

ITEM NUMBER:



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

**MUNICIPAL FINANCE MANAGEMENT ACT(MFMA):
MONTHLY BUDGET STATEMENT FOR THE PERIOD
ENDING 31 MAY 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

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

PART 1: IN-YEAR REPORT

TO: THE EXECUTIVE MAYOR

DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL (BTO): FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 MAY 2026:M11.

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 May, the Municipality billed an amount of R 76 million, YTD Actual amounts to R 887 million excluding capital grants with the YTD budget of R1 billion, thus result with a negative variance of R136 million.

- The transfers and subsidies shows the movement of R12 million in the current month, the total transfers and subsidies as at the end of May amounts to R99 million which result to a variance of negative R13.6 million when compared to YTD Budget of R113 million. Capital grants recognised only when the condition of the grant is been met.
- The expenditure in May amounts to R84 million, YTD Actual amounted to R1.2 billion, which resulted to variance of, negative 13% when compared to YTD Budget of R 1.6 billion.
- The Capital expenditure shows the movement of R10 million during the month of May 2026, the YTD Total Capital expenditure amounts to R113 million with the YTD Budget of R182 million, thus result to variance of negative R69 million or - 38%.
- The cash and cash equivalents amounted to R3.8 million (R2.4 million on call investments and R1.3 million on Primary account) as at the end of May 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 May 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 million towards Eskom.

The Municipality currently owes Rand water the amount of R34.7 million as at May 2026 , No payment was done towards Rand water.

The Municipality has entered into DWS debt relief program.

The municipality currently has total debtors amounting to R1.242 billion of which the biggest chunk is from households with an amount of R657 million, whilst businesses account for R345 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 62% 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.

The Municipality is offering discount of up to 30% and 20% on all arrears older than 120+days as well as interest for Residential, NGO's, NPO's, Churches and crèches. Residential qualify for 30% Discount +interest write-off and Businesses qualify for 20% + interest.

2. Background discount

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

Furthermore, Section 71 of the MFMA requires that, "the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality, and the relevant National and Provincial Treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month." For the reporting period ending 31 May 2026, the tenth working day reporting limit expires on the 12th June 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 12th of June 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 - M11 May								
Description	Budget Year 2025/26							
	Original Budget	Adjusted Budget	YearTD actual M11	YearTD Actual	YTD Budget	Variance favourable or (Unfavourable)	YTD Actual vs YTD Budget Variance	% Variance favourable or Unfavourable
Revenue								
Exchange Revenue								
Operating Revenue Excluding Capital	1 975 771	1 116 226	76 474	886 887	1 023 207	(136 320)	87%	-13%
Transfers and subsidies - capital (monetary allocations)	122 907	122 907	12 034	99 017	112 665	(13 648)	88%	-12%
Operating Expenditure	1 386 503	1 733 033	84 461	1 181 362	1 588 614	(407 252)	74%	-26%
Total Capital Expenditure	171 207	202 007	10 027	112 517	181 580	(69 063)	62%	-38%

Table 1: consolidated summary: statement of financial performance

- During the month of May, the Municipality billed an amount of R76 million, YTD Actual amounts to R887 million excluding capital grants with the YTD budget of R1.023 million, thus result variance of negative R136 or -13%.
- The transfers and subsidies shows the movement of R12 million in the current month, the total transfers and subsidies as at the end of May amounts to R99 million which result to a variance of negative R13.6 million when compared to YTD Budget of R112.7 million. Capital grants are recognised only when the condition of the grant has been met.
- The expenditure during the month of May amounts to R84.5 million, YTD Actual amounted to R1.2 billion, which resulted to the variance of negative 26% when compared to YTD Budget of R1.6 billion.
- The Capital expenditure shows the movement of a R10 million during the month of May 2026, Total Capital expenditure amounts to R112.5 million with the YTD Budget of R181.6 million, thus result to variance of negative R69 million.

FS203 Ngwathe - Monthly Budget Statement Summary - M11 May								
Description	Budget Year 2025/26							
	Original Budget	Adjusted Budget	YearTD actual M11	YearTD Actual	YTD Budget	Variance favourable or (Unfavourable)	YTD Actual vs Adj Budget Variance	% Variance favourable or Unfavourable
Revenue								
Exchange Revenue								
Operating Revenue Excluding Capital	1 975 771	1 116 226	76 474	886 887	1 023 207	(229 339)	79%	-21%
Transfers and subsidies - capital (monetary allocations)	122 907	122 907	12 034	99 017	112 665	(23 890)	81%	-19%
Operating Expenditure	1 386 503	1 733 033	84 461	1 181 362	1 588 614	(551 671)	68%	-32%
Total Capital Expenditure	171 207	202 007	10 027	112 517	181 580	(89 490)	56%	-44%

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

- As indicated in Table 2 above, during the month of May 2026, the Municipality's billed revenue excluding capital grants amounted to R76 million with the YTD Actual of R887

million, which show the achievement of 79% when compared to Adjustment Budget of R 1.1 billion.

- The transfers and subsidies- Capital shows the YTD amount of R99, thus result to achievement of 81% when compared to the Adjustment Budget of R122.9 million.
- The total Operating Expenditure Year to Date Actual amounts to R1.2 billion, which represent the expenditure of 68% when compared to Adjustment Budget of R1.7 billion.
- The above report shows that the YTD Actual Capital Expenditure of R112.5 million, which represent 56% 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 February 2026.

The MTREF budget 2026/27- 2028/29 was tabled on the 27 March 2026 and It was approved on the 27 May 2026 with the deficit of R 402 million.

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) - M11 May

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				May					
Revenue									
Exchange Revenue									
Service charges - Electricity	269 974	424 305	424 305	47 064	273 607	388 946	(115 339)	-30%	424 305
Service charges - Water	57 363	68 991	68 991	2 876	55 713	63 241	(7 528)	-12%	68 991
Service charges - Waste Water Management	60 314	56 038	59 894	4 974	50 949	54 903	(3 954)	-7%	59 894
Service charges - Waste management	35 303	28 511	41 635	3 514	38 275	38 166	109	0%	41 635
Sale of Goods and Rendering of Services	1 886	2 127	3 360	318	2 433	3 080	(647)	-21%	3 360
Agency services					-	-	-		
Interest					-	-	-		
Interest earned from Receivables	101 053	55 807	74 577	7 387	59 626	68 362	(8 737)	-13%	74 577
Interest from Current and Non Current Assets	6 203	7 159	3 339	45	1 180	3 061	(1 881)	-61%	3 339
Dividends	-	-	-	-	-	-	-		
Rent on Land					-	-	-		
Rental from Fixed Assets	353	382	444	39	355	407	(53)	-13%	444
Licence and permits	-	-	-	-	-	-	-		
Special rating levies					-	-	-		
Operational Revenue	385	98	11 276	54	493	10 337	(9 843)	-95%	11 276
Non-Exchange Revenue									
Property rates	108 441	887 483	125 215	9 835	108 249	114 781	(6 532)	-6%	125 215
Surcharges and Taxes					-	-	-		
Fines, penalties and forfeits	378	148 590	6 557	312	2 109	6 010	(3 901)	-65%	6 557
Licence and permits	-	-	-	-	-	-	-		
Transfers and subsidies - Operational	254 095	296 280	296 633	56	293 898	271 913	21 985	8%	296 633
Interest	-	-	-	-	-	-	-		
Fuel Levy					-	-	-		
Operational Revenue	-	-	-	-	-	-	-		
Gains on disposal of Assets	(62)	-	-	-	-	-	-		
Other Gains	4 555	-	-	-	-	-	-		
Discontinued Operations					-	-	-		
Total Revenue (excluding capital transfers and contributions)	900 241	1 975 771	1 116 226	76 474	886 887	1 023 207	(136 320)	-13%	1 116 226

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 30% 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 21%.
- The interest from current and non-current Assets shows variation of 65%. The movement based on the call accounts balances.
- The Fines shows the downwards variation of 65%. The municipality anticipated to receive more revenue on fines since they started to audit Electricity meters.

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

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

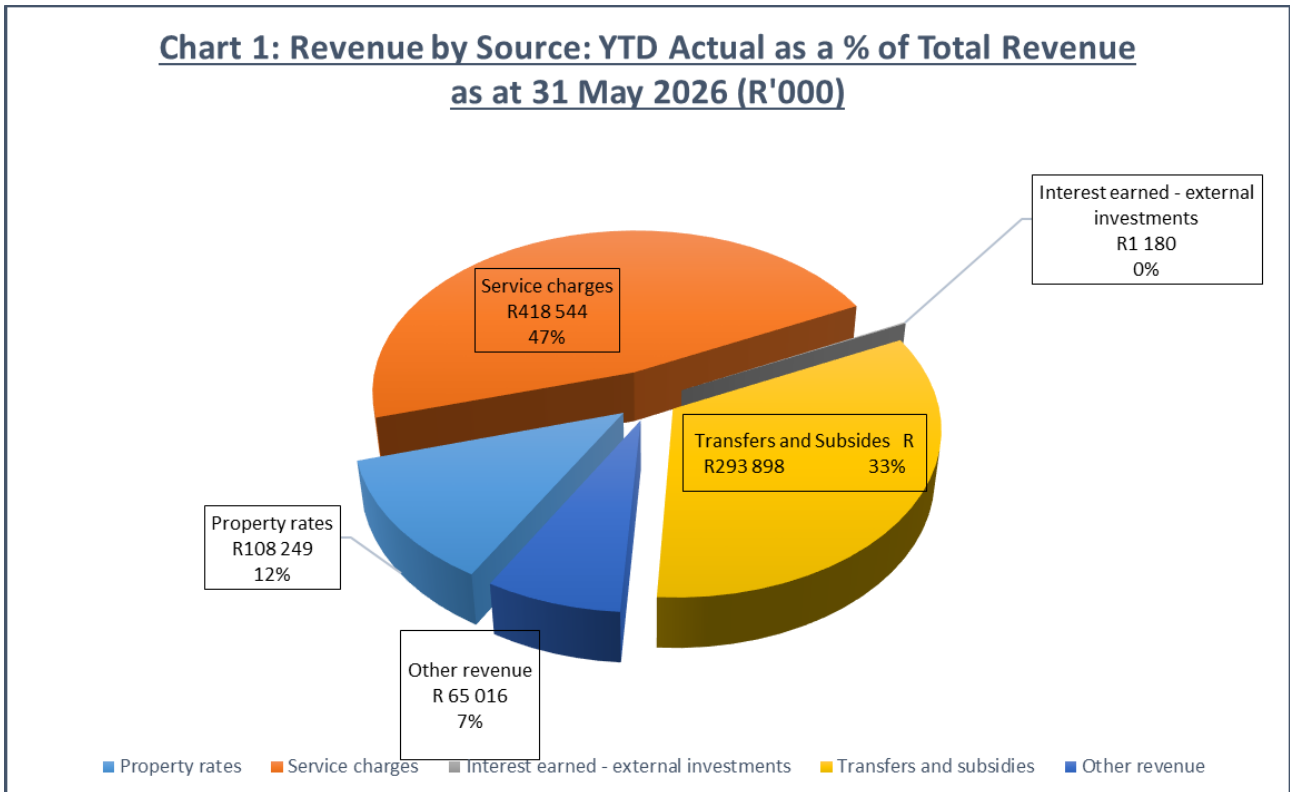


Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue

4.2 Operating Expenditure by Type

FS203 Ngwathe - Table C4 Monthly Budget Statement - Financial Performance (expenditure) - M11 May

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				MAY				%	
Expenditure By Type									
Employee related costs	325 974	342 212	368 155	32 379	333 243	337 476	(4 233)	-1%	368 155
Remuneration of councillors	18 347	20 295	20 295	1 642	17 127	18 604	(1 477)	-8%	20 295
Bulk purchases - electricity	359 105	465 959	412 000	28 086	405 200	377 667	27 533	7%	412 000
Inventory consumed	95 391	152 787	213 867	5 742	129 854	196 045	(66 191)	-34%	213 867
Debt impairment	216 123	103 707	211 768	-	-	194 121	(194 121)	-100%	211 768
Depreciation and amortisation	77 157	53 774	88 190	(6 018)	43 590	80 841	(37 252)	-46%	88 190
Interest	117 198	69 648	126 762	11 575	79 112	116 198	(37 086)	-32%	126 762
Contracted services	60 329	60 854	133 647	7 703	84 332	122 510	(38 178)	-31%	133 647
Transfers and subsidies	180	180	180	13	161	165	(4)	-2%	180
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	97 260	117 089	158 168	3 339	88 743	144 988	(56 245)	-39%	158 168
Losses on Disposal of Assets	28 703	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	1 395 767	1 386 503	1 733 033	84 461	1 181 362	1 588 614	(407 252)	-26%	1 733 033

Table 4: Table C4 Financial Performance (Expenditure)

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

As indicated in the Table 4.1 above, The Expenditure show the amount of R84 million in May 2026. The expenditure shows variance of -26% when comparing YTD Actual of R 1.2 billion against the YTD Budget of R1.7 billion.

- The Inventory consumed shows the downwards variation of 34% 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 32% due to interest that were captured under Bulk purchases line item.

Vote No	Vote Description	YTD MOV	Orig Budget	Amended Bud	Amended Budge	UNSPENT	%	Outcome
Vote 1								
0505232360022P7ZZZWM	INVENTORY - COVID-19 SUPPORT	713 700.00	800 000.00	-	800 000.00	86 300.00	89%	SATISFACTORY
0505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	20 037.99	-	100 000.00	100 000.00	120 037.99	-20%	UNSATISFACTORY
0505232360026684ZZ11	INVENTORY - RENT HIRE OFFICE EQUIPMENT	2 747 382.85	-	2 000 000.00	2 000 000.00	747 382.85	137%	UNSATISFACTORY
0505232360026MRCZZ11	INVENTORY - CLEANIN MATERIAL	605 358.61	417 746.00	400 000.00	817 746.00	212 387.39	74%	UNSATISFACTORY
0505232360T26MRCZZ11	INVENTORY - TRAININGS & SEMINARS	1 211 103.32	910 000.00	600 000.00	1 510 000.00	298 896.68	80%	SATISFACTORY
Vote 2								
1005232360026P61ZZ11	INVENTORY - STAKEHOLDER RELATION IDP/P	5 515.22	15 000.00	26 500.00	41 500.00	35 984.78	13%	UNSATISFACTORY
1010232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	1 204 715.00	398 401.00	1 425 000.00	1 823 401.00	618 686.00	66%	UNSATISFACTORY
1010232360099071ZZ11	INVENTORY - MATERIALS & SUPPLIES	-	25 000.00	44 000.00	69 000.00	69 000.00	0%	UNSATISFACTORY
1010232360099096ZZ11	INVENTORY - MATERIALS & SUPPLIES	-	15 000.00	-	15 000.00	15 000.00	0%	UNSATISFACTORY
1010232360099AABZZ11	INVENTORY - MATERIALS & SUPPLIES	62 737.14	150 000.00	-	150 000.00	87 262.86	42%	UNSATISFACTORY
1010232360099MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	264 089.00	274 000.00	46 000.00	320 000.00	55 911.00	83%	SATISFACTORY
1010232360099P74ZZ11	INVENTORY - HERITAGE DAY CELEBRATION	42 010.00	50 000.00	-	50 000.00	7 990.00	84%	SATISFACTORY
1010232360099P75ZZ11	INVENTORY - MORAL REGENERATIONS	28 000.00	200 000.00	200 000.00	400 000.00	372 000.00	7%	UNSATISFACTORY
1010232360099P76ZZ11	INVENTORY - RECONCILIATION DAY	-	25 000.00	50 000.00	75 000.00	75 000.00	0%	UNSATISFACTORY
1010232360099P77ZZ11	INVENTORY - WOMENS DAY CELEBRATION	-	25 000.00	50 000.00	75 000.00	75 000.00	0%	UNSATISFACTORY
1010232360099P78ZZ11	INVENTORY - XMAS CELEBRATIONS	-	50 000.00	70 000.00	120 000.00	120 000.00	0%	UNSATISFACTORY
1010232360099P79ZZ11	INVENTORY - GENDER BASED VIOLANCE	45 210.00	50 000.00	80 000.00	130 000.00	84 790.00	35%	UNSATISFACTORY
10102323600ZDP97ZZWM	INVENTORY - MATERIALS & SUPPLIES	40 700.00	3 800 000.00	-	3 800 000.00	3 759 300.00	1%	UNSATISFACTORY
1015232360099ABJZZ11	INVENTORY - MATERIALS & SUPPLIES	181 200.00	275 000.00	-	275 000.00	93 800.00	66%	UNSATISFACTORY
1015232360099MRCZZ11	INVENTORY - MATT&SUPP WOMEN COMMIS	58 830.00	120 000.00	- 50 000.00	70 000.00	11 170.00	84%	SATISFACTORY
1015232360099P53ZZ11	INVENTORY - MATT&SUPP PUBLIC EDUCATIO	115 947.00	200 000.00	- 50 000.00	150 000.00	34 053.00	77%	UNSATISFACTORY
Vote 3								
1505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	55 573.13	100 000.00	168 601.00	268 601.00	213 027.87	21%	UNSATISFACTORY
1505232360071P80ZZ11	INVENTORY - FINANCE MANAGEMENT GRAN	2 044 084.94	2 500 000.00	-	2 500 000.00	455 915.06	82%	SATISFACTORY
15057388110ZZZZZZ11	INVENTORY STORES ACC 02:OPENING BALAN	-	573 529.00	-	573 529.00	573 529.00	0%	UNSATISFACTORY
15057388210ZZZZZZ11	INVENTORY STORES ACC 03:OPENING BALAN	-	1 483 266.00	-	1 483 266.00	1 483 266.00	0%	UNSATISFACTORY
15057388310ZZZZZZ11	INVENTORY STORES ACC 04:OPENING BALAN	-	100 044.00	-	100 044.00	100 044.00	0%	UNSATISFACTORY
1515232360070P68ZZ11	INVENTORY - EPWP	1 248 819.90	2 553 000.00	-	2 553 000.00	1 304 180.10	49%	UNSATISFACTORY
Vote 4								
2005232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	863 867.53	1 044 000.00	504 296.00	1 548 296.00	684 428.47	56%	UNSATISFACTORY
2005232360026685ZZ11	INVENTORY - VEHICLES R&M	747 744.48	763 490.00	191 216.00	954 706.00	206 961.52	78%	UNSATISFACTORY
2005232360075MRCZZ11	INVENTORY - PMU EXPENDITURE	824 012.10	1 912 600.00	-	1 912 600.00	1 088 587.90	43%	UNSATISFACTORY
20102323600ZDP81ZZWM	INVENTORY - MATERIALS & SUPPLIES	2 543 883.65	9 049 000.00	-6 410 971.00	2 638 029.00	94 145.35	96%	UNSATISFACTORY
2020232360044AAKZZ11	INVENTORY - CHEMICALS	8 093 328.80	2 278 737.00	4 100 000.00	6 378 737.00	- 1 714 591.80	127%	UNSATISFACTORY
2020232360044MRCZZ11	INVENTORY - EQUIPMENT R&M	6 060 121.24	1 786 685.00	2 256 450.00	4 043 135.00	- 2 016 986.24	150%	UNSATISFACTORY
2020232360044P38ZZ11	INVENTORY - MATERIALS & SUPPLIES	2 432 139.48	1 044 000.00	1 777 763.00	2 821 763.00	389 623.52	86%	SATISFACTORY
2030232360060MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	7 779 787.05	6 450 000.00	1 701 490.00	8 151 490.00	371 702.95	95%	SATISFACTORY
2035232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	-	-	710 950.00	710 950.00	710 950.00	0%	UNSATISFACTORY
2035232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	972 659.29	1 000 000.00	1 554 950.00	2 554 950.00	1 582 290.71	38%	UNSATISFACTORY
2035232360044P70ZZWM	INVENTORY - MATERIALS - CHEMICALS	13 442 216.33	10 700 000.00	9 509 180.00	20 209 180.00	6 766 963.67	67%	UNSATISFACTORY
2035232660055MRCZZWM	INVENTORY - WATER	35 142 097.83	64 589 718.00	-	64 589 718.00	29 447 620.17	54%	UNSATISFACTORY
2040232360055O74ZZ11	INVENTORY - INFRASTRUCUTER R&M	7 397 501.83	6 400 000.00	2 349 204.00	8 749 204.00	1 351 702.17	85%	SATISFACTORY
2045232360022MRCZZ11	INVENTORY - STREETLIGHT & TRAFFIC R&M	-	-	177 900.00	177 900.00	177 900.00	0%	UNSATISFACTORY
2045232360026P64ZZ11	INVENTORY - MATT&SUPP R&M EQUIPMENT	5 329 954.92	4 923 200.00	4 085 542.00	9 008 742.00	3 678 787.08	59%	UNSATISFACTORY
2045232360060MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	10 260 916.45	9 512 624.00	4 658 037.00	14 170 661.00	3 909 744.55	72%	UNSATISFACTORY
2045232360060P83ZZ11	INVENTORY - MATERIALS & SUPPLIES	2 995 700.10	460 000.00	7 764 536.00	8 224 536.00	5 228 835.90	36%	UNSATISFACTORY
Vote 5								
2505232360026685ZZ11	INVENTORY - VEHICLES R&M	- 108 510.89	-	76 815.00	76 815.00	185 325.89	-141%	UNSATISFACTORY
2505232360099MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	1 659 472.89	1 115 737.00	1 047 084.00	2 162 821.00	503 348.11	77%	UNSATISFACTORY
2505232360099P86ZZ11	INVENTORY - MATERIALS & SUPPLIES	210 294.00	200 000.00	151 394.00	351 394.00	141 100.00	60%	UNSATISFACTORY
2515232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	2 969 021.21	1 000 000.00	9 900 000.00	10 900 000.00	7 930 978.79	27%	UNSATISFACTORY
2525232360026MRCZZ11	INVENTORY - LAND AUDIT	170 000.00	500 000.00	-	500 000.00	330 000.00	34%	UNSATISFACTORY
2565232360026MRCZZ11	INVENTORY - ARTS CULTURE MARKETS	-	-	1 800 000.00	1 800 000.00	1 800 000.00	0%	UNSATISFACTORY
2580232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	-	-	-	-	-	-	-
2580232360033MRCZZ11	INVENTORY - EQUIPMENT R&M	3 923 435.56	-	9 000 000.00	9 000 000.00	5 076 564.44	44%	UNSATISFACTORY
Vote 6								
3005232360026P58ZZ11	INVENTORY - MATT&SUPP ECONOMIC DEVEL	5 369 184.56	15 000 000.00	-6 966 409.00	8 033 591.00	2 664 406.44	67%	UNSATISFACTORY
3010232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	-	-	5 850 000.00	5 850 000.00	5 850 000.00	0%	UNSATISFACTORY

Table 4.1 R&M Expenditure per Directorate per Inventory type

Vote No	Vote Description	YTD MOV	Orig Budget	Amended Bud	Amended Bud	UNSPENT	%	Outcome
CORPORATE								
0505232360022P7ZZZWM	INVENTORY - COVID-19 SUPPORT	713 700.00	800 000.00	-	800 000.00	86 300.00	89%	SATISFACTORY
0505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	20 037.99	-	100 000.00	100 000.00	120 037.99	-20%	UNSATISFACTORY
0505232360026684ZZ11	INVENTORY - RENT HIRE OFFICE EQUIPMENT	2 747 382.85	-	2 000 000.00	2 000 000.00	747 382.85	137%	UNSATISFACTORY
0505232360026MRCZZ11	INVENTORY - CLEANIN MATERIAL	605 358.61	417 746.00	400 000.00	817 746.00	212 387.39	74%	UNSATISFACTORY
0505232360026MRCZZ11	INVENTORY - TRAININGS & SEMINARS	1 211 103.32	910 000.00	600 000.00	1 510 000.00	298 896.68	80%	SATISFACTORY
MUNICIPAL MANAGER								
1005232360026P61ZZ11	INVENTORY - STAKEHOLDER RELATION IDP/P	5 515.22	15 000.00	26 500.00	41 500.00	35 984.78	13%	UNSATISFACTORY
MAYOR'S OFFICE								
1010232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	1 204 715.00	398 401.00	1 425 000.00	1 823 401.00	618 686.00	66%	UNSATISFACTORY
1010232360099071ZZ11	INVENTORY - MATERIALS & SUPPLIES	-	25 000.00	44 000.00	69 000.00	69 000.00	0%	UNSATISFACTORY
1010232360099096ZZ11	INVENTORY - MATERIALS & SUPPLIES	-	15 000.00	-	15 000.00	15 000.00	0%	UNSATISFACTORY
1010232360099AABZ11	INVENTORY - MATERIALS & SUPPLIES	62 737.14	150 000.00	-	150 000.00	87 262.86	42%	UNSATISFACTORY
1010232360099MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	264 089.00	274 000.00	46 000.00	320 000.00	55 911.00	83%	SATISFACTORY
1010232360099P74ZZ11	INVENTORY - HERITAGE DAY CELEBRATION	42 010.00	50 000.00	-	50 000.00	7 990.00	84%	SATISFACTORY
1010232360099P75ZZ11	INVENTORY - MORAL REGENERATIONS	28 000.00	200 000.00	200 000.00	400 000.00	372 000.00	7%	UNSATISFACTORY
1010232360099P76ZZ11	INVENTORY - RECONCILIATION DAY	-	25 000.00	50 000.00	75 000.00	75 000.00	0%	UNSATISFACTORY
1010232360099P77ZZ11	INVENTORY - WOMENS DAY CELEBRATION	-	25 000.00	50 000.00	75 000.00	75 000.00	0%	UNSATISFACTORY
1010232360099P78ZZ11	INVENTORY - XMAS CELEBRATIONS	-	50 000.00	70 000.00	120 000.00	120 000.00	0%	UNSATISFACTORY
1010232360099P79ZZ11	INVENTORY - GENDER BASED VIOLENCE	45 210.00	50 000.00	80 000.00	130 000.00	84 790.00	35%	UNSATISFACTORY
101023236002DP97ZZWM	INVENTORY - MATERIALS & SUPPLIES	40 700.00	3 800 000.00	-	3 800 000.00	3 759 300.00	1%	UNSATISFACTORY
SPEAKERS OFFICE								
1015232360099ABJZZ11	INVENTORY - MATERIALS & SUPPLIES	181 200.00	275 000.00	-	275 000.00	93 800.00	66%	UNSATISFACTORY
1015232360099MRCZZ11	INVENTORY - MATT&SUPP WOMEN COMMIS	58 830.00	120 000.00	50 000.00	70 000.00	11 170.00	84%	SATISFACTORY
1015232360099P53ZZ11	INVENTORY - MATT&SUPP PUBLIC EDUCATIO	115 947.00	200 000.00	50 000.00	150 000.00	34 053.00	77%	UNSATISFACTORY
FINANCE								
1505232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	55 573.13	100 000.00	168 601.00	268 601.00	213 027.87	21%	UNSATISFACTORY
1505232360071P80ZZ11	INVENTORY - FINANCE MANAGEMENT GRAN	2 044 084.94	2 500 000.00	-	2 500 000.00	455 915.06	82%	SATISFACTORY
15057388110ZZZZZZ11	INVENTORY STORES ACC 02:OPENING BALAN	-	573 529.00	-	573 529.00	573 529.00	0%	UNSATISFACTORY
15057388210ZZZZZZ11	INVENTORY STORES ACC 03:OPENING BALAN	-	1 483 266.00	-	1 483 266.00	1 483 266.00	0%	UNSATISFACTORY
15057388310ZZZZZZ11	INVENTORY STORES ACC 04:OPENING BALAN	-	100 044.00	-	100 044.00	100 044.00	0%	UNSATISFACTORY
1515232360070P68ZZ11	INVENTORY - EPWP	1 248 819.90	2 553 000.00	-	2 553 000.00	1 304 180.10	49%	UNSATISFACTORY
TECHNICAL								
2005232360026667ZZ11	INVENTORY - FURNITURE & EQUIPMENT R&M	863 867.53	1 044 000.00	504 296.00	1 548 296.00	684 428.47	56%	UNSATISFACTORY
2005232360026685ZZ11	INVENTORY - VEHICLES R&M	747 744.48	763 490.00	191 216.00	954 706.00	206 961.52	78%	UNSATISFACTORY
2005232360075MRCZZ11	INVENTORY - PMU EXPENDITURE	824 012.10	1 912 600.00	-	1 912 600.00	1 088 587.90	43%	UNSATISFACTORY
ROADS								
201023236002DP81ZZWM	INVENTORY - MATERIALS & SUPPLIES	2 543 883.65	9 049 000.00	6 410 971.00	2 638 029.00	94 145.35	96%	UNSATISFACTORY
SEWERAGE								
2020232360044AAKZZ11	INVENTORY - CHEMICALS	8 093 328.80	2 278 737.00	4 100 000.00	6 378 737.00	1 714 591.80	127%	UNSATISFACTORY
2020232360044MRCZZ11	INVENTORY - EQUIPMENT R&M	6 060 121.24	1 786 685.00	2 256 450.00	4 043 135.00	2 016 986.24	150%	UNSATISFACTORY
2020232360044P38ZZ11	INVENTORY - MATERIALS & SUPPLIES	2 432 139.48	1 044 000.00	1 777 763.00	2 821 763.00	389 623.52	86%	SATISFACTORY
WATER								
2030232360060MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	7 779 787.05	6 450 000.00	1 701 490.00	8 151 490.00	371 702.95	95%	SATISFACTORY
2035232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	-	-	710 950.00	710 950.00	710 950.00	0%	UNSATISFACTORY
2035232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	972 659.29	1 000 000.00	1 554 950.00	2 554 950.00	1 582 290.71	38%	UNSATISFACTORY
2035232360044P70ZZWM	INVENTORY - MATERIALS - CHEMICALS	13 442 216.33	10 700 000.00	9 509 180.00	20 209 180.00	6 766 963.67	67%	UNSATISFACTORY
2035232660055MRCZZWM	INVENTORY - WATER	35 142 097.83	64 589 718.00	-	64 589 718.00	29 447 620.17	54%	UNSATISFACTORY
2040232360055074ZZ11	INVENTORY - INFRASTRUCUTER R&M	7 397 501.83	6 400 000.00	2 349 204.00	8 749 204.00	1 351 702.17	85%	SATISFACTORY
2045232360022MRCZZ11	INVENTORY - STREETLIGHT & TRAFFIC R&M	-	-	177 900.00	177 900.00	177 900.00	0%	UNSATISFACTORY
ELECTRICITY								
2045232360026P64ZZ11	INVENTORY - MATT&SUPP R&M EQUIPMENT	5 329 954.92	4 923 200.00	4 085 542.00	9 008 742.00	3 678 787.08	59%	UNSATISFACTORY
2045232360060MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	10 260 916.45	9 512 624.00	4 658 037.00	14 170 661.00	3 909 744.55	72%	UNSATISFACTORY
2045232360060P83ZZ11	INVENTORY - MATERIALS & SUPPLIES	2 995 700.10	460 000.00	7 764 536.00	8 224 536.00	5 228 835.90	36%	UNSATISFACTORY
COMMUNITY								
2505232360026685ZZ11	INVENTORY - VEHICLES R&M	108 510.89	-	76 815.00	76 815.00	185 325.89	-141%	UNSATISFACTORY
2505232360099MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	1 659 472.89	1 115 737.00	1 047 084.00	2 162 821.00	503 348.11	77%	UNSATISFACTORY
2505232360099P86ZZ11	INVENTORY - MATERIALS & SUPPLIES	210 294.00	200 000.00	151 394.00	351 394.00	141 100.00	60%	UNSATISFACTORY
CEMETERY								
2515232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	2 969 021.21	1 000 000.00	9 900 000.00	10 900 000.00	7 930 978.79	27%	UNSATISFACTORY
HOUSING								
2525232360026MRCZZ11	INVENTORY - LAND AUDIT	170 000.00	500 000.00	-	500 000.00	330 000.00	34%	UNSATISFACTORY
PARKS								
2565232360026MRCZZ11	INVENTORY - ARTS CULTURE MARKETS	-	-	1 800 000.00	1 800 000.00	1 800 000.00	0%	UNSATISFACTORY
SEWERAGE								
2580232360026MRCZZWM	INVENTORY - MATERIALS & SUPPLIES	-	-	-	-	-	-	-
2580232360033MRCZZ11	INVENTORY - EQUIPMENT R&M	3 923 435.56	-	9 000 000.00	9 000 000.00	5 076 564.44	44%	UNSATISFACTORY
LED								
3005232360026P58ZZ11	INVENTORY - MATT&SUPP ECONOMIC DEVEL	5 369 184.56	15 000 000.00	6 966 409.00	8 033 591.00	2 664 406.44	67%	UNSATISFACTORY
3010232360026MRCZZ11	INVENTORY - MATERIALS & SUPPLIES	-	-	5 850 000.00	5 850 000.00	5 850 000.00	0%	UNSATISFACTORY

