

**TSWELOPELE LOCAL MUNICIPALITY**

**FS 183**

**CIVIC CENTRE, BOSMAN STREET**

**BULTFONTEIN, 9670**

**051 853 1111**

**[www.tswelopele.gov.za](http://www.tswelopele.gov.za)**



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

PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS IN TERMS OF  
GOVERNMENT GAZETTE OF 17 APRIL 2009

---

# Contents

1.1.1	PART 1 .....	1
1.	Executive summary.....	3
2.	In Year Budget Statements Tables .....	4
2.1.1.	In Year Budget Statement – Table C1 – Budget Summary .....	5
2.1.2.	In Year Budget Statement – Table C2 – Fin Performance (STD Classification) .....	6
2.1.3.	In Year Budget Tables – Table C3 – Fin Performance (Rev and Exp – Municipal Vote) .....	7
2.1.4.	In Year Budget Tables – Table C4 – (Rev& Exp).....	8
2.1.5.	In Year Budget Table – C5 – Capital Expenditure (Mun Vote).....	9
3.	Explanatory note on in year budget tables .....	12
	PART 2.....	13
1.	Supporting Documentation .....	14
1.1.	Supporting Table SC1 – Material Variances Explanations.....	14
1.2.	Supporting Table SC2 – Performance Indicators.....	14
1.3.	Supporting Table SC3 – Debtors age analysis .....	15
1.4.	Supporting Table SC4 – Aged Creditors.....	16
1.5.	Supporting Table SC6 – Grants Received .....	17
1.6.	Supporting Table SC7 – Grants Expenditure.....	18

## 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 February 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 - M08 - February

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	48 771	356	28 025	31 848	(3 823)	-12%	48 771
Service charges	88 269	90 399	90 450	2 459	54 605	60 277	(5 671)	-9%	90 450
Investment revenue	3 564	3 219	2 979	169	1 733	2 013	(280)	-14%	2 979
Transfers and subsidies - Operational	107 176	109 873	109 873	-	82 833	73 249	9 584	13%	109 873
Other own revenue	75 800	86 597	59 402	5 951	12 524	50 244	(37 720)	-75%	59 402
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>310 807</b>	<b>332 860</b>	<b>311 475</b>	<b>8 935</b>	<b>179 720</b>	<b>217 630</b>	<b>(37 910)</b>	<b>-17%</b>	<b>311 475</b>
Employee costs	100 192	104 071	106 038	10 004	75 265	69 774	(4 512)	-6%	106 038
Remuneration of Councillors	7 190	6 988	7 364	587	4 686	4 734	(635)	-13%	7 364
Depreciation and amortisation	34 168	20 000	20 000	-	-	13 333	(13 333)	-100%	20 000
Interest	13 273	3 000	10 500	1 416	10 909	3 500	7 409	212%	10 500
Inventory consumed and bulk purchases	68 271	60 978	61 073	5 853	47 699	40 672	7 027	17%	61 073
Transfers and subsidies	-	10	10	-	-	7	(7)	-100%	10
Other expenditure	109 858	85 687	105 736	156	57 618	61 134	(3 516)	-6%	105 736
<b>Total Expenditure</b>	<b>332 952</b>	<b>280 734</b>	<b>310 720</b>	<b>18 016</b>	<b>185 585</b>	<b>193 153</b>	<b>(7 568)</b>	<b>-4%</b>	<b>310 720</b>
<b>Surplus/(Deficit)</b>	<b>(22 145)</b>	<b>52 126</b>	<b>755</b>	<b>(9 081)</b>	<b>(5 865)</b>	<b>24 477</b>	<b>(30 342)</b>	<b>-124%</b>	<b>755</b>
Transfers and subsidies - capital (monetary allocations)	55 743	37 721	37 721	1 202	24 354	25 147	(793)	-3%	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>38 476</b>	<b>(7 879)</b>	<b>18 489</b>	<b>49 624</b>	<b>(31 135)</b>	<b>-63%</b>	<b>38 476</b>
<b>Surplus/ (Deficit) for the year</b>	<b>33 598</b>	<b>89 847</b>	<b>38 476</b>	<b>(7 879)</b>	<b>18 489</b>	<b>49 624</b>	<b>(31 135)</b>	<b>-63%</b>	<b>38 476</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	49 255	41 201	45 915	3 092	27 281	28 410	(1 129)	-4%	45 915
Capital transfers recognised	46 994	36 381	36 321	1 202	23 599	24 242	(643)	-3%	36 321
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 450	4 820	9 594	1 869	3 661	4 168	(507)	-12%	9 594
<b>Total sources of capital funds</b>	<b>48 443</b>	<b>41 201</b>	<b>45 915</b>	<b>3 071</b>	<b>27 260</b>	<b>28 410</b>	<b>(1 150)</b>	<b>-4%</b>	<b>45 915</b>
<b>Financial position</b>									
Total current assets	106 814	255 773	228 094		131 502				228 094
Total non current assets	778 855	160 212	164 926		806 136				164 926
Total current liabilities	258 209	109 213	137 618		291 645				137 618
Total non current liabilities	68 870	185 124	185 124		68 870				185 124
Community wealth/Equity	<b>558 590</b>	<b>121 649</b>	<b>70 278</b>		<b>577 079</b>				<b>70 278</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	122 254	128 378	(11 740)	31 209	81 527	(327 026)	-401%	128 378
Net cash from (used) investing	55 652	(36 201)	(31 201)	(1 203)	(25 976)	(24 134)	1 842	-8%	(31 201)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>73 332</b>	<b>161 322</b>	<b>172 446</b>	<b>-</b>	<b>5 233</b>	<b>132 662</b>	<b>(263 114)</b>	<b>-198%</b>	<b>110 376</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	7 547	5 778	4 957	4 358	4 279	4 320	4 081	175 414	210 735
<b>Creditors Age Analysis</b>									
Total Creditors	7 402	7 673	7 359	8 506	7 634	6 132	7 820	184 595	239 121

