

**TSWELOPELE LOCAL MUNICIPALITY**

**FS 183**

**CIVIC CENTRE, BOSMAN STREET**

**BULTFONTEIN, 9670**

**051 853 1111**

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**IN YEAR REPORT (Schedule C)**  
**January 2026**

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 January 2026:

- 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 - M07 - January

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	-	1 677	27 669	24 950	2 719	11%	42 771
Service charges	88 269	90 399	-	7 366	52 146	52 733	(587)	-1%	90 399
Investment revenue	3 564	3 219	-	139	1 563	1 878	(315)	-17%	3 219
Transfers and subsidies - Operational	107 176	109 873	-	-	82 833	64 093	18 740	29%	109 873
Other own revenue	75 800	86 597	-	791	6 573	50 515	(43 942)	-87%	86 597
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>310 807</b>	<b>332 860</b>	<b>-</b>	<b>9 052</b>	<b>170 785</b>	<b>194 168</b>	<b>(23 384)</b>	<b>-12%</b>	<b>332 860</b>
Employee costs	100 192	104 071	-	10 604	65 261	60 708	4 554	8%	104 071
Remuneration of Councillors	7 190	6 988	-	587	4 099	4 076	22	1%	6 988
Depreciation and amortisation	34 168	20 000	-	-	-	11 667	(11 667)	-100%	20 000
Interest	13 273	3 000	-	1 431	9 493	1 750	7 743	442%	3 000
Inventory consumed and bulk purchases	68 271	60 978	-	6 006	41 846	35 571	6 276	18%	60 978
Transfers and subsidies	-	10	-	-	-	6	(6)	-100%	10
Other expenditure	109 858	85 687	-	2 988	57 462	49 984	7 478	15%	85 687
<b>Total Expenditure</b>	<b>332 952</b>	<b>280 734</b>	<b>-</b>	<b>21 616</b>	<b>178 161</b>	<b>163 761</b>	<b>14 400</b>	<b>9%</b>	<b>280 734</b>
<b>Surplus/(Deficit)</b>	<b>(22 145)</b>	<b>52 126</b>	<b>-</b>	<b>(12 565)</b>	<b>(7 376)</b>	<b>30 407</b>	<b>(37 783)</b>	<b>-124%</b>	<b>52 126</b>
Transfers and subsidies - capital (monetary allocations)	55 743	37 721	-	1 905	23 152	22 004	1 148	5%	37 721
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; Share of surplus/ (deficit) of associate</b>	<b>33 598</b>	<b>89 847</b>	<b>-</b>	<b>(10 659)</b>	<b>15 776</b>	<b>52 411</b>	<b>(36 635)</b>	<b>-70%</b>	<b>89 847</b>
<b>Surplus/ (Deficit) for the year</b>	<b>33 598</b>	<b>89 847</b>	<b>-</b>	<b>(10 659)</b>	<b>15 776</b>	<b>52 411</b>	<b>(36 635)</b>	<b>-70%</b>	<b>89 847</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	49 255	41 201	-	3 024	24 189	24 034	155	1%	41 201
Capital transfers recognised	46 994	36 381	-	1 785	22 397	21 222	1 175	6%	36 381
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 450	4 820	-	1 239	1 792	2 812	(1 020)	-36%	4 820
<b>Total sources of capital funds</b>	<b>48 443</b>	<b>41 201</b>	<b>-</b>	<b>3 024</b>	<b>24 189</b>	<b>24 034</b>	<b>155</b>	<b>1%</b>	<b>41 201</b>
<b>Financial position</b>									
Total current assets	106 814	255 773	-	-	137 830	-	-	-	255 773
Total non current assets	778 855	160 212	-	-	803 044	-	-	-	160 212
Total current liabilities	258 209	109 213	-	-	297 638	-	-	-	109 213
Total non current liabilities	68 870	185 124	-	-	68 870	-	-	-	185 124
Community wealth/Equity	558 590	121 649	-	-	574 366	-	-	-	121 649
<b>Cash flows</b>									
Net cash from (used) operating	574 968	122 254	-	(3 518)	44 132	71 315	(317 710)	-446%	122 254
Net cash from (used) investing	55 653	(36 201)	-	(3 024)	(24 773)	(21 117)	3 656	-17%	(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>-</b>	<b>-</b>	<b>32 558</b>	<b>125 466</b>	<b>(251 984)</b>	<b>-201%</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	8 444	5 753	4 704	4 446	4 500	4 224	17 074	160 118	209 263
<b>Creditors Age Analysis</b>									
Total Creditors	8 116	7 359	8 506	7 634	6 132	7 820	8 594	183 235	237 396

