

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

051 853 1111

www.tswelopele.gov.za

29 May 2025



MTREF

2025/2026–2027/2028

**PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS, MFMA
CIRCULARS**

Contents

PART 1	4
1. Mayoral Report by the Mayor	4
2. Budget resolution by Council.....	4
3. Executive summary.....	4
3.1. Operating revenue overview.....	6
3.1.1. Electricity	10
3.1.2. Water.....	10
3.1.3. Sanitation (Sewerage)	11
3.1.4. Waste Removal	11
3.1.5. Property rates	11
3.2. Operating Expenditure Framework.....	12
3.3. Analysis of Capital Budget.....	13
4. Annual budget tables	14
5. Explanatory notes to budget.....	26
PART 2	29
1. Municipal budget process	29
2. Overview of the alignment of annual budget with integrated development plan	30
3. Measurable performance objectives and indicators	31
3.1. Performance indicators and Benchmarking	32
4. Overview of budget related policies	33
4.1. Review of credit control and debt collection policies	33
4.2. Asset Management Policy	33
4.3. Supply Chain Management Policy.....	34
4.4. Budget and Virement Policy	34
4.5. Investment Policy	34
4.6. Tariff Policies.....	34
4.7. Property Rates Policy	35

5. Overview of budget assumptions.....	33
6. Overview of the funding of the budget	36
7. Expenditure on Allocations and Grant Programmes.....	37
8. Allocations made by the municipality	38
9. Councillor and board members allowance and employee benefits.....	39
10. Contracts having future budgetary implications.....	39
12. Quality Certificate	41

PART 1

1. Mayoral Report by the Mayor

- *The Mayoral Budget speech will be presented during the final budget approval meeting and will be availed post the meeting.*

2. Budget resolution by Council

- *Council resolution will be availed after the meeting.*

3. Executive summary

Tswelopele Local Municipality budget process started in August 2024 in line with section 21 (b) of the Municipal Finance Management Act, which states that at least ten months before the start of the budget year, the mayor must table a time schedule outlining the key deadlines. Subsequent to the approval the schedule was sent to the relevant stakeholders and the processes pertaining to the review of the IDP and compilation of the annual budget been undertaken as per the schedule.

The 2025/2026 Draft Budget was tabled to council in March 2025 as per the provisions of Municipal Finance Management Act 56 of 2003; section 16 (2). The draft budget went through the public participation process in order to source inputs form the community as well as the other stakeholders. During the public participation, the municipality encountered a great challenge of poor attendance form the community.

In order to try and source community inputs on the budget and IDP, the municipality placed the public participation presentation on the municipal website and copies were also placed on the public platforms such as libraries.

The municipality vastly depends on grants from national government as majority of its revenue is made up of equitable shares and other Operational Grants [i.e Financial Management Grant, and the Expanded Public Works Programme Grant].

Table SA 18 on the municipality's annual budget tables clearly distinguishes between all this different allocations, total operating grants allocated to the municipality amount to R 109.8 million. This allocation has increased with only R 3.6 million compared to the 2024/2025 operational grants

allocation. The R 3.6 million increase relates to the increase of 3 percent in equitable share allocation and an increase of R 324 000 on EPWP.

According to census statistics, the municipality comprises a total population of 56 896 which translates to 14 798 households (*Census 2022*), of which over 70% are poor. The municipality subsidises the indigent households within the municipality with Free Basic services on monthly basis. Amongst others, the challenge faced by the municipality is that some of the indigent households do not register during the indigent registration process, which leads the municipal debt book growing.

In order to strengthen and improve the indigent status update, the municipality came with initiative of amending the indigent policy during 2022/2023 budget year, by including the conditions such as making pensioners and disabled indigents permanent to avoid renewal of applications annually, any other application will be valid for period of three years.

Currently the outstanding debtors of the municipality are standing at over R 200 million as at the end of April 2025.

In an attempt to recoup the money from the municipality's outstanding debtors, the municipality has appointed a debt collector through the RT27 transversal contract – debt collection. In addition to debt collection the appointed debt collector will assist with the municipality with data cleansing.

The proceeds from the debt collection activities together with the proceeds from the activities in the municipality's financial recovery plan will assist the municipality to furnish the long outstanding debt towards Eskom and Sandvet.

Budget Assumptions:

National Treasury MFMA Circular 129 and 130 were used as a guide in the compilation of the 2025/2026 Medium Term Revenue and Expenditure Framework. The mSCOA version 6.9 was introduced with the circulars. This budget is therefore compiled and reported in terms of these circulars in order to ensure compliance with the guidelines.

The following budget principles and guidelines informed the compilation of the 2025/2026 Medium Term revenue and expenditure framework:

- 2024/2025 MFMA Section 72 report – mid-term assessment report;
- 2024/2025 Adjustment Budget
- Average CPI inflation from 1 April 2024 to 31 March 2025

- National Treasury Guidelines and other circulars
- National and Provincial Budget speeches

Total revenue is anticipated to grow in the mid-term. The growth will be informed by the increase in tariffs on service charges as well as the increase in operational grants allocation.

The municipality aligned its budget to the national and provincial priorities, mentioned below are some of the National and Provincial priorities:

☐ National Priorities

- ☐ Increase access to basic services
- ☐ Sustainable employment growth through increased public investment spending
- ☐ Responding to the electricity crisis
- ☐ Dealing with corruption and theft

☐ Provincial priorities

- ☐ Fighting Poverty
- ☐ Reduce Crime

Tswelopele local Municipality prepared its budget with all these priorities in consideration [e.g. sustainable employment: job creation through MIG and EPWP and provincial priorities such as fighting poverty].

Currently the municipality has eradicated all the buckets in its jurisdiction. There is a project currently running of construction of toilet structures in the newly developed settlements.

All households within Tswelopele municipality have access to water, mentioned below is the progress made to address any backlogs in the municipality:

- ☐ All households have access to water and sanitation
- ☐ All households are connected to public sewerage network

3.1. Operating revenue overview

Tswelopele Local Municipality has implemented a financial recovery plan, although the strategy still needs to be updated and monitored regularly.

The purpose of the financial recovery plan is to improve municipal revenue and ultimately address the municipality's long outstanding debt towards Eskom and Sandvet.

The municipality anticipates that a portion of the debt owed to Eskom will offset in the 2025-2026 financial year as a result of the National Treasury Circular 124 - Debt Relief.

The following key components were used in terms of budgeted revenue of the municipality:

- National Treasury MFMA Circulars
- Estimated Electricity Tariff increases pending the approval of the National Electricity Regulator of South Africa
- Latest Valuation roll in terms of Municipal Property Rates Act, Act 6 of 2004 as amended
- Municipality's indigent policy
- Tariff Policy of the Municipality
- Tariff Increases for Water, Refuse and Sewerage
- Targeted revenue collection rate averaging 100% of the billed revenue.

The table in the next page summarises the 2025/2026 revenue by source

As it can be seen from the table below, that throughout MTREF, the Municipality is reliant on Transfers and Subsidies (National and provincial grants) and would not be able to sustain itself long enough without these transfers. Of the total revenue budgeted, only these transfers are guaranteed to be received. The other revenue sources are only anticipated and might not be realised as such.

FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	46 530	46 785	50 738	75 918	58 575	58 575	48 832	64 740	68 067	72 258
Service charges - Water	2	5 359	5 551	6 988	11 226	9 221	9 221	7 551	9 828	10 414	11 152
Service charges - Waste Water Management	2	8 106	3 938	7 272	12 626	10 626	10 626	7 796	8 715	9 240	9 902
Service charges - Waste Management	2	3 891	3 756	4 044	13 594	7 094	7 094	4 510	7 116	7 472	7 920
Sale of Goods and Rendering of Services		771	784	696	1 435	1 427	1 427	837	1 458	1 531	1 623
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		670	1 883	3 229	2 382	3 200	3 200	2 988	3 219	3 380	3 583
Dividends		96	99	141	210	240	240	162	241	254	269
Rent on Land		1 058	566	595	633	600	600	574	600	630	668
Rental from Fixed Assets		776	1 340	1 050	543	520	520	964	520	546	579
Licence and permits		97	132	94	89	530	530	687	545	572	607
Special Rating Levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		2 318	2 840	428	942	5 505	5 505	3 193	6 000	6 025	6 056
Non-Exchange Revenue											
Property rates	2	26 384	38 468	41 571	34 887	30 942	30 942	33 921	42 771	44 910	47 604
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		523	108	932	933	1 066	1 066	735	1 012	1 063	1 126
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		82 587	99 979	101 480	105 259	106 994	106 994	103 141	109 873	111 395	111 738
Interest		3 173	6 278	6 755	22 150	22 150	22 150	6 295	46 000	55 000	58 300
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	2 228	30 220	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and cont		182 340	212 507	226 013	282 827	258 691	258 691	224 413	332 860	320 499	333 385

