

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

051 853 1111

www.tswelopele.gov.za



IN YEAR REPORT (Schedule C)
November 2023

PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS IN TERMS OF
GOVERNMENT GAZETTE OF 17 APRIL 2009

Contents

1.1.1	PART 1	1
1.	Executive summary.....	3
2.	In Year Budget Statements Tables	4
2.1.1.	In Year Budget Statement – Table C1 – Budget Summary	5
2.1.2.	In Year Budget Statement – Table C2 – Fin Performance (STD Classification)	6
2.1.3.	In Year Budget Tables – Table C3 – Fin Performance (Rev and Exp – Municipal Vote)	7
2.1.4.	In Year Budget Tables – Table C4 – (Rev& Exp).....	8
2.1.5.	In Year Budget Table – C5 – Capital Expenditure (Mun Vote).....	9
3.	Explanatory note on in year budget tables	12
	PART 2.....	14
1.	Supporting Documentation	14
1.1.	Supporting Table SC1 – Material Variances Explanations.....	14
1.2.	Supporting Table SC2 – Performance Indicators.....	14
1.3.	Supporting Table SC3 – Debtors age analysis	15
1.4.	Supporting Table SC4 – Aged Creditors.....	16
1.5.	Supporting Table SC6 – Grants Received	17
1.6.	Supporting Table SC7 – Grants Expenditure.....	18

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 November 2023:

- 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 - 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	-	29 557	-	4 347	19 030	12 315	6 714	55%	-
Service charges	-	79 081	-	5 091	27 305	32 950	(5 646)	-17%	-
Investment revenue	-	1 300	-	1 338	1 397	542	855	158%	-
Transfers and subsidies	-	100 292	-	428	43 282	43 282	-		-
Other own revenue	-	4 756	-	822	3 643	1 982	1 661	84%	-
Total Revenue (excluding capital transfers and contributions)	-	214 986	-	12 026	94 656	91 071	3 585	4%	-
Employee costs	-	88 639	-	7 430	36 783	36 933	(150)	-0%	-
Remuneration of Councillors	-	6 226	-	560	3 466	2 594	872	34%	-
Depreciation & asset impairment	-	20 000	-	-	-	8 333	(8 333)	-100%	-
Finance charges	-	2 500	-	-	483	1 042	(559)	-54%	-
Materials and bulk purchases	-	67 550	-	3 035	13 333	28 146	(14 813)	-53%	-
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	-	60 003	-	5 122	24 199	25 001	(802)	-3%	-
Total Expenditure	-	244 918	-	16 148	78 263	102 049	(23 786)	-23%	-
Surplus/(Deficit)	-	(29 932)	-	(4 122)	16 393	(10 978)	27 371	-249%	-
Transfers and subsidies - capital (monetary allocations)	-	37 968	-	5 289	21 650	21 650	-		-
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	8 036	-	1 167	38 043	10 672	27 371	256%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	8 036	-	1 167	38 043	10 672	27 371	256%	-
Capital expenditure & funds sources									
Capital expenditure	-	40 837	-	3 185	28 446	17 015	11 430	67%	-
Capital transfers recognised	-	36 868	-	3 185	28 446	15 362	13 084	85%	-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	3 970	-	-	-	1 654	(1 654)	-100%	-
Total sources of capital funds	-	40 838	-	3 185	28 446	17 016	11 430	67%	-
Financial position									
Total current assets	-	134 177	-	-	74 863	-	-	-	134 177
Total non current assets	-	702 739	-	-	723 165	-	-	-	702 739
Total current liabilities	-	128 531	-	-	61 249	-	-	-	128 531
Total non current liabilities	-	54 455	-	-	46 821	-	-	-	54 455
Community wealth/Equity	-	653 930	-	-	689 958	-	-	-	653 930
Cash flows									
Net cash from (used) operating	-	37 649	-	(3 807)	22 471	22 911	440	2%	-
Net cash from (used) investing	-	(40 338)	-	(3 185)	(28 446)	(16 808)	11 638	-69%	-
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	-	(1 393)	-	-	(5 975)	7 399	13 374	181%	-
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	4 105	4 389	4 048	3 445	22 449	2 954	2 508	142 776	186 673
Creditors Age Analysis									
Total Creditors	1 151	824	-	150 770	-	-	-	6 247	158 991

