

**TSWELOPELE LOCAL MUNICIPALITY**

**FS 183**

**CIVIC CENTRE, BOSMAN STREET**

**BULTFONTEIN, 9670**

**051 853 1111**

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**IN YEAR REPORT (Schedule C)**  
**May 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 May 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 - M11 - May									
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	1 642	34 259	44 540	(10 281)	-23%	48 771
Service charges	88 269	90 399	90 450	8 949	80 921	82 907	(1 987)	-2%	90 450
Investment revenue	3 564	3 219	2 979	191	2 323	2 738	(415)	-15%	2 979
Transfers and subsidies - Operational	107 176	109 873	109 873	162	109 678	100 717	8 961	9%	109 873
Other own revenue	75 800	86 597	59 402	1 165	11 142	57 112	(45 970)	-80%	59 402
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>310 807</b>	<b>332 860</b>	<b>311 475</b>	<b>12 109</b>	<b>238 323</b>	<b>288 014</b>	<b>(49 691)</b>	<b>-17%</b>	<b>311 475</b>
Employee costs	100 192	104 071	106 038	9 932	103 524	96 972	6 552	7%	106 038
Remuneration of Councillors	7 190	6 988	7 364	596	6 672	6 706	(35)	-1%	7 364
Depreciation and amortisation	34 168	20 000	20 000	-	-	18 333	(18 333)	-100%	20 000
Interest	13 273	3 000	10 500	1 554	15 288	8 750	6 538	75%	10 500
Inventory consumed and bulk purchases	68 271	60 978	61 074	6 859	65 085	55 973	9 112	16%	61 074
Transfers and subsidies	-	10	10	-	-	9	(9)	-100%	10
Other expenditure	109 858	85 687	105 735	2 752	68 509	94 585	(26 076)	-28%	105 735
<b>Total Expenditure</b>	<b>332 952</b>	<b>280 734</b>	<b>310 720</b>	<b>21 693</b>	<b>259 078</b>	<b>281 328</b>	<b>(22 251)</b>	<b>-8%</b>	<b>310 720</b>
<b>Surplus/(Deficit)</b>	<b>(22 145)</b>	<b>52 126</b>	<b>755</b>	<b>(9 584)</b>	<b>(20 754)</b>	<b>6 686</b>	<b>(27 440)</b>	<b>-410%</b>	<b>755</b>
Transfers and subsidies - capital (monetary allocations)	55 743	37 721	37 721	6 448	33 151	34 578	(1 426)	-4%	37 721
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>33 598</b>	<b>89 847</b>	<b>38 476</b>	<b>(3 136)</b>	<b>12 397</b>	<b>41 263</b>	<b>(28 866)</b>	<b>-70%</b>	<b>38 476</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>33 598</b>	<b>89 847</b>	<b>38 476</b>	<b>(3 136)</b>	<b>12 397</b>	<b>41 263</b>	<b>(28 866)</b>	<b>-70%</b>	<b>38 476</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>49 255</b>	<b>41 201</b>	<b>45 915</b>	<b>3 210</b>	<b>33 913</b>	<b>41 539</b>	<b>(7 626)</b>	<b>-18%</b>	<b>45 915</b>
Capital transfers recognised	46 994	36 381	36 321	2 395	27 947	33 301	(5 354)	-16%	36 321
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 450	4 820	9 594	817	5 823	8 238	(2 415)	-29%	9 594
<b>Total sources of capital funds</b>	<b>48 443</b>	<b>41 201</b>	<b>45 915</b>	<b>3 212</b>	<b>33 770</b>	<b>41 539</b>	<b>(7 769)</b>	<b>-19%</b>	<b>45 915</b>
<b>Financial position</b>									
Total current assets	106 814	255 773	227 882		148 826				227 882
Total non current assets	778 855	160 212	164 926		812 768				164 926
Total current liabilities	258 209	109 213	137 618		320 334				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		571 030				70 278
<b>Cash flows</b>									
Net cash from (used) operating	-	122 254	128 378	18 786	559 214	112 166	(447 049)	-399%	128 378
Net cash from (used) investing	55 652	(36 201)	(31 201)	(3 614)	(32 596)	(33 184)	(588)	2%	(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>539 817</b>	<b>154 250</b>	<b>(385 567)</b>	<b>-250%</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	8 856	5 872	4 783	3 970	4 518	4 442	4 039	180 635	217 115
<b>Creditors Age Analysis</b>									
Total Creditors	8 474	7 505	5 460	6 282	7 264	6 625	6 044	206 181	253 834

