

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

051 853 1111

www.tswelopele.gov.za



IN YEAR REPORT (Schedule C)
March 2024

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 March 2024:

- 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 - M09 March

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	29 557	4 275	35 848	22 168	13 680	62%	-
Service charges	-	79 081	79 081	5 827	49 070	59 311	(10 240)	-17%	-
Investment revenue	-	1 300	2 350	550	2 420	1 763	658	37%	-
Transfers and subsidies	-	100 292	101 492	24 511	101 492	101 492	-	-	-
Other own revenue	-	4 756	5 066	766	6 625	3 800	2 826	74%	-
Total Revenue (excluding capital transfers and contributions)	-	214 986	217 546	35 930	195 456	188 533	6 923	4%	-
Employee costs	-	88 639	89 452	7 656	67 803	67 089	714	1%	-
Remuneration of Councillors	-	6 226	6 226	575	5 678	4 670	1 009	22%	-
Depreciation & asset impairment	-	20 000	20 000	-	-	15 000	(15 000)	-100%	-
Finance charges	-	2 500	2 000	-	483	1 500	(1 017)	-68%	-
Materials and bulk purchases	-	67 550	70 465	2 213	43 533	52 849	(9 316)	-18%	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	60 003	60 654	4 108	39 166	45 491	(6 325)	-14%	-
Total Expenditure	-	244 918	248 797	14 552	156 663	186 598	(29 935)	-16%	-
Surplus/(Deficit)	-	(29 932)	(31 251)	21 378	38 793	1 935	36 858	1905%	-
Transfers and subsidies - capital (monetary allocations)	-	37 968	59 718	19 421	55 305	55 305	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	8 036	28 467	40 799	94 098	57 240	36 858	64%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	8 036	28 467	40 799	94 098	57 240	36 858	64%	-
Capital expenditure & funds sources									
Capital expenditure	-	40 837	61 423	4 403	47 988	46 067	1 921	4%	-
Capital transfers recognised	-	36 868	58 568	3 469	46 696	43 926	2 770	6%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 970	2 855	934	1 293	2 141	(849)	-40%	-
Total sources of capital funds	-	40 838	61 423	4 403	47 988	46 067	1 921	4%	-
Financial position									
Total current assets	-	134 177	112 697		74 863				134 177
Total non current assets	-	702 739	723 324		723 165				702 739
Total current liabilities	-	128 531	147 615		61 249				128 531
Total non current liabilities	-	54 455	46 930		46 821				54 455
Community wealth/Equity	-	653 930	674 362		689 958				653 930
Cash flows									
Net cash from (used) operating	-	37 649	62 519	37 522	79 208	76 079	(3 129)	-4%	-
Net cash from (used) investing	-	(40 338)	(60 923)	(4 403)	(47 988)	(45 692)	2 296	-5%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	(1 393)	22 669	-	31 219	51 460	20 240	39%	-
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	6 623	3 842	3 150	2 871	2 792	3 300	34 235	136 850	193 663
Creditors Age Analysis									
Total Creditors	-	3 034	-	168 850	-	-	-	6 247	178 131

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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	139 109	30 025	174 782	104 332	70 450	68%	-
Executive and council		-	27 647	200	-	-	150	(150)	-100%	-
Finance and administration		-	109 052	138 909	30 025	174 782	104 182	70 600	68%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	1 580	2 080	45	649	1 560	(911)	-58%	-
Community and social services		-	430	930	38	611	698	(86)	-12%	-
Sport and recreation		-	1 150	1 150	7	38	863	(825)	-96%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	19 249	25 649	19 427	19 432	19 237	195	1%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	19 249	25 649	19 427	19 432	19 237	195	1%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	95 426	110 426	5 853	49 187	82 820	(33 633)	-41%	-
Energy sources		-	66 628	66 628	4 249	35 816	49 971	(14 155)	-28%	-
Water management		-	17 739	32 739	657	5 144	24 554	(19 411)	-79%	-
Waste water management		-	7 011	7 011	610	5 220	5 258	(38)	-1%	-
Waste management		-	4 048	4 048	337	3 007	3 036	(29)	-1%	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	252 954	277 264	55 351	244 050	207 948	36 102	17%	-
Expenditure - Functional										
<i>Governance and administration</i>		-	105 750	112 823	10 734	96 432	84 617	11 815	14%	-
Executive and council		-	31 785	10 000	1 253	8 171	7 500	671	9%	-
Finance and administration		-	73 965	102 823	9 481	88 261	77 117	11 144	14%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	18 256	16 936	84	505	12 702	(12 197)	-96%	-
Community and social services		-	12 717	11 385	67	470	8 539	(8 068)	-94%	-
Sport and recreation		-	5 539	5 551	17	34	4 163	(4 129)	-99%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	18 470	17 649	1 321	6 160	13 237	(7 077)	-53%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	18 470	17 649	1 321	6 160	13 237	(7 077)	-53%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	102 443	101 389	2 413	61 170	76 042	(14 872)	-20%	-
Energy sources		-	57 062	55 000	508	36 555	41 250	(4 695)	-11%	-
Water management		-	22 978	24 490	1 345	21 018	18 368	2 650	14%	-
Waste water management		-	12 663	12 044	504	2 840	9 033	(6 193)	-69%	-
Waste management		-	9 740	9 855	57	758	7 391	(6 634)	-90%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	244 919	248 797	14 552	164 266	186 598	(22 331)	-12%	-
Surplus/ (Deficit) for the year		-	8 035	28 467	40 799	79 783	21 350	58 433	274%	-