Table 4.2 R&M Expenditure per Service per Inventory type

Line items that exceeded the budget as at 31 May 2026

Year	Vote No	Vote Description	YTD MOV	Orig Budget	Amended E	Amended Bud	UNSPENT
2526	2020232360044	INVENTORY - EQUIPMENT R&M	6 060 121.24	1 786 685.00	2 256 450.00	4 043 135.00	- 2 016 986.24
2526	2020232360044	INVENTORY - CHEMICALS	8 093 328.80	2 278 737.00	4 100 000.00	6 378 737.00	- 1 714 591.80
2526	0505232360026	INVENTORY - RENT HIRE OFFICE EQUIPMENT	2 747 382.85	-	2 000 000.00	2 000 000.00	- 747 382.85
2526	1505236256026	INT PAID: OVERDUE ACCOUNTS	462 802.42	-	-	-	- 462 802.42
2526	2005211032099	MS: ALL - LEAVE PAY	475 637.06	1 369 450.00	-1 279 544.00	89 906.00	- 385 731.06
2526	0505227334026	C&PS: LEGAL COST ADVICE & LITIGATION	338 755.80	-	-	-	- 338 755.80
2526	3005203205099	SM D04: SAL & ALL - BASIC SALARY	1 328 007.93	-	1 067 179.00	1 067 179.00	- 260 828.93
2526	0505226060026	OS: CATERING SERVICES_WELLNESS	1 003 441.60	350 000.00	400 000.00	750 000.00	- 253 441.60
2526	1005211046099	MS: SRB - ANNUAL BONUS	1 748 113.07	1 959 019.00	- 435 036.00	1 523 983.00	- 224 130.07
2526	0505230012026	OC: ADV/PUB/MARK - ADVERTSMUN ACTIVITIES	1 910 051.09	1 200 000.00	500 000.00	1 700 000.00	- 210 051.09
2526	1505211032026	MS: ALL - LEAVE PAY	280 978.38	397 698.00	- 324 514.00	73 184.00	- 207 794.38
2526	2505211038099	MS: OVERTIME - STRUCTURED	4 858 342.28	2 797 668.00	1 863 206.00	4 660 874.00	- 197 468.28
2526	0505230112026	OC: COMM - POSTAGE/STAMPS/FRANKING MACH	1 508 239.11	1 263 564.00	100 000.00	1 363 564.00	- 144 675.11
2526	2560211032026	MS: ALL - LEAVE PAY	137 442.33	113 817.00	- 113 817.00	-	- 137 442.33
2526	2045211032026	MS: ALL - LEAVE PAY	133 514.58	-	10 798.00	10 798.00	- 122 716.58
2526	1505203045026	SM CFO: SAL & ALL - BASIC SALARY	798 690.72	1 192 781.00	- 516 651.00	676 130.00	- 122 560.72
2526	2505211001026	MS: SAL & ALL: BASIC SALARY & WAGES	116 615.85	-	-	-	- 116 615.85
2526	2045211046026	MS: SRB - ANNUAL BONUS	931 938.88	524 911.00	307 867.00	832 778.00	- 99 160.88
2526	2010211032026	MS: ALL - LEAVE PAY	94 143.93	-	8 946.00	8 946.00	- 85 197.93
2526	2505272880026	DEPRECIATION COMMUNITY HALLS	84 653.22	-	-	-	- 84 653.22
2526	2560211038026	MS: OVERTIME - STRUCTURED	268 341.92	294 185.00	- 96 634.00	197 551.00	- 70 790.92
2526	2525211046026	MS: SRB - ANNUAL BONUS	59 995.43	29 145.00	- 29 145.00	-	- 59 995.43
2526	0505230541026	OC: SKILLS DEVELOPMENT FUND LEVY	236 325.27	179 540.00	-	179 540.00	- 56 785.27
2526	1010221155099	OTH COUNCIL: TRAVELLING ALLOWANCE	1 652 990.96	1 655 859.00	- 52 576.00	1 603 283.00	- 49 707.96
2526	2040211034055	MS: ALL - TRAVEL OR MOTOR VEHICLE	249 914.91	213 089.00	- 12 192.00	200 897.00	- 49 017.91
2526	2010211058026	MS: SRB - TOOLS ALLOWANCE	54 745.01	31 770.00	- 22 265.00	9 505.00	- 45 240.01
2526	2580213020033	MS: SOC CONTR - MEDICAL	490 186.90	414 148.00	32 569.00	446 717.00	- 43 469.90
2526	1505230581026	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	165 946.31	96 508.00	33 248.00	129 756.00	- 36 190.31
2526	2505211036026	MS: OVERTIME - NON STRUCTURED	205 796.64	182 092.00	- 12 425.00	169 667.00	- 36 129.64
2526	2590211046026	MS: SRB - ANNUAL BONUS	35 954.81	59 714.00	- 59 714.00	-	- 35 954.81
2526	2505230577099	OC: T&S DOM - DAILY ALLOWANCE	54 110.01	5 000.00	14 915.00	19 915.00	- 34 195.01
2526	2580211032033	MS: ALL - LEAVE PAY	41 551.35	-	8 366.00	8 366.00	- 33 185.35
2526	2035211026055	MS: HB & INC: HOUSING BENEFITS	74 194.91	43 168.00	- 1 040.00	42 128.00	- 32 066.91
2526	2505230541026	OC: SKILLS DEVELOPMENT FUND LEVY	30 149.40	-	-	-	- 30 149.40
2526	1015230451199	OC: PRINTING & PUBLICATIONS (GENERAL)	29 930.00	-	-	-	- 29 930.00
2526	2505213020026	MS: SOC CONTR - MEDICAL	39 699.35	-	10 744.00	10 744.00	- 28 955.35
2526	2580230541033	OC: SKILLS DEVELOPMENT FUND LEVY	68 942.66	24 098.00	20 902.00	45 000.00	- 23 942.66
2526	2020211058044	MS: SRB - TOOLS ALLOWANCE	391 228.47	234 474.00	132 832.00	367 306.00	- 23 922.47
2526	1010230541099	OC: SKILLS DEVELOPMENT FUND LEVY	150 504.78	128 171.00	-	128 171.00	- 22 333.78
2526	1010221162099	OTH COUNCIL: CELL PHONE ALLOWANCE	1 190 276.89	1 230 823.00	- 61 598.00	1 169 225.00	- 21 051.89
2526	2005230541099	OC: SKILLS DEVELOPMENT FUND LEVY	424 246.36	407 697.00	-	407 697.00	- 16 549.36
2526	1010221160099	OTH COUNCIL: BASIC SALARY	6 502 344.51	7 527 840.00	-1 038 866.00	6 488 974.00	- 13 370.51
2526	2045230541026	OC: SKILLS DEVELOPMENT FUND LEVY	158 342.99	145 157.00	-	145 157.00	- 13 185.99
2526	2035230541055	OC: SKILLS DEVELOPMENT FUND LEVY	95 865.96	82 726.00	-	82 726.00	- 13 139.96
2526	2505211058026	MS: SRB - TOOLS ALLOWANCE	11 557.79	-	-	-	- 11 557.79
2526	1505230577026	OC: T&S DOM - DAILY ALLOWANCE	24 353.83	4 000.00	9 595.00	13 595.00	- 10 758.83
2526	0505211058060	MS: SRB - TOOLS ALLOWANCE	436 135.75	691 624.00	- 265 761.00	425 863.00	- 10 272.75
2526	1010226060099	OC: CATERING SERVICES	24 995.00	15 000.00	-	15 000.00	- 9 995.00
2526	2560230541026	OC: SKILLS DEVELOPMENT FUND LEVY	61 582.39	52 450.00	-	52 450.00	- 9 132.39
2526	2040213020055	MS: SOC CONTR - MEDICAL	629 351.60	614 839.00	7 051.00	621 890.00	- 7 461.60
2526	2550211026026	MS: HB & INC: HOUSING BENEFITS	46 817.59	57 557.00	- 15 429.00	42 128.00	- 4 689.59
2526	1505230040026	OC: BC/FAC/C FEES - BANK ACCOUNTS	883 015.74	757 380.00	121 357.00	878 737.00	- 4 278.74
2526	2005230577099	OC: T&S DOM - DAILY ALLOWANCE	66 491.90	-	64 028.00	64 028.00	- 2 463.90
2526	2040213010055	MS: SOC CONTR - GROUP LIFE INSURANCE	95 234.17	107 650.00	- 14 297.00	93 353.00	- 1 881.17
2526	1505205063026	SM CFO: SOC CONTR: UIF	1 594.08	11 928.00	- 11 220.00	708.00	- 886.08
2526	2580211056033	MS: SRB - STANDBY ALLOWANCE	46 405.15	51 945.00	- 6 276.00	45 669.00	- 736.15
2526	3005211046099	MS: SRB - ANNUAL BONUS	6 143.30	-	6 143.00	6 143.00	- 0.30

Chart 2: Expenditure by Type : YTD Actual as a % of Total Expenditure as at 31 May 2026 (R'000)

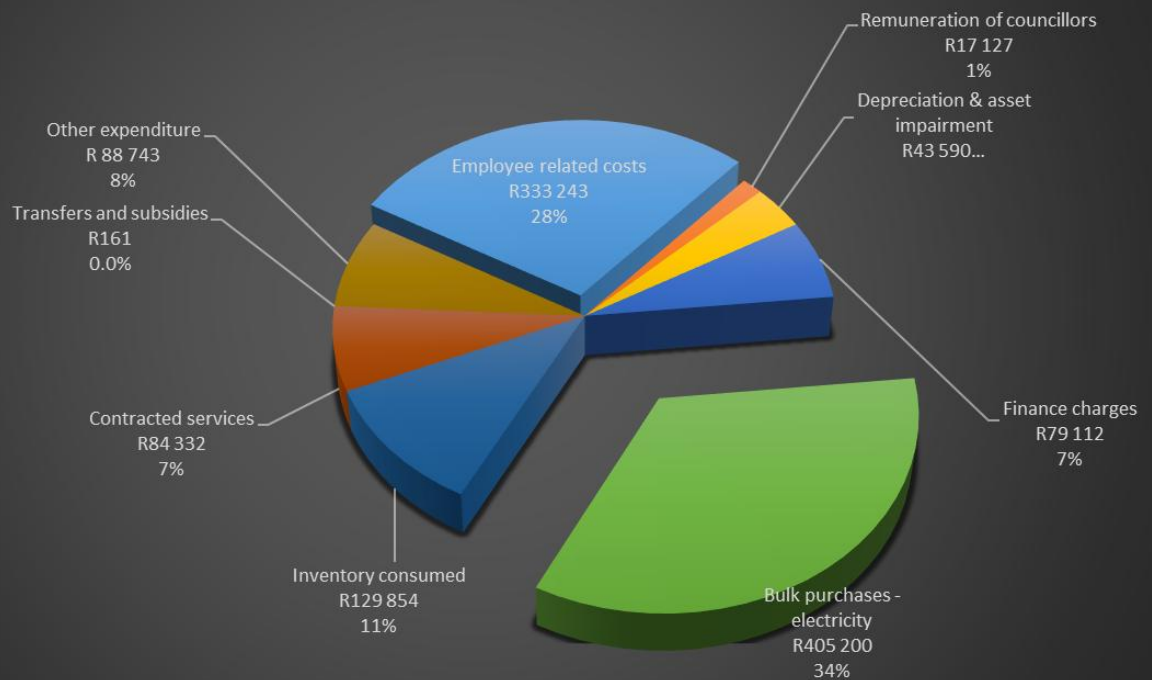


Chart 2: Expenditure by type: YTD Actual as percentage of Total Expenditure

As indicated in Chart 2 above is the weighting of the YTD Actual on Expenditure by Type as percentage of total operational expenditure as at 31 May 2026. The main cost drivers of the Municipality is Bulk Purchase of 34% and Employee related (28%).

Bulk Purchases: Electricity, Water inventory and Water losses

- Indicated in Table 5.1 below, the expenditure on Bulk Purchases in May 2026 amount to R28.1 million. The Municipality incurred expenditure of 98% when compared to Adjusted Budget of R412 million.

Bulk purchases - Electricity_M11 May

Description	Budget Year 2025/26								
	Original Budget	Adjusted Budget	Monthly actual M11	YearTD actual	YearTD budget	YTD variance	YTD variance	% spent on Budget	% ideal IYM 100%
R thousands							%	%	
Expenditure By Type									
Bulk purchases - electricity	465 959	412 000	28 086	405 200	377 667	27 533	7%	98%	-2%
Total Expenditure	465 959	412 000	28 086	405 200	377 667	27 533	7%	98%	-2%

Table 5.1: Summary of YTD Bulk Electricity expenditure

- Indicated in Table 5.1 below, the expenditure on water in May 2026 amount to R157 000. The Municipality incurred expenditure of 54% when compared to Adjusted Budget of R64.6 million.

Bulk purchases - Water_M11 May

Description	Budget Year 2025/26								
	Original Budget	Adjusted Budget	Monthly actual M11	YearTD actual	YearTD budget	YTD variance	YTD variance	% spent on Adjusted Budget	% ideal IYM -100%
R thousands			May				%	%	
Expenditure By Type									
Inventory Water	64 590	64 590	157	35 142	59 207	(24 065)	-41%	54%	-46%
Total Expenditure	64 590	64 590	157	35 142	59 207	(24 065)	(0)	54%	-46%

Table 5.2: Summary of YTD Bulk Water expenditure

Outstanding debt: ESKOM, Rand Water and DWS

Bulk Cost Debt -Eskom

Description	Total outstanding Debt	Current Invoice	Interest Charged	VAT	Payments
R thousands					
Bulk purchases - electricity July	26 460	49 215	8 537	7 382	4 000
Bulk purchases - electricity August	2 707 440	48 113	10 097	7 217	1 000
Bulk purchases - electricity September	2 755 710	33 399	10 861	5 010	1 000
Bulk purchases - electricity October	2 801 292	29 561	12 586	4 434	1 000
Bulk purchases - electricity November	2 844 948	29 932	10 234	4 490	1 000
Bulk purchases - electricity December	2 886 805	28 845	14 186	4 327	7 000
Bulk purchases - electricity January	2 927 901	28 341	11 003	4 251	1 000
Bulk purchases - electricity February	2 974 000	29 338	13 209	4 401	1 000
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
Bulk purchases - electricity May	3 108 345	32 478	12 223	4 872	1 000

Table 6.1: Summary of outstanding ESKOM debt

- Indicated in Table 6.1 above, is the total outstanding debt owed to ESKOM amounting to R3.1 billion, the Municipality paid the amount of R1 million during the current month. The total outstanding debt has increased by R49 million when compared to April outstanding debt.

Bulk Cost Debt- Rand Water				
Description	Rand water			
	Total outstanding Debt	Current Invoice	Interest Charged	Payments
R thousands				
Inventory consumed- July	42 483	3 962	380	9 414
Inventory consumed August	42 294	4 443	330	4 962
Inventory consumed September	42 117	4 269	327	4 773
Inventory consumed October	42 892	5 034	338	4 596
Inventory consumed November	42 466	4 945	316	5 371
Inventory consumed December	35 635	4 800	323	11 955
Inventory consumed January	34 776	4 008	257	5 123
Inventory consumed February	39 154	4 137	240	–
Inventory consumed March	29 310	4 741	253	14 585
Inventory consumed April	29 720	4 944	207	4 741
Inventory consumed May	34 675	4 743	212	–

Table 6.2: Summary of outstanding Rand debt

- The municipality owed Rand Water an amount of R 34.7 million which include current account of R4.7 million and interest of 212 000. No payment made towards rand water.

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

- The total debt owed to the Department of Water and Sanitation amounted to R170 million as at May 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
			1 700 000.00
APRIL 2026 PAYMENTS			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
29/04/2026	RAND WATER	WATER SERVICES	4 740 717.71
			4 740 717.71
APRIL 2026 PAYMENTS			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
29/04/2026	DWS	WATER SERVICES	141 843.61
			141 843.61

MAY PAYMENTS

Ngwathe Local Municipality (FS203): S71 Monthly Budget Statement

MAY 2026 PAYMENTS			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
15/05/2026	ESKOM	ELECTRICITY BILL	1 000 000.00
			1 000 000.00
MAY 2026 PAYMENTS			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
28/05/2026	DWA	WATER SERVICES	5 483.40
28/05/2026	DWA	WATER SERVICES	472.98
28/05/2026	DWA	WATER SERVICES	1 686.68
28/05/2026	DWA	WATER SERVICES	3 005.17
28/05/2026	DWA	WATER SERVICES	6 010.34
28/05/2026	DWA	WATER SERVICES	1 177.20
			17 835.77

Table 6.3: Summary of payments per payment report

Indicated in tables 6.3 above are the payments to Eskom amounted to R1 million (Main account payments only) did not made payment towards Rand water and R18 000 towards DWS during the month of May.

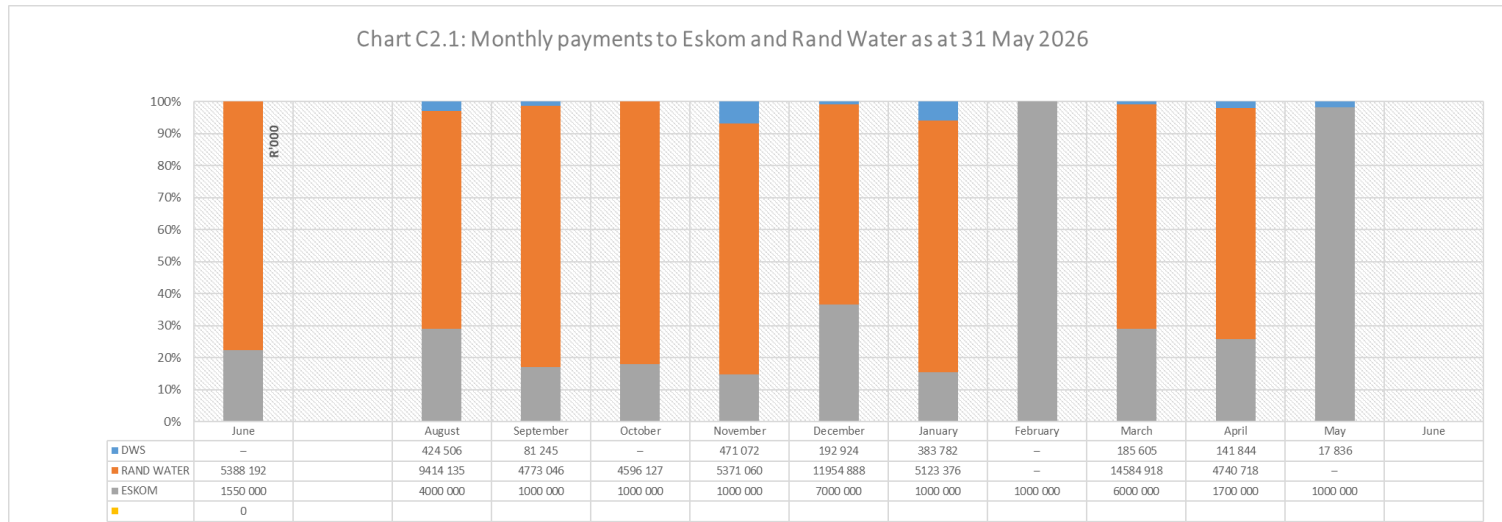


Chart 2.1: Monthly payments to Rand Water & Eskom

The above chart shows the monthly payments made towards Eskom, Rand water and DWS as at 31 May 2026. The Municipality still have the challenge to pay current Eskom account.

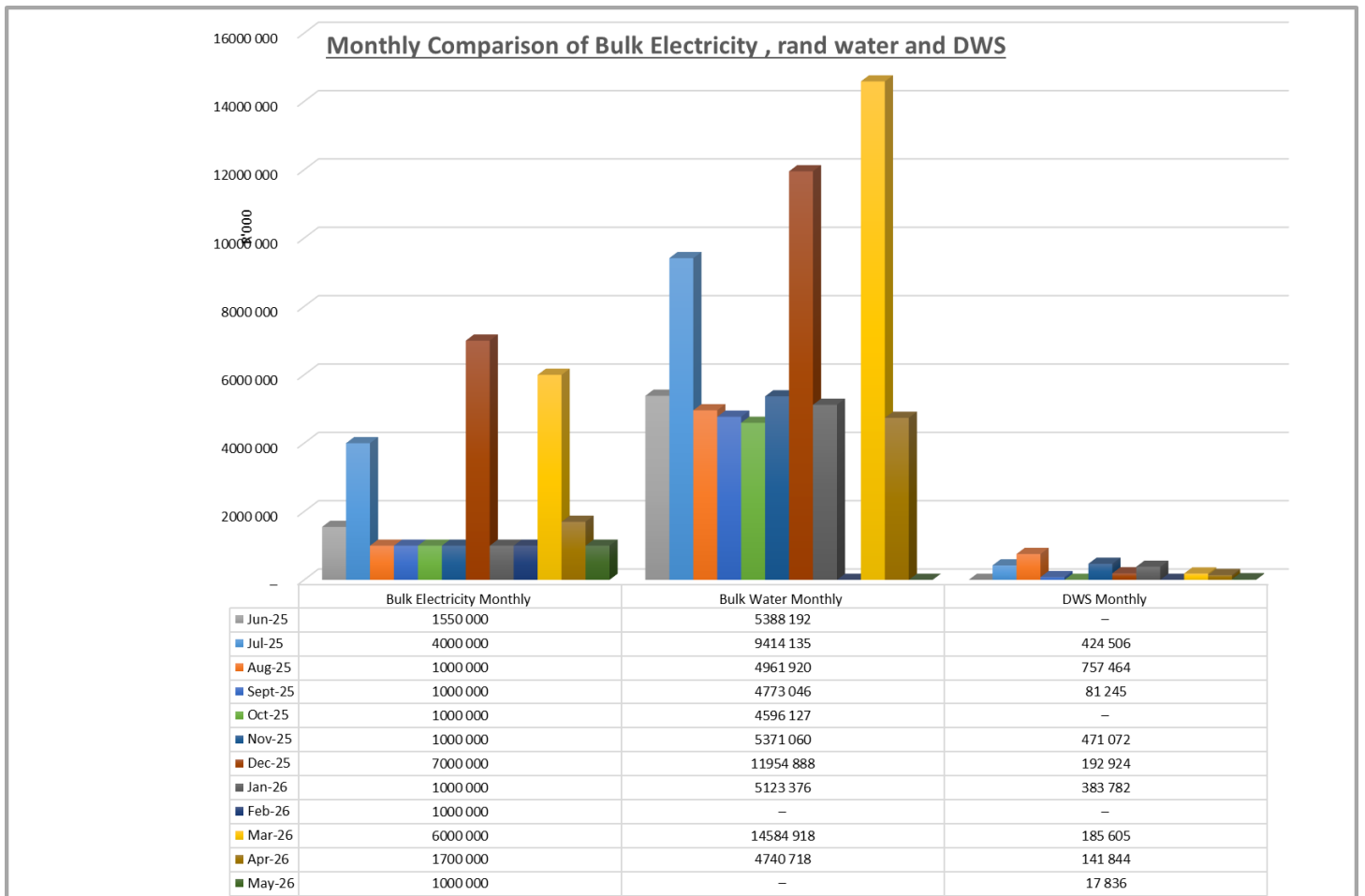


Chart 2.2: Monthly & YTD comparison of Bulk Electricity and Rand Water: July 2025-May 2026

4.2 Capital expenditure

Capital expenditure	Budget	Adjustment Budget	Monthly actual M11 May	YTD Actual
		R'000		R'000
	171 207	202 007	4 845	112 517
Funded by				
National Government	122 907	122 907	6 798	89 520
Internally generated funds	48 300	79 100	3 230	22 998
Weighting Capital transfer recognised	72%	61%	140%	80%
Weighting Internally generated funds	28%	39%	67%	20%

Table 7: High level summary: Capital Expenditure

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

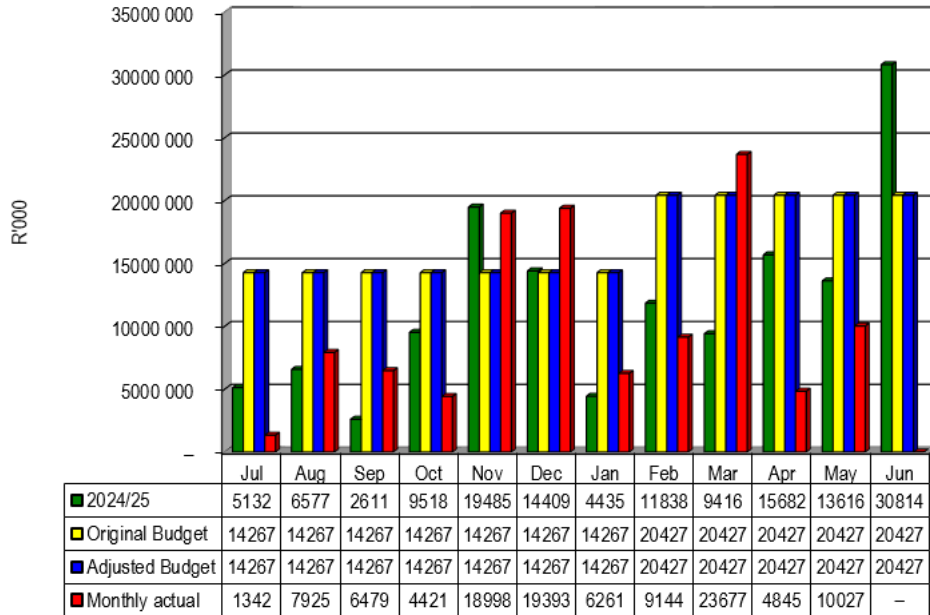


Chart 3: Total Capital expenditure

- As indicated in the Table 7 and Chart 3 above, the Actual capital expenditure incurred during the month of May amounted to R10 million. The Municipality achieved 54% 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

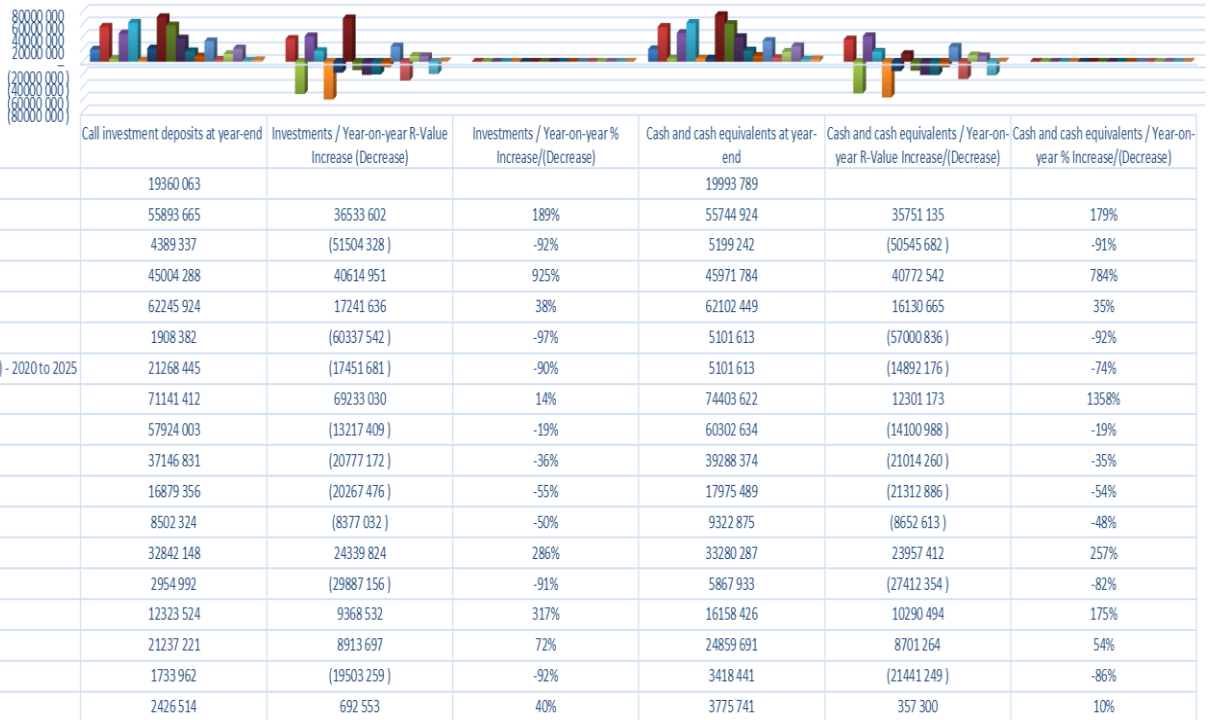


Chart 4: Call Investment deposit and cash equivalents at year-end

- 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 May amounted to R3.8 million resulting to an increase of R357 000 when compared to last month cash and cash equivalent.

Chart 5: Cash and cash equivalent

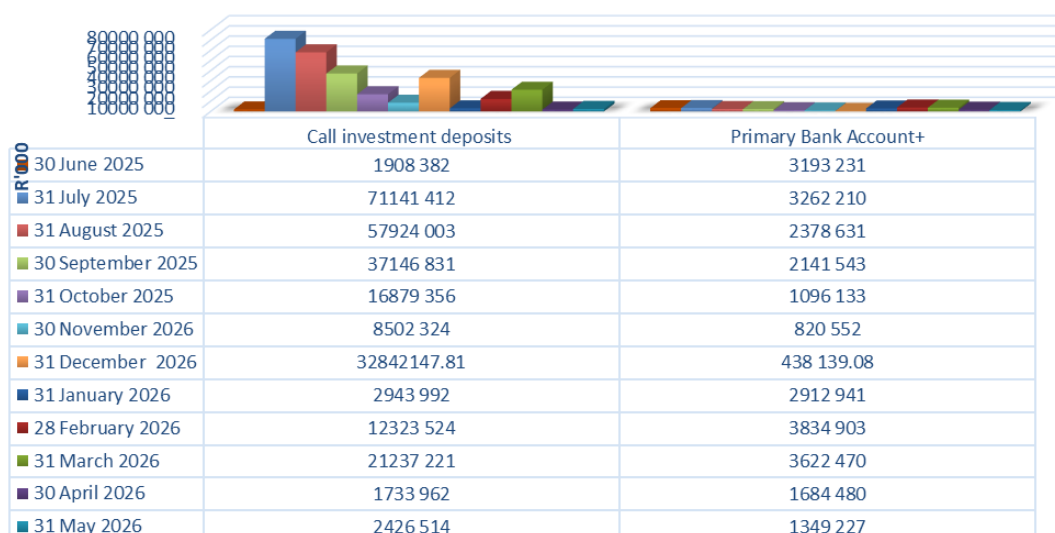


Chart 5: Cash & cash equivalents and Cost coverage ration

- With regards to the Cash and cash equivalents, the above report shows the Cash and Cash equivalent comparatively from June 2025. At the end of May 2026 the report shows the total amount of R2.4 million on call investments and R 1.3 million on Primary account, thus result to Cash and cash equivalents of R3.8 million at the end of May 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 - M11 May												
Description	NT Code	Budget Year 2025/26									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	7 586	7 258	7 207	10 797	4 765	5 248	38 245	100 790	181 895	159 844	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16 147	5 275	4 316	4 664	4 869	3 763	22 268	111 798	173 100	147 362	
Receivables from Non-exchange Transactions - Property Rates	1400	12 805	5 927	5 551	4 987	4 712	4 774	34 740	207 849	281 345	257 061	
Receivables from Exchange Transactions - Waste Water Management	1500	5 531	4 591	4 520	4 261	4 039	4 375	24 698	119 353	171 367	156 726	
Receivables from Exchange Transactions - Waste Management	1600	3 873	3 205	3 122	3 011	2 801	2 976	16 998	77 089	113 075	102 875	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	6 603	5 966	6 043	5 619	5 275	5 515	43 377	239 960	318 358	299 746	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	211	40	38	165	33	33	222	1 673	2 416	2 127	
Total By Income Source	2000	52 755	32 262	30 798	33 505	26 494	26 683	180 548	858 512	1 241 557	1 125 742	
2019/20 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	5 915	5 418	5 062	6 630	5 100	4 813	29 870	176 412	239 220	222 825	
Commercial	2300	23 673	8 546	7 511	7 347	6 589	6 824	40 235	244 704	345 429	305 699	
Households	2400	23 157	18 289	18 216	19 519	14 797	15 037	110 365	437 199	656 579	596 916	
Other	2500	9	9	9	9	8	9	78	197	329	301	
Total By Customer Group	2600	52 755	32 262	30 798	33 505	26 494	26 683	180 548	858 512	1 241 557	1 125 742	

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 May 2026.

