

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

051 853 1111

www.tswelopele.gov.za



IN YEAR REPORT (Schedule C)
November 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 November 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 - M05 - November

Description	Budget Year 2024/25								
	2023/24 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	41 571	34 887	31 693	1 682	25 508	13 206	12 303	93%	31 693
Service charges	69 042	113 365	109 691	4 905	36 250	45 704	(9 454)	-21%	109 691
Investment revenue	3 229	2 382	2 150	250	1 681	896	785	88%	2 150
Transfers and subsidies - Operational	101 480	105 259	105 059	-	42 900	43 775	(875)	-2%	105 059
Other own revenue	10 691	26 934	31 592	838	5 803	13 163	(7 361)	-56%	-
Total Revenue (excluding capital transfers and contributions)	226 013	282 827	280 185	7 675	112 142	116 744	(4 602)	-4%	280 185
Employee costs	90 792	96 643	89 441	8 431	41 410	37 267	(37 080)	-99%	89 441
Remuneration of Councillors	6 929	6 896	6 226	558	2 790	2 594	(2 594)	-100%	6 226
Depreciation and amortisation	-	20 000	20 000	-	-	8 333	(8 333)	-100%	20 000
Interest	1 964	3 809	2 500	0	5 881	1 042	4 839	465%	2 500
Inventory consumed and bulk purchases	61 008	55 903	68 129	1 140	22 516	28 409	(5 893)	-21%	68 129
Transfers and subsidies	-	11	10	-	-	4	(4)	-100%	10
Other expenditure	78 542	70 528	73 594	4 564	24 779	30 643	(5 863)	-19%	73 594
Total Expenditure	239 235	253 791	259 900	14 693	97 376	108 292	(54 928)	-51%	259 900
Surplus/(Deficit)	(13 223)	29 036	20 285	(7 018)	14 766	8 452	50 326	595%	20 285
Transfers and subsidies - capital (monetary allocations)	58 823	45 861	46 170	0	1 329	19 238	(17 908)	-93%	46 170
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	45 601	74 897	66 455	(7 018)	16 095	27 690	32 418	117%	66 455
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	45 601	74 897	66 455	(7 018)	16 095	27 690	32 418	117%	66 455
Capital expenditure & funds sources									
Capital expenditure	3 420	51 019	49 732	297	8 121	20 722	(12 600)	-61%	49 732
Capital transfers recognised	-	45 703	45 042	100	7 007	18 767	(11 760)	-63%	45 042
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3 334	5 316	4 600	59	452	1 917	(1 464)	-76%	4 600
Total sources of capital funds	3 334	51 019	49 642	159	7 460	20 684	(13 224)	-64%	49 642
Financial position									
Total current assets	133 226	205 556	204 751	-	167 961	-	-	-	204 751
Total non current assets	745 818	137 282	135 994	-	723 649	-	-	-	135 994
Total current liabilities	227 668	87 593	93 943	-	237 116	-	-	-	93 943
Total non current liabilities	66 263	185 124	185 124	-	68 813	-	-	-	185 124
Community wealth/Equity	585 112	70 121	61 679	-	585 681	-	-	-	61 679
Cash flows									
Net cash from (used) operating	425 679	127 468	132 782	17 067	147 703	67 701	(80 002)	-118%	132 782
Net cash from (used) investing	2 380	(50 620)	(50 620)	(117)	(7 989)	(43 764)	(35 775)	82%	(50 620)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	438 540	136 848	142 162	-	157 394	83 937	(73 457)	-88%	99 842
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	6 881	6 557	5 551	4 941	18 993	3 225	2 942	147 523	196 614
Creditors Age Analysis									
Total Creditors	1 863	4 751	5 675	8 157	8 445	9 791	4 422	138 528	181 631