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) - M09 March

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										
Vote 1 - Executive and Council	1	-	7 890	10 035	-	-	7 526	(7 526)	-100.0%	-
Vote 2 - Budget and Treasury Office		-	99 302	119 374	29 944	174 596	89 531	85 065	95.0%	-
Vote 3 - Community and Social Services		-	1 280	1 730	38	693	1 298	(605)	-46.6%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	50	50	7	38	38	0	0.6%	-
Vote 6 - Waste Management		-	4 048	4 048	337	3 007	3 036	(29)	-1.0%	-
Vote 7 - Waste Water Management		-	7 011	7 011	610	5 220	5 258	(38)	-0.7%	-
Vote 8 - Road Transport		-	19 249	25 649	19 427	19 432	19 237	195	1.0%	-
Vote 9 - Water		-	17 739	32 739	657	5 144	24 554	(19 411)	-79.1%	-
Vote 10 - Electricity		-	66 628	66 628	4 249	35 816	49 971	(14 155)	-28.3%	-
Vote 11 - Corporate Services		-	29 757	10 000	81	186	7 500	(7 314)	-97.5%	-
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 Revenue by Vote	2	-	252 954	277 264	55 351	244 131	207 948	36 183	17.4%	-
Expenditure by Vote										
Vote 1 - Executive and Council	1	-	45 426	10 000	1 253	8 171	7 500	671	9.0%	-
Vote 2 - Budget and Treasury Office		-	49 690	99 776	8 572	82 672	74 832	7 840	10.5%	-
Vote 3 - Community and Social Services		-	10 284	9 905	67	470	7 429	(6 958)	-93.7%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	67	77	17	34	58	(24)	-40.8%	-
Vote 6 - Waste Management		-	9 740	9 855	57	758	7 391	(6 634)	-89.7%	-
Vote 7 - Waste Water Management		-	12 663	12 044	504	2 840	9 033	(6 193)	-68.6%	-
Vote 8 - Road Transport		-	18 470	17 649	1 321	6 160	13 237	(7 077)	-53.5%	-
Vote 9 - Water		-	22 978	24 490	1 345	21 018	18 368	2 650	14.4%	-
Vote 10 - Electricity		-	57 062	55 000	508	36 555	41 250	(4 695)	-11.4%	-
Vote 11 - Corporate Services		-	18 539	10 000	909	5 589	7 500	(1 911)	-25.5%	-
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	248 796	14 552	164 266	186 597	(22 331)	-12.0%	-
Surplus/ (Deficit) for the year	2	-	8 035	28 468	40 799	79 864	21 351	58 513	274.1%	-