Chart 6.1: Debtor's Age Analysis per Customer Group as at 31 May 2026

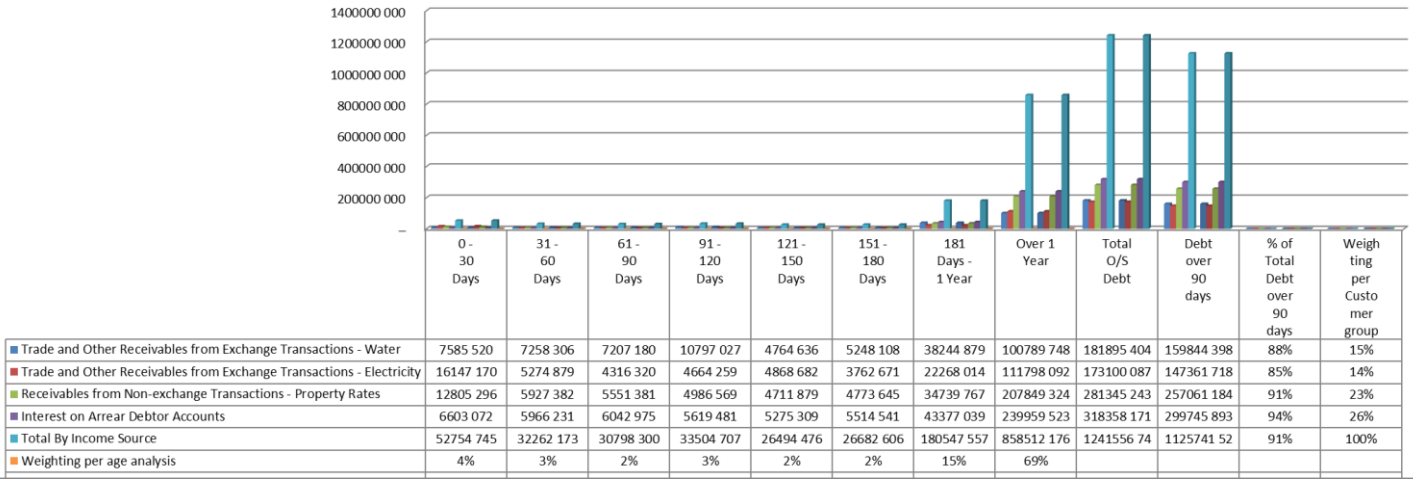


Chart 6.1: Outstanding Debt by Income Source

Chart 6.2: Debtor's Age Analysis per Customer Group as at 31 May 2026

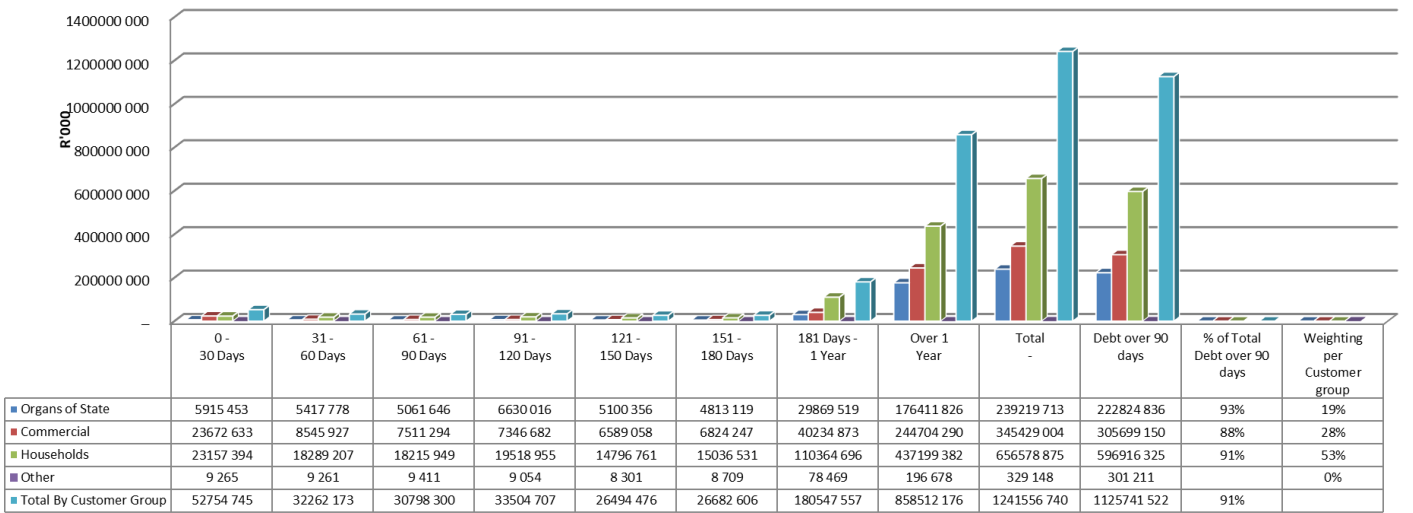


Chart 6.2: Outstanding Debt by Customer Group

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

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

- The Organs of state are sitting at 93%,
- Household at 91% and
- Commercial at 88%

The percentage weighting of debt owed by Customer Group is:

- Household at 53%. Total debt outstanding is R656million;
- Commercial at 28%, total debt outstanding is R341 million;
- Organs of State at 19%, total debt outstanding is R239 million;

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

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

Chart 7 below, month on month summary of debt over 90 days as a percentage of total O/S debt which is at 91% for the month under review

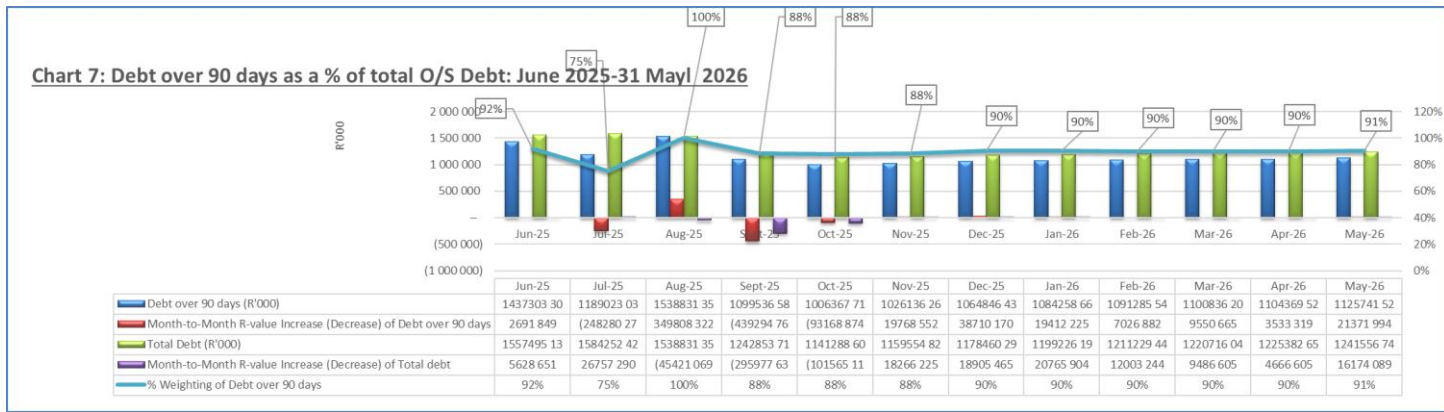


Chart 7: Debt over 90 days as a percentage of total O/S Debt

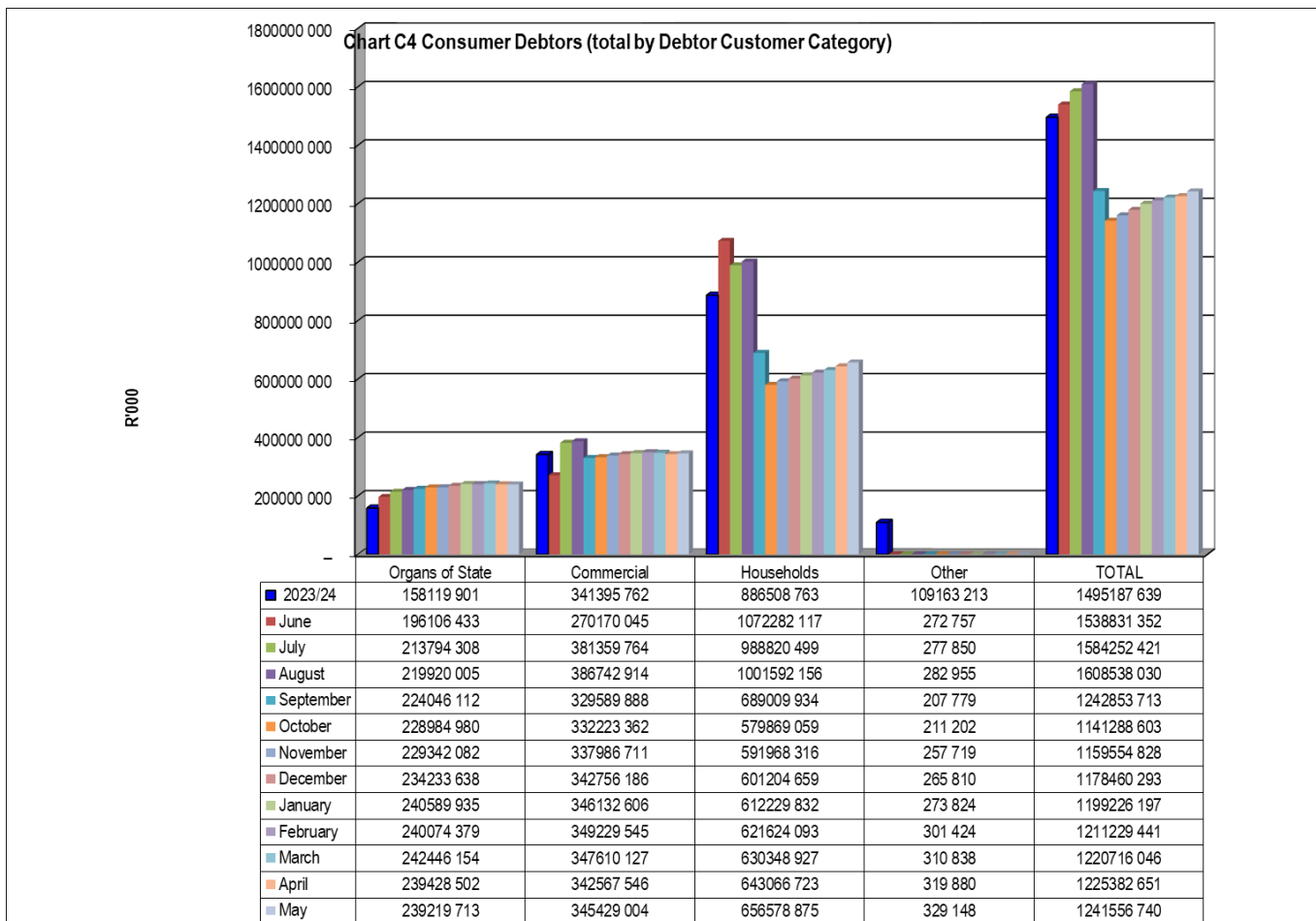


Chart 8: Aged Customer Debtor Analysis

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

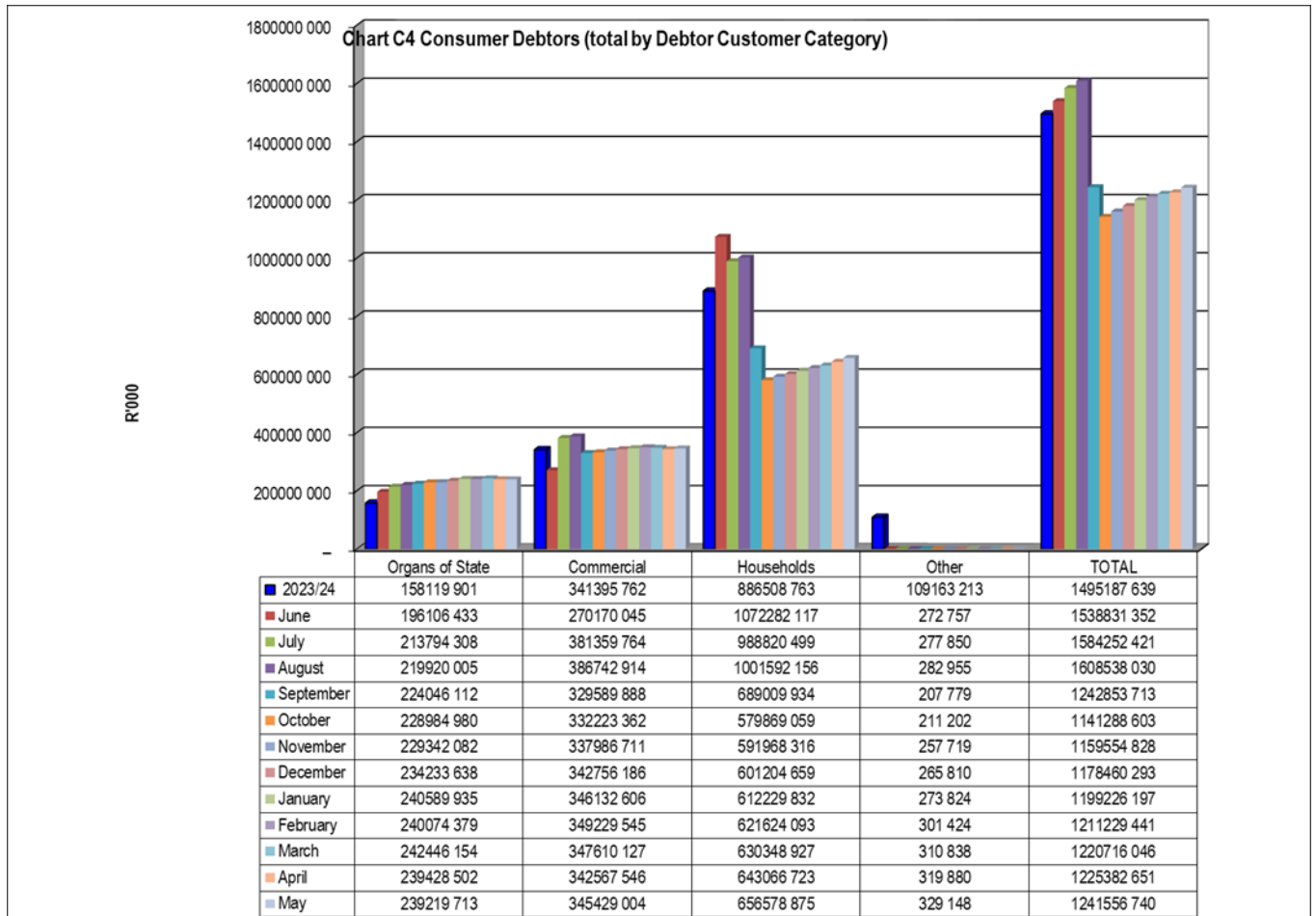


Chart 9 Consumer Debtors (Total by Debtor Customer Category)

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

Revised Average Collection Rate

BILLING REPORT FOR 2025/2026			
Service	APR 2026 Billing	Payment (May)	Collection rate per service %
INTEREST	5 987 288	525 302	9%
BASIC ELEC	2 496 753	1 468 936	59%
ELECTRICITY	9 791 754	11 611 873	119%
PREPAID INCOME	12 280 761	12 280 761	100%
BASIC WATER	2 696 052	686 930	25%
WATER	2 198 282	1 718 752	78%
SEWERAGE	6 532 458	2 738 804	42%
REFUSE	5 174 200	1 416 925	27%
SUNDRY	35 300	10 793	31%
RATES	10 528 308	4 601 956	44%
TOTAL	57 721 156	37 061 031	64%

Table 9: Monthly collection Rate

- The collection rate for May is 64%

Table 10: Revised Average collection rate

- Non Applicable

BILLING REPORT FOR 2025/2026

Service	APR 2026 Billing	Payment (May)	Collection rate per service %
INTEREST	5 987 288	525 302	9%
BASIC ELEC	2 496 753	1 468 936	59%
BASIC WATER	2 696 052	686 930	25%
SEWERAGE	6 532 458	2 738 804	42%
ELECTRICITY	9 791 754	11 611 873	119%
REFUSE	5 174 200	1 416 925	27%
SUNDRY	35 300	10 793	31%
RATES	10 528 308	4 601 956	44%
WATER	2 198 282	1 718 752	78%
TOTAL	45 440 396	24 780 270	55%

Table 11: Collection rate excluding prepaid electricity

Chart 12: Billing receipts per customer Group

7. Creditors' Analysis

FS203 Ngwathe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands	NT Code										
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	49 573	50 776	-	89 644	-	-	-	2 918 353	3 108 345	
Bulk Water	0200	4 954	5 151	4 741	4 378	-	-	-	156 710	175 934	
PAYE deductions	0300	10 939	-	-	-	-	-	-	(0)	10 938	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	3 936	-	-	-	-	-	-	-	3 936	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	18 111	8 149	13 478	1 039	515	3 875	619	8 097	53 883	
Auditor General	0800	298	-	-	-	-	-	-	-	298	
Other	950	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	950	3 134	-	-	-	-	-	-	-	3 134	
Total By Customer Type	1000	90 945	64 076	18 219	95 061	515	3 875	619	3 083 160	3 356 469	-

Table 11: Supporting table SC4: Aged Creditors

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)												
		M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11
FS203	2026 Bulk Electricity	2 646 926 015	2 708 467 454	2 756 898 027	2 802 412 445	2 844 959 825	2 887 411 776	2 928 737 931	2 974 284 657	3 010 851 783	3 059 772 350	3 108 345 080
FS203	2026 Bulk Water	182 987 925	183 554 073	183 377 154	184 152 188	183 725 915	176 894 403	204 977 747	209 355 370	199 511 169	182 350 489	175 934 314
FS203	2026 PAYE deductions	4 777 968	4 698 263	4 843 887	3 815 504	4 837 108	5 520 984	5 324 503	9 034 932	5 006 035	5 034 190	10 938 408
FS203	2026 VAT (output less input)	0	0	0	0	0	0	0	0	0	0	0
FS203	2026 Pensions / Retirement	3 670 469	3 726 698	3 757 771	0	0	3 813 103	3 816 598	3 874 069	3 874 644	3 939 765	3 936 119
FS203	2026 Loan repayments	0	0	0	0	0	0	0	0	0	0	0
FS203	2026 Trade Creditors	37 873 568	44 745 743	31 105 449	41 607 619	57 511 901	59 626 992	33 207 551	32 862 961	39 638 086	31 896 134	53 882 887
FS203	2026 Auditor General	31 023	965 981	2 212 071	4 634 540	8 317 098	6 022 206	6 097 509	6 047 939	0	-	298 019
FS203	2026 Other	0	0	0	0	0	0	0	0	0	0	0
FS203	2026 Medical Aid	2 792 431	2 822 687	2 836 573	0	0	2 791 367	3 114 820	3 171 704	3 131 818	3 139 468	3 133 773
FS203	2026	2 524 145 251.00	2 948 980 900.58	2 985 030 931.98	3 036 622 295.93	3 099 351 847.47	3 142 080 832.14	3 185 276 658.46	3 238 631 632.14	3 262 013 535.00	3 286 132 396.00	3 356 468 600.74

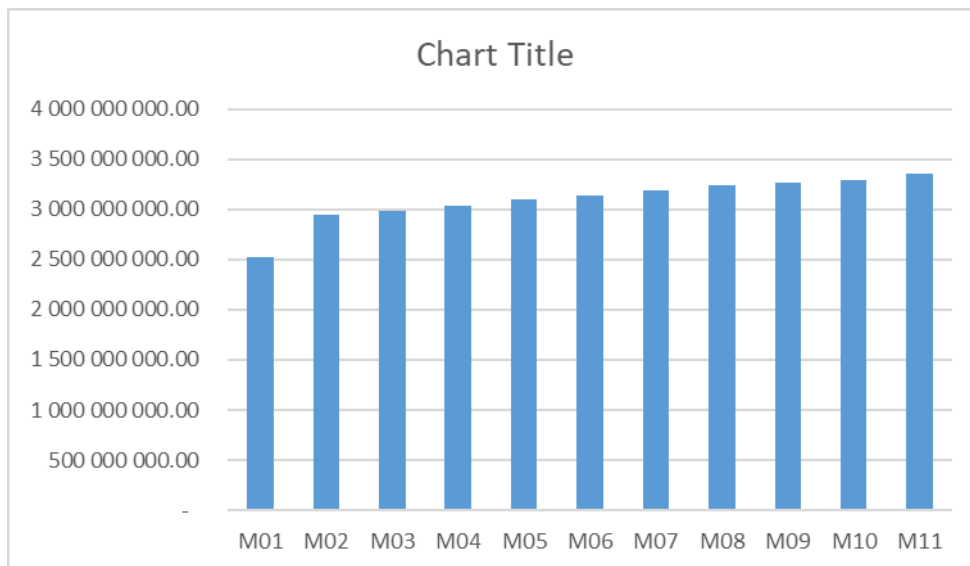


Chart 13: Aged Creditors Analysis

- Bulk Electricity – As of 31 MAY 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 31 MAY 2026, the outstanding debt owed to the Department of Water and Sanitation stands at R141 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 R34 million. The municipality has been consistently paying the current Rand Water account since October 2024 and allocates R7 million from Equitable Share receipts towards reducing the arrears.
- PAYE - As at 31 MAY 2026, the municipality had an outstanding balance of R10 million.
- Pensions and Medical Aids – As at 31 MAY 2026 reflect total of R3,9 million for pension funds and 3.1 million for medical aids.
- Trade Creditors -The municipality owes R53 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.

8. Investment portfolio analysis

FS203 Ngwathe - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May 2026							
Investments by maturity Name of institution & investment ID	Type of Investment	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality							
ABSA [Equitable Share]	Call account	31 July 2025	4	-	-	11.39	4
ABSA [RBIG]	Call account	31 July 2025	826	17	(840)		3
ABSA [WSIG]	Call account	31 July 2025	57	5			62
ABSA [ELECT INCOME]	Call account	31 July 2025	47	18	(20 650)	22 620	2 035
ABSA [MIG]	Call account	31 July 2025	714	2	(450)	-	266
ABSA [MSIG]	Call account	31 July 2025	68	0	(30)	-	38
ABSA [INEG]	Call account	31 July 2025	5	0			5
ABSA [FMG]	Call account	31 July 2025	14	0			14
Heilbron Sanlam policy	Policy	31 July 2025	705				705
Sanlam shares	Shares	31 July 2025	217				217
TOTAL INVESTMENTS AND INTEREST			2 656	43	(21 970)	22 620	3 349

Table 12: Supporting Table SC5: Investment portfolio

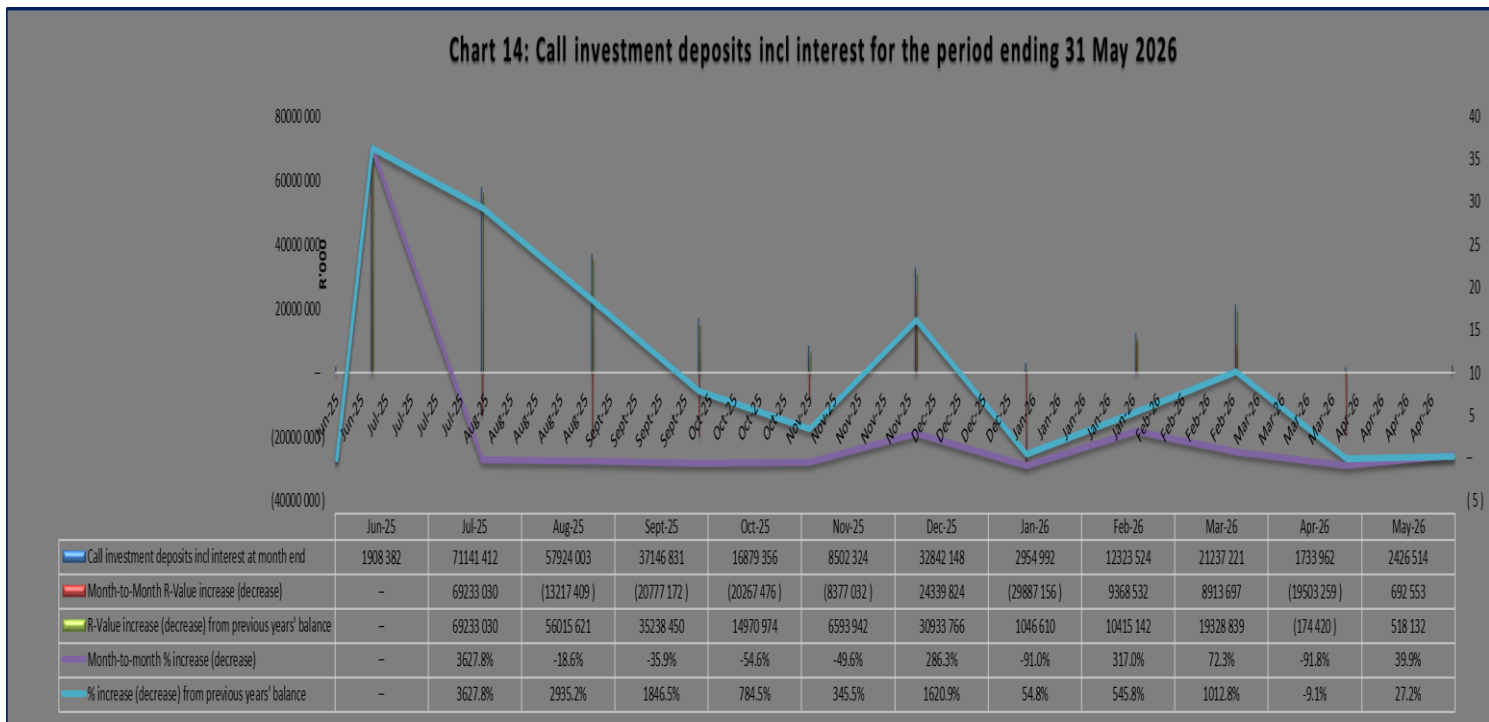


Chart 14: Call Investments deposit at month-end

- The above Chart show that from April to May the investment has increased by R693 000.

FS203 Ngwathe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		253 536	296 280	296 280	56	293 898	271 590	22 309	8.2%	296 280
Energy Efficiency and Demand Side Management Grant		961	-	-	-	-	-	-	-	-
Equitable Share		248 094	288 814	288 814	-	288 814	264 746	24 068	9.1%	288 814
Expanded Public Works Programme Integrated Grant		1 480	2 553	2 553	-	2 553	2 340	213	9.1%	2 553
Local Government Financial Management Grant		3 000	3 000	3 000	56	2 531	2 750	(219)	-7.9%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	-	1 913	1 913	-	-	1 753	(1 753)	-100.0%	1 913
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		559	-	353	-	-	282	(282)	-100.0%	353
Local Government Water and Related Service SETA		559	-	353	-	-	282	(282)	-100.0%	353
Total Operating Transfers and Grants	5	254 095	296 280	296 633	56	293 898	271 872	22 026	8.1%	296 633
Capital Transfers and Grants										
National Government:		135 891	122 907	122 907	12 034	99 017	112 665	(13 648)	-12.1%	122 907
Integrated National Electrification Programme Grant		15 585	11 135	11 135	393	10 002	10 207	(205)	-2.0%	11 135
Municipal Infrastructure Grant		42 400	36 339	36 339	4 167	30 142	33 311	(3 169)	-9.5%	36 339
Regional Bulk Infrastructure Grant		67 000	60 000	60 000	7 182	45 736	55 000	(9 264)	-16.8%	60 000
Water Services Infrastructure Grant		10 906	15 433	15 433	292	13 138	14 147	(1 009)	-7.1%	15 433
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		4 101	-	-	-	-	-	-	-	-
[insert description]		4 101	-	-	-	-	-	-	-	-
Local Government Water and Related Service SETA		4 101	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	139 992	122 907	122 907	12 034	99 017	112 665	(13 648)	-12.1%	122 907
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	394 088	419 187	419 540	12 090	392 915	384 537	8 378	2.2%	419 540

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 R12 million during the month of May 2026.

9. Allocation and grant receipts and expenditure

Operational and Capital Grants: Receipts

FS203 Ngwathe - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		233 453	266 830	290 995	19 688	218 422	263 922	(45 500)	-17.2%	290 995
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		229 547	259 174	283 860	19 695	214 137	257 321	(43 184)	-16.8%	283 860
Expanded Public Works Programme Integrated Grant		1 995	2 553	2 553	-	1 249	2 340	(1 091)	-46.6%	2 553
Local Government Financial Management Grant		1 622	3 190	2 669	18	2 212	2 507	(295)	-11.8%	2 669
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		288	1 913	1 913	(25)	824	1 753	(929)	-53.0%	1 913
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		233 453	266 830	290 995	19 688	218 422	263 922	(45 500)	-17.2%	290 995
Capital expenditure of Transfers and Grants										
National Government:		119 959	122 907	122 907	6 798	89 520	112 665	(23 146)	-20.5%	122 907
Integrated National Electrification Programme Grant		14 798	11 135	11 135	502	8 938	10 207	(1 269)	-12.4%	11 135
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		37 973	36 339	36 339	-	25 863	33 311	(7 448)	-22.4%	36 339
Regional Bulk Infrastructure Grant		59 498	60 000	60 000	5 108	41 847	55 000	(13 153)	-23.9%	60 000
Water Services Infrastructure Grant		7 690	15 433	15 433	1 187	12 872	14 147	(1 275)	-9.0%	15 433
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		1 762	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Discount Benefit Scheme (Housing)		1 762	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants:		121 721	122 907	122 907	6 798	89 520	112 665	(23 146)	-20.5%	122 907
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		355 174	389 737	413 902	26 486	307 942	376 587	(68 645)	-18.2%	413 902

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

- The above report shows that the total expenditure of transfers and grants as at May 2026 amounts to R308 million on both operational and capital grants.

