

**TSWELOPELE LOCAL MUNICIPALITY**

**FS 183**

**CIVIC CENTRE, BOSMAN STREET**

**BULTFONTEIN, 9670**

**051 853 1111**

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**IN YEAR REPORT (Schedule C)**  
**September 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 September 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 - M03 - September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	35 998	42 771	-	1 647	21 046	10 693	10 353	97%	42 771
Service charges	88 269	90 399	-	6 329	22 869	22 600	269	1%	90 399
Investment revenue	3 564	3 219	-	223	553	805	(252)	-31%	3 219
Transfers and subsidies - Operational	107 176	109 873	-	1 328	46 834	27 468	19 365	71%	109 873
Other own revenue	84 681	86 597	-	901	2 942	21 649	(18 707)	-86%	86 597
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>319 688</b>	<b>332 860</b>	<b>-</b>	<b>10 429</b>	<b>94 244</b>	<b>83 215</b>	<b>11 029</b>	<b>13%</b>	<b>332 860</b>
Employee costs	100 192	104 071	-	8 786	27 296	26 018	1 278	5%	104 071
Remuneration of Councilors	7 190	6 988	-	585	1 756	1 747	9	1%	6 988
Depreciation and amortisation	34 168	20 000	-	-	-	5 000	(5 000)	-100%	20 000
Interest	13 273	3 000	-	1 178	3 518	750	2 768	369%	3 000
Inventory consumed and bulk purchases	68 271	60 978	-	6 435	19 151	15 245	3 907	26%	60 978
Transfers and subsidies	-	10	-	-	-	2	(2)	-100%	10
Other expenditure	109 858	85 687	-	8 655	18 585	21 422	(2 836)	-13%	85 687
<b>Total Expenditure</b>	<b>332 952</b>	<b>280 734</b>	<b>-</b>	<b>25 640</b>	<b>70 306</b>	<b>70 183</b>	<b>123</b>	<b>0%</b>	<b>280 734</b>
<b>Surplus/(Deficit)</b>	<b>(13 264)</b>	<b>52 126</b>	<b>-</b>	<b>(15 211)</b>	<b>23 938</b>	<b>13 032</b>	<b>10 907</b>	<b>84%</b>	<b>52 126</b>
Transfers and subsidies - capital (monetary allocations)	55 743	37 721	-	9 806	9 893	9 430	463	5%	37 721
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>42 479</b>	<b>89 847</b>	<b>-</b>	<b>(5 405)</b>	<b>33 831</b>	<b>22 462</b>	<b>11 369</b>	<b>51%</b>	<b>89 847</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>42 479</b>	<b>89 847</b>	<b>-</b>	<b>(5 405)</b>	<b>33 831</b>	<b>22 462</b>	<b>11 369</b>	<b>51%</b>	<b>89 847</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	49 255	41 201	-	8 314	9 762	10 300	(538)	-5%	41 201
Capital transfers recognised	46 994	36 381	-	8 314	9 701	9 095	606	7%	36 381
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 450	4 820	-	26	61	1 205	(1 144)	-95%	4 820
<b>Total sources of capital funds</b>	<b>48 443</b>	<b>41 201</b>	<b>-</b>	<b>8 344</b>	<b>9 762</b>	<b>10 300</b>	<b>(538)</b>	<b>-5%</b>	<b>41 201</b>
<b>Financial position</b>									
Total current assets	106 814	255 773	-	-	147 687	-	-	-	255 773
Total non current assets	793 130	160 212	-	-	802 893	-	-	-	160 212
Total current liabilities	258 209	109 213	-	-	275 013	-	-	-	109 213
Total non current liabilities	68 870	185 124	-	-	68 870	-	-	-	185 124
Community wealth/Equity	572 865	121 649	-	-	606 697	-	-	-	121 649
<b>Cash flows</b>									
Net cash from (used) operating	574 968	122 254	128 254	12 529	199 476	30 563	(168 912)	-553%	122 254
Net cash from (used) investing	55 653	(36 201)	(31 201)	(46)	(11 236)	(9 050)	2 186	-24%	(36 201)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>648 301</b>	<b>161 322</b>	<b>172 322</b>	<b>-</b>	<b>201 438</b>	<b>96 782</b>	<b>(104 656)</b>	<b>-108%</b>	<b>99 252</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	8 568	6 552	19 474	6 274	4 763	3 411	6 533	158 032	213 607
<b>Creditors Age Analysis</b>									
Total Creditors	7 571	7 988	8 594	10 031	6 002	5 333	11 039	163 195	219 753

