

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

051 853 1111

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IN YEAR REPORT (Schedule C)
March 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 March 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 - M09 - March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	35 998	42 771	48 771	2 921	30 946	36 078	(5 133)	-14%	48 771
Service charges	88 269	90 399	90 450	9 948	64 554	67 820	(3 266)	-5%	90 450
Investment revenue	3 564	3 219	2 979	241	1 974	2 254	(280)	-12%	2 979
Transfers and subsidies - Operational	107 176	109 873	109 873	26 551	109 384	82 405	26 979	33%	109 873
Other own revenue	75 800	86 597	59 402	3 521	9 003	52 533	(43 531)	-83%	59 402
Total Revenue (excluding capital transfers and contributions)	310 807	332 860	311 475	43 182	215 860	241 091	(25 231)	-10%	311 475
Employee costs	100 192	104 071	106 038	18 936	84 198	78 840	5 358	7%	106 038
Remuneration of Councillors	7 190	6 988	7 364	1 370	5 469	5 391	78	1%	7 364
Depreciation and amortisation	34 168	20 000	20 000	-	-	15 000	(15 000)	-100%	20 000
Interest	13 273	3 000	10 500	1 103	12 012	5 250	6 762	129%	10 500
Inventory consumed and bulk purchases	68 271	60 978	61 074	4 658	52 357	45 772	6 585	14%	61 074
Transfers and subsidies	-	10	10	-	-	7	(7)	-100%	10
Other expenditure	109 858	85 687	105 735	2 889	60 506	72 284	(11 778)	-16%	105 735
Total Expenditure	332 952	280 734	310 720	28 957	214 542	222 545	(8 003)	-4%	310 720
Surplus/(Deficit)	(22 145)	52 126	755	14 225	1 319	18 546	(17 228)	-93%	755
Transfers and subsidies - capital (monetary allocations)	55 743	37 721	37 721	1 597	25 950	28 291	(2 340)	-8%	37 721
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	33 598	89 847	38 476	15 822	27 269	46 837	(19 568)	-42%	38 476
Surplus/ (Deficit) for the year	33 598	89 847	38 476	15 822	27 269	46 837	(19 568)	-42%	38 476
Capital expenditure & funds sources									
Capital expenditure	49 255	41 201	45 915	1 804	29 085	32 786	(3 701)	-11%	45 915
Capital transfers recognised	46 994	36 381	36 321	1 457	25 056	27 262	(2 206)	-8%	36 321
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 450	4 820	9 594	347	3 907	5 525	(1 618)	-29%	9 594
Total sources of capital funds	48 443	41 201	45 915	1 804	28 962	32 786	(3 824)	-12%	45 915
Financial position									
Total current assets	106 814	255 773	227 882		157 545				227 882
Total non current assets	778 855	160 212	164 926		807 940				164 926
Total current liabilities	258 209	109 213	137 618		310 669				137 618
Total non current liabilities	68 870	185 124	185 124		68 870				185 124
Community wealth/Equity	558 590	121 649	70 278		585 902				70 278
Cash flows									
Net cash from (used) operating	-	122 254	128 378	21 001	30 848	91 740	(436 252)	-476%	128 378
Net cash from (used) investing	55 652	(36 201)	(31 201)	(1 804)	13 199	(27 151)	1 377	-5%	(31 201)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	73 332	161 322	172 446	-	44 047	139 858	(372 805)	-267%	110 376
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8 226	4 851	4 934	4 611	4 260	4 179	4 182	177 900	213 143
Creditors Age Analysis									
Total Creditors	5 465	6 655	7 271	6 625	6 044	7 634	6 132	192 415	238 241

