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UmNyango weeMali ZeslFunda

Provinsiale Tesourie

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Ref :MPT 12/1/1

#### PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2020/21 FINANCIAL YEAR: 3RD QUARTER ENDED 31 MARCH 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 10<sup>th</sup> 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 2020/21 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 March 2021.



#### PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2020/21 FINANCIAL YEAR: 3RD QUARTER ENDED 31 MARCH 2021

MUNICIPALITY	M09	CR09	DR09
Albert Luthuli			
Bushbuckridge			
City of Mbombela			
Dipaleseng			
Dr JS Moroka			
Ehlanzeni			
Emakhazeni			
Emalahleni			
Gert Sibande			
Govan Mbeki			
Lekwa			
Mkhondo			
Msukaligwa			
Nkangala			
Nkomazi			
Pixley Ka Seme			
Steve Tshwete			
Thaba Chweu			
Thembisile Hani			
Victor Khanye			

Outstanding	
Submitted	
Submitted with errors-phase 1	
Submitted with errors- phase 2	

- 6. It should also be noted that the report contains preliminary figures as at the end of the second quarter ended 31 March 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: 1/1 / 1/2021



## MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Expenditure					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	†
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 t Q3 of 2020/21
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	548,646	614,797	184,630	33.7%	182,367	33.2%	106,087	17.3%	473,084	76.9%	86,279	78.0%	23.0%
Property rates	99,664	99,664	8,919	8.9%	8,245	8.3%	8,815	8.8%	25,979	26.1%	(24,085)		
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	37,834	37,834	8,839	23.4%	4,845	12.8%	4,469	11.8%	18,153		7,175		,
Service charges - water revenue	45,587	45,587	2,305	5.1%	1,105	2.4%	1,243		4,654		1,103		
Service charges - sanitation revenue	12,194	12,194	1,392	11.4%	701	5.7%	698	5.7%	2,791	22.9%	2,269	57.3%	,
Service charges - refuse revenue	10,448	10,448	1,613	15.4%	755	7.2%	751	7.2%	3,118	29.8%	2,296	86.2%	(67.3%
Rental of facilities and equipment	14	127	266	- 1,913.4%	133	- 961.0%	23	- 18.2%	422	333.3%	399	77.5%	(94.2%
Interest earned - external investments	0	0	1,352	135,187,000.0%	1,028	102,770,600.0%	1,236	123,572,500.0%	3,615		1,431	129.5%	,
Interest earned - outstanding debtors	10,638	7,587	8,559	80.5%	4,303	40.4%	4,552	60.0%	17,414		15,703		,
Dividends received	-	-	-	-	-	-	-	-	-	-	-	_	-
Fines, penalties and forfeits	179	179	27	15.3%	41	23.1%	28	15.9%	97	54.2%	42	132.3%	(32.5%
Licences and permits	-	-	57	-	8		7	-	72	-	3	_	105.3%
Agency services	_	_	-	_	-	_		_	-	_	-	_	_
Transfers and subsidies	329,123	400,049	150,839	45.8%	159,496	48.5%	83,800	20.9%	394,135	98.5%	78,409	99.0%	6.9%
Other revenue	2,965	1,128	461	15.5%	1,707	57.6%	465	41.2%	2,633		1,534	180.3%	
Gains	-	0	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	548,824	613,161	65,440	11.9%	107,436	19.6%	128,988	21.0%	301,863	49.2%	98,129	58.4%	31.4%
		-	· ·		•				,		•		
Employee related costs	171,166	172,907	31,884	18.6%	45,851	26.8%	17,144	9.9%	94,878	54.9%	41,627	98.6%	,
Remuneration of councillors	27,948	27,948	4,932	17.6%	7,262	26.0%	2,701	9.7%	14,895	53.3%	6,782	76.4%	(60.2%
Debt impairment	56,658	56,658	0	-	-	-	- 5 407	-	5 0 7 0	-	-	-	- (400.00)
Depreciation and asset impairment	47,405	47,405	-	-	139	.3%	5,137	10.8%	5,276	11.1%	-	-	(100.0%
Finance charges	- 04.545	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	94,545	100,579	1,653	1.7%	16,372	17.3%	47,553	47.3%	65,578	65.2%	14,838	58.7%	
Other Materials	22,195	54,207	4,088	18.4%	4,414	19.9%	10,195	18.8%	18,697	34.5%	5,896	35.1%	
Contracted services	91,713	110,087	17,362	18.9%	25,473	27.8%	32,297	29.3%	75,132		20,917	63.7%	
Transfers and subsidies	- 27.400	2,446	193	-	429	-	1,360	55.6%	1,981	81.0%	1,672	132.8%	· ·
Other expenditure Losses	37,192	40,922 0	5,330 -	14.3%	7,495 -	20.2%	12,601	30.8%	25,426 -	62.1% -	6,397 -	59.5%	97.0%
Surplus/(Deficit)	(177)	1,636	119,190		74,931		(22,901)		171,220		(11,850)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	426,262	345,123	-	-	-	-	-	-	-	-	2,425	(11.1%)	(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	426,085	346,759	119,190		74,931		(22,901)		171,220		(9,425)		
Taxation	-	-	-		-	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	426,085	346,759	119,190		74,931		(22,901)		171,220		(9,425)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	426,085	346,759	119,190		74,931		(22,901)		171,220		(9,425)		
Share of surplus/ (deficit) of associate	-	-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit) for the year	426,085	346,759	119,190		74,931		(22,901)		171,220		(9,425)		

Part 2: Capital Revenue and Expenditure

					202	0/21					201		
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 t Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	330,638	352,493	35,421	10.7%	98,140	29.7%	97,091	27.5%	230,653	65.4%	26,659	28.3%	264.29
National Government	324,718	345,123	35,421	10.9%	98,140	30.2%	96,045	27.8%	229,607	66.5%	26,470	28.8%	
Provincial Government	· ·	343,123	35,421	10.9%	90,140	30.2%	90,045	21.0%	229,007	00.5%	20,470	20.0%	202.0
	-	-	-	·	-	-	-	_	-	-	-	_	_
District Municipality	-	-	-	·	-	-	-	_	-	-	-	-	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	204.740	245 402	- 25 424	40.00/	-	-	-	-	-	- CC 50/	-	-	-
Transfers recognised - capital Borrowing	324,718	345,123	35,421	10.9%	98,140	30.2%	96,045	27.8%	229,607	66.5%	26,470	28.8%	262.8
Internally generated funds	5,920	7,370	-	·	-	-	1,046	- 14.2%	1,046	14.2%	189	7.1%	453.0
internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	331,943	353,198	36,742	11.1%	99,708	30.0%	97,881	27.7%	234,331	66.3%	26,659	28.2%	267.29
Municipal governance and administration	5,245	5,245	1,321	25.2%	1,011	19.3%	440	8.4%	2,771	52.8%	11,948	340.7%	(96.3%
Executive and Council	175	175	-	-	-	-	17	9.9%	17	9.9%	, <u>-</u>	-	(100.0
Finance and administration	5,030	5,030	1,321	26.3%	1,011	20.1%	423	8.4%	2,754	54.8%	11,948	355.3%	(96.59
Internal audit	40	40	-	-	-	-	-	-	-	-	-	-	· .
Community and Public Safety	12,180	6,204	1,997	16.4%	400	3.3%	1,449	23.4%	3,845	62.0%	1,752	89.3%	(17.39
Community and Social Services	100	100	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	2,020	1,720	-	-	-	-	1,449	84.3%	1,449	84.3%	-	-	(100.0
Public Safety	10,060	4,384	1,997	19.8%	400	4.0%	-	-	2,396	54.7%	1,752	108.1%	(100.0
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20,300	25,300	2,562	12.6%	10,236	50.4%	4,963	19.6%	17,760	70.2%	5,113	49.5%	(2.99
Planning and Development	200	200	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20,100	25,100	2,562	12.7%	10,236	50.9%	4,963	19.8%	17,760	70.8%	5,113	49.8%	(2.9
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	294,218	316,449	30,863	10.5%	88,062	29.9%	91,029	28.8%	209,955	66.3%	7,846	15.0%	1,060.2
Energy sources	17,550	21,356	-	-	7,644	43.6%	5,023	23.5%	12,667	59.3%	-	59.2%	· ·
Water Management	243,110	264,353	24,879	10.2%	73,816	30.4%	84,400	31.9%	183,095	69.3%	7,467	7.3%	· ·
Waste Water Management	32,238	30,020	5,984	18.6%	6,045	18.8%	1,607	5.4%	13,636	45.4%	379	34.1%	323.5
Waste Management	1,320	720	-	-	557	42.2%	-	-	557	77.4%	-	-	-
Other	-	-	-		-	-	-	_	-		-	-	

					202	0/21					20	19/20	
	Budg	get	First C	luarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	7
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 t Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	964,270	880,053	2,270	.2%	96,047	10.0%	5,639	.6%	103,956	11.8%	-	-	(100.0%
Property rates	99,664	64,781	11,518	11.6%	5,986	6.0%	8,235	12.7%	25,739	39.7%	-	-	(100.09
Service charges	106,063	68,941	11,068	10.4%	8,527	8.0%	9,685	14.0%	29,280	42.5%	-	-	(100.09
Other revenue	3,158	3,158	(250,765)	(7,940.8%)	(191,524)	(6,064.8%)	(211,021)		(653,309)	(20,687.8%)	-	-	(100.0%
Transfers and Subsidies - Operational	329,123	398,049	153,318	46.6%	160,408	48.7%	84,459		398,184		-	-	(100.0%
Transfers and Subsidies - Capital	426,262	345,123	77,131	18.1%	112,650	26.4%	114,281	33.1%	304,062	88.1%	-	-	(100.0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	- (400.00
Net Cash from/(used) Operating Activities	964,270	880,053	2,270	.2%	96,047	10.0%	5,639	.6%	103,956	11.8%	-	-	(100.0%
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	-	-	(40,735)	-	(112,861)	-	(108,839)		(262,435)		-	-	(100.0%
Capital assets	-	-	(40,735)	-	(112,861)	-	(108,839)	,	(262,435		-	-	(100.09
Net Cash from/(used) Investing Activities	-	-	(40,735)	-	(112,861)	-	(108,839)	-	(262,435)	-	-	-	(100.0%

Receipts	(61)	-	5	(7.8%)	0	(.8%)	0	-	6	-	(1)	-	(134.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(61)	-	5	(7.8%)	0	(.8%)	0	-	6	-	(1)	-	(134.9%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(61)	-	5	(7.8%)	0	(.8%)	0	-	6	-	(1)	-	(134.9%)
Net Increase/(Decrease) in cash held	964,209	880,053	(38,460)	(4.0%)	(16,814)	(1.7%)	(103,200)	(11.7%)	(158,474)	(18.0%)	(1)	-	7,806,224.1%
Cash/cash equivalents at the year begin:	18,733	18,733	-	-	(38,460)	(205.3%)	(55,274)	(295.1%)	-	-	4	-	(1,428,002.2%)
Cash/cash equivalents at the year end:	982,942	898,786	(38,460)	(3.9%)	(55,274)	(5.6%)	(158,474)	(17.6%)	(158,474)	(17.6%)	3		(6,217,192.9%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(1)	-	1,635	5.1%	1,604	5.0%	28,826	89.9%	32,064	5.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(5)	-	1,390	6.3%	834	3.8%	19,974	90.0%	22,194	3.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1	-	8,081	2.2%	7,712	2.1%	343,485	95.6%	359,278	62.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1	-	1,173	1.5%	1,113	1.4%	77,102	97.1%	79,388	13.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	1	-	1,244	1.8%	1,180	1.7%	68,498	96.6%	70,922	12.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	164	2.1%	163	2.1%	7,500	95.8%	7,828	1.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	.6%	0	.6%	0	98.9%	0	-	-	-	-
Total By Income Source	(4)	-	13,688	2.4%	12,605	2.2%	545,385	95.4%	571,675	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(0)	-	4,574	2.6%	4,417	2.5%	165,920	94.9%	174,911	30.6%	-	-	-
Commercial	(4)	-	1,312	3.1%	1,009	2.4%	40,077	94.5%	42,394	7.4%	-	-	-
Households	(0)	-	7,803	2.2%	7,180	2.0%	339,388	95.8%	354,370	62.0%	-	-	-
Other	- 1	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(4)	-	13,688	2.4%	12,605	2.2%	545,385	95.4%	571,675	100.0%	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	12	100.0%	12	.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9,502	64.5%	82	.6%	260	1.8%	4,877	33.1%	14,721	63.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6,165	72.8%	63	.7%	-	-	2,243	26.5%	8,470	36.5%
Total	15,666	67.5%	145	.6%	260	1.1%	7,132	30.7%	23,203	100.0%

Mr Dlamini M Mr G Mnisi 017 843 4038

017 843 4028

Financial Manager

Source Local Government Database

**Contact Details** 

Municipal Manager

## MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Fait 1. Operating Revenue and Expenditure					202	0/21					201	9/20	
	Budg	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date		Quarter	_
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	1,570,200	1,487,770	452,543	28.8%	495,977	31.6%	283,658	19.1%	1,232,178	82.8%	267,274	52.6%	6.1%
Property rates	273,458	243,458	60,468	22.1%	60,676	22.2%	60,715	24.9%	181,859		61,441	59.8%	
1 Topolty Tales	-	-	-	-	-	-	-	-	-	-	-	-	- (1.270
Service charges - electricity revenue	_	-	-	-	-	_	-	_	_	_	-	_	_
Service charges - water revenue	59,220	40,220	5,181	8.7%	5,787	9.8%	4,227	10.5%	15,194	37.8%	3,112	16.9%	35.8%
Service charges - sanitation revenue	5,139	5,139	971	18.9%	982	19.1%	972	18.9%	2,925		854	44.6%	
Service charges - refuse revenue	9,380	9,380	2,042	21.8%	2,043	21.8%	2,042	21.8%	6,127	65.3%	1,922	54.6%	6.3%
Rental of facilities and equipment	- 1,000	1,000	- 17	- 1.7%	- 80	- 8.0%	- 81	- 8.1%	- 178	17.8%	- 18	- 17.8%	343.8%
Interest earned - external investments	27,526	27,526	855	3.1%	893	3.2%	997	3.6%	2,744		1,880	23.2%	
Interest earned - outstanding debtors	140,180	110,180	-	-	-	-	-	-	_,	-	-	(.1%	,
Dividends received	-	-	-	-	_	_	_	_	_	_	-	-	-
Fines, penalties and forfeits	3,068	3,068	(1)	-	_	_	_	_	(1)	-	0	_	(100.0%)
Licences and permits	4,933	1,007	92	1.9%	4,530	91.8%	1,863	184.9%	6,485	643.7%	96	4.4%	
Agency services	13,000	10,000	45	.3%	11	.1%	2	-	57		10	5.2%	
Transfers and subsidies	1,025,986	1,027,627	381,980	37.2%	420,372	41.0%	212,277	20.7%	1,014,629		197,253		` '
Other revenue	4,310	7,322	893	20.7%	604	14.0%	484	6.6%	1,980		688	10.4%	
Gains	3,000	1,843	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,383,747	1,330,357	146,196	10.6%	254,622	18.4%	82,607	6.2%	483,425	36.3%	80,648	12.7%	2.4%
Employee related costs	591,126	592,127	87,336	14.8%	192,905	32.6%	39,961	6.7%	320,202		41,177	8.0%	
Remuneration of councillors	33,164	32,870	4,185	12.6%	6,572	19.8%	2,055	6.3%	12,812		2,528	8.2%	` '
Debt impairment	108,900	85,900	-	-	-	_		_	-	_	-,	_	
Depreciation and asset impairment	150,000	140,000	0	-	-	_	3	_	3	_	-	_	(100.0%)
Finance charges	23,838	23,838	89	.4%	(435)	(1.8%)	201	.8%	(145)	(.6%)	92	1.1%	110.000
Bulk purchases	-	· -	-	-	-	· -	-	-	` -	` <b>-</b>	-	-	-
Other Materials	58,895	35,895	1,701	2.9%	1,552	2.6%	3,132	8.7%	6,385	17.8%	834	3.3%	275.7%
Contracted services	223,771	225,675	24,765	11.1%	20,950	9.4%	17,313	7.7%	63,028	27.9%	16,061	32.2%	7.8%
Transfers and subsidies	5,000	5,000	91	1.8%	155	3.1%	128	2.6%	374	7.5%	659	12.1%	(80.6%)
Other expenditure	189,053	189,053	28,028	14.8%	32,928	17.4%	20,111	10.6%	81,067	42.9%	19,298	38.2%	
Losses	-	-	-	-	(5)	-	(297)	-	(301)	-	-	-	(100.0%)
Surplus/(Deficit)	186,453	157,413	306,347		241,355		201,051		748,753		186,626		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	474,379	532,879	-	-	0	-	-	-	0	-	(950)	-	(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	660,832	690,292	306,347		241,355		201,051		748,753		185,676		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	660,832	690,292	306,347		241,355		201,051		748,753		185,676		
Attributable to minorities	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	660,832	690,292	306,347		241,355		201,051		748,753		185,676		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	660,832	690,292	306,347		241,355		201,051		748,753		185,676		

Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Budç	get	First Q	uarter	Second	Quarter	Third (	Quarter	Year t	to Date	Third (	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 Q3 of 2020/21
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	660,832	690,292	37,094	5.6%	70,369	10.6%	27,950	4.0%	135,413	19.6%	56,948	14.9%	(50.99
National Government	425,839	452,565	21,827	5.1%	55,968	13.1%	10,900	2.4%	88,695	19.6%	56,150	19.7%	
Provincial Government	· -	, -	-	-	-	-	-	-	· -	-	, -	-	` -
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	425,839	452,565	21,827	5.1%	55,968	13.1%	10,900	2.4%	88,695	19.6%	56,150	19.7%	(80.6
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	234,993	237,727	15,267 -	6.5% -	14,401 -	6.1% -	17,050 -	7.2% -	46,718 -	19.7%	798 -	5.0%	2,036.7
Capital Expenditure Functional	660,832	690,292	37,094	5.6%	70,471	10.7%	27,950	4.0%	135,515	19.6%	57,361	14.5%	(51.3°
Municipal governance and administration	58,650	51,316	48	.1%	195	.3%	2,301	4.5%	2,544	5.0%	1,703	5.4%	,
Executive and Council	500	500	24	4.9%	171	34.2%	28	5.7%	224		43	5.6%	
Finance and administration	58,150	50,816	24	-	24	-	2,273	4.5%	2,321		1,659		,
Internal audit	-	-	-	-	-	-	· -	-	-	-	-	-	
Community and Public Safety	51,873	19,973	1,009	1.9%	-	-	-	-	1,009	5.1%	(2,608)	2.7%	(100.0
Community and Social Services	5,000	4,500	2	-	-	-	-	-	2	-	-	-	,
Sport And Recreation	15,500	9,500	1,007	6.5%	-	-	-	-	1,007	10.6%	-	4.1%	
Public Safety	-	-	-	-	-	-	-	-	-	-	(2,608)	-	(100.0
Housing	31,373	5,973	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	146,000	152,526	24,853	17.0%	12,996	8.9%	284	.2%	38,133	25.0%	19,648	13.3%	•
Planning and Development	22,741	18,841	38	.2%	893	3.9%	-	-	931	4.9%	127	5.9%	,
Road Transport	123,259	133,685	24,815	20.1%	12,103	9.8%	284	.2%	37,202	27.8%	19,521	15.6%	(98.5
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	404,109	466,477	11,184	2.8%	57,280	14.2%	25,365	5.4%	93,829	20.1%	38,619		,
Energy sources	20,030	22,030	2	-	•	-	-	-	2	-	2,615		`
Water Management	305,080	321,948	11,182	3.7%	50,711	16.6%	22,482	7.0%	84,374		28,408		`
Waste Water Management	71,399	114,399	-	-	6,569	9.2%	-	-	6,569		3,852		`
Waste Management	7,600	8,100	-	-	-	-	2,883	35.6%	2,883	35.6%	3,744	13.9%	(23.0
Other	200	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

					202	20/21					20	19/20	
	Budg	jet	First C	luarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1,951,738	1,981,899	-	-	-	-	-	-	-	-	-	-	-
Property rates	226,749	226,749	-	-	-	-	-	-	-	-	-	-	-
Service charges	58,402	58,402	-	-	-	-	-	-	-	-	-	-	-
Other revenue	26,062	26,062	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1,025,966	1,027,627	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	474,379	532,879	-	-	-	-	-	-	-	-	-	-	-
Interest	140,180	110,180	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,124,847)	(1,104,457)	-	-	-	-	-	-	-	-	(0)	- ا	(100.0%)
Suppliers and employees	(1,096,009)	(1,075,619)	-	-	-	-	-	-	-	-	(0	-	(100.0%)
Finance charges	(23,838)	(23,838)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5,000)	(5,000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	826,891	877,442	•	-	•	-	-	-	-	-	(0)		(100.0%)
Cash Flow from Investing Activities													
	470	470											
Receipts Proceeds on disposal of PPE	<b>478</b>   478	<b>478</b> 478	-	-	-	-	-	-	-	-	-	-	-
·	410	470	-	-	-	-	-	-	-	-	-	-	_
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(000 000)	(000 000)	-	-	-	-	-	-	-	-	-	-	_
Payments  Capital accepts	(660,832)	<b>(690,292)</b> (690,292)	-	-	-	-	-	-	-	-	-	-	-
Capital assets  Net Cash from/(used) Investing Activities	(660,832) (660,354)	(689,814)	-	-		-	-		-	-		-	-
Net Oash Holl/(used) lifesting Activities	(000,334)	(003,014)		_		<u>-</u>	_		-		_	_	<del>-</del>
Cash Flow from Financing Activities													
Receipts	2	-	195	8,825.7%	12	523.4%	(2)		205	_	_		(100.0%)
Short term loans		-	-	-	-	-	-	-		_	-	-	-
Borrowing long term/refinancing	_	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2	-	195	8,825.7%	12	523.4%	(2	-	205	_	-	-	(100.0%
Payments		-	-	· • [	-	-	-	_	-		_		.
Repayment of borrowing	_	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2	-	195	8,825.7%	12	523.4%	(2)	-	205	-	-	-	(100.0%)

Net Increase/(Decrease) in cash held	166,539	187,628	195	.1%	12	-	(2)	-	205	.1%	(0)	-	306.8%
Cash/cash equivalents at the year begin:	-	-	(3,587)	-	(13,738)	-	(27,963)	-	(3,587)	-	(38,584)	-	(27.5%)
Cash/cash equivalents at the year end:	166,539	187,628	(11,487)	(6.9%)	(23,743)	(14.3%)	(35,165)	(18.7%)	(35,165)	(18.7%)	(44,898)	-	(21.7%)
, , ,	166,539	187,628	( , , , ,	(6.9%)	,			(18.7%)	,	(18.7%)	` ' '	-	

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2,819	1.4%	7,151	3.6%	2,725	1.4%	184,469	93.6%	197,165	10.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19,782	1.8%	39,154	3.6%	19,110	1.8%	1,000,080	92.8%	1,078,127	55.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	401	1.6%	926	3.7%	320	1.3%	23,247	93.4%	24,895	1.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	759	1.6%	1,492	3.2%	736	1.6%	43,807	93.6%	46,794	2.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	88	4.9%	-	-	82	4.6%	1,621	90.5%	1,791	.1%	-	-	-
Interest on Arrear Debtor Accounts	(23)	-	(3)	-	6,756	1.2%	571,053	98.8%	577,783	29.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	-	2	-	1	-	4,830	100.0%	4,832	.3%	-	-	-
Total By Income Source	23,824	1.2%	48,723	2.5%	29,732	1.5%	1,829,108	94.7%	1,931,386	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5,897	.7%	11,656	1.3%	8,267	.9%	878,943	97.1%	904,762	46.8%	-	-	-
Commercial	2,241	1.2%	4,215	2.3%	2,637	1.4%	174,706	95.1%	183,799	9.5%	-	-	-
Households	5,674	1.0%	13,048	2.4%	7,712	1.4%	518,984	95.2%	545,418	28.2%	-	-	-
Other	10,013	3.4%	19,804	6.7%	11,115	3.7%	256,475	86.2%	297,407	15.4%	-	-	-
Total By Customer Group	23,824	1.2%	48,723	2.5%	29,732	1.5%	1,829,108	94.7%	1,931,386	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	-	-	-	-	-	-	263,352	100.0%	263,352	182.3%
PAYE deductions	(18,423)	24.6%	(6,770)	9.0%	(8,562)	11.4%	(41,216)	55.0%	(74,970)	(51.9%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(29,213)	22.8%	(14,498)	11.3%	(14,527)	11.3%	(69,955)	54.6%	(128,193)	(88.7%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(32,647)	(1,068.0%)	18,862	617.1%	130	4.2%	16,712	546.7%	3,057	2.1%
Auditor-General	-	-	2	100.0%	-	-	-	-	2	-
Other	(30,009)	(37.0%)	5,420	6.7%	36	-	105,752	130.2%	81,199	56.2%
Total	(110,291)	(76.4%)	3,016	2.1%	(22,924)	(15.9%)	274,645	190.1%	144,446	100.0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Financial Manager	Mrs Ntimane	013 799 1842

Source Local Government Database

<sup>1.</sup> All figures in this report are unaudited.

## MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Expenditure					202	20/21					2019/20		
	Bud	get	First	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										1			-
Operating Revenue and Expenditure													
Operating Revenue	3,213,492	3,269,467	931,811	29.0%	949,647	29.6%	762,572	23.3%	2,644,030	80.9%	718,577	81.3%	6.1%
Property rates	680,902	700,902	182,049	26.7%	178,916	26.3%	179,138		540,103		162,848	76.7%	
Service charges - electricity revenue	- 1,188,712	- 1,188,712	- 296,632	- 25.0%	- 277,039	23.3%	- 284,688	23.9%	- 858,359	- 72.2%	- 264,677	73.7%	- 7.6%
Service charges - water revenue	118,180	116,180	27,299		27,779	23.5%	27,321		82,400		25,569	70.5%	
Service charges - sanitation revenue	25,255	23,830	5,863	23.2%	6,052	24.0%	5,690		17,605		5,561	73.1%	
Service charges - refuse revenue	138,390	142,390	34,594	25.0%	34,822	25.2%	34,796		104,212		32,774	74.9%	
Rental of facilities and equipment	- 8,972	- 3,872	- 1,198	- 13.3%	- 1,226	- 13.7%	- 1,156	- 29.9%	- 3,580	- 92.5%	- 1,300	- 55.5%	- (11.0%)
Interest earned - external investments	6,329	1,829	608	9.6%	306	4.8%	576		1,489		517	61.1%	' '
Interest earned - external investments	39,586	39,586	8,608	21.7%	10,287	26.0%	11,024		29,918		12,757	106.0%	
Dividends received	-	-	-	21.770	-	20.070	-	-	25,510	-	-	-	(13.570)
Fines, penalties and forfeits	8,585	8,585	430	5.0%	1,307	15.2%	379	4.4%	2,116	24.7%	1,108	34.1%	(65.8%)
Licences and permits	6,631	6,631	4	.1%	6	.1%		.2%	21		21	-	(47.1%)
Agency services	-	45,000	-	-	-	-	-	-	-	-	-	-	- '
Transfers and subsidies	934,350	934,350	361,414	38.7%	401,217	42.9%	210,412	22.5%	973,042	104.1%	201,530	99.8%	4.4%
Other revenue	57,601	57,601	13,112	22.8%	10,692	18.6%	7,382		31,186		9,916	78.0%	(25.6%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3,618,653	3,610,885	642,405	17.8%	724,230	20.0%	681,863	18.9%	2,048,497	56.7%	850,055	75.1%	(19.8%)
Employee related costs	1,086,635	1,085,415	249,604	23.0%	273,414	25.2%	270,585		793,603		268,609	78.0%	
Remuneration of councillors	63,593	63,593	14,820	23.3%	14,937	23.5%	14,697		44,454	69.9%	9,755	66.8%	
Debt impairment	430,288	339,577	,020	-	,	-	-		,	-	26,369	73.9%	
Depreciation and asset impairment	516,567	503,547	_	_	-	_	_	_	_	_	126,970	69.8%	` ′
Finance charges	27,978	27,978	1	_	0	_	0	_	2	_	24	30.5%	` ′
Bulk purchases	813,791	801,198	260,014	32.0%	198,178	24.4%	190,658	23.8%	648,851	81.0%	200,402	76.3%	
Other Materials	90,007	90,449	9,234	10.3%	25,804	28.7%	22,931		57,970		14,356	35.5%	` ′
Contracted services	425,294	539,241	61,456	14.5%	158,502	37.3%	143,112		363,069	67.3%	161,412	91.7%	(11.3%)
Transfers and subsidies	2,080	1,029	91	4.4%	37	1.8%	102		230	22.4%	2,262	15.6%	(95.5%)
Other expenditure	162,420	158,858	47,184	29.1%	53,357	32.9%	39,778	25.0%	140,319	88.3%	39,898	79.7%	(.3%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(405,161)	(341,418)	289,407		225,416		80,709		595,533		(131,478)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	368,087	439,840	50,622	13.8%	142,408	38.7%	75,871		268,902	61.1%	36,861	61.0%	105.8%
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	(37,074)	98,421	340,029		367,824		156,581		864,434		(94,617)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(37,074)	98,421	340,029		367,824		156,581		864,434		(94,617)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(37,074)	98,421	340,029		367,824		156,581		864,434		(94,617)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(37,074)	98,421	340,029		367,824		156,581		864,434		(94,617)		

Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buaget		budget	
Capital Revenue and Expenditure													
Source of Finance	410,187	549,545	45,243	11.0%	161,329	39.3%	94,728	17.2%	301,299	54.8%	86,326	56.3%	9.7%
National Government	361,787	433,540	40,029	11.1%	147,869	40.9%	78,123	18.0%	266,021	61.4%	64,702	60.4%	20.7%
Provincial Government	-	-	-	-	-	-	-	-	,	-	-	-	_
District Municipality	_	-	-	-	-	-	-	-	-	-	-	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	6,300	6,300	3,991	63.3%	1,142	18.1%	-	-	5,133	81.5%	-	63.8%	-
Transfers recognised - capital	368,087	439,840	44,019	12.0%	149,011	40.5%	78,123	17.8%	271,154	61.6%	64,702	60.4%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42,100	109,704	1,224	2.9%	12,318	29.3%	16,604	15.1%	30,146	27.5%	21,624	32.6%	(23.2%
	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	410,187	549,545	45,243	11.0%	161,329	39.3%	94,728	17.2%	301,299	54.8%	86,326	56.3%	9.7%
Municipal governance and administration	5,500	15,703	791	14.4%	1,885	34.3%	1,912	12.2%	4,588	29.2%	1,166	6.6%	63.9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5,500	15,703	791	14.4%	1,885	34.3%	1,912	12.2%	4,588	29.2%	1,166	6.6%	63.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	30,000	48,421	3,672	12.2%	13,838	46.1%	6,587	13.6%	24,097	49.8%	3,176	28.0%	107.4%
Community and Social Services	20,000	37,369	3,240	16.2%	11,667	58.3%	6,587	17.6%	21,493	57.5%	2,125		
Sport And Recreation	9,000	10,052	433	4.8%	2,170	24.1%	-	-	2,603	25.9%	1,051	28.4%	(100.0%
Public Safety	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	223,133	235,286	18,293	8.2%	66,116	29.6%	35,998	15.3%	120,406	51.2%	63,263	60.3%	
Planning and Development	101,650	71,393	4,648	4.6%	20,088	19.8%	14,109	19.8%	38,845	54.4%	5,050		
Road Transport	121,483	163,894	13,645	11.2%	46,028	37.9%	21,888	13.4%	81,561	49.8%	58,213	68.8%	(62.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	151,554	250,133	22,487	14.8%	79,490	52.4%	50,232	20.1%	152,208	60.9%	18,721	66.2%	
Energy sources	49,704	77,862	12,396	24.9%	29,012	58.4%	16,837	21.6%	58,245	74.8%	6,458		
Water Management	71,200	105,149	4,866	6.8%	34,700	48.7%	16,376	15.6%	55,942	53.2%	677	69.1%	· ·
Waste Water Management	30,000	66,372	5,224	17.4%	15,778	52.6%	17,020	25.6%	38,021	57.3%	11,019		
Waste Management	650	750	-	-	-	-	-	-	-	-	567	27.0%	(100.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

					202	0/21					20	19/20	
	Budg	et	First Q	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		buuget	
Cash Flow from Operating Activities													
Receipts	7,317	3,503,910	-	-	-	-	969,541	27.7%	969,541	27.7%	-	-	(100.0%)
Property rates	-	595,766	-	-	-	-	163,855	27.5%	163,855	27.5%	-	-	(100.0%)
Service charges	197,925	1,484,018	-	-	-	-	370,655	25.0%	370,655	25.0%	-	-	(100.0%
Other revenue	(190,609)	121,689	-	-	-	-	259,463	213.2%	259,463	213.2%	-	-	(100.0%)
Transfers and Subsidies - Operational	- 1	940,650	-	-	-	-	3,573	.4%	3,573	.4%	-	-	(100.0%)
Transfers and Subsidies - Capital	-	361,787	-	-	-	-	160,443	44.3%	160,443	44.3%	-	-	(100.0%)
Interest	-	-	-	-	-	-	11,552	-	11,552	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(2,658,227)	-	-	-	-	(1,032,615)	38.8%	(1,032,615)	38.8%	-	-	(100.0%)
Suppliers and employees	-	(2,658,227)	-	-	-	-	(1,032,615)	38.8%	(1,032,615)	38.8%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7,317	845,683	-	•	-	-	(63,074)	(7.5%)	(63,074)	(7.5%)	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	2,586	2,586	(17)	(.7%)	40	1.5%	(25)	(1.0%)	(2)	(.1%)	(16)		52.4%
Proceeds on disposal of PPE	· -	-	- 1	` - ´	-	-	-	- 1	-	`- ´	`- '	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2,586	2,586	(17)	(.7%)	40	1.5%	(25)	(1.0%)	(2)	(.1%)	(16)	-	52.4%
Decrease (increase) in non-current investments	0	0	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(139,358)	-	-	-	-	(94,728)	68.0%	(94,728)	68.0%	-	-	(100.0%)
Capital assets	-	(139,358)	-	-	-	-	(94,728)	68.0%	(94,728)	68.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	2,586	(136,772)	(17)	(.7%)	40	1.5%	(94,752)	69.3%	(94,730)	69.3%	(16)	-	585,767.1%
Cash Flow from Financing Activities													
Receipts	211,591	(0)	2,969	1.4%	226	.1%	(148)	296,476.0%	3,047	(6,093,440.0%)	(117)		27.2%
Short term loans		-	-,: 30	-		-	-		-	-	- ()	-	
Borrowing long term/refinancing	207,730	(0)	-	-	-	-	-	_	-	_	_	_	_
Increase (decrease) in consumer deposits	3,861	-	2,969	76.9%	226	5.8%	(148	-	3,047	_	(117)	-	27.2%
Payments		-	_	-	_	_	-	_	· -	_	`- `		
Repayment of borrowing	-	-	-	-	-	-	-	_	-	-	-	-	-
Net Cash from/(used) Financing Activities	211,591	(0)	2,969	1.4%	226	.1%	(148)	296,476.0%	3,047	(6,093,440.0%)	(117)	· -	27.2%

Net Increase/(Decrease) in cash held	221,494	708,911	2,952	1.3%	265	.1%	(157,974)	(22.3%)	(154,757)	(21.8%)	(133)	-	118,916.6%
Cash/cash equivalents at the year begin:	-	-	93,539	-	75,972	-	76,237	-	93,539	-	129,126	-	(41.0%)
Cash/cash equivalents at the year end:	221,494	708,911	96,491	43.6%	76,237	34.4%	(81,737)	(11.5%)	(81,737)	(11.5%)	128,993	-	(163.4%)

	0 - 30 Da	ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairmen Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	9,820	11.3%	40	-	6,182	7.1%	70,840	81.5%	86,883	10.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	51,095	21.7%	138	.1%	21,273	9.0%	162,853	69.2%	235,359	27.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32,599	11.8%	155	.1%	14,943	5.4%	227,768	82.7%	275,465	32.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,798	11.4%	2	-	1,174	7.5%	12,766	81.1%	15,740	1.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	9,236	11.8%	50	.1%	5,612	7.2%	63,474	81.0%	78,371	9.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	162	6.1%	-	-	109	4.1%	2,380	89.8%	2,650	.3%	-	-	-
Interest on Arrear Debtor Accounts	4,070	4.4%	1	-	3,830	4.2%	84,048	91.4%	91,950	10.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,458	2.0%	117	.2%	1,380	1.9%	71,399	96.0%	74,354	8.6%	-	-	-
Total By Income Source	110,238	12.8%	504	.1%	54,503	6.3%	695,528	80.8%	860,773	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	11,153	9.7%	86	.1%	6,078	5.3%	97,987	85.0%	115,303	13.4%	-	-	-
Commercial	27,614	9.9%	10	-	11,321	4.1%	240,003	86.0%	278,948	32.4%	-	-	-
Households	70,741	15.5%	406	.1%	36,580	8.0%	349,256	76.4%	456,983	53.1%	-	-	-
Other	729	7.6%	1	-	525	5.5%	8,282	86.8%	9,538	1.1%	-	-	-
Total By Customer Group	110,238	12.8%	504	.1%	54,503	6.3%	695,528	80.8%	860,773	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 90	Days	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	78,790	14.5%	66,674	12.2%	64,144	11.8%	335,544	61.6%	545,152	42.7%
Bulk Water	-	-	161	.1%	1,795	1.2%	142,744	98.6%	144,700	11.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	20,488	100.0%	20,488	1.6%
Trade Creditors	12,907	3.8%	13,204	3.9%	7,338	2.2%	304,582	90.1%	338,031	26.5%
Auditor-General	-	-	-	-	-	-	806	100.0%	806	.19
Other	115	.1%	178	.1%	48	-	227,683	99.9%	228,024	17.9%
Total	91,812	7.2%	80,217	6.3%	73,324	5.7%	1,031,847	80.8%	1,277,201	100.0%

**Contact Details** 

	Contact Details		
N	Municipal Manager	Mr Wiseman Khumalo	013 759 9060
F	inancial Manager	Ms Zanele Malaza	013 759 2013

Source Local Government Database

### MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure					202	20/21					201	9/20	
	Bud	get	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	271,457	287,485	81,917	30.2%	65,829	24.3%	47,210	16.4%	194,957	67.8%	64,392	118.5%	(26.7%)
Property rates	33,115	33,115	8,096	24.4%	7,888	23.8%	7,877	23.8%	23,862	1	9,675		1 ' '
Service charges - electricity revenue	- 62,809	- 62,944	- 11,878	- 18.9%	- 19,230	30.6%	- 12,773	20.3%	- 43,881	69.7%	- 11,103	243,000.19	- % 15.0%
Service charges - water revenue	21,949	23,512	5,743	26.2%	5,920	27.0%	5,540	23.6%	17,204	73.2%	5,740		
Service charges - sanitation revenue	20,409	21,600	5,351	26.2%	5,431	26.6%	5,152	23.9%	15,933	1	5,062		
Service charges - refuse revenue	7,832	6,500	1,537	19.6%	1,687	21.5%	1,995	30.7%	5,219	80.3%	1,884	-	5.9%
Rental of facilities and equipment	- 179	309	33	- 18.7%	- 108	60.3%	- 62	20.1%	203	- 65.9%	42	62.9%	48.6%
Interest earned - external investments	1,227	1,227	117	9.5%	62	5.0%	214	17.4%	393	32.0%	97	39.2%	6 121.3%
Interest earned - outstanding debtors Dividends received	27,811	27,811	8,820	31.7%	8,978 -	32.3%	9,191	33.0%	26,989	97.0%	10,709 -	112.5%	(14.2%)
Fines, penalties and forfeits	859	228	17	2.0%	39	4.6%	55	24.1%	112	48.9%	45	3.8%	6 23.4%
Licences and permits	0	0	1,853	2,685,905.8%	1,679	2,433,727.5%	1,318	1,910,407.2%	4,851	7,030,040.6%	1,273		
Agency services	6,231	7,100	-	-	-		-	-	-	-		-	-
Transfers and subsidies	86,727	99,657	37,881	43.7%	13,727	15.8%	530	.5%	52,138	52.3%	18,515	97.8%	(97.1%)
Other revenue	2,308	3,481	590	25.6%	1,080	46.8%	2,503	71.9%	4,173	1	249	1	` '
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	294,517	276,632	32,047	10.9%	22,738	7.7%	36,926	13.3%	91,711	33.2%	18,204	67.2%	6 102.8%
Employee related costs	68,091	66,173	544	.8%	265	.4%	266	.4%	1,076	1.6%	443	3.5%	(39.9%)
Remuneration of councillors	5,646	5,646	-	-	-	-	-	-	-	-	-	1.5%	′о́ -
Debt impairment	49,699	49,699	-	-	-	-	-	-	-	-	2,529	10.6%	(100.0%)
Depreciation and asset impairment	27,407	27,407	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5,304	3,600	1,241	23.4%	530	10.0%	1,930	53.6%	3,700	102.8%	545	-	253.8%
Bulk purchases	61,361	70,200	23,273	37.9%	11,860	19.3%	24,282	34.6%	59,414	84.6%	5,674	-	327.9%
Other Materials	13,330	9,728	1,985	14.9%	2,636	19.8%	1,961	20.2%	6,582	1	5,119		` '
Contracted services	33,044	22,414	3,543	10.7%	6,074	18.4%	5,386	24.0%	15,003	66.9%	1,982	134.1%	6 171.8%
Transfers and subsidies	1,800	1,800	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28,835	19,966	1,461	5.1%	1,374	4.8%	3,102	15.5%	5,937	29.7%	1,911	138.9%	62.3%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23,060)	10,852	49,870		43,091		10,284		103,245		46,188		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	79,246	79,246	-	-	-	-	-	-	-	-	-	69.0%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	<del></del>
Surplus/(Deficit) after capital transfers and contributions	56,186	90,099	49,870		43,091		10,284		103,245		46,188		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56,186	90,099	49,870		43,091		10,284		103,245		46,188		
Attributable to minorities	- 1	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56,186	90,099	49,870		43,091		10,284		103,245		46,188		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	56,186	90,099	49,870		43,091		10,284		103,245		46,188		

Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	1
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2019/20 to
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Expenditure	Expenditure as % of adjusted	Q3 of 2020/21
R thousands				appropriation		appropriation				budget		budget	
R tilousalius	+												
Capital Revenue and Expenditure													
Source of Finance	79,246	79,246	6,546	8.3%	6,318	8.0%	7,935	10.0%	20,800	26.2%	5,724	-	38.6%
National Government	79,246	79,246	6,546	8.3%	6,318	8.0%	6,334	8.0%	19,198	24.2%	5,724	-	10.6%
Provincial Government	- 1	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79,246	79,246	6,546	8.3%	6,318	8.0%	6,334	8.0%	19,198	24.2%	5,724	-	10.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	1,601	-	1,601	-	-	-	(100.0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	79,246	79,246	6,561	8.3%	7,132	9.0%	8,020	10.1%	21,713	27.4%	7,060	10.4%	13.6%
Municipal governance and administration			15	_	119	_		_	134		1,335		(100.0%)
Executive and Council	- 1	-	-	-	-	-	-	-	-	_	-	_	-
Finance and administration	- 1	-	15	-	119	-	-	-	134	-	1,335	_	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	· - 1
Community and Public Safety	- 1	-	-	-	-	-	85	-	85	-	543	-	(84.3%)
Community and Social Services	-	-	-	-	-	-	85	-	85	-	543	-	(84.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17,781	17,781	2,089	11.8%	-	-	686	3.9%	2,775	15.6%	4,285	50.4%	(84.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17,781	17,781	2,089	11.8%	-	-	686	3.9%	2,775	15.6%	4,285	50.4%	(84.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	61,465	61,465	4,457	7.3%	7,013	11.4%	7,249	11.8%	18,719	30.5%	896	3.3%	709.0%

1	Energy sources	16,465	16,465	2,076	12.6%	5,853	35.5%	7,249	44.0%	15,179	92.2%	896	-	709.0%
	Water Management	-	-	-	-	695	-	-	-	695	-	-	-	-
	Waste Water Management	45,000	45,000	2,381	5.3%	465	1.0%	-	-	2,846	6.3%	-	.1%	-
	Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

					202	0/21					201	19/20	
	Bud	get	First Q	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	294,318	389,327	109,344	37.2%	94,209	32.0%	57,116	14.7%	260,669	67.0%	150,237	198.9%	(62.0%
Property rates	21,481	20,844	7,140	33.2%	3,705	17.2%	2,601	12.5%	13,446	64.5%	3,343	-	(22.2%
Service charges	76,232	165,621	16,746	22.0%	29,955	39.3%	15,946	9.6%	62,647	37.8%	21,915	-	(27.2%
Other revenue	30,882	22,732	6,065	19.6%	3,602	11.7%	4,936	21.7%	14,604	64.2%	3,888	2,587.0%	27.0%
Transfers and Subsidies - Operational	83,477	99,657	56,535	67.7%	20,431	24.5%	8,497	8.5%	85,463	85.8%	29,275	53.1%	(71.0%
Transfers and Subsidies - Capital	82,246	79,246	22,858	27.8%	36,515	44.4%	25,136	31.7%	84,510	106.6%	91,816	-	(72.6%
Interest	- 1	1,227	-	-	-	-	-	-	-	-	-	-	-
Dividends	- 1	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126,673)	(247,978)	(36,877)	29.1%	(58,335)	46.1%	(29,377)	11.8%	(124,589)	50.2%	(82,404)	-	(64.4%
Suppliers and employees	(121,368)	(242,673)	(36,877)	30.4%	(58,335)	48.1%	(29,377)	' I	(124,589)	51.3%	(82,404)		(64.4%
Finance charges	(5,304)	(5,304)	-	-	-	-	-	- 1	- 1	-	-	-	· -
Transfers and grants	- 1	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	167,645	141,349	72,467	43.2%	35,874	21.4%	27,739	19.6%	136,080	96.3%	67,833	183.7%	(59.1%
Cash Flow from Investing Activities													
Receipts	7,249	7,249	-	_	_	_	-		-				_
Proceeds on disposal of PPE		-	-	-	-	-	-	_	-	-	-	_	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	_	-	_	-	_	-
Decrease (increase) in non-current receivables	7,249	7,249	-	-	-	-	-	_	-	_	-	_	-
Decrease (increase) in non-current investments	- 1	-	-	_	_	-	-	_	-	_	_	_	_
Payments	(79,246)	12	(7,819)	9.9%	(5,641)	7.1%	(10,125)	(82,386.2%)	(23,585)	(191,904.0%)	(4,830)	_	109.6%
Capital assets	(79,246)	12	(7,819)	9.9%	(5,641)	7.1%	(10,125	1 1	(23,585)	(191,904.0%)	(4,830)	_	109.6%
Net Cash from/(used) Investing Activities	(71,997)	7,262	(7,819)	10.9%	(5,641)	7.8%	(10,125)	, ,	(23,585)	(324.8%)	(4,830)	-	109.6%
Cash Flow from Financing Activities													
Receipts	86	_	(9)	(10.2%)	(2)	(2.7%)	3		(8)	_	3	l .	(3.9%
Short term loans	-	_	-	- (10.270)	-	(= /0/	<u>-</u>	_	(e) -	_		_	- (0.0 %
Borrowing long term/refinancing	_	_	_	_	_	_	_		_	_	_	_	_
Increase (decrease) in consumer deposits	86	_	(9)	(10.2%)	(2)	(2.7%)	3	_	(8)	_	3	_	(3.9%
Payments		_	•	(:0:=/3)	(-)	(= ,0)			-	_		l .	(0.07.0
Repayment of borrowing	_	_	_	_	_	_	_	_	_	_	_	_	_
Net Cash from/(used) Financing Activities	86	-	(9)	(10.2%)	(2)	(2.7%)	3	-	(8)	-	3	-	(3.9%
			(0)	(10.270)	(-/	(= 7.)			(0)				(0.070
Net Increase/(Decrease) in cash held	95,735	148,611	64,639	67.5%	30,231	31.6%	17,617	11.9%	112,487	75.7%	63,006	176.6%	(72.0%
Cash/cash equivalents at the year begin:	00,700	.40,011	(178,520)		(113,881)	01.570	(83,650)		·		106,982		(178.2%
GasinGasii equivalents at the year begin.	·	-		_	(113,081)	-		-	(178,520)	-	100,982	_	(170.2%
Cash/cash equivalents at the year end:	95,735	148,611	(113,881)	(119.0%)	(83,650)	(87.4%)	(66,033)	(44.4%)	(66,033)	(44.4%)	169,988	88.0%	(138.8%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2,085	2.3%	1,083	1.2%	1,154	1.3%	86,775	95.3%	91,097	16.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4,406	8.4%	1,589	3.0%	1,165	2.2%	45,392	86.4%	52,552	9.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,505	3.5%	2,090	2.9%	2,015	2.8%	65,312	90.8%	71,922	12.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,010	2.0%	1,239	1.2%	1,213	1.2%	97,107	95.6%	101,570	18.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	757	1.3%	732	1.3%	718	1.3%	54,701	96.1%	56,907	10.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,323	100.0%	2,323	.4%	-	-	-
Interest on Arrear Debtor Accounts	2,994	2.1%	2,956	2.1%	2,907	2.1%	132,627	93.7%	141,484	25.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	.1%	32	.1%	16	-	38,833	99.7%	38,935	7.0%	-	-	-
Total By Income Source	14,811	2.7%	9,720	1.7%	9,187	1.7%	523,071	93.9%	556,790	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	593	4.8%	548	4.5%	487	4.0%	10,606	86.7%	12,234	2.2%	-	-	-
Commercial	8,339	4.8%	3,416	2.0%	2,979	1.7%	157,238	91.4%	171,972	30.9%	-	-	-
Households	5,880	1.6%	5,756	1.5%	5,721	1.5%	355,226	95.3%	372,584	66.9%	-	-	-
Other	-	-	-		-	-	-	-		-	-	-	-
Total By Customer Group	14,811	2.7%	9,720	1.7%	9,187	1.7%	523,071	93.9%	556,790	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	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	16,738	10.6%	16,555	10.5%	8,995	5.7%	115,449	73.2%	157,737	100.09
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16,738	10.6%	16,555	10.5%	8,995	5.7%	115,449	73.2%	157,737	100.0%

