

ITEM NUMBER:



**FS203: NGWATHE LOCAL MUNICIPALITY  
Liebenbergstrek  
Parys  
9585**

**MUNICIPAL FINANCE MANAGEMENT ACT(MFMA):  
MONTHLY BUDGET STATEMENT FOR THE PERIOD  
ENDING 30 APRIL 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

***Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement***

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

## **PART 1: IN-YEAR REPORT**

### **TO: THE EXECUTIVE MAYOR**

DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL (BTO): FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 30 APRIL 2026:M10.

#### **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 April, the Municipality billed an amount of R 55 million, YTD Actual amounts to R 810 million excluding capital grants with the YTD budget of R930 million, thus result with a negative variance of R120 million.

- The transfers and subsidies shows the movement of R8 million in the current month, the total transfers and subsidies as at the end of April amounts to R87 million which result to a variance of negative R15 million when compared to YTD Budget of R102 million. Capital grants recognised only when the condition of the grant is been met.
- The expenditure in April amounts to R105 million, YTD Actual amounted to R1 097 million, which resulted to variance of, negative 24% when compared to YTD Budget of R 1.4 billion.
- The Capital expenditure shows the movement of R4.8 million during the month of April 2026, the YTD Total Capital expenditure amounts to R102 million with the YTD Budget of R161 million, thus result to variance of negative R59 million or - 36%.
- The cash and cash equivalents amounted to R3.4 million (R1.7 million on call investments and R1.7 million on Primary account) as at the end of April 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 R3.1 billion, including Vat and interest as at the end of April 2026. On 23 February 2026, the municipality received a letter from the National Treasury communicating notice of intention to terminate the municipality's participation from the ESKOM debt relief programme.

Consultation by National Treasury with municipalities issued with letters of notice of intention to terminate ESKOM Debt Relief on 20 March 2026.

The four affected Free State municipalities were invited to an online meeting to receive a presentation by the National Treasury on the proposed "new" DAA. The essence of the "new" DAA is that:

Municipal council must resolve by 27 March 2026 whether to participate under the new DAA or not. If Council resolves to participate under the "new" DAA, such a resolution must be shared with the National Treasury by 27 March 2026 and only after then will the DAA MOU be shared with the municipality. After receipt of the DAA MOU, the municipality can still opt to reject the "new" DAA.

If the municipality resolves to enter the "new" DAA it will within 7 days receive one-third ESKOM debt write-off. The second one-third debt write-off will take place after eighteen (18) months. In addition, the last one-third debt write-off will take place six (6) months after the second write-off.

The main condition for the second and third debt write-off is payment of the current account in full. However, National Treasury reported that ESKOM is cognizant of financial struggles of municipality's and is open to negotiate a fixed percentage of the current invoice which is to be paid monthly. E.g. ESKOM and the municipality could agree that the municipality must pay 30% of the monthly account.

The Municipality owe Eskom the amount of R3.1 billion and there is an standing arrangement of paying R1 million via a debit order. During the month under review, the municipality managed to pay a total amount of R1.7 million towards Eskom.

The Municipality currently owes Rand water the amount of R29.7 million as at April 2026 and made payment of R4.7 million towards Rand water.

The Municipality has entered into DWS debt relief program.

The municipality currently has total debtors amounting to R1.2 billion of which the biggest chunk is from households with an amount of R643 million, whilst businesses account for R343 million and Organ of state R239 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 82% including prepaid income.

The Finance department is continuously engaging with all consumers i.e. government, businesses and households in order to urge them to meet their monthly obligations to the municipality or where they have financial constraints, then to make payment arrangements for their debts. We have consequently issued Final Letters of Demand in order to recover this debt, whereby all debtors have been given 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 30 April 2026, the tenth working day reporting limit expires on the 14th May 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 14<sup>th</sup> of May 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 indicated in Table 1 and Table 2 below:

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

FS203 Ngwathe - Monthly Budget Statement Summary - M10 April								
Description	Budget Year 2025/26							
	Original Budget	Adjusted Budget	YearTD actual M10	YearTD Actual	YTD Budget	Variance favourable or (Unfavourable)	YTD Actual vs YTD Budget Variance	% Variance favourable or Unfavourable
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Operating Revenue Excluding Capital	1 975 771	1 116 226	55 090	810 413	930 189	(119 775)	87%	-13%
Transfers and subsidies - capital (monetary allocations)	122 907	122 907	8 125	86 983	102 423	(15 440)	85%	-15%
Operating Expenditure	1 386 503	1 733 033	105 482	1 096 901	1 444 194	(347 293)	76%	-24%
Total Capital Expenditure	171 207	202 007	4 845	102 490	161 153	(58 663)	64%	-36%

**Table 1: consolidated summary: statement of financial performance**

- During the month of April, the Municipality billed an amount of R55 million, YTD Actual amounts to R810 million excluding capital grants with the YTD budget of R930 million, thus result variance of negative R120 or -13%.
- The transfers and subsidies shows the movement of R8 million in the current month, the total transfers and subsidies as at the end of April amounts to R87 million which result to a variance of negative R15 million when compared to YTD Budget of R102 million. Capital grants are recognised only when the condition of the grant has been met.
- The expenditure during the month of April amounts to R105 million, YTD Actual amounted to R1.1 billion, which resulted to the variance of negative 24% when compared to YTD Budget of R1.4 billion.
- The Capital expenditure shows the movement of a R4.8 million during the month of April 2026, Total Capital expenditure amounts to R102 million with the YTD Budget of R161 million, thus result to variance of negative R58.7 million.

FS203 Ngwathe - Monthly Budget Statement Summary - M10 April								
Description	Budget Year 2025/26							
	Original Budget	Adjusted Budget	YearTD actual M10	YearTD Actual	YTD Budget	Variance favourable or (Unfavourable)	YTD Actual vs Adjusted Budget Variance	% Variance favourable or Unfavourable
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Operating Revenue Excluding Capital	1 975 771	1 116 226	55 090	810 413	930 189	(119 775)	73%	-27%
Transfers and subsidies - capital (monetary allocations)	122 907	122 907	8 125	86 983	102 423	(15 440)	71%	-29%
Operating Expenditure	1 386 503	1 733 033	105 482	1 096 901	1 444 194	(347 293)	63%	-37%
Total Capital Expenditure	171 207	202 007	4 845	102 490	161 153	(58 663)	51%	-49%

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

- As indicated in Table 2 above, during the month of April 2026, the Municipality's billed revenue excluding capital grants amounted to R55 million with the YTD Actual of R810 million, which show the achievement of 73% when compared to Adjustment Budget of R 1.1 billion.
- The transfers and subsidies- Capital shows the YTD amount of R87, thus result to achievement of 71% when compared to the Adjustment Budget of R122.9 million.
- The total Operating Expenditure Year to Date Actual amounts to R1 097 billion, which represent the expenditure of 63% when compared to Adjustment Budget of R1.7 billion.
- The above report shows that the YTD Actual Capital Expenditure of R102 million, which represent 51% 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.

The MTREF budget 2026/27- 2028/29 was tabled on the 27 March 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) - M10 April**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual Apr	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	269 974	424 305	424 305	21 999	226 543	353 588	(127 044)	-36%	424 305
Service charges - Water	57 363	68 991	68 991	7 990	52 837	57 492	(4 655)	-8%	68 991
Service charges - Waste Water Management	60 314	56 038	59 894	4 979	45 974	49 912	(3 937)	-8%	59 894
Service charges - Waste management	35 303	28 511	41 635	3 479	34 761	34 696	65	0%	41 635
Sale of Goods and Rendering of Services	1 886	2 127	3 360	138	2 115	2 800	(685)	-24%	3 360
Agency services	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	101 053	55 807	74 577	5 721	52 238	62 148	(9 909)	-16%	74 577
Interest from Current and Non Current Assets	6 203	7 159	3 339	(471)	1 135	2 782	(1 647)	-59%	3 339
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	353	382	444	29	315	370	(55)	-15%	444
Licence and permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	385	98	11 276	83	439	9 397	(8 957)	-95%	11 276
<b>Non-Exchange Revenue</b>									
Property rates	108 441	887 483	125 215	10 931	98 414	104 346	(5 932)	-6%	125 215
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	378	148 590	6 557	170	1 797	5 464	(3 667)	-67%	6 557
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	254 095	296 280	296 633	42	293 843	247 194	46 649	19%	296 633
Interest	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	(62)	-	-	-	-	-	-	-	-
Other Gains	4 555	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>900 241</b>	<b>1 975 771</b>	<b>1 116 226</b>	<b>55 090</b>	<b>810 413</b>	<b>930 189</b>	<b>(119 775)</b>	<b>-13%</b>	<b>1 116 226</b>

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

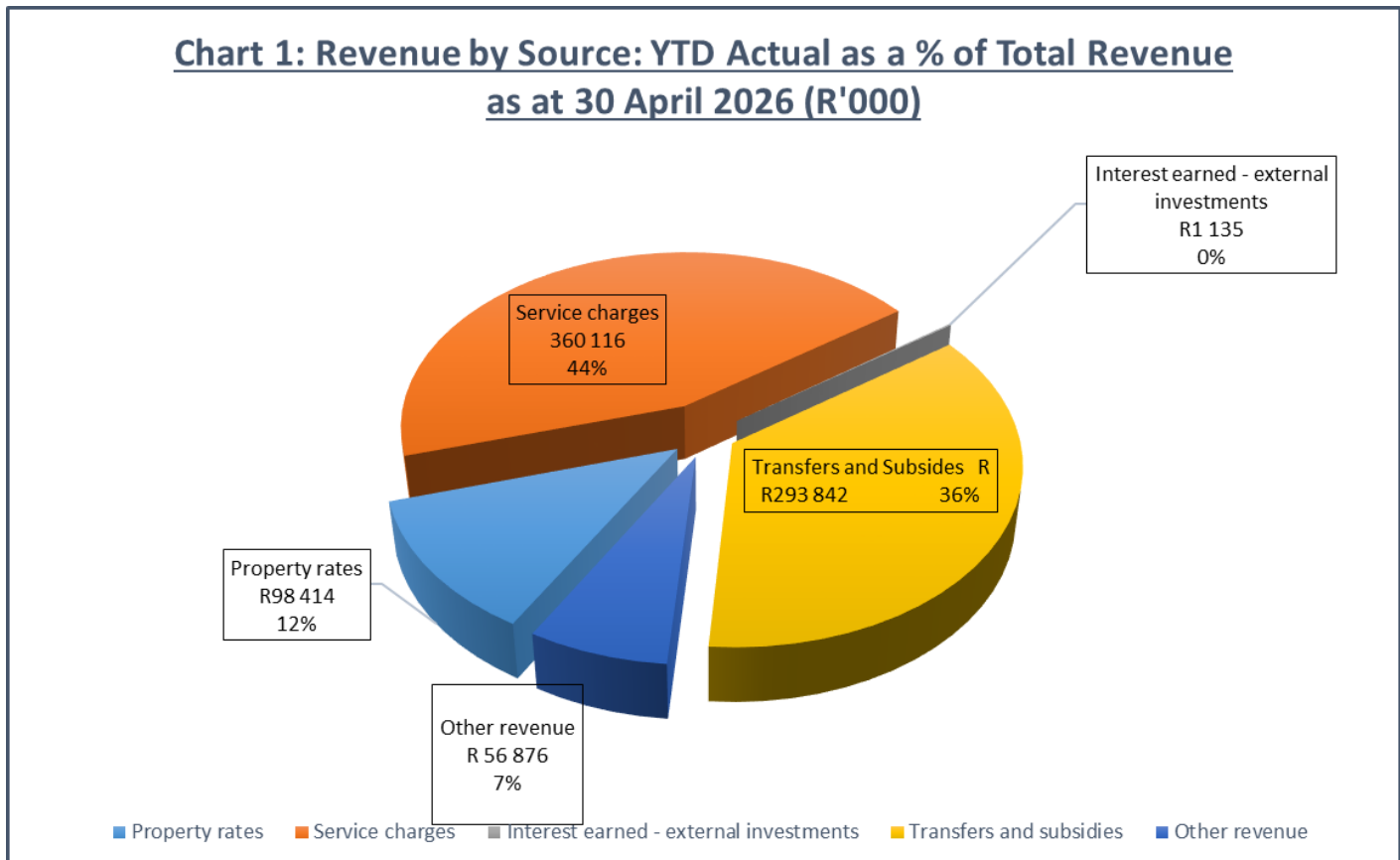
**Comparison against the YTD Actual and YTD Budget above 10%**

- The Services Charge- Electricity shows the variation of negative 36% due to faulty meters that are not yet placed and illegal connection. The Municipality is in the process of procuring smart meters and this will improve the billing.
- The sale of goods and rendering of services- shows the negative downwards variation of 24%.
- The interest from current and non-current Assets incorrectly recorded as negative, it will be corrected on the next month.

**Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement**

- The Fines shows the downwards variation of 67%. 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**



**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) - M10 April

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				APRIL				%	
<b>Expenditure By Type</b>									
Employee related costs	325 974	342 212	368 155	30 537	300 864	306 796	(5 932)	-2%	368 155
Remuneration of councillors	18 347	20 295	20 295	1 547	15 485	16 912	(1 427)	-8%	20 295
Bulk purchases - electricity	359 105	465 959	412 000	30 830	377 114	343 333	33 781	10%	412 000
Inventory consumed	95 391	152 787	213 867	13 367	124 112	178 222	(54 111)	-30%	213 867
Debt impairment	216 123	103 707	211 768	-	-	176 473	(176 473)	-100%	211 768
Depreciation and amortisation	77 157	53 774	88 190	4 780	49 607	73 492	(23 885)	-32%	88 190
Interest	117 198	69 648	126 762	13 465	67 537	105 635	(38 098)	-36%	126 762
Contracted services	60 329	60 854	133 647	5 851	76 629	111 373	(34 744)	-31%	133 647
Transfers and subsidies	180	180	180	15	148	150	(2)	-1%	180
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	97 260	117 089	158 168	5 090	85 404	131 807	(46 403)	-35%	158 168
Losses on Disposal of Assets	28 703	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>1 395 767</b>	<b>1 386 503</b>	<b>1 733 033</b>	<b>105 482</b>	<b>1 096 901</b>	<b>1 444 194</b>	<b>(347 293)</b>	<b>-24%</b>	<b>1 733 033</b>

**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 R105 million in April 2026. The expenditure shows variance of -24% when comparing YTD Actual of R 1.1 billion against the YTD Budget of R1.4 billion.

- The Inventory consumed shows the downwards variation of 30% due to high increase of R61million during the adjustment.
- The downwards variation of 100% on debt impairment are performed at year-end and subject to Council consideration and therefore, the expenditure is only recorded at the year-end.
- The interest shows the downwards variation of 36% due to interest that were captured under Bulk purchases line item.

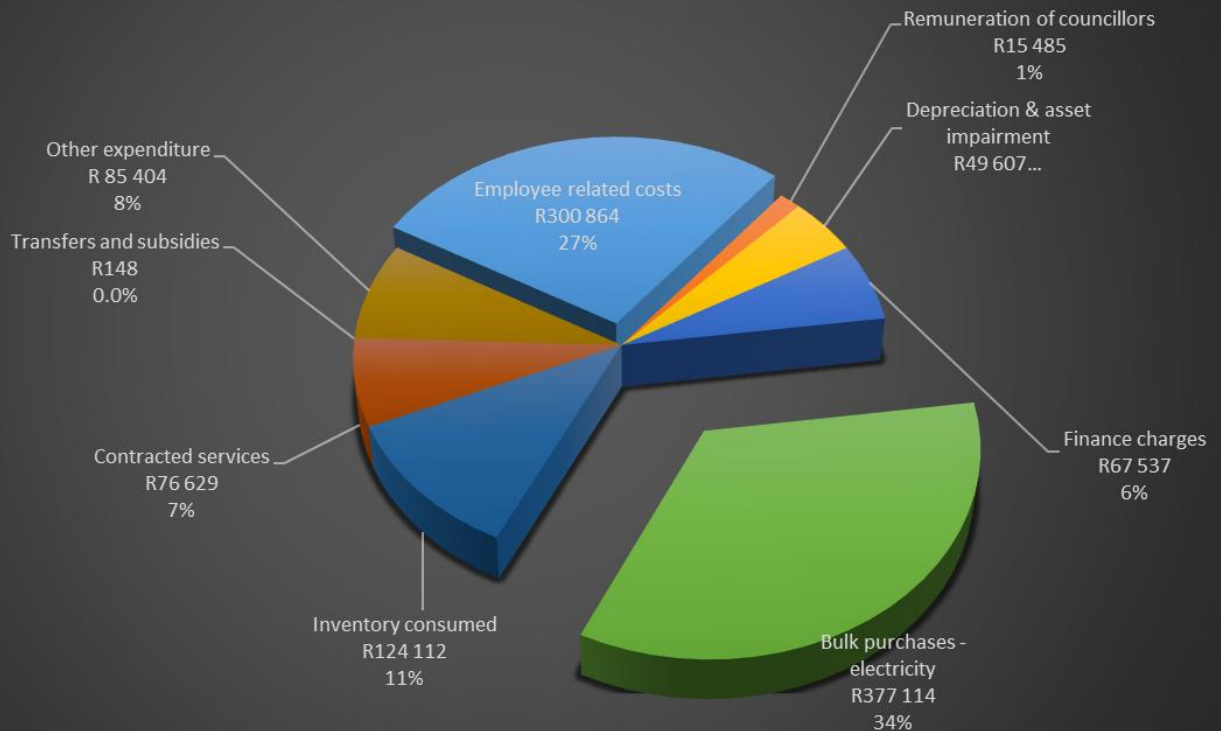
Vote No	Vote Description	Orig Budget	Amended Budget	Amended Budget	Curr Mth Expenditure	Commitments	YTD MOVE	Unspend	Perc	Outcome
<b>CORPORATE</b>										
0505232360022P7ZZWWM	INVENTORY - COVID-19 SUPPORT	800 000.00	-	800 000.00	-	58 200.00	771 900.00	28 100.00	96.49	UNSATISFACTORY
0505232360022P7ZZWWM	INVENTORY - COVID-19 SUPPORT	-	-	-	-	-	-	-	-	UNSATISFACTORY
0505232360026667Z11	INVENTORY - FURNITURE & EQUIPMENT R&M	-	100 000.00	100 000.00	54 500.00	11 000.01	29 239.96	129 239.96	- 29.24	UNSATISFACTORY
0505232360026684Z11	INVENTORY - RENT HIRE OFFICE EQUIPMENT	-	2 000 000.00	2 000 000.00	354 844.17	51 304.35	2 310 551.55	310 551.55	115.53	UNSATISFACTORY
0505232360026MRCZ11	INVENTORY - CLEANIN MATERIAL	417 746.00	400 000.00	817 746.00	50 660.80	-	469 235.64	348 510.36	57.38	SATISFACTORY
0505232360726MRCZ11	INVENT - MAT & SUPP(CLEANING MAT)	-	-	-	-	13 270.32	13 270.32	13 270.32	-	UNSATISFACTORY
0505232360726MRCZ11	INVENTORY - TRAININGS & SEMINARS	910 000.00	600 000.00	1 510 000.00	60 996.80	178 383.90	1 383 988.22	126 011.78	91.65	UNSATISFACTORY
<b>MUNICIPAL MANAGER</b>										
1005232360026P61Z11	INVENTORY - STAKEHOLDER RELATION IDP/PMS	15 000.00	26 500.00	41 500.00	-	38 500.00	44 015.22	2 515.22	106.06	UNSATISFACTORY
<b>MAYOR'S OFFICE</b>										
1010232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	398 401.00	1 425 000.00	1 823 401.00	128 500.00	68 730.00	1 042 245.00	781 156.00	57.16	SATISFACTORY
1010232360099071Z11	INVENTORY - MATERIALS & SUPPLIES	25 000.00	44 000.00	69 000.00	-	68 800.00	68 800.00	200.00	99.71	UNSATISFACTORY
1010232360099096Z11	INVENTORY - MATERIALS & SUPPLIES	15 000.00	-	15 000.00	-	-	-	15 000.00	-	UNSATISFACTORY
1010232360099AABZ11	INVENTORY - MATERIALS & SUPPLIES	150 000.00	-	150 000.00	17 257.14	52 620.00	145 357.14	4 642.86	96.90	UNSATISFACTORY
1010232360099MRCZ11	INVENTORY - MATERIALS & SUPPLIES	274 000.00	46 000.00	320 000.00	-	43 110.00	314 199.00	5 801.00	98.19	UNSATISFACTORY
1010232360099P74Z11	INVENTORY - HERITAGE DAY CELEBRATION	50 000.00	-	50 000.00	-	-	42 010.00	7 990.00	84.02	UNSATISFACTORY
1010232360099P75Z11	INVENTORY - MORAL REGENERATIONS	200 000.00	200 000.00	400 000.00	-	360 000.00	388 000.00	12 000.00	97.00	UNSATISFACTORY
1010232360099P76Z11	INVENTORY - RECONCILIATION DAY	25 000.00	50 000.00	75 000.00	-	28 800.00	28 800.00	46 200.00	38.40	SATISFACTORY
1010232360099P77Z11	INVENTORY - WOMENS DAY CELEBRATION	25 000.00	50 000.00	75 000.00	-	36 810.00	36 810.00	38 190.00	49.08	SATISFACTORY
1010232360099P78Z11	INVENTORY - XMAS CELEBRATIONS	50 000.00	70 000.00	120 000.00	-	88 750.00	88 750.00	31 250.00	73.96	SATISFACTORY
1010232360099P79Z11	INVENTORY - GENDER BASED VIOLENCE	50 000.00	80 000.00	130 000.00	-	-	45 210.00	84 790.00	34.78	SATISFACTORY
101023236002DP9ZZWWM	INVENTORY - MATERIALS & SUPPLIES	3 800 000.00	-	3 800 000.00	-	-	40 700.00	3 759 300.00	1.07	SATISFACTORY
<b>SPEAKERS OFFICE</b>										
1015232360099ABJZ11	INVENTORY - MATERIALS & SUPPLIES	275 000.00	-	275 000.00	-	90 000.00	271 200.00	3 800.00	98.62	UNSATISFACTORY
1015232360099MRCZ11	INVENTORY - MATT&SUPP WOMEN COMMISION	120 000.00	50 000.00	70 000.00	-	-	58 830.00	11 170.00	84.04	SATISFACTORY
1015232360099P53Z11	INVENTORY - MATT&SUPP PUBLIC EDUCATION	200 000.00	50 000.00	150 000.00	-	-	109 540.00	40 460.00	73.03	SATISFACTORY
<b>FINANCE SERVICES</b>										
1505232360026667Z11	INVENTORY - FURNITURE & EQUIPMENT R&M	100 000.00	168 601.00	268 601.00	620.96	68 600.80	263 478.93	5 122.07	98.09	UNSATISFACTORY
1505232360071P80Z11	INVENTORY - FINANCE MANAGEMENT GRANT	2 500 000.00	-	2 500 000.00	14 048.00	-	2 026 886.94	473 113.06	81.08	SATISFACTORY
1515232360070P68Z11	INVENTORY - EPWP	2 553 000.00	-	2 553 000.00	21 850.00	166 550.00	1 415 369.90	1 137 630.10	55.44	SATISFACTORY
<b>TECHNICAL SERVICES</b>										
2005232360026667Z11	INVENTORY - FURNITURE & EQUIPMENT R&M	1 044 000.00	504 296.00	1 548 296.00	-	255 000.00	1 605 309.70	57 013.70	103.68	UNSATISFACTORY
2005232360026685Z11	INVENTORY - VEHICLES R&M	763 490.00	191 216.00	954 706.00	53 088.60	156 216.30	876 523.24	78 182.76	91.81	SATISFACTORY
2005232360075MRCZ11	INVENTORY - PMU EXPENDITURE	1 912 600.00	-	1 912 600.00	-	25 216.52	874 445.14	1 038 154.86	45.72	SATISFACTORY
<b>ROADS &amp; STORM WATER</b>										
201023236002DP81ZZWWM	INVENTORY - MATERIALS & SUPPLIES	9 049 000.00	6 410 971.00	2 638 029.00	-	-	2 543 883.65	94 145.35	96.43	UNSATISFACTORY
<b>SEWERAGE SERVICES</b>										
2020232360044AAKZ11	INVENTORY - CHEMICALS	2 278 737.00	4 100 000.00	6 378 737.00	-	-	8 093 328.80	1 714 591.80	126.88	UNSATISFACTORY
2020232360044MRCZ11	INVENTORY - EQUIPMENT R&M	1 786 685.00	2 256 450.00	4 043 135.00	542 500.00	766 450.00	3 155 699.23	887 435.77	78.05	SATISFACTORY
2020232360044P38Z11	INVENTORY - MATERIALS & SUPPLIES	1 044 000.00	1 777 763.00	2 821 763.00	54 700.00	378 382.61	2 771 022.09	50 740.91	98.20	UNSATISFACTORY
<b>WATER SERVICES</b>										
2030232360060MRCZ11	INVENTORY - MATERIALS & SUPPLIES	6 450 000.00	1 701 490.00	8 151 490.00	161 623.14	357 283.81	8 081 706.86	69 783.14	99.14	UNSATISFACTORY
2035232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	-	710 950.00	710 950.00	-	1 395 950.00	1 395 950.00	685 000.00	196.35	UNSATISFACTORY
2035232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	1 554 950.00	2 554 950.00	495 650.00	1 554 950.00	2 502 817.05	52 132.95	97.96	UNSATISFACTORY
2035232360044P70ZZWWM	INVENTORY - MATERIALS - CHEMICALS	10 700 000.00	9 509 180.00	20 209 180.00	392 500.00	1 866 680.00	12 338 232.23	7 870 947.77	61.05	SATISFACTORY
2035232360055MRCZZWM	INVENTORY - WATER	64 589 718.00	-	64 589 718.00	4 025 279.61	-	34 985 339.32	29 604 378.68	54.17	SATISFACTORY
2040232360055O74Z11	INVENTORY - INFRASTRUCUTER R&M	6 400 000.00	2 349 204.00	8 749 204.00	759 990.00	155 000.00	8 459 713.22	289 490.78	96.69	UNSATISFACTORY
<b>ELECTRICITY SERVICES</b>										
2045232360022MRCZ11	INVENTORY - STREETLIGHT & TRAFFIC R&M	-	177 900.00	177 900.00	-	177 900.00	177 900.00	-	100.00	UNSATISFACTORY
2045232360026P64Z11	INVENTORY - MATT&SUPP R&M EQUIPMENT	4 923 200.00	4 085 542.00	9 008 742.00	340 000.00	-	5 953 954.92	3 054 787.08	66.09	SATISFACTORY
2045232360060MRCZ11	INVENTORY - MATERIALS & SUPPLIES	9 512 624.00	4 658 037.00	14 170 661.00	357 495.00	2 332 134.00	14 135 275.32	35 385.68	99.75	UNSATISFACTORY
2045232360060P83Z11	INVENTORY - MATERIALS & SUPPLIES	460 000.00	7 764 536.00	8 224 536.00	-	5 013 917.00	7 994 447.30	230 088.70	97.20	UNSATISFACTORY
<b>COMMUNITY SERVICES</b>										
2505232360099P86Z11	INVENTORY - MATERIALS & SUPPLIES	200 000.00	151 394.00	351 394.00	17 320.00	-	210 294.00	141 100.00	59.85	SATISFACTORY
2505232360099MRCZ11	INVENTORY - MATERIALS & SUPPLIES	1 115 737.00	1 047 084.00	2 162 821.00	1 231 070.34	18 806.95	1 231 070.34	931 750.66	56.92	SATISFACTORY
2505232360026685Z11	INVENTORY - VEHICLES R&M	-	76 815.00	76 815.00	46 815.10	46 815.10	61 695.79	138 510.79	- 80.32	UNSATISFACTORY
<b>CEMETRY SERVICES</b>										
2515232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	9 900 000.00	10 900 000.00	848 700.00	318 000.00	2 642 656.65	8 257 343.35	24.24	SATISFACTORY
<b>HOUSING SERVICES</b>										
2525232360026MRCZ11	INVENTORY - LAND AUDIT	500 000.00	-	500 000.00	147 500.52	-	170 000.00	330 000.00	34.00	SATISFACTORY
<b>PARKS SERVICES</b>										
2565232360026MRCZ11	INVENTORY - ARTS CULTURE MARKETS	-	1 800 000.00	1 800 000.00	-	-	-	1 800 000.00	-	UNSATISFACTORY
<b>REFUSE SERVICES</b>										
2580232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	-	-	-	-	324 001.04	324 001.04	324 001.04	-	UNSATISFACTORY
2580232360033MRCZ11	INVENTORY - EQUIPMENT R&M	-	9 000 000.00	9 000 000.00	3 128 197.70	666 234.78	4 314 888.68	4 685 111.32	47.94	SATISFACTORY
2580232360533MRCZ11	INVENT - MAT & SUPP( REFUSE BAGS)	104 400.00	130 000.00	234 400.00	13 000.00	-	104 853.25	129 546.75	44.73	SATISFACTORY
<b>LED SERVICES</b>										
3005232360026P58Z11	INVENTORY - MATT&SUPP ECONOMIC DEVELOP	15 000 000.00	6 966 409.00	8 033 591.00	1 414 584.99	2 404 700.67	7 085 075.67	948 515.33	88.19	SATISFACTORY
3010232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	-	5 850 000.00	5 850 000.00	-	-	-	5 850 000.00	-	SATISFACTORY
		<b>152 787 338.00</b>	<b>61 079 528.00</b>	<b>213 866 866.00</b>	<b>14 438 291.83</b>	<b>19 637 068.16</b>	<b>143 316 599.81</b>	<b>70 550 266.19</b>		