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 - March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		214 441	200 226	127 917	32 475	116 270	121 179	(4 909)	-4%	127 917
Executive and council		99 616	104 299	35 739	26 624	57 224	50 800	6 424	13%	35 739
Finance and administration		114 825	95 927	92 178	5 851	59 046	70 379	(11 333)	-16%	92 178
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 231	1 865	6 574	729	7 516	3 354	4 162	124%	6 574
Community and social services		935	700	900	684	800	605	194	32%	900
Sport and recreation		1 216	1 150	4 087	41	5 167	2 101	3 066	146%	4 087
Public safety		81	15	1 587	4	1 550	649	901	139%	1 587
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 350	20 271	30 301	1 111	17 751	19 207	(1 456)	-8%	30 301
Planning and development		912	900	5 830	54	5 268	2 639	2 629	100%	5 830
Road transport		31 438	19 371	24 471	1 057	12 484	16 568	(4 085)	-25%	24 471
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 527	148 218	184 404	10 464	100 273	125 641	(25 368)	-20%	184 404
Energy sources		66 167	98 649	110 484	7 129	61 263	78 721	(17 458)	-22%	110 484
Water management		33 028	30 169	38 304	336	8 893	25 883	(16 990)	-66%	38 304
Waste water management		11 135	10 500	19 500	2 360	25 015	11 475	13 540	118%	19 500
Waste management		7 198	8 901	16 117	639	5 102	9 563	(4 461)	-47%	16 117
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	366 550	370 581	349 196	44 779	241 811	269 382	(27 571)	-10%	349 196
Expenditure - Functional										
<i>Governance and administration</i>		148 603	105 515	122 405	11 945	89 798	85 892	3 905	5%	122 405
Executive and council		50 767	31 022	41 219	4 451	24 755	28 782	(4 026)	-14%	41 219
Finance and administration		97 836	74 493	81 187	7 495	65 042	57 111	7 932	14%	81 187
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 662	12 346	12 287	1 853	7 835	9 236	(1 401)	-15%	12 287
Community and social services		3 487	4 183	4 234	723	2 725	3 158	(432)	-14%	4 234
Sport and recreation		5 112	6 686	6 706	817	3 570	5 025	(1 455)	-29%	6 706
Public safety		2 063	1 477	1 347	313	1 539	1 053	486	46%	1 347
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 069	37 332	33 835	4 470	21 378	26 600	(5 222)	-20%	33 835
Planning and development		9 233	9 354	9 372	1 820	7 795	7 023	772	11%	9 372
Road transport		22 836	27 978	24 463	2 651	13 583	19 578	(5 994)	-31%	24 463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		141 618	125 540	142 193	10 689	95 531	100 816	(5 286)	-5%	142 193
Energy sources		71 747	62 799	66 558	6 362	53 009	48 603	4 406	9%	66 558
Water management		32 474	28 897	32 615	1 059	20 284	23 160	(2 876)	-12%	32 615
Waste water management		23 963	19 740	24 767	1 754	12 283	16 816	(4 533)	-27%	24 767
Waste management		13 434	14 104	18 252	1 514	9 955	12 237	(2 283)	-19%	18 252
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	332 952	280 734	310 720	28 957	214 542	222 545	(8 003)	-4%	310 720
Surplus/ (Deficit) for the year		33 598	89 847	38 476	15 822	27 269	46 837	(19 568)	-42%	38 476