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 - February

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		214 441	200 226	127 917	347	90 837	118 933	(28 097)	-24%	127 917
Executive and council		99 616	104 299	35 739	100	30 600	55 821	(25 221)	-45%	35 739
Finance and administration		114 825	95 927	92 178	247	60 237	63 113	(2 876)	-5%	92 178
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 231	1 865	6 574	2 315	6 787	2 281	4 506	198%	6 574
Community and social services		935	700	900	60	116	507	(391)	-77%	900
Sport and recreation		1 216	1 150	4 087	751	5 126	1 438	3 687	256%	4 087
Public safety		81	15	1 587	1 504	1 545	336	1 210	360%	1 587
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 350	20 271	30 301	4 072	16 641	15 509	1 131	7%	30 301
Planning and development		912	900	5 830	2 235	5 214	1 575	3 638	231%	5 830
Road transport		31 438	19 371	24 471	1 837	11 427	13 934	(2 507)	-18%	24 471
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 527	148 218	184 404	3 403	89 809	106 053	(16 244)	-15%	184 404
Energy sources		66 167	98 649	110 484	1 882	54 134	68 133	(13 999)	-21%	110 484
Water management		33 028	30 169	38 304	112	8 558	21 743	(13 185)	-61%	38 304
Waste water management		11 135	10 500	19 500	1 308	22 655	8 800	13 855	157%	19 500
Waste management		7 198	8 901	16 117	101	4 463	7 378	(2 915)	-40%	16 117
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>366 550</b>	<b>370 581</b>	<b>349 196</b>	<b>10 137</b>	<b>204 074</b>	<b>242 777</b>	<b>(38 703)</b>	<b>-16%</b>	<b>349 196</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		148 603	105 515	122 405	8 373	77 853	73 722	4 131	6%	122 405
Executive and council		50 767	31 022	41 219	7 627	20 305	24 636	(4 331)	-18%	41 219
Finance and administration		97 836	74 493	81 187	746	57 548	49 085	8 462	17%	81 187
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 662	12 346	12 287	1 678	5 982	8 219	(2 237)	-27%	12 287
Community and social services		3 487	4 183	4 234	1 595	2 002	2 799	(797)	-28%	4 234
Sport and recreation		5 112	6 686	6 706	83	2 754	4 465	(1 711)	-38%	6 706
Public safety		2 063	1 477	1 347	-	1 226	955	271	28%	1 347
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 069	37 332	33 835	558	16 908	24 189	(7 280)	-30%	33 835
Planning and development		9 233	9 354	9 372	26	5 975	6 239	(264)	-4%	9 372
Road transport		22 836	27 978	24 463	532	10 933	17 949	(7 016)	-39%	24 463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		141 618	125 540	142 193	7 407	84 842	87 024	(2 182)	-3%	142 193
Energy sources		71 747	62 799	66 558	4 568	46 647	42 618	4 029	9%	66 558
Water management		32 474	28 897	32 615	2 491	19 225	20 008	(783)	-4%	32 615
Waste water management		23 963	19 740	24 767	114	10 529	14 166	(3 637)	-26%	24 767
Waste management		13 434	14 104	18 252	234	8 441	10 232	(1 791)	-18%	18 252
Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>332 952</b>	<b>280 734</b>	<b>310 720</b>	<b>18 016</b>	<b>185 585</b>	<b>193 153</b>	<b>(7 568)</b>	<b>-4%</b>	<b>310 720</b>
<b>Surplus/ (Deficit) for the year</b>		<b>33 598</b>	<b>89 847</b>	<b>38 476</b>	<b>(7 879)</b>	<b>18 489</b>	<b>49 624</b>	<b>(31 135)</b>	<b>-63%</b>	<b>38 476</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) - M08 - February

