

**TSWELOPELE LOCAL MUNICIPALITY**

**FS 183**

**CIVIC CENTRE, BOSMAN STREET**

**BULTFONTEIN, 9670**

**051 853 1111**

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**IN YEAR REPORT (Schedule C)**  
**December 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 December 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 - M06 - December									
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	-	1 649	25 992	21 386	4 606	22%	42 771
Service charges	88 269	90 399	-	7 243	44 780	45 200	(420)	-1%	90 399
Investment revenue	3 564	3 219	-	404	1 424	1 610	(186)	-12%	3 219
Transfers and subsidies - Operational	107 176	109 873	-	35 888	83 755	54 936	28 819	52%	109 873
Other own revenue	75 800	86 597	-	812	5 782	43 299	(37 516)	-87%	86 597
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>310 807</b>	<b>332 860</b>	<b>-</b>	<b>45 996</b>	<b>161 733</b>	<b>166 430</b>	<b>(4 697)</b>	<b>-3%</b>	<b>332 860</b>
Employee costs	100 192	104 071	-	9 122	54 658	52 035	2 622	5%	104 071
Remuneration of Councillors	7 190	6 988	-	585	3 511	3 494	17	1%	6 988
Depreciation and amortisation	34 168	20 000	-	-	-	10 000	(10 000)	-100%	20 000
Interest	13 273	3 000	-	1 478	8 062	1 500	6 562	437%	3 000
Inventory consumed and bulk purchases	68 271	60 978	-	5 446	35 840	30 489	5 351	18%	60 978
Transfers and subsidies	-	10	-	-	-	5	(5)	-100%	10
Other expenditure	109 858	85 687	-	19 716	54 474	42 843	11 630	27%	85 687
<b>Total Expenditure</b>	<b>332 952</b>	<b>280 734</b>	<b>-</b>	<b>36 347</b>	<b>156 545</b>	<b>140 367</b>	<b>16 178</b>	<b>12%</b>	<b>280 734</b>
<b>Surplus/(Deficit)</b>	<b>(22 145)</b>	<b>52 126</b>	<b>-</b>	<b>9 649</b>	<b>5 188</b>	<b>26 063</b>	<b>(20 875)</b>	<b>-80%</b>	<b>52 126</b>
Transfers and subsidies - capital (monetary allocations)	55 743	37 721	-	4 677	21 247	18 860	2 386	13%	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>14 326</b>	<b>26 435</b>	<b>44 924</b>	<b>(18 489)</b>	<b>-41%</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>14 326</b>	<b>26 435</b>	<b>44 924</b>	<b>(18 489)</b>	<b>-41%</b>	<b>89 847</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>49 255</b>	<b>41 201</b>	<b>-</b>	<b>4 545</b>	<b>21 165</b>	<b>20 600</b>	<b>564</b>	<b>3%</b>	<b>41 201</b>
Capital transfers recognised	46 994	36 381	-	4 507	20 612	18 190	2 421	13%	36 381
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 450	4 820	-	38	553	2 410	(1 857)	-77%	4 820
<b>Total sources of capital funds</b>	<b>48 443</b>	<b>41 201</b>	<b>-</b>	<b>4 545</b>	<b>21 165</b>	<b>20 600</b>	<b>564</b>	<b>3%</b>	<b>41 201</b>
<b>Financial position</b>									
Total current assets	106 814	255 773	-	-	140 610	-	-	-	255 773
Total non current assets	778 855	160 212	-	-	800 020	-	-	-	160 212
Total current liabilities	258 209	109 213	-	-	286 734	-	-	-	109 213
Total non current liabilities	68 870	185 124	-	-	68 870	-	-	-	185 124
Community wealth/Equity	558 590	121 649	-	-	585 025	-	-	-	121 649
<b>Cash flows</b>									
Net cash from (used) operating	574 968	122 254	128 251	88 790	322 401	61 127	(261 274)	-427%	122 254
Net cash from (used) investing	55 653	(36 201)	(31 201)	(3 764)	(22 679)	(18 100)	4 578	-25%	(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>312 921</b>	<b>118 295</b>	<b>(194 626)</b>	<b>-165%</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	-	-	-	-	-	-	-	-	-
<b>Creditors Age Analysis</b>									
Total Creditors	8 655	8 605	7 634	6 132	7 820	8 594	10 031	173 222	230 693

