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Ref MPT 12/1/1/18

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2021/22 FINANCIAL YEAR: 1ST QUARTER ENDED 30 SEPTEMBER 2021

- 1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of each month, a consolidated statement on the state of municipal budget.
- 2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
- 3. The information in this publication is based on the 2021/22 adopted budgets and Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer is required to sign and submit to the National Treasury. Therefore, any queries on the budget, revenue and expenditure reflected in the statement must be referred to the relevant municipality.
- 4. Furthermore, it should be noted that this report is published using the figures from the mSCOA data strings. The Municipal Standard Chart of Account Regulation requires municipalities to upload budgets and financial information in a data string format to the Local Government portal across the six mSCOA segments. Therefore, the credibility of the information contained in the mSCOA data strings remains a concern as some municipality's sub-systems are not yet fully integrated with the core financial system, which indicates that some municipalities are not budgeting, transacting and reporting directly from the core financial system.
- 5. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of September 2021.





MINIODAL ITY					SUBM	ISSION	ODI				
MUNICIPALITY	ORGB	PROR	M01	M02	M03	CR01	CR02	CR03	DR01	DR02	DR03
Albert Luthull											
Bushbuckridge											
City of Mbombela											
Dipaleseng											
Dr JS Moroka											
Ehlanzeni District											
Emakhazeni											
Emalahleni Gert Sibande District											
Govan Mbeki											
Lekwa											
Mkhondo											
Msukaligwa											
Nkangala District											
Nkomazi											
Pixley Ka Seme											
Steve Tshwete											
Thaba Chweu											
Thembisile Hani											
Victor Khanye											

Outstanding	
Submitted	

- 6. It should also be noted that the report contains preliminary figures as at the end of the first quarter ended 30 September 2021 pending verifications by municipalities.
- 7. The Section 71 reports facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for Councils, Provincial Legislature and officials in order to monitor and improve municipal performance hence credibility of the data strings is important.

MS GUGU MASHITENG

HEAD: PROVINCIAL TREASURY DATE: O / / / /2021



MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

(41,992)

(41,992)

119,190

119,190

			2021/22			20	20/21	
	Budget	First (Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	611,954	22,370	3.7%	22,370	3.7%	184,630	33.7%	(87.9%)
Property rates	104,984	9,481	9.0%	9,481	9.0%	8,919	8.9%	
Service charges - electricity revenue	43,381	5,750	- 13.3%	5,750	13.3%	8,839	- 23.4%	(35.0%
Service charges - water revenue	47,283	(80)	(.2%)	(80)		2,305	5.1%	,
Service charges - sanitation revenue	12,893	707	5.5%	707	5.5%	1,392	11.4%	,
Service charges - refuse revenue	11,041	709	6.4%	709	6.4%	1,613	15.4%	`
Rental of facilities and equipment	15	133	- 915.5%	133	- 915.5%	266	- 1,913.4%	(50.0%
Interest earned - external investments	-	373	-	373	-	1,352	135,187,000.0%	(72.4%
Interest earned - outstanding debtors	34,344	4,766	13.9%	4,766	13.9%	8,559	80.5%	(44.3%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	187	62	33.2%	62	33.2%	27	15.3%	126.9%
Licences and permits	-	7	-	7	-	57	-	(88.2%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	354,716	-	-	-	-	150,839	45.8%	(100.0%
Other revenue	3,110	462	14.9%	462	14.9%	461	15.5%	.3%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	606,952	129,275	21.3%	129,275	21.3%	65,440	11.9%	97.5%
Employee related costs	177,204	50,200	28.3%	50,200	28.3%	31,884	18.6%	57.4%
Remuneration of councillors	27,948	7,790	27.9%	7,790	27.9%	4,932	17.6%	58.0%
Debt impairment	45,327	-	-	-	-	0	-	(100.0%
Depreciation and asset impairment	46,776	533	1.1%	533	1.1%	-	-	(100.0%
Finance charges	541	-	-	-	-	-	-	-
Bulk purchases	106,349	23,058	21.7%	23,058		1,653	1.7%	
Other Materials	66,576	5,283	7.9%	1	7.9%	4,088	18.4%	
Contracted services	93,784	35,038	37.4%	I		17,362	18.9%	
Transfers and subsidies	2,556	828	32.4%		32.4%	193	-	330.0%
Other expenditure	39,890	6,546	16.4%	6,546	16.4%	5,330	14.3%	22.8%
Losses	(0)	-	-	-	-	-	-	-
Surplus/(Deficit)	5,002	(106,905)		(106,905)		119,190		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	313,076	64,914	20.7%	64,914	20.7%	-	-	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	318,078	(41,992)		(41,992)		119,190		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	318,078	(41,992)		(41,992)		119,190		

Attributable to minorities

Surplus/(Deficit) attributable to municipality

Share of surplus/ (deficit) of associate

Surplus/(Deficit) for the year

Contact Details

Municipal Manager Financial Manager

			2021/22			20)20/21	
	Budget	First (Quarter	Year	to Date	First	Quarter	1
thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/2
Capital Revenue and Expenditure								
Source of Finance	346,649	133,503	38.5%	133,503	38.5%	35,421	10.7%	276.9%
National Government	345,123	129,394	37.5%	129,394	37.5%	35,421	10.7%	
Provincial Government	343,123	123,334	31.370	129,394	37.370	33,421	10.370	200.57
District Municipality	1	_	_	_	_	_	<u> </u>	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	<u> </u>		<u>-</u>	[]]]
Transfers recognised - capital	345,123	129,394	37.5%	129,394	37.5%	35,421	10.9%	265.39
Borrowing	-	123,034	-	120,004	-	-	-	200.5
Internally generated funds	1,526	4,109	269.3%	4,109	269.3%	-	-	(100.0%
Capital Expenditure Functional	346,649	133,503	38.5%	133,503	38.5%	36,742	11.1%	263.49
Municipal governance and administration	1,526	1,736	113.8%	1,736	113.8%	1,321	25.2%	31.5%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1,526	1,736	113.8%	1,736	113.8%	1,321	26.3%	31.5
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1,700	14,654	862.0%	14,654	862.0%	1,997	16.4%	634.0
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	1,700	14,654	862.0%	14,654	862.0%	-	-	(100.0%
Public Safety	-	-	-	-	-	1,997	19.8%	(100.0%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	29,292	5,327	18.2%	5,327	18.2%	2,562	12.6%	108.0
Planning and Development			-	-	-	-		
Road Transport	29,292	5,327	18.2%	5,327	18.2%	2,562	12.7%	108.0
Environmental Protection			-		-	-		
Trading Services	314,131	111,786	35.6%		35.6%	30,863	10.5%	
Energy sources Water Management	19,856	18,655	94.0%		94.0%	- 04.070	40.00/	(100.0%
Waste Water Management Waste Water Management	264,275 30,000	87,827 5,303	33.2% 17.7%	87,827 5,303	33.2% 17.7%	24,879 5,984	10.2% 18.6%	
Waste Management	30,000	5,303	11.1%	5,303	17.7%	5,904	10.0%	(11.4%
Other	<u> </u>	· 1	-	·	_	-	· ·	1

(41,992)

(41,992)

318,078

318,078

			2021/22			20	020/21	
	Budget	First (Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	815,392	22,914	2.8%	22,914	2.8%	2,270	.2%	909.4%
Property rates	68,668	8,532	12.4%	8,532	12.4%	11,518	11.6%	(25.9%
Service charges	75,832	8,927	11.8%	8,927	11.8%	11,068	10.4%	(19.3%
Other revenue	3,100	(250,788)	(8,089.9%)	(250,788)	(8,089.9%)	(250,765)	(7,940.8%)	- ار
Transfers and Subsidies - Operational	354,716	146,324	41.3%		41.3%	153,318	46.6%	I
Transfers and Subsidies - Capital	313,076	109,918	35.1%	•	35.1%	77,131	18.1%	
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	-	-	-	-	.	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	815,392	22,914	2.8%	22,914	2.8%	2,270	.2%	909.4%
Cash Flow from Investing Activities								
Receipts	813	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	813	-	-	-	-	-	-	-
Payments	-	(24,298)	-	(24,298)		(40,735)	-	(40.3%
Capital assets	-	(24,298)	-	(24,298)		(40,735)	-	(40.3%
Net Cash from/(used) Investing Activities	813	(24,298)	(2,990.0%)	(24,298)	(2,990.0%)	(40,735)	(3,935.7%)	(40.3%
Cash Flow from Financing Activities								
Receipts	(409)	(6)	1.5%	(6)	1.5%	(5)	1.2%	25.3%
Short term loans	, , ,	-	-	-	- 1	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(409)	(6)	1.5%	(6)	1.5%	(5)	1.2%	25.39
Payments	-	-	-	-	.	-	-	-
Repayment of borrowing	-	-	-		-		-	
Net Cash from/(used) Financing Activities	(409)	(6)	1.5%	(6)	1.5%	(5)	1.2%	25.3%
Net Increase/(Decrease) in cash held	815,796	(1,391)	(.2%)	(1,391)	(.2%)	(38,469)	(4.0%)	(96.4%
Cash/cash equivalents at the year begin:	5,143	-	-	-	.	-	-	-
Cash/cash equivalents at the year end:	820,939	(1,391)	(.2%)	(1,391)	(.2%)	(38,469)	(3.9%)	(96.4%

	0 - 30 Da	ys	31 - 60 [Days	61 - 90 D)ays	Over 90 Da	ys	Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	9/
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,767	7.9%	1,107	3.2%	1,050	3.0%	30,155	86.0%	35,080	3.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,094	13.2%	868	3.7%	561	2.4%	18,865	80.7%	23,387	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23,352	3.3%	10,774	1.5%	10,553	1.5%	671,747	93.8%	716,426	75.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,422	2.8%	1,150	1.3%	1,106	1.3%	81,127	94.5%	85,805	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,488	3.2%	1,183	1.5%	1,165	1.5%	73,285	93.8%	78,120	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	342	4.0%	168	2.0%	167	2.0%	7,840	92.0%	8,517	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	71.9%	3	21.7%	0	-	1	6.4%	14	-	-	-	-	
Total By Income Source	34,474	3.6%	15,253	1.6%	14,602	1.5%	883,020	93.2%	947,349	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10,465	5.5%	4,419	2.3%	3,990	2.1%	171,360	90.1%	190,234	20.1%	-	-	-	-
Commercial	3,614	7.2%	1,206	2.4%	1,050	2.1%	44,111	88.3%	49,982	5.3%	-	-	-	-
Households	20,395	2.9%	9,627	1.4%	9,561	1.4%	667,549	94.4%	707,133	74.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34,474	3.6%	15,253	1.6%	14,602	1.5%	883,020	93.2%	947,349	100.0%	-	-	-	Τ-

017 843 4038 017 843 4028

	0 - 30 I	Days	31 - 60	Days	61 - 90 I	Days	Over 90 D	ays	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,658	71.1%	-	-	419	18.0%	255	10.9%	2,332	94.9
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	119	95.4%	-	-	6	4.6%	125	5.19
Total	1,658	67.5%	119	4.8%	419	17.0%	260	10.6%	2,457	100.09

Mr Dlamini M Mr G Mnisi

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

			2021/22			20	020/21	
	Budget	First (Quarter	Yea	ar to Date	First	t Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1,571,370	446,042	28.4%	446,042	28.4%	452,543	28.8%	(1.4%
Property rates	243,458	61,038	25.1%	61,038	25.1%	60,468	22.1%	.9%
Service charges - electricity revenue			-	-	-	-	-	-
Service charges - water revenue	40,733	9,091	22.3%	9,091	22.3%	5,181	8.7%	75.5%
Service charges - sanitation revenue	5,139	724	14.1%	724	14.1%	971	18.9%	(25.5%
Service charges - refuse revenue	9,380	2,121	22.6%	2,121	22.6%	2,042	21.8%	3.9%
Control sharges not and	-	- 1	-	-,	-	-,012	-	-
Rental of facilities and equipment	1,000	240	24.0%	240	24.0%	17	1.7%	1,321.9%
Interest earned - external investments	27,526	876	3.2%	876	3.2%	855	3.1%	2.6%
Interest earned - outstanding debtors	110,180	- 1	-	-	-	-	-	-
Dividends received	-	_	-	_	_	-	-	-
Fines, penalties and forfeits	3,068	(1)	-	(1)	-	(1)	-	191.0%
Licences and permits	4,933	249	5.1%	249	5.1%	92	1.9%	170.5%
Agency services	13,000	617	4.7%	617	4.7%	45	.3%	1,272.0%
Transfers and subsidies	891,974	369,756	41.5%	369,756	41.5%	381,980	37.2%	(3.2%
Other revenue	218,980	1,330	.6%	1,330	.6%	893	20.7%	49.0%
Gains	2,000	-	-	-	-	-	-	-
Operating Expenditure	1,285,739	196,070	15.2%	196,070	15.2%	146,196	10.6%	34.1%
Employee related costs	602,948	78,582	13.0%	78,582	13.0%	87,336	14.8%	(10.0%
Remuneration of councillors	34,870	4,252	12.2%	4,252	12.2%	4,185	12.6%	1.6%
Debt impairment	210,054	-	-	-	-	-	-	-
Depreciation and asset impairment	143,000	29,820	20.9%	29,820	20.9%	0	-	56,264,266.0%
Finance charges	20,000	27	.1%	27	.1%	89	.4%	(70.1%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	18,090	317	1.8%	317	1.8%	1,701	2.9%	(81.4%
Contracted services	132,207	43,017	32.5%	43,017	32.5%	24,765	11.1%	73.7%
Transfers and subsidies	4,000	71	1.8%	71	1.8%	91	1.8%	(21.9%
Other expenditure	120,569	40,648	33.7%	40,648	33.7%	28,028	14.8%	45.0%
Losses	-	(664)	-	(664)	-	-	-	(100.0%
Surplus/(Deficit)	285,631	249,972		249,972		306,347		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	456,689	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	194	-	194	-	-	-	(100.0%
Surplus/(Deficit) after capital transfers and contributions	742,320	250,167		250,167		306,347		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	742,320	250,167		250,167		306,347		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	742,320	250,167		250,167		306,347		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	742,320	250,167		250,167		306,347		

			2021/22			2	020/21	
	Budget	First	Quarter	Yea	ar to Date	Firs	t Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	742,320	41,617	5.6%	41,617	5.6%	37,094	5.6%	12.2%
National Government	454,970	(85,849)	(18.9%)	(85,849)	(18.9%)	21,827	5.1%	(493.3%
Provincial Government	-	-	-	-	-	, - -	-	-
District Municipality	_	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-	-	-	-	-	-	-	-
Transfers recognised - capital	454,970	(85,849)	(18.9%)	(85,849)	(18.9%)	21,827	5.1%	(493.3%
Borrowing		- 1	` - '	-	` - 1	-	-	` -
Internally generated funds	287,350	127,466 -	44.4%	127,466	44.4%	15,267	6.5%	734.9%
Capital Expenditure Functional	742,320	41,617	5.6%	41,617	5.6%	37,094	5.6%	12.29
Municipal governance and administration	54,150	(5,945)	(11.0%)	(5,945)		48	.1%	(12,383.9%
Executive and Council	5,350	1,095	20.5%	1,095		24	4.9%	4,398.1
Finance and administration	48,800	(7,040)	(14.4%)	(7,040)		24	-	(29,363.49
Internal audit	-	- 1	- 1	-	- 1	-	-	
Community and Public Safety	106,760	4,733	4.4%	4,733	4.4%	1,009	1.9%	369.2
Community and Social Services	3,500	656	18.7%	656	18.7%	2	-	35,205.8
Sport And Recreation	25,960	1,992	7.7%	1,992	7.7%	1,007	6.5%	97.8
Public Safety	3,800	969	25.5%	969	25.5%	-	-	(100.0%
Housing	73,500	1,116	1.5%	1,116	1.5%	-	-	(100.0%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	144,900	44,176	30.5%	44,176	30.5%	24,853	17.0%	77.79
Planning and Development	32,000	241	.8%	241	.8%	38	.2%	528.1
Road Transport	112,900	43,935	38.9%	43,935	38.9%	24,815	20.1%	77.1
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	436,510	(1,348)	(.3%)	(1,348)		11,184	2.8%	(112.0%
Energy sources	19,000	7,182	37.8%	7,182		2	-	384,983.2
Water Management	259,210	(12,626)	(4.9%)	(12,626)		11,182	3.7%	(212.9%
Waste Water Management	134,800	3,665	2.7%	3,665	1	-	-	(100.09
Waste Management	23,500	432	1.8%	432	1.8%	-	-	(100.0%
Other	-	- 1	-	-	-	-	-	-

			2021/22			2	020/21	
	Budget	First	Quarter	Ye	ar to Date	Firs	t Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	1,641,569	-	-	-	-	-	- 1	-
Property rates	116,860	_	-	<u>-</u>	-	<u>-</u>	_	<u>-</u>
Service charges	35,395	_	-	_	_	-	_	
Other revenue	87,765	_	_	_	_	_	_	
Transfers and Subsidies - Operational	891,974	[]	_	_		-		
Transfers and Subsidies - Capital Transfers and Subsidies - Capital	456,689		_	_	_	-		
Interest	52,886	_	_	_	_	-	_	
Dividends	-	_	-	-	_	-	_	
Payments	(1,053,828)	_		_	-	_		<u>-</u>
Suppliers and employees	(1,029,828)	-	-	-	-	-	-	
Finance charges	(20,000)	-	-	-	-	-	-	
Transfers and grants	(4,000)	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	587,741	-	-	-	-	-	-	-
Cash Flow from Investing Activities								
Receipts	502	_	_	_	_		_	_
Proceeds on disposal of PPE	502	_	-	-	_	-	_	
Decrease (Increase) in non-current debtors (not used)	-	_	-	-	_	_	_	,
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	
Payments	(742,320)	-	-	-	-	-	- 1	-
Capital assets	(742,320)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(741,818)	-	-	-	-	-	-	•
Cash Flow from Financing Activities								
Receipts	(31)	(206)	669.1%	(206)	669.1%	(195)	(7.9%)	5.
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	- 1	
Increase (decrease) in consumer deposits	(31)	(206)	669.1%	(206)	669.1%	(195)	(7.9%)	5.0
Payments	-	-	-	-	-	-	- 1	-
Repayment of borrowing	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(31)	(206)	669.1%	(206)	669.1%	(195)	(7.9%)	5.
Net Increase/(Decrease) in cash held	(154,108)	(206)	.1%	(206)	.1%	(195)	(.7%)	5.6
Cash/cash equivalents at the year begin:	204,403	(3,108)	(1.5%)	(3,108)		(3,587)	1	(13.3
Cash/cash equivalents at the year end:	50,295	(10,945)		(10,945)	1	(11,877)		(7.8

Part 4: Debtor Age Analysis														
	0 - 30 Days		31 - 60 Da	ays	61 - 90 Da	ays		Over 90 Days	Total		Actual Bad Debts Debts		Impairment -Ba Council F	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,296	2.5%	41	-	2,918	1.4%	200,096	96.0%	208,351	10.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39,885	3.6%	(34)	-	19,554	1.7%	1,058,262	94.7%	1,117,666	54.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	514	1.9%	(6)	-	283	1.1%	25,759	97.0%	26,550	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,557	3.1%	(4)	-	769	1.5%	47,890	95.4%	50,212	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	92	3.7%	88	3.6%	-	-	2,285	92.7%	2,465	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	8,000	1.3%	(1)	-	7,870	1.2%	618,012	97.5%	633,881	31.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	-	-	2	-	7,718	100.0%	7,721	.4%	-	-	-	_
Total By Income Source	55,345	2.7%	84	-	31,396	1.5%	1,960,021	95.8%	2,046,847	100.0%	-	-	-	•
Debtors Age Analysis By Customer Group														
Organs of State	15,622	1.7%	24	-	9,056	1.0%	874,413	97.3%	899,115	43.9%	-	-	-	-
Commercial	4,965	2.5%	20	-	2,861	1.4%	189,470	96.0%	197,317	9.6%	-	-	-	-
Households	12,732	2.2%	(33)	-	7,928	1.3%	570,587	96.5%	591,213	28.9%	-	-	-	-
Other	22,026	6.1%	73		11,552	3.2%	325,551	90.6%	359,202	17.5%	_		<u>-</u>	
Total By Customer Group	55,345	2.7%	84	-	31,396	1.5%	1,960,021	95.8%	2,046,847	100.0%	-	-	-	

	0 - 30 Da	iys	31 - 60 Da	ys	61 - 90 Da	iys	Over	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3,580	100.0%	3,580	3.4%
PAYE deductions	(8,628)	35.1%	(8,139)	33.1%	(7,909)	32.1%	61	(.2%)	(24,615)	(23.4%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(14,711)	34.9%	(14,634)	34.7%	(14,614)	34.7%	1,796	(4.3%)	(42,163)	(40.1%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,738	5.9%	3,427	11.7%	3,334	11.4%	20,793	71.0%	29,292	27.8%
Auditor-General	-	-	(0)	100.0%	-	-	-	-	(0)	-
Other	(5,900)	(4.2%)	12,104	8.7%	(1,432)	(1.0%)	134,399	96.6%	139,172	132.2%
Total	(27,500)	(26.1%)	(7,242)	(6.9%)	(20,621)	(19.6%)	160,629	152.6%	105,266	100.0%

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Contact Details

Municipal Manager Financial Manager

MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure			2021/22			202	20/21	
	Budget	First (Quarter					
	Main appropriation	Actual Expenditure	Quarter 1st Q as % of Main appropriation	Year to Actual Expenditure			Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q of 2021/22
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	3,474,234	977,272	28.1%	977,272	28.1%	931,811	29.0%	4.9
Property rates	742,956	182,358	24.5%	182,358	24.5%	·	26.7%	.2
.p. y	-	-	-	-	-	-	<u>-</u>	-
Service charges - electricity revenue	1,362,145	342,271	25.1%	342,271	25.1%	296,632	25.0%	15.4
Service charges - water revenue	123,151	27,540	22.4%	27,540	22.4%	27,299	23.1%	.9
Service charges - sanitation revenue	25,259	6,045	23.9%	6,045	23.9%	5,863	23.2%	3.1
Service charges - refuse revenue	150,933	36,564	24.2%	36,564	24.2%	34,594	25.0%	5.7
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	51,315	1,238	2.4%	1,238	2.4%	1,198	13.3%	3.4
Interest earned - external investments	1,920	362	18.9%	362	18.9%	608	9.6%	(40.49
Interest earned - outstanding debtors	41,565	5,570	13.4%	5,570	13.4%	8,608	21.7%	(35.39
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9,014	398	4.4%	398	4.4%	430	5.0%	(7.69
Licences and permits	6,963	3	-	3	-	4	.1%	(28.49
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	844,096	359,590	42.6%	359,590	42.6%	361,414	38.7%	(.5)
Other revenue	114,916	15,333	13.3%	15,333	13.3%	13,112	22.8%	16.9
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	3,353,878	851,497	25.4%	851,497	25.4%	642,405	17.8%	32.5
Employee related costs	1,127,748	288,316	25.6%	288,316	25.6%	1	23.0%	15.5
Remuneration of councillors	63,593	14,669	23.1%	14,669	23.1%		23.3%	(1.09
Debt impairment	120,222	-	-	-	_	_	-	_
Depreciation and asset impairment	474,340	118,585	25.0%	118,585	25.0%	_	-	(100.0
Finance charges	29,377	0	-	0	-	1	-	(90.99
Bulk purchases	870,000	323,168	37.1%	323,168	37.1%	260,014	32.0%	` 24.3
Other Materials	96,495	9,291	9.6%	9,291	9.6%	9,234	10.3%	.6
Contracted services	446,404	53,150	11.9%	53,150	11.9%		14.5%	(13.5
Transfers and subsidies	1,034	520	50.3%	520	50.3%	91	4.4%	468.9
Other expenditure	124,664	43,799	35.1%	43,799	35.1%	47,184	29.1%	(7.2°
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	120,355	125,775		125,775		289,407		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	499,135	52,177	10.5%	52,177	10.5%	50,622	13.8%	3.1
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	52,177	10.070	52,177	10.570	- 50,022	10.070	0.1
Transfers and subsidies - capital (in-kind - all)			_				_	_
Transiers and Subsidies - Capital (III-Killu - all)		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	619,490	177,952		177,952		340,029		
Taxation	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	619,490	177,952		177,952		340,029		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	619,490	177,952		177,952		340,029		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	619,490	177,952		177,952		340,029		

			2021/22			20	20/21	
	Budget	First Q	luarter	Year to	o Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	617,205	55,154	8.9%	55,154	8.9%	45,243	11.0%	21.9%
National Government	493,135	47,898	9.7%	47,898	9.7%		11.1%	
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	6,000	4,280	71.3%	4,280	71.3%	3,991	63.3%	7.29
Transfers recognised - capital	499,135	52,177	10.5%	52,177	10.5%	44,019	12.0%	18.5%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	118,070	2,977	2.5%	2,977	2.5%	1,224	2.9%	143.39
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	617,205	55,154	8.9%	55,154	8.9%	45,243	11.0%	21.9%
Municipal governance and administration	15,970	665	4.2%	665	4.2%	791	14.4%	(15.9%
Executive and Council	-	-	-	-	-	-	-	
Finance and administration	15,970	665	4.2%	665	4.2%	791	14.4%	(15.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	19,150	2,119	11.1%	2,119	11.1%	3,672	12.2%	(42.3%
Community and Social Services	7,150	2,119	29.6%	2,119	29.6%	3,240	16.2%	(34.6%
Sport And Recreation	10,500	-	-	-	-	433	4.8%	(100.0%
Public Safety	1,500	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	293,379	27,141	9.3%	27,141	9.3%		8.2%	48.4%
Planning and Development	99,350	7,485	7.5%	7,485	7.5%	4,648	4.6%	61.0%
Road Transport	194,029	19,656	10.1%	19,656	10.1%	13,645	11.2%	44.19
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	288,706	25,228	8.7%		8.7%		14.8%	
Energy sources	123,206	16,459	13.4%		13.4%		24.9%	
Water Management	125,100	4,180	3.3%	4,180	3.3%		6.8%	1
Waste Water Management	40,200	4,589	11.4%	4,589	11.4%	5,224	17.4%	(12.2%
Waste Management	200	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 2: Cach Pagainte and Paymonte		
Part 3: Cash Receipts and Payments		
- art or outsire to solve arrain a juniority		

