

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

051 853 1111

www.tswelopele.gov.za



IN YEAR REPORT (Schedule C)
November 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 November 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 - M05 - November

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	35 998	42 771	-	1 649	24 343	17 821	6 522	37%	42 771
Service charges	88 269	90 399	-	8 194	37 537	37 666	(130)	0%	90 399
Investment revenue	3 564	3 219	-	255	1 020	1 341	(322)	-24%	3 219
Transfers and subsidies - Operational	107 176	109 873	-	-	47 867	45 780	2 087	5%	109 873
Other own revenue	75 800	86 597	-	817	4 971	36 082	(31 111)	-86%	86 597
Total Revenue (excluding capital transfers and contributions)	310 807	332 860	-	11 982	115 738	138 692	(22 954)	-17%	332 860
Employee costs	100 192	104 071	-	9 019	45 536	43 363	2 173	5%	104 071
Remuneration of Councillors	7 190	6 988	-	585	2 926	2 912	15	1%	6 988
Depreciation and amortisation	34 168	20 000	-	-	-	8 333	(8 333)	-100%	20 000
Interest	13 273	3 000	-	1 257	6 584	1 250	5 334	427%	3 000
Inventory consumed and bulk purchases	68 271	60 978	-	5 137	30 394	25 408	4 986	20%	60 978
Transfers and subsidies	-	10	-	-	-	4	(4)	-100%	10
Other expenditure	109 858	85 687	-	9 371	34 757	35 703	(946)	-3%	85 687
Total Expenditure	332 952	280 734	-	25 369	120 198	116 972	3 225	3%	280 734
Surplus/(Deficit)	(22 145)	52 126	-	(13 387)	(4 460)	21 719	(26 179)	-121%	52 126
Transfers and subsidies - capital (monetary allocations)	55 743	37 721	-	1 256	16 569	15 717	852	5%	37 721
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	33 598	89 847	-	(12 132)	12 109	37 436	(25 327)	-68%	89 847
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	33 598	89 847	-	(12 132)	12 109	37 436	(25 327)	-68%	89 847
Capital expenditure & funds sources									
Capital expenditure	49 255	41 201	-	1 407	16 620	17 167	(547)	-3%	41 201
Capital transfers recognised	46 994	36 381	-	1 115	16 105	15 159	946	6%	36 381
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 450	4 820	-	292	515	2 008	(1 494)	-74%	4 820
Total sources of capital funds	48 443	41 201	-	1 407	16 620	17 167	(547)	-3%	41 201
Financial position									
Total current assets	106 814	255 773	-	-	141 695	-	-	-	255 773
Total non current assets	778 855	160 212	-	-	795 475	-	-	-	160 212
Total current liabilities	258 209	109 213	-	-	297 600	-	-	-	109 213
Total non current liabilities	68 870	185 124	-	-	68 870	-	-	-	185 124
Community wealth/Equity	558 590	121 649	-	-	570 699	-	-	-	121 649
Cash flows									
Net cash from (used) operating	574 968	122 254	128 251	22 321	233 611	50 939	(182 672)	-359%	122 254
Net cash from (used) investing	55 653	(36 201)	(31 201)	(1 440)	(18 914)	(15 084)	3 830	-25%	(36 201)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	648 301	161 322	172 319	-	227 896	111 124	(116 771)	-105%	99 252
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8 489	6 498	5 661	5 169	17 961	6 003	4 584	163 803	218 166
Creditors Age Analysis									
Total Creditors	10 162	10 013	6 132	7 820	8 594	10 031	6 002	173 416	232 170