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

**FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - December**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>214 441</b>	<b>200 226</b>	<b>-</b>	<b>38 669</b>	<b>106 744</b>	<b>100 113</b>	<b>6 631</b>	<b>7%</b>	<b>200 226</b>
Executive and council		99 616	104 299	-	35 859	73 707	52 149	21 558	41%	104 299
Finance and administration		114 825	95 927	-	2 810	33 037	47 964	(14 926)	-31%	95 927
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>2 231</b>	<b>1 865</b>	<b>-</b>	<b>528</b>	<b>2 412</b>	<b>933</b>	<b>1 479</b>	<b>159%</b>	<b>1 865</b>
Community and social services		935	700	-	11	26	350	(324)	-92%	700
Sport and recreation		1 216	1 150	-	507	2 346	575	1 771	308%	1 150
Public safety		81	15	-	11	39	8	32	421%	15
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>32 350</b>	<b>20 271</b>	<b>-</b>	<b>481</b>	<b>1 936</b>	<b>10 135</b>	<b>(8 199)</b>	<b>-81%</b>	<b>20 271</b>
Planning and development		912	900	-	9	176	450	(274)	-61%	900
Road transport		31 438	19 371	-	472	1 761	9 686	(7 925)	-82%	19 371
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>117 527</b>	<b>148 218</b>	<b>-</b>	<b>10 995</b>	<b>71 887</b>	<b>74 109</b>	<b>(2 222)</b>	<b>-3%</b>	<b>148 218</b>
Energy sources		66 167	98 649	-	6 125	39 511	49 324	(9 813)	-20%	98 649
Water management		33 028	30 169	-	689	7 701	15 084	(7 383)	-49%	30 169
Waste water management		11 135	10 500	-	3 812	20 681	5 250	15 431	294%	10 500
Waste management		7 198	8 901	-	368	3 994	4 451	(457)	-10%	8 901
<b>Other</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>366 550</b>	<b>370 581</b>	<b>-</b>	<b>50 673</b>	<b>182 980</b>	<b>185 290</b>	<b>(2 311)</b>	<b>-1%</b>	<b>370 581</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>148 603</b>	<b>105 515</b>	<b>-</b>	<b>13 906</b>	<b>68 271</b>	<b>52 758</b>	<b>15 513</b>	<b>29%</b>	<b>105 515</b>
Executive and council		50 767	31 022	-	2 503	16 563	15 511	1 052	7%	31 022
Finance and administration		97 836	74 493	-	11 402	51 708	37 246	14 461	39%	74 493
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>10 662</b>	<b>12 346</b>	<b>-</b>	<b>1 813</b>	<b>5 947</b>	<b>6 173</b>	<b>(226)</b>	<b>-4%</b>	<b>12 346</b>
Community and social services		3 487	4 183	-	1 311	2 605	2 091	514	25%	4 183
Sport and recreation		5 112	6 686	-	344	2 277	3 343	(1 066)	-32%	6 686
Public safety		2 063	1 477	-	157	1 064	739	325	44%	1 477
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>32 069</b>	<b>37 332</b>	<b>-</b>	<b>2 171</b>	<b>14 188</b>	<b>18 666</b>	<b>(4 477)</b>	<b>-24%</b>	<b>37 332</b>
Planning and development		9 233	9 354	-	847	4 728	4 677	51	1%	9 354
Road transport		22 836	27 978	-	1 324	9 461	13 989	(4 528)	-32%	27 978
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>141 618</b>	<b>125 540</b>	<b>-</b>	<b>18 458</b>	<b>68 139</b>	<b>62 770</b>	<b>5 368</b>	<b>9%</b>	<b>125 540</b>
Energy sources		71 747	62 799	-	5 607	36 327	31 399	4 928	16%	62 799
Water management		32 474	28 897	-	4 083	14 820	14 449	371	3%	28 897
Waste water management		23 963	19 740	-	5 063	9 543	9 870	(327)	-3%	19 740
Waste management		13 434	14 104	-	3 704	7 449	7 052	397	6%	14 104
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>332 952</b>	<b>280 734</b>	<b>-</b>	<b>36 347</b>	<b>156 545</b>	<b>140 367</b>	<b>16 178</b>	<b>12%</b>	<b>280 734</b>
<b>Surplus/ (Deficit) for the year</b>		<b>33 598</b>	<b>89 847</b>	<b>-</b>	<b>14 326</b>	<b>26 435</b>	<b>44 924</b>	<b>(18 489)</b>	<b>-41%</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) - M06 - December

