

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

051 853 1111

www.tswelopele.gov.za



IN YEAR REPORT (Schedule C)
April 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 April 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 - M10 - April

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	1 671	32 617	40 309	(7 693)	-19%	48 771
Service charges	88 269	90 399	90 450	7 418	71 972	75 364	(3 392)	-5%	90 450
Investment revenue	3 564	3 219	2 979	158	2 132	2 496	(364)	-15%	2 979
Transfers and subsidies - Operational	107 176	109 873	109 873	-	109 516	91 561	17 955	20%	109 873
Other own revenue	75 800	86 597	59 402	975	9 978	54 823	(44 845)	-82%	59 402
Total Revenue (excluding capital transfers and contributions)	310 807	332 860	311 475	10 354	226 214	264 553	(38 339)	-14%	311 475
Employee costs	100 192	104 071	106 038	9 395	93 592	87 906	5 687	6%	106 038
Remuneration of Councillors	7 190	6 988	7 364	607	6 075	6 049	27	0%	7 364
Depreciation and amortisation	34 168	20 000	20 000	-	-	16 667	(16 667)	-100%	20 000
Interest	13 273	3 000	10 500	1 722	13 734	7 000	6 734	96%	10 500
Inventory consumed and bulk purchases	68 271	60 978	61 074	5 869	58 226	50 873	7 353	14%	61 074
Transfers and subsidies	-	10	10	-	-	8	(8)	-100%	10
Other expenditure	109 858	85 687	105 735	5 251	65 757	83 435	(17 678)	-21%	105 735
Total Expenditure	332 952	280 734	310 720	22 843	237 385	251 937	(14 552)	-6%	310 720
Surplus/(Deficit)	(22 145)	52 126	755	(12 490)	(11 171)	12 616	(23 787)	-189%	755
Transfers and subsidies - capital (monetary allocations)	55 743	37 721	37 721	753	26 703	31 434	(4 731)	-15%	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	(11 737)	15 533	44 050	(28 518)	-65%	38 476
Surplus/(Deficit) for the year	33 598	89 847	38 476	(11 737)	15 533	44 050	(28 518)	-65%	38 476
Capital expenditure & funds sources									
Capital expenditure	49 255	41 201	45 915	1 617	30 703	37 163	(6 460)	-17%	45 915
Capital transfers recognised	46 994	36 381	36 321	497	25 552	30 282	(4 729)	-16%	36 321
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 450	4 820	9 594	1 099	5 006	6 881	(1 875)	-27%	9 594
Total sources of capital funds	48 443	41 201	45 915	1 596	30 558	37 163	(6 604)	-18%	45 915
Financial position									
Total current assets	106 814	255 773	227 882		151 942				227 882
Total non current assets	778 855	160 212	164 926		809 557				164 926
Total current liabilities	258 209	109 213	137 618		317 608				137 618
Total non current liabilities	68 870	185 124	185 124		69 683				185 124
Community wealth/Equity	558 590	121 649	70 278		574 166				70 278
Cash flows									
Net cash from (used) operating	-	122 254	128 378	(4 576)	36 812	101 953	(438 476)	-430%	128 378
Net cash from (used) investing	55 652	(36 201)	(31 201)	(455)	(28 983)	(30 167)	(1 185)	4%	(31 201)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	73 332	161 322	172 446	-	7 829	147 054	(377 590)	-257%	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	8 858	5 926	4 164	4 627	4 515	4 162	4 054	178 066	214 372
Creditors Age Analysis									
Total Creditors	8 431	5 460	6 332	7 264	6 625	6 044	7 634	198 547	248 105