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

**FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 - May**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>214 441</b>	<b>200 226</b>	<b>127 917</b>	<b>2 914</b>	<b>121 847</b>	<b>125 671</b>	(3 824)	-3%	<b>127 917</b>
Executive and council		99 616	104 299	35 739	320	57 597	40 759	16 838	41%	35 739
Finance and administration		114 825	95 927	92 178	2 594	64 250	84 912	(20 662)	-24%	92 178
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>2 231</b>	<b>1 865</b>	<b>6 574</b>	<b>191</b>	<b>7 972</b>	<b>5 501</b>	2 471	45%	<b>6 574</b>
Community and social services		935	700	900	158	1 128	802	326	41%	900
Sport and recreation		1 216	1 150	4 087	32	5 286	3 425	1 861	54%	4 087
Public safety		81	15	1 587	2	1 558	1 274	283	22%	1 587
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>32 350</b>	<b>20 271</b>	<b>30 301</b>	<b>4 170</b>	<b>22 419</b>	<b>26 603</b>	(4 184)	-16%	<b>30 301</b>
Planning and development		912	900	5 830	46	5 332	4 766	566	12%	5 830
Road transport		31 438	19 371	24 471	4 124	17 087	21 837	(4 750)	-22%	24 471
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>117 527</b>	<b>148 218</b>	<b>184 404</b>	<b>11 282</b>	<b>119 237</b>	<b>164 817</b>	(45 580)	-28%	<b>184 404</b>
Energy sources		66 167	98 649	110 484	7 381	74 590	99 896	(25 306)	-25%	110 484
Water management		33 028	30 169	38 304	662	10 248	34 163	(23 915)	-70%	38 304
Waste water management		11 135	10 500	19 500	2 870	28 557	16 825	11 732	70%	19 500
Waste management		7 198	8 901	16 117	370	5 842	13 932	(8 090)	-58%	16 117
<b>Other</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>366 550</b>	<b>370 581</b>	<b>349 196</b>	<b>18 557</b>	<b>271 475</b>	<b>322 592</b>	<b>(51 117)</b>	<b>-16%</b>	<b>349 196</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>148 603</b>	<b>105 515</b>	<b>122 405</b>	<b>8 648</b>	<b>107 616</b>	<b>110 234</b>	(2 618)	-2%	<b>122 405</b>
Executive and council		50 767	31 022	41 219	2 389	30 781	37 073	(6 292)	-17%	41 219
Finance and administration		97 836	74 493	81 187	6 259	76 835	73 161	3 674	5%	81 187
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>10 662</b>	<b>12 346</b>	<b>12 287</b>	<b>1 198</b>	<b>9 920</b>	<b>11 270</b>	(1 350)	-12%	<b>12 287</b>
Community and social services		3 487	4 183	4 234	412	3 424	3 875	(451)	-12%	4 234
Sport and recreation		5 112	6 686	6 706	593	4 607	6 146	(1 538)	-25%	6 706
Public safety		2 063	1 477	1 347	193	1 888	1 249	639	51%	1 347
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>32 069</b>	<b>37 332</b>	<b>33 835</b>	<b>2 796</b>	<b>26 376</b>	<b>31 424</b>	(5 048)	-16%	<b>33 835</b>
Planning and development		9 233	9 354	9 372	815	9 462	8 589	873	10%	9 372
Road transport		22 836	27 978	24 463	1 980	16 913	22 835	(5 921)	-26%	24 463
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>141 618</b>	<b>125 540</b>	<b>142 193</b>	<b>9 052</b>	<b>115 166</b>	<b>128 400</b>	(13 234)	-10%	<b>142 193</b>
Energy sources		71 747	62 799	66 558	6 382	65 681	60 573	5 108	8%	66 558
Water management		32 474	28 897	32 615	874	23 929	29 463	(5 534)	-19%	32 615
Waste water management		23 963	19 740	24 767	934	14 038	22 117	(8 078)	-37%	24 767
Waste management		13 434	14 104	18 252	861	11 518	16 247	(4 729)	-29%	18 252
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>332 952</b>	<b>280 734</b>	<b>310 720</b>	<b>21 693</b>	<b>259 078</b>	<b>281 328</b>	<b>(22 251)</b>	<b>-8%</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>(3 136)</b>	<b>12 397</b>	<b>41 263</b>	<b>(28 866)</b>	<b>-70%</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) - M11 - May