**Contact Details** 

Municipal ManagerMr Johnny Mokgatsi017 773 2031Financial ManagerMr Clement Letsoalo017 773 1252

Source Local Government Database

#### MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure					201	9/20							
	Budg	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	591,320	644,010	61,290	10.4%	38,304	6.5%	507,057	78.7%	606,651	94.2%	265,278	116.3%	91.1%
Property rates	40,000	40,000	10,113	25.3%	10,104	25.3%	10,113	25.3%	30,330	75.8%	11,494	385.5%	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	81,000	73,000	30,738	37.9%	11,557	14.3%	10,852	14.9%	53,147	72.8%	17,451	301.4%	(37.8%)
Service charges - sanitation revenue	9,000	7,000	1,896	21.1%	1,919	21.3%	1,877	26.8%	5,692	81.3%	2,424	264.4%	, ,
Service charges - refuse revenue	6,300	5,600	1,164	18.5%	1,093	17.4%	1,093	19.5%	3,351	59.8%	1,966	2,244.1%	` ,
Rental of facilities and equipment	- 195	- 195	- 33	- 16.8%	- 49	- 25.1%	- 45	- 23.3%	- 127	- 65.2%	- 83	- 121.0%	- (45.2%)
Interest earned - external investments	5,500	5,500	20	.4%	-	-	-	-	20	.4%	375	125.5%	
Interest earned - outstanding debtors	20,000	20,000	14,212	71.1%	7,276	36.4%	9,378	46.9%	30,865	154.3%	12,365	5,664.5%	, ,
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,305	805	1	.1%	1	.1%	5	.7%	8	1.0%	6	15.5%	(3.6%)
Licences and permits	8,375	5,555	14	.2%	1,620	19.3%	102	1.8%	1,737	31.3%	1,483	58.8%	(93.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	414,336	482,226	-	-	-	-	473,430	98.2%	473,430	98.2%	217,571	97.7%	
Other revenue	4,309	4,129	3,098	71.9%	4,685	108.7%	160	3.9%	7,943	192.4%	60	35.9%	165.7%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	643,049	701,014	59,920	9.3%	428,260	66.6%	65,105	9.3%	553,285	78.9%	63,634	12.7%	2.3%
Employee related costs	232,500	233,750	17,649	7.6%	11,416	4.9%	15,370	6.6%	44,435	19.0%	31,828	12.7%	(51.7%)
Remuneration of councillors	26,624	26,624	1,992	7.5%	2,056	7.7%	2,074	7.8%	6,123	23.0%	3,836	15.0%	(45.9%)
Debt impairment	50,000	50,000	-	-	344,377	688.8%	46	.1%	344,424	688.8%	-	-	(100.0%)
Depreciation and asset impairment	66,000	66,000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	400	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	12,650	13,850	1,674	13.2%	1,955	15.5%	1,291	9.3%	4,920	35.5%	493	7.4%	
Contracted services	138,369	177,350	21,917	15.8%	41,141	29.7% 9.0%	32,190	18.2%	95,248	53.7%	16,510 1,372	14.3%	
Transfers and subsidies Other expenditure	8,750 108,157	11,250 121,791	140 16,548	1.6% 15.3%	786 26,530	9.0% 24.5%	1,394 12,739	12.4% 10.5%	2,320 55,816	20.6% 45.8%	9,595	25.8% 27.7%	
Losses	-	-	-	-	-	-	-	-	-	- 43.070	-	-	-
Surplus//Deficit\	(51,730)	(57,004)	1,370		(389,957)		441,952		53,366		201,643		
Surplus/(Deficit)  Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	151,745	124,245	1,370		(303,331)		771,332		33,300		201,043		_
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)  Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,PE,PC,)	151,745	124,245	-	[ ]	-		- n	[ ]	- 2		2		(38.3%)
Transfers and subsidies - capital (in-kind - all)	_	_				_	_		_		_		(50.570)
	400.045	67.044	4 070		(200.057)	-	444.054		F0 007		204 646	-	
Surplus/(Deficit) after capital transfers and contributions	100,015	67,241	1,370		(389,957)		441,954		53,367		201,646		
Taxation (Co. 1) (Co. 1)	-	-		-	-	-	- 444.054	-	-	-	-	-	-
Surplus/(Deficit) after taxation	100,015	67,241	1,370		(389,957)		441,954		53,367		201,646		
Attributable to minorities	- 400.045	- 07.044	- 4.072	-	- /000 0551	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	100,015	67,241	1,370		(389,957)		441,954		53,367		201,646		
Share of surplus/ (deficit) of associate	-	-		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	100,015	67,241	1,370		(389,957)		441,954		53,367		201,646		

Part 2: Capital Revenue and Expenditure

						201	19/20						
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Capital Revenue and Expenditure													
•	440.000	400 400	5 000	0.50/	44.000	40.00/	40.000	04.40/	00.004	00.40/	20.722	07.50/	04.40/
Source of Finance	149,632	189,498	5,300	3.5%	14,892	10.0%	40,639	21.4%	60,831	32.1%	32,739	27.5%	
National Government	118,033	118,498	5,300	4.5%	14,414	12.2%	40,073	33.8%	59,787	50.5%	32,739	27.5%	22.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	31,600	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	149,632	118,498	5,300	3.5%	14,414	9.6%	40,073	33.8%	59,787	50.5%	32,739	27.5%	22.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	71,000 -	-		478 -		566 -	.8% -	1,044 -	1.5%	-		(100.0%)
Capital Expenditure Functional	149,632	189,498	5,300	3.5%	14,892	10.0%	40,639	21.4%	60,831	32.1%	33,070	27.5%	22.9%
Municipal governance and administration	143,002	100,400	0,000		14,002		40,000		00,001	32.170	,	27.570	22.370
Executive and Council	-	-	•	-	-	-	-	-	-	-	-	-	_
Finance and administration	_	-	-	-	-	-	-	-	-	· -	_	-	-
	_	-	-	-	-	-	-	-	-	· -	_	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	(400.00()
Community and Public Safety	-	-	-	-	•	-	•	-	•	· ·	502	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	(400.00()
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	502	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	- 5.404	-	-	-	-	-	-		-	(0.50()
Economic and Environmental Services	104,808	90,913	5,300	5.1%	12,366	11.8%	24,576	27.0%	42,241	46.5%	27,142	25.0%	(9.5%)
Planning and Development	31,600	-	-	-	-	-	-	-	-	-	-	-	- (0.50()
Road Transport	73,208	90,913	5,300	7.2%	12,366	16.9%	24,576	27.0%	42,241	46.5%	27,142	25.0%	(9.5%)
Environmental Protection	-	-	-	-	-	-		-	-	-		-	-
Trading Services	44,825	98,585	-	-	2,526	5.6%	16,063	16.3%	18,589	18.9%	5,425	48.3%	196.1%
Energy sources	-	-	-	-	- 	-	-	-	-	-	-	-	-
Water Management		56,000	-	-	478	-	-	-	478	.9%	373		(100.0%)
Waste Water Management	44,825	42,585	-	-	2,048	4.6%	16,063	37.7%	18,111	42.5%	5,235		
Waste Management	-	-	-	-	-	-	-	-	-	-	(182)	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments 2020/21 2019/20 Second Quarter **Third Quarter** Budget First Quarter **Third Quarter** Year to Date Q3 of 2019/20 to Adjusted Actual 1st Q as % of Actual 2nd Q as % of 3rd Q as % of Actual Total Actual Actual Expenditure | Expenditure as Expenditure Q3 of 2020/21 appropriation Budget Expenditure adjusted budget Expenditure as Expenditure Expenditure Main Main % of adjusted % of adjusted appropriation appropriation budget budget R thousands Cash Flow from Operating Activities Receipts 757,068 799,958 210,469 27.8% 211,333 27.9% 145,381 18.2% 567,182 21.5% (40.7%) 70.9% 245,361 20.0% 4.2% 15,737 5,563 45,000 4,853 10.8% 1,906 Property rates 45,000 8,978 35.0% (65.7%) 114,200 1.1% 2,053 3,140 2.7% 1,837 Service charges 114,200 1,208 1.8% 6,401 5.6% 71.0% Other revenue 31,787 28,787 17,957 56.5% 14,615 46.0% 38,428 133.5% 71,000 246.6% 20,840 84.4% 566,081 482,226 182,326 32.2% 189,812 33.5% 101,292 21.0% 473,430 98.2% 217,121 17.3% (53.3%) Transfers and Subsidies - Operational Transfers and Subsidies - Capital 124,245 614 614 (100.0%) Interest 5,500 Dividends (571,065) (535,935) (9,376) 1.6% (20,695)3.6% (25,226) 4.7% (55,297) 10.3% 3,463 (828.5%) **Payments** (20,695) 4.7% 3,463 (571,065) (535,935) 3.6% (25,226)(55,297) 10.3% (828.5%) Suppliers and employees (9,376)Finance charges Transfers and grants Net Cash from/(used) Operating Activities 186,003 264,023 201,092 108.1% 190,638 102.5% 120,155 45.5% 511,886 193.9% 248,824 21.6% (51.7%) Cash Flow from Investing Activities 1,050 Receipts 1,050 Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) 1,050 1,050 Decrease (increase) in non-current receivables Decrease (increase) in non-current investments (32,772) 27.5% 24.7% (118,033) (5,300) 4.5% (14,892) 12.6% (40,875) 21.6% (61,067) 32.2% (189,498) **Payments** (118,033)(5,300)(14,892) 12.6% (40,875 21.6% (61,067)32.2% (32,772)27.5% 24.7% Capital assets (189,498)4.5% Net Cash from/(used) Investing Activities (116,983) (188,448) (5,300) (14,892) 12.7% (40,875) 21.7% (61,067) 32.4% (32,772) 27.5% 24.7% Cash Flow from Financing Activities Receipts 288 (1.6%) (130.9%) Short term loans Borrowing long term/refinancing 288 (1.6%) .2% (130.9%) Increase (decrease) in consumer deposits **Payments** Repayment of borrowing

Net Cash from/(used) Financing Activities	288	-	(5)	(1.6%)	1	.2%	1	-	(3)	-	(5)	-	(130.9%)
Net Increase/(Decrease) in cash held	69,308	75,575	195,788	282.5%	175,747	253.6%	79,281	104.9%	450,816	596.5%	216,047	21.3%	(63.3%)
Cash/cash equivalents at the year begin:	57,135	57,135	(314,972)	(551.3%)	(119,184)	(208.6%)	56,562	99.0%	(314,972)	(551.3%)	57,516	-	(1.7%)
Cash/cash equivalents at the year end:	126,444	132,710	(119,184)	(94.3%)	56,562	44.7%	135,843	102.4%	135,843	102.4%	273,563	13.3%	(50.3%)

	0 - 30 Da	ys	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Debts		Impairment - Counci
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	0 Days	31 - 60 Days		61 - 9	0 Days	Over 90	) Days	To	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	221	8.1%	-	-	-	-	2,517	91.9%	2,737	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	221	8.1%	-	-	-	-	2,517	91.9%	2,737	100.0

**Contact Details** 

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

Source Local Government Database

<sup>1.</sup> All figures in this report are unaudited.

## MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					20	20/21					201	9/20	
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 t Q3 of 2020/21
R thousands												budget	
Operating Revenue and Expenditure													
Operating Revenue	279,672	299,484	121,440	43.4%	100,875	36.1%	70,041	23.4%	292,356	97.6%	68,180	99.7%	2.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	_	-
Service charges - water revenue	_	_	_	_	_	-	-	_	_	_	_	_	_
Service charges - sanitation revenue	_	_	-	_	-	-	-	_	_	_	_	_	_
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Death of facilities and assistance	-	-	-	-	-	- 45.00/	-	-	-	- 04.40/	-	-	- (7.40/
Rental of facilities and equipment	640	360	101	15.8%	101	15.8%	101	28.0%	303	84.1%	109		,
Interest earned - external investments	8,000	10,500	215	2.7%	1,327	16.6%	2,548	24.3%	4,091	39.0%	3,336	90.6%	(23.6%
Interest earned - outstanding debtors	- 140	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	140	140	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	- 000	-	-	40.00/	-	- 17.00/	-	- 44.70/	-	- 40.70/	-	- 04 50/	- (44.00/
Licences and permits	920	920	156	16.9%	156	17.0%	136	14.7%	448	48.7%	152	81.5%	(11.0%
Agency services	- 000.070	- 007.000	-	-	-	-	-	-	- 007.000	-	- 04 022	400.00/	- 000 200
Transfers and subsidies	268,972	287,266	120,849	44.9%	99,239	36.9%	67,178		287,266	100.0%	21,933		
Other revenue	1,000	298	119	11.9%	50	5.0%	72	24.3%	241	81.0%	42,644	100.1%	,
Gains		-	Ü	-	2	-	6	-	8	-	6	-	(3.3%)
Operating Expenditure	269,193	285,264	58,340	21.7%	66,629	24.8%	58,070	20.4%	183,039	64.2%	52,589	66.2%	10.4%
Employee related costs	154,919	160,712	35,847	23.1%	37,575	24.3%	36,545		109,968	68.4%	32,657	70.1%	11.9%
Remuneration of councillors	17,825	17,825	4,134	23.2%	4,049	22.7%	3,998		12,181	68.3%	3,906		
Debt impairment	-	-	-	-	-	-	-	-	-	_	-	_	
Depreciation and asset impairment	8,147	11,053	2,533	31.1%	2,533	31.1%	2,533	22.9%	7,598	68.7%	2,564	64.9%	(1.2%
Finance charges	15,046	13,859	-	_	6,914	46.0%	0	-	6,914	49.9%	0	50.0%	`
Bulk purchases	-	-	-	_	-	-	-	-	-	_	_	_	-
Other Materials	2,724	2,400	243	8.9%	638	23.4%	526	21.9%	1,407	58.6%	538	39.2%	(2.3%)
Contracted services	22,390	35,705	8,884	39.7%	7,747	34.6%	4,969		21,601	60.5%	4,220		,
Transfers and subsidies	-	900	-	_	-	-	187	20.7%	187	20.7%	_	-	(100.0%
Other expenditure	48,141	42,811	6,698	13.9%	7,171	14.9%	9,309		23,177	54.1%	8,704	62.9%	,
Losses	-	-	0	-	3	-	3	-	7	-	0	-	3,797.7%
Surplus/(Deficit)	10,479	14,219	63,100		34,246		11,970		109,317		15,591		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,371	2,371	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	30	-	-	30	-	30	100.0%	59	200.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	12,850	16,620	63,100		34,276		12,000		109,376		15,591		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12,850	16,620	63,100		34,276		12,000		109,376		15,591		
Attributable to minorities				-		-		-				-	-
Surplus/(Deficit) attributable to municipality	12,850	16,620	63,100		34,276		12,000		109,376		15,591		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12,850	16,620	63,100		34,276		12,000		109,376		15,591		
ourplass (Denote for the year	12,000	10,020	00,100		J <del>4</del> ,210		12,000		103,370		13,331		

Part 2: Capital Revenue and Expenditure

					202	20/21					201	19/20	
	Bud	lget	First C	uarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 t Q3 of 2020/21
R thousands												budget	
Capital Revenue and Expenditure													
Source of Finance	17,662	27,470	454	2.6%	8,588	48.6%	2,601	9.5%	11,642	42.4%	5,768	81.8%	(54.9%
National Government	2,371	2,371	318	13.4%	527	22.2%	306		1,151	48.6%	-	-	(100.0%
Provincial Government	2,071	2,071	-	10.470	-	-	-	12.570	-	40.070	_		(100.07)
District Municipality	_	_	_	_	_	_	_	_	_	_	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	_	_	_	_	_	_	_	_	_	-	_	_
Transfers recognised - capital	2,371	2,371	318	13.4%	527	22.2%	306	12.9%	1,151	48.6%	_	_	(100.0%
Borrowing	-	2,071	-	10.470	-	-	-	-	-		_	_	(100.07)
Internally generated funds	15,291	25,099	136	.9%	8,060	52.7%	2,295	9.1%	10,491	41.8%	5,768	81.8%	(60.2%
monary garacted rando	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	17,662	27,670	454	2.6%	8,788	49.8%	2,601	9.4%	11,842	42.8%	5,768	81.8%	(54.9%
Municipal governance and administration	4,592	6,183	40	.9%	1,591	34.7%	749	12.1%	2,380	38.5%	212	39.4%	
Executive and Council	-	-	-	-	-	-	-	-	-,	-	-	-	_
Finance and administration	4,592	6,183	40	.9%	1,591	34.7%	749	12.1%	2,380	38.5%	212	39.4%	252.8
Internal audit	-	-	_	-	-	-	_	-	-	_	-	_	_
Community and Public Safety	_	805	-	-	689	-	-	-	689	85.6%	-	_	_
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	_
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	805	-	-	689	-	-	-	689	85.6%	-	-	-
Economic and Environmental Services	3,371	3,746	318	9.4%	527	15.6%	306	8.2%	1,151	30.7%	1,764	42.2%	(82.7%
Planning and Development	1,000	1,375	-	-	-	-	-	-	-	-	1,264	70.9%	(100.09
Road Transport	2,371	2,371	318	13.4%	527	22.2%	306	12.9%	1,151	48.6%	500	16.2%	(38.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9,699	16,936	96	1.0%	5,980	61.7%	1,546	9.1%	7,622	45.0%	3,792	147.8%	(59.2%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	7,099	12,026	96	1.4%	5,645	79.5%	1,546	12.9%	7,287	60.6%	473		
Waste Water Management	2,600	4,910	-	-	335	12.9%	-	-	335	6.8%	3,319	-	(100.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-		-	

Part 3: Cash Receipts and Payments

					20	20/21					20	19/20	
,	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 to Q3 of 2020/21
R thousands												budget	
Cash Flow from Operating Activities													
Receipts	288,043	312,384	-	-	-	-	408,431	130.7%	408,431	130.7%	-	-	(100.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1,920	294,679	-	-	-	-	360,259	122.3%	360,259	122.3%	-	-	(100.0%
Transfers and Subsidies - Operational	277,983	4,694	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	2,371	-	-	-	-	47,733	2,013.2%	47,733	2,013.2%	-	-	(100.0%
Interest	8,000	10,500	-	-	-	-	438	4.2%	438	4.2%	-	-	(100.0%
Dividends	140	140	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(301,950)	-	-	-	-	(94,541)	31.3%	(94,541)	31.3%	-	-	(100.0%
Suppliers and employees	-	(288,092)	-	-	-	-	(94,541)	32.8%	(94,541)	32.8%	-	-	(100.0%
Finance charges	-	(13,858)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	288,043	10,434	•	-	-	-	313,889	3,008.3%	313,889	3,008.3%	•	-	(100.0%
Cash Flow from Investing Activities													
Receipts	(305)	(0)	394	(129.3%)	_	_	690	(69,000,000.0%)	1,084	(108,409,600.0%)	_	_	(100.0%
Proceeds on disposal of PPE	(303)	-	-	(123.370)	_	_	-	-	-	(100,403,000.070)	-	_	(100.070
Decrease (Increase) in non-current debtors (not used)	_	_	_	_	_	_	_	_	_	_	_	_	_
Decrease (increase) in non-current receivables	(0)	(0)	_	_	_	_	690	(69,000,000.0%)	690	(69,000,000.0%)	_	_	(100.0%
Decrease (increase) in non-current investments	(305)	-	394	(129.3%)	_	_	-	-	394	-	_	_	-
Payments	(17,662)	(27,470)	•	(*==****)	_	_	(2,314)	8.4%	(2,314)	8.4%	_	_	(100.0%
Capital assets	(17,662)	(27,470)	_	-	_	_	(2,314		(2,314)	8.4%	-	_	(100.0%
Net Cash from/(used) Investing Activities	(17,967)	(27,470)	394	(2.2%)	-	-	(1,624)		(1,230)	4.5%	•	-	(100.0%
Cash Flow from Financing Activities													
	4	,	(4)	/400.00/\	4	400.00/							
Receipts Short term loans	1	1	(1)	(100.0%)	1	100.0%	-	'	-	-	-	_	1
	-	-	-	-	-	-	-	-	-	-	-	-	_
Borrowing long term/refinancing	-	- 1	- (4)	- (100.00/ \	-	100.00/	-	-	-	-	-	-	1
Increase (decrease) in consumer deposits	'	'	(1)	(100.0%)	!	100.0%	-	-	-	-	-	-	_
Payments  Page ment of herrowing	-	-	-	-	-	-	-	-	-	-	-	-	_
Repayment of borrowing  Net Cash from/(used) Financing Activities	-	-	-	(100.0%)	<u> </u>	100.0%	-	-	-	-		<u> </u>	-

Net Increase/(Decrease) in cash held	270,077	(17,035)	393	.1%	1	-	312,266	(1,833.1%)	312,660	(1,835.4%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	71,207	85,484	85,484	120.0%	85,877	120.6%	85,878	100.5%	85,484	100.0%	90,412	123.2%	(5.0%)
Cash/cash equivalents at the year end:	341,284	68,449	85,877	25.2%	85,878	25.2%	398,144	581.7%	398,144	581.7%	90,412	123.7%	340.4%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci
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	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
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	1,232	29.1%	587	13.9%	158	3.7%	2,252	53.2%	4,230	100.0%
Total	1,232	29.1%	587	13.9%	158	3.7%	2,252	53.2%	4,230	100.0%