Summary of Expenditure per grant

CAPITAL EXPENDITURE									
Grant	Vote No	Vote Description	Exp May	YTD Mov	Commitments	Amended Budge	Balance		%
INEP	2045643242073D07ZZ11	ELECTRIFICATION PROJECTS (INEP)	502 123.47	8 937 646.50	-	11 135 000.00	2 197 353.50		80%
			502 123.47	8 937 646.50	-	11 135 000.00	2 197 353.50		80%
MIG	2010647242090C61ZZ11	TUMAHOLE: UPGRADING OF 1KM PAVING ROAD	-	666 531.33	-	1 169 603.00	503 071.67		57%
MIG	2505647352090D43ZZ10	MOSEPEDI COMMUNITY HALL REFUR & UPGRADE	-	2 611 739.48	-	2 430 236.00	181 503.48		107%
MIG	2035644502090D27ZZWM	COVID-19 REFURB PARYS WATER TREATMENT W	-	-	-	2 756 154.00	2 756 154.00		0%
MIG	2505642042090D58ZZWM	PROVISION-SPECILIZED VEHICLES-MOKWALLO	-	2 608 695.00	-	2 868 472.00	259 777.00		91%
MIG	2010647242090D44ZZWM	VREDEFORT 2KM PAVING ROADS	-	-	-	2 981 743.00	2 981 743.00		0%
MIG	2040644502090D42ZZWM	NGWATHE REPLACE 15KM ASBESTOS PIPES	-	3 537 771.42	-	4 753 095.00	1 215 323.58		74%
MIG	2020644942090D61ZZWM	CONSTR 3KM WATERBORNE SANITATION NETWORK	-	6 082 641.20	-	6 789 211.00	706 569.80		90%
MIG	2035644502090D65ZZWM	VREDEFORT: UPGRAD WATER TREATMENT WORKS	-	10 355 589.72	-	12 590 885.00	2 235 295.28		82%
			-	25 862 968.15	-	36 339 399.00	10 476 430.85		71%
RBIG	2020644942094C60ZZ11	REFUR: VREDEFORT WASTE WTW	-	992 033.15	-	992 034.00	0.85		100%
RBIG	2020644942094DA7ZZ01	REFUR EXISTING CLAY LINES IN HEILBRON IND	1 186 954.74	3 299 513.66	-	6 433 000.00	3 133 486.34		51%
RBIG	2040644502094D33ZZWM	CONS 3KM PIPELINE&ELEVATED TOWER HEI-PHI	-	8 580 467.39	-	8 007 967.00	572 500.39		107%
			1 186 954.74	12 872 014.20	-	15 433 001.00	2 560 986.80		83%
WSIG	2035644502096C57ZZ11	CONSTRUCT PIPELINE KOPPIES - EDENVILLE	1 060 862.77	8 318 095.07	-	10 000 000.00	1 681 904.93		83%
WSIG	2035644502096DA8ZZ17	KWAKWATSI BULK WATER SUPPLY LINE	-	-	-	2 000 000.00	2 000 000.00		0%
WSIG	2035644802096C56ZZ11	REFURBISHMENT OF KOPPIES WTW	-	777 836.40	-	777 837.00	0.60		100%
WSIG	2035644802096D55ZZWM	PARYS WTW UPGRADE AND REFURBISHMENT	4 047 565.36	32 751 013.65	-	39 222 163.00	6 471 149.35		84%
WSIG	2045643142096DAAZ07	CONTRU 5KM MV LINE SUB STATIO PARYS WTW	-	-	-	8 000 000.00	8 000 000.00		0%
			5 108 428.13	41 846 945.12	-	60 000 000.00	18 153 054.88		70%
INTERNAL	05056456020CFD11ZZ11	MACHINERY & EQUIPMENT	1 668 149.00	1 668 149.00	-	-	1 668 149.00		#DIV/0!
INTERNAL	20206448020CFD74ZZWM	PUMP	1 587 400.00	1 587 400.00	-	-	1 587 400.00		#DIV/0!
INTERNAL	20206449420CFD77ZZ02	CONTROL PANEL	151 537.80	151 537.80	-	-	151 537.80		#DIV/0!
INTERNAL	20206449420CFD78ZZ02	PUMP	871 540.00	871 540.00	-	-	871 540.00		#DIV/0!
INTERNAL	20456432420CFD81ZZ11	POLE TRANSFORMER	2 185 626.16	2 185 626.16	-	-	2 185 626.16		#DIV/0!
INTERNAL	25906473520CFD82ZZ11	AIR CONDITIONER - FIXED	859 039.00	859 039.00	-	-	859 039.00		#DIV/0!
INTERNAL	20206449420CFD91ZZWM	BUCKET ERRADICTION - NGWATHE	-	-	-	1 000 000.00	1 000 000.00		0%
INTERNAL	05056470020CFD93ZZ11	UPGRADING OF THE SERVER (WAR ROOM)	-	27 900.00	-	2 000 000.00	1 972 100.00		1%
INTERNAL	20456456020CFD99ZZ11	GENERATOR 6.5 KVA ON WHEELS X1	1 695 915.00	1 695 915.00	-	2 000 000.00	304 085.00		85%
INTERNAL	25806473520CFDAEZZ01	REHABILITATION -VREDEFORT LANDFILL SITE	-	-	-	2 000 000.00	2 000 000.00		0%
INTERNAL	25806473520CFDAFZZ18	REHABILITATION -EDENVILLE LANDFILL SITE	-	-	-	2 000 000.00	2 000 000.00		0%
INTERNAL	20356448420CFDACZZWM	PURCHASE OF WATER METERS	-	-	-	3 000 000.00	3 000 000.00		0%
INTERNAL	20456434020CFDABZZWM	PURCHASE OF ELECTRIC METERS	- 2 595 192.00	-	-	3 000 000.00	3 000 000.00		0%
INTERNAL	05056460020CFD12ZZ11	FURNITURE & OFFICE EQUIPMENT	1 399 095.76	3 477 250.77	197 800.00	3 100 000.00	377 250.77		112%
INTERNAL	20456432420CFD97ZZ11	PARYS ELECTRICITY BULK SUPPLY	- 260 000.00	3 085 500.00	-	3 685 500.00	600 000.00		84%
INTERNAL	30056473520CFDA2ZZ10	UPGRADING OF MIMOSA	- 3 780 560.10	227 460.23	275 139.00	4 290 000.00	4 062 539.77		5%
INTERNAL	05056470020CFD94ZZ11	TOOLS OF TRADE: COMPUTER EQU - PERSONNEL	- 750 642.29	2 449 381.21	686 356.00	4 745 908.00	2 296 526.79		52%
INTERNAL	30056473520CFD90ZZWM	SMME ALL TOWNS - BUSINESS HUB	-	-	-	4 900 000.00	4 900 000.00		0%
INTERNAL	20456432420CFD98ZZWM	MINI-SUBSTATION	-	3 098 166.40	1 537 800.00	4 927 625.00	1 829 458.60		63%
INTERNAL	25806473520CFDAHZZ18	DEVELOPMENT OF EDENVILLE LANDFILL SITE	-	-	-	6 200 000.00	6 200 000.00		0%
INTERNAL	25806473520CFDAI ZZ01	DEVELOPMENT OF VREDEFORT LANDFILL SITE	-	-	-	6 500 000.00	6 500 000.00		0%
INTERNAL	25156473520CFDAGZZ01	DEVELOPMENT OF NEW CEMETERIES ALL TOWNS	-	-	-	6 736 050.00	6 736 050.00		0%
INTERNAL	10056473520CFD89ZZWM	MUNICIPAL BUILDING EDENVILLE OFFICE	-	94 700.00	-	7 094 700.00	7 000 000.00		1%
INTERNAL	25056420420CFD70ZZWM	YELLOW FLEET - SPECIAL VEHICLE	198 032.40	1 518 248.40	-	11 920 216.00	10 401 967.60		13%
			3 229 940.73	22 997 813.97	2 697 095.00	79 099 999.00	56 102 185.03		29%
			10 027 447.07	112 517 387.94	2 697 095.00	202 007 399.00	89 490 011.06		56%

Expenditure per Grant										
Description	2024/25	Budget Year 2025/26								
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	% Spent on Adj Budget	YTD variance	YTD variance %	Full Year Forecast
R thousands				May						
Integrated National Electrification Programme Grant	14 798	11 135	11 135	393	8 434	10 207	76%	(1 773)	-17.4%	11 135
Municipal Infrastructure Grant	37 973	36 339	36 339	4 167	24 765	33 311	68%	(8 546)	-25.7%	36 339
Regional Bulk Infrastructure Grant	59 498	60 000	60 000	7 182	34 011	55 000	57%	(20 989)	-38.2%	60 000
Water Services Infrastructure Grant	7 690	15 433	15 433	292	10 779	14 147	70%	(3 367)	-23.8%	15 433
Internal Funding	23 580	48 300	79 100	3 230	19 655	72 508	25%	(52 854)	-72.9%	79 100
Grand Total	143 539	171 207	202 007	15 264	97 644	185 173	48%	(87 529)	-47.3%	202 007

Table 15: Summary of expenditure per grant

- As indicated in Table 15 above, the conditional Grants expenditure incurred as at to date represent 48% 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

FS203 Ngwathe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	12 241	13 843	13 809	1 013	11 076	12 662	(1 586)	-13%	13 809
Pension and UIF Contributions	-	178	109	(54)	48	108	(60)	-55%	109
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	174	227	251	(34)	175	227	(52)	-23%	251
Cellphone Allowance	1 684	1 754	1 686	141	1 547	1 554	(7)	0%	1 686
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	4 249	4 293	4 440	576	4 281	4 053	228	6%	4 440
Sub Total - Councillors	18 347	20 295	20 295	1 642	17 127	18 604	(1 477)	-8%	20 295
% increase		10.6%	10.6%						10.6%
Senior Managers of the Municipality									
Basic Salaries and Wages	122	6 298	4 710	722	4 948	4 503	445	10%	4 710
Pension and UIF Contributions	0	1 295	9	6	9	159	(149)	-94%	9
Medical Aid Contributions	(2 381)	28	-	-	-	3	(3)	-100%	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	77	1 181	3 098	263	2 821	2 616	204	8%	3 098
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	(2 181)	8 803	7 817	991	7 778	7 281	497	7%	7 817
% increase		-503.7%	-458.5%						-458.5%
Other Municipal Staff									
Basic Salaries and Wages	201 594	214 649	223 778	19 829	205 488	204 065	1 423	1%	223 778
Pension and UIF Contributions	32 126	33 683	36 375	3 170	33 615	33 030	585	2%	36 375
Medical Aid Contributions	16 776	16 831	18 104	1 673	17 365	16 447	918	6%	18 104
Overtime	36 236	28 026	42 195	3 349	34 208	37 026	(2 817)	-8%	42 195
Performance Bonus	15 038	15 798	17 487	1 276	14 540	15 833	(1 292)	-8%	17 487
Motor Vehicle Allowance	7 763	7 170	7 670	654	7 027	6 973	54	1%	7 670
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	731	763	663	93	649	619	30	5%	663
Other benefits and allowances	12 836	12 566	12 001	967	10 127	11 067	(940)	-8%	12 001
Payments in lieu of leave	5 057	3 894	2 065	375	2 446	2 107	339	16%	2 065
Long service awards	-	31	-	-	-	4	(4)	-100%	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	328 155	333 409	360 338	31 388	325 465	327 169	(1 704)	-1%	360 338
% increase		1.6%	9.8%						9.8%
Total Parent Municipality	344 321	362 506	388 450	34 021	350 370	353 054	(2 684)	-1%	388 450
Unpaid salary, allowances & benefits in arrears:									
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	344 321	362 506	388 450	34 021	350 370	353 054	(2 684)	-1%	388 450
% increase		5.3%	12.8%						12.8%
TOTAL MANAGERS AND STAFF	325 974	342 212	368 155	32 379	333 243	334 450	(1 207)	0%	368 155

Table 17: Supporting Table SC8: Councilor and staff benefits

- The Municipality budgeted the total amount of R362.5 million for employee related cost (inclusive of councilors) and it was adjusted to R388 million and expenditure incurred during the month of May 2026 amounts to R34 million, YTD Actual of R350 million which result to underspending of R2.7 million when compared to YTD Budget of R353 million.

Department	Vote No	Vote Description	Exp May	YTD Mov	Orig Budget	Amended Budge	Balance	%
CORPORATE	0505211036060MRCZ	MS: OVERTIME - NON STRUCTURED	67 940.16	803 059.92	600 411.00	897 920.00	94 860.08	89%
MM	1005211036099MRCZ	MS: OVERTIME - NON STRUCTURED	216 597.60	2 400 770.88	2 070 454.00	2 666 351.00	265 580.12	90%
FINANCE	1505211036026MRCZ	MS: OVERTIME - NON STRUCTURED	20 190.24	297 574.80	248 164.00	355 134.00	57 559.20	84%
TECHNICAL	2005211036099MRCZ	MS: OVERTIME - NON STRUCTURED	156 287.17	1 616 245.03	1 235 797.00	1 877 625.00	261 379.97	86%
SEWERAGE	2020211036044MRCZ	MS: OVERTIME - NON STRUCTURED	109 863.84	1 035 601.44	989 792.00	6 480 906.00	5 445 304.56	16%
WATER	2035211036055MRCZ	MS: OVERTIME - NON STRUCTURED	26 011.20	335 816.70	339 775.00	408 952.00	73 135.30	82%
WATER	2040211036055MRCZ	MS: OVERTIME - NON STRUCTURED	34 140.12	401 037.72	313 905.00	465 774.00	64 736.28	86%
ELECTRICITY	2045211036022MRCZ	MS: OVERTIME - NON STRUCTURED	5 274.40	52 286.56	41 138.00	56 429.00	4 142.44	93%
COMMUNITY	2505211036026MRCZ	MS: OVERTIME - NON STRUCTURED	40 715.28	205 796.64	182 092.00	169 667.00	- 36 129.64	121%
COMMUNITY	2505211036099MRCZ	MS: OVERTIME - NON STRUCTURED	194 626.32	2 082 607.54	1 417 226.00	2 099 264.00	16 656.46	99%
			871 646.33	9 230 797.23	7 438 754.00	15 478 022.00	6 247 224.77	60%
CORPORATE	0505211038060MRCZ	MS: OVERTIME - STRUCTURED	113 334.62	1 317 183.26	1 059 743.00	1 495 377.00	178 193.74	88%
MM	1005211038099MRCZ	MS: OVERTIME - STRUCTURED	266 556.77	2 504 109.04	2 283 747.00	2 651 544.00	147 434.96	94%
SPEAKERS OFFIC	1010211038099MRCZ	MS: OVERTIME - STRUCTURED	3 400.74	366 024.25	267 209.00	744 921.00	378 896.75	49%
FINANCE	1505211038026MRCZ	MS: OVERTIME - STRUCTURED	83 237.44	888 824.20	454 350.00	944 156.00	55 331.80	94%
TECHNICAL	2005211038099MRCZ	MS: OVERTIME - STRUCTURED	504 977.79	5 002 881.33	4 355 108.00	5 267 983.00	265 101.67	95%
ROADS	20102110380ZDMRCZ	MS: OVERTIME - STRUCTURED	30 552.78	286 191.63	337 308.00	308 420.00	22 228.37	93%
SEWERAGE	2020211038044MRCZ	MS: OVERTIME - STRUCTURED	147 684.28	1 932 180.14	1 720 506.00	2 191 499.00	259 318.86	88%
WATER	2035211038055MRCZ	MS: OVERTIME - STRUCTURED	144 867.94	1 747 440.82	1 635 723.00	1 870 402.00	122 961.18	93%
WATER	2040211038055MRCZ	MS: OVERTIME - STRUCTURED	88 824.55	1 016 022.09	1 251 408.00	1 116 325.00	100 302.91	91%
ELECTRICITY	2045211038026MRCZ	MS: OVERTIME - STRUCTURED	330 581.50	3 215 307.93	2 652 833.00	3 590 791.00	375 483.07	90%
COMMUNITY	2505211038099MRCZ	MS: OVERTIME - STRUCTURED	538 034.69	4 858 342.28	2 797 668.00	4 660 874.00	- 197 468.28	104%
FIRE	2550211038026MRCZ	MS: OVERTIME - STRUCTURED	111 469.84	864 229.01	699 646.00	930 926.00	66 696.99	93%
PARKS	2560211038026MRCZ	MS: OVERTIME - STRUCTURED	38 915.94	268 341.92	294 185.00	197 551.00	- 70 790.92	136%
REFUSE	2580211038033MRCZ	MS: OVERTIME - STRUCTURED	74 959.77	710 548.95	696 656.00	745 793.00	35 244.05	95%
			2 477 398.65	24 977 626.85	20 506 090.00	26 716 562.00	1 738 935.15	93%
		TOTAL	3 349 044.98	34 208 424.08	27 944 844.00	42 194 584.00	7 986 159.92	81%

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 May 2026. Community overspent on both Non structured and structure overtime
- The Total amount spent as at to date amount to R34 million which represent 81% against the adjusted budget. The Overtime shows increase of R137 000 when compared to April expenditure.

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

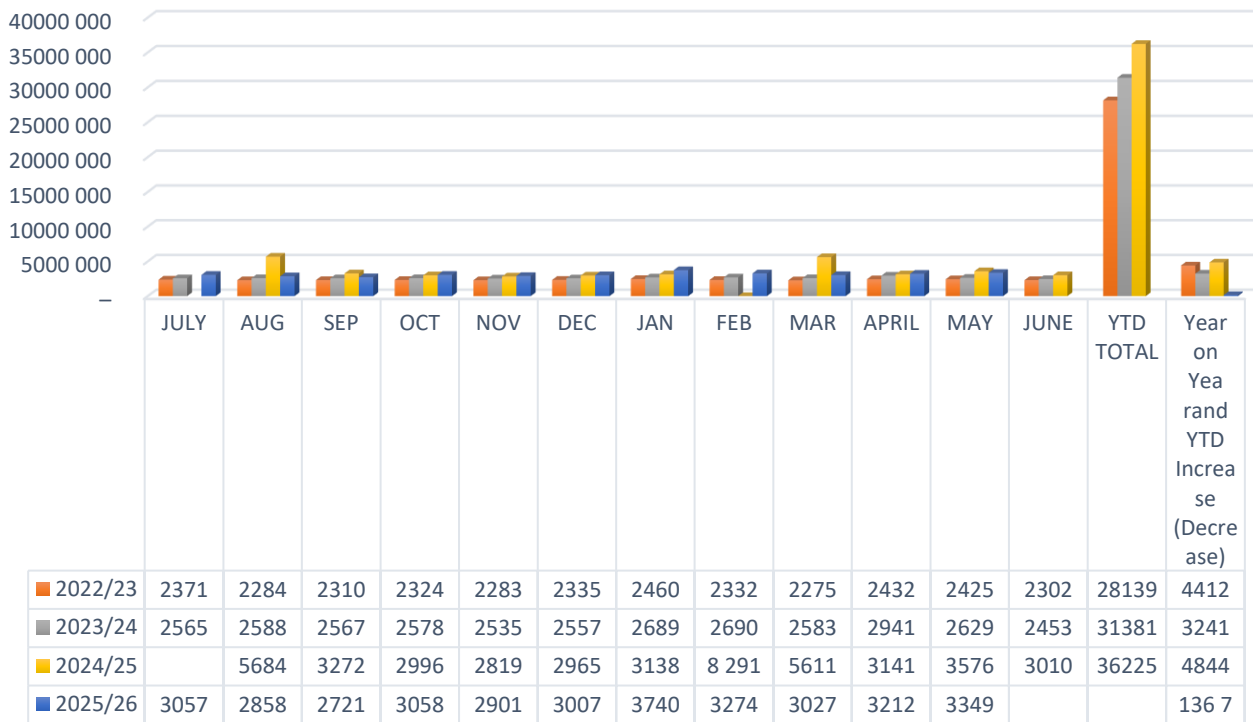


Chart 14.1: Overtime Actual vs Budget -2022-2026

	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	2 565	2 589	2 568	2 578	2 535	2 558	2 690	2 691	2 584	2 941	2 630	2 454	31 382	3 242
2024/25		5 685	3 272	2 996	2 819	2 965	3 139	8	5 612	3 142	3 576	3 011	36 226	4 844
2025/26	3 058	2 858	2 721	3 059	2 902	3 007	3 741	3 274	3 028	3 212	3 349			137

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 May. The overtime has increased by R137 000 compared to April expenditure.

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

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

12. Capital programme performance

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

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

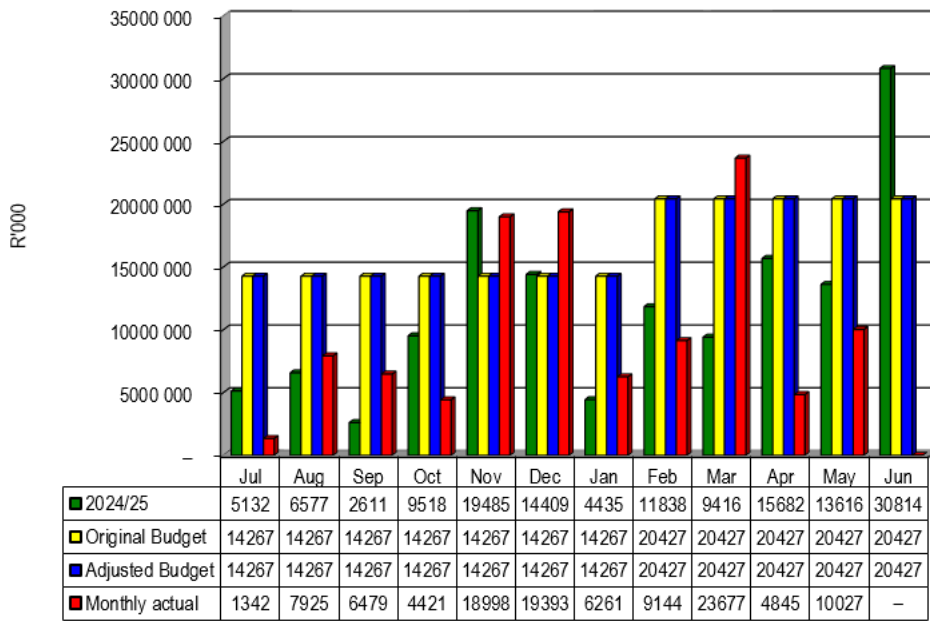


Chart 15: Capital Expenditure Monthly Trend: actual vs YTD target

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

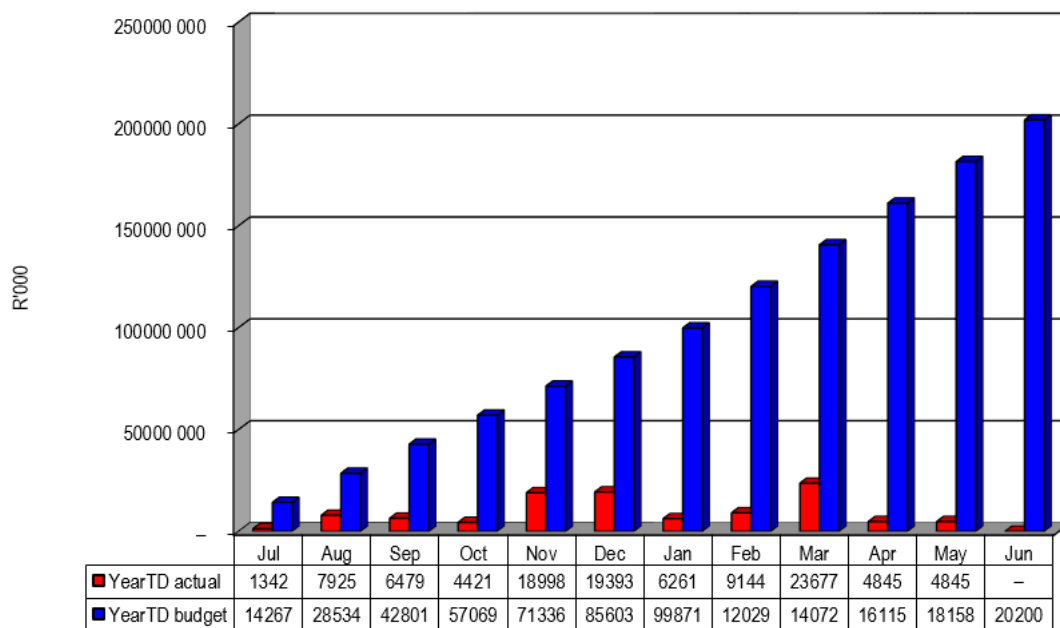


Chart 16: Capital Expenditure YTD actual vs YTD target

CAPITAL EXPENDITURE							
AT	Vote No	Vote Description	Exp May	YTD Mov	Commitments	Amended Budge	%
INEP	2045643242073D07ZZ11	ELECTRIFICATION PROJECTS (INEP)	502 123.47	8 937 646.50	-	11 135 000.00	80%
			502 123.47	8 937 646.50	-	11 135 000.00	80%
MIG	2010647242090C61ZZ11	TUMAHOLE: UPGRADING OF 1KM PAVING ROAD	-	666 531.33	-	1 169 603.00	57%
MIG	2505647352090D43ZZ10	MOSEPEDI COMMUNITY HALL REFUR & UPGRADE	-	2 611 739.48	-	2 430 236.00	107%
MIG	2035644502090D27ZZWM	COVID-19 REFURB PARYS WATER TREATMENT W	-	-	-	2 756 154.00	0%
MIG	2505642042090D58ZZWM	PROVISION-SPECILIZED VEHICLES-MOKWALLO	-	2 608 695.00	-	2 868 472.00	91%
MIG	2010647242090D44ZZWM	VREDEFORT 2KM PAVING ROADS	-	-	-	2 981 743.00	0%
MIG	2040644502090D42ZZWM	NGWATHE REPLACE 15KM ASBESTOS PIPES	-	3 537 771.42	-	4 753 095.00	74%
MIG	2020644942090D61ZZWM	CONSTR 3KM WATERBORNE SANITATION NETWORK	-	6 082 641.20	-	6 789 211.00	90%
MIG	2035644502090D65ZZWM	VREDEFORT: UPGRAD WATER TREATMENT WORKS	-	10 355 589.72	-	12 590 885.00	82%
			-	25 862 968.15	-	36 339 399.00	71%
RBIG	2020644942094C60ZZ11	REFUR: VREDEFORT WASTE WTW	-	992 033.15	-	992 034.00	100%
RBIG	2020644942094DA7ZZ01	REFUREXISTING CLAY LINES IN HEILBRON IND	1 186 954.74	3 299 513.66	-	6 433 000.00	51%
RBIG	2040644502094D33ZZWM	CONS 3KM PIPELINE&ELEVATED TOWER HEI-PHI	-	8 580 467.39	-	8 007 967.00	107%
			1 186 954.74	12 872 014.20	-	15 433 001.00	83%
WSIG	2035644502096C57ZZ11	CONSTRUCT PIPELINE KOPPIES - EDENVILLE	1 060 862.77	8 318 095.07	-	10 000 000.00	83%
WSIG	2035644502096DA8ZZ17	KWAKWATSI BULK WATER SUPPLY LINE	-	-	-	2 000 000.00	0%
WSIG	2035644802096C56ZZ11	REFURBISHMENT OF KOPPIES WTW	-	777 836.40	-	777 837.00	100%
WSIG	2035644802096D55ZZWM	PARYS WTW UPGRADE AND REFURBISHMENT	4 047 565.36	32 751 013.65	-	39 222 163.00	84%
WSIG	2045643142096DAAZ07	CONTRU 5KM MV LINE SUB STATIO PARYS WTW	-	-	-	8 000 000.00	0%
			5 108 428.13	41 846 945.12	-	60 000 000.00	70%
INTERNAL	05056456020CFD11ZZ11	MACHINERY & EQUIPMENT	1 668 149.00	1 668 149.00	-	-	#DIV/0!
INTERNAL	20206448020CFD74ZZWM	PUMP	1 587 400.00	1 587 400.00	-	-	#DIV/0!
INTERNAL	20206449420CFD77ZZ02	CONTROL PANEL	151 537.80	151 537.80	-	-	#DIV/0!
INTERNAL	20206449420CFD78ZZ02	PUMP	871 540.00	871 540.00	-	-	#DIV/0!
INTERNAL	20456432420CFD81ZZ11	POLE TRANSFORMER	2 185 626.16	2 185 626.16	-	-	#DIV/0!
INTERNAL	25906473520CFD82ZZ11	AIR CONDITIONER - FIXED	859 039.00	859 039.00	-	-	#DIV/0!
INTERNAL	20206449420CFD91ZZWM	BUCKET ERRADICTION - NGWATHE	-	-	-	1 000 000.00	0%
INTERNAL	05056470020CFD93ZZ11	UPGRADING OF THE SERVER (WAR ROOM)	-	27 900.00	-	2 000 000.00	1%
INTERNAL	20456456020CFD99ZZ11	GENERATOR 6.5 KVA ON WHEELS X1	1 695 915.00	1 695 915.00	-	2 000 000.00	85%
INTERNAL	25806473520CFDAEZZ01	REHABILITATION -VREDEFORT LANDFILL SITE	-	-	-	2 000 000.00	0%
INTERNAL	25806473520CFDAFZZ18	REHABILITATION -EDENVILLE LANDFILL SITE	-	-	-	2 000 000.00	0%
INTERNAL	20356448420CFDACZZWM	PURCHASE OF WATER METERS	-	-	-	3 000 000.00	0%
INTERNAL	20456434020CFDABZZWM	PURCHASE OF ELECTRIC METERS	- 2 595 192.00	-	-	3 000 000.00	0%
INTERNAL	05056460020CFD12ZZ11	FURNITURE & OFFICE EQUIPMENT	1 399 095.76	3 477 250.77	197 800.00	3 100 000.00	112%
INTERNAL	20456432420CFD97ZZ11	PARYS ELECTRICITY BULK SUPPLY	- 260 000.00	3 085 500.00	-	3 685 500.00	84%
INTERNAL	30056473520CFDA2ZZ10	UPGRADING OF MIMOSA	- 3 780 560.10	227 460.23	275 139.00	4 290 000.00	5%
INTERNAL	05056470020CFD94ZZ11	TOOLS OF TRADE: COMPUTER EQU - PERSONNEL	- 750 642.29	2 449 381.21	686 356.00	4 745 908.00	52%
INTERNAL	30056473520CFD90ZZWM	SMME ALL TOWNS - BUSINESS HUB	-	-	-	4 900 000.00	0%
INTERNAL	20456432420CFD98ZZWM	MINI-SUBSTATION	-	3 098 166.40	1 537 800.00	4 927 625.00	63%
INTERNAL	25806473520CFDAHZZ18	DEVELOPMENT OF EDENVILLE LANDFILL SITE	-	-	-	6 200 000.00	0%
INTERNAL	25806473520CFDAIZZ01	DEVELOPMENT OF VREDEFORT LANDFILL SITE	-	-	-	6 500 000.00	0%
INTERNAL	25156473520CFDAGZZ01	DEVELOPMENT OF NEW CEMETERIES ALL TOWNS	-	-	-	6 736 050.00	0%
INTERNAL	10056473520CFD89ZZWM	MUNICIPAL BUILDING EDENVILLE OFFICE	-	94 700.00	-	7 094 700.00	1%
INTERNAL	25056420420CFD70ZZWM	YELLOW FLEET - SPECIAL VEHICLE	198 032.40	1 518 248.40	-	11 920 216.00	13%
			3 229 940.73	22 997 813.97	2 697 095.00	79 099 999.00	29%
			10 027 447.07	112 517 387.94	2 697 095.00	202 007 399.00	56%

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 56% 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 May 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 - M11 May

Description	2024/25			Budget Year 2025/26					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	108 441	887 483	125 215	9 835	108 249	203 712	(95 463)	-47%	125 215
Service charges	422 953	577 845	594 825	58 429	418 544	543 275	(124 731)	-23%	594 825
Investment revenue	6 203	7 159	3 339	45	1 180	3 506	(2 326)	-66%	3 339
Transfers and subsidies - Operational	254 095	296 280	296 633	56	293 898	271 872	22 026	0	296 633
Other own revenue	108 549	207 004	96 214	8 111	65 016	101 122	(36 106)	-36%	96 214
Total Revenue (excluding capital transfers and contributions)	900 241	1 975 771	1 116 226	76 474	886 887	1 123 487	(236 600)	-21%	1 116 226
Employee costs	325 974	342 212	368 155	32 379	333 243	334 450	(1 207)	-0%	368 155
Remuneration of Councillors	18 347	20 295	20 295	1 642	17 127	18 604	(1 477)	-8%	20 295
Depreciation and amortisation	77 157	53 774	88 190	(6 018)	43 590	76 826	(33 237)	-43%	88 190
Interest	117 198	69 648	126 762	11 575	79 112	109 535	(30 423)	-28%	126 762
Inventory consumed and bulk purchases	455 193	618 746	625 867	33 828	535 053	572 546	(37 493)	-7%	625 867
Transfers and subsidies	180	180	180	13	161	165	(4)	-2%	180
Other expenditure	402 415	281 650	503 584	11 042	173 076	435 823	(262 747)	-60%	503 584
Total Expenditure	1 396 465	1 386 503	1 733 033	84 461	1 181 362	1 547 949	(366 587)	-24%	1 733 033
Surplus/(Deficit)	(496 224)	589 267	(616 807)	(7 987)	(294 475)	(424 462)	129 987	-31%	(616 807)
Transfers and subsidies - capital (monetary)	139 992	122 907	122 907	12 034	99 017	112 665	(13 648)	-12%	122 907
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(356 232)	712 175	(493 900)	4 047	(195 458)	(311 797)	116 339	-37%	(493 900)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(356 232)	712 175	(493 900)	4 047	(195 458)	(311 797)	116 339	-37%	(493 900)
Capital expenditure & funds sources									
Capital expenditure	143 539	171 207	202 007	10 027	112 517	181 580	(69 063)	-38%	202 007
Capital transfers recognised	121 721	122 907	122 907	6 798	89 520	112 665	(23 146)	-21%	122 907
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21 818	48 300	79 100	3 230	22 998	68 915	(45 917)	-67%	79 100
Total sources of capital funds	143 539	171 207	202 007	10 027	112 517	181 580	(69 063)	-38%	202 007
Financial position									
Total current assets	607 507	2 053 017	2 271 415	-	802 008	-	-	-	2 271 415
Total non current assets	1 992 896	1 930 989	1 961 789	-	2 062 767	-	-	-	1 961 789
Total current liabilities	3 231 296	2 466 217	2 523 396	-	3 690 435	-	-	-	2 523 396
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	(560 980)	805 614	2 203 708	-	(825 608)	-	-	-	2 203 708
Cash flows									
Net cash from (used) operating	(291 989)	717 694	(484 036)	-	(91 390)	(443 700)	(352 310)	79%	(484 036)
Net cash from (used) investing	(143 600)	(196 889)	(216 510)	-	(102 106)	(198 467)	(96 362)	49%	(216 510)
Net cash from (used) financing	-	229	229	-	(54)	210	264	126%	229
Cash/cash equivalents at the month/year end	(372 588)	526 775	(694 577)	(187 481)	(187 481)	(636 217)	(448 736)	71%	(694 249)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