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive		99 890	104 669	41 069	330	62 757	45 067	17 690	39.3%	41 069
Vote 2 - Budget and Treasury Office		76 913	19 362	32 613	861	22 545	28 327	(5 782)	-20.4%	32 613
Vote 3 - Community and Social Services		2 838	2 345	4 474	227	4 141	3 874	267	6.9%	4 474
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		31	50	2 600	-	4 003	2 086	1 917	91.9%	2 600
Vote 6 - Waste Management		7 198	8 901	16 117	370	5 842	13 932	(8 090)	-58.1%	16 117
Vote 7 - Waste Water Management		11 135	10 500	19 500	2 870	28 557	16 825	11 732	69.7%	19 500
Vote 8 - Road Transport		31 438	19 371	24 471	4 124	17 087	21 837	(4 750)	-21.8%	24 471
Vote 9 - Water		33 028	30 169	38 304	662	10 248	34 163	(23 915)	-70.0%	38 304
Vote 10 - Electricity		66 167	98 649	110 484	7 381	74 590	99 896	(25 306)	-25.3%	110 484
Vote 11 - Corporate Services		37 912	76 565	59 565	1 733	41 705	56 585	(14 879)	-26.3%	59 565
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	366 550	370 581	349 196	18 557	271 475	322 592	(51 117)	-15.8%	349 196
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive		60 000	40 376	50 591	3 204	40 243	45 662	(5 419)	-11.9%	50 591
Vote 2 - Budget and Treasury Office		60 609	48 666	53 264	4 409	54 653	48 289	6 364	13.2%	53 264
Vote 3 - Community and Social Services		10 139	11 227	11 168	1 066	9 451	10 244	(793)	-7.7%	11 168
Vote 4 - Public Safety		470	979	979	122	397	897	(500)	-55.7%	979
Vote 5 - Sport and Recreation		53	140	140	10	72	129	(57)	-44.3%	140
Vote 6 - Waste Management		13 434	14 104	18 252	861	11 518	16 247	(4 729)	-29.1%	18 252
Vote 7 - Waste Water Management		23 963	19 740	24 767	934	14 038	22 117	(8 078)	-36.5%	24 767
Vote 8 - Road Transport		22 836	27 978	24 463	1 980	16 913	22 835	(5 921)	-25.9%	24 463
Vote 9 - Water		32 474	28 897	32 615	874	23 929	29 463	(5 534)	-18.8%	32 615
Vote 10 - Electricity		71 747	62 799	66 558	6 382	65 681	60 573	5 108	8.4%	66 558
Vote 11 - Corporate Services		37 227	25 827	27 923	1 850	22 182	24 872	(2 690)	-10.8%	27 923
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	332 952	280 734	310 720	21 693	259 078	281 328	(22 251)	-7.9%	310 720
<b>Surplus/ (Deficit) for the year</b>	2	33 598	89 847	38 476	(3 136)	12 397	41 263	(28 866)	-70.0%	38 476

