

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

051 853 1111

www.tswelopele.gov.za



IN YEAR REPORT (Schedule C)
January 2023

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

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PART 1

1. Executive summary

Council of the Municipality approved the Budget in terms of the Municipal Finance Management Act (MFMA), Act 56 of 2003 MFMA Circulars and Municipal Budget and Reporting Regulations (MBRR) as promulgated in 2009. The Budget document was submitted to both National and Provincial Treasury in soft copies by uploading it on the Treasury prescribed Gomuni portal.

In terms of section 28 of the MBRR, the municipality must prepare the in-year reports in terms of Schedule C of the regulations.

The Schedule C states that the Municipality must report on its overall performance with specific reference to financial and non-financial information.

Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the municipality's budget for that month and for the financial year up to the end of that month.

Mentioned below are some of the key issues that happened in January 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 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 - M07 January

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | - | 27 867 | - | 3 055 | 17 141 | 16 256 | 886 | 5% | - |
| Service charges | - | 69 165 | - | 5 195 | 38 841 | 40 346 | (1 505) | -4% | - |
| Investment revenue | - | 1 300 | - | 37 | 71 | 758 | (688) | -91% | - |
| Transfers and subsidies | - | 94 460 | - | - | 68 577 | 68 577 | - | | - |
| Other own revenue | - | 3 784 | - | 77 | 6 066 | 2 207 | 3 859 | 175% | - |
| Total Revenue (excluding capital transfers and contributions) | - | 196 576 | - | 8 364 | 130 697 | 128 145 | 2 552 | 2% | - |
| Employee costs | - | 78 740 | - | 6 632 | 44 754 | 45 932 | (1 178) | -3% | - |
| Remuneration of Councillors | - | 6 569 | - | 537 | 3 880 | 3 832 | 48 | 1% | - |
| Depreciation & asset impairment | - | 20 000 | - | - | - | 11 667 | (11 667) | -100% | - |
| Finance charges | - | 1 500 | - | 1 | 2 526 | 875 | 1 651 | 189% | - |
| Materials and bulk purchases | - | 71 468 | - | 4 346 | 29 202 | 41 690 | (12 488) | -30% | - |
| Transfers and subsidies | - | - | - | - | - | - | - | | - |
| Other expenditure | - | 48 443 | - | 3 448 | 28 004 | 28 258 | (254) | -1% | - |
| Total Expenditure | - | 226 720 | - | 14 965 | 108 366 | 132 253 | (23 888) | -18% | - |
| Surplus/(Deficit) | - | (30 144) | - | (6 601) | 22 331 | (4 109) | 26 440 | -644% | - |
| Transfers and subsidies - capital (monetary allocations) | - | 35 532 | - | - | 24 673 | 24 673 | - | | - |
| Contributions & Contributed assets | - | 100 | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | - | 5 488 | - | (6 601) | 47 004 | 20 564 | 26 440 | 129% | - |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | - | 5 488 | - | (6 601) | 47 004 | 20 564 | 26 440 | 129% | - |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 38 431 | - | 2 458 | 27 228 | 22 418 | 4 809 | 21% | - |
| Capital transfers recognised | - | 34 532 | - | 2 458 | 24 072 | 20 144 | 3 928 | 20% | - |
| Borrowing | - | - | - | - | - | - | - | | - |
| Internally generated funds | - | 3 898 | - | - | 3 156 | 2 274 | 882 | 39% | - |
| Total sources of capital funds | - | 38 430 | - | 2 458 | 27 228 | 22 418 | 4 810 | 21% | - |
| Financial position | | | | | | | | | |
| Total current assets | - | 118 798 | - | - | 74 863 | - | - | - | 118 798 |
| Total non current assets | - | 680 331 | - | - | 723 165 | - | - | - | 680 331 |
| Total current liabilities | - | 98 792 | - | - | 61 249 | - | - | - | 98 792 |
| Total non current liabilities | - | 54 455 | - | - | 46 821 | - | - | - | 54 455 |
| Community wealth/Equity | - | 645 882 | - | - | 689 958 | - | - | - | 645 882 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 31 988 | - | (7 487) | 52 123 | 36 023 | (16 101) | -45% | - |
| Net cash from (used) investing | - | (37 930) | - | (2 458) | (27 228) | (18 965) | 8 263 | -44% | - |
| Net cash from (used) financing | - | - | - | - | - | - | - | | - |
| Cash/cash equivalents at the month/year end | - | (5 388) | - | - | 24 896 | 17 611 | (7 284) | -41% | - |
| 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 | 6 405 | 5 181 | 3 471 | 4 110 | 3 514 | 3 896 | 21 956 | 110 177 | 158 710 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | 2 254 | - | 111 718 | - | - | - | 7 931 | 121 903 |