Table 4.1 R&M Expenditure per Directorate per Inventory type

Vote No	Vote Description	Orig Budget	Amended Budget	Amended Budget	Curr Mth Expenditure	Commitments	YTD MOVE	Unspend	Perc	Outcome
<b>CORPORATE</b>										
0505232360022P72ZZWM	INVENTORY - COVID-19 SUPPORT	800 000.00	-	800 000.00	-	58 200.00	771 900.00	28 100.00	96.49	UNSATISFACTORY
0505232360022P73ZZWM	INVENTORY - COVID-19 SUPPORT	-	-	-	-	-	-	-	-	UNSATISFACTORY
0505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	-	100 000.00	100 000.00	54 500.00	11 000.01	29 239.96	129 239.96	- 29.24	UNSATISFACTORY
0505232360026684ZZ11	INVENTORY - RENT HIRE OFFICE EQUIPMENT	-	2 000 000.00	2 000 000.00	354 844.17	51 304.35	2 310 551.55	310 551.55	115.53	UNSATISFACTORY
0505232360026MRCZ11	INVENTORY - CLEANIN MATERIAL	417 746.00	400 000.00	817 746.00	50 660.80	-	469 235.64	348 510.36	57.38	SATISFACTORY
0505232360726MRCZ11	INVENT - MAT & SUPP(CLEANING MAT)	-	-	-	-	13 270.32	13 270.32	13 270.32	-	UNSATISFACTORY
0505232360726MRCZ11	INVENTORY - TRAININGS & SEMINARS	910 000.00	600 000.00	1 510 000.00	60 996.80	178 383.90	1 383 988.22	126 011.78	91.65	UNSATISFACTORY
<b>MUNICIPAL MANAGER</b>										
1005232360026P61ZZ11	INVENTORY - STAKEHOLDER RELATION IDP/PMS	15 000.00	26 500.00	41 500.00	-	38 500.00	44 015.22	2 515.22	106.06	UNSATISFACTORY
<b>MAYOR'S OFFICE</b>										
1010232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	398 401.00	1 425 000.00	1 823 401.00	128 500.00	68 730.00	1 042 245.00	781 156.00	57.16	SATISFACTORY
1010232360099071ZZ11	INVENTORY - MATERIALS & SUPPLIES	25 000.00	44 000.00	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	-	UNSATISFACTORY
1010232360099ABZZ11	INVENTORY - MATERIALS & SUPPLIES	150 000.00	-	150 000.00	17 257.14	52 620.00	145 357.14	4 642.86	96.90	UNSATISFACTORY
1010232360099MRCZ11	INVENTORY - MATERIALS & SUPPLIES	274 000.00	46 000.00	320 000.00	-	43 110.00	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	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	50 000.00	75 000.00	-	28 800.00	28 800.00	46 200.00	38.40	SATISFACTORY
1010232360099P77ZZ11	INVENTORY - WOMENS DAY CELEBRATION	25 000.00	50 000.00	75 000.00	-	36 810.00	36 810.00	38 190.00	49.08	SATISFACTORY
1010232360099P78ZZ11	INVENTORY - XMAS CELEBRATIONS	50 000.00	70 000.00	120 000.00	-	88 750.00	88 750.00	31 250.00	73.96	SATISFACTORY
1010232360099P79ZZ11	INVENTORY - GENDER BASED VIOLENCE	50 000.00	80 000.00	130 000.00	-	45 210.00	84 790.00	34 780.00	34.78	SATISFACTORY
101023236002DP97ZZWM	INVENTORY - MATERIALS & SUPPLIES	3 800 000.00	-	3 800 000.00	-	-	40 700.00	3 759 300.00	1.07	SATISFACTORY
<b>SPEAKERS OFFICE</b>										
1015232360099ABJZZ11	INVENTORY - MATERIALS & SUPPLIES	275 000.00	-	275 000.00	-	90 000.00	271 200.00	3 800.00	98.62	UNSATISFACTORY
1015232360099MRCZ11	INVENTORY - MATT&SUPP WOMEN COMMISSION	120 000.00	50 000.00	70 000.00	-	-	58 830.00	11 170.00	84.04	SATISFACTORY
1015232360099P53ZZ11	INVENTORY - MATT&SUPP PUBLIC EDUCATION	200 000.00	50 000.00	150 000.00	-	-	109 540.00	40 460.00	73.03	SATISFACTORY
<b>FINANCE SERVICES</b>										
1505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	100 000.00	168 601.00	268 601.00	620.96	68 600.80	263 478.93	5 122.07	98.09	UNSATISFACTORY
1505232360071P80ZZ11	INVENTORY - FINANCE MANAGEMENT GRANT	2 500 000.00	-	2 500 000.00	14 048.00	-	2 026 886.94	473 113.06	81.08	SATISFACTORY
1515232360070P68ZZ11	INVENTORY - EPWP	2 553 000.00	-	2 553 000.00	21 850.00	166 550.00	1 415 369.90	1 137 630.10	55.44	SATISFACTORY
<b>TECHNICAL SERVICES</b>										
2005232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	1 044 000.00	504 296.00	1 548 296.00	-	255 000.00	1 605 309.70	57 013.70	103.68	UNSATISFACTORY
2005232360026685ZZ11	INVENTORY - VEHICLES R&M	763 490.00	191 216.00	954 706.00	53 088.60	156 216.30	876 523.24	78 182.76	91.81	UNSATISFACTORY
2005232360075MRCZ11	INVENTORY - PMU EXPENDITURE	1 912 600.00	-	1 912 600.00	-	25 216.52	874 445.14	1 038 154.86	45.72	SATISFACTORY
<b>ROADS &amp; STORM WATER</b>										
201023236002DP81ZZWM	INVENTORY - MATERIALS & SUPPLIES	9 049 000.00	6 410 971.00	2 638 029.00	-	-	2 543 883.65	94 145.35	96.43	UNSATISFACTORY
<b>SEWERAGE SERVICES</b>										
2020232360044AAKZZ11	INVENTORY - CHEMICALS	2 278 737.00	4 100 000.00	6 378 737.00	-	-	8 093 328.80	1 714 591.80	126.88	UNSATISFACTORY
2020232360044MRCZ11	INVENTORY - EQUIPMENT R&M	1 786 685.00	2 256 450.00	4 043 135.00	542 500.00	766 450.00	3 155 699.23	887 435.77	78.05	SATISFACTORY
2020232360044P38ZZ11	INVENTORY - MATERIALS & SUPPLIES	1 044 000.00	1 777 763.00	2 821 763.00	54 700.00	378 382.61	2 771 022.09	50 740.91	98.20	UNSATISFACTORY
<b>WATER SERVICES</b>										
2030232360060MRCZ11	INVENTORY - MATERIALS & SUPPLIES	6 450 000.00	1 701 490.00	8 151 490.00	161 623.14	357 283.81	8 081 706.86	69 783.14	99.14	UNSATISFACTORY
2035232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	-	710 950.00	710 950.00	-	1 395 950.00	1 395 950.00	685 000.00	196.35	UNSATISFACTORY
2035232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	1 554 950.00	2 554 950.00	495 650.00	1 554 950.00	2 502 817.05	52 132.95	97.96	UNSATISFACTORY
2035232360044P70ZZWM	INVENTORY - MATERIALS - CHEMICALS	10 700 000.00	9 509 180.00	20 209 180.00	392 500.00	1 866 680.00	12 338 232.23	7 870 947.77	61.05	SATISFACTORY
2035232360055MRCZ11	INVENTORY - WATER	64 589 718.00	-	64 589 718.00	4 025 279.61	-	34 985 339.32	29 604 378.68	54.17	SATISFACTORY
2040232360055074ZZ11	INVENTORY - INFRASTRUCUTER R&M	6 400 000.00	2 349 204.00	8 749 204.00	759 990.00	155 000.00	8 459 713.22	289 490.78	96.69	UNSATISFACTORY
<b>ELECTRICITY SERVICES</b>										
2045232360022MRCZ11	INVENTORY - STREETLIGHT & TRAFFIC R&M	-	177 900.00	177 900.00	-	177 900.00	177 900.00	-	100.00	UNSATISFACTORY
2045232360026P64ZZ11	INVENTORY - MATT&SUPP R&M EQUIPMENT	4 923 200.00	4 085 542.00	9 008 742.00	340 000.00	-	5 953 954.92	3 054 787.08	66.09	SATISFACTORY
2045232360060MRCZ11	INVENTORY - MATERIALS & SUPPLIES	9 512 624.00	4 658 037.00	14 170 661.00	357 495.00	2 332 134.00	14 135 275.32	35 385.68	99.75	UNSATISFACTORY
2045232360060P83ZZ11	INVENTORY - MATERIALS & SUPPLIES	460 000.00	7 764 536.00	8 224 536.00	-	5 013 917.00	7 994 447.30	230 088.70	97.20	UNSATISFACTORY
<b>COMMUNITY SERVICES</b>										
2505232360099P86ZZ11	INVENTORY - MATERIALS & SUPPLIES	200 000.00	151 394.00	351 394.00	17 320.00	-	210 294.00	141 100.00	59.85	SATISFACTORY
2505232360099MRCZ11	INVENTORY - MATERIALS & SUPPLIES	1 115 737.00	1 047 084.00	2 162 821.00	1 231 070.34	18 806.95	1 231 070.34	931 750.66	56.92	SATISFACTORY
2505232360026685ZZ11	INVENTORY - VEHICLES R&M	-	76 815.00	76 815.00	46 815.10	46 815.10	61 695.79	138 510.79	- 80.32	UNSATISFACTORY
<b>CEMETRY SERVICES</b>										
2515232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	1 000 000.00	9 900 000.00	10 900 000.00	848 700.00	318 000.00	2 642 656.65	8 257 343.35	24.24	SATISFACTORY
<b>HOUSING SERVICES</b>										
2525232360026MRCZ11	INVENTORY - LAND AUDIT	500 000.00	-	500 000.00	147 500.52	-	170 000.00	330 000.00	34.00	SATISFACTORY
<b>PARKS SERVICES</b>										
2565232360026MRCZ11	INVENTORY - ARTS CULTURE MARKETS	-	1 800 000.00	1 800 000.00	-	-	-	1 800 000.00	-	UNSATISFACTORY
<b>REFUSE SERVICES</b>										
2580232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	-	-	-	-	324 001.04	324 001.04	324 001.04	-	UNSATISFACTORY
2580232360033MRCZ11	INVENTORY - EQUIPMENT R&M	-	9 000 000.00	9 000 000.00	3 128 197.70	666 234.78	4 314 888.68	4 685 111.32	47.94	SATISFACTORY
2580232360033MRCZ11	INVENT - MAT & SUPP( REFUSE BAGS)	104 400.00	130 000.00	234 400.00	13 000.00	-	104 853.25	129 546.75	44.73	SATISFACTORY
<b>LED SERVICES</b>										
3005232360026P58ZZ11	INVENTORY - MATT&SUPP ECONOMIC DEVELOP	15 000 000.00	6 966 409.00	8 033 591.00	1 414 584.99	2 404 700.67	7 085 075.67	948 515.33	88.19	SATISFACTORY
3010232360026MRCZ11	INVENTORY - MATERIALS & SUPPLIES	-	5 850 000.00	5 850 000.00	-	-	-	5 850 000.00	-	SATISFACTORY
		152 787 338.00	61 079 528.00	213 866 866.00	14 438 291.83	19 637 068.16	143 316 599.81	70 550 266.19		

Table 4.2 R&M Expenditure per Service per Inventory type

**Chart 2: Expenditure by Type : YTD Actual as a % of Total Expenditure as at 30 April 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 30 April 2026. The main cost drivers of the Municipality is Bulk Purchase of 34% and Employee related (27%).

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

- Indicated in Table 5.1 below, the expenditure on Bulk Purchases in April 2026 amount to R30.1 million. The Municipality incurred expenditure of 92% when compared to Adjusted Budget of R412 million.

**Bulk purchases - Electricity\_M10 April**

Description	Budget Year 2025/26									
	Original Budget	Adjusted Budget	Monthly actual M10	YearTD actual	YearTD budget	YTD variance	YTD variance	% spent on Budget	% ideal IYM 100%	
R thousands								%	%	
<b>Expenditure By Type</b>										
Bulk purchases - electricity	465 959	412 000	30 830	377 114	343 333	33 781	10%	92%	-8%	
<b>Total Expenditure</b>	<b>465 959</b>	<b>412 000</b>	<b>30 830</b>	<b>377 114</b>	<b>343 333</b>	<b>33 781</b>	<b>10%</b>	<b>92%</b>	<b>-8%</b>	

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

- Indicated in Table 5.1 below, the expenditure on Bulk Purchases in April 2026 amount to R4 million. The Municipality incurred expenditure of 54% when compared to Adjusted Budget of R64.6 million.

**Bulk purchases - Water\_M10 April**

Description	Budget Year 2025/26								
	Original Budget	Adjusted Budget	Monthly actual M10 April	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spent on Adjusted Budget %	% ideal IYM -100%
R thousands									
<b>Expenditure By Type</b>									
Inventory Water	64 590	64 590	4 025	34 985	53 825	(18 839)	-35%	54%	-46%
<b>Total Expenditure</b>	<b>64 590</b>	<b>64 590</b>	<b>4 025</b>	<b>34 985</b>	<b>53 825</b>	<b>(18 839)</b>	<b>(0)</b>	<b>54%</b>	<b>-46%</b>

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

Outstanding debt: Eskom, Rand Water and DWS

<b>Bulk Cost Debt -Eskom</b>					
<b>Description</b>	<b>Total outstanding Debt</b>	<b>Current Invoice</b>	<b>Interest Charged</b>	<b>VAT</b>	<b>Payments</b>
<b>R thousands</b>					
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
Bulk purchases - electricity March	3 010 697	27 189	11 430	4 078	6 000
Bulk purchases - electricity April	3 059 772	30 262	15 974	4 539	1 700

**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 R1.7 million during the current month. The total outstanding debt has increased by R49 million when compared to May outstanding debt.

<b>Bulk Cost Debt- Rand Water</b>				
<b>Description</b>	<b>Rand water</b>			
	<b>Total outstanding Debt</b>	<b>Current Invoice</b>	<b>Interest Charged</b>	<b>Payments</b>
<b>R thousands</b>				
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	–
Inventory consumed March	29 310	4 741	253	14 585
Inventory consumed April	29 720	4 944	207	4 741

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

- The municipality owed Rand Water an amount of R 29.7 million which include current account of R4.9 million and interest of 207 000. The Municipality paid R4.7 million 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
	<b>226 645.82</b>	<b>346 870.24</b>	-	<b>3 009.39</b>	<b>28 365 309.22</b>	-	-	<b>141 259 716.55</b>	<b>170 201 551.22</b>

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

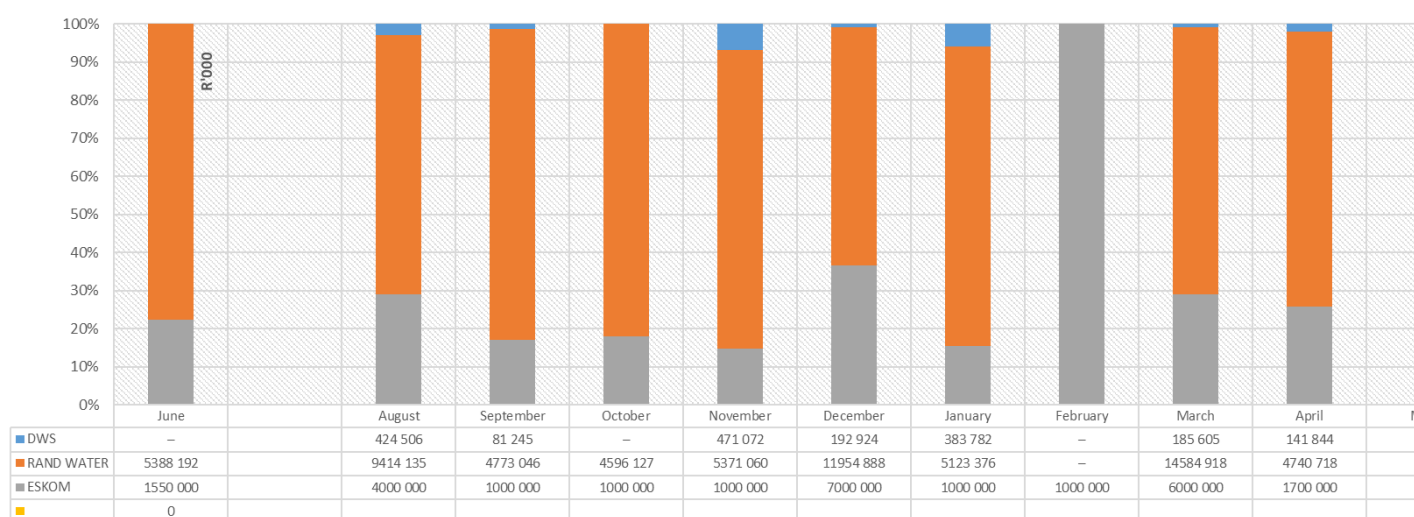
## Summary of payments per payment date

APRIL 2026 PAYMENTS			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
09/04/2026	ESKOM	ELICTRICITY BILL	350 000.00
10/04/2026	ESKOM	ELECTRICITY BILL	350 000.00
10/04/2027	ESKOM	ELECTRICITY DEBIT ORDER	1 000 000.00
			<b>1 700 000.00</b>
APRIL 2026 PAYMENTS			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
29/04/2026	RAND WATER	WATER SERVICES	4 740 717.71
			<b>4 740 717.71</b>
APRIL 2026 PAYMENTS			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
29/04/2026	DWS	WATER SERVICES	141 843.61
			<b>141 843.61</b>

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

Indicated in tables 6.3 above are the payments to Eskom amounted to R1,7 million (Main account payments only) made payment of R4.7 million towards Rand water and R142 000 towards DWS during the month of April.

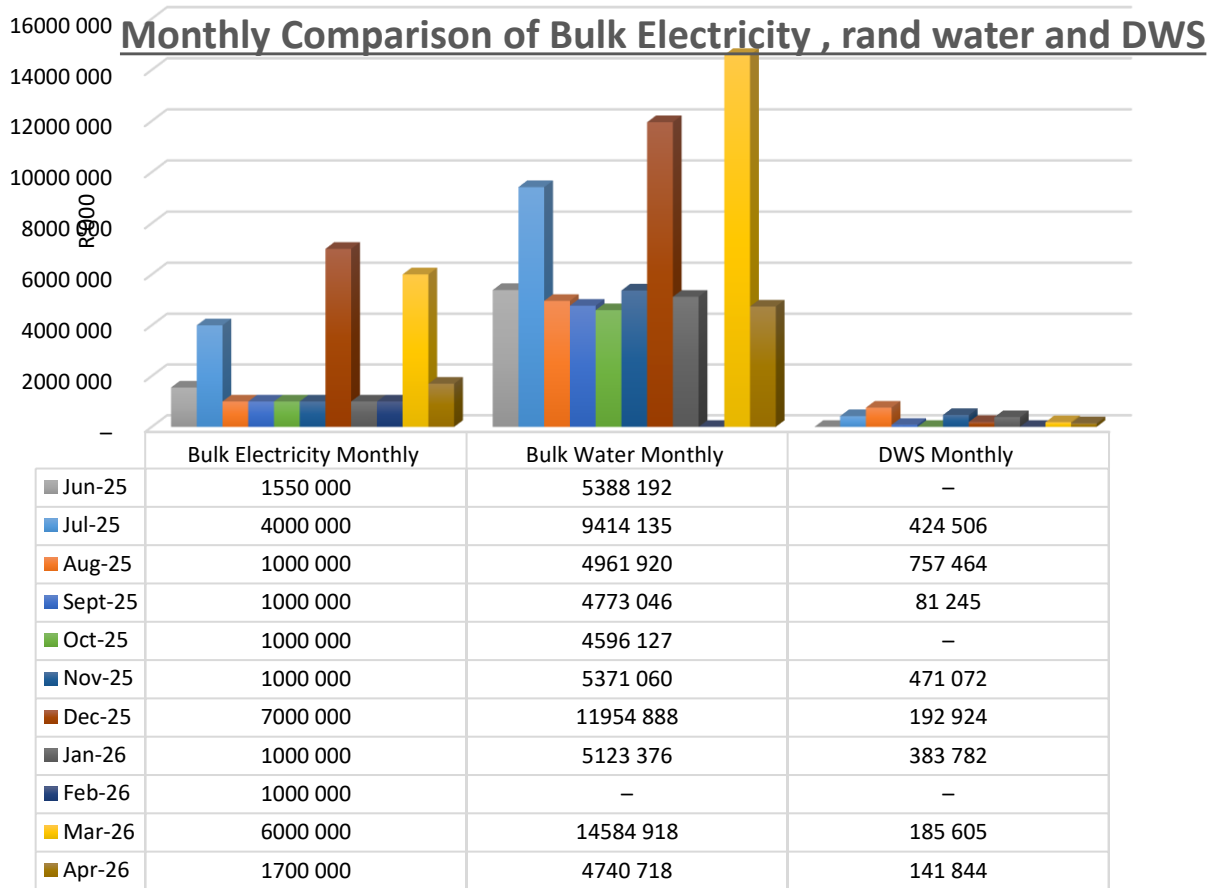
Chart C2.1: Monthly payments to Eskom and Rand Water as at 30 April 2026



**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 30 April 2026. The Municipality still have the challenge to pay current Eskom account.

**Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement**

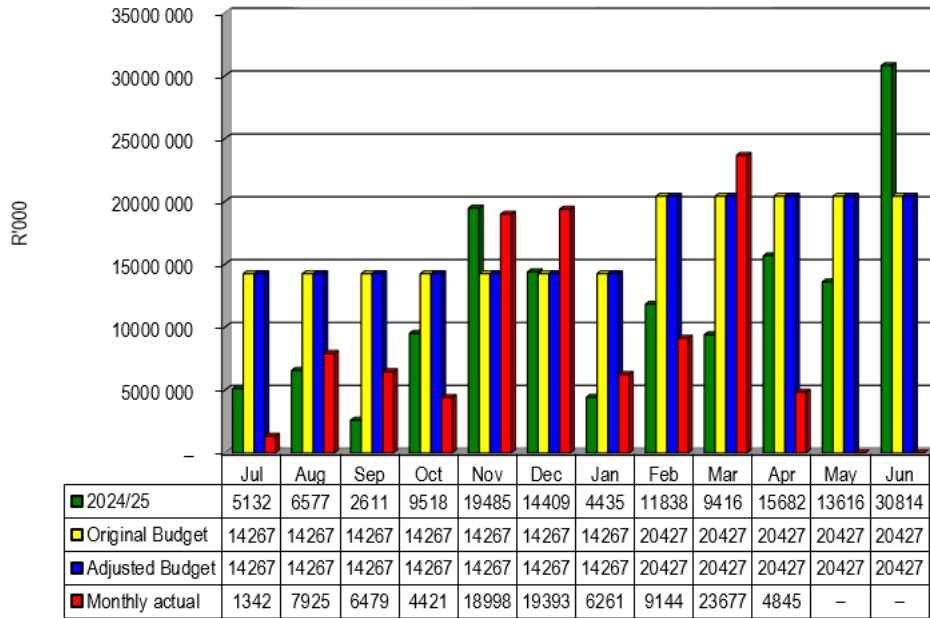


**Chart 2.2: Monthly & YTD comparison of Bulk Electricity and Rand Water: July 2025-April 2026**

## 4.2 Capital expenditure

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

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

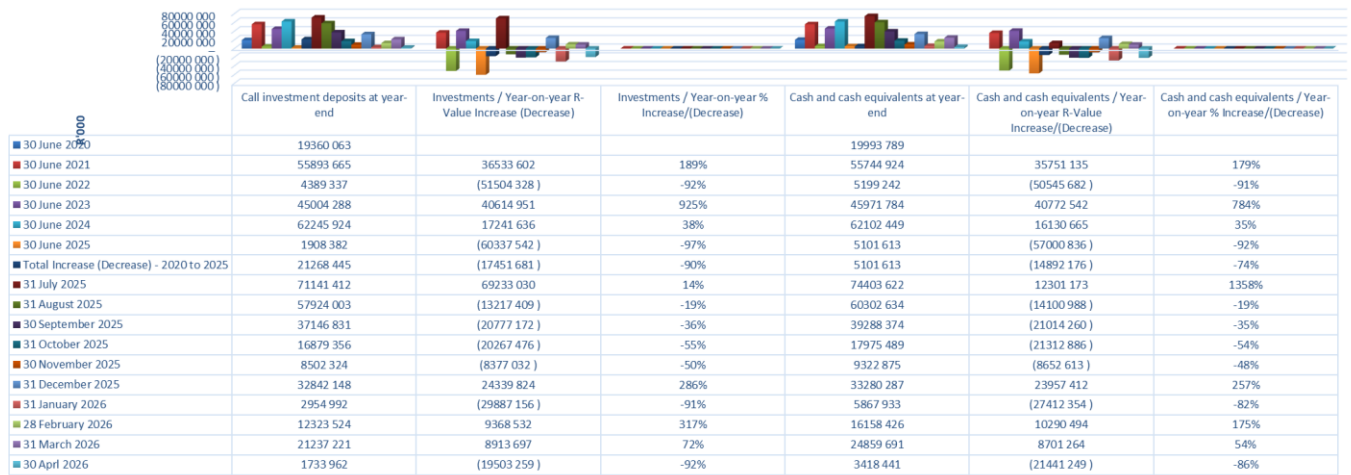


**Chart 3: Total Capital expenditure**

- As indicated in the Table 7 and Chart 3 above, the Actual capital expenditure incurred during the month of April amounted to R4.8 million. The Municipality achieved 64% of capital grants when compared to YTD Budget.
- It should be noted that capital expenditure excludes VAT.

**4.4 Cash flows**

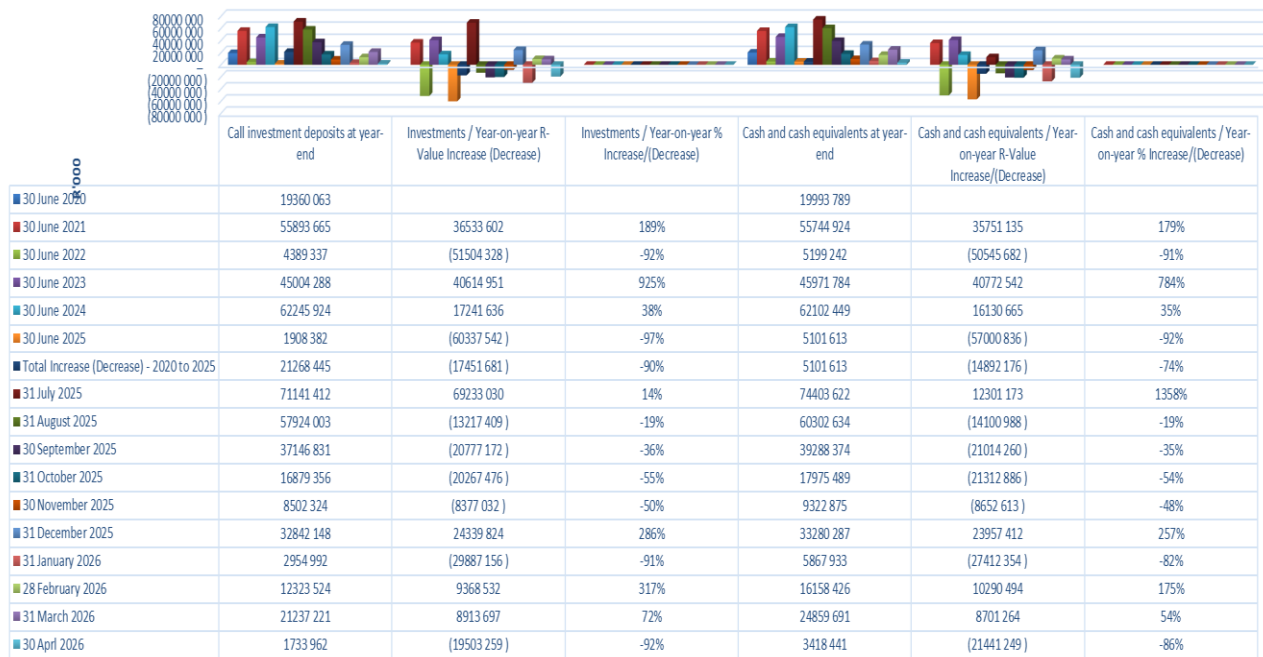
**Chart 4: Call investment deposits and Cash & cash equivalents at year-end**



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

- Comparatively, over the past years, investments increased by R36, 534 million or 189% from 2020 to 2021 financial year. There was a decrease of R51, 405 million on the call investments from 2021 to 2022 whilst the total investments increased by R42, 886 million from 2020 to 2024.
- With regards to the Cash and cash equivalents, comparatively for the year ended 2021, it was R55, 745 million, which decreased to R5 199 million in 2022. There was a decrease of R50, 546 million from 2021 to 2022. The Cash and cash equivalents at the year-end of 2023/24 financial year amounted to R62 102 million, inclusive of unspent of R 28 527 million. At the end of June 2024 cash and cash equivalents amounted to R5.1 million. The cash and cash equivalent as at April amounted to R3.4 million resulting to decrease of R21 million when compared to last month cash and cash equivalent.

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



**Chart 5: Cash & cash equivalents and Cost coverage ration**

- With regards to the Cash and cash equivalents, the above report shows the Cash and Cash equivalent comparatively from June 2025. At the end of April 2026 the report shows the total amount of R1.7 million on call investments and R 1.7 million on Primary account, thus result to Cash and cash equivalents of R3.4 million at the end of March 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**

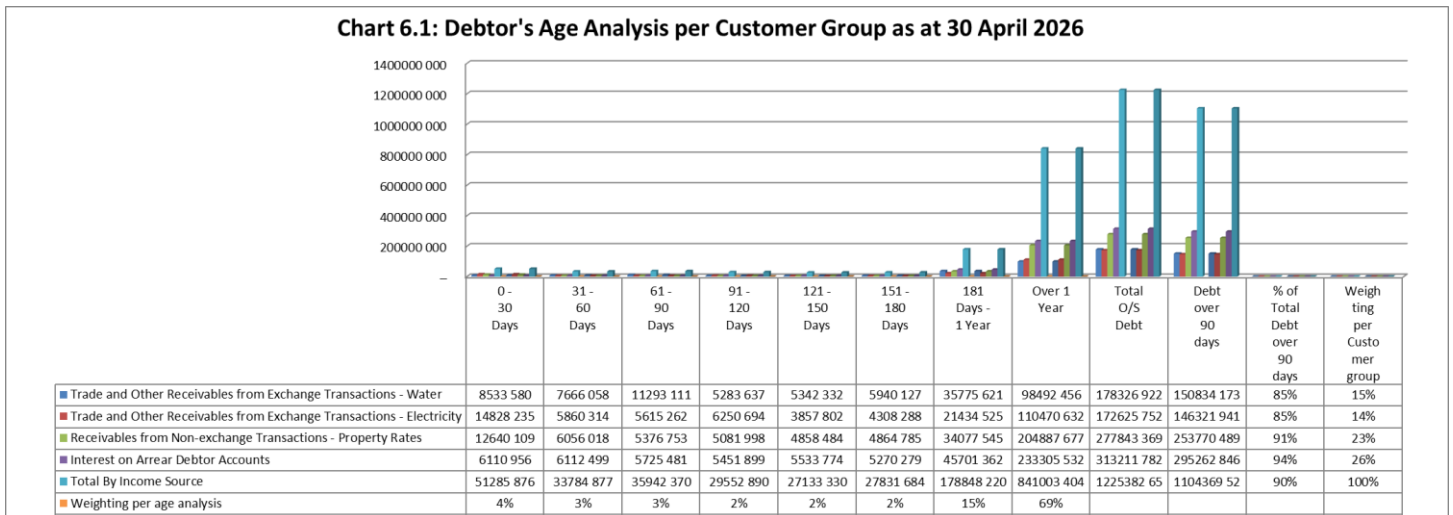
FS203 Ngwathe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2025/26									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
<b>R thousands</b>											
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	8 534	7 666	11 293	5 284	5 342	5 940	35 776	98 492	178 327	150 834
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 828	5 860	5 615	6 251	3 858	4 308	21 435	110 471	172 626	146 322
Receivables from Non-exchange Transactions - Property Rates	1400	12 640	6 056	5 377	5 082	4 858	4 865	34 078	204 888	277 843	253 770
Receivables from Exchange Transactions - Waste Water Management	1500	5 382	4 755	4 611	4 458	4 488	4 398	25 006	116 916	170 015	155 267
Receivables from Exchange Transactions - Waste Management	1600	3 748	3 295	3 152	2 990	3 019	2 979	16 672	75 283	111 138	100 943
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	6 111	6 112	5 725	5 452	5 534	5 270	45 701	233 306	313 212	295 263
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	43	40	168	36	34	71	182	1 648	2 222	1 971
<b>Total By Income Source</b>	<b>2000</b>	<b>51 286</b>	<b>33 785</b>	<b>35 942</b>	<b>29 553</b>	<b>27 133</b>	<b>27 832</b>	<b>178 848</b>	<b>841 003</b>	<b>1 225 383</b>	<b>1 104 370</b>
<b>2019/20 - totals only</b>										-	-
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	5 783	5 271	6 853	5 322	5 048	5 946	30 414	174 792	239 429	221 521
Commercial	2300	23 010	9 230	8 757	8 393	6 869	6 420	39 798	240 090	342 568	301 570
Households	2400	22 484	19 274	20 323	15 830	15 208	15 418	108 599	425 932	643 067	580 986
Other	2500	9	9	9	8	9	47	38	190	320	292
<b>Total By Customer Group</b>	<b>2600</b>	<b>51 286</b>	<b>33 785</b>	<b>35 942</b>	<b>29 553</b>	<b>27 133</b>	<b>27 832</b>	<b>178 848</b>	<b>841 003</b>	<b>1 225 383</b>	<b>1 104 370</b>

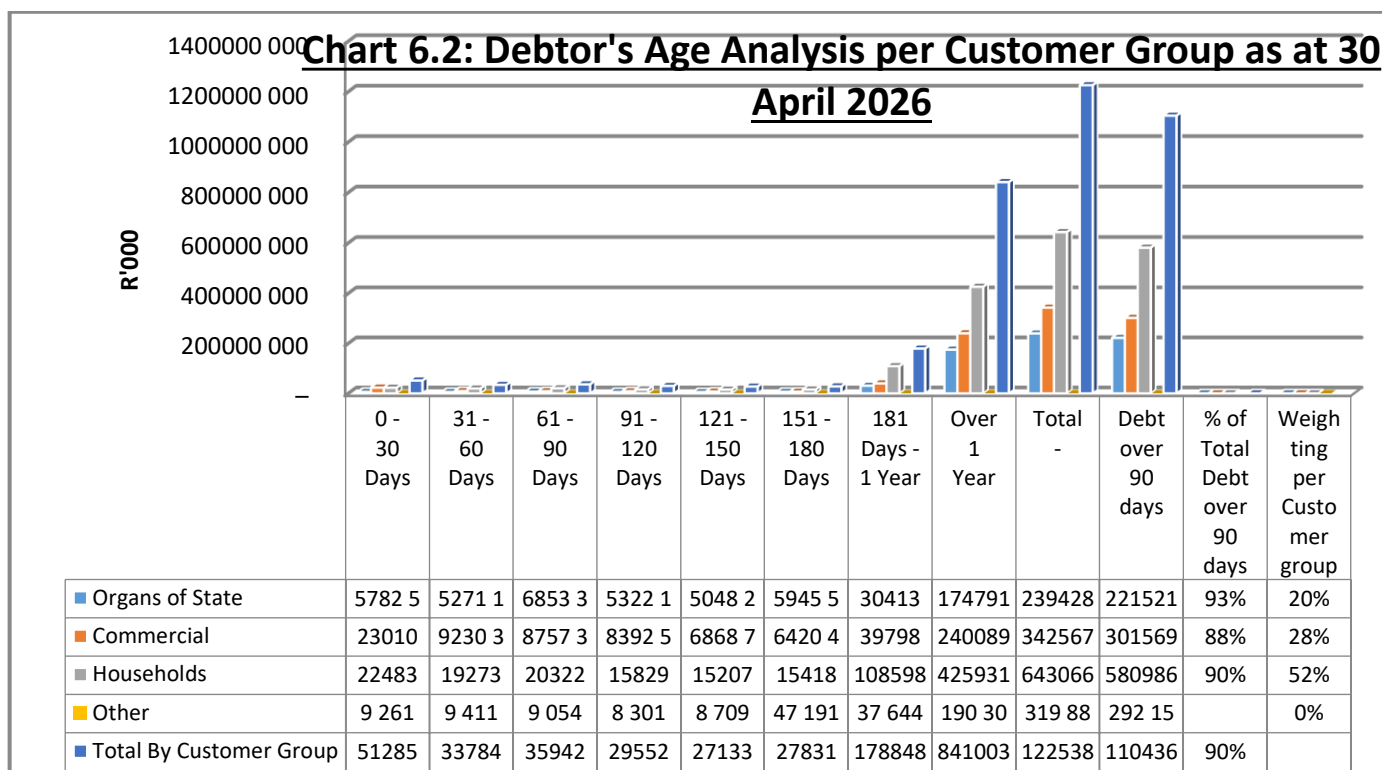
**Table 8: Supporting Table SC3: Aged Debtors**

- As indicated in Table 8 above, the total outstanding debt by Income Source and Customer Group, which has a total outstanding Debtors amounting to R1.2 billion as at the end of April 2026.