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
Governance and administration		223 322	200 226	-	13 748	70 651	50 057	20 594	41%	200 226
Executive and council		99 616	104 299	-	673	45 980	26 075	19 906	76%	104 299
Finance and administration		123 706	95 927	-	13 075	24 670	23 982	689	3%	95 927
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 231	1 865	-	45	1 128	466	662	142%	1 865
Community and social services		935	700	-	2	6	175	(169)	-96%	700
Sport and recreation		1 216	1 150	-	39	1 112	287	824	287%	1 150
Public safety		81	15	-	4	10	4	6	158%	15
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		32 350	20 271	-	32	73	5 068	(4 995)	-99%	20 271
Planning and development		912	900	-	29	57	225	(168)	-75%	900
Road transport		31 438	19 371	-	2	16	4 843	(4 827)	-100%	19 371
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		117 527	148 218	-	6 409	32 286	37 055	(4 769)	-13%	148 218
Energy sources		66 167	98 649	-	4 694	18 100	24 662	(6 562)	-27%	98 649
Water management		33 028	30 169	-	674	2 752	7 542	(4 791)	-64%	30 169
Waste water management		11 135	10 500	-	672	10 326	2 625	7 701	293%	10 500
Waste management		7 198	8 901	-	370	1 108	2 225	(1 118)	-50%	8 901
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>375 431</b>	<b>370 581</b>	<b>-</b>	<b>20 234</b>	<b>104 137</b>	<b>92 645</b>	<b>11 492</b>	<b>12%</b>	<b>370 581</b>
<b>Expenditure - Functional</b>										
Governance and administration		148 603	105 515	-	12 859	31 333	26 379	4 954	19%	105 515
Executive and council		50 767	31 022	-	3 809	8 634	7 756	879	11%	31 022
Finance and administration		97 836	74 493	-	8 850	22 698	18 623	4 075	22%	74 493
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 662	12 346	-	876	2 425	3 086	(662)	-21%	12 346
Community and social services		3 487	4 183	-	267	755	1 046	(291)	-28%	4 183
Sport and recreation		5 112	6 686	-	426	1 157	1 671	(515)	-31%	6 686
Public safety		2 063	1 477	-	183	513	369	144	39%	1 477
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		32 069	37 332	-	2 561	7 556	9 333	(1 777)	-19%	37 332
Planning and development		9 233	9 354	-	787	2 251	2 338	(87)	-4%	9 354
Road transport		22 836	27 978	-	1 774	5 305	6 995	(1 689)	-24%	27 978
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		141 618	125 540	-	9 544	28 993	31 385	(2 393)	-8%	125 540
Energy sources		71 747	62 799	-	5 358	18 658	15 700	2 959	19%	62 799
Water management		32 474	28 897	-	2 187	5 452	7 224	(1 772)	-25%	28 897
Waste water management		23 963	19 740	-	1 106	2 637	4 935	(2 298)	-47%	19 740
Waste management		13 434	14 104	-	892	2 245	3 526	(1 281)	-36%	14 104
Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>332 952</b>	<b>280 734</b>	<b>-</b>	<b>25 640</b>	<b>70 306</b>	<b>70 183</b>	<b>123</b>	<b>0%</b>	<b>280 734</b>
<b>Surplus/ (Deficit) for the year</b>		<b>42 479</b>	<b>89 847</b>	<b>-</b>	<b>(5 406)</b>	<b>33 831</b>	<b>22 462</b>	<b>11 309</b>	<b>51%</b>	<b>89 847</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) - M03 - September