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 - April

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	2 663	118 933	123 425	(4 492)	-4%	127 917
Executive and council		99 616	104 299	35 739	54	57 277	45 780	11 498	25%	35 739
Finance and administration		114 825	95 927	92 178	2 610	61 656	77 645	(15 990)	-21%	92 178
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 231	1 865	6 574	264	7 780	4 427	3 353	76%	6 574
Community and social services		935	700	900	170	970	703	267	38%	900
Sport and recreation		1 216	1 150	4 087	88	5 254	2 763	2 492	90%	4 087
Public safety		81	15	1 587	6	1 556	961	595	62%	1 587
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 350	20 271	30 301	498	18 249	22 905	(4 656)	-20%	30 301
Planning and development		912	900	5 830	18	5 286	3 703	1 583	43%	5 830
Road transport		31 438	19 371	24 471	480	12 963	19 203	(6 239)	-32%	24 471
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 527	148 218	184 404	7 681	107 955	145 229	(37 274)	-26%	184 404
Energy sources		66 167	98 649	110 484	5 946	67 209	89 308	(22 099)	-25%	110 484
Water management		33 028	30 169	38 304	693	9 586	30 023	(20 437)	-68%	38 304
Waste water management		11 135	10 500	19 500	672	25 687	14 150	11 537	82%	19 500
Waste management		7 198	8 901	16 117	370	5 472	11 747	(6 275)	-53%	16 117
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	366 550	370 581	349 196	11 107	252 917	295 987	(43 069)	-15%	349 196
Expenditure - Functional										
<i>Governance and administration</i>		148 603	105 515	122 405	9 170	98 968	98 063	905	1%	122 405
Executive and council		50 767	31 022	41 219	3 637	28 392	32 927	(4 535)	-14%	41 219
Finance and administration		97 836	74 493	81 187	5 534	70 576	65 136	5 440	8%	81 187
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 662	12 346	12 287	887	8 722	10 253	(1 531)	-15%	12 287
Community and social services		3 487	4 183	4 234	286	3 012	3 517	(505)	-14%	4 234
Sport and recreation		5 112	6 686	6 706	444	4 015	5 585	(1 571)	-28%	6 706
Public safety		2 063	1 477	1 347	157	1 696	1 151	545	47%	1 347
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 069	37 332	33 835	2 201	23 580	29 012	(5 432)	-19%	33 835
Planning and development		9 233	9 354	9 372	852	8 647	7 806	841	11%	9 372
Road transport		22 836	27 978	24 463	1 350	14 933	21 206	(6 273)	-30%	24 463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		141 618	125 540	142 193	10 584	106 115	114 608	(8 494)	-7%	142 193
Energy sources		71 747	62 799	66 558	6 289	59 298	54 588	4 711	9%	66 558
Water management		32 474	28 897	32 615	2 771	23 055	26 312	(3 257)	-12%	32 615
Waste water management		23 963	19 740	24 767	822	13 104	19 466	(6 362)	-33%	24 767
Waste management		13 434	14 104	18 252	702	10 657	14 242	(3 585)	-25%	18 252
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	332 952	280 734	310 720	22 843	237 385	251 937	(14 552)	-6%	310 720
Surplus/ (Deficit) for the year		33 598	89 847	38 476	(11 737)	15 533	44 050	(28 518)	-65%	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) - M10 - April