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

**FS183 Tswelopele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 - May**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		64 580	64 740	66 575	7 250	62 050	60 813	1 237	2%	66 575
Service charges - Water		8 927	9 828	9 828	659	7 447	9 009	(1 562)	-17%	9 828
Service charges - Waste Water Management		9 350	8 715	8 715	670	7 367	7 989	(622)	-8%	8 715
Service charges - Waste management		5 413	7 116	5 332	370	4 057	5 096	(1 039)	-20%	5 332
Sale of Goods and Rendering of Services		973	1 458	1 533	46	782	1 396	(614)	-44%	1 533
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		3 564	3 219	2 979	191	2 323	2 738	(415)	-15%	2 979
Dividends		162	241	241	-	121	221	(100)	-45%	241
Rent on Land		580	600	990	3	915	883	32	4%	990
Rental from Fixed Assets		1 298	520	570	319	871	517	355	69%	570
Licence and permits		718	545	585	38	229	532	(302)	-57%	585
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		8 648	6 000	6 050	3	463	5 540	(5 077)	-92%	6 050
<b>Non-Exchange Revenue</b>										
Property rates		35 998	42 771	48 771	1 642	34 259	44 540	(10 281)	-23%	48 771
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		932	1 012	1 212	159	1 194	1 088	106	10%	1 212
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		107 176	109 873	109 873	162	109 678	100 717	8 961	9%	109 873
Interest		7 452	46 000	18 000	596	6 566	19 233	(12 667)	-66%	18 000
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		55 036	30 220	30 220	-	-	27 702	(27 702)	-100%	30 220
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>310 807</b>	<b>332 860</b>	<b>311 475</b>	<b>12 109</b>	<b>238 323</b>	<b>288 014</b>	<b>(49 691)</b>	<b>-17%</b>	<b>311 475</b>
<b>Expenditure By Type</b>										
Employee related costs		100 192	104 071	106 038	9 932	103 524	96 972	6 552	7%	106 038
Remuneration of councillors		7 190	6 988	7 364	596	6 672	6 706	(35)	-1%	7 364
Bulk purchases - electricity		57 097	47 425	47 425	5 852	53 122	43 473	9 649	22%	47 425
Inventory consumed		11 174	13 553	13 649	1 007	11 963	12 500	(537)	-4%	13 649
Debt impairment		-	10 000	13 000	-	-	11 567	(11 567)	-100%	13 000
Depreciation and amortisation		34 168	20 000	20 000	-	-	18 333	(18 333)	-100%	20 000
Interest		13 273	3 000	10 500	1 554	15 288	8 750	6 538	75%	10 500
Contracted services		35 714	41 808	48 179	1 732	28 724	43 419	(14 695)	-34%	48 179
Transfers and subsidies		-	10	10	-	-	9	(9)	-100%	10
Irrecoverable debts written off		39 588	10 000	12 550	3	12 555	11 207	1 348	12%	12 550
Operational costs		32 292	23 879	31 356	1 017	27 230	27 873	(643)	-2%	31 356
Losses on Disposal of Assets		2 141	-	-	-	-	-	-	-	-
Other Losses		123	-	650	-	-	520	(520)	-100%	650
<b>Total Expenditure</b>		<b>332 952</b>	<b>280 734</b>	<b>310 720</b>	<b>21 693</b>	<b>259 078</b>	<b>281 328</b>	<b>(22 251)</b>	<b>-8%</b>	<b>310 720</b>
<b>Surplus/(Deficit)</b>		<b>(22 145)</b>	<b>52 126</b>	<b>755</b>	<b>(9 584)</b>	<b>(20 754)</b>	<b>6 686</b>	<b>(27 440)</b>	<b>-410%</b>	<b>755</b>
Transfers and subsidies - capital (monetary allocations)		55 743	37 721	37 721	6 448	33 151	34 578	(1 426)	-4%	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>(3 136)</b>	<b>12 397</b>	<b>41 263</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>(3 136)</b>	<b>12 397</b>	<b>41 263</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>(3 136)</b>	<b>12 397</b>	<b>41 263</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>(3 136)</b>	<b>12 397</b>	<b>41 263</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) - M11 - May**