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive		99 890	104 669	-	10 441	46 027	26 167	19 860	75.9%	104 669
Vote 2 - Budget and Treasury Office		85 794	19 362	-	1 565	1 861	4 841	(2 980)	-61.6%	19 362
Vote 3 - Community and Social Services		2 838	2 345	-	47	701	586	114	19.5%	2 345
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		31	50	-	-	437	12	425	3397.7%	50
Vote 6 - Waste Management		7 198	8 901	-	370	1 108	2 225	(1 118)	-50.2%	8 901
Vote 7 - Waste Water Management		11 135	10 500	-	672	10 326	2 625	7 701	293.4%	10 500
Vote 8 - Road Transport		31 438	19 371	-	2	16	4 843	(4 827)	-99.7%	19 371
Vote 9 - Water		33 028	30 169	-	674	2 752	7 542	(4 791)	-63.5%	30 169
Vote 10 - Electricity		66 167	98 649	-	4 694	18 100	24 662	(6 562)	-26.6%	98 649
Vote 11 - Corporate Services		37 912	76 565	-	1 768	22 810	19 141	3 668	19.2%	76 565
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>375 431</b>	<b>370 581</b>	<b>-</b>	<b>20 233</b>	<b>104 137</b>	<b>92 645</b>	<b>11 492</b>	<b>12.4%</b>	<b>370 581</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive		60 000	40 376	-	4 596	10 885	10 094	791	7.8%	40 376
Vote 2 - Budget and Treasury Office		60 609	48 666	-	6 222	16 296	12 166	4 130	33.9%	48 666
Vote 3 - Community and Social Services		10 139	11 227	-	868	2 416	2 807	(390)	-13.9%	11 227
Vote 4 - Public Safety		470	979	-	0	1	245	(244)	-99.7%	979
Vote 5 - Sport and Recreation		53	140	-	7	7	35	(28)	-79.1%	140
Vote 6 - Waste Management		13 434	14 104	-	892	2 245	3 526	(1 281)	-36.3%	14 104
Vote 7 - Waste Water Management		23 963	19 740	-	1 106	2 637	4 935	(2 298)	-46.6%	19 740
Vote 8 - Road Transport		22 836	27 978	-	1 774	5 305	6 995	(1 689)	-24.2%	27 978
Vote 9 - Water		26 774	27 397	-	2 187	5 452	6 849	(1 397)	-20.4%	27 397
Vote 10 - Electricity		71 747	62 799	-	5 358	18 658	15 700	2 959	18.8%	62 799
Vote 11 - Corporate Services		37 227	25 827	-	2 628	6 402	6 457	(55)	-0.8%	25 827
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>327 252</b>	<b>279 234</b>	<b>-</b>	<b>25 640</b>	<b>70 306</b>	<b>69 808</b>	<b>498</b>	<b>0.7%</b>	<b>279 234</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>48 179</b>	<b>91 347</b>	<b>-</b>	<b>(5 407)</b>	<b>33 831</b>	<b>22 837</b>	<b>10 994</b>	<b>48.1%</b>	<b>91 347</b>

