

**TSWELOPELE LOCAL MUNICIPALITY**

**FS 183**

**CIVIC CENTRE, BOSMAN STREET**

**BULTFONTEIN, 9670**

**051 853 1111**

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**IN YEAR REPORT (Schedule C)**  
**May 2025**

PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS IN TERMS OF  
GOVERNMENT GAZETTE OF 17 APRIL 2009

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## PART 1

### 1. Executive summary

Council of the Municipality approved the Budget in terms of the Municipal Finance Management Act (MFMA), Act 56 of 2003 MFMA Circulars and Municipal Budget and Reporting Regulations (MBRR) as promulgated in 2009. The Budget document was submitted to both National and Provincial Treasury in soft copies by uploading it on the National Treasury prescribed Gomuni portal.

In terms of section 28 of the MBRR, the municipality must prepare the in-year reports in terms of Schedule C of the regulations.

The Schedule C states that the Municipality must report on its overall performance with specific reference to financial and non-financial information.

Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the municipality's budget for that month and for the financial year up to the end of that month.

Mentioned below are some of the key issues that happened in May 2025:

- Revenue that accrued to the Municipality is presented in table C4.
- The following are the main revenue contributors:
  - Revenue from Property rates & Electricity service charges.
  - Revenue from unconditional Grants
  - In terms of GRAP 23 – Revenue from non-exchange transaction, whenever, the conditions of the grants are met, such revenue must be recognised as income in the income statement of the Municipality.
- Total Expenditure for the month is presented in the expenditure section in table C4

## **2. In Year Budget Statements Tables**

In terms of Municipal Budget and Reporting Regulations as per government gazette No. 32141 of 2009, the municipality is required to report on the following Tables:

- Table C1 MFMA s 71 Monthly budget statement summary
- Table C2 Monthly budget statement – Financial performance (revenue and expenditure by municipal vote)
- Table C3 Monthly budget statement – Financial Performance (Revenue and expenditure by municipal vote)
- Table C4 Monthly budget statement – Financial Performance (Revenue and expenditure)
- Table C5 Monthly budget statement – Capital Expenditure (Municipal Vote, standard classification and funding)
- Table C6 Monthly budget statement – Financial Position
- Table C7 Monthly budget statement – Cash Flow

In the following pages the above tables are disclosed with summaries of what these tables mean:

## 2.1.1. In Year Budget Statement – Table C1 – Budget Summary

### FS183 Tswelopele - Table C1 Monthly Budget Statement Summary - M11 - May

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	32 244	34 887	30 942	1 683	35 604	28 452	7 152	25%	30 942
Service charges	71 666	113 365	85 517	6 981	75 669	81 210	(5 541)	-7%	85 517
Investment revenue	3 244	2 382	3 200	181	3 169	2 811	358	13%	3 200
Transfers and subsidies - Operational	113 803	105 259	106 994	-	106 994	97 772	5 369	5%	106 994
Other own revenue	11 455	28 934	32 038	3 602	16 427	29 316	(12 889)	-44%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>232 413</b>	<b>282 827</b>	<b>258 691</b>	<b>12 448</b>	<b>237 863</b>	<b>239 561</b>	<b>(5 551)</b>	<b>-2%</b>	<b>258 691</b>
Employee costs	92 350	96 643	93 348	8 702	91 505	85 118	6 387	8%	93 348
Remuneration of Councillors	6 929	6 896	6 646	585	6 604	6 043	561	9%	6 646
Depreciation and amortisation	29 043	20 000	20 000	-	-	18 333	(18 333)	-100%	20 000
Interest	14 520	3 809	10 006	1 205	14 303	8 296	6 007	72%	10 006
Inventory consumed and bulk purchases	60 732	55 903	55 806	5 388	60 740	52 596	8 143	15%	55 806
Transfers and subsidies	4 946	11	10	-	-	9	(9)	-100%	10
Other expenditure	103 462	70 528	86 508	11 416	64 190	77 722	(13 533)	-17%	86 508
<b>Total Expenditure</b>	<b>311 981</b>	<b>253 791</b>	<b>272 323</b>	<b>27 296</b>	<b>237 341</b>	<b>248 119</b>	<b>(10 777)</b>	<b>-4%</b>	<b>272 323</b>
<b>Surplus/(Deficit)</b>	<b>(79 567)</b>	<b>29 036</b>	<b>(13 632)</b>	<b>(14 848)</b>	<b>521</b>	<b>(8 557)</b>	<b>5 227</b>	<b>-61%</b>	<b>(13 632)</b>
Transfers and subsidies - capital (monetary allocations)	63 681	45 861	50 709	0	50 709	45 959	(41 914)	-91%	50 709
Transfers and subsidies - capital (in-kind)	3 333	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; Share of surplus/ (deficit) of associate</b>	<b>(12 554)</b>	<b>74 897</b>	<b>37 077</b>	<b>(14 848)</b>	<b>51 231</b>	<b>37 402</b>	<b>(36 687)</b>	<b>-98%</b>	<b>37 077</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(12 554)</b>	<b>74 897</b>	<b>37 077</b>	<b>(14 848)</b>	<b>51 231</b>	<b>37 402</b>	<b>(36 687)</b>	<b>-98%</b>	<b>37 077</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	3 426	51 019	52 998	6 077	49 107	48 201	907	2%	52 998
Capital transfers recognised	-	45 703	49 648	5 770	47 707	44 973	2 734	6%	49 648
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3 340	5 316	3 350	83	784	3 217	(2 433)	-76%	3 350
<b>Total sources of capital funds</b>	<b>3 340</b>	<b>51 019</b>	<b>52 998</b>	<b>5 852</b>	<b>48 491</b>	<b>48 190</b>	<b>301</b>	<b>1%</b>	<b>52 998</b>
<b>Financial position</b>									
Total current assets	114 388	205 556	184 509	-	151 825	-	-	-	184 509
Total non current assets	715 528	137 282	139 261	-	764 635	-	-	-	139 261
Total current liabilities	235 529	87 593	106 345	-	321 359	-	-	-	106 345
Total non current liabilities	68 813	185 124	185 124	-	68 813	-	-	-	185 124
Community wealth/Equity	525 573	70 121	32 301	-	526 288	-	-	-	32 301
<b>Cash flows</b>									
Net cash from (used) operating	426 273	127 468	138 323	25 364	371 715	125 667	(246 048)	-196%	138 323
Net cash from (used) investing	2 380	(50 620)	(50 620)	(3 707)	(52 540)	(46 402)	6 138	-13%	(50 620)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>439 134</b>	<b>136 848</b>	<b>80 291</b>	<b>-</b>	<b>336 855</b>	<b>71 853</b>	<b>(265 002)</b>	<b>-369%</b>	<b>105 383</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8 215	5 835	8 318	3 706	3 566	3 259	3 330	160 580	196 809
<b>Creditors Age Analysis</b>									
Total Creditors	6 190	5 333	11 088	-	11 992	11 290	-	158 563	204 455

## 2.1.2. In Year Budget Statement – Table C2 – Fin Performance (STD Classification)

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 - May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		162 427	158 277	161 766	2 529	148 947	147 918	1 029	1%	161 766
Executive and council		99 379	94 644	100 835	39	97 403	92 126	5 277	6%	100 835
Finance and administration		63 047	63 633	60 931	2 490	51 545	55 792	(4 247)	-8%	60 931
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		5 515	1 881	1 950	47	1 819	1 764	54	3%	1 950
Community and social services		924	638	800	-	738	710	28	4%	800
Sport and recreation		4 529	1 242	1 150	40	1 006	1 054	(48)	-5%	1 150
Public safety		62	-	-	7	75	-	75	#DIV/0!	-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		23 790	20 914	29 616	2 883	3 812	27 087	(23 275)	-86%	29 616
Planning and development		181	255	1 000	27	905	850	55	6%	1 000
Road transport		23 609	20 659	28 616	2 856	2 908	26 237	(23 329)	-89%	28 616
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		107 696	147 616	116 068	6 989	83 284	108 751	(25 273)	-23%	116 068
Energy sources		57 438	82 600	62 718	5 096	55 000	59 087	(4 087)	-7%	62 718
Water management		38 939	35 226	32 060	668	11 376	29 156	(17 780)	-61%	32 060
Waste water management		7 274	14 411	12 411	775	10 355	11 610	(1 255)	-11%	12 411
Waste management		4 044	15 379	8 879	451	6 553	8 898	(2 152)	-24%	8 879
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>299 427</b>	<b>328 688</b>	<b>309 401</b>	<b>12 448</b>	<b>237 862</b>	<b>285 520</b>	<b>(47 465)</b>	<b>-17%</b>	<b>309 401</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		137 572	90 115	105 187	4 778	96 605	93 950	2 655	3%	105 187
Executive and council		60 870	29 702	35 070	3 632	26 860	31 288	(4 428)	-14%	35 070
Finance and administration		76 702	60 413	70 117	1 146	69 745	62 662	7 082	11%	70 117
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		10 593	11 686	11 489	1 643	9 463	10 421	(959)	-9%	11 489
Community and social services		3 744	3 793	3 891	501	3 236	3 512	(275)	-8%	3 891
Sport and recreation		5 152	6 323	6 181	860	4 740	5 611	(871)	-16%	6 181
Public safety		1 697	1 570	1 417	282	1 486	1 299	187	14%	1 417
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		28 380	32 918	32 954	4 983	23 393	29 868	(6 475)	-22%	32 954
Planning and development		8 368	8 618	8 123	1 525	8 463	7 407	1 056	14%	8 123
Road transport		20 012	24 299	24 831	3 458	14 930	22 462	(7 531)	-34%	24 831
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		135 435	119 072	122 693	15 893	107 881	113 879	(5 998)	-5%	122 693
Energy sources		63 713	54 911	57 120	5 036	59 650	53 766	5 884	11%	57 120
Water management		29 369	26 307	30 518	3 762	22 856	27 950	(5 094)	-18%	30 518
Waste water management		20 301	20 852	21 207	3 981	15 594	19 228	(3 634)	-19%	21 207
Waste management		22 053	17 002	13 847	3 114	9 780	12 934	(3 154)	-24%	13 847
<i>Other</i>		-	-	-	-	-	-	-		-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>311 981</b>	<b>253 791</b>	<b>272 323</b>	<b>27 297</b>	<b>237 341</b>	<b>248 119</b>	<b>(10 777)</b>	<b>-4%</b>	<b>272 323</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(12 554)</b>	<b>74 897</b>	<b>37 077</b>	<b>(14 848)</b>	<b>521</b>	<b>37 402</b>	<b>(36 687)</b>	<b>-98%</b>	<b>37 077</b>