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive		99 890	104 669	41 069	100	35 708	57 059	(21 351)	-37.4%	41 069
Vote 2 - Budget and Treasury Office		76 913	19 362	32 613	247	18 784	15 469	3 315	21.4%	32 613
Vote 3 - Community and Social Services		2 838	2 345	4 474	3 401	3 109	2 074	1 035	49.9%	4 474
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		31	50	2 600	751	3 783	543	3 240	596.3%	2 600
Vote 6 - Waste Management		7 198	8 901	16 117	101	4 463	7 378	(2 915)	-39.5%	16 117
Vote 7 - Waste Water Management		11 135	10 500	19 500	1 308	22 655	8 800	13 855	157.4%	19 500
Vote 8 - Road Transport		31 438	19 371	24 471	2 235	11 427	13 934	(2 507)	-18.0%	24 471
Vote 9 - Water		33 028	30 169	38 304	112	8 558	21 743	(13 185)	-60.6%	38 304
Vote 10 - Electricity		66 167	98 649	110 484	1 882	54 134	68 133	(13 999)	-20.5%	110 484
Vote 11 - Corporate Services		37 912	76 565	59 565	-	41 453	47 643	(6 190)	-13.0%	59 565
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	366 550	370 581	349 196	10 137	204 074	242 777	(38 703)	-15.9%	349 196
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive		60 000	40 376	50 591	7 627	26 280	30 876	(4 595)	-14.9%	50 591
Vote 2 - Budget and Treasury Office		60 609	48 666	53 264	746	40 887	33 363	7 523	22.5%	53 264
Vote 3 - Community and Social Services		10 139	11 227	11 168	1 959	5 818	7 473	(1 655)	-22.1%	11 168
Vote 4 - Public Safety		470	979	979	0	110	652	(543)	-83.2%	979
Vote 5 - Sport and Recreation		53	140	140	83	55	94	(39)	-41.8%	140
Vote 6 - Waste Management		13 434	14 104	18 252	234	8 441	10 232	(1 791)	-17.5%	18 252
Vote 7 - Waste Water Management		23 963	19 740	24 767	114	10 529	14 166	(3 637)	-25.7%	24 767
Vote 8 - Road Transport		22 836	27 978	24 463	26	10 933	17 949	(7 016)	-39.1%	24 463
Vote 9 - Water		26 774	27 397	31 115	2 491	19 225	19 008	217	1.1%	31 115
Vote 10 - Electricity		71 747	62 799	66 558	4 568	46 647	42 618	4 029	9.5%	66 558
Vote 11 - Corporate Services		37 227	25 827	27 923	168	16 661	15 722	939	6.0%	27 923
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	327 252	279 234	309 220	18 061	185 585	192 153	(6 568)	-3.4%	309 220
<b>Surplus/ (Deficit) for the year</b>	2	39 298	91 347	39 976	(7 879)	18 489	50 624	(32 135)	-63.5%	39 976