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

FS183 Tswelopele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
Exchange Revenue										
Service charges - Electricity		64 580	64 740	-	4 616	17 846	16 185	1 661	10%	64 740
Service charges - Water		8 927	9 828	-	672	1 907	2 457	(550)	-22%	9 828
Service charges - Waste Water Management		9 350	8 715	-	672	2 008	2 179	(171)	-8%	8 715
Service charges - Waste management		5 413	7 116	-	370	1 108	1 779	(671)	-38%	7 116
Sale of Goods and Rendering of Services		973	1 458	-	74	193	365	(171)	-47%	1 458
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		3 564	3 219	-	223	553	805	(252)	-31%	3 219
Dividends		162	241	-	59	59	60	(1)	-2%	241
Rent on Land		580	600	-	3	449	150	299	199%	600
Rental from Fixed Assets		1 298	520	-	125	210	130	80	61%	520
Licence and permits		718	545	-	5	19	136	(118)	-86%	545
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3 254	6 000	-	2	125	1 500	(1 375)	-92%	6 000
<b>Non-Exchange Revenue</b>										
Property rates		35 998	42 771	-	1 647	21 046	10 693	10 353	97%	42 771
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		932	1 012	-	14	62	253	(191)	-75%	1 012
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		107 176	109 873	-	1 328	46 834	27 468	19 365	71%	109 873
Interest		7 452	46 000	-	620	1 825	11 500	(9 675)	-84%	46 000
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		69 312	30 220	-	-	-	7 555	(7 555)	-100%	30 220
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>319 688</b>	<b>332 860</b>	<b>-</b>	<b>10 429</b>	<b>94 244</b>	<b>83 215</b>	<b>11 029</b>	<b>13%</b>	<b>332 860</b>
<b>Expenditure By Type</b>										
Employee related costs		100 192	104 071	-	8 786	27 296	26 018	1 278	5%	104 071
Remuneration of councillors		7 190	6 988	-	585	1 756	1 747	9	1%	6 988
Bulk purchases - electricity		57 097	47 425	-	4 280	16 287	11 856	4 431	37%	47 425
Inventory consumed		11 174	13 553	-	2 155	2 864	3 388	(524)	-15%	13 553
Debt impairment		-	10 000	-	-	-	2 500	(2 500)	-100%	10 000
Depreciation and amortisation		34 168	20 000	-	-	-	5 000	(5 000)	-100%	20 000
Interest		13 273	3 000	-	1 178	3 518	750	2 768	369%	3 000
Contracted services		35 714	41 808	-	4 477	9 741	10 452	(711)	-7%	41 808
Transfers and subsidies		-	10	-	-	-	2	(2)	-100%	10
Irrecoverable debts written off		39 588	10 000	-	392	1 043	2 500	(1 457)	-58%	10 000
Operational costs		32 292	23 879	-	3 786	7 801	5 970	1 831	31%	23 879
Losses on Disposal of Assets		2 141	-	-	-	-	-	-	-	-
Other Losses		123	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>332 952</b>	<b>280 734</b>	<b>-</b>	<b>25 640</b>	<b>70 306</b>	<b>70 183</b>	<b>123</b>	<b>0%</b>	<b>280 734</b>
<b>Surplus/(Deficit)</b>		<b>(13 264)</b>	<b>52 126</b>	<b>-</b>	<b>(15 211)</b>	<b>23 938</b>	<b>13 032</b>	<b>10 907</b>	<b>84%</b>	<b>52 126</b>
Transfers and subsidies - capital (monetary allocations)		55 743	37 721	-	9 806	9 893	9 430	463	5%	37 721
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>42 479</b>	<b>89 847</b>	<b>-</b>	<b>(5 405)</b>	<b>33 831</b>	<b>22 462</b>			<b>89 847</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>42 479</b>	<b>89 847</b>	<b>-</b>	<b>(5 405)</b>	<b>33 831</b>	<b>22 462</b>			<b>89 847</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>42 479</b>	<b>89 847</b>	<b>-</b>	<b>(5 405)</b>	<b>33 831</b>	<b>22 462</b>			<b>89 847</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>42 479</b>	<b>89 847</b>	<b>-</b>	<b>(5 405)</b>	<b>33 831</b>	<b>22 462</b>			<b>89 847</b>