**Chart 6.1: Debtor's Age Analysis per Customer Group as at 30 April 2026**



**Chart 6.1: Outstanding Debt by Income Source**



**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:

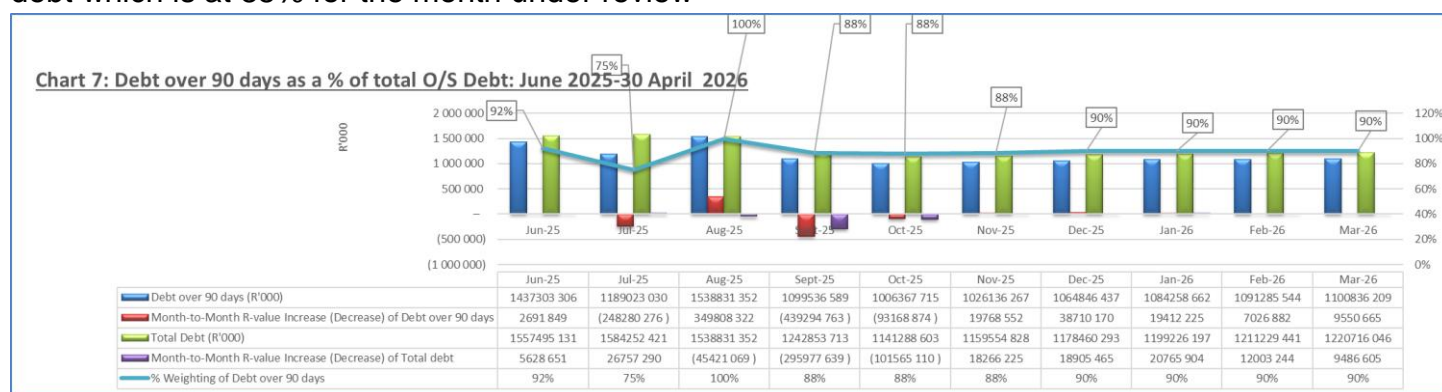
- Household at 52%. Total debt outstanding is R630million;
- Commercial at 28%, total debt outstanding is R348 million;
- Organs of State at 20%, total debt outstanding is R242 million;

**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 Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement**

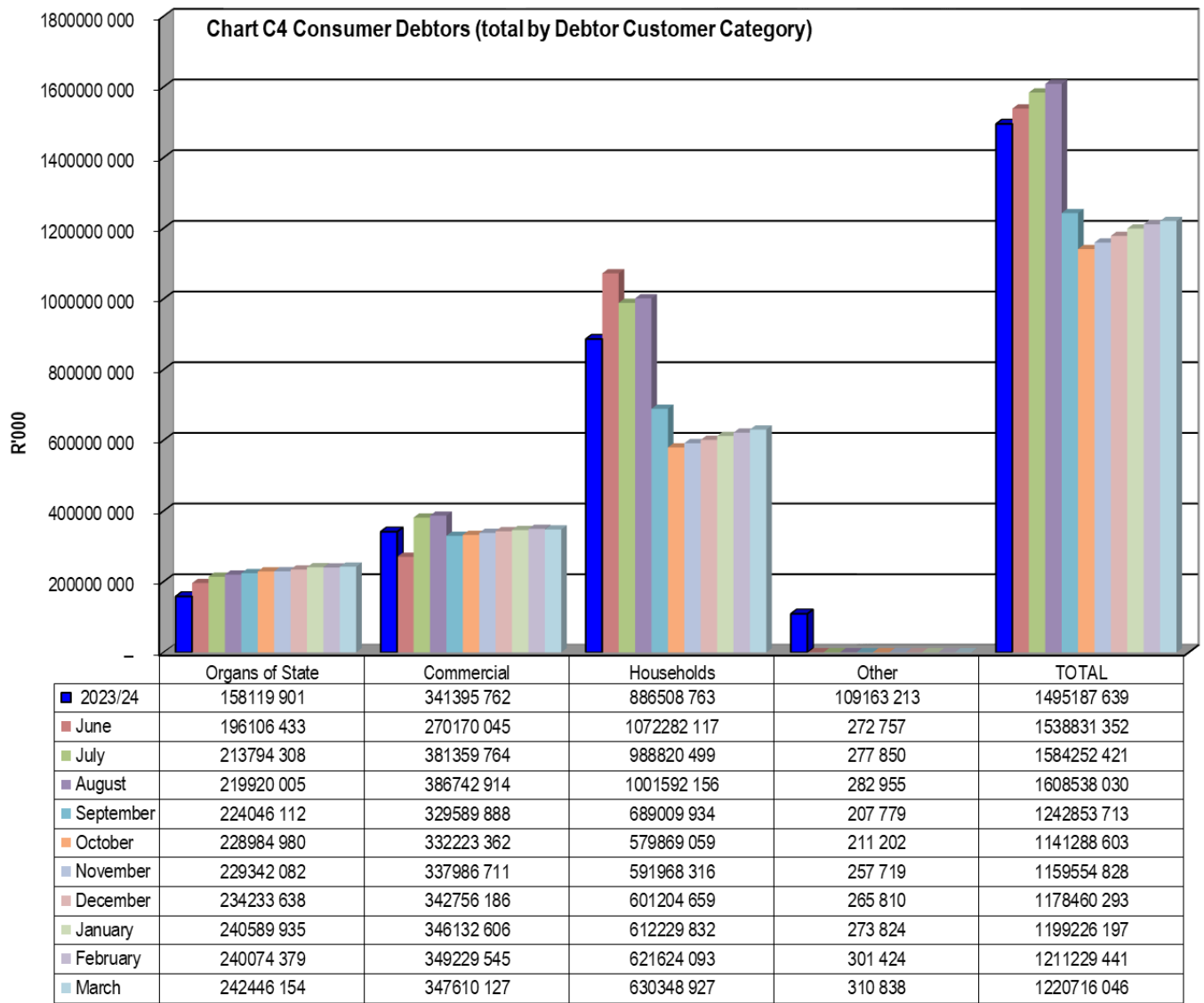
**Revenue, improve the collection rate, enhance customer relations and reduce losses. The strategies inter alia include the following as extracted from the turnaround and financial recovery plan: -**

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

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

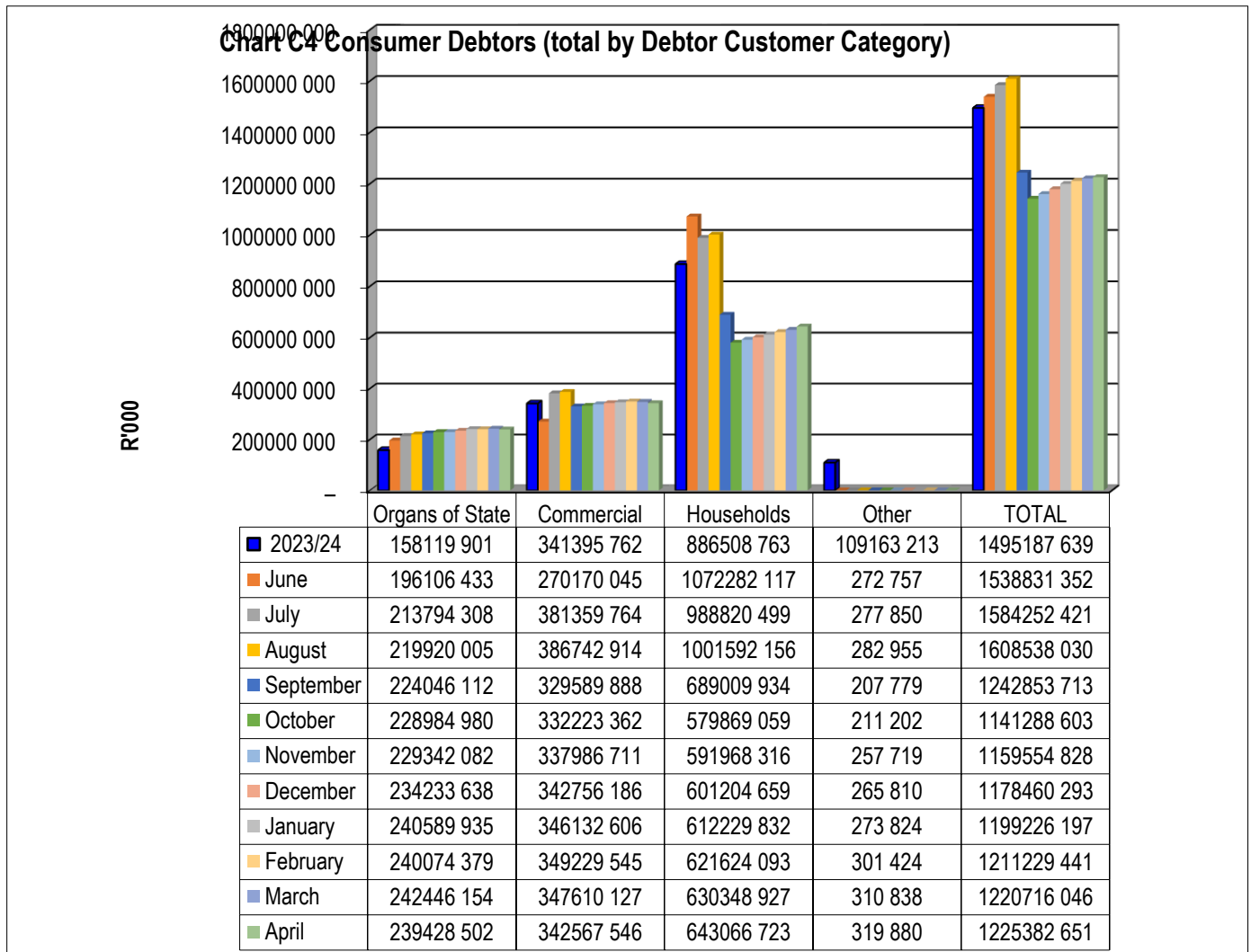


**Chart 7: Debt over 90 days as a percentage of total O/S Debt**



**Chart 8: Aged Customer Debtor Analysis**

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



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

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

## Revised Average Collection Rate

<b>BILLING REPORT FOR 2025/26</b>			
<b>Service</b>	<b>MAR 2026 Billing</b>	<b>Payment (Apr)</b>	<b>Collection rate per service %</b>
INTEREST	R 5 818 615	R 560 080	10%
BASIC ELEC	2 495 377	R 1 478 746	59%
PREPAID INCOM	12 836 830.00	12 836 830.00	100%
BASIC WATER	2 695 601	R 760 177	28%
SEWERAGE	6 542 748	R 6 542 937	100%
ELECTRICITY	11 893 502	R 11 726 708	99%
REFUSE	5 173 353	R 3 021 923	58%
SUNDRY	35 300	R 18 792	53%
RATES	10 629 089	R 11 546 083	109%
WATER	2 467 209	R 1 326 224	54%
<b>TOTAL</b>	<b>60 587 625</b>	<b>49 818 502</b>	<b>82%</b>

**Table 9: Monthly collection Rate**

- The collection rate for April is 82%

**Table 10: Revised Average collection rate**

- Non Applicable

<b>BILLING REPORT FOR 2025/26</b>			
<b>Service</b>	<b>MAR 2026 Billing</b>	<b>Payment (Apr)</b>	<b>Collection rate per service %</b>
INTEREST	R 5 818 615	R 560 080	10%
BASIC ELEC	2 495 377	R 1 478 746	59%
BASIC WATER	2 695 601	R 760 177	28%
SEWERAGE	6 542 748	R 6 542 937	100%
ELECTRICITY	11 893 502	R 11 726 708	99%
REFUSE	5 173 353	R 3 021 923	58%
SUNDRY	35 300	R 18 792	53%
RATES	10 629 089	R 11 546 083	109%
WATER	2 467 209	R 1 326 224	54%
<b>TOTAL</b>	<b>47 750 795</b>	<b>R 36 981 672</b>	<b>77%</b>

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

**Chart 12: Billing receipts per customer Group**

## **7. Creditors' Analysis**

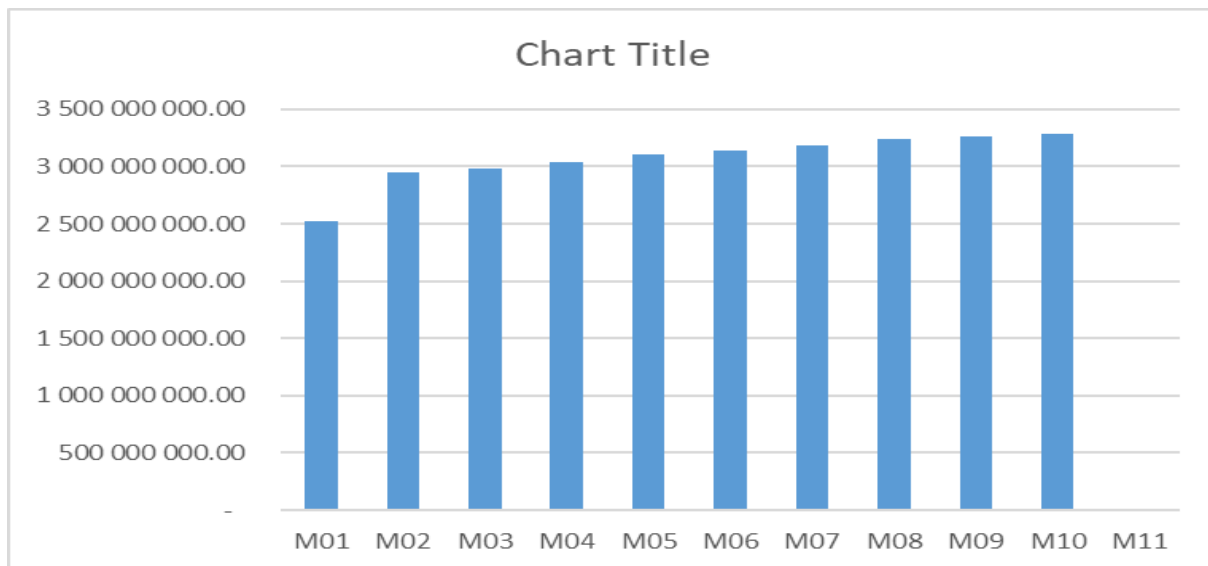
*Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement*

**FS203 Ngwathe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April**

Description	NT Code	Budget Year 2025/26								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands	NT Code									
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	50 776	42 697	46 947	-	-	-	-	2 919 353	3 059 772
Bulk Water	0200	5 293	5 024	4 519	4 265	11 186	-	-	152 063	182 350
PAYE deductions	0300	5 034	-	-	-	-	-	-	-	5 034
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	3 940	-	-	-	-	-	-	-	3 940
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	15 887	1 329	1 174	4 130	596	537	8 243	-	31 896
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	950	-	-	-	-	-	-	-	-	-
Medical Aid deductions	950	3 139	-	-	-	-	-	-	-	3 139
<b>Total By Customer Type</b>	<b>1000</b>	<b>84 069</b>	<b>49 050</b>	<b>52 640</b>	<b>8 395</b>	<b>11 782</b>	<b>537</b>	<b>8 243</b>	<b>3 071 416</b>	<b>3 286 132</b>

**Table 11: Supporting table SC4: Aged Creditors**

<b>AC : AGE ANALYSIS OF CREDITORS (All values in Rand)</b>											
	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	
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	3 010 851 783	3 059 772 350	
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	199 511 169	182 350 489	
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	5 006 035	5 034 190	
2026 VAT (output less input)	0	0	0	0	0	0	0	0	0	-	
2026 Pensions / Retirement	3 670 469	3 726 698	3 757 771	0	0	3 813 103	3 816 598	3 874 069	3 874 644	3 939 765	
2026 Loan repayments	0	0	0	0	0	0	0	0	0	-	
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	39 638 086	31 896 134	
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	0	-	
2026 Other	0	0	0	0	0	0	0	0	0	-	
2026 Medical Aid	2 792 431	2 822 687	2 836 573	0	0	2 791 367	3 114 820	3 171 704	3 131 818	3 139 468	
<b>2026</b>	<b>2 524 145 251.00</b>	<b>2 948 980 900.58</b>	<b>2 985 030 931.98</b>	<b>3 036 622 295.93</b>	<b>3 099 351 847.47</b>	<b>3 142 080 832.14</b>	<b>3 185 276 658.46</b>	<b>3 238 631 632.14</b>	<b>3 262 013 535.00</b>	<b>3 286 132 396.00</b>	



### Chart 13: Aged Creditors Analysis

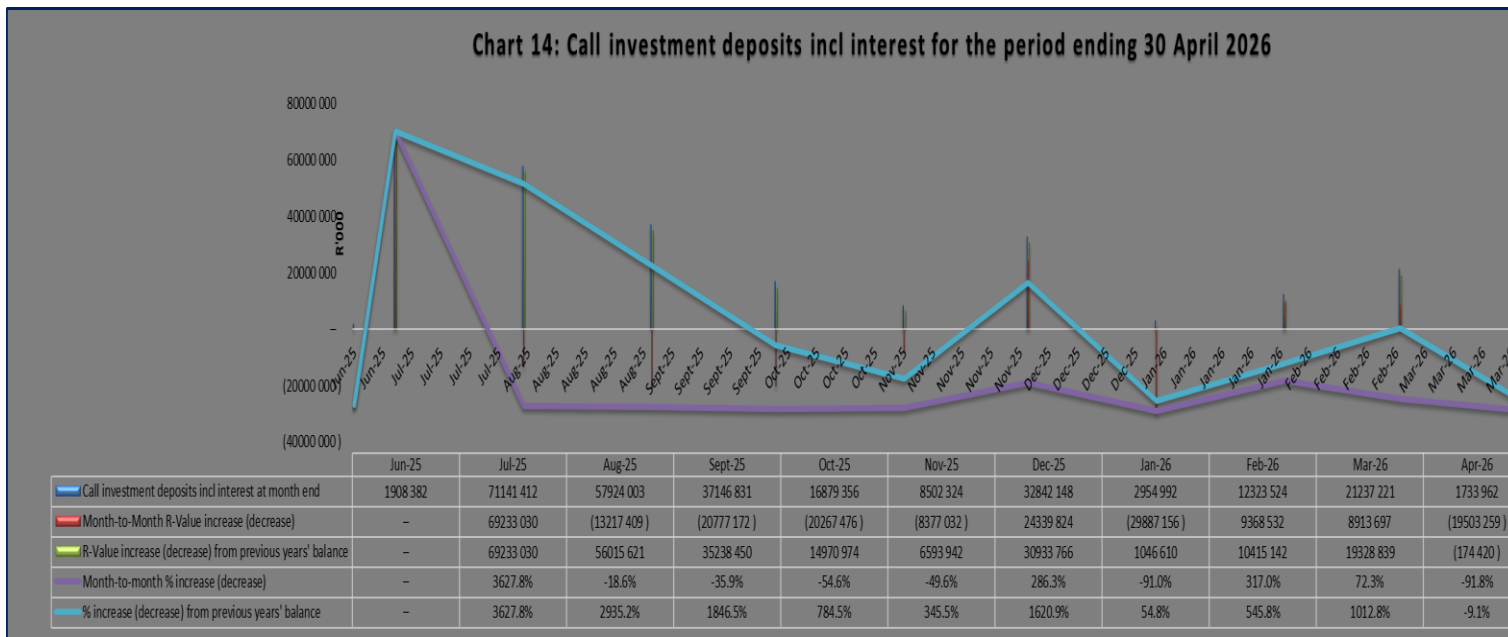
- Bulk Electricity – As of 30 April 2026, the outstanding debt owed to Eskom amounted to R3.1 billion. Ngwathe Municipality has been approved to participate in the Municipal Debt Relief Programme confirming that the municipality has met the pre-conditions outlined in the programme’s framework, one of the conditions for debt relief is the regular payment of the Eskom current account. To support this the municipality is in the process of implementing the following measures: Strengthening electricity meter audits, Implementation of disconnections (cut-offs), Strict enforcement of credit control handing over overdue accounts to attorneys.
- Bulk Water – As of 30 April 2026, the outstanding debt owed to the Department of Water and Sanitation stands at R200 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 R29 million and DWS R170 million. The municipality has been consistently paying the current Rand Water account since October 2024 and allocates R7 million from Equitable Share receipts towards reducing the arrears.
- PAYE - As at 30 April 2026, the municipality had an outstanding balance of R5 million.
- Pensions and Medical Aids – As at 30 April 2026 reflect total of R3,9 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 R31.8 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 – The Municipality does not owe AG as at to date.

## 8. Investment portfolio analysis

**FS203 Ngwathe - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April**

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
<b>Municipality</b>							
ABSA [Equitable Share]	Call account	31 July 2025	103	0	(100)		4
ABSA [RBIG]	Call account	31 July 2025	4 054	4	(3 232)	–	826
ABSA [WSIG]	Call account	31 July 2025	1 048	9	(1 000)	–	57
ABSA [ELECT INCOME]	Call account	31 July 2025	69	18	(15 940)	15 900	47
ABSA [MIG]	Call account	31 July 2025	15 607	25	(17 518)	2 600	714
ABSA [MSIG]	Call account	31 July 2025	8	0	(540)	600	68
ABSA [INEG]	Call account	31 July 2025	145	1	(140)	–	5
ABSA [FMG]	Call account	31 July 2025	203	0	(190)		14
Heilbron Sanlam policy	Policy	31 July 2025	705				705
Sanlam shares	Shares	31 July 2025	217				217
<b>TOTAL INVESTMENTS AND INTEREST</b>			<b>22 159</b>	<b>56</b>	<b>(38 660)</b>	<b>19 100</b>	<b>2 656</b>

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



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

- The above Chart show that from March to April the investment has decreased by R19.5 million

FS203 Ngwathe - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		233 453	266 830	290 995	19 299	198 734	236 848	(38 114)	-16.1%	290 995
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		229 547	259 174	283 860	19 262	194 442	230 780	(36 339)	-15.7%	283 860
Expanded Public Works Programme Integrated Grant		1 995	2 553	2 553	22	1 249	2 128	(879)	-41.3%	2 553
Local Government Financial Management Grant		1 622	3 190	2 669	15	2 194	2 346	(152)	-6.5%	2 669
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		288	1 913	1 913	-	849	1 594	(745)	-46.7%	1 913
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		233 453	266 830	290 995	19 299	198 734	236 848	(38 114)	-16.1%	290 995
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		119 959	122 907	122 907	4 732	82 722	102 423	(19 701)	-19.2%	122 907
Integrated National Electrification Programme Grant		14 798	11 135	11 135	2	8 436	9 279	(844)	-9.1%	11 135
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		37 973	36 339	36 339	1 098	25 863	30 283	(4 420)	-14.6%	36 339
Regional Bulk Infrastructure Grant		59 498	60 000	60 000	2 727	36 739	50 000	(13 261)	-26.5%	60 000
Water Services Infrastructure Grant		7 690	15 433	15 433	906	11 685	12 861	(1 176)	-9.1%	15 433
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		1 762	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Discount Benefit Scheme (Housing)		1 762	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		121 721	122 907	122 907	4 732	82 722	102 423	(19 701)	-19.2%	122 907
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		355 174	389 737	413 902	24 032	281 456	339 271	(57 815)	-17.0%	413 902

Table 13: Supporting Table SC6: Transfers and grant receipts

- The Transfers and Grants receipts table only recognise the receipts once the condition has been met except for Equitable Share. The Municipality recognised the amount of R42 million of FMG (interns stipend) during the month of April 2026.

## 9. Allocation and grant receipts and expenditure

### Operational and Capital Grants: Receipts

FS203 Ngwathe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		253 536	296 280	296 280	42	293 843	246 900	46 943	19.0%	296 280
Energy Efficiency and Demand Side Management Grant		961	-	-	-	-	-	-	-	-
Equitable Share		248 094	288 814	288 814	-	288 814	240 678	48 136	20.0%	288 814
Expanded Public Works Programme Integrated Grant		1 480	2 553	2 553	-	2 553	2 128	426	20.0%	2 553
Local Government Financial Management Grant		3 000	3 000	3 000	42	2 476	2 500	(24)	-1.0%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	-	1 913	1 913	-	-	1 594	(1 594)	-100.0%	1 913
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		559	-	353	-	-	212	(212)	-100.0%	353
Local Government Water and Related Service SETA		559	-	353	-	-	212	(212)	-100.0%	353
<b>Total Operating Transfers and Grants</b>	5	254 095	296 280	296 633	42	293 843	247 111	46 731	18.9%	296 633
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	254 095	296 280	296 633	42	293 843	247 111	46 731	18.9%	296 633

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

- The above report shows that the total expenditure of transfers and grants as at April 2026 amounts to R294 million on both operational and capital grants.

#### Summary of Expenditure per grant

Vote No		Vote Description	Orig Budget	Amended Budget	Curr mnth Expend	Commitments	YTD Movement	Unspent	Perc
2045643242073D07Z11	INEP	ELECTRIFICATION PROJECTS (INEP)	11 135 000.00	11 135 000.00	1 613.56	-	8 435 523.03	2 699 476.97	75.76
2010647242090D44Z2W	MIG	VREDEFORT 2KM PAVING ROADS	7 024 240.00	2 981 743.00	-	-	-	-	-
2010647242090C61Z11	MIG	TUMAHOLE: UPGRADING OF 1KM PAVING ROAD	2 628 139.00	1 169 603.00	- 503 071.46	-	666 531.33	503 071.67	56.99
2010647242090C13Z11	MIG	PHIRITONA/SANDERVILLE: COSNTR OF LOW LEV	1 200 000.00	-	-	-	-	-	-
2010647242090D60Z01	MIG	CONSTRUCTION OF LOW LEVEL BRIDGE IN W1	1 041 091.00	-	-	-	-	-	-
2505647352090D43Z10	MIG	MOSEPEDI COMMUNITY HALL REFUR & UPGRADE	3 461 412.00	2 430 236.00	181 503.84	-	2 611 739.48	181 503.48	107.47
2505642042090D58Z2W	MIG	PROVISION-SPECILIZED VEHICLES-MOKWALLO	2 800 000.00	2 868 472.00	-	-	2 608 695.00	259 777.00	90.94
2020644942090D61Z2W	MIG	CONSTR 3KM WATERBORNE SANITATION NETWORK	6 442 696.00	6 789 211.00	1 014 838.88	-	6 082 641.20	706 569.80	89.59
2035644502090D27Z2W	MIG	COVID-19 REFURB PARYS WATER TREATMENT W	2 272 154.00	2 756 154.00	-	-	-	2 756 154.00	-
2040644502090D42Z2W	MIG	NGWATHE REPLACE 15KM ASBESTOS PIPES	3 732 270.00	4 753 095.00	-	-	3 537 771.42	1 215 323.58	74.43
2035644502090D65Z2W	MIG	VREDEFORT: UPGRAD WATER TREATMENT WORKS	5 737 397.00	12 590 885.00	404 589.97	-	10 355 589.72	2 235 295.28	82.25
			36 339 399.00	36 339 399.00	1 097 861.23	-	25 862 968.15	7 494 687.85	
2020644942094C60Z11	WSIG	REFUR: VREDEFORT WASTE WTW	8 432 965.00	992 034.00	-	-	992 033.15	0.85	100.00
2040644502094D33Z2W	WSIG	CONS 3KM PIPELINE&ELEVATED TOWER HEI-PHI	7 000 035.00	8 007 967.00	905 607.06	-	8 580 467.39	572 500.39	107.15
2020644942094DA7Z01	WSIG	REFUREXISTING CLAY LINES IN HEILBRON IND	-	6 433 000.00	-	-	2 112 558.92	4 320 441.08	32.84
			15 433 000.00	15 433 001.00	905 607.06	-	11 685 059.46	3 747 941.54	
2035644502096C57Z11	RBIG	CONSTRUCT PIPELINE KOPPIES - EDENVILLE	17 926 557.00	10 000 000.00	- 849 892.04	-	7 257 232.30	2 742 767.70	72.57
2035644802096D55Z2W	RBIG	PARYS WTW UPGRADE AND REFURBISHMENT	40 646 587.00	39 222 163.00	3 577 128.43	-	28 703 448.29	10 518 714.71	73.18
2035644802096C56Z11	RBIG	REFURBISHMENT OF KOPPIES WTW	1 426 856.00	777 837.00	-	-	777 836.40	0.60	100.00
2035644502096DA8Z17	RBIG	KWAKWATSU BULK WATER SUPPLY LINE	-	2 000 000.00	-	-	-	2 000 000.00	-
2045643142096DAAZ07	RBIG	CONTRU SKM MV LINE SUB STATIO PARYS WTW	-	8 000 000.00	-	-	-	8 000 000.00	-
			60 000 000.00	60 000 000.00	2 727 236.39	-	36 738 516.99	23 261 483.01	245.75
30056473520CFD90Z2W	INTERNAL	SMME ALL TOWNS - BUSINESS HUB	9 400 000.00	4 900 000.00	-	-	-	4 900 000.00	-
20206449420CFD91Z2W	INTERNAL	BUCKET ERRADICTION - NGWATHE	3 000 000.00	1 000 000.00	-	-	-	1 000 000.00	-
20106420420CFD95Z2W	INTERNAL	VEHICLE- FOR ROADS SECTION	1 000 000.00	-	-	-	-	-	-
25056456020CFDA1Z11	INTERNAL	TWO WAY RADIO SYSTEM	1 000 000.00	-	-	-	-	-	-
20106472420CFD96Z2W	INTERNAL	BUILDING OF 1919 BRIDGE	600 000.00	-	-	-	-	-	-
05056470020CFD93Z11	INTERNAL	UPGRADING OF THE SERVER (WAR ROOM)	2 000 000.00	2 000 000.00	-	-	27 900.00	1 972 100.00	1.40
20456456020CFD99Z11	INTERNAL	GENERATOR 6.5 KVA ON WHEELS X1	2 000 000.00	2 000 000.00	-	1 695 915.00	-	2 000 000.00	-
20456432420CFD97Z11	INTERNAL	PARYS ELECTRICITY BULK SUPPLY	2 000 000.00	3 685 500.00	-	-	3 345 500.00	340 000.00	90.77
25806473520CFDAEZZ01	INTERNAL	REHABILITATION -VREDEFORT LANDFILL SITE	-	2 000 000.00	-	-	-	2 000 000.00	-
25806473520CFDAFZZ18	INTERNAL	REHABILITATION -EDENVILLE LANDFILL SITE	-	2 000 000.00	-	-	-	2 000 000.00	-
20456432420CFD98Z2W	INTERNAL	MINI-SUBSTATION	2 500 000.00	4 927 625.00	-	-	3 098 166.40	1 829 458.60	62.87
05056470020CFD94Z11	INTERNAL	TOOLS OF TRADE: COMPUTER EQU - PERSONNEL	2 000 000.00	4 745 908.00	113 160.00	693 862.80	3 200 023.50	1 545 884.50	67.43
20356448420CFDACZZW	INTERNAL	PURCHASE OF WATER METERS	-	3 000 000.00	-	-	-	3 000 000.00	-
20456434020CFDABZZW	INTERNAL	PURCHASE OF ELECTRIC METERS	-	3 000 000.00	-	-	2 595 192.00	404 808.00	86.51
05056460020CFD12Z11	INTERNAL	FURNITURE & OFFICE EQUIPMENT	-	3 100 000.00	-	-	2 078 155.01	1 021 844.99	67.04
10056473520CFD89Z2W	INTERNAL	MUNICIPAL BUILDING EDENVILLE OFFICE	2 000 000.00	7 094 700.00	-	-	94 700.00	7 000 000.00	1.33
25056420420CFD70Z2W	INTERNAL	YELLOW FLEET - SPECIAL VEHICLE	5 800 000.00	11 920 216.00	-	-	1 320 216.00	10 600 000.00	11.08
25806473520CFDAHZZ18	INTERNAL	DEVELOPMENT OF EDENVILLE LANDFILL SITE	-	6 200 000.00	-	-	-	6 200 000.00	-
25806473520CFDAIZZ01	INTERNAL	DEVELOPMENT OF VREDEFORT LANDFILL SITE	-	6 500 000.00	-	-	-	6 500 000.00	-
25156473520CFDAGZZ01	INTERNAL	DEVELOPMENT OF NEW CEMETERIES ALL TOWNS	-	6 736 050.00	-	-	-	6 736 050.00	-
30056473520CFDA2ZZ10	INTERNAL	UPGRADING OF MIMOSA	15 000 000.00	4 290 000.00	-	275 139.00	4 008 020.33	281 979.67	93.43
			48 300 000.00	79 099 999.00	113 160.00	2 664 916.80	19 767 873.24	59 332 125.76	24.99
			171 207 399.00	202 007 399.00	4 845 478.24	2 664 916.80	102 489 940.87	96 535 715.13	50.74

Description	Expenditure per Grant									
	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
<b>R thousands</b>				April						
Integrated National Electrification Programme Grant	14 798	11 135	11 135	2	8 436	9 279	76%	(844)	-9.1%	11 135
Municipal Infrastructure Grant	37 973	36 339	36 339	1 098	25 863	30 283	71%	(4 420)	-14.6%	36 339
Regional Bulk Infrastructure Grant	59 498	60 000	60 000	2 727	36 739	50 000	61%	(13 261)	-26.5%	60 000
Water Services Infrastructure Grant	7 690	15 433	15 433	906	11 685	12 861	76%	(1 176)	-9.1%	15 433
Internal Funding	23 580	48 300	79 100	113	19 768	58 730	25%	(38 962)	-66.3%	79 100
<b>Grand Total</b>	<b>143 539</b>	<b>171 207</b>	<b>202 007</b>	<b>4 845</b>	<b>102 490</b>	<b>161 153</b>	<b>51%</b>	<b>(58 663)</b>	<b>-36.4%</b>	<b>202 007</b>

Table 15: Summary of expenditure per grant

- As indicated in Table 15 above, the conditional Grants expenditure incurred as at to date represent 51% against the Adjusted Budget.
  
