

**TSWELOPELE LOCAL MUNICIPALITY**

**FS 183**

**CIVIC CENTRE, BOSMAN STREET**

**BULTFONTEIN, 9670**

**051 853 1111**

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**IN YEAR REPORT (Schedule C)**  
**April 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 April 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 - M10 April

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	-	29 557	29 557	2 257	28 557	24 631	3 926	16%	-
Service charges	-	79 081	79 081	7 189	56 259	65 901	(9 642)	-15%	-
Investment revenue	-	1 300	2 350	380	2 801	1 958	842	43%	-
Transfers and subsidies	-	100 292	101 492	-	101 492	101 492	-	-	-
Other own revenue	-	4 756	5 066	746	7 371	4 222	3 149	75%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>214 986</b>	<b>217 546</b>	<b>10 572</b>	<b>196 480</b>	<b>198 204</b>	<b>(1 724)</b>	<b>-1%</b>	<b>-</b>
Employee costs	-	88 639	89 452	7 656	75 458	74 543	915	1%	-
Remuneration of Councillors	-	6 226	6 226	575	6 254	5 188	1 065	21%	-
Depreciation & asset impairment	-	20 000	20 000	-	-	16 667	(16 667)	-100%	-
Finance charges	-	2 500	2 000	-	483	1 667	(1 184)	-71%	-
Materials and bulk purchases	-	67 550	70 465	791	44 324	58 721	(14 397)	-25%	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	60 003	60 654	3 808	42 973	50 545	(7 572)	-15%	-
<b>Total Expenditure</b>	-	<b>244 918</b>	<b>248 797</b>	<b>12 829</b>	<b>169 492</b>	<b>207 331</b>	<b>(37 839)</b>	<b>-18%</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	-	<b>(29 932)</b>	<b>(31 251)</b>	<b>(2 257)</b>	<b>26 988</b>	<b>(9 127)</b>	<b>36 115</b>	<b>-396%</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	-	37 968	59 718	-	55 305	55 305	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>8 036</b>	<b>28 467</b>	<b>(2 257)</b>	<b>82 293</b>	<b>46 178</b>	<b>36 115</b>	<b>78%</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>8 036</b>	<b>28 467</b>	<b>(2 257)</b>	<b>82 293</b>	<b>46 178</b>	<b>36 115</b>	<b>78%</b>	<b>-</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>40 837</b>	<b>61 423</b>	<b>2 199</b>	<b>49 252</b>	<b>51 186</b>	<b>(1 933)</b>	<b>-4%</b>	<b>-</b>
Capital transfers recognised	-	36 868	58 568	1 264	47 960	48 807	(847)	-2%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 970	2 855	-	1 293	2 379	(1 087)	-46%	-
<b>Total sources of capital funds</b>	-	<b>40 838</b>	<b>61 423</b>	<b>1 264</b>	<b>49 253</b>	<b>51 186</b>	<b>(1 933)</b>	<b>-4%</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	-	134 177	112 697		74 863				134 177
Total non current assets	-	702 739	723 324		723 165				702 739
Total current liabilities	-	128 531	147 615		61 249				128 531
Total non current liabilities	-	54 455	46 930		46 821				54 455
Community wealth/Equity	-	<b>653 930</b>	<b>674 362</b>		<b>689 958</b>				<b>653 930</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	37 649	62 519	(7 115)	78 793	74 555	(4 238)	-6%	-
Net cash from (used) investing	-	(40 338)	(60 923)	(1 264)	(49 253)	(50 769)	(1 516)	3%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	-	<b>(1 393)</b>	<b>22 669</b>	<b>-</b>	<b>29 540</b>	<b>44 858</b>	<b>15 318</b>	<b>34%</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	8 259	3 761	3 226	2 956	2 682	2 664	34 205	132 347	190 100
<b>Creditors Age Analysis</b>									
Total Creditors	5 017	8 525	5 542	147 170	-	-	-	4 322	170 575