**2.1.3. In Year Budget Tables – Table C3 – Fin Performance (Rev and Exp – Municipal Vote)**

**FS183 Tswelopele - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 - May**

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>	<b>1</b>									
Vote 1 - Executive		99 528	94 810	101 305	50	97 672	92 543	5 129	5.5%	101 305
Vote 2 - Budget and Treasury Office		23 823	26 373	20 171	217	8 874	18 341	(9 467)	-51.6%	20 171
Vote 3 - Community and Social Services		2 162	1 914	2 430	62	2 425	2 152	273	12.7%	2 430
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		3 385	55	50	1	29	46	(16)	-35.7%	50
Vote 6 - Waste Management		4 044	15 379	8 879	451	6 553	8 898	(2 152)	-24.2%	8 879
Vote 7 - Waste Water Management		7 274	14 411	12 411	775	10 355	11 610	(1 255)	-10.8%	12 411
Vote 8 - Road Transport		23 609	20 659	28 616	2 856	2 908	26 237	(23 329)	-88.9%	28 616
Vote 9 - Water		38 939	35 226	32 060	668	11 376	29 156	(17 780)	-61.0%	32 060
Vote 10 - Electricity		57 438	82 600	62 718	5 096	55 000	59 087	(4 087)	-6.9%	62 718
Vote 11 - Corporate Services		39 225	37 260	40 760	2 273	42 671	37 451	5 220	13.9%	40 760
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>299 427</b>	<b>328 688</b>	<b>309 401</b>	<b>12 448</b>	<b>237 863</b>	<b>285 520</b>	<b>(47 465)</b>	<b>-16.6%</b>	<b>309 401</b>
<b>Expenditure by Vote</b>	<b>1</b>									
Vote 1 - Executive		69 238	38 321	43 193	514	35 323	38 694	(3 372)	-8.7%	43 193
Vote 2 - Budget and Treasury Office		56 599	39 697	49 625	2 905	53 981	44 076	9 905	22.5%	49 625
Vote 3 - Community and Social Services		9 716	10 586	10 485	1 641	8 943	9 503	(560)	-5.9%	10 485
Vote 4 - Public Safety		812	970	897	2	467	819	(352)	-43.0%	897
Vote 5 - Sport and Recreation		66	130	107	0	53	99	(46)	-46.6%	107
Vote 6 - Waste Management		22 053	17 002	13 847	3 114	9 780	12 934	(3 154)	-24.4%	13 847
Vote 7 - Waste Water Management		20 301	20 852	21 207	3 981	15 594	19 228	(3 634)	-18.9%	21 207
Vote 8 - Road Transport		20 012	24 299	24 831	3 458	14 930	22 462	(7 531)	-33.5%	24 831
Vote 9 - Water		29 369	22 973	29 018	3 762	22 856	26 361	(3 505)	-13.3%	29 018
Vote 10 - Electricity		63 713	54 911	57 120	5 036	59 650	53 766	5 884	10.9%	57 120
Vote 11 - Corporate Services		20 102	20 716	20 492	2 884	15 764	18 586	(2 823)	-15.2%	20 492
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>311 981</b>	<b>250 457</b>	<b>270 823</b>	<b>27 297</b>	<b>237 341</b>	<b>246 530</b>	<b>(9 188)</b>	<b>-3.7%</b>	<b>270 823</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(12 554)</b>	<b>78 230</b>	<b>38 577</b>	<b>(14 848)</b>	<b>714</b>	<b>38 990</b>	<b>(38 276)</b>	<b>-98.2%</b>	<b>38 577</b>