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

FS183 Tswelopele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	29 557	4 275	35 848	22 168	13 680	62%		
Service charges - electricity revenue			62 262	62 262	4 225	35 713	46 697	(10 984)	-24%		
Service charges - water revenue			5 760	5 760	655	5 131	4 320	811	19%		
Service charges - sanitation revenue			7 011	7 011	610	5 220	5 258	(38)	-1%		
Service charges - refuse revenue			4 048	4 048	337	3 007	3 036	(29)	-1%		
Rental of facilities and equipment			1 140	1 240	68	150	930	(780)	-84%		
Interest earned - external investments			1 300	2 350	550	2 420	1 763	658	37%		
Interest earned - outstanding debtors			300	300	571	5 117	225	4 892	2174%		
Dividends received			180	190		141	143	(1)	-1%		
Fines, penalties and forfeits			666	816		47	612	(565)	-92%		
Licences and permits			80	80	4	166	60	106	176%		
Agency services			-					-			
Transfers and subsidies			100 292	101 492	24 511	101 492	101 492	-			
Other revenue			2 390	2 440	123	1 006	1 830	(824)	-45%		
Gains on disposal of PPE								-			
Total Revenue (excluding capital transfers and contributions)			-	214 986	217 546	35 930	195 456	188 533	6 923	4%	-
Expenditure By Type											
Employee related costs			88 639	89 452	7 656	67 803	67 089	714	1%		
Remuneration of councillors			6 226	6 226	575	5 678	4 670	1 009	22%		
Debt impairment			13 000	13 000			9 750	(9 750)	-100%		
Depreciation & asset impairment			20 000	20 000			15 000	(15 000)	-100%		
Finance charges			2 500	2 000		483	1 500	(1 017)	-68%		
Bulk purchases			58 734	58 965		31 667	44 224	(12 557)	-28%		
Other materials			8 816	11 500	2 213	11 866	8 625	3 241	38%		
Contracted services			34 373	34 373	4 000	30 401	25 780	4 621	18%		
Transfers and subsidies							-	-			
Other expenditure			12 630	13 281	108	8 765	9 961	(1 196)	-12%		
Loss on disposal of PPE								-			
Total Expenditure			-	244 918	248 797	14 552	156 663	186 598	(29 935)	-16%	-
Surplus/(Deficit)			-	(29 932)	(31 251)	21 378	38 793	1 935	36 858	0	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			37 968	59 718	19 421	55 305	55 305	-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								-			
Transfers and subsidies - capital (in-kind - all)								-			
Surplus/(Deficit) after capital transfers & contributions			-	8 036	28 467	40 799	94 098	57 240			-
Taxation								-			
Surplus/(Deficit) after taxation			-	8 036	28 467	40 799	94 098	57 240			-
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-	8 036	28 467	40 799	94 098	57 240			-
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-	8 036	28 467	40 799	94 098	57 240			-

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) - M09 March

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		–	130	1 065	934	1 008	799	209	26%	–
Vote 2 - Budget and Treasury Office		–	510	230	–	222	173	50	29%	–
Vote 3 - Community and Social Services		–	100	–	–	62	–	62	#DIV/0!	–
Vote 4 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	5 375	–	–	–	–	–	–	–
Vote 6 - Waste Management		–	50	–	–	–	–	–	–	–
Vote 7 - Waste Water Management		–	8 400	–	–	–	–	–	–	–
Vote 8 - Road Transport		–	2 500	26 511	3 469	22 305	19 883	2 421	12%	–
Vote 9 - Water		–	16 662	26 617	–	17 151	19 963	(2 812)	-14%	–
Vote 10 - Electricity		–	7 000	7 000	–	7 240	5 250	1 990	38%	–
Vote 11 - Corporate Services		–	110	–	–	–	–	–	–	–
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	61 423	4 403	47 988	46 067	1 921	4%	–
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	61 423	4 403	47 988	46 067	1 921	4%	–
Capital Expenditure - Functional Classification										
Governance and administration		–	750	1 295	934	1 230	971	259	27%	–
Executive and council		–	130	1 065	934	1 008	799	209	26%	–
Finance and administration		–	620	230	–	222	173	50	29%	–
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		–	5 376	–	–	62	–	62	#DIV/0!	–
Community and social services		–	–	–	–	62	–	62	#DIV/0!	–
Sport and recreation		–	5 376	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	2 600	26 511	3 469	22 305	19 883	2 421	12%	–
Planning and development		–	100	–	–	–	–	–	–	–
Road transport		–	2 500	26 511	3 469	22 305	19 883	2 421	12%	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	32 112	33 617	–	24 391	25 213	(822)	-3%	–
Energy sources		–	7 000	7 000	–	7 240	5 250	1 990	38%	–
Water management		–	16 662	26 617	–	17 151	19 963	(2 812)	-14%	–
Waste water management		–	8 400	–	–	–	–	–	–	–
Waste management		–	50	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	–	40 838	61 423	4 403	47 988	46 067	1 921	4%	–
Funded by:										
National Government		–	33 868	55 568	3 469	43 036	41 676	1 360	3%	–
Provincial Government		–	3 000	3 000	–	3 660	2 250	1 410	63%	–
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	36 868	58 568	3 469	46 696	43 926	2 770	6%	–
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		–	3 970	2 855	934	1 293	2 141	(849)	-40%	–
Total Capital Funding		–	40 838	61 423	4 403	47 988	46 067	1 921	4%	–