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	-	387	732	(345)	-47%	830
Vote 2 - Budget and Treasury Office		302	620	560	99	1 075	520	555	107%	560
Vote 3 - Community and Social Services		0	160	160	-	204	147	57	39%	160
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		10 159	7 881	7 881	-	1 439	7 224	(5 785)	-80%	7 881
Vote 6 - Waste Management		-	30	30	-	-	28	(28)	-100%	30
Vote 7 - Waste Water Management		6 013	19 100	19 100	(1 799)	12 643	17 508	(4 865)	-28%	19 100
Vote 8 - Road Transport		7 146	11 100	15 614	4 817	15 725	13 786	1 939	14%	15 614
Vote 9 - Water		23 581	70	70	60	1 095	64	1 031	1607%	70
Vote 10 - Electricity		1 629	1 500	1 500	-	1 164	1 375	(211)	-15%	1 500
Vote 11 - Corporate Services		106	160	170	33	181	154	27	17%	170
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	49 255	41 201	45 915	3 210	33 913	41 539	(7 626)	-18%	45 915
<b>Total Capital Expenditure</b>		49 255	41 201	45 915	3 210	33 913	41 539	(7 626)	-18%	45 915
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		652	1 260	1 320	132	1 509	1 203	306	25%	1 320
Executive and council		245	480	590	-	253	528	(275)	-52%	590
Finance and administration		408	780	730	132	1 256	675	581	86%	730
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		10 159	8 041	8 041	-	1 643	7 371	(5 728)	-78%	8 041
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		10 159	8 041	8 041	-	1 643	7 371	(5 728)	-78%	8 041
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7 222	11 200	15 854	4 817	15 859	13 990	1 869	13%	15 854
Planning and development		76	100	240	-	133	204	(70)	-35%	240
Road transport		7 146	11 100	15 614	4 817	15 725	13 786	1 939	14%	15 614
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		31 222	20 700	20 700	(1 739)	14 902	18 975	(4 073)	-21%	20 700
Energy sources		1 629	1 500	1 500	-	1 164	1 375	(211)	-15%	1 500
Water management		23 581	70	70	60	1 095	64	1 031	1607%	70
Waste water management		6 013	19 100	19 100	(1 799)	12 643	17 508	(4 865)	-28%	19 100
Waste management		-	30	30	-	-	28	(28)	-100%	30
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	49 255	41 201	45 915	3 210	33 913	41 539	(7 626)	-18%	45 915
<b>Funded by:</b>										
National Government		46 994	36 381	36 321	2 395	27 947	33 301	(5 354)	-16%	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	2 395	27 947	33 301	(5 354)	-16%	36 321
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1 450	4 820	9 594	817	5 823	8 238	(2 415)	-29%	9 594
<b>Total Capital Funding</b>		48 443	41 201	45 915	3 212	33 770	41 539	(7 769)	-19%	45 915

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

**FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M11 - May**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		13 199	163 472	163 357	32 866	163 357
Trade and other receivables from exchange transactions		34 318	1 630	(7 931)	43 130	(7 931)
Receivables from non-exchange transactions		20 399	42 428	24 959	29 917	24 959
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 710	2 543	1 797	1 650	1 797
VAT		35 147	44 088	44 088	39 155	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>227 882</b>	<b>148 826</b>	<b>227 882</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	656 046	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>812 768</b>	<b>164 926</b>
<b>TOTAL ASSETS</b>		<b>885 669</b>	<b>415 985</b>	<b>392 808</b>	<b>961 594</b>	<b>392 808</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 849	2 769	2 769	4 920	2 769
Consumer deposits		1 954	1 700	1 700	2 164	1 700
Trade and other payables from exchange transactions		219 599	75 781	104 186	272 581	104 186
Trade and other payables from non-exchange transactions		(0)	9	9	8 522	9
Provision		17 155	863	863	17 155	863
VAT		14 651	28 091	28 091	14 992	28 091
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>258 209</b>	<b>109 213</b>	<b>137 618</b>	<b>320 334</b>	<b>137 618</b>
<b>Non current liabilities</b>						
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
<b>Total non current liabilities</b>		<b>68 870</b>	<b>185 124</b>	<b>185 124</b>	<b>69 683</b>	<b>185 124</b>
<b>TOTAL LIABILITIES</b>		<b>327 079</b>	<b>294 336</b>	<b>322 741</b>	<b>390 017</b>	<b>322 741</b>
<b>NET ASSETS</b>	2	<b>558 590</b>	<b>121 649</b>	<b>70 067</b>	<b>571 577</b>	<b>70 067</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		558 590	121 649	70 278	571 030	70 278
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>558 590</b>	<b>121 649</b>	<b>70 278</b>	<b>571 030</b>	<b>70 278</b>

