211036099MRCZ11	MS: OVERTIME - NON STRUCTURED	1 417 226.00	2 099 264.00	215 514.00	1 475 632.56	623 631.44	70%
			7 472 202.00	15 478 022.00	842 848.50	6 683 690.88	8 794 331.12	43%
			28 026 186.00	42 194 584.00	3 274 372.61	24 619 491.09	17 575 092.91	58%

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

- The Municipality budgeted the amount of R28 million in the main budget and it was increased to R42 million during the adjustment budget, spent R3.3 million during the month of February.
- The Total amount spent as at to date amount to R25 million which represent 58% against the adjusted budget. The Overtime shows decrease of R466 000 when compared to January expenditure.

Chart 14.2: Monthly and Annual Overtime Comparison - Jul 2020 to February 2026

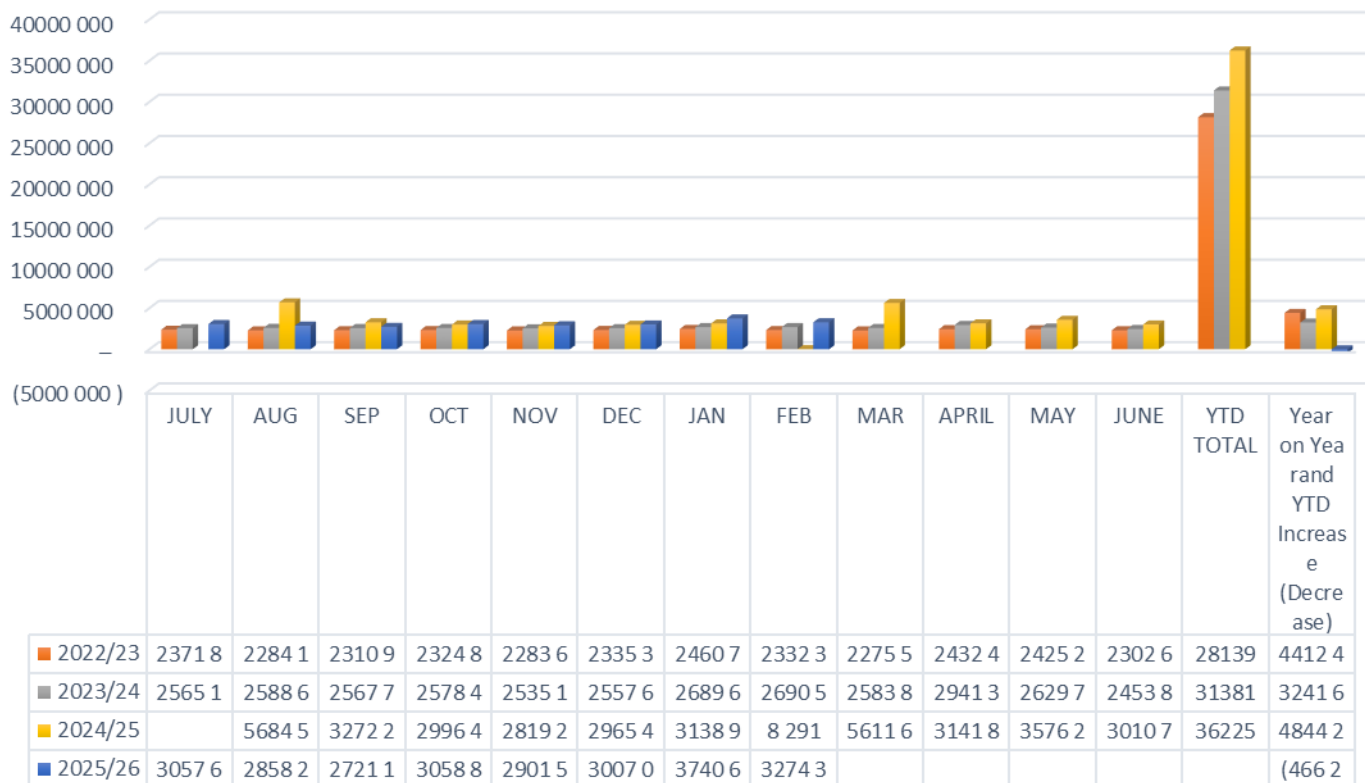


Chart 14.1: Overtime Actual vs Budget -2019-2026

	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	3 007	3 741	3 274						(466)

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

- The Municipality budgeted the amount of R28 million and it was increased to R 42 million. The Municipality spent R3.3 million in February. The overtime has decreased by R644 000 when compare to January expenditure.

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

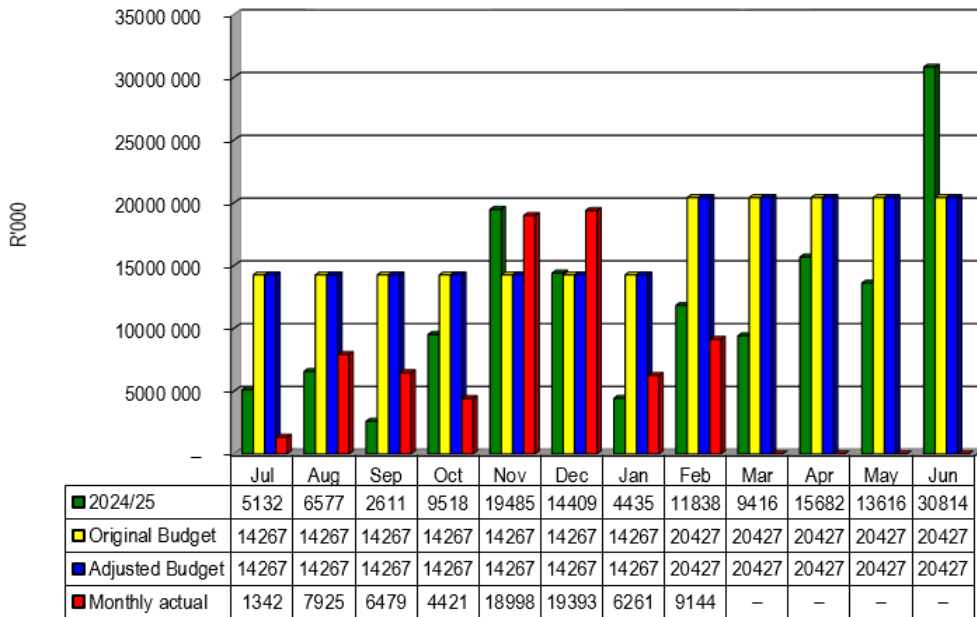


Chart 15: Capital Expenditure Monthly Trend: actual vs YTD target

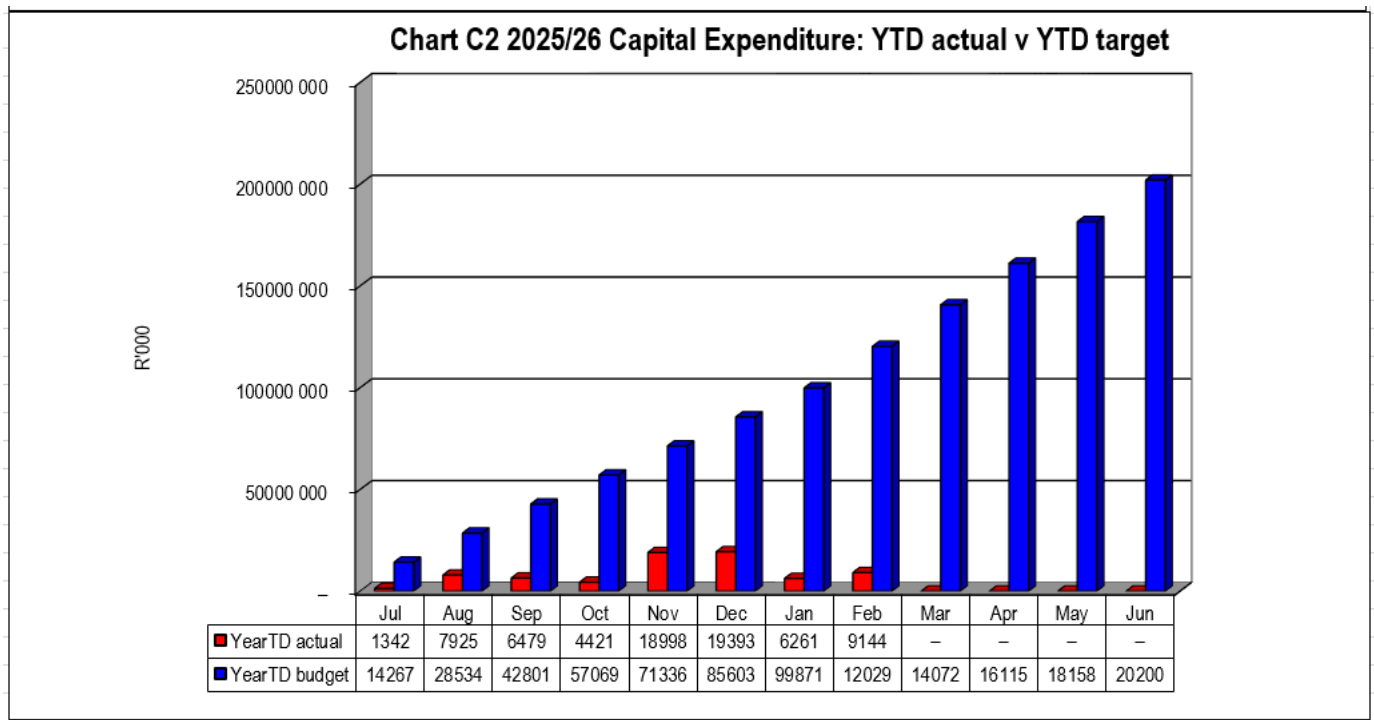


Chart 16: Capital Expenditure YTD actual vs YTD target

Vote No	Fund	Vote Description	Orig Budget	Amended Budget	Curr mnth Expend	YTD Movement	Unspent	Perc
2045643242073D07ZZ11	INEG	ELECTRIFICATION PROJECTS (INEP)	11 135 000.00	11 135 000.00	1 451 977.59	7 190 782.40	3 944 217.60	65%
2010647242090C13ZZ11	MIG	PHIRITONA/SANDERVILLE: COSNTR OF LOW LEV	1 200 000.00	-	-	-	-	
2010647242090D45ZZWM	MIG	NGWATHE ROADS NETWORK UPGRADE	-	-	-	-	-	
2010647242090D54ZZ13	MIG	CONSTR 1KM PAVED ROAD & STORM WATER W13	-	-	-	-	-	
2010647242090D60ZZ01	MIG	CONSTRUCTION OF LOW LEVEL BRIDGE IN W1	1 041 091.00	-	-	-	-	
2035644502090D27ZZWM	MIG	COVID-19 REFURB PARYS WATER TREATMENT W	2 272 154.00	2 756 154.00	-	-	2 756 154.00	0%
2010647242090C61ZZ11	MIG	TUMAHOLE: UPGRAIDING OF 1KM PAVING ROAD	2 628 139.00	1 169 603.00	-	1 169 602.79	0.21	100%
2505642042090D58ZZWM	MIG	PROVISION-SPECIALIZED VEHICLES-MOKWALLO	2 800 000.00	2 868 472.00	-	2 608 695.00	259 777.00	91%
2505647352090D43ZZ10	MIG	MOSEPEDI COMMUNITY HALL REFUR & UPGRADE	3 461 412.00	2 430 236.00	1 354 679.77	2 430 235.64	0.36	100%
2040644502090D42ZZWM	MIG	NGWATHE REPLACE 15KM ASBESTOS PIPES	3 732 270.00	4 753 095.00	383 026.06	3 285 164.52	1 467 930.48	69%
2035644502090D65ZZWM	MIG	VREDEFORT: UPGRAD WATER TREATMENT WORKS	5 737 397.00	12 590 885.00	229 438.36	4 634 715.08	7 956 169.92	37%
2020644942090D61ZZWM	MIG	CONSTR 3KM WATERBORNE SANITATION NETWORK	6 442 696.00	6 789 211.00	-	4 616 810.75	2 172 400.25	68%
2010647242090D44ZZWM	MIG	VREDEFORT 2KM PAVING ROADS	7 024 240.00	2 981 743.00	-	-	2 981 743.00	0%
			36 339 399.00	36 339 399.00	1 967 144.19	18 745 223.78	17 594 175.22	52%
2020644942094DA7ZZ01	WSIG	REFUREXISTING CLAY LINES IN HEILBRON IND	-	6 433 000.00	-	-	6 433 000.00	0%
2040644502094D33ZZWM	WSIG	CONS 3KM PIPELINE&ELEVATED TOWER HEI-PHI	7 000 035.00	8 007 967.00	1 592 882.33	7 211 940.33	796 026.67	90%
2020644942094C60ZZ11	WSIG	REFUR: VREDEFORT WASTE WTW	8 432 965.00	992 034.00	992 033.15	992 033.15	0.85	100%
			15 433 000.00	15 433 001.00	2 584 915.48	8 203 973.48	7 229 027.52	53%
2035644502096DA8ZZ17	RBIG	KWAKWATSI BULK WATER SUPPLY LINE	-	2 000 000.00	-	-	2 000 000.00	0%
2045643142096DAAZZ07	RBIG	CONTRU 5KM MV LINE SUB STATIO PARYS WTW	-	8 000 000.00	-	-	8 000 000.00	0%
2035644802096C56ZZ11	RBIG	REFURBISHMENT OF KOPPIES WTW	1 426 856.00	777 837.00	-	777 836.40	0.60	100%
2035644502096C57ZZ11	RBIG	CONSTRUCT PIPELINE KOPPIES - EDENVILLE	17 926 557.00	10 000 000.00	849 892.04	8 107 124.34	1 892 875.66	81%
2035644802096D55ZZWM	RBIG	PARYS WTW UPGRADE AND REFURBISHMENT	40 646 587.00	39 222 163.00	878 558.53	16 804 404.68	22 417 758.32	43%
			60 000 000.00	60 000 000.00	1 728 450.57	25 689 365.42	34 310 634.58	43%
20106420420CFD95ZZWM	INTERNAL	VEHICLE- FOR ROADS SECTION	1 000 000.00	-	-	-	-	
20106472420CFD96ZZWM	INTERNAL	BUILDING OF 1919 BRIDGE	600 000.00	-	-	-	-	
25056456020CFDA1ZZ11	INTERNAL	TWO WAY RADIO SYSTEM	1 000 000.00	-	-	-	-	
05056460020CFD12ZZ11	INTERNAL	FURNITURE & OFFICE EQUIPMENT	-	3 100 000.00	733 500.00	1 504 994.46	1 595 005.54	49%
25806473520CFDAEZZ01	INTERNAL	REHABILITATION -VREDEFORT LANDFILL SITE	-	2 000 000.00	-	-	2 000 000.00	0%
25806473520CFDAFZZ18	INTERNAL	REHABILITATION -EDENVILLE LANDFILL SITE	-	2 000 000.00	-	-	2 000 000.00	0%
20356448420CFDACZZWM	INTERNAL	PURCHASE OF WATER METERS	-	3 000 000.00	-	-	3 000 000.00	0%
20456434020CFDABZZWM	INTERNAL	PURCHASE OF ELECTRIC METERS	-	3 000 000.00	-	-	3 000 000.00	0%
25806473520CFDAHZZ18	INTERNAL	DEVELOPMENT OF EDENVILLE LANDFILL SITE	-	6 200 000.00	-	-	6 200 000.00	0%
25806473520CFDAIZZ01	INTERNAL	DEVELOPMENT OF VREDEFORT LANDFILL SITE	-	6 500 000.00	-	-	6 500 000.00	0%
25156473520CFDAGZZ01	INTERNAL	DEVELOPMENT OF NEW CEMETERIES ALL TOWNS	-	6 736 050.00	-	-	6 736 050.00	0%
05056470020CFD94ZZ11	INTERNAL	TOOLS OF TRADE: COMPUTER EQU - PERSONNEL	2 000 000.00	4 745 908.00	1 683 653.79	2 259 852.70	2 486 055.30	48%
20456432420CFD97ZZ11	INTERNAL	PARYS ELECTRICITY BULK SUPPLY	2 000 000.00	3 685 500.00	-	1 945 500.00	1 740 000.00	53%
05056470020CFD93ZZ11	INTERNAL	UPGRADING OF THE SERVER (WAR ROOM)	2 000 000.00	2 000 000.00	-	27 900.00	1 972 100.00	1%
20456456020CFD99ZZ11	INTERNAL	GENERATOR 6.5 KVA ON WHEELS X1	2 000 000.00	2 000 000.00	-	-	2 000 000.00	0%
10056473520CFD89ZZWM	INTERNAL	MUNICIPAL BUILDING EDENVILLE OFFICE	2 000 000.00	7 094 700.00	-	94 700.00	7 000 000.00	1%
20456432420CFD98ZZWM	INTERNAL	MINI-SUBSTATION	2 500 000.00	4 927 625.00	758 936.40	2 976 436.40	1 951 188.60	60%
20206449420CFD91ZZWM	INTERNAL	BUCKET ERRADICTION - NGWATHE	3 000 000.00	1 000 000.00	-	-	1 000 000.00	0%
25056420420CFD70ZZWM	INTERNAL	YELLOW FLEET - SPECIAL VEHICLE	5 800 000.00	11 920 216.00	-	1 320 216.00	10 600 000.00	11%
30056473520CFD90ZZWM	INTERNAL	SMME ALL TOWNS - BUSINESS HUB	9 400 000.00	4 900 000.00	-	-	4 900 000.00	0%
30056473520CFDA2ZZ10	INTERNAL	UPGRADING OF MIMOSA	15 000 000.00	4 290 000.00	1 764 045.09	4 008 020.33	281 979.67	93%
			48 300 000.00	79 099 999.00	1 412 045.10	14 137 619.89	64 962 379.11	18%
			171 207 399.00	202 007 399.00	9 144 532.93	73 966 964.97	128 040 434.03	37%

Table 19: Detailed capital expenditure report

- Indicated in the above table, is a summary of the capital expenditure per funding source compared to the Adjusted budget. The reports show the 37% of expenditure against the Adjusted budget of R202 million.