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	65	62 427	49 064	13 363	27.2%	41 069
Vote 2 - Budget and Treasury Office		76 913	19 362	32 613	864	21 683	24 041	(2 358)	-9.8%	32 613
Vote 3 - Community and Social Services		2 838	2 345	4 474	245	3 914	3 274	640	19.5%	4 474
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		31	50	2 600	26	4 003	1 572	2 431	154.7%	2 600
Vote 6 - Waste Management		7 198	8 901	16 117	370	5 472	11 747	(6 275)	-53.4%	16 117
Vote 7 - Waste Water Management		11 135	10 500	19 500	672	25 687	14 150	11 537	81.5%	19 500
Vote 8 - Road Transport		31 438	19 371	24 471	480	12 963	19 203	(6 239)	-32.5%	24 471
Vote 9 - Water		33 028	30 169	38 304	693	9 586	30 023	(20 437)	-68.1%	38 304
Vote 10 - Electricity		66 167	98 649	110 484	5 946	67 209	89 308	(22 099)	-24.7%	110 484
Vote 11 - Corporate Services		37 912	76 565	59 565	1 746	39 972	53 604	(13 632)	-25.4%	59 565
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	366 550	370 581	349 196	11 107	252 917	295 987	(43 069)	-14.6%	349 196
Expenditure by Vote	1									
Vote 1 - Executive		60 000	40 376	50 591	4 488	37 039	40 733	(3 694)	-9.1%	50 591
Vote 2 - Budget and Treasury Office		60 609	48 666	53 264	4 091	50 244	43 314	6 931	16.0%	53 264
Vote 3 - Community and Social Services		10 139	11 227	11 168	833	8 385	9 320	(935)	-10.0%	11 168
Vote 4 - Public Safety		470	979	979	53	275	816	(540)	-66.3%	979
Vote 5 - Sport and Recreation		53	140	140	1	62	117	(55)	-47.0%	140
Vote 6 - Waste Management		13 434	14 104	18 252	702	10 657	14 242	(3 585)	-25.2%	18 252
Vote 7 - Waste Water Management		23 963	19 740	24 767	822	13 104	19 466	(6 362)	-32.7%	24 767
Vote 8 - Road Transport		22 836	27 978	24 463	1 350	14 933	21 206	(6 273)	-29.6%	24 463
Vote 9 - Water		26 774	27 397	31 115	2 771	23 055	25 062	(2 007)	-8.0%	31 115
Vote 10 - Electricity		71 747	62 799	66 558	6 289	59 298	54 588	4 711	8.6%	66 558
Vote 11 - Corporate Services		37 227	25 827	27 923	1 443	20 332	21 822	(1 490)	-6.8%	27 923
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	327 252	279 234	309 220	22 843	237 385	250 687	(13 302)	-5.3%	309 220
Surplus/ (Deficit) for the year	2	39 298	91 347	39 976	(11 737)	15 533	45 300	(29 768)	-65.7%	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) - M10 - April

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	5 685	54 800	55 051	(251)	0%	66 575
Service charges - Water		8 927	9 828	9 828	691	6 787	8 190	(1 403)	-17%	9 828
Service charges - Waste Water Management		9 350	8 715	8 715	672	6 697	7 263	(565)	-8%	8 715
Service charges - Waste management		5 413	7 116	5 332	370	3 687	4 860	(1 173)	-24%	5 332
Sale of Goods and Rendering of Services		973	1 458	1 533	83	736	1 260	(524)	-42%	1 533
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		3 564	3 219	2 979	158	2 132	2 496	(364)	-15%	2 979
Dividends		162	241	241	-	121	201	(80)	-40%	241
Rent on Land		580	600	990	9	912	777	136	17%	990
Rental from Fixed Assets		1 298	520	570	42	553	463	89	19%	570
Licence and permits		718	545	585	13	191	478	(287)	-60%	585
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		8 648	6 000	6 050	77	460	5 030	(4 570)	-91%	6 050
Non-Exchange Revenue										
Property rates		35 998	42 771	48 771	1 671	32 617	40 309	(7 693)	-19%	48 771
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		932	1 012	1 212	171	1 035	963	71	7%	1 212
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		107 176	109 873	109 873	-	109 516	91 561	17 955	20%	109 873
Interest		7 452	46 000	18 000	581	5 970	20 467	(14 497)	-71%	18 000
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		55 036	30 220	30 220	-	-	25 184	(25 184)	-100%	30 220
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		310 807	332 860	311 475	10 354	226 214	264 553	(38 339)	-14%	311 475
Expenditure By Type										
Employee related costs		100 192	104 071	106 038	9 395	93 592	87 906	5 687	6%	106 038
Remuneration of councillors		7 190	6 988	7 364	607	6 075	6 049	27	0%	7 364
Bulk purchases - electricity		57 097	47 425	47 425	4 804	47 270	39 521	7 749	20%	47 425
Inventory consumed		11 174	13 553	13 649	1 065	10 956	11 352	(396)	-3%	13 649
Debt impairment		-	10 000	13 000	-	-	10 133	(10 133)	-100%	13 000
Depreciation and amortisation		34 168	20 000	20 000	-	-	16 667	(16 667)	-100%	20 000
Interest		13 273	3 000	10 500	1 722	13 734	7 000	6 734	96%	10 500
Contracted services		35 714	41 808	48 173	2 224	26 992	38 659	(11 667)	-30%	48 173
Transfers and subsidies		-	10	10	-	-	8	(8)	-100%	10
Irrecoverable debts written off		39 588	10 000	12 550	0	12 553	9 863	2 689	27%	12 550
Operational costs		32 292	23 879	31 362	3 026	26 213	24 389	1 824	7%	31 362
Losses on Disposal of Assets		2 141	-	-	-	-	-	-	-	-
Other Losses		123	-	650	-	-	390	(390)	-100%	650
Total Expenditure		332 952	280 734	310 720	22 843	237 385	251 937	(14 552)	-8%	310 720
Surplus(Deficit)		(22 145)	52 126	755	(12 480)	(11 171)	12 616	(23 787)	-189%	755
Transfers and subsidies - capital (monetary allocations)		55 743	37 721	37 721	753	26 703	31 434	(4 731)	-15%	37 721
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus(Deficit) after capital transfers & contributions		33 598	89 847	38 476	(11 737)	15 533	44 050			38 476
Income Tax		-	-	-	-	-	-	-	-	-
Surplus(Deficit) after income tax		33 598	89 847	38 476	(11 737)	15 533	44 050			38 476
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to municipality		33 598	89 847	38 476	(11 737)	15 533	44 050			38 476
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus (Deficit) for the year		33 598	89 847	38 476	(11 737)	15 533	44 050			38 476

