

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

051 853 1111

www.tswelopele.gov.za



IN YEAR REPORT (Schedule C)
November 2022

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 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 November 2022:

- 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 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 - M05 November

Description	2019/20	Budget Year 2020/21							
	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	-	27 867	-	2 586	11 497	11 611	(115)	-1%	-
Service charges	-	69 165	-	4 823	28 353	28 819	(466)	-2%	-
Investment revenue	-	1 300	-	5	26	542	(516)	-95%	-
Transfers and subsidies	-	94 460	-	-	37 961	37 961	-		-
Other own revenue	-	3 784	-	779	4 338	1 577	2 762	175%	-
Total Revenue (excluding capital transfers and contributions)	-	196 576	-	8 193	82 174	80 509	1 665	2%	-
Employee costs	-	78 740	-	6 258	31 754	32 808	(1 055)	-3%	-
Remuneration of Councillors	-	6 569	-	545	2 790	2 737	53	2%	-
Depreciation & asset impairment	-	20 000	-	-	-	8 333	(8 333)	-100%	-
Finance charges	-	1 500	-	10	1 672	625	1 047	168%	-
Materials and bulk purchases	-	71 468	-	725	20 362	29 778	(9 416)	-32%	-
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	-	48 443	-	6 724	20 043	20 185	(141)	-1%	-
Total Expenditure	-	226 720	-	14 263	76 622	94 467	(17 845)	-19%	-
Surplus/(Deficit)	-	(30 144)	-	(6 069)	5 553	(13 957)	19 510	-140%	-
Transfers and subsidies - capital (monetary allocations)	-	35 532	-	-	19 728	19 728	-		-
Contributions & Contributed assets	-	100	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	5 488	-	(6 069)	25 281	5 771	19 510	338%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	5 488	-	(6 069)	25 281	5 771	19 510	338%	-
Capital expenditure & funds sources									
Capital expenditure	-	38 431	-	7 771	19 063	16 013	3 050	19%	-
Capital transfers recognised	-	34 532	-	7 771	18 315	14 388	3 927	27%	-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	3 898	-	-	748	1 624	(876)	-54%	-
Total sources of capital funds	-	38 430	-	7 771	19 063	16 013	3 051	19%	-
Financial position									
Total current assets	-	118 798	-	-	-	-	-		-
Total non current assets	-	680 331	-	-	-	-	-		-
Total current liabilities	-	98 792	-	-	-	-	-		-
Total non current liabilities	-	54 455	-	-	-	-	-		-
Community wealth/Equity	-	645 882	-	-	-	-	-		-
Cash flows									
Net cash from (used) operating	-	31 988	-	(8 870)	31 291	13 328	(17 963)	-135%	-
Net cash from (used) investing	-	(37 930)	-	(7 771)	(19 063)	(15 804)	3 259	-21%	-
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	-	(5 388)	-	-	12 228	(1 922)	(14 150)	736%	-
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	4 227	4 715	3 963	4 493	14 535	3 204	10 513	107 582	153 231
Creditors Age Analysis									
Total Creditors	2 905	-	100 066	-	-	-	-	7 931	110 902