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 - November

Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		214 441	200 226	-	3 656	68 076	83 428	(15 352)	-18%	200 226
Executive and council		99 616	104 299	-	514	37 848	43 458	(5 610)	-13%	104 299
Finance and administration		114 825	95 927	-	3 142	30 227	39 970	(9 742)	-24%	95 927
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 231	1 865	-	871	1 883	777	1 106	142%	1 865
Community and social services		935	700	-	5	16	292	(276)	-95%	700
Sport and recreation		1 216	1 150	-	857	1 839	479	1 360	284%	1 150
Public safety		81	15	-	8	29	6	22	356%	15
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 350	20 271	-	1 084	1 456	8 446	(6 990)	-83%	20 271
Planning and development		912	900	-	19	167	375	(208)	-55%	900
Road transport		31 438	19 371	-	1 065	1 289	8 071	(6 782)	-84%	19 371
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 527	148 218	-	6 371	60 892	61 758	(866)	-1%	148 218
Energy sources		66 167	98 649	-	1 928	33 386	41 104	(7 717)	-19%	98 649
Water management		33 028	30 169	-	1 662	7 012	12 570	(5 558)	-44%	30 169
Waste water management		11 135	10 500	-	2 413	16 868	4 375	12 493	286%	10 500
Waste management		7 198	8 901	-	368	3 626	3 709	(83)	-2%	8 901
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	366 550	370 581	-	11 982	132 307	154 409	(22 102)	-14%	370 581
Expenditure - Functional										
<i>Governance and administration</i>		148 603	105 515	-	11 373	54 365	43 965	10 401	24%	105 515
Executive and council		50 767	31 022	-	2 501	14 060	12 926	1 134	9%	31 022
Finance and administration		97 836	74 493	-	8 872	40 305	31 039	9 267	30%	74 493
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 662	12 346	-	827	4 134	5 144	(1 010)	-20%	12 346
Community and social services		3 487	4 183	-	278	1 294	1 743	(449)	-26%	4 183
Sport and recreation		5 112	6 686	-	377	1 933	2 786	(853)	-31%	6 686
Public safety		2 063	1 477	-	171	907	615	291	47%	1 477
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 069	37 332	-	2 227	12 017	15 555	(3 538)	-23%	37 332
Planning and development		9 233	9 354	-	805	3 880	3 897	(17)	0%	9 354
Road transport		22 836	27 978	-	1 422	8 137	11 658	(3 520)	-30%	27 978
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		141 618	125 540	-	10 943	49 681	52 309	(2 627)	-5%	125 540
Energy sources		71 747	62 799	-	6 993	30 720	26 166	4 554	17%	62 799
Water management		32 474	28 897	-	2 213	10 737	12 041	(1 304)	-11%	28 897
Waste water management		23 963	19 740	-	992	4 480	8 225	(3 745)	-46%	19 740
Waste management		13 434	14 104	-	744	3 744	5 877	(2 132)	-36%	14 104
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	332 952	280 734	-	25 369	120 198	116 972	3 225	3%	280 734
Surplus/ (Deficit) for the year		33 598	89 847	-	(13 387)	12 109	37 436	(25 327)	-68%	89 847

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) - M05 - November

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Executive		99 890	104 669	-	519	37 928	43 612	(5 684)	-13.0%	104 669
Vote 2 - Budget and Treasury Office		76 913	19 362	-	1 402	3 931	8 068	(4 136)	-51.3%	19 362
Vote 3 - Community and Social Services		2 838	2 345	-	170	1 251	977	274	28.1%	2 345
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		31	50	-	715	719	21	698	3350.3%	50
Vote 6 - Waste Management		7 198	8 901	-	368	3 626	3 709	(83)	-2.2%	8 901
Vote 7 - Waste Water Management		11 135	10 500	-	2 413	16 868	4 375	12 493	285.6%	10 500
Vote 8 - Road Transport		31 438	19 371	-	1 065	1 289	8 071	(6 782)	-84.0%	19 371
Vote 9 - Water		33 028	30 169	-	1 662	7 012	12 570	(5 558)	-44.2%	30 169
Vote 10 - Electricity		66 167	98 649	-	1 928	33 386	41 104	(7 717)	-18.8%	98 649
Vote 11 - Corporate Services		37 912	76 565	-	1 739	26 296	31 902	(5 606)	-17.6%	76 565
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	366 550	370 581	-	11 982	132 307	154 409	(22 102)	-14.3%	370 581
Expenditure by Vote	1									
Vote 1 - Executive		60 000	40 376	-	3 306	17 940	16 823	1 117	6.6%	40 376
Vote 2 - Budget and Treasury Office		60 609	48 666	-	6 393	29 758	20 277	9 481	46.8%	48 666
Vote 3 - Community and Social Services		10 139	11 227	-	808	4 097	4 678	(581)	-12.4%	11 227
Vote 4 - Public Safety		470	979	-	6	7	408	(400)	-98.2%	979
Vote 5 - Sport and Recreation		53	140	-	12	29	59	(29)	-49.7%	140
Vote 6 - Waste Management		13 434	14 104	-	744	3 744	5 877	(2 132)	-36.3%	14 104
Vote 7 - Waste Water Management		23 963	19 740	-	992	4 480	8 225	(3 745)	-45.5%	19 740
Vote 8 - Road Transport		22 836	27 978	-	1 422	8 137	11 658	(3 520)	-30.2%	27 978
Vote 9 - Water		26 774	27 397	-	2 213	10 737	11 416	(679)	-5.9%	27 397
Vote 10 - Electricity		71 747	62 799	-	6 993	30 720	26 166	4 554	17.4%	62 799
Vote 11 - Corporate Services		37 227	25 827	-	2 478	10 547	10 761	(214)	-2.0%	25 827
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	327 252	279 234	-	25 369	120 198	116 347	3 850	3.3%	279 234
Surplus/ (Deficit) for the year	2	39 298	91 347	-	(13 387)	12 109	38 061	(25 952)	-68.2%	91 347