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

FS183 Tswelopele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 - February

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
Exchange Revenue										
Service charges - Electricity		64 580	64 740	66 575	2 038	42 139	43 527	(1 388)	-3%	66 575
Service charges - Water		8 927	9 828	9 828	109	4 903	6 552	(1 649)	-25%	9 828
Service charges - Waste Water Management		9 350	8 715	8 715	212	4 886	5 810	(924)	-16%	8 715
Service charges - Waste management		5 413	7 116	5 332	101	2 678	4 388	(1 710)	-39%	5 332
Sale of Goods and Rendering of Services		973	1 458	1 533	54	556	987	(431)	-44%	1 533
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		3 564	3 219	2 979	169	1 733	2 013	(280)	-14%	2 979
Dividends		162	241	241	-	121	161	(40)	-25%	241
Rent on Land		580	600	990	130	968	563	404	72%	990
Rental from Fixed Assets		1 298	520	570	51	368	357	12	3%	570
Licence and permits		718	545	585	14	150	371	(221)	-60%	585
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		8 648	6 000	6 050	37	262	4 010	(3 748)	-93%	6 050
Non-Exchange Revenue										
Property rates		35 998	42 771	48 771	356	28 025	31 848	(3 823)	-12%	48 771
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		932	1 012	1 212	57	174	715	(540)	-76%	1 212
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		107 176	109 873	109 873	-	82 833	73 249	9 584	13%	109 873
Interest		7 452	46 000	18 000	5 710	9 925	22 933	(13 008)	-57%	18 000
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		55 036	30 220	30 220	-	-	20 147	(20 147)	-100%	30 220
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>310 807</b>	<b>332 860</b>	<b>311 475</b>	<b>8 935</b>	<b>179 720</b>	<b>217 830</b>	<b>(37 910)</b>	<b>-17%</b>	<b>311 475</b>
<b>Expenditure By Type</b>										
Employee related costs		100 192	104 071	106 038	10 004	75 265	69 774	(4 512)	-6%	106 038
Remuneration of councillors		7 190	6 988	7 364	587	4 686	4 734	(635)	-13%	7 364
Bulk purchases - electricity		57 097	47 425	47 425	2 426	37 894	31 617	6 278	20%	47 425
Inventory consumed		11 174	13 553	13 648	1 878	9 804	9 055	749	8%	13 648
Debt impairment		-	10 000	13 000	-	-	7 267	(7 267)	-100%	13 000
Depreciation and amortisation		34 168	20 000	20 000	-	-	13 333	(13 333)	-100%	20 000
Interest		13 273	3 000	10 500	1 416	10 909	3 500	7 409	212%	10 500
Contracted services		35 714	41 808	48 173	974	23 245	29 145	(5 901)	-20%	48 173
Transfers and subsidies		-	10	10	-	-	7	(7)	-100%	10
Irrecoverable debts written off		39 588	10 000	12 550	-	12 552	7 177	5 376	75%	12 550
Operational costs		32 292	23 879	31 362	731	21 821	17 415	4 405	25%	31 362
Losses on Disposal of Assets		2 141	-	-	-	-	-	-	-	-
Other Losses		123	-	650	-	-	130	(130)	-100%	650
<b>Total Expenditure</b>		<b>332 952</b>	<b>280 734</b>	<b>310 720</b>	<b>18 016</b>	<b>185 585</b>	<b>193 153</b>	<b>(7 568)</b>	<b>-4%</b>	<b>310 720</b>
<b>Surplus/(Deficit)</b>		<b>(22 145)</b>	<b>52 126</b>	<b>755</b>	<b>(9 081)</b>	<b>(5 865)</b>	<b>24 477</b>	<b>(30 342)</b>	<b>-124%</b>	<b>755</b>
Transfers and subsidies - capital (monetary allocations)		55 743	37 721	37 721	1 202	24 354	25 147	(793)	-3%	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>38 476</b>	<b>(7 879)</b>	<b>18 489</b>	<b>49 624</b>			<b>38 476</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>33 598</b>	<b>89 847</b>	<b>38 476</b>	<b>(7 879)</b>	<b>18 489</b>	<b>49 624</b>			<b>38 476</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>38 476</b>	<b>(7 879)</b>	<b>18 489</b>	<b>49 624</b>			<b>38 476</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>38 476</b>	<b>(7 879)</b>	<b>18 489</b>	<b>49 624</b>			<b>38 476</b>

