

**TSWELOPELE LOCAL MUNICIPALITY**

**FS 183**

**CIVIC CENTRE, BOSMAN STREET**

**BULTFONTEIN, 9670**

**051 853 1111**

**[www.tswelopele.gov.za](http://www.tswelopele.gov.za)**



**IN YEAR REPORT (Schedule C)**  
**March 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 March 2023:

- Revenue that accrued to the Municipality is presented in table C4.
- The following are the main revenue contributors:
  - Revenue from Property rates & Electricity service charges.
  - Revenue from unconditional Grants
  - In terms of GRAP 23 – Revenue from non-exchange transaction, whenever, the conditions of the grants are met, such revenue must be recognised as income in the income statement of the Municipality.
- Total Expenditure for the month is presented in the expenditure section in table C4.

## 2. In Year Budget Statements Tables

In terms of Municipal Budget and Reporting Regulations as per government gazette No. 32141 of 2009, the municipality is required to report on the following Tables:

- Table C1 MFMA s 71 Monthly budget statement summary
- Table C2 Monthly budget statement – Financial performance (revenue and expenditure by municipal vote)
- Table C3 Monthly budget statement – Financial Performance (Revenue and expenditure by municipal vote)
- Table C4 Monthly budget statement – Financial Performance (Revenue and expenditure)
- Table C5 Monthly budget statement – Capital Expenditure (Municipal Vote, standard classification and funding)
- Table C6 Monthly budget statement – Financial Position
- Table C7 Monthly budget statement – Cash Flow

In the following pages the above tables are disclosed with summaries of what these tables mean:

## 2.1.1. In Year Budget Statement – Table C1 – Budget Summary

### FS183 Tswelopele - Table C1 Monthly Budget Statement Summary - 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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	27 867	31 367	2 833	22 838	23 525	(687)	-3%	-
Service charges	-	69 165	69 165	4 763	48 039	51 874	(3 835)	-7%	-
Investment revenue	-	1 300	1 300	6	87	975	(888)	-91%	-
Transfers and subsidies	-	94 460	94 460	25 883	94 460	94 460	-		-
Other own revenue	-	3 784	7 284	545	7 207	5 463	1 744	32%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>196 576</b>	<b>203 576</b>	<b>34 031</b>	<b>172 631</b>	<b>176 297</b>	<b>(3 666)</b>	<b>-2%</b>	<b>-</b>
Employee costs	-	78 740	78 875	6 532	57 719	59 156	(1 437)	-2%	-
Remuneration of Councillors	-	6 569	6 569	536	4 970	4 927	43	1%	-
Depreciation & asset impairment	-	20 000	20 000	-	-	15 000	(15 000)	-100%	-
Finance charges	-	1 500	4 000	29	4 420	3 000	1 420	47%	-
Materials and bulk purchases	-	71 468	61 249	694	38 197	45 937	(7 739)	-17%	-
Transfers and subsidies	-	-	15	-	-	11	(11)	-100%	-
Other expenditure	-	48 443	71 843	5 048	34 289	53 882	(19 594)	-36%	-
<b>Total Expenditure</b>	-	<b>226 720</b>	<b>242 551</b>	<b>12 838</b>	<b>139 595</b>	<b>181 913</b>	<b>(42 318)</b>	<b>-23%</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	-	<b>(30 144)</b>	<b>(38 975)</b>	<b>21 192</b>	<b>33 036</b>	<b>(5 616)</b>	<b>38 652</b>	<b>-688%</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	-	35 532	39 532	20 659	47 332	47 332	-		-
Contributions & Contributed assets	-	100	160	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>5 488</b>	<b>717</b>	<b>41 851</b>	<b>80 368</b>	<b>41 716</b>	<b>38 652</b>	<b>93%</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	-	<b>5 488</b>	<b>717</b>	<b>41 851</b>	<b>80 368</b>	<b>41 716</b>	<b>38 652</b>	<b>93%</b>	<b>-</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>38 431</b>	<b>45 034</b>	<b>1 523</b>	<b>31 673</b>	<b>33 753</b>	<b>(2 080)</b>	<b>-6%</b>	<b>-</b>
Capital transfers recognised	-	34 532	38 532	1 523	28 518	25 899	2 619	10%	-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	3 898	6 502	-	3 156	4 877	(1 721)	-35%	-
<b>Total sources of capital funds</b>	-	<b>38 430</b>	<b>45 034</b>	<b>1 523</b>	<b>31 673</b>	<b>30 776</b>	<b>898</b>	<b>3%</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	-	118 798	118 798		74 863				118 798
Total non current assets	-	680 331	680 331		723 165				680 331
Total current liabilities	-	98 792	98 792		61 249				98 792
Total non current liabilities	-	54 455	54 455		46 821				54 455
Community wealth/Equity	-	645 882	-		689 958				645 882
<b>Cash flows</b>									
Net cash from (used) operating	-	31 988	39 438	40 368	111 644	48 143	(63 502)	-132%	-
Net cash from (used) investing	-	(37 930)	(44 534)	(1 523)	(31 673)	(33 401)	(1 727)	5%	-
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	-	<b>(5 388)</b>	<b>(5 096)</b>	<b>-</b>	<b>79 971</b>	<b>15 296</b>	<b>(64 675)</b>	<b>-423%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5 961	3 983	3 286	3 111	4 039	3 285	23 217	111 647	158 529
<b>Creditors Age Analysis</b>									
Total Creditors	-	2 810	-	115 343	-	-	-	7 931	126 083