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) - M09 - March

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Executive		99 890	104 669	41 069	26 654	62 362	53 062	9 300	17.5%	41 069
Vote 2 - Budget and Treasury Office		76 913	19 362	32 613	5 851	20 820	19 755	1 064	5.4%	32 613
Vote 3 - Community and Social Services		2 838	2 345	4 474	580	3 669	2 674	995	37.2%	4 474
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		31	50	2 600	193	3 977	1 057	2 919	276.0%	2 600
Vote 6 - Waste Management		7 198	8 901	16 117	639	5 102	9 583	(4 461)	-46.6%	16 117
Vote 7 - Waste Water Management		11 135	10 500	19 500	2 360	25 015	11 475	13 540	118.0%	19 500
Vote 8 - Road Transport		31 438	19 371	24 471	1 057	12 484	16 588	(4 085)	-24.7%	24 471
Vote 9 - Water		33 028	30 169	38 304	336	8 893	25 883	(16 990)	-65.6%	38 304
Vote 10 - Electricity		66 167	98 649	110 484	7 129	61 263	78 721	(17 458)	-22.2%	110 484
Vote 11 - Corporate Services		37 912	76 565	59 565	-	38 226	50 624	(12 397)	-24.5%	59 565
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	366 550	370 581	349 196	44 779	241 811	269 382	(27 571)	-10.2%	349 196
Expenditure by Vote	1									
Vote 1 - Executive		60 000	40 376	50 591	6 270	32 551	35 804	(3 254)	-9.1%	50 591
Vote 2 - Budget and Treasury Office		60 609	48 666	53 264	5 266	46 153	38 339	7 815	20.4%	53 264
Vote 3 - Community and Social Services		10 139	11 227	11 168	1 734	7 552	8 397	(844)	-10.1%	11 168
Vote 4 - Public Safety		470	979	979	112	222	734	(512)	-69.7%	979
Vote 5 - Sport and Recreation		53	140	140	6	61	105	(45)	-42.5%	140
Vote 6 - Waste Management		13 434	14 104	18 252	1 514	9 955	12 237	(2 283)	-18.7%	18 252
Vote 7 - Waste Water Management		23 963	19 740	24 767	1 754	12 283	16 816	(4 533)	-27.0%	24 767
Vote 8 - Road Transport		22 836	27 978	24 463	2 651	13 583	19 578	(5 994)	-30.6%	24 463
Vote 9 - Water		26 774	27 397	31 115	1 059	20 284	22 035	(1 751)	-7.9%	31 115
Vote 10 - Electricity		71 747	62 799	66 558	6 362	53 009	48 603	4 406	9.1%	66 558
Vote 11 - Corporate Services		37 227	25 827	27 923	2 228	18 889	18 772	117	0.6%	27 923
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	327 252	279 234	309 220	28 957	214 542	221 420	(6 878)	-3.1%	309 220
Surplus/ (Deficit) for the year	2	39 298	91 347	39 976	15 822	27 269	47 962	(20 693)	-43.1%	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) - M09 - March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		64 580	64 740	66 575	6 977	49 115	49 289	(174)	0%	66 575
Service charges - Water		8 927	9 828	9 828	1 194	6 097	7 371	(1 274)	-17%	9 828
Service charges - Waste Water Management		9 350	8 715	8 715	1 139	6 025	6 536	(511)	-8%	8 715
Service charges - Waste management		5 413	7 116	5 332	639	3 317	4 624	(1 307)	-28%	5 332
Sale of Goods and Rendering of Services		973	1 458	1 533	98	653	1 123	(470)	-42%	1 533
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		3 564	3 219	2 979	241	1 974	2 254	(280)	-12%	2 979
Dividends		162	241	241	-	121	181	(60)	-33%	241
Rent on Land		580	600	990	64	904	670	234	35%	990
Rental from Fixed Assets		1 298	520	570	142	511	410	101	25%	570
Licence and permits		718	545	585	29	179	425	(246)	-58%	585
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		8 648	6 000	6 050	121	383	4 520	(4 137)	-92%	6 050
Non-Exchange Revenue										
Property rates		35 998	42 771	48 771	2 921	30 946	36 078	(5 133)	-14%	48 771
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		932	1 012	1 212	689	863	839	24	3%	1 212
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		107 176	109 873	109 873	26 551	109 384	82 405	26 979	33%	109 873
Interest		7 452	46 000	18 000	2 377	5 389	21 700	(16 311)	-75%	18 000
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		55 036	30 220	30 220	-	-	22 665	(22 665)	-100%	30 220
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		310 807	332 860	311 475	43 182	215 860	241 091	(25 231)	-10%	311 475
Expenditure By Type										
Employee related costs		100 192	104 071	106 038	18 936	84 198	78 840	5 358	7%	106 038
Remuneration of councillors		7 190	6 988	7 364	1 370	5 469	5 391	78	1%	7 364
Bulk purchases - electricity		57 097	47 425	47 425	4 571	42 466	35 569	6 897	19%	47 425
Inventory consumed		11 174	13 553	13 649	87	9 891	10 203	(312)	-3%	13 649
Debt impairment		-	10 000	13 000	-	-	8 700	(8 700)	-100%	13 000
Depreciation and amortisation		34 168	20 000	20 000	-	-	15 000	(15 000)	-100%	20 000
Interest		13 273	3 000	10 500	1 103	12 012	5 250	6 762	129%	10 500
Contracted services		35 714	41 808	48 173	1 523	24 767	33 902	(9 135)	-27%	48 173
Transfers and subsidies		-	10	10	-	-	7	(7)	-100%	10
Irrecoverable debts written off		39 588	10 000	12 550	-	12 552	8 520	4 032	47%	12 550
Operational costs		32 292	23 879	31 362	1 366	23 187	20 902	2 284	11%	31 362
Losses on Disposal of Assets		2 141	-	-	-	-	-	-	-	-
Other Losses		123	-	650	-	-	260	(260)	-100%	650
Total Expenditure		332 952	280 734	310 720	28 957	214 542	222 545	(8 003)	-4%	310 720
Surplus/(Deficit)		(22 145)	52 126	755	14 225	1 319	18 546	(17 228)	-93%	755
Transfers and subsidies - capital (monetary allocations)		55 743	37 721	37 721	1 597	25 950	28 291	(2 340)	-8%	37 721
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		33 598	89 847	38 476	15 822	27 269	46 837			38 476
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		33 598	89 847	38 476	15 822	27 269	46 837			38 476
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		33 598	89 847	38 476	15 822	27 269	46 837			38 476
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		33 598	89 847	38 476	15 822	27 269	46 837			38 476