Table 2: Grants

FS183 Tswelopele - Supporting Table SA18 Transfers and grant receipts										
Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		91 502	106 226	103 156	106 394	106 394	104 894	109 723	111 338	111 571
Expanded Public Works Programme Integrated Grant		-	-	-	1 335	1 335	1 935	1 659	-	-
Local Government Financial Management Grant		-	-	-	2 100	2 100	-	2 100	2 400	2 400
Water Services Infrastructure Grant		12 000	12 276	5 912	-	-	-	-	-	-
Equitable Share		79 502	93 950	97 245	102 959	102 959	102 959	105 964	108 938	109 171
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	150	158	167
Education, Training and Development Practices SETA		-	-	-	-	-	-	150	158	167
Total Operating Transfers and Grants	5	91 502	106 226	103 156	106 394	106 394	104 894	109 873	111 495	111 738
Capital Transfers and Grants										
National Government:		-	5 000	1 361	46 020	50 003	17 457	37 721	44 212	51 152
Energy Efficiency and Demand Side Management Grant		-	5 000	-	-	-	-	-	-	5 000
Municipal Infrastructure Grant		-	-	-	28 563	28 563	-	19 281	20 602	21 368
Integrated National Electrification Programme Grant		-	-	-	501	501	501	-	1 500	1 568
Regional Bulk Infrastructure Grant		-	-	1 361	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	16 956	20 939	16 956	18 440	22 110	23 216
Provincial Government:		-	-	-	-	594	-	-	-	-
Specify (Add grant description)		-	-	-	-	594	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	150	-	-	-	-
Education, Training and Development Practices SETA		-	-	-	-	150	-	-	-	-
Total Capital Transfers and Grants	5	-	5 000	1 361	46 020	50 746	17 457	37 721	44 212	51 152
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	91 502	111 226	104 517	152 414	157 140	122 351	147 594	155 708	162 890

The table above presents the National and Provincial Grants allocation in line with the Division of Revenue Act allocation Bill. Only allocations under schedule 5B grants are reflected in budget document. All other allocations in terms of schedule 6B of the Division of Revenue are allocation-in-kind and will not be included the table above due to the fact that transactions for projects funded through schedule 6B allocations are recognised only when the projects are completed. Total grants received will increase in 2026/27 and 2027/28 due to increase in equitable share allocation.

Different components of revenue will be discussed in this page

3.1.1. Electricity

Tswelopele Local Municipality comprises of 2 townships (Phahameng and Tikwana) and 2 towns (Bultfontein and Hoopstad), and according to the latest census 2022 result, the municipality has 14 798 households. Out of these 14 798 households, the Municipality only sells electricity to about 1350 households and the rest are serviced by Eskom. The Municipality buys bulk electricity from Eskom to sell to these households and businesses in Bultfontein and Hoopstad respectively.

In the 2023-2024 financial year, the municipality prepared the cost of supply as required by the National Energy Regulator of South Africa (NERSA) in support for the 2024-2025 electricity tariff increase application. The cost of supply and the 2024-2025 tariff increase were approved by NERSA. The cost of supply is valid for 5 years and was used for the 2025-2026 tariff increase application.

The municipality is proposing an average increase of 12.5 % on electricity tariffs for 2025/2026 financial year to ensure that ultimately the municipality's tariff is cost reflective.

Tswelopele Local Municipality target indigent households as per the approved indigent register for free basic electricity. All indigent households including those supplied by Eskom receive 50Kwh on a monthly basis.

3.1.2. Water

The Municipality is billing the townships at a flat-rate, the intention is to bill them on consumption in the near future.

The national treasury is in the process of rolling out assistance to municipalities for the installation of pre-paid meters. The municipality aims to take full advantage of that project from the national treasury in order to install pre-paid water meters in Bultfontein and Hoopstad.

This will ensure that the municipality achieves its long-term goal to implement consumption-based billing across all households within the municipality.

The Municipality proposed an increase of 6 % for the water tariff. In terms of the free basic services policy of the municipality, only registered indigent households receive 6kl of water free per month.

3.1.3. Sanitation (Sewerage)

A tariff increase of 6% for sanitation from 1 July 2025 is proposed. The following factors contributed to the proposed tariff:

- Sanitation charges are charged at a flat rate, irrespective of the quantity of water used / consumed
- Free Sanitation is only provided to indigent households as per the council approved Indigent register
- There is no inclining tariff structure for sanitation consumption
- Proposed tariff is in line with CPI 2025/2026.

3.1.4. Waste Removal

The proposed tariff increase for waste removal is 6%; the proposed increase is line with CPI 2025/2026. The following factors were considered for the proposed tariff increase:

- Waste removal charges are charged at a flat rate, irrespective of amount of waste removed
- The increment will also cover the wear and tear off all the trucks and vehicles used to provide this service
- Waste removal is provided for free to all the households who are indigent
- All 14 798 households waste are removed once a week

3.1.5. Property rates

Property rates is a statutory tax charged on all property owners within the jurisdiction of the Municipality. The tax is imposed in accordance to section 229 of the Constitution of South Africa and Municipal Property rates act, act 6 of 2004 (MPRA). In terms of MPRA [original Act] the municipality must prepare a valuation roll after every 5 financial years. Tswelopele Local Municipality first implemented the valuation roll in accordance with MPRA prescripts on the 1st July 2022. The current valuation roll will be implemented for the fourth financial year in 2025/2026.

The municipality is proposing an increase of the tariffs on Property rates by 6% for all the properties for the 2025/2026 financial year.

3.2. Operating Expenditure Framework

The municipality budgeted for an expenditure budget of R 280 734 000 (including non-cash items of R 40 000 000). The budgeted expenditure is informed by the following:

- Balance budget constraints – the municipality must not budget for a deficit,
- Funding of the budget as based on section 18 and section 19 of Municipal Finance Management act, act 54 of 2003
- National Treasury MFMA circulars
- South African Local Government Bargaining Council collective agreement on salaries
- Average CPI from 1 April 2024 to 31 March 2025.

The table below show the total budgeted expenditure:

FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure											
Employee related costs	2	72 131	917	90 792	96 643	93 348	93 348	74 101	104 071	107 838	114 226
Remuneration of councillors		6 002	89	6 929	6 896	6 646	6 646	5 433	6 988	7 337	7 747
Bulk purchases - electricity	2	42 987	38 290	48 122	42 338	42 338	42 338	45 789	47 425	49 796	52 784
Inventory consumed	8	19 642	13 244	12 886	13 555	13 468	13 468	9 565	13 553	14 231	15 085
Debt impairment	3	-	-	-	10 000	10 000	10 000	-	10 000	10 000	10 000
Depreciation and amortisation		-	-	-	20 000	20 000	20 000	-	20 000	20 000	20 000
Interest		4 621	9 811	1 964	3 809	10 006	10 006	13 088	3 000	3 150	3 339
Contracted services		30 302	39 343	45 758	43 377	47 084	47 084	23 480	41 808	42 133	44 611
Transfers and subsidies		-	-	-	11	10	10	-	10	11	11
Irrecoverable debts written off		7 893	6 335	6 569	3 000	3 000	3 000	2 315	10 000	10 000	10 000
Operational costs		16 577	22 182	26 482	14 151	26 424	26 424	26 979	23 879	25 044	26 441
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	(268)	-	-	-	-	-	-	-
Total Expenditure		200 155	130 212	239 235	253 791	272 323	272 323	200 761	280 734	289 540	304 245

3.3. Analysis of Capital Budget

Tswelopele Local Municipality capital budget is funded through the Municipal Infrastructure Grant and the Water Services Infrastructure Grant.

The following are the major capital projects budgeted for, which will be funded by MIG throughout the MTREF:

2025/2026 MIG PLANNED PROJECTS

Project Description	Planned MIG Expenditure for 2025/2026
PMU	1 400 000.00
Rehabilitation and construction of existing sports facilities in Bultfontein and Tikwana	1 498 335.00
Rehabilitation of Landfill site	6 382 665.00
Construction of High Mast Lights	1 500 000.00
Installation of smart prepaid water meters	8 500 000.00
Total Grant Allocation	19 281 000.00

The following are the major capital projects budgeted for, which will be funded by WSIG throughout the MTREF:

2025/2026 WATER SERVICES INFRASTRUCTURE GRANT PLANNED PROJECTS

Project Description	Planned WSIG Expenditure for 2025/2026
Construction of internal Sewer reticulation and toilet structure (616 sites)	18 440 000.00
Total Grant Allocation	18 440 000.00

4. Annual budget tables

The following tables will show the annual budget tables and the analysis thereof:

Table A1

FS183 Tswelopele - Table A1 Budget Summary										
Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	26 384	38 468	41 571	34 887	30 942	30 942	30 942	42 771	44 910	47 604
Service charges	63 887	60 030	69 042	113 365	85 517	85 517	85 517	90 399	95 192	101 232
Investment revenue	670	1 883	3 229	2 382	3 200	3 200	3 200	3 219	3 380	3 583
Transfer and subsidies - Operational	82 587	99 979	101 480	105 259	106 994	106 994	106 994	109 873	111 395	111 738
Other own revenue	8 813	12 147	10 691	26 934	32 038	32 038	32 038	86 597	65 621	69 228
Total Revenue (excluding capital transfers and contributions)	182 340	212 507	226 013	282 827	258 691	258 691	258 691	332 860	320 499	333 385
Employee costs	72 131	917	90 792	96 643	93 348	93 348	93 348	104 071	107 838	114 226
Remuneration of councillors	6 002	89	6 929	6 896	6 646	6 646	6 646	6 988	7 337	7 747
Depreciation and amortisation	-	-	-	20 000	20 000	20 000	20 000	20 000	20 000	20 000
Interest	4 621	9 811	1 964	3 809	10 006	10 006	10 006	3 000	3 150	3 339
Inventory consumed and bulk purchases	62 630	51 534	61 008	55 903	55 806	55 806	55 806	60 978	64 027	67 869
Transfers and subsidies	-	-	-	11	10	10	10	10	11	11
Other expenditure	54 772	67 860	78 542	70 528	86 508	86 508	86 508	85 687	87 177	91 053
Total Expenditure	200 155	130 212	239 235	253 791	272 323	272 323	272 323	280 734	289 540	304 245
Surplus/(Deficit)	(17 816)	82 296	(13 223)	29 036	(13 632)	(13 632)	(13 632)	52 126	30 958	29 140
Transfers and subsidies - capital (monetary allocations)	(18 086)	(32 825)	58 823	45 861	50 709	50 709	4 045	37 721	44 212	51 152
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(35 902)	49 470	45 601	74 897	37 077	37 077	(9 587)	89 847	75 170	80 292
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(35 902)	49 470	45 601	74 897	37 077	37 077	(9 587)	89 847	75 170	80 292
Capital expenditure & funds sources										
Capital expenditure	3 098	6 020	3 420	51 019	52 998	52 998	45 879	41 201	49 310	56 525
Transfers recognised - capital	944	2 202	-	45 703	49 648	49 648	44 585	36 381	44 272	51 212
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 997	3 729	3 334	5 316	3 350	3 350	701	4 820	5 038	5 313
Total sources of capital funds	2 941	5 930	3 334	51 019	52 998	52 998	45 286	41 201	49 310	56 525
Financial position										
Total current assets	74 095	109 890	133 226	205 556	184 509	184 509	167 088	259 513	206 953	351 636
Total non current assets	636 527	650 712	745 818	137 282	139 261	139 261	761 407	160 212	135 573	172 097
Total current liabilities	156 582	130 082	227 668	87 593	106 345	106 345	305 550	109 263	76 007	103 465
Total non current liabilities	52 564	52 161	66 263	185 124	185 124	185 124	68 813	185 124	185 124	185 124
Community wealth/Equity	501 425	578 491	585 030	70 121	32 301	32 301	550 422	125 789	81 394	303 145
Cash flows										
Net cash from (used) operating	50 973	441 322	425 679	127 468	133 301	133 301	133 301	122 334	125 403	133 983
Net cash from (used) investing	(3 653)	(6 800)	(2 380)	(50 620)	(50 620)	(50 620)	(50 620)	(36 201)	(44 618)	(44 618)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	59 807	603 301	433 779	136 848	75 269	75 269	75 269	161 402	242 186	331 550
Cash backing/surplus reconciliation										
Non current Investments	29 192	50 332	8 072	1 294	(563)	(563)	54 594	50	(57)	3 148
Statutory requirements	(135 638)	(85 572)	(164 618)	106 113	25 781	(34 219)	(225 844)	134 201	68 001	162 886
Balance - surplus (shortfall)	164 830	135 904	172 690	(104 819)	(26 344)	33 656	280 438	(134 151)	(68 059)	(159 739)
Asset management										
Asset register summary (WDV)	577 311	553 464	600 349	134 295	92 157	92 157	92 157	93 170	108 976	120 716
Depreciation	-	-	-	20 000	20 000	20 000	20 000	20 000	20 000	20 000
Renewal and Upgrading of Existing Assets	-	-	-	25 608	11 426	11 426	11 426	8 331	22 574	23 437
Repairs and Maintenance	13 905	12 387	15 913	21 463	19 901	19 901	19 901	20 786	21 825	23 113
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	46	29	-	6 951	4 675	4 675	4 675	6 460	6 510	6 573
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Table A2

FS183 Tswelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		100 111	115 555	157 204	158 277	161 766	161 766	200 226	213 128	219 769
Executive and council		84 077	93 799	99 379	94 644	100 835	100 835	104 299	105 635	105 894
Finance and administration		16 034	21 756	57 824	63 633	60 931	60 931	95 927	107 494	113 875
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 638	1 098	2 082	1 881	1 950	1 950	1 865	1 959	2 076
Community and social services		109	69	924	638	800	800	700	735	779
Sport and recreation		1 528	984	1 096	1 242	1 150	1 150	1 150	1 208	1 280
Public safety		-	45	62	-	-	-	15	16	17
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		366	205	23 790	20 914	29 616	29 616	20 271	21 641	22 470
Planning and development		121	123	181	255	1 000	1 000	900	945	1 002
Road transport		245	81	23 609	20 659	28 616	28 616	19 371	20 696	21 468
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		62 139	62 824	101 760	147 616	116 068	116 068	148 218	127 982	140 222
Energy sources		46 803	46 845	54 811	82 600	62 718	62 718	98 649	73 275	82 560
Water management		5 373	5 555	35 631	35 226	32 060	32 060	30 169	34 425	36 270
Waste water management		6 073	6 669	7 274	14 411	12 411	12 411	10 500	11 025	11 687
Waste management		3 891	3 756	4 044	15 379	8 879	8 879	8 901	9 257	9 705
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	164 254	179 682	284 836	328 688	309 401	309 401	370 581	364 711	384 537
Expenditure - Functional										
<i>Governance and administration</i>		68 895	45 741	84 177	90 115	105 187	105 187	105 515	108 296	113 644
Executive and council		21 859	11 924	25 079	29 702	35 070	35 070	31 022	30 482	31 797
Finance and administration		47 036	33 817	59 098	60 413	70 117	70 117	74 493	77 815	81 848
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		7 278	520	10 592	11 686	11 489	11 489	12 346	12 962	13 739
Community and social services		2 520	18	3 743	3 793	3 891	3 891	4 183	4 391	4 653
Sport and recreation		4 758	468	5 152	6 323	6 181	6 181	6 686	7 020	7 441
Public safety		-	34	1 697	1 570	1 417	1 417	1 477	1 551	1 644
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 844	6 490	24 919	32 918	32 954	32 954	37 332	38 878	40 911
Planning and development		6 484	498	8 344	8 618	8 123	8 123	9 354	9 821	10 411
Road transport		16 360	5 992	16 575	24 299	24 831	24 831	27 978	29 056	30 500
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		101 138	77 460	119 548	119 072	122 693	122 693	125 540	129 404	135 951
Energy sources		51 655	44 935	63 231	54 911	57 120	57 120	62 799	64 194	67 632
Water management		23 091	22 092	29 663	26 307	30 518	30 518	28 897	30 117	31 654
Waste water management		14 888	7 705	15 372	20 852	21 207	21 207	19 740	20 484	21 420
Waste management		11 504	2 727	11 282	17 002	13 847	13 847	14 104	14 609	15 245
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	200 155	130 212	239 235	253 791	272 323	272 323	280 734	289 540	304 245
Surplus/(Deficit) for the year		(35 902)	49 470	45 601	74 897	37 077	37 077	89 847	75 170	80 292