## 2.1.4. In Year Budget Tables – Table C4 – (Rev& Exp)

FS183 Tswelopele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 - May

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue</b>										
Exchange Revenue										
Service charges - Electricity		53 363	75 918	58 575	5 090	53 921	55 289	(1 368)	-2%	58 575
Service charges - Water		6 984	11 226	9 221	666	8 217	8 686	(469)	-5%	9 221
Service charges - Waste Water Management		7 274	12 626	10 626	775	8 570	9 974	(1 404)	-14%	10 626
Service charges - Waste management		4 044	13 594	7 094	451	4 961	7 262	(2 300)	-32%	7 094
Sale of Goods and Rendering of Services		696	1 435	1 427	57	894	1 293	(399)	-31%	1 427
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		3 244	2 382	3 200	181	3 169	2 811	358	13%	3 200
Dividends		141	210	240	(0)	162	214	(52)	-24%	240
Rent on Land		595	633	600	3	577	550	27	5%	600
Rental from Fixed Assets		1 050	543	520	41	1 005	473	532	112%	520
Licence and permits		94	89	530	23	710	433	277	64%	530
Operational Revenue		428	942	5 505	2 883	3 225	5 095	(1 870)	-37%	5 505
<b>Non-Exchange Revenue</b>										
Property rates		32 244	34 887	30 942	1 683	35 604	28 452	7 152	25%	30 942
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 026	933	1 066	6	741	954	(213)	-22%	1 066
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		113 803	105 259	106 994	-	106 994	97 772	5 369	5%	106 994
Interest		6 820	22 150	22 150	590	6 885	20 304	(13 419)	-66%	22 150
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		606	-	-	-	2 228	-	2 228	#DIV/0!	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>232 413</b>	<b>282 827</b>	<b>258 891</b>	<b>12 448</b>	<b>237 863</b>	<b>239 581</b>	<b>(5 551)</b>	<b>-2%</b>	<b>258 891</b>
<b>Expenditure By Type</b>										
Employee related costs		92 350	96 643	93 348	8 702	91 505	85 118	6 387	8%	93 348
Remuneration of councillors		6 929	6 896	6 646	585	6 604	6 043	561	9%	6 646
Bulk purchases - electricity		48 130	42 338	42 338	3 975	49 764	40 435	9 329	23%	42 338
Inventory consumed		12 601	13 565	13 468	1 413	10 976	12 161	(1 185)	-10%	13 468
Debt impairment		-	10 000	10 000	-	-	9 167	(9 167)	-100%	10 000
Depreciation and amortisation		29 043	20 000	20 000	-	-	18 333	(18 333)	-100%	20 000
Interest		14 520	3 809	10 006	1 205	14 303	8 296	6 007	72%	10 006
Contracted services		49 882	43 377	47 084	3 421	26 901	42 797	(15 895)	-37%	47 084
Transfers and subsidies		4 946	11	10	-	-	9	(9)	-100%	10
Irrecoverable debts written off		17 552	3 000	3 000	7 106	9 421	2 750	6 671	243%	3 000
Operational costs		31 164	14 151	26 424	888	27 867	23 009	4 858	21%	26 424
Losses on Disposal of Assets		3 378	-	-	-	-	-	-	-	-
Other Losses		1 485	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>311 981</b>	<b>253 791</b>	<b>272 323</b>	<b>27 298</b>	<b>237 341</b>	<b>248 119</b>	<b>(10 777)</b>	<b>-4%</b>	<b>272 323</b>
<b>Surplus/(Deficit)</b>		<b>(79 567)</b>	<b>29 036</b>	<b>(13 832)</b>	<b>(14 848)</b>	<b>522</b>	<b>(8 557)</b>	<b>5 227</b>	<b>-81%</b>	<b>(13 832)</b>
Transfers and subsidies - capital (monetary allocations)		63 681	45 861	50 709	0	50 709	45 959	(41 914)	-91%	50 709
Transfers and subsidies - capital (in-kind)		3 333	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(12 554)</b>	<b>74 897</b>	<b>37 077</b>	<b>(14 848)</b>	<b>51 231</b>	<b>37 402</b>			<b>37 077</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(12 554)</b>	<b>74 897</b>	<b>37 077</b>	<b>(14 848)</b>	<b>51 231</b>	<b>37 402</b>			<b>37 077</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(12 554)</b>	<b>74 897</b>	<b>37 077</b>	<b>(14 848)</b>	<b>51 231</b>	<b>37 402</b>			<b>37 077</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(12 554)</b>	<b>74 897</b>	<b>37 077</b>	<b>(14 848)</b>	<b>51 231</b>	<b>37 402</b>			<b>37 077</b>