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	2023/24	Budget Year 2024/25							Full Year
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	
R thousands	1									
Revenue - Functional										
Governance and administration		157 204	158 277	159 302	2 624	74 441	66 376	8 065	12%	159 302
Executive and council		99 379	94 644	98 898	37	43 627	41 207	2 420	6%	98 898
Finance and administration		57 824	63 633	60 404	2 587	30 814	25 168	5 646	22%	60 404
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 082	1 881	1 750	57	1 068	729	339	46%	1 750
Community and social services		924	638	600	20	341	250	91	37%	600
Sport and recreation		1 096	1 242	1 150	32	690	479	210	44%	1 150
Public safety		62	-	-	5	37	-	37	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23 790	20 914	29 053	78	415	12 105	(11 690)	-97%	29 053
Planning and development		181	255	430	77	392	179	212	119%	430
Road transport		23 609	20 659	28 623	1	24	11 926	(11 902)	-100%	28 623
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		101 760	147 616	136 250	4 915	37 547	56 771	(19 224)	-34%	136 250
Energy sources		54 811	82 600	76 392	2 727	26 421	31 830	(5 409)	-17%	76 392
Water management		35 631	35 226	30 067	958	4 972	12 528	(7 556)	-60%	30 067
Waste water management		7 274	14 411	14 411	780	3 898	6 005	(2 106)	-35%	14 411
Waste management		4 044	15 379	15 379	451	2 256	6 408	(4 152)	-65%	15 379
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	284 836	328 688	326 355	7 675	113 471	135 981	(22 510)	-17%	326 355
Expenditure - Functional										
Governance and administration		84 177	90 115	84 573	12 242	66 819	35 239	(12 432)	-35%	84 573
Executive and council		25 079	29 702	28 386	692	5 921	11 827	(5 906)	-50%	28 386
Finance and administration		59 098	60 413	56 187	11 550	60 898	23 411	(6 526)	-28%	56 187
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 592	11 686	10 540	76	168	4 392	(4 224)	-96%	10 540
Community and social services		3 743	3 793	3 415	7	14	1 423	(1 409)	-99%	3 415
Sport and recreation		5 152	6 323	5 708	69	145	2 378	(2 233)	-94%	5 708
Public safety		1 697	1 570	1 417	-	8	590	(582)	-99%	1 417
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		24 919	32 918	30 047	322	850	12 520	(11 670)	-93%	30 047
Planning and development		8 344	8 618	7 788	19	80	3 245	(3 164)	-98%	7 788
Road transport		16 575	24 299	22 260	302	770	9 275	(8 505)	-92%	22 260
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		119 548	119 072	134 739	2 053	29 539	56 141	(26 602)	-47%	134 739
Energy sources		63 231	54 911	69 131	964	20 524	28 805	(8 280)	-29%	69 131
Water management		29 663	26 307	30 302	839	5 541	12 626	(7 085)	-56%	30 302
Waste water management		15 372	20 852	19 391	117	3 254	8 080	(4 826)	-60%	19 391
Waste management		11 282	17 002	15 915	133	220	6 631	(6 411)	-97%	15 915
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	239 235	253 791	259 900	14 693	97 376	108 292	(54 928)	-51%	259 900
Surplus/ (Deficit) for the year		45 601	74 897	66 455	7 018	16 095	27 690	32 418	117%	66 455

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	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Executive		99 529	94 810	99 248	64	43 718	41 353	2 365	5.7%	99 248
Vote 2 - Budget and Treasury Office		9 338	26 373	18 893	286	2 058	7 872	(5 814)	-73.9%	18 893
Vote 3 - Community and Social Services		2 062	1 914	1 780	102	1 359	742	618	83.3%	1 780
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		52	55	50	5	9	21	(12)	-57.3%	50
Vote 6 - Waste Management		4 044	15 379	15 379	451	2 256	6 408	(4 152)	-64.8%	15 379
Vote 7 - Waste Water Management		7 274	14 411	14 411	780	3 898	6 005	(2 106)	-35.1%	14 411
Vote 8 - Road Transport		23 609	20 659	28 623	1	24	11 926	(11 902)	-99.8%	28 623
Vote 9 - Water		35 631	35 226	30 067	958	4 972	12 528	(7 556)	-60.3%	30 067
Vote 10 - Electricity		54 811	82 600	76 392	2 727	26 421	31 830	(5 409)	-17.0%	76 392
Vote 11 - Corporate Services		48 486	37 260	41 511	2 301	28 756	17 296	11 460	66.3%	41 511
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	284 836	328 688	326 355	7 675	113 471	135 981	(22 510)	-16.6%	326 355
Expenditure by Vote	1									
Vote 1 - Executive		33 423	38 321	36 173	712	6 002	15 072	(9 071)	-60.2%	36 173
Vote 2 - Budget and Treasury Office		39 684	39 697	37 392	11 402	58 762	15 580	(830)	-5.3%	37 392
Vote 3 - Community and Social Services		9 714	10 586	9 557	70	140	3 982	(3 842)	-96.5%	9 557
Vote 4 - Public Safety		812	970	866	5	5	361	(356)	-98.6%	866
Vote 5 - Sport and Recreation		66	130	117	1	23	49	(25)	-52.3%	117
Vote 6 - Waste Management		11 282	17 002	15 915	133	220	6 631	(6 411)	-96.7%	15 915
Vote 7 - Waste Water Management		15 372	20 852	19 391	117	3 254	8 080	(4 826)	-59.7%	19 391
Vote 8 - Road Transport		16 575	24 299	22 260	302	770	9 275	(8 505)	-91.7%	22 260
Vote 9 - Water		29 663	22 973	26 968	839	5 541	11 237	(5 696)	-50.7%	26 968
Vote 10 - Electricity		63 231	54 911	69 131	964	20 524	28 805	(8 280)	-28.7%	69 131
Vote 11 - Corporate Services		19 413	20 716	18 795	148	2 135	7 831	(5 696)	-72.7%	18 795
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	239 235	250 457	256 566	14 693	97 376	106 903	(53 539)	-50.1%	256 566
Surplus/ (Deficit) for the year	2	45 601	78 230	69 788	(7 018)	16 095	29 078	31 029	106.7%	69 788