			2021/22			20)20/21	
	Budget	First C	Quarter	Year to	o Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	3,840,038	1,090,478	28.4%	1,090,478	28.4%	-	-	(100.0%)
Property rates	705,808	149,548	21.2%	149,548	21.2%	-	-	(100.0%)
Service charges	1,630,327	343,779	21.1%	343,779	21.1%	-	-	(100.0%)
Other revenue	160,672	387,689	241.3%	387,689	241.3%	_		(100.0%)
Transfers and Subsidies - Operational	850,096		.7%	6,309	.7%	-	-	(100.0%)
Transfers and Subsidies - Capital	493,135	203,153	41.2%	203,153	41.2%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(3,109,162)	(1,633,021)	52.5%	(1,633,021)	52.5%	-	-	(100.0%)
Suppliers and employees	(3,079,785)	(1,633,021)	53.0%	(1,633,021)	53.0%	-	-	(100.0%)
Finance charges	(29,377)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	730,876	(542,543)	(74.2%)	(542,543)	(74.2%)	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	2,175	1	-	1	<u>-</u>	(17)	(.7%)	(106.1%)
Proceeds on disposal of PPE	-	-	-	-	-	- '-	` - [']	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2,175	1	-	1	-	(17)	(.7%)	(106.1%)
Decrease (increase) in non-current investments	0	-	-	-	-	-	-	-
Payments	(617,205)	(55,154)	8.9%	(55,154)	8.9%	-	-	(100.0%)
Capital assets	(617,205)	,	8.9%	(55,154)		-	-	(100.0%)
Net Cash from/(used) Investing Activities	(615,030)	(55,153)	9.0%	(55,153)	9.0%	(17)	(.7%)	324,615.8%
Cash Flow from Financing Activities								
Receipts	(3,660)	(2,992)	81.8%	(2,992)	81.8%	(2,969)	(1.5%)	.8%
Short term loans	- '	- 1	-	-	-	- '	` - ′	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3,660)	(2,992)	81.8%	(2,992)	81.8%	(2,969)	76.9%	.8%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3,660)	(2,992)	81.8%	(2,992)	81.8%	(2,969)	(1.5%)	.8%
Net Increase/(Decrease) in cash held	112,186	(600,688)	(535.4%)	(600,688)	(535.4%)	(2,986)	(1.4%)	20,014.2%
Cash/cash equivalents at the year begin:	-	61,915	-	61,915	-	93,539	-	(33.8%)
Cash/cash equivalents at the year end:	112,186	(538,355)	(479.9%)	(538,355)	(479.9%)	90,552	42.4%	(694.5%)
			•		1		1	,

Part 4: Debtor Age Analysis

	0 - 30 Days	3	31 - 60 Da	ays	61 - 90 Day	/S	Over 90 Da	nys	Total		Actual Bad Debts Debto		Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11,168	18.3%	-	-	8,030	13.1%	41,904	68.6%	61,102	10.4%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	91,952	56.1%	23	-	20,735	12.7%	51,151	31.2%	163,861	27.9%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	44,180	18.9%	138	.1%	23,896	10.2%	166,047	70.9%	234,261	39.9%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	2,140	19.4%	-	-	1,225	11.1%	7,646	69.4%	11,011	1.9%	-	-	-	
Receivables from Exchange Transactions - Waste Management	10,786	19.8%	1	-	6,364	11.7%	37,187	68.4%	54,338	9.2%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	177	8.7%	-	-	121	5.9%	1,744	85.4%	2,042	.3%	-	-	-	
Interest on Arrear Debtor Accounts	2,256	4.5%	0	-	1,900	3.8%	45,851	91.7%	50,007	8.5%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1,274	11.8%	410	3.8%	1,194	11.0%	7,941	73.4%	10,819	1.8%	-	-	-	
Total By Income Source	163,933	27.9%	572	.1%	63,466	10.8%	359,471	61.2%	587,442	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	26,551	16.9%	70	-	16,167	10.3%	113,999	72.7%	156,787	26.7%	-	-	-	
Commercial	33,370	36.9%	10	-	11,106	12.3%	45,848	50.8%	90,333	15.4%	-	-	-	
Households	102,961	30.7%	491	.1%	35,591	10.6%	196,402	58.5%	335,445	57.1%	-	-	-	
Other	1,050	21.5%	2	-	602	12.3%	3,222	66.1%	4,876	.8%	-	-	-	
Total By Customer Group	163,933	27.9%	572	.1%	63,466	10.8%	359,471	61.2%	587,442	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days		31 - 60 Days		Days	Over 90	Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	87,697	10.1%	143,897	16.6%	131,004	15.1%	506,116	58.3%	868,714	59.2%
Bulk Water	-	-	-	-	951	.6%	162,135	99.4%	163,086	11.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	20,488	100.0%	20,488	1.4%
Trade Creditors	12,354	6.5%	4,514	2.4%	10,863	5.7%	163,179	85.5%	190,910	13.0%
Auditor-General	-	-	-	-	-	-	10,438	100.0%	10,438	.7%
Other	150	.1%	140	.1%	0	-	212,424	99.9%	212,714	14.5%
Total	100,201	6.8%	148,551	10.1%	142,818	9.7%	1,074,780	73.3%	1,466,350	100.0%

Contact Details		
Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Financial Manager	Ms Zanele Malaza	013 759 2013

Source Local Government Database

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter Year to Date First Quarter **Budget** Actual Expenditure Actual Expenditure | Total Expenditure as % | Actual Expenditure | Total Expenditure as % | Q1 of 2020/21 to Main appropriation 1st Q as % of Main appropriation of main appropriation of main appropriation Q1 of 2021/22 R thousands Operating Revenue and Expenditure (1.8%) 303,641 80,426 26.5% 26.5% 81,917 Operating Revenue 80,426 30.2% 25.6% 33,418 8,547 8,547 25.6% 24.4% 5.6% Property rates 73,472 24.7% 18.9% 52.7% Service charges - electricity revenue 18,143 18,143 24.7% 11,878 25,009 5,489 21.9% 5,489 21.9% 5,743 26.2% (4.4%) Service charges - water revenue 22,998 5,493 23.9% 23.9% 26.2% 2.7% 5,493 5,351 Service charges - sanitation revenue 29.6% 2,117 2,117 29.6% 1,537 19.6% 37.7% 7,162 Service charges - refuse revenue 289 22.8% 22.8% 18.7% 96.3% Rental of facilities and equipment 604 9.7% 9.5% (49.6%) 9.7% Interest earned - external investments 26.6% 31.7% 38,019 26.6% 8,820 14.6% Interest earned - outstanding debtors 10,108 Dividends received 2.0% 120.7% 521 7.3% 7.3% Fines, penalties and forfeits 7,500 1,467 19.6% 1,467 19.6% 1,853 2,685,905.8% (20.8%) Licences and permits Agency services (25.6%) 90,321 Transfers and subsidies 28,172 31.2% 28,172 31.2% 37,881 23.0% 4,328 16.8% 16.8% 25.6% Other revenue 51,527 16.3% 51,527 16.3% 315,450 32,047 10.9% 60.8% Operating Expenditure 1,242.3% 71,856 7,308 10.2% 7,308 10.2% Employee related costs Remuneration of councillors 6,042 49,699 4,666 9.4% (100.0%) Debt impairment 9.4% 4,666 28,262 (100.0%) Depreciation and asset impairment 35.7% 5,200 1,854 1,854 35.7% 23.4% 49.4% Finance charges 31.6% 26.3% 27,179 37.9% 16.8% 86,000 27,179 23,273 Bulk purchases Other Materials 9,405 2,471 2,471 26.3% 14.9% 24.5% 34,489 5,660 16.4% 5,660 16.4% 3,543 10.7% 59.8% Contracted services Transfers and subsidies 24,497 2,191 8.9% 2,191 8.9% 1,461 5.1% 49.9% Other expenditure Losses Surplus/(Deficit) (11,809) 28,899 28,899 49,870 13,027 13,027 (100.0%) 50,478 25.8% 25.8% Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..) Transfers and subsidies - capital (in-kind - all) 38,669 41,926 41,926 49,870 Surplus/(Deficit) after capital transfers and contributions Taxation Surplus/(Deficit) after taxation 38,669 41,926 41,926 49,870 Surplus/(Deficit) attributable to municipality 38,669 41,926 41,926 49,870 Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year 38,669 41,926 41,926 49,870

			2021/22			2	020/21	1
	Budget	First (Quarter	Year	to Date	Firs	t Quarter	ı
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 t Q1 of 2021/22
R thousands								<u> </u>
Capital Revenue and Expenditure								I
Source of Finance	98,332	14,936	15.2%	14,936	15.2%	6,546	8.3%	128.29
National Government	98,332	14,936	15.2%		15.2%	6,546	8.3%	128.29
Provincial Government	· -	-	-	-	-	-	-	, -
District Municipality	_	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	_	-	-	-	-	-	-	-
Transfers recognised - capital	98,332	14,936	15.2%	14,936	15.2%	6,546	8.3%	128.2
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	98,332	14,936	15.2%	14,936	15.2%	6,561	8.3%	127.6
Municipal governance and administration	-	_	-	_	-	15		(100.0%
Executive and Council	_	_	-	_	-	-	-	- (10010)
Finance and administration	-	-	-	_	-	15	-	(100.09
Internal audit	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	_	-	-	-	, -
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	- I
Economic and Environmental Services	16,727	1,562	9.3%	1,562	9.3%	2,089	11.8%	(25.2%
Planning and Development	-	-	-	-	-	-	-	- 1
Road Transport	16,727	1,562	9.3%	1,562	9.3%	2,089	11.8%	(25.2
Environmental Protection		-	-	-	-	-	-	-
Trading Services	81,605		16.4%		16.4%		7.3%	
Energy sources	31,995		37.4%	l '	37.4%	2,076	12.6%	
Water Management	-	933	-	933	-	- 0.004	-	(100.0
Waste Water Management	49,610		.9%		.9%	2,381	5.3%	(80.5
Waste Management	-	-	-	-	-	-	-	-

			2021/22			2	020/21	
	Budget	First	Quarter	Year	to Date	Firs	t Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	260,172	95,252	36.6%	95,252	36.6%	109,344	37.0%	(12.9%
Property rates	22,359	3,322	14.9%	3,322	14.9%	7,140	33.2%	(53.5%
Service charges	84,376		21.1%	17,776	21.1%	16,746	22.0%	6.29
-								
Other revenue	12,638	5,124 40,996	40.5%	5,124	40.5%		19.6%	(15.5%
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	90,321 50,478		45.4% 55.5%	40,996 28,034	45.4% 55.5%	56,535 22,858	67.7% 27.8%	(27.5% 22.69
Interest	50,476	20,034	55.5%	20,034	33.3%	22,000	21.070	22.03
Dividends	_	_	-	_	_	_	-	_
Payments	(242,689)	(22,687)	9.3%	(22,687)	9.3%	(36,877)	29.1%	(38.5%
Suppliers and employees	(237,489)	(22,687)	9.6%	(22,687)	9.6%	(36,877)	30.4%	(38.5%
Finance charges	(5,200)	- (22,001)	-	-	-	(00,011)	-	(00.07)
Transfers and grants	-	_	-	_	-	_	-	-
Net Cash from/(used) Operating Activities	17,483	72,565	415.1%	72,565	415.1%	72,467	42.9%	.19
				·		·		
Cash Flow from Investing Activities	7.240							
Receipts Proceeds on disposal of PPE	7,249	-	•	-	-	-	•	-
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	_	-	-
Decrease (increase) in non-current debiors (not used)	7,249		_		_		_	
Decrease (increase) in non-current investments	-	_	_		_	_	- -	_
Payments	(98,332)	(22,236)	22.6%	(22,236)	22.6%	(7,819)	9.9%	184.49
Capital assets	(98,332)	(22,236)	22.6%	(22,236)	22.6%	(7,819)	9.9%	184.4
Net Cash from/(used) Investing Activities	(91,083)	(22,236)	24.4%	(22,236)	24.4%	` '	10.9%	184.49
Cash Flow from Financing Activities								
Receipts	(104)	11	(10.5%)	11	(10.5%)	9	(10.2%)	24.59
Short term loans	- (10.1)		-	-	-	_	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(104)	11	(10.5%)	11	(10.5%)	9	(10.2%)	24.5
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(104)	11	(10.5%)	11	(10.5%)	9	(10.2%)	24.5
Net Increase/(Decrease) in cash held	(73,704)	50,340	(68.3%)	50,340	(68.3%)	64,657	66.8%	(22.1%
Cash/cash equivalents at the year begin:	161,469		4.0%	6,454	4.0%		-	(103.6%
Cash/cash equivalents at the year end:	87,765		64.7%		64.7%	, , ,	(117.6%)	

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Da	ys	61 - 90 Da	ays	Over 90 Day	s	Total		Actual Bad Deb Deb		Impairment -Bad D	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,238	2.4%	1,238	1.3%	1,003	1.1%	89,816	95.2%	94,296	15.8%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	7,359	12.2%	1,857	3.1%	1,304	2.2%	49,827	82.6%	60,348	10.1%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2,618	3.3%	2,234	2.8%	2,239	2.8%	72,889	91.1%	79,979	13.4%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	2,151	2.0%	1,430	1.4%	1,262	1.2%	101,000	95.4%	105,844	17.7%	-	-	-	
Receivables from Exchange Transactions - Waste Management	803	1.4%	765	1.3%	738	1.2%	56,965	96.1%	59,271	9.9%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,305	100.0%	2,305	.4%	-	-	-	
Interest on Arrear Debtor Accounts	3,178	2.0%	3,131	2.0%	3,084	2.0%	147,642	94.0%	157,034	26.3%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	73	.2%	40	.1%	16	-	38,301	99.7%	38,431	6.4%	-	-	-	
Total By Income Source	18,421	3.1%	10,696	1.8%	9,644	1.6%	558,746	93.5%	597,507	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	725	4.6%	740	4.7%	742	4.7%	13,435	85.9%	15,642	2.6%	-	-	-	
Commercial	11,061	5.9%	3,697	2.0%	2,969	1.6%	168,796	90.5%	186,523	31.2%	-	-	-	
Households	6,636	1.7%	6,258	1.6%	5,933	1.5%	376,514	95.2%	395,342	66.2%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	18,421	3.1%	10,696	1.8%	9,644	1.6%	558,746	93.5%	597,507	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Day	/s	Over 90 Da	ays	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,519	11.8%	8,354	4.6%	7,307	4.0%	144,646	79.6%	181,825	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21,519	11.8%	8,354	4.6%	7,307	4.0%	144,646	79.6%	181,825	100.0%

Contact Details

Municipal Manager	Mr Johnny Mokgatsi	017 773 2031
Financial Manager	Mr Clement Letsoalo	017 773 1252

Source Local Government Database

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

165,023

1,370

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter First Quarter Year to Date Budget Actual Expenditure | Total Expenditure as % | Actual Expenditure | Total Expenditure as | Q1 of 2020/21 to % of main Q1 of 2021/22 appropriation of main appropriation appropriation R thousands **Operating Revenue and Expenditure** 61,290 624,760 211,709 33.9% 245.4% Operating Revenue 211,709 33.9% 10.4% 40,000 10,754 26.9% 26.9% 10,113 25.3% 6.3% Property rates Service charges - electricity revenue 82,000 12,640 15.4% 12,640 15.4% 30,738 37.9% (58.9%) Service charges - water revenue 21.1% 9,200 1,944 21.1% 21.1% 1,896 2.5% Service charges - sanitation revenue 18.5% 6,500 17.6% 1,142 17.6% 1,142 1,164 (1.9%) Service charges - refuse revenue 300 10.8% 10.8% 33 16.8% (1.2%) Rental of facilities and equipment 6,500 (100.0%) Interest earned - external investments 71.1% 48,500 10,331 10,331 (27.3%) Interest earned - outstanding debtors 14,212 Dividends received .1% .2% Fines, penalties and forfeits 380 41.4% 3,197 22.1% Licences and permits Agency services (100.0%) Transfers and subsidies 423,034 174,639 41.3% 174,639 3,098 71.9% Other revenue 5,149 208 4.0% (93.3%) 9.3% (22.1%) 618,947 46,690 7.5% 46,690 7.5% 59,920 Operating Expenditure 7.6% (102.3%) 215,830 17,649 Employee related costs 7.5% (100.0%) Remuneration of councillors 25,600 1,992 77,345 Debt impairment 61,319 Depreciation and asset impairment 3,200 Finance charges Bulk purchases Other Materials 8,920 1,802 20.2% 20.2% 1,674 13.2% 7.7% 112,480 23,811 21.2% 23,811 21.2% 21,917 15.8% 8.6% Contracted services 16.3% 16.3% 1.6% 533.3% 5,450 Transfers and subsidies 15.3% Other expenditure 108,803 20,591 18.9% 20,591 18.9% 16,548 24.4% Losses Surplus/(Deficit) 5,813 165,019 165,019 1,370 132,482 Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) (100.0%) Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,..) Transfers and subsidies - capital (in-kind - all) 165,023 138,295 165,023 1,370 Surplus/(Deficit) after capital transfers and contributions Taxation 138,295 165,023 165,023 1,370 Surplus/(Deficit) after taxation Surplus/(Deficit) attributable to municipality 138,295 165,023 165,023 1,370 Share of surplus/ (deficit) of associate

			2021/22			202	0/21	l
	Budget	First	Quarter	Yea	r to Date	First C	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	129,357	20,119	15.6%	20,119	15.6%	5,300	3.5%	279.6%
National Government	129,357	18,865	14.6%	18,865	14.6%	5,300	4.5%	256.0%
Provincial Government	· -	-	-	· -	-	-	-	-
District Municipality	_	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-	-	-	-	-	-	-	-
Transfers recognised - capital	129,357	18,865	14.6%	18,865	14.6%	5,300	3.5%	256.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	1,253	-	1,253	-	-	-	(100.0%
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	129,357	20,576	15.9%	20,576	15.9%	5,300	3.5%	288.2%
Municipal governance and administration	,	· -	-		_	· -	-	-
Executive and Council	_	_	-	_	-	-	-	-
Finance and administration	_	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	3,500	-	-	-	-	-	-	-
Community and Social Services	3,500	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	60,778	5,822	9.6%	5,822	9.6%	5,300	5.1%	9.9%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	60,778	5,822	9.6%	5,822	9.6%	5,300	7.2%	9.99
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	65,078	14,753	22.7%	14,753	22.7%	-	-	(100.0%
Energy sources	-	-	-	-	-	-	-	- (400.00
Water Management	-	1,710	-	1,710	-	-	-	(100.0%
Waste Water Management	65,078	13,043	20.0%	13,043	20.0%	-	-	(100.0%
Waste Management	-	-	-	-	-	-	-	-

165,023

138,295

Surplus/(Deficit) for the year

			2021/22			202	0/21	
	Budget	First	Quarter	Yea	r to Date	First 0	Quarter]
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	668,500	210,683	31.5%	210,683	31.5%	210,469	27.6%	.1%
Property rates	28,000	9,778	34.9%	9,778	34.9%	8,978	20.0%	8.9%
Service charges	63,505	2,231	3.5%		3.5%	1,208	1.1%	84.6%
-		21,586	144.1%	·		17,957		
Other revenue Transfers and Subsidies - Operational	14,979 423,034	174,639	41.3%		144.1% 41.3%	182,326	56.5% 32.2%	20.2 % (4.2%
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	132,482	2,450	1.8%		1.8%	102,320	32.270	(100.0%
Interest	6,500	2,430	1.0 /0	2,430	1.070	-	-	(100.0%)
Dividends	0,500	_			_	_	_	_
Payments	(480,283)	(4,280)	.9%	(4,280)	.9%	(9,376)	1.6%	(54.4%)
Suppliers and employees	(477,083)	(4,280)	.9%		.9%	(9,376)	1.6%	(54.4%)
Finance charges	(3,200)	(1,200)	-	- (1,250)	-	(0,010)	-	- (0 170)
Transfers and grants	(0,=00)	_	_	_	_	-	_	_
Net Cash from/(used) Operating Activities	188,217	206,403	109.7%	206,403	109.7%	201,092	105.0%	2.6%
Cash Flow from Investing Activities								
		1.050		1.050				(400.00/)
Receipts Proceeds on disposal of PPE	-	1,050	•	1,050	•	•	•	(100.0%)
Decrease (Increase) in non-current debtors (not used)			_		_	_	_]
Decrease (increase) in non-current receivables	_	1,050	_	1,050	_	_	_	(100.0%
Decrease (increase) in non-current investments	_	-	_	-	_	-	_	(100.070)
Payments	(129,357)	(20,119)	15.6%	(20,119)	15.6%	(5,300)	4.5%	279.6%
Capital assets	(129,357)	(20,119)	15.6%		15.6%	(5,300)	4.5%	279.6%
Net Cash from/(used) Investing Activities	(129,357)	` ' '	14.7%	, , ,	14.7%	(5,300)	4.5%	
Cash Flow from Financing Activities								
Receipts	(82)	12	(14.8%)	12	(14.8%)	5	(1.7%)	154.1%
Short term loans	(02)	-	(14.070)	' '-	(14.070)	-	- (1.170)	-
Borrowing long term/refinancing	_	_	_	_	_	-	_	_
Increase (decrease) in consumer deposits	(82)	12	(14.8%)	12	(14.8%)	5	(1.7%)	154.1%
Payments	-	-	-	´	-	-	-	_
Repayment of borrowing	_	-	-	_	-	-	-	_
Net Cash from/(used) Financing Activities	(82)	12	(14.8%)	12	(14.8%)	5	(1.7%)	154.1%
Net Increase/(Decrease) in cash held	58,779	187,347	318.7%	187,347	318.7%	195,797	263.8%	(4.3%)
Cash/cash equivalents at the year begin:	27,597	102,075	369.9%		369.9%	(314,972)	(551.3%)	, ,
and the state of the section of the	21,001	102,010	000.070	102,070	I	(011,012)	(001.070)	1 (102.770)

Part 4: Debtor Age Analysis

Ture in Booton rigorithaly old	0 20 Davis		24 60 D		64 00 Day		Over 00 Dec		Total		Actual Bad Deb	s Written Off to	Impairment -Bad D	ebts ito Counc
	0 - 30 Days		31 - 60 Days		61 - 90 Day	'S	Over 90 Day	/s	Iotai		Debi	ors	Polic	εy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12,204	5.5%	2,199	1.0%	6,904	3.1%	201,117	90.4%	222,424	50.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,326	5.8%	3,105	3.4%	2,455	2.7%	80,282	88.1%	91,168	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,351	7.1%	525	2.8%	507	2.7%	16,611	87.5%	18,994	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	869	4.3%	433	2.1%	416	2.1%	18,547	91.5%	20,265	4.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7,189	8.6%	3,562	4.3%	3,462	4.1%	69,480	83.0%	83,692	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	315	100.0%	315	.1%	-	-	-	-
Total By Income Source	26,939	6.2%	9,824	2.2%	13,743	3.1%	386,352	88.4%	436,859	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16,417	6.4%	4,240	1.6%	8,918	3.5%	227,421	88.5%	256,996	58.8%	-	-	-	-
Commercial	2,190	4.0%	1,029	1.9%	950	1.7%	50,784	92.4%	54,952	12.6%	-	-	-	-
Households	8,333	6.7%	4,555	3.6%	3,875	3.1%	108,147	86.6%	124,910	28.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26,939	6.2%	9,824	2.2%	13,743	3.1%	386,352	88.4%	436,859	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	742	44.4%	-	-	-	-	928	55.6%	1,670	100.0%
Auditor-General Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	742	44.4%		-	-	-	928	55.6%	1,670	100.0%

Contact Details

0		
Municipal Manager	Mr B.M Mhlanga	013 973 1101
Financial Manager	Mr S.K Mahlangu	013 973 1101

Source Local Government Database

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter Budget Year to Date First Quarter Total Expenditure as % Q1 of 2020/21 to Q1 Actual Expenditure 1st Q as % of Main Actual Expenditure Total Expenditure as appropriation Expenditure of main appropriation % of main of 2021/22 appropriation R thousands Operating Revenue and Expenditure 117,957 121,440 Operating Revenue 292,160 117,957 40.4% 40.4% 43.4% (2.9%) Property rates Service charges - electricity revenue Service charges - water revenue Service charges - sanitation revenue Service charges - refuse revenue 7.0% 15.8% (55.4%) Rental of facilities and equipment Interest earned - external investments 10,500 1,456 13.9% 1,456 13.9% 215 2.7% 576.1% Interest earned - outstanding debtors Dividends received Fines, penalties and forfeits 10.4% 163 16.9% 1,558 163 4.3% Licences and permits Agency services 278,932 116,267 41.7% 116,267 120,849 44.9% (3.8%) 41.7% Transfers and subsidies (78.1%) 360 7.2% 7.2% Other revenue 11.9% (100.0%) Operating Expenditure 278,787 59,169 21.2% 59,169 21.2% 58,340 21.7% 1.4% 174,363 4.8% Employee related costs 37,566 21.5% 21.5% 23.1% (1.3%) Remuneration of councillors 16,726 4,081 24.4% 4,081 24.4% 4,134 23.2% Debt impairment 11,484 3,051 26.6% 3,051 26.6% 2,533 31.1% 20.5% Depreciation and asset impairment 13,679 (100.0%) Finance charges Bulk purchases 1,133 322 28.4% 322 243 8.9% 32.3% Other Materials 28.4% 25,024 6,954 27.8% 6,954 8,884 39.7% (21.7%) 27.8% Contracted services Transfers and subsidies 36,379 7,195 19.8% 7,195 6,698 13.9% 7.4% Other expenditure 19.8% (100.0%) Losses Surplus/(Deficit) 13,372 58,788 58,788 63,100 2,403 Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..) Transfers and subsidies - capital (in-kind - all) 15,775 58,788 58,788 Surplus/(Deficit) after capital transfers and contributions 63,100 15,775 58,788 58,788 63,100 Surplus/(Deficit) after taxation Surplus/(Deficit) attributable to municipality 15,775 58,788 58,788 63,100 Share of surplus/ (deficit) of associate 58,788 58,788 63,100 Surplus/(Deficit) for the year 15,775