## 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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		-	125 776	136 806	50 113	171 645	102 605	69 040	67%	-
Executive and council		-	22 523	33 483	-	-	25 112	(25 112)	-100%	-
Finance and administration		-	103 253	103 323	50 113	171 645	77 492	94 152	121%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	1 104	1 004	97	577	753	(176)	-23%	-
Community and social services		-	167	67	87	544	50	494	983%	-
Sport and recreation		-	937	937	10	32	703	(670)	-95%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	18 541	18 671	2	27	14 003	(13 976)	-100%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	18 541	18 671	2	27	14 003	(13 976)	-100%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	86 787	86 787	4 788	48 125	65 090	(16 965)	-26%	-
Energy sources		-	59 027	59 027	3 498	36 199	44 270	(8 071)	-18%	-
Water management		-	17 609	17 609	427	4 116	13 207	(9 090)	-69%	-
Waste water management		-	6 408	6 408	552	4 995	4 806	189	4%	-
Waste management		-	3 743	3 743	311	2 816	2 807	8	0%	-
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	232 208	243 268	54 999	220 373	182 451	37 922	21%	-
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		-	89 208	105 346	9 176	88 123	79 010	9 114	12%	-
Executive and council		-	21 113	21 113	740	5 729	15 835	(10 106)	-64%	-
Finance and administration		-	68 095	84 233	8 436	82 394	63 175	19 220	30%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	16 735	16 735	104	426	12 551	(12 125)	-97%	-
Community and social services		-	11 425	11 425	102	410	8 569	(8 159)	-95%	-
Sport and recreation		-	5 310	5 310	2	16	3 983	(3 966)	-100%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	17 718	17 718	737	3 198	13 289	(10 091)	-76%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	17 718	17 718	737	3 198	13 289	(10 091)	-76%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	103 059	102 752	2 922	48 131	77 064	(28 933)	-38%	-
Energy sources		-	61 839	61 389	628	31 138	46 042	(14 903)	-32%	-
Water management		-	19 590	19 590	1 550	13 210	14 693	(1 483)	-10%	-
Waste water management		-	12 124	12 115	561	3 082	9 086	(6 005)	-66%	-
Waste management		-	9 506	9 658	182	701	7 244	(6 542)	-90%	-
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	226 720	242 551	12 939	139 878	181 913	(42 035)	-23%	-
<b>Surplus/ (Deficit) for the year</b>		-	5 488	717	42 060	80 496	538	79 958	14869%	-