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

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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>Governance and administration</i>		-	136 699	139 109	3 314	178 096	115 924	62 171	54%	-
Executive and council		-	27 647	200	-	-	167	(167)	-100%	-
Finance and administration		-	109 052	138 909	3 314	178 096	115 758	62 338	54%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	1 580	2 080	63	793	1 733	(940)	-54%	-
Community and social services		-	430	930	59	752	775	(23)	-3%	-
Sport and recreation		-	1 150	1 150	4	41	958	(917)	-96%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	19 249	25 649	3	19 435	21 374	(1 940)	-9%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	19 249	25 649	3	19 435	21 374	(1 940)	-9%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	95 426	110 426	7 193	56 379	92 022	(35 642)	-39%	-
Energy sources		-	66 628	66 628	4 867	40 684	55 523	(14 840)	-27%	-
Water management		-	17 739	32 739	1 382	6 525	27 283	(20 757)	-76%	-
Waste water management		-	7 011	7 011	606	5 826	5 843	(16)	0%	-
Waste management		-	4 048	4 048	337	3 344	3 373	(29)	-1%	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	252 954	277 264	10 572	254 703	231 053	23 650	10%	-
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	105 750	112 823	11 136	107 568	94 019	13 549	14%	-
Executive and council		-	31 785	10 000	1 596	9 767	8 333	1 433	17%	-
Finance and administration		-	73 965	102 823	9 540	97 801	85 686	12 115	14%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	18 256	16 936	107	611	14 113	(13 502)	-96%	-
Community and social services		-	12 717	11 385	107	577	9 488	(8 910)	-94%	-
Sport and recreation		-	5 539	5 551	-	34	4 626	(4 592)	-99%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	18 470	17 649	578	6 738	14 708	(7 970)	-54%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	18 470	17 649	578	6 738	14 708	(7 970)	-54%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	102 443	101 389	1 009	62 179	84 491	(22 312)	-26%	-
Energy sources		-	57 062	55 000	96	36 651	45 833	(9 182)	-20%	-
Water management		-	22 978	24 490	511	21 529	20 408	1 120	5%	-
Waste water management		-	12 663	12 044	242	3 082	10 037	(6 955)	-69%	-
Waste management		-	9 740	9 855	160	918	8 213	(7 295)	-89%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	244 919	248 797	12 829	177 096	207 331	(30 235)	-15%	-
<b>Surplus/ (Deficit) for the year</b>		-	8 035	28 467	(2 257)	77 607	23 723	53 885	227%	-

## 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) - M10 April

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		-	7 890	10 035	-	-	8 363	(8 363)	-100.0%	-
Vote 2 - Budget and Treasury Office		-	99 302	119 374	3 217	177 813	99 478	78 335	78.7%	-
Vote 3 - Community and Social Services		-	1 280	1 730	59	752	1 442	(690)	-47.8%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	50	50	4	41	42	(0)	-0.9%	-
Vote 6 - Waste Management		-	4 048	4 048	337	3 344	3 373	(29)	-0.9%	-
Vote 7 - Waste Water Management		-	7 011	7 011	606	5 826	5 843	(16)	-0.3%	-
Vote 8 - Road Transport		-	19 249	25 649	3	19 435	21 374	(1 940)	-9.1%	-
Vote 9 - Water		-	17 739	32 739	1 382	6 525	27 283	(20 757)	-76.1%	-
Vote 10 - Electricity		-	66 628	66 628	4 867	40 684	55 523	(14 840)	-26.7%	-
Vote 11 - Corporate Services		-	29 757	10 000	97	283	8 333	(8 051)	-96.6%	-
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>252 954</b>	<b>277 264</b>	<b>10 572</b>	<b>254 703</b>	<b>231 053</b>	<b>23 650</b>	<b>10.2%</b>	<b>-</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		-	45 426	10 000	1 596	9 767	8 333	1 433	17.2%	-
Vote 2 - Budget and Treasury Office		-	49 690	99 776	9 199	91 871	83 147	8 724	10.5%	-
Vote 3 - Community and Social Services		-	10 284	9 905	107	577	8 254	(7 677)	-93.0%	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	67	77	-	34	64	(30)	-46.7%	-
Vote 6 - Waste Management		-	9 740	9 855	160	918	8 213	(7 295)	-88.8%	-
Vote 7 - Waste Water Management		-	12 663	12 044	242	3 082	10 037	(6 955)	-69.3%	-
Vote 8 - Road Transport		-	18 470	17 649	578	6 738	14 708	(7 970)	-54.2%	-
Vote 9 - Water		-	22 978	24 490	511	21 529	20 408	1 120	5.5%	-
Vote 10 - Electricity		-	57 062	55 000	96	36 651	45 833	(9 182)	-20.0%	-
Vote 11 - Corporate Services		-	18 539	10 000	341	5 930	8 333	(2 403)	-28.8%	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>244 919</b>	<b>248 796</b>	<b>12 829</b>	<b>177 096</b>	<b>207 330</b>	<b>(30 234)</b>	<b>-14.6%</b>	<b>-</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>8 035</b>	<b>28 468</b>	<b>(2 257)</b>	<b>77 607</b>	<b>23 723</b>	<b>53 884</b>	<b>227.1%</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) - M10 April