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	125 776	-	3 289	73 151	52 407	20 744	40%	-
Executive and council		-	22 523	-	-	-	9 385	(9 385)	-100%	-
Finance and administration		-	103 253	-	3 289	73 151	43 022	30 129	70%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	1 104	-	74	340	460	(120)	-26%	-
Community and social services		-	167	-	71	328	70	258	371%	-
Sport and recreation		-	937	-	3	12	390	(379)	-97%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	18 541	-	2	22	7 725	(7 703)	-100%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	18 541	-	2	22	7 725	(7 703)	-100%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	86 787	-	4 828	28 390	36 161	(7 772)	-21%	-
Energy sources		-	59 027	-	3 499	21 611	24 595	(2 984)	-12%	-
Water management		-	17 609	-	465	2 457	7 337	(4 881)	-67%	-
Waste water management		-	6 408	-	552	2 764	2 670	94	4%	-
Waste management		-	3 743	-	312	1 558	1 560	(1)	0%	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	232 208	-	8 193	101 902	96 753	5 149	5%	-
Expenditure - Functional										
<i>Governance and administration</i>		-	89 208	-	12 319	49 509	37 170	12 339	33%	-
Executive and council		-	21 113	-	651	3 215	8 797	(5 582)	-63%	-
Finance and administration		-	68 095	-	11 668	46 294	28 373	17 921	63%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	16 735	-	27	235	6 973	(6 738)	-97%	-
Community and social services		-	11 425	-	26	230	4 760	(4 531)	-95%	-
Sport and recreation		-	5 310	-	2	5	2 213	(2 207)	-100%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	17 718	-	296	1 104	7 383	(6 278)	-85%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	17 718	-	296	1 104	7 383	(6 278)	-85%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	103 059	-	1 621	25 773	42 941	(17 168)	-40%	-
Energy sources		-	61 839	-	804	18 609	25 766	(7 157)	-28%	-
Water management		-	19 590	-	662	4 941	8 163	(3 221)	-39%	-
Waste water management		-	12 124	-	140	1 776	5 052	(3 275)	-65%	-
Waste management		-	9 506	-	15	447	3 961	(3 514)	-89%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	226 720	-	14 263	76 622	94 467	(17 845)	-19%	-
Surplus/ (Deficit) for the year		-	5 488	-	(6 069)	25 281	2 287	22 994	1006%	-

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) - M05 November

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		-	4 375	-	-	-	1 823	(1 823)	-100.0%	-
Vote 2 - Budget and Treasury Office		-	93 293	-	3 267	73 128	38 872	34 256	88.1%	-
Vote 3 - Community and Social Services		-	1 042	-	71	328	434	(106)	-24.4%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	22	-	3	12	9	3	30.0%	-
Vote 6 - Waste Management		-	3 743	-	312	1 558	1 560	(1)	-0.1%	-
Vote 7 - Waste Water Management		-	6 408	-	552	2 764	2 670	94	3.5%	-
Vote 8 - Road Transport		-	18 541	-	2	22	7 725	(7 703)	-99.7%	-
Vote 9 - Water		-	17 609	-	465	2 457	7 337	(4 881)	-66.5%	-
Vote 10 - Electricity		-	59 027	-	3 499	21 611	24 595	(2 984)	-12.1%	-
Vote 11 - Corporate Services		-	28 148	-	22	22	11 728	(11 706)	-99.8%	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	232 208	-	8 193	101 902	96 753	5 149	5.3%	-
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	18 346	-	651	3 215	7 644	(4 429)	-57.9%	-
Vote 2 - Budget and Treasury Office		-	65 150	-	10 666	43 511	27 146	16 365	60.3%	-
Vote 3 - Community and Social Services		-	9 633	-	26	230	4 014	(3 784)	-94.3%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	47	-	2	5	20	(14)	-72.7%	-
Vote 6 - Waste Management		-	9 506	-	15	447	3 961	(3 514)	-88.7%	-
Vote 7 - Waste Water Management		-	12 124	-	140	1 776	5 052	(3 275)	-64.8%	-
Vote 8 - Road Transport		-	17 718	-	296	1 104	7 383	(6 278)	-85.0%	-
Vote 9 - Water		-	19 592	-	662	4 941	8 163	(3 222)	-39.5%	-
Vote 10 - Electricity		-	61 839	-	804	18 609	25 766	(7 157)	-27.8%	-
Vote 11 - Corporate Services		-	12 767	-	1 002	2 784	5 320	(2 536)	-47.7%	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	226 722	-	14 263	76 622	94 468	(17 846)	-18.9%	-
Surplus/ (Deficit) for the year	2	-	5 486	-	(6 069)	25 281	2 286	22 995	1006.0%	-