			2021/22			2	020/21	
	Budget	First	Quarter	Year	to Date	Firs	t Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	20,603	3,758	18.2%	3,758	18.2%	454	2.6%	727.69
National Government	2,403		-	- -	-	318	13.4%	
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-
Transfers recognised - capital	2,403	-	-	-	-	318	13.4%	(100.0%
Borrowing	-	-	-	-	-	-	-	
Internally generated funds	18,200	3,758	20.6%	3,758	20.6%	136	.9%	2,667.59
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	20,603	·	18.2%	3,758	18.2%	454	2.6%	
Municipal governance and administration	6,150	28	.5%	28	.5%	40	.9%	(29.1%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6,150	28	.5%	28	.5%	40	.9%	(29.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	- ,
Economic and Environmental Services	10,053		1.3%	133	1.3%	318	9.4%	(58.2%
Planning and Development	2,000		6.7%	133	6.7%	-	-	(100.0%
Road Transport	8,053	-	-	-	-	318	13.4%	(100.0%
Environmental Protection	4 400	2 507	- 04.70/	2 507	- 04.70/	-	4.00/	2 640 7
Trading Services Energy sources	4,400	3,597	81.7%	3,597	81.7%	96	1.0%	3,642.7
Water Management	3,000	1,646	- 54.9%	1,646	- 54.9%	- 96	1.4%	- 1,612.5 ⁰
Waste Water Management	1,400		139.4%		139.4%	90	1.470	(100.0%
Waste Management	1,400	-	159.4 /0	1,931	109.4 /0	-	_	(100.07
Other	_	Ī	-	_	I - I	-	1	

			2021/22			2	2020/21	
	Budget	First (Quarter	Year t	o Date	Firs	st Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	284,063	507,065	178.5%	507,065	178.5%	-	_	(100.0%
Property rates	_ ·	· _	-	· -	_	-	_	` <u>.</u>
Service charges	_	_	_	-	<u>-</u>	<u>-</u>	_	_
Other revenue	2,564	180,052	7,022.5%	180,052	7,022.5%			(100.0%
Transfers and Subsidies - Operational	278,932	290,958	104.3%	290,958	104.3%	•	•	(100.0%
Transfers and Subsidies - Capital Transfers and Subsidies - Capital	2,403	36,055	1,500.4%	36,055	1,500.4%	-	_	(100.0%
Interest	2,403	30,033	1,300.4 /0	-	1,500.4 /0	-	_	(100.070
Dividends	164	_	_	_	_	_	_	_
Payments	(267,180)	(79,752)	29.8%	(79,752)	29.8%	_	_	(100.0%
Suppliers and employees	(253,501)	(79,752)	31.5%	(79,752)	31.5%	-	_	(100.0%
Finance charges	(13,679)		-	-	-	-	_	-
Transfers and grants		-	-	-	-	-	_	_
Net Cash from/(used) Operating Activities	16,883	427,313	2,531.0%	427,313	2,531.0%	-	-	(100.0%
Cash Flow from Investing Activities								
Receipts	6,389	394	6.2%	394	6.2%	394	(129.3%)	-
Proceeds on disposal of PPE	-	-	-	-	-	-	- '	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	6,520	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(130)	394	(302.1%)	394	(302.1%)	394	(129.3%)	-
Payments	(20,603)		18.2%	(3,758)	18.2%	-	-	(100.0%
Capital assets	(20,603)	(3,758)	18.2%	(3,758)	18.2%	-	-	(100.0%
Net Cash from/(used) Investing Activities	(14,214)	(3,364)	23.7%	(3,364)	23.7%	394	(2.2%)	(953.5%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	1	(100.0%)	(100.0%
Short term loans	-	-	-	-	-	-	- '	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	1	(100.0%)	(100.0%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	1	(100.0%)	(100.0%
Net Increase/(Decrease) in cash held	2,669	423,949	15,882.2%	423,949	15,882.2%	395	.2%	107,270.7%
Cash/cash equivalents at the year begin:	85,484	80,961	94.7%	80,961	94.7%	85,484	120.0%	(5.3%
, ,		' 1				,		,

Part 4: Debtor Age Analysis														
	0 - 30 1	Days	31 - 60	Days	61 - 90 D	ays	Over 90	Days	To	otal		ots Written Off to otors	•	Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	-	-	-	-	-	-		-	-	-	-	-	-	-

	0 - 30 Days	0 - 30 Days		31 - 60 Days		61 - 90 Days		iys	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2,334	31.7%	1,361	18.5%	3,659	49.8%	-	-	7,354	100.0
Total	2,334	31.7%	1,361	18.5%	3,659	49.8%	-	-	7,354	100.0

Contact DetailsMunicipal ManagerMr S Siboza013 759 8525Financial ManagerMr G Dube013 759 8513

Source Local Government Database

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter First Quarter Year to Date **Budget** Main appropriation Actual Expenditure 1st Q as % of Main Actual Expenditure | Total Expenditure as | Actual Expenditure | Total Expenditure as Q1 of 2020/21 to appropriation Q1 of 2021/22 % of main % of main appropriation appropriation R thousands Operating Revenue and Expenditure 316,915 99,610 79,085 24.6% 26.0% Operating Revenue 31.4% 99,610 31.4% 2,334.9% 66,288 34,897 52.6% 34,897 52.6% 1,433 2.3% Property rates 93,435 19,703 21.1% 31,600 33.0% (37.6%) Service charges - electricity revenue 19,703 21.1% 20,219 4,254 21.0% 4,254 21.0% 5,276 24.7% (19.4%) Service charges - water revenue 13,074 3,361 25.7% 24.0% 3,361 25.7% 3,284 2.3% Service charges - sanitation revenue 11,424 2,582 22.6% 2,582 2,741 20.4% (5.8%) 22.6% Service charges - refuse revenue 8,404 1.6% (63.3%) Rental of facilities and equipment 3,181 30 1.0% 1.0% 19.5% (92.6%) Interest earned - external investments 3,804 Interest earned - outstanding debtors Dividends received 2,567 .4% Fines, penalties and forfeits (51.9%) Licences and permits Agency services 77,219 42.9% 45.9% Transfers and subsidies 33,140 33,140 42.9% 33,971 (2.4%) 1,587 9.2% 595.4% Other revenue 17,270 1,587 9.2% 4.0% (100.0%) Gains 15.8% 22.0% 78,043 399,277 63,240 63,240 15.8% (19.0%) **Operating Expenditure** 18,611 16.3% 23,972 (22.4%) 113,912 18,611 16.3% 24.1% Employee related costs 14.8% 22.1% (20.2%) Remuneration of councillors 8,217 1,218 1,218 14.8% 1,527 68,808 15,818 (100.0%) Debt impairment 24.0% 51,919 Depreciation and asset impairment 2,000 417 20.8% 20.8% 5.2% 96.1% Finance charges 42.2% 60,000 37.2% 25,315 25,315 22,089 14.6% 42.2% Bulk purchases Other Materials 16,066 3,965 24.7% 3,965 2,783 21.8% 42.5% 45,084 9,728 21.6% 9,728 21.6% 7,921 23.4% 22.8% Contracted services Transfers and subsidies Other expenditure 32,625 3,986 12.2% 3,986 12.2% 3,720 17.2% 7.1% Losses Surplus/(Deficit) (82,362) 36,369 36,369 1,043 72,094 28,072 38.9% 28,072 38.9% 20,535 36.7% Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,...) Transfers and subsidies - capital (in-kind - all) (10,268) 64,441 21,578 Surplus/(Deficit) after capital transfers and contributions 64,441 Taxation Surplus/(Deficit) after taxation (10,268) 64,441 64,441 21,578 Attributable to minorities Surplus/(Deficit) attributable to municipality (10,268) 64,441 64,441 21,578 Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year 64,441 64,441 21,578 (10,268)

			2021/22			20	20/21	
	Budget	First	Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	100,157	12,136	12.1%	12,136	12.1%	5,930	6.3%	104.79
National Government	72,094	8,674	12.0%	8,674	12.0%	3,590	5.5%	141.69
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	_	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	_
Transfers recognised - capital	72,094	8,674	12.0%	8,674	12.0%	3,590	5.5%	141.69
Borrowing	, · · · · · · · · · · · · · · · · · · ·	-	-	-	_	-	-	-
Internally generated funds	28,063	3,463	12.3%	3,463	12.3%	2,340	8.2%	48.09
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	100,157	12,136	12.1%	12,136	12.1%	7,750	8.3%	56.69
Municipal governance and administration	15,322	77	.5%	77	.5%	209	3.2%	(63.1%
Executive and Council	5,000		-	-	-	0	-	(100.0%
Finance and administration	10,322	77	.7%	77	.7%	209	5.8%	(63.19
Internal audit	-	-	-	-	-	-	-	
Community and Public Safety	2,485		-	-	-	1,820	260.1%	(100.0%
Community and Social Services	-	-	-	-	-	-	-	` -
Sport And Recreation	1,693	-	-	-	-	1,820	-	(100.0%
Public Safety	791	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	16,080	5,238	32.6%	5,238	32.6%	3,342	10.5%	56.79
Planning and Development	1,000		1.9%	19	1.9%	-	-	(100.0%
Road Transport	15,080	5,219	34.6%	5,219	34.6%	3,342	10.5%	56.2
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	66,271	6,821	10.3%	6,821	10.3%	2,379	4.4%	186.8
Energy sources	38,971	1,107	2.8%	1,107	2.8%	113	.6%	881.0
Water Management	19,331	5,314	27.5%	5,314	27.5%	2,027	8.6%	162.2
Waste Water Management	6,969	400	5.7%	400	5.7%	239	2.2%	67.3
Waste Management	1,000	-	-	-	-	-	-	-
Other	_	_	_	_	_	_	_	

			2021/22			20	20/21	
	Budget	First	Quarter	Year	to Date	First	Quarter]
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	358,590	89,318	24.9%	89,318	24.9%	85,297	24.5%	4.7%
Property rates	57,671	10,780	18.7%	10,780	18.7%	16	-	67,285.3%
Service charges	120,192	15,585	13.0%	15,585	13.0%	30,202	26.1%	(48.4%
Other revenue	28,233	1,717	6.1%	1,717	6.1%	527	1.5%	225.99
Transfers and Subsidies - Operational	77,219	33,140	42.9%		42.9%	33,995	45.9%	(2.5%
Transfers and Subsidies - Capital	72,094	28,072	38.9%	28,072	38.9%	20,535	31.7%	36.79
Interest	3,181	23	.7%	23	.7%	23	1.1%	1.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(277,903)		15.7%		15.7%	(22,556)	-	92.9%
Suppliers and employees	(275,903)	(43,511)	15.8%	(43,511)	15.8%	(22,556)	-	92.9%
Finance charges	(2,000)	-	-	-	-	-	-	-
Transfers and grants Net Cash from/(used) Operating Activities	80,688	45,807	56.8%	45,807	56.8%	62,741	18.1%	(27.0%
Net Cash Holli/(useu) Operating Activities	60,000	45,007	30.0 /	45,007	J0.0 /0	02,741	10.170	(27.076
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(100,157)	(28,893)	28.8%	(28,893)	28.8%	(15,821)	16.9%	82.6%
Capital assets	(100,157)	(28,893)	28.8%		28.8%	(15,821)	16.9%	82.69
Net Cash from/(used) Investing Activities	(100,157)	· · · ·	28.8%	· , ,	28.8%	(15,821)	16.9%	82.6%
Cash Flow from Financing Activities								
Receipts	(110)	(3)	2.8%	(3)	2.8%	2	10.6%	(225.6%
Short term loans	-	-	-	-	-	-	-	- (2201070
Borrowing long term/refinancing	-	-	-	-	-	-	-	_
Increase (decrease) in consumer deposits	(110)	(3)	2.8%	(3)	2.8%	2	10.6%	(225.6%
Payments	-	- 1	-	- '	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(110)	(3)	2.8%	(3)	2.8%	2	10.6%	(225.6%
Net Increase/(Decrease) in cash held	(19,579)	16,911	(86.4%)	16,911	(86.4%)	46,922	18.5%	(64.0%
Cash/cash equivalents at the year begin:	43,492	36,694	84.4%	36,694	84.4%	27,277	143.2%	
Cash/cash equivalents at the year end:	23,913	54,482	227.8%	54,482	227.8%	74,199	27.2%	(26.6%

Part 4: Debtor Age Analysis

	0 - 30 Da	ys	31 - 60 Day	/S	61 - 9	0 Days	Over 90 D	ays	Tota	ı		ots Written Off to otors	Impairment -Bad Po	Debts ito Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	-	-	-	•	-		•	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-							-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Da	ays	31 - 60 Days	3	61 - 90 Day	S	Over 90 Days	5	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	618	100.0%	-	-	-	-	-	-	618	.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1	100.0%	-	-	-	-	-	-	1	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1	100.0%	-	-	-	-	-	-	1	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33,104	50.2%	9,933	15.1%	13,557	20.6%	9,370	14.2%	65,963	99.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	33,724	50.6%	9,933	14.9%	13,557	20.4%	9,370	14.1%	66,583	100.0%

Contact Details Municipal Manager

Mr G Mthimunye 013 253 7628 Mr P Leshage (acting) 013 253 7711 Financial Manager

Source Local Government Database

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter **Budget** First Quarter Year to Date Actual Expenditure | Total Expenditure as | Actual Expenditure | Total Expenditure as | Q1 of 2020/21 to Main appropriation Actual Expenditure 1st Q as % of Main Q1 of 2021/22 appropriation % of main % of main appropriation appropriation R thousands Operating Revenue and Expenditure (1.9%) 3,802,907 873,859 23.0% 873,859 23.0% 890,941 26.0% Operating Revenue 763,804 167,896 22.0% 167,896 22.0% 162,312 26.4% 3.4% Property rates 1,259,867 23.4% 294,499 23.4% 23.7% 8.4% Service charges - electricity revenue 294,499 271,802 529,054 100,260 19.0% 100,260 19.0% 19.9% (1.1%) Service charges - water revenue 101,358 22.8% 20.2% 11.9% 37,038 37,038 22.8% Service charges - sanitation revenue 162,163 33,102 10.2% Service charges - refuse revenue 145,597 33,431 23.0% 33,431 23.0% 30,327 22.1% 3,371 3,371 463.9% Rental of facilities and equipment 29.8% 16.3% 11,325 29.8% 3,274 1.7% 1,128 29.4% (94.9%) Interest earned - external investments 371,116 62,622 16.9% 62,622 27.1% (29.6%) Interest earned - outstanding debtors 16.9% 88,951 Dividends received 259 Fines, penalties and forfeits 37,788 5,617 14.9% 5,617 14.9% 1,240 3.1% 353.0% 18.0% 19.9% 19.9% 18.4% Licences and permits 8.4% 139.5% Agency services 45,320 546 1.2% 228 440,689 157,064 35.6% 157,064 44.2% (15.5%) 35.6% 185,976 Transfers and subsidies 37.1% 11,397 25.6% (17.8%) Other revenue 30,743 11,397 37.1% 13,868 1,601 13.1% 817,767 20.0% 817,767 16.1% 4,088,203 20.0% 722,940 Operating Expenditure (38.3%) 144,571 15.9% Employee related costs 908,839 144,571 234,457 23.6% Remuneration of councillors 32,499 5,525 17.0% 5,525 17.0% 5,614 17.3% (1.6%) (80.4%) 784,782 13 Debt impairment 335,236 Depreciation and asset impairment Finance charges 218,615 51,912 23.7% 51,912 23.7% 15,779 4.3% 229.0% 495,741 1,174,502 495,741 42.2% 42.2% 340,192 28.5% 45.7% Bulk purchases 13.3% 134,087 22.7% 22.7% 64.0% Other Materials 30,443 30,443 18,562 Contracted services 307,746 58,115 18.9% 58,115 18.9% 59,472 16.9% (2.3%) 8.2% (11.3%) 337 8.1% 337 Transfers and subsidies 4,150 Other expenditure 187,747 31,109 16.6% 31,109 16.6% 48,416 20.8% (35.7%) Losses Surplus/(Deficit) (285,296) 56,092 56,092 168,002 Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) 189,132 26,103 14.2% (100.0%) Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..) Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers and contributions (96,165) 56,092 56,092 194,105 Taxation (96,165) 194,105 Surplus/(Deficit) after taxation 56,092 56,092 Attributable to minorities Surplus/(Deficit) attributable to municipality (96,165) 56,092 56,092 194,105 Share of surplus/ (deficit) of associate 56,092 Surplus/(Deficit) for the year (96,165) 56,092 194,105

			2021/22			20	20/21	
	Budget	First	Quarter	Year	to Date	First		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	183,780	29,411	16.0%	29,411	16.0%	40,916	16.6%	(28.1%
National Government	168,180	28,968	17.2%		17.2%	· ·	18.3%	(14.1%
Provincial Government	-	-	- · · ·	-	<u>-</u>	-	-	_
District Municipality	14,600	-	-	-	-	-	-	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	· <u>-</u>	-	-	-	-	-	-	-
Transfers recognised - capital	182,780	28,968	15.8%	28,968	15.8%	33,717	16.8%	(14.1%
Borrowing	· <u>-</u>	-	-	-	-	-	-	` -
Internally generated funds	1,000	444	44.4%	444	44.4%	7,199	16.1% -	(93.8%
Capital Expenditure Functional	183,780	29,411	16.0%	29,411	16.0%	40,916	16.6%	(28.1%
Municipal governance and administration	6,000	444	7.4%	· ·	7.4%		.2%	562.8%
Executive and Council	-	-	-	-	-	-	·£ /0	-
Finance and administration	6,000	444	7.4%	444	7.4%	67	.3%	562.8%
Internal audit	-	-	-	-	-	-		_
Community and Public Safety	7,000	660	9.4%	660	9.4%	_	_	(100.0%
Community and Social Services	5,000	-	-	-	-	_	-	- (100.07.
Sport And Recreation	2,000	660	33.0%	660	33.0%	-	-	(100.0%
Public Safety	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services Planning and Development	29,600	6,996	23.6%	6,996	23.6%	994	3.8%	604.1%
Road Transport	29,600	6,996	23.6%	6,996	23.6%	994	3.8%	604.19
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	141,180	21,311	15.1%	21,311	15.1%	39,855	21.3%	(46.5%
Energy sources	48,500	961	2.0%		2.0%		19.7%	
Water Management	17,000	15,690	92.3%		92.3%		27.3%	3.39
Waste Water Management	70,680	4,660	6.6%		6.6%		18.0%	
Waste Management	5,000	-	-	-	-	1	1.5%	
Other	<u> </u>	-	-		-	_	_	` <u>-</u>

Part 3: Cash Receipts and Payments		

				20	20/21			
	Budget	Firs	t Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	3,150,284	540,956	17.2%	540,956	17.2%	-	-	(100.0%)
Property rates	573,188	64,738	11.3%	64,738	11.3%	_	-	(100.0%)
Service charges	1,850,512	242,998	13.1%	242,998	13.1%	-	-	(100.0%)
Other revenue	94,113	6,674	7.1%	6,674	7.1%	-	-	(100.0%)
Transfers and Subsidies - Operational	440,689	180,624	41.0%	180,624	41.0%	-	-	(100.0%)
Transfers and Subsidies - Capital	189,132	45,922	24.3%	45,922	24.3%	-	-	(100.0%)
Interest	2,650	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(3,020,080)		18.5%		18.5%		39.7%	(18.8%)
Suppliers and employees	(2,793,468)		19.9%	(557,232)	19.9%	(685,955)	39.7%	(18.8%)
Finance charges	(226,612)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	130,204	(16,276)	(12.5%)	(16,276)	(12.5%)	(685,955)	(67.3%)	(97.6%)
Cash Flow from Investing Activities								
Receipts	399	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	399		-	-	-	-	-	-
Payments	(183,780)		14.9%	, , ,	14.9%		•	(100.0%)
Capital assets	(183,780)	· , ,	14.9%		14.9%		-	(100.0%)
Net Cash from/(used) Investing Activities	(183,381)	(27,405)	14.9%	(27,405)	14.9%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	214	(90)	(41.9%)	(90)	(41.9%)	(59)	(5.2%)	53.1%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	214	(90)	(41.9%)	(90)	(41.9%)	(59)	(5.2%)	53.1%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	214	(90)	(41.9%)	(90)	(41.9%)	(59)	(5.2%)	53.1%
Net Increase/(Decrease) in cash held	(52,963)	(43,770)	82.6%	(43,770)	82.6%	(686,013)	(44.1%)	(93.6%)
Cash/cash equivalents at the year begin:	74,277		73.8%	54,826	73.8%	(187,467)	(623.2%)	(129.2%)
Cash/cash equivalents at the year end:	21,314	11,056	51.9%	11,056	51.9%	(747,043)	(47.1%)	(101.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days 61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Debto		Council Policy			
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	42,102	2.6%	33,606	2.1%	26,301	1.6%	1,519,484	93.7%	1,621,492	26.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	84,739	7.7%	43,753	4.0%	22,047	2.0%	950,962	86.3%	1,101,501	18.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	48,394	6.4%	26,855	3.6%	23,170	3.1%	657,153	87.0%	755,572	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12,750	2.2%	9,918	1.7%	8,429	1.5%	546,558	94.6%	577,656	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10,966	2.8%	8,865	2.3%	7,795	2.0%	359,927	92.9%	387,554	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22,073	35.0%	20,707	32.8%	20,276	32.2%	-	-	63,056	1.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	247	-	259	-	385	-	1,541,234	99.9%	1,542,125	25.5%	-	-	-	-
Total By Income Source	221,270	3.7%	143,963	2.4%	108,403	1.8%	5,575,319	92.2%	6,048,956	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9,418	14.1%	5,337	8.0%	3,617	5.4%	48,282	72.4%	66,654	1.1%	-	-	-	-
Commercial	137,717	2.8%	102,650	2.1%	87,893	1.8%	4,627,640	93.4%	4,955,901	81.9%	-	-	-	-
Households	74,135	7.2%	35,976	3.5%	16,893	1.6%	899,397	87.6%	1,026,401	17.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	221,270	3.7%	143,963	2.4%	108,403	1.8%	5,575,319	92.2%	6,048,956	100.0%	-	-	-	•

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 D	ays	Over 90 [Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	600,829	13.1%	-	-	151,947	3.3%	3,840,803	83.6%	4,593,579	97.4%
Bulk Water	19,010	30.5%	-	-	9,456	15.2%	33,867	54.3%	62,333	1.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26,817	45.4%	1,142	1.9%	7,779	13.2%	23,301	39.5%	59,039	1.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	646,656	13.7%	1,142	-	169,182	3.6%	3,897,972	82.7%	4,714,952	100.0%

Contact Details		
Municipal Manager	Mr H. S. Mayisela	013 690 6208
Financial Manager	Ms J P Hlatshwayo	013 690 6241

Source Local Government Database

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure 2021/22 2020/21 Budget First Quarter Year to Date First Quarter Actual Expenditure | Total Expenditure as | Actual Expenditure | Total Expenditure as % | Q1 of 2020/21 to Main appropriation Actual Expenditure 1st Q as % of Main of main appropriation Q1 of 2021/22 appropriation % of main appropriation R thousands Operating Revenue and Expenditure Operating Revenue 347,765 134,326 38.6% 134,326 38.6% (158,836) (47.1%) (184.6%) Property rates Service charges - electricity revenue Service charges - water revenue 27 27 21.6% 21.6% 30.8% (27.0%) Service charges - sanitation revenue 125 Service charges - refuse revenue Rental of facilities and equipment Interest earned - external investments 10,542 964 9.1% 964 9.1% 852 13.1% Interest earned - outstanding debtors Dividends received Fines, penalties and forfeits Licences and permits Agency services (4.3%) 443.7% 132,124 132,124 138,022 43.8% Transfers and subsidies 326,967 40.4% 40.4% 1,211 11.9% 24.1% Other revenue 10,131 1,211 11.9% 223 Gains (297,970) (100.0%) 82,053 21.6% 21.9% **Operating Expenditure** 379,392 82,053 21.6% 81,721 3.1% 208,770 45,586 21.8% 45,586 21.8% 44,207 22.5% Employee related costs 3,267 19.5% 3,267 19.5% 21.3% (1.4%) Remuneration of councillors 16,795 3,312 Debt impairment 24.9% 24.9% Depreciation and asset impairment 24,562 6,114 6,114 (100.0%) 671 Finance charges Bulk purchases 192 4,392 4.4% 4.4% (38.4%) Other Materials 43,858 11,136 25.4% 11,136 25.4% 5,910 14.3% Contracted services 88.4% 5,578 5,578 59.4% 8,340 66.9% 66.9% 13,769 (59.5%) Transfers and subsidies 72,004 10,182 10,182 21.8% (28.4%) Other expenditure 14,213 Losses Surplus/(Deficit) (31,627) 52,272 52,272 (240,557) Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) 2,365 (100.0%) Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..) Transfers and subsidies - capital (in-kind - all) (29,262) (240,557) Surplus/(Deficit) after capital transfers and contributions 52,299 52,299 Taxation (29,262) 52,299 52,299 (240,557) Surplus/(Deficit) after taxation Attributable to minorities Surplus/(Deficit) attributable to municipality 52,299 52,299 (29,262)(240,557) Share of surplus/ (deficit) of associate 52,299 52,299 (240,557) Surplus/(Deficit) for the year (29,262)