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive		99 890	104 669	-	35 862	73 790	52 334	21 456	41.0%	104 669
Vote 2 - Budget and Treasury Office		76 913	19 362	-	1 071	5 002	9 681	(4 679)	-48.3%	19 362
Vote 3 - Community and Social Services		2 838	2 345	-	68	1 320	1 173	147	12.6%	2 345
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		31	50	-	466	1 185	25	1 160	4638.6%	50
Vote 6 - Waste Management		7 198	8 901	-	368	3 994	4 451	(457)	-10.3%	8 901
Vote 7 - Waste Water Management		11 135	10 500	-	3 812	20 681	5 250	15 431	293.9%	10 500
Vote 8 - Road Transport		31 438	19 371	-	472	1 761	9 686	(7 925)	-81.8%	19 371
Vote 9 - Water		33 028	30 169	-	689	7 701	15 084	(7 383)	-48.9%	30 169
Vote 10 - Electricity		66 167	98 649	-	6 125	39 511	49 324	(9 813)	-19.9%	98 649
Vote 11 - Corporate Services		37 912	76 565	-	1 739	28 035	38 283	(10 247)	-26.8%	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>50 673</b>	<b>182 980</b>	<b>185 290</b>	<b>(2 311)</b>	<b>-1.2%</b>	<b>370 581</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive		60 000	40 376	-	3 351	21 291	20 188	1 103	5.5%	40 376
Vote 2 - Budget and Treasury Office		60 609	48 666	-	6 800	36 558	24 333	12 225	50.2%	48 666
Vote 3 - Community and Social Services		10 139	11 227	-	1 769	5 866	5 613	252	4.5%	11 227
Vote 4 - Public Safety		470	979	-	44	51	489	(438)	-89.5%	979
Vote 5 - Sport and Recreation		53	140	-	0	30	70	(41)	-57.8%	140
Vote 6 - Waste Management		13 434	14 104	-	3 704	7 449	7 052	397	5.6%	14 104
Vote 7 - Waste Water Management		23 963	19 740	-	5 063	9 543	9 870	(327)	-3.3%	19 740
Vote 8 - Road Transport		22 836	27 978	-	1 324	9 461	13 989	(4 528)	-32.4%	27 978
Vote 9 - Water		26 774	27 397	-	4 083	14 820	13 699	1 121	8.2%	27 397
Vote 10 - Electricity		71 747	62 799	-	5 607	36 327	31 399	4 928	15.7%	62 799
Vote 11 - Corporate Services		37 227	25 827	-	4 603	15 150	12 914	2 236	17.3%	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>36 347</b>	<b>156 545</b>	<b>139 617</b>	<b>16 928</b>	<b>12.1%</b>	<b>279 234</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>39 298</b>	<b>91 347</b>	<b>-</b>	<b>14 326</b>	<b>26 435</b>	<b>45 674</b>	<b>(19 239)</b>	<b>-42.1%</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) - M06 - December**