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 125 776 | - | 3 127 | 116 047 | 73 369 | 42 678 | 58% | - |
| Executive and council | | - | 22 523 | - | - | - | 13 138 | (13 138) | -100% | - |
| Finance and administration | | - | 103 253 | - | 3 127 | 116 047 | 60 231 | 55 816 | 93% | - |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | - | 1 104 | - | 26 | 405 | 644 | (239) | -37% | - |
| Community and social services | | - | 167 | - | 22 | 384 | 97 | 286 | 294% | - |
| Sport and recreation | | - | 937 | - | 4 | 21 | 547 | (525) | -96% | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | 18 541 | - | 2 | 24 | 10 816 | (10 792) | -100% | - |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | 18 541 | - | 2 | 24 | 10 816 | (10 792) | -100% | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | 86 787 | - | 5 208 | 38 894 | 50 626 | (11 732) | -23% | - |
| Energy sources | | - | 59 027 | - | 3 860 | 29 626 | 34 432 | (4 806) | -14% | - |
| Water management | | - | 17 609 | - | 482 | 3 214 | 10 272 | (7 058) | -69% | - |
| Waste water management | | - | 6 408 | - | 555 | 3 872 | 3 738 | 134 | 4% | - |
| Waste management | | - | 3 743 | - | 311 | 2 182 | 2 183 | (1) | 0% | - |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | - | 232 208 | - | 8 364 | 155 370 | 135 455 | 19 915 | 15% | - |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 89 208 | - | 9 421 | 69 060 | 52 038 | 17 022 | 33% | - |
| Executive and council | | - | 21 113 | - | 461 | 4 372 | 12 316 | (7 944) | -64% | - |
| Finance and administration | | - | 68 095 | - | 8 959 | 64 688 | 39 722 | 24 965 | 63% | - |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | - | 16 735 | - | 29 | 310 | 9 762 | (9 452) | -97% | - |
| Community and social services | | - | 11 425 | - | 28 | 296 | 6 665 | (6 369) | -96% | - |
| Sport and recreation | | - | 5 310 | - | 1 | 15 | 3 098 | (3 083) | -100% | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | 17 718 | - | 464 | 2 067 | 10 336 | (8 269) | -80% | - |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | 17 718 | - | 464 | 2 067 | 10 336 | (8 269) | -80% | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | 103 059 | - | 5 052 | 36 929 | 60 118 | (23 189) | -39% | - |
| Energy sources | | - | 61 839 | - | 3 518 | 22 998 | 36 073 | (13 075) | -36% | - |
| Water management | | - | 19 590 | - | 1 518 | 11 269 | 11 428 | (158) | -1% | - |
| Waste water management | | - | 12 124 | - | 7 | 2 151 | 7 072 | (4 922) | -70% | - |
| Waste management | | - | 9 506 | - | 9 | 511 | 5 545 | (5 034) | -91% | - |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | - | 226 720 | - | 14 965 | 108 366 | 132 253 | (23 888) | -18% | - |
| Surplus/ (Deficit) for the year | | - | 5 488 | - | (6 601) | 47 004 | 3 201 | 43 803 | 1368% | - |