## 2.1.5. In Year Budget Table – C5 – Capital Expenditure (Mun Vote)

FS183 Tswelopele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 - May

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive		176	535	580	43	250	522	(273)	-52%	580
Vote 2 - Budget and Treasury Office		114	826	1 274	38	288	1 090	(802)	-74%	1 274
Vote 3 - Community and Social Services		53	133	120	-	69	110	(41)	-38%	120
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	9 882	2 891	8 875	9 058	(182)	-2%	9 882
Vote 6 - Waste Management		77	55	50	-	-	46	(46)	-100%	50
Vote 7 - Waste Water Management		585	21 391	21 599	232	17 564	17 363	202	1%	21 599
Vote 8 - Road Transport		1 421	2 769	18 773	2 853	15 956	17 377	(1 421)	-8%	18 773
Vote 9 - Water		108	22 199	70	-	4 701	2 044	2 658	130%	70
Vote 10 - Electricity		-	3 000	501	19	1 302	459	843	184%	501
Vote 11 - Corporate Services		893	111	150	-	100	132	(31)	-24%	150
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	3 426	51 019	52 998	6 077	49 107	48 201	907	2%	52 998
<b>Total Capital Expenditure</b>		3 426	51 019	52 998	6 077	49 107	48 201	907	2%	52 998
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 122	1 362	1 904	81	578	1 652	(1 074)	-65%	1 904
Executive and council		116	425	480	43	189	431	(241)	-56%	480
Finance and administration		1 006	937	1 424	38	388	1 221	(833)	-68%	1 424
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		53	133	10 002	2 891	8 945	9 168	(223)	-2%	10 002
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		53	133	10 002	2 891	8 945	9 168	(223)	-2%	10 002
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 481	2 880	18 873	2 853	16 017	17 469	(1 452)	-8%	18 873
Planning and development		61	111	100	-	50	92	(31)	-34%	100
Road transport		1 421	2 769	18 773	2 853	15 956	17 377	(1 421)	-8%	18 773
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		770	46 645	22 220	251	23 568	19 912	3 657	18%	22 220
Energy sources		-	3 000	501	19	1 302	459	843	184%	501
Water management		108	22 199	70	-	4 701	2 044	2 658	130%	70
Waste water management		585	21 391	21 599	232	17 564	17 363	202	1%	21 599
Waste management		77	55	50	-	-	46	(46)	-100%	50
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	3 426	51 019	52 998	6 077	49 107	48 201	907	2%	52 998
<b>Funded by:</b>										
National Government		-	45 703	49 648	5 770	47 707	44 498	3 209	7%	49 648
Provincial Government		-	-	594	-	-	475	(475)	-100%	594
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	45 703	49 648	5 770	47 707	44 973	2 734	6%	49 648
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		3 340	5 316	3 350	307	1 400	3 217	(2 433)	-76%	3 350
<b>Total Capital Funding</b>		3 340	51 019	52 998	6 077	49 107	48 190	301	1%	52 998