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			29 557	29 557	2 257	28 557	24 631	3 926	16%		
Service charges - electricity revenue			62 262	62 262	4 866	40 579	51 885	(11 306)	-22%		
Service charges - water revenue			5 760	5 760	1 381	6 512	4 800	1 712	36%		
Service charges - sanitation revenue			7 011	7 011	604	5 824	5 843	(18)	0%		
Service charges - refuse revenue			4 048	4 048	337	3 344	3 373	(29)	-1%		
Rental of facilities and equipment			1 140	1 240	74	224	1 033	(810)	-78%		
Interest earned - external investments			1 300	2 350	380	2 801	1 958	842	43%		
Interest earned - outstanding debtors			300	300	503	5 620	250	5 370	2148%		
Dividends received			180	190		141	158	(17)	-11%		
Fines, penalties and forfeits			666	816		47	680	(633)	-93%		
Licences and permits			80	80	15	180	67	114	170%		
Agency services			-				-	-			
Transfers and subsidies			100 292	101 492		101 492	101 492	-			
Other revenue			2 390	2 440	154	1 159	2 033	(874)	-43%		
Gains on disposal of PPE							-	-			
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>-</b>	<b>214 986</b>	<b>217 546</b>	<b>10 572</b>	<b>196 480</b>	<b>198 204</b>	<b>(1 724)</b>	<b>-1%</b>	<b>-</b>
<b>Expenditure By Type</b>											
Employee related costs			88 639	89 452	7 656	75 458	74 543	915	1%		
Remuneration of councillors			6 226	6 226	575	6 254	5 188	1 065	21%		
Debt impairment			13 000	13 000			10 833	(10 833)	-100%		
Depreciation & asset impairment			20 000	20 000			16 667	(16 667)	-100%		
Finance charges			2 500	2 000		483	1 667	(1 184)	-71%		
Bulk purchases			58 734	58 965		31 667	49 138	(17 470)	-36%		
Other materials			8 816	11 500	791	12 657	9 583	3 074	32%		
Contracted services			34 373	34 373		30 401	28 644	1 757	6%		
Transfers and subsidies							-	-			
Other expenditure			12 630	13 281	3 808	12 572	11 068	1 505	14%		
Loss on disposal of PPE							-	-			
<b>Total Expenditure</b>			<b>-</b>	<b>244 918</b>	<b>248 797</b>	<b>12 829</b>	<b>169 492</b>	<b>207 331</b>	<b>(37 839)</b>	<b>-18%</b>	<b>-</b>
<b>Surplus/(Deficit)</b>			<b>-</b>	<b>(29 932)</b>	<b>(31 251)</b>	<b>(2 257)</b>	<b>26 988</b>	<b>(9 127)</b>	<b>36 115</b>	<b>(0)</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			37 968	59 718		55 305	55 305	-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)								-			
Transfers and subsidies - capital (in-kind - all)								-			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>-</b>	<b>8 036</b>	<b>28 467</b>	<b>(2 257)</b>	<b>82 293</b>	<b>46 178</b>		<b>-</b>	
Taxation								-			
<b>Surplus/(Deficit) after taxation</b>			<b>-</b>	<b>8 036</b>	<b>28 467</b>	<b>(2 257)</b>	<b>82 293</b>	<b>46 178</b>		<b>-</b>	
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>			<b>-</b>	<b>8 036</b>	<b>28 467</b>	<b>(2 257)</b>	<b>82 293</b>	<b>46 178</b>		<b>-</b>	
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>			<b>-</b>	<b>8 036</b>	<b>28 467</b>	<b>(2 257)</b>	<b>82 293</b>	<b>46 178</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) - M10 April