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	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		50 738	75 918	72 249	2 718	26 383	30 104	(3 721)	-12%	72 249
Service charges - Water		6 988	11 226	11 221	957	3 713	4 676	(963)	-21%	11 221
Service charges - Waste Water Management		7 272	12 626	12 626	780	3 898	5 261	(1 363)	-26%	12 626
Service charges - Waste management		4 044	13 594	13 594	451	2 256	5 664	(3 408)	-60%	13 594
Sale of Goods and Rendering of Services		696	1 435	1 295	61	452	540	(88)	-16%	1 295
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		3 229	2 382	2 150	250	1 681	896	785	88%	2 150
Dividends		141	210	190	-	105	79	26	33%	190
Rent on Land		595	633	600	3	493	250	243	97%	600
Rental from Fixed Assets		1 050	543	490	58	728	204	524	257%	490
Licence and permits		94	89	80	54	337	33	304	912%	80
Operational Revenue		428	942	5 920	34	173	2 467	(2 294)	-93%	5 920
Non-Exchange Revenue										
Property rates		41 571	34 887	31 693	1 682	25 508	13 206	12 303	93%	31 693
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		932	933	866	9	336	361	(25)	-7%	866
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		101 480	105 259	105 059	-	42 900	43 775	(875)	-2%	105 059
Interest		6 755	22 150	22 150	619	3 178	9 229	(6 051)	-66%	22 150
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		226 013	282 827	280 185	7 675	112 142	116 744	(4 602)	-4%	280 185
Expenditure By Type										
Employee related costs		90 792	96 643	89 441	8 431	41 410	37 267	(3 780)	-99%	89 441
Remuneration of councillors		6 929	6 896	6 226	558	2 790	2 594	(2 594)	-100%	6 226
Bulk purchases - electricity		48 122	42 338	56 274	497	18 744	23 448	(4 703)	-20%	56 274
Inventory consumed		12 886	13 565	11 855	643	3 772	4 961	(1 189)	-24%	11 855
Debt impairment		-	10 000	10 000	-	-	4 167	(4 167)	-100%	10 000
Depreciation and amortisation		-	20 000	20 000	-	-	8 333	(8 333)	-100%	20 000
Interest		1 964	3 809	2 500	0	5 881	1 042	4 839	465%	2 500
Contracted services		45 758	43 377	44 448	1 607	10 225	18 596	(8 370)	-45%	44 448
Transfers and subsidies		-	11	10	-	-	4	(4)	-100%	10
Irrecoverable debts written off		6 569	3 000	3 000	-	1	1 250	(1 249)	-100%	3 000
Operational costs		26 482	14 151	16 146	2 957	14 554	6 631	7 923	119%	16 146
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		(268)	-	-	-	-	-	-	-	-
Total Expenditure		239 235	253 791	259 900	14 893	97 376	108 292	(54 928)	-51%	259 900
Surplus/(Deficit)		(13 223)	29 036	20 285	(7 018)	14 768	8 452	50 326	505%	20 285
Transfers and subsidies - capital (monetary allocations)		58 823	45 861	46 170	0	1 329	19 238	(17 908)	-93%	46 170
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		45 601	74 897	66 455	(7 018)	16 095	27 690			66 455
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		45 601	74 897	66 455	(7 018)	16 095	27 690			66 455
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		45 601	74 897	66 455	(7 018)	16 095	27 690			66 455
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		45 601	74 897	66 455	(7 018)	16 095	27 690			66 455