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) - M07 January

| Vote Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | - | 4 375 | - | - | - | 2 552 | (2 552) | -100.0% | - |
| Vote 2 - Budget and Treasury Office | | - | 93 293 | - | 3 127 | 115 966 | 54 421 | 61 545 | 113.1% | - |
| Vote 3 - Community and Social Services | | - | 1 042 | - | 22 | 384 | 608 | (224) | -36.9% | - |
| Vote 4 - Public Safety | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Sport and Recreation | | - | 22 | - | 4 | 21 | 13 | 9 | 66.4% | - |
| Vote 6 - Waste Management | | - | 3 743 | - | 311 | 2 182 | 2 183 | (1) | -0.1% | - |
| Vote 7 - Waste Water Management | | - | 6 408 | - | 555 | 3 872 | 3 738 | 134 | 3.6% | - |
| Vote 8 - Road Transport | | - | 18 541 | - | 2 | 24 | 10 816 | (10 792) | -99.8% | - |
| Vote 9 - Water | | - | 17 609 | - | 482 | 3 214 | 10 272 | (7 058) | -68.7% | - |
| Vote 10 - Electricity | | - | 59 027 | - | 3 860 | 29 626 | 34 432 | (4 806) | -14.0% | - |
| Vote 11 - Corporate Services | | - | 28 148 | - | - | 80 | 16 420 | (16 339) | -99.5% | - |
| 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 | - | 232 208 | - | 8 364 | 155 370 | 135 455 | 19 915 | 14.7% | - |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | - | 18 346 | - | 461 | 4 372 | 10 702 | (6 329) | -59.1% | - |
| Vote 2 - Budget and Treasury Office | | - | 65 150 | - | 7 959 | 60 773 | 38 004 | 22 769 | 59.9% | - |
| Vote 3 - Community and Social Services | | - | 9 633 | - | 28 | 296 | 5 619 | (5 324) | -94.7% | - |
| Vote 4 - Public Safety | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Sport and Recreation | | - | 47 | - | 1 | 15 | 27 | (13) | -46.7% | - |
| Vote 6 - Waste Management | | - | 9 506 | - | 9 | 511 | 5 545 | (5 034) | -90.8% | - |
| Vote 7 - Waste Water Management | | - | 12 124 | - | 7 | 2 151 | 7 072 | (4 922) | -69.6% | - |
| Vote 8 - Road Transport | | - | 17 718 | - | 464 | 2 067 | 10 336 | (8 269) | -80.0% | - |
| Vote 9 - Water | | - | 19 592 | - | 1 518 | 11 269 | 11 429 | (159) | -1.4% | - |
| Vote 10 - Electricity | | - | 61 839 | - | 3 518 | 22 998 | 36 073 | (13 075) | -36.2% | - |
| Vote 11 - Corporate Services | | - | 12 767 | - | 1 000 | 3 914 | 7 447 | (3 533) | -47.4% | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | - | 226 722 | - | 14 965 | 108 366 | 132 255 | (23 889) | -18.1% | - |
| Surplus/ (Deficit) for the year | 2 | - | 5 486 | - | (6 601) | 47 004 | 3 200 | 43 804 | 1368.8% | - |