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

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M11 - May

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>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	64 467	64 467	2 514	27 856	59 095	(31 239)	-53%	64 467
Service charges		-	145 669	145 669	7 406	66 542	133 530	(66 987)	-50%	145 669
Other revenue		-	11 141	11 266	195	9 900	10 312	378 725	3673%	11 266
Transfers and Subsidies - Operational		-	109 723	109 723	-	109 791	100 579	9 212	9%	109 723
Transfers and Subsidies - Capital		-	37 721	37 721	-	53 341	34 578	18 764	54%	37 721
Interest		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		-	(243 467)	(243 467)	(20 139)	(240 641)	(223 178)	135 824	-61%	(243 467)
Interest		-	(3 000)	3 000	-	-	(2 750)	2 750	-100%	3 000
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	122 254	128 378	(10 024)	26 789	112 166	(447 049)	-399%	128 378
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	5 000	5 000	-	-	4 583	(4 583)	-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)	(3 614)	(32 596)	(37 768)	5 171	-14%	(41 201)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		55 652	(36 201)	(31 201)	(3 614)	(32 596)	(33 184)	(588)	2%	(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	(10 024)	(5 807)	78 981			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		7 392	154 250			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 May 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 May 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 May 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 Explanation\

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

**FS183 Tswelopele - Supporting Table SC1 Material variance explanations - M11 - May**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue</b>			
	Interest	- 12 667	The municipality has a high number of outstanding debtors	Appointment of a debt collector
2	<b>Expenditure By Type</b>			
	Debt Impairment	- 11 567	Write-offs performed at year end	Write-offs to be performed quarterly
	Depreciation	- 18 333	Depreciation calcu;ated at year end	Depreciation to be calculated monthly

**FS183 Tswelopele - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 - May**

Description of financial indicator	Basis of calculation	Ref	2024/25	Original	Budget Year 2025/26		Full year Forecast
			Actuals	Budget	Budget	YearTD actual	
<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/		40.8%	76.1%	172.2%	50.8%	172.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	41.4%	234.2%	165.6%	46.5%	165.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.1%	149.7%	118.7%	10.3%	118.7%
<b>Revenue Management</b>							
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%
<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%	43.4%	34.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.4%	6.2%	6.1%	2.5%	6.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.3%	6.9%	9.8%	6.4%	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						

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

FS183 Tswelopele - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 - May

Description	NT Code	Budget Year 2025/26								
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	1200	718	476	357	328	351	349	304	17 884	20 766
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 801	3 223	2 422	1 650	2 373	2 367	2 070	17 968	36 873
Receivables from Non-exchange Transactions - Property Rates	1400	1 579	612	482	513	378	343	307	78 189	82 405
Receivables from Exchange Transactions - Waste Water Management	1500	746	635	603	567	526	497	473	25 929	29 975
Receivables from Exchange Transactions - Waste Management	1600	411	342	325	317	312	311	312	17 717	20 049
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	601	583	594	594	578	575	573	22 827	26 926
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	121	121
<b>Total By Income Source</b>	<b>2000</b>	<b>8 856</b>	<b>5 872</b>	<b>4 783</b>	<b>3 970</b>	<b>4 518</b>	<b>4 442</b>	<b>4 039</b>	<b>180 635</b>	<b>217 115</b>
<b>2024/25 - totals only</b>		<b>8 215</b>	<b>5 835</b>	<b>8 318</b>	<b>3 706</b>	<b>3 566</b>	<b>3 259</b>	<b>3 330</b>	<b>160 580</b>	<b>196 809</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	2200	1 020	683	336	231	191	146	97	4 520	7 224
Commercial	2300	5 076	3 604	3 035	2 407	3 021	3 052	2 711	111 105	134 011
Households	2400	2 760	1 585	1 412	1 332	1 306	1 245	1 231	65 010	75 880
Other	2500	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>8 856</b>	<b>5 872</b>	<b>4 783</b>	<b>3 970</b>	<b>4 518</b>	<b>4 442</b>	<b>4 039</b>	<b>180 635</b>	<b>217 115</b>

Presented above is the municipal debtors aging at the end of May 2026. The total outstanding debt on the 31<sup>st</sup> of May 2026 is R 217.1 million.

