

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

051 853 1111

www.tswelopele.gov.za



IN YEAR REPORT (Schedule C)
September 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 September 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 - M03 - September									
Description	2025/26	Budget Year 2026/27							
	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	35 928	51 698	–	1 762	22 382	12 924	9 458	73%	51 698
Service charges	89 535	96 231	–	8 388	26 527	24 058	2 469	10%	96 231
Investment revenue	2 652	2 250	–	284	684	563	121	22%	2 250
Transfers and subsidies - Operational	109 723	111 896	–	1 694	47 304	27 974	19 330	69%	111 896
Other own revenue	15 986	86 042	–	1 418	4 000	21 511	(17 511)	-81%	86 042
Total Revenue (excluding capital transfers and contributions)	253 824	348 116	–	13 546	100 897	87 029	13 868	16%	348 116
Employee costs	114 284	129 581	–	9 691	29 185	32 395	(3 210)	-10%	129 581
Remuneration of Councillors	7 278	8 427	–	578	1 791	2 107	(316)	-15%	8 427
Depreciation and amortisation	28 806	20 000	–	–	–	5 000	(5 000)	-100%	20 000
Interest	18 363	3 000	–	5 759	5 762	750	5 012	668%	3 000
Inventory consumed and bulk purchases	73 607	85 434	–	21 198	22 355	21 359	997	5%	85 434
Transfers and subsidies	10 051	10	–	–	–	2	(2)	-100%	10
Other expenditure	96 632	92 814	–	7 257	14 932	23 204	(8 272)	-36%	92 814
Total Expenditure	349 021	339 267	–	44 482	74 025	84 817	(10 792)	-13%	339 267
Surplus/(Deficit)	(95 197)	8 849	–	(30 936)	26 873	2 212	24 661	1115%	8 849
Transfers and subsidies - capital (monetary allocations)	41 602	50 173	–	4 071	8 810	12 543	(3 734)	-30%	50 173
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	(53 595)	59 022	–	(26 865)	35 682	14 756	20 927	142%	59 022
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(53 595)	59 022	–	(26 865)	35 682	14 756	20 927	142%	59 022
Capital expenditure & funds sources									
Capital expenditure	94 823	55 913	–	1 978	9 037	13 978	(4 941)	-35%	55 913
Capital transfers recognised	62 729	48 533	–	1 476	8 409	12 133	(3 724)	-31%	48 533
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	31 818	7 380	–	503	621	1 845	(1 224)	-66%	7 380
Total sources of capital funds	94 547	55 913	–	1 978	9 030	13 978	(4 948)	-35%	55 913
Financial position									
Total current assets	129 391	218 497	–	–	207 559	–	–	–	218 497
Total non current assets	755 087	814 768	–	–	764 124	–	–	–	814 768
Total current liabilities	320 722	195 782	–	–	377 762	–	–	–	195 782
Total non current liabilities	81 130	68 870	–	–	75 613	–	–	–	68 870
Community wealth/Equity	482 625	768 612	–	–	518 308	–	–	–	768 612
Cash flows									
Net cash from (used) operating	578 352	61 331	67 351	17 025	89 650	15 333	(74 317)	-485%	61 331
Net cash from (used) investing	(39 554)	(64 301)	(64 201)	(2 833)	(11 222)	(16 075)	(4 853)	30%	(64 301)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	551 997	40 229	46 349	–	97 353	42 456	(54 897)	-129%	15 956
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	9 713	8 590	20 026	7 163	5 133	4 768	4 155	180 245	239 793
Creditors Age Analysis									
Total Creditors	31 571	6	–	11 385	6 117	7 447	5 460	222 719	284 705