2.1.5. In Year Budget Table – C5 – Capital Expenditure (Mun Vote)

F8183 Tswelopele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 - November

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 8 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	-	-	-
Vote 11 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive		176	535	500	-	155	208	(53)	-26%	500
Vote 2 - Budget and Treasury Office		114	826	610	2	914	252	663	264%	610
Vote 3 - Community and Social Services		53	133	120	-	9	50	(41)	-83%	120
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	9 882	-	825	4 117	(3 292)	-80%	9 882
Vote 6 - Waste Management		77	55	50	-	-	21	(21)	-100%	50
Vote 7 - Waste Water Management		579	21 391	720	-	(1 717)	300	(2 017)	-672%	720
Vote 8 - Road Transport		1 421	2 769	20 213	106	5 816	8 425	(2 608)	-31%	20 213
Vote 9 - Water		108	22 199	17 036	132	1 143	7 098	(5 955)	-84%	17 036
Vote 10 - Electricity		-	3 000	501	-	878	209	669	321%	501
Vote 11 - Corporate Services		893	111	100	57	98	42	56	135%	100
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	3 420	51 019	49 732	297	8 121	20 722	(12 600)	-61%	49 732
Total Capital Expenditure		3 420	51 019	49 732	297	8 121	20 722	(12 600)	-61%	49 732
Capital Expenditure - Functional Classification										
Governance and administration		1 122	1 362	1 110	59	1 128	460	669	145%	1 110
Executive and council		116	425	400	-	116	167	(51)	-30%	400
Finance and administration		1 007	937	710	59	1 012	293	719	245%	710
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		53	133	10 002	-	834	4 167	(3 333)	-80%	10 002
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		53	133	10 002	-	834	4 167	(3 333)	-80%	10 002
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 481	2 880	20 313	106	5 855	8 467	(2 611)	-31%	20 313
Planning and development		61	111	100	-	39	42	(3)	-7%	100
Road transport		1 421	2 769	20 213	106	5 816	8 425	(2 608)	-31%	20 213
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		764	46 645	18 307	132	304	7 628	(7 324)	-96%	18 307
Energy sources		-	3 000	501	-	878	209	669	321%	501
Water management		108	22 199	17 036	132	1 143	7 098	(5 955)	-84%	17 036
Waste water management		579	21 391	720	-	(1 717)	300	(2 017)	-672%	720
Waste management		77	55	50	-	-	21	(21)	-100%	50
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	3 420	51 019	49 732	297	8 121	20 722	(12 600)	-61%	49 732
Funded by:										
National Government		-	45 703	45 042	100	6 274	18 767	(12 494)	-67%	45 042
Provincial Government		-	-	-	-	734	-	734	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	45 703	45 042	100	7 007	18 767	(11 760)	-63%	45 042
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		3 334	5 316	4 600	59	452	1 917	(1 464)	-76%	4 600
Total Capital Funding		3 334	51 019	49 642	159	7 460	20 684	(13 224)	-64%	49 642

2.1.6. In Year Budget Table – C6 – Financial Position

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		17 826	136 848	137 140	50 197	137 140
Trade and other receivables from exchange transactions		44 203	17 684	18 216	41 571	18 216
Receivables from non-exchange transactions		33 669	26 002	22 736	41 702	22 736
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 235	2 446	4 083	1 256	4 083
VAT		34 651	20 964	20 964	31 375	20 964
Other current assets		1 641	1 612	1 612	1 858	1 612
Total current assets		133 226	205 556	204 751	167 961	204 751
Non current assets						
Investments		1 630	1 426	1 426	1 630	1 426
Investment property		102 571	102 571	102 571	103 077	102 571
Property, plant and equipment		639 426	31 019	29 732	616 651	29 732
Biological assets		705	705	705	805	705
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		-	-	-	-	-
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		1 487	1 561	1 561	1 487	1 561
Total non current assets		745 818	137 282	135 994	723 649	135 994
TOTAL ASSETS		879 044	342 838	340 746	891 610	340 746
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		7 100	2 769	2 769	7 100	2 769
Consumer deposits		1 843	1 700	1 700	1 908	1 700
Trade and other payables from exchange transactions		189 439	66 888	73 348	159 529	73 348
Trade and other payables from non-exchange transactions		8 072	1 294	1 184	36 707	1 184
Provision		12 992	863	863	16 345	863
VAT		7 422	14 079	14 079	15 527	14 079
Other current liabilities		801	-	-	-	-
Total current liabilities		227 668	87 593	93 943	237 116	93 943
Non current liabilities						
Financial liabilities		-	6 146	6 146	-	6 146
Provision		62 424	141 077	141 077	64 448	141 077
Long term portion of trade payables		-	30 000	30 000	-	30 000
Other non-current liabilities		3 840	7 901	7 901	4 365	7 901
Total non current liabilities		66 263	185 124	185 124	68 813	185 124
TOTAL LIABILITIES		293 932	272 717	279 067	305 929	279 067
NET ASSETS	2	585 112	70 121	61 679	585 681	61 679
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		585 112	70 121	61 679	585 681	61 679
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	585 112	70 121	61 679	585 681	61 679