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) - M10 - April

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 8 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	-	-	-
Vote 11 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive		320	580	830	40	387	634	(247)	-39%	830
Vote 2 - Budget and Treasury Office		302	620	560	906	976	481	495	103%	560
Vote 3 - Community and Social Services		0	160	160	76	204	133	70	53%	160
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		10 159	7 881	7 881	21	1 439	6 568	(5 128)	-78%	7 881
Vote 6 - Waste Management		-	30	30	-	-	25	(25)	-100%	30
Vote 7 - Waste Water Management		6 013	19 100	19 100	2	14 442	15 917	(1 475)	-9%	19 100
Vote 8 - Road Transport		7 146	11 100	15 614	549	10 908	11 958	(1 050)	-9%	15 614
Vote 9 - Water		23 581	70	70	6	1 035	58	976	1674%	70
Vote 10 - Electricity		1 629	1 500	1 500	2	1 164	1 250	(86)	-7%	1 500
Vote 11 - Corporate Services		106	160	170	15	148	139	10	7%	170
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	49 255	41 201	45 915	1 617	30 703	37 163	(6 460)	-17%	45 915
Total Capital Expenditure		49 255	41 201	45 915	1 617	30 703	37 163	(6 460)	-17%	45 915
Capital Expenditure - Functional Classification										
Governance and administration		652	1 260	1 320	934	1 377	1 086	291	27%	1 320
Executive and council		245	480	590	14	253	467	(213)	-46%	590
Finance and administration		408	780	730	921	1 124	619	505	82%	730
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 159	8 041	8 041	98	1 643	6 701	(5 058)	-75%	8 041
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10 159	8 041	8 041	98	1 643	6 701	(5 058)	-75%	8 041
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 222	11 200	15 854	576	11 042	12 126	(1 084)	-9%	15 854
Planning and development		76	100	240	27	133	167	(34)	-20%	240
Road transport		7 146	11 100	15 614	549	10 908	11 958	(1 050)	-9%	15 614
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		31 222	20 700	20 700	10	16 640	17 250	(610)	-4%	20 700
Energy sources		1 629	1 500	1 500	2	1 164	1 250	(86)	-7%	1 500
Water management		23 581	70	70	6	1 035	58	976	1674%	70
Waste water management		6 013	19 100	19 100	2	14 442	15 917	(1 475)	-9%	19 100
Waste management		-	30	30	-	-	25	(25)	-100%	30
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	49 255	41 201	45 915	1 617	30 703	37 163	(6 460)	-17%	45 915
Funded by:										
National Government		46 994	36 381	36 321	497	25 552	30 282	(4 729)	-16%	36 321
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net / Prov Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		46 994	36 381	36 321	497	25 552	30 282	(4 729)	-16%	36 321
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 450	4 820	9 594	1 099	5 006	6 881	(1 875)	-27%	9 594
Total Capital Funding		48 443	41 201	45 915	1 596	30 558	37 163	(6 604)	-18%	45 915