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

FS183 Tswelopele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|-----------------|--------------------|----------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| R thousands | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | |
| Property rates | | | 27 867 | | 3 055 | 17 141 | 16 256 | 886 | 5% | | |
| Service charges - electricity revenue | | | 53 681 | | 3 847 | 29 579 | 31 314 | (1 735) | -6% | | |
| Service charges - water revenue | | | 5 333 | | 482 | 3 208 | 3 111 | 98 | 3% | | |
| Service charges - sanitation revenue | | | 6 408 | | 555 | 3 872 | 3 738 | 134 | 4% | | |
| Service charges - refuse revenue | | | 3 743 | | 311 | 2 182 | 2 183 | (1) | 0% | | |
| Rental of facilities and equipment | | | 347 | | 8 | 80 | 202 | (122) | -60% | | |
| Interest earned - external investments | | | 1 300 | | 37 | 71 | 758 | (688) | -91% | | |
| Interest earned - outstanding debtors | | | 281 | | - | 2 931 | 164 | 2 767 | 1688% | | |
| Dividends received | | | 130 | | | 79 | 76 | 3 | 5% | | |
| Fines, penalties and forfeits | | | 596 | | 1 | 16 | 348 | (332) | -95% | | |
| Licences and permits | | | 70 | | 5 | 35 | 41 | (6) | -15% | | |
| Agency services | | | - | | | | - | - | | | |
| Transfers and subsidies | | | 94 460 | | | 68 577 | 68 577 | - | | | |
| Other revenue | | | 2 360 | | 63 | 2 926 | 1 377 | 1 549 | 113% | | |
| Gains on disposal of PPE | | | | | | | | - | | | |
| Total Revenue (excluding capital transfers and contributions) | | | - | 196 576 | - | 8 364 | 130 697 | 128 145 | 2 552 | 2% | - |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | | | 78 740 | | 6 632 | 44 754 | 45 932 | (1 178) | -3% | | |
| Remuneration of councillors | | | 6 569 | | 537 | 3 880 | 3 832 | 48 | 1% | | |
| Debt impairment | | | 13 000 | | | | 7 583 | (7 583) | -100% | | |
| Depreciation & asset impairment | | | 20 000 | | | | 11 667 | (11 667) | -100% | | |
| Finance charges | | | 1 500 | | 1 | 2 526 | 875 | 1 651 | 189% | | |
| Bulk purchases | | | 55 009 | | 3 097 | 22 587 | 32 089 | (9 502) | -30% | | |
| Other materials | | | 16 459 | | 1 249 | 6 615 | 9 601 | (2 986) | -31% | | |
| Contracted services | | | 26 070 | | | | 15 208 | (15 208) | -100% | | |
| Transfers and subsidies | | | | | | | - | - | | | |
| Other expenditure | | | 9 373 | | 3 448 | 28 004 | 5 468 | 22 537 | 412% | | |
| Loss on disposal of PPE | | | | | | | | - | | | |
| Total Expenditure | | | - | 226 720 | - | 14 965 | 108 366 | 132 253 | (23 888) | -18% | - |
| Surplus/(Deficit) | | | - | (30 144) | - | (6 601) | 22 331 | (4 109) | 26 440 | (0) | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | | 35 532 | | - | 24 673 | 24 673 | - | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) | | | 100 | | | | | - | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | - | | | |
| Surplus/(Deficit) after capital transfers & contributions | | | - | 5 488 | - | (6 601) | 47 004 | 20 564 | | - | |
| Taxation | | | | | | | | - | | | |
| Surplus/(Deficit) after taxation | | | - | 5 488 | - | (6 601) | 47 004 | 20 564 | | - | |
| Attributable to minorities | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | | - | 5 488 | - | (6 601) | 47 004 | 20 564 | | - | |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | | - | 5 488 | - | (6 601) | 47 004 | 20 564 | | - | |