FS203 Ngwathe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
Governance and administration		346 220	1 279 072	383 943	12 444	378 746	456 379	(77 633)	-17%	383 943
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		346 220	1 279 072	383 943	12 444	378 746	456 379	(77 633)	-17%	383 943
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 058	1 370	1 615	229	1 400	1 452	(52)	-4%	1 615
Community and social services		910	1 150	1 428	217	1 268	1 276	(9)	-1%	1 428
Sport and recreation		148	220	187	12	132	176	(44)	-25%	187
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		43 114	38 622	50 117	4 305	31 156	44 600	(13 444)	-30%	50 117
Planning and development		714	370	11 865	138	1 014	9 535	(8 521)	-89%	11 865
Road transport		42 400	38 252	38 252	4 167	30 142	35 064	(4 923)	-14%	38 252
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		649 840	779 614	803 458	71 530	574 603	733 721	(159 119)	-22%	803 458
Energy sources		315 108	464 532	464 773	49 804	303 473	426 014	(122 541)	-29%	464 773
Water management		166 586	161 714	163 694	11 367	126 969	149 822	(22 852)	-15%	163 694
Waste water management		103 573	97 749	104 524	6 162	85 124	95 023	(9 899)	-10%	104 524
Waste management		64 573	55 620	70 468	4 196	59 037	62 863	(3 826)	-6%	70 468
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 040 233	2 098 678	1 239 134	88 508	985 904	1 236 152	(250 248)	-20%	1 239 134
Expenditure - Functional										
Governance and administration		437 879	344 314	497 260	27 348	339 097	437 860	(98 763)	-23%	497 260
Executive and council		88 709	91 746	109 977	7 520	86 721	98 715	(11 994)	-12%	109 977
Finance and administration		349 169	252 568	387 284	19 828	252 376	339 145	(86 769)	-26%	387 284
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		85 366	114 488	158 103	12 603	119 937	139 783	(19 846)	-14%	158 103
Community and social services		63 466	94 475	134 698	10 831	102 265	118 723	(16 458)	-14%	134 698
Sport and recreation		10 755	9 227	12 576	759	8 151	11 138	(2 987)	-27%	12 576
Public safety		8 927	8 422	9 459	909	8 498	8 550	(52)	-1%	9 459
Housing		2 218	2 364	1 370	105	1 023	1 372	(348)	-25%	1 370
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		94 891	130 612	134 566	9 658	114 150	121 738	(7 588)	-6%	134 566
Planning and development		723	20 368	30 532	1 383	11 881	26 802	(14 921)	-56%	30 532
Road transport		94 168	110 245	104 033	8 275	102 269	94 936	7 334	8%	104 033
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		778 329	797 089	943 104	34 852	608 178	848 021	(239 844)	-28%	943 104
Energy sources		429 316	552 349	573 788	27 008	439 875	523 783	(83 908)	-16%	573 788
Water management		216 999	144 095	187 353	4 857	100 009	166 825	(66 815)	-40%	187 353
Waste water management		75 579	50 255	98 708	1 838	44 299	85 036	(40 737)	-48%	98 708
Waste management		56 435	50 390	83 255	1 149	23 995	72 377	(48 383)	-67%	83 255
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 396 465	1 386 503	1 733 033	84 461	1 181 362	1 547 402	(366 040)	-24%	1 733 033
Surplus/ (Deficit) for the year		(356 232)	712 175	(493 900)	4 047	(195 458)	(311 249)	115 792	-0.3720216	(493 900)

FS203 Ngwathe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Corporate Services		4 661	-	353	-	-	282	(282)	-100.0%	353
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Financial Services		341 560	1 279 072	383 590	12 444	378 746	456 097	(77 351)	-17.0%	383 590
Vote 04 - Technical Services		627 667	762 247	771 243	71 501	545 708	705 923	(160 215)	-22.7%	771 243
Vote 05 - Community Services		66 345	57 360	83 948	4 563	61 451	73 850	(12 400)	-16.8%	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		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 040 233	2 098 678	1 239 134	88 508	985 904	1 236 152	(250 248)	-20.2%	1 239 134
Expenditure by Vote	1									
Vote 01 - Corporate Services		101 225	73 323	117 781	1 968	87 130	102 779	(15 649)	-15.2%	117 781
Vote 02 - Municipal Manager		88 709	91 746	109 977	7 520	86 721	98 715	(11 994)	-12.2%	109 977
Vote 03 - Financial Services		247 929	179 245	269 503	17 859	165 241	236 365	(71 125)	-30.1%	269 503
Vote 04 - Technical Services		816 211	856 944	963 883	41 993	686 595	870 964	(184 369)	-21.2%	963 883
Vote 05 - Community Services		142 254	168 110	245 837	13 990	146 697	216 283	(69 586)	-32.2%	245 837
Vote 06 - Local Economic Development		137	17 135	26 053	1 130	8 978	22 841	(13 863)	-60.7%	26 053
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 396 465	1 386 503	1 733 033	84 461	1 181 362	1 547 949	(366 587)	-23.7%	1 733 033
Surplus/ (Deficit) for the year	2	(356 232)	712 175	(493 900)	4 047	(195 458)	(311 797)	116 339	-37.3%	(493 900)

FS203 Ngwathe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		269 974	424 305	424 305	47 064	273 607	388 946	(115 339)	-30%	424 305
Service charges - Water		57 363	68 991	68 991	2 876	55 713	63 241	(7 528)	-12%	68 991
Service charges - Waste Water Management		60 314	56 038	59 894	4 974	50 949	54 453	(3 504)	-6%	59 894
Service charges - Waste management		35 303	28 511	41 635	3 514	38 275	36 635	1 640	4%	41 635
Sale of Goods and Rendering of Services		1 886	2 127	3 360	318	2 433	2 936	(503)	-17%	3 360
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		101 053	55 807	74 577	7 387	59 626	66 172	(6 547)	-10%	74 577
Interest from Current and Non Current Assets		6 203	7 159	3 339	45	1 180	3 506	(2 326)	-66%	3 339
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		353	382	444	39	355	400	(45)	-11%	444
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		385	98	11 276	54	493	9 032	(8 539)	-95%	11 276
Non-Exchange Revenue										
Property rates		108 441	887 483	125 215	9 835	108 249	203 712	(95 463)	-47%	125 215
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		378	148 590	6 557	312	2 109	22 581	(20 472)	-91%	6 557
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		254 095	296 280	296 633	56	293 898	271 872	22 026	8%	296 633
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(62)	-	-	-	-	-	-	-	-
Other Gains		4 555	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		900 241	1 975 771	1 116 226	76 474	886 887	1 123 487	(236 600)	-21%	1 116 226
Expenditure By Type										
Employee related costs		325 974	342 212	368 155	32 379	333 243	334 450	(1 207)	0%	368 155
Remuneration of councillors		18 347	20 295	20 295	1 642	17 127	18 604	(1 477)	-8%	20 295
Bulk purchases - electricity		359 105	465 959	412 000	28 086	405 200	383 962	21 238	6%	412 000
Inventory consumed		96 089	152 787	213 867	5 742	129 854	188 585	(58 731)	-31%	213 867
Debt impairment		216 123	103 707	211 768	-	-	181 275	(181 275)	-100%	211 768
Depreciation and amortisation		77 157	53 774	88 190	(6 018)	43 590	76 826	(33 237)	-43%	88 190
Interest		117 198	69 648	126 762	11 575	79 112	109 535	(30 423)	-28%	126 762
Contracted services		60 329	60 854	133 647	7 703	84 332	114 036	(29 703)	-26%	133 647
Transfers and subsidies		180	180	180	13	161	165	(4)	-2%	180
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		97 260	117 089	158 168	3 339	88 743	140 512	(51 769)	-37%	158 168
Losses on Disposal of Assets		28 703	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1 396 465	1 386 503	1 733 033	84 461	1 181 362	1 547 949	(366 587)	-24%	1 733 033
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(496 224)	589 267	(616 807)	(7 987)	(294 475)	(424 462)	129 987	(0)	(616 807)
Transfers and subsidies - capital (in-kind)		139 992	122 907	122 907	12 034	99 017	112 665	(13 648)	(0)	122 907
Surplus/(Deficit) after capital transfers & contributions		(356 232)	712 175	(493 900)	4 047	(195 458)	(311 797)	116 339	(0)	(493 900)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(356 232)	712 175	(493 900)	4 047	(195 458)	(311 797)	116 339	(0)	(493 900)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(356 232)	712 175	(493 900)	4 047	(195 458)	(311 797)	116 339	(0)	(493 900)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(356 232)	712 175	(493 900)	4 047	(195 458)	(311 797)	116 339	(0)	(493 900)

FS203 Ngwathe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Corporate Services		–	4 000	6 746	(751)	2 477	5 863	(3 386)	-58%	6 746
Vote 02 - Municipal Manager		–	2 000	7 095	–	95	5 909	(5 814)	-98%	7 095
Vote 03 - Financial Services		–	–	–	–	–	–	–	–	–
Vote 04 - Technical Services		42 052	54 375	74 438	8 871	49 393	65 894	(16 501)	-25%	74 438
Vote 05 - Community Services		192	1 000	16 936	859	859	13 666	(12 806)	-94%	16 936
Vote 06 - Local Economic Development		–	24 400	9 190	(3 781)	227	10 199	(9 971)	-98%	9 190
Vote 07 -		–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	42 244	85 775	114 405	5 199	53 051	101 531	(48 480)	-48%	114 405
Single Year expenditure appropriation	2									
Vote 01 - Corporate Services		4 711	–	3 100	3 067	5 145	2 480	2 665	107%	3 100
Vote 02 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 03 - Financial Services		4 853	–	–	–	–	–	–	–	–
Vote 04 - Technical Services		85 195	73 371	60 784	1 563	47 582	57 187	(9 605)	-17%	60 784
Vote 05 - Community Services		6 537	12 061	23 719	198	6 739	20 382	(13 644)	-67%	23 719
Vote 06 - Local Economic Development		–	–	–	–	–	–	–	–	–
Vote 07 -		–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	101 295	85 433	87 603	4 828	59 466	80 050	(20 583)	-26%	87 603
Total Capital Expenditure		143 539	171 207	202 007	10 027	112 517	181 580	(69 063)	-38%	202 007
Capital Expenditure - Functional Classification										
Governance and administration		9 564	6 000	16 941	2 317	7 717	14 252	(6 535)	-46%	16 941
Executive and council		–	2 000	7 095	–	95	5 909	(5 814)	-98%	7 095
Finance and administration		9 564	4 000	9 846	2 317	7 623	8 343	(721)	-9%	9 846
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		6 537	13 061	23 955	198	6 739	20 688	(13 949)	-67%	23 955
Community and social services		6 537	13 061	23 955	198	6 739	20 688	(13 949)	-67%	23 955
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		16 596	37 893	13 341	(2 922)	1 753	15 094	(13 341)	-88%	13 341
Planning and development		192	24 400	9 190	(2 922)	1 086	10 199	(9 112)	-89%	9 190
Road transport		16 404	13 493	4 151	–	667	4 895	(4 229)	-86%	4 151
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		110 842	114 253	147 770	10 434	96 308	131 546	(35 238)	-27%	147 770
Energy sources		22 926	17 635	32 748	1 528	19 003	28 256	(9 253)	-33%	32 748
Water management		68 659	78 742	83 108	5 108	64 321	75 673	(11 352)	-15%	83 108
Waste water management		19 257	17 876	15 214	3 797	12 985	14 257	(1 272)	-9%	15 214
Waste management		–	–	16 700	–	–	13 360	(13 360)	-100%	16 700
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	143 539	171 207	202 007	10 027	112 517	181 580	(69 063)	-38%	202 007
Funded by:										
National Government		119 959	122 907	122 907	6 798	89 520	112 665	(23 146)	-21%	122 907
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		1 762	–	–	–	–	–	–	–	–
Transfers recognised - capital		121 721	122 907	122 907	6 798	89 520	112 665	(23 146)	-21%	122 907
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		21 818	48 300	79 100	3 230	22 998	68 915	(45 917)	-67%	79 100
Total Capital Funding		143 539	171 207	202 007	10 027	112 517	181 580	(69 063)	-38%	202 007

FS203 Ngwathe - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	Budget Year 2025/26				
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		6 068	583 976	(68 554)	(5 724)	(68 554)
Trade and other receivables from exchange transactions		219 891	191 110	303 472	323 749	303 472
Receivables from non-exchange transactions		37 582	95 210	917 793	86 476	917 793
Current portion of non-current receivables						
Inventory		2 541	556 346	492 329	3 790	492 329
VAT		341 424	626 374	626 374	393 718	626 374
Other current assets						
Total current assets		607 507	2 053 017	2 271 415	802 008	2 271 415
Non current assets						
Investments						
Investment property		293 909	172 881	172 881	293 909	172 881
Property, plant and equipment		1 698 987	1 624 906	1 655 706	1 768 859	1 655 706
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		(0)	133 202	133 202	(0)	133 202
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets						
Total non current assets		1 992 896	1 930 989	1 961 789	2 062 767	1 961 789
TOTAL ASSETS		2 600 402	3 984 006	4 233 204	2 864 775	4 233 204
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		5 161	5 311	5 311	5 116	5 311
Trade and other payables from exchange transactions		2 995 395	1 978 634	2 035 813	3 483 562	2 035 813
Trade and other payables from non-exchange transactions		5 250	179 197	179 197	31 522	179 197
Provision		204 166	171 814	171 814	204 166	171 814
VAT		21 324	131 262	131 262	(33 930)	131 262
Other current liabilities		-	-	-	-	-
Total current liabilities		3 231 296	2 466 217	2 523 396	3 690 435	2 523 396
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		-	-	-	-	-
TOTAL LIABILITIES		3 231 296	2 466 217	2 523 396	3 690 435	2 523 396
NET ASSETS	2	(630 894)	1 517 789	1 709 808	(825 660)	1 709 808
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(560 980)	805 614	2 203 708	(825 608)	2 203 708
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(560 980)	805 614	2 203 708	(825 608)	2 203 708

FS203 Ngwathe - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		63 590	887 483	64 900	–	56 359	59 492	(3 133)	-5%	64 900
Service charges		187 966	577 845	465 468	–	178 836	426 679	(247 843)	-58%	465 468
Other revenue		123 180	–	6 971	–	154 222	6 390	147 832	2314%	6 971
Transfers and Subsidies - Operational		252 574	296 280	296 280	–	294 367	271 590	22 777	8%	296 280
Transfers and Subsidies - Capital		135 891	122 907	122 907	–	100 203	112 665	(12 462)	-11%	122 907
Interest		5 372	64 772	64 772	–	6 483	59 374	(52 891)	-89%	64 772
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(1 060 563)	(1 161 945)	(1 435 686)	–	(881 858)	(1 316 045)	(434 187)	33%	(1 435 686)
Interest		–	(69 648)	(69 648)	–	–	(63 844)	(63 844)	100%	(69 648)
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(291 989)	717 694	(484 036)	–	(91 390)	(443 700)	(352 310)	79%	(484 036)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(62)	–	11 179	–	384	10 247	(9 863)	-96%	11 179
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(143 539)	(196 889)	(227 689)	–	(102 490)	(208 714)	(106 225)	51%	(227 689)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(143 600)	(196 889)	(216 510)	–	(102 106)	(198 467)	(96 362)	49%	(216 510)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	229	229	–	(54)	210	(264)	-126%	229
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	229	229	–	(54)	210	264	126%	229
NET INCREASE/ (DECREASE) IN CASH HELD		(435 589)	521 035	(700 317)	–	(193 549)	(641 957)			(700 317)
Cash/cash equivalents at beginning:		63 001	5 740	5 740	(187 481)	6 068	5 740			6 068
Cash/cash equivalents at month/year end:		(372 588)	526 775	(694 577)	(187 481)	(187 481)	(636 217)			(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. 36 of 2003

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period: **May 2025**

National Financial Year: **2025/26**

Demarcation Code of Municipality being assessed: **FS203**

District: **Festile Dabi**

Demarcation Description: **Ngwathe**

I, **DR FPI Madumathela**, hereby certify that the provincial treasury membered 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	Compliance	Notes/Comments
6.1.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note: - apply condition 6.12.2</i>	No	The rand was billed the amount of R 151 480.87 in April 2025. In respect of DWS the municipality made payments amounting to R17 403.73R in the current month. In terms of the other bulk water supplier, namely Rand Water, Ngwathe Municipality have a favourable payment arrangement in respect of the outstanding debt. The Municipality owes a total amount of R34 874 564.20 as at the end of May.
6.1.2.1 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 3 days of making any such payment (in PDF format) via the Gokhale Upload Portal https://gokhaleportal.treasury.gov.za/ ?	Yes	DWA POE was submitted to budget office. Budget Office uploaded the POP's on the Gokhale portal.
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 mCOCA data string and the section 43(2) MFMA statement of the Water Board and/or Water Trading Entity?	Yes	
6.1.3 - Has the municipality paid its bulk Eskom current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note: - current amount in terms of municipal debt relief approval covers the total Eskom charges for the billing period as well as any component that may be due in terms of a payment arrangement of "new orders" March 2023 and / or subsequent current accounts) up to the date of the approval of the resolution.</i>	No	The Eskom billed current amount of R50 775 564.85 for April 2025. The total owed to Eskom amount to R3 059 772 346.81.
6.1.3.1 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 3 days of making any such payment (in PDF format) via the Gokhale Upload Portal https://gokhaleportal.treasury.gov.za/ ?	Yes	The proof of payment amounting to R1000 000 debit orders made in May 2025, to settle both the amount and the interest charged portion. The proof of payment was uploaded on Gokhale Portal.
6.1.3.2 - 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	
6.2 - Compliance with a funded MTRF - Choose from drop-down list for the MTRF reserved	Yes	
6.2.1 - Is the municipality's MTRF funded and aligning to the National Treasury's Budget Funding Guidelines - https://www.treasury.gov.za/infocentre/updates/press/2023/06/06/2023060601 ?	No	Ngwathe Local Municipality budget is not funded hence the budget funding plan was tabled Council for adoption and it was approved on the 30 June 2025 for the financial year 2025/26.
6.2.2 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	Budget for a surplus of R 54 180 000 million. The Adjusted Budget resulted in a deficit of - R 625 093 000 million.
6.2.3 - Has the municipality made adequate provision for debt repayment (considering the actual selection of revenue and asset rates during the 12 months immediately preceding the table of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	The municipality budgeted an amount of R 104 million. The Free AFS disclosed the debt repayment of R218 million. The adjusted budget amount was corrected to R215 million.
6.2.4 - Has the municipality made adequate provision for debt repayment (considering its own revenue and asset rate of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	The municipality budgeted an amount of R 54 million. The amount was Adjusted to R54 million.
6.2.5 - If the municipality has not adopted a budget funding plan, has it adopted a budget funding plan as part of the MTRF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes	The Funding Plan was approved on the June 2025 and it was immediately tabled on Gokhale portal.
6.2.6 - If the municipality's MTRF is not funded and it has an FRP per the lightletter framework, does the existing FRP incorporate a credible budget funding plan (with FRP give effect to a funded MTRF) over the period of the FRP - aligning with the principles of a budget funding plan as embodied 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	
6.2.7 - Does the municipality's annual and monthly cashflow projections included in the A1 Schedule (Table A7 - Budgeted Cash Flow and Supporting Table SA.30 - Budgeted Monthly Cash Flow) of the Municipal Budget- and Reporting Regulations align with and give effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher water clean costs, lower January electricity rates, etc.)?	Yes	ESKOM has a higher Winter season tariff but our tariff charges are not related for and instead we have a flat tariff across all seasons. We have however submitted a Cost of Supply Study to MERSA for approval so that we can start charging cost reflective tariffs.
6.3 Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 16 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTRF submissions with effect the table of the 2025/26 MTRF?	Yes	The tool was submitted to MERSA but it didn't show that the electricity and water are cost reflective. Other services appear to be cost reflective e.g. sewerage, refuse collection etc. This is so because of data impairment was not budgeted for correctly.
6.4 Electricity and water as collection items - Has the municipality, with effect from the beginning of the 2023/24 MTRF, demonstrated, through its by-laws and budget related policies (etc.)	Yes	
6.4.1 - the municipality issues a consolidated monthly bill to all consumers/property owners. In terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The invoice does include details that would ordinarily be captured in a statement of account for up to 30 days.
6.4.2 - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	The Municipality has embarked on an ongoing drive to disconnect consumers who are not paying their accounts and who in arrears. It is an ongoing process which is part of revenue enhancement and debt collection.

6.1.3	- The municipality is restricting and/or interrupting the supply of water of any defaulting consumer, primary owner unless the default is already registered as an indigent consumer with the municipality. In the event of this condition the municipality must undertake such restriction/interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No	-	The municipality does not restrict the supply of water
6.1.4	- 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 strictly limited to the monthly national basic free electricity and water limits of 50 kilowatt electricity and 6 kilolitres water respectively? <i>Note: - For municipality's monthly MREMA 4.71 statement must be taken as part of the statement the indigent indigent as the register of R/Rent</i>	No	-	Not yet but instructions have been given to the Revenue division to restrict supply for consumption outside of FBS
6.1.5	- 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 80 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MREMA 4.71 monthly and quarterly statements and MISC04 data strings updated via the Gukhoni Upload Portal?	No	-	
6.1.6	- 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 80 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MREMA 4.71 monthly and quarterly statements and MISC04 data strings updated via the Gukhoni Upload Portal?	No	-	
6.1.7	- If the response in 6.1.3 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.1.1, has the municipality demonstrated to the satisfaction of National Treasury the following:			
6.1.7.1	- the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and/or the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the reported quarterly average collection set-out in paragraph 6.1.1;	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 areas
6.1.7.2	- the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas?	No	-	We need to build in-house capacity so that the plumbers and electricians can restrict supply where the consumer are default on payments working in tandem with the debt collection division, which is proposed as a stand alone division. The
6.1.7.3	- the municipality has entered into a written agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied areas, as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such falls outside the reasons for the underperformance?	Yes	-	We are in the process of doing so and we have to budget for it first in the next cycle because NT declined our application for the smart meter solution on the R720 contractual contract
6.1.8	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	-	We are in the process of doing so and we have to budget for it first in the next cycle because NT declined our application for the smart meter solution on the R720 contractual contract
6.1.9	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect from 2023/24 MREMA with a smart pre-paid meter?	Yes	-	There is no policy in place but the revenue & billing, which will merged into one division will be tasked with developing such a policy
6.1.10	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MREMA section 71 statements reflected the approach set-out in 6.1.3 and 6.1.4?	No	-	
6.2	Municipality's Compliance 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 List (GVL) and/or any subsequent supplementary GVL compiled by the registered municipal valuer?	Yes	-	
6.2.2	- If the response in 6.2.1 is "No", has the municipality demonstrated the steps taken to correct the variance identified? <i>Note: - monthly progress against the action plan to address reasons to be included as part of the municipality's debt relief application report to the National Treasury</i>	Yes	-	
6.2.3	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVL and/or interim GVL reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MREMA Circular no. 93, 96, 107 and 120) to the upload portal on https://gukhoniupload.nat.gov.za/ ?	Yes	-	
6.3	Monitor and report on implementation -			
6.3.1	- MREMA 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 budget and Budget Funding Plan where relevant?	Yes	-	It is only the department of Finance and we will work in other departments so that they can take accountability and assist in this process as a collective
6.3.2	- If progress is slow in terms of paragraph 6.3.1, has the senior management received from the relevant reporting the municipality's monthly MREMA section 71 reporting and recorded on the financial system as per the MISC04 data string? <i>Note: - municipalities must upload their report on 5th</i>	Yes	-	
6.3.3	- Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	Yes	-	We do not have a mandatory FRP and our role is to monitor, if which we are reporting monthly to the Finance and Budget Committee, Mayoral Committee and ultimately to Council on progress made in its implementation
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) (reference via the Gukhoni Upload Portal https://gukhoniupload.nat.gov.za/)?	No	-	We have not yet started submitting it to the provincial executive and we however plan to start submitting it monthly
6.4	Provincial Treasury compliance monitoring and reporting - (refer paragraph 6.2.1 and 6.2.2)			
6.4.1	- Has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	-	
6.4.2	- 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 4.1.3 of MREMA Circular no. 124) and successfully uploaded the compliance certificate via the Gukhoni Upload Portal https://gukhoniupload.nat.gov.za/ ?	Yes	-	
6.4.3	- In the case of a non-delegated municipality, the National Treasury to issue the compliance certificate.	No	-	We have not yet started submitting it to the provincial executive and we however plan to start submitting it monthly
6.4.4	- Has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.3 of MREMA Circular no. 124) within one month of the non-compliance occurring?	No	-	
6.5	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent terms in terms of this municipal debt support programme?	No	-	
6.6	For the duration of the Municipal Debt Relief (to ensure proper management of resources):			
6.6.1	- 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 is earmarked to provide free basic electricity, water and sanitation?	Yes	-	There is a dedicated account for electricity income but it is still not ring-fenced accordingly for general electricity areas and the Revenue division has started recording that latter revenue as per Section 04. We will also add another sub-account for ring-fencing the water and sanitation income
6.6.2	- Has the municipality, during the month first applied the revenue in the sub-account (required per paragraph 4.1.3.2) to pay its current Eskom accounts and then according to both water current account before it applied the revenue in the sub-account for any other purpose?	No	-	Our revenue for electricity is way below the current account being charged by Eskom, which is due largely to the fact that our tariffs are not cost reflective. The cost reflective tool has been utilized for proposed tariffs for the next financial year 2025/26

6.12	Supporting evidence: Has the municipality submitted a copy of the monthly bank statements of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFM s.71 statement collected revenue?	No	The revenue needs to be reconciled collectively first before we can start sending the bank statements 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 ESRM error debt (debt existing as on 31 March 2020) as per the written instruction of the National Treasury Office of the Accountant General issued for Municipal Debt Relief to date? <small>Note: - to include accounting for any related benefit (e.g. interest expensures, etc.) and alignment with 601220.</small>	No	
6.14	MERSA License: Has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	The municipality is unable to service the full current account of ESRM due to our financial constraints.

PT: HOD/ NT / MM Name:

[Handwritten Signature]
09/06/26

Signature of HOD/ NT/ MM

Date:

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

*Note - The Signed Certificate to be submitted on Demand must not include comments columns - 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					
Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003						FS					
						Code		District		Code Description	
						FS203		Fezile Dabi		Ngwathe	

Detailed Details		Monthly Performance Report																																								Scoring and Rating				
		Part A Eskom And Bulk water current account					Part B Compliance with a funded MTREF					Part C FRP/BFP & Tariff Assessment					Part D Electricity and water as collection tools					Part E Quarterly collection of property rates and services charges					Part F Maximization of Revenue Base					Part G Oversight														
Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating		
Ngwathe	FS203	Yes	Yes	Yes	No	No	No	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	Yes	N/A	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	59%	Moderate compliance		
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	Yes	Yes	63%	Moderate compliance		
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	Yes	Yes	61%	Moderate compliance		
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	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	61%	Moderate compliance	
Ngwathe	FS203	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	62%	Moderate compliance	
Ngwathe	FS203	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	66%	Moderate compliance	
Ngwathe	FS203	Yes	No	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	66%	Moderate compliance	
Ngwathe	FS203	Yes	No	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	N/A	Yes	No	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	68%	Moderate compliance	
Ngwathe	FS203	N/A	Yes	Yes	No	Yes	No	No	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	N/A	Yes	No	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	68%	Moderate compliance		
Ngwathe	FS203																																												0%	Not completed
Ngwathe	FS203																																												0%	Not completed
Ngwathe	FS203																																												0%	Not completed
Ngwathe	FS203																																												0%	Not completed
Ngwathe	FS203																																												0%	Not completed


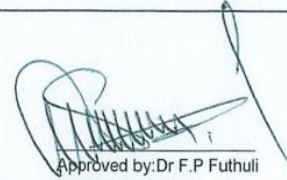
Ngwathe Local Municipality Council Monitoring Plan

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	phetsoanes@ngwathe.co.za	0568172700			Pirake Mokoena	pirake@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 GdeMuni Upload Portal https://ngwathelocaltreasury.gov.za/ ?	M	Serame Phetsoane	phetsoanes@ngwathe.co.za	0568172700			Pirake Mokoena	pirake@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	phetsoanes@ngwathe.co.za	0568172700			Pirake Mokoena	pirake@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	phetsoanes@ngwathe.co.za	0568172700	083 460 5053		Pirake Mokoena	pirake@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 GdeMuni Upload Portal https://ngwathelocaltreasury.gov.za/ ?	M	Serame Phetsoane	phetsoanes@ngwathe.co.za	0568172700			Pirake Mokoena	pirake@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	phetsoanes@ngwathe.co.za	0568172700			Pirake Mokoena	pirake@ngwathe.co.za	0568172700		5th working day after month end	8th Working Day after month end	Yes

6.4	Compliance with a funded MTREF –											
6.4.1	Annual 2023/24 MTREF aligns to the National Budget Funding Guidelines	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172700		31-May	31-May	Yes	
6.4.1	- Has the municipality budgeted for any opening of new services or the expansion of existing services?	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172700		31-May	31-May	Yes	
6.4.1	- Has the municipality made adequate provision for asset replacement (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172700		31-May	31-May	Yes	
6.4.1	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7) -	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700	063 665 5053	Lala Lepete lepetel@ngwathe.co.za	0568172700	062 744 2938	31-May	31-May	Yes	
6.4.2	imposition for such with the state of asset register, the Provincial Treasury must respond to this as "No"	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172700		31-May	31-May	Yes	
6.4.2	Budgeted CashFlows and Supporting Table SA 30- Budgeted Monthly CashFlows (the Municipality Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.)	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172700		31-May	31-May	Yes	
6.5	Cost reflective tariffs – has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabling and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	A	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700	0627442938	Lala Lepete lepetel@ngwathe.co.za	0568172700	062 744 2938	31-May	31-May	Yes	
6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:											

6.7	Maintain a minimum average quarterly collection of										
6.7.1	91April 2024during 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	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
6.7.2.1	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 before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in sections 16 to 18 of the Municipal Systems Act, 2000 failure?	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 lepetel@ngwathe.co.za	0568172700	062 744 2938	5th working day after month	8th Working month end	Yes
6.9.2	if progress is slow in terms of paragraph 6.8.3, is the supporting the municipality's monthly MFMA section 71	M	Serame Phetsoane phetsoane@ngwathe.co.za	0568172700		Lala Lepete lepetel@ngwathe.co.za	0568172701		5th working day after month	8th Working month end	Yes
6.9.3	Municipalities with financial recovery plans (FRP) – if prevailing local government legislative framework, is the implementing as FRP to the Provincial Executive?										
6.9.4	if the municipality that has an FRP, with effect from 01 progress reports to the Provincial Executive, has the to the National Treasury; Municipal Financial Recovery Note- Provincial Executive and MFMA										

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	phethoanes@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 (GES) the water and sanitation?	M	Serame Phethoane	phethoanes@ngwathe.co.za	0568172700	083 664 5053	Pinkie Mokoena							5th working day after month end	8th Working Day after month end			
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.11.1) to pay its current Eskom account and if applied the revenue in the sub-account for any other purpose?	M	Serame Phethoane	phethoanes@ngwathe.co.za	0568172700	083 664 5053	Name Surname							5th working day after month end	8th Working Day after month end			
6.13	Supporting evidence - Has the municipality submitted a copy bank account to the National Treasury and provincial treasury revenue	M	Serame Phethoane	phethoanes@ngwathe.co.za	0568172700	083 664 5053	Name Surname	pinkie@ngwathe.co.za	082 446 6179					5th working day after month end	8th Working Day after month end			
6.14	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? Note - Supplying for Municipal Debt Relief for the Municipality and the relevant programme falls to comply with any condition section 19 of the Electricity Regulation Act, 2006 (Act no. 4 of	M	Serame Phethoane	phethoanes@ngwathe.co.za	0568172700	083 664 5053	Pinkie Mokoena							5th working day after month end	8th 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="text-align: center;">  prepared by S.D. Phethoane Chief Financial Officer </div> <div style="text-align: center;">  Approved by: Dr F.P. Futhuli Municipal Manager </div> </div>															

16.3 Provincial Treasury Municipal (Eskom) Debt Relief Compliance Assessment

Enquiries: Mr. SD Mokhele
Email: Mokhele@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 APRIL 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's overall compliance score remained at 63% for the month under review. The municipality submitted supporting documents, including the electricity disconnection list, collection performance information, and proof of payment for the Eskom bulk account. However, the municipality did not provide evidence of water restrictions for defaulting consumers, resulting in partial non-compliance with the debt relief conditions. The municipality should ensure that all outstanding requirements are addressed to further improve its compliance score.