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

FB183 Tawelopele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - September

Vote Description	Ref	Budget Year 2025/26								
		2024/25 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		320	580	-	3	3	145	(142)	-98%	580
Vote 2 - Budget and Treasury Office		302	620	-	11	29	155	(126)	-81%	620
Vote 3 - Community and Social Services		0	160	-	-	113	40	73	183%	160
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		10 159	7 881	-	-	434	1 970	(1 536)	-78%	7 881
Vote 6 - Waste Management		-	30	-	-	-	8	(8)	-100%	30
Vote 7 - Waste Water Management		6 013	19 100	-	8 318	8 318	4 775	3 543	74%	19 100
Vote 8 - Road Transport		7 146	11 100	-	-	-	2 775	(2 775)	-100%	11 100
Vote 9 - Water		23 581	70	-	-	836	17	818	4677%	70
Vote 10 - Electricity		1 629	1 500	-	-	-	375	(375)	-100%	1 500
Vote 11 - Corporate Services		106	160	-	12	29	40	(11)	-26%	160
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	49 255	41 201	-	8 344	9 762	10 300	(538)	-5%	41 201
<b>Total Capital Expenditure</b>		49 255	41 201	-	8 344	9 762	10 300	(538)	-5%	41 201
<b>Capital Expenditure - Functional Classification</b>										
Governance and administration		652	1 260	-	23	58	315	(257)	-82%	1 260
Executive and council		245	480	-	-	-	120	(120)	-100%	480
Finance and administration		406	780	-	23	58	195	(137)	-70%	780
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 159	8 041	-	-	547	2 010	(1 463)	-73%	8 041
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10 159	8 041	-	-	547	2 010	(1 463)	-73%	8 041
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 222	11 200	-	3	3	2 800	(2 797)	-100%	11 200
Planning and development		76	100	-	3	3	25	(22)	-87%	100
Road transport		7 146	11 100	-	-	-	2 775	(2 775)	-100%	11 100
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 222	20 700	-	8 344	9 154	5 175	3 979	77%	20 700
Energy sources		1 629	1 500	-	-	-	375	(375)	-100%	1 500
Water management		23 581	70	-	-	836	17	818	4677%	70
Waste water management		6 013	19 100	-	8 318	8 318	4 775	3 543	74%	19 100
Waste management		-	30	-	-	-	8	(8)	-100%	30
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	49 255	41 201	-	8 344	9 762	10 300	(538)	-5%	41 201
<b>Funded by:</b>										
National Government		46 994	36 381	-	8 314	9 701	9 095	606	7%	36 381
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net / Prov Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		46 994	36 381	-	8 314	9 701	9 095	606	7%	36 381
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 450	4 820	-	26	61	1 205	(1 144)	-95%	4 820
<b>Total Capital Funding</b>		48 443	41 201	-	8 344	9 762	10 300	(538)	-5%	41 201

2.1.6. In Year Budget Table – C6 – Financial Position

FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M03 - September

Description	Ref	2024/25	Budget Year 2025/26			
		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		13 199	163 472	–	38 325	163 472
Trade and other receivables from exchange transactions		34 318	1 630	–	39 242	1 630
Receivables from non-exchange transactions		20 399	42 428	–	30 859	42 428
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 710	2 543	–	828	2 543
VAT		35 147	44 088	–	36 414	44 088
Other current assets		2 042	1 612	–	2 019	1 612
<b>Total current assets</b>		<b>106 814</b>	<b>255 773</b>	<b>–</b>	<b>147 887</b>	<b>255 773</b>
<b>Non current assets</b>						
Investments		1 630	1 426	–	1 630	1 426
Investment property		168 421	102 571	–	168 421	102 571
Property, plant and equipment		620 646	53 949	–	630 409	53 949
Biological assets		946	705	–	946	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	–	1 487	1 561
<b>Total non current assets</b>		<b>793 130</b>	<b>160 212</b>	<b>–</b>	<b>802 893</b>	<b>160 212</b>
<b>TOTAL ASSETS</b>		<b>899 944</b>	<b>415 985</b>	<b>–</b>	<b>950 580</b>	<b>415 985</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 849	2 769	–	4 849	2 769
Consumer deposits		1 954	1 700	–	1 994	1 700
Trade and other payables from exchange transactions		219 599	75 781	–	231 612	75 781
Trade and other payables from non-exchange transactions		(0)	9	–	3 077	9
Provision		17 155	863	–	17 155	863
VAT		14 651	28 091	–	16 327	28 091
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>258 209</b>	<b>109 213</b>	<b>–</b>	<b>275 013</b>	<b>109 213</b>
<b>Non current liabilities</b>						
Financial liabilities		–	6 146	–	–	6 146
Provision		65 347	141 077	–	65 347	141 077
Long term portion of trade payables		–	30 000	–	–	30 000
Other non-current liabilities		3 523	7 901	–	3 523	7 901
<b>Total non current liabilities</b>		<b>68 870</b>	<b>185 124</b>	<b>–</b>	<b>68 870</b>	<b>185 124</b>
<b>TOTAL LIABILITIES</b>		<b>327 079</b>	<b>294 338</b>	<b>–</b>	<b>343 883</b>	<b>294 338</b>
<b>NET ASSETS</b>	<b>2</b>	<b>572 865</b>	<b>121 649</b>	<b>–</b>	<b>606 697</b>	<b>121 649</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		572 865	121 649	–	606 697	121 649
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>572 865</b>	<b>121 649</b>	<b>–</b>	<b>606 697</b>	<b>121 649</b>