- Not Applicable

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

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

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		12 241	13 843	13 809	1 002	10 064	11 515	(1 452)	-13%	13 809
Pension and UIF Contributions		–	178	109	11	102	107	(5)	-5%	109
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		174	227	251	21	209	203	6	3%	251
Cellphone Allowance		1 684	1 754	1 686	141	1 406	1 421	(15)	-1%	1 686
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		4 249	4 293	4 440	372	3 705	3 666	39	1%	4 440
<b>Sub Total - Councillors</b>		<b>18 347</b>	<b>20 295</b>	<b>20 295</b>	<b>1 547</b>	<b>15 485</b>	<b>16 913</b>	<b>(1 427)</b>	<b>-8%</b>	<b>20 295</b>
<b>% increase</b>	4		<b>10.6%</b>	<b>10.6%</b>						<b>10.6%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		122	6 298	4 710	431	4 226	4 296	(70)	-2%	4 710
Pension and UIF Contributions		0	1 295	9	1	4	308	(304)	-99%	9
Medical Aid Contributions		(2 381)	28	–	–	–	7	(7)	-100%	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		77	1 181	3 098	253	2 558	2 134	423	20%	3 098
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		<b>(2 181)</b>	<b>8 803</b>	<b>7 817</b>	<b>685</b>	<b>6 787</b>	<b>6 744</b>	<b>43</b>	<b>1%</b>	<b>7 817</b>
<b>% increase</b>	4		<b>-503.7%</b>	<b>-458.5%</b>						<b>-458.5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		201 594	214 649	223 778	18 862	185 659	184 351	1 307	1%	223 778
Pension and UIF Contributions		32 126	33 683	36 375	3 156	30 444	29 685	760	3%	36 375
Medical Aid Contributions		16 776	16 831	18 104	1 669	15 692	14 789	902	6%	18 104
Overtime		36 236	28 026	42 195	3 212	30 859	31 856	(997)	-3%	42 195
Performance Bonus		15 038	15 798	17 487	1 143	13 264	14 178	(914)	-6%	17 487
Motor Vehicle Allowance		7 763	7 170	7 670	646	6 373	6 275	97	2%	7 670
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		731	763	663	55	556	576	(20)	-3%	663
Other benefits and allowances		12 836	12 566	12 001	823	9 160	10 133	(973)	-10%	12 001
Payments in lieu of leave		5 057	3 894	2 065	287	2 071	2 148	(77)	-4%	2 065
Long service awards		–	31	–	–	–	7	(7)	-100%	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
<b>Sub Total - Other Municipal Staff</b>		<b>328 155</b>	<b>333 409</b>	<b>360 338</b>	<b>29 853</b>	<b>294 077</b>	<b>293 999</b>	<b>78</b>	<b>0%</b>	<b>360 338</b>
<b>% increase</b>	4		<b>1.6%</b>	<b>9.8%</b>						<b>9.8%</b>
<b>Total Parent Municipality</b>		<b>344 321</b>	<b>362 506</b>	<b>388 450</b>	<b>32 084</b>	<b>316 350</b>	<b>317 656</b>	<b>(1 306)</b>	<b>0%</b>	<b>388 450</b>
			<b>5.3%</b>	<b>12.8%</b>						<b>12.8%</b>
Unpaid salary, allowances & benefits in arrears:										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>344 321</b>	<b>362 506</b>	<b>388 450</b>	<b>32 084</b>	<b>316 350</b>	<b>317 656</b>	<b>(1 306)</b>	<b>0%</b>	<b>388 450</b>
<b>% increase</b>	4		<b>5.3%</b>	<b>12.8%</b>						<b>12.8%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>325 974</b>	<b>342 212</b>	<b>368 155</b>	<b>30 537</b>	<b>300 864</b>	<b>300 744</b>	<b>121</b>	<b>0%</b>	<b>368 155</b>

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

- The Municipality budgeted the total amount of R362.5 million for employee related cost (inclusive of councilors) and it was adjusted to R388 million and expenditure incurred during **Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement**

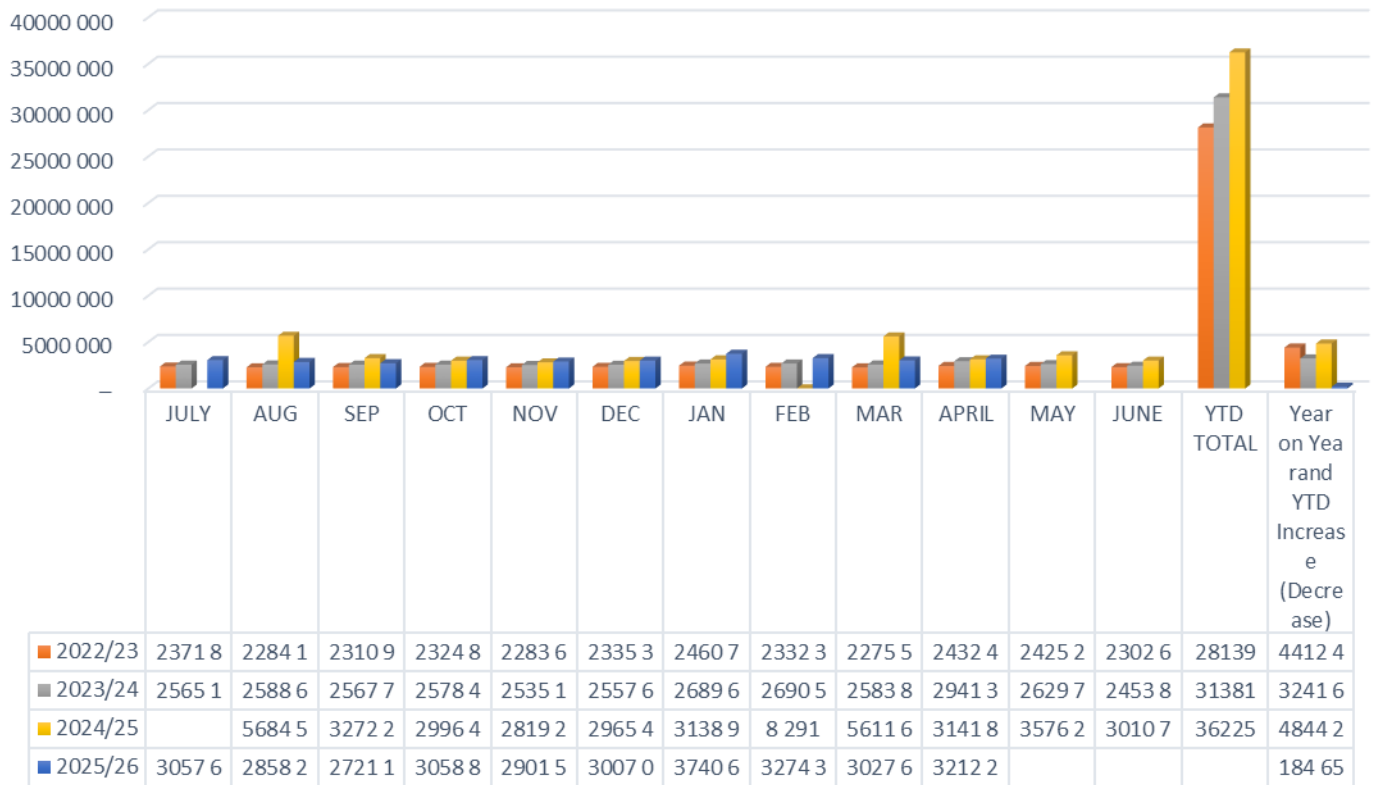
the month of April 2026 amounts to R32.1 million, YTD Actual of R316 million which result to overspending of R1.2 million when compared to YTD Budget of R318 million.

OVERTIME EXPENDITURE EXCL NIGHT SHIFT ALLOWANCE									
OVERTIME EXPENDITURE AS AT 30 APRIL 2026									
Department	Vote Number	Vote Description	Original Budget	Amended Budget	Amended Budget	Curr Mth Expend	YTD Movement	Balance	Perc
CORPORATE	0505211038060MRCZ11	MS: OVERTIME - STRUCTURED	1 059 743.00	435 634.00	1 495 377.00	85 756.70	1 203 848.64	291 528.36	80.50
MM	1005211038099MRCZ11	MS: OVERTIME - STRUCTURED	2 283 747.00	367 797.00	2 651 544.00	240 297.90	2 237 552.27	413 991.73	84.39
MAYOR	1010211038099MRCZ11	MS: OVERTIME - STRUCTURED	267 209.00	477 712.00	744 921.00	3 495.22	362 623.51	382 297.49	48.68
FINANCE	1505211038026MRCZ11	MS: OVERTIME - STRUCTURED	454 350.00	489 806.00	944 156.00	101 251.05	805 586.76	138 569.24	85.32
TECHNICAL	2005211038099MRCZ11	MS: OVERTIME - STRUCTURED	4 355 108.00	912 875.00	5 267 983.00	506 792.57	4 497 903.54	770 079.46	85.38
ROADS	201021103802DMRCZ11	MS: OVERTIME - STRUCTURED	337 308.00	-	28 888.00	308 420.00	22 804.55	255 638.85	52 781.15
SEWERAGE	2020211038044MRCZ11	MS: OVERTIME - STRUCTURED	1 720 506.00	470 993.00	2 191 499.00	166 079.13	1 784 495.86	407 003.14	81.43
WATER NETWORK	2035211038055MRCZ11	MS: OVERTIME - STRUCTURED	1 635 723.00	234 679.00	1 870 402.00	172 268.41	1 602 572.88	267 829.12	85.68
WATER PURIFICATION	2040211038055MRCZ11	MS: OVERTIME - STRUCTURED	1 251 408.00	-	135 083.00	1 116 325.00	88 177.27	927 197.54	189 127.46
ELECTRICITY	2045211038026MRCZ11	MS: OVERTIME - STRUCTURED	2 652 833.00	937 958.00	3 590 791.00	255 229.44	2 884 726.43	706 064.57	80.34
COMMUNITY	2505211038099MRCZ11	MS: OVERTIME - STRUCTURED	2 797 668.00	1 863 206.00	4 660 874.00	560 426.89	4 320 307.59	340 566.41	92.69
HOUSING	2525211038026MRCZ11	MS: OVERTIME - STRUCTURED	21 709.00	-	21 709.00	-	-	-	-
FIRE	2550211038026MRCZ11	MS: OVERTIME - STRUCTURED	699 646.00	231 280.00	930 926.00	69 256.63	752 759.17	178 166.83	80.86
PARKS	2560211038026MRCZ11	MS: OVERTIME - STRUCTURED	294 185.00	-	96 634.00	197 551.00	33 277.42	229 425.98	31 874.98
REFUSE	2580211038033MRCZ11	MS: OVERTIME - STRUCTURED	696 656.00	49 137.00	745 793.00	74 922.38	635 589.18	110 203.82	85.22
PLANNING	2590211038026MRCZ11	MS: OVERTIME - STRUCTURED	26 185.00	-	26 185.00	-	-	-	-
			<b>20 553 984.00</b>	<b>6 162 578.00</b>	<b>26 716 562.00</b>	<b>2 380 035.56</b>	<b>22 500 228.20</b>	<b>4 216 333.80</b>	<b>84.22</b>
CORPORATE	0505211036060MRCZ11	MS: OVERTIME - NON STRUCTURED	600 411.00	297 509.00	897 920.00	67 940.16	735 119.76	162 800.24	81.87
MM	1005211036099MRCZ11	MS: OVERTIME - NON STRUCTURED	2 070 454.00	595 897.00	2 666 351.00	208 964.16	2 184 173.28	482 177.72	81.92
FINANCE	1505211036026MRCZ11	MS: OVERTIME - NON STRUCTURED	248 164.00	106 970.00	355 134.00	20 190.24	277 384.56	77 749.44	78.11
TECHNICAL	2005211036099MRCZ11	MS: OVERTIME - NON STRUCTURED	1 235 797.00	641 828.00	1 877 625.00	149 774.88	1 459 957.86	417 667.14	77.76
SEWERAGE	2020211036044MRCZ11	MS: OVERTIME - NON STRUCTURED	989 792.00	5 491 114.00	6 480 906.00	95 895.84	925 737.60	5 555 168.40	14.28
WATER NETWORK	2035211036055MRCZ11	MS: OVERTIME - NON STRUCTURED	339 775.00	69 177.00	408 952.00	32 960.16	309 805.50	99 146.50	75.76
WATER PURIFICATION	2040211036055MRCZ11	MS: OVERTIME - NON STRUCTURED	313 905.00	151 869.00	465 774.00	34 140.12	366 897.60	98 876.40	78.77
ELECTRICITY	2045211036022MRCZ11	MS: OVERTIME - NON STRUCTURED	41 138.00	15 291.00	56 429.00	4 708.32	47 012.16	9 416.84	83.31
COMMUNITY	2505211036026MRCZ11	MS: OVERTIME - NON STRUCTURED	182 092.00	-	12 425.00	169 667.00	13 826.88	165 081.36	4 585.64
COMMUNITY	2505211036099MRCZ11	MS: OVERTIME - NON STRUCTURED	1 417 226.00	682 038.00	2 099 264.00	203 834.58	1 887 981.22	211 282.78	89.94
WATER PURIFICATION	2040211036022MRCZ11	MS: OVERTIME - NON STRUCTURED	33 448.00	-	33 448.00	-	-	-	-
			<b>7 472 202.00</b>	<b>8 005 820.00</b>	<b>15 478 022.00</b>	<b>832 235.34</b>	<b>8 359 150.90</b>	<b>7 118 871.10</b>	<b>54.01</b>
			<b>28 026 186.00</b>	<b>14 168 398.00</b>	<b>42 194 584.00</b>	<b>3 212 270.90</b>	<b>30 859 379.10</b>	<b>11 335 204.90</b>	<b>73.14</b>

**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 million during the month of April.
- The Total amount spent as at to date amount to R31 million which represent 73% against the adjusted budget. The Overtime shows increase of R185 000 when compared to March expenditure.

**Chart 14.2: Monthly and Annual Overtime Comparison - Jul 2022 to April 2026**



**Chart 14.1: Overtime Actual vs Budget -2022-2026**

	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	2 665	2 589	2 668	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	3 028	3 212				185

**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 million in April. The overtime has increased by R185 000 compared to March expenditure.

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

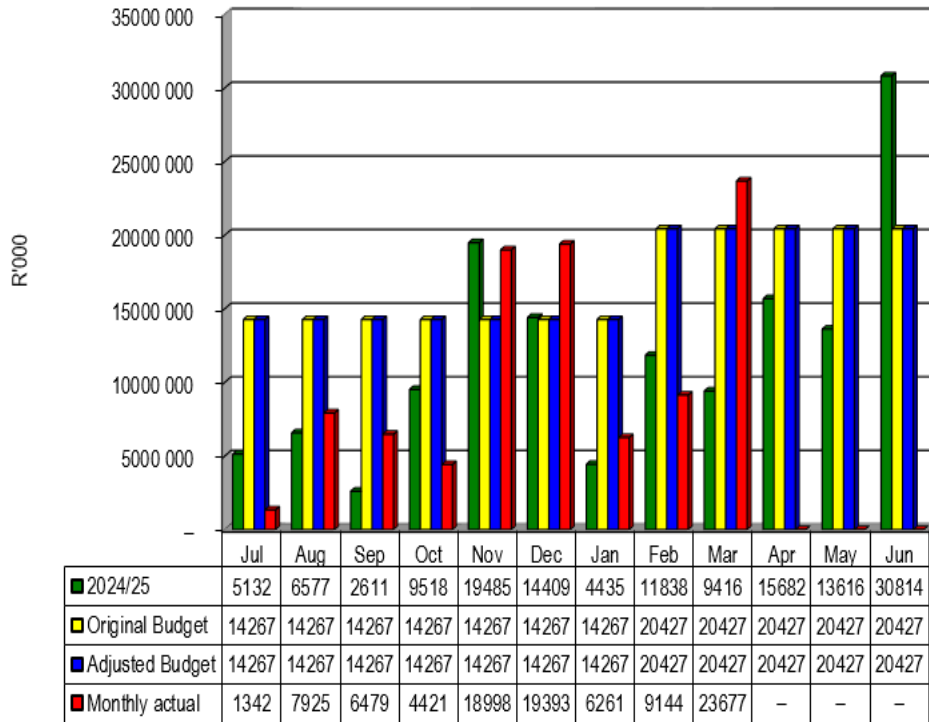
**Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement**

- 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

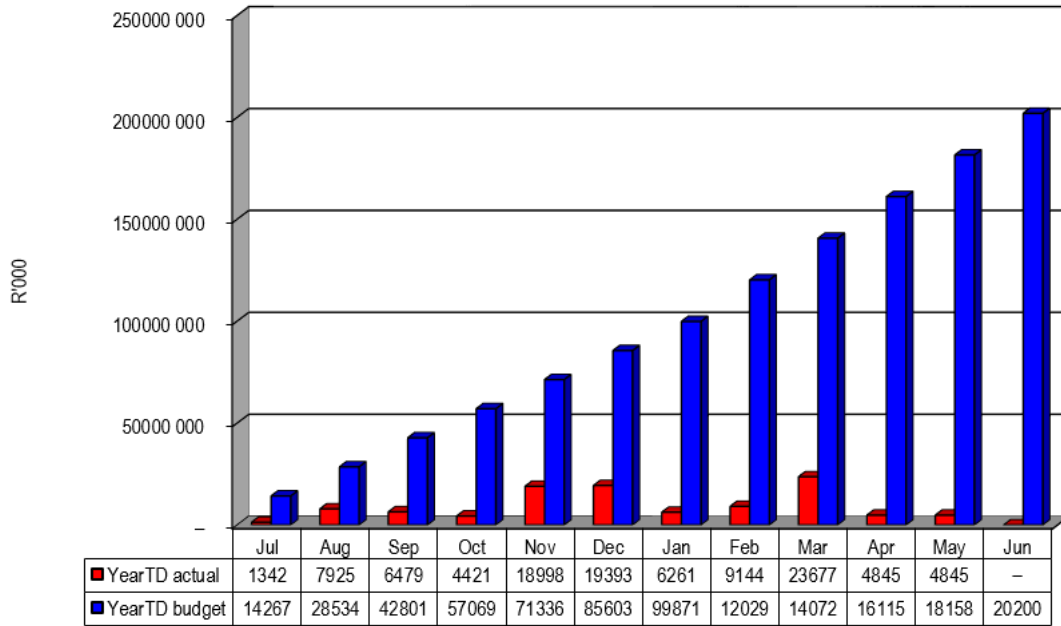
Please refer to notes on capital Expenditure in the Executive Summary-Section 4.3

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



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

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



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

Vote No	Vote Description	Orig Budget	Amended Budget	Curr mnth Expend	Commitments	YTD Movement	Unspent	Perc
2045643242073D07Z11	INEP ELECTRICIFICATION PROJECTS (INEP)	11 135 000.00	11 135 000.00	1 613.56	-	8 435 523.03	2 699 476.97	75.76
2010647242090D44ZZWM	MIG VREDEFORT 2KM PAVING ROADS	7 024 240.00	2 981 743.00	-	-	-	-	-
2010647242090C61ZZ11	MIG TUMAHOLE: UPGRADING OF 1KM PAVING ROAD	2 628 139.00	1 169 603.00	- 503 071.46	-	666 531.33	503 071.67	56.99
2010647242090C13ZZ11	MIG PHIRITONA/SANDERVILLE: COSNTR OF LOW LEV	1 200 000.00	-	-	-	-	-	-
2010647242090D60ZZ01	MIG CONSTRUCTION OF LOW LEVEL BRIDGE IN W1	1 041 091.00	-	-	-	-	-	-
2505647352090D43ZZ10	MIG MOSEPEDI COMMUNITY HALL REFUR & UPGRADE	3 461 412.00	2 430 236.00	181 503.84	-	2 611 739.48	181 503.48	107.47
2505642042090D58ZZWM	MIG PROVISION-SPECIALIZED VEHICLES-MOKWALLO	2 800 000.00	2 868 472.00	-	-	2 608 695.00	259 777.00	90.94
2020644942090D61ZZWM	MIG CONSTR 3KM WATERBORNE SANITATION NETWORK	6 442 696.00	6 789 211.00	1 014 838.88	-	6 082 641.20	706 569.80	89.59
2035644502090D27ZZWM	MIG COVID-19 REFURB PARYS WATER TREATMENT W	2 272 154.00	2 756 154.00	-	-	-	2 756 154.00	-
2040644502090D42ZZWM	MIG NGWATHE REPLACE 15KM ASBESTOS PIPES	3 732 270.00	4 753 095.00	-	-	3 537 771.42	1 215 323.58	74.43
2035644502090D65ZZWM	MIG VREDEFORT: UPGRAD WATER TREATMENT WORKS	5 737 397.00	12 590 885.00	404 589.97	-	10 355 589.72	2 235 295.28	82.25
		<b>36 339 399.00</b>	<b>36 339 399.00</b>	<b>1 097 861.23</b>	-	<b>25 862 968.15</b>	<b>7 494 687.85</b>	
2020644942094C60ZZ11	WSIG REFUR: VREDEFORT WASTE WTW	8 432 965.00	992 034.00	-	-	992 033.15	0.85	100.00
2040644502094D33ZZWM	WSIG CONS 3KM PIPELINE&ELEVATED TOWER HEI-PHI	7 000 035.00	8 007 967.00	905 607.06	-	8 580 467.39	572 500.39	107.15
2020644942094DA7ZZ01	WSIG REFUREXISTING CLAY LINES IN HEILBRON IND	-	6 433 000.00	-	-	2 112 558.92	4 320 441.08	32.84
		<b>15 433 000.00</b>	<b>15 433 001.00</b>	<b>905 607.06</b>	-	<b>11 685 059.46</b>	<b>3 747 941.54</b>	
2035644502096C57ZZ11	RBIG CONSTRUCT PIPELINE KOPPIES - EDENVILLE	17 926 557.00	10 000 000.00	- 849 892.04	-	7 257 232.30	2 742 767.70	72.57
2035644802096D55ZZWM	RBIG PARYS WTW UPGRADE AND REFURBISHMENT	40 646 587.00	39 222 163.00	3 577 128.43	-	28 703 448.29	10 518 714.71	73.18
2035644802096C56ZZ11	RBIG REFURBISHMENT OF KOPPIES WTW	1 426 856.00	777 837.00	-	-	777 836.40	0.60	100.00
2035644502096DA8ZZ17	RBIG KWAKWATSU BULK WATER SUPPLY LINE	-	2 000 000.00	-	-	-	2 000 000.00	-
2045643142096DAAZZ07	RBIG CONTRU 5KM MV LINE SUB STATIO PARYS WTW	-	8 000 000.00	-	-	-	8 000 000.00	-
		<b>60 000 000.00</b>	<b>60 000 000.00</b>	<b>2 727 236.39</b>	-	<b>36 738 516.99</b>	<b>23 261 483.01</b>	<b>245.75</b>
30056473520CFD90ZZWM	INTERNAL SMME ALL TOWNS - BUSINESS HUB	9 400 000.00	4 900 000.00	-	-	-	4 900 000.00	-
20206449420CFD91ZZWM	INTERNAL BUCKET ERRADITION - NGWATHE	3 000 000.00	1 000 000.00	-	-	-	1 000 000.00	-
20106420420CFD95ZZWM	INTERNAL VEHICLE- FOR ROADS SECTION	1 000 000.00	-	-	-	-	-	-
25056456020CFDA1ZZ11	INTERNAL TWO WAY RADIO SYSTEM	1 000 000.00	-	-	-	-	-	-
20106472420CFD96ZZWM	INTERNAL BUILDING OF 1919 BRIDGE	600 000.00	-	-	-	-	-	-
05056470020CFD93ZZ11	INTERNAL UPGRADING OF THE SERVER (WAR ROOM)	2 000 000.00	2 000 000.00	-	-	27 900.00	1 972 100.00	1.40
20456456020CFD99ZZ11	INTERNAL GENERATOR 6.5 KVA ON WHEELS X1	2 000 000.00	2 000 000.00	-	1 695 915.00	-	2 000 000.00	-
20456432420CFD97ZZ11	INTERNAL PARYS ELECTRICITY BULK SUPPLY	2 000 000.00	3 685 500.00	-	-	3 345 500.00	340 000.00	90.77
25806473520CFDAEZZ01	INTERNAL REHABILITATION -VREDEFORT LANDFILL SITE	-	2 000 000.00	-	-	-	2 000 000.00	-
25806473520CFDAFZZ18	INTERNAL REHABILITATION -EDENVILLE LANDFILL SITE	-	2 000 000.00	-	-	-	2 000 000.00	-
20456432420CFD98ZZWM	INTERNAL MINI-SUBSTATION	2 500 000.00	4 927 625.00	-	-	3 098 166.40	1 829 458.60	62.87
05056470020CFD94ZZ11	INTERNAL TOOLS OF TRADE: COMPUTER EQU - PERSONNEL	2 000 000.00	4 745 908.00	113 160.00	693 862.80	3 200 023.50	1 545 884.50	67.43
20356448420CFDACZZWM	INTERNAL PURCHASE OF WATER METERS	-	3 000 000.00	-	-	-	3 000 000.00	-
20456434020CFDABZZWM	INTERNAL PURCHASE OF ELECTRIC METERS	-	3 000 000.00	-	-	2 595 192.00	404 808.00	86.51
05056460020CFD12ZZ11	INTERNAL FURNITURE & OFFICE EQUIPMENT	-	3 100 000.00	-	-	2 078 155.01	1 021 844.99	67.04
10056473520CFD89ZZWM	INTERNAL MUNICIPAL BUILDING EDENVILLE OFFICE	2 000 000.00	7 094 700.00	-	-	94 700.00	7 000 000.00	1.33
25056420420CFD70ZZWM	INTERNAL YELLOW FLEET - SPECIAL VEHICLE	5 800 000.00	11 920 216.00	-	-	1 320 216.00	10 600 000.00	11.08
25806473520CFDAHZZ18	INTERNAL DEVELOPMENT OF EDENVILLE LANDFILL SITE	-	6 200 000.00	-	-	-	6 200 000.00	-
25806473520CFDAIZZ01	INTERNAL DEVELOPMENT OF VREDEFORT LANDFILL SITE	-	6 500 000.00	-	-	-	6 500 000.00	-
25156473520CFDAGZZ01	INTERNAL DEVELOPMENT OF NEW CEMETERIES ALL TOWNS	-	6 736 050.00	-	-	-	6 736 050.00	-
30056473520CFDA2ZZ10	INTERNAL UPGRADING OF MIMOSA	15 000 000.00	4 290 000.00	-	275 139.00	4 008 020.33	281 979.67	93.43
		<b>48 300 000.00</b>	<b>79 099 999.00</b>	<b>113 160.00</b>	<b>2 664 916.80</b>	<b>19 767 873.24</b>	<b>59 332 125.76</b>	<b>24.99</b>
		<b>171 207 399.00</b>	<b>202 007 399.00</b>	<b>4 845 478.24</b>	<b>2 664 916.80</b>	<b>102 489 940.87</b>	<b>96 535 715.13</b>	<b>50.74</b>

## 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 51% 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 April 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 - M10 April

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	108 441	887 483	125 215	10 931	98 414	282 209	(183 794)	-65%	125 215
Service charges	422 953	577 845	594 825	38 447	360 116	491 726	(131 610)	-27%	594 825
Investment revenue	6 203	7 159	3 339	(471)	1 135	3 674	(2 539)	-69%	3 339
Transfers and subsidies - Operational	254 095	296 280	296 633	42	293 843	247 111	46 731	0	296 633
Other own revenue	108 549	207 004	96 214	6 142	56 905	106 029	(49 124)	-46%	96 214
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>900 241</b>	<b>1 975 771</b>	<b>1 116 226</b>	<b>55 090</b>	<b>810 413</b>	<b>1 130 749</b>	<b>(320 335)</b>	<b>-28%</b>	<b>1 116 226</b>
Employee costs	325 974	342 212	368 155	30 537	300 864	300 744	121	0%	368 155
Remuneration of Councillors	18 347	20 295	20 295	1 547	15 485	16 913	(1 427)	-8%	20 295
Depreciation and amortisation	77 157	53 774	88 190	4 780	49 607	65 462	(15 854)	-24%	88 190
Interest	117 198	69 648	126 762	13 465	67 537	92 308	(24 771)	-27%	126 762
Inventory consumed and bulk purchases	455 193	618 746	625 867	44 197	501 226	519 226	(18 000)	-3%	625 867
Transfers and subsidies	180	180	180	15	148	150	(2)	-1%	180
Other expenditure	402 415	281 650	503 584	10 941	162 033	368 061	(206 028)	-56%	503 584
<b>Total Expenditure</b>	<b>1 396 465</b>	<b>1 386 503</b>	<b>1 733 033</b>	<b>105 482</b>	<b>1 096 901</b>	<b>1 362 863</b>	<b>(265 962)</b>	<b>-20%</b>	<b>1 733 033</b>
<b>Surplus/(Deficit)</b>	<b>(496 224)</b>	<b>589 267</b>	<b>(616 807)</b>	<b>(50 392)</b>	<b>(286 488)</b>	<b>(232 114)</b>	<b>(54 374)</b>	<b>23%</b>	<b>(616 807)</b>
Transfers and subsidies - capital (monetary)	139 992	122 907	122 907	8 125	86 983	102 423	(15 440)	-15%	122 907
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(356 232)</b>	<b>712 175</b>	<b>(493 900)</b>	<b>(42 267)</b>	<b>(199 505)</b>	<b>(129 691)</b>	<b>(69 814)</b>	<b>54%</b>	<b>(493 900)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(356 232)</b>	<b>712 175</b>	<b>(493 900)</b>	<b>(42 267)</b>	<b>(199 505)</b>	<b>(129 691)</b>	<b>(69 814)</b>	<b>54%</b>	<b>(493 900)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>143 539</b>	<b>171 207</b>	<b>202 007</b>	<b>4 845</b>	<b>102 490</b>	<b>161 153</b>	<b>(58 663)</b>	<b>-36%</b>	<b>202 007</b>
Capital transfers recognised	121 721	122 907	122 907	4 732	82 722	102 423	(19 701)	-19%	122 907
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21 818	48 300	79 100	113	19 768	58 730	(38 962)	-66%	79 100
<b>Total sources of capital funds</b>	<b>143 539</b>	<b>171 207</b>	<b>202 007</b>	<b>4 845</b>	<b>102 490</b>	<b>161 153</b>	<b>(58 663)</b>	<b>-36%</b>	<b>202 007</b>
<b>Financial position</b>									
Total current assets	607 507	2 053 017	2 271 415	-	801 897	-	-	-	2 271 415
Total non current assets	1 992 896	1 930 989	1 961 789	-	2 045 926	-	-	-	1 961 789
Total current liabilities	3 231 296	2 466 217	2 523 396	-	3 676 628	-	-	-	2 523 396
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	(560 980)	805 614	2 203 708	-	(828 759)	-	-	-	2 203 708
<b>Cash flows</b>									
Net cash from (used) operating	(294 130)	717 694	(484 036)	(2 955)	(93 108)	(403 363)	(310 255)	77%	(484 036)
Net cash from (used) investing	(143 600)	(196 889)	(216 510)	(4 768)	(102 106)	(180 425)	(78 319)	43%	(216 510)
Net cash from (used) financing	-	229	229	-	(54)	191	245	128%	229
<b>Cash/cash equivalents at the month/year end</b>	<b>(374 730)</b>	<b>526 775</b>	<b>(694 577)</b>	<b>(189 200)</b>	<b>(189 200)</b>	<b>(577 857)</b>	<b>(388 658)</b>	<b>67%</b>	<b>(694 249)</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	-	-	-	-	-	-	-	-	-
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