**Contact Details** 

Municipal Manager	Mr S Siboza	013 759 8525
Financial Manager	Mr G Dube	013 759 8513

Source Local Government Database

#### MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
D they and	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands	+							+					
Operating Revenue and Expenditure													
Operating Revenue	322,062	319,164	79,085	24.6%	65,306	20.3%	73,239	22.9%	217,631	68.2%	43,604	77.6%	68.0%
Property rates	63,434	63,434	1,433	2.3%	2,295	3.6%	40,056		43,784		(629)	25.6%	
1 Topolity Rules	-	-	-	-	-	-	-	-	-	-	-	-	(0,110.070)
Service charges - electricity revenue	95,748	92,282	31,600	33.0%	27,121	28.3%	7,926	8.6%	66,646	72.2%	17,825	53.1%	(55.5%)
Service charges - water revenue	21,348	19,348	5,276	24.7%	3,828	17.9%	4,188	21.6%	13,292	68.7%	4,016	46.0%	
Service charges - sanitation revenue	13,711	12,511	3,284	24.0%	3,123	22.8%	3,165		9,572		3,029	51.6%	
Service charges - refuse revenue	13,432	10,932	2,741	20.4%	2,456	18.3%	2,452	22.4%	7,649	70.0%	2,405	41.8%	2.0%
Rental of facilities and equipment	- 7,362	7,362	- 120	- 1.6%	38	- .5%	- 41	- .6%	- 199	2.7%	- 44	9.2%	(6.5%)
Interest earned - external investments	2,103	2,103	410	19.5%	320	15.2%	267		997	47.4%	1,321	5.270	(79.8%)
Interest earned - outstanding debtors	3,640	3,640	-	-	-	-	-	-	-	-	-	_	(10.070)
Dividends received	-	-	_	_	_	-	_	-	-	_	-	_	_
Fines, penalties and forfeits	21,570	17,355	22	.1%	393	1.8%	2	-	416	2.4%	15,305	676.8%	(100.0%)
Licences and permits	20	20	-	-	-	-	-	-	-	-	-	-	- 1
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	73,995	84,346	33,971	45.9%	25,404	34.3%	14,767	17.5%	74,142	87.9%	43	(2.4%)	34,095.5%
Other revenue	5,698	5,830	228	4.0%	328	5.8%	377	6.5%	933	16.0%	244	12.1%	
Gains	-	-	-	-	0	-	0	-	0	-	0	-	5.7%
Operating Expenditure	354,344	379,049	78,043	22.0%	51,007	14.4%	48,408	12.8%	177,457	46.8%	49,479	84.3%	(2.2%)
Employee related costs	99,537	99,478	23,972	24.1%	21,970	22.1%	16,211	16.3%	62,153	62.5%	24,072	69.7%	
Remuneration of councillors	6,906	6,906	1,527	22.1%	1,525	22.1%	1,011	14.6%	4,063	58.8%	1,225	41.6%	(17.5%)
Debt impairment	65,845	65,845	15,818	24.0%	-	-	-	-	15,818	24.0%	65	31,118,622.2%	(100.0%)
Depreciation and asset impairment	49,683	49,683	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4,080	3,000	213	5.2%	251	6.1%	322		785		1,117	60.7%	, ,
Bulk purchases	59,434	59,434	22,089	37.2%	12,899	21.7%	12,043		47,031	79.1%	7,891	139.5%	
Other Materials	12,749	21,756	2,783	21.8%	4,884	38.3%	4,686		12,352		2,300	65.3%	
Contracted services	33,898	42,871	7,921	23.4%	7,000	20.6%	8,702	20.3%	23,623	55.1%	2,466	93.0%	252.9%
Transfers and subsidies Other expenditure	- 24 502	- 29,456	- 3,720	- 17.2%	- 2,478	- 11.5%	- 5,433	- 18.4%	-	39.5%	- 10,342	- 213.5%	(47.5%)
Losses	21,592 619	29,450	3,720	17.270	2,476	-	5,433	10.4%	11,631	39.5%	10,342	213.5%	(47.5%)
200000	010	010											
Surplus/(Deficit)	(32,282)	(59,885)	1,043		14,300		24,831		40,173		(5,875)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	64,782	57,232	20,535	31.7%	7,070	10.9%	29,966	52.4%	57,571	100.6%	-	30.0%	(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	32,500	(2,653)	21,578		21,370		54,797		97,744		(5,875)		
Taxation						-				_			
Surplus/(Deficit) after taxation	32,500	(2,653)	21,578		21,370		54,797		97,744		(5,875)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32,500	(2,653)	21,578		21,370		54,797		97,744		(5,875)		
Share of surplus/ (deficit) of associate	-	-		-	,	-		_		-	-	-	-
Surplus/(Deficit) for the year	32,500	(2,653)	21,578		21,370		54,797		97,744		(5,875)		

Main Adjusted Actual 1st Q as % of Actual 2nd Q as % of Actual 3rd Q as % of Actual **Budget** adjusted budget appropriation Expenditure Main Expenditure Main Expenditure Expenditure appropriation appropriation R thousands **Capital Revenue and Expenditure** Source of Finance 93,439 100,852 5,930 6.3% 20,662 22.1% 8,272 8.2% 64,839 57,232 3,590 5.5% 13,158 20.3% 3,188 5.6% National Government **Provincial Government District Municipality** Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..) 57,232 5.5% 5.6% 64,839 13,158 20.3% Transfers recognised - capital 3,590 3,188 Borrowing 43,620 8.2% 7,504 26.2% 5,083 11.7% 28,600 2,340 Internally generated funds

First Quarter

**Budget** 

34,864 27.8% (14.9%) 34.6% 9,717 19,936 34.8% 9,691 27.8% (67.1%) 9,691 27.8% (67.1%) 19,936 34.8% 14,928 34.2% 26 24.9% 19,174.5% 20,673 93,439 100,852 7,750 36,721 10,189 **Capital Expenditure Functional** 8.3% 22.1% 8,298 8.2% 36.4% 27.6% (18.6%) 3.2% 955 14.5% 1,073 13.2% 2,237 27.4% 498 33.2% 115.4% Municipal governance and administration 6,600 8,150 209 262 **Executive and Council** 3,000 1.3% 6.6% (100.0% 916 17.8% Finance and administration 3,600 7,550 209 5.8% 25.4% 1,073 14.2% 2,197 29.1% 236 353.7% Internal audit **Community and Public Safety** 700 4,820 1,820 260.1% 1,820 37.8% 1,301 (100.0%) 1,301 (100.0%) Community and Social Services 4,120 1,820 1,820 44.2% Sport And Recreation Public Safety 700 700 Housing 34,184 3,342 10.5% 15,614 49.1% 4,265 12.5% 23,222 67.9% 1,652 158.1% **Economic and Environmental Services** 31,790 2,450 Planning and Development 1,652 31,734 10.5% 15,614 49.1% 4,265 13.4% 23,222 73.2% 158.1% 31,790 3,342 Road Transport **Environmental Protection** 54,349 53,699 2,379 4.4% 4,103 7.6% 2,960 5.5% 9,442 17.6% 6,738 19.8% (56.1%) **Trading Services** 11,700 2.6% 7.2% 1,429 12.2% 1,339 32.6% (37.1% Energy sources 18,400 113 473 843 2,027 8.6% 2,653 2.1% 5,158 4,727 20.7% Water Management 23,449 22,999 11.3% 479 22.4% (89.9%) Waste Water Management 10,900 16,400 239 2.2% 978 9.0% 1,639 10.0% 2,856 17.4% (100.0%) 2,600 671 7.3% (100.0%) Waste Management 1,600 Other

2020/21

**Second Quarter** 

**Third Quarter** 

Year to Date

Total

Expenditure as

% of adjusted

budget

2019/20

**Third Quarter** 

Total

% of adjusted budget

Actual

Expenditure

Q3 of 2019/20 to

Expenditure as Q3 of 2020/21

Part 3: Cash Receipts and Payments 2020/21 2019/20 Third Quarter **Third Quarter Budget** First Quarter **Second Quarter** Year to Date Q3 of 2019/20 to Main 2nd Q as % of 3rd Q as % of Actual Actual Total Adjusted Actual 1st Q as % of Actual Actual Total Expenditure Expenditure as Q3 of 2020/21 Expenditure Expenditure appropriation Budget Main Expenditure Main adjusted budget Expenditure Expenditure as % of adjusted % of adjusted

				appropriation		appropriation				% of adjusted		% of adjusted	
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	345,421	347,394	85,275	24.7%	64,576	18.7%	85,916	24.7%	235,767	67.9%	24,931	133.9%	244.6%
Property rates	55,947	54,194	16	-	0	-	9,391	17.3%	9,408	17.4%	-	-	(100.0%)
Service charges	115,750	118,689	30,202	26.1%	31,272	27.0%	20,213	17.0%	81,688	68.8%	24,197	49.0%	(16.5%)
Other revenue	34,946	30,830	527	1.5%	805	2.3%	431	1.4%	1,763	5.7%	663	15.8%	(35.0%)
Transfers and Subsidies - Operational	73,995	84,346	33,995	45.9%	25,429	34.4%	17,569	20.8%	76,992	91.3%	71	(37.8%)	24,769.7%
Transfers and Subsidies - Capital	64,782	57,232	20,535	31.7%	7,070	10.9%	38,311	66.9%	65,916	115.2%	-	(61.8%)	(100.0%)
Interest	-	2,103	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(262,901)	(22,556)	-	(20,810)	-	(21,021)	8.0%	(64,387)	24.5%	36,033	(16,333.9%)	(158.3%)
Suppliers and employees	-	(259,901)	(22,556)	-	(20,810)	-	(21,021)	8.1%	(64,387	24.8%	36,033	(16,333.9%)	(158.3%)
Finance charges	-	(3,000)	-	-	-	-	-	-	-	-	-	- 1	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	345,421	84,493	62,718	18.2%	43,766	12.7%	64,896	76.8%	171,380	202.8%	60,964	282.8%	6.4%
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	(93,439)	(100,852)	(15,821)	16.9%	(20,585)	22.0%	(11,425)	11.3%	(47,832)	47.4%	(11,330)	_	.8%
Capital assets	(93,439)	(100,852)	(15,821)	16.9%	(20,585)	22.0%	(11,425)		, ,	'	(11,330)	_	.8%
Net Cash from/(used) Investing Activities	(93,439)	(100,852)	(15,821)	16.9%	(20,585)		(11,425)		, .	,	, ,	-	.8%
Cook Flow from Financing Activities													
Cash Flow from Financing Activities	(-2)												
Receipts	(23)	-	(2)	10.6%	6	(24.5%)	(50)	-	(47)	-	(3)	-	1,696.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	- (20)	-	-	-	-	- (04.50()	- (50)	-	- ,,-	-	- (0)	-	-
Increase (decrease) in consumer deposits	(23)	-	(2)	10.6%	6	(24.5%)	(50)	-	(47)	-	(3)	-	1,696.7%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	·	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Financing Activities	(23)	-	(2)	10.6%	6	(24.5%)	(50)	-	(47)	-	(3)	-	1,696.7%
Net Increase/(Decrease) in cash held	251,959	(16,359)	46,895	18.6%	23,186	9.2%	53,420	(326.5%)	123,502	(754.9%)	49,631	250.5%	7.6%
Cash/cash equivalents at the year begin:	19,047	19,047	27,277	143.2%	74,172	389.4%	97,358	511.1%	27,277	143.2%	101,592	-	(4.2%)
Cash/cash equivalents at the year end:	271,006	2,688	74,172	27.4%	97,358	35.9%	150,779	5,609.6%	150,779	5,609.6%	151,223	213.5%	(.3%)

r art 4. Debtor Age Ariarysis	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - 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	-	-	-	-	-	-	-	-	-	-	-	-	<u>-</u>
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	Days	31 - 60 Days		61 - 9	0 Days	Over 90	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis							1			
Bulk Electricity	119	100.0%	-	-	-	-	-	-	119	.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6,275	42.3%	2,717	18.3%	1,047	7.1%	4,806	32.4%	14,844	99.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6,393	42.7%	2,717	18.2%	1,047	7.0%	4,806	32.1%	14,963	100.0%

**Contact Details** 

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

Source Local Government Database

### MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Expenditure					202	20/21					201	9/20	
	Bud	get	First	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
D the ween de	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3,428,838	3,428,838	890,941	26.0%	854,126	24.9%	760,612	22.2%	2,505,679	73.1%	733,006	72.7%	3.8%
Property rates	614,398	614,398	162,312	26.4%	159,115	25.9%	160,383	26.1%	481,810	78.4%	138,354	69.9%	15.9%
Service charges - electricity revenue	- 1,146,904	- 1,146,904	- 271,802	- 23.7%	- 225,153	- 19.6%	- 207,253	- 18.1%	- 704,208	- 61.4%	- 217,868	61.7%	- (4.9%)
Service charges - water revenue	508,985	508,985	101,358	19.9%	111,407	21.9%	108,067	21.2%	320,831	63.0%	110,895	78.3%	
Service charges - sanitation revenue	163,645	163,645	33,102	20.2%	36,081	22.0%	35,170	21.5%	104,352		37,672	85.1%	(6.6%)
Service charges - refuse revenue	136,952	136,952	30,327	22.1%	30,282	22.1%	30,580	22.3%	91,189		30,301	70.4%	
Rental of facilities and equipment	- 3,659	- 3,659	- 598	- 16.3%	- 736	- 20.1%	- 627	- 17.1%	- 1,961	- 53.6%	- 746	95.8%	- (16.0%)
Interest earned - external investments	3,840	3,840	1,128	29.4%	500	13.0%	600	15.6%	2,228	58.0%	740	93.076	(100.0%)
Interest earned - external investments  Interest earned - outstanding debtors	328,073	328,073	88,951	27.1%	89,641	27.3%	94,234	28.7%	272,827	83.2%	76,450	76.8%	23.3%
Dividends received	320,073	320,073	-	-	-	-	94,234	20.7 /6	-	-	1,624	77.1%	(100.0%)
Fines, penalties and forfeits	40,359	40,359	1,240	3.1%	7,075	17.5%	3,657	9.1%	11,972	29.7%	11,601	78.8%	, ,
Licences and permits	287	287	52	18.0%	57	20.0%	120	41.7%	229		· ·	72.6%	, ,
Agency services	2,712	2,712	228	8.4%	842	31.0%	525	19.4%	1,595		_	-	(100.0%)
Transfers and subsidies	420,424	420,424	185,976		181,680	43.2%	100,939	24.0%	468,595		88,111	95.2%	· · · · · · · · · · · · · · · · · · ·
Other revenue	54,102	54,102	13,868	25.6%	11,556	21.4%	18,457	34.1%	43,881	81.1%	18,707	98.7%	(1.3%)
Gains	4,500	4,500	-	-	-	-	-	-	-	-	-	8.6%	-
Operating Expenditure	4,504,262	4,504,262	722,940	16.1%	659,542	14.6%	586,815	13.0%	1,969,297	43.7%	707,628	57.4%	(17.1%)
Employee related costs	994,369	994,369	234,457	23.6%	248,662	25.0%	238,750	24.0%	721,870	72.6%	229,252	72.9%	
Remuneration of councillors	32,528	32,528	5,614	17.3%	5,215	16.0%	5,067	15.6%	15,896		5,086	57.7%	
Debt impairment	833,069	833,069	67	-	115	-	66	-	248	-	2,632	14.4%	(97.5%)
Depreciation and asset impairment	355,689	355,689	-	-	-	-	-	-	-	-	-	-	
Finance charges	363,602	363,602	15,779	4.3%	25,402	7.0%	26,887	7.4%	68,067	18.7%	108,534	90.3%	(75.2%)
Bulk purchases	1,192,605	1,192,605	340,192		178,576	15.0%	159,054	13.3%	677,822		207,432		
Other Materials	139,385	139,385	18,562	13.3%	38,138	27.4%	51,940	37.3%	108,640	77.9%	43,097	74.0%	20.5%
Contracted services	352,394	352,944	59,472	16.9%	108,155	30.7%	73,542	20.8%	241,169	68.3%	79,072	74.6%	(7.0%)
Transfers and subsidies	4,650	4,650	380	8.2%	496	10.7%	342	7.3%	1,217	26.2%	5,130	40.4%	(93.3%)
Other expenditure	233,140	232,590	48,416	20.8%	54,783	23.5%	31,168	13.4%	134,367	57.8%	27,393	48.6%	13.8%
Losses	2,830	2,830	-	-	-	-	-	-	-	-	-	536.3%	-
Surplus/(Deficit)	(1,075,424)	(1,075,424)	168,002		194,583		173,797		536,382		25,378		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	184,190	184,190	26,103	14.2%	57,089	31.0%	-	-	83,192	45.2%	(597)	36.3%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	16,971	16,971	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(874,263)	(874,263)	194,105		251,672		173,797		619,574		24,781		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(874,263)	(874,263)	194,105		251,672		173,797		619,574		24,781		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(874,263)	(874,263)	194,105		251,672		173,797		619,574		24,781		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(874,263)	(874,263)	194,105		251,672		173,797		619,574		24,781		

Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 t Q3 of 2020/21
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	245,771	95,913	40,916	16.6%	55,369	22.5%	32,667	34.1%	128,951	134.4%	16,563	34.7%	97.2%
National Government	184,190	73,739	33,717	18.3%	39,183	21.3%	28,096	38.1%	100,996	137.0%	16,563	35.2%	
Provincial Government	-	1,829	-	-	-	-		-	-	-	-	-	_
District Municipality	16,971	20,345	-	-	_	-	-	-	_	-	-	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	_	_
Transfers recognised - capital	201,161	95,913	33,717	16.8%	39,183	19.5%	28,096	29.3%	100,996	105.3%	16,563	34.7%	69.69
Borrowing	-	-	-	-	-	-		-	-	-	-	-	-
Internally generated funds	44,610	-	7,199	16.1%	16,186	36.3%	4,570	-	27,955	-	-	-	(100.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	245,771	191,647	40,916	16.6%	54,315	22.1%	32,667	17.0%	127,898	66.7%	25,363	35.7%	28.89
Municipal governance and administration	26,830	11,802	67	.2%	9,124	34.0%	825	7.0%	10,016		2,068	28.7%	
Executive and Council	250	1,272	-	-	15	5.9%	91	7.2%	106		0	6.5%	
Finance and administration	26,580	10,531	67	.3%	9,109	34.3%	734		9,910		2,067	29.1%	(64.5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5,230	5,060	-	-	5	.1%	444	8.8%	449	8.9%	2	12.9%	28,271.29
Community and Social Services	2,230	5,060	-	-	5	.2%	444	8.8%	449	8.9%	2	12.9%	28,271.29
Sport And Recreation	2,000	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	1,000	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26,250	72,142	994	3.8%	6,287	24.0%	4,827	6.7%	12,108	16.8%	(535)	22.1%	(1,002.2%
Planning and Development	100	-	-	-	5,089	5,088.8%	1,942	-	7,031	-	-	.6%	(100.0%
Road Transport	26,150	72,142	994	3.8%	1,199	4.6%	2,885	4.0%	5,078	7.0%	(535)	27.5%	(639.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	22.1%	
Trading Services	187,461	102,642	39,855	21.3%	38,899	20.8%	26,571		105,324	102.6%	23,829		
Energy sources	56,251	73,770	11,082	19.7%	2,189	3.9%	9,384		22,655		1,954		
Water Management	55,721	8,527	15,188	27.3%	12,021	21.6%	2,114		29,323		9,403		,
Waste Water Management	75,439	20,345	13,584	18.0%	24,688	32.7%	15,073	74.1%	53,345	262.2%	12,471	60.0%	20.99
Waste Management	50	-	1	1.5%	-	-	-	-	1	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments 2020/21 2019/20 Year to Date Third Quarter First Quarter **Second Quarter Third Quarter** Budget Q3 of 2019/20 to 1st Q as % of Actual 2nd Q as % of 3rd Q as % of Actual Total Adjusted Actual Actual Actual Total Expenditure as Q3 of 2020/21 Expenditure Budget Expenditure Expenditure Expenditure Expenditure as appropriation Expenditure adjusted budget Main Main appropriation % of adjusted % of adjusted appropriation budget budget R thousands Cash Flow from Operating Activities Receipts 2,746,793 216 Property rates 491,518 1,565,189 Service charges 90,942 Other revenue Transfers and Subsidies - Operational 414,954 Transfers and Subsidies - Capital 184,190 Interest 216 Dividends **Payments** (1,727,317) (260,325) (685,955) 39.7% (599,321) 34.7% (568,649) 218.4% (1,853,924) 712.2% (100.0%) Suppliers and employees (1,727,317) (568,649) 218.4% (1,853,924) 712.2% (100.0%) (260,325) (685,955) (599,321) 34.7% 39.7% Finance charges Transfers and grants Net Cash from/(used) Operating Activities 1,019,476 (260,110) (685,955) (67.3%) (599,321) (58.8%) (568,649) 218.6% (1,853,924) 712.7% (100.0%) Cash Flow from Investing Activities 782,378 782,018 Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) Decrease (increase) in non-current receivables 782,198 782,198 Decrease (increase) in non-current investments (180) (245,771) **Payments** Capital assets (245,771 Net Cash from/(used) Investing Activities 536,607 782,018 Cash Flow from Financing Activities Receipts (1,133) 1,133 (5.2%) 14.1% 730 64.4% 628 55.5% 649.9% Short term loans Borrowing long term/refinancing (1,133) 1,133 (160) 730 64.4% 628 55.5% 97 649.9% Increase (decrease) in consumer deposits (5.2%) 14.1% 59 **Payments** Repayment of borrowing

Net Cash from/(used) Financing Activities	(1,133)	1,133	59	(5.2%)	(160)	14.1%	730	64.4%	628	55.5%	97	-	649.9%
Net Increase/(Decrease) in cash held	1,554,950	523,041	(685,896)	(44.1%)	(599,481)	(38.6%)	(567,919)	(108.6%)	(1,853,296)	(354.3%)	97		(583,778.3%)
Cash/cash equivalents at the year begin:	30,081	(1,978,430)	(187,467)	(623.2%)	(741,165)	(2,463.9%)	(1,335,122)	67.5%	(187,467)	9.5%	(1,434,202)	(210.0%)	(6.9%)
Cash/cash equivalents at the year end:	1,585,031	(1,455,388)	(746,925)	(47.1%)	(1,336,208)	(84.3%)	(2,206,047)	151.6%	(2,206,047)	151.6%	(1,803,856)	(2,299.5%)	22.3%

	0 - 30 Da	ıys	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	35,034	2.6%	25,907	2.0%	27,394	2.1%	1,239,912	93.3%	1,328,247	23.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	53,587	6.1%	28,922	3.3%	19,040	2.2%	770,825	88.4%	872,375	15.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	67,461	10.4%	37,778	5.8%	30,162	4.7%	511,604	79.1%	647,004	11.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11,016	2.3%	8,007	1.7%	7,342	1.5%	449,048	94.5%	475,413	8.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	9,166	3.0%	6,852	2.2%	7,308	2.4%	287,352	92.5%	310,678	5.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(113)	(1.6%)	0	-	0	-	7,066	101.6%	6,953	.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(275,209)	(13.2%)	90,461	4.3%	27,857	1.3%	2,246,670	107.5%	2,089,779	36.5%	-	-	-
Total By Income Source	(99,058)	(1.7%)	197,927	3.5%	119,104	2.1%	5,512,476	96.2%	5,730,450	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(8,887)	(15.5%)	5,512	9.6%	3,231	5.6%	57,385	100.3%	57,241	1.0%	-	-	-
Commercial	(12,081)	(2.6%)	50,868	10.8%	16,376	3.5%	414,353	88.3%	469,516	8.2%	-	-	-
Households	(46,706)	(1.0%)	137,545	2.9%	95,975	2.0%	4,583,315	96.1%	4,770,130	83.2%	-	-	-
Other	(31,384)	(7.2%)	4,002	.9%	3,522	.8%	457,423	105.5%	433,563	7.6%	-	-	
Total By Customer Group	(99,058)	(1.7%)	197,927	3.5%	119,104	2.1%	5,512,476	96.2%	5,730,450	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	79,483	1.6%	86,820	1.8%	83,353	1.7%	4,606,389	94.9%	4,856,045	93.89
Bulk Water	12,328	4.8%	10,879	4.2%	10,021	3.9%	224,202	87.1%	257,429	5.0%
PAYE deductions	15,003	100.0%	-	-	-	-	-	-	15,003	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12,177	100.0%	-	-	-	-	-	-	12,177	.29
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,890	13.8%	6,458	18.2%	3,593	10.1%	20,511	57.9%	35,452	.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	123,881	2.4%	104,156	2.0%	96,966	1.9%	4,851,102	93.7%	5,176,105	100.0%