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

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		27 429	64 467	64 467	4 449	11 337	16 117	(4 780)	-30%	64 467
Service charges		74 257	145 669	145 669	5 938	18 092	36 417	(18 326)	-50%	145 669
Other revenue		434 888	11 141	11 141	10 030	126 022	2 785	123 237	4425%	11 141
Transfers and Subsidies - Operational		105 212	109 723	109 723	1	46 673	27 431	19 242	70%	109 723
Transfers and Subsidies - Capital		46 905	37 721	37 721	1 423	24 849	9 430	15 419	164%	37 721
Interest		215	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(113 936)	(243 467)	(243 467)	(9 311)	(27 497)	(60 867)	33 369	-55%	(243 467)
Interest		-	(3 000)	3 000	-	-	(750)	750	-100%	(3 000)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>574 908</b>	<b>122 254</b>	<b>128 254</b>	<b>12 529</b>	<b>199 476</b>	<b>30 563</b>	<b>(168 912)</b>	<b>-553%</b>	<b>122 254</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1	5 000	5 000	-	-	1 250	(1 250)	-100%	5 000
Decrease (increase) in non-current receivables		-	-	5 000	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		55 652	(41 201)	(41 201)	(46)	(11 236)	(10 300)	(936)	9%	(41 201)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>55 653</b>	<b>(36 201)</b>	<b>(31 201)</b>	<b>(46)</b>	<b>(11 236)</b>	<b>(9 050)</b>	<b>2 186</b>	<b>-24%</b>	<b>(36 201)</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>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>630 621</b>	<b>86 053</b>	<b>97 053</b>	<b>12 483</b>	<b>188 240</b>	<b>21 513</b>			<b>86 053</b>
Cash/cash equivalents at beginning:		17 680	75 269	75 269		13 199	75 269			13 199
Cash/cash equivalents at month/year end:		648 301	161 322	172 322		201 438	96 782			99 252

### 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 September 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 September 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 expenditure relating to the purchasing 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 September 2025 salaries of R 9.3 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 - M03 September**

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	(9 675)	The municipality's has a high number of outstanding debtors	
2	<b>Expenditure By Type</b>			
	Debt impairment	(2 500)	Write-offs not yet done	
	Depreciation & asset impairment	(5 000)	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 - M03 - September**

Description of financial indicator	Basis of calculation	Ref	Budget Year 2025/26				
			2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.0%	8.2%	0.0%	5.0%	3.6%
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/		39.8%	76.1%	0.0%	40.1%	76.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	41.4%	234.2%	0.0%	53.7%	234.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.1%	149.7%	0.0%	13.9%	149.7%
<b>Revenue Management</b>							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing		17.8%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	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		31.3%	31.3%	0.0%	29.0%	31.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.3%	6.2%	0.0%	2.3%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.8%	6.9%	0.0%	3.7%	3.0%
<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 - M03 - September

Description	NT Code	Budget Year 2025/26								
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	1200	862	562	529	473	424	407	494	18 332	22 082
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 764	3 102	4 454	3 721	2 207	1 069	501	8 686	27 504
Receivables from Non-exchange Transactions - Property Rates	1400	1 827	960	12 679	447	503	362	3 983	65 496	86 255
Receivables from Exchange Transactions - Waste Water Management	1500	945	830	767	675	643	617	601	27 161	32 238
Receivables from Exchange Transactions - Waste Management	1600	548	479	455	419	416	409	406	18 483	21 615
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	622	619	591	539	570	548	549	19 750	23 789
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	124	124
<b>Total By Income Source</b>	<b>2000</b>	<b>8 568</b>	<b>6 552</b>	<b>19 474</b>	<b>6 274</b>	<b>4 763</b>	<b>3 411</b>	<b>6 533</b>	<b>158 032</b>	<b>213 607</b>
<b>2024/25 - totals only</b>		<b>8 582</b>	<b>7 483</b>	<b>20 610</b>	<b>3 383</b>	<b>3 099</b>	<b>2 873</b>	<b>2 755</b>	<b>145 763</b>	<b>194 549</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	2200	1 239	1 271	1 665	335	174	117	96	3 413	8 311
Commercial	2300	4 272	3 046	15 831	4 266	2 980	1 707	4 866	86 737	123 704
Households	2400	3 057	2 235	1 978	1 673	1 609	1 587	1 571	67 882	81 592
Other	2500	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>8 568</b>	<b>6 552</b>	<b>19 474</b>	<b>6 274</b>	<b>4 763</b>	<b>3 411</b>	<b>6 533</b>	<b>158 032</b>	<b>213 607</b>