			2021/22			20	020/21	
	Budget	First	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 t Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	-	-	-	-	-	-	-	-
National Government	-	_	-	-	-	-	-	-
Provincial Government	_	_	_	-	-	-	_	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-		-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
, •	-	-	-	-	-	-	-	-
Capital Expenditure Functional	5,100	312	6.1%	312	6.1%	50	.3%	522.0
Municipal governance and administration	5,100	312	6.1%	312	6.1%	50	.3%	522.0
Executive and Council	5,100	312	0.1%	312	0.1%	50	.3%	522.0
Finance and administration	5,100	312	6.1%	312	6.1%	50	.3%	- 522.0
Internal audit	5,100	512	0.170	-	0.170	-	.570	522.0
Community and Public Safety	_		_	_	_	_		_
Community and Social Services	-	_	-	-	_	-	_	_
Sport And Recreation	_	_	_	-	_	_	_	_
Public Safety	-	_	_	-	_	_	_	_
Housing	-	_	_	-	_	_	_	_
Health	_	_	_	-	_	_	_	-
Economic and Environmental Services	-	_	-			_	_	_
Planning and Development	-	_	-	-	-	-	_	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	_	_	-	_	_	_	-

			2021/22			20	20/21	
	Budget	First	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	339,588	141,106	41.6%	141,106	41.6%	143,983	45.2%	(2.0%
Property rates	-	-	-	-	-	-	-	-
Service charges	125	31	24.9%	31	24.9%	43	35.5%	(27.0%
Other revenue	128	10	7.4%	10	7.4%	-	-	(100.0%
Transfers and Subsidies - Operational	327,799	138,139	42.1%	138,139	42.1%	142,307	45.0%	(2.9%
Transfers and Subsidies - Capital	11,536	2,926	25.4%	2,926	25.4%	1,634	70.0%	79.09
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(354,830)	(14,403)	4.1%	(14,403)	4.1%	(4,341)	•	231.89
Suppliers and employees	(354,830)	(14,403)	4.1%	(14,403)	4.1%	(4,341)	-	231.89
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	- (45.040)	126,702	(831.2%)	126,702	(024.20/)	139,642	43.8%	- (0.20/
Net Cash from/(used) Operating Activities	(15,242)	120,702	(031.270)	120,702	(831.2%)	139,042	43.070	(9.3%
Cash Flow from Investing Activities								
Receipts	(29)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(29)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments Capital assets	_	-	•	-	•	•	-	-
Net Cash from/(used) Investing Activities	(29)	-	<u> </u>	-	-	<u> </u>	-	-
•	(-)							
Cash Flow from Financing Activities	(6)							
Receipts Short term loans	(6)	-	•	-	-	-	•	-
Borrowing long term/refinancing		-	-	-	_	-	-	_
Increase (decrease) in consumer deposits	(6)	_	-	-	_	_	- -	_
Payments	_ (0)	_	-	_	_	-	_	_
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6)	_	-	-	-	<u> </u>	-	
Net Increase/(Decrease) in cash held	(15,278)	126,702	(829.3%)	126,702	(829.3%)	139,642	43.9%	(9.3%
Cash/cash equivalents at the year begin:	218,476	186,830	85.5%			218,241	92.6%	(14.4%
Cash/cash equivalents at the year end:	203,198	313,533	154.3%			357,883	64.6%	•

Debtors Age Analysis By Income Source Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables from Exchange Transactions - Electricity Receivables from Non-exchange Transactions - Property Rates Receivables from Exchange Transactions - Waste Water Management Receivables from Exchange Transactions - Waste Management Receivables from Exchange Transactions - Property Rental Debtors	mount	0/		ys	61 - 90 Day	ys	Over 90 Day	S	Tot	tal	Debte		Impairment -Bad Do	
Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables from Exchange Transactions - Electricity Receivables from Non-exchange Transactions - Property Rates Receivables from Exchange Transactions - Waste Water Management Receivables from Exchange Transactions - Waste Management Receivables from Exchange Transactions - Property Rental Debtors		70	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Trade and Other Receivables from Exchange Transactions - Electricity Receivables from Non-exchange Transactions - Property Rates Receivables from Exchange Transactions - Waste Water Management Receivables from Exchange Transactions - Waste Management Receivables from Exchange Transactions - Property Rental Debtors														
Receivables from Non-exchange Transactions - Property Rates Receivables from Exchange Transactions - Waste Water Management Receivables from Exchange Transactions - Waste Management Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management Receivables from Exchange Transactions - Waste Management Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	•	-	•	-	•
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-

25

1.6%

1,579

1,605

98.4%

100.0%

Part 5: Creditor Age Analysis 31 - 60 Days 61 - 90 Days 0 - 30 Days Over 90 Days Total Amount R thousands Amount % Amount % Amount % Amount % % Creditor Age Analysis
Bulk Electricity Bulk Water PAYE deductions VAT (output less input) Pensions / Retirement Loan repayments 1,605 100.0% Trade Creditors 25 1.6% 1,579 98.4% Auditor-General

Contact DetailsMunicipal ManagerMr CA Habile017 801 7008Financial ManagerMr ZR Buthelezi017 801 7013

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Source Local Government Database

Other

Other **Total**

Total By Customer Group

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter Year to Date First Quarter Budget Actual Expenditure | Total Expenditure | Actual Expenditure | Total Expenditure as % | Q1 of 2020/21 to Main appropriation Actual Expenditure 1st Q as % of Main of main appropriation Q1 of 2021/22 appropriation as % of main appropriation R thousands Operating Revenue and Expenditure 22.5% 2.6% Operating Revenue 2,589,362 562,782 21.7% 562,782 21.7% 548,290 1.7% Property rates 371,135 95,381 25.7% 95,381 25.7% 93,810 27.1% 699,171 118,855 17.0% 118,855 17.0% 109,878 18.0% 8.2% Service charges - electricity revenue 577,597 15.8% (42.2%) 91,228 15.8% 91,228 157,904 28.9% Service charges - water revenue (.8%) 5.5% 21.9% 147,785 32,334 21.9% 32,334 32,599 Service charges - sanitation revenue 23.3% 21.7% 155,523 33,755 21.7% 33,755 31,994 21.4% Service charges - refuse revenue 4,922 2,645 53.7% 2,645 53.7% 1,324 28.0% 99.8% Rental of facilities and equipment 14,146 1,999 14.1% 1,999 14.1% 1,501 11.0% 33.2% Interest earned - external investments Interest earned - outstanding debtors 204,169 30,684 15.0% 30,684 15.0% (5,117) (2.6%) (699.6%) Dividends received 354 1.0% 1.0% 33 36,077 354 .1% 985.0% Fines, penalties and forfeits Licences and permits Agency services 363,505 38.4% 122,973 Transfers and subsidies 139,739 38.4% 139,739 31.9% 13.6% 37.5% 20.9% 312.4% Other revenue 15,311 5,743 5,743 37.5% 1,393 Gains 10,065 10,065 (100.0%) 20.4% 2,492,629 509,181 20.4% 509,181 343,296 14.4% 48.3% Operating Expenditure Employee related costs 649,552 46,026 46,026 44,560 7.1% 3.3% 13.9% 13.9% 7.1% 102.6% Remuneration of councillors 30,591 4,244 4,244 2,095 Debt impairment 202,186 28.7% Depreciation and asset impairment 154,535 44,291 28.7% 44,291 (100.0%) 129,058 31,454 24.4% 31,454 24.4% 7,442 6.0% 322.6% Finance charges 570,081 32.4% 32.4% 31.4% 184,623 184,623 171,881 7.4% Bulk purchases 25.5% 389,387 147,488 37.9% 147,488 37.9% 56.6% Other Materials 94,172 256,875 35,518 13.8% 35,518 13.8% 15,550 6.2% 128.4% Contracted services 6,243 4,937 79.1% 4,937 79.1% (32,923.3%) Transfers and subsidies 10.2% 10.2% 9.2% Other expenditure 104,121 10,600 10,600 7,611 39.3% Losses Surplus/(Deficit) 96,733 53,602 53,602 204,994 Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dis 124,693 7,899 6.3% 7,899 6.3% (100.0%) Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE Transfers and subsidies - capital (in-kind - all) 61,501 61,501 221,426 204,994 Surplus/(Deficit) after capital transfers and contributions Taxation 221,426 61,501 61,501 Surplus/(Deficit) after taxation 204,994 Attributable to minorities 61,501 61,501 204,994 Surplus/(Deficit) attributable to municipality 221,426 Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year 221,426 61,501 61,501 204,994

			2021/22			20	020/21	
	Budget	First	Quarter	Year to	o Date	First	t Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	264,380	7,543	2.9%	7,543	2.9%	16,274	9.6%	(53.7%
National Government	121,641	6,869	5.6%	6,869	5.6%	16,274	9.6%	(57.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	900	-	-	-	-	-	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	-	-	-	-	-	-	-	-
Transfers recognised - capital	122,541	6,869	5.6%	6,869	5.6%	16,274	9.6%	(57.8%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	141,839	674	.5%	674	.5%	-	-	(100.0%
	-	-	-	-	-	-	-	· -
Capital Expenditure Functional	264,380	7,550	2.9%	7,550	2.9%	20,116	6.2%	(62.5%
Municipal governance and administration	26,592	8	-	8	-	849	9.0%	(99.1%
Executive and Council	6,525	-	-	-	-	12	-	(100.0%
Finance and administration	19,517	8	-	8	-	838	8.8%	(99.1%
Internal audit	550	-	-	-	-	-	-	-
Community and Public Safety	16,185	-	•	-	-	-	-	-
Community and Social Services	1,650	-	-	-	-	-	-	-
Sport And Recreation	1,800	-	-	-	-	-	-	-
Public Safety	11,985	-	-	-	-	-	-	-
Housing	750	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	92,397	6,371	6.9%	6,371	6.9%		5.4%	88.29
Planning and Development	62,206	6,371	10.2%	6,371	10.2%	3,371	5.8%	89.0
Road Transport	23,296	-	-	-	-	-	-	-
Environmental Protection	6,895	-	-	-	-	15	-	(100.0%
Trading Services	129,206	1,172	.9%	1,172	.9%	15,882	6.3%	(92.6%
Energy sources	41,176	-	-	-	-	10,082	31.5%	(100.0%
Water Management	4,780	674	14.1%	674	14.1%		-	(7.3%
Waste Water Management	64,250	498	.8%	498	.8%	5,073	4.2%	(90.2%
Waste Management	19,000	-	-	-	-	-	<u>-</u>	Ι .

			2021/22			2	020/21	
	Budget	First (Quarter	Year t	o Date	Firs	t Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	1,925,492	604,932	31.4%	604,932	31.4%	442,661	22.6%	36.7%
Property rates	254,012	113,435	44.7%	113,435	44.7%	233	.1%	48,517.0%
Service charges	1,145,654	145,996	12.7%	145,996	12.7%		.2%	5,333.19
Other revenue	23,461	155,168	661.4%	155,168	661.4%		608.0%	(42.8%
Transfers and Subsidies - Operational	363,505	157,448	43.3%	157,448	43.3%		41.8%	9.89
Transfers and Subsidies - Capital	124,693	32,885	26.4%	32,885	26.4%		20.9%	31.59
Interest	14,146	-	-	-	-		-	-
Dividends	22	_	_	_	-	_	_	_
Payments	(1,872,462)	(283,428)	15.1%	(283,428)	15.1%	122,474	(5.7%)	(331.4%
Suppliers and employees	(1,769,215)	(283,428)	16.0%	(283,428)	16.0%	122,474	(5.7%)	(331.4%
Finance charges	(103,246)	-	-	-	-	-	-	
Transfers and grants	- '	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53,030	321,505	606.3%	321,505	606.3%	565,134	(297.2%)	(43.1%
Cash Flow from Investing Activities								
Receipts	(4,328)	(52)	1.2%	(52)	1.2%	(62)	.4%	(16.5%
Proceeds on disposal of PPE	- (1,525)	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(4,333)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5	(52)	(1,028.5%)	(52)	(1,028.5%)	(62)	12.4%	(16.5%
Payments	(256,380)	(10,857)	4.2%	(10,857)	4.2%	(24,390)	20.8%	(55.5%
Capital assets	(256,380)	(10,857)	4.2%	(10,857)	4.2%	(24,390)	20.8%	(55.5%
Net Cash from/(used) Investing Activities	(260,708)	(10,909)	4.2%	(10,909)	4.2%	(24,452)	18.2%	(55.4%
Cash Flow from Financing Activities								
Receipts	347	144	41.5%	144	41.5%	(248)	609.4%	(157.9%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	347	144	41.5%	144	41.5%	(248)	609.4%	(157.9%
Payments	-	-		-	-	-	-	-
Repayment of borrowing	-	-	<u>-</u>	-	-	-	-	-
Net Cash from/(used) Financing Activities	347	144	41.5%	144	41.5%	(248)	609.4%	(157.9%
Net Increase/(Decrease) in cash held	(207,331)	310,740	(149.9%)	310,740	(149.9%)	540,434	(166.5%)	(42.5%
Cash/cash equivalents at the year begin:	225,999	203,130	89.9%	203,130	89.9%		99.7%	(9.5%
Cash/cash equivalents at the year end:	18,668	513,937	2,753.1%	513,937	2,753.1%		(768.4%)	

Part 4: Debtor Age Analysis														
	0 - 30 Days		31 - 60 D	avs	61 - 90 Day	/S	Over 90 Days		Total				Impairment -Bad	Debts ito Council
	- 00 Days		01-00 D	uyo	01-00 Daj	, ,	Over 50 Buye		10101		Debt	ors	Pol	icy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	49,130	5.8%	26,110	3.1%	24,419	2.9%	740,511	88.1%	840,170	30.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42,818	12.8%	15,232	4.5%	10,768	3.2%	266,354	79.5%	335,172	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30,879	13.4%	12,218	5.3%	9,969	4.3%	176,550	76.9%	229,615	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11,667	3.8%	7,829	2.6%	7,301	2.4%	278,921	91.2%	305,718	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10,994	4.0%	7,475	2.7%	7,180	2.6%	247,157	90.6%	272,805	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10,149	2.5%	9,993	2.5%	10,112	2.5%	373,277	92.5%	403,532	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,748	1.4%	2,472	.7%	1,550	.5%	323,177	97.4%	331,948	12.2%	-	-	-	-
Total By Income Source	160,385	5.9%	81,329	3.0%	71,298	2.6%	2,405,948	88.5%	2,718,960	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	46,287	27.1%	11,863	6.9%	9,311	5.4%	103,540	60.5%	171,002	6.3%	-	-	-	-
Commercial	35,541	12.4%	13,617	4.7%	9,667	3.4%	228,829	79.6%	287,655	10.6%	-	-	-	-
Households	78,558	3.5%	55,848	2.5%	52,320	2.3%	2,073,578	91.7%	2,260,303	83.1%	-	-	-	-
Other		-	-	-		<u>-</u>	<u>-</u>	-	-	-		-	-	-
Total By Customer Group	160,385	5.9%	81,329	3.0%	71,298	2.6%	2,405,948	88.5%	2,718,960	100.0%	-	-	-	-

	0 - 30 Days		31 - 60 Days	;	61 - 90 Da	ays	Over 90 Days	s	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	339,955	12.7%	119,553	4.5%	13,046	.5%	2,208,716	82.4%	2,681,269	100.0
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	339,955	12.7%	119,553	4.5%	13,046	.5%	2,208,716	82.4%	2,681,269	100.09

Contact Details		
Municipal Manager	Mr SF Mndebele	017 620 6279
Financial Manager	Mr D D Citholo	017 620 6275

Source Local Government Database

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

(99,630)

(67,295)

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter Year to Date First Quarter Budget Actual Expenditure | Total Expenditure as % | Actual Expenditure | Total Expenditure as % | Q1 of 2020/21 to Main appropriation Actual Expenditure 1st Q as % of Main of main appropriation Q1 of 2021/22 appropriation of main appropriation R thousands Operating Revenue and Expenditure 1,076,307 255,083 23.7% 255,083 23.7% 164,363 15.2% 55.2% Operating Revenue 179,005 41,248 23.0% 41,248 23.0% 31,268 22.4% 31.9% Property rates 465,516 97,822 21.0% 97,822 21.0% 82,612 18.4% Service charges - electricity revenue 18.1% 94,076 22,414 23.8% 22,414 23.8% 21,776 21.9% 2.9% Service charges - water revenue 7.7% 3.1% 14.9% 12.5% 71,214 10,599 14.9% 10,599 9,839 Service charges - sanitation revenue 8.5% 65,513 10.5% 6,862 10.5% 6,655 6,862 Service charges - refuse revenue 2,154 427 19.8% 427 19.8% 396 9.2% 7.6% Rental of facilities and equipment 4.4% (100.0%) 654 4.4% Interest earned - external investments 53,637 28.0% 28.7% Interest earned - outstanding debtors 15,009 28.0% 15,009 11,659 19.6% Dividends received 550 1,072 194.8% 1,072 194.8% 8,183.0% Fines, penalties and forfeits 1,000 (100.0%) Licences and permits Agency services Transfers and subsidies 141,569 59,144 41.8% 59,144 41.8% 197,148,056.7% 32.3% 32.3% Other revenue 1,419 2.6% 217.3% 32.3% 231,658 1,097,777 354,713 32.3% 354,713 21.9% 53.1% Operating Expenditure 65.7% 194.4% 247,018 162,205 65.7% 162,205 55,090 22.2% Employee related costs 51.0% 27.2% 65.2% 12,663 6,463 51.0% 3,913 Remuneration of councillors (57.3%) Debt impairment 67,594 Depreciation and asset impairment 85,588 42,758 10,613 24.8% 10,613 24.8% 3,243 227.3% Finance charges 42.3% 3.2% 158,322 374,289 Bulk purchases 42.3% 158,322 91,524 31.5% 73.0% Other Materials 102,847 3,323 3.2% 3,323 61,010 56.8% (94.6%) 7.6% 104,282 7,970 7.6% 7,970 9,802 10.5% (18.7%) Contracted services Transfers and subsidies 60,739 5,778 9.5% 5,778 9.5% 6,984 (17.3%) Other expenditure 10.1% Losses Surplus/(Deficit) (21,470) (99,630) (99,630) (67,295) 40,307 Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) 100 Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,..) Transfers and subsidies - capital (in-kind - all) 18,937 (99,630) (99,630) (67,295) Surplus/(Deficit) after capital transfers and contributions Taxation 18,937 (99,630) (67,295) Surplus/(Deficit) after taxation (99,630) Surplus/(Deficit) attributable to municipality 18,937 (99,630) (99,630) (67,295)

			2021/22			20	020/21	
	Budget	First	Quarter	Year	r to Date	First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 t Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	42,792	736	1.7%	736	1.7%	349	.8%	110.9
National Government	33,302	736	2.2%	736	2.2%	349		110.9
Provincial Government	-	-	-	-		-	-	
District Municipality	_	_	<u>-</u>	_	_	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	_	_	-	_	_	_	_	
Transfers recognised - capital	33,302	736	2.2%	736	2.2%	349	.9%	110.
Borrowing	-	-	-	-	-	-	-	
Internally generated funds	9,489	_	_	_	_	_	-	
, ,	-	-	-	-	_	-	-	
Capital Expenditure Functional	60,292	941	1.6%	941	1.6%	349	.7%	169.
Municipal governance and administration	13,000		-	_	1.0%	_	-	100.
Executive and Council	10,000	_	•	-	_	•	_	
Finance and administration	3,000		_			_		
Internal audit	3,000		_		_			
Community and Public Safety	2,000	_	-	_	_	_	_	
Community and Social Services	2,000		_	_	_	_	_	
Sport And Recreation		_	_	_	_	_	_	
Public Safety	_	_	_	_	_	_	_	
Housing	_	_	_	_	_	-	_	
Health	_	-	-	_	_	-	_	
Economic and Environmental Services	5,489	-	-			-	-	
Planning and Development	, <u>-</u>	-	-	-	_	-	-	
Road Transport	5,489	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	
Trading Services	39,802	941	2.4%	941	2.4%	349	.7%	169
Energy sources	10,000	-	-	-	-	-	-	
Water Management	14,029	460	3.3%	460	3.3%	349	1.8%	31
Waste Water Management	15,774	481	3.1%	481	3.1%	-	-	(100
Waste Management	-	-	-	-	-	-	-	
Other		1		1				

(99,630)

18,937

Share of surplus/ (deficit) of associate

Surplus/(Deficit) for the year

			2021/22			20	20/21	
	Budget	First (Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	1,024,099	208,820	20.4%	208,820	20.4%	138,979	12.4%	50.3%
Property rates	177,910	19,547	11.0%	19,547	11.0%	14,358	10.1%	36.1%
Service charges	659,419		18.1%	119,482	18.1%	114,066	15.8%	4.79
-								
Other revenue	4,883	(2,629)	(53.8%)	(2,629)	(53.8%)	208	.3%	(1,361.5%
Transfers and Subsidies - Operational	141,579	59,493	42.0%	59,493	42.0%	40.246	-	198,311,546.79
Transfers and Subsidies - Capital	40,307	12,926	32.1%	12,926	32.1%	10,346	26.1%	24.99
Interest Dividends	-	-	-	-	-	-	-	-
Payments	(784,580)	(49,718)	6.3%	- (49,718)	6.3%	174,961	-	(128.4%
Suppliers and employees	(784,580)	(49,718)	6.3%	(49,718)	6.3%	174,961	-	(128.4%
Finance charges	(104,500)	(45,710)	-	(43,710)	0.070	-	_	(120.47)
Transfers and grants	_	_	_	_	_	-	-	-
Net Cash from/(used) Operating Activities	239,518	159,103	66.4%	159,103	66.4%	313,940	28.0%	(49.3%
	·	,		,		,		,
Cash Flow from Investing Activities	54.044							
Receipts	51,211	-	-	-	-	-	-	-
Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	49,867	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1,344		-	_	_	_	-	-
Payments	(85,583)	(847)	1.0%	(847)	1.0%	(402)	1.0%	110.9%
Capital assets	(85,583)	(847)	1.0%	(847)	1.0%	(402)	1.0%	110.9%
Net Cash from/(used) Investing Activities	(34,372)	(847)	2.5%	(847)	2.5%	(402)	1.2%	110.9%
Cash Flow from Financing Activities								
Receipts	(1,486)	اء	(.4%)	6	(.4%)	(0)	_	(5,740.9%
Short term loans	(1,400)	6	(. 4 /0)	-	(.470)	(0)	-	(3,740.976
Borrowing long term/refinancing	_	_	-	_	_	-	_	-
Increase (decrease) in consumer deposits	(1,486)	6	(.4%)	6	(.4%)	(0)	-	(5,740.9%
Payments	-		-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1,486)	6	(.4%)	6	(.4%)	(0)	-	(5,740.9%
Net Increase/(Decrease) in cash held	203,661	158,262	77.7%	158,262	77.7%	313,539	28.9%	(49.5%
Cash/cash equivalents at the year begin:		252,272		252,272		(868,490)	146.6%	(129.0%
Cash/cash equivalents at the year end:	203,661	19,599	9.6%	19,599	9.6%		(112.4%)	(103.5%

Part 4: Debtor Age Analysis														
	0 - 30 Days		31 - 60 D	lave	61 - 90 Da	ave.	Over 90 Day		Total		Actual Bad Debts	Written Off to	Impairment -Bad D	Jebts ito Council
	0 - 30 Days		31-00 D	ays	01 - 30 Da	iys	Over 30 Day	5	Total		Debto	rs	Polic	су
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,716	2.6%	6,642	2.0%	5,950	1.8%	312,399	93.6%	333,706	22.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32,083	16.4%	13,676	7.0%	8,342	4.3%	141,672	72.4%	195,773	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13,985	4.5%	10,423	3.3%	9,269	3.0%	277,861	89.2%	311,538	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,050	2.6%	3,099	2.0%	2,995	1.9%	147,703	93.6%	157,848	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,655	2.3%	2,044	1.8%	1,929	1.7%	106,862	94.2%	113,490	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	9,070	100.0%	9,070	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	5,116	1.5%	4,973	1.4%	4,834	1.4%	329,150	95.7%	344,074	23.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7,956	100.0%	7,956	.5%	-	-	-	-
Total By Income Source	66,606	4.5%	40,857	2.8%	33,319	2.3%	1,332,674	90.4%	1,473,455	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11,993	8.5%	6,333	4.5%	5,924	4.2%	116,887	82.8%	141,136	9.6%	-	-	-	-
Commercial	33,301	11.3%	17,289	5.9%	11,498	3.9%	231,588	78.9%	293,676	19.9%	-	-	-	-
Households	21,312	2.1%	17,235	1.7%	15,897	1.5%	984,199	94.8%	1,038,643	70.5%	-	-	-	-
Other	-	-	-	-		-		-	<u>-</u>	<u>-</u>				-
Total By Customer Group	66,606	4.5%	40,857	2.8%	33,319	2.3%	1,332,674	90.4%	1,473,455	100.0%	-		-	-

• •	0 - 30 Days	s	31 - 60 Da	ys	61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	17	100.0%	-	-	-	-	-	-	17	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	196,651	10.3%	-	-	39,182	2.1%	1,674,632	87.7%	1,910,465	100.4%
Auditor-General	121	100.0%	-	-	-	-	-	-	121	-
Other	-	-	-	-	-	-	(7,639)	100.0%	(7,639)	(.4%)
Total	196,789	10.3%	-	-	39,182	2.1%	1,666,993	87.6%	1,902,964	100.0%