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>										
<b>Exchange Revenue</b>										
Service charges - Electricity		64 580	64 740	-	5 603	34 510	32 370	2 140	7%	64 740
Service charges - Water		8 927	9 828	-	604	4 053	4 914	(861)	-18%	9 828
Service charges - Waste Water Management		9 350	8 715	-	667	4 008	4 358	(350)	-8%	8 715
Service charges - Waste management		5 413	7 116	-	368	2 209	3 558	(1 349)	-38%	7 116
Sale of Goods and Rendering of Services		973	1 458	-	48	424	729	(305)	-42%	1 458
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		3 564	3 219	-	404	1 424	1 610	(186)	-12%	3 219
Dividends		162	241	-	62	121	121	0	0%	241
Rent on Land		580	600	-	3	834	300	534	178%	600
Rental from Fixed Assets		1 298	520	-	55	372	260	112	43%	520
Licence and permits		718	545	-	16	131	272	(142)	-52%	545
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		8 648	6 000	-	34	214	3 000	(2 786)	-93%	6 000
<b>Non-Exchange Revenue</b>										
Property rates		35 998	42 771	-	1 649	25 992	21 386	4 606	22%	42 771
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		932	1 012	-	-	63	506	(443)	-88%	1 012
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		107 176	109 873	-	35 888	83 755	54 936	28 819	52%	109 873
Interest		7 452	46 000	-	593	3 623	23 000	(19 377)	-84%	46 000
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		55 036	30 220	-	-	-	15 110	(15 110)	-100%	30 220
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>310 807</b>	<b>332 860</b>	<b>-</b>	<b>45 996</b>	<b>161 733</b>	<b>166 430</b>	<b>(4 697)</b>	<b>-3%</b>	<b>332 860</b>
<b>Expenditure By Type</b>										
Employee related costs		100 192	104 071	-	9 122	54 658	52 035	2 622	5%	104 071
Remuneration of councillors		7 190	6 988	-	585	3 511	3 494	17	1%	6 988
Bulk purchases - electricity		57 097	47 425	-	4 543	29 175	23 712	5 463	23%	47 425
Inventory consumed		11 174	13 553	-	903	6 664	6 777	(112)	-2%	13 553
Debt impairment		-	10 000	-	-	-	5 000	(5 000)	-100%	10 000
Depreciation and amortisation		34 168	20 000	-	-	-	10 000	(10 000)	-100%	20 000
Interest		13 273	3 000	-	1 478	8 062	1 500	6 562	437%	3 000
Contracted services		35 714	41 808	-	3 861	21 227	20 904	322	2%	41 808
Transfers and subsidies		-	10	-	-	-	5	(5)	-100%	10
Irrecoverable debts written off		39 588	10 000	-	12 646	14 128	5 000	9 128	183%	10 000
Operational costs		32 292	23 879	-	3 209	19 119	11 939	7 180	60%	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>36 347</b>	<b>156 545</b>	<b>140 367</b>	<b>16 178</b>	<b>12%</b>	<b>280 734</b>
<b>Surplus/(Deficit)</b>		<b>(22 145)</b>	<b>52 126</b>	<b>-</b>	<b>9 649</b>	<b>5 188</b>	<b>26 063</b>	<b>(20 875)</b>	<b>-80%</b>	<b>52 126</b>
Transfers and subsidies - capital (monetary allocations)		55 743	37 721	-	4 677	21 247	18 860	2 386	13%	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>14 326</b>	<b>26 435</b>	<b>44 924</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>14 326</b>	<b>26 435</b>	<b>44 924</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>14 326</b>	<b>26 435</b>	<b>44 924</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>14 326</b>	<b>26 435</b>	<b>44 924</b>			<b>89 847</b>
<b>References</b>										
1. Material variances to be explained on Table SC1										