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) - M09 - March

Vote Description	Ref	2024/25			Budget Year 2025/26					
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 8 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	-	-	-
Vote 11 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive		320	580	830	20	345	536	(190)	-35%	830
Vote 2 - Budget and Treasury Office		302	620	560	12	70	441	(371)	-84%	560
Vote 3 - Community and Social Services		0	160	160	113	127	120	7	6%	160
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		10 159	7 881	7 881	191	1 418	5 911	(4 493)	-76%	7 881
Vote 6 - Waste Management		-	30	30	-	-	23	(23)	-100%	30
Vote 7 - Waste Water Management		6 013	19 100	19 100	431	14 440	14 325	115	1%	19 100
Vote 8 - Road Transport		7 146	11 100	15 614	208	10 359	10 131	229	2%	15 614
Vote 9 - Water		23 581	70	70	782	1 029	52	976	1860%	70
Vote 10 - Electricity		1 629	1 500	1 500	-	1 162	1 125	37	3%	1 500
Vote 11 - Corporate Services		106	160	170	47	133	123	10	8%	170
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	49 255	41 201	45 915	1 804	29 085	32 786	(3 701)	-11%	45 915
Total Capital Expenditure		49 255	41 201	45 915	1 804	29 085	32 786	(3 701)	-11%	45 915
Capital Expenditure - Functional Classification										
Governance and administration		652	1 260	1 320	59	443	969	(526)	-54%	1 320
Executive and council		245	480	590	0	240	405	(165)	-41%	590
Finance and administration		408	780	730	59	203	564	(361)	-64%	730
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 159	8 041	8 041	304	1 546	6 031	(4 485)	-74%	8 041
Community and social services		-	-	-	113	-	-	-	-	-
Sport and recreation		10 159	8 041	8 041	191	1 546	6 031	(4 485)	-74%	8 041
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 222	11 200	15 854	228	10 466	10 262	204	2%	15 854
Planning and development		76	100	240	20	107	131	(24)	-18%	240
Road transport		7 146	11 100	15 614	208	10 359	10 131	229	2%	15 614
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 222	20 700	20 700	1 213	16 631	15 525	1 106	7%	20 700
Energy sources		1 629	1 500	1 500	-	1 162	1 125	37	3%	1 500
Water management		23 581	70	70	782	1 029	52	976	1860%	70
Waste water management		6 013	19 100	19 100	431	14 440	14 325	115	1%	19 100
Waste management		-	30	30	-	-	23	(23)	-100%	30
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	49 255	41 201	45 915	1 804	29 085	32 786	(3 701)	-11%	45 915
Funded by:										
National Government		46 994	36 381	36 321	1 457	25 056	27 262	(2 206)	-8%	36 321
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies),		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		46 994	36 381	36 321	1 457	25 056	27 262	(2 206)	-8%	36 321
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		1 450	4 820	9 594	347	3 907	5 525	(1 618)	-29%	9 594
Total Capital Funding	6	48 443	41 201	45 915	1 804	28 962	32 786	(3 824)	-12%	45 915