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

FS183 Tswelopele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2019/20	Budget Year 2020/21								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue By Source											
Property rates			27 867		2 586	11 497	11 611	(115)	-1%		
Service charges - electricity revenue			53 681		3 495	21 578	22 367	(789)	-4%		
Service charges - water revenue			5 333		464	2 452	2 222	230	10%		
Service charges - sanitation revenue			6 408		552	2 764	2 670	94	4%		
Service charges - refuse revenue			3 743		312	1 558	1 560	(1)	0%		
Rental of facilities and equipment			347		10	61	145	(83)	-58%		
Interest earned - external investments			1 300		5	26	542	(516)	-95%		
Interest earned - outstanding debtors			281		509	2 419	117	2 302	1966%		
Dividends received			130			79	54	25	46%		
Fines, penalties and forfeits			596			14	248	(234)	-94%		
Licences and permits			70		6	30	29	1	2%		
Agency services			-					-			
Transfers and subsidies			94 460			37 961	37 961	-			
Other revenue			2 360		255	1 735	983	751	76%		
Gains on disposal of PPE								-			
Total Revenue (excluding capital transfers and contributions)			-	196 576	-	8 193	82 174	80 509	1 665	2%	-
Expenditure By Type											
Employee related costs			78 740		6 258	31 754	32 808	(1 055)	-3%		
Remuneration of councillors			6 569		545	2 790	2 737	53	2%		
Debt impairment			13 000				5 417	(5 417)	-100%		
Depreciation & asset impairment			20 000				8 333	(8 333)	-100%		
Finance charges			1 500		10	1 672	625	1 047	168%		
Bulk purchases			55 009		-	16 672	22 920	(6 249)	-27%		
Other materials			16 459		725	3 690	6 858	(3 167)	-46%		
Contracted services			26 070				10 863	(10 863)	-100%		
Transfers and subsidies							-	-			
Other expenditure			9 373		6 724	20 043	3 905	16 138	413%		
Loss on disposal of PPE								-			
Total Expenditure			-	226 720	-	14 263	76 622	94 467	(17 845)	-19%	-
Surplus/(Deficit)			-	(30 144)	-	(6 069)	5 553	(13 957)	19 510	(0)	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				35 532		-	19 728	19 728	-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)				100					-		
Transfers and subsidies - capital (in-kind - all)									-		
Surplus/(Deficit) after capital transfers & contributions			-	5 488	-	(6 069)	25 281	5 771			-
Taxation									-		
Surplus/(Deficit) after taxation			-	5 488	-	(6 069)	25 281	5 771			-
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-	5 488	-	(6 069)	25 281	5 771			-
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-	5 488	-	(6 069)	25 281	5 771			-

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) - M05
November

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	1 326	-	-	700	553	148	27%	-
Vote 2 - Budget and Treasury Office		-	550	-	-	14	229	(215)	-94%	-
Vote 3 - Community and Social Services		-	1 075	-	-	-	448	(448)	-100%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	825	-	-	637	344	294	85%	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		-	10 669	-	6 092	12 967	4 445	8 522	192%	-
Vote 8 - Road Transport		-	4 243	-	1 041	1 990	1 768	222	13%	-
Vote 9 - Water		-	14 683	-	638	2 720	6 118	(3 398)	-56%	-
Vote 10 - Electricity		-	5 000	-	-	-	2 083	(2 083)	-100%	-
Vote 11 - Corporate Services		-	60	-	-	34	25	9	36%	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	38 431	-	7 771	19 063	16 013	3 050	19%	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
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 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	38 431	-	7 771	19 063	16 013	3 050	19%	-
Capital Expenditure - Functional Classification										
Governance and administration		-	1 881	-	-	748	784	(35)	-5%	-
Executive and council			1 271			700	530	170	32%	
Finance and administration			610			48	254	(206)	-81%	
Internal audit			-			-	-	-	-	
Community and public safety		-	1 954	-	-	637	814	(177)	-22%	-
Community and social services			55			-	23	(23)	-100%	
Sport and recreation			1 899			637	791	(154)	-19%	
Public safety			-			-	-	-	-	
Housing			-			-	-	-	-	
Health			-			-	-	-	-	
Economic and environmental services		-	4 243	-	1 041	1 990	1 768	222	13%	-
Planning and development			-			-	-	-	-	
Road transport			4 243		1 041	1 990	1 768	222	13%	
Environmental protection			-			-	-	-	-	
Trading services		-	30 352	-	6 730	15 687	12 647	3 041	24%	-
Energy sources			5 000			-	2 083	(2 083)	-100%	
Water management			14 683		638	2 720	6 118	(3 398)	-56%	
Waste water management			10 669		6 092	12 967	4 445	8 522	192%	
Waste management			-			-	-	-	-	
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	38 430	-	7 771	19 063	16 013	3 051	19%	-
Funded by:										
National Government			34 532		7 771	18 315	14 388	3 927	27%	
Provincial Government			-		-	-	-	-	-	
District Municipality			-		-	-	-	-	-	
Other transfers and grants			-		-	-	-	-	-	
Transfers recognised - capital		-	34 532	-	7 771	18 315	14 388	3 927	27%	-
Borrowing	6									
Internally generated funds			3 898			748	1 624	(876)	-54%	
Total Capital Funding		-	38 430	-	7 771	19 063	16 013	3 051	19%	-