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

**FS183 Tswelopele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 - February**

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	830	11	327	438	(111)	-25%	830
Vote 2 - Budget and Treasury Office		302	620	560	4	58	401	(343)	-86%	560
Vote 3 - Community and Social Services		0	160	160	113	241	107	134	126%	160
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		10 159	7 881	7 881	50	1 227	5 254	(4 027)	-77%	7 881
Vote 6 - Waste Management		-	30	30	-	-	20	(20)	-100%	30
Vote 7 - Waste Water Management		6 013	19 100	19 100	(1 687)	13 219	12 733	486	4%	19 100
Vote 8 - Road Transport		7 146	11 100	15 614	4 438	9 151	8 303	848	10%	15 614
Vote 9 - Water		23 581	70	70	45	1 811	47	1 764	3780%	70
Vote 10 - Electricity		1 629	1 500	1 500	116	1 162	1 000	162	16%	1 500
Vote 11 - Corporate Services		106	160	170	2	86	107	(21)	-20%	170
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	49 255	41 201	45 915	3 092	27 281	28 410	(1 129)	-4%	45 915
<b>Total Capital Expenditure</b>		49 255	41 201	45 915	3 092	27 281	28 410	(1 129)	-4%	45 915
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		652	1 260	1 320	16	384	852	(468)	-55%	1 320
Executive and council		245	480	590	11	239	343	(104)	-30%	590
Finance and administration		408	780	730	6	144	509	(364)	-72%	730
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		10 159	8 041	8 041	163	1 468	5 361	(3 893)	-73%	8 041
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10 159	8 041	8 041	163	1 468	5 361	(3 893)	-73%	8 041
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7 222	11 200	15 854	4 438	9 238	8 397	841	10%	15 854
Planning and development		76	100	240	-	87	95	(7)	-8%	240
Road transport		7 146	11 100	15 614	4 438	9 151	8 303	848	10%	15 614
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		31 222	20 700	20 700	(1 525)	16 192	13 800	2 392	17%	20 700
Energy sources		1 629	1 500	1 500	116	1 162	1 000	162	16%	1 500
Water management		23 581	70	70	45	1 811	47	1 764	3780%	70
Waste water management		6 013	19 100	19 100	(1 687)	13 219	12 733	486	4%	19 100
Waste management		-	30	30	-	-	20	(20)	-100%	30
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	49 255	41 201	45 915	3 092	27 281	28 410	(1 129)	-4%	45 915
<b>Funded by:</b>										
National Government		46 994	36 381	36 321	1 202	23 599	24 242	(643)	-3%	36 321
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		46 994	36 381	36 321	1 202	23 599	24 242	(643)	-3%	36 321
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1 450	4 820	9 594	1 869	3 661	4 168	(507)	-12%	9 594
<b>Total Capital Funding</b>		48 443	41 201	45 915	3 071	27 260	28 410	(1 150)	-4%	45 915

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

**FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M08 - February**

Description	Ref	Budget Year 2025/26				
		2024/25 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	163 357	22 033	163 357
Trade and other receivables from exchange transactions		34 318	1 630	7 931	37 472	(7 931)
Receivables from non-exchange transactions		20 399	42 428	25 170	28 408	25 170
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 710	2 543	1 798	1 582	1 798
VAT		35 147	44 088	44 088	39 900	44 088
Other current assets		2 042	1 612	1 612	2 108	1 612
<b>Total current assets</b>		<b>106 814</b>	<b>255 773</b>	<b>228 094</b>	<b>131 502</b>	<b>228 094</b>
<b>Non current assets</b>						
Investments		1 630	1 426	1 426	1 630	1 426
Investment property		154 146	102 571	102 571	154 146	102 571
Property, plant and equipment		622 133	53 949	58 663	649 414	58 663
Biological assets		946	705	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		–	1 561	1 561	–	1 561
<b>Total non current assets</b>		<b>778 855</b>	<b>160 212</b>	<b>164 926</b>	<b>806 136</b>	<b>164 926</b>
<b>TOTAL ASSETS</b>		<b>885 669</b>	<b>415 985</b>	<b>393 019</b>	<b>937 638</b>	<b>393 019</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 849	2 769	2 769	4 849	2 769
Consumer deposits		1 954	1 700	1 700	2 096	1 700
Trade and other payables from exchange transactions		219 599	75 781	104 186	243 587	104 186
Trade and other payables from non-exchange transactions		(0)	9	9	7 837	9
Provision		17 155	863	863	17 155	863
VAT		14 651	28 091	28 091	16 121	28 091
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>258 209</b>	<b>109 213</b>	<b>137 618</b>	<b>291 645</b>	<b>137 618</b>
<b>Non current liabilities</b>						
Financial liabilities		–	6 146	6 146	–	6 146
Provision		65 347	141 077	141 077	65 347	141 077
Long term portion of trade payables		–	30 000	30 000	–	30 000
Other non-current liabilities		3 523	7 901	7 901	3 523	7 901
<b>Total non current liabilities</b>		<b>68 870</b>	<b>185 124</b>	<b>185 124</b>	<b>68 870</b>	<b>185 124</b>
<b>TOTAL LIABILITIES</b>		<b>327 079</b>	<b>294 336</b>	<b>322 742</b>	<b>360 515</b>	<b>322 742</b>
<b>NET ASSETS</b>	<b>2</b>	<b>558 590</b>	<b>121 649</b>	<b>70 278</b>	<b>577 122</b>	<b>70 278</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		558 590	121 649	70 278	577 079	70 278
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>558 590</b>	<b>121 649</b>	<b>70 278</b>	<b>577 079</b>	<b>70 278</b>