2.1.6. In Year Budget Table – C6 – Financial Position

FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M09 - March

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		13 199	163 472	163 357	46 625	163 357
Trade and other receivables from exchange transactions		34 318	1 630	7 931	39 485	(7 931)
Receivables from non-exchange transactions		20 399	42 428	24 959	29 411	24 959
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 710	2 543	1 797	1 927	1 797
VAT		35 147	44 088	44 088	37 988	44 088
Other current assets		2 042	1 612	1 612	2 108	1 612
Total current assets		108 814	255 773	243 744	157 545	227 882
Non current assets						
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	651 218	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
Total non current assets		778 855	160 212	164 926	807 940	164 926
TOTAL ASSETS		885 669	415 985	408 670	965 485	392 808
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 849	2 769	2 769	4 849	2 769
Consumer deposits		1 954	1 700	1 700	2 119	1 700
Trade and other payables from exchange transactions		219 599	75 781	104 186	255 872	104 186
Trade and other payables from non-exchange transactions		(0)	9	9	16 017	9
Provision		17 155	863	863	17 155	863
VAT		14 651	28 091	28 091	14 657	28 091
Other current liabilities		-	-	-	-	-
Total current liabilities		258 209	109 213	137 618	310 669	137 618
Non current liabilities						
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
Total non current liabilities		68 870	185 124	185 124	68 870	185 124
TOTAL LIABILITIES		327 079	294 336	322 741	379 539	322 741
NET ASSETS	2	558 590	121 649	70 067	585 946	70 067
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		558 590	121 649	70 278	585 902	70 278
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	558 590	121 649	70 278	585 902	70 278

2.1.7. In Year Budget Table – C7 Cash Flow

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	64 467	64 467	1 884	23 734	48 350	(24 617)	-51%	64 467
Service charges		-	145 669	145 669	4 927	51 399	109 251	(57 852)	-53%	145 669
Other revenue		-	11 141	11 266	1 564	6 411	8 405	359 144	4273%	11 266
Transfers and Subsidies - Operational		-	109 723	109 723	26 509	109 778	82 292	27 485	33%	109 723
Transfers and Subsidies - Capital		-	37 721	37 721	9 836	53 341	28 291	25 050	89%	37 721
Interest		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(243 467)	(243 467)	(23 719)	(185 287)	(182 500)	104 792	-57%	(243 467)
Interest		-	(3 000)	3 000	-	-	(2 250)	2 250	-100%	3 000
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM(USED) OPERATING ACTIVITIES		-	122 254	128 378	21 001	59 376	91 740	(436 252)	-476%	128 378
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	5 000	5 000	-	-	3 750	(3 750)	-100%	5 000
Decrease (increase) in non-current receivables		-	-	5 000	-	-	-	-	-	5 000
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		55 652	(41 201)	(41 201)	(1 804)	(28 528)	(30 901)	2 373	-8%	(41 201)
NET CASH FROM(USED) INVESTING ACTIVITIES		55 652	(36 201)	(31 201)	(1 804)	(28 528)	(27 151)	1 377	-5%	(31 201)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		55 652	86 053	97 177	19 197	30 848	64 589			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		44 047	139 858			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 March 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 March 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 March 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 - M09 - March				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Interest Earned - Outstanding Debtors	16 311	The municipality has a high number of outstanding debtors	Appoint a debt collector
2	Expenditure By Type			
	Debt impairment	- 8 700	Write-offs performed at year end	Write-offs to be performed quarterly
	Depreciation	- 15 000	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 - M09 - March							
Description of financial indicator	Basis of calculation	Ref	Budget Year 2025/26				
			2024/25 Audited Outcome	Original Budget	Revised Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.0%	8.2%	9.8%	5.6%	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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Long Term Borrowing/ Funds & Reserves		40.8%	76.1%	172.2%	47.8%	172.2%
Gearing			0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	41.4%	234.2%	165.6%	50.7%	165.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.1%	149.7%	118.7%	15.0%	118.7%
Revenue Management							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18.3%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		32.2%	31.3%	34.0%	39.0%	34.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.4%	6.2%	6.1%	2.4%	6.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.3%	6.9%	9.8%	5.6%	5.7%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational						