13. Other supporting documents

- Please note that all figures are preliminary outcomes of for the financial year.
- The Municipal self-assessment for February 2026
- Eskom, Rand water and DWS statements
- Proof of payment for Eskom, Rand Water and DWS
- 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 - M08 February

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	125 215	9 689	77 633	439 202	(361 569)	-82%	125 215
Service charges	422 953	577 845	594 825	30 824	287 464	388 626	(101 162)	-26%	594 825
Investment revenue	6 203	7 159	3 339	50	1 490	4 008	(2 518)	-63%	3 339
Transfers and subsidies - Operational	254 085	296 280	296 633	732	221 497	197 590	23 907	0	296 633
Other own revenue	108 549	207 004	96 214	4 768	47 727	115 845	(68 118)	-59%	96 214
Total Revenue (excluding capital transfers and contributions)	900 241	1 975 771	1 116 226	46 064	635 811	1 145 271	(509 460)	-44%	1 116 226
Employee costs	325 974	342 212	368 155	31 098	239 382	233 331	6 051	3%	368 155
Remuneration of Councillors	18 347	20 295	20 295	1 941	12 391	13 530	(1 139)	-8%	20 295
Depreciation and amortisation	77 157	53 774	88 190	4 888	39 994	42 733	(2 738)	-6%	88 190
Interest	117 198	69 648	126 762	200	53 575	57 855	(4 280)	-7%	126 762
Inventory consumed and bulk purchases	454 496	618 746	625 867	(2 236)	428 686	412 584	16 101	4%	625 867
Transfers and subsidies	180	180	180	15	118	120	(2)	-2%	180
Other expenditure	402 415	281 650	503 584	19 477	123 031	232 538	(109 507)	-47%	503 584
Total Expenditure	1 395 767	1 386 503	1 733 033	55 383	897 176	992 690	(95 513)	-10%	1 733 033
Surplus/(Deficit)	(495 527)	589 267	(616 807)	(9 319)	(261 365)	152 582	(413 947)	-271%	(616 807)
Transfers and subsidies - capital (monetary)	139 992	122 907	122 907	6 330	64 039	81 938	(17 899)	-22%	122 907
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(355 534)	712 175	(493 900)	(2 989)	(197 326)	234 520	(431 846)	-184%	(493 900)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(355 534)	712 175	(493 900)	(2 989)	(197 326)	234 520	(431 846)	-184%	(493 900)
Capital expenditure & funds sources									
Capital expenditure	143 539	171 207	202 007	9 145	73 967	120 298	(46 331)	-39%	202 007
Capital transfers recognised	121 721	122 907	122 907	7 732	59 829	81 938	(22 109)	-27%	122 907
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21 818	48 300	79 100	1 412	14 138	38 360	(24 222)	-63%	79 100
Total sources of capital funds	143 539	171 207	202 007	9 145	73 967	120 298	(46 331)	-39%	202 007
Financial position									
Total current assets	607 402	2 053 017	2 271 415		761 511				2 271 415
Total non current assets	1 992 896	1 930 989	1 961 789		2 026 868				1 961 789
Total current liabilities	3 230 494	2 466 217	2 523 396		3 614 308				2 523 396
Total non current liabilities	-	-	-		-				-
Community wealth/Equity	(560 980)	805 614	2 203 708		(825 892)				2 203 708
Cash flows									
Net cash from (used) operating	(296 271)	717 694	(484 036)	(22 847)	(102 106)	(322 691)	(220 584)	68%	(484 036)
Net cash from (used) investing	(143 600)	(196 889)	(216 510)	(9 101)	(73 827)	(144 340)	(70 513)	49%	(216 510)
Net cash from (used) financing	-	229	229	-	(54)	153	206	135%	229
Cash/cash equivalents at the month/year end	(376 871)	526 775	(694 577)	(169 919)	(169 919)	(461 138)	(291 219)	63%	(694 249)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	54 014	35 582	30 347	29 928	29 280	44 248	163 417	824 412	1 211 229
Creditors Age Analysis									
Total Creditors	79 345	7 362	101 826	11 267	30 720	1 220	702	3 006 189	3 238 632

FS203 Ngwathe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		346 220	1 279 072	383 943	12 338	287 129	673 689	(386 560)	-57%	383 943
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		346 220	1 279 072	383 943	12 338	287 129	673 689	(386 560)	-57%	383 943
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 058	1 370	1 615	114	949	962	(13)	-1%	1 615
Community and social services		910	1 150	1 428	102	851	822	28	3%	1 428
Sport and recreation		148	220	187	11	99	140	(42)	-30%	187
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		43 114	38 622	50 117	2 377	20 172	28 047	(7 875)	-28%	50 117
Planning and development		714	370	11 865	115	521	2 546	(2 025)	-80%	11 865
Road transport		42 400	38 252	38 252	2 262	19 651	25 501	(5 850)	-23%	38 252
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		649 840	779 614	803 458	37 565	391 601	524 512	(132 911)	-25%	803 458
Energy sources		315 108	464 532	464 773	20 951	204 088	309 736	(105 648)	-34%	464 773
Water management		166 586	161 714	163 694	8 587	87 437	108 205	(20 768)	-19%	163 694
Waste water management		103 573	97 749	104 524	3 894	58 053	66 521	(8 468)	-13%	104 524
Waste management		64 573	55 620	70 468	4 133	42 022	40 049	1 973	5%	70 468
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 040 233	2 098 678	1 239 134	52 394	699 850	1 227 210	(527 359)	-43%	1 239 134
Expenditure - Functional										
<i>Governance and administration</i>		437 879	344 314	497 260	27 382	241 691	259 656	(17 965)	-7%	497 260
Executive and council		88 709	91 746	109 977	7 338	57 605	64 931	(7 326)	-11%	109 977
Finance and administration		349 169	252 568	387 284	20 044	184 086	194 725	(10 640)	-5%	387 284
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		85 366	114 488	158 103	9 383	83 392	84 820	(1 428)	-2%	158 103
Community and social services		63 466	94 475	134 698	8 022	70 476	70 799	(323)	0%	134 698
Sport and recreation		10 755	9 227	12 576	702	5 868	6 821	(953)	-14%	12 576
Public safety		8 927	8 422	9 459	829	6 126	5 822	304	5%	9 459
Housing		2 218	2 364	1 370	(170)	921	1 377	(456)	-33%	1 370
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		94 891	130 612	134 566	6 213	85 227	83 253	1 974	2%	134 566
Planning and development		723	20 368	30 532	(6 375)	9 445	15 611	(6 166)	-39%	30 532
Road transport		94 168	110 245	104 033	12 588	75 782	67 642	8 140	12%	104 033
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		777 632	797 089	943 104	12 405	486 867	562 771	(75 904)	-13%	943 104
Energy sources		429 316	552 349	573 788	3 296	369 473	373 770	(4 297)	-1%	573 788
Water management		216 302	144 095	187 353	1 194	71 589	105 239	(33 649)	-32%	187 353
Waste water management		75 579	50 255	98 708	5 923	29 388	44 017	(14 630)	-33%	98 708
Waste management		56 435	50 390	83 255	1 992	16 417	39 745	(23 328)	-59%	83 255
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 395 767	1 386 503	1 733 033	55 383	897 176	990 500	(93 324)	-9%	1 733 033
Surplus/ (Deficit) for the year		(355 534)	712 175	(493 900)	(2 989)	(197 326)	236 709	(434 035)	-1.8336224	(493 900)

FS203 Ngwathe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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	-	353	-	-	71	(71)	-100.0%	353
Vote 02 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Financial Services		341 560	1 279 072	383 590	12 338	287 129	673 618	(386 489)	-57.4%	383 590
Vote 04 - Technical Services		627 667	762 247	771 243	35 694	369 230	509 963	(140 734)	-27.6%	771 243
Vote 05 - Community Services		66 345	57 360	83 948	4 362	43 492	43 557	(66)	-0.2%	83 948
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	1 239 134	52 394	699 850	1 227 210	(527 359)	-43.0%	1 239 134
Expenditure by Vote	1									
Vote 01 - Corporate Services		101 225	73 323	117 781	9 991	67 419	57 774	9 645	16.7%	117 781
Vote 02 - Municipal Manager		88 709	91 746	109 977	7 338	57 605	64 931	(7 326)	-11.3%	109 977
Vote 03 - Financial Services		247 929	179 245	269 503	10 052	116 662	136 952	(20 290)	-14.8%	269 503
Vote 04 - Technical Services		815 513	856 944	963 883	23 015	546 333	592 208	(45 875)	-7.7%	963 883
Vote 05 - Community Services		142 254	168 110	245 837	11 625	101 821	127 619	(25 798)	-20.2%	245 837
Vote 06 - Local Economic Development		137	17 135	26 053	(6 638)	7 337	13 207	(5 870)	-44.4%	26 053
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	1 733 033	55 383	897 176	992 690	(95 513)	-9.6%	1 733 033
Surplus/ (Deficit) for the year	2	(355 534)	712 175	(493 900)	(2 989)	(197 326)	234 520	(431 846)	-184.1%	(493 900)

FS203 Ngwathe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	19 203	182 786	282 870	(100 084)	-35%	424 305
Service charges - Water		57 363	68 991	68 991	6 426	40 831	45 994	(5 163)	-11%	68 991
Service charges - Waste Water Management		60 314	56 038	59 894	1 694	36 019	38 130	(2 111)	-6%	59 894
Service charges - Waste management		35 303	28 511	41 635	3 501	27 828	21 632	6 196	29%	41 635
Sale of Goods and Rendering of Services		1 886	2 127	3 360	262	1 727	1 664	63	4%	3 360
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		101 053	55 807	74 577	3 756	44 046	40 959	3 087	8%	74 577
Interest from Current and Non Current Assets		6 203	7 159	3 339	50	1 490	4 008	(2 518)	-63%	3 339
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		353	382	444	37	254	267	(13)	-5%	444
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		385	98	11 276	49	183	2 301	(2 118)	-92%	11 276
Non-Exchange Revenue										
Property rates		108 441	887 483	125 215	9 689	77 633	439 202	(361 569)	-82%	125 215
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		378	148 590	6 557	664	1 516	70 653	(69 137)	-98%	6 557
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		254 095	296 280	296 633	732	221 497	197 590	23 907	12%	296 633
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	1 116 226	46 064	635 811	1 145 271	(509 460)	-44%	1 116 226
Expenditure By Type										
Employee related costs		325 974	342 212	368 155	31 098	239 382	233 331	6 051	3%	368 155
Remuneration of councillors		18 347	20 295	20 295	1 941	12 391	13 530	(1 139)	-8%	20 295
Bulk purchases - electricity		359 105	465 959	412 000	995	341 066	299 847	41 219	14%	412 000
Inventory consumed		95 391	152 787	213 867	(3 231)	87 619	112 737	(25 118)	-22%	213 867
Debt impairment		216 123	103 707	211 768	-	-	89 797	(89 797)	-100%	211 768
Depreciation and amortisation		77 157	53 774	88 190	4 888	39 994	42 733	(2 738)	-6%	88 190
Interest		117 198	69 648	126 762	200	53 575	57 855	(4 280)	-7%	126 762
Contracted services		60 329	60 854	133 647	9 594	54 372	55 200	(828)	-1%	133 647
Transfers and subsidies		180	180	180	15	118	120	(2)	-2%	180
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		97 260	117 089	158 168	9 883	68 658	87 541	(18 883)	-22%	158 168
Losses on Disposal of Assets		28 703	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1 395 767	1 386 503	1 733 033	55 383	897 176	992 690	(95 513)	-10%	1 733 033
Surplus/(Deficit)		(495 527)	589 267	(616 807)	(9 319)	(261 365)	152 582	(413 947)	(0)	(616 807)
Transfers and subsidies - capital (monetary allocations)		139 992	122 907	122 907	6 330	64 039	81 938	(17 899)	(0)	122 907
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) after capital transfers & contributions		(355 534)	712 175	(493 900)	(2 989)	(197 326)	234 520	(431 846)	(0)	(493 900)
Income Tax		-	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) after income tax		(355 534)	712 175	(493 900)	(2 989)	(197 326)	234 520	(431 846)	(0)	(493 900)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	(0)	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) attributable to municipality		(355 534)	712 175	(493 900)	(2 989)	(197 326)	234 520	(431 846)	(0)	(493 900)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	(0)	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	(0)	-
Surplus/ (Deficit) for the year		(355 534)	712 175	(493 900)	(2 989)	(197 326)	234 520	(431 846)	(0)	(493 900)

FS203 Ngwathe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Corporate Services		-	4 000	6 746	1 684	2 288	3 216	(928)	-29%	6 746
Vote 02 - Municipal Manager		-	2 000	7 095	-	95	2 352	(2 258)	-96%	7 095
Vote 03 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 04 - Technical Services		42 052	54 375	74 438	1 637	22 896	40 262	(17 367)	-43%	74 438
Vote 05 - Community Services		192	1 000	16 936	-	-	3 854	(3 854)	-100%	16 936
Vote 06 - Local Economic Development		-	24 400	9 190	(1 764)	4 008	13 225	(9 217)	-70%	9 190
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	114 405	1 557	29 286	62 909	(33 623)	-53%	114 405
Single Year expenditure appropriation	2									
Vote 01 - Corporate Services		4 711	-	3 100	734	1 505	620	885	143%	3 100
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Financial Services		4 853	-	-	-	-	-	-	-	-
Vote 04 - Technical Services		85 195	73 371	60 784	5 499	36 816	46 397	(9 580)	-21%	60 784
Vote 05 - Community Services		6 537	12 061	23 719	1 355	6 359	10 372	(4 013)	-39%	23 719
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	87 603	7 587	44 681	57 389	(12 709)	-22%	87 603
Total Capital Expenditure		143 539	171 207	202 007	9 145	73 967	120 298	(46 331)	-39%	202 007
Capital Expenditure - Functional Classification										
Governance and administration		9 564	6 000	16 941	2 417	3 887	6 188	(2 301)	-37%	16 941
Executive and council		-	2 000	7 095	-	95	2 352	(2 258)	-96%	7 095
Finance and administration		9 564	4 000	9 846	2 417	3 793	3 836	(43)	-1%	9 846
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6 537	13 061	23 955	1 355	6 359	10 886	(4 527)	-42%	23 955
Community and social services		6 537	13 061	23 955	1 355	6 359	10 886	(4 527)	-42%	23 955
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		16 596	37 893	13 341	(1 764)	5 178	20 352	(15 174)	-75%	13 341
Planning and development		192	24 400	9 190	(1 764)	4 008	13 225	(9 217)	-70%	9 190
Road transport		16 404	13 493	4 151	-	1 170	7 127	(5 958)	-84%	4 151
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		110 842	114 253	147 770	7 137	58 543	82 872	(24 329)	-29%	147 770
Energy sources		22 926	17 635	32 748	2 211	12 113	14 779	(2 667)	-18%	32 748
Water management		68 659	78 742	83 108	3 934	40 821	53 368	(12 547)	-24%	83 108
Waste water management		19 257	17 876	15 214	992	5 609	11 385	(5 776)	-51%	15 214
Waste management		-	-	16 700	-	-	3 340	(3 340)	-100%	16 700
Other										
Total Capital Expenditure - Functional Classification	3	143 539	171 207	202 007	9 145	73 967	120 298	(46 331)	-39%	202 007
Funded by:										
National Government		119 959	122 907	122 907	7 732	59 829	81 938	(22 109)	-27%	122 907
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		1 762	-	-	-	-	-	-	-	-
Transfers recognised - capital		121 721	122 907	122 907	7 732	59 829	81 938	(22 109)	-27%	122 907
Borrowing	6									
Internally generated funds		21 818	48 300	79 100	1 412	14 138	38 360	(24 222)	-63%	79 100
Total Capital Funding		143 539	171 207	202 007	9 145	73 967	120 298	(46 331)	-39%	202 007

FS203 Ngwathe - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	(68 554)	(27 057)	(68 554)
Trade and other receivables from exchange transactions		219 891	191 110	303 472	298 182	303 472
Receivables from non-exchange transactions		37 582	95 210	917 793	75 514	917 793
Current portion of non-current receivables						
Inventory		2 541	556 346	492 329	3 102	492 329
VAT		341 320	626 374	626 374	411 769	626 374
Other current assets						
Total current assets		607 402	2 053 017	2 271 415	761 511	2 271 415
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	1 655 706	1 732 960	1 655 706
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	1 961 789	2 026 868	1 961 789
TOTAL ASSETS		2 600 298	3 984 006	4 233 204	2 788 379	4 233 204
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		5 161	5 311	5 311	5 113	5 311
Trade and other payables from exchange transactions		2 994 593	1 978 634	2 035 813	3 377 427	2 035 813
Trade and other payables from non-exchange transactions		5 250	179 197	179 197	21 520	179 197
Provision		204 166	171 814	171 814	204 166	171 814
VAT		21 324	131 262	131 262	6 082	131 262
Other current liabilities		-	-	-	-	-
Total current liabilities		3 230 494	2 466 217	2 523 396	3 614 308	2 523 396
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	2 523 396	3 614 308	2 523 396
NET ASSETS	2	(630 196)	1 517 789	1 709 808	(825 929)	1 709 808
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(560 980)	805 614	2 203 708	(825 892)	2 203 708
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(560 980)	805 614	2 203 708	(825 892)	2 203 708

FS203 Ngwathe - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	64 900	4 606	40 081	43 267	(3 185)	-7%	64 900
Service charges		187 966	577 845	465 468	21 221	133 899	310 312	(176 413)	-57%	465 468
Other revenue		121 039	-	6 971	16 852	109 633	4 647	104 986	2259%	6 971
Transfers and Subsidies - Operational		252 574	296 280	296 280	766	222 163	197 520	24 643	12%	296 280
Transfers and Subsidies - Capital		135 891	122 907	122 907	22 546	79 643	81 938	(2 295)	-3%	122 907
Interest		5 372	64 772	64 772	685	5 748	43 181	(37 433)	-87%	64 772
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 062 704)	(1 161 945)	(1 435 686)	(89 522)	(693 274)	(957 124)	(263 850)	28%	(1 435 686)
Interest		-	(69 648)	(69 648)	-	-	(46 432)	(46 432)	100%	(69 648)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(296 271)	717 694	(484 036)	(22 847)	(102 106)	(322 691)	(220 584)	68%	(484 036)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(62)	-	11 179	44	140	7 452	(7 312)	-98%	11 179
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(143 539)	(196 889)	(227 689)	(9 145)	(73 967)	(151 792)	(77 825)	51%	(227 689)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(143 600)	(196 889)	(216 510)	(9 101)	(73 827)	(144 340)	(70 513)	49%	(216 510)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	229	229	-	(54)	153	(206)	-135%	229
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	229	229	-	(54)	153	206	135%	229
NET INCREASE/ (DECREASE) IN CASH HELD		(439 872)	521 035	(700 317)	(31 947)	(175 987)	(466 878)			(700 317)
Cash/cash equivalents at beginning:		63 001	5 740	5 740	(137 972)	6 068	5 740			6 068
Cash/cash equivalents at month/year end:		(376 871)	526 775	(694 577)	(169 919)	(169 919)	(461 138)			(694 249)

16. Annexure B Compliance with the conditions Municipal Debt Relief

16.1 MFMA Circular 124 – Municipal Compliance Self- assessment

Annexure A2 - Monthly			Notes/Comments
Municipality Self-Assessment			
<p>Certificate of Compliance: Municipal Debt Relief Conditions for Application</p> <p>Period: Feb 20 National Financial Year: 2025/26 Demarcation Code of Municipality being assessed: F5212 District: Fezile Dabi Demarcation Description: Ngwathe</p> <p>I, Dr SP Mochamane, 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>			
Municipal Debt Relief Conditions (Monthly reporting)			Choose from drop down list
<p>6.1 Maintaining the Eskom and bulk water current account -</p> <p>6.1.1 Condition: 6.1.1 (insert criteria for the purpose of this exercise across the account for a target month or month(s))</p>			
6.1.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	No	The Rand water billed the amount of R 4 577 822.96 in February 2026 and the Municipality did not make payments during the month of February for Rand Water and DWS in the current month. In terms of the other bulk water supplier, namely Rand Water, Ngwathe Municipality have a favourable payment arrangement (which reference to the payment of R7 000 000 upon receipt of Equitable share) in respect of the outstanding debt. The Municipality owe the total amount of R 39 153 810.41 as at the end of February 2026.
6.1.3	- 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 3 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniportal.treasury.gov.za/	No	
6.1.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	No	
6.1.3	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new arrivals" (Month 2023 end / or subsequent current account) up to the date of W approval of the application.</i>	Yes	The Eskom billed current amount of R 46 947 028.97 for February 2026 and the Municipality paid the amount of R 1 900 000 in February 2026. The total owed to Eskom amount to R2.9 billion.
6.1.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniportal.treasury.gov.za/	Yes	ESKOM POE was uploaded on GO Muni Portal on the 16 March 2026
6.1.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
<p>6.2 Compliance with a funded MTRF - (Choose from drop down list the MTRF assessed)</p>			
6.2.1	- Is the municipality's MTRF funded and aligning to the National Treasury's Budget Funding Guidelines - http://www.treasury.gov.za/subsites/budget_funding.asp ?	No	Ngwathe Local Municipality budget is not funded hence the budget funding plan was tabled Council for adoption and it was approved on the 26 June 2025 for the financial year 2025/26.
6.2.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	Budget for a surplus of R 594 180 091.00 million
6.2.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the Budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note - The amount of the municipality during the preceding 12 months (any managed to collect 80 per cent of its annual total property rates, the provision for debt impairment aligning with the historic collection rates and budget or 80 per cent of the 2023/24 MTRF annual projections (total assessed cost). If the municipality clearly need the debt impairment to recover the budget and they is not an expense between the provision for debt and the other categories of general. The Provincial Treasury must be notified to this regard.</i>	Yes	The municipality budgeted an amount of R 104 million, the Pw AFIS disclosed the debt impairment of R216 million.
6.2.1	- Has the municipality made adequate provision for depreciation and asset replacement (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note - If the municipality clearly need the depreciation and asset replacement to defend its budget and there is an expense between the provision for debt and the other categories of general. The Provincial Treasury must be notified to this regard.</i>	Yes	The municipality budgeted an amount of R 54 million. The Pw Annual Financial statements disclosed the amount of R148.5 million.
6.2.2	- If the municipality's MTRF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTRF budget (refer item 5.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an ORL in its budget funding plan, but as a result, however, the FRP will not contain within the existing FRP arrangements, but give effect to a funded MTRF. If not, the FRP requires strengthening.</i>		The Funding Plan was approved on the June 2025 and it was immediately uploaded on GoMuni portal.
6.2.2	- If the municipality's MTRF 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 MTRF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 5.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	Yes	
6.2.2	- 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 give effect to the municipality's annual tabled and adopted MTRF strategy (in the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes	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.
6.3	Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 58 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTRF submissions with effect the tabling of the 2023/24 MTRF?	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.
6.4	Electricity and water as collection tools - Has the municipality, with effect from the tabling of the 2023/24 MTRF, demonstrated, through its by-laws and budget related policies that:	Yes	