2.1.7. In Year Budget Table – C7 Cash Flow

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M05 - November

Description	Ref	2023/24	Budget Year 2024/25							
		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		25 587	47 930	47 930	2 247	12 177	33 383	(21 206)	-64%	47 930
Service charges		67 876	131 386	131 386	4 625	31 793	91 970	(60 177)	-65%	131 386
Other revenue		304 597	14 043	14 587	7 284	113 868	12 195	101 673	834%	14 587
Transfers and Subsidies - Operational		99 769	106 394	106 394	616	43 979	107 738	(63 759)	-59%	106 394
Transfers and Subsidies - Capital		23 203	46 020	46 020	14 712	30 018	38 934	(8 916)	-23%	46 020
Interest		158	2 592	2 340	21	94	2 457	(2 363)	-96%	2 340
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(95 511)	(218 386)	(218 386)	(12 437)	(84 226)	(216 341)	132 115	-61%	(218 386)
Interest		-	(2 500)	2 500	-	-	(2 625)	2 625	-100%	2 500
Transfers and Subsidies		-	(11)	11	-	-	(11)	11	-100%	11
NET CASH FROM/(USED) OPERATING ACTIVITIES		425 679	127 468	132 782	17 067	147 703	67 701	(80 002)	-118%	132 782
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		2 380	(50 620)	(50 620)	(117)	(7 989)	(43 764)	35 775	-82%	(50 620)
NET CASH FROM/(USED) INVESTING ACTIVITIES		2 380	(50 620)	(50 620)	(117)	(7 989)	(43 764)	(35 775)	82%	(50 620)
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		428 059	76 848	82 162	16 950	139 715	23 937			82 162
Cash/cash equivalents at beginning:		10 481	60 000	60 000		17 680	60 000			17 680
Cash/cash equivalents at month/year end:		438 540	136 848	142 162		157 394	83 937			99 842

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 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 November 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.
2. The line item for interest, is for all the interest that the municipality has incurred on the historic debt to Eskom and Sandvet.
3. The line item for inventory consumed is all costs that were incurred to repair various assets of the municipality.
4. The line item for operational costs and contracted services amongst other expenditure includes amounts that were paid for the chemicals to purify water, legal fees and payments to our financial system service provider.
5. The line item for bulk purchases is the payments made towards the purchases of the water and electricity that the municipality provides as services to its community.

Explanatory note on Table C5

1. Table C5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Explanatory Notes to Table C6

1. Table C6 is consistent with international standards of good financial management practice, and improves understandability for 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 2024 salaries of R9 million.
3. Due to financial constraints the municipality has not been able to make any payment towards the historic debt to both Eskom and Sandvet in the month of November 2024.

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 2024/25										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	1 118	619	548	504	457	361	316	16 977	20 899	18 614	0	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 214	2 685	2 383	1 912	2 203	1 093	907	9 000	22 397	15 114	(131)	-	
Receivables from Non-exchange Transactions - Property Rates	1400	1 388	1 246	657	578	14 528	378	342	62 120	81 236	77 946	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	951	854	826	807	800	547	542	25 564	30 892	28 261	0	-	
Receivables from Exchange Transactions - Waste Management	1600	558	496	478	469	464	302	294	17 065	20 125	18 593	0	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	652	657	659	673	541	545	541	16 670	20 937	18 970	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	-	-	-	-	-	-	127	127	127	(0)	-	
Total By Income Source	2000	6 881	6 557	5 551	4 941	18 993	3 225	2 942	147 523	196 614	177 625	(131)	-	
2023/24 - totals only		-	-	-	-	-	-	-	-	-	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	928	811	760	908	4 023	536	418	4 952	13 335	10 837	-	-	
Commercial	2300	2 867	3 522	2 818	2 151	13 190	1 474	1 356	80 436	107 814	98 606	(131)	-	
Households	2400	3 086	2 224	1 973	1 883	1 780	1 216	1 167	62 135	75 464	68 182	1	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	6 881	6 557	5 551	4 941	18 993	3 225	2 942	147 523	196 614	177 625	(131)	-	