## 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) - M06 - December**

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly	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	-	39	259	290	(31)	-11%	580
Vote 2 - Budget and Treasury Office		302	620	-	(1)	54	310	(256)	-83%	620
Vote 3 - Community and Social Services		0	160	-	-	128	80	48	60%	160
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		10 159	7 881	-	462	1 177	3 941	(2 763)	-70%	7 881
Vote 6 - Waste Management		-	30	-	-	-	15	(15)	-100%	30
Vote 7 - Waste Water Management		6 013	19 100	-	3 145	14 906	9 550	5 356	56%	19 100
Vote 8 - Road Transport		7 146	11 100	-	465	1 722	5 550	(3 828)	-69%	11 100
Vote 9 - Water		23 581	70	-	83	1 765	35	1 730	4943%	70
Vote 10 - Electricity		1 629	1 500	-	351	1 046	750	296	39%	1 500
Vote 11 - Corporate Services		106	160	-	-	107	80	27	34%	160
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	49 255	41 201	-	4 545	21 165	20 600	564	3%	41 201
<b>Total Capital Expenditure</b>		<b>49 255</b>	<b>41 201</b>	-	<b>4 545</b>	<b>21 165</b>	<b>20 600</b>	<b>564</b>	<b>3%</b>	<b>41 201</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>652</b>	<b>1 260</b>	-	<b>(1)</b>	<b>361</b>	<b>630</b>	<b>(269)</b>	<b>-43%</b>	<b>1 260</b>
Executive and council		245	480	-	-	199	240	(41)	-17%	480
Finance and administration		408	780	-	(1)	161	390	(229)	-59%	780
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>10 159</b>	<b>8 041</b>	-	<b>462</b>	<b>1 305</b>	<b>4 020</b>	<b>(2 715)</b>	<b>-68%</b>	<b>8 041</b>
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10 159	8 041	-	462	1 305	4 020	(2 715)	-68%	8 041
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>7 222</b>	<b>11 200</b>	-	<b>504</b>	<b>1 782</b>	<b>5 600</b>	<b>(3 818)</b>	<b>-68%</b>	<b>11 200</b>
Planning and development		76	100	-	39	60	50	10	20%	100
Road transport		7 146	11 100	-	465	1 722	5 550	(3 828)	-69%	11 100
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>31 222</b>	<b>20 700</b>	-	<b>3 579</b>	<b>17 717</b>	<b>10 350</b>	<b>7 367</b>	<b>71%</b>	<b>20 700</b>
Energy sources		1 629	1 500	-	351	1 046	750	296	39%	1 500
Water management		23 581	70	-	83	1 765	35	1 730	4943%	70
Waste water management		6 013	19 100	-	3 145	14 906	9 550	5 356	56%	19 100
Waste management		-	30	-	-	-	15	(15)	-100%	30
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>49 255</b>	<b>41 201</b>	-	<b>4 545</b>	<b>21 165</b>	<b>20 600</b>	<b>564</b>	<b>3%</b>	<b>41 201</b>
<b>Funded by:</b>										
National Government		46 994	36 381	-	4 507	20 612	18 190	2 421	13%	36 381
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>46 994</b>	<b>36 381</b>	-	<b>4 507</b>	<b>20 612</b>	<b>18 190</b>	<b>2 421</b>	<b>13%</b>	<b>36 381</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		<b>1 450</b>	<b>4 820</b>	-	<b>38</b>	<b>553</b>	<b>2 410</b>	<b>(1 857)</b>	<b>-77%</b>	<b>4 820</b>
<b>Total Capital Funding</b>		<b>48 443</b>	<b>41 201</b>	-	<b>4 545</b>	<b>21 165</b>	<b>20 600</b>	<b>564</b>	<b>3%</b>	<b>41 201</b>

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

**FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M06 - December**

Description	Ref	Budget Year 2025/26				
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		13 199	163 472	–	36 540	163 472
Trade and other receivables from exchange transactions		34 318	1 630	–	33 853	1 630
Receivables from non-exchange transactions		20 399	42 428	–	27 687	42 428
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 710	2 543	–	1 993	2 543
VAT		35 147	44 088	–	38 495	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>140 610</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	–	641 811	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>800 020</b>	<b>160 212</b>
<b>TOTAL ASSETS</b>		<b>885 669</b>	<b>415 985</b>	<b>–</b>	<b>940 629</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	–	2 062	1 700
Trade and other payables from exchange transactions		219 599	75 781	–	243 256	75 781
Trade and other payables from non-exchange transactions		(0)	9	–	3 696	9
Provision		17 155	863	–	17 155	863
VAT		14 651	28 091	–	15 716	28 091
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>258 209</b>	<b>109 213</b>	<b>–</b>	<b>286 734</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>355 604</b>	<b>294 336</b>
<b>NET ASSETS</b>	2	<b>558 590</b>	<b>121 649</b>	<b>–</b>	<b>585 025</b>	<b>121 649</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		558 590	121 649	–	585 025	121 649
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>558 590</b>	<b>121 649</b>	<b>–</b>	<b>585 025</b>	<b>121 649</b>