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
	1									
Vote 1 - Executive and Council		-	4 375	11 825	-	-	8 869	(8 869)	-100.0%	-
Vote 2 - Budget and Treasury Office		-	93 293	93 363	50 113	171 540	70 022	101 518	145.0%	-
Vote 3 - Community and Social Services		-	1 042	1 042	87	544	782	(237)	-30.3%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	22	32	10	32	24	8	34.6%	-
Vote 6 - Waste Management		-	3 743	3 743	311	2 816	2 807	8	0.3%	-
Vote 7 - Waste Water Management		-	6 408	6 408	552	4 995	4 806	189	3.9%	-
Vote 8 - Road Transport		-	18 541	18 561	2	27	13 921	(13 894)	-99.8%	-
Vote 9 - Water		-	17 609	17 609	427	4 116	13 207	(9 090)	-68.8%	-
Vote 10 - Electricity		-	59 027	59 027	3 498	36 199	44 270	(8 071)	-18.2%	-
Vote 11 - Corporate Services		-	28 148	31 658	-	104	23 744	(23 639)	-99.6%	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>232 208</b>	<b>243 268</b>	<b>54 999</b>	<b>220 373</b>	<b>182 451</b>	<b>37 922</b>	<b>20.8%</b>	<b>-</b>
<b>Expenditure by Vote</b>										
	1									
Vote 1 - Executive and Council		-	18 346	18 346	740	5 729	13 760	(8 031)	-58.4%	-
Vote 2 - Budget and Treasury Office		-	65 150	79 804	7 948	77 910	59 853	18 057	30.2%	-
Vote 3 - Community and Social Services		-	9 633	9 687	102	410	7 265	(6 856)	-94.4%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	47	47	2	16	35	(19)	-53.3%	-
Vote 6 - Waste Management		-	9 506	9 656	182	701	7 242	(6 541)	-90.3%	-
Vote 7 - Waste Water Management		-	12 124	12 016	561	3 082	9 012	(5 930)	-65.8%	-
Vote 8 - Road Transport		-	17 718	17 627	737	3 198	13 220	(10 023)	-75.8%	-
Vote 9 - Water		-	19 592	19 592	1 550	13 210	14 694	(1 484)	-10.1%	-
Vote 10 - Electricity		-	61 839	61 839	628	31 138	46 379	(15 241)	-32.9%	-
Vote 11 - Corporate Services		-	12 767	13 938	488	4 485	10 454	(5 969)	-57.1%	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>226 722</b>	<b>242 552</b>	<b>12 939</b>	<b>139 878</b>	<b>181 914</b>	<b>(42 036)</b>	<b>-23.1%</b>	<b>-</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>5 486</b>	<b>716</b>	<b>42 060</b>	<b>80 496</b>	<b>537</b>	<b>79 959</b>	<b>14889.9%</b>	<b>-</b>