Presented above is the municipal debtors aging at the end of September 2025. The total outstanding debt on the 30<sup>th</sup> of September 2025 is R 213.6 million.

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

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September										
Description	NT Code	Budget year 2025/26								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	6 812	7 858	4 879		161 658	-	-	-	181 207
Bulk Water	0200	1 282	798	698	1 123	25 318	-	-	-	29 220
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	4 322	4 322
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	1 439	-	-	-	-	-	-	1 439
Other	0900	-	3 362	-	-	-	-	-	-	3 362
<b>Total By Customer Type</b>	<b>1000</b>	<b>8 095</b>	<b>13 457</b>	<b>5 577</b>	<b>1 123</b>	<b>186 975</b>	<b>-</b>	<b>-</b>	<b>4 322</b>	<b>219 550</b>

At the end of September 2025, the Municipality has outstanding debt of R 219.5 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 - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		102 959	109 723	-	-	45 258	27 431	17 827	65.0%	109 723
Expanded Public Works Programme Integrated Grant		-	1 659	-	-	-	415	(415)	-100.0%	1 659
Local Government Financial Management Grant	3	-	2 100	-	-	1 106	525	581	110.7%	2 100
Equitable Share		102 959	105 964	-	-	44 152	26 491	17 661	66.7%	105 964
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	150	-	-	-	38	(38)	-100.0%	150
Education, Training and Development Practices SETA		-	150	-	-	-	38	(38)	-100.0%	150
<b>Total Operating Transfers and Grants</b>		102 959	109 873	-	-	45 258	27 468	17 790	64.8%	109 873
<b>Capital Transfers and Grants</b>										
National Government:		(3 983)	37 721	-	-	3 267	9 430	(6 163)	-65.4%	37 721
Municipal Infrastructure Grant		-	19 281	-	-	2 145	4 820	(2 675)	-55.5%	19 281
Water Services Infrastructure Grant		(3 983)	18 440	-	-	1 122	4 610	(3 488)	-75.7%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>		(3 983)	37 721	-	-	3 267	9 430	(6 163)	-65.4%	37 721
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		98 976	147 594	-	-	48 525	36 898	11 627	31.5%	147 594

## 1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	3 759	-	348	1 272	940	333	35.4%	3 759
Expanded Public Works Programme Integrated Grant		-	1 659	-	133	1 212	415	798	192.3%	1 659
Local Government Financial Management Grant	3	-	2 100	-	215	60	525	(465)	-88.6%	2 100
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	300	-	-	-	75	(75)	-100.0%	300
Education, Training and Development Practices SETA		-	300	-	-	-	75	(75)	-100.0%	300
<b>Total Operating Transfers and Grants</b>		-	4 059	-	348	1 272	1 015	258	25.4%	4 059
<u>Capital Transfers and Grants</u>										
National Government:		0	37 721	-	9 806	24	9 430	(9 407)	-99.7%	37 721
Municipal Infrastructure Grant		0	19 281	-	64	611	4 820	(4 209)	-87.3%	19 281
Regional Bulk Infrastructure Grant		-	-	-	1 423	(587)	-	(587)	#DIV/0!	-
Water Services Infrastructure Grant		-	18 440	-	8 318	-	4 610	(4 610)	-100.0%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>		0	37 721	-	9 806	24	9 430	(9 407)	-99.7%	37 721
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>										
		0	41 780	-	10 153	1 296	10 445	(9 149)	-87.6%	41 780