2.1.6. In Year Budget Table – C6 – Financial Position

FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M10 - April

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	38 953	163 357
Trade and other receivables from exchange transactions		34 318	1 630	(7 931)	40 273	(7 931)
Receivables from non-exchange transactions		20 399	42 428	24 959	29 948	24 959
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 710	2 543	1 797	2 511	1 797
VAT		35 147	44 088	44 088	38 149	44 088
Other current assets		2 042	1 612	1 612	2 108	1 612
Total current assets		106 814	255 773	227 882	151 942	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	652 836	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	809 557	164 926
TOTAL ASSETS		885 669	415 985	392 808	961 500	392 808
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 849	2 769	2 769	4 920	2 769
Consumer deposits		1 954	1 700	1 700	2 143	1 700
Trade and other payables from exchange transactions		219 599	75 781	104 186	263 132	104 186
Trade and other payables from non-exchange transactions		(0)	9	9	15 132	9
Provision		17 155	863	863	17 155	863
VAT		14 651	28 091	28 091	15 126	28 091
Other current liabilities		-	-	-	-	-
Total current liabilities		258 209	109 213	137 618	317 808	137 618
Non current liabilities						
Financial liabilities		-	6 146	6 146	813	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	69 683	185 124
TOTAL LIABILITIES		327 079	294 336	322 741	387 291	322 741
NET ASSETS	2	558 590	121 649	70 067	574 209	70 067
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		558 590	121 649	70 278	574 166	70 278
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	558 590	121 649	70 278	574 166	70 278

2.1.7. In Year Budget Table – C7 Cash Flow

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M10 - April

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	64 467	64 467	1 608	25 342	53 722	(28 381)	-53%	64 467
Service charges		-	145 669	145 669	7 737	59 136	121 391	(62 254)	-51%	145 669
Other revenue		-	11 141	11 266	3 294	9 705	9 359	368 484	3937%	11 266
Transfers and Subsidies - Operational		-	109 723	109 723	-	109 790	91 436	18 354	20%	109 723
Transfers and Subsidies - Capital		-	37 721	37 721	-	53 341	31 434	21 907	70%	37 721
Interest		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(243 467)	(243 467)	(17 215)	(220 502)	(202 889)	117 866	-58%	(243 467)
Interest		-	(3 000)	3 000	-	-	(2 500)	2 500	-100%	3 000
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	122 254	128 378	(4 576)	36 812	101 953	(438 476)	-430%	128 378
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	5 000	5 000	-	-	4 167	(4 167)	-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)	(455)	(28 983)	(34 334)	5 352	-16%	(41 201)
NET CASH FROM/(USED) INVESTING ACTIVITIES		55 652	(36 201)	(31 201)	(455)	(28 983)	(30 167)	(1 185)	4%	(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	(5 031)	7 829	71 785			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		21 028	147 054			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 April 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 April2026.

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 April 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 - M10 - April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Interest	- 14 497 000	The municipality has a high number of outstanding debtors	Appointment of a debt collector
2	Expenditure By Type			
	Debt Impairment	- 10 133 000	Write-offs performed at year end	Write-offs to be performed quarterly
	Depreciation	- 16 667 000	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 - M10 - April

Description of financial indicator	Basis of calculation	Ref	Budget Year 2025/26				
			2024/25 Actual Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.0%	8.2%	9.8%	5.8%	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%	50.1%	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%	47.8%	165.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.1%	149.7%	118.7%	12.3%	118.7%
Revenue Management							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing		18.3%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		32.2%	31.3%	34.0%	41.4%	34.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.4%	6.2%	6.1%	2.3%	6.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.3%	6.9%	9.8%	6.1%	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 - M10 - April

Description	NT Code	Budget Year 2025/26								Total
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	784	483	362	377	367	319	347	17 598	20 636
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 622	2 878	1 702	2 389	2 373	2 130	1 588	17 218	34 900
Receivables from Non-exchange Transactions - Property Rates	1400	1 686	986	598	428	380	347	762	77 877	83 063
Receivables from Exchange Transactions - Waste Water Management	1500	758	633	580	534	503	477	461	25 520	29 467
Receivables from Exchange Transactions - Waste Management	1600	419	345	326	319	315	314	311	17 445	19 794
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	589	599	597	580	577	575	585	22 288	26 391
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	121	121
Total By Income Source	2000	8 858	5 926	4 164	4 627	4 515	4 162	4 054	178 066	214 372
2024/25 - totals only		-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group										
Organs of State	2200	1 160	799	319	220	167	153	112	4 504	7 435
Commercial	2300	4 836	3 482	2 436	3 040	3 069	2 752	2 674	109 621	131 910
Households	2400	2 862	1 645	1 410	1 366	1 279	1 258	1 268	63 941	75 027
Other	2500	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	8 858	5 926	4 164	4 627	4 515	4 162	4 054	178 066	214 372

