

**TSWELOPELE LOCAL MUNICIPALITY**

**FS 183**

**CIVIC CENTRE, BOSMAN STREET**

**BULTFONTEIN, 9670**

**051 853 1111**

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**IN YEAR REPORT (Schedule C)**  
**October 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 October 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 - M04 - October

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	-	1 648	22 694	14 257	8 437	59%	42 771
Service charges	88 269	90 399	-	6 474	29 343	30 133	(790)	-3%	90 399
Investment revenue	3 564	3 219	-	212	765	1 073	(308)	-29%	3 219
Transfers and subsidies - Operational	107 176	109 873	-	-	46 799	36 624	10 175	28%	109 873
Other own revenue	75 800	86 597	-	1 212	4 154	28 866	(24 712)	-86%	86 597
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>310 807</b>	<b>332 860</b>	<b>-</b>	<b>9 511</b>	<b>103 755</b>	<b>110 953</b>	<b>(7 198)</b>	<b>-6%</b>	<b>332 860</b>
Employee costs	100 192	104 071	-	9 221	36 517	34 690	1 827	5%	104 071
Remuneration of Councillors	7 190	6 988	-	585	2 341	2 329	12	1%	6 988
Depreciation and amortisation	34 168	20 000	-	-	-	6 667	(6 667)	-100%	20 000
Interest	13 273	3 000	-	1 809	5 327	1 000	4 327	433%	3 000
Inventory consumed and bulk purchases	68 271	60 978	-	6 106	25 257	20 326	4 931	24%	60 978
Transfers and subsidies	-	10	-	-	-	3	(3)	-100%	10
Other expenditure	109 858	85 687	-	6 801	25 386	28 562	(3 176)	-11%	85 687
<b>Total Expenditure</b>	<b>332 952</b>	<b>280 734</b>	<b>-</b>	<b>24 522</b>	<b>94 828</b>	<b>93 578</b>	<b>1 250</b>	<b>1%</b>	<b>280 734</b>
<b>Surplus/(Deficit)</b>	<b>(22 145)</b>	<b>52 126</b>	<b>-</b>	<b>(15 011)</b>	<b>8 927</b>	<b>17 375</b>	<b>(8 448)</b>	<b>-49%</b>	<b>52 126</b>
Transfers and subsidies - capital (monetary allocations)	55 743	37 721	-	5 421	15 313	12 574	2 740	22%	37 721
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>33 598</b>	<b>89 847</b>	<b>-</b>	<b>(9 590)</b>	<b>24 241</b>	<b>29 949</b>	<b>(5 708)</b>	<b>-19%</b>	<b>89 847</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>33 598</b>	<b>89 847</b>	<b>-</b>	<b>(9 590)</b>	<b>24 241</b>	<b>29 949</b>	<b>(5 708)</b>	<b>-19%</b>	<b>89 847</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	49 255	41 201	-	5 451	15 213	13 734	1 479	11%	41 201
Capital transfers recognised	46 994	36 381	-	5 289	14 990	12 127	2 863	24%	36 381
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 450	4 820	-	162	223	1 607	(1 384)	-86%	4 820
<b>Total sources of capital funds</b>	<b>48 443</b>	<b>41 201</b>	<b>-</b>	<b>5 451</b>	<b>15 213</b>	<b>13 734</b>	<b>1 479</b>	<b>11%</b>	<b>41 201</b>
<b>Financial position</b>									
Total current assets	106 814	255 773	-	-	136 311	-	-	-	255 773
Total non current assets	778 855	160 212	-	-	794 068	-	-	-	160 212
Total current liabilities	258 209	109 213	-	-	278 677	-	-	-	109 213
Total non current liabilities	68 870	185 124	-	-	68 870	-	-	-	185 124
Community wealth/Equity	572 865	121 649	-	-	582 831	-	-	-	121 649
<b>Cash flows</b>									
Net cash from (used) operating	574 968	122 254	128 251	11 814	211 290	40 751	(170 538)	-418%	122 254
Net cash from (used) investing	55 653	(36 201)	(31 201)	(6 238)	(17 474)	(12 067)	5 407	-45%	(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>172 319</b>	<b>-</b>	<b>207 014</b>	<b>103 953</b>	<b>(103 061)</b>	<b>-99%</b>	<b>99 252</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	8 819	6 264	5 608	18 536	6 147	4 670	3 362	162 643	216 048
<b>Creditors Age Analysis</b>									
Total Creditors	10 092	7 571	7 820	8 594	10 031	6 002	5 333	168 084	223 526