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6.8.1	- 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?	No	The invoice does include details that would ordinarily be captured in a statement of account for up to 90 days
6.8.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	No	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
6.8.3	- 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? <i>Note: in terms of this condition the municipality must undertake such restrictive/interruption of water together with the municipal engineers to ensure a minimum supply of water.</i>	No	The municipality does not restrict the supply of water.
6.8.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note - the municipality's monthly MFMA s.72 statement must include as part of the narrative the indigent registration in the required NT format.</i>	Yes	Not yet but instructions have been given to the Revenue division to restrict supply for consumption outside of FBG.
6.4	Supporting evidence: The National Treasury and/or provincial treasury's related budget assurance confirms the municipality's relevant MFMA s.72 statement budget position and reflects demonstrated compliance with paragraph 6.6		
6.7	Maintain a minimum average quarterly collection of property rates and services charges -	Not yet end of quarter	
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 statements) and MCOA data strings uploaded via the GoMuni Upload Portal?		
	<i>Note - although the term and reporting for collection (MCOA Circular No. 12) is a 90 per cent threshold, more updates under the debt relief measures are required for the former part from January to the month.</i>		
6.7.2	- if the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:	Yes	
6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool (and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1);	not yet the end of a quarter	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	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas)?	Yes	We need to build ahead capacity so that the plumbers and electricians can restrict supply when the consumer 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
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the (Eskom supplied areas) as envisaged in sections 75 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	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 RT28 intervenueal contract
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	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 RT28 intervenueal contract
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2022/24 MTRF with a smart pre-paid meter?	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	- Has the municipality's 2021/24, 2024/25 and 2025/26 valid and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
6.8	Municipality's completeness of the revenue base -	Yes	
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	
6.8.1	- if the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's directed compliance reports to the MFMA s.72 statement</i>	Yes	
6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or Interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circular no. 93, 98, 107 and 108) to the upload portal on https://uploadportal.treasury.gov.za/ ?	Yes	
6.9	Monitor and report on implementation -	Yes	
6.9.1	- MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	It is only the department of Finance and we will copy in other departments so that they too can take accountability and assist in the process as a collective
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the MCOA data string? <i>Note - condition 6.2 has a progress and report refer to 6.1.</i>	No FRP	
6.9.3	- Municipalities with financial recovery plans (FRP) - if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	Select	We do not have a mandatory FRP and ours was done voluntary, of which we are reporting monthly to the Finance and Budget Committee, Mayor's Committee and ultimately to Council on progress made in its implementation
6.9.4	- if the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury, Municipal Financial Recovery Service (MFRS) timesously via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?		We have not yet started submitting it to the provincial executive and we however plan to start submitting it monthly
	<i>Note - if municipality has a FRP and intends to use the MCOA s.71 report progress & the FRP progress report are consistent with the above criteria and MFMA</i>		
6.10	Provincial Treasury Note - Provincial Treasury verification of municipal compliance - in terms of section 2 and 74 of the MFMA, with effect from 01 April 2023, a delegated authority may not breach from Municipal Debt Relief, unless:	No	
6.10.1	- Has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	No	
6.10.2	- Has the Head of the relevant Provincial Treasury (delegated) monthly verified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timesously uploaded the compliance certificate via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate</i>	Yes	
6.10.3	- Has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the FRP is in progress to rectify such non-compliance will be completed by the Municipality or entity of paragraph 6.1.1</i>	No	The Municipality has not been rectified and if we were to borrow, we would have to follow Section 46
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?		
	<i>Note - there is a provision in respect of borrowing for more than once in a financial year from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. It applies the MFMA Circular No. 124 condition 4.1.1. Borrowing on municipality borrowing powers and only for purposes of debt relief to new and existing borrowers who submit the effective date of their initial borrowing to the MFRS section 46. Note that borrowing for debt relief ends on 31/03/2024</i>		

6.22	For the duration of the Municipal Debt Relief (to ensure proper management of resources)	Yes	
6.12.1	- Has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No	There is a dedicated account for electricity income but it is still not ringfenced accurately for prepaid electricity sales and the Revenue Division has started reconcile their meter revenue as per Section 54. We will also add another sub account for ringfencing the water and sanitation income
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 apportioned the revenue in the sub-account for any other purpose?		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 obtained for proposed tariffs for the next Financial year 2025/26
	Note: Only if relevant in the monthly circumstances with a request for prior to the Mayor of Council upon the municipality's request to exempt the municipality from MMSA's (L)S	No	
	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 MMSA's 71 statement collected revenue.	No	The revenue needs to be reconciled collectively first before we can start sending the bank statement for the ringfenced account. For now, we are sending the primary account's bank statement.
6.13	Accounting Treatment - Has the municipality fully accounted for and correctly reported on the write-off of its (a) arrears debt (debt evading as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issued for Municipal Debt Relief to date? (Note - or include accounting for any related benefits (e.g. interest accretion, etc.) and alignment with MDC4.	Yes	
6.14	MERSA license - Has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?		

Note: In order to be eligible for Municipal Debt Relief as set out in paragraph 5 of MERSA Circular No. 2/23, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with the condition of the policy, agrees to apply to MERSA to ensure the municipality's license in terms of section 27 of the Electricity Regulation Act, 2006 (Act No. 6 of 2006). Any such application must be provided by the relevant province for consideration on national level as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service agreement envisaged under the Electricity Regulation Act, 2006 and Electricity Regulation Act, 2006, in terms of the provisions of paragraph 6 under section 27 of the Act. Council will never again have to provide to credit default and other information to which it is subject to the municipality's license that are the subject of municipal debt relief.

[Handwritten Signature]
 10/03/2026

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:

Date:

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

DWS SELF-ASSESSMENT

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

Municipality Self-Assessment

Certificate of Compliance: Water Debt Relief Conditions

Period	Feb-26
National Financial Year	2026/27
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		Notes/Comments
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)	
7.1.	- Has the municipality paid its <i>bulk water current account</i> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 7.1.</i>	Yes, fully paid The rand water billed the amount of R 4 377 622.96 in February 2026 and the Municipality did not make payments during the month of February for Rand Water and DWS in the current month. In terms of the other bulk water supplier, namely Rand Water, Ngwathe Municipality have a favourable payment arrangement (Which reference to the payment of R7 000 000 Upon receipt of Equitable share) in respect of the outstanding debt. the Municipality owe the total amount of R 39 153 818.41 as at the end of February 2026.
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://guploadportal.treasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)?	No
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)?	No
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?	NA (No write-off yet)

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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)
7.3 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 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:

[Handwritten Signature]
[Handwritten Signature]
 10/03/2020

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

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



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

Province		
FS		
Code	District	Code Description
FS203	Fezile Dabi	Ngwathe

Municipal Details		Monthly Performance Report																				Scoring and Rating																								
		Part A					Part B					Part C		Part D		Part C					Part E																									
Month	Code Descr	Code	Eskom And Bulk water current account					Compliance with a funded MTRF					FRPIBFP & Tariff Assessment		Electricity and water as collection tools		Quarterly collection of property rates and services charges					Maximization of Revenue Base		Oversight					Score	Rating																
			C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41			
25.July25	Ngwathe	FS203	Yes	Yes	Yes	No	No	No	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No	Yes	NA	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	59%	Moderate compliance
26.August25	Ngwathe	FS203	Yes	No	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	Yes	NA	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	63%	Moderate compliance	
27.September25	Ngwathe	FS203	Yes	No	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	Yes	NA	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	61%	Moderate compliance	
28.October25	Ngwathe	FS203	Yes	No	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	No	No	No	No	Yes	NA	No	No	NA	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes	61%	Moderate compliance	
29.November25	Ngwathe	FS203	Yes	No	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	No	No	No	No	Yes	NA	No	No	NA	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes	61%	Moderate compliance	
30.December25	Ngwathe	FS203	Yes	No	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	No	No	No	No	Yes	NA	Yes	No	NA	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes	63%	Moderate compliance	
31.January26	Ngwathe	FS203	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	NA	Yes	No	NA	Yes	Yes					Yes	No	Yes		Yes	No	No	No	Yes	66%	Moderate compliance		
32.February26	Ngwathe	FS203	No	No	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	NA	Yes	NA	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	NA			No	No	No	Yes	Yes	No	No	No	No	66%	Moderate compliance	
33.March26	Ngwathe	FS203																																										0%	Not completed	
34.April26	Ngwathe	FS203																																										0%	Not completed	
35.May26	Ngwathe	FS203																																										0%	Not completed	
36.June26	Ngwathe	FS203																																										0%	Not completed	
37.July26	Ngwathe	FS203																																										0%	Not completed	
38.August26	Ngwathe	FS203																																										0%	Not completed	
39.September26	Ngwathe	FS203																																										0%	Not completed	
40.October26	Ngwathe	FS203																																										0%	Not completed	
41.November26	Ngwathe	FS203																																										0%	Not completed	



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		
			Bulk water current account				Accounting Treatment and mSCOA Reporting				Monitor and report on implementation						FRPs & Implementation progress					
Month	Code Description	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	Score	Rating
1. July 2025	Complete demarcation Code above	Search	Yes																		6%	Not Compliant
2. August 2025	Complete demarcation Code above	Search	Yes			Yes															11%	Not Compliant
3. September 2025	Complete demarcation Code above	Search	Yes			Yes															11%	Not Compliant
4. October 2025	Complete demarcation Code above	Search																			0%	Not Compliant
5. November 2025	Ngwathe	FS203	Yes	No	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	No	No		No	No	No	No	50%	Not Compliant
6. December 2025	Ngwathe	FS203	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	56%	Not Compliant
7. January 2026	Ngwathe	FS203	Yes		Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	56%	Not Compliant
8. February 2026	Ngwathe	FS203	No	No	No	No	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	39%	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

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 (vii).

Monthly Monitoring and Reporting Plan													
Municipal Name	Ngwathe Local Municipality	Annual, Quarterly or Monthly	Responsible Official	Email	Office tel No	Cell number	Alternate Official	Email	Office tel No	Cell number	Internal to the Municipal Manager and Council	National Treasury and the relevant Provincial Treasury by no later than 10 working days after the end of each month	Does the assigned responsibility align to the approved delegation - if not include a commitment by council to update the delegations within 1 month of application
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's consumption)												
6.3.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?	M	Serame Phetshane	phetshane@ngwathe.co.za	0568172700		Pinkie Mokone	pinkie@ngwathe.co.za	0568172700		5th working day after month end	8th Working Day after month end	Yes
6.3.2	- Has the municipality submitted the supporting evidence of the bulk 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 eGMS's Upload Portal https://ngwathetownship.treasury.gov.za/ ?	M	Serame Phetshane	phetshane@ngwathe.co.za	0568172700		Pinkie Mokone	pinkie@ngwathe.co.za	0568172700		5th working day after month end	8th Working Day after month end	Yes
6.3.4	- Does the amount of the bulkwater current account payment as per the proof of payment/reconcile to the amount recorded on the financial system as per the mSODA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?	M	Serame Phetshane	phetshane@ngwathe.co.za	0568172700		Pinkie Mokone	pinkie@ngwathe.co.za	0568172700		5th working day after month end	8th Working Day after month end	Yes
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?	M	Serame Phetshane	phetshane@ngwathe.co.za	0568172700	083 669 5263	Pinkie Mokone	pinkie@ngwathe.co.za	0568172700	082 4490170	5th working day after month end	8th Working Day after month end	Yes
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the eGMS's Upload Portal https://ngwathetownship.treasury.gov.za/ ?	M	Serame Phetshane	phetshane@ngwathe.co.za	0568172700		Pinkie Mokone	pinkie@ngwathe.co.za	0568172700		5th working day after month end	8th Working Day after month end	Yes
6.3.4	- Does the amount as per the proof of payment/reconcile to the amount recorded on the financial system as per the mSODA data string and the section 41(2) MFMA statement of Eskom?	M	Serame Phetshane	phetshane@ngwathe.co.za	0568172700		Pinkie Mokone	pinkie@ngwathe.co.za	0568172700		5th working day after month end	8th Working Day after month end	Yes

6.4	Compliance with a funded MTREF –												
6.4.1	Annual 2023/24 MTREF aligns to the National Budget Funding Guidelines	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172700		31-May	31-May	Yes		
6.4.1	- Has the municipality budgeted for any opening of new services or the expansion of existing services?	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172700		31-May	31-May	Yes		
6.4.1	- Has the municipality made adequate provision for asset replacement (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172700		31-May	31-May	Yes		
6.4.1	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7) –	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700	063 666 5053	Lala Lepete lepetel@ngwathe.co.za	0568172700	062 744 2938	31-May	31-May	Yes		
6.4.2	improvision for such with the state of asset register, the Provincial Treasury must respond to this as "No"	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172700		31-May	31-May	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)?	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172700		31-May	31-May	Yes		
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7) –	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172700		31-May	31-May	Yes		
6.5	Cost reflective tariffs – has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect from the tabling of the 2023/24 MTREF?	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700	0627442938	Lala Lepete lepetel@ngwathe.co.za	0568172700	062 744 2938	31-May	31-May	Yes		
6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:												

6.7	Maintain a minimum average quarterly collection of											
6.7.1	91 April 2024 during a quarter – demonstrated in the MFMA	Q	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Bhungane Radebe bhungane.radebe87@gmail.com	0568172700		5th working day after month	8th Working month end	Yes	
6.7.2	- If the response in 6.7.1 is "No" and the municipality is average quarterly collection as per paragraph 6.7.1, has		Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Bhungane Radebe bhungane.radebe87@gmail.com	0568172700		5th working day after month	8th Working month end	Yes	
6.7.2.1	* the underperformance directly relates to Eskom electricity as a collection tool and that the average		Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Bhungane Radebe bhungane.radebe87@gmail.com	0568172700		5th working day after month	8th Working month end	Yes	
6.7.2.2	Eskom supplied areas equals the required quarterly		Serame Phetsoane phetsoane@ngwathe.co.za	0568172700	063 666 5053	Bhungane Radebe bhungane.radebe87@gmail.com	0568172700	069 0198 194	5th working day after month	8th Working month end	Yes	
6.7.2.3	* the municipality for technical engineering reasons is supply of water in the Eskom supplied area(s)?	Q	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Bhungane Radebe bhungane.radebe87@gmail.com	0568172700		5th working day after month	8th Working month end	Yes	
6.7.3	- The municipality has progressively installed smart pre-improve its collection and only then, on an individual case-		Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Bhungane Radebe bhungane.radebe87@gmail.com	0568172700		5th working day after month	8th Working month end	Yes	
6.7.4	- Has the municipality adopted a policy to install smart pre-improve its collection and only then, on an individual case-		Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Bhungane Radebe bhungane.radebe87@gmail.com	0568172700		5th working day after month	8th Working month end	Yes	
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 section 71 statements reflected the approach set-out in		Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Bhungane Radebe bhungane.radebe87@gmail.com	0568172700		5th working day after month	8th Working month end	Yes	
6.8	Municipality's Completeness of the revenue base –											
6.8.1	- Has the municipality demonstrated through the National the municipality's billing system perfectly aligns to its or any subsequent supplementary QVR compiled by the	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700	0690198194	Bhungane Radebe bhungane.radebe87@gmail.com	0568172700	069 0198 194	5th working day after month	8th Working month end	Yes	
6.8.2	- Has the municipality submitted its completed billing required in terms of paragraph 6.8.1 to the National Treasury	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Bhungane Radebe bhungane.radebe87@gmail.com	0568172700		5th working day after month	8th Working month end	Yes	
6.9	Monitor and report on implementation –											
6.9.1	- MFMA section 71 reporting – has the municipal council and monitor and enforce accountability for the implementation	M	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700	063 666 5053	Lala Lepete lepetel@ngwathe.co.za	0568172700	062 744 2938	5th working day after month	8th Working month end	Yes	
6.9.2	- If progress is slow in terms of paragraph 6.8.3, is the supporting the municipality's monthly MFMA section 71	M	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172701		5th working day after month	8th Working month end	Yes	
6.9.3	- Municipalities with financial recovery plans (FRP) – if prevailing local government legislative framework, is the implementing as FRP to the Provincial Executive?											
6.9.4	- If the municipality that has an FRP, with effect from 01 progress reports to the Provincial Executive, has the to the National Treasury, Municipal Financial Recovery											

16.3 Provincial Treasury Debt Relief Compliance Assessment

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



Ms. Ogalaletseng Gaarekwe
 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 DECEMBER 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 remained at 61% for the period December 2025 as compared to last month's score of 61%. The main contributing factors include the submission of indigent household information, valuation roll reconciliation, bulk suppliers (water & electricity) proof of payment cost reflective tariff tool on GoMuni portal. 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: December 2025 certificate

National Treasury Municipal Debt Relief MFMA Chapter No. 12A Municipal Finance Management Act No. 56 of 2003		Structure					
		State	Province	Local Government			
		FS203	Free State	Ngwathe			
Monthly Performance Report							
Municipal Details	Period	Part A	Part B	Part C	Part D	Overall	Rating
		Compliance with a Section 27(1)(b) condition	Compliance with a Section 27(1)(c) condition	Compliance with a Section 27(1)(d) condition	Compliance with a Section 27(1)(e) condition		
Month	Category	Score	Score	Score	Score	Score	Score
01-12-2025	Ngwathe	100	100	100	100	100	100
02-12-2025	Ngwathe	100	100	100	100	100	100
03-12-2025	Ngwathe	100	100	100	100	100	100
04-12-2025	Ngwathe	100	100	100	100	100	100
05-12-2025	Ngwathe	100	100	100	100	100	100
06-12-2025	Ngwathe	100	100	100	100	100	100
07-12-2025	Ngwathe	100	100	100	100	100	100
08-12-2025	Ngwathe	100	100	100	100	100	100
09-12-2025	Ngwathe	100	100	100	100	100	100
10-12-2025	Ngwathe	100	100	100	100	100	100
11-12-2025	Ngwathe	100	100	100	100	100	100
12-12-2025	Ngwathe	100	100	100	100	100	100

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 November 2025, creditors analysis shows the outstanding debt owed to Eskom amounted to R2.8 billion which result to increase of R47 million when compared to the previous month. Although the municipality indicates that it has paid R7 million to Eskom, Section 41 report indicates a total amount of R28,3 million. The proof of payment was uploaded on the GoMuni portal and included on the Section 71 narrative report.