FS203 Ngwathe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		346 220	1 279 072	383 943	12 872	366 301	528 816	(162 514)	-31%	383 943
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		346 220	1 279 072	383 943	12 872	366 301	528 816	(162 514)	-31%	383 943
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1 058	1 370	1 615	110	1 171	1 289	(118)	-9%	1 615
Community and social services		910	1 150	1 428	101	1 051	1 125	(74)	-7%	1 428
Sport and recreation		148	220	187	9	120	164	(44)	-27%	187
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		43 114	38 622	50 117	4 997	26 851	39 082	(12 231)	-31%	50 117
Planning and development		714	370	11 865	115	876	7 205	(6 329)	-88%	11 865
Road transport		42 400	38 252	38 252	4 882	25 975	31 877	(5 902)	-19%	38 252
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		649 840	779 614	803 458	45 236	503 073	663 985	(160 912)	-24%	803 458
Energy sources		315 108	464 532	464 773	23 077	253 669	387 254	(133 586)	-34%	464 773
Water management		166 586	161 714	163 694	9 259	115 602	135 949	(20 347)	-15%	163 694
Waste water management		103 573	97 749	104 524	8 747	78 962	85 522	(6 561)	-8%	104 524
Waste management		64 573	55 620	70 468	4 154	54 840	55 259	(418)	-1%	70 468
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	1 040 233	2 098 678	1 239 134	63 215	897 396	1 233 171	(335 776)	-27%	1 239 134
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		437 879	344 314	497 260	35 060	311 749	378 459	(66 709)	-18%	497 260
Executive and council		88 709	91 746	109 977	9 101	79 201	87 454	(8 253)	-9%	109 977
Finance and administration		349 169	252 568	387 284	25 959	232 548	291 005	(58 457)	-20%	387 284
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		85 366	114 488	158 103	10 560	107 334	121 462	(14 128)	-12%	158 103
Community and social services		63 466	94 475	134 698	9 194	91 434	102 749	(11 315)	-11%	134 698
Sport and recreation		10 755	9 227	12 576	746	7 392	9 699	(2 307)	-24%	12 576
Public safety		8 927	8 422	9 459	695	7 589	7 641	(51)	-1%	9 459
Housing		2 218	2 364	1 370	(75)	918	1 374	(455)	-33%	1 370
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		94 891	130 612	134 566	10 745	104 492	108 909	(4 417)	-4%	134 566
Planning and development		723	20 368	30 532	2 269	10 498	23 072	(12 574)	-54%	30 532
Road transport		94 168	110 245	104 033	8 476	93 994	85 838	8 157	10%	104 033
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		778 329	797 089	943 104	49 117	573 326	752 938	(179 612)	-24%	943 104
Energy sources		429 316	552 349	573 788	32 890	412 867	473 779	(60 912)	-13%	573 788
Water management		216 999	144 095	187 353	8 663	95 152	146 296	(51 144)	-35%	187 353
Waste water management		75 579	50 255	98 708	3 175	42 460	71 363	(28 902)	-41%	98 708
Waste management		56 435	50 390	83 255	4 389	22 846	61 500	(38 654)	-63%	83 255
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	1 396 465	1 386 503	1 733 033	105 482	1 096 901	1 361 768	(264 867)	-19%	1 733 033
<b>Surplus/ (Deficit) for the year</b>		(356 232)	712 175	(493 900)	(42 267)	(199 505)	(128 597)	(70 909)	0.551403	(493 900)

## FS203 Ngwathe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Corporate Services		4 661	-	353	-	-	212	(212)	-100.0%	353
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Financial Services		341 560	1 279 072	383 590	12 872	366 301	528 604	(162 302)	-30.7%	383 590
Vote 04 - Technical Services		627 667	762 247	771 243	45 964	474 207	640 603	(166 396)	-26.0%	771 243
Vote 05 - Community Services		66 345	57 360	83 948	4 379	56 887	63 753	(6 865)	-10.8%	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		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 040 233</b>	<b>2 098 678</b>	<b>1 239 134</b>	<b>63 215</b>	<b>897 396</b>	<b>1 233 171</b>	<b>(335 776)</b>	<b>-27.2%</b>	<b>1 239 134</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Corporate Services		101 225	73 323	117 781	6 719	85 162	87 777	(2 616)	-3.0%	117 781
Vote 02 - Municipal Manager		88 709	91 746	109 977	9 101	79 201	87 454	(8 253)	-9.4%	109 977
Vote 03 - Financial Services		247 929	179 245	269 503	19 240	147 381	203 227	(55 846)	-27.5%	269 503
Vote 04 - Technical Services		816 211	856 944	963 883	53 218	644 602	778 045	(133 443)	-17.2%	963 883
Vote 05 - Community Services		142 254	168 110	245 837	15 224	132 706	186 729	(54 022)	-28.9%	245 837
Vote 06 - Local Economic Development		137	17 135	26 053	1 980	7 848	19 630	(11 782)	-60.0%	26 053
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1 396 465</b>	<b>1 386 503</b>	<b>1 733 033</b>	<b>105 482</b>	<b>1 096 901</b>	<b>1 362 863</b>	<b>(265 962)</b>	<b>-19.5%</b>	<b>1 733 033</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(356 232)</b>	<b>712 175</b>	<b>(493 900)</b>	<b>(42 267)</b>	<b>(199 505)</b>	<b>(129 691)</b>	<b>(69 814)</b>	<b>53.8%</b>	<b>(493 900)</b>

## FS203 Ngwathe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		269 974	424 305	424 305	21 999	226 543	353 588	(127 044)	-36%	424 305
Service charges - Water		57 363	68 991	68 991	7 990	52 837	57 492	(4 655)	-8%	68 991
Service charges - Waste Water Management		60 314	56 038	59 894	4 979	45 974	49 012	(3 038)	-6%	59 894
Service charges - Waste management		35 303	28 511	41 635	3 479	34 761	31 634	3 127	10%	41 635
Sale of Goods and Rendering of Services		1 886	2 127	3 360	138	2 115	2 512	(397)	-16%	3 360
Agency services										
Interest										
Interest earned from Receivables		101 053	55 807	74 577	5 721	52 238	57 768	(5 530)	-10%	74 577
Interest from Current and Non Current Assets		6 203	7 159	3 339	(471)	1 135	3 674	(2 539)	-69%	3 339
Dividends		-	-	-	-	-	-	-		-
Rent on Land										
Rental from Fixed Assets		353	382	444	29	315	356	(40)	-11%	444
Licence and permits		-	-	-	-	-	-	-		-
Special rating levies										
Operational Revenue		385	98	11 276	83	439	6 789	(6 349)	-94%	11 276
<b>Non-Exchange Revenue</b>										
Property rates		108 441	887 483	125 215	10 931	98 414	282 209	(183 794)	-65%	125 215
Surcharges and Taxes										
Fines, penalties and forfeits		378	148 590	6 557	170	1 797	38 605	(36 808)	-95%	6 557
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		254 095	296 280	296 633	42	293 843	247 111	46 731	19%	296 633
Interest		-	-	-	-	-	-	-		-
Fuel Levy										
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		(62)	-	-	-	-	-	-		-
Other Gains		4 555	-	-	-	-	-	-		-
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>900 241</b>	<b>1 975 771</b>	<b>1 116 226</b>	<b>55 090</b>	<b>810 413</b>	<b>1 130 749</b>	<b>(320 335)</b>	<b>-28%</b>	<b>1 116 226</b>
<b>Expenditure By Type</b>										
Employee related costs		325 974	342 212	368 155	30 537	300 864	300 744	121	0%	368 155
Remuneration of councillors		18 347	20 295	20 295	1 547	15 485	16 913	(1 427)	-8%	20 295
Bulk purchases - electricity		359 105	465 959	412 000	30 830	377 114	355 924	21 190	6%	412 000
Inventory consumed		96 089	152 787	213 867	13 367	124 112	163 302	(39 190)	-24%	213 867
Debt impairment		216 123	103 707	211 768	-	-	150 782	(150 782)	-100%	211 768
Depreciation and amortisation		77 157	53 774	88 190	4 780	49 607	65 462	(15 854)	-24%	88 190
Interest		117 198	69 648	126 762	13 465	67 537	92 308	(24 771)	-27%	126 762
Contracted services		60 329	60 854	133 647	5 851	76 629	94 424	(17 794)	-19%	133 647
Transfers and subsidies		180	180	180	15	148	150	(2)	-1%	180
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		97 260	117 089	158 168	5 090	85 404	122 855	(37 451)	-30%	158 168
Losses on Disposal of Assets		28 703	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>1 396 465</b>	<b>1 386 503</b>	<b>1 733 033</b>	<b>105 482</b>	<b>1 096 901</b>	<b>1 362 863</b>	<b>(265 962)</b>	<b>-20%</b>	<b>1 733 033</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		(496 224)	589 267	(616 807)	(50 392)	(286 488)	(232 114)	(54 374)	0	(616 807)
Transfers and subsidies - capital (in-kind)		139 992	122 907	122 907	8 125	86 983	102 423	(15 440)	(0)	122 907
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(356 232)</b>	<b>712 175</b>	<b>(493 900)</b>	<b>(42 267)</b>	<b>(199 505)</b>	<b>(129 691)</b>	<b>(69 814)</b>	<b>0</b>	<b>(493 900)</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(356 232)</b>	<b>712 175</b>	<b>(493 900)</b>	<b>(42 267)</b>	<b>(199 505)</b>	<b>(129 691)</b>	<b>(69 814)</b>	<b>0</b>	<b>(493 900)</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(356 232)</b>	<b>712 175</b>	<b>(493 900)</b>	<b>(42 267)</b>	<b>(199 505)</b>	<b>(129 691)</b>	<b>(69 814)</b>	<b>0</b>	<b>(493 900)</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>(356 232)</b>	<b>712 175</b>	<b>(493 900)</b>	<b>(42 267)</b>	<b>(199 505)</b>	<b>(129 691)</b>	<b>(69 814)</b>	<b>0</b>	<b>(493 900)</b>

FS203 Ngwathe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Corporate Services		–	4 000	6 746	113	3 228	4 981	(1 753)	-35%	6 746
Vote 02 - Municipal Manager		–	2 000	7 095	–	95	4 723	(4 629)	-98%	7 095
Vote 03 - Financial Services		–	–	–	–	–	–	–	–	–
Vote 04 - Technical Services		42 052	54 375	74 438	3 074	40 521	57 350	(16 829)	-29%	74 438
Vote 05 - Community Services		192	1 000	16 936	–	–	10 395	(10 395)	-100%	16 936
Vote 06 - Local Economic Development		–	24 400	9 190	–	4 008	11 207	(7 199)	-64%	9 190
Vote 07 -		–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
<b>Total Capital Multi-year expenditure</b>	4,7	<b>42 244</b>	<b>85 775</b>	<b>114 405</b>	<b>3 187</b>	<b>47 852</b>	<b>88 657</b>	<b>(40 805)</b>	<b>-46%</b>	<b>114 405</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Corporate Services		4 711	–	3 100	–	2 078	1 860	218	12%	3 100
Vote 02 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 03 - Financial Services		4 853	–	–	–	–	–	–	–	–
Vote 04 - Technical Services		85 195	73 371	60 784	1 477	46 019	53 590	(7 571)	-14%	60 784
Vote 05 - Community Services		6 537	12 061	23 719	182	6 541	17 046	(10 505)	-62%	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		–	–	–	–	–	–	–	–	–
<b>Total Capital single-year expenditure</b>	4	<b>101 295</b>	<b>85 433</b>	<b>87 603</b>	<b>1 658</b>	<b>54 638</b>	<b>72 496</b>	<b>(17 858)</b>	<b>-25%</b>	<b>87 603</b>
<b>Total Capital Expenditure</b>		<b>143 539</b>	<b>171 207</b>	<b>202 007</b>	<b>4 845</b>	<b>102 490</b>	<b>161 153</b>	<b>(58 663)</b>	<b>-36%</b>	<b>202 007</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>9 564</b>	<b>6 000</b>	<b>16 941</b>	<b>113</b>	<b>5 401</b>	<b>11 564</b>	<b>(6 164)</b>	<b>-53%</b>	<b>16 941</b>
Executive and council		–	2 000	7 095	–	95	4 723	(4 629)	-98%	7 095
Finance and administration		9 564	4 000	9 846	113	5 306	6 841	(1 535)	-22%	9 846
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		<b>6 537</b>	<b>13 061</b>	<b>23 955</b>	<b>182</b>	<b>6 541</b>	<b>17 421</b>	<b>(10 880)</b>	<b>-62%</b>	<b>23 955</b>
Community and social services		6 537	13 061	23 955	182	6 541	17 421	(10 880)	-62%	23 955
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>16 596</b>	<b>37 893</b>	<b>13 341</b>	<b>(503)</b>	<b>4 675</b>	<b>16 847</b>	<b>(12 172)</b>	<b>-72%</b>	<b>13 341</b>
Planning and development		192	24 400	9 190	–	4 008	11 207	(7 199)	-64%	9 190
Road transport		16 404	13 493	4 151	(503)	667	5 639	(4 973)	-88%	4 151
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		<b>110 842</b>	<b>114 253</b>	<b>147 770</b>	<b>5 054</b>	<b>85 874</b>	<b>115 321</b>	<b>(29 447)</b>	<b>-26%</b>	<b>147 770</b>
Energy sources		22 926	17 635	32 748	2	17 474	23 764	(6 289)	-26%	32 748
Water management		68 659	78 742	83 108	4 037	59 212	68 238	(9 026)	-13%	83 108
Waste water management		19 257	17 876	15 214	1 015	9 187	13 300	(4 112)	-31%	15 214
Waste management		–	–	16 700	–	–	10 020	(10 020)	-100%	16 700
<b>Other</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>143 539</b>	<b>171 207</b>	<b>202 007</b>	<b>4 845</b>	<b>102 490</b>	<b>161 153</b>	<b>(58 663)</b>	<b>-36%</b>	<b>202 007</b>
<b>Funded by:</b>										
National Government		119 959	122 907	122 907	4 732	82 722	102 423	(19 701)	-19%	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	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		<b>121 721</b>	<b>122 907</b>	<b>122 907</b>	<b>4 732</b>	<b>82 722</b>	<b>102 423</b>	<b>(19 701)</b>	<b>-19%</b>	<b>122 907</b>
<b>Borrowing</b>	6	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Internally generated funds</b>		<b>21 818</b>	<b>48 300</b>	<b>79 100</b>	<b>113</b>	<b>19 768</b>	<b>58 730</b>	<b>(38 962)</b>	<b>-66%</b>	<b>79 100</b>
<b>Total Capital Funding</b>		<b>143 539</b>	<b>171 207</b>	<b>202 007</b>	<b>4 845</b>	<b>102 490</b>	<b>161 153</b>	<b>(58 663)</b>	<b>-36%</b>	<b>202 007</b>

## FS203 Ngwathe - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		6 068	583 976	(68 554)	(15 022)	(68 554)
Trade and other receivables from exchange transactions		219 891	191 110	303 472	308 515	303 472
Receivables from non-exchange transactions		37 582	95 210	917 793	80 849	917 793
Current portion of non-current receivables						
Inventory		2 541	556 346	492 329	3 749	492 329
VAT		341 424	626 374	626 374	423 806	626 374
Other current assets						
<b>Total current assets</b>		<b>607 507</b>	<b>2 053 017</b>	<b>2 271 415</b>	<b>801 897</b>	<b>2 271 415</b>
<b>Non current assets</b>						
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	1 752 017	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						
<b>Total non current assets</b>		<b>1 992 896</b>	<b>1 930 989</b>	<b>1 961 789</b>	<b>2 045 926</b>	<b>1 961 789</b>
<b>TOTAL ASSETS</b>		<b>2 600 402</b>	<b>3 984 006</b>	<b>4 233 204</b>	<b>2 847 822</b>	<b>4 233 204</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		5 161	5 311	5 311	5 119	5 311
Trade and other payables from exchange transactions		2 995 395	1 978 634	2 035 813	3 434 722	2 035 813
Trade and other payables from non-exchange transactions		5 250	179 197	179 197	18 994	179 197
Provision		204 166	171 814	171 814	204 166	171 814
VAT		21 324	131 262	131 262	13 627	131 262
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>3 231 296</b>	<b>2 466 217</b>	<b>2 523 396</b>	<b>3 676 628</b>	<b>2 523 396</b>
<b>Non current liabilities</b>						
Financial liabilities		-	-	-	-	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>3 231 296</b>	<b>2 466 217</b>	<b>2 523 396</b>	<b>3 676 628</b>	<b>2 523 396</b>
<b>NET ASSETS</b>	2	<b>(630 894)</b>	<b>1 517 789</b>	<b>1 709 808</b>	<b>(828 805)</b>	<b>1 709 808</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		(560 980)	805 614	2 203 708	(828 759)	2 203 708
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(560 980)</b>	<b>805 614</b>	<b>2 203 708</b>	<b>(828 759)</b>	<b>2 203 708</b>

## FS203 Ngwathe - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		63 590	887 483	64 900	6 429	56 359	54 083	2 275	4%	64 900
Service charges		187 966	577 845	465 468	14 499	178 836	387 890	(209 054)	-54%	465 468
Other revenue		121 039	-	6 971	18 326	152 504	5 809	146 695	2525%	6 971
Transfers and Subsidies - Operational		252 574	296 280	296 280	-	294 367	246 900	47 467	19%	296 280
Transfers and Subsidies - Capital		135 891	122 907	122 907	-	100 203	102 423	(2 220)	-2%	122 907
Interest		5 372	64 772	64 772	(13)	6 483	53 977	(47 494)	-88%	64 772
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1 060 563)	(1 161 945)	(1 435 686)	(42 196)	(881 858)	(1 196 405)	(314 546)	26%	(1 435 686)
Interest		-	(69 648)	(69 648)	-	-	(58 040)	(58 040)	100%	(69 648)
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(294 130)</b>	<b>717 694</b>	<b>(484 036)</b>	<b>(2 955)</b>	<b>(93 108)</b>	<b>(403 363)</b>	<b>(310 255)</b>	<b>77%</b>	<b>(484 036)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(62)	-	11 179	78	384	9 315	(8 931)	-96%	11 179
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(143 539)	(196 889)	(227 689)	(4 845)	(102 490)	(189 740)	(87 250)	46%	(227 689)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(143 600)</b>	<b>(196 889)</b>	<b>(216 510)</b>	<b>(4 768)</b>	<b>(102 106)</b>	<b>(180 425)</b>	<b>(78 319)</b>	<b>43%</b>	<b>(216 510)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	229	229	-	(54)	191	(245)	-128%	229
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>229</b>	<b>229</b>	<b>-</b>	<b>(54)</b>	<b>191</b>	<b>245</b>	<b>128%</b>	<b>229</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(437 730)</b>	<b>521 035</b>	<b>(700 317)</b>	<b>(7 723)</b>	<b>(195 267)</b>	<b>(583 597)</b>			<b>(700 317)</b>
Cash/cash equivalents at beginning:		63 001	5 740	5 740	(181 476)	6 068	5 740			6 068
Cash/cash equivalents at month/year end:		(374 730)	526 775	(694 577)	(189 200)	(189 200)	(577 857)			(694 249)

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

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

**Annexure A2 - Monthly**

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

**Municipality Self-Assessment**

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

Period: **Apr 2025**  
 National Financial Year: **2025**  
 Demarcation Code of Municipality being assessed: **FR203**  
 District: **Fezile Dabi**  
 Demarcation Description: **Ngwathe**

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

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

Condition	Response	Notes/Comments
<b>3.1.1</b> - Has the municipality paid to Bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer sub-section 4.2.2	Yes	The bulk water billed the amount of R 4 740 717.71 in March 2025 and the Municipality made payments of R 4 740 717.71 during the month of April 2025 for Bulk Water. In respect of QWES the municipality made payments amounting to R141 643.81 in the current month. In terms of the other bulk water supplier, Aumty Rand Water, Ngwathe Municipality has a favourable payment arrangement in respect of the outstanding debt, the Municipality use a total amount of R29 720 380.55 as at the end of April 2025.
<b>3.1.2</b> - Has the municipality submitted the supporting evidence of the bulk water current account payments 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 and/or the National Treasury Portal? Note - refer sub-section 4.2.2	Yes	Water and DWA/PCE was submitted to budget office.
<b>3.1.3</b> - 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 mCoCA data string and the section 43(2) MFMA statement of the Water Board and/or Water Trading Entity?	No	
<b>3.2</b> - Has the municipality paid to Eskom Bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer section 4.2.2 of the MFMA and the National Treasury's 'New Account' (March 2022) and the subsequent account assessment up to the date of MF approval of the application.	No	The Eskom billed current amount of R 42 698 622.87 for March 2025 and the Municipality paid the amount of R 200 000 in March 2025. The total owed to Eskom amount to R3 048 000.
<b>3.2.1</b> - Has the municipality submitted the supporting evidence of the Bulk Eskom current account payments to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the eGMS and/or the National Treasury Portal? Note - refer sub-section 4.2.2	Yes	The proof of payment amounting to R1000 000 debit orders made in April 2025 and additional R700 000, to mitigate both the amount and the interest charged per/sem.
<b>3.2.2</b> - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mCoCA data string and the section 43(2) MFMA statement of Eskom?	No	
<b>4.4</b> Compliance with a funded MTRF - (Unless from draw down for the MTRF account)		
<b>4.4.1</b> - Is the municipality's MTRF funded and aligned to the National Treasury's Budget Funding Guidelines - <a href="https://www.treasury.gov.za/publications/mtrf/mtrf_guidelines.pdf">https://www.treasury.gov.za/publications/mtrf/mtrf_guidelines.pdf</a> ?	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.
<b>4.4.2</b> - Has the municipality budgeted for any operating surplus on the A2 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	Budget for surplus of R 504 150 001.00 million. The Adjusted Budget resulted in a deficit of -R 529 000 000 million.
<b>4.4.3</b> - Has the municipality made adequate provision for their impairment (prioritising the actual collection of revenue and properly vote during the 12 months immediately preceding the tabling of the budget) on the A3 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? Note - refer sub-section 4.2.2 of the MFMA and the National Treasury's 'New Account' (March 2022) and the subsequent account assessment up to the date of MF approval of the application.	Yes	The municipality budgeted an amount of R 194 million, the PFA PFA disclosed the total impairment of R218 million. The adjusted budget amount was corrected to R211 million.
<b>4.4.4</b> - Has the municipality made adequate provision for depreciation and asset replacement (providing all asset register and asset state of asset) on the A3 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? Note - refer sub-section 4.2.2 of the MFMA and the National Treasury's 'New Account' (March 2022) and the subsequent account assessment up to the date of MF approval of the application.	Yes	The municipality budgeted an amount of R 54 million. The amount was Adjusted to R53 million.
<b>4.4.5</b> - 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 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? Note - refer sub-section 4.2.2 of the MFMA and the National Treasury's 'New Account' (March 2022) and the subsequent account assessment up to the date of MF approval of the application.	No	The Funding Plan was approved on the 26 June 2025 and it was immediately tabled on eGMS portal.
<b>4.4.6</b> - If the municipality's MTRF is not funded and it has an FSP per the legislative framework, does the existing FSP incorporate a credible Budget Funding Plan (with the FSP give effect to a funded MTRF) over the period of the FSP - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022? Note - refer sub-section 4.2.2 of the MFMA and the National Treasury's 'New Account' (March 2022) and the subsequent account assessment up to the date of MF approval of the application.	No	
<b>4.4.7</b> - Does the municipality's annual and monthly cashflow projections included on the A3 Schedule (Table A4 - 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 Budget Funding Plan strategy (or the FSP strategy) and related essential benefits (to mitigate higher water tariffs), lower revenue collection rates, etc)?	Yes	ESKOM has a higher Winter season tariff but our tariff charges are not capped 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.
<b>4.5</b> Cost reflective tariffs - (excluding metros) Has the municipality included its completed tariff tool (refer MFMA Circular no. 99 and item 9.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTRF submissions with effect from the tabling of the 2025/26 MTRF?	Yes	The tool was submitted to NERSA but it didn't show that the electricity and water are cost reflective. Our salaries appear to be cost reflective e.g. sewerage, refuse collection etc. This is as a measure of cost treatment was not budgeted for correctly.
<b>4.6</b> Electricity and water as collection tools - Has the municipality, with effect from the tabling of the 2025/26 MTRF, demonstrated, through its by-laws and budget related policies that:		
<b>4.6.1</b> - 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: tariffs, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The by-laws does include details that would ordinarily be captured in a statement of accounts for up to 30 days.
<b>4.6.2</b> - the municipality discounts electricity services and/or block the purchasing of pre-paid electricity of any defuncting consumer/property owner unless the defuncter is duly 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.

6.3	-the municipality is installing and/or interrupting the supply of water to any defaulting consumer/primary owner unless the default is already registered as an alleged consumer with the municipality? (note: in terms of the condition that municipality must undertake such a condition) interruption of water together with the municipal engineer/24 hours a 24-hour supply of water meter	Yes	The municipality does not restrict the supply of water
6.4	-if the defaulting consumer/primary owner is registered as a trigger consumer with the municipality, is the monthly supply of electricity and water to that consumer/primary owner (primary) restricted to the monthly national basic fee electricity and water limits of 50 kilowatt electricity and 6 kilowatt water, respectively? (note: the municipality must submit a 17 statement and a 17 statement of the consumer/trigger consumer to the relevant 17 board)	No	Not yet but instructions have been given to the Revenue division to restrict supply for consumption outside of FDS
6.5	Reporting evidence: Has the municipality submitted a copy of the monthly bank statement of its primary bank account to the National Treasury and/or the Provincial Treasury for the month of February 2024?	No	
6.6	Maintain a transparent account (monthly) collection of property rates and services charges		
6.7	-Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and services charges with effect from 01 April 2023 and 80 per cent average quarterly collection with effect from 01 April 2024 during any quarter - determined in the MFMA 4.71 monthly and quarterly statements) and MFMA 4.71 statements reflected in the Global Fund Portal?	Yes	
6.7.1	-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 this municipality demonstrated to the satisfaction of the National Treasury the following:	Yes	
6.7.2	* 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 including Eskom supplied areas meets the required quarterly average collection set out in paragraph 6.7.1)	Yes	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 area
6.7.3	* the municipality for technical engineering reasons is unable to physically service and/or limit the supply of water in the Eskom supplied area?	No	We need to build this on property so that the plumbers and electricians can restrict supply where the consumer default on payments working in tandem with the GSEI collection division, which is approved as a third share division. The municipality also We are in the process of doing so and we have budgeted R20m in the next cycle because NT checked our application for the smart meter solution for the R1200 replacement contract
6.7.4	* 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 section 16 to 18 of the Municipal Systems Act 2000 and that such had not yet been entered into for the future?	Yes	
6.8	The municipality has progressively installed smart prepaid meters in the municipality except areas to improve its collection (and only this, as an individual case-by-case basis, considered writing off the debt of customers, which is a normal credit control process)	No	We are in the process of doing so and we have budgeted R20m in the next cycle because NT checked our application for the smart meter solution for the R1200 replacement contract
6.9	-Has the municipality entered a policy to limit any new electricity connection in the designated area with effect from 2024/25 MRF with a smart prepaid meter?	Yes	There is no policy in place but the Revenue & Billing, which will merge into one division will be tasked with developing such a policy
6.10	-Has the municipality's 2023/24, 2024/25 and 2025/26 budget and adopted capital budget and MFMA section 72 statements reflected the approach set out in 6.7.3 and 6.7.4?	No	
6.11	Municipality's compliance of the revenue laws		
6.11.1	-Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to the Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registering authority?	Yes	
6.11.2	-If the response in 6.11.1 is "No", has the municipality demonstrated the steps taken to correct the system identified? (note: monthly progress equal the action plan to address variations to be included as part of the municipality's debt management report to the relevant 17 board)	Yes	
6.11.3	-Has the latest existing Charter - does the municipality submitted a completed billing system, GVR and/or any supplementary GVR reconciliations required in terms of paragraph 6.1.3 to the National Treasury quarterly (note: MFMA Circular no. 14, 16, 18 and 200) to be updated and included in the relevant 17 board statement?	Yes	
6.12	Monitor and enforce compliance		
6.12.1	MFMA section 72 reporting - Has the municipality and/or senior management team - monitored processes to monitor and enforce accountability for the implementation of the municipality's funded budget and budget funding plan matters relevant?	Yes	It is only the department of Finance and we will report to other departments as that they too can take accountability and assist in the process as a collective
6.12.2	-If progress is slow in terms of paragraph 6.12.1, is the active intervention evident from the narrative reporting the municipality's monthly MFMA section 72 reporting and included on the financial system as per the MFMA Circulars?	Yes	
6.12.3	Municipality with Revenue recovery plan (RRP) - If the municipality has a RRP as envisaged in the existing local government legislative framework, is the municipality reporting monthly its progress in implementing its RRP to the Provincial Executive?	No	We do not have a mandatory RRP and sure we done voluntary, of which we are reporting monthly to the Finance and Budget Committee, Mayoral Committee and ultimately in Council on progress made in its implementation
6.12.4	-If the municipality has an RRP with effect from 01 April 2023, would it submitting its monthly RRP progress report to the Provincial Executive, has the municipality also submitted a RRP progress report to the National Treasury, Municipal Finance Recovery Service (MFARS) (monthly via the Global Fund Update Portal (note: MFMA Circular no. 14, 16, 18 and 200) to be updated and included in the relevant 17 board statement)	Yes	We have not yet started submitting it to the provincial executive and we however plan to start submitting it monthly
6.13	Provisional Treasury compliance		
6.13.1	-Has the relevant Provincial Treasury (Integrated / National Treasury from hereinafter) monthly monitored the municipality's compliance in terms of these conditions?	No	
6.13.2	-Has the head of the relevant Provincial Treasury (Integrated) monthly certified the municipality's compliance to these conditions, in the National Treasury's satisfaction as envisaged in the conditions for provisional Treasury (note: paragraph 4.1.1 to 4.1.3 of MFMA Circular no. 124) and timely updated the compliance certificate via the Global Fund Portal (note: MFMA Circular no. 14, 16, 18 and 200) to be updated and included in the relevant 17 board statement)	No	
6.13.3	-Has the Provincial Treasury failed to notify any provincial Treasury non-compliance with any of the conditions for provisional Treasury (note: paragraph 4.1.1 to 4.1.3 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	We have not yet started submitting it to the provincial executive and we however plan to start submitting it monthly
6.14	Local government support programmes		
6.14.1	Local government support programmes - Has the municipality forewent since its start or any subsequent benefit in terms of the municipal debt support programme?	Yes	
6.14.2	For the duration of the Municipal Debt Relief (to ensure proper management of revenues)		
6.14.2.1	-Has the municipality appropriated and ring fenced a sub account in its primary bank account - (5% of electricity, water and sanitation revenue the municipality collects in any month) and 3% of the component of the Local Government Costline Share (LCS) the municipality earned to provide free basic electricity, water and sanitation?	No	There is a dedicated account for electricity income but it is still not replenished accurately for impact electricity rates and the Revenue division has started reconcile that later revenue as per Section 64. We will also start another sub account for impacting the water and sanitation income
6.14.2.2	-Has the municipality during the month free applied the revenue in the sub-account (required per paragraph 6.14.2.1) to pay its current Eskom account and then secondly its bulk water current accounts before it applies the revenue to the sub-account for any other purpose?	No	Our revenue for electricity is very 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 list has been utilized for proposed tariffs for the next financial year 2025/26
6.14.3	Reporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring fenced bank account to the National Treasury and/or the Provincial Treasury for the month of February 2024?	No	The revenue needs to be reconciled collectively first before we can start sending the bank statement for the ring fenced 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 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 benefit (e.g. interest suppression, etc.) and alignment with nSCEA.</i>	No	
6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?  <small>Note: In applying for Municipal Debt Relief as per nSCEA, paragraph 2 of NTRM Circular no. 124, the Council of a municipality that during the process of the Municipal Debt Relief application, fails to comply with any condition of the ARMR system, to apply for NERSA to include the municipality included in terms of section 17 of the Electricity Regulation Act, 2006 and/or other relevant requirements to be approved by the relevant authority, in accordance with the requirements as stipulated in Chapter 2 of the Municipal Systems Act, 2000, including the necessary service delivery agreement, along with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006, in terms of the conditions of Government's tender process to procure a power will also apply here to complete on time contract and other conditions which may be stipulated from municipality's contract that are the subject of Municipal Debt Relief etc.</small>		The municipality is unable to service the full current account of ESKOM due to our financial constraints.