Presented above is the municipal debtors aging at the end of April 2026. The total outstanding debt on the 30th of April 2026 is R 214.3 million.

1.4. Supporting Table SC4 – Aged Creditors

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April										
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	5 915	5 460	4 824		191 638	-	-	-	207 837
Bulk Water	0200	1 347	1 444	1 633	1 196	28 782	-	-	-	34 402
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	-	-	-	-	-	-	-	-	-
Other	0900	-	1 017	-	-	-	-	-	-	1 017
Total By Customer Type	1000	7 262	7 921	6 457	1 196	220 420	-	-	4 849	248 105

At the end of April 2026, the Municipality has outstanding debt of R 248.1 million owed to creditors.

The majority of the outstanding creditors are from the bulk services: electricity and water.

1.5. Supporting Table SC6 – Grants Received

FS183 Tswelopele - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 - April

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	(0)	109 723	91 436	18 287	20.0%	109 723
Expanded Public Works Programme Integrated Grant		-	1 659	1 659	(0)	1 659	1 383	277	20.0%	1 659
Local Government Financial Management Grant	3	-	2 100	2 100	-	2 100	1 750	350	20.0%	2 100
Equitable Share		102 959	105 964	105 964	-	105 964	88 303	17 661	20.0%	105 964
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	150	150	-	-	125	(125)	-100.0%	150
Education, Training and Development Practices SETA		-	150	150	-	-	125	(125)	-100.0%	150
Total Operating Transfers and Grants		102 959	109 873	109 873	(0)	109 723	91 561	18 162	19.8%	109 873
Capital Transfers and Grants										
National Government:		(3 983)	37 721	37 721	-	39 721	31 434	8 287	26.4%	37 721
Municipal Infrastructure Grant		-	19 281	19 281	-	19 281	16 068	3 214	20.0%	19 281
Water Services Infrastructure Grant		(3 983)	18 440	18 440	-	20 440	15 367	5 073	33.0%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		(3 983)	37 721	37 721	-	39 721	31 434	8 287	26.4%	37 721
TOTAL RECEIPTS OF TRANSFERS & GRANTS		98 976	147 594	147 594	(0)	149 444	122 995	26 449	21.5%	147 594

1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 - April

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										
Operating expenditure of Transfers and Grants										
National Government:		-	3 759	3 759	120	3 540	3 133	419	13.4%	3 759
Expanded Public Works Programme Integrated Grant		-	1 659	1 659	-	1 659	1 383	288	20.9%	1 659
Local Government Financial Management Grant	3	-	2 100	2 100	120	1 881	1 750	131	7.5%	2 100
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	300	300	-	-	250	(250)	-100.0%	300
Education, Training and Development Practices SETA		-	300	300	-	-	250	(250)	-100.0%	300
Total Operating Transfers and Grants		-	4 059	4 059	120	3 540	3 383	169	5.0%	4 059
Capital Transfers and Grants										
National Government:		0	37 721	37 721	753	25 821	31 434	(6 638)	-21.1%	37 721
Municipal Infrastructure Grant		0	19 281	19 281	753	11 511	16 068	(4 556)	-28.4%	19 281
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	(1 025)	#DIV/0!	-
Water Services Infrastructure Grant		-	18 440	18 440	-	14 310	15 367	(1 057)	-6.9%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		0	37 721	37 721	753	25 821	31 434	(6 638)	-21.1%	37 721
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		0	41 780	41 780	885	29 361	34 817	(6 468)	-18.6%	41 780

It should be noted that the EPWP grant is exhausted and all further expenditure that is incurred in line with EPWP is funded from the municipality's own funds.