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	1								%	
Revenue - Functional										
Governance and administration		131 180	145 628	–	4 618	46 499	36 407	10 092	28%	145 628
Executive and council		61 186	40 889	–	1 067	1 956	10 222	(8 266)	-81%	40 889
Finance and administration		69 994	104 739	–	3 551	44 543	26 185	18 359	70%	104 739
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		10 439	6 888	–	481	5 619	1 722	3 897	226%	6 888
Community and social services		1 288	850	–	214	256	212	43	20%	850
Sport and recreation		7 588	4 450	–	259	3 843	1 113	2 731	245%	4 450
Public safety		1 563	1 588	–	8	1 520	397	1 123	283%	1 588
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		20 670	10 890	–	22	5 095	2 723	2 373	87%	10 890
Planning and development		314	5 680	–	18	80	1 420	(1 340)	-94%	5 680
Road transport		20 356	5 210	–	4	5 015	1 303	3 713	285%	5 210
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		133 137	184 711	–	8 426	43 684	46 178	(2 493)	-5%	184 711
Energy sources		81 825	132 934	–	6 609	21 108	33 233	(12 126)	-36%	132 934
Water management		13 941	18 674	–	691	10 195	4 669	5 527	118%	18 674
Waste water management		31 159	18 345	–	724	2 175	4 586	(2 411)	-53%	18 345
Waste management		6 212	14 758	–	402	10 206	3 690	6 517	177%	14 758
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	295 427	348 116	–	13 546	100 897	87 029	13 868	16%	348 116
Expenditure - Functional										
Governance and administration		143 356	118 709	–	15 196	29 985	29 677	308	1%	118 709
Executive and council		42 938	44 313	–	2 573	8 570	11 078	(2 508)	-23%	44 313
Finance and administration		100 418	74 396	–	12 623	21 415	18 599	2 816	15%	74 396
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		11 247	14 621	–	1 054	2 992	3 655	(663)	-18%	14 621
Community and social services		3 795	6 625	–	342	1 005	1 656	(652)	-39%	6 625
Sport and recreation		5 218	5 866	–	483	1 411	1 467	(56)	-4%	5 866
Public safety		2 234	2 130	–	229	577	533	45	8%	2 130
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		37 346	41 365	–	2 739	6 945	10 341	(3 396)	-33%	41 365
Planning and development		10 384	12 128	–	904	2 286	3 032	(746)	-25%	12 128
Road transport		26 963	29 237	–	1 835	4 659	7 309	(2 650)	-36%	29 237
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		157 072	164 572	–	25 494	34 102	41 143	(7 041)	-17%	164 572
Energy sources		76 695	93 876	–	18 436	21 611	23 469	(1 858)	-8%	93 876
Water management		35 230	33 590	–	5 329	7 560	8 397	(837)	-10%	33 590
Waste water management		32 620	22 128	–	903	2 673	5 532	(2 859)	-52%	22 128
Waste management		12 527	14 978	–	826	2 258	3 744	(1 487)	-40%	14 978
Other		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	349 021	339 267	–	44 482	74 025	84 817	(10 792)	-13%	339 267
Surplus/ (Deficit) for the year		(53 595)	8 849	–	(30 936)	26 873	2 212	24 661	1115%	8 849

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) - M03 - September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Executive		61 290	46 069	-	1 080	2 001	11 517	(9 517)	-82.6%	46 069
Vote 2 - Budget and Treasury Office		28 047	32 489	-	1 637	15 326	8 122	7 204	88.7%	32 489
Vote 3 - Community and Social Services		6 645	4 788	-	485	3 100	1 197	1 903	159.0%	4 788
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		4 004	2 600	-	1	2 554	650	1 904	292.9%	2 600
Vote 6 - Waste Management		6 212	14 758	-	402	10 206	3 690	6 517	176.6%	14 758
Vote 7 - Waste Water Management		31 159	18 345	-	724	2 175	4 586	(2 411)	-52.6%	18 345
Vote 8 - Road Transport		20 356	5 210	-	4	5 015	1 303	3 713	285.0%	5 210
Vote 9 - Water		13 941	18 674	-	691	10 195	4 669	5 527	118.4%	18 674
Vote 10 - Electricity		81 825	132 934	-	6 609	21 108	33 233	(12 126)	-36.5%	132 934
Vote 11 - Corporate Services		41 947	72 250	-	1 914	29 218	18 063	11 155	61.8%	72 250
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	295 427	348 116	-	13 546	100 897	87 029	13 868	15.9%	348 116
Expenditure by Vote	1									
Vote 1 - Executive		53 321	56 441	-	3 477	10 856	14 110	(3 254)	-23.1%	56 441
Vote 2 - Budget and Treasury Office		66 152	43 615	-	9 869	16 341	10 904	5 438	49.9%	43 615
Vote 3 - Community and Social Services		10 724	13 129	-	974	2 802	3 282	(480)	-14.6%	13 129
Vote 4 - Public Safety		451	1 346	-	80	190	337	(147)	-43.7%	1 346
Vote 5 - Sport and Recreation		72	146	-	0	0	37	(36)	-98.9%	146
Vote 6 - Waste Management		12 527	14 978	-	826	2 258	3 744	(1 487)	-39.7%	14 978
Vote 7 - Waste Water Management		32 620	22 128	-	903	2 673	5 532	(2 859)	-51.7%	22 128
Vote 8 - Road Transport		26 963	29 237	-	1 835	4 659	7 309	(2 650)	-36.3%	29 237
Vote 9 - Water		35 230	33 590	-	5 329	7 560	8 397	(837)	-10.0%	33 590
Vote 10 - Electricity		76 695	93 876	-	18 436	21 611	23 469	(1 858)	-7.9%	93 876
Vote 11 - Corporate Services		34 266	30 781	-	2 753	5 074	7 695	(2 622)	-34.1%	30 781
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	349 021	339 267	-	44 482	74 025	84 817	(10 792)	-12.7%	339 267
Surplus/ (Deficit) for the year	2	(53 595)	8 849	-	(30 936)	26 873	2 212	24 661	1114.7%	8 849