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

Condition 6.5 - Cost reflective tariffs: The 2025/2026 tariff tools for tabled and adopted budgets are uploaded on GoMuni portal. The outcome of these assessments highlighted that tariffs are not cost reflective for all services except for wastewater, while solid 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 kW electricity and 6 Kl water. 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: Although Ngwathe municipality submitted a report on payment rate per ward, the data for December 2025 was not completed. The Provincial Treasury relied on the Gomuni portal to assess the collection rates. The Ngwathe municipality reported 45% collection for all services. The electricity function collection is at 47%. The Provincial Treasury noted that collection for all water has increased to 68% as compared to the previous month while sewerage is at a low 23% 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 (Q2) the municipality did submit the reconciliation tool demonstrating that the municipality's billing system but does not align to its council approved General Valuation Roll. Furthermore, no report was submitted on clearing existing variances.

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

MFMA S71 Statement component		Compliance (Yes / No)
1.	The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - 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.	Annexure B of the MFMA S71 statement included the following debt relief reporting components-	
3.1.1	The municipality's MFMA Circular 124 self-assessment	No
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)	No

3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	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 	No
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D) .	No
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

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



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

Free State Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period: Dec'25
National Financial Year: 2025/26
Demarcation Code of Municipality being assessed: F8203
District: Fezile Dabi
Demarcation Description: Ngwathe

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:

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	Description	Response
6.3+	Maintaining the Eskom and bulk water current account – (current account for the purpose of the service means the account for a single month's consumption)	
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – refer condition 6.12.2</i>	No
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?	No
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	No
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New amount" (March 2023 and / or subsequent current accounts) up to the date of M approval of the application.</i>	No
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?	No
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2025/26 Adopted MTREF
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://ntfms.treasury.gov.za/Guidelines/Pages/Funding.aspx?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (plus property rates), the provision for debt impairment aligning with the historic collection trend should edge to 40 per cent of the 2022/23 MTREF revenue projections (plus property rates). If the municipality merely used the debt impairment to "balance" the budget (and there is no real alignment between the provision for such with the actual collection of revenue, the provision for debt impairment is not adequate).</i>	No
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the 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)?	Yes

Office of the Head of the Department
Free State Provincial Treasury
DRF 29/155, Bloemfontein 9500
Toboa Building, 1st Floor, Cnr Pekaani and Zastrou Streets, CBD, Bloemfontein

www.fs.gov.za

Note - if the municipality has an FRP, a separate Budget Funding Plan is not necessary. However, the PT / MT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.

12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "No" be selected from the dropdown list.</i>	No
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.)?	No
14	6.5	Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6 Electricity and water as collection tools - has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:			
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	No
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of water to water.</i>	No
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required MF format</i>	No
6.6 Supporting evidence: The National Treasury and/or provincial treasury's related budget statement confirm the municipality's relevant MTREF-related budget prices and by-laws demonstrate compliance with paragraph 6.6.			
6.7 Maintain a minimum average quarterly collection of property rates and services charges -			
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? <i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	No
6.7.2 - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :			
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection	Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed	Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	No

6.A Municipality's Completeness of the revenue base –		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered valuer? - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plans to address variances to be included as part of the municipality's digital compliance reporting in the MFMMA s.74 statement</i>
27	6.8.1	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly [refer MFMA Circulars no. 93, 98, 107 and 108] to the upload portal on https://uploadportal.treasury.gov.za/ ?
28	6.8.2	-
6.9 Monitor and report on implementation –		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a train, error and must refer to 6.9.1.</i>
31	6.9.3	- Municipalities with financial recovery plans (FRP) – If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?
<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Relief programme if the FRP progress report was submitted to both the Provincial Executive and the National Treasury.</i>		
6.10 Provincial Treasury Note - Provincial Treasury verification of municipal compliance – in terms of section 3 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?
35	6.10.3	- In the case of a non-delegated municipality the National Treasury to issue the compliance certificate. - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address or failure to rectify compliance will be considered as non-compliance by the municipality in terms of paragraph 4.1.2.</i>
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial receipt of municipal debt relief in terms of the municipal debt support programme. If confirmed that Article 174(1)(b) of the Constitution 6.11 (Limitation on municipality borrowing powers) will only be applied in relation to new long term loans entered into after the effective date of debt relief approval as envisaged in MFMA section 84. Short term borrowing, including making use of an overdraft for its own borrowing purposes are not considered within the ambit of this condition.</i>
6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note - Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(5).</i>
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefits (e.g. interest suppression, etc.) and alignment with mSCOA.</i>
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note - Reporting for Municipal Debt Relief as set out in paragraph 3 of MFMA Circular no. 124, the extent of a municipality that using the duration of the Municipal Debt Relief programme (as to comply with any condition of the Relief) applies to apply to MFMA to resolve the municipality's issues in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such applications will be processed by the relevant processes for reporting an external application as envisaged in Chapter 4 of the Municipal Systems Act, 2005, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2005 and Electricity Regulation Act, 2006. In terms of the conditions of government's order support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>

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 December 2025. The improvements are seen in the water function in December 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 December 2025 average compliance has remained at 61% when compared to the previous month 61% average compliance.

4. The municipality must ensure that all non-compliance matters are addressed and the outstanding documents are sent to the following e-mails:(National Treasury) at revenuemanagement@treasury.gov.za as well as (Provincial Treasury) to Mr. Mokhele at mokheles@treasury.fs.gov.za .
5. I trust that you will find this in order.

Regards, 


Mr. PE Lebone

Acting Head: Free State Provincial Treasury

Date: 28.01.2026

Cc: HOD: FSCOGTA
PDO: SALGA – Free State
MFMA Coordinator: Provincial Treasury
CFO: Ngwathe Local Municipality
TA: Mrs. M. Tshabangu

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	Dec-25
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	FS203
District	Fezile Dabi
Demarcation Description	Ngwathe

I, **Pakiso Lebone**, 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:

Choose from drop down list

Condition	7.1 Maintaining the bulk water current account – <small>(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).</small>	
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)? <i>Note - refer condition 7.1.</i>	Yes, fully paid

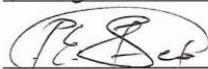
2	7.1.1	- Has the municipality submitted the supporting evidence of the bulk water current account payment(s) to the relevant Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA) within 1 day of making any such payment (in PDF format)?	Yes
3	7.1.2	- Has the municipality submitted the consolidated proof of payments to the respective bulk suppliers to the National Treasury GoMuni Upload portal https://lguploadportal.treasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)?	Yes
4	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)?	No
	7.2	Accounting Treatment and mSCOA Reporting	
5	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)
	7.3	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)?	No
	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?	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:

Acting HOD: Mr P.E. Lebone

Signature of PT: HOD/ NT/ MM:



Date:

28.01.2026

**** 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**

Activ
Go to



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			
			Bulk water current account				Accounting Treatment and mSCOA Reporting				Monitor and report on implementation					FRPs & Implementation progress						
Month	Code Description	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	Score	Rating
1.July 2025	Ngwathe	FS203	No	Yes	Yes	No	N/A	N/A	Yes	No	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	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	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	No	N/A	N/A	Yes	61%	Moderate compliance
5.November 2025	Ngwathe	FS203	Yes	Yes	Yes	No	N/A	N/A	Yes	No	Yes	No	No	No	No	No	No	N/A	N/A	Yes	56%	Not Compliant
6.December 2025	Complete demarcation Code abo	Search	Yes	Yes	Yes	No	N/A	N/A	Yes	No	Yes	No	No	No	No	No	No	N/A	N/A	Yes	56%	Not Compliant

PT: HOD/ NT / MM Name: ACTING HOD : MR P.E. LEBONE

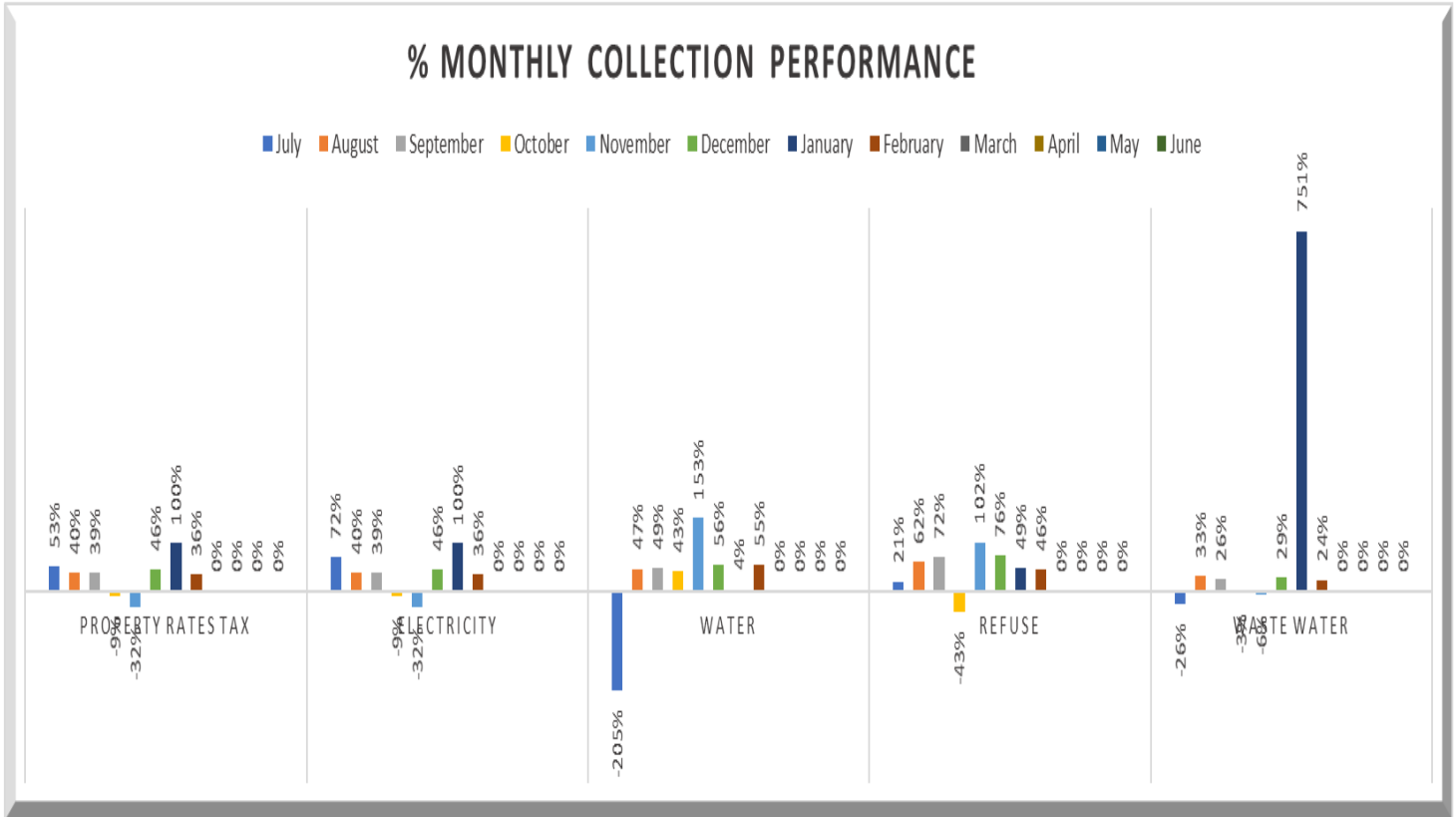
Signature of PT: HOD/ NT/ MM: *[Signature]*

Date: 28.01.2026

** Note – If the official is signing on behalf of the Head of the Provincial Treasury (HOD), the written procurement of the HOD must be attached as an Annexure to this Certificate of Compliance.

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

16.4.1. Monthly/ Quarterly collection per ward



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

Province

Free State

FS203

February

Average collection rate (MFMA Circular 1

NB - Collection rate principle applied (

Collection Rate Assessment								
Total Aggregate Collection	8. February - Reporting for January in February				Summary - Quarter 3			
	Billing For January	Collection in February	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection
1. Collection for whole demarcation				36%	101 842 935	64 155 288	37 687 647	63%
	59271673	21404263	37 867 410					
2. Collection excl. Eskom supplied areas	59271673	21404263	#REF!	36%	101 842 935	64 155 288	37 687 647	63%
3. Collection: Property Rates	10559262	5757521	4 801 741	55%	19 325 043	6 127 986	13 197 057	32%
4. Total average collection: Electricity (Municipal supplied areas)	19014854	8659990	10 354 865	46%	34 908 042	16 396 803	18 511 239	47%
5. Total average collection: Water	8578308	2056066	6 522 242	24%	11 953 440	27 405 092	(15 451 653)	229%
6. Total average collection: Wastewater	7314493	2360918	4 953 576	32%	12 998 715	2 742 414	10 256 301	21%
7. Total average collection: Refuse	5894669	1308783	4 585 886	22%	9 828 044	1 353 455	8 474 589	14%
8. 7. Total average collection: Interest	7910086	1260986	6 649 100	16%	12 829 652	10 129 538	2 700 114	79%

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

Complete This Section			Quarter 3 Performance Per Ward			
			8.February			
Services	Electricity Supplier	Ward Name & Number	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection
Property Rates Tax	Mun Supplied	Ward 1	1195580	248284	322 366	34%
Electricity			489131	166765	#REF!	#REF!
Water			199331	11210	188 121	6%
Refuse			177225	4310	172 915	2%
Waste Water			186016	3924	182 091	2%
Interest			582489	63127	519 362	11%
Property Rates Tax			Mun supplied	Ward 2	813423	521775
Electricity	5185533	4973063			212 470	96%
Water	1491338	477269			1 014 069	32%
Refuse	497916	474176			23 740	95%
Waste Water	892099	1197595			0	134%
Interest	497166	85400			411 766	17%
Property Rates Tax	Mun Supplied	Ward 3			51172	4991
Electricity			14985	0	14 985	0%
Water			1118375	106463	1 011 911	10%
Refuse			154425	4643	149 782	3%
Waste Water			137350	3752	133 598	3%
Interest			64582	3942	60 640	6%
Property Rates Tax			Mun Supplied	Ward 4	63988	13243
Electricity	39650	12067			27 583	30%
Water	285433	15876			269 557	6%
Refuse	210978	11253			199 725	5%
Waste Water	184215	10165			174 050	6%
Interest	141005	8292			132 712	6%
Property Rates Tax	Mun Supplied	Ward 5			90761	11472
Electricity			54699	2183	52 517	4%
Water			315576	20174	295 402	6%
Refuse			312068	13833	298 235	4%
Waste Water			256698	11702	244 995	5%
Interest			115793	14989	100 804	13%
Property Rates Tax			Mun Supplied	Ward 6	133269	2201
Electricity	27003	0			27 003	0%
Water	397023	8524			388 499	2%
Refuse	247935	8748			239 187	4%
Waste Water	306392	4966			301 426	2%
Interest	511017	2855			508 161	1%

Complete This Section			Quarter 3 Performance Per Ward				
			8. February				
Services	Electricity Supplier	Ward Name & Number	Billing For July	Collection for July in August	Rand Value of Billing not collected		% Collection
Property Rates Tax			1832344	1840954	0		100%
Electricity	Mun Supplied	Ward 7	2900673	93766	2 806 907		3%
Water			674211	128937	545 274		19%
Refuse			376482	31343	345 138		8%
Waste Water			552256	117539	434 717		21%
Interest			1288005	828432	459 574		64%
Property Rates Tax			881767	283979	0	597 788	32%
Electricity	Mun Supplied	Ward 8	306737	344569		193 061	112%
Water			270830	77770		208 971	29%
Refuse			261325	52354		333 363	20%
Waste Water			450051	116688		657 988	26%
Interest			704309	46321			7%
Property Rates Tax			252359	29524		222 835	12%
Electricity	Mun Supplied	Ward 09	54607	4539		50 069	8%
Water			362022	35276		326 746	10%
Refuse			296987	24821		272 166	8%
Waste Water			344745	20460		324 285	6%
Interest			488147	14275		473 873	3%
Property Rates Tax			1078394	392369		686 025	36%
Electricity	Mun Supplied	Ward 10	1157997	814363		343 633	70%
Water			541847	166171		375 676	31%
Refuse			312113	90508		221 605	29%
Waste Water			364358	83596		280 762	23%
Interest			533465	29183		504 282	5%
Property Rates Tax			152815	5189		147 625	3%
Electricity	Mun Supplied	Ward 11	98234	13331		84 903	14%
Water			230335	9725		220 610	4%
Refuse			218614	11888		206 726	5%
Waste Water			258273	7324		250 949	3%
Interest			366471	3838		362 633	1%
Property Rates Tax			2429744	1646544		783 200	68%
Electricity	Mun Supplied	Ward 12	5743161	2008800	0	3 734 361	35%
Water			348151	739639			212%
Refuse			597137	387210		209 927	65%
Waste Water			823584	493801		329 783	60%
Interest			301947	76655		225 293	25%

Complete This Section			Quarter 3 Performance Per Ward			
			8.February			
Services	Electricity Supplier	Ward Name & Number	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection
Property Rates Tax	Mun Supplied	Ward 13	130295	26364	103 930	20%
Electricity			41911	4509	37 402	11%
Water			268212	9404	258 809	4%
Refuse			228375	9047	219 328	4%
Waste Water			286574	12666	273 908	4%
Interest			385078	10929	374 149	3%
Property Rates Tax	Mun Supplied	Ward 14	603646	559843	43 804	93%
Electricity			219742	55842	163 900	25%
Water			241502	109388	132 114	45%
Refuse			275692	65607	210 085	24%
Waste Water			275848	68860	206 988	25%
Interest			178610	15432	163 178	9%
Property Rates Tax	Mun Supplied	Ward 15	93184	586	92 598	1%
Electricity			61979	1589	60 390	3%
Water			386574	3811	382 763	1%
Refuse			297078	3968	293 110	1%
Waste Water			257712	5656	252 056	2%
Interest			213301	826	212 475	0%
Property Rates Tax	Mun Supplied	Ward 16	91899	297	91 601	0%
Electricity			57783	23456	34 326	41%
Water			442668	5341	437 327	1%
Refuse			248036	3338	244 698	1%
Waste Water			330696	11505	319 191	3%
Interest			213504	739	212 764	0%
Property Rates Tax	Mun Supplied	Ward 17	279984	87516	192 469	31%
Electricity			310274	77306	232 968	25%
Water			536155	80842	455 313	15%
Refuse			581520	77872	503 648	13%
Waste Water			618342	79229	539 113	13%
Interest			470420	30328	440 092	6%
Property Rates Tax	Mun Supplied	Ward 18	246880	73821	173 058	30%
Electricity			2177939	53586	2 124 353	2%
Water			266073	30052	236 021	11%
Refuse			377982	19362	358 620	5%
Waste Water			506366	100118	406 248	20%
Interest			445540	23142	422 399	5%
Property Rates Tax	Mun Supplied	Ward 19	137759	8568	129 191	6%
Electricity			72817	10256	62 561	14%
Water			202650	20193	182 457	10%
Refuse			222781	14502	208 278	7%
Waste Water			282920	11371	271 548	4%
Interest			409236	2280	406 956	1%