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

FS183 Tswelopele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 - November

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		64 580	64 740	-	6 497	28 907	26 975	1 932	7%	64 740
Service charges - Water		8 927	9 828	-	658	3 449	4 095	(646)	-16%	9 828
Service charges - Waste Water Management		9 350	8 715	-	670	3 341	3 631	(291)	-8%	8 715
Service charges - Waste management		5 413	7 116	-	368	1 841	2 965	(1 125)	-38%	7 116
Sale of Goods and Rendering of Services		973	1 458	-	103	376	608	(231)	-38%	1 458
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		3 564	3 219	-	255	1 020	1 341	(322)	-24%	3 219
Dividends		162	241	-	-	59	101	(41)	-41%	241
Rent on Land		580	600	-	3	831	250	581	233%	600
Rental from Fixed Assets		1 298	520	-	44	317	217	100	46%	520
Licence and permits		718	545	-	22	115	227	(113)	-50%	545
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		8 648	6 000	-	50	180	2 500	(2 320)	-93%	6 000
Non-Exchange Revenue										
Property rates		35 998	42 771	-	1 649	24 343	17 821	6 522	37%	42 771
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		932	1 012	-	1	63	422	(359)	-85%	1 012
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		107 176	109 873	-	-	47 867	45 780	2 087	5%	109 873
Interest		7 452	46 000	-	593	3 030	19 167	(16 137)	-84%	46 000
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		55 036	30 220	-	-	-	12 592	(12 592)	-100%	30 220
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		310 807	332 860	-	11 982	115 738	138 692	(22 954)	-17%	332 860
Expenditure By Type										
Employee related costs		100 192	104 071	-	9 019	45 536	43 363	2 173	5%	104 071
Remuneration of councillors		7 190	6 988	-	585	2 926	2 912	15	1%	6 988
Bulk purchases - electricity		57 097	47 425	-	4 292	24 632	19 760	4 872	25%	47 425
Inventory consumed		11 174	13 553	-	845	5 762	5 647	115	2%	13 553
Debt impairment		-	10 000	-	-	-	4 167	(4 167)	-100%	10 000
Depreciation and amortisation		34 168	20 000	-	-	-	8 333	(8 333)	-100%	20 000
Interest		13 273	3 000	-	1 257	6 584	1 250	5 334	427%	3 000
Contracted services		35 714	41 808	-	4 132	17 365	17 420	(55)	0%	41 808
Transfers and subsidies		-	10	-	-	-	4	(4)	-100%	10
Irrecoverable debts written off		39 588	10 000	-	372	1 481	4 167	(2 685)	-64%	10 000
Operational costs		32 292	23 879	-	4 866	15 911	9 949	5 961	60%	23 879
Losses on Disposal of Assets		2 141	-	-	-	-	-	-	-	-
Other Losses		123	-	-	-	-	-	-	-	-
Total Expenditure		332 952	280 734	-	25 369	120 198	116 972	3 225	3%	280 734
Surplus/(Deficit)		(22 145)	52 126	-	(13 387)	(4 460)	21 719	(26 179)	-121%	52 126
Transfers and subsidies - capital (monetary allocations)		55 743	37 721	-	1 256	16 569	15 717	852	5%	37 721
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		33 598	89 847	-	(12 132)	12 109	37 436			89 847
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		33 598	89 847	-	(12 132)	12 109	37 436			89 847
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		33 598	89 847	-	(12 132)	12 109	37 436			89 847
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		33 598	89 847	-	(12 132)	12 109	37 436			89 847