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:

Date:


*H. H. H. H.*  
*13/05/2026*

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

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

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

The table below shows the municipality’s overall relief compliance across the months of its debt relief participation since National Treasury debt relief approval of December 2023

National Treasury			Province	
 <b>Municipal Debt Relief</b> MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			FS	
			Code	Code Description
			FS203	Ngwathe

Monthly Performance Report																									Scoring and Rating																				
Municipal Details			Part A				Part B				Part C			Part D				Part E				Part F				Score	Rating																		
Month	Code Descr	Code	Eskom And Bulk water current account				Compliance with a funded MTRF				FRP/BFP & Tariff Assessment			Electricity and water as collection tools				Quarterly collection of property rates and services charges				Maximization of Revenue Base						Oversight																	
			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	Yes	N/A	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	69%	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	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	63%	Moderate compliance	
27 September25	Ngwathe	FS203	Yes	No	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	Yes	N/A	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	Yes	No	No	No	Yes	N/A	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes	61%	Moderate compliance
23 November25	Ngwathe	FS203	Yes	No	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes	N/A	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes	63%	Moderate compliance
30 December25	Ngwathe	FS203	Yes	No	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes	N/A	Yes	No	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes	66%	Moderate compliance
31 January26	Ngwathe	FS203	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	N/A	Yes	No	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	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	Yes	No	Yes	N/A	N/A	Yes	No	Yes	Yes	N/A	Yes	Yes	Yes	Yes	N/A	No	Yes	No	No	Yes	Yes	No	No	No	No	Yes	63%	Moderate compliance
33 March26	Ngwathe	FS203	Yes	No	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes	N/A	Yes	No	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes	66%	Moderate compliance
34 April26	Ngwathe	FS203	Yes	Yes	Yes	No	No	Yes	No	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes	N/A	Yes	No	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes	0%	Not completed
35 May26	Ngwathe	FS203																																										0%	Not completed
36 June26	Ngwathe	FS203																																										0%	Not completed
37 July26	Ngwathe	FS203																																										0%	Not completed
38 August26	Ngwathe	FS203																																										0%	Not completed
39 September26	Ngwathe	FS203																																										0%	Not completed
40 October26	Ngwathe	FS203																																										0%	Not completed
41 November26	Ngwathe	FS203																																										0%	Not completed


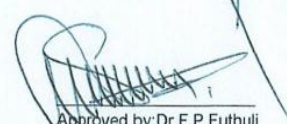
## Ngwathe Local Municipality Council Monitoring Plan

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

Monthly Monitoring and Reporting Plan														
Municipal Name	Ngwathe Local Municipality			Contact details				Contact details						
Municipal Name	Conditions from MFMA Circular 124	Annual	Quarterly or Monthly	Responsible Official	Email	Office tel No	Cell number	Alternate Official	Email	Office tel No	Cell number	Internal to the	National Treasury and	Does the assigned responsibility align to the approved delegation - If NO include a commitment by council to update the delegations within 1 month of application
												Municipal Manager and Council	Provincial Treasury by no later than 10 working days after the end of each month	
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 Phetsoane	phetsoane@ngwathe.co.za	0568172700			Pirake Mokoena	pmk@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 PCF format) via the GdeMun Upload Portal <a href="https://ngwathelocaltreasury.gov.za/">https://ngwathelocaltreasury.gov.za/</a> ?	M	Serame Phetsoane	phetsoane@ngwathe.co.za	0568172700			Pirake Mokoena	pmk@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 bulk/water current account payments per the provided payments/reconcile table amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?	M	Serame Phetsoane	phetsoane@ngwathe.co.za	0568172700			Pirake Mokoena	pmk@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 Phetsoane	phetsoane@ngwathe.co.za	0568172700	083 460 5053		Pirake Mokoena	pmk@ngwathe.co.za	0568172700	082 4496179	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 PCF format) via the GdeMun Upload Portal <a href="https://ngwathelocaltreasury.gov.za/">https://ngwathelocaltreasury.gov.za/</a> ?	M	Serame Phetsoane	phetsoane@ngwathe.co.za	0568172700			Pirake Mokoena	pmk@ngwathe.co.za	0568172700		5th working day after month end	8th Working Day after month end	Yes
6.3.4	- Does the amount per the provided payments/reconcile table correspond to the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	M	Serame Phetsoane	phetsoane@ngwathe.co.za	0568172700			Pirake Mokoena	pmk@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 lelele@ngwathe.co.za	0568172700		31-May	31-May	Yes	
6.4.1	- Has the municipality engaged for any opening of the Budget Funding Guidelines?	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lelele@ngwathe.co.za	0568172700		31-May	31-May	Yes	
6.4.1	- Has the municipality made adequate provision for asset impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lelele@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	063 665 5053	Lala Lepete lelele@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 lelele@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 lelele@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 lelele@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 lelele@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	063 665 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	063 665 5053	Lala Lepete lelele@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 lelele@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										

6.10	Provincial Treasury Note - Provincial Treasury certification																				
6.10.1	- has the relevant Provincial Treasury monthly monitored conditions?																				
6.10.2	- has the relevant Head of the relevant Provincial Treasury to these conditions, to the National Treasury's satisfaction treasuries (refer paragraph 4.1.1 to 4.15 of MFMA)																				
6.10.3	- has the Provincial Treasury failed to rectify any provincial conditions for provincial treasuries (refer paragraph month of the non-compliance occurring)																				
	Note - if the PT failed to address to below such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1																				
6.11	Limitation on municipally borrowing powers- has the benefit in terms of this municipal debt support programme? Note- subsequent benefit in terms of this municipal debt support	M	Serame Phethoane	phethoane@ngwathe.co.za	0568172700	083 664 5053	Lala Lapele	lepete@ngwathe.co.za	082 744 2938											5th working day after month end	8th Working Day after month end
6.12	For the duration of the Municipal Debt Relief (to ensure																				
6.12.1	- has the municipality apportioned and ring-fenced in a electricity, water and sanitation revenue the municipality the Local Government Equitable Share (LES) the water and sanitation?	M	Serame Phethoane	phethoane@ngwathe.co.za	0568172700	083 664 5053	Pinkie Mokoena														5th working day after month end
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.11.1) to pay its current Eskom account and if applied the revenue in the sub-account for any other purpose? to facilitate this condition	M	Serame Phethoane	phethoane@ngwathe.co.za	0568172700	083 664 5053	Name Surname														5th working day after month end
6.13	Supporting evidence - Has the municipality submitted a copy bank account to the National Treasury and provincial treasury revenue	M	Serame Phethoane	phethoane@ngwathe.co.za	0568172700	083 664 5053	Name Surname	city@ngwathe.co.za	082 446 6179												5th working day after month end
	Accounting Treatment - has the municipality fully accounted Eskom arrears debt (debt existing as on 31 March 2023) as per Office of the Accountant General issued for Municipal Debt Relief License - has the municipality during the month failed Debt Relief?	M	Serame Phethoane	example@municipality.gov.za	0568172700	083 664 5053															5th working day after month end
6.14	Note - Supplying to Municipal Debt Relief for Municipal Debt Relief programme is to comply with any condition section 18 of the Electricity Regulation Act, 2006 (Act no. 4 of	M	Serame Phethoane	phethoane@ngwathe.co.za	0568172700	083 664 5053	Pinkie Mokoena														5th working day after month end
	If there is																				
	To be reported to MAYCO and remedial action was forward to be The Municipality to consult with Provincial Treasury on remedial action	Non-																			
	- Notice of non-compliance to be tabled at the next Council meeting;	Within 7																			
	- Remedial action taken (progress) to be reported upon, and	Within 10																			
	- Council resolution to affirm commitment to conditions	days																			
		<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">  <p>prepared by S.D. Phethoane Chief Financial Officer</p> </div> <div style="width: 45%; text-align: right;">  <p>Approved by: Dr F.P. Futhuli Municipal Manager</p> </div> </div>																			

## 16.3 Provincial Treasury Municipal (Eskom) Debt Relief Compliance Assessment

Enquiries: Mr. SD Mokhele  
 Email: [Mokheles@treasury.fs.gov.za](mailto: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 MARCH 2026 - 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 overall score remained at 63 percent for the period of March 2026 as compared to last month's score of 63 percent, indicating no improvement in performance. The main contributing factors to the overall performance not improving are failure to upload disconnection lists & water restrictions for defaulting customers. 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: March 2026 certificate

 <b>National Treasury</b> <b>Municipal Debt Relief</b> MFMA Circular No. 124 Municipal Finance Management Act No. 55 of 2003		<b>Province</b> FS	
Code: <b>23030</b> Name: <b>Ngwathe</b>		Code: <b>23030</b> Name: <b>Ngwathe</b>	

Municipal Details	Monthly Performance Report												Scoring and Rating	
	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Score	Rating
23030	...	...	...	...	...	...	...	...	...	...	...	...	...	...

**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. The municipality made a payment of R5 million during the month under review and proof of payment was uploaded on the GoMuni portal. However, the outstanding debt owed to Eskom increased to approximately R3 billion, reflecting an increase of about R42 million compared to the previous month. This indicates that the payments made are not sufficient to prevent further accumulation of arrears. The municipality should prioritise Eskom payments and ensure that current accounts are fully serviced in line with agreed payment arrangements.

**Condition 6.4 - A funded MTREF:** The municipality's adjusted budget for the 2025/2026 MTREF remains unfunded. The adjustment budget reflects a deficit position indicating that the municipality's expenditure exceeds its revenue, this indicates that the municipality is not in a financial sustainable position. The financial performance reflected in A4 schedule is not a true reflection of municipality's financial position, as is does not adequately provide for 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 2027/2028. The municipality is therefore required to incorporate a clear narrative within the 2026/27 tabled and adopted MTREF budget, and a strategy outlining the phase-in approach toward achieving cost reflective tariffs for all remaining services. The narrative should further indicate corrective measures and timelines to address tariff funding gaps and improve long-term financial sustainability.

been made through data updates, property reclassification and adjustments during the reconciliation process. Despite this progress, the presence of variances indicates that the revenue value chain is not yet fully complete and the municipality must continue implementing the action plan to ensure full alignment between the valuation roll and billing system.

**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.	<b>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</b> 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.	<b>The conclusion (paragraph 14) of the MFMA S71 statement</b> 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.	<b>Annexure B of the MFMA S71 statement included the following debt relief reporting components-</b>	
3.1.1	The municipality's MFMA Circular 124 self-assessment	Yes
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of <b>MFMA Budget Circular 128 (Annexure B)</b>	Yes
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	Yes
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality	Yes
3.4.1	The municipality's revenue collection performance i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	Yes
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of <b>MFMA Budget Circular 128 (Annexure D)</b> .	Yes

**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 electricity disconnection list was not uploaded on the GoMuni portal for the reporting period. The Provincial Treasury recommends the municipality must upload the disconnection list timeously, including the minimum required information. Furthermore, the municipality should strengthen credit control measures by implementing electricity disconnections and water restrictions mechanisms for defaulting consumers to prevent excessive revenue losses and avoid unrestricted water supply, which contributes to financial strain and negatively impacts the municipality's ability to meet Eskom bulk payment obligations.

**Conditions 6.7 - Maintain a minimum average quarterly collection of property rates and services charges:**

Comparison of Collection Performance (February vs March 2026)

Category	February 2026	March 2026	Movement
Overall	36%	63%	↑ Significant increase
Electricity	46%	103%	↑ Significant increase
Water	24%	27%	↑ Significant increase
Sewerage	54%	48%	↓ Slight decrease

The municipality reported an overall collection rate of 63% in March 2026, reflecting an improvement from 36% in February 2026. Electricity collection increased significantly to 103%, which may indicate collection of arrears or data inconsistencies and should be verified. Water collection improved slightly to 27% but remained low, while sewerage declined to 48%. Despite improvements in overall electricity collections, performance in water and sewerage remains a concern, and the municipality should strengthen revenue management and credit control measures.

**Condition 6.8 - Municipality's Completeness of the revenue base:** For the quarter under review (Q3) the municipality did submit the reconciliation that the municipality's billing system does align to its council approved General Valuation Roll and action plan. However, variances remain between the General Valuation Roll and the financial system (MFS) across several property categories. The action plan outlines steps to investigate and correct these variances within set timelines, and some progress has

3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of <a href="#">MFMA Budget Circular 128 (Annexure C)</a> .	Yes
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	Yes
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	Yes
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	Yes
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	Yes

### 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	Mar'28
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	FS203
District	Fezile Dabi
Demarcation Description	Ngwathe

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

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

Choose from drop down list

Condition	Description	Response
6.2	Maintaining the Eskom and bulk water current account – current account for bulk water current account for Eskom (not applicable)	
6.1.2.2	- 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 6.2.2.2</i>	No
6.1.2.2	- 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 <a href="https://portal.municipal.gov.za/portal">https://portal.municipal.gov.za/portal</a> ?	No
6.1.2.2	- 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 "low arrears" (March 2023 and / or subsequent current accounts) up to the date of RT 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 <a href="https://portal.municipal.gov.za/portal">https://portal.municipal.gov.za/portal</a> ?	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 Main Adjustment MTREF
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines – <a href="http://mfma.treasury.gov.za/Guidelines/Pages/funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/funding.aspx</a> ?	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?	No
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 taking of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - If the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection level should range to 40 per cent of the 2025/26 MTREF revenue provision (not property rates). If the municipality during the 12 month period is below the budget (and there is no debt impairment between the provision for such with the actual collection of revenue, the amount of provision should be 0%.</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 debt alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must require to "debt-align" the provision.</i>	No
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has not tabled a credible budget funding plan in its MTREF, however, the RT / NT must address whether the existing FRP assignments fulfil the effect of a funded MTREF. If not, the FRP requires strengthening.</i>	Yes

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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 as required by item 6.6.</i>	Yes
6.6 Supporting evidence - The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by laws demonstrate compliance with paragraph 6.6.			
6.7 Maintain a minimum average quarterly collection of property rates and service 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 GoMani Upload Portal? <i>Note - although the rates and standard for collection (MFMA Circular No. 71) is 85 per cent (overall), municipalities under the abated rates regime will be assessed for the first time over four quarters in this year.</i>	No
6.7.1 - 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 and this is supported by the following:	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

6.2 Municipality's completeness of the revenue base –		
6.2.1	- 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?	Yes
6.2.1	- If the response in 6.2.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?	Yes
6.2.2	<i>Note: – monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i> - 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 <a href="https://gobundata.co.za/finance/40432">https://gobundata.co.za/finance/40432</a> ?	Yes
6.3 Monitor and report an implementation –		
6.3.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded Budget and Budget Funding Plan where relevant?	Yes
6.3.2	- 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?	Yes
6.3.3	<i>Note: – conditions 6.9.2 has a status error and must refer to 6.9.1</i> - Municipalities with financial recovery plans (FRP) – If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.3.4	- 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) timously via the GoMuni Upload Portal <a href="https://gobundata.co.za/finance/40432">https://gobundata.co.za/finance/40432</a> ?	No FRP
<i>Note: – municipality with a FRP must only benefit from the Municipal Debt Relief programme if the FRP progress report was submitted to the Provincial Executive on time.</i>		
6.10	<i>Provincial Treasury Note: Provincial Treasury certification of municipal compliance – in terms of section 5 and 71 of the MFMA, with effect from 01 April 2023, a delegated municipality must not benefit from Municipal Debt Relief, unless:</i>	
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
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. 120) and timously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://gobundata.co.za/finance/40432">https://gobundata.co.za/finance/40432</a> ?	Yes
6.10.3	<i>Note: – in the case of a non-delegated municipality the National Treasury is to issue the monitoring certificate.</i> - has the Provincial Treasury failed to notify 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. 120) within one month of the non-compliance occurring?	No
<i>Note: – if the FT failed to notify a failure, such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.8.2.</i>		
6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefits in terms of this municipal debt support programme?	No
<i>Note: – there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. It is important that MFMA Circular No. 120, condition 6.11 (Restriction on municipality borrowing powers) will only be applied in relation to new long term loans (entered into after the effective date of debt relief agreement as envisaged in MFMA section 40.1) that were borrowed, including making use of an overdraft for on-going projects, and not borrowed within the scope of the resolution.</i>		
6.12	<b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>	
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
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?	Yes
<i>Note: Only if allowed in the specific circumstances, and if required be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.11(3).</i>		
6.13	<b>Supporting evidence:</b> 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.	Yes
6.13	<b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?	Yes
<i>Note: – to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>		
6.14	"NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes
<i>Note: – As applying for Municipal Debt Relief as defined in paragraph 3 of MFMA Circular no. 120, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with the conditions of the debt relief, needs to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (ErgA no. 4 of 2006). Any such application may be made by the council and is subject to reporting to the relevant provisions of Chapter 6 of the Municipal Systems Act, 2001, including the necessary revenue director's agreement stipulated with the Municipal Systems Act, 2001 and Electricity Regulation Act, 2006. In terms of the conditions of government's under support by Eskom, Eskom will once again have to enforce its credit control and debt collection policies after its relation to the municipality's license that as the result of municipal non-compliance.</i>		

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The Provincial Treasury's assessment and compliance certificate confirmed that Ngwathe Municipality showed no improvement for March 2026. 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 February 2026 average compliance remained at 63 percent when compared to the previous month 63 percent 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) as well as (Provincial Treasury) to Mr. Mokhele at [mokheles@treasury.fs.gov.za](mailto: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: 29.09.2026

Cc: HOD: FSCOGTA

PDO: SALGA – Free State

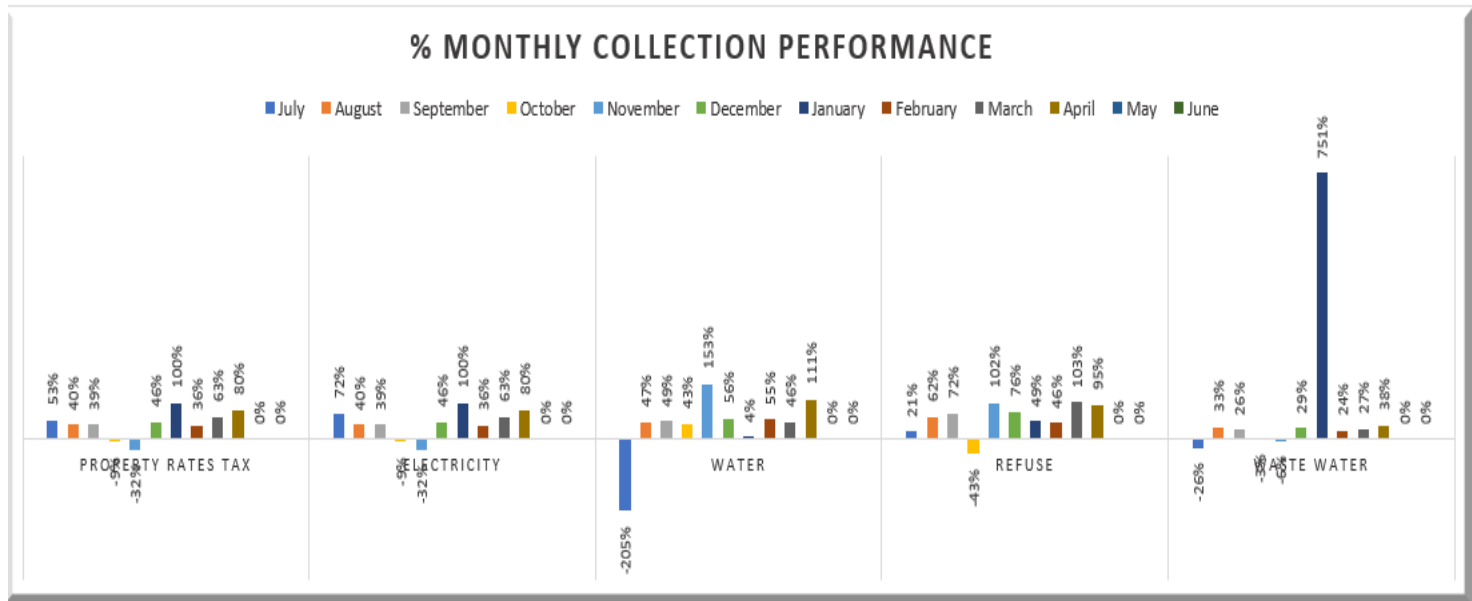
MFMA Coordinator: Provincial Treasury

CFO: Ngwathe Local Municipality

TA: Mrs. M. Tshabangu

# 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

April

Average collection rate (MFMA Circular 1

NB - Collection rate principle applied ( )

Total Aggregate Collection		10.April - Reporting for March in April			
		Billing For March	Collection in April	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	46362478	37122980	10 362 954	80%
2.Collection excl. Eskom supplied areas		46362478	37122980	18 581 827	80%
3.Collection: Property Rates		10503356	11626813	0	111%
4.Total average collection: Electricity (Municipal supplied areas)		13668057	12935948	732 109	95%
5.Total average collection: Water		5485548	2067896	3 417 652	38%
6.Total average collection: Wastewater		7532491	6910320	622 172	92%
7.Total average collection: Refuse		5904301	3021923	2 882 377	51%
8. 7.Total average collection: Interest		3268724	560080	2 708 644	17%

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

Complete This Section			Quarter 4 Performance Per Ward			
			10.April			
Services	Electricity Supplier	Ward Name & Number	Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection
<b>Property Rates Tax</b>	Mun Supplied	Ward 1	1135934	788996	346 937	69%
Electricity			512275	1755514	0	343%
Water			26943	69848	0	259%
Refuse			177007	74800	102 207	42%
Waste Water			183983	268572	0	146%
Interest			167556	19923	147 633	12%
<b>Property Rates Tax</b>	Mun supplied	Ward 2	760986	1509249	0	198%
Electricity			4642366	1899282	2 743 084	41%
Water			590025	304446	285 579	52%
Refuse			556360	710370	0	128%
Waste Water			951831	1370142	0	144%
Interest			-82723	73858	0	-89%
<b>Property Rates Tax</b>	Mun Supplied	Ward 3	50423	72694	0	144%
Electricity			14985	0	14 985	0%
Water			83028	20137	62 891	24%
Refuse			154580	62730	91 850	41%
Waste Water			137037	97351	39 685	71%
Interest			69750	2344	67 406	3%
<b>Property Rates Tax</b>	Mun Supplied	Ward 4	64927	9192	55 735	14%
Electricity			37240	0	37 240	0%
Water			319865	27581	292 284	9%
Refuse			210325	8639	201 686	4%
Waste Water			183408	9738	173 670	5%
Interest			143133	3634	139 499	3%
<b>Property Rates Tax</b>	Mun Supplied	Ward 5	90194	138141	0	153%
Electricity			57718	5891	51 826	10%
Water			313205	26089	287 116	8%
Refuse			312068	9481	302 587	3%
Waste Water			256380	144674	111 706	56%
Interest			26089	5511	20 577	21%
<b>Property Rates Tax</b>	Mun Supplied	Ward 6	139506	159739	0	115%
Electricity			43724	16227	27 498	37%
Water			155271	12330	142 941	8%
Refuse			258679	76183	182 495	29%
Waste Water			319699	180664	139 035	57%
Interest			247271	2990	244 281	1%
<b>Property Rates Tax</b>	Mun Supplied	Ward 7	1714868	1581943	132 925	92%
Electricity			368176	1227554	0	333%
Water			407659	113273	294 386	28%
Refuse			336320	77146	259 173	23%
Waste Water			588588	588588	-	100%
Interest			782125	29128	752 996	4%
<b>Property Rates Tax</b>	Mun Supplied	Ward 8	884155	958168	0	108%
Electricity			-1232519	1275213	0	-103%
Water			222803	124780	98 023	56%
Refuse			290196	230161	60 035	79%
Waste Water			470226	344294	125 932	73%
Interest			-588991	187605	0	-32%

Complete This Section			Quarter 4 Performance Per Ward			
			10.April			
Services	Electricity Supplier	Ward Name & Number	Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection
<b>Property Rates</b>			264542	166564	97 977	63%
Electricity	Mun Supplied	Ward 09	174529	83415	91 114	48%
Water			-26343	29907	0	-114%
Refuse			310502	137695	172 807	44%
Waste Water			365213	210811	154 402	58%
Interest			242263	19430	222 833	8%
<b>Property Rates</b>			1092496	810228	282 267	74%
Electricity	Mun Supplied	Ward 10	1146685	891158	255 528	78%
Water			-128081	167350	0	-131%
Refuse			315636	239756	75 879	76%
Waste Water			371869	433230	0	117%
Interest			384237	37661	346 576	10%
<b>Property Rates</b>			159712	232486	0	146%
Electricity	Mun Supplied	Ward 11	96338	37228	59 110	39%
Water			128921	16929	111 991	13%
Refuse			226810	189788	37 021	84%
Waste Water			268451	228329	40 121	85%
Interest			176161	8889	167 272	5%
<b>Property Rates</b>			2514878	2841722	0	113%
Electricity	Mun Supplied	Ward 12	5378855	4121648	1 257 207	77%
Water			761815	750154	11 661	98%
Refuse			619821	617655	2 165	100%
Waste Water			835556	1165496	0	139%
Interest			339031	78762	260 269	23%
<b>Property Rates</b>			108956	79564	29 392	73%
Electricity	Mun Supplied	Ward 13	43598	59164	0	136%
Water			41315	56623	0	137%
Refuse			238195	94814	143 381	40%
Waste Water			299165	244424	54 740	82%
Interest			201848	29640	172 207	15%
<b>Property Rates</b>			628090	495581	132 509	79%
Electricity	Mun Supplied	Ward 14	983596	912142	71 453	93%
Water			410494	113657	296 837	28%
Refuse			289890	153486	136 405	53%
Waste Water			319981	334856	0	105%
Interest			103130	10559	92 571	10%
<b>Property Rates</b>			97991	490868	0	501%
Electricity	Mun Supplied	Ward 15	109377	11004	98 373	10%
Water			553525	17583	535 942	3%
Refuse			318073	35605	282 468	11%
Waste Water			302015	95383	206 632	32%
Interest			132398	3692	128 705	3%

Complete This Section			Quarter 4 Performance Per Ward			
			10.April			
Services	Electricity Supplier	Ward Name & Number	Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection
<b>Property Rates</b>			99534	448767	0	451%
Tax						
Electricity	Mun Supplied	Ward 16	95697	10315	85 382	11%
Water			501298	20223	481 074	4%
Refuse			258497	5526	252 971	2%
Waste Water			312183	234565	77 618	75%
Interest			114911	553	114 358	0%
<b>Property Rates</b>			300411	522659	0	174%
Tax						
Electricity	Mun Supplied	Ward 17	875519	592153	283 367	68%
Water			587544	73045	514 499	12%
Refuse			425947	70633	355 314	17%
Waste Water			627852	466683	161 169	74%
Interest			387864	16581	371 282	4%
<b>Property Rates</b>			262322	261552	770	100%
Tax						
Electricity	Mun Supplied	Ward 18	304752	25066	279 686	8%
Water			346706	37447	309 258	11%
Refuse			379454	94137	285 317	25%
Waste Water			473168	193074	280 094	41%
Interest			317207	5488	311 719	2%
<b>Property Rates</b>			133432	58701	74 731	44%
Tax						
Electricity	Mun Supplied	Ward 19	15145	12975	2 170	86%
Water			189556	86496	103 060	46%
Refuse			225943	133318	92 625	59%
Waste Water			265886	299445	0	113%
Interest			105467	23831	81 636	23%