16.4.2. Monthly – restriction of the Free Basic Services to Indigent Households

Description	Ref	As Per Debt Relief Application		2025/2026 - Monthly Monitoring													
		Current Year - 2025/2026			2025/2026 - Monthly Monitoring												
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water: (Include All Indigent households also in Eskom supplied areas)																	
Indigent HHs with piped water inside dwelling		12 619	12 727	-	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	-	-	-	-
Indigent HHs with piped water inside yard (but not in dwelling)																	
Indigent HHs using public tap (at least min.service level)	2																
Indigent HHs with other water supply (at least min.service level)	4																
Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total		12 619	12 727	-	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	-	-	-	-
Indigent HHs using public tap (< min.service level)	3																
Indigent HHs with other water supply (< min.service level)	4																
Indigent HHs with No water supply		200	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total		200	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	12 819	12 753	-	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	-	-	-	-
Status of Water meters:																	
Number of Indigent HHs with prepaid Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Number of Indigent HHs with conventional metered Water		12 819	12 727	-	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	-	-	-	-
Number of Indigent HHs NOT metered currently - Water		-	-	-	26	-	-	-	-	-	-	-	-	-	-	-	-
Number of Indigent HHs with NO Water supply - No metering		200	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	10	13 019	12 753	-	12 753	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	-	-	-	-
Status of unlimited supply of Water:																	
Number of Indigent HHs 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	12 861	12 896	13 001	-	-	-	-
Number of Indigent HHs NOT metered currently receiving unlimited supply - Water		-	-	-	26	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Water		12 819	12 727	-	12 753	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HHs billed for consumption above the 6 kilolitres	11	10 341	10 181	-	10 181	1 599	3 027	1 371	1 181	1 122	-	-	-	-	-	-	-
Energy: (Include All Indigent households also in Eskom supplied areas)																	
Indigent HHs with Electricity (at least min.service level)		800	724	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indigent HHs with Electricity - prepaid (min.service level)		12 623	12 623	-	12 753	12 261	12 361	12 444	12 781	12 857	12 861	12 861	13 001	-	-	-	-
Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total		13 423	13 347	-	12 753	12 261	12 361	12 444	12 781	12 857	12 861	12 861	13 001	-	-	-	-
Indigent HHs with Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indigent HHs with Electricity - prepaid (< min.service level)		-	200	-	200	-	-	-	-	-	-	-	-	-	-	-	-
Indigent HHs with other energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total		-	200	-	200	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	13 423	13 547	-	12 953	12 261	12 361	12 444	12 781	12 857	12 861	12 861	13 001	-	-	-	-
Status of Electricity meters:																	
Number of Indigent HHs with prepaid Electricity		12 623	12 623	-	12 753	12 261	12 361	12 444	12 781	12 857	12 750	12 785	12 865	-	-	-	-
Number of Indigent HHs with conventional metered Electricity		1 000	724	-	724	130	130	130	134	134	111	111	136	-	-	-	-
Number of Indigent HHs NOT metered currently - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Number of indigent HHs with other energy sources - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	12	13 623	13 347	-	13 477	12 391	12 491	12 574	12 915	12 991	12 861	12 896	13 001	-	-	-	-
Status of unlimited supply of Electricity:																	
Number of Indigent HHs 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	-	-	-	-	-	-	111	136	-	-	-	-
Number of Indigent HHs NOT metered currently receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Electricity		1 000	724	-	724	-	-	-	-	-	-	111	136	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HHs billed for consumption above the 50 kwh	13	1 000	724	-	724	130	130	130	134	134	111	111	136	-	-	-	-
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)	7																
Water (6 kilolitres per household per month)		12 819	12 753	-	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 785	13 001	-	-	-	-
Electricity/other energy (50kwh per household per month)		13 623	13 347	-	13 477	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	-	-	-	-
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)		8 587 516	14 702 544	-	14 702 544	1 230 943	1 240 982	1 249 315	1 394 727	1 122 416	680 198	1 294 693	1 305 235	-	-	-	-
Electricity/other energy (50kwh per household per month)		(22 468 781)	20 788 856	-	20 788 856	1 324 663	1 337 944	1 337 245	1 333 110	1 313 188	1 322 643	1 326 236	1 364 728	-	-	-	-
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS Water and Electricity provided to ALL Households	8	(13 881 265)	35 491 400	-	35 491 400	2 555 606	2 578 926	2 586 560	2 727 836	2 435 604	2 002 841	2 620 929	2 669 963	-	-	-	-
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)		1 500 000	1 500 000	-	1 500 000	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500
Water (kilolitres per household per month)		6	6	-	6	6	6	6	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		149	156	-	162	162	162	162	162	162	162	162	162	162	162	162	162
Electricity (kwh per household per month)		50	50	-	50	50	50	50	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		1	1	-	1	1	1	1	1	1	1	1	1	1	1	1	1
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)	201 345 000	200 205 000	-	191 295 000	#####	165 000	#####	#####	#####	192 915	192 915	196 015	-	-	-	-
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	#####	#####	#####	192 915	192 915	196 015	-	-	-	-
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	#####	#####	#####	385 830	385 830	390 030	-	-	-	-

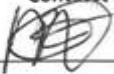
16.5 MFMA Circular 124- Condition 6.8(Completeness of the revenue base)

Property Rates Reconciliation							
Province	FS						
District	Fesile Dabi District						
Type	LM						
Municipal Name	Ngwathe						
QV Period	01/07/2024 - 30/06/2025						
Financial Year	2025/2026						
Reconciliation Period	Quarter 3						
Reconciliation Overview							
High Level Reconciliation							
Property Categories	# of Properties			Variance	Market Values		
	QV	MFS			QV Market Values	MFS Market Values	Variance
Residential	28 852	28 311	541	6 176 705 150,00	5 660 760 150,00	515 945 000,00	
Industrial	85	101	-16	87 596 500,00	88 589 000,00	-1 012 500,00	
Business and Commercial	877	893	-16	823 749 940,00	778 912 940,00	44 837 000,00	
Agricultural	5 190	5 357	-167	5 272 427 600,00	5 701 406 600,00	-428 979 000,00	
Mining	3	3	0	8 200 000,00	8 200 000,00	0,00	
State Owned for Public Purpose	480	471	9	918 026 200,00	917 833 200,00	1 93 000,00	
PSI	238	238	0	97 056 500,00	93 489 000,00	3 567 500,00	
PSO	4	4	0	2 767 000,00	2 767 000,00	0,00	
Multi Use	-	-	-	-	-	-	
Vacant	5 401	5 496	-95	375 760 600,00	366 197 350,00	9 563 250,00	
POW	252	255	-3	127 603 200,00	124 174 700,00	3 428 500,00	
Municipal	9 955	9 989	-34	499 240 987,00	501 353 987,00	-2 113 000,00	
Other	-	-	-	-	-	-	
Total	49 171	49 115	56	14 387 145 672,00	14 261 713 927,00	125 431 745,00	
Detailed Reconciliation							
Property Categories	Monthly Billing			Variance	Quarterly		
	QV	MFS			QV	MFS	Variance
Residential	5 695 156	5 462 706	232 450	17 085 492,45	19 388 116,06	-2 302 623,61	
Industrial	110 905	112 187	-1 282	332 714,70	336 562,26	-3 847,56	
Business and Commercial	1 723 016	1 629 227	93 789	5 189 030,87	4 887 890,52	291 140,35	
Agricultural	1 420 854	1 617 100	-196 246	4 481 503,46	4 801 298,71	-319 795,25	
Mining	16 363	16 363	0	49 087,50	49 087,50	0,00	
State Owned for Public Purpose	1 816 795	1 619 801	196 994	5 450 355,89	5 759 404,17	-309 048,28	
PSI	19 250	26 489	-7 239	57 749,81	79 496,85	-21 747,04	
PSO	3 459	3 459	0	10 376,25	10 376,25	0,00	
Multi Use	-	-	-	-	-	-	
Vacant	626 268	613 960	12 308	1 818 803,00	1 840 678,26	-21 875,26	
POW	-	1 857	-1 857	-	4 971,46	-4 971,46	
Municipal	-	6 085	-6 085	-	18 254,76	-18 254,76	
Other	-	-	-	-	-	-	
Total	9 111 525 048,54	8 912 496 723,62	199 028 324,92	34 515 148,93	37 226 200,86	-2 711 051,93	

Prepared By **Moipone Mazamelela** Date **10/03/2026**

Contact Detail 0780063229

Signature



Reviewed By

B. Radebe
Contact Detail +27 (0) 56 816 2700

Date

10/03/2026

Signature



MONTHLY PLAN - GVR RECON VARIANCE ACTION PLAN					Comments
Property Categories	Nov-26	Dec-26	Jan-26	Feb-26	
Residential	1132	1116	1116	371	variance is due to properties added through Supplementary valuation Rol 2, which increased the number of reteable residential properties.
Industrial	0	0	0	-3	variance relates to correction of property category classification during the monthly GVR reconciliation process.
Business and Commercial	42	42	42	-16	decrease resulted fro, adjustments captured following of Supplementary Valuation Roll 2.
Agricultural	-57	-33	-33	-167	variance is due to properties added through Supplementary valuation Rol 2, which increased the number of reteable residential properties.
Mining	0	0	0	0	No variance noted for the reporting .
State Owned for Public Purpose	-36	-37	-37	11	Increase relates to updates captured during the monthly GVR reconciliation process.
PSI	206	203	203	4	variance due to minor property classification adjustments identified during reconciliation.
PBO	-4	-4	-4	0	No variance noted for the reporting period.
Multi Use	0	0	0	0	No variance noted for the reporting period.
Vacant	4703	4697	4697	95	increase attricuted to properties recorded as vacant following updates from Supplementary Valuation Roll 2.
POW	-84	-84	-84	3	variance relates to correction of property category classification during the monthly GVR reconciliation process.
Municipal	-5860	-5864	-5864	24	adjustment due to municipal property records updated during the reconciliation of the valuation roll.
Other					

PREPARED BY: (INITIALS SURNAME) M. Mazamelela

SIGNATURE



DATE

11/03/2026

REVIEWED BY: (INITIALS SURNAME) B. Radebe

SIGNATURE



DATE

11/03/2026

16.6 MFMA Circular 124- Condition 6.3 and Condition 6.12



ESKOM HOLDINGS SOC LTD REG NO 2002/015927/30
VAT REG NO 4740101508

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

NORTH WESTERN REGION
PRIVATE BAG X18 Westville 3630



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YOUR ACCOUNT NO	8743682895
SECURITY HELD	1261.97
BILLING DATE	2026-01-26
TAX INVOICE NO	874481443791
ACCOUNT MONTH	JANUARY 2026
CURRENT DUE DATE	2026-02-25
VAT REG NO	4000846584

CUSTOMER SELF SERVICE WEBSITE
<https://csosonline.co.za>

NORTH WESTERN REGION
PRIVATE BAG X18 Westville 3630

DIRECT DEPOSIT DETAIL
BANK: First National Bank
BRANCH CODE: 223626
BANK ACC NO: 58070067318

TAX INVOICE

E-MAIL: cfodmin@ngwathe.co.za

ACCOUNT TRANSACTION SUMMARY

FIXED CHARGE	R	0.00	
ADMINISTRATION CHARGE	R	4,268.39	
TRANSMISSION NETWORK CAPACITY	R	426,796.88	
DIST. NETWORK CAPACITY CHARGE	R	1,515,723.42	
NETWORK DEMAND CHARGE	R	718,837.92	
ANCILLARY SERVICE (ALL)	R	53,553.01	
GENERATOR CAPACITY CHARGE	R	316,100.20	
LEGACY CHARGE (ALL)	R	3,019,051.07	
ENERGY CHARGE (STD)	5,211,503.00	R	8,236,780.50
ENERGY CHARGE (PEAK)	2,142,728.00	R	6,023,636.96
ENERGY CHARGE (OFF)	6,034,024.00	R	6,812,413.10
SERVICE CHARGE		R	246,494.84
ELECTRIFICATION AND RURAL SUBS (ALL)		R	672,080.25
DX EXCESS NETWORK CAPACITY CHA		R	295,599.58
TOTAL CHARGES FOR BILLING PERIOD	R	28,341,345.99	

ACCOUNT SUMMARY FOR JANUARY 2026

BALANCE BROUGHT FORWARD	(Due Date 2026-01-28)	R	2,886,805,409.74
PAYMENT(S) RECEIVED	Cash - 2025-12-29	R	-1,500,000.00
PAYMENT(S) RECEIVED	Cash - 2026-01-15	R	-1,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	28,341,345.99
ADJUSTMENTS	(Summary - See attachment for details)	R	11,002,677.97
VAT RAISED ON ITEMS AT 15%		R	4,251,201.90

CURRENT	TOTAL DUE	R	2,927,900,635.60
43,595,225.86			

ARREARS			
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
2,792,291,699.47	44,655,945.26	0.00	47,357,765.01



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ACCOUNT NO / REFERENCE NO

8743682895

NAME

NGWATHE LOCAL MUNICIPALITY

FAX NUMBER

7100 10 0010



TOTAL AMOUNT DUE

2,927,900,635.60

PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due immediately)

2,884,305,409.74

DUE DATE (For Current Amount)

2026-02-25

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT

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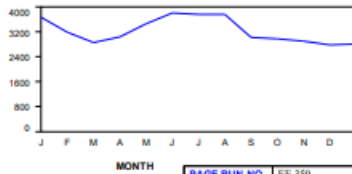
NORTH WESTERN REGION
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NGWATHE LOCAL MUNICIPALITY
 ATT CHIEF FINANCIAL OFFICER
 PO BOX 359
 PARYS
 9585

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-01-26
TAX INVOICE NO	874481443791
ACCOUNT MONTH	JANUARY 2026
CURRENT DUE DATE	2026-02-23
VAT REG NO	4000846584
NOTIFIED MAX DEMAND	4,700.00
UTILISED CAPACITY	4,700.00

CONSUMPTION DETAILS (2025-12-25 - 2026-01-24)	
ENERGY CONSUMPTION OFF PEAK kWh	509,052.80
ENERGY CONSUMPTION STD kWh	454,187.72
ENERGY CONSUMPTION PEAK kWh	189,391.00
DEMAND CONSUMPTION - OFF PEAK	2,821.67
DEMAND CONSUMPTION - STD	2,720.18
DEMAND CONSUMPTION - PEAK	2,782.78
DEMAND READING - kWkVA	2,821.67
REACTIVE ENERGY - OFF PEAK	307,489.80
REACTIVE ENERGY - STD	211,757.24
REACTIVE ENERGY - PEAK	75,127.78

PREMISE ID NUMBER	5078937322	TARIFF NAME: Municflex
BULK PHRITONA MUNICIPALITY		
Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 4,700 kVa @ R10.41 : = R10.41/kVA	R	48,927.00
Network Capacity Charge 4,700 kVA @ R36.97 : = R36.97/kVA	R	173,759.00
Network Demand Charge 2,782.77 kVA @ R24.67 : = R24.67 /kVA	R	68,650.94
Ancillary Service Charge 1,152,631 kWh @ R0.004 /kWh	R	4,610.52
Generator Capacity Charge 4,700 kVa @ R7.71 : = R7.71/kVA	R	36,237.00
Legacy Charge 1,152,631.32 kWh @ R0.2255 /kWh	R	259,918.36
Low Season Standard Energy Charge 454,188 kWh @ R1.5805 /kWh	R	717,844.13
Low Season Peak Energy Charge 189,391 kWh @ R2.8112 /kWh	R	532,415.98
Low Season Off Peak Energy Charge 509,053 kWh @ R1.129 /kWh	R	574,720.84
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,152,631 kWh @ R0.0502 /kWh	R	57,862.08
TOTAL CHARGES	R	2,510,769.14



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NGWATHE LOCAL MUNICIPALITY
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 9585

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-01-26
TAX INVOICE NO	874481443791
ACCOUNT MONTH	JANUARY 2026
CURRENT DUE DATE	2026-02-23
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	5,500.00
UTILISED CAPACITY	5,500.00

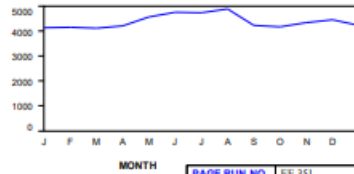
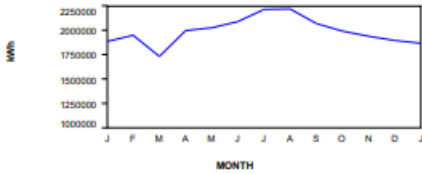
CONSUMPTION DETAILS (2025-12-25 - 2026-01-24)

ENERGY CONSUMPTION OFF PEAK kWh	860,149.43
ENERGY CONSUMPTION STD kWh	716,395.92
ENERGY CONSUMPTION PEAK kWh	292,330.74
ENERGY CONSUMPTION ALL kWh	1,868,876.09
DEMAND CONSUMPTION - OFF PEAK	3,847.12
DEMAND CONSUMPTION - STD	4,135.80
DEMAND CONSUMPTION - PEAK	4,246.03
DEMAND READING - KW/KVA	4,246.03
REACTIVE ENERGY - OFF PEAK	493,075.28
REACTIVE ENERGY - STD	383,437.00
REACTIVE ENERGY - PEAK	141,055.36

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

BULK HEILBRON MUNICIPALITY

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 5,500 kVa @ R10.41 : = R10.41/kVA	R	57,255.00
Network Capacity Charge 5,500 kVA @ R36.97 : = R36.97/kVA	R	203,335.00
Network Demand Charge 4,246.04 kVA @ R24.67 : = R24.67 /kVA	R	104,749.81
Ancillary Service Charge 1,868,876 kWh @ R0.004 /kWh	R	7,475.50
Generator Capacity Charge 5,500 kVa @ R7.71 : = R7.71/kVA	R	42,405.00
Legacy Charge 1,868,876.09 kWh @ R0.2255 /kWh	R	421,431.56
Low Season Standard Energy Charge 716,396 kWh @ R1.5805 /kWh	R	1,132,263.88
Low Season Peak Energy Charge 292,331 kWh @ R2.8112 /kWh	R	821,800.91
Low Season Off Peak Energy Charge 860,149 kWh @ R1.129 /kWh	R	971,108.22
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,868,876 kWh @ R0.0502 /kWh	R	93,817.58
Fixed Charge @ R0.00	R	0.00
TOTAL CHARGES	R	3,891,465.75



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NORTH WESTERN REGION
PRIVATE BAG X18 Westville 3630

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

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-01-26
TAX INVOICE NO	874481443793
ACCOUNT MONTH	JANUARY 2026
CURRENT DUE DATE	2026-02-25
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	4,300.00
UTILISED CAPACITY	4,300.00

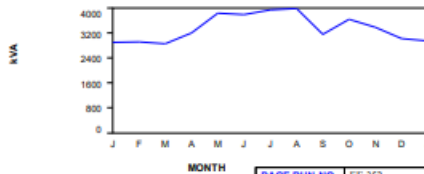
CONSUMPTION DETAILS (2025-12-25 - 2026-01-24)

ENERGY CONSUMPTION OFF PEAK kWh	583,751.78
ENERGY CONSUMPTION STD kWh	517,872.56
ENERGY CONSUMPTION PEAK kWh	207,463.00
ENERGY CONSUMPTION ALL kWh	1,309,087.32
DEMAND CONSUMPTION - OFF PEAK	2,613.12
DEMAND CONSUMPTION - STD	2,942.81
DEMAND CONSUMPTION - PEAK	2,950.28
DEMAND READING - kWkVA	2,950.28
REACTIVE ENERGY - OFF PEAK	335,307.78
REACTIVE ENERGY - STD	241,553.92
REACTIVE ENERGY - PEAK	84,610.92

PREMISE ID NUMBER: 6544851581 TARIFF NAME: Municflex

BULK VREDEFORT MUNIC 132011KV

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	44,783.00
Network Capacity Charge 4,300 kVA @ R36.97 : = R36.97/kVA	R	158,971.00
Network Demand Charge 2,950.29 kVA @ R24.67 : = R24.67 /kVA	R	72,783.65
Ancillary Service Charge 1,309,087 kWh @ R0.004 /kWh	R	5,236.35
Generator Capacity Charge 4,300 kVA @ R7.71 : = R7.71/kVA	R	33,153.00
Legacy Charge 1,309,087.32 kWh @ R0.2255 /kWh	R	295,199.19
Low Season Standard Energy Charge 517,873 kWh @ R1.5805 /kWh	R	818,498.28
Low Season Peak Energy Charge 207,463 kWh @ R2.8112 /kWh	R	583,219.99
Low Season Off Peak Energy Charge 583,752 kWh @ R1.129 /kWh	R	659,056.01
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,309,087 kWh @ R0.0502 /kWh	R	65,716.17
TOTAL CHARGES	R	2,772,419.93