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 - January

Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		214 441	200 226	-	1 542	108 286	116 799	(8 513)	-7%	200 226
Executive and council		99 616	104 299	-	934	72 773	60 841	11 932	20%	104 299
Finance and administration		114 825	95 927	-	2 476	35 513	55 958	(20 445)	-37%	95 927
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 231	1 865	-	61	2 473	1 088	1 385	127%	1 865
Community and social services		935	700	-	30	56	409	(352)	-86%	700
Sport and recreation		1 216	1 150	-	28	2 375	671	1 704	254%	1 150
Public safety		81	15	-	3	42	9	33	378%	15
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 350	20 271	-	1 835	3 771	11 825	(8 054)	-68%	20 271
Planning and development		912	900	-	5	181	525	(344)	-66%	900
Road transport		31 438	19 371	-	1 829	3 590	11 300	(7 710)	-68%	19 371
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 527	148 218	-	7 519	79 407	86 461	(7 054)	-8%	148 218
Energy sources		66 167	98 649	-	5 740	45 251	57 545	(12 294)	-21%	98 649
Water management		33 028	30 169	-	745	8 446	17 598	(9 152)	-52%	30 169
Waste water management		11 135	10 500	-	666	21 347	6 125	15 222	249%	10 500
Waste management		7 198	8 901	-	368	4 362	5 192	(830)	-16%	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>10 957</b>	<b>193 937</b>	<b>216 172</b>	<b>(22 236)</b>	<b>-10%</b>	<b>370 581</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		148 603	105 515	-	8 610	76 882	61 551	15 331	25%	105 515
Executive and council		50 767	31 022	-	3 114	19 678	18 096	1 581	9%	31 022
Finance and administration		97 836	74 493	-	5 496	57 204	43 454	13 750	32%	74 493
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 662	12 346	-	1 547	7 494	7 202	292	4%	12 346
Community and social services		3 487	4 183	-	991	3 597	2 440	1 157	47%	4 183
Sport and recreation		5 112	6 686	-	393	2 671	3 900	(1 229)	-32%	6 686
Public safety		2 063	1 477	-	162	1 226	862	365	42%	1 477
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 069	37 332	-	2 162	16 350	21 777	(5 427)	-25%	37 332
Planning and development		9 233	9 354	-	1 222	5 950	5 456	493	9%	9 354
Road transport		22 836	27 978	-	940	10 401	16 321	(5 920)	-36%	27 978
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		141 618	125 540	-	9 297	77 435	73 232	4 203	6%	125 540
Energy sources		71 747	62 799	-	5 752	42 079	36 633	5 446	15%	62 799
Water management		32 474	28 897	-	1 915	16 735	16 857	(122)	-1%	28 897
Waste water management		23 963	19 740	-	872	10 415	11 515	(1 100)	-10%	19 740
Waste management		13 434	14 104	-	758	8 207	8 227	(20)	0%	14 104
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>332 952</b>	<b>280 734</b>	<b>-</b>	<b>21 616</b>	<b>178 161</b>	<b>163 761</b>	<b>14 400</b>	<b>9%</b>	<b>280 734</b>
<b>Surplus/ (Deficit) for the year</b>		<b>33 598</b>	<b>89 847</b>	<b>-</b>	<b>(10 659)</b>	<b>15 776</b>	<b>52 411</b>	<b>(36 635)</b>	<b>-70%</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) - M07 - January