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

FS183 Tewelopele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 - November

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	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 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive		320	580	-	189	220	242	(22)	-9%	580
Vote 2 - Budget and Treasury Office		302	620	-	27	55	258	(203)	-79%	620
Vote 3 - Community and Social Services		0	160	-	-	128	67	61	92%	160
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		10 159	7 881	-	-	715	3 284	(2 569)	-78%	7 881
Vote 6 - Waste Management		-	30	-	-	-	13	(13)	-100%	30
Vote 7 - Waste Water Management		6 013	19 100	-	18	11 761	7 958	3 802	48%	19 100
Vote 8 - Road Transport		7 146	11 100	-	-	1 257	4 625	(3 368)	-73%	11 100
Vote 9 - Water		23 581	70	-	421	1 682	29	1 653	5668%	70
Vote 10 - Electricity		1 629	1 500	-	695	695	625	70	11%	1 500
Vote 11 - Corporate Services		106	160	-	59	107	67	41	61%	160
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	49 255	41 201	-	1 407	16 620	17 167	(547)	-3%	41 201
Total Capital Expenditure		49 255	41 201	-	1 407	16 620	17 167	(547)	-3%	41 201
Capital Expenditure - Functional Classification										
Governance and administration		652	1 260	-	274	362	525	(163)	-31%	1 260
Executive and council		245	480	-	189	199	200	(1)	0%	480
Finance and administration		408	780	-	85	162	325	(163)	-50%	780
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 159	8 041	-	-	843	3 350	(2 508)	-75%	8 041
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10 159	8 041	-	-	843	3 350	(2 508)	-75%	8 041
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 222	11 200	-	-	1 278	4 667	(3 389)	-73%	11 200
Planning and development		76	100	-	-	21	42	(21)	-51%	100
Road transport		7 146	11 100	-	-	1 257	4 625	(3 368)	-73%	11 100
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 222	20 700	-	1 133	14 138	8 625	5 513	64%	20 700
Energy sources		1 629	1 500	-	695	695	625	70	11%	1 500
Water management		23 581	70	-	421	1 682	29	1 653	5668%	70
Waste water management		6 013	19 100	-	18	11 761	7 958	3 802	48%	19 100
Waste management		-	30	-	-	-	13	(13)	-100%	30
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	49 255	41 201	-	1 407	16 620	17 167	(547)	-3%	41 201
Funded by:										
National Government		46 994	36 381	-	1 115	16 105	15 159	946	6%	36 381
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net / Prov Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		46 994	36 381	-	1 115	16 105	15 159	946	6%	36 381
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		1 450	4 820	-	292	515	2 008	(1 494)	-74%	4 820
Total Capital Funding		48 443	41 201	-	1 407	16 620	17 167	(547)	-3%	41 201