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

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M08 - February

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>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	64 467	64 467	2 076	21 849	42 978	(21 129)	-49%	64 467
Service charges		-	145 669	145 669	6 016	46 472	97 112	(50 641)	-52%	145 669
Other revenue		-	11 141	11 266	2 488	4 847	7 452	287 533	3859%	11 266
Transfers and Subsidies - Operational		-	109 723	109 723	-	83 269	73 149	10 120	14%	109 723
Transfers and Subsidies - Capital		-	37 721	37 721	-	37 739	25 147	18 358	73%	37 721
Interest		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		-	(243 467)	(243 467)	(22 320)	(162 967)	(162 311)	80 784	-50%	(243 467)
Interest		-	(3 000)	3 000	-	-	(2 000)	2 000	-100%	3 000
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	122 254	128 378	(11 740)	31 209	81 527	(327 026)	-401%	128 378
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	5 000	5 000	-	-	3 333	(3 333)	-100%	5 000
Decrease (increase) in non-current receivables		-	-	5 000	-	-	-	-	-	5 000
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		55 652	(41 201)	(41 201)	(1 203)	(25 976)	(27 467)	1 491	-5%	(41 201)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		55 652	(36 201)	(31 201)	(1 203)	(25 976)	(24 134)	1 842	-8%	(31 201)
<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>NET INCREASE/ (DECREASE) IN CASH HELD</b>		55 652	86 053	97 177	(12 943)	5 233	57 393			97 177
Cash/cash equivalents at beginning:		17 680	75 269	75 269		13 199	75 269			13 199
Cash/cash equivalents at month/year end:		73 332	161 322	172 446		18 432	132 662			110 376

### 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 February 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 February 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 February 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 - M08 - February**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue</b>			
	Interest earned - Outstanding debtors	- 13 008	The municipality has a high number of outstanding debtors	Appointment of a debt collector
2	<b>Expenditure By Type</b>			
	Debt Impairment	- 7 267	Write-offs performed at year end	Write-offs to be performed quarterly
	Depreciation	- 13 333	Depreciation calculated at year end	Depreciation to be calculated monthly

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

**FS183 Tswelopele - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 - February**

Description of financial indicator	Basis of calculation	Ref	Budget Year 2025/26				
			2024/25 Actual Outcome	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%	9.8%	5.9%	5.7%
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%	172.2%	45.0%	172.2%
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%	165.7%	45.1%	165.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.1%	149.7%	118.7%	7.6%	118.7%
<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%	34.0%	36.3%	34.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.4%	6.2%	6.1%	2.6%	6.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.3%	6.9%	9.8%	6.1%	5.7%
<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						
<b>References</b>							