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 - October

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>										
<i>Governance and administration</i>		214 441	200 226	-	4 343	64 420	66 742	(2 322)	-3%	200 226
Executive and council		99 616	104 299	-	2 011	37 334	34 766	2 568	7%	104 299
Finance and administration		114 825	95 927	-	2 332	27 085	31 976	(4 890)	-15%	95 927
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 231	1 865	-	149	1 012	622	391	63%	1 865
Community and social services		935	700	-	9	10	233	(223)	-96%	700
Sport and recreation		1 216	1 150	-	130	982	383	598	156%	1 150
Public safety		81	15	-	11	20	5	15	308%	15
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 350	20 271	-	2 429	2 502	6 757	(4 255)	-63%	20 271
Planning and development		912	900	-	91	148	300	(152)	-51%	900
Road transport		31 438	19 371	-	2 338	2 354	6 457	(4 103)	-64%	19 371
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 527	148 218	-	2 590	51 135	49 406	1 729	3%	148 218
Energy sources		66 167	98 649	-	648	25 748	32 883	(7 135)	-22%	98 649
Water management		33 028	30 169	-	922	17 674	10 056	7 618	76%	30 169
Waste water management		11 135	10 500	-	870	4 456	3 500	956	27%	10 500
Waste management		7 198	8 901	-	150	3 257	2 967	290	10%	8 901
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>366 550</b>	<b>370 581</b>	<b>-</b>	<b>9 511</b>	<b>119 069</b>	<b>123 527</b>	<b>(4 458)</b>	<b>-4%</b>	<b>370 581</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		148 603	105 515	-	11 660	42 992	35 172	7 821	22%	105 515
Executive and council		50 767	31 022	-	2 924	11 559	10 341	1 218	12%	31 022
Finance and administration		97 836	74 493	-	8 735	31 434	24 831	6 603	27%	74 493
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 662	12 346	-	883	3 307	4 115	(808)	-20%	12 346
Community and social services		3 487	4 183	-	261	1 016	1 394	(379)	-27%	4 183
Sport and recreation		5 112	6 686	-	399	1 556	2 229	(673)	-30%	6 686
Public safety		2 063	1 477	-	223	736	492	243	49%	1 477
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 069	37 332	-	2 234	9 790	12 444	(2 654)	-21%	37 332
Planning and development		9 233	9 354	-	824	3 075	3 118	(43)	-1%	9 354
Road transport		22 836	27 978	-	1 410	6 715	9 326	(2 611)	-28%	27 978
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		141 618	125 540	-	9 746	38 739	41 847	(3 108)	-7%	125 540
Energy sources		71 747	62 799	-	5 069	23 727	20 933	2 794	13%	62 799
Water management		32 474	28 897	-	3 071	8 523	9 632	(1 109)	-12%	28 897
Waste water management		23 963	19 740	-	850	3 488	6 580	(3 092)	-47%	19 740
Waste management		13 434	14 104	-	756	3 000	4 701	(1 701)	-36%	14 104
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>332 952</b>	<b>280 734</b>	<b>-</b>	<b>24 522</b>	<b>94 828</b>	<b>93 578</b>	<b>1 250</b>	<b>1%</b>	<b>280 734</b>
<b>Surplus/ (Deficit) for the year</b>		<b>33 598</b>	<b>89 847</b>	<b>-</b>	<b>(15 011)</b>	<b>24 241</b>	<b>29 949</b>	<b>(5 708)</b>	<b>-19%</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) - M04 - October