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) - M07
January

| Vote Description | Ref | Budget Year 2020/21 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|---------------|------------------|-----------------|----------------------|-----------------------|
| | | 2019/20 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive and Council | | – | 1 326 | – | – | 3 107 | 774 | 2 334 | 302% | – |
| Vote 2 - Budget and Treasury Office | | – | 550 | – | – | 14 | 321 | (306) | -96% | – |
| Vote 3 - Community and Social Services | | – | 1 075 | – | – | – | 627 | (627) | -100% | – |
| Vote 4 - Public Safety | | – | – | – | – | – | – | – | – | – |
| Vote 5 - Sport and Recreation | | – | 825 | – | – | 637 | 481 | 156 | 32% | – |
| Vote 6 - Waste Management | | – | – | – | – | – | – | – | – | – |
| Vote 7 - Waste Water Management | | – | 10 669 | – | – | 11 831 | 6 224 | 5 607 | 90% | – |
| Vote 8 - Road Transport | | – | 4 243 | – | 746 | 3 045 | 2 475 | 570 | 23% | – |
| Vote 9 - Water | | – | 14 683 | – | – | 5 857 | 8 565 | (2 708) | -32% | – |
| Vote 10 - Electricity | | – | 5 000 | – | 1 712 | 2 701 | 2 917 | (216) | -7% | – |
| Vote 11 - Corporate Services | | – | 60 | – | – | 34 | 35 | (1) | -3% | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – |
| Total Capital Multi-year expenditure | 4,7 | – | 38 431 | – | 2 458 | 27 228 | 22 418 | 4 809 | 21% | – |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive and Council | | – | – | – | – | – | – | – | – | – |
| Vote 2 - Budget and Treasury Office | | – | – | – | – | – | – | – | – | – |
| Vote 3 - Community and Social Services | | – | – | – | – | – | – | – | – | – |
| Vote 4 - Public Safety | | – | – | – | – | – | – | – | – | – |
| Vote 5 - Sport and Recreation | | – | – | – | – | – | – | – | – | – |
| Vote 6 - Waste Management | | – | – | – | – | – | – | – | – | – |
| Vote 7 - Waste Water Management | | – | – | – | – | – | – | – | – | – |
| Vote 8 - Road Transport | | – | – | – | – | – | – | – | – | – |
| Vote 9 - Water | | – | – | – | – | – | – | – | – | – |
| Vote 10 - Electricity | | – | – | – | – | – | – | – | – | – |
| Vote 11 - Corporate Services | | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – |
| Total Capital single-year expenditure | 4 | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure | | – | 38 431 | – | 2 458 | 27 228 | 22 418 | 4 809 | 21% | – |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | – | 1 881 | – | – | 3 156 | 1 097 | 2 059 | 188% | – |
| Executive and council | | – | 1 271 | – | – | 3 107 | 741 | 2 366 | 319% | – |
| Finance and administration | | – | 610 | – | – | 48 | 356 | (307) | -86% | – |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| Community and public safety | | – | 1 954 | – | – | 637 | 1 140 | (503) | -44% | – |
| Community and social services | | – | 55 | – | – | – | 32 | (32) | -100% | – |
| Sport and recreation | | – | 1 899 | – | – | 637 | 1 108 | (470) | -42% | – |
| Public safety | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Economic and environmental services | | – | 4 243 | – | 746 | 3 045 | 2 475 | 570 | 23% | – |
| Planning and development | | – | – | – | – | – | – | – | – | – |
| Road transport | | – | 4 243 | – | 746 | 3 045 | 2 475 | 570 | 23% | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| Trading services | | – | 30 352 | – | 1 712 | 20 389 | 17 705 | 2 684 | 15% | – |
| Energy sources | | – | 5 000 | – | 1 712 | 2 701 | 2 917 | (216) | -7% | – |
| Water management | | – | 14 683 | – | – | 5 857 | 8 565 | (2 708) | -32% | – |
| Waste water management | | – | 10 669 | – | – | 11 831 | 6 224 | 5 607 | 90% | – |
| Waste management | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure - Functional Classification | 3 | – | 38 430 | – | 2 458 | 27 228 | 22 418 | 4 810 | 21% | – |
| Funded by: | | | | | | | | | | |
| National Government | | – | 34 532 | – | 2 458 | 24 072 | 20 144 | 3 928 | 20% | – |
| Provincial Government | | – | – | – | – | – | – | – | – | – |
| District Municipality | | – | – | – | – | – | – | – | – | – |
| Other transfers and grants | | – | – | – | – | – | – | – | – | – |
| Transfers recognised - capital | | – | 34 532 | – | 2 458 | 24 072 | 20 144 | 3 928 | 20% | – |
| Borrowing | 6 | – | – | – | – | – | – | – | – | – |
| Internally generated funds | | – | 3 898 | – | – | 3 156 | 2 274 | 882 | 39% | – |
| Total Capital Funding | | – | 38 430 | – | 2 458 | 27 228 | 22 418 | 4 810 | 21% | – |