2.1.6. In Year Budget Table – C6 – Financial Position

FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M05 - November

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		13 199	163 472	-	26 586	163 472
Trade and other receivables from exchange transactions		34 318	1 630	-	44 172	1 630
Receivables from non-exchange transactions		20 399	42 428	-	29 281	42 428
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 710	2 543	-	1 993	2 543
VAT		35 147	44 088	-	37 622	44 088
Other current assets		2 042	1 612	-	2 040	1 612
Total current assets		108 814	255 773	-	141 695	255 773
Non current assets						
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	-	637 266	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
Total non current assets		778 855	160 212	-	795 475	160 212
TOTAL ASSETS		885 669	415 985	-	937 170	415 985
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 849	2 769	-	4 849	2 769
Consumer deposits		1 954	1 700	-	2 050	1 700
Trade and other payables from exchange transactions		219 599	75 781	-	248 386	75 781
Trade and other payables from non-exchange transactions		(0)	9	-	8 194	9
Provision		17 155	863	-	17 155	863
VAT		14 651	28 091	-	16 967	28 091
Other current liabilities		-	-	-	-	-
Total current liabilities		258 209	109 213	-	297 600	109 213
Non current liabilities						
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
Total non current liabilities		68 870	185 124	-	68 870	185 124
TOTAL LIABILITIES		327 079	294 336	-	366 470	294 336
NET ASSETS	2	558 590	121 649	-	570 699	121 649
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		558 590	121 649	-	570 699	121 649
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	558 590	121 649	-	570 699	121 649

2.1.7. In Year Budget Table – C7 Cash Flow

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M05 - November

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		27 429	64 467	64 467	2 218	16 423	26 861	(10 439)	-39%	64 467
Service charges		74 257	145 669	145 669	5 221	27 791	60 695	(32 904)	-54%	145 669
Other revenue		434 888	11 141	11 138	9 542	146 315	4 642	141 673	3052%	11 141
Transfers and Subsidies - Operational		105 212	109 723	109 723	5	46 695	45 718	977	2%	109 723
Transfers and Subsidies - Capital		46 905	37 721	37 721	7 890	37 739	15 717	22 022	140%	37 721
Interest		215	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(113 936)	(243 467)	(243 467)	(12 554)	(41 352)	(101 444)	60 093	-59%	(243 467)
Interest		-	(3 000)	3 000	-	-	(1 250)	1 250	-100%	(3 000)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		574 968	122 254	128 251	12 322	233 611	50 939	(182 672)	-359%	122 254
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1	5 000	5 000	-	-	2 083	(2 083)	-100%	5 000
Decrease (increase) in non-current receivables		-	-	5 000	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		55 652	(41 201)	(41 201)	(1 440)	(18 914)	(17 167)	(1 747)	10%	(41 201)
NET CASH FROM/(USED) INVESTING ACTIVITIES		55 653	(36 201)	(31 201)	(1 440)	(18 914)	(15 084)	3 830	-25%	(36 201)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		630 621	86 053	97 050	20 881	214 697	35 855			86 053
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		227 896	111 124			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 November 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 November 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 November 2025 salaries of R 9.6 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 - M05 November

Ref	Description	Variance	Reasons for material deviations
R thousands			
1	Revenue By Source		
	Interest earned - outstanding debtors	(16 137)	The municipality's has a high number of outstanding debtors
2	Expenditure By Type		
	Debt impairment	(4 167)	Write-offs not yet done
	Depreciation & asset impairment	(8 333)	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 - M05 - November

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Actuals Outcome	Original Budget	Revised Budget	YearTD actual	Full year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.0%	8.2%	0.0%	5.5%	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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		40.8%	76.1%	0.0%	46.4%	76.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	41.4%	234.2%	0.0%	47.6%	234.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.1%	149.7%	0.0%	8.9%	149.7%
Revenue Management							
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%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	39.3%	31.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.4%	6.2%	0.0%	3.2%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.3%	6.9%	0.0%	5.7%	3.0%
IDP regulation financial viability indicators							
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 - M05 - November