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	-	2 011	37 409	34 890	2 520	7.2%	104 669
Vote 2 - Budget and Treasury Office		76 913	19 362	-	2 332	2 529	6 454	(3 925)	-60.8%	19 362
Vote 3 - Community and Social Services		2 838	2 345	-	149	1 081	782	299	38.3%	2 345
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		31	50	-	-	4	17	(13)	-76.6%	50
Vote 6 - Waste Management		7 198	8 901	-	150	3 257	2 967	290	9.8%	8 901
Vote 7 - Waste Water Management		11 135	10 500	-	870	4 456	3 500	956	27.3%	10 500
Vote 8 - Road Transport		31 438	19 371	-	2 338	2 354	6 457	(4 103)	-63.5%	19 371
Vote 9 - Water		33 028	30 169	-	922	17 674	10 056	7 618	75.8%	30 169
Vote 10 - Electricity		66 167	98 649	-	648	25 748	32 883	(7 135)	-21.7%	98 649
Vote 11 - Corporate Services		37 912	76 565	-	91	24 556	25 522	(965)	-3.8%	76 565
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>366 550</b>	<b>370 581</b>	<b>-</b>	<b>9 511</b>	<b>119 069</b>	<b>123 527</b>	<b>(4 458)</b>	<b>-3.6%</b>	<b>370 581</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive		60 000	40 376	-	3 748	14 634	13 459	1 175	8.7%	40 376
Vote 2 - Budget and Treasury Office		60 609	48 666	-	7 069	23 365	16 222	7 143	44.0%	48 666
Vote 3 - Community and Social Services		10 139	11 227	-	873	3 289	3 742	(453)	-12.1%	11 227
Vote 4 - Public Safety		470	979	-	0	1	326	(325)	-99.7%	979
Vote 5 - Sport and Recreation		53	140	-	10	17	47	(30)	-63.7%	140
Vote 6 - Waste Management		13 434	14 104	-	756	3 000	4 701	(1 701)	-36.2%	14 104
Vote 7 - Waste Water Management		23 963	19 740	-	850	3 488	6 580	(3 092)	-47.0%	19 740
Vote 8 - Road Transport		22 836	27 978	-	1 410	6 715	9 326	(2 611)	-28.0%	27 978
Vote 9 - Water		26 774	27 397	-	3 071	8 523	9 132	(609)	-6.7%	27 397
Vote 10 - Electricity		71 747	62 799	-	5 069	23 727	20 933	2 794	13.3%	62 799
Vote 11 - Corporate Services		37 227	25 827	-	1 667	8 069	8 609	(540)	-6.3%	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>24 522</b>	<b>94 828</b>	<b>93 078</b>	<b>1 750</b>	<b>1.9%</b>	<b>279 234</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>39 298</b>	<b>91 347</b>	<b>-</b>	<b>(15 011)</b>	<b>24 241</b>	<b>30 449</b>	<b>(6 208)</b>	<b>-20.4%</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) - M04 - October