2.1.6. In Year Budget Table – C7 – Cash Flow

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M07 January

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|-----------------|-----------------|-----------------|--------------------|----------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| R thousands | 1 | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | | 28 396 | | 2 158 | 10 639 | 16 564 | (5 926) | -36% | | |
| Service charges | | | 69 165 | | 4 694 | 33 516 | 40 346 | (6 830) | -17% | | |
| Other revenue | | | 2 525 | | 77 | 3 056 | 1 473 | 1 583 | 108% | | |
| Government - operating | | | 94 560 | | - | 68 577 | 68 577 | - | | | |
| Government - capital | | | 35 532 | | - | 24 673 | 24 673 | - | | | |
| Interest | | | 1 430 | | 37 | 71 | 834 | (763) | -92% | | |
| Dividends | | | 100 | | | 79 | 58 | 21 | 36% | | |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | | (198 720) | | (14 451) | (88 452) | (115 920) | (27 468) | 24% | | |
| Finance charges | | | (1 000) | | (1) | (36) | (583) | (547) | 94% | | |
| Transfers and Grants | | | | | | | | - | | | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | | - | 31 988 | - | (7 487) | 52 123 | 36 023 | (16 101) | -45% | - |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | 500 | | | | 250 | (250) | -100% | | |
| Decrease (Increase) in non-current debtors | | | | | | | | - | | | |
| Decrease (increase) other non-current receivables | | | | | | | | - | | | |
| Decrease (increase) in non-current investments | | | | | | | | - | | | |
| Payments | | | | | | | | | | | |
| Capital assets | | | (38 430) | | (2 458) | (27 228) | (19 215) | 8 013 | -42% | | |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | | - | (37 930) | - | (2 458) | (27 228) | (18 965) | 8 263 | -44% | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | | | | | | | - | | | |
| Borrowing long term/refinancing | | | | | | | | - | | | |
| Increase (decrease) in consumer deposits | | | | | | | | - | | | |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | - | | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | | - | - | - | - | - | - | - | - | |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | - | (5 942) | - | (9 945) | 24 896 | 17 058 | | - | |
| Cash/cash equivalents at beginning: | | | 554 | | | | 554 | | | - | |
| Cash/cash equivalents at month/year end: | | | (5 388) | | | 24 896 | 17 611 | | | - | |

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 January 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 January 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 note on Table C7

1. Table C7 is the budgeted cash flow statement. It is the first measurement in determining if the municipality has enough cash and cash equivalents to fund its operations.
2. The total amount shown for suppliers and employees consist of amounts for the January 2023 salaries of R 7.1 million.
3. The municipality is currently in the process of finalizing a payment plan with Eskom.
4. The line item for other expenditure amongst other expenditures paid, includes amounts that were paid for the chemicals to purify water, payment made to the security company that is guarding our offices; payments to our financial system service provider and other creditors for the daily operations of the municipality.

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 - M07 January

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|--------------------|---------------------------------------|----------|--|--------------------------------------|
| R thousands | | | | |
| 1 | Revenue By Source | | | |
| | Interest earned - outstanding debtors | 2 767 | The municipality's has a high number of outstanding debtors | |
| 2 | Expenditure By Type | | | |
| | Debt impairment | (7 583) | Write-offs not yet done | |
| | Depreciation & asset impairment | (11 667) | 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 - M07 January

| Description of financial indicator | Basis of calculation | Ref | 2019/20 | Budget Year 2020/21 | | | |
|---|---|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| Borrowing Management | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 0.0% | 9.5% | 0.0% | 2.3% | 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% | 15.8% | 0.0% | 1.2% | 15.8% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 0.0% | 120.3% | 0.0% | 122.2% | 120.3% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 0.0% | 16.8% | 0.0% | 40.8% | 16.8% |
| 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% | 107.4% | 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 - M07 January

| 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 | 491 | 359 | 324 | 358 | 275 | 304 | 1 164 | 12 023 | 15 299 | 14 124 | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 2 842 | 2 369 | 1 294 | 1 183 | 1 218 | 1 645 | 3 166 | 3 088 | 16 805 | 10 301 | | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 1 205 | 696 | 570 | 472 | 414 | 518 | 10 944 | 44 992 | 59 811 | 57 340 | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 539 | 477 | 454 | 435 | 409 | 356 | 1 829 | 18 251 | 22 750 | 21 280 | | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 341 | 311 | 299 | 290 | 286 | 275 | 1 261 | 12 229 | 15 292 | 14 340 | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | | |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | | |
| Other | 1900 | 987 | 969 | 529 | 1 371 | 912 | 797 | 3 592 | 19 595 | 28 753 | 26 267 | | |
| Total By Income Source | 2000 | 6 405 | 5 181 | 3 471 | 4 110 | 3 514 | 3 896 | 21 956 | 110 177 | 158 710 | 143 653 | - | - |
| 2019/20 - totals only | | | | | | | | | | - | - | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 595 | 484 | 193 | 418 | 457 | 501 | 952 | 831 | 4 430 | 3 158 | | |
| Commercial | 2300 | 3 485 | 3 210 | 1 567 | 1 820 | 1 484 | 1 975 | 14 851 | 54 784 | 83 177 | 74 915 | | |
| Households | 2400 | 2 286 | 1 467 | 1 687 | 1 520 | 1 430 | 1 397 | 5 530 | 50 809 | 66 125 | 60 686 | | |
| Other | 2500 | 40 | 20 | 24 | 352 | 143 | 23 | 622 | 3 753 | 4 978 | 4 894 | | |
| Total By Customer Group | 2600 | 6 405 | 5 181 | 3 471 | 4 110 | 3 514 | 3 896 | 21 956 | 110 177 | 158 710 | 143 653 | - | - |

Presented above is the municipal debtors aging as at the end of January 2023. The total outstanding debt on the 31st of January 2023 is R 158.7 million.