2.1.6. In Year Budget Table – C7 – Cash Flow

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2019/20	Budget Year 2020/21								
		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			28 396		1 968	6 114	9 465	(3 351)	-35%		
Service charges			69 165		4 068	20 975	23 055	(2 080)	-9%		
Other revenue			2 525		681	1 569	842	728	86%		
Government - operating			94 560			37 961	31 520	6 441	20%		
Government - capital			35 532		3 928	19 728	11 844	7 884	67%		
Interest			1 430		5	20	477	(456)	-96%		
Dividends			100			79	33	46	138%		
Payments											
Suppliers and employees			(198 720)		(13 298)	(46 261)	(66 240)	(19 979)	30%		
Finance charges			(1 000)		(2)	(25)	(333)	(308)	93%		
Transfers and Grants								-			
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	31 988	-	(2 650)	40 162	10 663	(29 499)	-277%	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			500				167	(167)	-100%		
Decrease (increase) in non-current debtors								-			
Decrease (increase) other non-current receivables								-			
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(38 430)		(1 590)	(11 292)	(12 810)	(1 518)	12%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(37 930)	-	(1 590)	(11 292)	(12 643)	(1 351)	11%	-
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			-	(5 942)	-	(4 240)	28 869	(1 981)		-	
Cash/cash equivalents at beginning:			554				554			-	
Cash/cash equivalents at month/year end:			(5 388)				28 869	(1 427)		-	

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 November 2022 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 November 2022.

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.

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 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.
2. The total amount shown for suppliers and employees consist of amounts for the November 2022 salaries of R 6.8 million.
3. The municipality is currently in the process of finalizing a payment plan with Eskom.
4. The line item for other expenditure includes amounts that were paid for the chemicals to purify water, payment made to the security company that is guarding our offices and payments to our financial system service provider.

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 - M05 November

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Interest earned - outstanding debtors	2 302	The municipality's has a high number of outstanding debtors	
2	Expenditure By Type			
	Debt impairment	(5 417)	Write-offs not yet done	
	Depreciation & asset impairment	(8 333)	Depreciation gets to be calculated only at the end of the financial year	

1.2. Supporting Table SC2 – Performance Indicators

FS183 Tswelopele - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.5%	0.0%	2.2%	0.0%
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/ Funds & Reserves		0.0%	15.8%	0.0%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	120.3%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	16.8%	0.0%	0.0%	0.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	51.6%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%