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		–	130	1 065	934	1 008	888	120	14%	–
Vote 2 - Budget and Treasury Office		–	510	230	–	222	192	31	16%	–
Vote 3 - Community and Social Services		–	100	70	–	62	58	4	7%	–
Vote 4 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	5 375	–	–	–	–	–	–	–
Vote 6 - Waste Management		–	50	–	–	–	–	–	–	–
Vote 7 - Waste Water Management		–	8 400	–	–	–	–	–	–	–
Vote 8 - Road Transport		–	2 500	26 441	844	23 149	22 034	1 115	5%	–
Vote 9 - Water		–	16 662	26 617	–	17 151	22 181	(5 030)	-23%	–
Vote 10 - Electricity		–	7 000	7 000	420	7 660	5 833	1 827	31%	–
Vote 11 - Corporate Services		–	110	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Capital Multi-year expenditure</b>	4,7	–	<b>40 837</b>	<b>61 423</b>	<b>2 199</b>	<b>49 252</b>	<b>51 186</b>	<b>(1 933)</b>	<b>-4%</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>40 837</b>	<b>61 423</b>	<b>2 199</b>	<b>49 252</b>	<b>51 186</b>	<b>(1 933)</b>	<b>-4%</b>	<b>–</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		–	<b>750</b>	<b>1 295</b>	–	<b>1 230</b>	<b>1 079</b>	151	14%	–
Executive and council		–	130	1 065	–	1 008	888	120	14%	–
Finance and administration		–	620	230	–	222	192	31	16%	–
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		–	<b>5 376</b>	<b>70</b>	–	<b>62</b>	<b>58</b>	4	7%	–
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	5 376	70	–	62	58	4	7%	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		–	<b>2 600</b>	<b>26 441</b>	<b>844</b>	<b>23 149</b>	<b>22 034</b>	1 115	5%	–
Planning and development		–	100	–	–	–	–	–	–	–
Road transport		–	2 500	26 441	844	23 149	22 034	1 115	5%	–
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	<b>32 112</b>	<b>33 617</b>	<b>420</b>	<b>24 811</b>	<b>28 014</b>	(3 203)	-11%	–
Energy sources		–	7 000	7 000	420	7 240	5 833	1 407	24%	–
Water management		–	16 662	26 617	–	17 571	22 181	(4 610)	-21%	–
Waste water management		–	8 400	–	–	–	–	–	–	–
Waste management		–	50	–	–	–	–	–	–	–
<b>Other</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional Classification</b>	3	–	<b>40 838</b>	<b>61 423</b>	<b>1 264</b>	<b>49 253</b>	<b>51 186</b>	<b>(1 933)</b>	<b>-4%</b>	<b>–</b>
<b>Funded by:</b>										
National Government		–	33 868	55 568	1 264	44 300	46 307	(2 007)	-4%	–
Provincial Government		–	3 000	3 000	–	3 660	2 500	1 160	46%	–
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		–	<b>36 868</b>	<b>58 568</b>	<b>1 264</b>	<b>47 960</b>	<b>48 807</b>	<b>(847)</b>	<b>-2%</b>	<b>–</b>
<b>Borrowing</b>		–	–	–	–	–	–	–	–	–
<b>Internally generated funds</b>	6	–	<b>3 970</b>	<b>2 855</b>	–	<b>1 293</b>	<b>2 379</b>	<b>(1 087)</b>	<b>-46%</b>	<b>–</b>
<b>Total Capital Funding</b>		–	<b>40 838</b>	<b>61 423</b>	<b>1 264</b>	<b>49 253</b>	<b>51 186</b>	<b>(1 933)</b>	<b>-4%</b>	<b>–</b>

2.1.6. In Year Budget Table – C6 – Financial Position

FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M10 April

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			20 897	20	2 804	20 897	
Call investment deposits			1 505	1 655	22 184	1 505	
Consumer debtors			105 691	105 691	49 874	105 691	
Other debtors			5 331	5 331		5 331	
Current portion of long-term receivables							
Inventory			753			753	
<b>Total current assets</b>			<b>-</b>	<b>134 177</b>	<b>112 697</b>	<b>74 863</b>	<b>134 177</b>
<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			591 327	611 912	525 276	591 327	
Biological			1 373	1 373	1 310	1 373	
Intangible							
Other non-current assets							
<b>Total non current assets</b>			<b>-</b>	<b>702 739</b>	<b>723 324</b>	<b>723 165</b>	<b>702 739</b>
<b>TOTAL ASSETS</b>			<b>-</b>	<b>836 916</b>	<b>836 021</b>	<b>798 028</b>	<b>836 916</b>
<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			123 560	142 644		123 560	
Provisions			822	822		822	
<b>Total current liabilities</b>			<b>-</b>	<b>128 531</b>	<b>147 615</b>	<b>61 249</b>	<b>128 531</b>
<b>Non current liabilities</b>							
Borrowing			13 378	5 853	7 625	13 378	
Provisions			41 077	41 077	39 195	41 077	
<b>Total non current liabilities</b>			<b>-</b>	<b>54 455</b>	<b>46 821</b>	<b>54 455</b>	
<b>TOTAL LIABILITIES</b>			<b>-</b>	<b>182 986</b>	<b>194 545</b>	<b>108 070</b>	<b>182 986</b>
<b>NET ASSETS</b>	2		<b>-</b>	<b>653 930</b>	<b>641 476</b>	<b>689 958</b>	<b>653 930</b>
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			653 930	674 362	689 958	653 930	
Reserves							
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		<b>-</b>	<b>653 930</b>	<b>674 362</b>	<b>689 958</b>	<b>653 930</b>