Contact Details		
Municipal Manager	Ms G P Mhlongo-Ntshangase	017 712 9613
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First (Quarter	Year t	o Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 t Q1 of 2021/22
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	577,087	193,991	33.6%	193,991	33.6%	187,658	28.5%	3.49
Property rates	81,391	18,545	22.8%	18,545	22.8%	18,740	26.8%	(1.0%
Service charges - electricity revenue	- 135,963	- 38,050	- 28.0%	- 38,050	- 28.0%	- 31,375	- 18.5%	21.3
Service charges - water revenue	17,100	6,376	37.3%	6,376	37.3%		17.7%	19.5
Service charges - sanitation revenue	11,145	2,854	25.6%	2,854	25.6%		12.9%	3.9
Service charges - refuse revenue	12,925	3,362	26.0%	3,362	26.0%		20.3%	5.8
Rental of facilities and equipment	779	- 218	- 28.0%	- 218	- 28.0%	- 43	- 1.3%	- 405.6
Interest earned - external investments	243	7,544	3,108.0%	7,544	3,108.0%		777.0%	16.7
Interest earned - outstanding debtors	31,355	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,613	382	23.7%	382	23.7%	289	12.3%	32.2
Licences and permits	31	4	12.9%	4	12.9%	45	32.2%	(91.1
Agency services	-	-	-	-	-	-	-	
Transfers and subsidies	279,302	115,990	41.5%	115,990	41.5%		44.8%	(2.4
Other revenue	5,011	666	13.3%	666	13.3%	554	1.2%	20.
Gains	228	-	-	-	-	-	-	-
Operating Expenditure	753,672	159,714	21.2%	159,714	21.2%	l	15.3%	37.0
Employee related costs	224,250	53,703	23.9%	53,703	23.9%		26.1%	3.5
Remuneration of councillors	22,242	4,062	18.3%	4,062	18.3%	4,015	21.4%	1.:
Debt impairment	87,276	280	.3%	280	.3%	-	-	(100.0
Depreciation and asset impairment	146,647	-	-	-	-	(1,675)		(100.0
Finance charges	7,600	3,939	51.8%	3,939	51.8%		12.8%	227.
Bulk purchases Other Materials	116,000	52,127	44.9%	52,127	44.9%		23.7%	33. 120.
Contracted services	24,070 69,925	5,405 28,442	22.5% 40.7%	5,405 28,442	22.5% 40.7%		14.0% 14.2%	167
Transfers and subsidies	2,551	1,397	54.8%	1,397	54.8%	· ·	7.8%	51.
Other expenditure	53,110	10,359	19.5%	10,359	19.5%		19.2%	30.
Losses	-	-	-	-	-	-	-	
Surplus/(Deficit)	(176,585)	34,276		34,276		71,066		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	185,054	46,910	25.3%	46,910	25.3%	34,301	22.1%	36.
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8,470	81,186		81,186		105,367		
Taxation	-	-	-		-		-	-
Surplus/(Deficit) after taxation	8,470	81,186		81,186		105,367		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8,470	81,186		81,186		105,367		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8,470	81,186		81,186		105,367		

Part 2: Capital Revenue and Expenditure

			2021/22			20	20/21	l
	Budget	First (Quarter	Year t	o Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	185,974	71,471	38.4%	71,471	38.4%	36,667	23.1%	94.9%
National Government	185,054	70,263	38.0%	70,263	38.0%	35,302	22.7%	99.0%
Provincial Government	-	-	-	-	-	-		-
District Municipality	_	-	-	-	-	_	_	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	_	-	-	-	-	-	-	-
Transfers recognised - capital	185,054	70,263	38.0%	70,263	38.0%	35,302	22.7%	99.09
Borrowing	, -	-	-	-	-	-	-	-
Internally generated funds	920	1,208	131.3%	1,208	131.3%	1,365	39.0%	(11.5%
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	185,974	71,471	38.4%	71,471	38.4%	36,667	23.1%	94.99
Municipal governance and administration	620	60	9.6%	60	9.6%	1,365	68.3%	(95.6%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	620	60	9.6%	60	9.6%	1,365	68.3%	(95.6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	8,437	7,078	83.9%	7,078	83.9%	-	-	(100.0%
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	8,137	7,078	87.0%	7,078	87.0%	-	-	(100.0%
Public Safety	300	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	20,562	9,337	45.4%	9,337	45.4%	2,880	19.3%	224.29
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	20,562	9,337	45.4%	9,337	45.4%	2,880	19.3%	224.2
Environmental Protection	-		-	-	-	-	-	-
Trading Services	156,356	54,997	35.2%	54,997	35.2%	32,421	23.2%	69.69
Energy sources	36,360	9,020	24.8%	9,020	24.8%			57.0°
Water Management	50,969	15,583	30.6%	15,583			8.2%	121.8
Waste Water Management	69,026	30,394	44.0%	30,394	44.0%	19,652	53.4%	54.7
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

			2021/22			20	20/21	-
	Budget	First (Quarter	Year t	o Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	682,897	158,349	23.2%	158,349	23.2%	114,646	16.5%	38.1%
Property rates	57,332	15,395	26.9%	15,395	26.9%	13,480	25.7%	14.2%
Service charges	148,877	45,013	30.2%	45,013	30.2%	17,636	9.7%	155.2%
Other revenue	12,090	(641)	(5.3%)	(641)	(5.3%)	769	2.4%	(183.3%
Transfers and Subsidies - Operational	279,302	26,430	9.5%	26,430	9.5%	24,314	8.8%	8.7%
Transfers and Subsidies - Capital	185,054	72,151	39.0%	72,151	39.0%	58,446	37.6%	23.49
Interest	243	2	.6%	2	.6%	1	-	188.49
Dividends	-	-	-	_	-	-	_	-
Payments	(511,592)	(74,682)	14.6%	(74,682)	14.6%	(21,723)	4.0%	243.89
Suppliers and employees	(501,522)	(74,682)	14.9%	(74,682)		(21,723)		243.89
Finance charges	(7,519)	-	-	-	-	-	-	-
Transfers and grants	(2,551)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171,305	83,668	48.8%	83,668	48.8%	92,923	59.2%	(10.0%
Cash Flow from Investing Activities								
Receipts	947	-		-	_	1,744	10,456.4%	(100.0%
Proceeds on disposal of PPE	904	-	-	-	-	1,744	· -	(100.0%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	43	-	-	-	-	-	-	-
Payments	(170,863)	(79,616)	46.6%	(79,616)	46.6%	(69,323)	48.4%	14.89
Capital assets	(170,863)	(79,616)	46.6%	(79,616)	46.6%	(69,323)		14.89
Net Cash from/(used) Investing Activities	(169,917)	(79,616)	46.9%	(79,616)	46.9%	(67,580)	47.2%	17.8%
Cash Flow from Financing Activities								
Receipts	(4)	5	(126.3%)	5	(126.3%)	(7)	(25.8%)	(170.2%
Short term loans	-	-	-	-	-	- '	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(4)	5	(126.3%)	5	(126.3%)	(7)	(25.8%)	(170.2%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	1
Net Cash from/(used) Financing Activities	(4)	5	(126.3%)	5	(126.3%)	(7)	(25.8%)	(170.2%
Net Increase/(Decrease) in cash held	1,384	4,056	293.0%	4,056	293.0%	25,336	183.7%	(84.0%
Cash/cash equivalents at the year begin:	6,590	7,525	114.2%	7,525	114.2%	(51,285)		•
Cash/cash equivalents at the year end:	7,974	11,839	148.5%					

Part	٨٠	Debtor	Age	Analy	eiev
ı arı	┯.	DEDIOI	Age	Allal	y SIS

	0 - 30 Day		31 - 60 Da		61 - 90 Da	WC	Over 90 Da		Tota	1	Actual Bad Debt	ts Written Off to	Impairment -Bad	Debts ito Coun
	0 - 30 Day	5	31 - 00 Da	iys	01 - 90 Da	ys	Over 90 Da	iys	TOLA	1	Debt	tors	Po	licy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,043	2.0%	2,050	2.0%	1,929	1.8%	98,242	94.2%	104,264	17.1%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	9,268	6.1%	5,383	3.5%	4,294	2.8%	133,671	87.6%	152,616	25.0%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	5,321	5.0%	3,669	3.5%	3,003	2.8%	93,889	88.7%	105,882	17.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1,081	2.5%	768	1.8%	662	1.5%	40,367	94.1%	42,879	7.0%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1,236	1.7%	1,131	1.5%	1,054	1.4%	70,134	95.4%	73,555	12.1%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	
Interest on Arrear Debtor Accounts	2,504	2.0%	2,522	2.0%	2,519	2.0%	117,895	94.0%	125,441	20.6%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	67	1.2%	294	5.2%	65	1.1%	5,237	92.5%	5,663	.9%	-	-	-	
Total By Income Source	21,521	3.5%	15,817	2.6%	13,525	2.2%	559,442	91.7%	610,304	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	3,188	4.4%	2,508	3.4%	2,115	2.9%	65,421	89.3%	73,232	12.0%	-	-	-	
Commercial	7,069	9.8%	3,147	4.4%	2,181	3.0%	59,835	82.8%	72,232	11.8%	-	-	-	
Households	11,263	2.4%	10,161	2.2%	9,229	2.0%	434,186	93.4%	464,840	76.2%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	21,521	3.5%	15,817	2.6%	13,525	2.2%	559,442	91.7%	610,304	100.0%	-	-	-	,

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 E	Days	61 - 90 Days		Over 90 D	ays	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	30	100.0%	30	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	61,692	15.6%	24,524	6.2%	20,521	5.2%	288,212	73.0%	394,950	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	61,692	15.6%	24,524	6.2%	20,521	5.2%	288,242	73.0%	394,979	100.0%

Contact Details

Municipal ManagerMr Maqhawe Kunene087 630 8101Financial ManagerMr Bheki Maseko087 630 8157

Source Local Government Database

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure			2021/22			202	0/21	
	Budget	First Q		Year to	Date		Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	906,168	161,115	17.8%	161,115	17.8%	339,917	43.4%	(52.6%)
Property rates	191,337	46,197	24.1%	46,197	24.1%	30,405	24.4%	51.9%
Service charges - electricity revenue	276,349	63,467	- 23.0%	63,467	23.0%	- 145,400	- 58.5%	(56.4%)
Service charges - water revenue	70,556	16,436	23.3%	16,436	23.3%	41,743	69.5%	(60.6%)
Service charges - sanitation revenue	43,432	12,082	27.8%	12,082	27.8%	11,921	38.6%	1.4%
Service charges - refuse revenue	50,859	10,087	19.8%	10,087	19.8%	9,958	38.3%	1.3%
Rental of facilities and equipment	2,688	671	25.0%	671	- 25.0%	489	- 13.9%	- 37.3%
Interest earned - external investments	300	141	46.9%	141	46.9%	-	-	(100.0%
Interest earned - outstanding debtors	41,985	6,817	16.2%	6,817	16.2%	9,652	26.4%	(29.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5,239	41	.8%	41	.8%	63	8.0%	(35.7%)
Licences and permits	1,553	686	44.2%	686	44.2%	9	.1%	7,786.5%
Agency services	9,000	1,874	20.8%	1,874	20.8%	-	-	(100.0%)
Transfers and subsidies	207,727	-	-	-	-	88,862	39.2%	(100.0%)
Other revenue Gains	5,142	2,011 604	39.1%	2,011 604	39.1%	1,320	7.7%	52.4% 536.5%
			-		-	95	-	
Operating Expenditure	1,143,511	166,169	14.5%	166,169	14.5%		19.6%	, , , ,
Employee related costs	271,209	60,880	22.4%	60,880	22.4%	59,482	26.2%	2.3%
Remuneration of councillors	17,648	4,015	22.7%	4,015	22.7%	3,933	23.3%	2.1%
Debt impairment	152,853	-	-	-	-	-	-	-
Depreciation and asset impairment Finance charges	139,146	-	-	-	-	-	-	-
Bulk purchases	340,294	87,952	- 25.8%	- 87,952	- 25.8%	95,844	- 35.5%	(8.2%)
Other Materials	79,215		5.0%	· ·	5.0%	1,362	2.2%	192.9%
Contracted services	84,523	6,087	7.2%	6,087	7.2%	6,225	7.9%	(2.2%
Transfers and subsidies	-	-	-	-	-	-	-	- (=:= /3
Other expenditure	58,624	3,248	5.5%	3,248	5.5%	3,495	7.3%	(7.1%)
Losses	-	-	-	-	-	-	-	
Surplus/(Deficit)	(237,342)	(5,055)		(5,055)		169,577		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	199,069	-	-	-	-	45,075	31.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38,274)	(5,055)		(5,055)		214,652		
Taxation	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	(38,274)	(5,055)		(5,055)		214,652		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38,274)	(5,055)		(5,055)		214,652		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38,274)	(5,055)		(5,055)		214,652		

Part 2: Capital Revenue and Expenditure

			2021/22			202	2020/21			
	Budget	First (Quarter	Year to	Date	First	Quarter	7		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22		
R thousands										
Capital Revenue and Expenditure										
Source of Finance	243,924	77,889	31.9%	77,889	31.9%	17,412	9.5%	347.3%		
National Government	199,069	75,825	38.1%	75,825	38.1%	15,703	10.1%			
Provincial Government	_	-	-	, -	-	, -	_	_		
District Municipality	_	-	-	-	-	-	_	_		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	-	-	-	-	-	-	-		
Transfers recognised - capital	199,069	75,825	38.1%	75,825	38.1%	15,703	10.1%	382.9%		
Borrowing	· -	-	-	, -	-	, -	-	-		
Internally generated funds	44,856	2,063	4.6%	2,063	4.6%	1,709	6.1%	20.7%		
	-	-	-	-	-	-	-	-		
Capital Expenditure Functional	243,924	77,889	31.9%	77,889	31.9%	17,412	9.5%	347.3%		
Municipal governance and administration	12,991	206	1.6%	206	1.6%	1,709	11.9%	(87.9%		
Executive and Council	210	-	-	-	-	-	-			
Finance and administration	12,781	206	1.6%	206	1.6%	1,709	11.9%	(87.9%		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	4,664	156	3.3%	156	3.3%	703	13.9%	(77.8%		
Community and Social Services	2,300	-	-	-	-	-	-	-		
Sport And Recreation	2,364	23	1.0%	23	1.0%	-	-	(100.0%		
Public Safety	-	133	-	133	-	703	-	(81.1%		
Housing	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	58,613	2,572	4.4%	2,572	4.4%	4,269	7.7%	,		
Planning and Development	3,030	-	-	-	-	4,269	7.7%	,		
Road Transport	55,583	2,572	4.6%	2,572	4.6%	-	-	(100.0%		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	167,656	74,954	44.7%	74,954	44.7%	10,731	9.9%			
Energy sources	30,500		1.1%	329	1.1%	-	-	(100.0%		
Water Management	87,080		76.4%	66,562	76.4%	1,356				
Waste Water Management	50,000	8,063	16.1%	8,063	16.1%	9,375	9.9%	(14.0%		
Waste Management	76	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-		

			2021/22			202	20/21	
	Budget	First (Quarter	Year to	Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	-	301,001	-	301,001	-	310,807	-	(3.2%)
Property rates	_	29,409	-	29,409	-	38,723	-	(24.1%)
Service charges	-	92,428	-	92,428	-	103,873	-	(11.0%
Other revenue		(1,527)	-	(1,527)	-	168,211		(100.9%
Transfers and Subsidies - Operational	-	146,101	-	146,101	-	-	-	(100.0%
Transfers and Subsidies - Capital	-	34,556	-	34,556	-	-	-	(100.0%
Interest	-	33	-	33	-	-	-	(100.0%
Dividends	-	-	-	-	-	-	-	-
Payments	-	(8,083)	-	(8,083)	-	(208,423)	-	(96.1%)
Suppliers and employees	-	(8,083)	-	(8,083)	-	(208,423)	-	(96.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants Net Cash from/(used) Operating Activities		292,918	-	292,918	<u> </u>	102,384	-	186.1%
· · · · ·		232,310	-	232,310	-	102,004	_	100.176
Cash Flow from Investing Activities								
Receipts	-	604	•	604	-	95 95	-	536.5%
Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used)		604	-	604	-	95	-	536.5%
Decrease (increase) in non-current receivables		_	-	_	-	_	_]
Decrease (increase) in non-current investments	_	_	_	_	_	_	_	_
Payments	_	(77,889)		(77,889)	-	(17,412)	-	347.3%
Capital assets	-	(77,889)	-	(77,889)	-	(17,412)		347.3%
Net Cash from/(used) Investing Activities	-	(77,284)	-	(77,284)	-	(17,317)	-	346.3%
Cash Flow from Financing Activities								
Receipts	(659)	(1,433)	217.5%	(1,433)	217.5%	(1,488)	(27.5%)	(3.7%)
Short term loans	· - ′	-	-	-	-	-	- '	
Borrowing long term/refinancing	-	-	-	-	-	20	-	(100.0%
Increase (decrease) in consumer deposits	(659)	(1,433)	217.5%	(1,433)	217.5%	(1,508)	(27.9%)	(5.0%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	- (0.50)	- (4.400)	-	- (4.400)	-	- (4.400)	- (0= =0()	-
Net Cash from/(used) Financing Activities	(659)	(1,433)	217.5%	(1,433)	217.5%	(1,488)	(27.5%)	(3.7%)
Net Increase/(Decrease) in cash held	(659)		(32,504.4%)		(32,504.4%)		1,544.1%	
Cash/cash equivalents at the year begin:	70,001	54,332	77.6%	54,332	77.6%	166,932	759.2%	(67.5%
Cash/cash equivalents at the year end:	69,342	220,404	317.9%	220,404	317.9%	182,310	665.3%	20.9%

Part 4:	Debtor	Aae	Analysis	
		, .g -	<i>,</i> a., o.o	

	0 - 30 Days		31 - 60 Day	e e	61 - 90	Dave	Over 90 D	Jave	Tota		Actual Bad Deb	ts Written Off to	Impairment -Bad	Debts ito Counc
	0 - 30 Days		31 - 00 Day	3	01-30	Days	Over 30 L	Jays	1014	'	Deb	tors	Pol	licy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,741	4.9%	3,909	2.5%	3,567	2.3%	142,529	90.4%	157,746	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16,519	15.0%	5,611	5.1%	3,757	3.4%	84,016	76.4%	109,903	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15,012	12.3%	8,336	6.8%	6,612	5.4%	91,822	75.4%	121,782	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,215	4.4%	2,879	3.0%	2,646	2.8%	85,204	89.7%	94,944	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3,503	3.9%	2,463	2.7%	2,231	2.5%	81,755	90.9%	89,952	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,385	1.1%	2,359	1.1%	2,307	1.1%	202,493	96.6%	209,543	25.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,311	2.4%	1,365	2.5%	670	1.2%	50,967	93.8%	54,313	6.5%	-	-	-	-
Total By Income Source	50,685	6.0%	26,922	3.2%	21,791	2.6%	738,786	88.1%	838,183	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,609	19.2%	2,840	11.8%	2,562	10.7%	14,009	58.3%	24,020	2.9%	-	-	-	-
Commercial	21,157	13.6%	7,651	4.9%	5,270	3.4%	121,363	78.1%	155,440	18.5%	-	-	-	-
Households	24,919	3.8%	16,431	2.5%	13,959	2.1%	603,414	91.6%	658,723	78.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	50,685	6.0%	26,922	3.2%	21,791	2.6%	738,786	88.1%	838,183	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Г)ays	31 - 60	Days	61 - 90 D	ays	Over 90	Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32,912	15.6%	44,734	21.2%	-	-	133,000	63.1%	210,646	15.9%
Bulk Water	3,142	.3%	9,020	.9%	-	-	989,098	98.8%	1,001,260	75.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8,650	79.1%	-	-	2,288	20.9%	-	-	10,938	.8%
Auditor-General Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4,182	4.0%	4,557	4.3%	29,199	27.6%	67,803	64.1%	105,741	8.0%
Total	48,886	3.7%	58,311	4.4%	31,487	2.4%	1,189,901	89.6%	1,328,586	100.0%

Contact Details		
Municipal Manager	Mr S.I. Malaza	017 801 3504
Financial Manager	Mr S.M. Phiri	017 801 3508

Source Local Government Database

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter **Budget** First Quarter Year to Date Main appropriation Actual Expenditure Total Expenditure as Actual Expenditure Total Expenditure as % Q1 of 2020/21 to Actual Expenditure 1st Q as % of Main of main appropriation Q1 of 2021/22 appropriation % of main appropriation R thousands Operating Revenue and Expenditure 158,876 170,406 509,652 31.2% 158,876 31.2% 39.7% (6.8%) Operating Revenue Property rates Service charges - electricity revenue Service charges - water revenue Service charges - sanitation revenue Service charges - refuse revenue Rental of facilities and equipment 3.2% 20,600 658 3.2% 1,855 7.9% (64.5%) Interest earned - external investments Interest earned - outstanding debtors Dividends received 780 1.6% (67.8%) Fines, penalties and forfeits 32.3% 900 32.3% 18.2% 33.7% 217 Licences and permits Agency services 8.5% 41.6% 13,128 21.4% (11.7%) 136,046 11,598 11,598 8.5% Transfers and subsidies (5.7%) 41.6% 351,326 Other revenue 146,322 146,322 155,184 45.4% 6.7% 16.6% 16.6% 92,750 18.6% 594,905 99,001 99,001 Operating Expenditure 18.3% 23.6% 24.4% Employee related costs 191,796 23.6% 38,198 Remuneration of councillors 17,033 3,752 22.0% 3,752 22.0% 3,720 23.4% Debt impairment 17,792 4,396 24.7% 24.7% (100.0%) Depreciation and asset impairment 159 25.6% 25.6% 4.9% 246.3% Finance charges Bulk purchases 6,341 11.0% 1,131 16.9% (38.2%) Other Materials 11.0% Contracted services 72,257 8,335 11.5% 8,335 11.5% 7,876 13.5% 27,385 36,225 19.6% 230,945 11.9% 27,385 11.9% (24.4%) Transfers and subsidies Other expenditure 58,583 9,215 15.7% 9,215 15.7% 5,588 9.7% 64.9% Losses 77,656 Surplus/(Deficit) (85,253) 59,874 59,874 Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) 2,228 Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..) Transfers and subsidies - capital (in-kind - all) 77,656 Surplus/(Deficit) after capital transfers and contributions (83,025) 59,874 59,874 Taxation (83,025) 59,874 59,874 77,656 Surplus/(Deficit) after taxation Attributable to minorities (83,025) 59,874 59,874 77,656 Surplus/(Deficit) attributable to municipality Share of surplus/ (deficit) of associate 59,874 77,656 Surplus/(Deficit) for the year (83,025) 59,874

			2021/22			2	2020/21	
	Budget	First	Quarter	Yea	r to Date	Firs	st Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	35,410	826	2.3%	826	2.3%	7,570	28.0%	(89.1%
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	_	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	-	-	-	-	-	-	-
Transfers recognised - capital	_	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	35,410	826	2.3%	826	2.3%	7,570	28.0%	(89.1%
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	35,410	826	2.3%	826	2.3%	7,570	28.0%	(89.1%
Municipal governance and administration	15,520	671	4.3%		4.3%		20.5%	(68.5%
Executive and Council	850	41	4.9%		4.9%	2,121	20.370	(100.0%
Finance and administration	14,670	630	4.3%		4.3%	2,127	22.7%	(70.4%
Internal audit	-	-	-	_	-	2,121	-	. (70.17
Community and Public Safety	19,650	155	.8%		.8%	5,443	32.7%	(97.2%
Community and Social Services	2,000	-	-	-	-	1,117	37.2%	(100.0%
Sport And Recreation		_	_	_	_		-	(100.07
Public Safety	17,000	25	.1%	25	.1%	3,588	34.2%	(99.3%
Housing	-		-		-	-		-
Health	650	129	19.9%	129	19.9%	738	23.4%	(82.5%
Economic and Environmental Services	240	_	-	_	_	_	_	` -
Planning and Development	240	-	-	-	_	-	-	-
Road Transport	_	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	_	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	_	-	-	-	-	_	_	-

Part 3: Cash Receipts and Payments			
	0004/00	0000/04	

			2021/22			2	2020/21	
	Budget	First	Quarter	Year	to Date	Firs	st Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	384,033	158,607	41.3%	158,607	41.3%	171,102	45.8%	(7.3%)
Property rates Service charges	-	-	-		-	-	-	-
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital	1,285 382,748	90 158,060 -	7.0% 41.3% -		7.0% 41.3%	46 171,056	2.4% 46.1% -	
Interest Dividends	-	456	-	456	-		-	(100.0%
Payments Suppliers and employees Finance charges	- - -	(15,274) (15,274)	- - -	(15,274) (15,274)	- - -	(13,057) (13,057) -	- - -	17.0% 17.0% -
Transfers and grants Net Cash from/(used) Operating Activities	384,033	143,333	37.3%	143,333	37.3%	158,045	42.3%	(9.3%
, , , , , , , , , , , , , , , , , , ,	304,033	143,333	37.376	140,000	31.370	130,043	42.370	(9.576
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used)	4,517 - -	-	- - -	-	- - -	507	9.6%	(100.0%
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments	- 4,517		-	-	-	- 507	9.6%	(100.0%
Payments Capital assets	(35,410) (35,410)	(946)	2.7% 2.7%	(946)	2.7% 2.7%	(8,142)	30.1% 30.1%	(88.4%
Net Cash from/(used) Investing Activities	(30,893)	(946)	3.1%	(946)	3.1%	(7,635)	35.2%	(87.6%
Cash Flow from Financing Activities Receipts Short term loans	1		- -	-		-	-	-
Borrowing long term/refinancing Increase (decrease) in consumer deposits	- 1		-		-			-
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	- - 1	-	-	-	- -	-	-	-
• • •	'				<u> </u>		-	<u>.</u>
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	353,140 387,963	· ·	40.3% (9.9%)		40.3% (9.9%)	1	42.8% 3.8%	
Cash/cash equivalents at the year end:	741,103	110,711	14.9%	110,711	14.9%	165,956	21.7%	(33.3%)