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

FS183 Tswelopele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - September

Description	Ref	2025/26	Budget Year 2026/27							
		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		68 980	70 599	–	6 572	21 062	17 650	3 412	19%	70 599
Service charges - Water		8 088	10 528	–	690	2 084	2 632	(549)	-21%	10 528
Service charges - Waste Water Management		8 039	9 345	–	724	2 175	2 336	(161)	-7%	9 345
Service charges - Waste management		4 427	5 758	–	402	1 206	1 440	(233)	-16%	5 758
Sale of Goods and Rendering of Services		843	1 108	–	67	211	277	(66)	-24%	1 108
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest from Current and Non Current Assets		2 652	2 250	–	284	684	563	121	22%	2 250
Dividends		121	200	–	106	106	50	56	112%	200
Rent on Land		2 931	990	–	3	879	248	632	255%	990
Rental from Fixed Assets		(747)	570	–	221	308	143	166	116%	570
Licence and permits		272	590	–	14	55	148	(92)	-63%	590
Special Rating Levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–	–		–
Development Charges		–	–	–	–	–	–	–		–
Operational Revenue		662	1 000	–	81	185	250	(65)	-26%	1 000
Non-Exchange Revenue										
Property rates		35 928	51 698	–	1 762	22 382	12 924	9 458	73%	51 698
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1 446	1 162	–	243	276	291	(14)	-5%	1 162
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		109 723	111 896	–	1 694	47 304	27 974	19 330	69%	111 896
Interest		7 164	28 500	–	686	1 979	7 125	(5 146)	-72%	28 500
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Gains		3 294	51 922	–	–	–	12 981	(12 981)	-100%	51 922
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		253 824	348 116	–	13 546	100 897	87 029	13 868	16%	348 116
Expenditure By Type										
Employee related costs		114 284	129 581	–	9 691	29 185	32 395	(3 210)	-10%	129 581
Remuneration of councillors		7 278	8 427	–	578	1 791	2 107	(316)	-15%	8 427
Bulk purchases - electricity		57 869	71 598	–	17 325	18 445	17 899	545	3%	71 598
Inventory consumed		15 738	13 837	–	3 873	3 911	3 459	451	13%	13 837
Debt impairment		–	13 000	–	–	–	3 250	(3 250)	-100%	13 000
Depreciation and amortisation		28 806	20 000	–	–	–	5 000	(5 000)	-100%	20 000
Interest		18 363	3 000	–	5 759	5 762	750	5 012	668%	3 000
Contracted services		32 718	46 985	–	4 309	7 803	11 746	(3 943)	-34%	46 985
Transfers and subsidies		10 051	10	–	–	–	2	(2)	-100%	10
Irrecoverable debts written off		26 100	3 000	–	173	404	750	(346)	-46%	3 000
Operational costs		30 982	29 179	–	2 776	6 725	7 295	(570)	-8%	29 179
Disposal of Fixed and Intangible Assets		1 249	–	–	–	–	–	–		–
Other Losses		5 582	650	–	–	–	163	(163)	-100%	650
Total Expenditure		349 021	339 267	–	44 482	74 025	84 817	(10 792)	-13%	339 267
Surplus/(Deficit)		(95 197)	8 849	–	(30 936)	26 873	2 212	24 661	1115%	8 849
Transfers and subsidies - capital (monetary allocations)		41 602	50 173	–	4 071	8 810	12 543	(3 734)	-30%	50 173
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(53 595)	59 022	–	(26 865)	35 682	14 756			59 022
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		(53 595)	59 022	–	(26 865)	35 682	14 756			59 022
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		(53 595)	59 022	–	(26 865)	35 682	14 756			59 022
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		(53 595)	59 022	–	(26 865)	35 682	14 756			59 022
References										