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>		-	136 699	-	12 039	88 537	56 958	31 579	55%	-
Executive and council		-	27 647	-	-	-	11 520	(11 520)	-100%	-
Finance and administration		-	109 052	-	12 039	88 537	45 438	43 098	95%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	1 580	-	169	395	658	(264)	-40%	-
Community and social services		-	430	-	164	388	179	208	116%	-
Sport and recreation		-	1 150	-	5	7	479	(472)	-98%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	19 249	-	0	1	8 020	(8 019)	-100%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	19 249	-	0	1	8 020	(8 019)	-100%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	95 426	-	5 107	27 362	39 761	(12 399)	-31%	-
Energy sources		-	66 628	-	3 523	20 160	27 762	(7 602)	-27%	-
Water management		-	17 739	-	646	2 753	7 391	(4 638)	-63%	-
Waste water management		-	7 011	-	601	2 791	2 921	(131)	-4%	-
Waste management		-	4 048	-	337	1 659	1 687	(28)	-2%	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	252 954	-	17 315	116 295	105 398	10 898	10%	-
Expenditure - Functional										
<i>Governance and administration</i>		-	105 750	-	10 825	55 306	44 063	11 243	26%	-
Executive and council		-	31 785	-	576	4 784	13 244	(8 459)	-64%	-
Finance and administration		-	73 965	-	10 249	50 522	30 819	19 703	64%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	18 256	-	62	125	7 607	(7 481)	-98%	-
Community and social services		-	12 717	-	58	116	5 299	(5 183)	-98%	-
Sport and recreation		-	5 539	-	3	9	2 308	(2 299)	-100%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	18 470	-	817	2 990	7 696	(4 706)	-61%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	18 470	-	817	2 990	7 696	(4 706)	-61%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	102 443	-	4 444	19 842	42 685	(22 843)	-54%	-
Energy sources		-	57 062	-	97	4 746	23 776	(19 030)	-80%	-
Water management		-	22 978	-	3 727	13 165	9 574	3 590	38%	-
Waste water management		-	12 663	-	318	1 526	5 276	(3 750)	-71%	-
Waste management		-	9 740	-	302	405	4 058	(3 653)	-90%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	244 919	-	16 148	78 263	102 050	(23 786)	-23%	-
Surplus/ (Deficit) for the year		-	8 035	-	1 167	38 032	3 348	34 684	1036%	-

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		-	7 890	-	-	-	3 288	(3 288)	-100.0%	-
Vote 2 - Budget and Treasury Office		-	99 302	-	12 039	88 512	41 376	47 137	113.9%	-
Vote 3 - Community and Social Services		-	1 280	-	164	388	533	(146)	-27.3%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	50	-	5	7	21	(14)	-65.2%	-
Vote 6 - Waste Management		-	4 048	-	337	1 659	1 687	(28)	-1.7%	-
Vote 7 - Waste Water Management		-	7 011	-	601	2 791	2 921	(131)	-4.5%	-
Vote 8 - Road Transport		-	19 249	-	0	1	8 020	(8 019)	-100.0%	-
Vote 9 - Water		-	17 739	-	646	2 753	7 391	(4 638)	-62.8%	-
Vote 10 - Electricity		-	66 628	-	3 523	20 160	27 762	(7 602)	-27.4%	-
Vote 11 - Corporate Services		-	29 757	-	-	24	12 399	(12 374)	-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	-	252 954	-	17 315	116 295	105 398	10 898	10.3%	-
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	45 426	-	576	4 784	18 928	(14 143)	-74.7%	-
Vote 2 - Budget and Treasury Office		-	49 690	-	8 906	46 927	20 704	26 223	126.7%	-
Vote 3 - Community and Social Services		-	10 284	-	58	116	4 285	(4 169)	-97.3%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	67	-	3	9	28	(19)	-66.4%	-
Vote 6 - Waste Management		-	9 740	-	302	405	4 058	(3 653)	-90.0%	-
Vote 7 - Waste Water Management		-	12 663	-	318	1 526	5 276	(3 750)	-71.1%	-
Vote 8 - Road Transport		-	18 470	-	817	2 990	7 696	(4 706)	-61.2%	-
Vote 9 - Water		-	22 978	-	3 727	13 165	9 574	3 590	37.5%	-
Vote 10 - Electricity		-	57 062	-	97	4 746	23 776	(19 030)	-80.0%	-
Vote 11 - Corporate Services		-	18 539	-	1 342	3 595	7 725	(4 130)	-53.5%	-
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	-	244 919	-	16 148	78 263	102 050	(23 786)	-23.3%	-
Surplus/ (Deficit) for the year	2	-	8 035	-	1 167	38 032	3 348	34 684	1036.0%	-