## 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	
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates			27 867	31 367	2 833	22 838	23 525	(687)	-3%		
Service charges - electricity revenue			53 681	53 681	3 474	36 120	40 261	(4 140)	-10%		
Service charges - water revenue			5 333	5 333	427	4 108	4 000	109	3%		
Service charges - sanitation revenue			6 408	6 408	552	4 995	4 806	189	4%		
Service charges - refuse revenue			3 743	3 743	311	2 816	2 807	8	0%		
Rental of facilities and equipment			347	387	17	101	290	(189)	-65%		
Interest earned - external investments			1 300	1 300	6	87	975	(888)	-91%		
Interest earned - outstanding debtors			281	281	394	3 871	211	3 661	1737%		
Dividends received			130	180		79	135	(56)	-41%		
Fines, penalties and forfeits			596	596	14	45	447	(402)	-90%		
Licences and permits			70	70	19	84	53	31	60%		
Agency services			-					-			
Transfers and subsidies			94 460	94 460	25 883	94 460	94 460	-			
Other revenue			2 360	5 770	101	3 026	4 328	(1 301)	-30%		
Gains on disposal of PPE								-			
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>-</b>	<b>196 576</b>	<b>203 576</b>	<b>34 031</b>	<b>172 631</b>	<b>176 297</b>	<b>(3 666)</b>	<b>-2%</b>	<b>-</b>
<b>Expenditure By Type</b>											
Employee related costs			78 740	78 875	6 532	57 719	59 156	(1 437)	-2%		
Remuneration of councillors			6 569	6 569	536	4 970	4 927	43	1%		
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			1 500	4 000	29	4 420	3 000	1 420	47%		
Bulk purchases			55 009	44 366	-	30 079	33 275	(3 196)	-10%		
Other materials			16 459	16 883	694	8 118	12 662	(4 544)	-36%		
Contracted services			26 070	40 741			30 556	(30 556)	-100%		
Transfers and subsidies				15			11	(11)	-100%		
Other expenditure			9 373	18 102	5 048	34 289	13 577	20 712	153%		
Loss on disposal of PPE								-			
<b>Total Expenditure</b>			<b>-</b>	<b>226 720</b>	<b>242 551</b>	<b>12 838</b>	<b>139 595</b>	<b>181 913</b>	<b>(42 318)</b>	<b>-23%</b>	<b>-</b>
<b>Surplus/(Deficit)</b>			<b>-</b>	<b>(30 144)</b>	<b>(38 975)</b>	<b>21 192</b>	<b>33 036</b>	<b>(5 616)</b>	<b>38 652</b>	<b>(0)</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			35 532	39 532	20 659	47 332	47 332	-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)			100	160				-			
Transfers and subsidies - capital (in-kind - all)								-			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>-</b>	<b>5 488</b>	<b>717</b>	<b>41 851</b>	<b>80 368</b>	<b>41 716</b>		<b>-</b>	
Taxation								-			
<b>Surplus/(Deficit) after taxation</b>			<b>-</b>	<b>5 488</b>	<b>717</b>	<b>41 851</b>	<b>80 368</b>	<b>41 716</b>		<b>-</b>	
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>			<b>-</b>	<b>5 488</b>	<b>717</b>	<b>41 851</b>	<b>80 368</b>	<b>41 716</b>		<b>-</b>	
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>			<b>-</b>	<b>5 488</b>	<b>717</b>	<b>41 851</b>	<b>80 368</b>	<b>41 716</b>		<b>-</b>	



## 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	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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		–	1 326	1 107	–	3 107	830	2 277	274%	–
Vote 2 - Budget and Treasury Office		–	550	2 608	–	14	1 956	(1 942)	-99%	–
Vote 3 - Community and Social Services		–	1 075	55	–	–	41	(41)	-100%	–
Vote 4 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	825	1 949	–	637	1 462	(824)	-56%	–
Vote 6 - Waste Management		–	–	30	–	–	–	–	–	–
Vote 7 - Waste Water Management		–	10 669	10 569	120	11 986	7 927	4 059	51%	–
Vote 8 - Road Transport		–	4 243	4 973	306	3 426	3 730	(303)	-8%	–
Vote 9 - Water		–	14 683	14 683	1 096	7 670	11 012	(3 342)	-30%	–
Vote 10 - Electricity		–	5 000	9 000	–	4 798	6 750	(1 952)	-29%	–
Vote 11 - Corporate Services		–	60	60	–	34	45	(11)	-24%	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Capital Multi-year expenditure</b>	4,7	–	<b>38 431</b>	<b>45 034</b>	<b>1 523</b>	<b>31 673</b>	<b>33 753</b>	<b>(2 080)</b>	<b>-6%</b>	<b>–</b>
<b>Single Year expenditure appropriation</b>	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]		–	–	–	–	–	–	–	–	–
<b>Total Capital single-year expenditure</b>	4	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure</b>		–	<b>38 431</b>	<b>45 034</b>	<b>1 523</b>	<b>31 673</b>	<b>33 753</b>	<b>(2 080)</b>	<b>-6%</b>	<b>–</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		–	<b>1 881</b>	<b>3 775</b>	–	<b>3 156</b>	<b>2 831</b>	325	11%	–
Executive and council		–	1 271	1 107	–	3 107	830	2 277	274%	–
Finance and administration		–	610	2 668	–	48	2 001	(1 953)	-98%	–
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		–	<b>1 954</b>	<b>2 004</b>	–	<b>637</b>	<b>1 503</b>	(866)	-58%	–
Community and social services		–	55	55	–	41	41	(41)	-100%	–
Sport and recreation		–	1 899	1 949	–	637	1 462	(824)	-56%	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		–	<b>4 243</b>	<b>4 973</b>	<b>306</b>	<b>3 426</b>	<b>3 730</b>	(303)	-8%	–
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	4 243	4 973	306	3 426	3 730	(303)	-8%	–
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	<b>30 352</b>	<b>34 282</b>	<b>1 217</b>	<b>24 454</b>	<b>25 689</b>	(1 235)	-5%	–
Energy sources		–	5 000	9 000	–	4 798	6 750	(1 952)	-29%	–
Water management		–	14 683	14 683	1 096	7 670	11 012	(3 342)	-30%	–
Waste water management		–	10 669	10 569	120	11 986	7 927	4 059	51%	–
Waste management		–	–	30	–	–	–	–	–	–
<b>Other</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional Classification</b>	3	–	<b>38 430</b>	<b>45 034</b>	<b>1 523</b>	<b>31 673</b>	<b>33 753</b>	<b>(2 080)</b>	<b>-6%</b>	<b>–</b>
<b>Funded by:</b>										
National Government		–	34 532	34 532	1 523	28 518	25 899	2 619	10%	–
Provincial Government		–	–	4 000	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		–	<b>34 532</b>	<b>38 532</b>	<b>1 523</b>	<b>28 518</b>	<b>25 899</b>	<b>2 619</b>	<b>10%</b>	<b>–</b>
<b>Borrowing</b>	6	–	–	–	–	–	–	–	–	–
<b>Internally generated funds</b>		–	3 898	6 502	–	3 156	4 877	(1 721)	-35%	–
<b>Total Capital Funding</b>		–	<b>38 430</b>	<b>45 034</b>	<b>1 523</b>	<b>31 673</b>	<b>30 776</b>	<b>898</b>	<b>3%</b>	<b>–</b>