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Table 1: April 2026 certificate

The table is a complex grid with multiple columns. The header includes 'National Treasury Municipal Debt Relief' and 'Municipal Debt Relief 2025/2026 Certificate No. 314'. Below this, there are sections for 'Municipal Details' and 'Monthly Performance Report'. The main data area contains rows for various municipalities, with columns for budgeted and actual figures, and variance. The table is color-coded with red, green, and yellow cells.

Condition 6.3 - Maintaining the Eskom Bulk Current Account: In accordance with requirement 6.3.1 of the debt relief conditions, Ngwathe Municipality continues to experience challenges in servicing its Eskom bulk current account in line with MFMA s65(2)(e) and Circular 124. The municipality made a payment of R1.7 million during the month under review, and proof of payment was submitted. However, as at 30 April 2026, the outstanding debt owed to Eskom amounted to approximately R3.1 billion, reflecting an increase of about R50 million compared to the previous month. The continued increase in arrears indicates that the payments made are significantly below the municipality's monthly Eskom obligations and that the current account is not being fully serviced. This may be linked to ongoing cash flow constraints and weak revenue collection performance. The municipality should prioritise servicing its current Eskom account, strengthen revenue collection, and improve compliance in submitting supporting documentation timeously.

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.

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 municipality submitted the electricity disconnection list for the month under review, indicating implementation of electricity disconnections as a credit control measure. However, no evidence of water restrictions for defaulting consumers was provided. This indicates partial compliance with the condition. The municipality should ensure that water restriction measures are also implemented and reported to strengthen credit control and improve revenue collection.

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

Comparison of Collection Performance (March vs April 2026)

Category	March 2026	April 2026	Movement
Overall	63%	80%	↑ Significant improvement
Electricity	103%	95%	↓ Slight decrease
Water	27%	38%	↑ Improvement
Sewerage	48%	100%	↓ Significant improvement

The municipality’s collection performance improved during the month under review, with overall collection increasing to 80%. Water collection also improved to 38%, although it remains low and still needs attention. Electricity collection remained strong at 95%, while sewerage increased to 100%. However, despite the strong electricity collection, the municipality continues to struggle to fully service its Eskom current account, which may indicate cash flow challenges or that collected revenue is being used for other operational commitments. The municipality should continue improving revenue collection, especially water services, and ensure that electricity revenue supports payment of Eskom obligations.

Condition 6.8 - Municipality’s Completeness of the revenue base: For the For the quarter under review (Q3), the municipality submitted the General Valuation Roll (GVR) reconciliation, supported by a variance action plan and monthly variance analysis. The reconciliation indicates that the municipality’s billing system is

	ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D) .	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C) .	Yes
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	Yes
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	Yes
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	Yes
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	Yes

substantially aligned to the council-approved General Valuation Roll, with the overall variance in the number of properties reduced to 49. Variances identified in specific property categories such as residential, vacant and municipal properties have been explained and linked to supplementary valuation roll updates, property reclassification and record corrections. The municipality has also developed an action plan with timelines to address the remaining variances. This reflects progress in strengthening the completeness of the revenue base. However, the remaining variances indicate that the reconciliation process is still ongoing, and the municipality should continue implementing corrective actions to ensure full alignment between the valuation roll and the 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.	The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular 124: Condition 6,9 reporting - i. Any risk associated; and ii. The mitigating factors with the implementation of the municipality's Budget Funding Plan and / or Funded Budget.	Yes
3.	Annexure B of the MFMA S71 statement included the following debt relief reporting components-	
3.1.1	The municipality's MFMA Circular 124 self-assessment	Yes
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)	Yes
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	Yes
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;	Yes

	ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D) .	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C) .	Yes
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	Yes
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	Yes
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	Yes
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	Yes

Note: If the municipality has an FRP, a separate budget funding plan to set necessary amounts, the FRP must assess whether the existing FRP incorporates a fund plan (FRP) for funding MTREF. If not, the FRP requires the following:

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
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 (for the FRP strategy) and related seasonal trends (for example higher water Eskom tariffs, lower sewerage collection rates, etc)?	No
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:	
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
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
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 consumers.</i>	No
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 MTRREF 6.12 statement must include as part of the narrative the indigent information to the required 6.6.4 format.</i>	Yes
6.6	<i>Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirm the municipality's relevant MTREF's related budget collection and to date demonstrate compliance with paragraph 6.6.</i>	
6.7	Maintaining a minimum average quarterly collection of property rates and service charges	
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 mSCCA data strings uploaded via the GoKumi Upload Portal? <i>Note - although the rate and standard for collection (MTRREF Circular No. 112) is a 80 per cent threshold municipalities under the debt relief support will be exempted for the first two years from applying to this item.</i>	No
6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:	
6.7.2.1	- 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 as per paragraph 6.7.1.	Yes
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
6.7.2.3	- the municipality before 03 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the municipality has the following:	Yes
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
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
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	No

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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

Select Assessor _____

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period: Apr'26
 National Financial Year: 2025/26
 Demarcation Code of Municipality being assessed: FB203

District: Fezile Dabi
 Demarcation Description: Ngwathe

I, Mr. Paboso Lethole, 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
6.5 - Maintaining the Eskom and bulk water current account - (refer to section 6.12.2 for the purpose of the accounts for a single month's compliance)		
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note: refer condition 6.12.2</i>	No
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://upload.municipal.treasury.gov.za/ ?	No
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	No
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note: current account as 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 "flow arrears" (March 2023 and/or subsequent current accounts) up to the date of approval of the application.</i>	No
6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://upload.municipal.treasury.gov.za/ ?	No
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
6.4 - Complying with a funded MTRF - (reference from drop down list the MTRF assessed) 2025/26 Main Adjustment MTRF		
6.4.1	- Is the municipality's MTRF funded and aligning to the National Treasury's Budget Funding Guidelines? http://online.treasury.gov.za/understand/Pages/Funding.aspx?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	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 setting of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note: For example, if the municipality during the preceding 12 months, was required to collect 90 per cent of its revenue (based on the actual collection of revenue and property rates during the 12 months immediately preceding the setting of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations, the provision for debt impairment should be set at 10 per cent of the 2023/24 MTRF's revenue amount (based on the actual collection of revenue and property rates during the 12 months immediately preceding the setting of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations. If the municipality merely used the rates determined by the National Treasury and thereby did not adjust the provision for debt impairment to reflect the actual collection of revenue, the provision for debt impairment should be set at 10 per cent of the 2023/24 MTRF's revenue amount (based on the actual collection of revenue and property rates during the 12 months immediately preceding the setting of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations.</i>	No
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering the 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 determine the budget and does not adjust the provision for depreciation and asset impairment to reflect the actual state of assets, the provision for depreciation and asset impairment should be set at 10 per cent of the 2023/24 MTRF's revenue amount (based on the actual collection of revenue and property rates during the 12 months immediately preceding the setting of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations.</i>	No
6.4.2	- If the municipality's MTRF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTRF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes

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6.8 Municipality's Completeness of the revenue base –		
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered valuer?	No
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note: monthly progress against the action plan to address variances to be included as part of the municipality's data and system reports as per the Article 72 instrument.</i>	Yes
6.8.2	- For the latest ending Quarter: Has the municipality submitted its completed billing system, GVR and/or Interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 96, 107 and 108) to the upload portal on https://easereconciliation.gov.za/ ?	Yes
6.9 Monitor and report on implementation –		
6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded Budget and Budget Funding Plan where relevant?	Yes
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note: condition 6.9.2 has a failure case and must refer to 6.9.1.</i>	Yes
6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress to implement its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) through the GoKam Upload Portal. <i>Note: a municipality with a FRP may only track that the Minister had issued progress 2 and FRP progress reports to the Provincial Executive (MFRS) and the National Treasury (MFRS) on the date of submission of the FRP to the National Treasury, with effect from 01 April 2023. A municipality may not track that the Minister had issued progress 2 and FRP progress reports to the Provincial Executive (MFRS) and the National Treasury (MFRS) on the date of submission of the FRP to the National Treasury, with effect from 01 April 2023.</i>	No FRP
6.10	- Has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions? <i>Note: if the FRP failed to address its action and compliance will be reviewed as non-compliance by the entity in terms of paragraph 4.1.6.</i>	Yes
6.10.1	- Has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timely uploaded the compliance certificate via the GoKam Upload Portal https://gokamuploadportal.treasury.gov.za/ ?	Yes
6.10.2	- Has the Provincial Treasury failed to certify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note: if the FRP failed to address its action and compliance will be reviewed as non-compliance by the entity in terms of paragraph 4.1.6.</i>	No
6.11	- Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note: in order to be eligible for approval of a loan or other financial instrument, the municipality must first obtain the approval of the National Treasury. The National Treasury will only approve a loan or other financial instrument if the municipality has first obtained the approval of the National Treasury. The National Treasury will only approve a loan or other financial instrument if the municipality has first obtained the approval of the National Treasury. The National Treasury will only approve a loan or other financial instrument if the municipality has first obtained the approval of the National Treasury.</i>	No
6.12	- For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
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? <i>Note: only if relevant in the specific circumstances, with a request for funds by the Director of Finance and the municipality is required to provide the municipality from 01/04/2023.</i>	Yes
6.13	- Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
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: for details concerning the write-off through the National Treasury, refer to the alignment with mSCOA.</i>	Yes
6.14	- MERSA license – has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: in order to be eligible for approval of a loan or other financial instrument, the municipality must first obtain the approval of the National Treasury. The National Treasury will only approve a loan or other financial instrument if the municipality has first obtained the approval of the National Treasury. The National Treasury will only approve a loan or other financial instrument if the municipality has first obtained the approval of the National Treasury. The National Treasury will only approve a loan or other financial instrument if the municipality has first obtained the approval of the National Treasury.</i>	Yes

Office of the Head of the Department
Free State Provincial Treasury
137 23495, Bloemfontein, 9300
Tshepo Building, 2nd Floor, De Waterkant and Daitsof Streets, CBD, Bloemfontein

www.fs.gov.za

The Provincial Treasury's assessment and compliance certificate confirmed that Ngwathe Municipality showed improvement for April 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 April 2026 average compliance remained the same at 63% percent compliance.

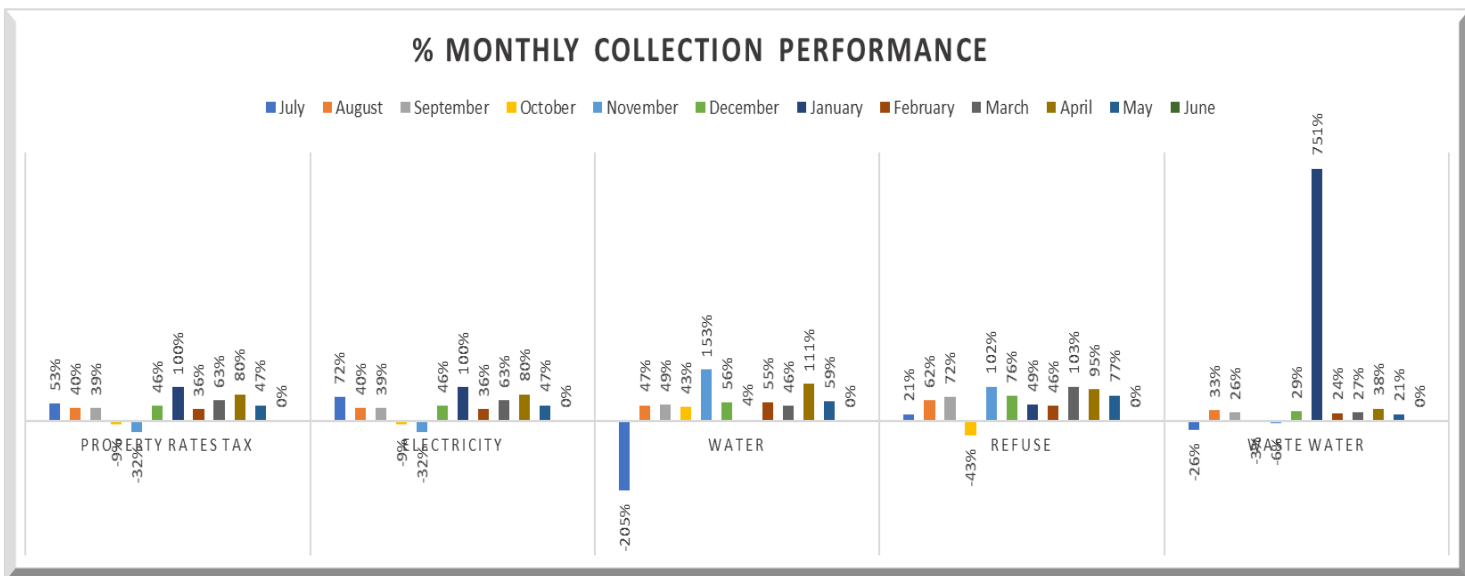
- 4. The municipality must ensure that all non-compliance matters are addressed and the outstanding documents are sent to the following e-mails:(National Treasury) as well as (Provincial Treasury) to Mr. Mokhele at mokheles@treasury.fs.gov.za.
- 5. I trust that you will find this in order.

Regards, 

Mr. PE Lebone
 Acting Head: Free State Provincial Treasury
 Date: 27.05.2026
 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

May

Average collection rate (MFMA Circular 1

NB - Collection rate principle applied (

Collection Rate Assessment					
Total Aggregate Collection		11.May - Reporting for April in May			
		Billing For April	Collection in August	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	53 403 353	25 082 102	28 321 251	47%
2.Collection <u>excl</u> Eskom supplied areas		53 403 353	25 082 102	#REF!	47%
3.Collection: Property Rates		7 860 056	4 663 245	3 196 811	59%
4.Total average collection: Electricity (Municipal supplied areas)		17 848 061	13 705 429	4 142 632	77%
5.Total average collection: Water		10 819 403	2 235 333	8 584 070	21%
6.Total average collection: Wastewater		7 569 468	2 617 095	4 952 373	35%
7.Total average collection: Refuse		6 012 355	1 335 698	4 676 657	22%
8. 7.Total average collection: Interest		3 294 010	525 303	2 768 708	16%

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

Complete This Section

Quarter 4 Performance Per Ward

11.May

Services	Electricity Supplier	Ward Name & Number	Collection for July in August	Rand Value of Billing not collected	% Collection
Property Rates Tax			168 413	0	-10%
Electricity	Mun Supplied	Ward 1	194 846	181 156	52%
Water			33 790	211 212	14%
Refuse			9 780	167 227	6%
Waste Water			9 091	175 544	5%
Interest			23 958	611 271	4%
Property Rates Tax			611 116	195 288	76%
Electricity	Mun supplied	Ward 2	5 179 737	5 954 851	47%
Water			565 078	425 032	57%
Refuse			259 987	331 793	44%
Waste Water			612 720	352 099	64%
Interest			110 928	409 370	21%
Property Rates Tax			2 057	48 366	4%
Electricity	Mun Supplied	Ward 3	-	14 985	0%
Water			8 033	154 978	5%
Refuse			5 914	148 666	4%
Waste Water			4 378	133 944	3%
Interest			3 564	68 021	5%
Property Rates Tax			5 657	59 270	9%
Electricity	Mun Supplied	Ward 4	261	38 431	1%
Water			43 297	325 862	12%
Refuse			13557.56	196 767	6%
Waste Water			13 450	170 119	7%
Interest			9 527	138 296	6%
Property Rates Tax			4 835	85 359	5%
Electricity	Mun Supplied	Ward 5	25 802	35 799	42%
Water			27 504	315 418	8%
Refuse			17 975	294 093	6%
Waste Water			12 727	251 556	5%
Interest			11 378	115 419	9%
Property Rates Tax			8 456	132 355	6%
Electricity	Mun Supplied	Ward 6	151 317	0	325%
Water			28 666	632 115	4%
Refuse			10 313	248 366	4%
Waste Water			1 701	317 999	1%
Interest			6 959	263 501	3%
Property Rates Tax			806 122	928 420	46%
Electricity	Mun Supplied	Ward 7	308 438	360 614	46%
Water			112 384	754 634	13%
Refuse			51 042	296 546	15%
Waste Water			98 126	474 526	17%
Interest			62 003	686 250	8%

Complete This Section

Quarter 4 Performance Per Ward

11.May

Services	Electricity Supplier	Ward Name & Number	Collection for July in August	Rand Value of Billing not collected	% Collection	
Property Rates			256 933		675 657	28%
Tax						
Electricity	Mun Supplied	Ward 8	694 541	0		-29%
Water			252 054		291 578	46%
Refuse			105 110		186 326	36%
Waste Water			248 452		223 020	53%
Interest			53 731	0		-3%
Property Rates			29 812		234 646	11%
Tax						
Electricity	Mun Supplied	Ward 09	159 919	0		191%
Water			33 751		692 793	5%
Refuse			26 803		283 161	9%
Waste Water			38 845		325 832	11%
Interest			10 736		236 608	4%
Property Rates			383 936		710 767	35%
Tax						
Electricity	Mun Supplied	Ward 10	953 378		191 279	83%
Water			149 925		827 344	15%
Refuse			87 827		228 740	28%
Waste Water			96 341		274 051	26%
Interest			43 277		363 640	11%
Property Rates			15 744		143 826	10%
Tax						
Electricity	Mun Supplied	Ward 11	110 962	0		244%
Water			33 787		1 008 072	3%
Refuse			13 709		252 945	5%
Waste Water			17 131		251 124	6%
Interest			7 039		156 345	4%
Property Rates			1 686 052		928 320	64%
Tax						
Electricity	Mun Supplied	Ward 12	3 846 993		1 348 564	74%
Water			544 470	0		-438%
Refuse			407530.44		325 093	8%
Waste Water			533 987		314 304	63%
Interest			28 951	#REF!		#REF!
Property Rates			20 244		88 815	19%
Tax						
Electricity	Mun Supplied	Ward 13	8 904	0		-16%
Water			38 727		374 012	9%
Refuse			19 256		219 364	8%
Waste Water			23 035		276 497	8%
Interest			9 896		194 485	5%
Property Rates			395 043		228 826	63%
Tax						
Electricity	Mun Supplied	Ward 14	1 029 924	0		108%
Water			100 067		529 571	16%
Refuse			65 941		218 544	23%
Waste Water			67 076		243 234	22%
Interest			9 563		100 318	9%

Complete This Section

Quarter 4 Performance Per Ward

11.May

Services	Electricity Supplier	Ward Name & Number	Collection for July in August	Rand Value of Billing not collected	% Collection
Property Rates			2 995	95 425	3%
Tax					
Electricity	Mun Supplied	Ward 15	42 252	80 428	34%
Water			16 077	448 637	3%
Refuse			8 522	313 420	3%
Waste Water			9 490	297 260	3%
Interest			2 757	142 068	2%
Property Rates			2 327	97 207	2%
Tax					
Electricity	Mun Supplied	Ward 16	26 089	0	-8%
Water			19 506	590 658	3%
Refuse			6 599	253 287	3%
Waste Water			8 749	304 808	3%
Interest			2 857	117 289	2%
Property Rates			201 722	105 834	66%
Tax					
Electricity	Mun Supplied	Ward 17	666 559	0	111%
Water			86 206	711 955	11%
Refuse			43 107	382 840	10%
Waste Water			68 346	559 506	11%
Interest			90 712	309 555	23%
Property Rates			39 825	222 497	15%
Tax					
Electricity	Mun Supplied	Ward 18	263 673	0	638%
Water			65 333	314 906	17%
Refuse			163 388	215 925	43%
Waste Water			730 659	0	154%
Interest			24 588	300 727	8%
Property Rates			21 955	124 883	15%
Tax					
Electricity	Mun Supplied	Ward 19	41 834	34 869	55%
Water			76 678	643 939	11%
Refuse			19 339	222 023	8%
Waste Water			22 792	264 680	8%
Interest			12 880	183 108	7%


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

Description	Ref	As Per Debt Relief Application		2025/2026 - Monthly Monitoring															
		Current Year - 2025/2026	2025/2026 - Monthly Monitoring	Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																		
Water: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HHs with piped water inside dwelling		12 619	12 727	--	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	13 025	13 090	13 110	--		
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																		
Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total		12 619	12 727	--	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	13 025	13 090	13 110	--		
Indigent HHs using public tap (< min.service level)	3																		
Indigent HHs with other water supply (< min.service level)	4																		
Indigent HHs with No water supply		200	26	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total		200	26	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total number of registered indigent households	5	12 819	12 753	--	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	13 025	13 090	13 110	--		
Status of Water meters:																			
Number of Indigent HHs with prepaid Water		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Number of Indigent HHs with conventional metered Water		12 819	12 727	--	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	13 025	13 090	13 110	--		
Number of Indigent HHs NOT metered currently - Water		--	--	--	26	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Number of Indigent HHs with NO Water supply - No metering		200	26	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total number of registered indigent households	10	13 019	12 753	--	12 753	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	13 025	13 090	13 110	--		
Status of unlimited supply of Water:																			
Number of Indigent HHs with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month		12 819	12 727	--	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	13 025	13 090	13 110	--		
Number of Indigent HHs NOT metered currently receiving unlimited supply - Water		--	--	--	26	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total number of registered indigent households receiving unlimited supply - Water		12 819	12 727	--	12 753	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	13 025	13 090	13 110	--		
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	144	--		
Energy: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HHs with Electricity (at least min.service level)		800	724	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Indigent HHs with Electricity - prepaid (min.service level)		12 623	12 623	--	12 753	12 261	12 361	12 444	12 781	12 857	12 861	12 861	13 001	13 025	13 090	13 110	--		
Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total		13 423	13 347	--	12 753	12 261	12 361	12 444	12 781	12 857	12 861	12 861	13 001	13 025	13 090	13 110	--		
Indigent HHs with Electricity (< min.service level)		--	200	--	200	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Indigent HHs with Electricity - prepaid (< min. service level)		--	200	--	200	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Indigent HHs with other energy sources		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total		--	200	--	200	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total number of registered indigent households	5	13 423	13 547	--	12 953	12 261	12 361	12 444	12 781	12 857	12 861	12 861	13 001	13 025	13 090	13 110	--		
Status of Electricity meters:																			
Number of Indigent HHs with prepaid Electricity		12 623	12 623	--	12 753	12 261	12 361	12 444	12 781	12 857	12 750	12 785	12 865	13 025	13 090	13 110	--		
Number of Indigent HHs with conventional metered Electricity		1 000	724	--	724	130	130	130	134	134	111	111	136	67	30	31	--		
Number of Indigent HHs NOT metered currently - Electricity		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Number of indigent HHs with other energy sources - No metering		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total number of registered indigent households	12	13 623	13 347	--	13 477	12 391	12 491	12 574	12 915	12 991	12 861	12 896	13 001	13 092	13 120	13 141	--		
Status of unlimited supply of Electricity:																			
Number of Indigent HHs with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month		1 000	724	--	724	--	--	--	--	--	--	111	136	67	30	31	--		
Number of Indigent HHs NOT metered currently receiving unlimited supply - Electricity		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total number of registered indigent households receiving unlimited supply - Electricity		1 000	724	--	724	--	--	--	--	--	--	111	136	67	30	31	--		
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	31	--		
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)	7																		
Water (6 kilolitres per household per month)		12 819	12 753	--	12 727	12 261	12 361	12 444	12 781	12 857	12 861	12 896	13 001	13 025	13 090	13 110	--		
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	13 110	--		
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																			
Water (6 kilolitres per household per month)		8 587 516	14 702 544	--	14 702 544	1 230 943	1 240 982	1 249 315	1 394 727	1 122 416	680 198	1 294 693	1 305 235	1 307 645	1 314 170	1 316 178	--		
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	1 440 872	--		
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																			
Water (6 kilolitres per household per month)		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total cost of FBS Water and Electricity provided to ALL Households	8	(13 881 265)	35 491 400	--	35 491 400	2 555 606	2 578 926	2 586 560	2 727 836	2 435 604	2 002 841	2 620 929	2 669 963	2 657 996	2 677 453	2 757 050	--		
Highest level of free service provided per household (ALL Households)																			
Property rates (R value threshold)		1 500 000	1 500 000	--	1 500 000	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	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	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	162	162
Electricity (kwh per household per month)		50	50	--	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	1	1
Revenue cost of subsidised services provided for ALL Households (R'000)	9																		
Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)	201 345 000	200 205 000	--	191 295 000	#####	165 000	#####	#####	#####	192 915	192 915	#####	#####	#####	#####	#####	#####	#####
PSI Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)	201 345 000	200 205 000	--	191 295 000	#####	165 000	#####	#####	#####	192 915	192 915	#####	#####	#####	#####	#####	#####	#####
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Water (in excess of 6 kilolitres per indigent household per month)	15	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)	16	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent																			

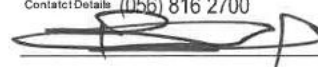
16.5 MFMA Circular 124- Condition 6.8(Completeness of the revenue base)

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 4					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	26682	26561	121	2 580 829 500,00	5 854 573 650,00	- 3 273 744 150,00
Industrial	98	98	0	43 356 500,00	87 556 500,00	- 44 200 000,00
Business and Commercial	793	669	-76	386 693 000,00	785 408 940,00	- 388 715 940,00
Agricultural	580	5290	-100	2 790 376 000,00	5 543 417 500,00	- 2 833 041 500,00
Mining	3	3	0	8 250 000,00	8 250 000,00	-
State Owned for Public Purpose	457	465	-8	324 414 700,00	95 450 200,00	- 591 035 500,00
PSI	226	234	-8	70 181 000,00	93 291 000,00	- 23 110 000,00
PBO	7	4	3	8 822 000,00	2 767 000,00	- 6 055 000,00
Multi Use	0	0	0	-	-	-
Vacant	5401	5383	18	74 556 600,00	383 164 550,00	- 308 607 950,00
POW	176	252	-76	64 736 700,00	122 233 200,00	- 57 496 500,00
Municipal	10 138	9966	172	227 541 075,00	501 756 487,00	- 274 215 412,00
Other	0	0	0	-	-	-
Total	49 171	49 125	46	6 509 757 075,00	14 297 869 127,00	- 7 788 112 052,00
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	2 342 759	6 528 786	- 4 186 027	7 028 278,10	19 586 358,72	- 12 558 080,62
Industrial	54 918	110 905	- 55 987	164 754,70	332 714,78	- 167 960,09
Business and Commercial	829 750	1642 814	- 813 065	2 489 248,58	4 928 442,84	- 2 439 194,27
Agricultural	767 940	1573 982	- 806 042	2 303 819,60	4 721 944,62	- 2 418 125,02
Mining	4 881	16 363	- 11 481	14 643,75	49 087,50	- 34 443,75
State Owned for Public Purpose	643 422	19 14 817	- 127 1394	1930 267,47	5 744 450,82	- 3 814 183,35
PSI	13 919	26 433	- 12 514	41 757,70	79 298,55	- 37 540,85
PBO	11028	3 459	7 569	33 082,50	10 376,25	- 22 706,25
Multi Use	-	-	-	-	-	-
Vacant	30 879	635 700	- 604 821	92 636,58	1 907 100,66	- 1 814 464,08
POW	-	1629	- 1629	-	4 886,94	- 4 886,94
Municipal	-	6 147	- 6 147	-	18 441,00	- 18 441,00
Other	-	-	-	-	-	-
Total	R4 699 496,32	R12 461 034,23	-R7 761 537,91	14 098 488,96	37 383 102,69	- 23 284 613,73

Prepared By: Moipone Mazamelela Date: 2026/04/06
 Contact Details: (056) 816 2700

Signature: 

Reviewed By: Bhungane Radebe Date: 2026/04/06
 Contact Details: (056) 816 2700

Signature: 

MONTHLY PLAN - GVR RECON VARIANCE ACTION PLAN		Comments
Property Categories	2026/05/004	
Residential	121	Investigate all residential property variances by comparing the General Valuation Roll (GVR) with the Municipal Financial System (MFS), verify ownership and property category, and update the billing system where required
Industrial	0	No variance identified. Continue monthly monitoring.
Business and Commercial	-76	Verify incorrect or missing classifications and reconcile records between the GVR and MFS. Correct property categories where necessary.
Agricultural	-100	Review agricultural properties against the approved valuation roll, deeds information and approved property category. Update the MFS where discrepancies are found.
Mining	0	No variance identified. Continue monthly monitoring.
State Owned for Public Purpose	-8	Validate ownership and exemption status and ensure correct loading on the billing system.
PSI	-8	Investigate category allocation and reconcile with the approved valuation roll.
PBO	3	Verify qualifying properties and correct any billing or categorisation discrepancies.
Multi Use	0	No variance identified. Continue monthly monitoring.
Vacant	18	Review vacant property records and update the MFS where properties are incorrectly categorised or omitted.
POW	-76	Investigate the variance by comparing the valuation roll and billing system and implement the necessary corrections.
Municipal	172	Conduct a detailed verification of all municipal-owned properties to confirm ownership, category and billing status, and update records accordingly.
Other	0	No variance identified. Continue monthly monitoring.

Overall Corrective Measures

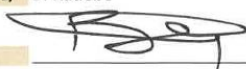
The Property Rates Section will perform a detailed reconciliation between the General Valuation Roll and Municipal Financial System, investigate all variances, implement the required system corrections and submit an updated reconciliation report in the monthly Section 71 report.

PREPARED BY: (INITIALS SURNAME)



SIGNATURE

REVIEWED BY: (INITIALS SURNAME) B. Radebe



SIGNATURE

Activate Windows
Go to Settings to activate Windows.