1.3. Supporting Table SC3 – Debtors age analysis

FS183 Tswelopele - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 - March

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
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	811	431	405	375	344	357	357	17 405	20 486
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 924	2 116	2 556	2 386	2 136	1 645	2 032	18 110	34 906
Receivables from Non-exchange Transactions - Property Rates	1400	1 711	726	482	413	375	796	446	78 100	83 051
Receivables from Exchange Transactions - Waste Water Management	1500	758	632	581	536	508	477	454	25 150	29 096
Receivables from Exchange Transactions - Waste Management	1600	418	345	326	320	318	313	305	17 185	19 531
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	604	601	584	581	579	589	588	21 828	25 953
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–	121	121
Total By Income Source	2000	8 226	4 851	4 934	4 611	4 260	4 179	4 182	177 900	213 143
2024/25 - totals only		11 670	5 968	4 308	3 671	3 730	4 086	3 577	164 354	201 363
Debtors Age Analysis By Customer Group										
Organs of State	2200	960	418	335	201	194	153	125	4 456	6 843
Commercial	2300	4 499	2 752	3 073	3 091	2 773	2 733	2 823	110 479	132 225
Households	2400	2 767	1 680	1 526	1 320	1 293	1 292	1 233	62 965	74 075
Other	2500	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	8 226	4 851	4 934	4 611	4 260	4 179	4 182	177 900	213 143

Presented above is the municipal debtors aging at the end of March 2026. The total outstanding debt on the 31st of March 2026 is R 213.1 million.

1.4. Supporting Table SC4 – Aged Creditors

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 - March										
Description	NT Code	Budget Year 2025/26								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	5 460	4 824	5 614	5 428	4 848	5 003	4 853	165 002	201 032
Bulk Water	0200	–	368	374	359	359	677	343	8 866	11 347
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	4	1 462	1 283	838	837	1 954	935	18 547	25 861
Auditor General	0800	–	–	–	–	–	0	–	–	0
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	5 465	6 655	7 271	6 625	6 044	7 634	6 132	192 415	238 241

At the end of March 2026, the Municipality has outstanding debt of R 238.2 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 - M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		102 959	109 723	109 723	26 491	109 723	82 292	27 431	33.3%	109 723
Expanded Public Works Programme Integrated Grant		-	1 659	1 659	0	1 659	1 244	415	33.4%	1 659
Local Government Financial Management Grant	3	-	2 100	2 100	-	2 100	1 575	525	33.3%	2 100
Equitable Share		102 959	105 964	105 964	26 491	105 964	79 473	26 491	33.3%	105 964
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	150	150	-	-	113	(113)	-100.0%	150
Education, Training and Development Practices SETA		-	150	150	-	-	113	(113)	-100.0%	150
Total Operating Transfers and Grants		102 959	109 873	109 873	26 491	109 723	82 405	27 318	33.2%	109 873
Capital Transfers and Grants										
National Government:		(3 983)	37 721	37 721	9 836	39 721	28 291	11 430	40.4%	37 721
Municipal Infrastructure Grant		-	19 281	19 281	3 836	19 281	14 461	4 820	33.3%	19 281
Water Services Infrastructure Grant		(3 983)	18 440	18 440	6 000	20 440	13 830	6 610	47.8%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		(3 983)	37 721	37 721	9 836	39 721	28 291	11 430	40.4%	37 721
TOTAL RECEIPTS OF TRANSFERS & GRANTS		98 976	147 594	147 594	36 327	149 444	110 695	38 749	35.0%	147 594

1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	3 759	3 759	648	3 420	2 819	601	21.3%	3 759
Expanded Public Works Programme Integrated Grant		-	1 659	1 659	588	1 659	1 244	415	33.3%	1 659
Local Government Financial Management Grant	3	-	2 100	2 100	60	1 761	1 575	186	11.8%	2 100
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	300	300	-	-	225	(225)	-100.0%	300
Education, Training and Development Practices SETA		-	300	300	-	-	225	(225)	-100.0%	300
Total Operating Transfers and Grants		-	4 059	4 059	648	3 420	3 044	376	12.3%	4 059
<u>Capital Transfers and Grants</u>										
National Government:		0	37 721	37 721	1 457	24 043	28 291	(4 247)	-15.0%	37 721
Municipal Infrastructure Grant		0	19 281	19 281	675	10 758	14 461	(3 702)	-25.6%	19 281
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	(1 025)	#DIV/0!	-
Water Services Infrastructure Grant		-	18 440	18 440	782	14 310	13 830	480	3.5%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		0	37 721	37 721	1 457	24 043	28 291	(4 247)	-15.0%	37 721
TOTAL EXPENDITURE OF TRANSFERS & GRANTS										
		0	41 780	41 780	1 457	27 463	31 335	(3 872)	-12.4%	41 780