	0 - 30 Day	ys	31 - 60	Days	61 - 90 D	ays	Over 90 Days	S	Tot	tal	Actual Bad Debts Debts		Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	35	100.0%	35	100.0%	-	-	-	
Total By Income Source	-	-	-	-	-	-	35	100.0%	35	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	
Commercial	_	-	-	-	-	-	35	100.0%	35	100.0%	-	-	-	
Households	_	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	-	-	-	-			35	100.0%	35	100.0%		•	•	

Part 5: Creditor Age Analysis

	0 - 30 Days	S	31 - 60	Days	61 - 90	Days	Over 90 D	ays	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26	100.0%	-	-	-	-	-	-	26	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26	100.0%	-	-	-	-	-	-	26	100.0%

Contact Details Municipal Manager Ms Margaret Skosana Mrs A L Stander 013 249 2003 Financial Manager 013 249 2015

Source Local Government Database

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter First Quarter Year to Date **Budget** Total Expenditure | Actual Expenditure | Total Expenditure as | Q1 of 2020/21 to Main appropriation Actual Expenditure 1st Q as % of Main Actual Expenditure % of main Q1 of 2021/22 appropriation as % of main appropriation appropriation R thousands Operating Revenue and Expenditure Operating Revenue 1,035,958 350,929 354,054 (.9%) 33.9% 350,929 33.9% 35.7% 113,841 29,110 25.6% 29,110 25.6% 27,690 26.4% 5.1% Property rates 131,213 29,315 22.3% 29,315 22.3% 26,569 20.8% 10.3% Service charges - electricity revenue 9.7% 29,821 7,580 25.4% 7,580 25.4% 6,908 25.6% Service charges - water revenue 6.6% 10.0% 5,516 1,392 25.2% 1,392 25.2% 1,306 24.7% Service charges - sanitation revenue 24.5% 10,430 2,651 25.4% 2,651 25.4% 2,410 Service charges - refuse revenue 4,630 410 8.9% 410 8.9% 8.9% 4.2% Rental of facilities and equipment 36,408 1,637 4.5% 4.5% 1,532 4.5% 6.9% 1,637 Interest earned - external investments 25.0% 8,314 2,099 25.2% 2,099 25.2% 1,679 20.2% Interest earned - outstanding debtors Dividends received 9,730 251 2.6% 2.6% 1,636.8% Fines, penalties and forfeits 20.5% 20.5% 1.0% (48.3%) Licences and permits Agency services 40.4% 43.7% Transfers and subsidies 681,195 275,482 275,482 40.4% 283,939 (3.0%) 20.6% (38.0%) Other revenue 4,832 20.6% 1,602 44.7% 242,737 20.7% 242,737 20.7% 21.1% 12.2% 1,174,143 216,360 Operating Expenditure 554,250 142,819 25.8% 26.5% 31.6% 142,819 25.8% 108,555 Employee related costs 26,121 23.7% 23.7% 23.9% Remuneration of councillors 6,198 6,198 6,192 14,348 Debt impairment 76,725 Depreciation and asset impairment 553 132 23.8% 23.8% 2.8% 802.0% Finance charges 22.4% 108,467 21.1% 22,897 21.1% Bulk purchases 22,897 20,585 11.2% Other Materials 50,525 6,975 13.8% 13.8% 12,321 23.8% (43.4%) 14.9% 134,197 20,036 14.9% 20,036 28,935 18.1% (30.8%) Contracted services 20,832 1,042 5.0% 5.0% 4.3% 38.8% 1,042 Transfers and subsidies 22.7% 22.7% 9.3% Other expenditure 188,127 42,638 42,638 39,006 22.9% Losses Surplus/(Deficit) (138,185) 108,191 108,191 137,694 151,917 69.5% 360,425 42.1% 151,917 42.1% 89,609 37.6% Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,..) Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers and contributions 222,240 260,108 260,108 227,303 Taxation 222,240 260,108 227,303 Surplus/(Deficit) after taxation 260,108 Attributable to minorities Surplus/(Deficit) attributable to municipality 222,240 260,108 260,108 227,303 Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year 222,240 260,108 260,108 227,303

			2021/22			20	20/21	
	Budget	First	Quarter	Year t	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	458,536	112,591	24.6%	112,591	24.6%	76,279	23.2%	47.6%
National Government	355,025		30.7%	108,870	30.7%	69,214	28.4%	57.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	_	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-	-	-	-	-	-	-	-
Transfers recognised - capital	355,025	108,870	30.7%	108,870	30.7%	69,214	28.4%	57.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	103,511	3,721	3.6%	3,721	3.6%	7,065	8.3%	(47.3%
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	458,536	112,591	24.6%	112,591	24.6%	76,279	23.2%	47.6%
Municipal governance and administration	6,161	258	4.2%	258	4.2%		.5%	890.79
Executive and Council	456		-	-	-	-	-	-
Finance and administration	5,645	258	4.6%	258	4.6%	26	.6%	890.79
Internal audit	60	-	-	-	-	-	-	-
Community and Public Safety	23,828	6,883	28.9%	6,883	28.9%	5,296	18.5%	30.09
Community and Social Services	21,549	6,883	31.9%	6,883	31.9%	5,296	21.0%	30.09
Sport And Recreation	200	-	-	-	-	-	-	-
Public Safety	1,273	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	806		-	-	-	-	-	-
Economic and Environmental Services	76,316		58.0%	44,289	58.0%	34,424	41.3%	28.7%
Planning and Development	4,016		-	-	-	-	-	-
Road Transport	72,301	44,289	61.3%	44,289	61.3%	34,424	43.3%	28.79
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	349,580		17.5%		17.5%		17.2%	67.49
Energy sources	20,414		6.5%		6.5%		-	(100.0%
Water Management	310,883		19.0%		19.0%		19.9%	62.1
Waste Water Management	4,500		13.5%	609	13.5%	-	-	(100.0%
Waste Management	13,784		-	-	-	-	-	-
Other	2,650	-	-	-	-	-	-	-

			2021/22			20	20/21	
	Budget	First	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	1,394,994	549,315	39.4%	549,315	39.4%	-	-	(100.0%)
Property rates	101,318	27,544	27.2%	27,544	27.2%	_	_	(100.0%
Service charges	172,376	32,167	18.7%		18.7%	_	_	(100.0%
Other revenue	110,337	301,175	273.0%		273.0%		_	(100.0%
Transfers and Subsidies - Operational	686,595	3,302	.5%		.5%	_	_	(100.0%
Transfers and Subsidies - Capital Transfers and Subsidies - Capital	355,025	185,126	52.1%		52.1%	_	_	(100.0%
Interest	(30,657)	-	-	-	-	_	_	- (100.070
Dividends	-	_	-	_	-	_	_	_
Payments	(976,961)	(120,434)	12.3%	(120,434)	12.3%	-	-	(100.0%)
Suppliers and employees	(976,408)		12.3%		12.3%	-	-	(100.0%
Finance charges	(553)	- 1	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	418,033	428,880	102.6%	428,880	102.6%	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	_	-	-	_	-	2	(8.3%)	(100.0%)
Proceeds on disposal of PPE	_	-	-	_	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	_	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	2	(8.3%)	(100.0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(458,536)	(112,591)	24.6%	(112,591)	24.6%	-	-	(100.0%)
Capital assets	(458,536)	(112,591)	24.6%	(112,591)	24.6%	-	-	(100.0%
Net Cash from/(used) Investing Activities	(458,536)	(112,591)	24.6%	(112,591)	24.6%	2	-	(5,436,638.2%)
Cash Flow from Financing Activities								
Receipts	123	(416)	(338.1%)	(416)	(338.1%)	61	(1.6%)	(783.7%)
Short term loans	-	-	-	'-'	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	123	(416)	(338.1%)	(416)	(338.1%)	61	(1.6%)	(783.7%
Payments	-	- 1	-	-	- 1	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	123	(416)	(338.1%)	(416)	(338.1%)	61	(1.6%)	(783.7%

(**40,380**) 220,363

179,983

(782.3%)

312.5%

315,873

562,492

Part 4:	Debtor	Age	Anal	vsis
I all 4.	DEDIO	Ay E	Allai	y ƏlƏ

Net Increase/(Decrease) in cash held

Cash/cash equivalents at the year begin:

Cash/cash equivalents at the year end:

	0 - 30 Days		31 - 60 Days	5	61 - 90 Da	ys	Over 90 Day	s	Tota	ıl		ots Written Off to otors	•	Debts ito Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,637	25.9%	334	3.3%	360	3.5%	6,864	67.3%	10,195	6.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9,186	49.3%	553	3.0%	441	2.4%	8,464	45.4%	18,643	12.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11,442	12.4%	4,127	4.5%	3,480	3.8%	73,501	79.4%	92,549	62.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	484	20.7%	81	3.5%	64	2.7%	1,708	73.1%	2,337	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	751	26.6%	131	4.7%	107	3.8%	1,830	64.9%	2,820	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,087	6.2%	520	3.0%	493	2.8%	15,470	88.0%	17,570	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	639	13.0%	220	4.5%	239	4.9%	3,834	77.7%	4,932	3.3%	-	-	-	-
Total By Income Source	26,225	17.6%	5,966	4.0%	5,183	3.5%	111,672	74.9%	149,046	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,551	9.9%	1,710	3.7%	1,572	3.4%	38,097	82.9%	45,930	30.8%	-	-	-	-
Commercial	14,950	21.8%	3,000	4.4%	2,565	3.7%	48,094	70.1%	68,608	46.0%	-	-	-	-
Households	5,729	24.4%	992	4.2%	847	3.6%	15,917	67.8%	23,486	15.8%	-	-	-	_
Other	995	9.0%	264	2.4%	199	1.8%	9,564	86.8%	11,022	7.4%	-	-	-	-
Total By Customer Group	26,225	17.6%	5,966	4.0%	5,183	3.5%	111,672	74.9%	149,046	100.0%	-	-	-	-

315,873

562,492

(782.3%)

312.5%

63

218,307

218,800

.1%

125.3%

101.0%

(100.0%)

157.1%

501,397.6%

Part 5: Creditor Age Analysis

	0 - 30 Da	ys	31 - 60 [)ays	61 - 90 D	ays	Over 90 [Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9,090	100.0%	-	-	-	-	-	-	9,090	46.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5,691	100.0%	-	-	-	-	-	-	5,691	28.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,507	90.6%	453	9.1%	-	-	12	.2%	4,971	25.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	19,288	97.6%	453	2.3%	-	-	12	.1%	19,753	100.0%

Contact Details Municipal Manager Financial Manager

013 790 0245 Mr M D Ngwenya Mr TS Thobela 013 790 0386

Source Local Government Database

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter Budget First Quarter Year to Date Main appropriation Actual Expenditure | Total Expenditure as | Actual Expenditure | Total Expenditure as % | Q1 of 2020/21 to Actual Expenditure 1st Q as % of Main of main appropriation Q1 of 2021/22 appropriation % of main appropriation R thousands Operating Revenue and Expenditure 72,545 Operating Revenue 373,939 142,827 38.2% 142,827 38.2% 19.4% 96.9% 62,496 34,078 54.5% 34,078 54.5% 31,148 47.5% 9.4% Property rates 70,980 15,415 21.7% 18.0% 26.7% Service charges - electricity revenue 15,415 21.7% 12,170 25,137 10,033 39.9% 10,033 9,239 35.0% 8.6% Service charges - water revenue 39.9% 14,033 4,810 30.0% 8.9% Service charges - sanitation revenue 4,810 34.3% 34.3% 33.9% Service charges - refuse revenue 7,400 9,381 126.8% 9,381 126.8% 2,635 256.0% 313 26.8% 313 (25.4%) Rental of facilities and equipment 1,169 26.8% 34.2% 4,751 (100.0%) Interest earned - external investments 28,697 10,057 35.0% 10,057 8,545 17.7% Interest earned - outstanding debtors 35.0% 28.4% Dividends received 123.4% 123.4% 66.1% 77.9% Fines, penalties and forfeits 6,967 6,967 9,748 (28.5%) 1,049 664.2% 664.2% 885.0% Licences and permits (5,690) (32.7%) Agency services 16,178 (3,827) (23.7%) (3,827) (23.7%) (33.5%) 138,079 55,318 55,318 (100.0%) 40.1% 40.1% Transfers and subsidies (130) (5.6%) Other revenue 2,317 213 9.2% 213 9.2% (264.4%) 1,593 15.1% 72.4% 409,866 61,994 61,994 15.1% 8.5% 35,962 Operating Expenditure 17,660 17,660 2,940.6% Employee related costs 95,439 18.5% Remuneration of councillors 9,571 2,253 23.5% 2,253 23.5% 1,449 14.4% 55.5% 63,852 (4,260) 570.6% (4,260) (6.7%) (6.7%) (635) Debt impairment 37,009 Depreciation and asset impairment Finance charges 80,071 23,152 28.9% 23,152 28.9% 19,351 26.1% 19.6% Bulk purchases 36,756 6,971 19.0% 6,971 2,708 8.1% 157.4% Other Materials 19.0% 46,273 8,837 19.1% 8,837 19.1% 4,671 15.1% 89.2% Contracted services Transfers and subsidies Other expenditure 40,894 7,379 18.0% 7,379 18.0% 7,838 14.1% (5.9%) Losses 80,834 36,583 Surplus/(Deficit) (35,927) 80,834 Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) 111,351 Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..) Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers and contributions 75,424 80,834 80,834 36,583 Taxation 75,424 80,834 36,583 80,834 Surplus/(Deficit) after taxation Attributable to minorities Surplus/(Deficit) attributable to municipality 75,424 80,834 80,834 36,583 Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year 80,834 75,424 80,834 36,583

			2021/22			2	020/21	_
	Budget	First 0	Quarter	Year	to Date	Firs	t Quarter]
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 t Q1 of 2021/22
thousands								
apital Revenue and Expenditure								
Source of Finance	111,351	2,822	2.5%	2,822	2.5%	5,631	10.2%	(49.9%
National Government	111,351	1,869	1.7%		1.7%	5,631	10.2%	1
Provincial Government	- · · · · · · · · · · · · · · · · · · ·	-	- · · · · · · · · · · · · · · · · · · ·	-	- -	-	-	_
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	-	-	-	-	-	-	-
Transfers recognised - capital	111,351	1,869	1.7%	1,869	1.7%	5,631	10.2%	(66.8%
Borrowing	· -	-	-	-	-	-	-	` -
Internally generated funds	-	954	-	954	-	-	-	(100.0%
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	111,351	2,822	2.5%	2,822	2.5%	5,631	8.9%	(49.9%
Municipal governance and administration	3,000	168	5.6%	168	5.6%	-	-	(100.0%
Executive and Council	-	-	-	-	-	-	-	
Finance and administration	3,000	168	5.6%	168	5.6%	-	-	(100.0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1,500	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	1,500	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	3,000	686	22.9%	686	22.9%	19	.2%	
Planning and Development	3,000	686	22.9%	686	22.9%	19	.2%	3,587.69
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	103,851	1,968	1.9%		1.9%		11.7%	
Energy sources	4,000	898	22.4%		22.4%		-	(100.0%
Water Management	87,260	743	.9%	743	.9%	5,612	16.5%	(86.8%
Waste Water Management	12,591	327	2.6%	327	2.6%	-	-	(100.0%
Waste Management Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payr	ments
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			2021/22			2	020/21	
	Budget	First Q	uarter	Year	to Date	Firs	t Quarter]
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	252,839	96,483	38.2%	96,483	38.2%	52,045	17.9%	85.4%
Property rates	32,687	13,730	42.0%	13,730	42.0%	11,643	17.0%	17.9%
Service charges	72,792	17,851	24.5%	· ·	24.5%	22,134	16.8%	(19.4%)
Other revenue	3,137	7,891	251.5%		251.5%	11,542	357.4%	(31.6%)
Transfers and Subsidies - Operational	26,438	57,011	215.6%	· ·	215.6%	1,725	6.7%	3,204.5%
Transfers and Subsidies - Capital	113,033	-	-	_	-	5,000	8.8%	(100.0%)
Interest	4,751	-	-	-	-	-	-	- ′
Dividends	-	-	-	-	-	-	-	-
Payments	(161,794)	(55,541)	34.3%	(55,541)	34.3%	(12,914)	352.9%	330.1%
Suppliers and employees	(161,794)	(55,541)	34.3%	(55,541)	34.3%	(12,914)	352.9%	330.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	91,045	40,942	45.0%	40,942	45.0%	39,131	13.6%	4.6%
Cash Flow from Investing Activities								
Receipts	(34)	-	-	-	-	_	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(34)	-	-	-	-	-	-	-
Payments	-	(6,377)	-	(6,377)	-	(6,491)	11.8%	(1.8%)
Capital assets	-	(6,377)	-	(6,377)	-	(6,491)	11.8%	(1.8%)
Net Cash from/(used) Investing Activities	(34)	(6,377)	18,834.1%	(6,377)	18,834.1%	(6,491)	11.8%	(1.8%)
Cash Flow from Financing Activities								
Receipts	(34)	(342)	1,006.4%	(342)	1,006.4%	_	-	(100.0%)
Short term loans	-	- 1	-	- 1	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(34)	(342)	1,006.4%	(342)	1,006.4%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	1	-	-	-
Net Cash from/(used) Financing Activities	(34)	(342)	1,006.4%	(342)	1,006.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	90,977	34,223	37.6%	34,223	37.6%	32,640	14.1%	4.8%
Cash/cash equivalents at the year begin:	(90,366)	75,429	(83.5%)		(83.5%)	141,889	739.9%	(46.8%)
Cash/cash equivalents at the year end:	612	149,379	24,419.8%		24,419.8%			(14.4%)
Sastification oquivalente at the year one.	012	173,019	27,719.07	173,313	27,713.0/0	177,329	09.070	('/0)

	0 - 30 Days		31 - 60 Days		61 - 90 D	ays	Over 90 Da	ys	Tota	al	Actual Bad Deb Deb	ots Written Off to otors	Impairment -B Council I	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,332	2.0%	3,174	1.9%	2,600	1.5%	160,148	94.6%	169,254	19.3%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	3,594	6.5%	3,377	6.1%	1,280	2.3%	47,438	85.2%	55,688	6.4%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	4,257	2.4%	3,551	2.0%	24,242	13.5%	147,364	82.1%	179,414	20.5%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1,764	1.9%	1,562	1.7%	1,505	1.7%	86,104	94.7%	90,935	10.4%	-	-	-	
Receivables from Exchange Transactions - Waste Management	3,219	5.6%	3,069	5.3%	3,029	5.2%	48,435	83.9%	57,752	6.6%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	4,884	1.8%	4,848	1.8%	4,562	1.7%	253,611	94.7%	267,906	30.6%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	196	.4%	177	.3%	162	.3%	53,691	99.0%	54,225	6.2%	-	-	-	
Total By Income Source	21,247	2.4%	19,758	2.3%	37,379	4.3%	796,791	91.0%	875,175	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2,844	3.2%	1,501	1.7%	17,783	19.9%	67,255	75.2%	89,384	10.2%	-	-	-	
Commercial	1,922	2.4%	1,510	1.9%	5,152	6.4%	71,790	89.3%	80,374	9.2%	-	-	-	
Households	16,481	2.3%	16,748	2.4%	14,443	2.0%	657,746	93.2%	705,417	80.6%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	21,247	2.4%	19,758	2.3%	37,379	4.3%	796,791	91.0%	875,175	100.0%	•	-	-	,

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 D	ays	61 - 90 I	Days	Over 90 Da	iys	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,143	62.1%	8	.5%	137	7.5%	551	30.0%	1,840	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,143	62.1%	8	.5%	137	7.5%	551	30.0%	1,840	100.0%

Contact Details		
Municipal Manager	Mr LB Tshabalala	017 734 6101
Financial Manager	Mr NT Mokako	017 734 6142

Source Local Government Database

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Povenue and Expenditure

Part1: Operating Revenue and Expenditure			2021/22			202	0/21	
	Budget	First	Quarter	Year to	Date		Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure	4 000 005	500.000	00.40/	500.000	00.40/	400.075	07.50/	7.00
Operating Revenue	1,993,805	526,606	26.4%	526,606	26.4%	489,275	27.5%	
Property rates	442,822	111,790	25.2%	111,790	25.2%	104,286	24.9%	7.2%
Service charges - electricity revenue	806,629	216,537	26.8%	216,537	26.8%	193,859	27.7%	11.79
Service charges - water revenue	122,500	28,243	23.1%	28,243	23.1%	24,450	20.7%	15.5%
Service charges - sanitation revenue	82,473	22,723	27.6%	22,723	27.6%	19,283	24.6%	17.8%
Service charges - refuse revenue	87,800	27,577	31.4%	27,577	31.4%	20,757	24.6%	32.9%
Rental of facilities and equipment	1,366	316	23.1%	316	23.1%	259	12.9%	22.0%
Interest earned - external investments	38,995	1,506	3.9%	1,506	3.9%	1,984	5.1%	(24.1%
Interest earned - outstanding debtors	6,404	1,854	29.0%	1,854	29.0%	1,515	23.0%	
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18,233	134	.7%	134	.7%	882	4.8%	(84.8%
Licences and permits	7,634	1,627	21.3%	1,627	21.3%	1,729	18.0%	(5.9%
Agency services	27,014	-	-	-	-	5,541	23.5%	(100.0%
Transfers and subsidies	252,227	102,435	40.6%	102,435	40.6%	102,447	44.1%	-
Other revenue	77,628	11,864	15.3%	11,864	15.3%	12,283	26.7%	(3.4%
Gains	22,080	-	-	-	-	-	-	-
Operating Expenditure	2,164,828	452,287	20.9%	452,287	20.9%	411,449	21.6%	
Employee related costs	705,700	153,696	21.8%	153,696	21.8%	152,764	24.1%	l
Remuneration of councillors	24,804	5,862	23.6%	5,862	23.6%	5,889	23.4%	(.5%
Debt impairment	61,331	-	-	-	-	-	-	-
Depreciation and asset impairment	250,418	62,605	25.0%	62,605	25.0%	53,185 19	25.0%	17.7% (13.9%
Finance charges Bulk purchases	61,722 624,018	17 157,617	25.3%	17 157,617	25.3%	136,377	25.0%	,
Other Materials	59,722	8,371	14.0%	8,371	14.0%	7,918	12.3%	
Contracted services	220,481	31,804	14.4%	31,804	14.4%	30,636	13.4%	1
Transfers and subsidies	21,393	373	1.7%	373	1.7%	1,008	45.0%	(62.9%
Other expenditure	130,509	31,942	24.5%	31,942	24.5%	23,653	19.5%	35.09
Losses	4,730	-	-	-	-	-	-	-
Surplus/(Deficit)	(171,023)	74,318		74,318		77,827		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	177,209	5,941	3.4%	5,941	3.4%	26,588	21.1%	(77.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	2,178	1,205	55.3%	1,205	55.3%	26	.7%	4,623.7%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8,364	81,464		81,464		104,440		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8,364	81,464		81,464		104,440		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8,364	81,464		81,464		104,440		
Share of surplus/ (deficit) of associate		- 04 464	-	- 04 404	-	- 404.440	-	-
Surplus/(Deficit) for the year	8,364	81,464		81,464		104,440		

Part 2: Capital Revenue and Expenditure

			2021/22			202	0/21	
	Budget	First (Quarter	Year to	Date	First C	Quarter	04 -£ 2020/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	611,391	96,065	15.7%	96,065	15.7%	110,975	16.3%	(13.4%
National Government	177,209	41,548	23.4%	41,548	23.4%	27,510	22.5%	51.09
Provincial Government	-		-	-	-		-	-
District Municipality	_	_	_	_	_	-	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)		_	-	-	_	_	_	_
Transfers recognised - capital	177,209	41,548	23.4%	41,548	23.4%	27,510	22.5%	51.0%
Borrowing	200,000	22,500	11.3%	22,500	11.3%	37,030	12.9%	(39.2%
Internally generated funds	234,181	32,017	13.7%	32,017	13.7%	46,436	17.0%	(31.1%
, 3	-	-	-	-	-	-	-	-
Capital Expenditure Functional	611,391	96,065	15.7%	96,065	15.7%	110,975	16.3%	(13.4%
Municipal governance and administration	74,457	4,831	6.5%	4,831	6.5%	5,275	5.5%	(8.4%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	74,412	4,831	6.5%	4,831	6.5%	5,275	5.6%	(8.4%
Internal audit	45	-	-	-	-	-	-	
Community and Public Safety	48,813	7,867	16.1%	7,867	16.1%	5,371	8.9%	46.5
Community and Social Services	36,212	4,762	13.2%	4,762	13.2%	1,286	3.5%	270.3
Sport And Recreation	11,944	3,092	25.9%	3,092	25.9%	4,085	19.0%	(24.39
Public Safety	557	13	2.3%	13	2.3%	-	-	(100.0
Housing	100	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	60,110	14,987	24.9%	14,987	24.9%	37,453	40.7%	(60.0%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	60,110	14,987	24.9%	14,987	24.9%	37,453	40.7%	(60.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	427,781	68,290	16.0%	68,290	16.0%	62,856	14.5%	8.6
Energy sources	152,752	26,159	17.1%	26,159	17.1%	7,213	4.5%	262.7
Water Management	194,419	24,132	12.4%	24,132	12.4%	34,252	16.1%	(29.5%
Waste Water Management	73,230	17,014	23.2%	17,014	23.2%	15,971	34.3%	6.5
Waste Management	7,380	986	13.4%	986	13.4%	5,420	31.4%	(81.89
Other	230	90	39.0%	90	39.0%	21	7.6%	327.8