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			29 557		4 347	19 030	12 315	6 714	55%		
Service charges - electricity revenue			62 262		3 509	20 111	25 943	(5 832)	-22%		
Service charges - water revenue			5 760		645	2 745	2 400	345	14%		
Service charges - sanitation revenue			7 011		601	2 791	2 921	(131)	-4%		
Service charges - refuse revenue			4 048		337	1 659	1 687	(28)	-2%		
Rental of facilities and equipment			1 140		15	43	475	(432)	-91%		
Interest earned - external investments			1 300		1 338	1 397	542	855	158%		
Interest earned - outstanding debtors			300		575	2 823	125	2 698	2158%		
Dividends received			180			88	75	13	18%		
Fines, penalties and forfeits			666		44	47	278	(231)	-83%		
Licences and permits			80		66	122	33	89	267%		
Agency services			-					-			
Transfers and subsidies			100 292		428	43 282	43 282	-			
Other revenue			2 390		122	520	996	(475)	-48%		
Gains on disposal of PPE								-			
Total Revenue (excluding capital transfers and contributions)			-	214 986	-	12 026	94 656	91 071	3 585	4%	-
Expenditure By Type											
Employee related costs			88 639		7 430	36 783	36 933	(150)	0%		
Remuneration of councillors			6 226		560	3 466	2 594	872	34%		
Debt impairment			13 000				5 417	(5 417)	-100%		
Depreciation & asset impairment			20 000				8 333	(8 333)	-100%		
Finance charges			2 500		-	483	1 042	(559)	-54%		
Bulk purchases			58 734		856	7 975	24 473	(16 497)	-67%		
Other materials			8 816		2 179	5 358	3 673	1 684	46%		
Contracted services			34 373				14 322	(14 322)	-100%		
Transfers and subsidies							-	-			
Other expenditure			12 630		5 122	24 199	5 263	18 936	360%		
Loss on disposal of PPE								-			
Total Expenditure			-	244 918	-	16 148	78 263	102 049	(23 786)	-23%	-
Surplus/(Deficit)			-	(29 932)	-	(4 122)	16 393	(10 978)	27 371	(0)	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			37 968		5 289	21 650	21 650	-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-			
Transfers and subsidies - capital (in-kind - all)								-			
Surplus/(Deficit) after capital transfers & contributions			-	8 036	-	1 167	38 043	10 672			-
Taxation								-			
Surplus/(Deficit) after taxation			-	8 036	-	1 167	38 043	10 672			-
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-	8 036	-	1 167	38 043	10 672			-
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-	8 036	-	1 167	38 043	10 672			-

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	2019/20 Audited Outcome	Budget Year 2020/21							
			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		-	130	-	-	-	54	(54)	-100%	-
Vote 2 - Budget and Treasury Office		-	510	-	-	-	213	(213)	-100%	-
Vote 3 - Community and Social Services		-	100	-	-	-	42	(42)	-100%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	5 375	-	-	-	2 240	(2 240)	-100%	-
Vote 6 - Waste Management		-	50	-	-	-	21	(21)	-100%	-
Vote 7 - Waste Water Management		-	8 400	-	-	-	3 500	(3 500)	-100%	-
Vote 8 - Road Transport		-	2 500	-	2 157	10 498	1 042	9 456	908%	-
Vote 9 - Water		-	16 662	-	1 028	15 375	6 943	8 432	121%	-
Vote 10 - Electricity		-	7 000	-	-	2 574	2 917	(343)	-12%	-
Vote 11 - Corporate Services		-	110	-	-	-	46	(46)	-100%	-
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	-	40 837	-	3 185	28 446	17 015	11 430	67%	-
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		-	40 837	-	3 185	28 446	17 015	11 430	67%	-
Capital Expenditure - Functional Classification										
Governance and administration		-	750	-	-	-	313	(313)	-100%	-
Executive and council		-	130	-	-	-	54	(54)	-100%	-
Finance and administration		-	620	-	-	-	258	(258)	-100%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	5 376	-	-	-	2 240	(2 240)	-100%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	5 376	-	-	-	2 240	(2 240)	-100%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	2 600	-	2 157	10 498	1 083	9 414	869%	-
Planning and development		-	100	-	-	-	42	(42)	-100%	-
Road transport		-	2 500	-	2 157	10 498	1 042	9 456	908%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	32 112	-	1 028	17 948	13 380	4 568	34%	-
Energy sources		-	7 000	-	-	2 574	2 917	(343)	-12%	-
Water management		-	16 662	-	1 028	15 375	6 943	8 432	121%	-
Waste water management		-	8 400	-	-	-	3 500	(3 500)	-100%	-
Waste management		-	50	-	-	-	21	(21)	-100%	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	40 838	-	3 185	28 446	17 016	11 430	67%	-
Funded by:										
National Government		-	33 868	-	3 185	26 808	14 112	12 696	90%	-
Provincial Government		-	3 000	-	-	1 638	1 250	388	31%	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	36 868	-	3 185	28 446	15 362	13 084	85%	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3 970	-	-	-	1 654	(1 654)	-100%	-
Total Capital Funding		-	40 838	-	3 185	28 446	17 016	11 430	67%	-