References

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

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M06 - December

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>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		27 429	64 467	64 467	1 607	18 029	32 233	(14 204)	-44%	64 467
Service charges		74 257	145 669	145 669	6 655	34 447	72 834	(38 388)	-53%	145 669
Other revenue		434 888	11 141	11 138	62 264	208 579	5 570	203 009	3644%	11 141
Transfers and Subsidies - Operational		105 212	109 723	109 723	36 071	82 766	54 862	27 904	51%	109 723
Transfers and Subsidies - Capital		46 905	37 721	37 721	-	37 739	18 860	18 879	100%	37 721
Interest		215	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(113 936)	(243 467)	(243 467)	(17 807)	(59 159)	(121 733)	62 575	-51%	(243 467)
Interest		-	(3 000)	3 000	-	-	(1 500)	1 500	-100%	(3 000)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>574 968</b>	<b>122 254</b>	<b>128 251</b>	<b>88 790</b>	<b>322 401</b>	<b>61 127</b>	<b>(261 274)</b>	<b>-427%</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	-	-	2 500	(2 500)	-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)	(3 764)	(22 679)	(20 600)	(2 078)	10%	(41 201)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>55 653</b>	<b>(36 201)</b>	<b>(31 201)</b>	<b>(3 764)</b>	<b>(22 679)</b>	<b>(18 100)</b>	<b>4 578</b>	<b>-25%</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>85 026</b>	<b>299 722</b>	<b>43 026</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		312 921	118 295			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 December 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 December 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 December 2025 salaries of R 9.7 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 - M12 June

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	(19 377)	The municipality's has a high number of outstanding debtors	Appointment of a debt collector
2	<b>Expenditure By Type</b>			
	Debt impairment	(5 000)	Write-offs performed at year end	Write-offs will be performed at year end
	Depreciation & asset impairment	(10 000)	Depreciation gets to be calculated only at the end of the financial year	Write-offs will be performed at year end

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

FS183 Tswelopele - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 - December

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Added 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%	5.2%	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/		40.8%	76.1%	0.0%	43.6%	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%	49.0%	234.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.1%	149.7%	0.0%	12.7%	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%	33.8%	31.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.4%	6.2%	0.0%	3.4%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.3%	6.9%	0.0%	5.0%	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 - M06 - December

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	704	478	461	404	348	363	350	16 827	19 935	18 293	(2 456)	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 066	2 863	1 925	2 374	2 216	3 947	3 538	10 737	31 667	22 812	528	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 646	622	935	562	390	11 631	302	67 196	83 284	80 080	(2 167)	-
Receivables from Exchange Transactions - Waste Water Management	1500	763	652	598	541	502	470	427	24 036	27 989	25 977	(4 527)	-
Receivables from Exchange Transactions - Waste Management	1600	422	357	336	321	317	309	289	16 422	18 773	17 658	(3 149)	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	594	591	600	598	596	575	512	20 466	24 533	22 748	(0)	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	121	121	121	(1 595)	-
<b>Total By Income Source</b>	<b>2000</b>	<b>8 195</b>	<b>5 563</b>	<b>4 855</b>	<b>4 801</b>	<b>4 368</b>	<b>17 296</b>	<b>5 418</b>	<b>155 806</b>	<b>206 302</b>	<b>187 689</b>	<b>(13 366)</b>	<b>-</b>
<b>2024/25 - totals only</b>		<b>10 103</b>	<b>5 027</b>	<b>5 895</b>	<b>5 201</b>	<b>4 431</b>	<b>18 398</b>	<b>2 915</b>	<b>148 538</b>	<b>200 508</b>	<b>179 483</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 034	426	293	375	274	1 239	123	3 267	7 031	5 278	84	-
Commercial	2300	4 493	3 213	2 910	2 999	2 810	14 816	4 139	92 584	127 964	117 347	356	-
Households	2400	2 667	1 924	1 652	1 427	1 284	1 242	1 156	59 956	71 307	65 064	(13 806)	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>8 195</b>	<b>5 563</b>	<b>4 855</b>	<b>4 801</b>	<b>4 368</b>	<b>17 296</b>	<b>5 418</b>	<b>155 806</b>	<b>206 302</b>	<b>187 689</b>	<b>(13 366)</b>	<b>-</b>