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

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

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

Description	Ref	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
<b>Indigent Household service targets</b>	1																
<b>Water : (Include All Indigent households also in Eskom supplied areas)</b>																	
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	13 025	13 090	--	--
Indigent HHs with piped water inside yard (but not in dwelling)	2	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Indigent HHs using public tap (at least min.service level)	3	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Indigent HHs with other water supply (at least min.service level)	4	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total</b>		<b>12 619</b>	<b>12 727</b>	<b>--</b>	<b>12 727</b>	<b>12 261</b>	<b>12 361</b>	<b>12 444</b>	<b>12 781</b>	<b>12 857</b>	<b>12 861</b>	<b>12 896</b>	<b>13 001</b>	<b>13 025</b>	<b>13 090</b>	<b>--</b>	<b>--</b>
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	5	200	26	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total</b>		<b>200</b>	<b>26</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total number of registered indigent households</b>		<b>12 819</b>	<b>12 753</b>	<b>--</b>	<b>12 727</b>	<b>12 261</b>	<b>12 361</b>	<b>12 444</b>	<b>12 781</b>	<b>12 857</b>	<b>12 861</b>	<b>12 896</b>	<b>13 001</b>	<b>13 025</b>	<b>13 090</b>	<b>--</b>	<b>--</b>
<b>Status of Water meters :</b>																	
Number of Indigent HHs with prepaid Water		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Number of Indigent HHs with conventional metered Water		12 619	12 727	--	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	13 025	13 090	--	--
Number of Indigent HHs NOT metered currently - Water		--	--	--	26	--	--	--	--	--	--	--	--	--	--	--	--
Number of Indigent HHs with NO Water supply - No metering	10	200	26	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total number of registered indigent households</b>		<b>13 019</b>	<b>12 753</b>	<b>--</b>	<b>12 753</b>	<b>12 261</b>	<b>12 361</b>	<b>12 444</b>	<b>12 781</b>	<b>12 857</b>	<b>12 861</b>	<b>12 896</b>	<b>13 001</b>	<b>13 025</b>	<b>13 090</b>	<b>--</b>	<b>--</b>
<b>Status of unlimited supply of Water :</b>																	
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		12 619	12 727	--	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	13 025	13 090	--	--
Number of Indigent HHs NOT metered currently receiving unlimited supply - Water		--	--	--	26	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total number of registered indigent households receiving unlimited supply - Water</b>		<b>12 619</b>	<b>12 727</b>	<b>--</b>	<b>12 753</b>	<b>12 261</b>	<b>12 361</b>	<b>12 444</b>	<b>12 781</b>	<b>12 857</b>	<b>12 861</b>	<b>12 896</b>	<b>13 001</b>	<b>13 025</b>	<b>13 090</b>	<b>--</b>	<b>--</b>
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	--	--	--	266	161	--	--
<b>Energy : (Include All Indigent households also in Eskom supplied areas)</b>																	
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	13 025	13 090	--	--
<b>Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total</b>		<b>13 423</b>	<b>13 347</b>	<b>--</b>	<b>12 753</b>	<b>12 261</b>	<b>12 361</b>	<b>12 444</b>	<b>12 781</b>	<b>12 857</b>	<b>12 861</b>	<b>12 861</b>	<b>13 001</b>	<b>13 025</b>	<b>13 090</b>	<b>--</b>	<b>--</b>
Indigent HHs with Electricity (< min.service level)		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Indigent HHs with Electricity - prepaid (< min. service level)		--	200	--	200	--	--	--	--	--	--	--	--	--	--	--	--
Indigent HHs with other energy sources		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total</b>		<b>--</b>	<b>200</b>	<b>--</b>	<b>200</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total number of registered indigent households</b>	5	<b>13 423</b>	<b>13 547</b>	<b>--</b>	<b>12 953</b>	<b>12 261</b>	<b>12 361</b>	<b>12 444</b>	<b>12 781</b>	<b>12 857</b>	<b>12 861</b>	<b>12 861</b>	<b>13 001</b>	<b>13 025</b>	<b>13 090</b>	<b>--</b>	<b>--</b>
<b>Status of Electricity meters :</b>																	
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	13 025	13 090	--	--
Number of Indigent HHs with conventional metered Electricity		1 000	724	--	724	130	130	130	134	134	111	111	136	67	30	--	--
Number of Indigent HHs NOT metered currently - Electricity		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Number of indigent HHs with other energy sources - No metering		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total number of registered indigent households</b>	12	<b>13 623</b>	<b>13 347</b>	<b>--</b>	<b>13 477</b>	<b>12 391</b>	<b>12 491</b>	<b>12 574</b>	<b>12 915</b>	<b>12 991</b>	<b>12 861</b>	<b>12 896</b>	<b>13 001</b>	<b>13 092</b>	<b>13 120</b>	<b>--</b>	<b>--</b>
<b>Status of unlimited supply of Electricity :</b>																	
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	67	30	--	--
Number of Indigent HHs NOT metered currently receiving unlimited supply - Electricity		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total number of registered indigent households receiving unlimited supply - Electricity</b>		<b>1 000</b>	<b>724</b>	<b>--</b>	<b>724</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>111</b>	<b>136</b>	<b>67</b>	<b>30</b>	<b>--</b>	<b>--</b>
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	67	30	--	--
<b>Number of ALL Households receiving Free Basic Service (including registered Indigent Households)</b>																	
Water (6 kilolitres per household per month)	7	12 819	12 753	--	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	13 025	13 090	--	--
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	13 025	13 090	--	--
<b>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</b>																	
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	1 307 645	1 314 170	--	--
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	1 350 352	1 363 283	--	--
<b>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</b>																	
Water (6 kilolitres per household per month)		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total cost of FBS Water and Electricity provided to ALL Households</b>	8	<b>(13 881 265)</b>	<b>35 491 400</b>	<b>--</b>	<b>35 491 400</b>	<b>2 555 606</b>	<b>2 578 926</b>	<b>2 586 560</b>	<b>2 727 836</b>	<b>2 435 604</b>	<b>2 002 841</b>	<b>2 620 929</b>	<b>2 669 963</b>	<b>2 657 996</b>	<b>2 677 453</b>	<b>--</b>	<b>--</b>
<b>Highest level of free service provided per household (ALL Households)</b>																	
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
<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>	9																
<b>Residential Category : Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)</b>	14(a)	201 345 000	200 205 000	--	191 295 000	#####	165 000	#####	#####	#####	192 915	192 915	#####	#####	#####	--	--
<b>PSI Category : Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)</b>	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA		201 345 000	200 205 000	--	191 295 000	#####	165 000	#####	#####	#####	192 915	192 915	#####	#####	#####	--	--
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		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Other	6	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total revenue cost of subsidised services provided</b>		<b>402 690 000</b>	<b>400 410 000</b>	<b>--</b>	<b>382 590 000</b>	<b>#####</b>	<b>330 000</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>385 830</b>	<b>385 830</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>--</b>	<b>--</b>

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

Property Rates Reconciliation						
Province	FS					
District	Fezile Dabi District					
Type	LM					
Municipal Name	Ngwathe					
GV Period	01/07/2025- 30/06/2030					
Financial Year	2025/2026					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	23675	26311	-2636	2 513 608 000,00	5 663 560 150,00	-3 149 952 150,00
Industrial	96	101	-5	43 356 600,00	88 569 000,00	-45 212 500,00
Business and Commercial	793	893	-100	396 693 000,00	778 912 940,00	-382 219 940,00
Agricultural	5190	5357	-167	2 710 376 000,00	5 707 406 600,00	-2 997 030 600,00
Mining	3	3	0	8 250 000,00	8 250 000,00	-
State Owned for Public Purpose	442	471	-29	295 791 700,00	917 833 200,00	-622 041 500,00
PSI	226	235	-9	70 181 000,00	93 489 000,00	-23 308 000,00
PBO	2	4	-2	1 350 000,00	2 787 000,00	-1 437 000,00
Multi Use	0	0	0	-	-	-
Vacant	2423	5496	-3073	55 296 300,00	368 197 350,00	-312 901 050,00
POW	175	255	-80	64 692 700,00	124 174 700,00	-59 482 000,00
Municipal	16337	9569	6768	350 110 105,00	501353 987,00	-151243 882,00
Other	0	0	0	-	-	-
<b>Total</b>	<b>49364</b>	<b>60115</b>	<b>-10751</b>	<b>6 509 705 305,00</b>	<b>11 254 533 927,00</b>	<b>-4 744 808 622,00</b>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2 311 358	6 465 903	-4 154 545	6 934 073,48	19 397 709,09	-12 463 635,62
Industrial	54 916	112 187	-57 269	164 754,70	336 562,26	-171 807,56
Business and Commercial	829 750	1 629 227	-799 477	2 489 248,58	4 887 680,52	-2 398 431,95
Agricultural	767 940	1 617 100	-849 160	2 303 819,60	4 851 298,71	-2 547 479,11
Mining	16 363	16 363	-	49 087,50	49 087,50	-
State Owned for Public Purpose	566 664	1 919 601	-1 352 937	1 759 960,62	5 759 404,17	-3 999 443,55
PSI	13 919	26 489	-12 570	41 757,70	79 466,85	-37 709,15
PBO	1 688	3 459	-1 771	5 062,50	10 376,25	-5 313,75
Multi Use	-	-	-	-	-	-
Vacant	92 160	613 660	-521 499	276 481,50	1 840 979,28	-1 564 497,78
POW	-	1 657	-1 657	-	4 971,48	4 971,48
Municipal	-	6 085	-6 085	-	18 254,76	18 254,76
Other	-	-	-	-	-	-
<b>Total</b>	<b>R4 674 748,72</b>	<b>R12 411 930,29</b>	<b>-R7 737 181,57</b>	<b>M 024 246,36</b>	<b>37 235 790,87</b>	<b>-23 211 544,71</b>


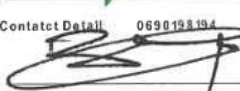
Prepared By	Moipone Mazamelela	Date	10/04/2026
Signature		Contact Detail	0780063229
Reviewed By	B. Rhadebe	Date	10/04/2026
Signature		Contact Detail	0690193194

TABLE 2. ACTION PLAN

FS203 - GVR vs FMS RECONCILIATION : VARIANCE ACTION PLAN				
Property Categories	GV	MFS	Variance	ACTIVITIES TO BE UNDERTAKEN TO CORRECT THE VARIANCES
Residential	23675	26311	-2636	To be Investigated and corrected by the 30 <sup>th</sup> June 2026
Industrial	98	101	-3	To be Investigated and corrected by the 30 <sup>th</sup> April 2026
Business and Commercial	793	893	-100	To be Investigated and corrected by the 30 <sup>th</sup> May 2026
Agricultural	5190	5357	-167	To be Investigated and corrected by the 30 <sup>th</sup> May 2026
Mining	3	3	0	
State Owned for Public Purpose	442	471	-29	To be Investigated and corrected by the 30 <sup>th</sup> April 2026
PSI	226	235	-9	To be Investigated and corrected by the 30 <sup>th</sup> April 2026
PBO	2	4	-2	To be Investigated and corrected by the 30 <sup>th</sup> April 2026
Multi Use	0	0	0	To be Investigated and corrected by the 30 <sup>th</sup> April 2026
Vacant	2423	5496	-3073	To be Investigated and corrected by the 30 <sup>th</sup> June 2026
POW	175	255	-80	To be Investigated and corrected by the 30 <sup>th</sup> April 2026
Municipal	16137	9989	6148	To be Investigated and corrected by the 30 <sup>th</sup> June 2026
Other	0	0	0	
<b>TOTALS</b>	<b>49164</b>	<b>49115</b>	<b>49</b>	

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 Roll 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 Roll 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

## Water Debt Relief

# Water Debt Relief

## 16.6 Water Debt Relief Guideline(condition 7.3.1.1)Municipal 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	Apr-26
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	FS203
District	Fezile Dabi
Demarcation Description	Ngwathe

I, DR FP Mothamaha, hereby certify that the provincial treasury monitored the municipality's compliance against the conditions of Municipal Debt Relief as set-out in the **Water Debt Relief Guideline** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

**Water Debt Relief Conditions (Monthly reporting)** Choose from drop down list

Condition	7.1 Maintaining the bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed)	Notes/Comments
1	7.1. - Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 7.2.</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)?	No
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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> 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)?	Yes
7.2	Accounting Treatment and mSCOA Reporting	

Activate Windows  
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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	7.3 Monitor and report on implementation – 7.3.1 MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the Water Debt Relief Conditions as part of the implementation of the municipality's funded budget (and Budget Funding Plan where relevant)?	Yes
8	7.3.1.1 Does the municipality's MFMA section 71 statement for the month being assessed include the municipality's water debt relief compliance self-assessment (signed by the Municipal Manager) - in the format of the Water Debt Relief compliance certificate (Annexure 02 of the Water Debt Relief Guideline)?	Yes
9	7.3.1 Does the municipality's MFMA section 71 statement for the month being assessed - 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)	Yes
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)	Yes
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?	Yes
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?	Yes
16	Municipalities with financial recovery plans (FRP) 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]

13/05/2026

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

Activate Windows  
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## 16.7 Water Debt Relief Performance across the period of debt relief participation

		National Treasury Water Debt Relief Water Debt Relief Guideline Municipal Finance Management Act No. 56 of 2003													Legend							
		100%			60-99%			0-59%			Complied			Moderate Compliance			Not Compliant					
Monthly Performance Report																						
Municipal Details			Part A				Part B				Part C					Part D			Scoring and Rating			
Month	Code Description	Code	Bulk water current account				Accounting Treatment and mSCOA Reporting				Monitor and report on implementation					FRPs & Implementation progress			Score	Rating		
			C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18		
July 2025	Complete demarcation Code above	Search	Yes																		6%	Not Compliant
August 2025	Complete demarcation Code above	Search	Yes			Yes															11%	Not Compliant
September 2025	Complete demarcation Code above	Search	Yes			Yes															11%	Not Compliant
October 2025	Complete demarcation Code above	Search	Yes																		0%	Not Compliant
November 2025	Ngwathe	FS203	Yes	No	Yes	Yes		Yes	Yes	Yes	Yes	Yes	No	No		No	No	No	No	No	50%	Not Compliant
December 2025	Ngwathe	FS203	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	56%	Not Compliant
January 2026	Ngwathe	FS203	Yes		Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	56%	Not Compliant
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
March 2026	Ngwathe	FS203	Yes		Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	78%	Moderate compliance
April 2026	Ngwathe	FS203	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	78%	Moderate compliance

## 16.8 The National/Provincial Treasury Water Debt Relief Compliance 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

## Free State Provincial Treasury

## Certificate of Compliance: Water Debt Relief Conditions

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

I, Pakiso Lebone HOD of Free State Provincial Treasury, hereby certify that the provincial treasury monitored the municipality's compliance against the conditions of Municipal Debt Relief as set-out in the [Water Debt Relief Guideline](#) and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

## Water Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	7.1	Maintaining the bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed).
-----------	-----	---

1	7.1.	- Has the municipality paid its <b>bulk water current account</b> 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 <b>consolidated</b> proof of payments to the respective bulk suppliers to the National Treasury GoMuni Upload portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> by the 10th working day of the month following the invoice date (in PDF format)?	No
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	<b>Accounting Treatment</b> - 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	<b>MFMA section 71 reporting</b> – 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
<b>7.3.1 Does the municipality's MFMA section 71 statement for the month being assessed -</b>			
9	7.3.1.2	<b>Part A:</b> include the municipality's progress against its approved funded budget?	Yes
10	7.3.1.2	<b>Part B:</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)	Yes
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)	Yes
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?	Yes
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?	Yes
<b>Municipalities with financial recovery plans (FRP)</b>			
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.F. LEBOME


Signature of PT: HOD/ NT/ MM:

Date:


29. 04. 2025

**\*\*Note** – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurement 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

 <p style="margin: 0;">National Treasury</p> <p style="margin: 0;"><b>Water Debt Relief</b></p> <p style="margin: 0;"><b>Water Debt Relief Guideline</b></p> <p style="margin: 0;">Municipal Finance Management Act No. 56 of 2003</p>	Legend	
	100%	Complied
	80-99%	Moderate Compliance
	0-80%	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	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
7.January 2026	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

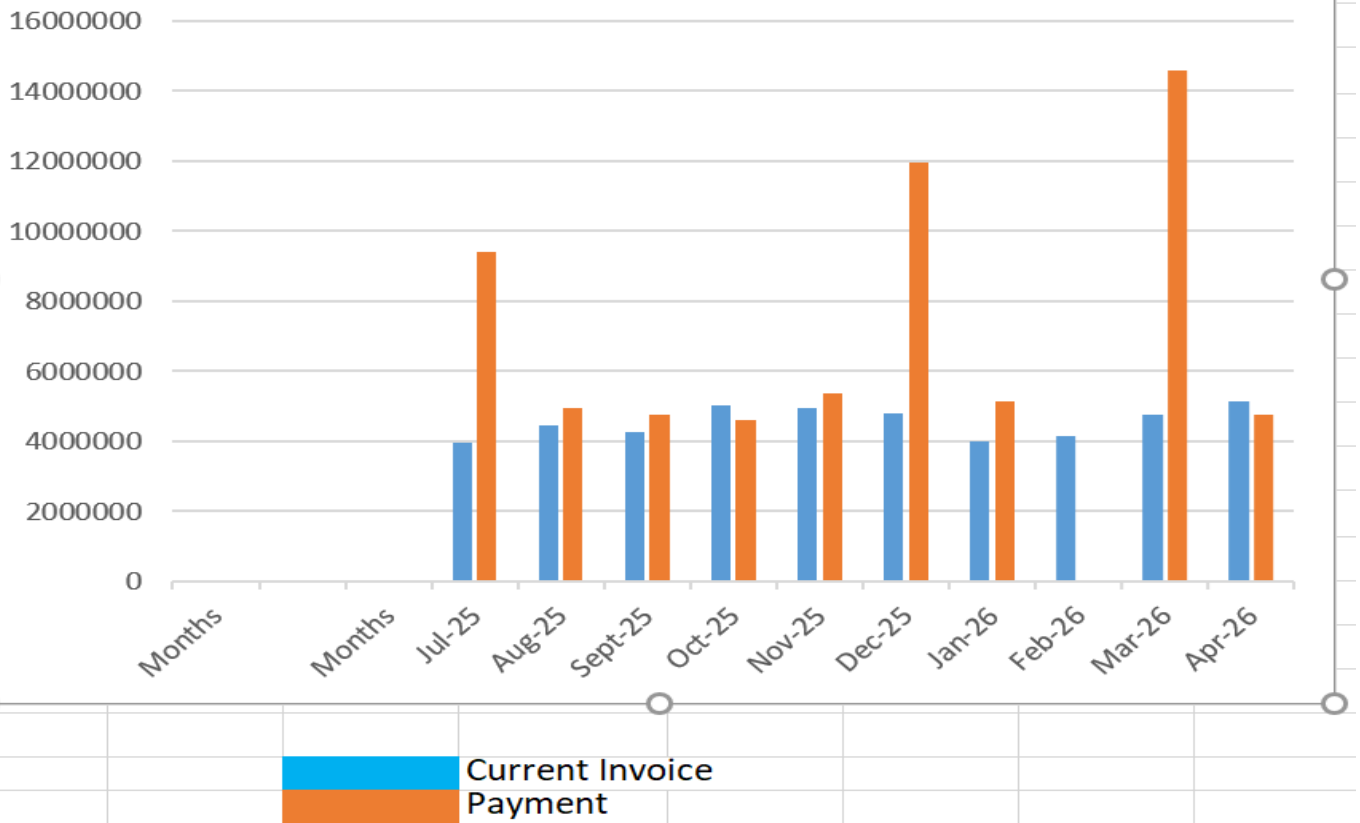
8.February 2026	Ngwathe	FS203	Yes	Yes	No	No	N/A	N/A	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	72%	Moderate compliance
9.March 2026	Ngwathe	FS203	Yes	Yes	No	No	N/A	N/A	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	78%	Moderate compliance
PT: HOD/ NT / MM Name:		ACTING HOD : MR P.E. WEBANE																				
Signature of PT: HOD/ NT/ MM:																						
Date:		29.04.2026																				
** 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.																						

## 16.9 Maintaining the Eskom bulk current account & Losses

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

<b>APRIL 2026 PAYMENTS</b>			
<b>DATE</b>	<b>NAME OF CREDITOR</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
09/04/2026	ESKOM	ELECTRICITY BILL	350 000.00
10/04/2026	ESKOM	ELECTRICITY BILL	350 000.00
15/04/2026	ESKOM	ELECTRICITY DEBIT ORDER	1 000 000.00
			<b>1 700 000.00</b>

### Rand water Current Account for the period ending 30 April 2026







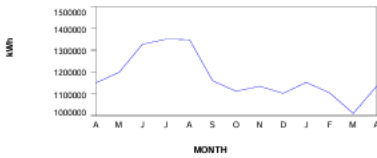
NORTH WESTERN REGION  
 PRIVATE BAG X16 Westville 3630  
**CONTACT CENTRE:** (0860) 037566/Shareca  
**FAX NO:** 0862 437 566  
**E-MAIL:** FreeState@eskom.co.za  
**WEB:** WWW.ESKOM.CO.ZA

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

<b>YOUR ACCOUNT NO</b>	<b>8743682895</b>
<b>BILLING DATE</b>	2026-04-28
<b>TAX INVOICE NO</b>	874506527804
<b>ACCOUNT MONTH</b>	APRIL 2026
<b>CURRENT DUE DATE</b>	2026-05-28
<b>VAT REG NO</b>	4000846586
<b>NOTIFIED MAX DEMAND</b>	4,700.00
<b>UTILISED CAPACITY</b>	4,700.00

CONSUMPTION DETAILS (2026-03-25 - 2026-04-24)	
ENERGY CONSUMPTION OFF PEAK kWh	435,880.28
ENERGY CONSUMPTION STD kWh	486,484.48
ENERGY CONSUMPTION PEAK kWh	214,020.16
DEMAND CONSUMPTION - OFF PEAK	2,544.77
DEMAND CONSUMPTION - STD	2,711.27
DEMAND CONSUMPTION - PEAK	3,166.54
DEMAND READING - kWkVA	3,166.54
REACTIVE ENERGY - OFF PEAK	236,764.56
REACTIVE ENERGY - STD	174,362.72
REACTIVE ENERGY - PEAK	63,512.80

PREMISE ID NUMBER		TARIFF NAME:
5078937322		Muricflex
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 3,166.55 kVA @ R24.67 : - R24.67/kVA	R	78,118.79
Ancillary Service Charge 1,136.385 kWh @ R0.004/kWh	R	4,545.54
Generator Capacity Charge 4,700 kVA @ R7.71 : - R7.71/kVA	R	36,237.00
Legacy Charge 1,136,384.92 kWh @ R0.2255/kWh	R	256,254.80
Low Season Standard Energy Charge 486,484 kWh @ R1.5805/kWh	R	768,887.96
Low Season Peak Energy Charge 214,020 kWh @ R2.8112/kWh	R	601,653.02
Low Season Off Peak Energy Charge 435,880 kWh @ R1.129/kWh	R	492,108.52
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,136,385 kWh @ R0.0502/kWh	R	57,046.53
<b>TOTAL CHARGES</b>	<b>R</b>	<b>2,553,361.45</b>



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**WEB:** WWW.ESKOM.CO.ZA

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

<b>YOUR ACCOUNT NO</b>	<b>8743682895</b>
<b>BILLING DATE</b>	2026-04-28
<b>TAX INVOICE NO</b>	874506527804
<b>ACCOUNT MONTH</b>	APRIL 2026
<b>CURRENT DUE DATE</b>	2026-05-28
<b>VAT REG NO</b>	4000846586
<b>NOTIFIED MAX DEMAND</b>	5,500.00
<b>UTILISED CAPACITY</b>	5,500.00

<b>CONSUMPTION DETAILS (2026-03-25 - 2026-04-24)</b>	
ENERGY CONSUMPTION OFF PEAK KWH	813,218.81
ENERGY CONSUMPTION STD KWH	783,048.45
ENERGY CONSUMPTION PEAK KWH	330,064.96
ENERGY CONSUMPTION ALL KWH	1,926,332.22
DEMAND CONSUMPTION - OFF PEAK	3,464.97
DEMAND CONSUMPTION - STD	4,265.06
DEMAND CONSUMPTION - PEAK	4,218.97
DEMAND READING - KWIKVA	4,265.06
REACTIVE ENERGY - OFF PEAK	436,831.87
REACTIVE ENERGY - STD	368,876.82
REACTIVE ENERGY - PEAK	133,835.60

<b>PREMISE ID NUMBER</b>	5078937938	<b>TARIFF NAME:</b> Muricflex
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 4,265.07 kVA @ R24.67 : = R24.67 /kVA	R	105,219.28
Ancillary Service Charge 1,926,332 kWh @ R0.004 /kWh	R	7,705.33
Generator Capacity Charge 5,500 kVA @ R7.71 : = R7.71/kVA	R	42,405.00
Legacy Charge 1,926,332.22 kWh @ R0.2255 /kWh	R	434,387.92
Low Season Standard Energy Charge 783,048 kWh @ R1.5805 /kWh	R	1,237,607.36
Low Season Peak Energy Charge 330,065 kWh @ R2.8112 /kWh	R	927,878.73
Low Season Off Peak Energy Charge 813,219 kWh @ R1.129 /kWh	R	918,124.25
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,926,332 kWh @ R0.0502 /kWh	R	96,701.87
Fixed Charge @ R0.00	R	0.00
<b>TOTAL CHARGES</b>	<b>R</b>	<b>4,066,443.03</b>



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

<b>YOUR ACCOUNT NO</b>	<b>8743682895</b>
<b>BILLING DATE</b>	2026-04-28
<b>TAX INVOICE NO</b>	874506527804
<b>ACCOUNT MONTH</b>	APRIL 2026
<b>CURRENT DUE DATE</b>	2026-05-28
<b>VAT REG NO</b>	4000846586
<b>NOTIFIED MAX DEMAND</b>	4,300.00
<b>UTILISED CAPACITY</b>	4,300.00

**CONSUMPTION DETAILS (2026-03-25 - 2026-04-24)**

ENERGY CONSUMPTION OFF PEAK KWH	551,024.44
ENERGY CONSUMPTION STD KWH	578,038.04
ENERGY CONSUMPTION PEAK KWH	246,341.32
ENERGY CONSUMPTION ALL KWH	1,375,403.80
DEMAND CONSUMPTION - OFF PEAK	2,979.16
DEMAND CONSUMPTION - STD	3,232.03
DEMAND CONSUMPTION - PEAK	3,885.00
DEMAND READING - KWKVA	3,885.00
REACTIVE ENERGY - OFF PEAK	286,964.00
REACTIVE ENERGY - STD	225,713.72
REACTIVE ENERGY - PEAK	85,442.04

<b>PREMISE ID NUMBER</b>	6544851581	<b>TARIFF NAME:</b> Muriciflex
BULK VREDEFORT MUNIC 130711KV		
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	44,753.00
Network Capacity Charge 4,300 kVA @ R36.97 : - R36.97/kVA	R	158,971.00
Network Demand Charge 3,885.01 kVA @ R24.87 : - R24.87 /kVA	R	96,843.20
Ancillary Service Charge 1,375.404 kWh @ R0.004 /kWh	R	5,501.62
Generator Capacity Charge 4,300 kVA @ R7.71 : - R7.71/kVA	R	33,153.00
Legacy Charge 1,375,403.8 kWh @ R0.2255 /kWh	R	310,153.56
Low Season Standard Energy Charge 578,038 kWh @ R1.5805 /kWh	R	913,589.06
Low Season Peak Energy Charge 246,341 kWh @ R2.8112 /kWh	R	692,513.82
Low Season Off Peak Energy Charge 551,024 kWh @ R1.129 /kWh	R	622,106.10
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,375,404 kWh @ R0.0502 /kWh	R	69,045.28
<b>TOTAL CHARGES</b>	<b>R</b>	<b>2,981,462.93</b>



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NORTH WESTERN REGION  
 PRIVATE BAG X16 Westville 3630  
**CONTACT CENTRE:** (0860) 037565/Service  
**FAX NO:** 0862 437 566  
**E-MAIL:** FreeState@eskom.co.za  
**WEB:** WWW.ESKOM.CO.ZA

<b>YOUR ACCOUNT NO</b>	<b>8743682895</b>
<b>BILLING DATE</b>	2026-04-28
<b>TAX INVOICE NO</b>	874506527804
<b>ACCOUNT MONTH</b>	APRIL 2026
<b>CURRENT DUE DATE</b>	2026-05-28
<b>VAT REG NO</b>	4000846386
<b>NOTIFIED MAX DEMAND</b>	100.00
<b>UTILISED CAPACITY</b>	798.74

**CONSUMPTION DETAILS (2026-03-25 - 2026-04-24)**

ENERGY CONSUMPTION OFF PEAK kWh	90,086.10
ENERGY CONSUMPTION STD kWh	98,176.77
ENERGY CONSUMPTION PEAK kWh	41,434.38
DEMAND CONSUMPTION - OFF PEAK	507.64
DEMAND CONSUMPTION - STD	547.11
DEMAND CONSUMPTION - PEAK	574.71
DEMAND READING - kWkVA	574.71
REACTIVE ENERGY - OFF PEAK	54,401.20
REACTIVE ENERGY - STD	41,779.73
REACTIVE ENERGY - PEAK	14,543.92

**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 474.71 kVA	R	0.00
Excess Network Capacity Charge 5,696.53 kVA @ R47.38 : = R47.38/kVA	R	269,901.59
Network Demand Charge 574.71 kVA @ R24.67 : = R24.67 /kVA	R	14,178.10
Auxiliary Service Charge 229,697 kWh @ R0.004 /kWh	R	918.79
Generator Capacity Charge 798.74 kVA @ R7.71 : = R7.71/kVA	R	6,158.29
Legacy Charge 229,697.25 kWh @ R0.2255 /kWh	R	51,796.73
Low Season Standard Energy Charge 98,177 kWh @ R1.5805 /kWh	R	155,168.75
Low Season Peak Energy Charge 41,434 kWh @ R2.8112 /kWh	R	116,479.25
Low Season Off Peak Energy Charge 90,086 kWh @ R1.129 /kWh	R	101,707.09
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 229,697 kWh @ R0.0502 /kWh	R	11,530.79
<b>TOTAL CHARGES</b>	<b>R</b>	<b>801,506.98</b>



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

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

<b>YOUR ACCOUNT NO</b>	<b>8743682895</b>
<b>BILLING DATE</b>	2026-04-28
<b>TAX INVOICE NO</b>	874506527804
<b>ACCOUNT MONTH</b>	APRIL 2026
<b>CURRENT DUE DATE</b>	2026-05-28
<b>VAT REG NO</b>	4000846588
<b>NOTIFIED MAX DEMAND</b>	400.00
<b>UTILISED CAPACITY</b>	400.00

**CONSUMPTION DETAILS (2026-03-25 - 2026-04-24)**

ENERGY CONSUMPTION OFF PEAK kWh	52,121.14
ENERGY CONSUMPTION STD kWh	42,179.68
ENERGY CONSUMPTION PEAK kWh	17,804.22
DEMAND CONSUMPTION - OFF PEAK	234.91
DEMAND CONSUMPTION - STD	232.36
DEMAND CONSUMPTION - PEAK	246.99
DEMAND READING - kW/kVA	246.99
REACTIVE ENERGY - OFF PEAK	24,896.24
REACTIVE ENERGY - STD	16,646.37
REACTIVE ENERGY - PEAK	6,200.01

**PREMISE ID NUMBER** 8501015796 **TARIFF NAME:** Municflex Rural Interval

BULK EDENVILLE

Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 400 kVa @ R10.41 : = R10.41/kVA	R	4,164.00
Network Capacity Charge 400 kVA @ R36.97 : = R36.97/kVA	R	14,788.00
Network Demand Charge 246.99 kVA @ R24.67 : = R24.67 /kVA	R	6,093.24
Ancillary Service Charge 112,105 kWh @ R0.004 /kWh	R	448.42
Generator Capacity Charge 400 kVa @ R7.71 : = R7.71/kVA	R	3,084.00
Legacy Charge 112,105.04 kWh @ R0.2255 /kWh	R	25,279.69
Low Season Standard Energy Charge 42,180 kWh @ R1.5805 /kWh	R	66,655.49
Low Season Peak Energy Charge 17,804 kWh @ R2.8112 /kWh	R	50,050.60
Low Season Off Peak Energy Charge 52,121 kWh @ R1.129 /kWh	R	58,844.61
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 112,105 kWh @ R0.0502 /kWh	R	5,627.67

**TOTAL CHARGES** R **270,869.01**



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NORTH WESTERN REGION  
 PRIVATE BAG X16 Westville 3630  
**CONTACT CENTRE:** (0860) 037566/Starcca  
**FAX NO:** 0862 437 596  
**E-MAIL:** [FreeState@eskom.co.za](mailto:FreeState@eskom.co.za)  
**WEB:** [WWW.ESKOM.CO.ZA](http://WWW.ESKOM.CO.ZA)

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

<b>YOUR ACCOUNT NO</b>	<b>8743682895</b>
<b>BILLING DATE</b>	2026-04-28
<b>TAX INVOICE NO</b>	874506527804
<b>ACCOUNT MONTH</b>	APRIL 2026
<b>CURRENT DUE DATE</b>	2026-05-28
<b>VAT REG NO</b>	4000846586
<b>NOTIFIED MAX DEMAND</b>	21,000.00
<b>UTILISED CAPACITY</b>	21,000.00

**CONSUMPTION DETAILS (2026-03-25 - 2026-04-24)**

ENERGY CONSUMPTION OFF PEAK kWh	3,215,301.00
ENERGY CONSUMPTION STD kWh	3,333,285.00
ENERGY CONSUMPTION PEAK kWh	1,430,994.00
ENERGY CONSUMPTION ALL kWh	7,979,580.00
DEMAND CONSUMPTION - OFF PEAK	14,588.38
DEMAND CONSUMPTION - STD	18,667.65
DEMAND CONSUMPTION - PEAK	18,840.02
DEMAND READING - kW/KVA	18,840.02
REACTIVE ENERGY - OFF PEAK	1,180,311.00
REACTIVE ENERGY - STD	975,240.00
REACTIVE ENERGY - PEAK	343,368.00

<b>PREMISE ID NUMBER</b>	8743682975	<b>TARIFF NAME:</b> Municflex
BULK PARYS 132011KV		
Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 21,000 kVA @ R10.41 : = R10.41/kVA	R	218,610.00
Network Capacity Charge 21,000 kVA @ R36.97 : = R36.97/kVA	R	776,370.00
Network Demand Charge 18,849.02 kVA @ R24.67 : = R24.67 /kVA	R	465,005.32
Ancillary Service Charge 7,979,580 kWh @ R0.004 /kWh	R	31,918.32
Generator Capacity Charge 21,000 kVA @ R7.71 : = R7.71/kVA	R	161,910.00
Legacy Charge 7,979,580 kWh @ R0.2255 /kWh	R	1,799,395.29
Low Season Standard Energy Charge 3,333,285 kWh @ R1.5805 /kWh	R	5,268,256.94
Low Season Peak Energy Charge 1,430,994 kWh @ R2.8112 /kWh	R	4,022,810.33
Low Season Off Peak Energy Charge 3,215,301 kWh @ R1.129 /kWh	R	3,630,074.83
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 7,979,580 kWh @ R0.0502 /kWh	R	400,574.92
<b>TOTAL CHARGES</b>	<b>R</b>	<b>16,810,749.24</b>



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

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

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-04-28
TAX INVOICE NO	874506527804
ACCOUNT MONTH	APRIL 2026
CURRENT DUE DATE	2026-05-28
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	4,300.00
UTILISED CAPACITY	4,300.00