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	-	931	72 859	61 057	11 802	19.3%	104 669
Vote 2 - Budget and Treasury Office		76 913	19 362	-	723	5 725	11 295	(5 570)	-49.3%	19 362
Vote 3 - Community and Social Services		2 838	2 345	-	63	1 383	1 368	15	1.1%	2 345
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		31	50	-	-	1 185	29	1 155	3961.6%	50
Vote 6 - Waste Management		7 198	8 901	-	368	4 362	5 192	(830)	-16.0%	8 901
Vote 7 - Waste Water Management		11 135	10 500	-	666	21 347	6 125	15 222	248.5%	10 500
Vote 8 - Road Transport		31 438	19 371	-	1 829	3 590	11 300	(7 710)	-68.2%	19 371
Vote 9 - Water		33 028	30 169	-	745	8 446	17 598	(9 152)	-52.0%	30 169
Vote 10 - Electricity		66 167	98 649	-	5 740	45 251	57 545	(12 294)	-21.4%	98 649
Vote 11 - Corporate Services		37 912	76 565	-	1 753	29 788	44 663	(14 875)	-33.3%	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>10 957</b>	<b>193 937</b>	<b>216 172</b>	<b>(22 236)</b>	<b>-10.3%</b>	<b>370 581</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive		60 000	40 376	-	4 336	25 627	23 553	2 075	8.8%	40 376
Vote 2 - Budget and Treasury Office		60 609	48 666	-	4 153	40 711	28 388	12 322	43.4%	48 666
Vote 3 - Community and Social Services		10 139	11 227	-	1 466	7 332	6 549	783	12.0%	11 227
Vote 4 - Public Safety		470	979	-	58	110	571	(461)	-80.8%	979
Vote 5 - Sport and Recreation		53	140	-	23	52	82	(30)	-36.2%	140
Vote 6 - Waste Management		13 434	14 104	-	758	8 207	8 227	(20)	-0.2%	14 104
Vote 7 - Waste Water Management		23 963	19 740	-	872	10 415	11 515	(1 100)	-9.6%	19 740
Vote 8 - Road Transport		22 836	27 978	-	940	10 401	16 321	(5 920)	-36.3%	27 978
Vote 9 - Water		26 774	27 397	-	1 915	16 735	15 982	753	4.7%	27 397
Vote 10 - Electricity		71 747	62 799	-	5 752	42 079	36 633	5 446	14.9%	62 799
Vote 11 - Corporate Services		37 227	25 827	-	1 344	16 493	15 066	1 427	9.5%	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>21 616</b>	<b>178 161</b>	<b>162 886</b>	<b>15 275</b>	<b>9.4%</b>	<b>279 234</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>39 298</b>	<b>91 347</b>	<b>-</b>	<b>(10 659)</b>	<b>15 776</b>	<b>53 286</b>	<b>(37 510)</b>	<b>-70.4%</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) - M07 - January