Presented above is the municipal debtors aging at the end of December 2025. The total outstanding debt on the 31<sup>st</sup> of December 2025 is R 206.3 million.

## 1.4. Supporting Table SC4 – Aged Creditors

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June										
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										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	5 428	4 848	5 003		176 359	-	-	-	191 638
Bulk Water	0200	1 195	-	1 279	1 282	26 659	-	-	-	30 415
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	753	2 462	-	-	-	-	-	-	3 215
Other	0900	-	1 308	-	-	-	-	-	-	1 308
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 377</b>	<b>8 618</b>	<b>6 282</b>	<b>1 282</b>	<b>203 017</b>	<b>-</b>	<b>-</b>	<b>4 849</b>	<b>231 425</b>

At the end of December 2025, the Municipality has outstanding debt of R 231.4 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 - M06 - December

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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		102 959	109 723	-	36 068	82 735	54 861	27 874	50.8%	109 723
Expanded Public Works Programme Integrated Grant		-	1 659	-	747	1 162	830	333	40.1%	1 659
Local Government Financial Management Grant	3	-	2 100	-	-	2 100	1 050	1 050	100.0%	2 100
Equitable Share		102 959	105 964	-	35 321	79 473	52 982	26 491	50.0%	105 964
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	150	-	-	-	75	(75)	-100.0%	150
Education, Training and Development Practices SETA		-	150	-	-	-	75	(75)	-100.0%	150
<b>Total Operating Transfers and Grants</b>		102 959	109 873	-	36 068	82 735	54 936	27 799	50.6%	109 873
<b>Capital Transfers and Grants</b>										
National Government:		(3 983)	37 721	-	-	24 119	18 860	5 259	27.9%	37 721
Municipal Infrastructure Grant		-	19 281	-	-	9 679	9 641	39	0.4%	19 281
Water Services Infrastructure Grant		(3 983)	18 440	-	-	14 440	9 220	5 220	56.6%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>		(3 983)	37 721	-	-	24 119	18 860	5 259	27.9%	37 721
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		98 976	147 594	-	36 068	106 854	73 797	33 057	44.8%	147 594

## 1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 - December

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>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	3 759	-	567	4 282	1 880	2 403	127.8%	3 759
Expanded Public Works Programme Integrated Grant		-	1 659	-	500	2 634	830	1 805	217.6%	1 659
Local Government Financial Management Grant	3	-	2 100	-	67	1 648	1 050	598	57.0%	2 100
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	300	-	-	-	150	(150)	-100.0%	300
Education, Training and Development Practices SETA		-	300	-	-	-	150	(150)	-100.0%	300
<b>Total Operating Transfers and Grants</b>		-	4 059	-	567	4 282	2 030	2 253	111.0%	4 059
<b>Capital Transfers and Grants</b>										
National Government:		0	37 721	-	4 677	19 403	18 860	542	2.9%	37 721
Municipal Infrastructure Grant		0	19 281	-	1 449	4 617	9 641	(5 023)	-52.1%	19 281
Regional Bulk Infrastructure Grant		-	-	-	83	(103)	-	(103)	#DIV/0!	-
Water Services Infrastructure Grant		-	18 440	-	3 145	14 888	9 220	5 668	61.5%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>		0	37 721	-	4 677	19 403	18 860	542	2.9%	37 721
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>										
		0	41 780	-	5 244	23 685	20 890	2 795	13.4%	41 780