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) - M03 - September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	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		616	1 430	-	93	116	358	(242)	-88%	1 430
Vote 2 - Budget and Treasury Office		850	620	-	41	41	155	(114)	-74%	620
Vote 3 - Community and Social Services		240	200	-	-	-	50	(50)	-100%	200
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		1 005	5 000	-	40	112	1 250	(1 138)	-91%	5 000
Vote 6 - Waste Management		-	30	-	-	-	8	(8)	-100%	30
Vote 7 - Waste Water Management		37 247	22 540	-	1 436	2 871	5 635	(2 764)	-49%	22 540
Vote 8 - Road Transport		22 397	22 843	-	368	3 503	5 711	(2 208)	-39%	22 843
Vote 9 - Water		31 056	80	-	-	1 367	20	1 347	6734%	80
Vote 10 - Electricity		1 230	3 000	-	-	1 027	750	277	37%	3 000
Vote 11 - Corporate Services		181	170	-	1	1	43	(42)	-98%	170
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	94 823	55 913	-	1 978	9 037	13 978	(4 941)	-35%	55 913
Total Capital Expenditure		94 823	55 913	-	1 978	9 037	13 978	(4 941)	-35%	55 913
Capital Expenditure - Functional Classification										
Governance and administration		1 514	1 650	-	42	49	413	(364)	-88%	1 650
Executive and council		483	860	-	-	7	215	(208)	-97%	860
Finance and administration		1 032	790	-	42	42	197	(156)	-79%	790
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 246	5 200	-	40	112	1 300	(1 188)	-91%	5 200
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		1 246	5 200	-	40	112	1 300	(1 188)	-91%	5 200
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		22 531	23 413	-	461	3 612	5 853	(2 241)	-38%	23 413
Planning and development		134	570	-	93	109	143	(34)	-24%	570
Road transport		22 397	22 843	-	368	3 503	5 711	(2 208)	-39%	22 843
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		69 532	25 650	-	1 436	5 265	6 413	(1 148)	-18%	25 650
Energy sources		1 230	3 000	-	-	1 027	750	277	37%	3 000
Water management		31 056	80	-	-	1 367	20	1 347	6734%	80
Waste water management		37 247	22 540	-	1 436	2 871	5 635	(2 764)	-49%	22 540
Waste management		-	30	-	-	-	8	(8)	-100%	30
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	94 823	55 913	-	1 978	9 037	13 978	(4 941)	-35%	55 913

2.1.6. In Year Budget Table – C6 – Financial Position

FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M03 - September

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		18 926	40 229	–	60 671	40 229
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		46 084	96 148	–	58 531	96 148
Receivables from non-exchange transactions		21 593	18 921	–	34 826	18 921
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 002	1 060	–	1 599	1 060
VAT		39 423	62 140	–	49 569	62 140
Other current assets		2 364	0	–	2 364	0
Total current assets		129 391	218 497	–	207 559	218 497
Non current assets						
Investments		1 972	1 630	–	1 972	1 630
Investment property		124 474	154 146	–	124 474	154 146
Property, plant and equipment		627 448	658 046	–	636 485	658 046
Biological assets		1 193	946	–	1 193	946
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		–	–	–	–	–
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		755 087	814 768	–	764 124	814 768
TOTAL ASSETS		884 477	1 033 265	–	971 682	1 033 265
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		5 788	4 849	–	5 788	4 849
Consumer deposits		2 162	1 919	–	2 263	1 919
Trade and other payables from exchange transactions		280 873	158 465	–	326 427	158 465
Trade and other payables from non-exchange transactions		(0)	(0)	–	15 262	(0)
Provision		17 608	–	–	16 432	–
VAT		14 290	13 394	–	11 002	13 394
Other current liabilities		–	17 155	–	588	17 155
Total current liabilities		320 722	195 782	–	377 762	195 782
Non current liabilities						
Financial liabilities		583	–	–	583	–
Provision		73 185	61 377	–	67 668	61 377
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		7 362	7 494	–	7 362	7 494
Total non current liabilities		81 130	68 870	–	75 613	68 870
TOTAL LIABILITIES		401 852	264 652	–	453 375	264 652
NET ASSETS	2	482 625	768 612	–	518 308	768 612
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		482 625	768 612	–	518 308	768 612
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	482 625	768 612	–	518 308	768 612
References						