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	
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	839	802	569	469	470	449	412	18 854	22 863
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 930	2 635	2 584	2 448	4 023	3 615	2 119	9 097	30 449
Receivables from Non-exchange Transactions - Property Rates	1400	1 625	1 121	640	443	11 732	363	475	68 575	84 973
Receivables from Exchange Transactions - Waste Water Management	1500	949	851	807	761	715	640	616	27 911	33 248
Receivables from Exchange Transactions - Waste Management	1600	551	487	461	450	442	411	406	18 893	22 101
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	594	603	601	599	579	526	557	20 350	24 408
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	124	124
Total By Income Source	2000	8 489	6 498	5 661	5 169	17 961	6 003	4 584	163 803	218 166
2024/25 - totals only		6 881	6 557	5 551	4 941	18 993	3 225	2 942	147 523	196 614
Debtors Age Analysis By Customer Group										
Organs of State	2200	1 015	773	604	472	1 368	192	120	3 408	7 954
Commercial	2300	4 380	3 247	3 052	2 833	14 890	4 191	2 890	90 498	125 980
Households	2400	3 093	2 478	2 004	1 864	1 703	1 620	1 574	69 897	84 232
Other	2500	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	8 489	6 498	5 661	5 169	17 961	6 003	4 584	163 803	218 166

Presented above is the municipal debtors aging at the end of November 2025. The total outstanding debt on the 30th of November 2025 is R 218 million.

1.4. Supporting Table SC4 – Aged Creditors

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November										
Description	NT Code	Budget year 2025/26								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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	4 848	5 003	11 665		169 542	-	-	-	191 058
Bulk Water	0200	1 195	1 349	1 279	1 282	26 659	-	-	-	31 763
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	2 462	2 360	-	-	-	-	-	-	4 822
Other	0900	2 631	-	-	-	-	-	-	-	2 631
Total By Customer Type	1000	11 136	8 711	12 944	1 282	196 200	-	-	4 849	235 122

At the end of November 2025, the Municipality has outstanding debt of R 235.1 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 - M05 - November

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										
RECEIPTS:	1,2									
<u>Operating Transfers and Grants</u>										
National Government:		102 959	109 723	-	-	46 667	45 718	949	2.1%	109 723
Expanded Public Works Programme Integrated Grant		-	1 659	-	-	415	691	(276)	-40.0%	1 659
Local Government Financial Management Grant	3	-	2 100	-	-	2 100	875	1 225	140.0%	2 100
Equitable Share		102 959	105 964	-	-	44 152	44 152	0	0.0%	105 964
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	150	-	-	-	63	(63)	-100.0%	150
Education, Training and Development Practices SETA		-	150	-	-	-	63	(63)	-100.0%	150
Total Operating Transfers and Grants		102 959	109 873	-	-	46 667	45 780	887	1.9%	109 873
<u>Capital Transfers and Grants</u>										
National Government:		(3 983)	37 721	-	7 406	24 119	15 717	8 402	53.5%	37 721
Municipal Infrastructure Grant		-	19 281	-	7 406	9 679	8 034	1 645	20.5%	19 281
Water Services Infrastructure Grant		(3 983)	18 440	-	-	14 440	7 683	6 757	87.9%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		(3 983)	37 721	-	7 406	24 119	15 717	8 402	53.5%	37 721
TOTAL RECEIPTS OF TRANSFERS & GRANTS		98 976	147 594	-	7 406	70 786	61 497	9 289	15.1%	147 594

1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 - November

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	3 759	-	1 068	3 715	1 566	2 149	137.2%	3 759
Expanded Public Works Programme Integrated Grant		-	1 659	-	475	2 134	691	1 443	208.7%	1 659
Local Government Financial Management Grant	3	-	2 100	-	593	1 581	875	706	80.7%	2 100
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	300	-	-	-	125	(125)	-100.0%	300
Education, Training and Development Practices SETA		-	300	-	-	-	125	(125)	-100.0%	300
Total Operating Transfers and Grants		-	4 059	-	1 068	3 715	1 691	2 024	119.7%	4 059
<u>Capital Transfers and Grants</u>										
National Government:		0	37 721	-	835	14 725	15 717	(992)	-6.3%	37 721
Municipal Infrastructure Grant		0	19 281	-	835	3 168	8 034	(4 866)	-60.6%	19 281
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	(186)	#DIV/0!	-
Water Services Infrastructure Grant		-	18 440	-	-	11 743	7 683	4 059	52.8%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		0	37 721	-	835	14 725	15 717	(992)	-6.3%	37 721
TOTAL EXPENDITURE OF TRANSFERS & GRANTS										
		0	41 780	-	1 903	18 440	17 408	1 032	5.9%	41 780