Part 3.	Cach	Receipts	and	Paymen ¹	te

			2021/22			202	0/21	
	Budget	First 0	Quarter	Year to	Date	First C	Quarter	Q1 of 2020/21
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	1,924,222	369,716	19.2%	369,716	19.2%	371,126	18.8%	(.4%
Property rates	423,436	83,734	19.8%	83,734	19.8%	79,276	18.1%	5.69
Service charges	1,051,629	170,929	16.3%	170,929	16.3%	159,210	14.7%	7.4
Other revenue	104,086	13,812	13.3%	13,812	13.3%	15,385	15.6%	(10.29
Transfers and Subsidies - Operational	261,077	101,241	38.8%	101,241	38.8%	101,715	43.8%	(.5%
Transfers and Subsidies - Capital	45,000	-	-	-	-	13,000	10.3%	(100.0%
Interest	38,995	-	-	-	-	2,540	-	(100.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(1,807,366)	(86,843)	4.8%	(86,843)	4.8%	(8,490)	.5%	922.9
Suppliers and employees	(1,724,251)	(66,843)	3.9%	(66,843)	3.9%	(8,490)	.5%	687.3
Finance charges	(61,722)	-	-	-	-	-	-	-
Transfers and grants	(21,393)	(20,000)	93.5%	(20,000)	93.5%	-	-	(100.0%
Net Cash from/(used) Operating Activities	116,856	282,872	242.1%	282,872	242.1%	362,636	104.9%	(22.0%
Cash Flow from Investing Activities								
Receipts	5,076	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7,000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1,924)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(589,433)	(86,299)	14.6%	(86,299)	14.6%	(117,256)	58.1%	(26.4%
Capital assets	(589,433)	(86,299)	14.6%	(86,299)	14.6%	(117,256)	58.1%	(26.4%
Net Cash from/(used) Investing Activities	(584,357)	(86,299)	14.8%	(86,299)	14.8%	(117,256)	59.7%	(26.4%
Cash Flow from Financing Activities								
Receipts	201,394	(167)	(.1%)	(167)	(.1%)	(1,612)	(.7%)	(89.6%
Short term loans	-	` - '	` - ´		` - ´	-	-	
Borrowing long term/refinancing	200,000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1,394	(167)	(12.0%)	(167)	(12.0%)	(1,612)	(8.9%)	(89.6%
Payments	(13,330)	-	-	-	-	-	-	
Repayment of borrowing	(13,330)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	188,063	(167)	(.1%)	(167)	(.1%)	(1,612)	(.7%)	(89.6%
Net Increase/(Decrease) in cash held	(279,438)	196,406	(70.3%)	196,406	(70.3%)	243,768	66.3%	(19.4%
Cash/cash equivalents at the year begin:	654,350	342,644	52.4%	342,644	52.4%	115,827	16.9%	195.8
•	374,913	540,981	144.3%	540,981		•		50.4

	0 - 30 Day	ys	31 - 60 Day	5	61 - 9	0 Days	Over 90 E	Days	To	otal	1	ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9,447	30.5%	2,868	9.3%	2,006	6.5%	16,657	53.8%	30,978	10.9%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	36,375	61.5%	4,646	7.9%	2,071	3.5%	16,062	27.2%	59,154	20.8%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	28,051	30.7%	7,310	8.0%	5,441	5.9%	50,700	55.4%	91,503	32.2%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	6,895	31.0%	2,233	10.1%	1,785	8.0%	11,306	50.9%	22,219	7.8%	-	-	-	
Receivables from Exchange Transactions - Waste Management	7,390	31.2%	3,017	12.7%	2,213	9.3%	11,095	46.8%	23,716	8.3%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	71	100.0%	71	-	-	-	-	
Interest on Arrear Debtor Accounts	640	4.2%	558	3.6%	527	3.4%	13,681	88.8%	15,405	5.4%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	4,578	11.1%	3,202	7.8%	1,316	3.2%	31,995	77.9%	41,091	14.5%	-	-	-	
Total By Income Source	93,377	32.9%	23,835	8.4%	15,359	5.4%	151,568	53.3%	284,138	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,546	35.5%	3,631	28.4%	1,594	12.4%	3,035	23.7%	12,806	4.5%	-	-	-	
Commercial	53,226	35.3%	9,402	6.2%	5,886	3.9%	82,092	54.5%	150,606	53.0%	-	-	-	
Households	35,605	29.5%	10,801	8.9%	7,879	6.5%	66,440	55.0%	120,726	42.5%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	93,377	32.9%	23,835	8.4%	15,359	5.4%	151,568	53.3%	284,138	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9	00 Days	Over 90 D	ays	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100.0%	101	.4
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22,775	86.8%	198	.8%	123	.5%	3,132	11.9%	26,227	99.6
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	22,775	86.5%	198	.8%	123	.5%	3,232	12.3%	26,328	100.0

013 249 7263

013 249 7106

Mr Bheki Khenisa

Mr Mothiba Mogofe

Financial Manager

Source Local Government Database

Contact Details

Municipal Manager

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

16,140

16,140

34,240

34,240

Part1: Operating Revenue and Expenditure 2021/22 2020/21 Budget First Quarter Year to Date First Quarter Main appropriation Actual Expenditure | Total Expenditure as | Actual Expenditure | Total Expenditure as | Q1 of 2020/21 to Q1 Actual Expenditure 1st Q as % of Main appropriation % of main % of main of 2021/22 appropriation appropriation R thousands Operating Revenue and Expenditure (2.5%) 648,943 182,859 28.2% 182,859 28.2% 187,566 33.4% Operating Revenue 125,000 25,127 20.1% 25,127 20.1% 22,817 24.5% 10.1% Property rates 206,324 57,716 28.0% 57,716 28.0% 36.8% (9.3%) Service charges - electricity revenue 63,652 59,818 13,651 22.8% 13,651 22.8% 24.0% 2.1% Service charges - water revenue 13,364 60.3% (52.5%) 19,194 24.0% 4,610 Service charges - sanitation revenue 4,610 24.0% 7.8% Service charges - refuse revenue 18,206 5,533 30.4% 5,533 30.4% 5,134 30.3% (9.5%) 5,000 Rental of facilities and equipment 743 743 187.1% 14.9% 2,500 187 7.5% 7.5% 2.1% 81.8% Interest earned - external investments 30,000 5,286 17.6% 5,286 17.6% (100.0%) Interest earned - outstanding debtors Dividends received 2,500 233 9.3% 233 9.3% 280 5.3% (16.9%) Fines, penalties and forfeits (46.9%) Licences and permits Agency services 69,833 44.1% 170,401 41.0% 69,833 41.0% 71,654 (2.5%) Transfers and subsidies (7,057.5%) Other revenue 10,000 (82) (.8%) (.8%) Gains 748,386 181,090 30.0% 24.2% 181,090 24.2% 167,121 8.4% Operating Expenditure (6.5%) 230,475 52,834 52,834 22.9% 27.6% Employee related costs Remuneration of councillors 13,463 2,853 21.2% 2,853 21.2% 2,897 23.1% (1.5%) 523 523 (82.3%) 75,000 2,948 13.1% Debt impairment 55,000 500 (100.0%) Depreciation and asset impairment 10,000 18,499 185.0% 18,499 185.0% 4,177 27.8% 342.9% Finance charges 154,000 54,226 35.2% 54,226 35.2% 46,076 32.9% 17.7% Bulk purchases 8,654 10.1% 876 10.1% 108.0% (82.4%) Other Materials 876 4,966 109,510 29,039 26.5% 29,039 26.5% 16,852 30.1% 72.3% Contracted services 100.0% (100.0%) 500 Transfers and subsidies Other expenditure 91,783 21,740 23.7% 21,740 23.7% 32,194 44.1% (32.5%) Losses Surplus/(Deficit) (99,443) 1,769 1,769 20,444 Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) 74,982 14,371 19.2% 14,371 19.2% 13,795 21.5% 4.2% Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..) Transfers and subsidies - capital (in-kind - all) (24,461) Surplus/(Deficit) after capital transfers and contributions 16,140 16,140 34,240 Taxation (24,461) 34,240 Surplus/(Deficit) after taxation 16,140 16,140

			2021/22			20	20/21	
	Budget	First Q	uarter	Year t	o Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			Q1 of 2020/21 to Q of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	84,573	13,842	16.4%	13,842	16.4%	11,720	18.8%	18.19
National Government	72,483	13,318	18.4%	13,318	18.4%	11,694	18.9%	
Provincial Government	-	-	-	-	-	,,,,,,	-	-
District Municipality	_	-	-	-	-	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	-	-	-	-	-	-	_
Transfers recognised - capital	72,483	13,318	18.4%	13,318	18.4%	11,694	18.9%	13.9
Borrowing	, - I	-	-	-	<u>-</u>	· -	-	_
Internally generated funds	12,090	523	4.3%	523	4.3%	26	4.7%	1,911.4
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	84,573	13,842	16.4%	13,842	16.4%	11,720	18.8%	18.1
Municipal governance and administration	990	-	-	-	-	26	-	(100.0%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	990	-	-	-	-	26	-	(100.0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	700	-	-	-	-	3,290	41.2%	
Community and Social Services	300	-	-	-	-	3,290	43.1%	(100.0%
Sport And Recreation	400	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	36,020	7,095	19.7%	7,095	19.7%	919	3.2%	672.1
Planning and Development	-	-	-	-	-	-	-	
Road Transport	36,020	7,095	19.7%	7,095	19.7%	919	3.2%	672.1
Environmental Protection	-	-	-	-	-		-	-
Trading Services	46,863	6,747	14.4%	6,747	14.4%	7,485	29.5%	
Energy sources	10,000	1,242	12.4%	1,242	12.4%	- 2000	- 04.70/	(100.0%
Water Management	33,439	5,290	15.8%	5,290	15.8%		21.7%	
Waste Water Management	3,025	215	7.1%	215	7.1%	3,554	67.9%	(94.0%
Waste Management	400	-	-	-	-	-	-	-

16,140

16,140

(24,461)

(24,461)

Attributable to minorities

Surplus/(Deficit) for the year

Surplus/(Deficit) attributable to municipality

Share of surplus/ (deficit) of associate

			2021/22			20)20/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	622,605	77,918	12.5%	77,918	12.5%	46,668	8.0%	67.0%
Property rates	106,250	24,024	22.6%	24,024	22.6%	1	-	4,804,764.69
Service charges	250,972	34,984	13.9%	34,984	13.9%	46,465	20.4%	
Other revenue	17,500	18,818	107.5%	18,818	107.5%		_	(100.0%
Transfers and Subsidies - Operational	170,401	-	-	-	-	180	.1%	(100.0%
Transfers and Subsidies - Capital	74,982	-	-	-	_	-	-	-
Interest	2,500	91	3.7%	91	3.7%	23	.5%	306.19
Dividends	-	-	-	-	-	-	-	-
Payments	(530,046)	(61,386)	11.6%	(61,386)	11.6%	(33,294)	13,318.0%	84.49
Suppliers and employees	(520,046)	(61,386)	11.8%	(61,386)	11.8%	(33,294)	13,318.0%	84.49
Finance charges	(10,000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92,559	16,532	17.9%	16,532	17.9%	13,373	2.3%	23.6%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	_	_	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(83,583)	(22,727)	27.2%	(22,727)	27.2%	(18,339)	29.5%	23.9%
Capital assets	(83,583)	(22,727)	27.2%	(22,727)	27.2%	(18,339)	29.5%	
Net Cash from/(used) Investing Activities	(83,583)	(22,727)	27.2%	(22,727)	27.2%	(18,339)	29.5%	23.99
Cash Flow from Financing Activities								
Receipts	546	32	5.9%	32	5.9%	27	3.9%	20.49
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	546	32	5.9%	32	5.9%	27	3.9%	20.49
Payments	-	-	-	-	-		-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	546	32	5.9%	32	5.9%	27	3.9%	20.49
Net Increase/(Decrease) in cash held	9,522	(6,163)	(64.7%)	(6,163)	(64.7%)	(4,939)	(.9%)	24.89
0.1/	0,022	(5, .65)	1.000.004	(5,100)	1,000,00/	200 224	(.070)	(60.50)

65,857

(1,744)

1,090.9%

(11.2%)

Part 4: Debtor Age Analysis	0 - 30 D	Days	31 - 60	Days	61 - 90 D	ays	Over 90 D	ays	Total	l	Actual Bad Debt Debt		Impairment -Ba Council P	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,891	3.9%	2,735	2.2%	3,317	2.7%	113,604	91.2%	124,546	23.0%	(219)	(.2%)	-	
Trade and Other Receivables from Exchange Transactions - Electricity	7,899	9.2%	4,209	4.9%	3,616	4.2%	69,813	81.6%	85,538	15.8%	(54)	(.1%)	-	
Receivables from Non-exchange Transactions - Property Rates	6,336	4.3%	3,564	2.4%	3,274	2.2%	133,330	91.0%	146,504	27.0%	(39)	-	-	
Receivables from Exchange Transactions - Waste Water Management	1,421	3.5%	1,044	2.6%	957	2.4%	37,238	91.6%	40,660	7.5%	(101)	(.2%)	-	
Receivables from Exchange Transactions - Waste Management	1,736	4.0%	1,198	2.7%	1,122	2.6%	39,558	90.7%	43,614	8.0%	(81)	(.2%)	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	2,010	2.1%	1,944	2.0%	1,902	2.0%	91,160	94.0%	97,015	17.9%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	209	5.0%	45	1.1%	10	.2%	3,915	93.7%	4,179	.8%	(0)	-	-	
Total By Income Source	24,501	4.5%	14,740	2.7%	14,198	2.6%	488,617	90.1%	542,057	100.0%	(494)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,157	4.4%	3,191	3.4%	2,965	3.1%	84,532	89.1%	94,846	17.5%	(43)	-	-	
Commercial	9,463	4.6%	4,336	2.1%	4,066	2.0%	187,861	91.3%	205,727	38.0%	81	-	-	
Households	10,881	4.5%	7,213	3.0%	7,166	3.0%	216,225	89.5%	241,484	44.5%	(531)	(.2%)	-	
Other	-	_	-		-	-	-		-		-		-	
Total By Customer Group	24,501	4.5%	14,740	2.7%	14,198	2.6%	488,617	90.1%	542,057	100.0%	(494)	(.1%)		

65,857

(1,744)

1,090.9%

(11.2%)

209,324

204,385

(68.5%)

(100.9%)

3,737.7%

38.9%

	0 - 30 Days	0 - 30 Days		31 - 60 Days		/S	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	40,931	19.7%	26,821	12.9%	25,296	12.2%	114,350	55.1%	207,399	19.89
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32,381	3.9%	8,828	1.1%	12,593	1.5%	785,191	93.6%	838,993	80.29
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	73,313	7.0%	35,649	3.4%	37,889	3.6%	899,541	86.0%	1,046,392	100.09

Contact Details		
Municipal Manager	Ms SS Matsi	013 235 7307
Financial Manager	Mr Richard Mzikawande Mnisi	013 235 7349

6,037

15,558

Source Local Government Database

Cash/cash equivalents at the year begin:

Cash/cash equivalents at the year end:

MPUMALANGA: THEMBISILE HANI (MP315)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

175,263

210,079

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter Year to Date Budget First Quarter Q1 of 2020/21 Main appropriation Actual Expenditure Actual Expenditure | Total Expenditure as | Actual Expenditure | Total Expenditure as 1st Q as % of Main to Q1 of appropriation % of main 2021/22 appropriation appropriation R thousands Operating Revenue and Expenditure Operating Revenue 724,650 306,147 42.2% 306,147 42.2% 292,059 42.4% 4.8% 33.1% Property rates 42,972 14,232 18.8% 45.7% Service charges - electricity revenue 93,356 51,546 55.2% 51,546 41,360 51.9% 24.6% Service charges - water revenue 27.0% 25.4% 1,624 27.1% Service charges - sanitation revenue 9,019 22.8% 30,487 29.6% 29.6% 7,344 23.2% Service charges - refuse revenue 1,125 354 31.4% 33.1% Rental of facilities and equipment 4,000 1,809 1,150 Interest earned - external investments 45.2% 25.9% 57.2% 61,390 16,146 26.3% 26.3% 13,982 27.5% 15.5% Interest earned - outstanding debtors Dividends received 628 10,553 6.0% 4.4% 56.5% Fines, penalties and forfeits 25.5% 33.2% (27.1%) Licences and permits 9,182 Agency services 468,582 190,917 40.7% 197,231 44.0% Transfers and subsidies 190,917 40.7% (3.2%) 1,205 1,744.4% 20,067 1,212.6% 21,014 21,014 1,744.4% 4.7% Other revenue 923,158 130,884 14.2% 14.2% 81,980 10.5% 59.7% Operating Expenditure 166,375 37,597 (100.0%) Employee related costs 28,229 6,222 22.0% Remuneration of councillors 22.0% (100.0%) Debt impairment 305,555 144 .2% (67.8%) 84,896 Depreciation and asset impairment 1,300 Finance charges Bulk purchases 160,647 25,135 15.6% 33,451 (24.9%) Other Materials 25,135 15.6% 21.2% 92,047 18,861 20.5% 13,624 17.4% Contracted services 18,861 20.5% 38.4% Transfers and subsidies Other expenditure 83,858 42,926 51.2% 42,926 34,459 53.5% 24.6% (198,507) 175,263 175,263 210,079 Surplus/(Deficit) 179,663 Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..) Transfers and subsidies - capital (in-kind - all) 175,263 175,263 210,079 Surplus/(Deficit) after capital transfers and contributions (18,844) (18,844) 175,263 175,263 210,079 Surplus/(Deficit) after taxation Attributable to minorities 175,263 175,263 Surplus/(Deficit) attributable to municipality (18,844) 210,079 Share of surplus/ (deficit) of associate

			2021/22			20	20/21	
	Budget	First	Quarter	Year	to Date	First	Quarter	04 -£ 2020/2
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/2 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	185,513	56,123	30.3%	56,123	30.3%	23,513	13.4%	138.7
National Government	179,663	56,123	31.2%	56,123	31.2%	23,513	13.8%	138.7
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-
Transfers recognised - capital	179,663	56,123	31.2%	56,123	31.2%	23,513	13.8%	138.7
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,850	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	185,513	56,123	30.3%	56,123	30.3%	23,513	13.4%	138.7
Municipal governance and administration	5,850	-	-		-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	5,850	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	
Community and Public Safety	13,359	8,205	61.4%	8,205	61.4%	2,454	16.4%	
Community and Social Services	-	-	-	-	-	1,036	20.7%	,
Sport And Recreation	13,359	8,205	61.4%	8,205	61.4%	1,418	14.2%	478.5
Public Safety	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	55,673	22,687	40.8%	22,687	40.8%	4,351	8.5%	421.4
Planning and Development	-	-	-	-	-	-	-	
Road Transport	55,673	22,687	40.8%	22,687	40.8%	4,351	8.5%	421.4
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	110,631	25,231	22.8%	25,231	22.8%	16,708	16.0%	51.0
Energy sources	4,500	-	-	-	-	-	-	
Water Management	90,465	19,580	21.6%	19,580	21.6%	11,256	14.2%	
Waste Water Management	5,000	2,343	46.9%			2,773	17.3%	,
Waste Management	10,666	3,308	31.0%	3,308	31.0%	2,679	53.6%	23.5
Other	-	-	-	-	-	-	-	-

175,263

(18,844)

Surplus/(Deficit) for the year

			2021/22			20	020/21	
	Budget	First (Quarter	Year	to Date	First	Quarter	04 -£ 0000/0
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/2 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	692,657	212,054	30.6%	212,054	30.6%	220,948	33.6%	(4.0
Property rates	16,037	1,381	8.6%	1,381	8.6%	2,870	18.1%	(51.9
Service charges	2,134	723	33.9%	723	33.9%	833	38.7%	(13.2
Other revenue	22,241	21,319	95.9%	21,319	95.9%	21,088	100.3%	1.
Transfers and Subsidies - Operational	468,582	188,632	40.3%	188,632	40.3%	196,156	43.8%	(3.8
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	179,663	-	-0.570	-	-0.570	-	-5.070	(0.0
Interest	4,000	_	-	_	_	_	_	
Dividends	-	-	-	-	_		_	
Payments	(532,456)	(9,217)	1.7%	(9,217)	1.7%	(3,479)	.7%	164.
Suppliers and employees	(531,156)	(9,217)	1.7%	(9,217)	1.7%	(3,479)	.7%	164
Finance charges	(1,300)	- 1	-	-	-	-	-	
Transfers and grants	- 1	-	-	-	-		-	
Net Cash from/(used) Operating Activities	160,201	202,837	126.6%	202,837	126.6%	217,468	124.9%	(6.7
Cash Flow from Investing Activities								
Receipts	_	_	-	_	_	_	_	
Proceeds on disposal of PPE		-	-	_	_]		
Decrease (Increase) in non-current debtors (not used)	_	-	-	<u>-</u>	_	_	_	
Decrease (increase) in non-current receivables	_	-	-	-	_		_	
Decrease (increase) in non-current investments	_	-	-	-	-	_	_	
Payments	(185,513)	(59,097)	31.9%	(59,097)	31.9%	(40,936)	23.4%	44.
Capital assets	(185,513)	(59,097)	31.9%	(59,097)	31.9%	(40,936)	23.4%	44
Net Cash from/(used) Investing Activities	(185,513)	(59,097)	31.9%	(59,097)	31.9%	(40,936)	23.4%	44.
Cash Flow from Financing Activities								
Receipts	(111)	اء	(5.4%)		(5.4%)	_	_	(100.0
Short term loans	(111)	_	(3.470)		(3.470)]		(100.0
Borrowing long term/refinancing		_	_	_	_	_		
Increase (decrease) in consumer deposits	(111)	6	(5.4%)	6	(5.4%)	_	_	(100.
Payments	-	_ `	(0.170)		-	1 .	_	(100)
Repayment of borrowing	-	-	-	-	-	_	_	
Net Cash from/(used) Financing Activities	(111)	6	(5.4%)	6	(5.4%)	-	-	(100.0
let Increase/(Decrease) in cash held	(25,424)	143,746	(565.4%)	143,746	(565.4%)	176,533	(20,294.6%)	(18.6
Cash/cash equivalents at the year begin:	109,000	138,713	127.3%	138,713	127.3%		134.4%	47
Cash/cash equivalents at the year end:	83,576	281,595	336.9%	281,595	336.9%	270,651	391.5%	

	0 - 30 Da	ays	31 - 60 [Days	61 - 90 [Days	Over 90 Da	iys	To	otal	Actual Bad Debts Debts		•	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,271	1.3%	7,206	1.3%	7,181	1.3%	552,141	96.2%	573,798	38.8%	1,006	.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,296	1.9%	3,918	1.7%	3,898	1.7%	217,781	94.7%	229,893	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	130	1.4%	123	1.3%	122	1.3%	9,171	96.1%	9,545	.6%	18	.2%	-	-
Receivables from Exchange Transactions - Waste Management	3,427	1.4%	3,397	1.3%	3,381	1.3%	243,171	96.0%	253,376	17.1%	469	.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,459	2.1%	5,383	2.1%	5,301	2.1%	240,242	93.7%	256,384	17.3%	4	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	157,093	100.0%	157,124	10.6%	-	-	-	-
Total By Income Source	20,614	1.4%	20,026	1.4%	19,882	1.3%	1,419,598	95.9%	1,480,120	100.0%	1,496	.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,018	1.7%	2,961	1.7%	2,912	1.6%	168,787	95.0%	177,679	12.0%	47	-	-	-
Commercial	1,731	2.6%	1,332	2.0%	1,319	2.0%	61,952	93.4%	66,335	4.5%	151	.2%	-	-
Households	15,864	1.3%	15,733	1.3%	15,651	1.3%	1,188,858	96.2%	1,236,106	83.5%	1,298	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20,614	1.4%	20,026	1.4%	19,882	1.3%	1,419,598	95.9%	1,480,120	100.0%	1,496	.1%	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90	Days	Over 90 D	ays	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13	100.0%	-	-	-	-	-	-	13	100.0
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13	100.0%				-		-	13	100.0

013 986 9115

013 986 9103

Mr O Nkosi

Mrs G J Mahlangu

Municipal Manager Financial Manager

Contact Details

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

(9,868)

(12,679)

Part1: Operating Revenue and Expenditure 2021/22 2020/21 First Quarter Year to Date First Quarter Budget Main appropriation Actual Expenditure 1st Q as % of Main Actual Expenditure | Total Expenditure as % | Actual Expenditure | Total Expenditure as % | Q1 of 2020/21 to of main appropriation of main appropriation Q1 of 2021/22 appropriation R thousands Operating Revenue and Expenditure 651,567 18.1% 118,031 18.1% 110,408 Operating Revenue 118,031 19.3% 6.9% 109.9% 91,013 17,166 18.9% 17,166 18.9% 10.4% Property rates 233,298 34,976 15.0% 45,011 20.8% (22.3%) Service charges - electricity revenue 34,976 15.0% 55,313 13,992 25.3% 13,992 25.3% 12,899 26.6% 8.5% Service charges - water revenue 14,155 19.1% 25.8% (29.4%) Service charges - sanitation revenue 2,704 2,704 19.1% 3,828 11,763 2,397 20.4% 2,397 20.4% 2,442 21.6% (1.8%) Service charges - refuse revenue 3,180 813 25.6% 813 25.6% 21.4% 24.9% Rental of facilities and equipment 29,237.0% Interest earned - external investments 85,834 (14,339) (16.7%) (20,901) (27.7%) (31.4%) Interest earned - outstanding debtors (14,339) (16.7%) Dividends received 7.0% 125.5% 2,053 8.5% 174 8.5% Fines, penalties and forfeits Licences and permits Agency services Transfers and subsidies 116,808 46,625 39.9% 46,625 39.9% 47,628 39.6% (2.1%) 23.8% Other revenue 38,152 13,116 34.4% 13,116 34.4% 10,595 551.8% 127,899 19.1% 18.1% 2.9% 707,326 127,899 18.1% 124,255 Operating Expenditure 148,158 39,283 26.5% 39,283 26.5% 38,722 21.5% 1.4% Employee related costs 15.7% 15.7% 2.0% 597.5% Remuneration of councillors 9,020 1,414 1,414 101,385 (100.0%) Debt impairment 56,996 (100.0%) Depreciation and asset impairment 3,117 10.9% (100.0%) Finance charges 27.4% (11.8%) 27.4% 44,135 50,035 35.7% 161,249 44,135 Bulk purchases Other Materials 96,265 17,764 18.5% 17,764 18.5% 18,822 23.3% (5.6%) 113.7% 76,581 20,205 26.4% 20,205 26.4% 9,455 14.1% Contracted services 7,000 Transfers and subsidies Other expenditure 47,554 5,097 10.7% 5,097 10.7% 6,673 17.6% (23.6%) Losses Surplus/(Deficit) (55,758) (9,868) (9,868) (13,847) (100.0%) 26,134 1,168 Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) 4.7% Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..) Transfers and subsidies - capital (in-kind - all) (29,624) (9,868) (9,868) (12,679) Surplus/(Deficit) after capital transfers and contributions Taxation (29,624) (9,868) (9,868) (12,679) Surplus/(Deficit) after taxation (9,868) Surplus/(Deficit) attributable to municipality (29,624) (9,868) (12,679) Share of surplus/ (deficit) of associate