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		64 580	64 740	-	4 564	22 410	21 580	830	4%	64 740
Service charges - Water		8 927	9 828	-	883	2 791	3 276	(485)	-15%	9 828
Service charges - Waste Water Management		9 350	8 715	-	662	2 671	2 905	(234)	-8%	8 715
Service charges - Waste management		5 413	7 116	-	365	1 472	2 372	(900)	-38%	7 116
Sale of Goods and Rendering of Services		973	1 458	-	80	273	486	(213)	-44%	1 458
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		3 564	3 219	-	212	765	1 073	(308)	-29%	3 219
Dividends		162	241	-	-	59	80	(21)	-26%	241
Rent on Land		580	600	-	379	828	200	628	314%	600
Rental from Fixed Assets		1 298	520	-	63	273	173	99	57%	520
Licence and permits		718	545	-	74	92	182	(89)	-49%	545
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		8 648	6 000	-	5	129	2 000	(1 871)	-94%	6 000
<b>Non-Exchange Revenue</b>										
Property rates		35 998	42 771	-	1 648	22 694	14 257	8 437	59%	42 771
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		932	1 012	-	-	62	337	(275)	-81%	1 012
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		107 176	109 873	-	-	46 799	36 624	10 175	28%	109 873
Interest		7 452	46 000	-	612	2 437	15 333	(12 896)	-84%	46 000
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		55 036	30 220	-	-	-	10 073	(10 073)	-100%	30 220
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>310 807</b>	<b>332 880</b>	<b>-</b>	<b>9 511</b>	<b>103 755</b>	<b>110 953</b>	<b>(7 198)</b>	<b>-6%</b>	<b>332 880</b>
<b>Expenditure By Type</b>										
Employee related costs		100 192	104 071	-	9 221	36 517	34 690	1 827	5%	104 071
Remuneration of councillors		7 190	6 988	-	585	2 341	2 329	12	1%	6 988
Bulk purchases - electricity		57 097	47 425	-	4 053	20 340	15 808	4 532	29%	47 425
Inventory consumed		11 174	13 553	-	2 052	4 917	4 518	399	9%	13 553
Debt impairment		-	10 000	-	-	-	3 333	(3 333)	-100%	10 000
Depreciation and amortisation		34 168	20 000	-	-	-	6 667	(6 667)	-100%	20 000
Interest		13 273	3 000	-	1 809	5 327	1 000	4 327	433%	3 000
Contracted services		35 714	41 808	-	3 492	13 233	13 936	(703)	-5%	41 808
Transfers and subsidies		-	10	-	-	-	3	(3)	-100%	10
Irrecoverable debts written off		39 588	10 000	-	66	1 109	3 333	(2 224)	-67%	10 000
Operational costs		32 292	23 879	-	3 243	11 044	7 960	3 085	39%	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>24 522</b>	<b>94 828</b>	<b>93 578</b>	<b>1 250</b>	<b>1%</b>	<b>280 734</b>
<b>Surplus(Deficit)</b>		<b>(22 145)</b>	<b>52 126</b>	<b>-</b>	<b>(15 011)</b>	<b>8 927</b>	<b>17 375</b>	<b>(8 448)</b>	<b>-49%</b>	<b>52 126</b>
Transfers and subsidies - capital (monetary allocations)		55 743	37 721	-	5 421	15 313	12 574	2 740	22%	37 721
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus(Deficit) after capital transfers &amp; contributions</b>		<b>33 598</b>	<b>89 847</b>	<b>-</b>	<b>(9 590)</b>	<b>24 241</b>	<b>29 949</b>			<b>89 847</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus(Deficit) after income tax</b>		<b>33 598</b>	<b>89 847</b>	<b>-</b>	<b>(9 590)</b>	<b>24 241</b>	<b>29 949</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>33 598</b>	<b>89 847</b>	<b>-</b>	<b>(9 590)</b>	<b>24 241</b>	<b>29 949</b>			<b>89 847</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>33 598</b>	<b>89 847</b>	<b>-</b>	<b>(9 590)</b>	<b>24 241</b>	<b>29 949</b>			<b>89 847</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) - M04 - October