### 1.3. Supporting Table SC3 – Debtors age analysis

**FS183 Tswelopele - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 - February**

Description	NT Code	Budget Year 2025/26								Total
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	1200	744	518	408	360	376	363	321	17 338	20 428
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 230	3 030	2 583	2 151	1 657	2 116	2 082	16 694	33 542
Receivables from Non-exchange Transactions - Property Rates	1400	1 789	652	465	398	827	472	330	78 216	83 149
Receivables from Exchange Transactions - Waste Water Management	1500	758	641	587	543	510	471	453	24 768	28 731
Receivables from Exchange Transactions - Waste Management	1600	419	350	331	324	318	309	306	16 923	19 279
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	606	588	584	582	592	591	588	21 353	25 485
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–	121	121
<b>Total By Income Source</b>	<b>2000</b>	<b>7 547</b>	<b>5 778</b>	<b>4 957</b>	<b>4 358</b>	<b>4 279</b>	<b>4 320</b>	<b>4 081</b>	<b>175 414</b>	<b>210 735</b>
<b>2024/25 - totals only</b>		<b>8 132</b>	<b>6 031</b>	<b>4 191</b>	<b>4 031</b>	<b>4 322</b>	<b>3 765</b>	<b>4 004</b>	<b>165 856</b>	<b>200 331</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	2200	1 079	514	405	226	200	200	165	4 474	7 263
Commercial	2300	3 775	3 478	3 164	2 802	2 748	2 870	2 703	108 973	130 514
Households	2400	2 693	1 786	1 388	1 330	1 331	1 250	1 213	61 966	72 957
Other	2500	–	–	–	–	–	–	–	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>7 547</b>	<b>5 778</b>	<b>4 957</b>	<b>4 358</b>	<b>4 279</b>	<b>4 320</b>	<b>4 081</b>	<b>175 414</b>	<b>210 735</b>

Presented above is the municipal debtors aging at the end of February 2026. The total outstanding debt on the 28<sup>th</sup> of February 2026 is R 210.7 million.

## 1.4. Supporting Table SC4 – Aged Creditors

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February										
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	27 871	-	-	-	33 244
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	934	2 462	-	-	-	-	-	-	3 396
Other	0900	-	900	-	-	-	-	-	-	900
<b>Total By Customer Type</b>	<b>1000</b>	<b>8 168</b>	<b>9 987</b>	<b>6 043</b>	<b>1 349</b>	<b>209 233</b>	<b>-</b>	<b>-</b>	<b>4 849</b>	<b>239 628</b>

At the end of February 2026, the Municipality has outstanding debt of R 239 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 - M08 - February

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		102 959	109 723	109 723	-	83 232	73 149	10 083	13.8%	109 723
Expanded Public Works Programme Integrated Grant		-	1 659	1 659	-	1 659	1 106	553	50.0%	1 659
Local Government Financial Management Grant	3	-	2 100	2 100	-	2 100	1 400	700	50.0%	2 100
Equitable Share		102 959	105 964	105 964	-	79 473	70 643	8 830	12.5%	105 964
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	150	150	-	-	100	(100)	-100.0%	150
Education, Training and Development Practices SETA		-	150	150	-	-	100	(100)	-100.0%	150
<b>Total Operating Transfers and Grants</b>		102 959	109 873	109 873	-	83 232	73 249	9 983	13.6%	109 873
<b>Capital Transfers and Grants</b>										
National Government:		(3 983)	37 721	37 721	-	24 119	25 147	(1 028)	-4.1%	37 721
Municipal Infrastructure Grant		-	19 281	19 281	-	9 679	12 854	(3 175)	-24.7%	19 281
Water Services Infrastructure Grant		(3 983)	18 440	18 440	-	14 440	12 293	2 147	17.5%	18 440
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>		(3 983)	37 721	37 721	-	24 119	25 147	(1 028)	-4.1%	37 721
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		98 976	147 594	147 594	-	107 351	98 396	8 955	9.1%	147 594

## 1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 - February

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	3 759	-	3 360	2 506	854	34.1%	3 759
Expanded Public Works Programme Integrated Grant		-	1 659	1 659	-	1 659	1 106	553	50.0%	1 659
Local Government Financial Management Grant	3	-	2 100	2 100	-	1 701	1 400	301	21.5%	2 100
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	300	300	-	-	200	(200)	-100.0%	300
Education, Training and Development Practices SETA		-	300	300	-	-	200	(200)	-100.0%	300
<b>Total Operating Transfers and Grants</b>		-	4 059	4 059	-	3 360	2 706	654	24.2%	4 059
<b>Capital Transfers and Grants</b>										
National Government:		0	37 721	37 721	1 203	16 681	25 147	(8 467)	-33.7%	37 721
Municipal Infrastructure Grant		0	19 281	19 281	1 203	3 758	12 854	(9 096)	-70.8%	19 281
Regional Bulk Infrastructure Grant		-	-	-	-	166	-	(166)	#DIV/0!	-
Water Services Infrastructure Grant		-	18 440	18 440	-	13 089	12 293	796	6.5%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>		0	37 721	37 721	1 203	16 681	25 147	(8 467)	-33.7%	37 721
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		0	41 780	41 780	1 203	20 041	27 853	(7 813)	-28.0%	41 780