Table A3

FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue by Vote	1									
Vote 1 - Executive		84 138	93 834	99 529	94 810	101 305	101 305	104 669	106 023	106 305
Vote 2 - Budget and Treasury Office		(13 704)	(22 967)	9 338	26 373	20 171	20 171	19 362	20 400	21 556
Vote 3 - Community and Social Services		1 696	1 142	2 062	1 914	2 430	2 430	2 345	2 463	2 610
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		1	44	52	55	50	50	50	53	56
Vote 6 - Waste Management		3 891	3 756	4 044	15 379	8 879	8 879	8 901	9 257	9 705
Vote 7 - Waste Water Management		6 073	6 669	7 274	14 411	12 411	12 411	10 500	11 025	11 687
Vote 8 - Road Transport		245	81	23 609	20 659	28 616	28 616	19 371	20 696	21 468
Vote 9 - Water		5 373	5 555	35 631	35 226	32 060	32 060	30 169	34 425	36 270
Vote 10 - Electricity		46 803	46 845	54 811	82 600	62 718	62 718	98 649	73 275	82 560
Vote 11 - Corporate Services		29 738	44 723	48 486	37 260	40 760	40 760	76 565	87 093	92 319
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	164 254	179 682	284 836	328 688	309 401	309 401	370 581	364 711	384 537
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive		28 343	12 423	33 423	38 321	43 193	43 193	40 376	40 303	42 207
Vote 2 - Budget and Treasury Office		33 288	26 827	39 684	39 697	49 625	49 625	48 666	50 696	53 102
Vote 3 - Community and Social Services		6 497	491	9 714	10 586	10 485	10 485	11 227	11 788	12 496
Vote 4 - Public Safety		725	6	812	970	897	897	979	1 026	1 087
Vote 5 - Sport and Recreation		57	23	66	130	107	107	140	148	156
Vote 6 - Waste Management		11 504	2 727	11 282	17 002	13 847	13 847	14 104	14 609	15 245
Vote 7 - Waste Water Management		14 888	7 705	15 372	20 852	21 207	21 207	19 740	20 484	21 420
Vote 8 - Road Transport		16 360	5 992	16 575	24 299	24 831	24 831	27 978	29 056	30 500
Vote 9 - Water		23 091	22 092	29 663	22 973	29 018	29 018	27 397	28 617	30 154
Vote 10 - Electricity		51 655	44 935	63 231	54 911	57 120	57 120	62 799	64 194	67 632
Vote 11 - Corporate Services		13 748	6 990	19 413	20 716	20 492	20 492	25 827	27 119	28 746
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	200 155	130 212	239 235	250 457	270 823	270 823	279 234	288 040	302 745
Surplus/(Deficit) for the year	2	(35 902)	49 470	45 601	78 230	38 577	38 577	91 347	76 670	81 792

Table A4

FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	46 530	46 785	50 738	75 918	58 575	58 575	48 832	64 740	68 067	72 258
Service charges - Water	2	5 359	5 551	6 988	11 226	9 221	9 221	7 551	9 828	10 414	11 152
Service charges - Waste Water Management	2	8 106	3 938	7 272	12 626	10 626	10 626	7 796	8 715	9 240	9 902
Service charges - Waste Management	2	3 891	3 756	4 044	13 594	7 094	7 094	4 510	7 116	7 472	7 920
Sale of Goods and Rendering of Services		771	784	696	1 435	1 427	1 427	837	1 458	1 531	1 623
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		670	1 883	3 229	2 382	3 200	3 200	2 988	3 219	3 380	3 583
Dividends		96	99	141	210	240	240	162	241	254	269
Rent on Land		1 058	566	595	633	600	600	574	600	630	668
Rental from Fixed Assets		776	1 340	1 050	543	520	520	964	520	546	579
Licence and permits		97	132	94	89	530	530	687	545	572	607
Special Rating Levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		2 318	2 840	428	942	5 505	5 505	3 193	6 000	6 025	6 056
Non-Exchange Revenue											
Property rates	2	26 384	38 468	41 571	34 887	30 942	30 942	33 921	42 771	44 910	47 604
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		523	108	932	933	1 066	1 066	735	1 012	1 063	1 126
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		82 587	99 979	101 480	105 259	106 994	106 994	103 141	109 873	111 395	111 738
Interest		3 173	6 278	6 755	22 150	22 150	22 150	6 295	46 000	55 000	58 300
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	2 228	30 220	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and cont		182 340	212 507	226 013	282 827	258 691	258 691	224 413	332 860	320 499	333 385
Expenditure											
Employee related costs	2	72 131	917	90 792	96 643	93 348	93 348	74 101	104 071	107 838	114 226
Remuneration of councillors		6 002	89	6 929	6 896	6 646	6 646	5 433	6 988	7 337	7 747
Bulk purchases - electricity	2	42 987	38 290	48 122	42 338	42 338	42 338	45 789	47 425	49 796	52 784
Inventory consumed	8	19 042	13 244	12 886	13 565	13 468	13 468	9 565	13 553	14 231	15 085
Debt impairment	3	-	-	-	10 000	10 000	10 000	-	10 000	10 000	10 000
Depreciation and amortisation		-	-	-	20 000	20 000	20 000	-	20 000	20 000	20 000
Interest		4 621	9 811	1 964	3 809	10 006	10 006	13 098	3 000	3 150	3 339
Contracted services		30 302	39 343	45 758	43 377	47 084	47 084	23 480	41 808	42 133	44 611
Transfers and subsidies		-	-	-	11	10	10	-	10	11	11
Irrecoverable debts written off		7 893	6 335	6 569	3 000	3 000	3 000	2 315	10 000	10 000	10 000
Operational costs		16 577	22 182	26 482	14 151	26 424	26 424	26 979	23 879	25 044	26 441
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	(268)	-	-	-	-	-	-	-
Total Expenditure		200 155	130 212	239 235	253 791	272 323	272 323	200 761	280 734	289 540	304 245
Surplus/(Deficit)		(17 816)	82 296	(13 223)	29 036	(13 632)	(13 632)	23 652	52 126	30 958	29 140
Transfers and subsidies - capital (monetary allocations)	6	(18 086)	(32 825)	58 823	45 861	50 709	50 709	4 045	37 721	44 212	51 152
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(35 902)	49 470	45 601	74 897	37 077	37 077	27 697	89 847	75 170	80 292
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(35 902)	49 470	45 601	74 897	37 077	37 077	27 697	89 847	75 170	80 292
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(35 902)	49 470	45 601	74 897	37 077	37 077	27 697	89 847	75 170	80 292
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(35 902)	49 470	45 601	74 897	37 077	37 077	27 697	89 847	75 170	80 292

Table A5

FS183 Tswelopele - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 8 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 9 - Water		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote 11 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive		513	1 182	176	535	580	580	-	580	609	646
Vote 2 - Budget and Treasury Office		97	262	114	826	1 274	1 274	-	620	625	631
Vote 3 - Community and Social Services		-	87	53	133	120	120	-	160	168	178
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	9 882	9 882	-	7 881	20 602	21 368
Vote 6 - Waste Management		-	27	77	55	50	50	-	30	32	33
Vote 7 - Waste Water Management		970	29	579	21 391	21 599	21 599	-	19 100	22 803	23 951
Vote 8 - Road Transport		1 332	4 279	1 421	2 769	18 773	18 773	-	11 100	2 730	2 894
Vote 9 - Water		181	60	108	22 199	70	70	-	70	74	78
Vote 10 - Electricity		-	-	-	3 000	501	501	-	1 500	1 500	6 568
Vote 11 - Corporate Services		5	95	893	111	150	150	-	160	168	178
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		3 098	6 020	3 420	51 019	52 998	52 998	-	41 201	49 310	56 525
Total Capital Expenditure - Vote		3 098	6 020	3 420	51 019	52 998	52 998	-	41 201	49 310	56 525
Capital Expenditure - Functional											
Governance and administration		597	1 494	1 122	1 362	1 904	1 904	497	1 260	1 297	1 344
Executive and council		495	1 137	116	425	480	480	146	480	504	534
Finance and administration		102	357	1 007	937	1 424	1 424	350	780	793	809
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	87	53	133	10 002	10 002	6 053	8 041	20 770	21 546
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	87	53	133	10 002	10 002	6 053	8 041	20 770	21 546
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 350	4 324	1 481	2 880	18 873	18 873	16 012	11 200	2 835	3 005
Planning and development		18	44	61	111	100	100	60	100	105	111
Road transport		1 332	4 279	1 421	2 769	18 773	18 773	15 952	11 100	2 730	2 894
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		1 151	115	764	46 645	22 220	22 220	23 317	20 700	24 408	30 630
Energy sources		-	-	-	3 000	501	501	1 283	1 500	1 500	6 568
Water management		181	60	108	22 199	70	70	4 701	70	74	78
Waste water management		970	29	579	21 391	21 599	21 599	17 332	19 100	22 803	23 951
Waste management		-	27	77	55	50	50	-	30	32	33
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	3 098	6 020	3 420	51 019	52 998	52 998	45 879	41 201	49 310	56 525
Funded by:											
National Government		944	2 202	-	45 703	49 054	49 054	44 585	36 381	44 272	51 212
Provincial Government		-	-	-	-	594	594	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	944	2 202	-	45 703	49 648	49 648	44 585	36 381	44 272	51 212
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 997	3 729	3 334	5 316	3 350	3 350	701	4 820	5 038	5 313
Total Capital Funding	7	2 941	5 930	3 334	51 019	52 998	52 998	45 286	41 201	49 310	56 525