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>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive		320	580	-	28	31	193	(162)	-84%	580
Vote 2 - Budget and Treasury Office		302	620	-	-	29	207	(178)	-86%	620
Vote 3 - Community and Social Services		0	160	-	15	128	53	75	140%	160
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		10 159	7 881	-	281	715	2 627	(1 912)	-73%	7 881
Vote 6 - Waste Management		-	30	-	-	-	10	(10)	-100%	30
Vote 7 - Waste Water Management		6 013	19 100	-	3 425	11 743	6 367	5 376	84%	19 100
Vote 8 - Road Transport		7 146	11 100	-	1 257	1 257	3 700	(2 443)	-66%	11 100
Vote 9 - Water		23 581	70	-	426	1 262	23	1 238	5307%	70
Vote 10 - Electricity		1 629	1 500	-	-	-	500	(500)	-100%	1 500
Vote 11 - Corporate Services		106	160	-	19	49	53	(5)	-9%	160
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	49 255	41 201	-	5 451	15 213	13 734	1 479	11%	41 201
<b>Total Capital Expenditure</b>		49 255	41 201	-	5 451	15 213	13 734	1 479	11%	41 201
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		652	1 260	-	30	88	420	(332)	-79%	1 260
Executive and council		245	480	-	11	11	160	(149)	-93%	480
Finance and administration		408	780	-	19	77	260	(183)	-70%	780
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		10 159	8 041	-	296	843	2 680	(1 838)	-69%	8 041
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10 159	8 041	-	296	843	2 680	(1 838)	-69%	8 041
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7 222	11 200	-	1 275	1 278	3 733	(2 456)	-66%	11 200
Planning and development		76	100	-	17	21	33	(13)	-38%	100
Road transport		7 146	11 100	-	1 257	1 257	3 700	(2 443)	-66%	11 100
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		31 222	20 700	-	3 851	13 005	6 900	6 105	88%	20 700
Energy sources		1 629	1 500	-	-	-	500	(500)	-100%	1 500
Water management		23 581	70	-	426	1 262	23	1 238	5307%	70
Waste water management		6 013	19 100	-	3 425	11 743	6 367	5 376	84%	19 100
Waste management		-	30	-	-	-	10	(10)	-100%	30
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	49 255	41 201	-	5 451	15 213	13 734	1 479	11%	41 201
<b>Funded by:</b>										
National Government		46 994	36 381	-	5 289	14 990	12 127	2 863	24%	36 381
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		46 994	36 381	-	5 289	14 990	12 127	2 863	24%	36 381
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 450	4 820	-	162	223	1 607	(1 384)	-86%	4 820
<b>Total Capital Funding</b>		48 443	41 201	-	5 451	15 213	13 734	1 479	11%	41 201

## 2.1.6. In Year Budget Table – C6 – Financial Position

**FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M04 - October**

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	-	22 665	163 472
Trade and other receivables from exchange transactions		34 318	1 630	-	42 364	1 630
Receivables from non-exchange transactions		20 399	42 428	-	30 138	42 428
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 710	2 543	-	1 154	2 543
VAT		35 147	44 088	-	37 950	44 088
Other current assets		2 042	1 612	-	2 040	1 612
<b>Total current assets</b>		<b>106 814</b>	<b>255 773</b>	<b>-</b>	<b>136 311</b>	<b>255 773</b>
<b>Non current assets</b>						
Investments		1 630	1 426	-	1 630	1 426
Investment property		154 146	102 571	-	154 146	102 571
Property, plant and equipment		620 646	53 949	-	635 859	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>778 855</b>	<b>160 212</b>	<b>-</b>	<b>794 068</b>	<b>160 212</b>
<b>TOTAL ASSETS</b>		<b>885 669</b>	<b>415 985</b>	<b>-</b>	<b>930 378</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	-	2 018	1 700
Trade and other payables from exchange transactions		219 599	75 781	-	235 454	75 781
Trade and other payables from non-exchange transactions		(0)	9	-	2 691	9
Provision		17 155	863	-	17 155	863
VAT		14 651	28 091	-	16 511	28 091
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>258 209</b>	<b>109 213</b>	<b>-</b>	<b>278 677</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>294 336</b>	<b>-</b>	<b>347 548</b>	<b>294 336</b>
<b>NET ASSETS</b>	<b>2</b>	<b>558 590</b>	<b>121 649</b>	<b>-</b>	<b>582 831</b>	<b>121 649</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		572 865	121 649	-	582 831	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>582 831</b>	<b>121 649</b>