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	-	5 591	40 101	37 765	2 336	6%	64 740
Service charges - Water		8 927	9 828	-	741	4 794	5 733	(939)	-16%	9 828
Service charges - Waste Water Management		9 350	8 715	-	666	4 674	5 084	(410)	-8%	8 715
Service charges - Waste management		5 413	7 116	-	368	2 577	4 151	(1 574)	-38%	7 116
Sale of Goods and Rendering of Services		973	1 458	-	78	502	851	(349)	-41%	1 458
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		3 564	3 219	-	139	1 563	1 878	(315)	-17%	3 219
Dividends		162	241	-	-	121	141	(20)	-14%	241
Rent on Land		580	600	-	3	838	350	488	139%	600
Rental from Fixed Assets		1 298	520	-	47	419	303	116	38%	520
Licence and permits		718	545	-	5	136	318	(182)	-57%	545
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		8 648	6 000	-	11	225	3 500	(3 275)	-94%	6 000
<b>Non-Exchange Revenue</b>										
Property rates		35 998	42 771	-	1 677	27 669	24 950	2 719	11%	42 771
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		932	1 012	-	55	118	590	(473)	-80%	1 012
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		107 176	109 873	-	922	82 833	64 093	18 740	29%	109 873
Interest		7 452	46 000	-	592	4 215	26 833	(22 618)	-84%	46 000
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		55 036	30 220	-	-	-	17 628	(17 628)	-100%	30 220
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>310 807</b>	<b>332 860</b>	<b>-</b>	<b>9 052</b>	<b>170 785</b>	<b>194 188</b>	<b>(23 384)</b>	<b>-12%</b>	<b>332 860</b>
<b>Expenditure By Type</b>										
Employee related costs		100 192	104 071	-	10 604	65 261	60 708	4 554	8%	104 071
Remuneration of councillors		7 190	6 988	-	587	4 099	4 076	22	1%	6 988
Bulk purchases - electricity		57 097	47 425	-	4 745	33 920	27 664	6 256	23%	47 425
Inventory consumed		11 174	13 553	-	1 262	7 926	7 906	20	0%	13 553
Debt impairment		-	10 000	-	-	-	5 833	(5 833)	-100%	10 000
Depreciation and amortisation		34 168	20 000	-	-	-	11 667	(11 667)	-100%	20 000
Interest		13 273	3 000	-	1 431	9 493	1 750	7 743	442%	3 000
Contracted services		35 714	41 808	-	1 044	22 271	24 388	(2 117)	-9%	41 808
Transfers and subsidies		-	10	-	-	-	6	(6)	-100%	10
Irrecoverable debts written off		39 588	10 000	-	27	14 101	5 833	8 267	142%	10 000
Operational costs		32 292	23 879	-	1 971	21 090	13 929	7 161	51%	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>21 616</b>	<b>178 161</b>	<b>163 761</b>	<b>14 400</b>	<b>9%</b>	<b>280 734</b>
<b>Surplus/(Deficit)</b>		<b>(22 145)</b>	<b>52 126</b>	<b>-</b>	<b>(12 565)</b>	<b>(7 376)</b>	<b>30 407</b>	<b>(37 783)</b>	<b>-124%</b>	<b>52 126</b>
Transfers and subsidies - capital (monetary allocations)		55 743	37 721	-	1 905	23 152	22 004	1 148	5%	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>(10 659)</b>	<b>15 776</b>	<b>52 411</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>(10 659)</b>	<b>15 776</b>	<b>52 411</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>(10 659)</b>	<b>15 776</b>	<b>52 411</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>(10 659)</b>	<b>15 776</b>	<b>52 411</b>			<b>89 847</b>