Table A6

FS183 Tswelopele - Table A6 Budgeted Financial Position

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		4 479	10 514	17 826	136 848	75 269	75 269	38 943	163 472	77 017	173 616
Trade and other receivables from exchange transactions	1	32 242	37 683	44 203	17 684	61 936	61 936	46 420	1 630	31 103	29 760
Receivables from non-exchange transactions	1	22 487	31 875	33 669	26 002	22 185	22 185	44 205	42 428	44 661	75 762
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	991	577	1 235	2 446	2 543	2 543	1 923	6 283	21 472	14 067
VAT		12 795	27 706	34 651	20 964	20 964	20 964	33 739	44 088	31 087	56 819
Other current assets		1 101	1 535	1 641	1 612	1 612	1 612	1 858	1 612	1 612	1 612
Total current assets		74 095	109 890	133 226	205 556	184 509	184 509	167 088	259 513	206 953	351 636
Non current assets											
Investments		1 052	1 176	1 630	1 426	1 426	1 426	1 630	1 426	1 426	1 426
Investment property		104 999	104 450	102 571	102 571	102 571	102 571	103 077	102 571	102 571	102 571
Property, plant and equipment	3	528 135	542 284	639 426	31 019	32 998	32 998	654 409	53 949	29 310	65 835
Biological assets		1 310	1 315	705	705	705	705	805	705	705	705
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets		-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		1 030	1 487	1 487	1 561	1 561	1 561	1 487	1 561	1 561	1 561
Total non current assets		636 527	650 712	745 818	137 282	139 261	139 261	761 407	160 212	135 573	172 097
TOTAL ASSETS		710 622	760 602	879 044	342 838	323 770	323 770	928 494	419 725	342 525	523 734
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		1 032	3 456	7 100	2 769	2 769	2 769	7 100	2 769	2 769	2 769
Consumer deposits		1 588	1 657	1 843	1 700	1 700	1 700	1 897	1 700	1 700	1 700
Trade and other payables from exchange transactions	4	107 341	54 929	189 439	66 888	87 498	87 498	210 021	75 781	55 967	64 518
Trade and other payables from non-exchange transactions	5	29 192	50 332	8 072	1 294	(564)	(564)	54 594	59	(47)	3 169
Provision		11 929	12 218	12 992	863	863	863	16 345	863	863	863
VAT		4 971	6 931	7 422	14 079	14 079	14 079	15 593	28 091	14 755	30 446
Other current liabilities		530	558	801	-	-	-	-	-	-	-
Total current liabilities		156 582	130 082	227 668	87 593	106 345	106 345	305 550	109 263	76 007	103 465
Non current liabilities											
Financial liabilities	6	6 188	4 012	-	6 146	6 146	6 146	-	6 146	6 146	6 146
Provision	7	42 154	44 245	62 424	141 077	141 077	141 077	64 448	141 077	141 077	141 077
Long term portion of trade payables		-	-	-	30 000	30 000	30 000	-	30 000	30 000	30 000
Other non-current liabilities		4 221	3 903	3 840	7 901	7 901	7 901	4 365	7 901	7 901	7 901
Total non current liabilities		52 564	52 161	66 263	185 124	185 124	185 124	68 813	185 124	185 124	185 124
TOTAL LIABILITIES		209 147	182 243	293 932	272 717	291 469	291 469	374 363	294 386	261 131	288 589
NET ASSETS		501 476	578 360	585 112	70 121	32 301	32 301	554 131	125 339	81 394	235 145
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	501 425	578 491	585 030	70 121	32 301	32 301	550 422	125 789	81 394	303 145
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	501 425	578 491	585 030	70 121	32 301	32 301	550 422	125 789	81 394	303 145

Table A7

FS183 Tswelopele - Table A7 Budgeted Cash Flows											
Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		14 270	20 121	25 587	47 930	47 930	47 930	47 930	64 467	71 752	71 752
Service charges		60 594	59 226	67 876	131 386	131 386	131 386	131 386	145 669	161 707	161 707
Other revenue		3 389	397 992	304 597	14 043	14 302	14 302	14 302	11 141	7 406	8 813
Transfers and Subsidies - Operational	1	124 348	92 935	99 769	106 394	106 544	106 544	106 544	109 723	111 338	111 571
Transfers and Subsidies - Capital	1	17 192	38 066	23 203	46 020	50 596	50 596	50 596	37 721	44 212	51 152
Interest		43	137	158	2 592	3 440	3 440	3 440	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(168 864)	(167 154)	(95 511)	(218 386)	(218 386)	(218 386)	(218 386)	(243 387)	(267 673)	(267 673)
Interest		-	-	-	(2 500)	(2 500)	(2 500)	(2 500)	(3 000)	(3 339)	(3 339)
Transfers and Subsidies	1	-	-	-	(11)	(11)	(11)	(11)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		50 973	441 322	425 679	127 468	133 301	133 301	133 301	122 334	125 403	133 983
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		14	-	-	-	-	-	-	5 000	5 000	5 000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(3 667)	(6 800)	(2 380)	(50 620)	(50 620)	(50 620)	(50 620)	(41 201)	(49 618)	(49 618)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 653)	(6 800)	(2 380)	(50 620)	(50 620)	(50 620)	(50 620)	(36 201)	(44 618)	(44 618)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		47 320	434 523	423 299	76 848	82 681	82 681	82 681	86 133	80 784	89 365
Cash/cash equivalents at the year begin:	2	12 487	168 778	10 481	60 000	(7 412)	(7 412)	(7 412)	75 269	161 402	242 186
Cash/cash equivalents at the year end:	2	59 807	603 301	433 779	136 848	75 269	75 269	75 269	161 402	242 186	331 550

Table A8

FS183 Tswelopele - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available											
Cash/cash equivalents at the year end	1	59 807	603 301	433 779	136 848	75 269	75 269	75 269	161 402	242 186	331 550
Other current investments > 90 days		(55 328)	(592 787)	(415 953)	-	-	-	(36 326)	2 071	(165 169)	(157 934)
Non current Investments	1	1 052	1 176	1 630	1 426	1 426	1 426	1 630	1 426	1 426	1 426
Cash and investments available:		5 531	11 690	19 456	138 274	76 695	76 695	40 573	164 898	78 443	175 042
Application of cash and investments											
Unspent conditional transfers		29 192	50 332	8 072	1 294	(563)	(563)	54 594	50	(57)	3 148
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(7 823)	(20 775)	(27 229)	(6 885)	(6 885)	(6 885)	18 146	(15 997)	(16 332)	(26 373)
Other working capital requirements	3	107 341	54 929	189 439	66 888	87 498	87 498	210 021	75 781	55 967	64 518
Other provisions		12 459	12 776	13 792	863	863	863	(16 345)	863	863	863
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		141 169	97 262	184 074	62 160	80 913	80 913	266 416	60 697	40 441	42 156
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(135 638)	(85 572)	(164 618)	76 113	(4 219)	(4 219)	(225 844)	104 201	38 001	132 886
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	30 000	30 000	(30 000)	-	30 000	30 000	30 000
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(135 638)	(85 572)	(164 618)	106 113	25 781	(34 219)	(225 844)	134 201	68 001	162 886

Table A9

FS183 Tswelopele - Table A9 Asset Management											
R thousand	Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CAPITAL EXPENDITURE											
	Total New Assets	1	3 098	6 020	3 420	25 411	37 589	37 589	38 933	26 403	32 738
	Roads Infrastructure		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	2 202	-	-	12 796	12 796	-	-	-
	Electrical Infrastructure		-	-	-	-	-	-	1 500	-	5 000
	Water Supply Infrastructure		181	60	108	89	70	70	70	74	78
	Sanitation Infrastructure		944	-	-	20 593	16 956	16 956	33 323	22 110	23 216
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		1 125	2 261	108	20 682	29 822	29 822	34 893	22 184	28 294
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		263	-	-	264	250	250	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		263	-	-	264	250	250	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Servitudes		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		351	539	1 183	1 209	1 230	1 230	1 110	1 143	1 183
	Machinery and Equipment		26	1 163	709	487	380	380	430	452	479
	Transport Assets		1 332	2 057	1 421	2 769	5 908	5 908	2 500	2 625	2 783
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Mature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	Total Renewal of Existing Assets	2	-	-	-	3 000	501	501	-	1 500	1 568
	Roads Infrastructure		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	3 000	501	501	-	1 500	1 568
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	3 000	501	501	-	1 500	1 568
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Servitudes		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-
	Transport Assets		-	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Mature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	Total Upgrading of Existing Assets	6	-	-	-	22 608	10 332	10 332	1 948	21 075	21 869
	Roads Infrastructure		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure		-	-	-	22 110	-	-	-	-	-
	Solid Waste Infrastructure		-	-	-	498	450	450	450	473	501
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	22 608	450	450	450	473	501
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	9 882	9 882	1 498	20 602	21 368
	Heritage Assets		-	-	-	-	9 882	9 882	1 498	20 602	21 368
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Servitudes		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-
	Transport Assets		-	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Mature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	Total Capital Expenditure	4	3 098	6 020	3 420	51 019	48 422	48 422	40 881	48 977	56 175
	Roads Infrastructure		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	2 202	-	-	12 796	12 796	-	-	-
	Electrical Infrastructure		-	-	-	3 000	501	501	1 500	1 500	6 568
	Water Supply Infrastructure		181	60	108	22 199	70	70	70	74	78
	Sanitation Infrastructure		944	-	-	21 091	17 406	17 406	33 773	22 583	23 717
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		1 125	2 261	108	46 290	30 773	30 773	35 343	24 156	30 363
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	9 882	9 882	1 498	20 602	21 368
	Heritage Assets		-	-	-	-	9 882	9 882	1 498	20 602	21 368
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		263	-	-	264	250	250	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		263	-	-	264	250	250	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Servitudes		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		351	539	1 183	1 209	1 230	1 230	1 110	1 143	1 183
	Machinery and Equipment		26	1 163	709	487	380	380	430	452	479
	Transport Assets		1 332	2 057	1 421	2 769	5 908	5 908	2 500	2 625	2 783
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Mature		-	-	-	-	-	-	-	-	-