1.3. Supporting Table SC3 – Debtors age analysis

FS183 Tswelopele - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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	380	395	295	409	283	245	1 148	11 716	14 871	13 801		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 753	1 474	1 457	1 875	1 120	921	2 997	2 926	14 523	9 840		
Receivables from Non-exchange Transactions - Property Rates	1400	802	640	496	590	11 280	267	707	44 646	59 428	57 490		
Receivables from Exchange Transactions - Waste Water Management	1500	489	464	454	441	434	387	1 971	17 686	22 326	20 919		
Receivables from Exchange Transactions - Waste Management	1600	319	292	295	285	282	261	1 263	11 865	14 861	13 956		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	484	1 450	966	894	1 136	1 122	2 427	18 744	27 221	24 321		
Total By Income Source	2000	4 227	4 715	3 963	4 493	14 535	3 204	10 513	107 582	153 231	140 327	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	549	513	601	898	1 730	473	1 050	857	6 671	5 007		
Commercial	2300	2 040	2 127	1 688	2 084	10 972	1 546	4 075	53 965	78 497	72 642		
Households	2400	2 006	1 718	1 526	1 493	1 365	1 089	5 193	49 092	63 482	58 232		
Other	2500	(368)	356	148	18	468	97	195	3 668	4 582	4 446		
Total By Customer Group	2600	4 227	4 715	3 963	4 493	14 535	3 204	10 513	107 582	153 231	140 327	-	-

Presented above is the municipal debtors aging as at the end of November 2022. The total outstanding debt on the 30th of November 2022 is R 153 million.

1.4. Supporting Table SC4 – Aged Creditors

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2020/21								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	–	–	84 498	–	–	–	–	–	84 498
Bulk Water	0200	–	–	15 568	–	–	–	–	–	15 568
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	7 931	7 931
Trade Creditors	0700	–	–	–	–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	2 905	–	–	–	–	–	–	–	2 905
Total By Customer Type	1000	2 905	–	100 066	–	–	–	–	7 931	110 902

At the end of November 2022, the Municipality has outstanding debt of R 110 million owed to creditors.

1.5. Supporting Table SC6 – Grants Received

FS183 Tswelopele - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2019/20		Budget Year 2020/21						
		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:		-	94 460	-	-	37 961	37 961	-		-
Local Government Equitable Share			91 219		-	35 575	35 575	-		
Finance Management			2 100			2 100	2 100			
EPWP Incentive			1 141			286	286			
Other transfers and grants [insert description]	3							-		
Provincial Government:		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	4							-		
District Municipality:		-	-	-	-	-	-	-		-
Lejweleputswa								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Operating Transfers and Grants	5	-	94 460	-	-	37 961	37 961	-		-
Capital Transfers and Grants										
National Government:		-	35 532	-	-	19 728	19 728	-		-
Municipal Infrastructure Grant (MIG)			18 256			9 276	9 276	-		
Energy Efficiency and Demand-side Management Grant			5 000			1 000	1 000	-		
Water Service Grant			12 276			9 452	9 452	-		
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Capital Transfers and Grants	5	-	35 532	-	-	19 728	19 728	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	129 992	-	-	57 689	57 689	-		-

1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		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:		-	94 460	-	189	2 413	39 358	(36 945)	-93.9%	-
Local Government Equitable Share			91 219				38 008	(38 008)	-100.0%	
Finance Management			2 100		35	1 328	875	453	51.7%	
EPWP Incentive			1 141		155	1 085	475	610	128.2%	
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Lejweleputswa										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	94 460	-	189	2 413	39 358	(36 945)	-93.9%	-
Capital expenditure of Transfers and Grants										
National Government:		-	35 532	-	7 771	18 315	14 805	3 510	23.7%	-
Municipal Infrastructure Grant (MIG)			18 256		7 133	15 595	7 607	7 988	105.0%	
Energy Efficiency and Demand-side Management Grant			5 000				2 083	(2 083)	-100.0%	
Water Service Grant			12 276		638	2 720	5 115	(2 395)	-46.8%	
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	35 532	-	7 771	18 315	14 805	3 510	23.7%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	129 992	-	7 960	20 728	54 163	(33 436)	-61.7%	-