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

**FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May**

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	6 117	5 915		5 460		196 462	–	–	<b>213 954</b>
Bulk Water	0200	1 804		1 531	1 347	1 444	31 611	–	–	<b>37 738</b>
PAYE deductio	0300	–	–	–	–	–	–	–	–	–
VAT (output le	0400	–	–	–	–	–	–	–	–	–
Pensions / Ret	0500	–	–	–	–	–	–	–	–	–
Loan repayme	0600	–	–	–	–	–	–	–	4 849	<b>4 849</b>
Trade Creditor	0700	–	–	–	–	–	–	–	–	–
Auditor Genera	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	1 628	–	–	–	–	–	–	<b>1 628</b>
<b>Total By Custo</b>	<b>1000</b>	<b>7 921</b>	<b>7 543</b>	<b>1 531</b>	<b>6 807</b>	<b>1 444</b>	<b>228 073</b>	<b>–</b>	<b>4 849</b>	<b>258 168</b>

At the end of May 2026, the Municipality has outstanding debt of R 258.1 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 - M11 - May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		102 959	109 723	109 723	-	109 723	100 579	9 144	9.1%	109 723
Expanded Public Works Programme Integrated Grant		-	1 659	1 659	-	1 659	1 521	138	9.1%	1 659
Local Government Financial Management Grant	3	-	2 100	2 100	-	2 100	1 925	175	9.1%	2 100
Equitable Share		102 959	105 964	105 964	-	105 964	97 134	8 830	9.1%	105 964
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	150	150	-	-	138	(138)	-100.0%	150
Education, Training and Development Practices SETA		-	150	150	-	-	138	(138)	-100.0%	150
<b>Total Operating Transfers and Grants</b>		<b>102 959</b>	<b>109 873</b>	<b>109 873</b>	<b>-</b>	<b>109 723</b>	<b>100 717</b>	<b>9 006</b>	<b>8.9%</b>	<b>109 873</b>
<b>Capital Transfers and Grants</b>										
National Government:		(3 983)	37 721	37 721	-	39 721	34 578	5 143	14.9%	37 721
Municipal Infrastructure Grant		-	19 281	19 281	-	19 281	17 674	1 607	9.1%	19 281
Water Services Infrastructure Grant		(3 983)	18 440	18 440	-	20 440	16 903	3 537	20.9%	18 440
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>		<b>(3 983)</b>	<b>37 721</b>	<b>37 721</b>	<b>-</b>	<b>39 721</b>	<b>34 578</b>	<b>5 143</b>	<b>14.9%</b>	<b>37 721</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>98 976</b>	<b>147 594</b>	<b>147 594</b>	<b>-</b>	<b>149 444</b>	<b>135 294</b>	<b>14 150</b>	<b>10.5%</b>	<b>147 594</b>

## 1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 - May

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	3 759	3 759	159	3 714	3 446	268	7.8%	3 759
Expanded Public Works Programme Integrated Grant		-	1 659	1 659	-	1 674	1 521	153	10.1%	1 659
Local Government Financial Management Grant	3	-	2 100	2 100	159	2 040	1 925	115	6.0%	2 100
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	300	300	-	-	275	(275)	-100.0%	300
Education, Training and Development Practices SETA		-	300	300	-	-	275	(275)	-100.0%	300
<b>Total Operating Transfers and Grants</b>		-	4 059	4 059	159	3 714	3 721	(7)	-0.2%	4 059
<b>Capital Transfers and Grants</b>										
National Government:		0	37 721	37 721	6 448	31 244	34 578	(3 333)	-9.6%	37 721
Municipal Infrastructure Grant		0	19 281	19 281	4 248	15 759	17 674	(1 915)	-10.8%	19 281
Regional Bulk Infrastructure Grant		-	-	-	-	(1 025)	-	(1 025)	#DIV/0!	-
Water Services Infrastructure Grant		-	18 440	18 440	2 200	16 510	16 903	(393)	-2.3%	18 440
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>		0	37 721	37 721	6 448	31 244	34 578	(3 333)	-9.6%	37 721
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>										
		0	41 780	41 780	6 610	34 958	38 298	(3 340)	-8.7%	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.