2.1.7. In Year Budget Table – C7 Cash Flow

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M03 - September

Description	Ref	2025/26	Budget Year 2026/27							
		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		28 970	51 698	51 698	3 488	10 997	12 924	(1 927)	-15%	51 698
Service charges		81 012	102 691	102 691	7 584	20 524	25 673	(5 148)	-20%	102 691
Other revenue		402 269	16 540	16 540	1 514	6 423	4 135	2 288	55%	16 540
Transfers and Subsidies - Operational		109 807	111 896	111 896	15	36 774	27 974	28 800	103%	111 896
Transfers and Subsidies - Capital		55 315	50 173	50 173	5 000	14 944	12 543	2 401	19%	50 173
Interest		-	30 750	30 750	284	788	7 688	(6 899)	-90%	30 750
Dividends		-	200	200	106	106	50	56	112%	200
Payments										
Suppliers and employees		(99 021)	(299 607)	(299 607)	(15 066)	(35 973)	(74 902)	53 995	-72%	(299 607)
Interest		-	(3 000)	3 000	-	-	(750)	750	-100%	(3 000)
Transfers and Subsidies		-	(10)	10	-	-	(2)	2	-100%	(10)
NET CASH FROM/(USED) OPERATING ACTIVITIES		578 352	61 331	67 351	17 025	54 583	15 333	(74 317)	-485%	61 331
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	100	100	-	-	25	(25)	-100%	100
Decrease (increase) in non-current receivables		-	-	100	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-
Long Term Investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(39 554)	(64 401)	(64 401)	(2 833)	(11 222)	(16 100)	4 878	-30%	(64 401)
Retention (Capital)		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(39 554)	(64 301)	(64 201)	(2 833)	(11 222)	(16 075)	4 853	(0)	(64 301)
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		538 798	(2 970)	3 150	14 191	43 361	(742)			(2 970)
Cash/cash equivalents at beginning:		13 199	43 199	43 199		18 926	43 199			18 926
Cash/cash equivalents at month/year end:		551 997	40 229	46 349		62 287	42 456			15 956

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 September 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 September 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 September salaries of R10.2 million.

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 - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source Interest earned - outstanding debtors	(5 146)	The municipality's has a high number of outstanding debtors	Appointment of Debt Collector
2	Expenditure By Type Debt impairment Depreciation & asset impairment	(3 250) (5 000)	Write-offs performed at year end Depreciation gets to be calculated only at the end of the financial year	Debt impairment to be calculated on a monthly basis Depreciation to be calculated on a monthly basis

1.2. Supporting Table SC2 – Performance Indicators

FS183 Tswelopele - Supporting Table SC8 Monthly Budget Statement - Performance M03 - September

Description of financial indicator	Basis of calculation	Ref	2025/26 Approved Outcomes	Original Budget	Budget Year 2026/27 Adjusted Budget	YearTD actual	Full year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5.3%	6.8%	0.0%	7.8%	3.4%
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		61.0%	22.2%	0.0%	68.6%	22.2%
Gearing			0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	40.3%	111.6%	0.0%	54.9%	111.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.9%	20.5%	0.0%	16.1%	20.5%
Revenue Management							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		27.6%	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		45.0%	37.2%	0.0%	28.9%	37.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.9%	5.6%	0.0%	0.8%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		18.6%	6.6%	0.0%	6.7%	3.3%
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						
References							

1.3. Supporting Table SC2 – Debtors age analysis

FS183 Tswelopele - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 - September

Description	NT Code	Budget Year 2026/27								
		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	786	510	369	376	333	319	289	18 674	21 656
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 996	5 289	4 459	2 541	2 961	2 760	2 163	13 301	38 470
Receivables from Non-exchange Transactions - Property Rates	1400	1 724	996	12 703	487	375	356	372	67 726	84 740
Receivables from Exchange Transactions - Waste Water Management	1500	820	688	526	465	460	453	442	27 339	31 193
Receivables from Exchange Transactions - Waste Management	1600	455	380	347	310	307	304	302	18 782	21 187
Receivables from Exchange Transactions - Property Rental Debtors	1700	244	35	1 035	2 401	118	9	9	9 810	13 661
Interest on Arrear Debtor Accounts	1810	688	692	586	582	580	566	578	24 492	28 764
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–	121	121
Total By Income Source	2000	9 713	8 590	20 026	7 163	5 133	4 768	4 155	180 245	239 793
2025/26 - totals only		8 568	6 552	19 474	6 274	4 763	3 411	6 533	158 032	213 607
Debtors Age Analysis By Customer Group										
Organs of State	2200	1 264	1 313	1 541	274	145	100	67	4 354	9 059
Commercial	2300	5 494	5 296	16 989	5 571	3 698	3 391	2 822	106 512	149 774
Households	2400	2 954	1 981	1 496	1 317	1 290	1 277	1 266	69 379	80 960
Other	2500	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	9 713	8 590	20 026	7 163	5 133	4 768	4 155	180 245	239 793