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	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			7 441	7 441	2 804	7 441	
Call investment deposits			9 189	9 189	22 184	9 189	
Consumer debtors			96 084	96 084	49 874	96 084	
Other debtors			5 331	5 331		5 331	
Current portion of long-term receivables							
Inventory			753	753		753	
<b>Total current assets</b>			-	118 798	118 798	74 863	118 798
<b>Non current assets</b>							
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			568 919	568 919	525 276	568 919	
Biological			1 373	1 373	1 310	1 373	
Intangible							
Other non-current assets							
<b>Total non current assets</b>			-	680 331	680 331	723 165	680 331
<b>TOTAL ASSETS</b>			-	799 129	799 129	798 028	799 129
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft			-	-		-	
Borrowing			2 637	2 637	713	2 637	
Consumer deposits			1 512	1 512	60 536	1 512	
Trade and other payables			93 821	93 821		93 821	
Provisions			822	822		822	
<b>Total current liabilities</b>			-	98 792	98 792	61 249	98 792
<b>Non current liabilities</b>							
Borrowing			5 853	5 853	7 625	5 853	
Provisions			48 602	48 602	39 195	48 602	
<b>Total non current liabilities</b>			-	54 455	54 455	46 821	54 455
<b>TOTAL LIABILITIES</b>			-	153 247	153 247	108 070	153 247
<b>NET ASSETS</b>	2		-	645 882	645 882	689 958	645 882
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)				645 882		689 958	645 882
Reserves							
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	645 882	-	689 958	645 882