2.1.6. In Year Budget Table – C6 – Financial Position

FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M11 - May

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		17 680	136 848	75 269	31 308	75 269
Trade and other receivables from exchange transactions		34 907	17 684	61 936	42 090	61 936
Receivables from non-exchange transactions		25 294	26 002	22 185	41 631	22 185
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 242	2 446	2 543	1 386	2 543
VAT		33 407	20 964	20 964	33 552	20 964
Other current assets		1 858	1 612	1 612	1 858	1 612
<b>Total current assets</b>		<b>114 388</b>	<b>205 556</b>	<b>184 509</b>	<b>151 825</b>	<b>184 509</b>
<b>Non current assets</b>						
Investments		1 630	1 426	1 426	1 630	1 426
Investment property		103 077	102 571	102 571	103 077	102 571
Property, plant and equipment		608 530	31 019	32 998	657 637	32 998
Biological assets		805	705	705	805	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		1 487	1 561	1 561	1 487	1 561
<b>Total non current assets</b>		<b>715 528</b>	<b>137 282</b>	<b>139 261</b>	<b>764 635</b>	<b>139 261</b>
<b>TOTAL ASSETS</b>		<b>829 916</b>	<b>342 838</b>	<b>323 770</b>	<b>916 460</b>	<b>323 770</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		7 100	2 769	2 769	7 100	2 769
Consumer deposits		1 843	1 700	1 700	1 941	1 700
Trade and other payables from exchange transactions		193 046	66 888	87 498	226 250	87 498
Trade and other payables from non-exchange transactions		4 576	1 294	(564)	54 594	(564)
Provision		15 832	863	863	16 345	863
VAT		12 619	14 079	14 079	15 129	14 079
Other current liabilities		512	-	-	-	-
<b>Total current liabilities</b>		<b>235 529</b>	<b>87 593</b>	<b>106 345</b>	<b>321 359</b>	<b>106 345</b>
<b>Non current liabilities</b>						
Financial liabilities		-	6 146	6 146	-	6 146
Provision		64 448	141 077	141 077	64 448	141 077
Long term portion of trade payables		-	30 000	30 000	-	30 000
Other non-current liabilities		4 365	7 901	7 901	4 365	7 901
<b>Total non current liabilities</b>		<b>68 813</b>	<b>185 124</b>	<b>185 124</b>	<b>68 813</b>	<b>185 124</b>
<b>TOTAL LIABILITIES</b>		<b>304 342</b>	<b>272 717</b>	<b>291 469</b>	<b>390 172</b>	<b>291 469</b>
<b>NET ASSETS</b>	<b>2</b>	<b>525 573</b>	<b>70 121</b>	<b>32 301</b>	<b>526 288</b>	<b>32 301</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		525 573	70 121	32 301	526 288	32 301
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>525 573</b>	<b>70 121</b>	<b>32 301</b>	<b>526 288</b>	<b>32 301</b>

## 2.1.7. In Year Budget Table – C7 Cash Flow

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M11 - May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		25 587	47 930	47 930	2 890	23 543	43 936	(20 393)	-46%	47 930
Service charges		67 876	131 386	131 386	6 358	68 536	120 437	(51 901)	-43%	131 386
Other revenue		304 597	14 043	14 302	9 499	220 383	13 143	207 240	1577%	14 302
Transfers and Subsidies - Operational		99 769	106 394	106 544	10	105 209	97 934	7 274	7%	106 544
Transfers and Subsidies - Capital		23 203	46 020	50 596	-	46 905	49 681	(2 776)	-6%	50 596
Interest		158	2 592	3 440	10	205	3 025	(2 820)	-93%	3 440
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(94 918)	(218 386)	(218 386)	6 596	(93 065)	(200 188)	107 123	-54%	(218 386)
Interest		-	(2 500)	2 500	-	-	(2 292)	2 292	-100%	2 500
Transfers and Subsidies		-	(11)	11	-	-	(10)	10	-100%	11
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>426 273</b>	<b>127 468</b>	<b>138 323</b>	<b>25 364</b>	<b>371 715</b>	<b>125 667</b>	<b>(246 048)</b>	<b>-196%</b>	<b>138 323</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	1	-	1	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		2 380	(50 620)	(50 620)	(3 707)	(52 541)	(46 402)	(6 139)	13%	(50 620)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>2 380</b>	<b>(50 620)</b>	<b>(50 620)</b>	<b>(3 707)</b>	<b>(52 540)</b>	<b>(46 402)</b>	<b>6 138</b>	<b>-13%</b>	<b>(50 620)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>428 653</b>	<b>76 848</b>	<b>87 703</b>	<b>21 657</b>	<b>319 176</b>	<b>79 265</b>			<b>87 703</b>
Cash/cash equivalents at beginning:		10 481	60 000	(7 412)		17 680	(7 412)			17 680
Cash/cash equivalents at month/year end:		439 134	136 848	80 291		336 855	71 853			105 383

### 3. Explanatory note on in year budget tables

#### Explanatory Notes to Table C1

Table C1 gives a summary of the overall performance of Tswelopele Local Municipality for the Month of May 2025 as well as YTD performance for the financial year; the following key aspects are included

**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

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

**Creditors and Debtors analysis:** This section gives the summary of creditors and debtors aging analysis.

This is the most important table as it gives users of the financial information a “snapshot” of what happened in the month of May 2025.

#### Explanatory Notes to Table C2

1. Table C2 is a view of the financial performance per standard 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 C3

1. Table C3 is an overview of the financial performance in relation to the revenue and expenditure per municipal vote.
2. Profits made on trading services are used to subsidise non-trading services

#### **Explanatory note on table C4**

1. This table gives the total revenue and total expenditure of the municipality (financial performance) according to revenue and expenditure classification.
2. The line item for interest, is for all the interest that the municipality has incurred on the historic debt to Eskom and Sandvet.
3. The line item for inventory consumed is all costs that were incurred to repair various assets of the municipality.
4. The line item for operational costs and contracted services amongst other expenditure includes amounts that were paid for the chemicals to purify water, legal fees and payments to our financial system service provider.
5. The line item for bulk purchases is the payments made towards the purchases of the water and electricity that the municipality provides as services to its community.