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

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M04 - October

Description	Ref 1	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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		27 429	64 467	64 467	2 868	14 204	21 489	(7 285)	-34%	64 467
Service charges		74 257	145 669	145 669	4 479	22 571	48 556	(25 986)	-54%	145 669
Other revenue		434 888	11 141	11 138	10 752	136 774	3 714	133 060	3583%	11 141
Transfers and Subsidies - Operational		105 212	109 723	109 723	17	46 690	36 574	10 115	28%	109 723
Transfers and Subsidies - Capital		46 905	37 721	37 721	5 000	29 849	12 574	17 276	137%	37 721
Interest		215	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(113 936)	(243 467)	(243 467)	(11 301)	(38 798)	(81 156)	42 358	-52%	(243 467)
Interest		-	(3 000)	3 000	-	-	(1 000)	1 000	-100%	(3 000)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>574 988</b>	<b>122 254</b>	<b>128 251</b>	<b>11 814</b>	<b>211 290</b>	<b>40 751</b>	<b>(170 538)</b>	<b>-418%</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	-	-	1 667	(1 667)	-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)	(6 238)	(17 474)	(13 734)	(3 741)	27%	(41 201)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>55 653</b>	<b>(36 201)</b>	<b>(31 201)</b>	<b>(6 238)</b>	<b>(17 474)</b>	<b>(12 067)</b>	<b>5 407</b>	<b>-45%</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>97 050</b>	<b>5 576</b>	<b>193 816</b>	<b>28 684</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	172 319		207 014	103 953			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 October 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 October 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, service delivery related expenditure 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 October 2025 salaries of R 9.8 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 - M04 October**

Ref	Description	Variance	Reasons for material deviations
<b>R thousands</b>			
1	<b>Revenue By Source</b>		
	Interest earned - outstanding debtors	13	The municipality's has a high number of outstanding debtors
2	<b>Expenditure By Type</b>		
	Debt impairment	(3 333)	Write-offs not yet done
	Depreciation & asset impairment	(6 667)	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 - M04 - October**

Description of financial indicator	Basis of calculation	Ref	Budget Year 2025/26				Full year Forecast
			2024/25 Actual Outcome	Original Budget	Adjusted Budget	YearTD actual	
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.0%	8.2%	0.0%	5.6%	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/ Long Term Borrowing/ Funds & Reserves		39.8%	76.1%	0.0%	42.3%	76.1%
Gearing			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%	48.9%	234.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.1%	149.7%	0.0%	8.1%	149.7%
<b>Revenue Management</b>							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing		18.3%	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		32.2%	31.3%	0.0%	35.2%	31.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.4%	6.2%	0.0%	2.7%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.3%	6.9%	0.0%	5.1%	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 - M04 - October

Description	NT Code	Budget Year 2025/26								Total
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	1200	1 117	640	498	492	460	416	402	18 673	22 697
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 462	2 914	2 725	4 203	3 648	2 155	1 046	8 575	28 727
Receivables from Non-exchange Transactions - Property Rates	1400	2 116	788	512	12 052	422	482	351	68 925	85 648
Receivables from Exchange Transactions - Waste Water Management	1500	955	835	805	756	669	639	614	27 536	32 810
Receivables from Exchange Transactions - Waste Management	1600	554	477	460	447	415	413	407	18 682	21 855
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	615	610	608	586	534	564	543	20 128	24 187
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	124	124
<b>Total By Income Source</b>	<b>2000</b>	<b>8 819</b>	<b>6 264</b>	<b>5 608</b>	<b>18 536</b>	<b>6 147</b>	<b>4 670</b>	<b>3 362</b>	<b>162 643</b>	<b>216 048</b>
<b>2024/25 - totals only</b>		<b>8 485</b>	<b>6 572</b>	<b>5 625</b>	<b>19 440</b>	<b>3 299</b>	<b>3 036</b>	<b>2 778</b>	<b>146 446</b>	<b>195 680</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	2200	1 251	747	727	1 573	266	155	117	3 458	8 293
Commercial	2300	4 360	3 341	2 887	15 160	4 238	2 925	1 676	90 311	124 897
Households	2400	3 208	2 176	1 994	1 804	1 642	1 590	1 569	68 874	82 858
Other	2500	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>8 819</b>	<b>6 264</b>	<b>5 608</b>	<b>18 536</b>	<b>6 147</b>	<b>4 670</b>	<b>3 362</b>	<b>162 643</b>	<b>216 048</b>

Presented above is the municipal debtors aging at the end of October 2025. The total outstanding debt on the 31<sup>st</sup> of October 2025 is R 216 million.