**CONSUMPTION DETAILS (2026-03-25 - 2026-04-24)**

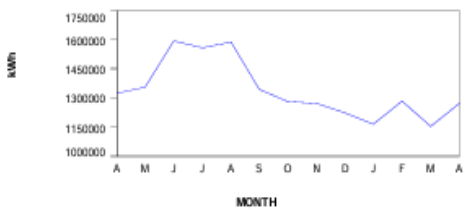
ENERGY CONSUMPTION OFF PEAK kWh	503,747.46
ENERGY CONSUMPTION STD kWh	534,956.31
ENERGY CONSUMPTION PEAK kWh	234,588.28
DEMAND CONSUMPTION - OFF PEAK	2,514.17
DEMAND CONSUMPTION - STD	2,857.48
DEMAND CONSUMPTION - PEAK	3,046.58
DEMAND READING - kW/KVA	3,046.58
REACTIVE ENERGY - OFF PEAK	266,662.59
REACTIVE ENERGY - STD	234,692.71
REACTIVE ENERGY - PEAK	91,460.64

PREMISE ID NUMBER: 8795116334 TARIFF NAME: Munitflex

BULK KOPPIES MUNIC 086,6KV

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 3,046.58 kVA @ R24.67 : = R24.67 /kVA	R	75,159.13
Ancillary Service Charge 1,273,292 kWh @ R0.004 /kWh	R	5,093.17
Generator Capacity Charge 4,300 kVA @ R7.71 : = R7.71/kVA	R	33,153.00
Legacy Charge 1,273,292.05 kWh @ R0.2255 /kWh	R	287,127.36
Low Season Standard Energy Charge 534,956 kWh @ R1.5805 /kWh	R	845,497.96
Low Season Peak Energy Charge 234,588 kWh @ R2.8112 /kWh	R	659,473.79
Low Season Off Peak Energy Charge 503,747 kWh @ R1.129 /kWh	R	568,730.36
Service Charge @ R1,135.92 per day for 31 days	R	35,213.52
Electrification and Rural Subsidy 1,273,292 kWh @ R0.0502 /kWh	R	63,919.26

**TOTAL CHARGES** R **2,777,711.32**



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08/22/18/2026



NORTH WESTERN REGION  
 PRIVATE BAG X16 Westville 3630  
**CONTACT CENTRE:** (0860) 037566Shareka  
**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

<b>YOUR ACCOUNT NO</b>	<b>8743682895</b>
<b>BILLING DATE</b>	2026-04-28
<b>TAX INVOICE NO</b>	874506527804
<b>ACCOUNT MONTH</b>	APRIL 2026
<b>CURRENT DUE DATE</b>	2026-05-28
<b>VAT REG NO</b>	4000846586
<b>NOTIFIED MAX DEMAND</b>	4,300.00
<b>UTILISED CAPACITY</b>	4,300.00

<b>ADJUSTMENTS</b>		<b>R</b>	<b>15,974,145.09</b>
ADJUSTMENT	Interest on overdue account	R	8.19
ADJUSTMENT	Interest on overdue account	R	1,327,311.55
ADJUSTMENT	Interest on overdue account	R	2,143,354.79
ADJUSTMENT	Interest on overdue account	R	1,509,445.36
ADJUSTMENT	Interest on overdue account	R	458,903.27
ADJUSTMENT	Interest on overdue account	R	121,796.18
ADJUSTMENT	Interest on overdue account	R	8,962,488.27
ADJUSTMENT	Interest on overdue account	R	1,450,837.48

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# ESKOM APRIL PROOF OF PAYMENT



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

## M10 APRIL 2026 BULK PURCHASES

### ESKOM



**Audit Trail**  
Create Transfer

Group: 31595 - NGWATHE LOCAL MUNICIPALITY  
Operator: 006 - NOKWANDA MKHWAYI  
Status: Finally Approved  
Fri, Apr 10, 2026 at 08:39:02 AM

Operator Number	Captured	First Approver	Second Approver	Third Approver	Final Approver	Transaction Status
6	6	20			19	
Operator Name	NOKWANDA MKHWAYI	BHUNGANE RADEBE			SERAME D PHETOANE	
Approval Level		A			A	
Date	2026/04/09	2026/04/09			2026/04/09	
Time	14:23:14	15:48:58			15:56:05	
Roll-over Date						
Roll-over Type						

From Account	Description	Beneficiary Code	To Account	Description	Date	Roll-over date	Transaction Number	Frequency	Amount	Immediate Interbank Payment	Transaction Detail
334836	3 590172	3 590172	230736	3 590172	20260409		167697		350,000.00	No	
				ESKOM (PARYS) - 000055070067316							
				NGWATHE LOCAL MUNICIPALITY - 0000004052707733							
				NGWATHE MUNL							

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



Liebenbergstrek  
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

Wed, Apr 15, 2026 at 07:57:37 AM

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

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	20			19
Operator Name	NOKWANDA MKWAYI	BHUNGANE RADEBE			SERAME D PHEOTOANE
Approval Level		A			A
Date	2026/04/10	2026/04/10			2026/04/10
Time	08:29:35	08:34:27			08:52:44
Roll-over Date					
Roll-over Type					

#### Transaction Status

From Account **334836 NGWATHE LOCAL MUNICIPALITY - 0000004052707733**  
 Description **3 590178**  
 Beneficiary Code  
 To Account **230736 ESKOM (PARYS) - 0000055070067316**  
 Description **3 NGWATHE MUN.**  
 Date **20260410**  
 Roll-over date  
 Transaction Number **167704**

#### Transaction Detail

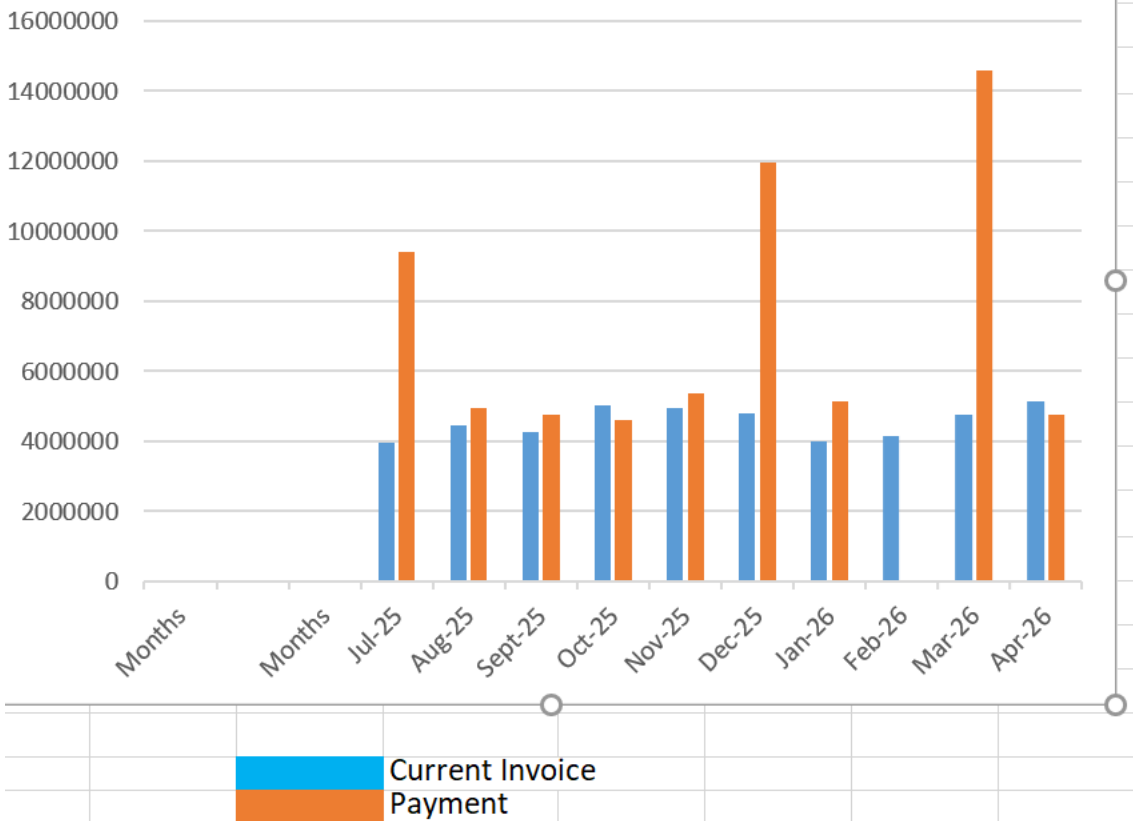
Frequency **Adhoc**  
 Amount **350,000.00**  
 Immediate Interbank Payment **No**

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

## 16.10 Maintaining the Water bulk current account & Losses

<b>APRIL 2026 PAYMENTS</b>			
<b>DATE</b>	<b>NAME OF CREDITOR</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
29/04/2026	RAND WATER	WATER SERVICES	4 740 717.71
			<b>4 740 717.71</b>

### Rand water Current Account for the period ending 30 April 2026



# RAND WATER STATEMENTS



## TAX INVOICE

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

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



RAND WATER VAT REGISTRATION NO 4750106264

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

CUSTOMER CODE 562  
CUSTOMER VAT REGISTRATION NO. 4000846586  
TAX INVOICE NO W000427830  
DATE 2026-04-28  
GUARANTEE  
DEPOSIT CASH 0.00

Page 1 of 1

METER ID	SUPPLY POINT	SIZE	RENTAL	METER READING		CONSUMPTION
				28-Apr-26	28-Mar-26	
4012	HEILBRON	200	35.09	592576	313614	278962
4053	HEILBRON					0
4053	HEILBRON	100	26.32	0	0	0
4053	HEILBRON					0
TOTAL CONSUMPTION		278962			4,279,621.92	DT
TOTAL METER RENTAL					61.41	DT
VAT @ 15%					641,952.50	DT
WATER RESEARCH LEVY		278962			22,540.13	DT
TOTAL INVOICE DUE					R4,944,175.96	DT

\*READING AND CONSUMPTION AVERAGED CALCULATION

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



### 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.

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Account statement From 28-Mar-26 To 30-Apr-26

Date: 4-May-26

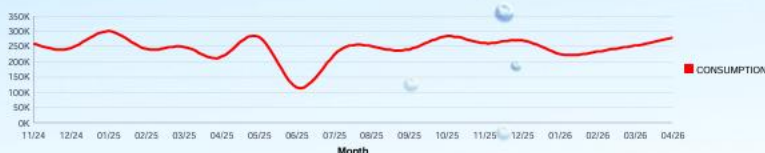
Doc.Date	Details	Amount	Cumulative
1-Apr-26	Balance B/F	29,309,617.69	29,309,617.69
28-Apr-26	Interest	207,305.01	29,516,922.70
28-Apr-26	Water Account - Invoice No. 427830	4,944,175.96	34,461,098.66
29-Apr-26	Payment Received - Receipt No.	-4,740,717.71	29,720,380.95

DUE ITEMS AT: 28-Apr-26

TOTAL AMOUNT DUE: 29,720,380.95

AGE ANALYSIS	Over 90 Days	90 Days	60 Days	30 Days	Current	Total
	11,185,674.65	4,264,884.66	4,377,622.96	4,740,717.71	5,151,480.97	29,720,380.95

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

Indicated below is the municipality’s proof of payment of Rand water Bulk invoice paid in April 2026. The proof of payments 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

### RANDWATER



**Audit Trail**  
Create Transfer

Wed, Apr 29, 2026 at 04:21:26 PM

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

	Captured	First Approver	Second Approver	Third Approver	Final Approver	Transaction Status
Operator Number	3	20			19	
Operator Name	PINKY MOKDENA	BHUNGANI RADEBE			SERAME D PHEYOANE	
Approval Level		A			A	
Date	2026/04/29	2026/04/29			2026/04/29	
Time	09:33:29	13:45:00			15:42:43	
Roll-over Date						
Roll-over Type						

**Transaction Detail**

From Account	334836	NGWATHE LOCAL MUNICIPALITY - 0000004052707733				
Description	3 590303		Frequency			Adhoc
Beneficiary Code						
To Account	198765	RAND WATER - 0000001249694930				
Description	3	NGWATHE MUN.				
Date	20260429		Amount			4,740,717.71
Roll-over date						
Transaction Number	169294		Immediate Interbank Payment			No

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

# 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
	<b>Sub Total(A)</b>				<b>71,296.60</b>
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	<b>Total Movement for the month(B)</b>				<b>7129.66</b>
28-02-2025	<b>Total Outstanding (A+B)</b>				<b>78,426.26</b>

### 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](mailto:Munic.Incentive@dws.gov.za) for Municipalities and [incentivescheme@dws.gov.za](mailto: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 [warmstatarequests@dws.gov.za](mailto: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](mailto: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
	<b>Sub Total(A)</b>				<b>11,772.00</b>
28-02-2025	W/RM Charge	140001578191	31-03-2025	5/CMA	1177.20
28-02-2025	<b>Total Movement for the month(B)</b>				<b>1177.20</b>
28-02-2025	<b>Total Outstanding (A+B)</b>				<b>12,949.20</b>

**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

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.

Customer No: 101616438

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

**BANKING DETAILS**

Bank: ABSA BANK  
 Account Type: Business Current Account  
 Account Number: 4054697285  
 Brance Code: 630145  
 Reference: 101616438  
 Note: Please turn over leaf for additional banking details



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
	<b>Sub Total(A)</b>				<b>10416.24</b>
31-01-2025	<b>Total Movement for the month(B)</b>				<b>0.00</b>
31-01-2025	<b>Total Outstanding (A+B)</b>				<b>10416.24</b>

**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

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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.

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: 101399399**

**NAME:**

**POSTAL ADDRESS:**

**POSTAL CODE:**

**TELEPHONE NO (BUS):**

**TELEPHONE NO (CELL):**

**FAX NUMBER:**

**EMAIL ADDRESS**

**BANKING DETAILS**

Bank: ABSA BANK  
 Account Type: Business Current Account  
 Account Number: 4054697285  
 Brance Code: 630145  
 Reference: 101399399  
 Note: Please turn over leaf for additional banking details



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
	<b>Sub Total(A)</b>				<b>32083.47</b>
31-01-2025	Waste WRM Charge	140001571351	03-03-2025	5/CMA	3564.83
31-01-2025	<b>Total Movement for the month(B)</b>				<b>3564.83</b>
31-01-2025	<b>Total Outstanding (A+B)</b>				<b>35648.30</b>

**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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 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: 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	<b>Total Balance brought forward</b>				<b>21698125.23</b>
	<b>Sub Total(A)</b>				<b>21698125.23</b>
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	<b>Total Movement for the month(B)</b>				<b>123622.88</b>
31-01-2025	<b>Total Outstanding (A+B)</b>				<b>21821748.11</b>

**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 X313  
Pretoria  
0001



HEAD OF FINANCE  
NGWATHE LOCAL MUNICIPALITY  
PO BOX 359  
PARYS  
9585

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

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

**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

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: 100113710

<b>NAME:</b>
<b>POSTAL ADDRESS:</b>
<b>POSTAL CODE:</b>
<b>TELEPHONE NO (BUS):</b>
<b>TELEPHONE NO (CELL):</b>
<b>FAX NUMBER:</b>
<b>EMAIL ADDRESS</b>

**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
	<b>Sub Total(A)</b>				<b>1,345.29</b>
28-02-2025	<b>Total Movement for the month(B)</b>				<b>0.00</b>
28-02-2025	<b>Total Outstanding (A+B)</b>				<b>1,345.29</b>

**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
	<b>Sub Total (A)</b>				<b>110,780.72</b>
31.03.2025	<b>Total Movement for the month (B)</b>				<b>0.00</b>
31.03.2025	<b>Total Outstanding (A+B)</b>				<b>110,780.72</b>

**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

<b>NAME:</b>
<b>POSTAL ADDRESS:</b>
<b>POSTAL CODE:</b>
<b>TELEPHONE NO (BUS):</b>
<b>TELEPHONE NO (CELL):</b>
<b>FAX NUMBER:</b>
<b>E-MAIL:</b>

**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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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
<b>28.02.2025</b>	<b>Total Balance brought forward</b>				<b>21,945,370.99</b>
	<b>Sub Total (A)</b>				<b>21,945,370.99</b>
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
<b>31.03.2025</b>	<b>Total Movement for the month (B)</b>				<b>1,076,233.20</b>
<b>31.03.2025</b>	<b>Total Outstanding (A+B)</b>				<b>23,021,604.19</b>

**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

<b>NAME:</b>
<b>POSTAL ADDRESS:</b>
<b>POSTAL CODE:</b>
<b>TELEPHONE NO (BUS):</b>
<b>TELEPHONE NO (CELL):</b>
<b>FAX NUMBER:</b>
<b>E-MAIL:</b>

**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
	<b>Sub Total (A)</b>				<b>268,470.98</b>
31.03.2025	<b>Total Movement for the month (B)</b>				<b>0.00</b>
31.03.2025	<b>Total Outstanding (A+B)</b>				<b>268,470.98</b>

**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

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

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to [Munic.Incentive@dws.gov.za](mailto:Munic.Incentive@dws.gov.za) for Municipalities and [Incentivescheme@dws.gov.za](mailto: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. 23002581

<b>NAME:</b>
<b>POSTAL ADDRESS:</b>
<b>POSTAL CODE:</b>
<b>TELEPHONE NO (BUS):</b>
<b>TELEPHONE NO (CELL):</b>
<b>FAX NUMBER:</b>
<b>E-MAIL:</b>

**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
	<b>Sub Total(A)</b>				<b>78,055.20</b>
30-04-2025	Waste WRM Charge	140001633173	30-05-2025	16/CMA	6504.60
30-04-2025	<b>Total Movement for the month(B)</b>				<b>6504.60</b>
30-04-2025	<b>Total Outstanding (A+B)</b>				<b>84,559.80</b>

**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
<b>6,504.60</b>	<b>13,009.20</b>	<b>6,504.60</b>	<b>6,504.60</b>	<b>52,036.80</b>	<b>84,559.80</b>

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

<b>Customer No: 101736527</b>
<b>NAME:</b>
<b>POSTAL ADDRESS:</b>
<b>POSTAL CODE:</b>
<b>TELEPHONE NO (BUS):</b>
<b>TELEPHONE NO (CELL):</b>
<b>FAX NUMBER:</b>
<b>EMAIL ADDRESS</b>

**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	<b>Total Balance brought forward</b>				<b>24,264,601.44</b>
	<b>Sub Total(A)</b>				<b>24,264,601.44</b>
30-04-2025	<b>Total Movement for the month(B)</b>				<b>0.00</b>
30-04-2025	<b>Total Outstanding (A+B)</b>				<b>24,264,601.44</b>

**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

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to [Munic.Incentive@dws.gov.za](mailto:Munic.Incentive@dws.gov.za) for Municipalities and [Incentivescheme@dws.gov.za](mailto: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](mailto: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](mailto: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: 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
	<b>Sub Total(A)</b>				<b>268,470.98</b>
30-04-2025	<b>Total Movement for the month(B)</b>				<b>0.00</b>
30-04-2025	<b>Total Outstanding (A+B)</b>				<b>268,470.98</b>

**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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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: 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
	<b>Sub Total(A)</b>				<b>110,780.72</b>
30-04-2025	<b>Total Movement for the month(B)</b>				<b>0.00</b>
30-04-2025	<b>Total Outstanding (A+B)</b>				<b>110,780.72</b>

**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	<b>Total Balance brought forward</b>				<b>23,021,604.19</b>
	<b>Sub Total(A)</b>				<b>23,021,604.19</b>
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	<b>Total Movement for the month(B)</b>				<b>141653.79</b>
30-04-2025	<b>Total Outstanding (A+B)</b>				<b>23,163,257.98</b>

**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)

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



**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	<b>Total Balance brought forward</b>				<b>23,021,604.19</b>
	<b>Sub Total(A)</b>				<b>23,021,604.19</b>
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	<b>Total Movement for the month(B)</b>				<b>141653.79</b>
30-04-2025	<b>Total Outstanding (A+B)</b>				<b>23,163,257.98</b>

**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

<b>Customer No: 100479210</b>
<b>NAME:</b>
<b>POSTAL ADDRESS:</b>
<b>POSTAL CODE:</b>
<b>TELEPHONE NO (BUS):</b>
<b>TELEPHONE NO (CELL):</b>
<b>FAX NUMBER:</b>
<b>EMAIL ADDRESS</b>

**AGE ANALYSIS**

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

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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 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
	<b>Sub Total(A)</b>				<b>2,767.10</b>
30-04-2025	<b>Total Movement for the month(B)</b>				<b>0.00</b>
30-04-2025	<b>Total Outstanding (A+B)</b>				<b>2,767.10</b>

**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

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

Customer No: 101589581

<b>NAME:</b>
<b>POSTAL ADDRESS:</b>
<b>POSTAL CODE:</b>
<b>TELEPHONE NO (BUS):</b>
<b>TELEPHONE NO (CELL):</b>
<b>FAX NUMBER:</b>
<b>EMAIL ADDRESS</b>

**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
	<b>Sub Total(A)</b>				<b>85,555.92</b>
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	<b>Total Movement for the month(B)</b>				<b>7129.66</b>
30-04-2025	<b>Total Outstanding (A+B)</b>				<b>92,685.58</b>

**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

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to [Munic.Incentive@dws.gov.za](mailto:Munic.Incentive@dws.gov.za) for Municipalities and [Incentivescheme@dws.gov.za](mailto: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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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
	<b>Sub Total(A)</b>				<b>42,777.96</b>
30-04-2025	Waste WRM Charge	140001635347	30-05-2025	5/CMA	3564.83
30-04-2025	<b>Total Movement for the month(B)</b>				<b>3564.83</b>
30-04-2025	<b>Total Outstanding (A+B)</b>				<b>46,342.79</b>

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



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

<b>APRIL 2026 PAYMENTS</b>			
<b>DATE</b>	<b>NAME OF CREDITOR</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
29/04/2026	DWS	WATER SERVICES	141 843.61
			<b>141 843.61</b>

**DWS PROOF OF PAYMENT – APRIL**



DWA

Liebenbergstrek  
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

Wed, Apr 26, 2026 at 04:23:34 PM

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

						Transaction Status
Operator Number	Captured	First Approver	Second Approver	Third Approver	Final Approver	
	3	20			19	
Operator Name	PINKY MOKOENA	BHUNGANE RADEBE			SERAME D PHETOANE	
Approval Level		A			A	
Date	2026/04/29	2026/04/29			2026/04/29	
Time	09:33:29	13:45:00			15:42:44	
Roll-over Date						
Roll-over Type						

				Transaction Detail
From Account	334836	NGWATHE LOCAL MUNICIPALITY - 00000405270733		
Description	3 590303		Frequency	Adhoc
Beneficiary Code				
To Account	323145	DEPARTMENT: WATER AND SANITATIO - 000004054697285		
Description	3 NGWATHE MUN.			
Date	20260429		Amount	141,843.61
Roll-over date				
Transaction Number	169285		Immediate Interbank Payment	No

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

Act  
Go to



## 16.11 Reduction of Water and Electricity Losses

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



Liebenbergstrek  
Parys  
9585  
Inquiries: N.N. Ndimande  
Tel: +27 (0) 60 339 3096  
Fax: +27 (0) 56 811 4848  
Email: ndimanden@ngwathe.co.za

#### **OFFICE OF THE DIRECTOR TECHNICAL SERVICES**

### **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.



Liebenbergstrek  
Parys  
9585  
Inquiries: N.N. Ndimande  
Tel: +27 (0) 60 339 3096  
Fax: +27 (0) 56 811 4848  
Email: ndimanden@ngwathe.co.za

- 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 10 MONTHS FOR THE FINANCIAL YEAR 2025/26.

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

Water Purchases and Sales for 2025/26				
Description	Purchase Units	Sold Units (BS511 Billing)	Lost Units	Loss %
<b>Jul-25</b>	1 772 202,34	550 769,10	1 221 433,24	69%
<b>Aug-25</b>	1 799 344,34	529 283,70	1 270 060,64	71%
<b>Sept-25</b>	1 789 555,34	801 100,00	988 455,34	55%
<b>Oct-25</b>	1 832 664,00	598 189,50	1 234 474,50	67%
<b>Nov-25</b>	1 809 850,00	574 671,30	1 235 178,70	68%
<b>Dec-25</b>	1 819 483,00	286 137,90	1 533 345,10	84%
<b>Jan-26</b>	1 774 781,00	480 170,90	1 294 610,10	73%
<b>Feb-26</b>	1 782 108,00	747 139,90	1 034 968,10	58%
<b>Mar-26</b>	1 801 881,00	528 371,90	1 273 509,10	71%
<b>Apr-26</b>	1 827 624,00	607 438,90	1 220 185,10	67%
<b>Grand Total</b>	<b>16 181 869,02</b>	<b>5 095 834,20</b>	<b>11 086 034,82</b>	<b>69%</b>

Table 1: Distribution loss calculations.

The table above illustrates the following:

- 3.1. The losses from July 2025 to April 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.



Liebenbergstrek  
Parys  
9585  
Inquiries: N.N. Ndimande  
Tel: +27 (0) 60 339 3096  
Fax: +27 (0) 56 811 4848  
Email: ndimanden@ngwathe.co.za

#### 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.

#### 5. CONCLUSION

The implementation of the above strategies will assist Ngwathe Local Municipality in improving water management and reducing Non-Revenue Water within the municipal distribution network. These measures will also strengthen the municipality's ability to monitor water consumption, improve revenue collection, and ensure sustainable water service delivery. Through improved infrastructure management, accurate metering, and strengthened revenue systems, the municipality will be able to establish a more reliable and financially sustainable water supply system while significantly reducing water distribution losses.

## **ELECTRICITY DISTRIBUTION ANALYSIS REPORT QUARTER 3 (JANUARY TO MARCH 2026)**

### **BACKGROUND**

The report seeks to address and provide strategies that the section is implementing to continuously reduce the electricity distribution losses and work done for quarter 3.

### **DISCUSSIONS**

The distribution losses are defined as a combination of both technical and non-technical losses, which the technical losses are defined as non-revenue energy as they are caused by transformer and heat losses. While the non-technical losses are defined as controllable revenue energy lost, translate to revenue that can be collected from the non-technical losses.

The section then to fully recover on non-technical losses the following is then required:

***Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement***

- Identification of Customer base and usage
- Notified Maximum Demand per intake points from Eskom
- Points of Supply loadings
- Energy sales vs purchases analysis
- Work done(auditing) to continuously reduce energy loss and recover lost revenue

## RISK MANAGEMENT

Risk increases during the high electrical load conditions in winter, when bypassed meters and illegal connections overload grids, leading to unreliability that affects the NLM legally connected customers. These events also lead to go above the Notified Maximum Demand values at some of the NLM Eskom Points of Delivery, which trigger excess penalties on the Eskom account.

### 1.ELECTRICITY BULK PURCHASES

SUBSTATION/ SWITCHING STATION	NOTIFIED MAXIMUM DEMAND	AVERAGE MAXIMUM DEMAND	AVERAGE UNITS(KWH)
Parys Bulk	21 MVA	17 MVA	8 980 476 kwh
Heilbron Bulk	5.5 MVA	4.6 MVA	2 187 837 kwh
Vredefort Bulk	4.3 MVA	3.3 MVA	1 522 251 kwh
Ngwathe bulk Township	0.1 MVA	0.5 MVA (NMD exceedance)	260 492 kwh
Edenville Bulk	0.4 MVA	0.25 MVA	127 204 kwh
Koppies Bulk	4.3 MVA	3.5 MVA	1 587 965 kwh
Phiritona Bulk	4.7 MVA	3.2 MVA	1 450 685 kwh

**Table 1: Bulk purchases**

The above table illustrates bulk energy purchases, NMD and Maximum demand for seven (7) intake points from Eskom. Which further assists the Municipality in monitoring the maximum demand.

## 1.2 SALES VS PURCHASES

ELEC (PURCHASES, SALES AND UNACCOUNTED)				YEAR: 2025/2026	
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	13 556 931.00	7 429 318.20	6 127 612.80	45.20	
MAR	12 392 626.00	7 602 889.00	4 789 737.00	38.65	
APR	14 032 792.00	8 367 346.00	5 665 446.00	40.37	
TOTALS	<b>141 656 589.01</b>	<b>76 926 056.20</b>	<b>64 730 532.81</b>	<b>45.70%</b>	

**Table 2: Electricity analysis**

Based on the above electricity analysis for the quarter under reporting (January to March 2026) the electricity section in January 2026 the losses were at 45.35%, by February 2026 were at 45.20% by March were at 38.65% and April were at 46%, which increased by 7% compared to March.

## 1.3. NLM: MONITORING NOTIFIED MAXIMUM DEMAND VALUES ON A MONTHLY BASIS

Eskom Points of Deliveries (PODs) account data are analysed monthly to track NMD value movement. A view of the NMD performance is provided in the table, the following events: During the months of January, February and March 2026, Ngwathe bulk POD NMD exceeded.

NGWATHE LM : MONITOR NOTIFIED MAXIMUM DEMAND VALUES ON A MONTHLY BASIS								
2025/ 2026	Parys Bulk	Heilbron Bulk	Phiritona Bulk	Vredefort Bulk	Ngwathe Bulk	Edenville Bulk	Koppies Bulk	Total exceeded
	Municflex	Municflex	Municflex	Municflex	Municflex	Municflex	Municflex	in kVA
<b>STATED NMD</b>	<b>21,000</b>	<b>5,500</b>	<b>4,700</b>	<b>4,300</b>	<b>100</b>	<b>400</b>	<b>4,300</b>	
<b>STATUS per latest month</b>	<b>GOOD</b>	<b>GOOD</b>	<b>GOOD</b>	<b>GOOD</b>	<b>EXCEEDED</b>	<b>GOOD</b>	<b>GOOD</b>	
July 2025	18,649	4,557	3,600	3,713	799	291	3,700	699
August 2025	18,444	4,898	3,761	3,987	799	304	3,816	654
September 2025	17,138	4,248	3,033	3,162	644	279	3,186	544
October 2025	18,034	4,181	2,997	3,249	642	278	3,273	542
November 2025	18,305	4,357	2,864	3,392	677	255	3,021	577
December 2025	17,512	4,474	2,783	3,028	634	249	3,072	534
Jan-26	15,514	4,246	2,783	2,950	519	233	2,809	419
Feb-26	16,393	4,054	2,704	3,110	612	278	3,009	612
Mar-26	17,488	4,236	2,827	3,087	536	253	3,020	436

**Table 3: NMD Analysis**

## WORK DONE TO CURB THE DISTRIBUTION LOSSES:

The section for quarter 3 has embarked on meter audits to curb the losses the following standard operation procedures were followed:

**Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement**

## 2.1. Conventional, Programmable and CT meters

The following check/audits were done on CT meters:

- Verification of multiplying factors on CT Meters
- Checking reversing CT's
- Ensuring fuses and breakers supplying the meters are fully functional
- Replacement of faulty conventional meters
- Verification of CT ratios on programmable meters
- Checking unmetered points and underground T-joints
- Ensuring capturing of own building municipal consumption on the system

A total of 15 CT' meters across the Municipality, were audited and ten (10) cases were raised with cigecell (service provider) for meter adjustment.

## 2.2. Prepaid Meters

The following check/audits were done on prepaid meters:

- Replacement of faulty prepaid meters
- Auditing of prepaid meters, checking t-joint before meter, by-passing of meter and illegal connections.
- Running of sales report per area to identify low buying customers • Installation of split-meters for access limitation

A total of 378 prepaid meters were audited, 187 were replaced, 14 customers had tampered with the meters, fines were issued with immediate disconnection. Worth noting that the municipality as a total of 43 267 prepaid meters on the system, and a total of 23 305 are purchasing while there's 17 761 whereby are not purchasing over 90 days period, which yields a buying index of 54%.

The table below summarizes work done within the Municipal jurisdictions:

Description	Number
Meters Audited Pre-paid	378
Meters Audited conventional Businesses	25
Meter Audited CT's	15
Temper fine issued on Quarter 3 (January-March 2026)	14
Temper fines amount	R208 656.98
Prepaid Meters Replaced during Quarter 3 (January to March 2026)	187

Total Number of active electricity pre-paid meters in Quarter 3.	22 484
Total Number of registered electricity prepaid meters in Quarter 3.	43 029
Quarter 3 average buying index for the current financial year.	54%
Average electricity losses for quarter 3 (January to March 2026)	-46.28%

**Table 4: Work done analysis**

## CONCLUSION

The section for quarter 3 has achieved the 5% reduction target and issued 14 temper fines.

## 17 Municipal Manager's quality certification



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### OFFICE OF THE MUNICIPAL MANAGER

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#### *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 30 April 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name Thabani Mthamaga  
Municipal Manager of Ngwathe Local Municipality

Signature [Handwritten Signature]

Date 14/09/2026

## 18 Recommendation

It is recommended that

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