1.4. Supporting Table SC4 – Aged Creditors

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

| 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 | - | - | - | 91 661 | - | - | - | - | 91 661 |
| Bulk Water | 0200 | - | - | - | 16 851 | - | - | - | - | 16 851 |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | 7 931 | 7 931 |
| Trade Creditors | 0700 | - | - | - | - | - | - | - | - | - |
| Auditor General | 0800 | - | - | - | 3 206 | - | - | - | - | 3 206 |
| Other | 0900 | - | 2 254 | - | - | - | - | - | - | 2 254 |
| Total By Customer Type | 1000 | - | 2 254 | - | 111 718 | - | - | - | 7 931 | 121 903 |

At the end of January 2023, the Municipality has outstanding debt of R 121.9 million owed to creditors.

1.5. Supporting Table SC6 – Grants Received

FS183 Tswelopele - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | | 94 460 | – | – | 68 577 | 68 577 | – | | – |
| Local Government Equitable Share | | | 91 219 | | | 65 677 | 65 677 | – | | |
| Finance Management | | | 2 100 | | | 2 100 | 2 100 | – | | |
| EPWP Incentive | | | 1 141 | | | 800 | 800 | – | | |
| | 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 | | 94 460 | – | – | 68 577 | 68 577 | – | | – |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | | 35 532 | – | – | 24 673 | 24 673 | – | | – |
| Municipal Infrastructure Grant (MIG) | | | 18 256 | | | 12 221 | 12 221 | – | | |
| | | | | | | | | – | | |
| Energy Efficiency and Demand-side Management Grant | | | 5 000 | | | 3 000 | 3 000 | – | | |
| Water Service Grant | | | 12 276 | | | 9 452 | 9 452 | – | | |
| Provincial Government: | | | | | | | | | | |
| [insert description] | | | | | | | | – | | |
| District Municipality: | | | | | | | | | | |
| [insert description] | | | | | | | | – | | |
| Other grant providers: | | | | | | | | | | |
| [insert description] | | | | | | | | – | | |
| Total Capital Transfers and Grants | 5 | | 35 532 | – | – | 24 673 | 24 673 | – | | – |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | | 129 992 | – | – | 93 250 | 93 250 | – | | – |

1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 94 460 | - | 519 | 3 252 | 55 102 | (51 850) | -94.1% | - |
| Local Government Equitable Share | | | 91 219 | | | | 53 211 | (53 211) | -100.0% | |
| Finance Management | | | 2 100 | | 250 | 1 678 | 1 225 | 453 | 37.0% | |
| EPWP Incentive | | | 1 141 | | 269 | 1 573 | 666 | 908 | 136.4% | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| Other transfers and grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| Lejweleputswa | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Total operating expenditure of Transfers and Grants: | | - | 94 460 | - | 519 | 3 252 | 55 102 | (51 850) | -94.1% | - |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 35 532 | - | 2 458 | 24 072 | 20 727 | 3 345 | 16.1% | - |
| Municipal Infrastructure Grant (MIG) | | | 18 256 | | 746 | 15 514 | 10 649 | 4 865 | 45.7% | |
| Energy Efficiency and Demand-side Management Grant | | | 5 000 | | 1 712 | 2 701 | 2 917 | (216) | -7.4% | |
| Water Service Grant | | | 12 276 | | | 5 857 | 7 161 | (1 304) | -18.2% | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| Total capital expenditure of Transfers and Grants | | - | 35 532 | - | 2 458 | 24 072 | 20 727 | 3 345 | 16.1% | - |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 129 992 | - | 2 977 | 27 324 | 75 829 | (48 505) | -64.0% | - |