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NGWATHE LOCAL MUNICIPALITY
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NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3630
CONTACT CENTRE: (0860) 037566/Sharecca
FAX NO: 0862 437 566
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YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-01-26
TAX INVOICE NO	874481443791
ACCOUNT MONTH	JANUARY 2026
CURRENT DUE DATE	2026-02-25
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	100.00
UTILISED CAPACITY	798.74

CONSUMPTION DETAILS (2025-12-25 - 2026-01-24)

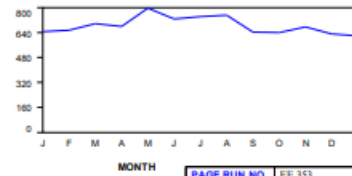
ENERGY CONSUMPTION OFF PEAK KWH	105,808.89
ENERGY CONSUMPTION STD KWH	98,261.43
ENERGY CONSUMPTION PEAK KWH	40,043.85
DEMAND CONSUMPTION - OFF PEAK	619.90
DEMAND CONSUMPTION - STD	560.97
DEMAND CONSUMPTION - PEAK	802.87
DEMAND READING - KW/KVA	619.90
REACTIVE ENERGY - OFF PEAK	65,733.50
REACTIVE ENERGY - STD	47,761.06
REACTIVE ENERGY - PEAK	16,461.57

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

BULK NGWATHE TOWNSHIP MUNICIPALITY

Administration Charge @ R19.67 per day for 31 days	R	609.77
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 519.91 kVA	R	0.00
Excess Network Capacity Charge 6,238.91 kVA @ R47.38 : = R47.38/kVA	R	295,599.56
Network Demand Charge 602.88 kVA @ R24.67 : = R24.67 /kVA	R	14,873.05
Ancillary Service Charge 242,114 kWh @ R0.004 /kWh	R	968.46
Generator Capacity Charge 798.74 kVA @ R7.71 : = R7.71/kVA	R	6,158.29
Legacy Charge 242,114.17 kWh @ R0.2255 /kWh	R	54,596.75
Low Season Standard Energy Charge 96,261 kWh @ R1.5805 /kWh	R	152,140.51
Low Season Peak Energy Charge 40,044 kWh @ R2.8112 /kWh	R	112,571.69
Low Season Off Peak Energy Charge 105,809 kWh @ R1.129 /kWh	R	119,458.36
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 242,114 kWh @ R0.0502 /kWh	R	12,154.12

TOTAL CHARGES R **842,188.38**



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NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3830
CONTACT CENTRE: (0860) 037566/Starcca
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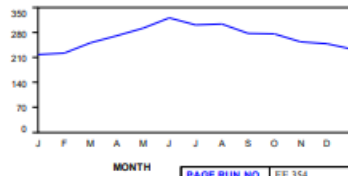
NGWATHE LOCAL MUNICIPALITY
 ATT CHIEF FINANCIAL OFFICER
 PO BOX 359
 PARYS
 9585

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-01-26
TAX INVOICE NO	874481443791
ACCOUNT MONTH	JANUARY 2026
CURRENT DUE DATE	2026-02-23
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	400.00
UTILISED CAPACITY	400.00

CONSUMPTION DETAILS (2025-12-25 - 2026-01-24)

ENERGY CONSUMPTION OFF PEAK kWh	46,291.92
ENERGY CONSUMPTION STD kWh	34,617.57
ENERGY CONSUMPTION PEAK kWh	13,848.38
DEMAND CONSUMPTION - OFF PEAK	209.42
DEMAND CONSUMPTION - STD	219.24
DEMAND CONSUMPTION - PEAK	233.46
DEMAND READING - kW/kVA	233.46
REACTIVE ENERGY - OFF PEAK	23,431.88
REACTIVE ENERGY - STD	16,588.85
REACTIVE ENERGY - PEAK	5,790.11

PREMISE ID NUMBER	8501015796	TARIFF NAME: Municiflex 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	14,786.00
Network Demand Charge 233.46 kVA @ R24.67 : = R24.67/kVA	R	5,759.46
Ancillary Service Charge 94,758 kWh @ R0.004 /kWh	R	379.03
Generator Capacity Charge 400 kVa @ R7.71 : = R7.71/kVA	R	3,084.00
Legacy Charge 94,757.87 kWh @ R0.2255 /kWh	R	21,367.90
Low Season Standard Energy Charge 34,618 kWh @ R1.5805 /kWh	R	54,713.75
Low Season Peak Energy Charge 13,848 kWh @ R2.8112 /kWh	R	38,929.50
Low Season Off Peak Energy Charge 46,292 kWh @ R1.129 /kWh	R	52,283.67
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 94,758 kWh @ R0.0502 /kWh	R	4,756.85
TOTAL CHARGES	R	236,029.46



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NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3630
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NGWATHE LOCAL MUNICIPALITY
 ATT CHIEF FINANCIAL OFFICER
 PO BOX 359
 PARYS
 9585

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-01-26
TAX INVOICE NO	874481443791
ACCOUNT MONTH	JANUARY 2026
CURRENT DUE DATE	2026-02-23
VAT REG NO	4000946588
NOTIFIED MAX DEMAND	21,000.00
UTILISED CAPACITY	21,000.00

CONSUMPTION DETAILS (2025-12-25 - 2026-01-24)

ENERGY CONSUMPTION OFF PEAK kWh	3,459,231.00
ENERGY CONSUMPTION STD kWh	2,905,194.00
ENERGY CONSUMPTION PEAK kWh	1,190,049.00
ENERGY CONSUMPTION ALL kWh	7,554,474.00
DEMAND CONSUMPTION - OFF PEAK	14,141.24
DEMAND CONSUMPTION - STD	15,005.76
DEMAND CONSUMPTION - PEAK	15,514.15
DEMAND READING - kW/KVA	15,514.15
REACTIVE ENERGY - OFF PEAK	1,397,292.00
REACTIVE ENERGY - STD	1,055,376.00
REACTIVE ENERGY - PEAK	383,210.00

PREMISE ID NUMBER 8743682075 **TARIFF NAME:** Munitflex

BULK PARYS 13211KV

Administration Charge @ R19.67 per day for 31 days	R	609.77
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 15,514.16 kVA @ R24.67 : = R24.67 /kVA	R	382,734.33
Ancillary Service Charge 7,554,474 kWh @ R0.004 /kWh	R	30,217.90
Generator Capacity Charge 21,000 kVa @ R7.71 : = R7.71/kVA	R	161,910.00
Legacy Charge 7,554,474 kWh @ R0.2255 /kWh	R	1,703,533.89
Low Season Standard Energy Charge 2,905,194 kWh @ R1.5805 /kWh	R	4,591,659.12
Low Season Peak Energy Charge 1,190,049 kWh @ R2.8112 /kWh	R	3,345,485.75
Low Season Off Peak Energy Charge 3,459,231 kWh @ R1.129 /kWh	R	3,905,471.80
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 7,554,474 kWh @ R0.0502 /kWh	R	379,234.59
TOTAL CHARGES	R	15,531,030.67



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NGIWATHE LOCAL MUNICIPALITY
 ATT CHIEF FINANCIAL OFFICER
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YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-01-26
TAX INVOICE NO	874481443791
ACCOUNT MONTH	JANUARY 2026
CURRENT DUE DATE	2026-02-25
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	4,300.00
UTILISED CAPACITY	4,300.00

CONSUMPTION DETAILS (2025-12-25 - 2026-01-24)

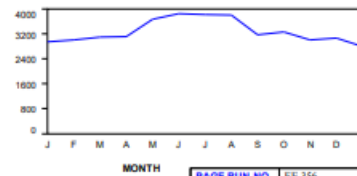
ENERGY CONSUMPTION OFF PEAK kWh	469,738.17
ENERGY CONSUMPTION STD kWh	486,972.57
ENERGY CONSUMPTION PEAK kWh	209,801.55
DEMAND CONSUMPTION - OFF PEAK	2,532.88
DEMAND CONSUMPTION - STD	2,793.47
DEMAND CONSUMPTION - PEAK	2,808.54
DEMAND READING - kW/KVA	2,808.54
REACTIVE ENERGY - OFF PEAK	261,679.70
REACTIVE ENERGY - STD	244,024.32
REACTIVE ENERGY - PEAK	93,600.79

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

BULK KOPPIES MUNIC 886,6kV

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 2,808.54 kVA @ R24.67 : = R24.67 /kVA	R	69,286.68
Ancillary Service Charge 1,166,312 kWh @ R0.004 /kWh	R	4,665.25
Generator Capacity Charge 4,300 kVa @ R7.71 : = R7.71/kVA	R	33,153.00
Legacy Charge 1,166,312.29 kWh @ R0.2255 /kWh	R	263,003.42
Low Season Standard Energy Charge 486,973 kWh @ R1.5805 /kWh	R	769,660.83
Low Season Peak Energy Charge 209,602 kWh @ R2.8112 /kWh	R	589,233.14
Low Season Off Peak Energy Charge 469,738 kWh @ R1.129 /kWh	R	530,334.20
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,166,312 kWh @ R0.0502 /kWh	R	58,548.86

TOTAL CHARGES R **2,557,442.67**



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NORTH WESTERN REGION
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NGWATHE LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
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9585

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-01-26
TAX INVOICE NO	874481443791
ACCOUNT MONTH	JANUARY 2026
CURRENT DUE DATE	2026-02-25
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	4,300.00
UTILISED CAPACITY	4,300.00

ADJUSTMENTS

		R	11,002,677.97
ADJUSTMENT	Interest on overdue account	R	8.42
ADJUSTMENT	Interest on overdue account	R	920,600.31
ADJUSTMENT	Interest on overdue account	R	1,491,404.96
ADJUSTMENT	Interest on overdue account	R	1,047,008.55
ADJUSTMENT	Interest on overdue account	R	319,022.60
ADJUSTMENT	Interest on overdue account	R	83,868.17
ADJUSTMENT	Interest on overdue account	R	6,106,552.51
ADJUSTMENT	Interest on overdue account	R	1,034,416.45

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FEBRUARY INVOICE



NORTH WESTERN REGION
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NGWATHE LOCAL MUNICIPALITY
 ATT CHIEF FINANCIAL OFFICER
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YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-02-28
TAX INVOICE NO	874323531213
ACCOUNT MONTH	FEBRUARY 2026
CURRENT DUE DATE	2026-03-28
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	4,700.00
UTILISED CAPACITY	4,700.00

CONSUMPTION DETAILS (2026-01-25 - 2026-02-24)

ENERGY CONSUMPTION OFF PEAK kWh	431,199.48
ENERGY CONSUMPTION STD kWh	465,321.16
ENERGY CONSUMPTION PEAK kWh	208,748.84
DEMAND CONSUMPTION - OFF PEAK	2,674.11
DEMAND CONSUMPTION - STD	2,593.48
DEMAND CONSUMPTION - PEAK	2,703.53
DEMAND READING - kW/KVA	2,703.53
REACTIVE ENERGY - OFF PEAK	281,959.08
REACTIVE ENERGY - STD	227,865.00
REACTIVE ENERGY - PEAK	86,611.56

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

BULK PHIRITONA MUNICIPALITY

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 4,700 kVa @ R10.41 : = R10.41/kVa	R	48,927.00
Network Capacity Charge 4,700 kVa @ R36.97 : = R36.97/kVa	R	173,759.00
Network Demand Charge 2,703.53 kVa @ R24.67 : = R24.67 /kVa	R	66,696.09
Ancillary Service Charge 1,105,269 kWh @ R0.004 /kWh	R	4,421.08
Generator Capacity Charge 4,700 kVa @ R7.71 : = R7.71/kVa	R	36,237.00
Legacy Charge 1,105,269.48 kWh @ R0.2255 /kWh	R	249,238.27
Low Season Standard Energy Charge 465,321 kWh @ R1.5805 /kWh	R	735,439.84
Low Season Peak Energy Charge 208,749 kWh @ R2.8112 /kWh	R	586,835.19
Low Season Off Peak Energy Charge 431,199 kWh @ R1.129 /kWh	R	486,823.67
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,105,269 kWh @ R0.0502 /kWh	R	55,484.50
TOTAL CHARGES	R	2,479,684.93



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YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-02-26
TAX INVOICE NO	874323531213
ACCOUNT MONTH	FEBRUARY 2026
CURRENT DUE DATE	2026-03-28
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	5,500.00
UTILISED CAPACITY	5,500.00

CONSUMPTION DETAILS (2026-01-25 - 2026-02-24)

ENERGY CONSUMPTION OFF PEAK kWh	789,008.09
ENERGY CONSUMPTION STD kWh	755,019.54
ENERGY CONSUMPTION PEAK kWh	323,621.68
ENERGY CONSUMPTION ALL kWh	1,867,649.31
DEMAND CONSUMPTION - OFF PEAK	3,604.77
DEMAND CONSUMPTION - STD	4,063.87
DEMAND CONSUMPTION - PEAK	3,975.28
DEMAND READING - kW/KVA	4,063.87
REACTIVE ENERGY - OFF PEAK	504,289.91
REACTIVE ENERGY - STD	437,517.91
REACTIVE ENERGY - PEAK	165,824.08

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

BULK HEILBRON MUNICIPALITY

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 5,500 kVa @ R10.41 : = R10.41/kVA	R	57,255.00
Network Capacity Charge 5,500 kVA @ R36.97 : = R36.97/kVA	R	203,335.00
Network Demand Charge 4,053.87 kVA @ R24.67 : = R24.67 /kVA	R	100,008.97
Ancillary Service Charge 1,867,649 kWh @ R0.004 /kWh	R	7,470.60
Generator Capacity Charge 5,500 kVa @ R7.71 : = R7.71/kVA	R	42,405.00
Legacy Charge 1,867,649.31 kWh @ R0.2255 /kWh	R	421,154.92
Low Season Standard Energy Charge 755,020 kWh @ R1.5805 /kWh	R	1,193,309.11
Low Season Peak Energy Charge 323,622 kWh @ R2.8112 /kWh	R	909,766.17
Low Season Off Peak Energy Charge 789,008 kWh @ R1.129 /kWh	R	890,790.03
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,867,649 kWh @ R0.0502 /kWh	R	93,755.98
Fixed Charge @ R0.00	R	0.00

TOTAL CHARGES R **3,955,074.07**



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NGWATHE LOCAL MUNICIPALITY
 ATT CHIEF FINANCIAL OFFICER
 PO BOX 359
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YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-02-26
TAX INVOICE NO	874323531213
ACCOUNT MONTH	FEBRUARY 2026
CURRENT DUE DATE	2026-03-28
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	4,300.00
UTILISED CAPACITY	4,300.00

CONSUMPTION DETAILS (2026-01-25 - 2026-02-24)

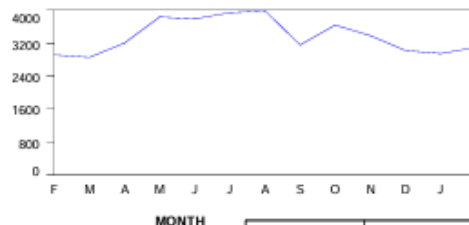
ENERGY CONSUMPTION OFF PEAK kWh	540,614.60
ENERGY CONSUMPTION STD kWh	567,862.36
ENERGY CONSUMPTION PEAK kWh	241,055.40
ENERGY CONSUMPTION ALL kWh	1,349,532.36
DEMAND CONSUMPTION - OFF PEAK	2,738.05
DEMAND CONSUMPTION - STD	2,740.66
DEMAND CONSUMPTION - PEAK	3,109.83
DEMAND READING - kW/KVA	3,109.83
REACTIVE ENERGY - OFF PEAK	305,980.04
REACTIVE ENERGY - STD	270,597.40
REACTIVE ENERGY - PEAK	99,774.56

PREMISE ID NUMBER **TARIFF NAME:** Municiflex

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 3,109.84 kVA @ R24.67 : = R24.67 /kVA	R	76,719.75
Ancillary Service Charge 1,349,532 kWh @ R0.004 /kWh	R	5,398.13
Generator Capacity Charge 4,300 kVa @ R7.71 : = R7.71/kVA	R	33,153.00
Legacy Charge 1,349,532.36 kWh @ R0.2255 /kWh	R	304,319.55
Low Season Standard Energy Charge 567,862 kWh @ R1.5805 /kWh	R	897,505.89
Low Season Peak Energy Charge 241,055 kWh @ R2.8112 /kWh	R	677,653.82
Low Season Off Peak Energy Charge 540,615 kWh @ R1.129 /kWh	R	610,354.34
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,349,532 kWh @ R0.0502 /kWh	R	67,746.51

TOTAL CHARGES R **2,912,408.28**



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NGWATHE LOCAL MUNICIPALITY
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NORTH WESTERN REGION
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YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-02-26
TAX INVOICE NO	874323531213
ACCOUNT MONTH	FEBRUARY 2026
CURRENT DUE DATE	2026-03-28
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	100.00
UTILISED CAPACITY	798.74

CONSUMPTION DETAILS (2026-01-25 - 2026-02-24)

ENERGY CONSUMPTION OFF PEAK kWh	85,701.67
ENERGY CONSUMPTION STD kWh	96,621.13
ENERGY CONSUMPTION PEAK kWh	42,868.82
DEMAND CONSUMPTION - OFF PEAK	662.35
DEMAND CONSUMPTION - STD	711.73
DEMAND CONSUMPTION - PEAK	550.10
DEMAND READING - kW/KVA	711.73
REACTIVE ENERGY - OFF PEAK	55,572.18
REACTIVE ENERGY - STD	49,873.18
REACTIVE ENERGY - PEAK	18,488.63

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

BULK NGWATHE TOWNSHIP MUNICIPALITY

Administration Charge @ R19.67 per day for 31 days	R	609.77
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 611.74 kVA	R	0.00
Excess Network Capacity Charge 7,340.84 kVa @ R47.38 : = R47.38/kVA	R	347,809.00
Network Demand Charge 711.74 kVA @ R24.67 : = R24.67 /kVA	R	17,558.63
Ancillary Service Charge 225,192 kWh @ R0.004 /kWh	R	900.77
Generator Capacity Charge 798.74 kVa @ R7.71 : = R7.71/kVA	R	6,158.29
Legacy Charge 225,191.62 kWh @ R0.2255 /kWh	R	50,780.71
Low Season Standard Energy Charge 96,621 kWh @ R1.5805 /kWh	R	152,709.49
Low Season Peak Energy Charge 42,869 kWh @ R2.8112 /kWh	R	120,513.33
Low Season Off Peak Energy Charge 85,702 kWh @ R1.129 /kWh	R	96,757.56
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 225,192 kWh @ R0.0502 /kWh	R	11,304.64
TOTAL CHARGES	R	878,160.01



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PRIVATE BULK XTR WFS000E3030

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NGWATHE LOCAL MUNICIPALITY
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YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-02-26
TAX INVOICE NO	874323531213
ACCOUNT MONTH	FEBRUARY 2026
CURRENT DUE DATE	2026-03-28
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	400.00
UTILISED CAPACITY	400.00

CONSUMPTION DETAILS (2026-01-25 - 2026-02-24)

ENERGY CONSUMPTION OFF PEAK kWh	42,755.82
ENERGY CONSUMPTION STD kWh	38,518.11
ENERGY CONSUMPTION PEAK kWh	16,046.67
DEMAND CONSUMPTION - OFF PEAK	238.23
DEMAND CONSUMPTION - STD	277.90
DEMAND CONSUMPTION - PEAK	212.80
DEMAND READING - kW/KVA	277.90
REACTIVE ENERGY - OFF PEAK	21,911.92
REACTIVE ENERGY - STD	18,352.43
REACTIVE ENERGY - PEAK	6,648.28