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

FS183 Tawelopele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 - January

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>	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	-	57	316	338	(22)	-7%	580
Vote 2 - Budget and Treasury Office		302	620	-	-	54	362	(307)	-85%	620
Vote 3 - Community and Social Services		0	160	-	-	128	93	35	37%	160
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		10 159	7 881	-	-	1 177	4 597	(3 420)	-74%	7 881
Vote 6 - Waste Management		-	30	-	-	-	18	(18)	-100%	30
Vote 7 - Waste Water Management		6 013	19 100	-	-	14 906	11 142	3 764	34%	19 100
Vote 8 - Road Transport		7 146	11 100	-	2 990	4 712	6 475	(1 763)	-27%	11 100
Vote 9 - Water		23 581	70	-	-	1 765	41	1 724	4223%	70
Vote 10 - Electricity		1 629	1 500	-	-	1 046	875	171	20%	1 500
Vote 11 - Corporate Services		106	160	-	23	84	93	(9)	-10%	160
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	49 255	41 201	-	3 024	24 189	24 034	155	1%	41 201
<b>Total Capital Expenditure</b>		49 255	41 201	-	3 024	24 189	24 034	155	1%	41 201
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		652	1 260	-	52	367	735	(368)	-50%	1 260
Executive and council		245	480	-	29	229	280	(51)	-18%	480
Finance and administration		408	780	-	23	139	455	(316)	-70%	780
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		10 159	8 041	-	-	1 305	4 691	(3 385)	-72%	8 041
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10 159	8 041	-	-	1 305	4 691	(3 385)	-72%	8 041
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7 222	11 200	-	3 018	4 800	6 533	(1 734)	-27%	11 200
Planning and development		76	100	-	27	87	58	29	50%	100
Road transport		7 146	11 100	-	2 990	4 712	6 475	(1 763)	-27%	11 100
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		31 222	20 700	-	-	17 717	12 075	5 642	47%	20 700
Energy sources		1 629	1 500	-	-	1 046	875	171	20%	1 500
Water management		23 581	70	-	-	1 765	41	1 724	4223%	70
Waste water management		6 013	19 100	-	-	14 906	11 142	3 764	34%	19 100
Waste management		-	30	-	-	-	18	(18)	-100%	30
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	49 255	41 201	-	3 024	24 189	24 034	155	1%	41 201
<b>Funded by:</b>										
National Government		46 994	36 381	-	1 785	22 397	21 222	1 175	6%	36 381
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net / Prov Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		46 994	36 381	-	1 785	22 397	21 222	1 175	6%	36 381
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 450	4 820	-	1 239	1 792	2 812	(1 020)	-36%	4 820
<b>Total Capital Funding</b>		48 443	41 201	-	3 024	24 189	24 034	155	1%	41 201

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

FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M07 - January

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	–	30 919	163 472	
Trade and other receivables from exchange transactions		34 318	1 630	–	36 207	1 630	
Receivables from non-exchange transactions		20 399	42 428	–	28 206	42 428	
Current portion of non-current receivables		–	–	–	–	–	
Inventory		1 710	2 543	–	2 570	2 543	
VAT		35 147	44 088	–	37 820	44 088	
Other current assets		2 042	1 612	–	2 108	1 612	
<b>Total current assets</b>		<b>106 814</b>	<b>255 773</b>	<b>–</b>	<b>137 830</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	–	644 836	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>803 044</b>	<b>160 212</b>	
<b>TOTAL ASSETS</b>		<b>885 669</b>	<b>415 985</b>	<b>–</b>	<b>940 874</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	–	2 078	1 700	
Trade and other payables from exchange transactions		219 599	75 781	–	254 778	75 781	
Trade and other payables from non-exchange transactions		(0)	9	–	2 776	9	
Provision		17 155	863	–	17 155	863	
VAT		14 651	28 091	–	16 001	28 091	
Other current liabilities		–	–	–	–	–	
<b>Total current liabilities</b>		<b>258 209</b>	<b>109 213</b>	<b>–</b>	<b>297 838</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>366 508</b>	<b>294 336</b>	
<b>NET ASSETS</b>	<b>2</b>	<b>558 590</b>	<b>121 649</b>	<b>–</b>	<b>574 366</b>	<b>121 649</b>	
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated surplus/(deficit)		558 590	121 649	–	574 366	121 649	
Reserves and funds		–	–	–	–	–	
Other		–	–	–	–	–	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>558 590</b>	<b>121 649</b>	<b>–</b>	<b>574 366</b>	<b>121 649</b>	