## 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	
<b>R thousands</b>	1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates			28 396	28 396	1 769	13 898	21 297	(7 399)	-0.347437		
Service charges			69 165	69 165	4 124	42 699	51 874	(9 175)	-0.176863		
Other revenue			2 525	6 025	838	4 044	4 519	(475)	-0.10502		
Government - operating			94 560	94 560	25 883	94 460	94 460	-			
Government - capital			35 532	39 532	20 659	66 991	24 673	42 318	172%		
Interest			1 430	1 480	6	87	1 110	(1 023)	-0.921624		
Dividends			100			79	-	79	#DIV/0!		
<b>Payments</b>											
Suppliers and employees			(198 720)	(198 220)	(12 911)	(110 578)	(148 665)	(38 087)	26%		
Finance charges			(1 000)	(1 500)		(36)	(1 125)	(1 089)	97%		
Transfers and Grants								-			
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>-</b>	<b>31 988</b>	<b>39 438</b>	<b>40 368</b>	<b>111 644</b>	<b>48 143</b>	<b>(63 502)</b>	<b>-132%</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
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								-			
<b>Payments</b>											
Capital assets			(38 430)	(45 034)	(1 523)	(31 673)	(33 776)	(2 102)	6%		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>-</b>	<b>(37 930)</b>	<b>(44 534)</b>	<b>(1 523)</b>	<b>(31 673)</b>	<b>(33 401)</b>	<b>(1 727)</b>	<b>5%</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits								-			
<b>Payments</b>											
Repayment of borrowing								-			
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			<b>-</b>	<b>(5 942)</b>	<b>(5 096)</b>	<b>38 845</b>	<b>79 971</b>	<b>14 742</b>		<b>-</b>	
Cash/cash equivalents at beginning:			554				554			-	
Cash/cash equivalents at month/year end:			(5 388)	(5 096)		79 971	15 296			-	

### 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 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 March 2023.

#### Explanatory Notes to Table C2

1. Table C2 is a view of the financial performance per standard classification.
2. Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4 as Table A4 exclude capital transfers

#### Explanatory Note to Table C3

1. Table C3 is an overview of the financial performance in relation to the revenue and expenditure per municipal vote.
2. Profits made on trading services are used to subsidise non-trading services

## **Explanatory note on table C4**

1. This table gives the total revenue and total expenditure of the municipality (financial performance) according to revenue and expenditure classification.

## **Explanatory note on Table C5**

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

## **Explanatory Notes to Table C6**

1. Table C6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet). This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

## **Explanatory note on Table C7**

1. Table C7 is the budgeted cash flow statement. It is the first measurement in determining if the municipality has enough cash and cash equivalents to fund its operations. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
2. Tswelopele municipal’s budget is currently not funded due to the long outstanding debt with services such as Eskom and Sandvet. However, a funding plan has been developed and it’s implementation has been monitored to ensure the improvement of the funding status of the municipality’s budget.
3. The total amount shown for suppliers and employees consist of amounts for the March 2023 salaries of R 7 Million.
4. The line item for other expenditure includes amounts that were paid for the chemicals to purify water, payment made to the security company that is guarding our offices and payments to our financial system service provider.

## PART 2

### 1. Supporting Documentation

Over and above the information as disclosed above Municipal Budget and Reporting Regulations (MBRR) requires the Municipality to disclose the following information:

- Material Variances Explanations
- Debtors age analysis
- Creditors age analysis
- Allocations and Grant Receipts and Expenditure
- Other Supporting Documents

Mentioned on the following pages are all the supporting tables as required by MBRR:

#### 1.1. Supporting Table SC1 – Material Variances Explanations

FS183 Tswelopele - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Interest earned - outstanding debtors	3 661	The municipality's has a high number of outstanding debtors	
2	<b>Expenditure By Type</b>			
	Debt impairment	(9 750)	Write-offs not yet done	
	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
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.5%	9.9%	3.2%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
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%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	0.0%	120.3%	120.3%	122.2%	120.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	16.8%	16.8%	40.8%	16.8%
<b>Revenue Management</b>							
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%	49.8%	81.3%	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 - 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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	503	372	318	301	329	256	1 207	12 185	15 470	14 276		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 339	1 377	973	1 141	1 248	1 050	3 934	3 543	15 605	10 916		
Receivables from Non-exchange Transactions - Property Rates	1400	1 277	728	485	440	411	378	10 985	44 960	59 665	57 175		
Receivables from Exchange Transactions - Waste Water Management	1500	557	480	452	441	428	409	1 910	18 551	23 229	21 739		
Receivables from Exchange Transactions - Waste Management	1600	356	305	296	290	283	281	1 283	12 408	15 500	14 544		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	929	721	762	499	1 340	911	3 897	20 001	29 060	26 649		
<b>Total By Income Source</b>	<b>2000</b>	<b>5 961</b>	<b>3 983</b>	<b>3 286</b>	<b>3 111</b>	<b>4 039</b>	<b>3 285</b>	<b>23 217</b>	<b>111 647</b>	<b>158 529</b>	<b>145 299</b>	-	-
<b>2019/20 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	846	414	426	129	638	362	1 238	812	4 865	3 179		
Commercial	2300	2 352	1 438	991	864	916	860	13 065	45 768	66 254	61 473		
Households	2400	2 155	1 535	1 290	1 549	1 376	1 348	5 815	51 555	66 623	61 644		
Other	2500	609	595	579	568	1 110	715	3 099	13 512	20 787	19 004		
<b>Total By Customer Group</b>	<b>2600</b>	<b>5 961</b>	<b>3 983</b>	<b>3 286</b>	<b>3 111</b>	<b>4 039</b>	<b>3 285</b>	<b>23 217</b>	<b>111 647</b>	<b>158 529</b>	<b>145 299</b>	-	-