			2021/22			20)20/21	
	Budget	First	Quarter	Yea	r to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Capital Revenue and Expenditure								
Source of Finance	36,879	3,535	9.6%	3,535	9.6%	5,919	13.4%	(40.3%
National Government	26,134	3,535	13.5%	1	13.5%	5,919	16.9%	(40.3%
Provincial Government	, , , , , , , , , , , , , , , , , , ,	, -	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-	-	-	-	-	-	-	-
Transfers recognised - capital	26,134	3,535	13.5%	3,535	13.5%	5,919	16.9%	(40.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10,745	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	36,879	3,535	9.6%	3,535	9.6%	5,919	13.4%	(40.3%
Municipal governance and administration	6,500	-	-	_	-	-		_
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6,500	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety Community and Social Services	1,230	-	-		-	- -	-	-
Sport And Recreation	30	_	_	_	_	_	_	_
Public Safety	1,200	_	_	_	_	_	_	_
Housing	-	-	-	_	_	-	-	_
Health	_	-	-	_	-	-	-	-
Economic and Environmental Services	11,822	2,850	24.1%	2,850	24.1%	-	-	(100.0%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11,807	2,850	24.1%	2,850	24.1%	-	-	(100.0%
Environmental Protection	15	-	-	-	-	-	-	-
Trading Services	17,327	685	4.0%	685	4.0%		21.3%	
Energy sources	-	-	-	-	-	350		
Water Management	16,160		2.4%		2.4%	5,569	40.0%	,
Waste Water Management	1,168	298	25.5%	298	25.5%	-	-	(100.0%
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

(9,868)

(29,624)

Surplus/(Deficit) for the year

Part 3: Cash Receipts and Payments

			2021/22			20	20/21	
	Budget	First	Quarter	Yea	r to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Cash Flow from Operating Activities								
Receipts	578,500	84,247	14.6%	84,247	14.6%	90,989	20.3%	(7.4%)
Property rates	68,260	16,434	24.1%	16,434	24.1%	17,059	27.1%	(3.7%)
Service charges	321,730	53,129	16.5%			56,496	24.2%	(6.0%)
Other revenue	41,885	12,124	28.9%	12,124	28.9%	13,456	222.0%	(9.9%)
Transfers and Subsidies - Operational	116,808	2,518	2.2%		2.2%	2,393	2.0%	5.2%
Transfers and Subsidies - Capital	29,818	-	-	-	-	1,500	6.1%	(100.0%)
Interest	-	42	-	42	-	84	-	(49.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(433,660)		16.0%		16.0%	(86,145)	17.3%	(19.3%)
Suppliers and employees	(440,660)	(69,484)	15.8%	(69,484)	15.8%	(86,145)	17.3%	(19.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	7,000	-	<u>.</u>	-	-	-	-	-
Net Cash from/(used) Operating Activities	144,841	14,764	10.2%	14,764	10.2%	4,844	(9.5%)	204.8%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	(4,974)	(8.5%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	(4,974)	(8.5%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-			-	-	-
Payments	(36,879)		13.4%		13.4%	(7,162)	16.2%	(30.8%)
Capital assets	(36,879)	(4,958)	13.4%	, ,		(7,162)	16.2%	(30.8%)
Net Cash from/(used) Investing Activities	(36,879)	(4,958)	13.4%	(4,958)	13.4%	(12,137)	(83.2%)	(59.2%)
Cash Flow from Financing Activities								
Receipts	290	7	2.3%	7	2.3%	3	.9%	163.8%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	290	7	2.3%	7	2.3%	3	.9%	163.8%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	- 7	-	-	-	-
Net Cash from/(used) Financing Activities	290	7	2.3%	7	2.3%	3	.9%	163.8%
Net Increase/(Decrease) in cash held	108,251	9,813	9.1%			(7,290)		(234.6%)
Cash/cash equivalents at the year begin:	18,174	18,779	103.3%	18,779	103.3%	(202,657)	(1,328.4%)	(109.3%)

Part 4: Debtor Age Analysis

<u> </u>	0 - 30 Days		31 - 60 Da	ys	61 - 90 D	ays	Over 90 Da	ys	Total		Actual Bad Debts Debto		Impairment -Bad I Poli	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,260	2.7%	3,425	1.8%	2,455	1.3%	182,663	94.3%	193,803	25.4%	19	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12,099	39.1%	3,328	10.8%	500	1.6%	15,013	48.5%	30,940	4.1%	45	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	12,223	5.4%	9,725	4.3%	8,462	3.7%	197,244	86.6%	227,654	29.8%	1	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,048	5.5%	511	2.7%	432	2.3%	16,910	89.5%	18,901	2.5%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	958	5.4%	444	2.5%	368	2.1%	16,108	90.1%	17,878	2.3%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,242	2.9%	4,312	2.9%	4,196	2.8%	135,648	91.4%	148,398	19.4%	160	.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	22	-	126,291	100.0%	126,317	16.5%	-	-	-	-
Total By Income Source	35,833	4.7%	21,744	2.8%	16,437	2.2%	689,877	90.3%	763,891	100.0%	229		-	-
Debtors Age Analysis By Customer Group														
Organs of State	1,867	9.5%	1,177	6.0%	970	4.9%	15,621	79.6%	19,635	2.6%	-	-	-	-
Commercial	19,393	14.0%	8,374	6.1%	4,221	3.0%	106,398	76.9%	138,385	18.1%	59	-	-	-
Households	14,573	2.4%	12,193	2.0%	11,246	1.9%	567,858	93.7%	605,870	79.3%	169	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	35,833	4.7%	21,744	2.8%	16,437	2.2%	689,877	90.3%	763,891	100.0%	229	•	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days	5	31 - 60 I	Days	61 - 90	Days	Over 90 D	ays	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	49,835	12.3%	-	-	35,639	8.8%	319,967	78.9%	405,442	64.8%
Bulk Water	17,243	37.0%	-	-	15,173	32.6%	14,187	30.4%	46,603	7.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,510	2.0%	16	-	584	.3%	169,996	97.6%	174,106	27.8%
Auditor-General Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	70,588	11.3%	16	-	51,396	8.2%	504,151	80.5%	626,151	100.0%

Contact Details

Municipal Manager

Municipal ManagerMs Sebote Thabitha Matladi013 665 6021Financial ManagerMs Thokozile Mahlangu013 665 6000

Source Local Government Database

AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

			2021/22			202	0/21	
Provincial Summary	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/2
					при органия		при органия	
Operating Revenue and Expenditure						,		
Operating Revenue	22,433,143	5,922,814	26.4%	5,922,814	26.4%	5,561,365	26.6%	
Property rates	3,695,921	907,845	24.6%	907,845	24.6%	811,499	24.6%	
Service charges - electricity revenue	5,857,744	1,352,517	23.1%	1,352,517	23.1%	1,331,279	25.1%	1.69
Service charges - water revenue	2,012,722	420,694	20.9%	420,694	20.9%	512,878	26.3%	,
Service charges - sanitation revenue	661,420	149,884	22.7%	149,884	22.7%	147,881	22.7%	1.4
Service charges - refuse revenue	792,942	189,290	23.9%	189,290	23.9%	166,526	22.1%	13.7
Rental of facilities and equipment	100,307	12,080	12.0%	12,080	12.0%	7,509	15.0%	
Interest earned - external investments	186,642	20,091	10.8%	20,091	10.8%	20,149	9.9%	(.3%
Interest earned - outstanding debtors	1,199,311	167,010	13.9%	167,010	13.9%	150,163	13.7%	11.2
Dividends received	444	-	-	-	-	-	-	-
Fines, penalties and forfeits	140,913	9,474	6.7%	9,474	6.7%	3,852	2.3%	146.0
icences and permits	36,862	11,617	31.5%	11,617	31.5%	14,094	33.2%	(17.69
Agency services	119,695	(789)	(.7%)	(789)		124	.2%	(734.99
Transfers and subsidies	6,683,389	2,437,833	36.5%	2,437,833	36.5%	2,457,681	36.6%	,
Other revenue	917,328	234,598	25.6%	234,598	25.6%	235,605	38.4%	,
Gains	27,503	10,669	38.8%	10,669	38.8%	(297,875)	(3,247.5%)	(103.6
Operating Expenditure	23,536,823	4,782,958	20.3%	4,782,958	20.3%	3,878,814	16.9%	
mployee related costs	7,085,692	1,482,219	20.9%	1,482,219	20.9%	1,331,865	19.8%	
Remuneration of councillors	443,674	88,141	19.9%	88,141	19.9%	74,822	17.2%	
lebt impairment	2,487,617	1,405	.1%	1,405	.1%	18,755	.8%	(92.59
epreciation and asset impairment	2,281,650	270,092	11.8%	270,092	11.8%	54,039	2.4%	399.8
inance charges	549,549	118,903	21.6%	118,903	21.6%	33,761	4.6%	252.2
ulk purchases	4,825,318	1,679,512	34.8%	1,679,512		1,318,070	29.4%	
ther Materials	1,369,592	281,080	20.5%	281,080	20.5%	280,898	21.4%	
Contracted services	2,508,028	461,743	18.4%	461,743	18.4%	365,493	14.4%	26.3
ransfers and subsidies	315,244	43,358	13.8%	43,358	13.8%	54,055	20.6%	(19.89
Other expenditure	1,665,081	357,169	21.5%	357,169	21.5%	347,058	20.2%	2.9
osses	5,378	(664)	(12.3%)	(664)	(12.3%)	0	-	(335,259.69
Surplus/(Deficit)	(1,103,680)	1,139,856		1,139,856		1,682,550		
ransfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	3,198,969	385,255	12.0%	385,255	12.0%	307,796	10.4%	25.2
Fransfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	2,278	1,209	53.1%	1,209	53.1%	26	.4%	4,640.0
Transfers and subsidies - capital (in-kind - all)	-	194	-	194	-	-	-	(100.09
Surplus/(Deficit) after capital transfers and contributions	2,097,566	1,526,514		1,526,514		1,990,371		
axation	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	2,097,566	1,526,514		1,526,514		1,990,371		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2,097,566	1,526,514		1,526,514		1,990,371		
Share of surplus/ (deficit) of associate	2,097,566	1,526,514	-	1,526,514	-	1,990,371	-	-
Surplus/(Deficit) for the year Capital Revenue and Expenditure	2,037,300	1,320,314		1,320,314		1,330,371		
papital Nevertue and Experiulture			2021/22			202	0/21	
Provincial Summary	Budget	First (Quarter	Year	to Date	_	Quarter	_
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/2
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure		to Q1 of 2021/2
	при органия		appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	4,499,127	754,076	16.8%	754,076	16.8%	489,212	12.5%	54.1
National Government	3,224,526	541,842	16.8%	541,842	16.8%	357,856	12.9%	51.4
Provincial Government	- 0,224,020	-	10.070	-	10.0 /0	-	12.5/0]
District Municipality	15,500	_	_	_	_	_	_	_
Fransfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	6,000	4,280	71.3%	4,280	71.3%	3,991	63.3%	7.2
	0,000	7,200	I '1.5/0	7,200	I '1.5/0	0,001	J 55.5 /6	I '.Z

Provincial Summary	Budget	First (Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	4,499,127	754,076	16.8%	754,076	16.8%	489,212	12.5%	54.1%
National Government	3,224,526	541,842	16.8%	541,842	16.8%	357,856	12.9%	51.4%
Provincial Government	' -	-	-	-	-	-	-	-
District Municipality	15,500	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	6,000	4,280	71.3%	4,280	71.3%	3,991	63.3%	7.2%
Transfers recognised - capital	3,246,026	546,122	16.8%	546,122	16.8%	361,847	12.8%	50.9%
Borrowing	200,000	22,500	11.3%	22,500	11.3%	37,030	12.9%	(39.2%)
Internally generated funds	1,053,101	185,454	17.6%	185,454	17.6%	90,335	11.2%	105.3%
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	4,521,727	755,057	16.7%	755,057	16.7%	496,261	12.1%	52.1%
Municipal governance and administration	269,899	3,519	1.3%	3,519	1.3%	13,919	5.2%	(74.7%
Executive and Council	28,391	1,136	4.0%	1,136	4.0%	37	.5%	3,011.4%
Finance and administration	240,853	2,383	1.0%	2,383	1.0%	13,883	5.3%	(82.8%)
Internal audit	655	-	-	-	-	-	-	-
Community and Public Safety	280,960	52,509	18.7%	52,509	18.7%	31,054	12.8%	69.1%
Community and Social Services	85,161	14,420	16.9%	14,420	16.9%	15,266	13.8%	(5.5%
Sport And Recreation	81,586	35,703	43.8%	35,703	43.8%	8,763	13.6%	307.4%
Public Safety	38,406	1,140	3.0%	1,140	3.0%	6,287	19.3%	(81.9%
Housing	74,350	1,116	1.5%	1,116	1.5%	-	-	(100.0%)
Health	1,456	129	8.9%	129	8.9%	738	22.3%	(82.5%)
Economic and Environmental Services	1,021,051	207,272	20.3%	207,272	20.3%	145,451	14.8%	42.5%
Planning and Development	206,842	14,936	7.2%	14,936	7.2%	12,345	4.2%	21.0%
Road Transport	807,300	192,336	23.8%	192,336	23.8%	133,091	19.2%	44.5%
Environmental Protection	6,910	-	-	-	-	15		(100.0%)
Trading Services	2,946,936	491,668	16.7%	491,668	16.7%	305,816		60.8%
Energy sources	591,230	95,321	16.1%	95,321	16.1%	49,058	11.0%	94.3%
Water Management	1,577,399	297,304	18.8%	297,304	18.8%	164,848	12.2%	80.4%
Waste Water Management	697,302	94,318	13.5%	94,318	13.5%	83,810	12.5%	12.5%
Waste Management	81,006	4,725	5.8%	4,725	5.8%	8,100	5.8%	(41.7%
Other	2,880	90	3.1%	90	3.1%	21	4.4%	327.8%
Cash Receipts and Payments							•	•

R thousands 20,840,533 5,519,214 26.5% 4,519,214 26.5% 5,519,214 26.5% 25.5% 25.5% 20,840,533 5,519,214 26.5% 5,519,214 26.5% 26.5% 26.5% 20,840,533 5,519,214 26.5% 5,519,214 26.5% 26.5% 20,809,796 591,332 21.0% 22.0% 17.5% 17.5% 13.44,030 17.5% 22.5% 17.5% 19.11,366 28.8% 191,11,366 28.8% 191,11,366 28.8% 191,11,366 28.8%	20	2020/2)/21	
R thousands	First	First Qua	uarter	1
Receipts 20,840,533 5,519,214 26,5% 27,5%		Expenditure E	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Receipts 20,840,533 5,519,214 26.5% 5,519,214 26.5% Property rates 2,809,796 591,322 21.0% 591,332				
Property rates 2,809,796 591,332 21.0% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 1911,366 28.8% 1,911,366	% 2,511,333	2,511,333	14.9%	119.8%
Service charges 7,685,846 1,344,030 17.5% 1,344,030 17.5% 1,344,030 17.5% 17	1 ' '	205,296	9.2%	
Transfers and Subsidies - Operational 6,631,815 1,911,366 28.8% 1,911,366 28.8% Transfers and Subsidies - Capital 2,686,800 794,175 27.7% 794,175 27.7% Dividends 186		582,668	9.5%	1
Transfers and Subsidies - Capital 1, 2,686,600 1, 794,175 1, 776 1, 776 1, 776 1, 776 1, 776 1, 776 1, 776 1, 776 1, 776 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 777 1, 786 1, 787	% 275,807	275,807	28.2%	218.2%
Interest 99,194 647 7.% 647 7.% 7.	% 1,209,442	1,209,442	23.1%	58.0%
Dividends 186	% 235,450	235,450	10.4%	237.3%
Payments	% 2,669	2,669	8.2%	(75.8%)
Suppliers and employees	-	-	-	-
Finance charges (484,409) (20,000) 95.5% (20,000) (20,00	% (849,196	(849,196)	8.8%	275.5%
Transfers and grants (20,944) (20,000) 95.5% (20,000) 95.5% Net Cash from/(used) Operating Activities (20,301,238 52.7% 2,330,238 52.7% Cash Flow from Investing Activities (20,301,238 2,330,238 52.7% Receipts (3,748,87 1,997 2.7% 1,997 2.7% Percease (increase) in non-current debtors (not used) (20,000 2.5% 2.7% 2.7% Decrease (increase) in non-current receivables (3,793,936 2.8% 2.49% 3.42 4.9% Payments (3,793,936 644,066 17.0% 644,066 17.0% 644,066 17.0% Net Cash from/(used) Investing Activities (3,719,049 642,069 17.3% 642,069 17.3% Cash Flow from Financing Activities (3,782,000 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% Receipts 196,218 (5,433) (2.8% (5,433) (2.8% 2.8% 2.5% 2.5% 2.5% Payments (3,782,000 2.5%	% (849,196	(849, 196)	8.8%	273.2%
Net Cash From/(used) Operating Activities	-	-	-	-
Cash Flow from Investing Activities Receipts 74,887 1,997 2.7% 1,997 1,99		-	-	(100.0%)
Receipts 74,887 1,997 2.7% 1,997	% 1,662,137	1,662,137	23.2%	40.2%
Proceeds on disposal of PPE 8,406 604 7.2% 604 7.2% Decrease (Increase) in non-current debtors (not used) -				
Proceeds on disposal of PPE 8,406 604 7.2% 604 7.2% Decrease (Increase) in non-current debtors (not used) -	% (2,312	(2,312)	(.3%	(186.4%)
Decrease (increase) in non-current receivables 59,525 1,051 1.8% 1,051		1,838	384.6%	
Decrease (increase) in non-current investments 6,956 342 4.9% 342 4.9% Payments (3,793,936) (644,066) 17.0% (644,066) 17.0% (644,066) 17.0% (644,066) 17.0% (644,066) 17.0% (644,066) 17.0% (644,066) 17.0% (644,066) 17.0% (644,066) 17.0% (644,066) 17.0% (644,066) 17.0% (644,066) 17.0% (642,069) 17.3% (642,069) (642,069) (642,069) (642,069) (642,069) (642,069) (642,069) (642,069) (642,069) (642,069) (642,069) (642,069) (642,069) (642,069) (642,069	-	-	-	-
Payments (3,793,936) (644,066) 17.0% (644,066) 17.0% Capital assets (3,793,936) (644,066) 17.0% (644,066) 17.0% Net Cash from/(used) Investing Activities (3,719,049) (642,069) 17.3% (642,069) 17.3% Cash Flow from Financing Activities 196,218 (5,433) (2.8%) (5,433) (2.8%) Short term loans - - - - - - Borrowing long term/refinancing 200,000 - - - - Increase (decrease) in consumer deposits (3,782) (5,433) 143.6% (5,433) 143.6% Payments (13,330) - - - - - Repayment of borrowing (13,330) - - - - - Net Cash from/(used) Financing Activities 182,887 (5,433) (3.0%) (5,433) (3.0%)	% (4,989	(4,989)	(.6%	(121.1%)
Capital assets (3,793,936) (644,066) 17.0% (644,066) 17.0% Net Cash from/(used) Investing Activities (3,719,049) (642,069) 17.3% (642,069) 17.3% Cash Flow from Financing Activities 196,218 (5,433) (2.8%) (5,433) (2.8%) Receipts 196,218 (5,433) (2.8%) (5,433) (2.8%) Short term loans - <td>% 839</td> <td>839</td> <td>12.1%</td> <td>(59.2%)</td>	% 839	839	12.1%	(59.2%)
Net Cash from/(used) Investing Activities (3,719,049) (642,069) 17.3% (642,069) 17.3% Cash Flow from Financing Activities 196,218 (5,433) (2.8%) (5,433) (2.8%) Receipts 196,218 (5,433) (2.8%) (5,433) (2.8%) Short term loans 200,000 -	, ,	(379,528)	15.7%	
Cash Flow from Financing Activities 196,218 (5,433) (2.8%) (5,433) (2.8%) Short term loans -	` `	(379,528)	15.7%	
Receipts 196,218 (5,433) (2.8%) (5,433) (2.8%) Short term loans - <	% (381,840	(381,840)	24.5%	68.2%
Short term loans -				
Short term loans -	(6,476	(6,476)	(1.5%)	(16.1%)
Increase (decrease) in consumer deposits	1	` - '	` -	` - ´
Payments (13,330) -	20	20	-	(100.0%)
Repayment of borrowing	% (6,496	(6,496)	(33.1%	(16.4%)
Net Cash from/(used) Financing Activities 182,887 (5,433) (3.0%) (5,433) (3.0%)	-	-	-	-
	-	-	-	-
Net Increase/(Decrease) in cash held 887,501 1,682,737 189.6% 1,682,737 189.6%	(6,476	(6,476)	(1.5%)	(16.1%)
	% 1,273,821	1,273,821	21.1%	32.1%
Cash/cash equivalents at the year begin: 2,428,454 1,646,751 67.8% 1,646,751 67.8%	% (196,080	(196,080)	(13.3%	(939.8%)
Cash/cash equivalents at the year end: 3,315,955 3,062,287 92.4% 3,062,287 92.4%	% 1,128,591	1,128,591	15.0%	171.3%

Debtor Age Analysis

Provincial Summary	0 - 30	Days	31 - 60) Days	61 - 90	Days	Over 90) Days	То	otal	Actual Bad Deb	ts Written Off to tors	Impairment -I Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	176,245	3.7%	96,643	2.0%	99,988	2.1%	4,408,329	92.2%	4,781,205	23.4%	806	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	356,984	14.9%	102,516	4.3%	79,717	3.3%	1,853,310	77.5%	2,392,526	11.7%	(9)	-	-	
Receivables from Non-exchange Transactions - Property Rates	295,555	6.2%	109,912	2.3%	159,515	3.4%	4,166,422	88.1%	4,731,405	23.2%	(38)	-	-	
Receivables from Exchange Transactions - Waste Water Management	54,085	3.4%	33,147	2.1%	31,280	1.9%	1,493,334	92.6%	1,611,845	7.9%	(81)	-	-	
Receivables from Exchange Transactions - Waste Management	63,337	4.0%	35,611	2.2%	39,861	2.5%	1,459,910	91.3%	1,598,719	7.8%	390	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	611	2.5%	256	1.0%	289	1.2%	23,319	95.3%	24,476	.1%	-	-	-	
Interest on Arrear Debtor Accounts	81,173	2.8%	64,810	2.3%	73,344	2.6%	2,653,611	92.4%	2,872,939	14.1%	163	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	13,387	.6%	8,490	.4%	5,631	.2%	2,359,700	98.8%	2,387,208	11.7%	(0)	-	-	
Total By Income Source	1,041,377	5.1%	451,386	2.2%	489,625	2.4%	18,417,935	90.3%	20,400,323	100.0%	1,231	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	166,259	6.8%	52,546	2.2%	90,199	3.7%	2,126,094	87.3%	2,435,098	11.9%	4	-	-	
Commercial	390,670	5.5%	178,271	2.5%	158,655	2.2%	6,326,486	89.7%	7,054,082	34.6%	291	-	-	
Households	460,376	4.4%	220,231	2.1%	228,418	2.2%	9,627,018	91.4%	10,536,043	51.6%	936	-	-	
Other	24,071	6.4%	339	.1%	12,353	3.3%	338,338	90.2%	375,100	1.8%	-			
Total By Customer Group	1.041.377	5.1%	451.386	2.2%	489.625	2.4%	18.417.935	90.3%	20.400.323	100.0%	1,231			r

Creditor Age Analysis										
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Tota	ı
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	812,821	12.9%	215,453	3.4%	343,886	5.5%	4,914,368	78.2%	6,286,528	43.1%
Bulk Water	39,413	3.1%	9,020	.7%	25,580	2.0%	1,202,868	94.2%	1,276,881	8.8%
PAYE deductions	464	(3.0%)	(8,139)	52.4%	(7,909)	51.0%	61	(.4%)	(15,524)	(.1%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(9,019)	24.7%	(14,634)	40.1%	(14,614)	40.1%	1,796	(4.9%)	(36,471)	(.3%)
Loan repayments	-	-	-	-	-	-	20,488	100.0%	20,488	.1%
Trade Creditors	769,234	11.7%	180,949	2.8%	131,759	2.0%	5,494,493	83.5%	6,576,435	45.1%
Auditor-General	121	1.1%	(0)	-	-	-	10,438	98.9%	10,559	.1%
Other	767	.2%	18,281	4.0%	31,426	6.9%	406,992	89.0%	457,466	3.1%
Total	1,613,801	11.1%	400,930	2.8%	510,128	3.5%	12,051,504	82.7%	14,576,363	100.0%

Contact Details Municipal Manager Financial Manager

Source Local Government Database