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

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M07 - January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		27 429	64 467		1 745	19 774	37 606	(17 832)	-47%	64 467
Service charges		74 257	145 669		5 703	40 456	84 973	(44 517)	-52%	145 669
Other revenue		434 888	11 141		225	2 359	6 499	260 998	4016%	11 141
Transfers and Subsidies - Operational		105 212	109 723		-	82 767	64 005	18 762	29%	109 723
Transfers and Subsidies - Capital		46 905	37 721		-	37 739	22 004	15 735	72%	37 721
Interest		215	-		139	1 563	-	-		-
Dividends		-	-		-	121	-	-		-
<b>Payments</b>										
Suppliers and employees		(113 936)	(243 467)		(11 191)	(140 647)	(142 022)	82 815	-58%	(243 467)
Interest		-	(3 000)		-	-	(1 750)	1 750	-100%	(3 000)
Transfers and Subsidies		-	-		-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>574 988</b>	<b>122 254</b>		<b>(3 518)</b>	<b>44 132</b>	<b>71 315</b>	<b>(317 710)</b>	<b>-446%</b>	<b>122 254</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1	5 000		-	-	2 917	(2 917)	-100%	5 000
Decrease (increase) in non-current receivables		-	-		-	-	-	-		-
Decrease (increase) in non-current investments		-	-		-	-	-	-		-
<b>Payments</b>										
Capital assets		55 652	(41 201)		(3 024)	(24 773)	(24 034)	(740)	3%	(41 201)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>55 653</b>	<b>(38 201)</b>		<b>(3 024)</b>	<b>(24 773)</b>	<b>(21 117)</b>	<b>3 656</b>	<b>-17%</b>	<b>(38 201)</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>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>630 621</b>	<b>86 053</b>		<b>(3 024)</b>	<b>19 359</b>	<b>50 198</b>			<b>86 053</b>
Cash/cash equivalents at beginning:		17 680	75 269			13 199	75 269			13 199
Cash/cash equivalents at month/year end:		648 301	161 322			32 558	125 466			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 January 2026 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 January 2026.

#### 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 January salaries.

## 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 - M07 - January

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue</b>			
	Interest earned - Outstanding debtors	- 22 618	The municipality has a high number of outstanding debtors	Appointment of a debt collector.
2	<b>Expenditure By Type</b>			
	Debt impairment	- 5 833	Write-offs performed at year end	Write-offs to be performed quarterly
	Depreciation	- 11 667	Depreciation calculated at year end	Depreciation performed monthly

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

FS183 Tswelopele - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 - January

Description of financial indicator	Basis of calculation	Ref	Budget Year 2025/26				
			2024/25 Actuals	Original Budget	Revised 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%	5.3%	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		40.8%	76.1%	0.0%	46.3%	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%	46.3%	234.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.1%	149.7%	0.0%	10.4%	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%	38.2%	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%	5.6%	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 - M07 - January

Description	NT Code	Budget Year 2025/26								
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	1200	845	479	398	394	373	324	339	17 098	20 249
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 168	3 078	2 316	1 716	2 213	2 158	3 858	13 537	33 043
Receivables from Non-exchange Transactions - Property Rates	1400	1 662	608	451	838	480	348	11 535	67 378	83 301
Receivables from Exchange Transactions - Waste Water Management	1500	758	648	618	578	526	490	463	24 384	28 465
Receivables from Exchange Transactions - Waste Management	1600	418	350	335	323	312	309	305	16 659	19 010
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	593	590	587	598	596	594	575	20 940	25 074
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	121	121
<b>Total By Income Source</b>	<b>2000</b>	<b>8 444</b>	<b>5 753</b>	<b>4 704</b>	<b>4 446</b>	<b>4 500</b>	<b>4 224</b>	<b>17 074</b>	<b>160 118</b>	<b>209 263</b>
<b>2024/25 - totals only</b>		<b>7 886</b>	<b>7 255</b>	<b>4 410</b>	<b>4 621</b>	<b>3 991</b>	<b>4 210</b>	<b>18 095</b>	<b>149 595</b>	<b>200 064</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	2200	1 076	599	396	284	358	230	1 237	3 326	7 507
Commercial	2300	4 559	3 493	2 838	2 777	2 881	2 774	14 636	95 882	129 839
Households	2400	2 810	1 661	1 470	1 385	1 261	1 220	1 201	60 910	71 918
Other	2500	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>8 444</b>	<b>5 753</b>	<b>4 704</b>	<b>4 446</b>	<b>4 500</b>	<b>4 224</b>	<b>17 074</b>	<b>160 118</b>	<b>209 263</b>

Presented above is the municipal debtors aging at the end of January 2026. The total outstanding debt on the 31<sup>st</sup> of January 2026 is R 209.2 million.