Presented above is municipal debtors aging at the end of March 2023. The total outstanding debt on the 28<sup>th</sup> of March 2023 is R 158 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	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	96 986	-	-	-	-	96 986
Bulk Water	0200	-	-	-	18 357	-	-	-	-	18 357
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	7 931	7 931
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	2 810	-	-	-	-	-	-	2 810
<b>Total By Customer Type</b>	<b>1000</b>	<b>-</b>	<b>2 810</b>	<b>-</b>	<b>115 343</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 931</b>	<b>126 083</b>

At the end of March 2023, the Municipality has outstanding debt of R 126 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	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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	94 460	94 460	25 883	94 460	94 460	-		-
Local Government Equitable Share			91 219	91 219	25 542	91 219	91 219	-		
Finance Management			2 100	2 100		2 100	2 100			
EPWP Incentive			1 141	1 141	341	1 141	1 141			
<b>Other transfers and grants [insert description]</b>	3							-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>Other transfers and grants [insert description]</b>	4							-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
Lejweleputswa								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Operating Transfers and Grants</b>	5	-	94 460	94 460	25 883	94 460	94 460	-		-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	35 532	35 532	19 659	46 332	46 332	-		-
Municipal Infrastructure Grant (MIG)			18 256	18 256	16 835	29 056	29 056	-		
<b>Energy Efficiency and Demand-side Management Grant</b>			5 000	5 000		5 000	5 000	-		
<b>Water Service Grant</b>			12 276	12 276	2 824	12 276	12 276	-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Capital Transfers and Grants</b>	5	-	35 532	35 532	19 659	46 332	46 332	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	129 992	129 992	45 542	140 792	140 792	-		-

## 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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	94 460	94 460	327	3 885	70 845	(66 960)	-94.5%	-
Local Government Equitable Share			91 219	91 219			68 414	(68 414)	-100.0%	
Finance Management			2 100	2 100	84	1 857	1 575	282	17.9%	
EPWP Incentive			1 141	1 141	243	2 028	856	1 172	137.0%	
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Lejweleputswa								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
<b>Total operating expenditure of Transfers and Grants:</b>		<b>-</b>	<b>94 460</b>	<b>94 460</b>	<b>327</b>	<b>3 885</b>	<b>70 845</b>	<b>(66 960)</b>	<b>-94.5%</b>	<b>-</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	35 532	35 532	1 523	29 103	26 649	2 454	9.2%	-
Municipal Infrastructure Grant (MIG)			18 256	18 256	426	16 050	13 692	2 358	17.2%	
								-		
								-		
Energy Efficiency and Demand-side Management Grant			5 000	5 000		4 798	3 750	1 048	28.0%	
Water Service Grant			12 276	12 276	1 096	8 256	9 207	(951)	-10.3%	
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
								-		
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>35 532</b>	<b>35 532</b>	<b>1 523</b>	<b>29 103</b>	<b>26 649</b>	<b>2 454</b>	<b>9.2%</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>-</b>	<b>129 992</b>	<b>129 992</b>	<b>1 850</b>	<b>32 989</b>	<b>97 494</b>	<b>(64 505)</b>	<b>-66.2%</b>	<b>-</b>