Table A9 – (continues)

ASSET REGISTER SUMMARY - PPE (WDV)	5	577 311	553 464	600 349	134 295	131 698	131 698	92 850	88 041	78 064
<i>Roads Infrastructure</i>		330 942	318 683	302 606	(3 333)	(5 000)	(5 000)	(10 000)	(5 000)	(10 000)
<i>Storm water Infrastructure</i>		-	2 202	-	-	12 796	12 796	-	-	-
<i>Electrical Infrastructure</i>		292	303	4 650	(333)	(499)	(499)	94	(1 000)	3 000
<i>Water Supply Infrastructure</i>		10 948	10 919	59 325	12 199	(6 930)	(6 930)	(6 860)	74	151
<i>Sanitation Infrastructure</i>		1 110	166	1 895	21 091	17 406	17 406	15 783	473	973
<i>Solid Waste Infrastructure</i>		10 283	4 886	18 578	(3 333)	(7 000)	(7 000)	(21 000)	(14 000)	(28 000)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		353 575	337 158	387 054	26 290	10 773	10 773	(21 984)	(19 454)	(33 875)
Community Assets		74 824	67 053	62 895	-	9 882	9 882	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		104 999	104 450	102 571	102 571	102 571	102 571	102 571	102 571	102 571
Other Assets		10 004	8 784	8 490	264	250	250	-	-	-
Biological or Cultivated Assets		1 310	1 315	705	705	705	705	705	705	705
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		(612)	(1 268)	(1 268)	-	-	-	-	-	-
Furniture and Office Equipment		(2 679)	(2 363)	(832)	1 209	1 230	1 230	2 340	1 143	2 326
Machinery and Equipment		957	966	1 655	487	380	380	810	452	930
Transport Assets		1 067	3 503	5 218	2 769	5 908	5 908	8 408	2 625	5 408
Land		33 867	33 867	33 861	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	577 311	553 464	600 349	134 295	131 698	131 698	92 850	88 041	78 064
EXPENDITURE OTHER ITEMS		13 905	12 387	15 913	41 463	39 875	39 875	40 771	41 810	43 096
Depreciation	7	-	-	-	20 000	20 000	20 000	20 000	20 000	20 000
Repairs and Maintenance by Asset Class	3	13 905	12 387	15 913	21 463	19 875	19 875	20 771	21 810	23 096
<i>Roads Infrastructure</i>		4 133	3 970	3 723	6 271	6 116	6 116	6 951	7 299	7 736
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		2 785	2 517	6 183	4 464	4 030	4 030	4 030	4 232	4 485
<i>Water Supply Infrastructure</i>		1 891	1 923	1 770	2 836	2 760	2 760	2 260	2 373	2 515
<i>Sanitation Infrastructure</i>		1 585	1 268	1 832	1 972	1 960	1 960	1 110	1 166	1 235
<i>Solid Waste Infrastructure</i>		1 002	634	612	809	700	700	700	735	779
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		11 396	10 311	14 119	16 352	15 566	15 566	15 051	15 804	16 752
<i>Community Facilities</i>		-	10	25	119	107	107	167	175	186
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	10	25	119	107	107	167	175	186
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		1	74	47	2 173	1 942	1 942	2 152	2 259	2 395
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		1	74	47	2 173	1 942	1 942	2 152	2 259	2 395
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		25	8	3	6	11	11	11	11	12
Furniture and Office Equipment		691	419	594	987	1 029	1 029	1 241	1 303	1 359
Machinery and Equipment		1 791	1 564	1 126	1 828	1 220	1 220	2 110	2 258	2 393
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		13 905	12 387	15 913	41 463	39 875	39 875	40 771	41 810	43 096
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	50.2%	22.4%	22.4%	4.8%	46.1%	41.7%
<i>Renewal and upgrading of Existing Assets as % of deprec</i>		0.0%	0.0%	0.0%	128.0%	54.2%	54.2%	9.7%	112.9%	117.2%
<i>R&M as a % of PPE</i>		2.4%	2.2%	2.7%	16.1%	15.2%	15.2%	22.5%	25.0%	29.9%
<i>Renewal and upgrading and R&M as a % of PPE</i>		2.4%	2.2%	2.7%	35.2%	23.4%	23.4%	24.7%	50.8%	60.2%
<i>References</i>										

Table A10

FS183 Tswelopele - Table A10 Basic service delivery measurement										
Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		--	--	--	--	--	--	--	--	--
Piped water inside yard (but not in dwelling)		13 000	13 000	13 000	14 455	14 455	14 455	14 455	14 798	14 798
Using public tap (at least min.service level)	2	1 798	1 798	1 798	343	343	343	343	--	--
Other water supply (at least min.service level)	4	--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>		14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798
Using public tap (< min.service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (< min.service level)	4	--	--	--	--	--	--	--	--	--
No water supply		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
Total number of households	5	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		13 000	13 000	13 000	14 455	14 455	14 455	14 455	14 798	14 798
Flush toilet (with septic tank)		--	--	--	--	--	--	--	--	--
Chemical toilet		--	--	--	--	--	--	--	--	--
Pit toilet (ventilated)		1 798	1 798	1 798	343	343	343	343	--	--
Other toilet provisions (> min.service level)		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>		14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798
Bucket toilet		--	--	--	--	--	--	--	--	--
Other toilet provisions (< min.service level)		--	--	--	--	--	--	--	--	--
No toilet provisions		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
Total number of households	5	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798
Energy:										
Electricity (at least min.service level)		1 350	1 350	1 350	1 350	1 350	1 350	1 350	1 350	1 350
Electricity - prepaid (min.service level)		13 448	13 448	13 448	13 448	13 448	13 448	13 448	13 448	13 448
<i>Minimum Service Level and Above sub-total</i>		14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798
Electricity (< min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min.service level)		--	--	--	--	--	--	--	--	--
Other energy sources		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
Total number of households	5	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798
Refuse:										
Removed at least once a week		14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798
<i>Minimum Service Level and Above sub-total</i>		14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--
Using communal refuse dump		--	--	--	--	--	--	--	--	--
Using own refuse dump		--	--	--	--	--	--	--	--	--
Other rubbish disposal		--	--	--	--	--	--	--	--	--
No rubbish disposal		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
Total number of households	5	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798	14 798
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)		--	--	--	--	--	--	--	--	--
Informal Settlements		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed once a week for indigent households)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	--	--	--	--	--	--	--	--	--
Highest level of free service provided per household										
Property rates (R value threshold)		--	--	--	--	--	--	--	--	--
Water (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (Rand per household per month)		--	--	--	--	--	--	--	--	--
Electricity (kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (average litres per week)		--	--	--	--	--	--	--	--	--
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		--	--	--	--	--	--	--	--	--
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		--	48	--	--	--	--	--	--	--
Water (in excess of 6 kilolitres per indigent household per month)		--	--	--	1 890	1 890	1 890	1 890	1 890	1 890
Sanitation (in excess of free sanitation service to indigent households)		2 034	--	--	1 785	1 785	1 785	1 785	1 785	1 785
Electricity/other energy (in excess of 50 kwh per indigent household per month)		--	--	--	3 276	1 000	1 000	2 785	2 835	2 898
Refuse (in excess of one removal a week for indigent households)		--	--	--	--	--	--	--	--	--
Municipal Housing - rental rebates		--	--	--	--	--	--	--	--	--
Housing - top structure subsidies	6	--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--
Total revenue cost of subsidised services provided		2 034	48	--	6 951	4 675	4 675	6 460	6 510	6 573

5. Explanatory notes to budget

Explanatory Notes to Table A1

Table A1 is a summary of the budget of Tswelopele Local Municipality that gives an overview of the of the budget, it includes, the following key aspects

Financial Performance: This is a summary of income statement of the Municipality

Capital Expenditure and funding sources: This gives a brief overview of the capital expenditure and its funding sources

Financial Position: This is the balance sheet of Tswelopele Local Municipality

Cash Flow: This gives a brief overview of the Cash flow of the Municipality

Asset Management: This is the overview of the total assets of the Municipality

Free Services: This section gives the total amount of free basic services as provided by the municipality.

Table A1 is the most important as it gives users of the budget a “snapshot” of what is going to follow in the next nine (9) main table

Explanatory Notes to Table A2

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per functional classification.
2. Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4 as Table A4 exclude capital transfers.