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

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January										
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	5 601	5 428	4 848		181 362	-	-	-	197 239
Bulk Water	0200	1 633	1 196	1 195	1 349	27 173	-	-	-	32 546
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	-	-	-	-	-	-	2 462
Other	0900	-	300	-	-	-	-	-	-	300
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 234</b>	<b>9 387</b>	<b>6 043</b>	<b>1 349</b>	<b>208 535</b>	<b>-</b>	<b>-</b>	<b>4 849</b>	<b>237 396</b>

At the end of January 2026, the Municipality has outstanding debt of R 237.3 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 - M07 - January

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>										
<b>Operating Transfers and Grants</b>										
National Government:		102 959	109 723	-	-	82 735	64 005	18 730	29.3%	109 723
Expanded Public Works Programme Integrated Grant		-	1 659	-	-	1 162	968	194	20.1%	1 659
Local Government Financial Management Grant	3	-	2 100	-	-	2 100	1 225	875	71.4%	2 100
Equitable Share		102 959	105 964	-	-	79 473	61 812	17 661	28.6%	105 964
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	150	-	-	-	88	(88)	-100.0%	150
Education, Training and Development Practices SETA		-	150	-	-	-	88	(88)	-100.0%	150
<b>Total Operating Transfers and Grants</b>		<b>102 959</b>	<b>109 873</b>	<b>-</b>	<b>-</b>	<b>82 735</b>	<b>64 093</b>	<b>18 642</b>	<b>29.1%</b>	<b>109 873</b>
<b>Capital Transfers and Grants</b>										
National Government:		(3 983)	37 721	-	-	24 119	22 004	2 115	9.6%	37 721
Municipal Infrastructure Grant		-	19 281	-	-	9 679	11 247	(1 568)	-13.9%	19 281
Water Services Infrastructure Grant		(3 983)	18 440	-	-	14 440	10 757	3 683	34.2%	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>-</b>	<b>24 119</b>	<b>22 004</b>	<b>2 115</b>	<b>9.6%</b>	<b>37 721</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>98 976</b>	<b>147 594</b>	<b>-</b>	<b>-</b>	<b>106 854</b>	<b>86 096</b>	<b>20 758</b>	<b>24.1%</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 - M07 - January

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	-	637	3 360	2 193	1 167	53.2%	3 759
Expanded Public Works Programme Integrated Grant		-	1 659	-	584	1 659	968	691	71.4%	1 659
Local Government Financial Management Grant	3	-	2 100	-	53	1 701	1 225	476	38.9%	2 100
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	300	-	-	-	175	(175)	-100.0%	300
Education, Training and Development Practices SETA		-	300	-	-	-	175	(175)	-100.0%	300
<b>Total Operating Transfers and Grants</b>		-	4 059	-	637	3 360	2 368	992	41.9%	4 059
<u>Capital Transfers and Grants</u>										
National Government:		0	37 721	-	1 905	21 245	22 004	(759)	-3.5%	37 721
Municipal Infrastructure Grant		0	19 281	-	1 905	6 523	11 247	(4 725)	-42.0%	19 281
Regional Bulk Infrastructure Grant		-	-	-	-	166	-	(166)	#DIV/0!	-
Water Services Infrastructure Grant		-	18 440	-	-	14 888	10 757	4 131	38.4%	18 440
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>		0	37 721	-	1 905	21 245	22 004	(759)	-3.5%	37 721
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>										
		0	41 780	-	2 542	24 605	24 372	233	1.0%	41 780