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

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October										
Description	NT Code	Budget Year 2020/21								
		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	5 003	4 853	6 812		169 542	-	-	-	186 210
Bulk Water	0200	1 349	1 279	1 282	798	25 861	-	-	-	30 568
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	4 849	4 849
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	2 360	1 439	-	-	-	-	-	-	3 799
Other	0900	3 704	-	-	-	-	-	-	-	3 704
<b>Total By Customer Type</b>	<b>1000</b>	<b>12 415</b>	<b>7 571</b>	<b>8 095</b>	<b>798</b>	<b>195 402</b>	<b>-</b>	<b>-</b>	<b>4 849</b>	<b>229 129</b>

At the end of October 2025, the Municipality has outstanding debt of R 229.1 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 - M04 - October

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	-	1 409	46 667	36 574	10 093	27.6%	109 723
Expanded Public Works Programme Integrated Grant		-	1 659	-	415	415	553	(138)	-25.0%	1 659
Local Government Financial Management Grant	3	-	2 100	-	994	2 100	700	1 400	200.0%	2 100
Equitable Share		102 959	105 964	-	-	44 152	35 321	8 831	25.0%	105 964
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	150	-	-	-	50	(50)	-100.0%	150
Education, Training and Development Practices SETA		-	150	-	-	-	50	(50)	-100.0%	150
<b>Total Operating Transfers and Grants</b>		<b>102 959</b>	<b>109 873</b>	<b>-</b>	<b>1 409</b>	<b>46 667</b>	<b>36 624</b>	<b>10 043</b>	<b>27.4%</b>	<b>109 873</b>
<b>Capital Transfers and Grants</b>										
National Government:		(3 983)	37 721	-	13 446	16 713	12 574	4 139	32.9%	37 721
Municipal Infrastructure Grant		-	19 281	-	128	2 273	6 427	(4 154)	-64.6%	19 281
Water Services Infrastructure Grant		(3 983)	18 440	-	13 318	14 440	6 147	8 293	134.9%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>		<b>(3 983)</b>	<b>37 721</b>	<b>-</b>	<b>13 446</b>	<b>16 713</b>	<b>12 574</b>	<b>4 139</b>	<b>32.9%</b>	<b>37 721</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>98 976</b>	<b>147 594</b>	<b>-</b>	<b>14 855</b>	<b>63 380</b>	<b>49 198</b>	<b>14 182</b>	<b>28.8%</b>	<b>147 594</b>

## 1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 - October

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	-	1 375	2 647	1 253	1 394	111.3%	3 759
Expanded Public Works Programme Integrated Grant		-	1 659	-	447	1 659	553	1 106	200.0%	1 659
Local Government Financial Management Grant	3	-	2 100	-	928	988	700	288	41.1%	2 100
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	300	-	-	-	100	(100)	-100.0%	300
Education, Training and Development Practices SETA		-	300	-	-	-	100	(100)	-100.0%	300
<b>Total Operating Transfers and Grants</b>		-	4 059	-	1 375	2 647	1 353	1 294	95.6%	4 059
<u>Capital Transfers and Grants</u>										
National Government:		0	37 721	-	13 866	13 890	12 574	1 316	10.5%	37 721
Municipal Infrastructure Grant		0	19 281	-	1 722	2 333	6 427	(4 094)	-63.7%	19 281
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	(186)	#DIV/0!	-
Water Services Infrastructure Grant		-	18 440	-	11 743	11 743	6 147	5 596	91.0%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>		0	37 721	-	13 866	13 890	12 574	1 316	10.5%	37 721
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>										
		0	41 780	-	15 241	16 537	13 927	2 610	18.7%	41 780