2.1.6. In Year Budget Table – C6 – Financial Position

FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2019/20	Budget Year 2020/21				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			20 897		2 804	20 897	
Call investment deposits			1 505		22 184	1 505	
Consumer debtors			105 691		49 874	105 691	
Other debtors			5 331			5 331	
Current portion of long-term receivables							
Inventory			753			753	
Total current assets			-	134 177	-	74 863	134 177
Non current assets							
Long-term receivables					90 527		
Investments					1 052		
Investment property			110 039		104 999	110 039	
Investments in Associate							
Property, plant and equipment			591 327		525 276	591 327	
Biological			1 373		1 310	1 373	
Intangible							
Other non-current assets							
Total non current assets			-	702 739	-	723 165	702 739
TOTAL ASSETS			-	836 916	-	798 028	836 916
LIABILITIES							
Current liabilities							
Bank overdraft							
Borrowing			2 637		713	2 637	
Consumer deposits			1 512		60 536	1 512	
Trade and other payables			123 560			123 560	
Provisions			822			822	
Total current liabilities			-	128 531	-	61 249	128 531
Non current liabilities							
Borrowing			13 378		7 625	13 378	
Provisions			41 077		39 195	41 077	
Total non current liabilities			-	54 455	-	46 821	54 455
TOTAL LIABILITIES			-	182 986	-	108 070	182 986
NET ASSETS	2		-	653 930	-	689 958	653 930
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			653 930		689 958	653 930	
Reserves							
TOTAL COMMUNITY WEALTH/EQUITY	2		-	653 930	-	689 958	653 930

2.1.7. In Year Budget Table – C7 Cash Flow

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - 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										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			28 079		1 255	12 274	11 700	574	5%		
Service charges			75 126		3 785	20 869	31 303	(10 433)	-33%		
Other revenue			3 146		247	693	1 311	(618)	-47%		
Government - operating			100 292		428	43 282	43 282	-			
Government - capital			37 968		5 289	21 650	21 650	-			
Interest			1 200		1 338	1 395	400	995	249%		
Dividends			100		-	88	42	47	112%		
Payments											
Suppliers and employees			(205 762)		(16 148)	(77 780)	(85 734)	(7 954)	9%		
Finance charges			(2 500)				(1 042)	(1 042)	100%		
Transfers and Grants								-			
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	37 649	-	(3 807)	22 471	22 911	440	2%	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			500				208	(208)	-100%		
Decrease (Increase) in non-current debtors								-			
Decrease (increase) other non-current receivables								-			
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(40 838)		(3 185)	(28 446)	(17 016)	11 430	-67%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(40 338)	-	(3 185)	(28 446)	(16 808)	11 638	-69%	-
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			-	(2 689)	-	(6 991)	(5 975)	6 103		-	
Cash/cash equivalents at beginning:			1 296				1 296			-	
Cash/cash equivalents at month/year end:			(1 393)				(5 975)	7 399		-	

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 2023 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 2023.