Water Debt Relief

Water Debt Relief

16.6 Water Debt Relief Guideline(condition 7.3.1.1)Municipal assessment)

6.1.3	- 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 waste water.</i>	No	The municipality does not restrict the supply of water
6.1.4	- 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 MTRM s.71 statement must define as part of the narratives the indigent consumer/s in the relevant MTRM.</i>	No	Not yet but instructions have been given to the Revenue division to restrict supply for consumption outside of FDS
6.1	Support the national Treasury's 2024 Provincial Treasury's 2024 Budget and Revenue Statement for the next financial year, including budget cuts by the province, as announced in the budget speech.		
6.1.1	Maintain a minimum average quarterly collection of property rates and services charges -		
6.1.2	- 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 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MTRM s.71 monthly and quarterly statements(s) and mGCSA data strips uploaded via the GoMani Upload Portal? <i>Note - upload the mGCSA and mTRM data strips on the GoMani Upload Portal (GoMani) in the next financial year as per the local government's compliance plan for the next financial year.</i>	No	
6.1.2.1	- If the response in 6.1.2 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.1.2, has the municipality demonstrated to the satisfaction of National Treasury the following -		
6.1.2.1.1	- the underperformance directly relates to a collection tool and that the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.1.2;	Yes	We don't have any ESCOM directly supplied areas other than the farms because the municipality mostly supplies electricity directly to the rest of the areas
6.1.2.1.2	- the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	No	We need to build incinerator capacity so that the plumbers and electricians can restrict supply where the consumers default on payments working in tandem with the debt collection division, which is proposed as a stand alone division. The
6.1.2.1.3	- and the municipality has entered into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 26 to 28 of the Municipal Systems Act, 2000 and that such fees (and the reasons) for the fall-out?	Yes	We are in the process of doing so and we have to budget for it first in the next cycle because NT declined our application for the smart meter solution on the RT29 transversal contract.
6.1.2.1.4	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	We are in the process of doing so and we have to budget for it first in the next cycle because NT declined our application for the smart meter solution on the RT29 transversal contract.
6.1.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect from 2023/24 MTRM with a smart pre-paid meter?	Yes	There is no policy in place but the revenue & billing, which will merged into one division will be tasked with developing such a policy
6.1.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 talled and adopted capital budgets and MTRM section 71 statements reflected the approach set-out in 6.1.3 and 6.1.4?	No	
6.2	Municipality's Compliance 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 municipal valuer?	Yes	
6.2.2	- If the response in 6.2.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MTRM s.72 statement.</i>	Yes	
6.2.3	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or local GVR reconciliations required in terms of paragraph 6.2.1 to the National Treasury quarterly (refer MTRM Circular no. 93, 98, 107 and 108) to the upload portal on https://goportal.nat.treasury.gov.za ?	Yes	
6.3	Monitor and report on implementation -		
6.3.1	- MTRM section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	It is only the department of Finance and we will rope in other departments so that they too can take accountability and assist in this process as a collective
6.3.2	- If progress is slow in terms of paragraph 6.3.1, is the active intervention evident from the narratives supporting the municipality's monthly MTRM section 71 reporting and recorded on the financial system as per the mGCSA data strip? <i>Note - include in 6.3.2 a list of progress areas and what MTRM s.71.</i>	Yes	
6.3.3	- Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	Yes	We do not have a mandatory FRP and ours was done voluntary, of which we are reporting monthly to the Finance and Budget Committee, Mayoral Committee and refer to the Council on progress made in its implementation
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) through the GoMani Upload Portal https://goportal.nat.treasury.gov.za ?	No	We have not yet started submitting it to the provincial executive and we however plan to start submitting it monthly
6.4	Provincial Treasury's 2024 Provincial Treasury's 2024 Budget and Revenue Statement for the next financial year, including budget cuts by the province, as announced in the budget speech.		
6.5	- Has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
6.5.1	- Has the Head of the relevant Provincial Treasury (delegated) monthly verified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MTRM Circular no. 124) and timely uploaded the compliance certificate via the GoMani Upload Portal https://goportal.nat.treasury.gov.za ?	Yes	
6.5.2	- 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 MTRM Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the Provincial Treasury fails to notify non-compliance as an achievement, municipalities to file non-compliance in their MTRM s.72.</i>	No	We have not yet started submitting it to the provincial executive and we however plan to start submitting it monthly
6.6	Enables an municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a provision on financial assistance for those municipalities that are struggling to meet their debt obligations in terms of the Municipal Finance Management Act (MFMA) section 124. The MFMA section 124 provides for municipalities borrowing powers and use by interest a service to help them with their financial obligations. The objective here is to ensure that municipalities are able to access such assistance, including through the use of the MFMA section 124, to help them with their financial obligations.</i>	No	
6.7	For the purposes of the Municipal Debt Relief (to ensure proper Management of resources):		
6.7.1	- Has the municipality appropriated 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 zampoment of the Local Government Equitable Share (LGS) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	There is a dedicated account for electricity income but it is still not ring-fenced accurately for prepaid electricity sales and the Revenue division has started accounts that better revenue as per Section 64. We will also add another sub-account for ring-fencing the water and sanitation income.
6.7.2	- Has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.7.1) to pay its current Eskom account and then Secondly its bulk water-current account before it applied the revenue in the sub-account for any other purpose?	No	Our revenue for electricity is way below the current account being charged by ESCOM, which is due largely to the fact that our tariffs are not cost reflective. The cost reflective tool has been utilised for proposed tariffs for the next financial year 2025/26

Supporting evidence - Has the municipality submitted a copy of the monthly bank statements of its ring-fenced bank account to the National Treasury and provincial treasury along to its SARS 972 statement reflected thereon?	No	The revenue needs to be reconciled collectively first before we can start sending the bank statements for the ring-fenced account. For now, we are sending the primary account's bank statement.
Accounting Treatment - Has the municipality fully accounted for and correctly reported on the write-off of its 2025 annual debt (debt ending on 31 March 2025) as per any written instructions of the National Treasury, Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note: It includes accounting for any interest benefits (e.g. interest suspensions, etc.) and alignment with mSCOA.</i>	No	
VERSA License - Has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	The municipality is unable to service the full current account of ESRKOM due to our financial constraints.

PT: (HOD) NT / MM Name:

Signature of HOD/ NT/ MM:

Date:

Handwritten signature and date: 09/06/26


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

**Note - The signed Certificate to be uploaded on eSARS must not include sensitive information - statements must be incorporated into the related PF request.*

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

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			Score	Rating	
Month	Code Description	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18		
1. July 2025	Complete demarcation Code above Search		Yes																		6%	Not Compliant
2. August 2025	Complete demarcation Code above Search		Yes			Yes															11%	Not Compliant
3. September 2025	Complete demarcation Code above Search		Yes			Yes															11%	Not Compliant
4. October 2025	Complete demarcation Code above Search																				0%	Not Compliant
5. November 2025	Ngwathe	FS203	Yes	No	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	No	No		No	No	No	No	50%	Not Compliant
6. December 2025	Ngwathe	FS203	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	56%	Not Compliant
7. January 2026	Ngwathe	FS203	Yes		Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	56%	Not Compliant
8. February 2026	Ngwathe	FS203	No	No	No	No	N/A	N/A	Yes	Yes	Yes	Yes	Yes		No	No	No	No	No	No	39%	Not Compliant
9. 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
10. 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
11. May 2026	Ngwathe	FS203	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	72%	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	Apr-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			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; padding: 2px;">Condition</td> <td style="padding: 2px;"> 7.1 Maintaining the bulk water current account – <small>(current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed):</small> </td> </tr> </table>	Condition	7.1 Maintaining the bulk water current account – <small>(current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed):</small>	
Condition	7.1 Maintaining the bulk water current account – <small>(current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed):</small>		

1	7.1.	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 7.1.</i>	Yes, fully paid
2	7.1.1	- Has the municipality submitted the supporting evidence of the bulk water current account payment(s) to the relevant Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA) within 1 day of making any such payment (in PDF format)?	Yes
3	7.1.2	- Has the municipality submitted the consolidated proof of payments to the respective bulk suppliers to the National Treasury GoMuni Upload portal https://iguploadportal.treasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)?	Yes
4	7.1.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA)?	No
7.2 Accounting Treatment and mSCOA Reporting			
5	7.2.1	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Water arrear debt (debt existing as on 30 September 2024) as per any written instruction of the National Treasury: Office of the Accountant General and NT: CD: Local Government Budget Analysis issued for Water Debt Relief to date?	N/A (No write-off yet)
6	7.2.1	Did the municipality account for any related benefit (e.g. interest suppression, etc.) and does such align with mSCOA?	N/A (No benefit yet)
7.3 Monitor and report on implementation –			
7	7.3.1	MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the Water Debt Relief Conditions as part of the implementation of the municipality's funded budget (and Budget Funding Plan where relevant)?	Yes

8	7.3.1.1	Does the municipality's MFMA section 71 statement for the month being assessed include the municipality's water debt relief compliance self-assessment (signed by the Municipal Manager) - in the format of the Water Debt Relief compliance certificate (Annexure 02 of the Water Debt Relief Guideline)?	Yes
7.3.1 Does the municipality's MFMA section 71 statement for the month being assessed -			
9	7.3.1.2	Part A: include the municipality's progress against its approved funded budget?	Yes
10	7.3.1.2	Part B: If the municipality's budget was assessed as unfunded by any of the Treasuries, the municipality include the progress against approved Budget Funding Plan?	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 <i>calculating and reporting on such losses</i> ?	Yes
15	7.3.1.3	- Include the <i>progress made to reduce</i> the municipality's reported water and/ or energy losses against its water-and energy losses reduction strategy?	Yes
Municipalities with financial recovery plans (FRP)			
16	7.3.1.2	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework: Did the municipality's FRP progress report during the month being assessed, explicitly include the municipality's progress against those components of the FRP aimed to achieve water debt relief compliance as part of achieving a funded budget?	Not applicable (No FRP)
17	7.3.1.2	- Municipalities with financial recovery plans (FRP) – Was the municipality's FRP progress report during the month being assessed, submitted to the relevant Provincial Executive?	Not applicable (No FRP)
18	7.3.2	- If progress is slow in terms of paragraph 7.3.1, is the municipal council and senior management team's active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?	Yes


PT: HOD/ NT / MM Name: Acting HOD: Mr P.E Lebong

Signature of PT: HOD/ NT/ MM: 

Date: 27.05.2026

****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 Gomuni must not include comments column - comments need to be incorporated into the related PT report**



National Treasury

Water Debt Relief


Water Debt Relief Guideline

Municipal Finance Management Act No. 56 of 2003

Legend

90%	Compliant
50-90%	Moderate Compliance
0-50%	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
10 April 2026	Ngwathe	FS203	Yes	Yes	Yes	No	N/A	N/A	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	83%	Moderate compliance
PT: HOD/ NT / MM Name:		Acting HOD: Mr P.F. WEBONE																				
Signature of PT: HOD/ NT/ MM:																						
Date:		27.05.2026																				

**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

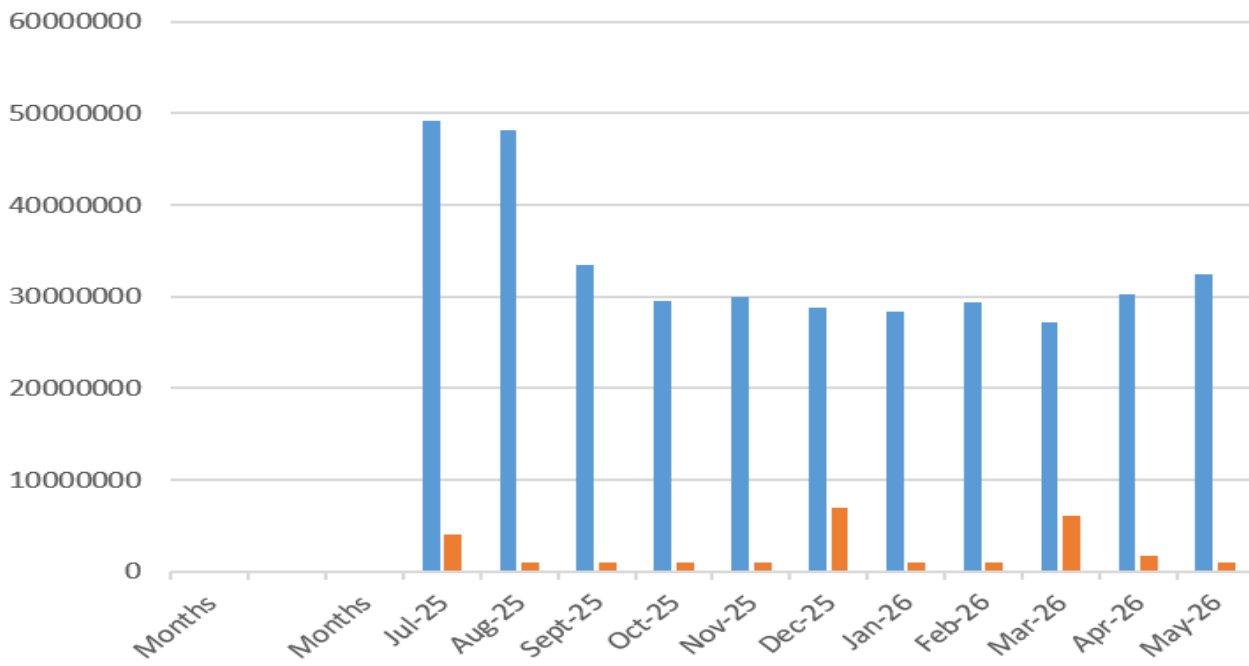
Table below shows the Eskom payments during the month of April 2026.

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
15/04/2026	ESKOM	ELECTRICITY DEBIT ORDER	1 000 000.00
			1 700 000.00

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

MAY 2026 PAYMENTS			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
15/05/2026	ESKOM	ELECTRICITY BILL	1 000 000.00
			1 000 000.00

Eskom Current Account for the period ending 31 May 2026



Current Invoice
Payment



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

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

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630

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



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

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630

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

YOUR ACCOUNT NO	8743682895
SECURITY HELD	1317.50
BILLING DATE	2026-04-28
TAX INVOICE NO	874506527804
ACCOUNT MONTH	APRIL 2026
CURRENT DUE DATE	2026-05-28
VAT REG NO	4000846586

TAX INVOICE

E-MAIL: cfoadmin@ngwathe.co.za

ACCOUNT TRANSACTION SUMMARY			
FIXED CHARGE	R	0.00	
ADMINISTRATION CHARGE	R	4,268.39	
TRANSMISSION NETWORK CAPACITY	R	426,796.88	
DIST. NETWORK CAPACITY CHARGE	R	1,515,723.42	
NETWORK DEMAND CHARGE	R	839,617.06	
ANCILLARY SERVICE (ALL)	R	56,131.19	
GENERATOR CAPACITY CHARGE	R	316,100.29	
LEGACY CHARGE (ALL)	R	3,164,395.35	
ENERGY CHARGE (STD)	R	9,255,673.52	
ENERGY CHARGE (PEAK)	5,856,168.00	R 7,070,859.55	
ENERGY CHARGE (OFF)	5,661,378.00	R 6,391,695.76	
SERVICE CHARGE	R	246,494.64	
ELECTRIFICATION AND RURAL SUBS (ALL)	R	704,446.32	
DX EXCESS NETWORK CAPACITY CHA	R	269,901.59	
TOTAL CHARGES FOR BILLING PERIOD	R	30,262,103.96	
ACCOUNT SUMMARY FOR APRIL 2026			
BALANCE BROUGHT FORWARD	(Due Date 2026-04-24)	R 3,010,696,785.16	
PAYMENT(S) RECEIVED	Cash - 2026-04-09	R -350,000.00	
PAYMENT(S) RECEIVED	Cash - 2026-04-10	R -350,000.00	
PAYMENT(S) RECEIVED	Cash - 2026-04-18	R -1,000,000.00	
TOTAL CHARGES FOR BILLING PERIOD		R 30,262,103.96	
ADJUSTMENTS	(Summary - See attachment for details)	R 15,974,145.09	
VAT RAISED ON ITEMS AT 15%		R 4,539,315.60	
CURRENT	TOTAL DUE	R 3,059,772,349.81	
50,775,564.65			
ARREARS			
-90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
2,919,353,123.32	46,947,028.87	42,696,632.97	0.00
Total outstanding debt must be settled immediately, subject to disconnection without further notice			

ACCOUNT NO / REFERENCE NO
8743682895
NAME
NGWATHE LOCAL MUNICIPALITY
FAX NUMBER
easy pay 7100 10 0010

27215700187436828959



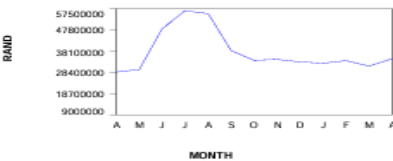
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TOTAL AMOUNT DUE
3,059,772,349.81

PAYMENT ARRANGEMENT	
INSTALMENT	0.00
ARREARS (Due Immediately)	3,008,596,785.16
DUE DATE (For Current Amount)	2026-05-28
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



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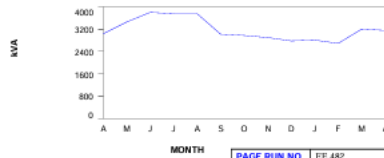
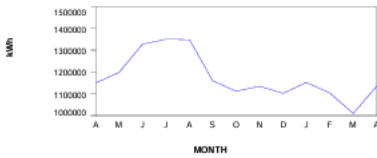
NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3630
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WEB: WWW.ESKOM.CO.ZA

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	4,700.00
UTILISED CAPACITY	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
BLIK PHIRITONA MUNICIPALITY		
Administration Charge @ R19.67 per day for 31 days	R	609.77
TX Network Capacity Charge 4,700 kVA @ R10.41 : - R10.41/kVA	R	48,927.00
Network Capacity Charge 4,700 kVA @ R36.97 : - R36.97/kVA	R	173,759.00
Network Demand Charge 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
TOTAL CHARGES	R	2,553,361.45



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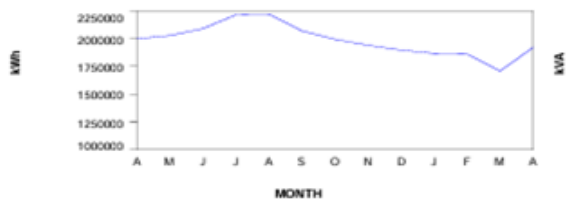
NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3630
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NGWATHE LOCAL MUNICIPALITY
 ATT CHIEF FINANCIAL OFFICER
 PO BOX 359
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 9585

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	5,500.00
UTILISED CAPACITY	5,500.00

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

PREMISE ID NUMBER	5078937938	TARIFF NAME: 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
TOTAL CHARGES	R	4,066,443.03



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CONTACT CENTRE: (0860) 037566/Shareca
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WEB: WWW.ESKOM.CO.ZA

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	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

PREMISE ID NUMBER	6544851581	TARIFF NAME: Munitiflex
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
TOTAL CHARGES	R	2,981,462.93



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NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3630
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WEB: WWW.ESKOM.CO.ZA

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	4000846386
NOTIFIED MAX DEMAND	100.00
UTILISED CAPACITY	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 - kW/kVA	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
TOTAL CHARGES	R	801,506.98



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NGWATHE LOCAL MUNICIPALITY
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CONTACT CENTRE: (0860) 037566Shareca
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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	4000846588
NOTIFIED MAX DEMAND	400.00
UTILISED CAPACITY	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	66,665.49
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
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WEB: 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	21,000.00
UTILISED CAPACITY	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

PREMISE ID NUMBER	8743682975	TARIFF NAME: Municiflex
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
TOTAL CHARGES	R	16,810,749.24



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

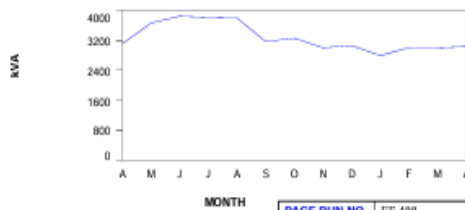
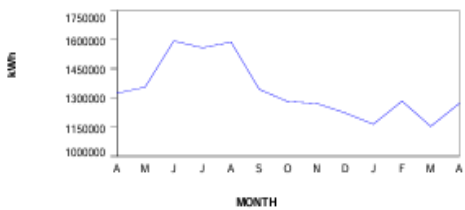
ENERGY CONSUMPTION OFF PEAK kWh	503,747.46
ENERGY CONSUMPTION STD kWh	534,956.31
ENERGY CONSUMPTION PEAK kWh	234,588.28
DEMAND CONSUMPTION - OFF PEAK	2,514.17
DEMAND CONSUMPTION - STD	2,857.48
DEMAND CONSUMPTION - PEAK	3,046.58
DEMAND READING - kW/KVA	3,046.58
REACTIVE ENERGY - OFF PEAK	266,662.59
REACTIVE 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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NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3630
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NGWATHE LOCAL MUNICIPALITY
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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

ADJUSTMENTS		R	15,974,145.09
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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BILL GROUP	
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NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 3630
CONTACT CENTRE: (0860) 037566/Shareca
FAX NO: 0862 437 566
E-MAIL: FreeState@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

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

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-05-25
TAX INVOICE NO	874987077373
ACCOUNT MONTH	MAY 2026
CURRENT DUE DATE	2026-06-24
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	4,700.00
UTILISED CAPACITY	4,700.00

CONSUMPTION DETAILS (2026-04-25 - 2026-05-24)

ENERGY CONSUMPTION OFF PEAK KWH	495,853.96
ENERGY CONSUMPTION STD KWH	537,551.04
ENERGY CONSUMPTION PEAK KWH	219,875.64
DEMAND CONSUMPTION - OFF PEAK	2,958.19
DEMAND CONSUMPTION - STD	3,232.95
DEMAND CONSUMPTION - PEAK	3,586.75
DEMAND READING - KW/KVA	3,586.75
REACTIVE ENERGY - OFF PEAK	198,444.56
REACTIVE ENERGY - STD	140,788.20
REACTIVE ENERGY - PEAK	46,700.84

PREMISE ID NUMBER: 5078937322 TARIFF NAME: Municiflex

BULK PHRISTON MUNICIPALITY

Administration Charge @ R19.67 per day for 30 days	R	590.10
TX Network Capacity Charge 4,700 kVA @ R10.41 : = R10.41/KVA	R	48,927.00
Network Capacity Charge 4,700 kVA @ R36.97 : = R36.97/KVA	R	173,759.00
Network Demand Charge 3,586.76 kVA @ R24.67 : = R24.67 /kVA	R	88,485.37
Ancillary Service Charge 1,253,281 kWh @ R0.004 /kWh	R	5,013.12
Generator Capacity Charge 4,700 kVA @ R7.71 : = R7.71/kVA	R	36,237.00
Legacy Charge 1,253,280.64 kWh @ R0.2255 /kWh	R	282,614.78
Low Season Standard Energy Charge 537,551 kWh @ R1.5805 /kWh	R	849,599.36
Low Season Peak Energy Charge 219,876 kWh @ R2.8112 /kWh	R	618,115.41
Low Season Off Peak Energy Charge 495,854 kWh @ R1.129 /kWh	R	559,819.17
Service Charge @ R1,135.92 per day for 30 days	R	34,077.60
Electrification and Rural Subsidy 1,253,281 kWh @ R0.0502 /kWh	R	62,914.71
TOTAL CHARGES	R	2,760,152.62



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

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-05-25
TAX INVOICE NO	874987077373
ACCOUNT MONTH	MAY 2026
CURRENT DUE DATE	2026-06-24
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	5,500.00
UTILISED CAPACITY	5,500.00

CONSUMPTION DETAILS (2026-04-25 - 2026-05-24)

ENERGY CONSUMPTION OFF PEAK KWH	916,958.84
ENERGY CONSUMPTION STD KWH	792,444.51
ENERGY CONSUMPTION PEAK KWH	313,598.37
ENERGY CONSUMPTION ALL KWH	2,022,401.72
DEMAND CONSUMPTION - OFF PEAK	3,693.90
DEMAND CONSUMPTION - STD	4,380.59
DEMAND CONSUMPTION - PEAK	4,409.44
DEMAND READING - KW/KVA	4,409.44
REACTIVE ENERGY - OFF PEAK	369,419.79
REACTIVE ENERGY - STD	275,501.97
REACTIVE ENERGY - PEAK	90,755.55

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

BLK HELSBROK MUNICIPALITY

Administration Charge @ R19.67 per day for 30 days	R	590.10
TX Network Capacity Charge 5,500 kVa @ R10.41 = R10.41/kVa	R	57,255.00
Network Capacity Charge 5,500 kVa @ R36.97 = R36.97/kVa	R	203,335.00
Network Demand Charge 4,409.45 kVA @ R24.67 = R24.67/kVA	R	108,781.13
Ancillary Service Charge 2,022,402 kWh @ R0.004/kWh	R	8,089.61
Generator Capacity Charge 5,500 kVa @ R7.71 = R7.71/kVA	R	42,405.00
Legacy Charge 2,022,401.72 kWh @ R0.2255/kWh	R	456,051.59
Low Season Standard Energy Charge 792,445 kWh @ R1.5805/kWh	R	1,252,459.32
Low Season Peak Energy Charge 313,598 kWh @ R2.8112/kWh	R	881,586.70
Low Season Off Peak Energy Charge 916,359 kWh @ R1.129/kWh	R	1,034,569.31
Service Charge @ R1,135.92 per day for 30 days	R	34,077.60
Electrification and Rural Subsidy 2,022,402 kWh @ R0.0502/kWh	R	101,524.58
Fixed Charge @ R0.00	R	0.00
TOTAL CHARGES	R	4,180,724.94



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BILL GROUP	
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NORTH WESTERN REGION
 PRIVATE BAG X16 Winsterville 3630
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FAX NO: 0802 437 566
E-MAIL: FreeState@Eskom.co.za
WEB: WWW.ESKOM.CO.ZA

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

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-05-25
TAX INVOICE NO	874987077373
ACCOUNT MONTH	MAY 2026
CURRENT DUE DATE	2026-06-24
VAT REG NO	4000846589
NOTIFIED MAX DEMAND	4.300.00
UTILISED CAPACITY	4.300.00

CONSUMPTION DETAILS (2026-04-25 - 2026-05-24)	
ENERGY CONSUMPTION OFF PEAK kWh	605,061.76
ENERGY CONSUMPTION STD kWh	630,669.52
ENERGY CONSUMPTION PEAK kWh	252,775.80
ENERGY CONSUMPTION ALL kWh	1,488,507.08
DEMAND CONSUMPTION - OFF PEAK	3,889.13
DEMAND CONSUMPTION - STD	3,761.46
DEMAND CONSUMPTION - PEAK	3,837.34
DEMAND READING - kW/kVA	3,889.13
REACTIVE ENERGY - OFF PEAK	256,266.04
REACTIVE ENERGY - STD	202,265.72
REACTIVE ENERGY - PEAK	67,361.20

PREMISE ID NUMBER		TARIFF NAME: Munitiflex	
6544851581			
BLK VREDEFORT MUNIC 13271KV			
Administration Charge @ R19.67 per day for 30 days	R	590.10	
TX Network Capacity Charge 4,300 kVa @ R10.41 : - R10.41/kVA	R	44,763.00	
Network Capacity Charge 4,300 kVA @ R36.97 : - R36.97/kVA	R	158,971.00	
Network Demand Charge 3,837.34 kVA @ R24.67 : - R24.67/kVA	R	94,663.18	
Ancillary Service Charge 1,488,507 kWh @ R0.004 /kWh	R	5,954.03	
Generator Capacity Charge 4,300 kVa @ R7.71 : - R7.71/kVA	R	33,153.00	
Legacy Charge 1,488,507.08 kWh @ R0.2255 /kWh	R	335,658.35	
Low Season Standard Energy Charge 630,670 kWh @ R1.5805 /kWh	R	996,773.94	
Low Season Peak Energy Charge 252,776 kWh @ R2.8112 /kWh	R	710,603.89	
Low Season Off Peak Energy Charge 605,062 kWh @ R1.129 /kWh	R	683,115.00	
Service Charge @ R1,136.92 per day for 30 days	R	34,077.60	
Electrification and Rural Subsidy 1,488,507 kWh @ R0.0502 /kWh	R	74,723.05	
TOTAL CHARGES	R	3,173,050.14	



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BILL GROUP	
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NORTH WESTERN REGION
 PRIVATE BAG X16 Westville 2028
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E-MAIL: FreeState@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

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

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-05-25
TAX INVOICE NO	874987077373
ACCOUNT MONTH	MAY 2026
CURRENT DUE DATE	2026-06-30
VAT REG NO	4000846596
NOTIFIED MAX DEMAND	100.00
UTILISED CAPACITY	754.31

CONSUMPTION DETAILS (2026-04-25 - 2026-05-24)

ENERGY CONSUMPTION OFF PEAK KWH	98,855.07
ENERGY CONSUMPTION STD KWH	103,743.10
ENERGY CONSUMPTION PEAK KWH	39,471.34
DEMAND CONSUMPTION - OFF PEAK	804.84
DEMAND CONSUMPTION - STD	626.54
DEMAND CONSUMPTION - PEAK	642.26
DEMAND READING - KW/KVA	642.26
REACTIVE ENERGY - OFF PEAK	49,272.86
REACTIVE ENERGY - STD	35,709.39
REACTIVE ENERGY - PEAK	11,205.45

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

BULK NGWATHE TOWNSHIP MUNICIPALITY

Administration Charge @ R19.67 per day for 30 days	R	590.10
TX Network Capacity Charge 754.32 kVa @ R10.41 : - R10.41/KVA	R	7,852.47
Network Capacity Charge 754.32 kVA @ R36.97 : - R36.97/KVA	R	27,887.21
Number of Events: 12	R	0.00
NMD Exceeded by 542.26 kVA	R	0.00
Excess Network Capacity Charge 6,507.12 kVa @ R47.38 : - R47.38/KVA	R	308,307.35
Network Demand Charge 642.26 kVA @ R24.67 : - R24.67 /KVA	R	15,844.55
Ancillary Service Charge 242,070 kWh @ R0.004 /kWh	R	968.28
Generator Capacity Charge 754.32 kVa @ R7.71 : - R7.71/KVA	R	5,815.81
Legacy Charge 242,069.51 kWh @ R0.2255 /kWh	R	54,598.67
Low Season Standard Energy Charge 103,743 kWh @ R1.5805 /kWh	R	163,965.81
Low Season Peak Energy Charge 39,471 kWh @ R2.8112 /kWh	R	110,960.88
Low Season Off Peak Energy Charge 98,855 kWh @ R1.129 /kWh	R	111,607.30
Service Charge @ R1,135.92 per day for 30 days	R	34,077.60
Electrification and Rural Subsidy 242,070 kWh @ R0.0502 /kWh	R	12,151.91
TOTAL CHARGES	R	854,615.94



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BILL GROUP	
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NORTH WESTERN REGION
 PRIVATE BAG X16 Welisvlei 3630
CONTACT CENTRE: (0800) 637565Skema
FAX NO: 0862 437 568
E-MAIL: FreeState@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

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

YOUR ACCOUNT NO	8743682095
BILLING DATE	2026-05-23
TAX INVOICE NO	874987077373
ACCOUNT MONTH	MAY 2026
CURRENT DUE DATE	2026-06-24
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	400.00
UTILISED CAPACITY	400.00

CONSUMPTION DETAILS (2026-04-25 - 2026-05-24)

ENERGY CONSUMPTION OFF PEAK kWh	57,901.21
ENERGY CONSUMPTION STD kWh	45,319.27
ENERGY CONSUMPTION PEAK kWh	17,862.30
DEMAND CONSUMPTION - OFF PEAK	249.02
DEMAND CONSUMPTION - STD	278.81
DEMAND CONSUMPTION - PEAK	297.51
DEMAND READING - kWkVA	297.51
REACTIVE ENERGY - OFF PEAK	22,580.17
REACTIVE ENERGY - STD	13,805.79
REACTIVE ENERGY - PEAK	4,801.13

PREMISE ID NUMBER	8501015796	TARIFF NAME: Municlex Rural Interval
BLAK EDENVILLE		
Administration Charge @ R19.67 per day for 30 days	R	590.10
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 297.51 kVA @ R24.67 : - R24.67 /kVA	R	7,339.57
Ancillary Service Charge 121,188 kWh @ R0.004 /kWh	R	484.75
Generator Capacity Charge 400 kVa @ R7.71 : - R7.71/kVA	R	3,084.00
Legacy Charge 121,187.87 kWh @ R0.2255 /kWh	R	27,327.86
Low Season Standard Energy Charge 45,319 kWh @ R1.5805 /kWh	R	71,626.68
Low Season Peak Energy Charge 17,967 kWh @ R2.8112 /kWh	R	50,508.83
Low Season Off Peak Energy Charge 57,901 kWh @ R1.129 /kWh	R	65,370.23
Service Charge @ R1,135.92 per day for 30 days	R	34,077.60
Electrification and Rural Subsidy 121,188 kWh @ R0.0502 /kWh	R	6,083.64
TOTAL CHARGES	R	285,445.26



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BILL GROUP	
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08/07/2026 09:00



NORTH WESTERN REGION
 PRIVATE BAG X16 WINDWALD 3630
CONTACT CENTRE: (0880) 037566/8888
FAX NO: 0862 437 566
E-MAIL: FreeState@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

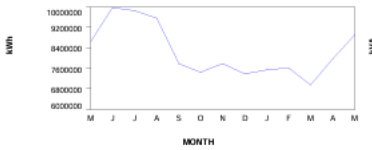
NGWATHE LOCAL MUNICIPALITY
 ATT CHIEF FINANCIAL OFFICER
 PO BOX 359
 PARYS
 9585