PREMISE ID NUMBER **TARIFF NAME:** Municiflex 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 277.91 kVA @ R24.67 : = R24.67 /kVA	R	6,856.04
Ancillary Service Charge 97,321 kWh @ R0.004 /kWh	R	389.28
Generator Capacity Charge 400 kVa @ R7.71 : = R7.71/kVA	R	3,084.00
Legacy Charge 97,320.6 kWh @ R0.2255 /kWh	R	21,945.80
Low Season Standard Energy Charge 38,518 kWh @ R1.5805 /kWh	R	60,877.70
Low Season Peak Energy Charge 16,047 kWh @ R2.8112 /kWh	R	45,111.33
Low Season Off Peak Energy Charge 42,756 kWh @ R1.129 /kWh	R	48,271.52
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 97,321 kWh @ R0.0502 /kWh	R	4,885.51

TOTAL CHARGES R **246,196.47**



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NORTH WESTERN REGION
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NGWATHE LOCAL MUNICIPALITY
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9585

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-02-26
TAX INVOICE NO	874323531213
ACCOUNT MONTH	FEBRUARY 2026
CURRENT DUE DATE	2026-03-28
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	21,000.00
UTILISED CAPACITY	21,000.00

CONSUMPTION DETAILS (2026-01-25 - 2026-02-24)

ENERGY CONSUMPTION OFF PEAK kWh	3,118,899.00
ENERGY CONSUMPTION STD kWh	3,139,593.00
ENERGY CONSUMPTION PEAK kWh	1,368,438.00
ENERGY CONSUMPTION ALL kWh	7,626,930.00
DEMAND CONSUMPTION - OFF PEAK	13,649.02
DEMAND CONSUMPTION - STD	15,111.53
DEMAND CONSUMPTION - PEAK	16,392.92
DEMAND READING - kW/KVA	16,392.92
REACTIVE ENERGY - OFF PEAK	1,214,121.00
REACTIVE ENERGY - STD	1,101,357.00
REACTIVE ENERGY - PEAK	402,753.00

PREMISE ID NUMBER: 8743682975 TARIFF NAME: Municiflex

BULK PARYS 132/11KV

Administration Charge @ R19.67 per day for 31 days	R	609.77
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 16,392.92 kVA @ R24.67 : = R24.67 /kVA	R	404,413.34
Ancillary Service Charge 7,626,930 kWh @ R0.004 /kWh	R	30,507.72
Generator Capacity Charge 21,000 kVa @ R7.71 : = R7.71/kVA	R	161,910.00
Legacy Charge 7,626,930 kWh @ R0.2255 /kWh	R	1,719,872.72
Low Season Standard Energy Charge 3,139,593 kWh @ R1.5805 /kWh	R	4,962,126.74
Low Season Peak Energy Charge 1,368,438 kWh @ R2.8112 /kWh	R	3,846,952.91
Low Season Off Peak Energy Charge 3,118,899 kWh @ R1.129 /kWh	R	3,521,236.97
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 7,626,930 kWh @ R0.0502 /kWh	R	382,871.89

TOTAL CHARGES R **16,060,895.58**



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BILL GROUP	
BILL PAGE	7 OF 9



NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3630
CONTACT CENTRE: (0860) 037566Shareca
FAX NO: 0862 437 566
E-MAIL: FreeState@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

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

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-02-28
TAX INVOICE NO	874323531213
ACCOUNT MONTH	FEBRUARY 2026
CURRENT DUE DATE	2026-03-28
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	4,300.00
UTILISED CAPACITY	4,300.00

CONSUMPTION DETAILS (2026-01-25 - 2026-02-24)

ENERGY CONSUMPTION OFF PEAK kWh	506,020.84
ENERGY CONSUMPTION STD kWh	537,960.60
ENERGY CONSUMPTION PEAK kWh	241,055.25
DEMAND CONSUMPTION - OFF PEAK	2,677.86
DEMAND CONSUMPTION - STD	2,726.25
DEMAND CONSUMPTION - PEAK	3,008.52
DEMAND READING - kW/KVA	3,008.52
REACTIVE ENERGY - OFF PEAK	280,214.59
REACTIVE ENERGY - STD	271,969.60
REACTIVE ENERGY - PEAK	108,727.91

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

BULK KOPPIES MUNIC 886,6KV

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 3,008.53 kVA @ R24.67 : = R24.67 /kVA	R	74,220.44
Ancillary Service Charge 1,285,037 kWh @ R0.004 /kWh	R	5,140.15
Generator Capacity Charge 4,300 kVa @ R7.71 : = R7.71/kVA	R	33,153.00
Legacy Charge 1,285,036.69 kWh @ R0.2255 /kWh	R	289,775.77
Low Season Standard Energy Charge 537,961 kWh @ R1.5805 /kWh	R	850,247.36
Low Season Peak Energy Charge 241,055 kWh @ R2.8112 /kWh	R	677,653.82
Low Season Off Peak Energy Charge 506,021 kWh @ R1.129 /kWh	R	571,297.71
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,285,037 kWh @ R0.0502 /kWh	R	64,508.86

TOTAL CHARGES R **2,805,554.40**



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BILL GROUP	
BILL PAGE	8 OF 9



NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3630
CONTACT CENTRE: (0860) 037566Shareca
FAX NO: 0862 437 566
E-MAIL: FreeState@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

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

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-02-26
TAX INVOICE NO	874323531213
ACCOUNT MONTH	FEBRUARY 2026
CURRENT DUE DATE	2026-03-28
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	4,300.00
UTILISED CAPACITY	4,300.00

ADJUSTMENTS		R	13,208,589.07
ADJUSTMENT	Interest on overdue account	R	7.35
ADJUSTMENT	Interest on overdue account	R	1,132,489.16
ADJUSTMENT	Interest on overdue account	R	1,829,707.66
ADJUSTMENT	Interest on overdue account	R	1,284,117.99
ADJUSTMENT	Interest on overdue account	R	391,403.04
ADJUSTMENT	Interest on overdue account	R	103,296.23
ADJUSTMENT	Interest on overdue account	R	7,245,327.20
ADJUSTMENT	Interest on overdue account	R	1,222,240.44

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BILL GROUP	
BILL PAGE	9 OF 9

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Table below shows the Eskom payments during the month of January 2026.

PAYMENTS FOR JANUARY 2026			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
15/01/2026	ESKOM	ESKOM DEBIT ORDER	1 000 000.00
			1 000 000.00

Table below shows the Eskom payments during the month of February 2026.

PAYMENTS FOR FEBRUARY 2026			
DATE	NAME OF CREDI	DESCRIPTION	AMOUNT
15/02/2026	ESKOM	ESKOM DEBIT ORDER	1 000 000.00
			1 000 000.00

Indicated below is the municipality's proof of payment of the Eskom Bulk invoice paid in January and February 2026. The proof of payments were submitted on GoMuni Portal.



Liebenbergstrek
 Parys
 9585
 Inquiries: Mr. S Phetoane
 Tel: +27 (0) 56 816 2700
 Fax: +27 (0) 56 811 4848
 Email: cfoadmin@ngwathe.co.za

Date	Description	Site	Entry No	Amount
20260115	CASH PROTECTOR DEP HEILBRON_1046240	VAAL CSH C	1215105	17,990.00
20260115	CASH PROTECTOR DEP 1079201	VAAL CSH C	1215106	20,730.00
20260115	CASH PROTECTOR DEP VREDEFORT_1122946	VAAL CSH C	1215107	7,805.00
20260115	CASH PROTECTOR DEP KOPPIES_1055976	VAAL CSH C	1215149	5,940.00
TOTAL CASH PROTECTOR DEP				51,460.00
CASH DEP C/CENTRE				
20260115	CASH DEP C/CENTRE 402111111	VAAL CSH C	1215108	370.00
20260115	CASH DEP C/CENTRE 201111111	VAAL CSH C	1215109	13.00
TOTAL CASH DEP C/CENTRE				383.00
EXT STOP ORDER TO				
20260115	EXT STOP ORDER TO ESKOM KWAZESKOM	SETTLEMENT	1215088	-1,000,000.00
TOTAL EXT STOP ORDER TO				-1,000,000.00
DEBIT TRANSFER				
20260115	DEBIT TRANSFER 589219	CASHFOCUS	1215110	-149,100.00
20260115	DEBIT TRANSFER 589219	CASHFOCUS	1215111	-15,500.00
20260115	DEBIT TRANSFER 589219	CASHFOCUS	1215112	-30,000.00
20260115	DEBIT TRANSFER DR S DINTSI	CASHFOCUS	1215113	-150,000.00
20260115	DEBIT TRANSFER 589222	CASHFOCUS	1215114	-30,000.00
20260115	DEBIT TRANSFER 589187	CASHFOCUS	1215115	-5,003.73
20260115	DEBIT TRANSFER 589187	CASHFOCUS	1215116	-5,948.56
20260115	DEBIT TRANSFER 589187	CASHFOCUS	1215117	-2,158.75
20260115	DEBIT TRANSFER 589187	CASHFOCUS	1215118	-468.40
20260115	DEBIT TRANSFER 589187	CASHFOCUS	1215119	-12,148.10
20260115	DEBIT TRANSFER 589187	CASHFOCUS	1215120	-15,524.41
20260115	DEBIT TRANSFER 589187	CASHFOCUS	1215121	-39,245.32
20260115	DEBIT TRANSFER 589187	CASHFOCUS	1215122	-2,333.97
20260115	DEBIT TRANSFER 589187	CASHFOCUS	1215123	-631.08
20260115	DEBIT TRANSFER 589187	CASHFOCUS	1215124	-310.22
20260115	DEBIT TRANSFER 589187	CASHFOCUS	1215125	-7,733.32

Activate Windows
 Go to Settings to activate W

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Date	Description	Site	Entry No	Amount
CREDIT TRANSFER				
20260213	CREDIT TRANSFER NGWATHE LOCAL MUNICIPALITY	CASHFOCUS	1221053	350,000.00
20260213	CREDIT TRANSFER NGWATHE LOCAL MUNICIPALITY	CASHFOCUS	1221054	20,000.00
20260213	CREDIT TRANSFER NGWATHE LOCAL MUNICIPALITY	CASHFOCUS	1221061	1,000,000.00
20260213	CREDIT TRANSFER NGWATHE LOCAL MUNICIPALITY	CASHFOCUS	1221069	1,500,000.00
20260213	CREDIT TRANSFER NGWATHE LOCAL MUNICIPALITY	CASHFOCUS	1221070	40,000.00
TOTAL CREDIT TRANSFER				2,910,000.00
ACB DEBIT:EXTERNAL				
20260213	ACB DEBIT:EXTERNAL TECHNILINK390982487 NETCASH	SETTLEMENT	1221156	-5,000.00
20260213	ACB DEBIT:EXTERNAL TECHNILINK390982488 NETCASH	SETTLEMENT	1221157	-5,000.00
20260213	ACB DEBIT:EXTERNAL TECHNILINK390982486 NETCASH	SETTLEMENT	1221158	-800.00
TOTAL ACB DEBIT:EXTERNAL				-10,800.00
CASH DEP C/CENTRE				
20260213	CASH DEP C/CENTRE 401111111	VAAL CSH C	1221034	12,541.80
20260213	CASH DEP C/CENTRE 201111111	VAAL CSH C	1221043	0.04
20260213	CASH DEP C/CENTRE 201111111	VAAL CSH C	1221044	98.06
20260214	CASH DEP C/CENTRE 201111111	VAAL CSH C	1221169	1.00
20260214	CASH DEP C/CENTRE 401111111	VAAL CSH C	1221170	4,461.00
20260214	CASH DEP C/CENTRE 402111111	VAAL CSH C	1221171	700.00
20260214	CASH DEP C/CENTRE 401111111	VAAL CSH C	1221172	140.00
20260214	CASH DEP C/CENTRE 402111111	VAAL CSH C	1221173	605.00
TOTAL CASH DEP C/CENTRE				18,646.90
CASH PROTECTOR DEP				
20260213	CASH PROTECTOR DEP HEILBRON_1076783	VAAL CSH C	1221072	24,490.00
20260213	CASH PROTECTOR DEP (EFFECTIVE) 1069824	VAAL CSH C	1221159	15,010.00
TOTAL CASH PROTECTOR DEP				39,500.00
EXT STOP ORDER TO				
20260215	EXT STOP ORDER TO ESKOM KWAZESKOM	SETTLEMENT	1221197	-1,000,000.00
TOTAL EXT STOP ORDER TO				-1,000,000.00
DEBIT TRANSFER				
20260213	DEBIT TRANSFER 9253835643 TR# 163701	CASHFOCUS	1221039	-500,000.00
20260213	DEBIT TRANSFER 589556	CASHFOCUS	1221055	-313,831.55
20260213	DEBIT TRANSFER 589561	CASHFOCUS	1221062	-24,860.00
20260213	DEBIT TRANSFER 589561	CASHFOCUS	1221063	-440,479.97
20260213	DEBIT TRANSFER 589561	CASHFOCUS	1221064	-207,000.00
20260213	DEBIT TRANSFER 589564	CASHFOCUS	1221065	-263,854.11
20260213	DEBIT TRANSFER 589565	CASHFOCUS	1221066	-5,750.00
20260213	DEBIT TRANSFER 589565	CASHFOCUS	1221067	-5,356.60
20260213	DEBIT TRANSFER 589565	CASHFOCUS	1221068	-19,550.00
20260213	DEBIT TRANSFER 589568	CASHFOCUS	1221071	-1,557,881.74

RAND WATER STATEMENTS

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-Dec-25** To **31-Jan-26**

Date: **2-Feb-26**

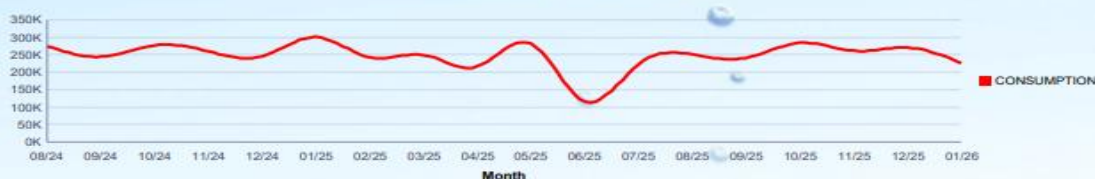
Doc.Date	Details	Amount	Cumulative
1-Jan-26	Balance B/F	35,634,686.84	35,634,686.84
28-Jan-26	Payment Received - Receipt No.	-5,123,376.05	30,511,310.79
29-Jan-26	Interest	257,256.89	30,768,567.68
29-Jan-26	Water Account - Invoice No. 423507	4,007,627.77	34,776,195.45

DUE ITEMS AT: 29-Jan-26

TOTAL AMOUNT DUE: 34,776,195.45

AGE ANALYSIS	Over 90 Days	90 Days	60 Days	30 Days	Current	Total
	15,071,886.40	5,371,160.19	4,944,888.15	5,123,376.05	4,264,884.66	34,776,195.45

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 | GLENVESTA | 2058
Tel: (011) 682-0911 | Fax: (011) 682-8444



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 W000423507
DATE 2026-01-29
GUARANTEE
DEPOSIT CASH 0.00

Page 1 of 1

METER ID	SUPPLY POINT	SIZE	RENTAL	METER READING		CONSUMPTION
				29-Jan-26	30-Dec-25	
4012	HEILBRON	200	35.09	1581687	1355568	226119
4053	HEILBRON					0
4053	HEILBRON	100	26.32	0	0	0
4053	HEILBRON					0
TOTAL CONSUMPTION						226119
TOTAL METER RENTAL						K1 @ 1534.123617
VAT @ 15%						3,468,944.98 DT
WATER RESEARCH LEVY						61.41 DT
TOTAL INVOICE DUE						520,350.96 DT
						18,270.42 DT
						R4,007,627.77 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: 1249084930
Branch: Nedbank Limited
Branch Code: 188750
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 0800 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 27-FEB-26. The rate includes a levy of 8.08 cents per kilolitre imposed by the State in the provisions of the Water Research Act, 1974

F



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-Jan-26 To 28-Feb-26

Date: 2-Mar-26

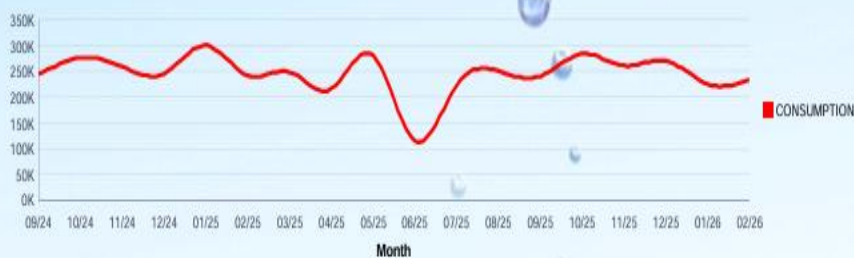
Doc.Date	Details	Amount	Cumulative
1-Feb-26	Balance B/F	34,776,195.45	34,776,195.45
26-Feb-26	Interest	240,137.15	35,016,332.60
26-Feb-26	Water Account - Invoice No. 424552	4,137,485.81	39,153,818.41

DUE ITEMS AT: 26-Feb-26

TOTAL AMOUNT DUE: 39,153,818.41

AGE ANALYSIS	Over 90 Days	90 Days	60 Days	30 Days	Current	Total
	20,443,046.59	4,944,888.15	5,123,376.05	4,264,884.66	4,377,622.96	39,153,818.41

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

PAYMENTS FOR JANUARY 2026			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
28/01/2026	RAND WATER	WATER BILL	5 123 376.05
			5 123 376.05

NO PAYMENTS FOR FEBRUARY

Indicated below is the municipality's proof of payment of Rand water Bulk invoice paid in January and February 2026. The proof of payments were submitted on GoMuni Portal.



Liebenberastrek
Parys
9585
Inquiries: Mr. S Phetoane
Tel: +27 (0) 56 816 2700
Fax: +27 (0) 56 811 4848
Email: cfoadmin@ngwathe.co.za



Audit Trail

Create Transfer

Thu, Jan 29, 2026 at 08:13:07 AM

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

	Captured	First Approver	Second Approver	Third Approver	Final Approver	Transaction Status
Operator Number	6	3			19	
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHEOTOANE	
Approval Level		A			A	
Date	2026/01/28	2026/01/28			2026/01/28	
Time	09:52:47	11:45:44			12:09:11	
Roll-over Date						
Roll-over Type						

		Transaction Detail	
From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733		
Description	3 589323	Frequency	Adhoc
Beneficiary Code			
To Account	198765 RAND WATER - 0000001249694930		
Description	3 NGWATHE MUN.		
Date	20260128	Amount	5,123,376.05
Roll-over date			
Transaction Number	163269	Immediate Interbank Payment	No

Activate Window
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DEPARTMENT OF WATER AND SANITATION

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

The Department has introduced an incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.incentive@dws.gov.za for Municipalities and incentivescheme@dws.gov.za for other customers. Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)

Email warmsdaterequests@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.

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	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

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

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

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

Customer No: 101616438

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers. Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)

Email warmsdatarequests@dws.gov.za for property ownership updates, contact details (including email address for electronic receipt of invoices and statements) and VAT number updates, using your Business Partner number as reference. Email revenue@dws.gov.za for any revenue related queries. i.e. Invoices etc.

Please note, as of December 2019 invoices and statements will be available for downloading and printing from the DWS portal through following link <https://statements.dws.gov.za> Please log onto the link to REGISTER.

BANKING DETAILS

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

Note: Please turn over leaf for additional banking details



9585

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS					
CURRENT	30+DAYS	60+DAYS	90+DAYS	120+DAYS	TOTAL DUE
0.00	0.00	0.00	0.00	10416.24	10416.24

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

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Email warmstatarequests@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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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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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Customer No: 102282788

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

BANKING DETAILS

Bank: **ABSA BANK**
 Account Type: **Business Current Account**
 Account Number: 4054697285
 Brance Code: 630145
 Reference: 102282788
 Note: Please turn over leaf for additional banking details

9585

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

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

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

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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DWS VAT REG NO. 4040112361

Private Bag 3113
Pretoria
0001



HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

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

Date	Details	Document Number	Due Date	Water Use No./Div	Amount
31-01-2025	CMA Balance brought forward				2,274,856.90
31-01-2025	NWRt 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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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Email wamsdatarequests@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.