#### **Explanatory note on Table C5**

1. Table C5 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.

#### **Explanatory Notes to Table C6**

1. Table C6 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). 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.

#### **Explanatory note on Table C7**

1. Table C7 is the budgeted cash flow statement. It is the first measurement in determining if the municipality has enough cash and cash equivalents to fund its operations. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
2. The total amount shown for suppliers and employees consist of amounts for the May 2025 salaries of R9.2 million.

## PART 2

### 1. Supporting Documentation

Over and above the information as disclosed above Municipal Budget and Reporting Regulations (MBRR) requires the Municipality to disclose the following information:

- Material Variances Explanations
- Debtors age analysis
- Creditors age analysis
- Allocations and Grant Receipts and Expenditure
- Other Supporting Documents

Mentioned on the following pages are all the supporting tables as required by MBRR

#### 1.1. Supporting Table SC1 – Material Variances Explanations

FS183 Tswelopele - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Interest earned - outstanding debtors	5 914	The municipality's has a high number of outstanding debtors	
2	<b>Expenditure By Type</b>			
	Debt impairment	(11 917)	Write-offs performed at year end	
	Depreciation & asset impairment	(18 333)	Depreciation gets to be calculated only at the end of the financial year	

#### 1.2. Supporting Table SC2 – Performance Indicators

FS183 Tswelopele - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 - May

Description of financial indicator	Basis of calculation	Ref	Budget Year 2024/25				
			2023/24 Actual	Original Budget	Revised Budget	Year to date Actual	Final Budget
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.7%	9.4%	11.0%	6.0%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Long Term Borrowing/ Funds & Reserves		39.8%	121.2%	321.2%	55.5%	321.2%
Gearing			0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	48.6%	234.7%	173.5%	47.2%	173.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.5%	156.2%	70.8%	9.7%	70.8%
<b>Revenue Management</b>							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		26.7%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		39.7%	34.2%	36.1%	39.1%	36.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.8%	7.6%	7.7%	2.8%	7.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		18.7%	8.4%	11.6%	6.1%	6.4%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational						

### 1.3. Supporting Table SC3 – Debtors age analysis

FS183 Tswelopele - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 - May

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	751	582	572	485	462	407	477	17 246	20 983	19 077	(1 379)	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 814	2 762	1 840	972	1 022	830	872	10 590	22 704	14 287	445	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 628	652	4 121	517	397	361	349	70 527	78 553	72 152	(1 578)	-
Receivables from Exchange Transactions - Waste Water Management	1500	883	787	752	714	673	644	621	25 546	30 621	28 199	(2 529)	-
Receivables from Exchange Transactions - Waste Management	1600	514	449	431	422	417	413	410	17 388	20 444	19 050	(1 766)	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	624	603	602	596	594	603	600	19 158	23 381	21 552	(18)	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	0	-	-	-	124	124	124	(5)	-
<b>Total By Income Source</b>	<b>2000</b>	<b>8 215</b>	<b>5 835</b>	<b>8 318</b>	<b>3 706</b>	<b>3 566</b>	<b>3 259</b>	<b>3 330</b>	<b>160 580</b>	<b>196 809</b>	<b>174 441</b>	<b>(6 829)</b>	<b>-</b>
<b>2023/24 - totals only</b>		<b>7 193</b>	<b>4 612</b>	<b>3 212</b>	<b>3 003</b>	<b>2 845</b>	<b>2 680</b>	<b>2 633</b>	<b>165 504</b>	<b>191 681</b>	<b>176 665</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 076	662	571	510	318	180	142	3 452	6 912	4 603	107	-
Commercial	2300	4 184	3 078	5 885	1 522	1 588	1 485	1 585	93 649	112 977	99 830	(290)	-
Households	2400	2 955	2 095	1 862	1 674	1 659	1 594	1 603	63 478	76 920	70 008	(6 646)	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>8 215</b>	<b>5 835</b>	<b>8 318</b>	<b>3 706</b>	<b>3 566</b>	<b>3 259</b>	<b>3 330</b>	<b>160 580</b>	<b>196 809</b>	<b>174 441</b>	<b>(6 829)</b>	<b>-</b>

Presented above is the municipal debtors aging at the end of May 2025. The total outstanding debt on the 31<sup>st</sup> of May 2025 is R 196 million.