Explanatory Note to Table A3

1. Table A3 is an overview of the budgeted financial performance in relation to the revenue and expenditure per municipal vote.
2. From the above it can be seen that all trading services are making surpluses, and this is attributable to the following.

- a. Council proposes a 12.5% on electricity tariffs in line with the cost of supply and tariff application submitted to NERSA.
 - b. An increase of 6.0% on refuse, 6.0% on sewerage and 6.0% on water tariffs and 6.0% on Property rates
 - c. A decrease on non-priority spending
3. Profits made on these services are used to subsidise non-trading services.

Explanatory note on table A4

1. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the budgeted revenue of Tswelopele Local Municipality
2. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government.
3. Major component of expenditure relates to employee costs.
4. Transfers recognised – capital is decreasing over the mid-term and this is due to the decrease in the population of the community of Tswelopele Local Municipality according to Census 2022 data.

Explanatory note on Table A5

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.

Explanatory Notes to Table A6

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

Explanation to Table A7

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Explanatory note to table A8

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. Considering the requirements of section 18 of the MFMA, it can be concluded that the annual budget for 2025/2026 MTREF is funded because Municipality anticipates making a profit over the MTREF.

PART 2

1. Municipal budget process

Municipal Financial Management Act (MFMA) mentions six (6) steps (i.e. Planning, Strategizing, Preparing, Tabling, Consulting and Finalising/ Adopting) that the municipality must follow in order to prepare the annual budget that is credible. The planning and strategizing processes started with the preparation of budget timelines as required by MFMA and IDP review process plan. Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the annual budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee has been established and effectively performs the required duties throughout the financial year and exercises oversight not only on the budget but the overall financial management of the municipality and advice / recommend to Council accordingly.

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2024) a time schedule that sets out the process to revise the IDP and prepare the annual budget. The Mayor tabled the required IDP process plan and budget timeline schedule in line with the applicable legislation. The IDP process plan and budget timeline schedule was tabled to Council during August 2024.

As per the budget timelines all the department heads were asked to give their inputs on the annual budget. The Budget & Treasury Office of the municipality under the leadership of the Chief Financial Officer prepared the draft budget, which was tabled to Council at the end of March 2025 as stipulated in the MFMA.

Council having approved the draft budget, The Mayor, assisted by Councillors and Municipal Officials embarked on the public participation process at various wards within the municipality.

The draft annual budget and IDP of the municipality was placed at municipal offices, libraries, municipal website, communities and relevant stakeholders provided their inputs on the tabled budget.

The public participation processes is used as an arena for co-management in which the community and the municipality decide together where and how the resources will be allocated. Furthermore, it is the objective of the municipality to move away from informing the community about what it plans to do, but rather to allow the community to influence development and resource allocation.

The Annual Budget will be tabled to council for approval on the 30th of May 2025.

2. Overview of the alignment of annual budget with integrated development plan

The annual review of the Integrated Development Plan is a legislative requirement in terms of section 34 of the Municipal Systems Act. It stipulates that a Municipal Council must review its integrated plan annually in accordance with an assessment of its performance measurements in terms of section 41; and to the extent that changing circumstances so demand; and may amend its integrated development plan in accordance with a prescribed process. The Annual Budget and the IDP are inextricably linked to one another, something that has been formalised through the promulgation of the Municipal Finance Management Act in 2004.

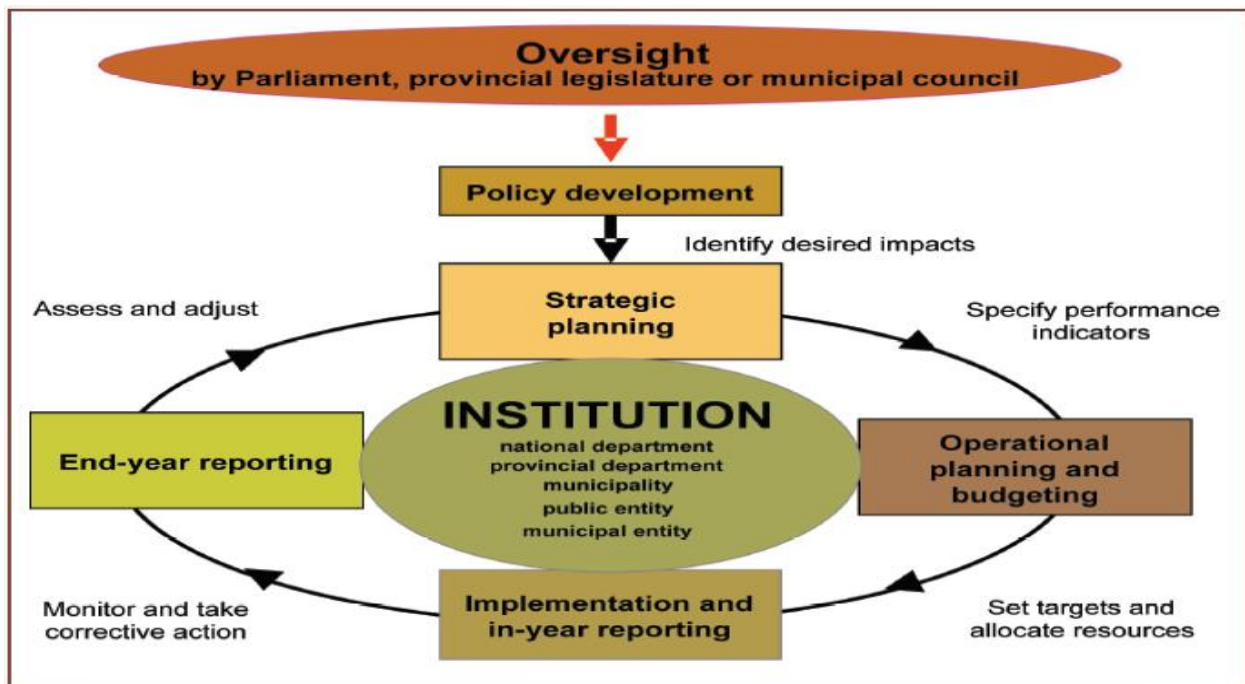
In compliance with the Municipal Structures Act and Municipal Finance Management Act the municipality's budget must be informed by and aligned to the IDP objectives. The budgetary allocations for both capital and operating expenditure need to be undertaken in a manner that will not only ensure that the IDP outcomes are achieved but also leads to the municipality's vision being realized. This ensures that the IDP directs the development and implementation of projects.

The municipality is continually working with support of the system provider (Munsoft) to ensure compliance with the MSCOA requirements and keeping up to speed with the annual updates of the mSCOA charts. Necessary efforts are also dedicated towards ensuring that the Integrated Development Plan and Annual Budget are aligned as required by the MFMA. The process of reconciling financial plan to its Integrated Development Plan created a whole new method of budgeting at the municipality. Council will in the future ensure that priorities within the budget are focused towards its strategies and objectives.

3. Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the predetermined strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has reviewed and will operationalize its performance management framework. The following diagram further explains the process of planning, budgeting and reporting in Municipal environment:

Graph - Planning and Reporting Cycle



A concentrated effort was made during the IDP review to ensure that it contains measurable performance objectives. From the measurable performance objectives, key performance indicators will be deduced to be included in the service delivery and budget implementation plan when it is submitted to the Mayor for approval (subsequent to the approval of the IDP and MTREF by Council).

In line with section 69(3) (a) of the Municipal Finance Management Act, which requires the Accounting Officer to submit a Service Delivery and Budget Implementation Plan (SDBIP) to the Mayor no later than 14 days after the approval of the budget and drafts of the performance agreement as required in terms of section 57 (1) (b) of the Municipal Systems Act, plans are in place to ensure compliance with this prescript.

The Service Delivery and Budget Implementation Plan will provide a vital link between the Mayor, Council (executive) and the Administration, and facilitates the process for holding management accountable for its performance. It is the intention of Management to properly formulate the SDBIP to ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by council. The table below shows the performance indicators of the Municipality.

3.1. Performance indicators and Benchmarking

The following ratios are the analysis of performance of the Municipality for 2025/2026.

- ***Current Ratio***

The current ratio measures the ability of the municipality to pay off its short-term liability, the ratio should be 2:1, to assets.

The current ratio for 2025/2026 = 1.4:1.

- ***Gearing***

Gearing measures to what extent are the operation of the Municipality financed form Borrowings, and the gearing of the Municipality is zero (o), and this is a good sign, because it shows that the Municipality is not relying on borrowings.

- ***Creditors Management***

The municipality anticipates that it will be in a position to pay off its 100% creditors by the due date; this is in terms of section 65 of the Municipal Finance Management Act

For long outstanding debt, the municipality is anticipating to honour the arrangements made with the affected service providers.

The anticipated performance of the municipality is on an acceptable level.