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

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers. Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)

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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 DWS VAT Reg. no 4040112361
CONTRACT ACCOUNT 100479160
STATEMENT DATE 31.03.2025
PAYMENTS INCLUDED UP TO 31.03.2025



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

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.

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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PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)

Email warmdaterequests@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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NWRI Customer Ref no. 60002588
 BUSINESS PARTNER 23002661
 CONTRACT ACCOUNT 100479210
 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				682,825.79
28.02.2025	NWRI Balance brought forward				21,262,545.20
28.02.2025	Total Balance brought forward				21,945,370.99
	Sub Total (A)				21,945,370.99
31.03.2025	Consumptive (O&M)	493864557	30.04.2025	4/NWRI	20,669.12
31.03.2025	Consumptive (Depr)	493864557	30.04.2025	4/NWRI	7,465.58
31.03.2025	Consumptive (ROA)	493864557	30.04.2025	4/NWRI	91,295.89
31.03.2025	WRL	493864557	30.04.2025	4/NWRI	4,192.29
31.03.2025	Interest Receivable	125002228717	31.03.2025	4/NWRI	952,610.32
31.03.2025	Total Movement for the month (B)				1,076,233.20
31.03.2025	Total Outstanding (A+B)				23,021,604.19

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.

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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CUSTOMER STATEMENT

DWS VAT Reg. no 4040112361

**water & sanitation**Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

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

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

YOUR CONTACT OFFICE

Department: Water and Sanitation
 Private Bag X313
 Pretoria
 0001

R534 Waterbron Building
 185 Francis Baard Street
 Pretoria

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

CONTACT DETAILS

DWS Call Centre
 PHONE 0800 200 200
 FAX 012 336 1408

Email:Revenue@dws.gov.za

For change in details,
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 form below and forward
 to your regional office.
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 on reverse of this page

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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Customer No. 23002581

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

E-MAIL:

BANKING DETAILS

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

Note: Please turn over leaf for additional banking details.

STATEMENT

YOUR CONTACT OFFICE

Department: Water and Sanitatio,
Private Bag X313
Pretoria
0001



HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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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



Pretoria
0001

HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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Customer No: 100113620

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

BANKING DETAILS

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers. Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)

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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



DWS VAT REG NO. 4040112361

Private Bag X313
Pretoria
0001



HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 38
EDENVILLE
9535

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

CURRENT	30+DAYS	60+DAYS	90+DAYS	120+DAYS	TOTAL DUE
0.00	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. Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)
Email wamsdatarequests@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.

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.

STATEMENT
DWS VAT REG NO. 4040112361

Department: Water and Sanitatio,
Private Bag X313
Pretoria
0001



HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

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

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

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

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

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers. Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)

Email warmdatarequests@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.



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

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

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

AGE ANALYSIS

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

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers. Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)
 Email warmsdaterequests@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.

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

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

CONTACT DETAILS

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

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

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

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers. Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)

Email warmdatarequests@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.

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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 Email warmdatarequests@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.

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

CONTACT DETAILS

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

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

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

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


The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers. Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)
 Email wamsdatarequests@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.



Indicated below is the municipality’s proof of payment for DWS paid in January and February 2026. The proof of payments were submitted on GoMuni Portal.

PAYMENTS FOR JANUARY 2026			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
07/01/2026	DWS	WATER SERVICES	472.98
07/01/2026	DWS	WATER SERVICES	3 564.83
07/01/2026	DWS	WATER SERVICES	30 354.66
07/01/2026	DWS	WATER SERVICES	7 129.66
07/01/2026	DWS	WATER SERVICES	141 843.61
07/01/2026	DWS	WATER SERVICES	6 504.60
07/01/2026	DWS	WATER SERVICES	1 177.20
30/01/2026	DWA	WATER SERVICES	141 843.61
30/01/2026	DWA	WATER SERVICES	7 129.66
30/01/2026	DWA	WATER SERVICES	6 504.60
30/01/2026	DWA	WATER SERVICES	472.98
30/01/2026	DWA	WATER SERVICES	1 177.20
30/01/2026	DWA	WATER SERVICES	3 564.83
30/01/2026	DWA	WATER SERVICES	30 354.66
30/01/2026	DWA	WATER SERVICES	1 686.68
			383 781.76

DWS PROOF OF PAYMENT – JANUARY



Audit Trail

Create Transfer

Wed, Jan 7, 2026 at 03:43:30 PM

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

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	3	3			19
Operator Name	PINKY MOKOENA	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2026/01/07	2026/01/07			2026/01/07
Time	10:29:23	10:33:06			15:36:56
Roll-over Date					
Roll-over Type					

Transaction Status

Transaction Detail

From Account	334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733	Frequency	Adhoc
Description	3 589085		
Beneficiary Code			
To Account	323145 DEPARTMENT: WATER AND SANTATIO - 0000004054697285	Amount	472.98
Description	3 NGWATHE MUN.		
Date	20260107	Immediate Interbank Payment	No
Roll-over date			
Transaction Number	161420		

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

Activate Window



Audit Trail

Create Transfer

Wed, Jan 7, 2026 at 03:43:38 PM

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

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	3	3			19
Operator Name	PINKY MOKOENA	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2026/01/07	2026/01/07			2026/01/07
Time	10:29:23	10:33:06			15:36:56
Roll-over Date					
Roll-over Type					

Transaction Status

From Account	334836	NGWATHE LOCAL MUNICIPALITY - 0000004052707733	
Description	3 589085		Frequency
Beneficiary Code			Adhoc
To Account	323145	DEPARTMENT: WATER AND SANTATIO - 0000004054697285	
Description	3	NGWATHE MUN.	
Date	20260107		Amount
Roll-over date			3,564.83
Transaction Number	161421		Immediate Interbank Payment
			No

Transaction Detail

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



Audit Trail

Create Transfer

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

Wed, Jan 7, 2026 at 03:43:46 PM

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	3	3			19
Operator Name	PINKY MOKOENA	PINKY MOKOENA			SERAME D PHETOANE
Approval Level			A		A
Date	2026/01/07	2026/01/07			2026/01/07
Time	10:29:23	10:33:06			15:36:56
Roll-over Date					
Roll-over Type					

Transaction Status

	334836	NGWATHE LOCAL MUNICIPALITY - 000004052707733		
From Account	334836	NGWATHE LOCAL MUNICIPALITY - 000004052707733		
Description	3 589085		Frequency	Adhoc
Beneficiary Code				
To Account	323145	DEPARTMENT: WATER AND SANTATIO - 000004054697285		
Description	3	NGWATHE MUN.		
Date	20260107		Amount	30,354.66
Roll-over date				
Transaction Number	161422		Immediate Interbank Payment	No

Transaction Detail

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



Audit Trail

Create Transfer

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

Wed, Jan 7, 2026 at 03:43:55 PM

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	3	3			19
Operator Name	PINKY MOKOENA	PINKY MOKOENA			SERAME D PHETOANE
Approval Level			A		A
Date	2026/01/07	2026/01/07			2026/01/07
Time	10:29:23	10:33:06			15:36:56
Roll-over Date					
Roll-over Type					

Transaction Status

	334836	NGWATHE LOCAL MUNICIPALITY - 000004052707733		
From Account	334836	NGWATHE LOCAL MUNICIPALITY - 000004052707733		
Description	3 589085		Frequency	Adhoc
Beneficiary Code				
To Account	323145	DEPARTMENT: WATER AND SANTATIO - 000004054697285		
Description	3	NGWATHE MUN.		
Date	20260107		Amount	7,129.66
Roll-over date				
Transaction Number	161423		Immediate Interbank Payment	No

Transaction Detail

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



Audit Trail

Create Transfer

Wed, Jan 7, 2026 at 03:46:09 PM

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

Operator Number	Captured	3	First Approver	3	Second Approver	Third Approver	Final Approver	19
Operator Name	PINKY MOKOENA	PINKY MOKOENA					SERAME D PHETOANE	
Approval Level			A				A	
Date	2026/01/07	2026/01/07					2026/01/07	
Time	10:29:23	10:33:06					15:36:56	
Roll-over Date								
Roll-over Type								

Transaction Status

From Account	334836	NGWATHE LOCAL MUNICIPALITY - 0000004052707733		
Description	3 589085		Frequency	
Beneficiary Code				
To Account	323145	DEPARTMENT: WATER AND SANTATIO - 0000004054697285		
Description	3	NGWATHE MUN.		
Date	20260107		Amount	141,843.61
Roll-over date				
Transaction Number	161424		Immediate Interbank Payment	No

Transaction Detail

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



Audit Trail

Create Transfer

Wed, Jan 7, 2026 at 03:46:36 PM

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

Operator Number	Captured	3	First Approver	3	Second Approver	Third Approver	Final Approver	19
Operator Name	PINKY MOKOENA	PINKY MOKOENA					SERAME D PHETOANE	
Approval Level			A				A	
Date	2026/01/07	2026/01/07					2026/01/07	
Time	10:50:13	10:50:19					15:35:45	
Roll-over Date								
Roll-over Type								

Transaction Status

From Account	334836	NGWATHE LOCAL MUNICIPALITY - 0000004052707733		
Description	3 589091		Frequency	
Beneficiary Code				
To Account	323145	DEPARTMENT: WATER AND SANTATIO - 0000004054697285		
Description	3	NGWATHE MUN.		
Date	20260107		Amount	6,504.60
Roll-over date				
Transaction Number	161427		Immediate Interbank Payment	No

Transaction Detail

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

absa

Audit Trail
Create Transfer

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

Wed, Jan 7, 2026 at 03:46:47 PM

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	3	3			19
Operator Name	PINKY MOKOENA	PINKY MOKOENA			SERAME D PHETOANE
Approval Level			A		A
Date	2026/01/07	2026/01/07			2026/01/07
Time	10:50:13	10:50:19			15:35:45
Roll-over Date					
Roll-over Type					

Transaction Status

Transaction Detail

From Account	334836	NGWATHE LOCAL MUNICIPALITY - 0000004052707733		
Description	3 589091		Frequency	Adhoc
Beneficiary Code				
To Account	323145	DEPARTMENT: WATER AND SANTATIO - 0000004054697285		
Description	3	NGWATHE MUN.		
Date	20260107		Amount	1,177.20
Roll-over date				
Transaction Number	161428		Immediate interbank Payment	No

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

16.7 MFMA circular 124 – Distribution loss

WATER LOSS REPORT FOR NGWATHE LOCAL MUNICIPALITY FOR THE FINANCIAL YEAR 2025/2026

1. BACKGROUND

In a municipal water supply system, from the water treatment works and reservoirs to the water service consumers, water losses refer to the volume of water produced and introduced into the distribution network that is not billed or accounted for through customer consumption. These losses are commonly referred to as Non-Revenue Water (NRW). Total water losses generally consist of two main components: Technical Losses and Commercial Losses.

Technical losses

These losses occur naturally within the water distribution system and are mainly due to leakages, bursts in pipelines, over flowing reservoirs, damaged valves, and poorly installed fittings. These losses may result from aging infrastructure, poor pressure management, and inadequate infrastructure maintenance.

Commercial Losses

These losses arise from inefficiencies in water management, billing, and metering systems. These include illegal water connections, meter tampering, faulty or inaccurate water meters, inconsistent meter reading, data capturing errors, and non-payment by consumers.

2. PROBLEM STATEMENT

The inconsistent revenue collection from water supplied to customers is the main cause of water distribution losses in the Ngwathe Local Municipality. The municipality is under financial strain because of the high amounts of non-revenue water.

2.1. Water losses experienced by Ngwathe Local Municipality:

- Lack of consistency in water meter readings.
 - High number of unmetered or illegal water connections.
 - Minimal transparency in meter reading and billing.
 - Lack of water conservation awareness among municipal employees and communities.
 - Lack of regular meter audits and inspections.
-
- Aging infrastructure leading to frequent pipe bursts and leaks. □ Lack of pressure management in the reticulation system □ Minimal cost reflective water tariffs.
 - Inadequate accounting of municipal water consumption such as government buildings and public facilities.

3. DISTRIBUTION LOSSES CALCUTIONS FOR THE PAST 8 MONTHS FOR THE FINANCIAL YEAR 2025/26.

Water (Purchases, sales and losses) for the year 2025/2026

Description	Purchase Units	Sold Units	Lost Units	Loss %
	2025/2026	2025/2026	2025/2026	2025/2026
Jul-25	1 772 202,34	550 769,10	1 221 433,24	69%
Aug-25	1 799 344,34	529 283,70	1 270 060,64	71%
Sept-25	1 789 555,34	801 100,00	988 455,34	55%
Oct-25	1 832 664,00	598 189,50	1 234 474,50	67%
Nov-25	1 809 850,00	574 671,30	1 235 178,70	68%
Dec-25	1 819 483,00	286 137,90	1 533 345,10	84%
Jan-26	1 774 781,00	480 170,90	1 294 610,10	73%
Feb-26	1 782 108,00	747 139,90	1 034 968,10	58%
Grand Total	10 823 099,02	3 054 013,60	5 949 602,42	55%

Table 1: Distribution loss calculations.

The table above illustrates the following:

- 3.1. The losses from July 2025 to February 2026 have decreased; however, December 2025 recorded the highest loss at 84% this is due to leakages that occurred in that period and possible illegal connections.
- 3.2. From July to September an increase of sales was noted however from October to December there was a decrease on sales then it went up again in February.

4. ACTIONS TO BE CONSIDERED FOR THE 2026/2027 FINANCIAL YEAR:

- Introduce step water tariffs for residential consumers to encourage responsible water usage and improve revenue recovery.
- Implementation of pressure management systems to promote water conservation and reduce excessive water consumption in high-demand areas.
- Implementation of water demand management awareness programs aimed at educating communities across all Ngwathe Local Municipality wards about the value of water as a scarce and costly resource.
- Implementation of customer engagement and debt recovery programs to negotiate payment arrangements with consumers who have long-standing water debts or are suspected of illegal water connections.

ELECTRICITY DISTRIBUTION LOSSES REPORT AND MITIGATING STRATEGIES (JULY 2025 TO FEBRUARY 2026)

1. BACKGROUND

In the electricity supply grid from the substation to end user consumers, losses refer to the amounts of electricity or electrons injected into the distribution grids that are not accounted for by users. Total losses have two components: technical and non-technical. Technical losses occur naturally and consist mainly of power dissipation in electricity system components such as transmission and distribution lines resulting in voltage drop, heat losses, transformers, and measurement systems. Non-technical losses are caused by actions external to the power system and consist primarily of electricity theft, non-payment by customers, and errors in accounting and record-keeping. These categories of losses are respectively sometimes referred to as commercial, non-payment, and administrative losses.

2. PROBLEM STATEMENT

The single biggest malefactor for Ngwathe Local Municipality distribution losses, is lack of consistence in revenue collected from electricity used by the existing customers, resulting with high distribution losses for the municipality that are beyond the NERSA norms. The following and not limited to are the causes that have been identified for the high distribution losses.

2.1. Energy losses encountered by Ngwathe Local Municipality:

- Lack of consistency in meter readings
- Inadequate accounting on own municipal consumption
- High number of unmetered points (straight connect with no meters installed).
- Minimal transparency in meter reading and billing
- Lack of energy awareness for the municipal employees
- Lack of consisted regular meter audit and inspection corrections (LPU points)
- Minimal cost reflective tariffs

3. DISTRIBUTION LOSSES CALCUTIONS FOR THE PAST 8 MONTHS FOR THE FINANCIAL YEAR 2025/26.

NGWATHE LOCAL MUNICIPALITY				
<u>ELEC (PURCHASES, SALES AND UNACCOUNTED)</u>				<u>YEAR: 2025/2026</u>
Month	Purchase Units	Sold Units	Loss Units	Loss %
	2025/2026	2025/2026	2025/2026	2025/2026
JULY	16,955,230.01	7,501,372.70	9,453,857.31	55.76
AUG	16,674,613.00	9,237,945.70	7,436,667.30	44.60
SEPT	14,061,094.00	7,876,527.00	6,184,567.00	43.98
OCT	13,468,334.00	7,020,465.50	6,447,868.50	47.87
NOV	13,873,304.00	7,107,927.90	6,765,376.10	48.77
DEC	13,253,410.00	7,464,958.00	5,788,452.00	43.68
JAN	13,388,255.00	7,317,306.20	6,070,948.80	45.35
FEB	13,556,931	7429318.2	6,127,612.80	45.20

Table 1: Distribution loss calculations.

The table above illustrates the following:

- 3.1. The losses from July to December 2025, have gradually decreased, however there's noticeable spike that occurred in October 2025, where an increase was noticed and this was due to no actual readings captured.
- 3.2. From July to September an increase of sales in conventional readings were noted over prepaid sales, however from October to December the prepaid sales superseded the conventional usage, this raised an alarm in readings and capturing of the conventional readings (worth noting that all LPU accounts to 70% of the total purchases and are on conventional meters)
- 3.3. However, with consistent meter audit, replacement and conversion to prepaid metering, these have had a noticeable impact in the reduction of the distribution losses.

4. IMMEDIATE IMPLEMENTABLE SOLUTIONS TO REDUCE THE DISTRIBUTION LOSSES:

Item Description	Responsible person	Time frame
Conversion of all residential conventional meters to prepaid.	Manager Revenue and Electricity	Commence from 19 Jan and to be completed by 31 May 2026
Installation of prepaid meters to all un-metered residents.	Unit Managers, Manager Revenue and Electricity	Commenced already, planned to be completed by 30 September 2026.
Removal of all illegal connections (This is mainly in Tumahole were areas like: Mandela, Mbeki, Sisulu, Tambo, Tokoloho, Zuma, Winnie and Lusaka have high illegal connections and meter tempering.	Municipal Manager, Mayor's office, councillors, Law enforcement and Office of the Director Technical Services.	To commence on 23 January 2026 and to take place every Friday's until all illegal connections are removed.
Installation of breakers on all pole mounted transformers, this will aid to have zonal audits and assist in identifying areas that have consistent power trips due to illegal connections.	Manager SCM and Electricity	To commence from 9 February 2026 in line with the delivery of the material needed.
Installation of meters at all municipal own buildings to capture accurate readings	Manager Town Planning, Revenue and Electricity	To commence from 9 February 2026, anticipated completion to be 30 May 2026.
Auditing of 258 LPU accounts on month-to-month basis to curb any losses that may occur.	Manager Revenue and Electricity	Monthly monitoring
Close monitoring of meter readings and accurate capturing on the system.	Manager Revenue	Monthly monitoring

5. ACTIONS TO BE CONSIDERED LATER (2026/2027 FINANCIAL YEAR):

- 5.1. Introduction of step tariffs for residential
- 5.2. Introduction of Time Of Use tariffs for LPU's.
- 5.3. Marketing programs aimed at creating awareness that electricity is a commercial good with a price and energy efficiency awareness across all Ngwathe LM Wards.
- 5.4. Implementation of programs to negotiate with clients with long-standing debts or suspected of stealing electricity

17 Municipal Manager's quality certification



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OFFICE OF THE MUNICIPAL MANAGER

Municipal Manager's Quality certificate

I, **DR. FP MOTHAMAHA**, the Municipal Manager of the Ngwathe Local Municipality, hereby certify that the monthly report on the implementation of the budget and financial state affairs of the municipality for the period ending 28 February 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name Frederic Mothamahe
Municipal Manager of Ngwathe Local Municipality

Signature [Handwritten Signature]

Date 13/03/2026

18 Recommendation

It is recommended that

- The Finance and Budget Committee takes note of the S71 for the month of February 2026.
- Note the MFMA Circular 124 - Debt relief report for February 2026.
- that the report be presented before the Mayoral Committee (After which it must ultimately be tabled at Council).