## 2.1.7. In Year Budget Table – C7 Cash Flow

### FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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			28 079	28 079	1 440	21 571	23 399	(1 828)	-8%		
Service charges			75 126	75 126	3 652	43 149	62 605	(19 456)	-31%		
Other revenue			3 146	3 246	243	1 769	2 705	(936)	-35%		
Government - operating			100 292	101 492		101 492	101 492	-			
Government - capital			37 968	59 718		55 305	55 305	-			
Interest			1 200	2 540	380	1 942	2 117	(175)	-8%		
Dividends			100	190		141	158	(17)	-11%		
<b>Payments</b>											
Suppliers and employees			(205 762)	(205 372)	(12 829)	(146 577)	(171 143)	(24 567)	14%		
Finance charges			(2 500)	(2 500)			(2 083)	(2 083)	100%		
Transfers and Grants								-			
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	37 649	62 519	(7 115)	78 793	74 555	(4 238)	-6%	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			500	500			417	(417)	-100%		
Decrease (Increase) in non-current debtors								-			
Decrease (increase) other non-current receivables								-			
Decrease (increase) in non-current investments								-			
<b>Payments</b>											
Capital assets			(40 838)	(61 423)	(1 264)	(49 253)	(51 186)	(1 933)	4%		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(40 338)	(60 923)	(1 264)	(49 253)	(50 769)	(1 516)	3%	-
<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>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	(2 689)	1 596	(8 379)	29 540	23 785		-	
Cash/cash equivalents at beginning:			1 296	21 073			21 073			-	
Cash/cash equivalents at month/year end:			(1 393)	22 669		29 540	44 858			-	

### 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 April 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 April 2024.

#### Explanatory Notes to Table C2

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

#### Explanatory Note to Table C3

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

### **Explanatory note on table C4**

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

### **Explanatory note on Table C5**

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

### **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 April 2024 salaries of R 8.2 million.
3. The line item for other materials is all costs that were incurred to repair various assets of the municipality.
4. The line item for other expenditure and contracted services amongst other expenditure includes amounts that were paid for the chemicals to purify water, payment made to the security company that is guarding our offices, SALGA membership fees for the 2024-2025 financial year 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 - M10 April

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	842	The municipality's has a high number of outstanding debtors	
2	<b>Expenditure By Type</b>			
	Debt impairment	(10 833)	Write-offs performed at year end	
	Depreciation & asset impairment	(16 667)	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 - M10 April

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%	9.2%	8.8%	0.3%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	21.3%	22.4%	1.2%	21.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	0.0%	104.4%	76.3%	122.2%	104.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	17.4%	1.1%	40.8%	17.4%
<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%	51.0%	71.5%	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 - M10 April