2.1.6. In Year Budget Table – C6 – Financial Position

FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	20	2 804	20 897	
Call investment deposits			1 505	1 655	22 184	1 505	
Consumer debtors			105 691	105 691	49 874	105 691	
Other debtors			5 331	5 331		5 331	
Current portion of long-term receivables							
Inventory			753			753	
Total current assets			-	134 177	112 697	74 863	134 177
Non current assets							
Long-term receivables			-		90 527		
Investments			-		1 052		
Investment property			110 039	110 039	104 999	110 039	
Investments in Associate							
Property, plant and equipment			591 327	611 912	525 276	591 327	
Biological			1 373	1 373	1 310	1 373	
Intangible							
Other non-current assets							
Total non current assets			-	702 739	723 324	723 165	702 739
TOTAL ASSETS			-	836 916	836 021	798 028	836 916
LIABILITIES							
Current liabilities							
Bank overdraft			-				
Borrowing			2 637	2 637	713	2 637	
Consumer deposits			1 512	1 512	60 536	1 512	
Trade and other payables			123 560	142 644		123 560	
Provisions			822	822		822	
Total current liabilities			-	128 531	147 615	61 249	128 531
Non current liabilities							
Borrowing			13 378	5 853	7 625	13 378	
Provisions			41 077	41 077	39 195	41 077	
Total non current liabilities			-	54 455	46 821	54 455	
TOTAL LIABILITIES			-	182 986	194 545	108 070	182 986
NET ASSETS	2		-	653 930	641 476	689 958	653 930
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			653 930	674 362	689 958	653 930	
Reserves							
TOTAL COMMUNITY WEALTH/EQUITY	2		-	653 930	674 362	689 958	653 930

2.1.7. In Year Budget Table – C7 Cash Flow

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	28 079	3 131	20 131	21 059	(928)	-4%		
Service charges			75 126	75 126	4 816	39 498	56 345	(16 847)	-30%		
Other revenue			3 146	3 246	127	1 526	2 435	(908)	-37%		
Government - operating			100 292	101 492	24 511	101 492	101 492	-			
Government - capital			37 968	59 718	19 421	48 605	48 605	-			
Interest			1 200	2 540	68	1 562	1 905	(343)	-18%		
Dividends			100	190		141	143	(1)	-1%		
Payments											
Suppliers and employees			(205 762)	(205 372)	(14 552)	(133 747)	(154 029)	(20 282)	13%		
Finance charges			(2 500)	(2 500)			(1 875)	(1 875)	100%		
Transfers and Grants								-			
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	37 649	62 519	37 522	79 208	76 079	(3 129)	-4%	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			500	500			375	(375)	-100%		
Decrease (Increase) in non-current debtors								-			
Decrease (increase) other non-current receivables								-			
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(40 838)	(61 423)	(4 403)	(47 988)	(46 067)	1 921	-4%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(40 338)	(60 923)	(4 403)	(47 988)	(45 692)	2 296	-5%	-
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)	1 596	33 119	31 219	30 387			-
Cash/cash equivalents at beginning:			1 296	21 073			21 073				-
Cash/cash equivalents at month/year end:			-	(1 393)	22 669		31 219	51 460			-

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 March 2024 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 March 2024.

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.
2. The municipality purchased two new bakkies from their own funds (these purchases were not funded by any grant)

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 March 2024 salaries of R 8.2 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.
5. The municipality was allocated an additional R15 million for the Water Services Infrastructure Grant for good performance on the utilisation of conditional grants

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 - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Interest earned - outstanding debtors	4 892	The municipality's has a high number of outstanding debtors	
2	Expenditure By Type			
	Debt impairment	(9 750)	Write-offs performed at year end	
	Depreciation & asset impairment	(15 000)	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 - M09 March

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%	8.8%	0.3%	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%	22.4%	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%	76.3%	122.2%	104.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	17.4%	1.1%	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%	51.0%	71.8%	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 - M09 March