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-05-25
TAX INVOICE NO	87498707372
ACCOUNT MONTH	MAY 2026
CURRENT DUE DATE	2026-06-24
VAT REG NO	4000846596
NOTIFIED MAX DEMAND	21,000.00
UTILISED CAPACITY	21,000.00

CONSUMPTION DETAILS (2026-04-25 - 2026-05-24)

ENERGY CONSUMPTION OFF PEAK kWh	3,807,033.00
ENERGY CONSUMPTION STD kWh	3,713,751.00
ENERGY CONSUMPTION PEAK kWh	1,403,901.00
ENERGY CONSUMPTION ALL kWh	8,924,685.00
DEMAND CONSUMPTION - OFF PEAK	17,979.02
DEMAND CONSUMPTION - STD	19,430.75
DEMAND CONSUMPTION - PEAK	19,644.33
DEMAND READING - kW/kVA	19,644.33
REACTIVE ENERGY - OFF PEAK	1,026,366.00
REACTIVE ENERGY - STD	810,759.00
REACTIVE ENERGY - PEAK	241,110.00

PREMISE ID NUMBER	8743682975	TARIFF NAME: Municflex
BLAK PARYS 13211KV		
Administration Charge @ R19.67 per day for 30 days	R	590.10
TX Network Capacity Charge 21,000 kVa @ R10.41 : - R10.41/kVA	R	218,610.00
Network Capacity Charge 21,000 kVA @ R36.57 : - R36.57/kVA	R	776,370.00
Network Demand Charge 19,644.33 kVA @ R24.67 : - R24.67/kVA	R	484,625.62
Ancillary Service Charge 8,924,685 kWh @ R0.004 /kWh	R	35,888.74
Generator Capacity Charge 21,000 kVa @ R7.71 : - R7.71/kVA	R	161,910.00
Legacy Charge 8,924,685 kWh @ R0.2255 /kWh	R	2,012,516.47
Low Season Standard Energy Charge 3,713,751 kWh @ R1.5805 /kWh	R	5,869,583.46
Low Season Peak Energy Charge 1,403,901 kWh @ R2.8112 /kWh	R	3,946,646.49
Low Season Off Peak Energy Charge 3,807,033 kWh @ R1.129 /kWh	R	4,296,140.26
Service Charge @ R1,135.92 per day for 30 days	R	34,077.60
Electrification and Rural Subsidy 8,924,685 kWh @ R0.0502 /kWh	R	448,019.19
TOTAL CHARGES	R	18,286,787.93



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NORTH WESTERN REGION
 PRIVATE BAG X18 Westville 3630
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WEB: WWW.ESKOM.CO.ZA

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

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-05-25
TAX INVOICE NO	87488707373
ACCOUNT MONTH	MAY 2026
CURRENT DUE DATE	2026-06-24
VAT REG NO	4000846586
NOTIFIED MAX DEMAND	4,300.00
UTILISED CAPACITY	4,300.00

CONSUMPTION DETAILS (2026-04-25 - 2026-05-24)

ENERGY CONSUMPTION - OFF PEAK - kWh	553,720.84
ENERGY CONSUMPTION - STD - kWh	577,190.01
ENERGY CONSUMPTION - PEAK - kWh	233,085.00
DEMAND CONSUMPTION - OFF PEAK	2,788.56
DEMAND CONSUMPTION - STD	3,481.79
DEMAND CONSUMPTION - PEAK	3,702.77
DEMAND READING - kW/kVA	3,702.77
REACTIVE ENERGY - OFF PEAK	225,252.77
REACTIVE ENERGY - STD	196,488.02
REACTIVE ENERGY - PEAK	70,881.06

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

BULK KOPRES-MUNIC 886,6KV

Administration Charge @ R19.67 per day for 30 days	R	590.10
TX Network Capacity Charge 4,300 kVa @ R10.41 : - R10.41/kVA	R	44,763.00
Network Capacity Charge 4,300 kVA @ R36.97 : - R36.97/kVA	R	158,971.00
Network Demand Charge 3,702.77 kVA @ R24.67 : - R24.67 /kVA	R	91,347.34
Ancillary Service Charge 1,364,011 kWh @ R0.004 /kWh	R	5,456.04
Generator Capacity Charge 4,300 kVa @ R7.71 : - R7.71/kVA	R	33,153.00
Legacy Charge 1,364,010.85 kWh @ R0.2255 /kWh	R	307,584.45
Low Season Standard Energy Charge 577,199 kWh @ R1.5805 /kWh	R	912,263.02
Low Season Peak Energy Charge 233,085 kWh @ R2.8112 /kWh	R	655,248.55
Low Season Off Peak Energy Charge 553,727 kWh @ R1.129 /kWh	R	625,157.78
Service Charge @ R1,135.92 per day for 30 days	R	34,077.60
Electrification and Rural Subsidy 1,364,011 kWh @ R0.0502 /kWh	R	68,473.35
TOTAL CHARGES	R	2,937,085.23



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BILL GROUP	
BILL PAGE	8 OF 9



NORTH WESTERN REGION
 PRIVATE BAG X18 Westville 3630
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WEB: WWW.ESKOM.CO.ZA

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

YOUR ACCOUNT NO	8743682895
BILLING DATE	2026-05-25
TAX INVOICE NO	874987077373
ACCOUNT MONTH	MAY 2026
CURRENT DUE DATE	2026-06-24
VAT REG NO	6000846586
NOTIFIED MAX DEMAND	4.300,00
UTILISED CAPACITY	4.300,00

ADJUSTMENTS		R	12,223,188.34
ADJUSTMENT	Interest on overdue account	R	6.50
ADJUSTMENT	Interest on overdue account	R	1,034,758.47
ADJUSTMENT	Interest on overdue account	R	1,671,156.39
ADJUSTMENT	Interest on overdue account	R	1,176,247.26
ADJUSTMENT	Interest on overdue account	R	357,531.81
ADJUSTMENT	Interest on overdue account	R	94,874.20
ADJUSTMENT	Interest on overdue account	R	6,758,066.33
ADJUSTMENT	Interest on overdue account	R	1,130,547.38

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BILL GROUP	
BILL PAGE	9 OF 9

0826708038


ESKOM APRIL PROOF OF PAYMENT



Liebenbergstrek
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9585
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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	Transaction Detail
334836	NGWATHE LOCAL MUNICIPALITY - 0000004052707733	3 590172	230736	ESKOM (PARYS) - 000055070067316	20260409		167697	Frequency: Adhoc
				3 NGWATHE MUNL				Amount: 350,000.00
								Immediate Interbank Payment: No

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



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Parys
9585
Inquiries: Mr. S Phetoane
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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	Frequency
Beneficiary Code		Adhoc
To Account	230736	ESKOM (PARYS) - 0000055070067316
Description	3 NGWATHE MUN.	
Date	20260410	Amount
Roll-over date		350,000.00
Transaction Number	167704	Immediate Interbank Payment
		No

Transaction Detail

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

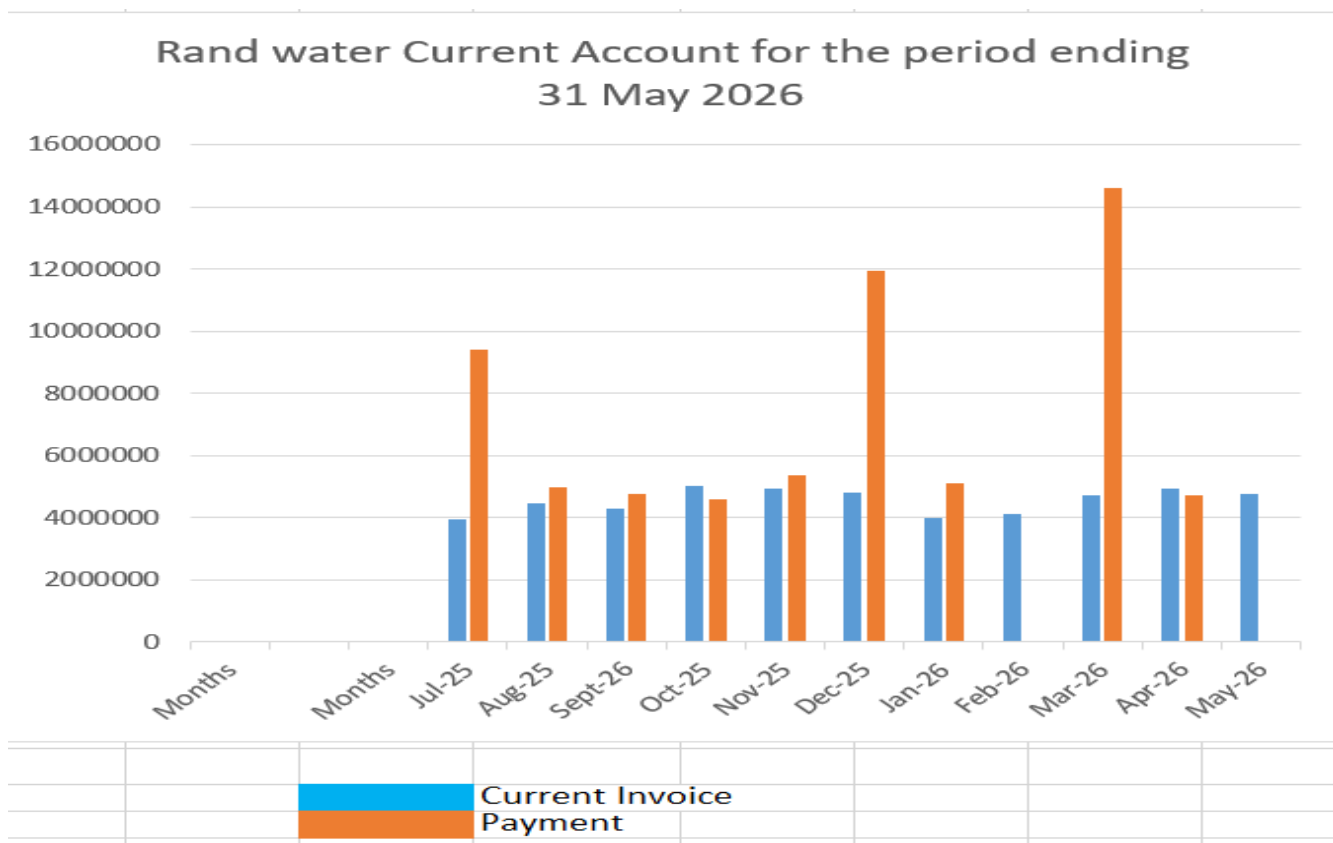
ESKOM MAY PROOF OF PAYMENT

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Date	Description	Site	Entry No	Amount
EXT STOP ORDER TO				
20260515	EXT STOP ORDER TO ESKOM KWAZESKOM	SETTLEMENT	1238504	-1,000,000.00
		TOTAL EXT STOP ORDER TO		-1,000,000.00
DEBIT TRANSFER				
20260515	DEBIT TRANSFER 590449	CASHFOCUS	1238503	-61,184.30
20260515	DEBIT TRANSFER 590473	CASHFOCUS	1238523	-140,900.00
20260515	DEBIT TRANSFER 590471	CASHFOCUS	1238524	-293,563.00
20260515	DEBIT TRANSFER 590453	CASHFOCUS	1238525	-45,540.00
20260515	DEBIT TRANSFER 590453	CASHFOCUS	1238526	-285,995.00
20260515	DEBIT TRANSFER 590453	CASHFOCUS	1238527	-73,050.00
20260515	DEBIT TRANSFER 590453	CASHFOCUS	1238528	-14,048.00
20260515	DEBIT TRANSFER 590453	CASHFOCUS	1238529	-21,000.00
20260515	DEBIT TRANSFER 590453	CASHFOCUS	1238530	-17,192.50
20260515	DEBIT TRANSFER 590453	CASHFOCUS	1238531	-25,000.00
20260515	DEBIT TRANSFER 590453	CASHFOCUS	1238532	-23,400.00
20260515	DEBIT TRANSFER 590453	CASHFOCUS	1238533	-27,000.00
20260515	DEBIT TRANSFER 590453	CASHFOCUS	1238534	-27,840.00
20260515	DEBIT TRANSFER 590453	CASHFOCUS	1238535	-29,925.00
20260515	DEBIT TRANSFER 590472	CASHFOCUS	1238536	-7,368.05
20260515	DEBIT TRANSFER 590465	CASHFOCUS	1238537	-287,500.00
20260515	DEBIT TRANSFER 590465	CASHFOCUS	1238538	-299,995.00
20260515	DEBIT TRANSFER 590465	CASHFOCUS	1238539	-84,000.00
20260515	DEBIT TRANSFER 590465	CASHFOCUS	1238540	-29,700.00
20260515	DEBIT TRANSFER 590465	CASHFOCUS	1238541	-25,500.00
20260515	DEBIT TRANSFER 590465	CASHFOCUS	1238542	-15,677.19
20260515	DEBIT TRANSFER 590465	CASHFOCUS	1238543	-67,000.00
		TOTAL DEBIT TRANSFER		-1,902,378.04
PayShap Ext Credit				
20260516	PayShap Ext Credit 11112846 R A BATES	SETTLEMENT	1238670	2,000.00
20260517	PayShap Ext Credit 11534264	SETTLEMENT	1238709	1,000.00
20260517	PayShap Ext Credit Cv W 11477048	SETTLEMENT	1238714	1,500.00
		TOTAL PayShap Ext Credit		4,500.00
CARDLESS CASH DEP				
20260515	CARDLESS CASH DEP 10597706 0653410645	KOPPIES	1238509	720.00
20260515	CARDLESS CASH DEP 11093591 0822189211	FCSATMS	1238512	200.00
20260515	CARDLESS CASH DEP 11461429 0717787758	MEVERTON	1238546	610.00
20260516	CARDLESS CASH DEP 10487466 0673266666			

16.10 Maintaining the Water bulk current account & Losses

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



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	KI @	1534.123617	4,279,621.92	DT
TOTAL METER RENTAL					61.41	DT
VAT @ 15%					641,952.50	DT
WATER RESEARCH LEVY		278962	KI @	8.08	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.

Page: 1 of 1

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

P.O BOX 1127 | JOHANNESBURG | 2000
RIETVLEI | 522 IMPALA RD | GLENNVISTA | 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 W000429937
DATE 2026-05-29
GUARANTEE
DEPOSIT CASH 0.00

Page 1 of 1

METER ID	SUPPLY POINT	SIZE	RENTAL	METER READING		CONSUMPTION
				29-May-26	29-Apr-26	
4012	HEILBRON	200	35.09	860170	592576	267594
4053	HEILBRON					0
4053	HEILBRON	100	26.32	0	0	0
4053	HEILBRON					0
TOTAL CONSUMPTION		267594	Kl @	1534.123617	4,105,222.75	DT
TOTAL METER RENTAL					61.41	DT
VAT @ 15%					615,792.62	DT
WATER RESEARCH LEVY		267594	Kl @	8.08	21,621.60	DT
TOTAL INVOICE DUE					R4,742,698.38	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: 1246694930
Branch: Nedbank Limited
Branch Code: 198765
Type of Account: Current
Reference: 562
To view account details on the internet, please visit www.randwater.co.za
For account enquiries please contact Rand Water's Call Centre toll free at 0860 10 10 60 or email to debtors@randwater.co.za.
Interest will be charged on overdue accounts. This account is payable not later than the 30-JUN-26. The rate includes a levy of 8.08 cents per kilolitre imposed by the State in the provisions of the Water Research Act, 1971



CUSTOMER STATEMENT

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

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



RAND WATER VAT REGISTRATION NO 4750106264

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

CUSTOMER CODE 562
 CUSTOMER VAT REGISTRATION NO.

Page: 1 of 1

Account statement From 29-Apr-26 To 31-May-26

Date: 1-Jun-26

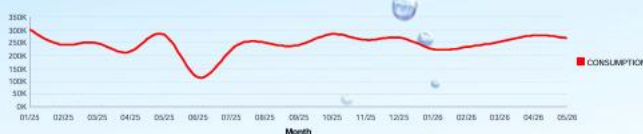
Doc.Date	Details	Amount	Cumulative
1-May-26	Balance B/F	29,720,380.95	29,720,380.95
29-May-26	Interest	211,518.03	29,931,898.98
29-May-26	Water Account - Invoice No. 429937	4,742,698.38	34,674,597.36

DUE ITEMS AT: 29-May-26

TOTAL AMOUNT DUE: 34,674,597.36

AGE ANALYSIS	Over 90 Days	90 Days	60 Days	30 Days	Current	Total
	15,450,559.31	4,377,622.96	4,740,717.71	5,151,480.97	4,954,216.41	34,674,597.36

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 SANATATION

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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

Email 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: 102282772

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

BANKING DETAILS

Bank: ABSA BANK
 Account Type: Business Current Account
 Account Number: 4054697285
 Branch Code: 630145
 Reference: 102282772
 Note: Please turn over leaf for additional banking details

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

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

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

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

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

Customer No: 101616438

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

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

9585

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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

Customer No: 102282788

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

BANKING DETAILS

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

9585

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

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

CONTACT DETAILS

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

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

Customer No: 100479210

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

BANKING DETAILS

Bank: **ABSA BANK**
 Account Type: **Business Current Account**
 Account Number: **4054697285**
 Branch Code: **630145**
 Reference: **100479210**
 Note: Please turn over leaf for additional banking details

AGE ANALYSIS					
CURRENT	30+DAYS	60+DAYS	90+DAYS	120+DAYS	TOTAL DUE
123622.88	123622.88	247245.76	0.00	21327256.59	21821748.11

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.





HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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

NAME:
POSTAL ADDRESS:
POSTAL CODE:
TELEPHONE NO (BUS):
TELEPHONE NO (CELL):
FAX NUMBER:
EMAIL ADDRESS

BANKING DETAILS

Bank: **ABSA BANK**
Account Type: **Business Current Account**
Account Number: **4054697285**
Branch Code: **630145**
Reference: **100113710**
Note: Please turn over leaf for additional banking details

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

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

AGE ANALYSIS

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

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

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

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

CONTACT DETAILS

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

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

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

BANKING DETAILS

Bank: **ABSA BANK**
 Account Type: **Business Current Account**
 Account Number: 4054697285
 Branch Code: 630145
 Reference: 101589581
 Note: Please turn over leaf for additional banking details



BUSINESS PARTNER 23002643 DWS VAT Reg. no 4040112361
CONTRACT ACCOUNT 100479160
STATEMENT DATE 31.03.2025
PAYMENTS INCLUDED UP TO 31.03.2025



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

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

YOUR CONTACT OFFICE

Department: Water and Sanitation
 Private Bag X313
 Pretoria
 0001

 R534 Waterbron Building
 185 Francis Baard Street
 Pretoria

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

CONTACT DETAILS

DWS Call Centre
 PHONE 0800 200 200
 FAX 012 336 1408
 Email: Revenue@dws.gov.za

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

Customer No. 23002643

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

BANKING DETAILS

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

Note: Please turn over leaf for additional banking details.

AGE ANALYSIS					
CURRENT	30+ DAYS	60+ DAYS	90+ DAYS	120+ DAYS	TOTAL
0.00	0.00	0.00	0.00	110,780.72	110,780.72

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

CUSTOMER STATEMENT

DWS VAT Reg. no 4040112361



water & sanitation

Department:
 Water and Sanitation
 REPUBLIC OF SOUTH AFRICA

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

YOUR CONTACT OFFICE

Department: Water and Sanitation
 Private Bag X313
 Pretoria
 0001

R534 Waterbron Building
 185 Francis Baard Street
 Pretoria

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

CONTACT DETAILS

DWS Call Centre
 PHONE 0800 200 200
 FAX 012 336 1408
 Email:Revenue@dws.gov.za

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

Customer No. 23002661

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

BANKING DETAILS

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

Note: Please turn over leaf for additional banking details.

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

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CUSTOMER STATEMENT

DWS VAT Reg. no 4040112361



water & sanitation

Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

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

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

YOUR CONTACT OFFICE

Department: Water and Sanitation
Private Bag X313
Pretoria
0001

R534 Waterbron Building
185 Francis Baard Street
Pretoria

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

CONTACT DETAILS

DWS Call Centre
PHONE 0800 200 200
FAX 012 336 1408

Email:Revenue@dws.gov.za

For change in details, 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 for Municipalities and Incentivescheme@dws.gov.za for other customers.

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Customer No. 23002581

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

BANKING DETAILS

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

Note: Please turn over leaf for additional banking details.

STATEMENT

YOUR CONTACT OFFICE

Department: Water and Sanitatio,
Private Bag X313
Pretoria
0001



HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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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: 101736527
NAME:
POSTAL ADDRESS:
POSTAL CODE:
TELEPHONE NO (BUS):
TELEPHONE NO (CELL):
FAX NUMBER:
EMAIL ADDRESS

BANKING DETAILS

Bank: **ABSA BANK**
Account Type: **Business Current Account**
Account Number: **4054697285**
Branch Code: **630145**
Reference: **101736527**
Note: Please turn over leaf for additional banking details



Pretoria
0001

HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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Customer No: 100113620

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

BANKING DETAILS

Bank: ABSA BANK
Account Type: Business Current Account
Account Number: 4054697285
Branch Code: 630145
Reference: 100113620

Note: Please turn over leaf for additional banking details

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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

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Customer No: 100298729
NAME:
POSTAL ADDRESS:
POSTAL CODE:
TELEPHONE NO (BUS):
TELEPHONE NO (CELL):
FAX NUMBER:
EMAIL ADDRESS

BANKING DETAILS

Bank: **ABSA BANK**
 Account Type: **Business Current Account**
 Account Number: **4054697285**
 Branch Code: **630145**
 Reference: **100298729**
 Note: Please turn over leaf for additional banking details



DWS VAT REG NO. 4040112361

Private Bag X313
Pretoria
0001



HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 38
EDENVILLE
9535

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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers. Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)
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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: 100479160

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

BANKING DETAILS

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

STATEMENT
DWS VAT REG NO. 4040112361

Department: Water and Sanitatio,
Private Bag X313
Pretoria
0001



HEAD OF FINANCE
NGWATHE LOCAL MUNICIPALITY
PO BOX 359
PARYS
9585

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

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

CONTACT DETAILS

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

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

Customer No: 100479210

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

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
141,653.79	1,199,856.08	123,622.88	123,622.88	21,574,502.35	23,163,257.98

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

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

CONTACT DETAILS

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

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

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

AGE ANALYSIS

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

The Department has introduced an Incentive Scheme. Customers who wish to participate can do so by sending emails to Munic.Incentive@dws.gov.za for Municipalities and Incentivescheme@dws.gov.za for other customers.
 Interest charges which are not reflected on this statement but which are applicable to documents will be reflected on the future statements. PLEASE USE THE CONTRACT ACCOUNT NUMBER PROVIDED ABOVE (1000000000 AS REFERENCE WHEN MAKING PAYMENTS)
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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
	Sub Total(A)				2,767.10
30-04-2025	Total Movement for the month(B)				0.00
30-04-2025	Total Outstanding (A+B)				2,767.10

CONTACT DETAILS

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

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

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

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

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

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

Customer No: 101589581

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

BANKING DETAILS

Bank: **ABSA BANK**
 Account Type: **Business Current Account**
 Account Number: **4054697285**
 Branch Code: **630145**
 Reference: **101589581**
 Note: Please turn over leaf for additional banking details



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

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

CONTACT DETAILS

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

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

AGE ANALYSIS

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

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

Customer No: 102282772

NAME:

POSTAL ADDRESS:

POSTAL CODE:

TELEPHONE NO (BUS):

TELEPHONE NO (CELL):

FAX NUMBER:

EMAIL ADDRESS

BANKING DETAILS

Bank: ABSA BANK
Account Type: Business Current Account
Account Number: 4054697285
Branch Code: 630145
Reference: 102282772
Note: Please turn over leaf for additional banking details

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

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

CONTACT DETAILS

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

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

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

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

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

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

MAY 2026 PAYMENTS			
DATE	NAME OF CREDITOR	DESCRIPTION	AMOUNT
28/05/2026	DWA	WATER SERVICES	5 483.40
28/05/2026	DWA	WATER SERVICES	472.98
28/05/2026	DWA	WATER SERVICES	1 686.68
28/05/2026	DWA	WATER SERVICES	3 005.17
28/05/2026	DWA	WATER SERVICES	6 010.34
28/05/2026	DWA	WATER SERVICES	1 177.20
			17 835.77

DWS PROOF OF PAYMENT – APRIL



DWA

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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.](#)

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DWS PROOF OF PAYMENT –MAY



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Audit Trail

Create Transfer

Fri, May 19, 2026 at 08:24:29 AM

Group 31595 - NGWATHE LOCAL MUNICIPALITY

Operator 006 - NOKWANDA MKHWAYI

Status Finally Approved

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	3			19
Operation Name	NOKWANDA MKHWAYI	PINKY MOKOENA			SERAME D PHEOANE
Approval Level		A			A
Date	2026/05/28	2026/05/28			2026/05/28
Time	11:24:52	11:43:27			12:20:05
Roll-over Date					
Roll-over Type					

Transaction Status

Transaction Detail			
From Account	334930	NGWATHE LOCAL MUNICIPALITY - 0000004052707733	
Description	3 590580		Frequency Adhoc
Beneficiary Code			
To Account	322145	DEPARTMENT: WATER AND SANITATIO - 0000004054697285	
Description	3 NGWATHE MUN.		
Date	20260528		Amount 6,010.34
Roll-over date			
Transaction Number	172555		Immediate Interbank Payment No

Payment Confirmation Details [click here](#).

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Audit Trail

Create Transfer

Fri, May 25, 2024 at 08:23:58 AM

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

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6		3		19
Operator Name	NOKWANDA MKHWAYI	PINKY MOKOENA			SERAME D PHEOTOANE
Approval Level			A		A
Date	2024/05/28	2024/05/28			2024/05/28
Time	11:24:52	11:43:27			12:20:05
Roll-over Date					
Roll-over Type					

Transaction Status

Transaction Detail			
From Account	334936	NGWATHE LOCAL MUNICIPALITY - 000004052707733	
Description	3 590580		Frequency Adhoc
Beneficiary Code			
To Account	222145	DEPARTMENT: WATER AND SANITATIO - 000004054697285	
Description	3	NGWATHE MUN.	
Date	20240528		Amount 1,686.68
Roll-over date			
Transaction Number	172553		Immediate Interbank Payment No

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Audit Trail

Create Transfer

Fri, May 29, 2026 at 08:23:30 AM

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

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator Number	6	3			19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE
Approval Level		A			A
Date	2026/05/28	2026/05/28			2026/05/28
Time	11:24:52	11:43:27			12:20:05
Roll-over Date					
Roll-over Type					

Transaction Status

	From Account	To Account	Description	Date	Amount
From Account	334836		NGWATHE LOCAL MUNICIPALITY - 0000004052707733		
Description	3590580				
Beneficiary Code		222145	DEPARTMENT: WATER AND SANITATIO - 0000004054697285		
To Account		3	NGWATHE MUN.		
Description				20260528	
Date					5,483.40
Roll-over date					
Transaction Number					
					Immediate Interbank Payment
					No

Transaction Detail

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Audit Trail

Create Transfer

Fri, May 29, 2026 at 08:24:14 AM

Group **11595 - NGWATHE LOCAL MUNICIPALITY**
Operator **006 - NOKWANDA MKWAYI**
Status **Finally Approved**

						Transaction Status
Operator Number	Captured	First Approver	Second Approver	Third Approver	Final Approver	
	6	3			19	
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE	
Approval Level		A			A	
Date	2026/05/28	2026/05/28			2026/05/28	
Time	11:24:52	11:43:27			12:20:05	
Roll-over Date						
Roll-over Type						

				Transaction Detail
From Account	334916	NGWATHE LOCAL MUNICIPALITY - 0000004052707733		
Description	3 590580		Frequency	Adhoc
Beneficiary Code				
To Account	322145	DEPARTMENT: WATER AND SANTATIO - 0000004054697285		
Description	3 NGWATHE MUN.			
Date	20260528		Amount	3,005.17
Roll-over date				
Transaction Number	172554		Immediate Interbank Payment	No

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Audit Trail

Create Transfer

Fri, May 29, 2026 at 08:23:44 AM

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

						Transaction Status
Operator Number	Captured	First Approver	Second Approver	Third Approver	Final Approver	19
Operator Name	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE	
Approval Level		A			A	
Date	2026/05/28	2026/05/28			2026/05/28	
Time	11:24:52	11:43:27			12:20:05	
Roll-over Date						
Roll-over Type						

				Transaction Detail
From Account	334836	NGWATHE LOCAL MUNICIPALITY - 0000004052707733		
Description	3 590580		Frequency	Adhoc
Beneficiary Code				
To Account	322145	DEPARTMENT: WATER AND SANTATIO - 0000004054697285		
Description	3 NGWATHE MUN.			
Date	20260528		Amount	472.98
Roll-over date				
Transaction Number	172552		Immediate Interbank Payment	No

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Audit Trail

Create Transfer

Fri, May 29, 2026 at 08:24:43 AM

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

Operator Number	Captured	First Approver	Second Approver	Third Approver	Final Approver	Transaction Status
6	6	3			19	
Operator Name:	NOKWANDA MKWAYI	PINKY MOKOENA			SERAME D PHETOANE	
Approval Level		A			A	
Date	2026/05/28	2026/05/28			2026/05/28	
Time	11:14:52	11:43:27			12:20:05	
Roll-over Date						
Roll-over Type						

From Account	Description	To Account	Description	Amount	Frequency	Immediate Interbank Payment
3159506	NGWATHE LOCAL MUNICIPALITY - 0000004052707733	312145	DEPARTMENT: WATER AND SANTATIO - 0000004054697285	1,177.20	Adhoc	No
Description	3590580					
Beneficiary Code						
Date	20260528					
Roll-over date						
Transaction Number	172556					

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

16.11 Reduction of Water and Electricity Losses

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



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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, overflowing 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.



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- 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 11 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 %
Jul-25	1 772 202,34	550 769,10	1 221 433,24	69%
Aug-25	1 799 344,34	529 283,70	1 270 060,64	71%
Sept-25	1 789 555,34	801 100,00	988 455,34	55%
Oct-25	1 832 664,00	598 189,50	1 234 474,50	67%
Nov-25	1 809 850,00	574 671,30	1 235 178,70	68%
Dec-25	1 819 483,00	286 137,90	1 533 345,10	84%
Jan-26	1 774 781,00	480 170,90	1 294 610,10	73%
Feb-26	1 782 108,00	747 139,90	1 034 968,10	58%
Mar-26	1 801 881,00	528 371,90	1 273 509,10	71%
Apr-26	1 827 624,00	607 438,90	1 220 185,10	67%
May-26	1 816 256,00	483 329,90	1 332 926,10	73%
Grand Total	19 825 749,02	6 186 603,00	13 639 146,02	69%

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.



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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

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:

- 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

<u>NGWATHE LOCAL MUNICIPALITY</u>				
<u>ELEC (PURCHASES, SALES AND UNACCOUNTED)</u>				<u>YEAR: 2025/2026</u>
<u>Month</u>	<u>Purchase Units</u>	<u>Sold Units</u>	<u>Loss Units</u>	<u>Loss %</u>
	<u>2025/2026</u>	<u>2025/2026</u>	<u>2025/2026</u>	<u>2025/2026</u>
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
MAY	15 416 143.00	8 602 889.00	6 813 254.00	44.20
JUNE				#DIV/0!

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.

<u>NGWATHE LM : MONITOR NOTIFIED MAXIMUM DEMAND VALUES ON A MONTHLY BASIS</u>								
	<u>Parys Bulk</u>	<u>Heilbron Bulk</u>	<u>Phiritona Bulk</u>	<u>Vrededor Bulk</u>	<u>Ngwathe Bulk</u>	<u>Edenville Bulk</u>	<u>Koppies Bulk</u>	<u>Total exceeded</u>
<u>2025/ 2026</u>	<u>Municflex</u>	<u>Municflex</u>	<u>Municflex</u>	<u>Municflex</u>	<u>Municflex</u>	<u>Municflex</u>	<u>Municflex</u>	<u>in kVA</u>
STATED NMD	21,000	5,500	4,700	4,300	100	400	4,300	
STATUS per latest month	GOOD	GOOD	GOOD	GOOD	EXCEEDED	GOOD	GOOD	
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:

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 tempered 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

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 31 May 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name Juliusi Motshana
Municipal Manager of Ngwathe Local Municipality

Signature [Handwritten Signature]

Date 10/06/26

18 Recommendation

It is recommended that

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