Presented above is municipal debtors aging at the end of November 2024. The total outstanding debt on the 30th of November 2024 is R 196 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	4 652	4 686	8 194	8 445		136 321	–	–	162 298
Bulk Water	0200	1 056	972	666	603	18 435	–	–	–	21 733
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	1 617			1 142	1 563	–	–	6 247	10 568
Trade Creditors	0700	–	–	–	–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	824	–	–	–	–	–	–	824
Total By Customer Type	1000	7 325	6 482	8 860	10 190	19 998	136 321	–	6 247	195 423

At the end of November 2024, the Municipality has outstanding debt of R 184 million owed to creditors.

The majority of the outstanding creditors are from the bulk services: electricity and water. Other creditors are for operational issues and not that material.

1.5. Supporting Table SC6 – Grants Received

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		103 156	106 394	106 394	601	45 935	45 587	(1 752)	-3.8%	106 394
Expanded Public Works Programme Integrated Grant		-	1 335	1 335	601	935	587	348	59.3%	1 335
Local Government Financial Management Grant	3	-	2 100	2 100	-	2 100	2 100	(2 100)	-100.0%	2 100
Water Services Infrastructure Grant		5 912	-	-	-	-	-	-	-	-
Equitable Share		97 245	102 959	102 959	-	42 900	42 900	0	0.0%	102 959
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		103 156	106 394	106 394	601	45 935	45 587	(1 752)	-3.8%	106 394
Capital Transfers and Grants										
National Government:		1 361	46 020	46 020	14 712	28 466	22 870	(15 413)	-67.4%	46 020
Municipal Infrastructure Grant		-	28 563	28 563	14 712	21 009	16 413	(16 413)	-100.0%	28 563
Integrated National Electrification Programme Grant		-	501	501	-	501	501	-	-	501
Regional Bulk Infrastructure Grant		1 361	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	16 956	16 956	-	6 956	5 956	1 000	16.8%	16 956
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		1 361	46 020	46 020	14 712	28 466	22 870	(15 413)	-67.4%	46 020
TOTAL RECEIPTS OF TRANSFERS & GRANTS		104 517	152 414	152 414	15 313	74 401	68 457	(17 165)	-25.1%	152 414

1.6. Supporting Table SC7 – Grants Expenditure

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

Description	Ref	2023/24	Budget Year 2024/25							
		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:		-	24 410	19 056	1 220	2 006	7 940	(10 040)	-126.4%	19 056
Local Government Financial Management Grant	3	-	2 300	2 100	50	836	875	(2 975)	-340.0%	2 100
Water Services Infrastructure Grant		-	22 110	16 956	1 170	1 170	7 065	(7 065)	-100.0%	16 956
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants		-	24 410	19 056	1 220	2 006	7 940	(10 040)	-126.4%	19 056
Capital Transfers and Grants										
National Government:		3 234	23 593	29 064	637	7 791	12 110	(33 749)	-278.7%	29 064
Municipal Infrastructure Grant		3 234	-	-	637	6 678	-	(21 639)	#DIV/0!	-
Integrated National Electrification Programme Grant		-	3 000	501	-	291	209	(209)	-100.0%	501
Water Services Infrastructure Grant		-	20 593	28 563	-	-	11 901	(11 901)	-100.0%	28 563
Provincial Government:		-	-	-	-	822	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	158	150	-	-	63	(63)	-100.0%	150
Education, Training and Development Practices SETA		-	158	150	-	-	63	(63)	-100.0%	150
Total Capital Transfers and Grants		3 234	23 751	29 214	637	7 791	12 173	(33 812)	-277.8%	29 214
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		3 234	48 161	48 270	1 857	9 797	20 113	(43 852)	-218.0%	48 270