Presented above is the municipal debtors aging at the end of September 2026. The total outstanding debt on the 30th of September 2026 is R 239.7 million.

1.4. Supporting Table SC4 – Aged Creditors

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2026/27								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	6 336	7 943	9 054	–	213 954	–	–	–	237 287
Bulk Water	0200	2 589	960	1 446	–	33 861	–	–	–	38 856
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	5 558	5 558
Trade Creditors	0700	–	–	–	–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	3 095	–	–	–	–	–	–	3 095
Total By Customer Type	1000	8 925	11 999	10 500	–	247 815	–	–	5 558	284 797

At the end of September 2026, the Municipality has outstanding debt of R 284.7 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 SC18 Monthly Budget Statement - transfers and grant receipts - M03 - September

Description	Ref	2025/26	Budget Year 2026/27							
		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:		109 723	111 746	-	-	47 635	27 937	19 698	70.5%	111 746
Expanded Public Works Programme Integrated Grant		1 659	1 601	-	-	400	400	(0)	-0.1%	1 601
Local Government Financial Management Grant	3	2 100	2 300	-	-	2 300	575	1 725	300.0%	2 300
Equitable Share		105 964	107 845	-	-	44 935	26 961	17 974	66.7%	107 845
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	150	-	-	-	38	(38)	-100.0%	150
Education, Training and Development Practices SETA		-	150	-	-	-	38	(38)	-100.0%	150
Total Operating Transfers and Grants		109 723	111 896	-	-	47 635	27 974	19 661	70.3%	111 896
Capital Transfers and Grants										
National Government:		37 721	50 173	-	5 000	24 054	12 543	11 511	91.8%	50 173
Municipal Disaster Relief Grant		-	-	-	5 000	5 000	-	5 000	#DIV/0!	-
Municipal Infrastructure Grant		19 281	25 063	-	-	8 944	6 266	2 678	42.7%	25 063
Integrated National Electrification Programme Grant		-	3 000	-	-	1 000	750	250	33.3%	3 000
Water Services Infrastructure Grant		18 440	22 110	-	-	9 110	5 528	3 583	64.8%	22 110
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		37 721	50 173	-	5 000	24 054	12 543	11 511	91.8%	50 173
TOTAL RECEIPTS OF TRANSFERS & GRANTS		147 444	162 069	-	5 000	71 689	40 517	31 172	76.9%	162 069

1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 - September

Description	Ref	2025/26	Budget Year 2026/27							
		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	3 901	-	1 694	2 369	975	1 394	142.9%	3 901
Expanded Public Works Programme Integrated Grant		1 659	1 601	-	1 064	1 619	400	1 219	304.6%	1 601
Local Government Financial Management Grant	3	2 100	2 300	-	630	750	575	175	30.4%	2 300
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	150	-	-	-	38	(38)	-100.0%	150
Education, Training and Development Practices SETA		-	150	-	-	-	38	(38)	-100.0%	150
Total Operating Transfers and Grants		3 759	4 051	-	1 694	2 369	1 013	1 356	133.9%	4 051
Capital Transfers and Grants										
National Government:		37 721	50 173	-	4 071	8 810	12 543	(3 734)	-29.8%	50 173
Municipal Infrastructure Grant		19 281	25 063	-	330	3 702	6 266	(2 564)	-40.9%	25 063
Integrated National Electrification Programme Grant		-	3 000	-	870	870	750	120	15.9%	3 000
Regional Bulk Infrastructure Grant		0	-	-	-	-	-	-		-
Water Services Infrastructure Grant		18 440	22 110	-	2 871	4 238	5 528	(1 289)	-23.3%	22 110
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		37 721	50 173	-	4 071	8 810	12 543	(3 734)	-29.8%	50 173
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		41 480	54 224	-	5 765	11 179	13 556	(2 377)	-17.5%	54 224