4. Overview of budget related policies

Tswelopele Budget process is guided and governed by relevant legislation and budget related policies. The main purpose of budget related policies is to govern and guide process and inform the projections of the medium term. The following are some of the budget related policies at high level:

4.1. Review of credit control and debt collection policies

The Municipality aims to increase the collection rate to average 85% by the end of 2025/2026 Financial Year. This can be achieved with the success of installation of pre-paid electricity and water meters and strict implementation of credit control collection measures.

A credible Credit Control policy has been adopted by Municipal Council. The implementation thereof is monitored regularly by the CFO.

In the 2025/2026 financial year a debtor collector will be appointed through the RT27 transversal contract. The debt collector will assist the municipality with data cleansing and credit control processed as means to recover funds that are owed to the municipality for the services that has delivered by the municipality to the community.

4.2. Asset Management Policy

The Municipality fully implemented generally recognised accounting principle (GRAP 17) and a policy on asset management was approved by council during 2024/2025 financial year. The Asset Management policy is considered as a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition, the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

The need was identified for strengthening the municipal's asset Management policy to cater for consequence management in order to ensure accountability and safeguarding of the municipal assets.

4.3. Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council during 2007 and has been reviewed on an annual basis.

4.4. Budget and Virement Policy

These policies are aimed at guiding the municipality in terms of compiling a credible and funded budget as required by the MFMA and also to guide the municipality in terms of shifting of funds during the financial year. In addition to these policies, the mid-year budget assessment is used to guide and inform the mid-year performance review and adjustment budget process.

The Municipality doesn't have an adjustment budget policy as the adjustment budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities.

4.5. Investment Policy

The aim of the cash management and investment policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves and conditional grants that needs to be cash-backed. There are no significant changes effected to the policy.

4.6. Tariff Policies

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration that all proposed tariffs reflect the cost of providing such services. Over the years, the increase in tariffs was not always commensurate with the inflation rate. There were financial years where certain tariffs were not increased at all. This is currently having negative impact on the budget as the current tariffs are not cost-reflective. The need has aroused to increase the tariff with rate higher than the inflation to catch up with the years where increases were not implemented.

4.7. Property Rates Policy

Tswelopele Local Municipality's property rates policy provides a framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery, the policy is directly informed by section 229 of the Constitution of the Republic of South Africa and the Municipal Property Rates Act, act 6 of 2004.

4.8. Indigent Policy

The aim of the policy is to guide the municipality on the process of how to identify and register the indigent households in the Municipality. The indigent support policy was last reviewed during 2024/2025 financial year and this policy prescribes the threshold for indigent consumers as well as the free basic service component. The municipality has been experiencing problems where indigent consumers have been utilising services above the threshold thereby being unable to pay for the services, especially on water. There are no major changes to the policy. There is a need for the development of free basic services policy and possible promulgation of the by-law. The policy is currently being reviewed.

4.9. Bad debt write off policy

The policy guides how and when the municipality should write off its debtors, the current debtor's book is approximately R200 million and it is in the light of the above that the policy was reviewed.

4.10. Other Related Policies

Municipality has also reviewed the following policies which have direct impact on the Draft Budget of the Municipality:

- Customer Care Policy
- Deposit Policy
- Petty Cash Policy

Soft copies of the policies may be downloaded from Tswelopele local Municipality website:

www.tswelopele.gov.za

5. Overview of budget assumptions

The budget was prepared on the incremental budgeting process with the assumption that goods and services as previously budgeted will increase by a certain percentage which is more than the current CPI and zero-based budgeting mainly on Petrol. The following tariffs were increased; Sewerage 6.0%, Refuse 6.0%, water 6.0%, Electricity 12.5% (pending NERSA approval) and property rates 6.0%. Salaries are budgeted for an increase of 5.15%, this is informed by South African Local Bargaining Council collective agreement on salaries, the agreement as was concluded. National Treasury MFMA circulars were used for other assumptions of the budget and the following are some of the assumptions made:

1. Economic climate and poverty levels within the municipality will remain the same / constant for major part of the financial year given the limited economic activities with the vicinity;
2. Cash flow projections will be strictly maintained to ensure the municipality's ability to meet its financial obligations;
3. Operational costs will be maintained at current levels or reduced as cost containment measures and where there is material decrease in revenue collection rate, expenditure will have to be reduced at the same proportion;
4. The municipality's vacancy rate is fairly low however, new vacancies will need to be filled in 2025/2026 financial as result of the review of the organisational structure. Overview of the funding of the budget

MFMA section 18 states that the expenditure of the budget may only be funded from:

- Realistically anticipated revenue to be collected
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes
- Borrowed funds, but only for capital budget referred to in section 17 (2).

Tswelopele local municipality operating revenue budget totals R 332.8 million and is funded from:

- Grants
- Service Charges
- Other revenue

The capital budget of the municipal totals R 41.2 million, and is funded from:

- Municipal Infrastructure Grant
- Electricity Grant
- Water Grant
- Internally Generated Funds

6. Expenditure on Allocations and Grant Programmes

Total Grants Allocated to Tswelopele Local Municipality are disclosed on table SA18

- **Financial Management Grant**

Total allocation to Tswelopele Local Municipality is R 2 100 000, the condition of the grant is that the municipality must appoint a minimum of five (5) financial interns. The grant is used to pay for the intern's stipend, the grant is also used for training of the municipal budget and treasury office officials, the grant will also be used to fund Standard chart of account (SCOA) Project.

- **Expanded Public Works Programme**

In the 2025-2026 the municipality has been allocated R 1 659 000 in an aim to alleviate poverty and unemployment by creating work opportunities and income support to the unemployed members of the community.

It should be noted that by mid-year, this allocation is always depleted and resulting in the municipality utilising its own funds to continue creating work opportunities for those unemployed members of the community as the community of this municipality has a very high unemployment rate.

- **Municipal infrastructure grant**

The total allocation is R 19 281 000 and this amount will be spent on the following projects:

2025/2026 MIG PLANNED PROJECTS

Project Description	Planned MIG Expenditure for 2025/2026
<i>PMU</i>	1 400 000.00
<i>Rehabilitation and construction of existing sports facilities in Bultfontein and Tikwana</i>	1 498 335.00
Rehabilitation of Landfill site	6 382 665.00
Construction of High Mast Lights	1 500 000.00
Installation of smart prepaid water meters	8 500 000.00
Total Grant Allocation	19 281 000.00

▪ Water Services Infrastructure Grant

Municipality will also receive an amount of R 18 440 000 for allocation for upgrading of water infrastructure.

2025/2026 WATER SERVICES INFRASTRUCTURE GRANT PLANNED PROJECTS

Project Description	Planned WSIG Expenditure for 2025/2026
<i>Construction of internal Sewer reticulation and toilet structure (616 sites)</i>	18 440 000.00
Total Grant Allocation	18 440 000.00

7. Allocations made by the municipality

For unmetered households, a flat rate will be billed for water and indigent household shall receive 100% rebate on water consumption. All indigent households receive 50 kwh of electricity for free and 6kl of water free. The households that are 100% indigent also receive free sanitation and free removal of refuse.

8. Councillor and board members allowance and employee benefits

The actual increase will be determined when the Government Gazette on the Upper Limits of Councillors is issued and the necessary processes as per the gazette will be followed prior to implementation. The Municipal System Act requires the Municipal Manager to develop a staff establishment for the municipality within a policy framework determined by the municipal council and subject to any applicable legislation.

The Municipal Manager must submit the staff establishment to Council for consideration and approval. The Municipal System Act further requires the Municipal Manager to provide a job description for each post on the staff establishment and to attach to those posts the remuneration and other conditions of service as may be determined in accordance with any applicable labour legislation. The increase on employee benefit was according to the South African Local Bargaining Council collective agreement. In terms of the collective agreement, the municipality must fill all critical positions.

9. Contracts having future budgetary implications

In terms of regulation to the Municipal Finance Management Act, long term contracts are contracts that are more than 3 years and as such, the municipality do not have such contracts and further does not intend to enter into contracts that have future budgetary implications. In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Budget and Treasury Office.

10. Legislation Compliance

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format is fully complied with on a monthly basis.

2. Internship programme

Tswelopele Local Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is in the draft stage.

6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. Integrated Development Plan and approval of the annual budget

The reviewed IDP of the Municipality will be tabled to Council during March 2025 together with the Budget of the municipality. Subsequently, the public consultations will take place with the relevant stakeholders.

9. Policies and bylaws

The municipality has compiled the various policies as required by various legislations as well as the Municipal Budget and Reporting regulations. The challenge has been on implementation and adherence to such policies subsequent to their approval by Council. Bylaws are yet to be promulgated, currently at draft / compilation stage.

11. Quality Certificate



TSWELOPELE
LOCAL MUNICIPALITY
A MUNICIPALITY IN PROGRESS

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MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **MLE Leseane**, the Municipal Manager of **TSWELOPELE LOCAL MUNICIPALITY (FS 183)**, hereby certify that the Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act, and that the annual budget and supporting documents are consistent with the integrated development plan of the municipality.

Print Name: _____

Signature: _____

Date: _____