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	1 372	422	286	334	271	285	1 497	12 363	16 829	14 749		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 354	1 126	826	683	602	576	3 269	5 979	16 416	11 109		
Receivables from Non-exchange Transactions - Property Rates	1400	1 144	511	406	374	336	318	20 238	57 154	80 482	78 421		
Receivables from Exchange Transactions - Waste Water Management	1500	592	516	497	482	445	441	2 101	18 189	23 264	21 659		
Receivables from Exchange Transactions - Waste Management	1600	328	281	268	260	254	252	1 369	12 341	15 353	14 476		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	1 468	905	943	823	775	791	5 731	26 320	37 757	34 440		
<b>Total By Income Source</b>	<b>2000</b>	<b>8 259</b>	<b>3 761</b>	<b>3 226</b>	<b>2 956</b>	<b>2 682</b>	<b>2 664</b>	<b>34 205</b>	<b>132 347</b>	<b>190 100</b>	<b>174 854</b>	<b>-</b>	<b>-</b>
<b>2019/20 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	793	500	480	404	317	282	2 590	1 734	7 100	5 326		
Commercial	2300	4 044	1 761	1 330	1 255	1 152	1 185	24 452	75 350	110 529	103 394		
Households	2400	3 375	1 465	1 322	1 270	1 189	1 174	6 138	50 779	66 711	60 549		
Other	2500	46	34	94	27	25	23	1 025	4 484	5 760	5 585		
<b>Total By Customer Group</b>	<b>2600</b>	<b>8 259</b>	<b>3 761</b>	<b>3 226</b>	<b>2 956</b>	<b>2 682</b>	<b>2 664</b>	<b>34 205</b>	<b>132 347</b>	<b>190 100</b>	<b>174 854</b>	<b>-</b>	<b>-</b>

Presented above is municipal debtors aging at the end of April 2024. The total outstanding debt on the 30<sup>th</sup> of April 2024 is R 190 million.

1.4. Supporting Table SC4 – Aged Creditors

FS183 Tswelopele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	4 113	3 896	4 283	129 820	-	-	-	-	142 113
Bulk Water	0200	903	933	1 259	17 350	-	-	-	-	20 445
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	4 322	4 322
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	3 695	-	-	-	-	-	-	3 695
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 017</b>	<b>8 525</b>	<b>5 542</b>	<b>147 170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 322</b>	<b>170 575</b>

At the end of April 2024, the Municipality has outstanding debt of R 171 million owed to creditors.



## 1.5. Supporting Table SC6 – Grants Received

FS183 Tswelopele - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	100 292	100 492	-	100 492	100 292	-		-
Local Government Equitable Share			97 242	97 242	-	97 242	97 242	-		
Finance Management			2 100	2 100	-	2 100	2 100	-		
EPWP Incentive			950	1 150	-	1 150	950	-		
	3							-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	-	1 000	-	1 000	1 000	-		-
AFS & Revenue enhancement assistance				1 000		1 000	1 000	-		
	4							-		
Other transfers and grants [insert description]								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
Lejweleputswa								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Operating Transfers and Grants</b>	5	-	100 292	101 492	-	101 492	101 292	-		-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	34 868	56 718	-	55 305	35 071	20 234	57.7%	-
Municipal Infrastructure Grant (MIG)			18 889	25 739	-	24 326	24 326	-		
								-		
Energy Efficiency and Demand-side Management Grant			4 000	4 000		4 000	2 000	2 000	100.0%	
Water Service Grant			11 979	26 979	-	26 979	8 745	18 234	208.5%	
<b>Provincial Government:</b>		-	3 000	3 000	-	2 159	2 159	-		-
[insert description]			3 000	3 000		2 159	2 159	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Capital Transfers and Grants</b>	5	-	37 868	59 718	-	57 464	37 230	20 234	54.3%	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	138 160	161 210	-	158 956	138 522	20 234	14.6%	-

## 1.6. Supporting Table SC7 – Grants Expenditure

FS183 Tswelopele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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>										
<b>National Government:</b>		-	100 292	100 492	489	4 303	83 743	(79 440)	-94.9%	-
Local Government Equitable Share			97 242	97 242			81 035	(81 035)	-100.0%	
Finance Management			2 100	2 100	59	1 917	1 750	167	9.6%	
EPWP Incentive			950	1 150	430	2 386	958	1 428	149.0%	
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
AFS & Revenue enhancement assistance										
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Lejweleputswa										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		-	100 292	100 492	489	4 303	83 743	(79 440)	-94.9%	-
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	34 868	56 718	1 264	44 300	47 265	(2 965)	-6.3%	-
Municipal Infrastructure Grant (MIG)			18 889	25 739	844	23 149	21 449	1 700	7.9%	
Energy Efficiency and Demand-side Management Grant			4 000	4 000	420	4 000	3 333	667	20.0%	
Water Service Grant			11 979	26 979	-	17 151	22 483	(5 331)	-23.7%	
<b>Provincial Government:</b>		-	3 000	3 000	-	3 660	2 500	1 160	46.4%	-
			3 000	3 000		3 660	2 500	1 160	46.4%	
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	37 868	59 718	1 264	47 960	49 765	(1 805)	-3.6%	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	138 160	160 210	1 754	52 264	133 508	(81 245)	-60.9%	-