#### 1.4. Supporting Table SC4 – Aged Creditors

##### FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget year 2024/25								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	–	4 296	4 620	–	157 621	–	–	–	166 537
Bulk Water	0200	1 123	1 020	1 079	1 044	22 873	–	–	–	27 139
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	1 617	–	–	1 142	1 563	–	–	–	4 322
Trade Creditors	0700	–	–	–	–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	1 416	–	–	–	–	–	–	1 416
<b>Total By Customer Type</b>	<b>1000</b>	<b>2 740</b>	<b>6 731</b>	<b>5 699</b>	<b>2 186</b>	<b>182 056</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>199 413</b>

At the end of May 2025, the Municipality has outstanding debt of R 199 million owed to creditors.

The majority of the outstanding creditors are from the bulk services: electricity and water.

## 1.5. Supporting Table SC6 – Grants Received

FS183 Tswelopele - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 - May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		101 204	106 394	106 994	-	106 994	97 814	7 080	7.2%	106 394
Expanded Public Works Programme Integrated Grant		-	1 335	1 935	-	1 935	1 335	600	44.9%	1 335
Local Government Financial Management Grant	3	-	2 100	2 100	-	2 100	2 100	(2 100)	-100.0%	2 100
Water Services Infrastructure Grant		3 962	-	-	-	-	-	-	-	-
Equitable Share		97 242	102 959	102 959	-	102 959	94 379	8 580	9.1%	102 959
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>		<b>101 204</b>	<b>106 394</b>	<b>106 994</b>	<b>-</b>	<b>106 994</b>	<b>97 814</b>	<b>7 080</b>	<b>7.2%</b>	<b>106 394</b>
<b>Capital Transfers and Grants</b>										
National Government:		-	46 020	50 003	-	50 003	49 206	(31 749)	-64.5%	50 003
Municipal Infrastructure Grant		-	28 563	28 563	-	28 563	28 563	(28 563)	-100.0%	28 563
Integrated National Electrification Programme Grant		-	501	501	-	501	501	-	-	501
Water Services Infrastructure Grant		-	16 956	20 939	-	20 939	20 142	(3 186)	-15.8%	20 939
Provincial Government:		-	-	594	-	594	475	(475)	-100.0%	594
Specify (Add grant description)		-	-	594	-	594	475	(475)	-100.0%	594
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	150	-	150	120	(120)	-100.0%	150
Education, Training and Development Practices SETA		-	-	150	-	150	120	(120)	-100.0%	150
<b>Total Capital Transfers and Grants</b>		<b>-</b>	<b>46 020</b>	<b>50 746</b>	<b>-</b>	<b>50 746</b>	<b>49 801</b>	<b>(32 344)</b>	<b>-64.9%</b>	<b>50 746</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>101 204</b>	<b>152 414</b>	<b>157 740</b>	<b>-</b>	<b>157 740</b>	<b>147 615</b>	<b>(25 264)</b>	<b>-17.1%</b>	<b>157 140</b>

## 1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 - May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	24 410	4 035	499	6 140	22 122	(24 222)	-109.5%	24 974
Expanded Public Works Programme Integrated Grant		-	-	1 935	358	4 436	1 468	(2 501)	-100.0%	1 935
Local Government Financial Management Grant	3	-	2 300	2 100	141	1 704	1 925	(4 025)	-209.1%	2 100
Water Services Infrastructure Grant		-	22 110	-	-	-	18 729	(18 729)	-100.0%	20 939
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>		-	24 410	4 035	499	6 140	22 122	(24 222)	-109.5%	24 974
<b>Capital Transfers and Grants</b>										
National Government:		4 013	23 593	50 003	4 197	48 194	26 617	(55 143)	-207.2%	29 027
Municipal Infrastructure Grant		4 013	-	28 563	3 932	27 395	-	(28 526)	#DIV/0!	-
Integrated National Electrification Programme Grant		-	3 000	501	-	501	459	(459)	-100.0%	501
Water Services Infrastructure Grant		-	20 593	20 939	265	20 298	26 158	(26 158)	-100.0%	28 526
Provincial Government:		-	-	594	-	-	475	(475)	-100.0%	594
Specify (Add grant description)		-	-	594	-	594	475	(475)	-100.0%	594
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	158	150	-	-	138	(138)	-100.0%	150
Education, Training and Development Practices SETA		-	158	150	-	-	138	(138)	-100.0%	150
<b>Total Capital Transfers and Grants</b>		4 013	23 751	50 746	4 197	48 788	27 230	(55 756)	-204.8%	29 771
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		4 013	48 161	54 782	4 197	54 928	49 352	(79 978)	-162.1%	54 744