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	641	345	377	302	317	275	1 609	13 187	17 053	15 690		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 797	1 113	718	663	583	610	3 112	5 922	15 517	10 889		
Receivables from Non-exchange Transactions - Property Rates	1400	1 174	563	426	370	354	348	20 712	57 868	81 815	79 652		
Receivables from Exchange Transactions - Waste Water Management	1500	594	516	491	449	444	434	2 101	20 124	25 154	23 553		
Receivables from Exchange Transactions - Waste Management	1600	324	303	287	288	286	287	1 500	13 394	16 668	15 754		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	1 092	1 001	852	801	808	1 346	5 201	26 355	37 456	34 511		
Total By Income Source	2000	6 623	3 842	3 150	2 871	2 792	3 300	34 235	136 850	193 663	180 049	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	548	497	443	363	299	318	2 432	1 642	6 542	5 054		
Commercial	2300	3 784	1 715	1 303	1 206	1 202	1 384	24 500	74 666	109 759	102 958		
Households	2400	2 246	1 525	1 376	1 279	1 267	1 245	6 585	55 941	71 462	66 316		
Other	2500	45	105	29	24	24	354	718	4 601	5 899	5 721		
Total By Customer Group	2600	6 623	3 842	3 150	2 871	2 792	3 300	34 235	136 850	193 663	180 049	-	-

Presented above is municipal debtors aging at the end of March 2024. The total outstanding debt on the 31st of March 2024 is R 193 million.

1.4. Supporting Table SC4 – Aged Creditors

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	-	-	-	149 311	-	-	-	-	149 311
Bulk Water	0200	-	-	-	19 539	-	-	-	-	19 539
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	-	-	-	-	-	-	-	-	-
Other	0900	-	3 034	-	-	-	-	-	-	3 034
Total By Customer Type	1000	-	3 034	-	168 850	-	-	-	6 247	178 131

At the end of March 2024, the Municipality has outstanding debt of R 178 million owed to creditors.

1.5. Supporting Table SC6 – Grants Received

FS183 Tswelopele - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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:		-	100 292	100 492	24 511	100 492	100 292	-		-
Local Government Equitable Share			97 242	97 242	24 311	97 242	97 242	-		
Finance Management			2 100	2 100	-	2 100	2 100			
EPWP Incentive			950	1 150	200	1 150	950			
	3							-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	-	1 000	-	1 000	-	1 000	#DIV/0!	-
AFS & Revenue enhancement assistance				1 000		1 000		1 000	#DIV/0!	
	4							-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
Lejweleputswa								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Operating Transfers and Grants	5	-	100 292	101 492	24 511	101 492	100 292	1 000	1.0%	-
Capital Transfers and Grants										
National Government:		-	34 868	56 718	19 421	55 305	35 071	20 234	57.7%	-
Municipal Infrastructure Grant (MIG)			18 889	25 739	1 187	24 326	24 326	-		
								-		
Energy Efficiency and Demand-side Management Grant			4 000	4 000		4 000	2 000	2 000	100.0%	
Water Service Grant			11 979	26 979	18 234	26 979	8 745	18 234	208.5%	
Provincial Government:		-	3 000	3 000	-	-	-	-		-
[insert description]			3 000	3 000				-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Capital Transfers and Grants	5	-	37 868	59 718	19 421	55 305	35 071	20 234	57.7%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	138 160	161 210	43 932	156 797	135 363	21 234	15.7%	-

1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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	100 492	737	3 814	75 369	(71 555)	-94.9%	-
Local Government Equitable Share			97 242	97 242			72 932	(72 932)	-100.0%	
Finance Management			2 100	2 100	381	1 858	1 575	283	18.0%	
EPWP Incentive			950	1 150	356	1 956	863	1 093	126.8%	
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
AFS & Revenue enhancement assistance										
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Lejweleputswa										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	100 292	100 492	737	3 814	75 369	(71 555)	-94.9%	-
Capital expenditure of Transfers and Grants										
National Government:		-	34 868	56 718	3 469	43 036	42 539	497	1.2%	-
Municipal Infrastructure Grant (MIG)			18 889	25 739	3 469	22 305	19 304	3 000	15.5%	
Energy Efficiency and Demand-side Management Grant			4 000	4 000		3 580	3 000	580	19.3%	
Water Service Grant			11 979	26 979	-	17 151	20 234	(3 083)	-15.2%	
Provincial Government:		-	3 000	3 000	-	3 660	2 250	1 410	62.7%	-
			3 000	3 000		3 660	2 250	1 410	62.7%	
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	37 868	59 718	3 469	46 696	44 789	1 907	4.3%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	138 160	160 210	4 206	50 510	120 158	(69 648)	-58.0%	-