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 Notes to Table C6

1. Table C6 is consistent with international standards of good financial management practice, and improves understandability for councillors 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 November 2023 salaries of R 7.9 million.
3. The line item for other materials is all costs that were incurred to repair various assets of the municipality.
4. The line item for other expenditure and contracted services amongst 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	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Interest earned - outstanding debtors	2 698	The municipality's has a high number of outstanding debtors	
2	Expenditure By Type			
	Debt impairment	(5 417)	Write-offs performed at year end	
	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%	9.2%	0.0%	0.6%	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%	21.3%	0.0%	1.2%	21.3%
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%	104.4%	0.0%	122.2%	104.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	17.4%	0.0%	40.8%	17.4%
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%	148.3%	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									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			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	503	343	389	309	298	277	232	13 606	15 956	14 722		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 066	999	945	857	904	818	579	8 263	15 431	11 421		
Receivables from Non-exchange Transactions - Property Rates	1400	1 015	814	856	729	19 490	389	300	59 088	82 679	79 995		
Receivables from Exchange Transactions - Waste Water Management	1500	538	505	611	375	364	368	336	20 546	23 643	21 989		
Receivables from Exchange Transactions - Waste Management	1600	313	301	292	292	278	234	226	13 811	15 746	14 841		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(329)	1 427	956	883	1 116	868	835	27 461	33 217	31 163		
Total By Income Source	2000	4 105	4 389	4 048	3 445	22 449	2 954	2 508	142 776	186 673	174 131	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(460)	823	995	708	2 879	405	206	3 060	8 615	7 257		
Commercial	2300	2 668	1 619	1 478	1 403	18 419	1 467	1 236	79 130	107 420	101 655		
Households	2400	1 885	1 600	1 513	1 316	1 120	1 072	1 057	57 854	67 417	62 418		
Other	2500	11	347	62	17	33	11	9	2 732	3 222	2 801		
Total By Customer Group	2600	4 105	4 389	4 048	3 445	22 449	2 954	2 508	142 776	186 673	174 131	-	-

Presented above is municipal debtors aging at the end of November 2023. The total outstanding debt on the 30th of 2023 is R 186 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	-	-	-	133 201	-	-	-	-	133 201
Bulk Water	0200	-	-	-	17 568	-	-	-	-	17 568
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	6 247	6 247
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	1 151	-	-	-	-	-	-	-	1 151
Other	0900	-	824	-	-	-	-	-	-	824
Total By Customer Type	1000	1 151	824	-	150 770	-	-	-	6 247	158 991

At the end of November 2023, the Municipality has outstanding debt of R 158 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	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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	100 292	-	428	43 282	37 912	4 942	13.0%	-
Local Government Equitable Share			97 242			40 517	35 575	4 942	13.9%	
Finance Management			2 100		-	2 100	2 100			
EPWP Incentive			950		428	665	237			
	3							-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
	4							-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
Lejweleputswa								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Operating Transfers and Grants	5	-	100 292	-	428	43 282	37 912	4 942	13.0%	-
Capital Transfers and Grants										
National Government:		-	34 868	-	5 289	21 650	21 650	-		-
Municipal Infrastructure Grant (MIG)			18 889		5 289	10 905	10 905	-		
								-		
Energy Efficiency and Demand-side Management Grant			4 000			2 000	2 000	-		
Water Service Grant			11 979			8 745	8 745	-		
Provincial Government:		-	3 000	-	-	-	-	-		-
[insert description]			3 000					-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Capital Transfers and Grants	5	-	37 868	-	5 289	21 650	21 650	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	138 160	-	5 717	64 932	59 562	4 942	8.3%	-

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:		-	100 292	-	369	2 212	41 788	(39 576)	-94.7%	-
Local Government Equitable Share			97 242				40 518	(40 518)	-100.0%	
Finance Management			2 100		109	1 257	875	382	43.7%	
EPWP Incentive			950		261	955	396	559	141.2%	
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:		-	100 292	-	369	2 212	41 788	(39 576)	-94.7%	-
Capital expenditure of Transfers and Grants										
National Government:		-	34 868	-	3 185	26 808	14 528	12 279	84.5%	-
Municipal Infrastructure Grant (MIG)			18 889		2 157	10 498	7 870	2 627	33.4%	
Energy Efficiency and Demand-side Management Grant			4 000			936	1 667	(731)	-43.9%	
Water Service Grant			11 979		1 028	15 375	4 991	10 383	208.0%	
Provincial Government:		-	3 000	-	-	1 638	1 250	388	31.0%	-
Other transfers and grants [insert description]			3 000			1 638	1 250	388	31.0%	
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	37 868	-	3 185	28 446	15 778	12 667	80.3%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	138 160	-	3 554	30 658	57 567	(26 909)	-46.7%	-