**Contact Details** 

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 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarti. Operating Nevertae and Experiantare	2020/21								201	9/20			
	Bud	lget	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	337,041	335,354	(158,836)	(47.1%)	397,024	117.8%	81,582	24.3%	319,770	95.4%	81,361	93.6%	.3%
Property rates	-	-	(100,000)	(,	-	-			-	_	-	_	
Topony late	_	-	-	_	_	_	_	_	-	_	-	_	_
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	120	120	37	30.8%	13	11.2%	40	33.3%	90	75.3%	29	3.2%	36.2%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	20,882	10,137	852	4.1%	1,513	7.2%	1,723	17.0%	4,088	40.3%	1,895	36.7%	(9.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	315,116	317,879	138,022	43.8%	97,087	30.8%	79,673		314,783	99.0%	77,383	98.4%	
Other revenue	923	7,219	223	24.1%	262	28.4%	146	2.0%	630	8.7%	2,053	63.6%	(92.9%)
Gains	-	-	(297,970)	-	298,149	-	-	-	179	_	-	-	-
Operating Expenditure	372,737	371,000	81,721	21.9%	74,425	20.0%	77,646	20.9%	233,792	63.0%	87,481	56.7%	(11.2%)
Employee related costs	196,890	194,041	44,207	22.5%	46,055	23.4%	46,452	23.9%	136,714	70.5%	42,430	53.7%	
Remuneration of councillors	15,525	15,696	3,312	21.3%	3,423	22.0%	3,478	22.2%	10,213	65.1%	3,047	65.3%	14.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23,617	23,617	-	-	-	-	-	-	-	-	10,809	48.1%	(100.0%)
Finance charges	645	645	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6,484	4,949	311	4.8%	971	15.0%	749		2,031	41.0%	734	38.9%	
Contracted services	41,342	40,222	5,910	14.3%	7,609	18.4%	9,034		22,553	56.1%	8,756	63.3%	
Transfers and subsidies	23,185	25,465	13,769		4,967	21.4%	4,197		22,933	90.1%	7,650		` '
Other expenditure	65,050	66,366	14,213	21.8%	11,400	17.5%	13,736	20.7%	39,349	59.3%	14,055	67.9%	(2.3%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35,696)	(35,645)	(240,557)		322,599		3,936		85,978		(6,121)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,334	2,334	-	-	571	24.5%	254		826	35.4%	1,079		(76.4%)
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	(33,362)	(33,311)	(240,557)		323,170		4,191		86,804		(5,042)		
Taxation		-	_	-	_		_		_	-	_	-	-
Surplus/(Deficit) after taxation	(33,362)	(33,311)	(240,557)		323,170		4,191		86,804		(5,042)		
Attributable to minorities	-	(55,511)	(2.0,007)		-		-,				-		
Surplus/(Deficit) attributable to municipality	(33,362)	(33,311)	(240,557)		323,170		4,191		86,804		(5,042)		
Share of surplus/ (deficit) of associate	(00,002)	(00,011)	(2-0,001)	_		_	-,131			_	(0,072)	_	_
Surplus/(Deficit) for the year	(33,362)	(33,311)	(240,557)	_	323,170	-	4,191	-	86,804		(5,042)	_	

Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 Q3 of 2020/2
thousands										budget		budget	
Canital Payanus and Expanditura													
Capital Revenue and Expenditure													
Source of Finance	- 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		-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	19,350	13,466	50	.3%	5,187	26.8%	970	7.2%	6,207	46.1%	169	60.6%	473.
Municipal governance and administration	14,950	12,866	50	.3%	4,383	29.3%	1,734		6,167	47.9%	3,270	84.8%	
Executive and Council	14,550	12,000	_	.570	-	23.570	-	-		-11.570	5,270		(47.0
Finance and administration	14,950	12,866	50	.3%	4,383	29.3%	1,734		6,167	47.9%	3,270	84.8%	(47.
Internal audit	- 1,555	-	-	-	-	-	-	-	-	-		-	
Community and Public Safety	900	600	_	_	_	_	_		_	_	(3,160)	_	(100.0
Community and Social Services	900	600	_	_	_	_	_	_	_	_	(3,160)		(100.0
Sport And Recreation	_	-	_	_	_	_	_	_	_	_	(0,100)	_	(100)
Public Safety	_	_	_	_	_	_	_	_	_	_	_	_	
Housing	_	_	_	_	_	_	-	_	_	_	_	_	
Health	_	_	_	_	_	_	-	_	_	_	_	_	
Economic and Environmental Services	3,500		_	_	804	23.0%	(764)		40	_	42	_	(1,919.2
Planning and Development	3,500	-	_	_	804	23.0%	(764		40	_	42	_	(1,919.2
Road Transport	_	_	_	_	-	-	-	_	_	_	-	_	(1,0101
Environmental Protection	_	_	_	_	_	_	_	_	_	_	_	_	
Trading Services	.	-			_	_			_		17	_	(100.0
Energy sources	_	_	_	_	_	_	-	_	_	_	-	_	(150.0
Water Management	_	_	_	_	_	_	-	_	_	_	17	_	(100.
Waste Water Management	_	-	_	_	_	_	-	_	_	_	-	_	(.00.
Waste Management	_	_	_	_	_	_	_	_	_	_	_	_	
Other								1	1	1		1	

Part 3: Cash Receints and Payments

					202	20/21					20	19/20	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 Q3 of 2020/2
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	318,493	327,551	143,983	45.2%	94,724	29.7%	82,090	25.1%	320,797	97.9%	79,595	97.6%	3.
Property rates		-	-	-	-	-	-	-		-	-	-	
Service charges	120	120	43	35.5%	17	14.3%	46	38.3%	106	88.0%	33	3.6%	38.
Other revenue	123	123	-	-	6	5.2%	13	10.7%	20	15.9%	11	44.7%	22.
Transfers and Subsidies - Operational	315,916	318,679	142,307	45.0%	94,700	30.0%	81,331	25.5%	318,338	99.9%	78,816	98.3%	3.
Transfers and Subsidies - Capital	2,334	8,629	1,634	70.0%	-	-	700	8.1%	2,334	27.0%	735	100.0%	(4.8
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	(4,341)	-	(7,035)	-	(7,955	) -	(19,331)	-	21,742	-	(136.6
Suppliers and employees	-	-	(4,341)	-	(7,035)	-	(7,955	-	(19,331)	-	21,742	-	(136.6
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	318,493	327,551	139,642	43.8%	87,689	27.5%	74,135	22.6%	301,467	92.0%	101,337	109.5%	(26.8
Cash Flow from Investing Activities													
Receipts	(20)	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(20)	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	
Capital assets	- (22)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(20)	•	-	-	-	-	•	-	-	-	•	-	
Cash Flow from Financing Activities													
Receipts	26	-	_	_	_	_	(0		(0)	_	2	_	(121.2
Short term loans	20	-	_	_	_	_	(0	'	(0)	<u> </u>			(121.2
Borrowing long term/refinancing	_	_	_	_	_	_	_	_	_	_	_	_	
Increase (decrease) in consumer deposits	26	_	_	_	_	_	(0	-	(0)	_	2		(121.2
Payments		_	_	_		_	-	<b>′</b>	. (*)	_		_	(121
Repayment of borrowing	_	_	_	_	_	_	_	_	_	_	_	_	

Net Cash from/(used) Financing Activities	26	-	-	-	•	-	(0)	-	(0)	-	2	-	(121.2%)
												1	
Net Increase/(Decrease) in cash held	318,498	327,551	139,642	43.8%	87,689	27.5%	74,135	22.6%	301,466	92.0%	101,339	109.5%	(26.8%)
Cash/cash equivalents at the year begin:	235,557	235,557	218,241	92.6%	357,883	151.9%	445,572	189.2%	218,241	92.6%	481,399	90.2%	(7.4%)
Cash/cash equivalents at the year end:	554,055	563,108	357,883	64.6%	445,572	80.4%	519,707	92.3%	519,707	92.3%	582,738	100.8%	(10.8%)

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	- 1	-	-	-	-	-	-	-	-	-	-	-	-
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	Days	31 - 60 Days		61 - 9	) Days	Over 90	Days	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Conditor Ann Amphysia										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	.1%	-	-	0	-	1,393	99.8%	1,395	100.0
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2	.1%	_	-	0		1,393	99.8%	1,395	100.09

Contact Details

00114012014110		
Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr ZR Buthelezi	017 801 7013

Source Local Government Database

#### MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	0/21					201	9/20	
	Budg	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	2,432,912	2,432,912	548,290	22.5%	660,397	27.1%	538,468	22.1%	1,747,156	71.8%	434,677	69.7%	23.9
Property rates	346,777	346,777	93,810	27.1%	77,583	22.4%	93,941	27.1%	265,334	76.5%	79,522	77.6%	
,	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	610,150	610,150	109,878	18.0%	116,826	19.1%	124,192		350,896	57.5%	111,697	69.0%	
Service charges - water revenue	545,933	545,933	157,904	28.9%	90,003	16.5%	155,534		403,441	73.9%	123,256	78.1%	
Service charges - sanitation revenue	139,683	139,683	32,599	23.3%	30,456	21.8%	30,096		93,151	66.7%	29,861	77.9%	
Service charges - refuse revenue	149,397	149,397	31,994	21.4%	32,156	21.5%	32,573	21.8%	96,723	64.7%	30,375	74.3%	7.2
Rental of facilities and equipment	4,728	4,728	- 1,324	- 28.0%	1,443	- 30.5%	889	- 18.8%	3,656	77.3%	- 1,748	100.5%	(49.19
Interest earned - external investments	13,588	13,588	1,501	11.0%	1,634	12.0%	2,388		5,523	40.6%	1,405	118.7%	· ·
Interest earned - outstanding debtors	196,128	196,128	(5,117)	(2.6%)	17,793	9.1%	28,593		41,269	21.0%	31,538	82.8%	
Dividends received	21	21	-	· -	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	34,646	34,646	33	.1%	221	.6%	307	.9%	560	1.6%	123	3.2%	150.5
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	385,183	385,183	122,973	31.9%	291,133	75.6%	68,446	17.8%	482,551	125.3%	17,726	46.7%	286.1
Other revenue	6,677	6,677	1,393	20.9%	1,149	17.2%	1,509	22.6%	4,050	60.7%	1,410	92.5%	7.0
Gains	-	-	-	-	-	-	-	-	-	-	6,016	88.6%	(100.09
Operating Expenditure	2,376,700	2,405,774	343,296	14.4%	575,437	24.2%	544,777	22.6%	1,463,511	60.8%	329,600	46.6%	65.3
Employee related costs	628,945	629,965	44,560	7.1%	226,497	36.0%	137,446	21.8%	408,503	64.8%	12,664	2.1%	985.3
Remuneration of councillors	29,386	29,386	2,095	7.1%	10,096	34.4%	6,304	21.5%	18,494	62.9%	-	-	(100.0
Debt impairment	194,223	194,223	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	148,449	148,449	-	-	-	-	-	-	-	-	-	-	-
Finance charges	123,975	123,975	7,442	6.0%	19,897	16.0%	18,743	15.1%	46,082	37.2%	62,041	215.7%	(69.8
Bulk purchases	547,628	547,628	171,881	31.4%	151,045	27.6%	88,852		411,778		118,647	83.2%	,
Other Materials	369,653	375,826	94,172	25.5%	94,531	25.6%	89,011	23.7%	277,714	73.9%	64,822	71.5%	
Contracted services	251,916	260,898	15,550	6.2%	43,421	17.2%	47,264		106,235		50,177	46.9%	,
Transfers and subsidies	-	7,371	(15)	-	116	-	144,489		144,590		8,476	61.2%	
Other expenditure	82,527	88,055	7,611	9.2%	29,834	36.2%	12,667	14.4%	50,113	56.9%	12,773	47.1%	,
Losses	-	-	-	-	-	-	-	-	-	-	-	96.9%	-
Surplus/(Deficit)	56,212	27,138	204,994		84,959		(6,309)		283,645		105,077		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	172,422	181,872	-	-	35,981	20.9%	40,889	22.5%	76,870	42.3%	23,102	74.8%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	61,849	885.6%	(100.0%
Transfers and subsidies - capital (in-kind - all)	-	-	-		-		-	-	-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	228,634	209,010	204,994		120,940		34,581		360,515		190,027		
Taxation	-					-		-		-	-	-	
Surplus/(Deficit) after taxation	228,634	209,010	204,994		120,940		34,581		360,515		190,027		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	228,634	209,010	204,994		120,940		34,581		360,515		190,027		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	228,634	209,010	204,994		120,940		34,581		360,515		190,027		

Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 Q3 of 2020/2
R thousands										budget		budget	
Capital Revenue and Expenditure													
•	400 500	400 004	40.074	0.00/	00.550	40.40/	40 007	0.00/	50.740	20.40/	40.000	07.00/	00.4
Source of Finance	169,586	189,201	16,274	9.6%	20,552	12.1%	16,887	8.9%	53,713	28.4%	13,826	37.3%	
National Government	169,586	179,001	16,274	9.6%	20,552	12.1%	16,887	9.4%	53,713	30.0%	13,826	37.3%	22.
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	10,200	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	169,586	189,201	16,274	9.6%	20,552	12.1%	16,887	8.9%	53,713	28.4%	13,826	37.3%	22.1
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-		-		-	-	
Capital Expenditure Functional	325,861	309,292	20,116	6.2%	21,864	6.7%	34,299	11.1%	76,279	24.7%	15,823	20.7%	116.8
·	, and the second	•	•		*		-				•		
Municipal governance and administration  Executive and Council	9,465	<b>18,050</b> 5,750	<b>849</b> 12	9.0%	399	4.2%	(702)	(3.9%)	<b>546</b>	3.0%	668	<b>34.1%</b> 21.6%	,
Finance and administration	- 9,465	12,300	838	- 8.8%	399	- 4.2%	(702)	- /E 70/\	534	.2% 4.3%	668	35.8%	
	9,400	12,300	030		399		(702)	(5.7%)	534	4.3%	000	35.0%	(205.
Internal audit	-	- = 000	-	-	- 101	-	-	-	- 101	3.2%	2 024	40.40/	/400 (
Community and Public Safety	-	<b>5,900</b> 900	-	-	<b>191</b> 191	-	•	-	<b>191</b> 191	3.2% 21.2%	<b>2,921</b> 2,921	<b>18.4%</b> 26.4%	,
Community and Social Services	-	900	-	-	191	-	-	-	191	21.2%	2,921	20.4%	(100.0
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	5,000	-	-	-	-	-	-	-	-	-	-	
Housing Health	-	-	-	-	-	-	-	-	-	-	-	-	
		-	2.205	- - 40/	44.024	-	- 0.00	42.00/	-	- 20 F0/	4 400	42.00/	520 (
Economic and Environmental Services	<b>62,886</b> 57,986	<b>69,142</b> 56,242	<b>3,385</b> 3,371	<b>5.4%</b> 5.8%	<b>14,231</b> 14,231	<b>22.6%</b> 24.5%	<b>8,996</b> 8,403		<b>26,613</b> 26,005	<b>38.5%</b> 46.2%	1,426	13.9%	<b>530.8</b> 76,387,754.
Planning and Development			3,371	5.0%	14,231	24.5%	· ·	4.6%			1,426	- 21.5%	
Road Transport Environmental Protection	4,900	12,900	-	-	-	-	594	4.0%	594		1,420	21.5%	(58.4
	252 540	- 216 100	15 45 002	- 6 20/	7.043	- 2 00/	- 26.005	42.00/	15 49 020		-	20.50/	140
Trading Services	<b>253,510</b>	<b>216,199</b> 37,526	<b>15,882</b> 10,082	<b>6.3%</b> 31.5%	<b>7,043</b> 35	<b>2.8%</b> .1%	<b>26,005</b> 430		<b>48,930</b> 10,548		<b>10,808</b> 3,077	<b>20.5%</b> 59.0%	
Energy sources	32,000			31.5%									,
Water Management	120,000	23,342	727 5.073	- 4.2%	4,271 2,737	- 2.3%	3,803 10,529		8,801	37.7% 15.4%	2,111 4,439	62.8% 21.8%	
Waste Management	120,000 101,510	119,251 36,080	5,073		2,131		10,529		18,339 11,242		4,439 1,180		
Waste Management	· ·	·	-	-	-	-			11,242	31.2%	1,180	,	852.
Other	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments 2020/21 2019/20 Third Quarter First Quarter **Second Quarter Third Quarter** Budget Year to Date Q3 of 2019/20 to Main Actual 1st Q as % of 2nd Q as % of 3rd Q as % of Actual Total Adjusted Actual Actual Actual Total Expenditure as Q3 of 2020/21 Expenditure Expenditure Expenditure adjusted budget Expenditure Expenditure Expenditure as appropriation Budget Main Main % of adjusted % of adjusted appropriation appropriation budget budget R thousands **Cash Flow from Operating Activities** 1,948,325 1,948,325 442,664 22.7% 35.3% 437,112 22.4% 1,568,496 421,734 67.2% 3.6% Receipts 688,719 80.5% (98.3%) Property rates 297,207 46.0% 137,996 334.2% 297,207 233 136,786 46.4% 56,933 2,687 .2% 2.7% 43,136 3.8% Service charges 1,143,893 1,143,893 31,043 76,867 6.7% 28,739 58.2% 50.1% 44,625 608.0% 663.8% 266,811 597.9% 834,343 1,869.7% 53.1% 3.0% Other revenue 44,625 271,318 296,214 258,932 Transfers and Subsidies - Operational 342,764 342,764 41.8% 90,038 26.3% 368,081 107.4% 93.7% 26.6% 143,422 134,621 39.3% 71,126 Transfers and Subsidies - Capital 502.4% 119,836 119,836 25,000 20.9% 90,052 75.1% 36,147 30.2% 151,199 126.2% 6,000 (12.7%) Interest Dividends (2,152,060) (2,152,060) 122,474 (5.7%) 55,334 (2.6%) (14,984) 162,824 (7.6%) 331,792 (104.5%) **Payments** 55,334 (2,152,060) (2,152,060)(5.7%) (2.6%) (14,984)162,824 331,792 (104.5%) Suppliers and employees 122,474 (7.6%) Finance charges Transfers and grants Net Cash from/(used) Operating Activities (203,735) (203,735) 565,138 (277.4%) 744,053 (365.2%) 422,128 (207.2%) 1,731,319 (849.8%) 753,526 127.4% (44.0%) Cash Flow from Investing Activities Receipts (12,868) (176.8%) Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) (11,990)Decrease (increase) in non-current receivables 7.1% (122) (176.8%) Decrease (increase) in non-current investments (878 (117,000) 20.8% (22,479) 19.2% (16,345)14.0% (63,213) 54.0% (15,525) 42.8% 5.3% (117,000)(24,390)**Payments** Capital assets (117,000 (117,000)(24,390)20.8% (22,479)(16,345) 14.0% (63,213)54.0% (15,525)42.8% 5.3% Net Cash from/(used) Investing Activities (129,868) (117,000) (24,452) 18.8% (22,481) 17.3% (16,403) (63,336) 54.1% (15,450) 42.8% 6.2% Cash Flow from Financing Activities Receipts 248 609.4% (507) (1,244.1%) 465 3,546.0% Short term loans Borrowing long term/refinancing 609.4% (507) 465 13 3,546.0% 248 (1,244.1%) 207 Increase (decrease) in consumer deposits **Payments** Repayment of borrowing

Net Cash from/(used) Financing Activities	41	-	248	609.4%	(507)	(1,244.1%)	465	-	207	-	13	-	3,546.0%
Net Increase/(Decrease) in cash held	(333,562)	(320,735)	540,934	(162.2%)	721,066	(216.2%)	406,191	(126.6%)	1,668,191	(520.1%)	738,090	131.9%	(45.0%)
Cash/cash equivalents at the year begin:	225,098	225,098	224,455	99.7%	765,389	340.0%	1,486,455	660.4%	224,455	99.7%	2,190,695	-	(32.1%)
Cash/cash equivalents at the year end:	(108,464)	(95,636)	765,389	(705.7%)	1,486,455	(1,370.5%)	1,892,646	(1,979.0%)	1,892,646	(1,979.0%)	2,928,785	153.9%	(35.4%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to	Impairment 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	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	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	78,354	3.5%	5,399	.2%	7,865	.4%	2,147,463	95.9%	2,239,081	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	78,354	3.5%	5,399	.2%	7,865	.4%	2,147,463	95.9%	2,239,081	100.0%

Contact Details

Municipal Manager	Mr SF Mndebele	017 620 6279
Financial Manager	Mr B.B. Sithole	017 620 6275

Source Local Government Database

# MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure					202	0/21					201	9/20	
	Bud	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	1,080,833	1,046,640	164,363	15.2%	233,513	21.6%	265,025	25.3%	662,901	63.3%	100,231	58.3%	164.4%
Property rates	139,336	187,768	31,268	22.4%	44,746	32.1%	43,695	23.3%	119,709	63.8%	16,416	85.7%	
Service charges - electricity revenue	- 457,526	403,534	- 82,612	- 18.1%	83,684	- 18.3%	- 78,578	- 19.5%	- 244,874	60.7%	- 50,988	51.6%	54.1%
Service charges - water revenue	99,517	98,660	21,776	21.9%	21,143	21.2%	22,124	22.4%	65,043	65.9%	12,999	65.7%	
Service charges - sanitation revenue	78,435	74,700	9,839	12.5%	9,652	12.3%	10,992	14.7%	30,483	40.8%	5,755	49.7%	91.0%
Service charges - refuse revenue	78,723	68,286	6,655	8.5%	6,594	8.4%	6,606	9.7%	19,855	29.1%	3,932	42.9%	68.0%
Rental of facilities and equipment	4,289	1,549	396	9.2%	419	9.8%	415	26.8%	1,230		291	21.0%	
Interest earned - external investments	639	528	-	-	64	10.0%	108	20.5%	172	32.6%	-	-	(100.0%
Interest earned - outstanding debtors	59,474	56,262	11,659	19.6%	9,494	16.0%	11,613	20.6%	32,765	58.2%	9,663	111.3%	20.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,500	522	13	.9%	-	-	94	18.0%	107	20.5%	18	31.8%	418.0%
Licences and permits	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	- 07.40/	-	-	-	-	-	-	- (400.00)
Transfers and subsidies	154,738 5,657	152,577 1,253	144	- 2.6%	57,460 257	37.1%	90,514	59.3%	147,974	97.0% 54.9%	- 169	67.5% 3.0%	,
Other revenue	5,057	1,253	144		257	4.6%	286	22.9%	688	54.9%	169	3.0%	69.9%
Gains	- 1	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,058,704	1,076,496	231,658	21.9%	201,719	19.1%	123,598	11.5%	556,976	51.7%	199,169	56.1%	1 ' '
Employee related costs	247,752	228,893	55,090	22.2%	55,632	22.5%	2,354	1.0%	113,077	49.4%	108,112		,
Remuneration of councillors	14,399	13,091	3,913	27.2%	3,637	25.3%	2,737	20.9%	10,287	78.6%	7,094	98.9%	,
Debt impairment	59,492	43,812	91	.2%	105	.2%	41	.1%	238	.5%	294	3.2%	(85.9%
Depreciation and asset impairment	80,000	85,063	-	-	-	-	-	-	-	-	-	-	-
Finance charges	96,229	69,552	3,243	3.4%	8,720	9.1%	11,020	15.8%	22,984	33.0%	22,173		,
Bulk purchases	290,785	358,311	91,524	31.5%	96,606	33.2%	68,139	19.0%	256,270	71.5%	45,520		
Other Materials	107,449	117,158 97,502	61,010	56.8%	11,124	10.4%	13,126	11.2%	85,260	72.8%	1,779		638.0%
Contracted services Transfers and subsidies	93,577	97,502	9,802	10.5%	17,093	18.3%	15,449	15.8%	42,343	43.4%	6,919	74.8%	123.3%
Other expenditure	69,020	63,113	6,984	- 10.1%	- 8,801	- 12.8%	10,733	- 17.0%	- 26,517	42.0%	- 7,278	46.2%	47.5%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22,129	(29,856)	(67,295)		31,794		141,426		105,925		(98,939)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	39,623	10,000	(51,200)								(20,000)	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	3,000	100	_	_	0	_	_	_	0	_	_	_	_
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64,753	(19,756)	(67,295)		31,794		141,426		105,925		(98,939)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64,753	(19,756)	(67,295)		31,794		141,426		105,925		(98,939)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64,753	(19,756)	(67,295)		31,794		141,426		105,925		(98,939)		
Share of surplus/ (deficit) of associate	34,700	(10,700)	(01,200)				- 1,720		- 100,020		(50,500)	-	-
Surplus/(Deficit) for the year	64,753	(19,756)	(67,295)		31,794		141,426		105,925		(98,939)		
סמוףומשו(שפווטוגן וטו נווב אבמו	04,733	(13,730)	(01,293)		31,734		141,420		103,323		(30,333)		

Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Capital Payanua and Expanditura													
Capital Revenue and Expenditure	44.000			••	4 ===	4.00/	40.00=	4= 00/	40.440	04.004			
Source of Finance	41,623	58,807	349	.8%	1,756	4.2%	10,337	17.6%	12,442	21.2%	7,053	9.8%	
National Government	39,623	36,807	349	.9%	1,756	4.4%	10,337	28.1%	12,442	33.8%	6,435	4.5%	60.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39,623	36,807	349	.9%	1,756	4.4%	10,337	28.1%	12,442	33.8%	6,435	4.5%	60.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,000	22,000	-	-	-	-	-		-	-	618 -	25.0%	(100.0%
Capital Expenditure Functional	47,623	70,807	349	.7%	1,756	3.7%	20,839	29.4%	22,944	32.4%	7,494	10.5%	6 178.1%
Municipal governance and administration	_	26,000		-				-		_	618	_	(100.0%
Executive and Council	_	-	-	-	-	-	-	-	-	-	_	_	
Finance and administration	_	26,000	_	_	_	_	_	-	_	_	618	_	(100.0%
Internal audit	_	-	_	_	_	_	_	_	_	_	_	_	-
Community and Public Safety			_			_	144		144	_	2,378	44.3%	(93.9%
Community and Social Services	_	_	_	_	_	_	-	_	-	_	_,0.0	-	-
Sport And Recreation	_	_	_	_	_	_	144	_	144	_	2,378	64.8%	(93.9%
Public Safety	_	-	-	-	_	_	-	-	-	_	-	_	-
Housing	_	_	_	_	_	_	_	-	_	_	_	_	_
Health	_	_	_	_	_	_	_	_	_	_	_	_	_
Economic and Environmental Services			_		419	_	_		419	_	_		
Planning and Development	_	_	_	_	-	_	_	_	-	_	_	_	_
Road Transport	_	_	_	_	419	_	_	_	419	_	_	_	_
Environmental Protection	_	_	_	_	-	_	_	_	-	_	_	_	_
Trading Services	47,623	44,807	349	.7%	1,337	2.8%		46.2%	22,381	49.9%	4,498	1.1%	360.1%
Energy sources	12,385	10,000	-	-	-	-	8,086		8,086		1,957		
Water Management	19,438	19,628	349	1.8%	1,125	5.8%	7,388		8,862	45.1%	605	,	
Waste Water Management	15,801	15,178		-	212	1.3%			5,432		1,936		
Waste Management	-		_	_	-	-	-	-	-	-	-,,500	-	´
Other										1		1	

Part 3: Cash Receipts and Payments

					202	0/21					201	19/20	
	Bud	get	First Q	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1,143,504	1,079,103	138,979	12.2%	199,087	17.4%	248,588	23.0%	586,654	54.4%	72,072	45.7%	244.9%
Property rates	141,942	188,925	14,358	10.1%	20,326	14.3%	22,018	11.7%	56,702	30.0%	9,016	46.3%	
Service charges	721,011	648,652	114,066	15.8%	119,577	16.6%	114,959	17.7%	348,603	53.7%	62,775	46.3%	
Other revenue	62,384	56,450	208	.3%	388	.6%	504	.9%	1,100	1.9%	281	3.4%	
Transfers and Subsidies - Operational	154,738	152,571	0	-	57,460	37.1%	93,133	61.0%	150,593	98.7%	1	72.8%	11,788,888.1%
Transfers and Subsidies - Capital	39,623	10,000	10,346	26.1%	1,336	3.4%	17,974	179.7%	29,656	296.6%	-	2.5%	
Interest	23,806	22,505	-	-	-	-	-	- 1	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	_	-	-	_
Payments	-	-	174,961	-	74,998	-	42,758	-	292,718	_	89,513	_	(52.2%)
Suppliers and employees	-	-	174,961	-	74,998	-	42,758	-	292,718	_	89,513		(52.2%)
Finance charges	-	-	-	-	-	-	-	-	-	_	-	-	_ ` _ ′
Transfers and grants	-	-	-	-	-	-	-	-	-	_	-	-	_
Net Cash from/(used) Operating Activities	1,143,504	1,079,103	313,940	27.5%	274,085	24.0%	291,346	27.0%	879,371	81.5%	161,585	97.7%	80.3%
Cash Flow from Investing Activities													
Receipts	1,270	1,270	_	_	_	_	_	_	-	_	_	_	_
Proceeds on disposal of PPE	- 1,270	1,270	_	_	_	_	_	_	_	_	_	_	_
Decrease (Increase) in non-current debtors (not used)	_	_	_	_	_	_	_	_	_	_	_	_	_
Decrease (increase) in non-current receivables	_	_	_	_	_	_	_	_	_	_	_	_	_
Decrease (increase) in non-current investments	1,270	1,270	_	_	_	_	_	_	_	_	_	_	_
Payments	(41,623)	(58,807)	(402)	1.0%	(5,975)	14.4%	(11,887)	20.2%	(18,264)	31.1%	(7,949)	11.2%	49.6%
Capital assets	(41,623)	(58,807)	(402)	1.0%	(5,975)	14.4%	(11,887)	20.2%	(18,264)	31.1%	(7,949)	'	
Net Cash from/(used) Investing Activities	(40,353)	(57,536)	(402)	1.0%	(5,975)	14.8%	(11,887)	20.7%	(18,264)	31.7%	(7,949)		
Cash Flow from Financing Activities													
Receipts	(412)	-	n	_	18	(4.4%)	126	_	144	_	(399)	_	(131.5%)
Short term loans	(412)		_	_	-	(7.770)	120	_	-		(333)	'l -	(101.570)
Borrowing long term/refinancing		_	_	_	_	_	_	_	_	_	_	_	_
Increase (decrease) in consumer deposits	(412)	_	0	_	18	(4.4%)	126	_	144	_	(399)	-	(131.5%)
Payments	(112)	_	-	_	-	-	-	_	_	_	(555)	Ί.	(.5570)
Repayment of borrowing	_	_	_	_	_	<u>-</u>	_	_	_	_	_	_	_

Net Cash from/(used) Financing Activities	(412)	-	0	-	18	(4.4%)	126	-	144	-	(399)	-	(131.5%)
Net Increase/(Decrease) in cash held	1,102,738	1,021,566	313,539	28.4%	268,128	24.3%	279,584	27.4%	861,252	84.3%	153,238	105.4%	82.5%
Cash/cash equivalents at the year begin:	(592,492)	(592,492)	(868,490)	146.6%	(554,951)	93.7%	(286,823)	48.4%	(868,490)	146.6%	192,827	-	(248.7%)
Cash/cash equivalents at the year end:	510,246	429,074	(554,951)	(108.8%)	(286,823)	(56.2%)	(7,238)	(1.7%)	(7,238)	(1.7%)	346,065	44.1%	(102.1%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt		Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7,112	2.3%	6,318	2.1%	9,725	3.2%	284,563	92.5%	307,718	22.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24,946	14.3%	11,159	6.4%	6,176	3.5%	132,397	75.8%	174,678	13.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13,048	4.6%	11,548	4.1%	10,496	3.7%	246,045	87.5%	281,137	20.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,528	2.5%	2,937	2.0%	4,259	3.0%	132,653	92.5%	143,377	10.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	2,516	2.4%	1,957	1.9%	1,791	1.7%	98,108	94.0%	104,372	7.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	9,083	100.0%	9,083	.7%	-	-	-
Interest on Arrear Debtor Accounts	4,622	1.5%	4,538	1.4%	4,397	1.4%	304,363	95.7%	317,920	23.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	8,027	100.0%	8,031	.6%	-	-	-
Total By Income Source	55,775	4.1%	38,456	2.9%	36,845	2.7%	1,215,238	90.3%	1,346,315	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	7,251	6.0%	8,361	7.0%	12,208	10.1%	92,472	76.9%	120,292	8.9%	-	-	-
Commercial	28,954	10.9%	13,974	5.2%	9,403	3.5%	214,478	80.4%	266,809	19.8%	-	-	-
Households	19,569	2.0%	16,121	1.7%	15,234	1.6%	908,289	94.7%	959,214	71.2%	-	-	-
Other	-	1	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	55,775	4.1%	38,456	2.9%	36,845	2.7%	1,215,238	90.3%	1,346,315	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 90	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	6	100.0%	-	-	-	-	-	-	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48,302	3.1%	52,935	3.3%	-	-	1,481,484	93.6%	1,582,722	100.5
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(7,639)	100.0%	(7,639)	(.5°
Total	48,308	3.1%	52,935	3.4%		-	1,473,846	93.6%	1,575,089	100.0

**Contact Details** 

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

Source Local Government Database

### MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

	2020/21										2019/20		
	Budget		First (	Quarter	Second Quarter		Third Quarter		Year to Date		Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		buaget	
Operating Revenue and Expenditure													
Operating Revenue	659,449	663,133	187,658	28.5%	212,839	32.3%	150,357	22.7%	550,854	83.1%	141,485	83.6%	6.3%
Property rates	69,801	92,760	18,740	26.8%	18,791	26.9%	16,212		53,743	57.9%	18,146	110.7%	(10.7%
Service charges - electricity revenue	- 169,270	- 166,856	- 31,375	- 18.5%	- 36,772	- 21.7%	- 37,827	22.7%	- 105,975	63.5%	- 43,258	73.7%	(12.6%
Service charges - water revenue	30,141	28,567	5,334	17.7%	6,526	21.7%	6,355	22.2%	18,215	63.8%	5,987	69.1%	
Service charges - sanitation revenue	21,282	12,784	2,747	12.9%	2,744	12.9%	2,745	21.5%	8,235	64.4%	2,608	44.2%	5.2%
Service charges - refuse revenue	15,649	14,877	3,179	20.3%	3,198	20.4%	3,215	21.6%	9,591	64.5%	3,005	75.6%	7.0%
Rental of facilities and equipment	3,239	- 750	43	1.3%	- 51	- 1.6%	428	57.0%	- 522	69.6%	43	5.8%	902.19
Interest earned - external investments	832	234	6,467	777.0%	6,603	793.3%	6,853	2,933.2%	19,922	8,527.6%	7,295	1,219.7%	(6.1%
Interest earned - outstanding debtors	34,952	30,471	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,345	1,553	289	12.3%	396	16.9%	500	32.2%	1,185	76.3%	524	113.4%	,
Licences and permits	139	160	45	32.2%	15	11.0%	101	63.0%	161	100.7%	402	374.7%	(74.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	265,326	309,078	118,886	44.8%	136,839	51.6%	75,754	24.5%	331,478	107.2%	59,604	98.3%	27.1%
Other revenue	46,472	4,823	554	1.2%	903	1.9%	370	7.7%	1,826	37.9%	613	13.2%	(39.7%
Gains	-	220	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	762,980	720,020	116,593	15.3%	133,338	17.5%	117,565	16.3%	367,495	51.0%	41,286	59.8%	184.8%
Employee related costs	199,074	216,602	51,900	26.1%	52,953	26.6%	52,072	24.0%	156,926	72.4%	45,972	76.0%	13.3%
Remuneration of councillors	18,755	20,444	4,015	21.4%	3,945	21.0%	4,022		11,982	58.6%	3,705	66.6%	
Debt impairment	84,000	84,000	-	-	-	-	-	-	-	_	-	-	-
Depreciation and asset impairment	141,143	141,143	(1,675)	(1.2%)	(171)	(.1%)	(1,283	(.9%)	(3,128)	(2.2%)	319	(.5%	(502.0%
Finance charges	9,405	14,552	1,202	12.8%	2,933	31.2%	2,163		6,298	43.3%	(126)	54.6%	(1,811.9%
Bulk purchases	165,000	100,000	39,176	23.7%	27,685	16.8%	18,276		85,137	85.1%	(57,006)	61.9%	·
Other Materials	17,511	23,220	2,456	14.0%	6,980	39.9%	8,173	35.2%	17,609	75.8%	7,639	119.5%	
Contracted services	74,699	68,931	10,637	14.2%	23,066	30.9%	22,127	32.1%	55,830	81.0%	20,948	111.7%	5.6%
Transfers and subsidies	11,835	2,455	921	7.8%	1,765	14.9%	1,742	70.9%	4,428	180.4%	1,643	34.2%	6.0%
Other expenditure	41,558	48,672	7,960	19.2%	14,181	34.1%	10,272	21.1%	32,413	66.6%	18,192	79.8%	(43.5%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(103,531)	(56,887)	71,066		79,501		32,792		183,359		100,199		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	155,357	129,917	34,301	22.1%	14,778	9.5%	22,966	17.7%	72,045	55.5%	40,002	57.5%	(42.6%
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	51,826	73,030	105,367		94,279		55,758		255,404		140,201		
Taxation	-		-			-		-		-		-	-
Surplus/(Deficit) after taxation	51,826	73,030	105,367		94,279		55,758		255,404		140,201		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51,826	73,030	105,367		94,279		55,758		255,404		140,201		
Share of surplus/ (deficit) of associate	-		-	-		-	-	-		-	-	-	-
Surplus/(Deficit) for the year	51,826	73,030	105,367		94,279		55,758		255,404		140,201		

Part 2: Capital Revenue and Expenditure

	2020/21										201		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	158,857	164,417	36,667	23.1%	58,002	36.5%	25,256	15.4%	119,925	72.9%	61,617	65.6%	(59.0%
National Government	155,357	129,917	35,302	22.7%	56,094	36.1%	23,349	18.0%	114,744	88.3%	55,090	65.6%	
Provincial Government	-	120,017	-	-	-	-	-	-	-	-	-	-	(07.07
District Municipality	_	_	_	_	_	_	-	_	_	_	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	_	_	_	_	_	-	_	_	_	_	_	_
Transfers recognised - capital	155,357	129,917	35,302	22.7%	56,094	36.1%	23,349	18.0%	114,744	88.3%	55,090	65.6%	(57.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3,500	34,500	1,365	39.0%	1,908	54.5%	1,908	5.5%	5,181	15.0%	6,527	65.8%	(70.8%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	158,857	164,417	36,667	23.1%	58,002	36.5%	25,256	15.4%	119,925	72.9%	62,049	65.9%	(59.3%
Municipal governance and administration	2,000	4,850	1,365	68.3%	898	44.9%	1,070	22.1%	3,333	68.7%	97	9.1%	•
Executive and Council	-,,,,,	1,200	-	-	-	-	-	-	-	-	-	-	_
Finance and administration	2,000	3,650	1,365	68.3%	898	44.9%	1,070	29.3%	3,333	91.3%	97	9.1%	1,006.2
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2,300	890	-	-	-	-	693	77.8%	693	77.8%	3,957	44.0%	(82.5%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2,300	890	-	-	-	-	693	77.8%	693	77.8%	3,957	44.0%	(82.5)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14,942	30,533	2,880	19.3%	6,583	44.1%	17,299	56.7%	26,762	87.7%	11,692	46.8%	48.0
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14,942	30,533	2,880	19.3%	6,583	44.1%	17,299	56.7%	26,762	87.7%	11,692	46.8%	48.0
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	139,614	128,144	32,421	23.2%	50,521	36.2%	6,195	4.8%	89,137	69.6%	46,303	72.7%	•
Energy sources	16,940	11,500	5,744	33.9%	4,073	24.0%	2,170	18.9%	11,987	104.2%	16,667	77.1%	,
Water Management	85,860	87,254	7,025	8.2%	29,360	34.2%	25,801	29.6%	62,186	71.3%	5,775	63.1%	
Waste Water Management	36,814	25,740	19,652	53.4%	17,088	46.4%	` ' '	(85.6%)	14,719		23,861	78.0%	,
Waste Management	-	3,650	-	-	-	-	245	6.7%	245	6.7%	-	-	(100.0
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments 2020/21 2019/20 Third Quarter **Second Quarter Budget** First Quarter **Third Quarter** Year to Date Q3 of 2019/20 to Actual 3rd Q as % of Total Adjusted 1st Q as % of Actual 2nd Q as % of Actual Total Actual Actual Q3 of 2020/21 Expenditure Expenditure Expenditure Expenditure Expenditure as Expenditure Expenditure as appropriation Budget Main Main adjusted budget % of adjusted % of adjusted appropriation appropriation budget budget R thousands **Cash Flow from Operating Activities** Receipts 696,567 703,534 114,645 16.5% 16.0% 159,552 22.7% 385,586 54.8% 117,767 35.5% 111,388 41.1% 28.5% 43,223 17.6% 84,792 14,836 17.5% 12,615 Property rates 52,351 13,480 25.7% 14,907 51.0% 67.3% 12.0% 69.8% Service charges 182,174 171,951 17,636 9.7% 21,772 42,320 24.6% 81,728 47.5% 24,920 64.4% 31,502 7,797 2.4% 3.0% 1,463 3,187 40.9% 1,460 Other revenue 18.8% 275,184 309,078 24,314 8.8% 39,760 14.4% 34,522 98,596 31.9% 23,771 20.0% 45.2% Transfers and Subsidies - Operational 11.2% 21.9% Transfers and Subsidies - Capital 155,357 129,917 58,446 37.6% 33,995 66,411 51.1% 158,852 122.3% 55,002 20.7% Interest Dividends (539,649) (523,101) (21,723) 4.0% (12,460) 2.3% (12,270) 2.3% (46,454) 8.9% 108,832 (111.3%) **Payments** 2.3% (539,649) (506,422) (12,460)(12,270)2.4% (46,454) 9.2% 108,832 (111.3%) Suppliers and employees (21,723)4.0% Finance charges (14,474)(2,205)Transfers and grants Net Cash from/(used) Operating Activities 156,918 180,434 92,922 59.2% 98,928 63.0% 147,282 81.6% 339,132 188.0% 226,599 90.0% (35.0%) Cash Flow from Investing Activities 853 1,744 (18,377.8%) (2,081.4%) 150.8% (100.0%) Receipts 1,287 3,228 378.2% 870 1,744 197 1,287 147.9% 3,228 371.0% (100.0%) 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 (143,171) (152,475) (69,323)48.4% (57,026)39.8% (30,122) 19.8% (156,471) 102.6% (65,895) 87.8% (54.3%) **Payments** Capital assets (143,171 (152,475) (69,323)48.4% (57,026)39.8% (30, 122)102.6% (65,895)87.8% (54.3%) 19.8% (156,471) Net Cash from/(used) Investing Activities (143,180) (151,622) (67,580) 47.2% (56,829) 39.7% (28,836) 19.0% (153,244) 101.1% (65,895) 87.3% (56.2%) Cash Flow from Financing Activities Receipts (25.8%) 3.9% (93.9%) Short term loans Borrowing long term/refinancing (27) (73) 3.9% 1.3% (6.7%) (16) (93.9%) (25.8%) Increase (decrease) in consumer deposits **Payments** Repayment of borrowing

Net Cash from/(used) Financing Activities	(27)	(73)	7	(25.8%)	(1)	3.9%	(1)	1.3%	5	(6.7%)	(16)	-	(93.9%)
Net Increase/(Decrease) in cash held	13,711	28,739	25,350	184.9%	42,098	307.0%	118,445	412.1%	185,893	646.8%	160,689	90.7%	(26.3%)
Cash/cash equivalents at the year begin:	6,025	4,548	(51,285)	(851.3%)	(25,699)	(426.6%)	16,399	360.6%	(51,285)	(1,127.6%)	270,334	-	(93.9%)
Cash/cash equivalents at the year end:	19,736	33,287	(25,699)	(130.2%)	16,399	83.1%	134,845	405.1%	134,845	405.1%	431,023	79.9%	(68.7%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2,304	2.4%	1,729	1.8%	2,109	2.2%	91,281	93.7%	97,421	17.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,051	5.7%	4,599	3.3%	4,139	2.9%	124,272	88.1%	141,062	25.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,927	5.1%	3,069	3.2%	2,740	2.9%	85,203	88.8%	95,938	17.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	973	2.4%	713	1.8%	634	1.6%	38,169	94.3%	40,489	7.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	1,184	1.7%	1,038	1.5%	1,001	1.4%	65,945	95.3%	69,169	12.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-
Interest on Arrear Debtor Accounts	2,314	2.0%	2,294	2.0%	2,265	2.0%	106,546	93.9%	113,419	20.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	.6%	24	.5%	43	.8%	5,116	98.1%	5,213	.9%	-	-	-
Total By Income Source	19,782	3.5%	13,466	2.4%	12,931	2.3%	516,537	91.8%	562,716	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2,611	4.0%	1,741	2.6%	1,672	2.5%	59,906	90.9%	65,929	11.7%	-	-	-
Commercial	6,773	9.8%	3,108	4.5%	2,571	3.7%	56,593	82.0%	69,045	12.3%	-	-	-
Households	10,398	2.4%	8,617	2.0%	8,688	2.0%	400,038	93.5%	427,741	76.0%	-	-	-
Other	-	1	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19,782	3.5%	13,466	2.4%	12,931	2.3%	516,537	91.8%	562,716	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
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	26,495	8.9%	11,385	3.8%	26,208	8.8%	232,455	78.4%	296,542	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26,495	8.9%	11,385	3.8%	26,238	8.8%	232,455	78.4%	296,572	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 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure	2020/21										201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	783,927	787,384	339,917	43.4%	58,790	7.5%	133,585	17.0%	532,292	67.6%	171,579	79.3%	(22.1%)
Property rates	124,695	124,695	30,405	24.4%	31,940	25.6%	31,537	25.3%	93,882	75.3%	29,025	75.6%	
Service charges - electricity revenue	- 248,721	238,222	- 145,400	- 58.5%	(33,245)	- (13.4%)	- 49,753	- 20.9%	161,908	- 68.0%	- 50,958	67.7%	(2.4%)
Service charges - water revenue	60,071	66,562	41,743	69.5%	22,307	37.1%	17,047	25.6%	81,097	121.8%	16,658	97.7%	
Service charges - sanitation revenue	30,882	55,052	11,921	38.6%	11,661	37.8%	11,903	21.6%	35,484	64.5%	10,461	79.6%	13.8%
Service charges - refuse revenue	26,026	47,980	9,958	38.3%	9,676	37.2%	9,657	20.1%	29,292	61.1%	8,554	76.8%	12.9%
Rental of facilities and equipment	- 3,522	2,586	489	- 13.9%	649	- 18.4%	710	- 27.5%	- 1,848	- 71.4%	633	101.1%	12.3%
Interest earned - external investments	1,908	1,908	-	-	378	19.8%	263	13.8%	641	33.6%	-	65.2%	(100.0%)
Interest earned - outstanding debtors	36,546	39,073	9,652	26.4%	10,114	27.7%	10,746	27.5%	30,513	78.1%	9,231	83.6%	16.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	5,225	63	8.0%	49	6.2%	43	.8%	155	3.0%	62	4.6%	(31.3%)
Licences and permits	6,802	49	9	.1%	870	12.8%	39	79.7%	918	1,876.7%	38	29.8%	1.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	226,710	189,063	88,862	39.2%	-	-	163	.1%	89,025	47.1%	45,182		` '
Other revenue	17,248	15,969	1,320	7.7%	4,073	23.6%	915	5.7%	6,307	39.5%	777	33.6%	
Gains	-	1,000	95	-	317	-	809	80.9%	1,220	122.0%	-	-	(100.0%)
Operating Expenditure	868,269	999,499	170,340	19.6%	352,423	40.6%	158,287	15.8%	681,051	68.1%	132,723	51.2%	19.3%
Employee related costs	227,128	244,722	59,482	26.2%	60,203	26.5%	60,802	24.8%	180,487	73.8%	58,111	72.0%	4.6%
Remuneration of councillors	16,888	16,888	3,933	23.3%	3,933	23.3%	3,933	23.3%	11,798	69.9%	3,778	69.5%	4.1%
Debt impairment	38,142	98,817	-	-	74,707	195.9%	-	-	74,707	75.6%	21	89.7%	(100.0%)
Depreciation and asset impairment	128,340	125,047	-	-	61,996	48.3%	-	-	61,996	49.6%	9,701	84.9%	(100.0%)
Finance charges	-	-	-	-	24,810	-	-	-	24,810	-	-	-	-
Bulk purchases	270,148	288,874	95,844	35.5%	69,923	25.9%	50,919	17.6%	216,686	75.0%	46,295	34.4%	10.0%
Other Materials	61,330	83,685	1,362	2.2%	31,682	51.7%	6,223	7.4%	39,266	46.9%	(6,937)	(34.6%)	(189.7%)
Contracted services	78,671	88,476	6,225	7.9%	15,054	19.1%	19,987	22.6%	41,266	46.6%	14,963	52.2%	33.6%
Transfers and subsidies	-	562	-	-	104	-	-	-	104	18.6%	-	-	-
Other expenditure	47,623	52,426	3,495	7.3%	10,010	21.0%	15,134	28.9%	28,639	54.6%	6,790	72.6%	
Losses	-	-	-	-	-	-	1,290	-	1,290	-	-	-	(100.0%)
Surplus/(Deficit)	(84,342)	(212,115)	169,577		(293,634)		(24,703)		(148,759)		38,856		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	144,748	144,248	45,075	31.1%	26,569	18.4%	-	-	71,644	49.7%	5,846	21.8%	(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	60,405	(67,867)	214,652		(267,064)		(24,703)		(77,115)		44,702		
Taxation	-	-	-	-		-	-	-	-	-	-		
Surplus/(Deficit) after taxation	60,405	(67,867)	214,652		(267,064)		(24,703)		(77,115)		44,702		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60,405	(67,867)	214,652		(267,064)		(24,703)		(77,115)		44,702		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60,405	(67,867)	214,652		(267,064)		(24,703)		(77,115)		44,702		

Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Bud	lget	First Q	luarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 Q3 of 2020/2
thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	182,817	183,943	17,412	9.5%	26,097	14.3%	9,732	5.3%	53,242	28.9%	12,396	30.5%	(21.5
	· · · · · · · · · · · · · · · · · · ·	•	•		•		•		•		,		
National Government	154,748	159,963	15,703	10.1%	14,835	9.6%	13,359	8.4%	43,897	27.4%	11,545	30.7%	15.
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	·
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	·
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	- 454.740	450.000	-	-	-	-	-	- 0.40/	-		-	-	]
Transfers recognised - capital	154,748	159,963	15,703	10.1%	14,835	9.6%	13,359	8.4%	43,897	27.4%	11,545	30.7%	15.7
Borrowing		- 02.004	1 700	- C 10/	-	-	- (2.607)	- (4F 40/)	- 0.245	- 20.00/	-	- 04.00/	/500.0
Internally generated funds	28,069	23,981	1,709 -	6.1% -	11,262 -	40.1% -	(3,627)	(15.1%) -	9,345 -	39.0% -	851 -	21.0%	(526.2
Capital Expenditure Functional	182,817	183,943	17,412	9.5%	26,097	14.3%	9,732	5.3%	53,242	28.9%	12,396	30.5%	(21.5
Municipal governance and administration	14,400	11,277	1,709	11.9%	11,121	77.2%	(3,994)	(35.4%)	8,836	78.3%	167	36.4%	
Executive and Council	- 1,100	940	-	-	3	-	474	50.5%	477	50.8%	167	36.4%	, ,
Finance and administration	14,400	10,337	1,709	11.9%	11,118	77.2%	(4,469)	(43.2%)	8,358	80.9%	-	_	(100.0
Internal audit		-	-	-	-	-	-	- 1	-	-	_	_	,
Community and Public Safety	5,069	17,199	703	13.9%	411	8.1%	9,110	53.0%	10,224	59.4%	514	42.5%	1,673.
Community and Social Services	5,049	1,037	-	-	-	-	2	.2%	2	.2%	(51)	136.2%	,
Sport And Recreation	20	194	-	-	-	-	25	13.1%	25	13.1%	-	26.7%	,
Public Safety	_	2,068	703	-	411	-	-	_	1,114	53.8%	565	67.1%	`
Housing	-	-	-	-	-	-	-	-	-	-	-	_	,
Health	-	13,900	-	-	-	-	9,083	65.3%	9,083	65.3%	-	_	(100.0
Economic and Environmental Services	55,348	17,118	4,269	7.7%	2,862	5.2%	1,506	8.8%	8,637	50.5%	2,876	38.5%	
Planning and Development	55,348	17,118	4,269	7.7%	2,862	5.2%	1,506	8.8%	8,637	50.5%	2,876	38.5%	,
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	,
Environmental Protection	_	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	108,000	138,348	10,731	9.9%	11,704	10.8%	3,111	2.2%	25,546	18.5%	8,840	27.7%	(64.8
Energy sources	12,000	12,229	-	-	68	.6%	77	.6%	146	1.2%	3,884		
Water Management	1,000	83,234	1,356	135.6%	4,929	492.9%	2,174	2.6%	8,459	10.2%	684	.7%	·
Waste Water Management	95,000	40,413	9,375	9.9%	6,706	7.1%	860	2.1%	16,941	41.9%	4,272	67.5%	
Waste Management	-	2,472	-	-	-	-	-	_	-	-	-	-	· ·
Other	1				-		-	_	-		_	_	

Part 3: Cash Receipts and Payments 2020/21 2019/20 First Quarter **Third Quarter Second Quarter Third Quarter** Budget Year to Date Q3 of 2019/20 to Actual 1st Q as % of 2nd Q as % of 3rd Q as % of Actual Total Adjusted Actual Actual Actual Total Expenditure as Q3 of 2020/21 Expenditure Expenditure Expenditure Expenditure adjusted budget Expenditure Expenditure as appropriation Budget Main % of adjusted % of adjusted appropriation appropriation budget budget R thousands **Cash Flow from Operating Activities** Receipts 2,743,174 310,807 269,008 183,513 6.7% 763,327 27.8% (100.0%) (297,873)27,832 12,656 (4.2%) (26.6%) (100.0%) Property rates 38,723 79,211 227,354 143,271 474,498 (100.0%) Service charges (989, 337)103,873 (14.5%) (48.0%) Other revenue 4,028,476 13,443 27,349 209,002 (100.0%) 168,211 5.2% Transfers and Subsidies - Operational Transfers and Subsidies - Capital 1,908 378 237 12.4% 615 32.2% (100.0%) Interest Dividends (701,845) (208,423) (145,709) (107,066) 15.3% (461,198) 65.7% (100.0%) **Payments** Suppliers and employees (701,845) (208,423)(145,709) (107,066) 15.3% (461,198) (100.0%) 65.7% Finance charges Transfers and grants Net Cash from/(used) Operating Activities 2,041,329 102,384 123,299 76,447 3.7% 302,130 14.8% (100.0%) Cash Flow from Investing Activities 317 Receipts Proceeds on disposal of PPE 317 411 Decrease (Increase) in non-current debtors (not used) Decrease (increase) in non-current receivables Decrease (increase) in non-current investments (17,412) (183,943) (26,097)(8,929) 4.9% (52,439) 28.5% (100.0%) **Payments** Capital assets (183,943)(26,097)(8,929)(52,439)28.5% (100.0%) (17,412)Net Cash from/(used) Investing Activities (183,943) (17,317) (25,781) (8,929) 4.9% (52,028) 28.3% (100.0%) Cash Flow from Financing Activities Receipts (5,413)67,465 1,529 (28.2%) 1.1% (.2%) 1,304 1.9% 121.6% Short term loans Borrowing long term/refinancing (27.9%) (57) 1.1% (168) (.2%) 1,284 1.9% (76) 121.6% Increase (decrease) in consumer deposits (5,413)67,465 1,508 **Payments** Repayment of borrowing

Net Cash from/(used) Financing Activities	(5,413)	67,465	1,529	(28.2%)	(57)	1.1%	(168)	(.2%)	1,304	1.9%	(76)	-	121.6%
Net Increase/(Decrease) in cash held	(5,413)	1,924,851	86,595	(1,599.8%)	97,461	(1,800.6%)	67,350	3.5%	251,406	13.1%	(76)	-	(89,089.9%)
Cash/cash equivalents at the year begin:	21,988	602,263	166,932	759.2%	98,620	448.5%	93,965	15.6%	166,932	27.7%	25,693	1,209.8%	265.7%
Cash/cash equivalents at the year end:	16,575	2,527,114	185,326	1,118.1%	93,965	566.9%	11,708	.5%	11,708	.5%	25,618	1,263.7%	(54.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Debts		Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	13,812	9.1%	3,826	2.5%	3,983	2.6%	130,548	85.8%	152,169	19.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18,152	16.8%	2,955	2.7%	2,432	2.3%	84,268	78.2%	107,806	13.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14,347	13.1%	3,984	3.6%	3,543	3.2%	87,667	80.0%	109,540	14.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6,377	7.4%	2,114	2.5%	1,988	2.3%	75,767	87.8%	86,246	11.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	5,198	6.4%	1,840	2.3%	1,745	2.2%	72,364	89.2%	81,147	10.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8,003	4.1%	2,742	1.4%	3,420	1.7%	182,695	92.8%	196,861	25.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	641	1.4%	366	.8%	299	.7%	43,433	97.1%	44,740	5.7%	-	-	-
Total By Income Source	66,529	8.5%	17,828	2.3%	17,410	2.2%	676,742	86.9%	778,509	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	6,485	28.3%	1,573	6.9%	1,878	8.2%	12,993	56.7%	22,929	2.9%	-	-	-
Commercial	23,687	16.2%	4,673	3.2%	4,309	2.9%	113,949	77.7%	146,619	18.8%	-	-	-
Households	36,357	6.0%	11,581	1.9%	11,223	1.8%	549,800	90.3%	608,961	78.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	66,529	8.5%	17,828	2.3%	17,410	2.2%	676,742	86.9%	778,509	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15,236	8.0%	-	-	-	-	175,267	92.0%	190,503	21.7%
Bulk Water	2,392	.4%	16	-	-	-	596,010	99.6%	598,417	68.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16,570	81.0%	2,175	10.6%	-	-	1,720	8.4%	20,465	2.39
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6,544	9.4%	2,600	3.7%	-	-	60,843	86.9%	69,986	8.0%
Total	40,742	4.6%	4,790	.5%			833,839	94.8%	879,371	100.0%

**Contact Details** 

- Contact Details		
Municipal Manager	Mrs G.J Majola	017 801 3749
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

## MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Expenditure					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year t	to Date	Third	Quarter	-
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										Juagot		- Zuuget	
Operating Revenue and Expenditure													
Operating Revenue	429,237	425,225	170,406	39.7%	118,125	27.5%	95,163	22.4%	383,694	90.2%	91,652	95.0%	3.8%
Property rates	-	-	-	-	-	-	-		-	-		-	-
	_	-	-	-	_	-	-	_	-	-	_	_	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	23,500	23,500	1,855	7.9%	2,255	9.6%	2,806	11.9%	6,917	29.4%	1,537	37.0%	82.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,340	380	21	1.6%	19	1.4%	72		112	29.5%	57		
Licences and permits	1,190	1,190	217	18.2%	191	16.0%	125	10.5%	533	44.8%	852	143.6%	(85.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	61,223	52,888	13,128	21.4%	7,087	11.6%	8,807		29,022	54.9%	7,491		
Other revenue	341,984	347,267	155,184	45.4%	108,572	31.7%	83,353	24.0%	347,109	100.0%	81,715	100.0%	2.0%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	497,711	535,299	92,750	18.6%	132,154	26.6%	91,971	17.2%	316,875	59.2%	124,854	73.9%	(26.3%)
Employee related costs	156,553	162,044	38,198	24.4%	39,693	25.4%	39,715		117,606	72.6%	36,467	72.0%	
Remuneration of councillors	15,869	15,869	3,720	23.4%	3,637	22.9%	3,558		10,915	68.8%	3,606		
Debt impairment	_	-	-	-	-	-	· <u>-</u>	-	-	-	-	_	
Depreciation and asset impairment	17,405	17,405	-	-	-	-	4,116	23.6%	4,116	23.6%	13,138	82.4%	(68.7%)
Finance charges	239	154	12	4.9%	6	2.6%	3	2.0%	21	13.7%	12	62.2%	(74.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6,692	5,840	1,131	16.9%	1,600	23.9%	726	12.4%	3,457	59.2%	1,266	41.1%	(42.6%)
Contracted services	58,175	56,070	7,876	13.5%	14,817	25.5%	10,932	19.5%	33,626	60.0%	10,588	61.4%	3.3%
Transfers and subsidies	185,088	226,421	36,225	19.6%	60,576	32.7%	25,094	11.1%	121,895	53.8%	51,206	89.4%	(51.0%)
Other expenditure	57,689	51,495	5,588	9.7%	11,824	20.5%	7,827	15.2%	25,238	49.0%	8,549	52.4%	(8.5%)
Losses	-	-	-	-	-	-	-	-	-	-	23	-	(100.0%)
Surplus/(Deficit)	(68,474)	(110,074)	77,656		(14,030)		3,192		66,819		(33,202)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,198	12,198		-	-	-		-	-	-	-	2.4%	-
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	(66,276)	(97,876)	77,656		(14,030)		3,192		66,819		(33,202)		
Taxation	-	-	-	-	-	-	_		-	-	-		-
Surplus/(Deficit) after taxation	(66,276)	(97,876)	77,656		(14,030)		3,192		66,819		(33,202)		
Attributable to minorities	-	-		-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(66,276)	(97,876)	77,656		(14,030)		3,192		66,819		(33,202)		
Share of surplus/ (deficit) of associate	(30,270)	(37,070)			(14,000)			_	-		(30,232)	-	
Surplus/(Deficit) for the year	(66,276)	(97,876)	77,656		(14,030)		3,192		66,819		(33,202)		

Part 2: Capital Revenue and Expenditure

					202	0/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 t Q3 of 2020/21
t thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	27,005	34,695	7,570	28.0%	10,895	40.3%	4,191	12.1%	22,656	65.3%	7,523	62.3%	(44.3%
National Government	21,003	34,093	7,570	20.0 /6	10,093	40.3 /0	4,131		22,030		•	02.5 /0	(44.3 /
	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	·	-	-	-	-	-	-	-	-	-	-	_	-
District Municipality	-	- 73	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	73	-	-	-	-	-	-	-	-	-	-	-
Borrowing Internally generated funds	27,005	- 34,622	- 7,570	- 28.0%	10,895	40.3%	- 4,191	- 12.1%	22,656	- 65.4%	- 7,523	- 61.2%	(44.3%
internally generated funds	-	-	-	-	-	40.5%	4,191	-	-	-	-	-	- (44.3%
Capital Expenditure Functional	27,005	34,695	7,570	28.0%	10,895	40.3%	4,191	12.1%	22,656	65.3%	7,523	62.3%	(44.3%
Municipal governance and administration	10,355	9,163	2,127	20.5%	4,014	38.8%	323	3.5%	6,464	70.5%	4,098	52.6%	(92.1%
Executive and Council	1,000	1,000	-,1-1	-	583	58.3%	-	-	583	58.3%		-	(02.17)
Finance and administration	9,355	8,163	2,127	22.7%	3,431	36.7%	323	4.0%	5,881	72.0%	4,098	50.6%	(92.1%
Internal audit	_	-	, -	_	-	_	_	_	-	_	-	_	-
Community and Public Safety	16,650	25,219	5,443	32.7%	6,881	41.3%	3,868	15.3%	16,192	64.2%	3,425	81.6%	12.99
Community and Social Services	3,000	3,550	1,117	37.2%	-	-	-	-	1,117	31.5%	(130)	-	(100.0%
Sport And Recreation	-	-	-	_	_	_	_	_	, -	_	-	_	-
Public Safety	10,500	17,203	3,588	34.2%	6,825	65.0%	3,583	20.8%	13,996	81.4%	3,555	170.2%	.80
Housing	-	-	-	_	-	-	-	-	-	-	-	-	-
Health	3,150	4,465	738	23.4%	56	1.8%	285	6.4%	1,079	24.2%	-	_	(100.0%
Economic and Environmental Services		313		-		-	-	_		-		85.6%	` -
Planning and Development		313	-	_	_	-	-	-	-	-	-	85.6%	-
Road Transport	_	-	-	-	_	-	_	-	-	-	-	_	-
Environmental Protection		-	-	_	-	-	-	.	_	-	-	_	-
Trading Services	.	-	-	_	-	-	-	_	-	_	-	_	-
Energy sources		-	-	_	-	-	-	_	-	-	-	-	-
Water Management	.	-	-	_	-	-	-	_	-	-	-	-	-
Waste Water Management	.	-	-	_	-	-	-	_	-	-	-	-	-
Waste Management	.	-	-	_	-	-	-	_	_	-	_	_	-
Other				_	_					_			

Part 3: Cash Receipts and Payments 2020/21 2019/20 Third Quarter First Quarter **Second Quarter Third Quarter** Budget Year to Date Q3 of 2019/20 to Main Actual 1st Q as % of Actual 2nd Q as % of 3rd Q as % of Total Adjusted Actual Actual Total Actual Expenditure as Q3 of 2020/21 Expenditure Expenditure Expenditure adjusted budget Expenditure Expenditure Expenditure as appropriation Budget Main Main % of adjusted % of adjusted appropriation appropriation budget budget R thousands Cash Flow from Operating Activities Receipts 373,209 387,482 171,102 115,853 31.0% 92,223 23.8% 379,179 97.9% 45.8% 90,301 98.7% 2.1% Property rates Service charges 1,910 2.4% 3.8% 13.7% 26.9% 949 126.1% (86.9%) Other revenue Transfers and Subsidies - Operational 371,299 376,577 171,056 46.1% 115,780 31.2% 92,099 24.5% 378,935 100.6% 89,352 3.1% Transfers and Subsidies - Capital 10,000 Interest Dividends (13,057) (17,631) (15,535) (46,224) 17,704 (187.8%) **Payments** 17,704 (187.8%) (13,057)(15,535)(46,224) Suppliers and employees (17,631)Finance charges Transfers and grants Net Cash from/(used) Operating Activities 373,209 387,482 158,045 42.3% 98,222 26.3% 76,688 19.8% 332,955 85.9% 108,005 114.5% (29.0%) Cash Flow from Investing Activities Receipts 5,295 9.6% (9.6%) Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) Decrease (increase) in non-current receivables 5,295 9.6% (9.6%) Decrease (increase) in non-current investments 42.5% (36.1%) (27,005) (34,695) (8,142) 30.1% (11,474) (5,251) 15.1% (24,867) 71.7% (8,216) 66.1% Capital assets (27,005)(34,695) (8,142) 30.1% (11,474) 42.5% (5,251) 15.1% (24,867)(8,216)66.1% (36.1%) Net Cash from/(used) Investing Activities (21,710) (34,695) (7,635) 35.2% (11,981) (5,251) 15.1% (24,867) (8,216) 66.1% (36.1%) Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits **Payments** Repayment of borrowing

Net Cash from/(used) Financing Activities	2	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	351,501	352,787	150,410	42.8%	86,241	24.5%	71,436	20.2%	308,088	87.3%	99,789	119.9%	(28.4%)
Cash/cash equivalents at the year begin:	411,709	411,709	15,546	3.8%	165,956	40.3%	252,198	61.3%	15,546	3.8%	450,307	-	(44.0%)
Cash/cash equivalents at the year end:	763,210	764,496	165,956	21.7%	252,198	33.0%	323,634	42.3%	323,634	42.3%	550,096	168.1%	(41.2%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment 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	-	-	-	-	-	-	37	100.0%	37	100.0%	-	-	-
Total By Income Source	-	-	-	-	-	-	37	100.0%	37	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	37	100.0%	37	100.0%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	37	100.0%	37	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 90	) Days	Tota	I
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	506	100.0%	-	-	-	-	-	-	506	100.09
Auditor-General Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	506	100.0%		_		_	_	_	506	100.0%

**Contact Details** 

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

Source Local Government Database

## MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	0/21					201	9/20	
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year t	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 t Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	992,399	1,103,003	354,054	35.7%	80,067	8.1%	534,353	48.4%	968,474	87.8%	412,514	81.4%	29.5%
Property rates	105,073	107,527	27,690	26.4%	27,872	26.5%	27,880		83,442	77.6%	25,493	64.7%	9.49
Service charges - electricity revenue	- 127,584	123,003	- 26,569	- 20.8%	- 31,386	- 24.6%	- 27,228	- 22.1%	- 85,182	- 69.3%	30,772	- 68.3%	- (11.5%
Service charges - water revenue	27,013	28,928	6,908	25.6%	6,987	25.9%	7,099	24.5%	20,993	72.6%	6,555	75.6%	8.3
Service charges - sanitation revenue	5,288	5,206	1,306	24.7%	1,300	24.6%	1,299	25.0%	3,905	75.0%	1,231	58.6%	5.5
Service charges - refuse revenue	9,851	9,829	2,410	24.5%	2,486	25.2%	2,490		7,386	75.1%	2,341	74.7%	6.4
Rental of facilities and equipment	4,430	- 4,431	394	8.9%	326	- 7.4%	- 2,813	- 63.5%	3,533	- 79.7%	382	- 77.6%	- 636.1
Interest earned - external investments	33,913	33,913	1,532	4.5%	873	2.6%	2,347		4,751	14.0%	1,908	23.4%	23.0
Interest earned - outstanding debtors	8,310	7,525	1,679	20.2%	1,762	21.2%	1,881	25.0%	5,322	70.7%	2,048	74.2%	(8.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16,712	17,564	14	.1%	340	2.0%	173		528	3.0%	402	2.7%	(56.8%
Licences and permits	1,232	1,232	12	1.0%	7	.6%	2	.2%	21	1.7%	2	19.9%	12.6
Agency services	-	750,000	-	-	- 5.004	-	400 447	-	750 240	-	- 220 540	18.1%	-
Transfers and subsidies Other revenue	649,410 3,583	758,886 4,958	283,939 1,602	43.7% 44.7%	5,961 769	.9% 21.5%	460,447 694		750,348 3,065	98.9% 61.8%	339,518 1,860	95.3% 63.3%	35.6' (62.7%
Gains	3,303	4,950	1,002	44.1%	709	21.5%	094	14.0%	3,005	01.0%	1,000	03.3%	(62.17
Gailts		-	-	-	-	-	-		-	-	-	_	-
Operating Expenditure	1,025,415	1,099,087	216,360	21.1%	266,263	26.0%	249,963		732,586	66.7%	211,779	72.7%	18.0%
Employee related costs	409,927	483,439	108,555	26.5%	145,250	35.4%	134,375		388,180	80.3%	93,995	84.4%	43.0
Remuneration of councillors	25,941	26,089	6,192	23.9%	6,082	23.4%	6,153	23.6%	18,427	70.6%	6,008	79.2%	2.49
Debt impairment	22,755	17,755	-	-	-	-	-	-	-	-	-	.1%	-
Depreciation and asset impairment	74,626 517	74,626 517	- 15	2.8%	- 222	- 62.6%	99	- 19.1%	436	- 84.5%	- 42	- 42.4%	133.0
Finance charges Bulk purchases	92,077	92,077	15 20,585	2.6%	323 21,600	23.5%	23,079		65,264	70.9%	22,088	42.4% 86.2%	4.5
Other Materials	51,827	46,694	12,321	23.8%	5,535	10.7%	9,707		27,563	59.0%	12,406	60.0%	(21.8%
Contracted services	159,750	165,244	28,935	18.1%	48,686	30.5%	22,819		100,440	60.8%	28,300	69.6%	(19.4%
Transfers and subsidies	17,406	10,077	751	4.3%	374	2.2%	2,097		3,223	32.0%	9,287	60.3%	(77.4%
Other expenditure	170,590	182,570	39,006	22.9%	38,413	22.5%	51,634		129,053	70.7%	39,652	84.0%	30.2
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33,016)	3,915	137,694		(186,196)		284,390		235,888		200,734		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	238,469	255,620	89,609	37.6%	82,907	34.8%	35,095	13.7%	207,610	81.2%	62,394	82.3%	(43.8%
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	205,453	259,536	227,303		(103,289)		319,484		443,499		263,129		
Taxation	-		-	-		-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	205,453	259,536	227,303		(103,289)		319,484		443,499		263,129		
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	205,453	259,536	227,303		(103,289)		319,484		443,499		263,129		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	205,453	259,536	227,303		(103,289)		319,484		443,499		263,129		

Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Bud	lget	First C	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Expenditure as % of adjusted	Q3 of 2019/20 Q3 of 2020/2
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	328,728	355,549	76,279	23.2%	68,226	20.8%	28,818	8.1%	173,322	48.7%	47,275	57.8%	(39.0
National Government	243,416	252,137	69,214	28.4%	60,802	25.0%	23,840		153,856	61.0%	39,668	68.9%	(39.9
Provincial Government	-	-	-	-	-	-		-	-	-	-	-	(0000
District Municipality	-	-	-	-	_	-	-	_	_	-	_	_	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	243,416	252,137	69,214	28.4%	60,802	25.0%	23,840	9.5%	153,856	61.0%	39,668	68.9%	(39.9
Borrowing	· -	-	-	-	-	-	, <u>-</u>	-	, <u>-</u>	-	-	-	`
Internally generated funds	85,311	103,411	7,065	8.3%	7,424	8.7%	4,977	4.8%	19,466	18.8%	7,607	19.2%	(34.
	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	328,728	355,549	76,279	23.2%	68,226	20.8%	28,818	8.1%	173,322	48.7%	47,275	57.8%	(39.
Municipal governance and administration	5,037	7,633	26	.5%	347	6.9%	217	2.8%	590	7.7%	1,319	12.9%	(83
Executive and Council	775	1,775	-	-	-	-	-	-	-	-	-	6.2%	
Finance and administration	4,202	5,798	26	.6%	347	8.3%	217	3.7%	590	10.2%	1,319	12.9%	(83
Internal audit	60	60	-	-	-	-	-	-	-	-	-	21.3%	
Community and Public Safety	28,586	26,645	5,296	18.5%	3,480	12.2%	2,729	10.2%	11,504	43.2%	5,439	51.2%	(49
Community and Social Services	25,272	22,831	5,296	21.0%	3,308	13.1%	2,711	11.9%	11,315	49.6%	5,439	51.9%	(50
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	3,154	3,654	-	-	172	5.4%	18	.5%	189	5.2%	-	17.7%	(100
Housing	-	-	-	-	-	-	-	-	-	-	-	-	
Health	160	160	-	-	-	-	-	-	-	-	-	71.6%	
Economic and Environmental Services	83,310	98,002	34,424	41.3%	17,228	20.7%	7,683		59,335	60.5%	11,878	58.9%	(35.
Planning and Development	3,447	3,447	-	-	-	-	13		13	.4%	-	-	(100
Road Transport	79,543	94,235	34,424	43.3%	17,190	21.6%	7,670	8.1%	59,284	62.9%	11,110	59.7%	(31
Environmental Protection	320	320	-	-	39		-	-	39		768	-	(100
Trading Services	211,796	223,269	36,533	17.2%	47,171	22.3%	18,189		101,892	45.6%	28,639	62.2%	(36
Energy sources	19,160	19,160	-	-	577	3.0%	2,076		2,653	13.8%	-	18.6%	(100
Water Management	183,526	186,035	36,533	19.9%	45,525	24.8%	16,112	8.7%	98,170	52.8%	28,469	68.7%	(43
Waste Water Management	5,240	6,704	-	-	1,062	20.3%	-	-	1,062	15.8%	<u>-</u>	-	
Waste Management	3,870	11,370	-	-	8	.2%	-	-	8	.1%	170	4.4%	(100
Other	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments 2020/21 2019/20 First Quarter Third Quarter **Second Quarter Third Quarter** Budget Year to Date Q3 of 2019/20 to Actual 1st Q as % of 2nd Q as % of 3rd Q as % of Actual Total Adjusted Actual Actual Actual Total Expenditure as Q3 of 2020/21 Expenditure Expenditure Expenditure Expenditure adjusted budget Expenditure Expenditure as appropriation Budget Main Main % of adjusted % of adjusted appropriation appropriation budget budget R thousands **Cash Flow from Operating Activities** Receipts 1,277,646 2,735,755 575,566 21.0% 575,566 (100.0%) 21.0% 100,183 10,668 10.6% 10,668 (100.0%) Property rates 95,883 10.6% Service charges 170,810 139,452 81,175 58.2% 81,175 58.2% (100.0%) 436,551 (100.0%) Other revenue 666,749 2,151,916 436,551 20.3% 20.3% Transfers and Subsidies - Operational 7,955 7,955 Transfers and Subsidies - Capital 268,423 268,423 46,721 17.4% 46,721 17.4% (100.0%) 67,827 67,827 452 452 (100.0%) Interest Dividends (837,842) (236,152) 7,295 (3.1%) 7,295 (3.1%) (100.0%) **Payments** 7,295 7,295 Suppliers and employees (837,842) (236,152) (3.1%) (100.0%) Finance charges Transfers and grants Net Cash from/(used) Operating Activities 2,499,603 439,804 582,861 23.3% 582,861 23.3% (100.0%) Cash Flow from Investing Activities 3,060 3,060 35.2% 1,078 (100.0%) Receipts 1,076 35.2% Proceeds on disposal of PPE 3,085 3,085 1,076 34.9% 1,076 34.9% (100.0%) Decrease (Increase) in non-current debtors (not used) (8.3%) (8.3%) Decrease (increase) in non-current receivables Decrease (increase) in non-current investments (328,728)(355,549) (8,824) 2.5% (8,824) 2.5% (100.0%) **Payments** Capital assets (328,728 (355,549) (8,824) 2.5% (8,824) 2.5% (100.0%) Net Cash from/(used) Investing Activities (325,668) (352,488) (7,748) 2.2% (7,746) 2.2% (100.0%) Cash Flow from Financing Activities Receipts 3,817 (4,131) (1.6%) 124 3.2% (1.8%) (79.8%) Short term loans Borrowing long term/refinancing 3,817 (4,131) (61) (1.6%) 124 10 (.2%) 73 (1.8%) 49 (79.8%) 3.2% Increase (decrease) in consumer deposits **Payments** Repayment of borrowing

Net Cash from/(used) Financing Activities	3,817	(4,131)	(61)	(1.6%)	124	3.2%	10	(.2%)	73	(1.8%)	49	-	(79.8%)
Net Increase/(Decrease) in cash held	117,953	2,142,983	(59)	-	124	.1%	575,123	26.8%	575,188	26.8%	49	-	1,166,170.5%
Cash/cash equivalents at the year begin:	174,201	217,466	218,307	125.3%	218,678	125.5%	218,802	100.6%	218,307	100.4%	206,132	(186.1%)	6.1%
Cash/cash equivalents at the year end:	292,154	2,360,449	218,678	74.9%	218,802	74.9%	793,925	33.6%	793,925	33.6%	206,181	117.8%	285.1%

r art 4. Debtor Age Ariarysis	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2,435	24.8%	546	5.6%	393	4.0%	6,431	65.6%	9,805	7.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,513	39.7%	1,137	6.9%	816	5.0%	7,940	48.4%	16,407	12.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10,542	12.7%	3,429	4.1%	3,196	3.9%	65,775	79.3%	82,942	61.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	488	21.3%	87	3.8%	70	3.1%	1,644	71.8%	2,289	1.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	712	26.2%	142	5.2%	130	4.8%	1,737	63.8%	2,721	2.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	970	6.2%	461	2.9%	437	2.8%	13,887	88.1%	15,754	11.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	821	17.9%	171	3.7%	346	7.5%	3,261	70.9%	4,599	3.4%	-	-	-
Total By Income Source	22,481	16.7%	5,972	4.4%	5,389	4.0%	100,676	74.8%	134,517	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4,655	11.8%	1,635	4.2%	1,619	4.1%	31,419	79.9%	39,327	29.2%	-	-	-
Commercial	10,905	17.9%	2,824	4.6%	2,622	4.3%	44,477	73.1%	60,827	45.2%	-	-	-
Households	6,519	19.9%	1,475	4.5%	1,110	3.4%	23,681	72.2%	32,784	24.4%	-	-	-
Other	403	25.5%	39	2.5%	39	2.5%	1,099	69.6%	1,580	1.2%	-	-	-
Total By Customer Group	22,481	16.7%	5,972	4.4%	5,389	4.0%	100,676	74.8%	134,517	100.0%	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6,930	100.0%	-	-	-	-	-	-	6,930	45.29
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5,554	100.0%	-	-	-	-	-	-	5,554	36.29
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,505	87.5%	46	1.6%	59	2.1%	252	8.8%	2,863	18.79
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14,989	97.7%	46	.3%	59	.4%	252	1.6%	15,347	100.0%

**Contact Details** 

Contact Details		
Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr TS Thobela	013 790 0386

Source Local Government Database

## MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	20/21					201	9/20	
	Buc	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 Q3 of 2020/2
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	374,024	395,290	72,545	19.4%	117,855	31.5%	89,970	22.8%	280,371	70.9%	53,588	46.6%	67.9
Property rates	65,618	65,618	31,148	47.5%	14,869	22.7%	11,218	17.1%	57,234	87.2%	11,367	69.0%	
		-	-	-	-	-	-	-	_	-	-	-	
Service charges - electricity revenue	67,574	67,574	12,170	18.0%	15,411	22.8%	13,625	20.2%	41,206	61.0%	23,375	81.1%	,
Service charges - water revenue	26,393	26,393	· ·	35.0%	12,632	47.9%	9,541	36.1%	31,412	119.0%	(1,317)		,
Service charges - sanitation revenue	14,734	14,734	4,419	30.0%	5,874	39.9%	4,408	29.9%	14,701	99.8%	4,220	78.6%	
Service charges - refuse revenue	7,770	7,770	2,635	33.9%	3,498	45.0% -	2,624	33.8%	8,757	112.7%	2,515	79.7%	4.5
Rental of facilities and equipment	1,227	1,227	420	34.2%	417	34.0%	302	24.6%	1,139	92.8%	500	123.7%	(39.6
Interest earned - external investments	4,988	4,988	-	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors	30,131	30,131	8,545	28.4%	11,839	39.3%	9,236	30.7%	29,620	98.3%	10,359	102.2%	(10.8
Dividends received	_	-	_	-	-	-	-	-	-	-	-	-	` .
Fines, penalties and forfeits	62	62	41	66.1%	73	116.5%	64	102.1%	177	284.6%	41	351.9%	56.
Licences and permits	1,101	1,101	9,748	885.0%	8,575	778.5%	6,622	601.2%	24,945		2,755	_	140.
Agency services	16,987	16,987	(5,690)	(33.5%)	(11,902)		(1,964)	(11.6%)	(19,556)	(115.1%)	_,, -	_	(100.0
Transfers and subsidies	133,432	154,698	(0,000)	-	56,609	42.4%	34,110	22.0%	90,719	58.6%	(242)	(.6%)	
Other revenue	2,332	2,332	(130)	(5.6%)	(39)		184	7.9%	16	.7%	(2.2)	23.7%	
Gains	1,673	1,673	-	-	-	-	-	-	-	-	-	-	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Operating Expenditure	424,346	427,446	35,962	8.5%	35,218	8.3%	30,777	7.2%	101,957	23.9%	29,850	22.0%	3.1
Employee related costs	96,753	96,753	581	.6%	, -	_	, -	_	581	.6%	, -	1.2%	
Remuneration of councillors	10,049	10,049	1,449	14.4%	_	_	_	_	1,449	14.4%	_	30.9%	
Debt impairment	77,856	77,856	(635)	(.8%)	(3,325)	(4.3%)	(4,535)	(5.8%)	(8,495)	(10.9%)	(4,900)		
Depreciation and asset impairment	45,716	45,716	(000)	(.070)	(0,020)	(1.070)	(1,000)	(0.070)	(0, 100)	(10.070)	(1,000)	- (17.170)	(*)
Finance charges			_		_	_	_	_	_	_	_	_	
Bulk purchases	74,151	74,151	19,351	26.1%	14,986	20.2%	14,944	20.2%	49,281	66.5%	12,631	71.0%	18.
Other Materials	33,249	33,249	2,708	8.1%	8,402	25.3%	3,466	10.4%	14,575	43.8%	6,614	41.4%	
Contracted services	30,999	48,574	4,671	15.1%	7,948	25.6%	6,452	13.3%	19,071	39.3%	5,862	41.9%	
Transfers and subsidies	-		4,071	10.170	7,540	20.070	0,402	10.070	10,071	-	5,002	-	]
Other expenditure	55,573	41,098	7,838	14.1%	7,207	13.0%	10,450	25.4%	25,496	62.0%	9,642	84.0%	8.
Losses	-	-	-	-	-	-	-	-	25,430	-	-	-	
Surplus/(Deficit)	(50.322)	(32,156)	36,583		82,637		59,193		178,414		23,738		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	(50,322)	54,956			02,037		J3, 133		170,414		28,000	37.4%	(100.0
. , , , , , , , , , , , , , , , , , , ,	54,956	54,956	-	-	-	_	-	_	-	_	28,000	31.4%	(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	4,633	22,799	36,583		82,637		59,193		178,414		51,738		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	4,633	22,799	36,583		82,637		59,193		178,414		51,738		
Attributable to minorities	-		-	-		-	-	-		-		-	
Surplus/(Deficit) attributable to municipality	4,633	22,799	36,583		82,637		59,193		178,414		51,738		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-	-	-	_	
Surplus/(Deficit) for the year	4,633	22,799	36,583		82,637		59,193		178,414		51,738		
outplus/(Delicity for the year	4,033	22,133	30,303		02,037		J3, 133		170,414		31,730		

Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Bud	lget	First Q	luarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 g Q3 of 2020/21
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	54,956	68,856	5,631	10.2%	9,280	16.9%	5,456	7.9%	20,367	29.6%	7,722	46.4%	(29.3%
National Government	54,956	54,956	5,631	10.2%	9,234	16.8%	5,317	9.7%	20,182	36.7%	7,722	46.4%	
Provincial Government	-	-	-	-	-	-	-	-		-		-	(0.1.7
District Municipality	_	-	-	-	_	-	_	_	_	_	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	_	-	-	-	_	_	_
Transfers recognised - capital	54,956	54,956	5,631	10.2%	9,234	16.8%	5,317	9.7%	20,182	36.7%	7,722	46.4%	(31.19
Borrowing	· -	, -	-	-	-	-	, <u>-</u>	-	· -	-	, <u> </u>	-	` -
Internally generated funds	-	13,900	-	-	46	-	139	1.0%	185	1.3%	-	-	(100.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	62,956	68,856	5,631	8.9%	9,280	14.7%	5,456	7.9%	20,367	29.6%	8,099	42.0%	(32.6%
Municipal governance and administration	-	600	-	-	-	-	-	-	-	-	4	16.3%	
Executive and Council	-	600	-	-	-	-	-	-	-	-	-	-	` -
Finance and administration	-	-	-	-	-	-	-	-	-	-	4	45.6%	(100.09
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5,500	6,500	-	-	60	1.1%	-	-	60	.9%	1,254	22.6%	(100.09
Community and Social Services	-	1,000	-	-	-	-	-	-	-	-	1,254	27.5%	(100.0
Sport And Recreation	1,000	1,000	-	-	60	6.0%	-	-	60	6.0%	-	-	-
Public Safety	4,500	4,500	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9,500	8,000	19	.2%	617	6.5%	501	6.3%	1,136	14.2%	1,940		,
Planning and Development	9,500	8,000	19	.2%	617	6.5%	501	6.3%	1,136	14.2%	1,940	47.1%	(74.29
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-		-	-	-	-	-	-	-	-	-
Trading Services	47,956	53,756	5,612	11.7%	8,603	17.9%	4,955		19,171	35.7%	4,902		
Energy sources	- 24 000	2,800	- 5.040	- 40.50/	27	- 0.407	26	.9%	53	1.9%	971		,
Water Management	34,000	38,500	5,612	16.5%	2,766	8.1%	3,312		11,690	30.4%	3,930		,
Waste Water Management	13,956	12,456	-	-	5,810	41.6%	1,618	13.0%	7,428	59.6%	-	22.7%	(100.09
Waste Management		-	-	-	-	-	-	-	-	-	-	_	_
Other	·	-	-	-	-	-	•	-	-	-	•	-	-

Part 3: Cash Receipts and Payments

					202	0/21					20	19/20	
	Budç	get	First Q	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/2 Q3 of 2020
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	285,688	285,688	52,045	18.2%	97,182	34.0%	95,829	33.5%	245,056	85.8%	38,454	39.6%	149
Property rates	68,389	68,389	11,643	17.0%	5,069	7.4%	4,743	6.9%	21,456	31.4%	4,931	21.3%	(3
Service charges	131,879	131,879	22,134	16.8%	23,501	17.8%	19,501	14.8%	65,137	49.4%	21,538	49.3%	(9
Other revenue	3,229	3,229	11,542	357.4%	9,537	295.4%	6,924	214.4%	28,003	867.2%	10,497	1,351.9%	(34
Transfers and Subsidies - Operational	25,627	25,627		6.7%	59,073	230.5%	39,660	154.8%	100,458	392.0%	1,485	92.5%	2,570
Transfers and Subsidies - Capital	56,564	56,564	5,000	8.8%	1	-	25,001	44.2%	30,002	53.0%	4	-	647,58
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(3,660)	(3,660)	(12,914)	352.9%	74	(2.0%)	(10,893)	297.6%	(23,732)	648.5%	32,325		(133.
Suppliers and employees	(3,660)	(3,660)	(12,914)	352.9%	74	(2.0%)	(10,893	297.6%	(23,732)	648.5%	32,325	-	(133
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	•	-	-	-	
Net Cash from/(used) Operating Activities	282,029	282,029	39,131	13.9%	97,256	34.5%	84,937	30.1%	221,324	78.5%	70,779	76.4%	20
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	(54,956)	(68,856)		11.8%	(10,662)	19.4%	(6,238)		(23,392)		(8,304)		(24
Capital assets	(54,956)	(68,856)	, ,	11.8%	(10,662)	19.4%	(6,238		(23,392)	34.0%	(8,304		(24
Net Cash from/(used) Investing Activities	(54,989)	(68,856)	(6,491)	11.8%	(10,662)	19.4%	(6,238	9.1%	(23,392)	34.0%	(8,304)	55.0%	(24.
Cash Flow from Financing Activities													
Receipts	362	-	_	-	(3)	(.9%)	0	_	(3)	_	2	_	(83.
Short term loans		-	_	-	-	( /-0)	-	-	-	-	-	-	,,,,,
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	362	-	-	-	(3)	(.9%)	0	-	(3)	-	2	-	(83
Payments	.	-	-	-	- '	-	-	_	- '	-	-	-	`
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	362	-	-		(3)	(.9%)	0		(3)	-	2	-	(83

Net Increase/(Decrease) in cash held	227,402	213,173	32,640	14.4%	86,590	38.1%	78,699	36.9%	197,929	92.8%	62,478	83.8%	26.0%
Cash/cash equivalents at the year begin:	19,178	19,178	141,889	739.9%	174,529	910.1%	261,119	1,361.6%	141,889	739.9%	489,362	-	(46.6%)
Cash/cash equivalents at the year end:	246,579	232,351	174,529	70.8%	261,119	105.9%	339,825	146.3%	339,825	146.3%	551,840	268.4%	(38.4%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debte		Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3,107	2.0%	3,608	2.3%	2,360	1.5%	149,562	94.3%	158,638	20.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,373	4.8%	1,298	2.7%	1,386	2.8%	43,914	89.7%	48,971	6.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,354	2.2%	2,729	1.8%	2,574	1.7%	143,372	94.3%	152,029	19.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,594	1.9%	1,401	1.7%	1,337	1.6%	79,567	94.8%	83,900	10.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	956	2.0%	812	1.7%	767	1.6%	44,726	94.6%	47,261	6.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,766	2.0%	4,606	1.9%	4,531	1.9%	228,114	94.3%	242,016	30.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	190	.4%	171	.3%	170	.3%	53,124	99.0%	53,655	6.8%	-	-	-
Total By Income Source	16,339	2.1%	14,626	1.9%	13,126	1.7%	742,378	94.4%	786,469	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2,363	3.1%	1,427	1.9%	1,185	1.6%	71,262	93.5%	76,237	9.7%	-	-	-
Commercial	1,541	2.2%	1,501	2.1%	1,356	1.9%	65,733	93.7%	70,131	8.9%	-	-	-
Households	12,434	1.9%	11,698	1.8%	10,585	1.7%	605,384	94.6%	640,101	81.4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	16,339	2.1%	14,626	1.9%	13,126	1.7%	742,378	94.4%	786,469	100.0%	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	153	100.0%	-	-	-	-	-	-	153	5.99
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,851	75.5%	37	1.5%	-	-	563	23.0%	2,450	94.1
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2,004	77.0%	37	1.4%		-	563	21.6%	2,604	100.09

Contact Details

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 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

rarti. Operating Revenue and Expenditure	Builded				202	20/21					201		
	Bud	lget	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	1,776,708	1,813,196	489,275	27.5%	471,725	26.6%	404,312	22.3%	1,365,313	75.3%	421,146	79.5%	(4.0%)
Property rates	418,502	418,502	104,286	24.9%	105,047	25.1%	106,217	25.4%	315,549		96,125		
Service charges - electricity revenue	- 700,279	- 702,027	- 193,859	- 27.7%	- 151,386	- 21.6%	- 151,426	- 21.6%	- 496,671	- 70.7%	- 145,654	72.4%	4.0%
Service charges - water revenue	117,902	117,902	24,450	20.7%	21,924	18.6%	25,248	21.4%	71,621	60.7%	22,648		
Service charges - sanitation revenue	78,530	79,377	19,283	24.6%	20,101	25.6%	21,712	27.4%	61,097	77.0%	17,982		
Service charges - refuse revenue	84,480	84,504	20,757	24.6%	21,153	25.0%	24,629	29.1%	66,539		19,694		
Rental of facilities and equipment	2,004	- 1,314	- 259	- 12.9%	360	- 18.0%	- 213	- 16.2%	- 832	63.3%	- 349	78.8%	(39.0%)
Interest earned - external investments	38,531	37,531	1,984	5.1%	16,890	43.8%	1,152	3.1%	20,025	53.4%	12,110		, ,
Interest earned - outstanding debtors	6,573	6,164	1,515	23.0%	1,516	23.1%	1,660	26.9%	4,690	76.1%	1,653		, ,
Dividends received	-	-	-	-	-	-	-	-	-,,,,,,	-	-	-	
Fines, penalties and forfeits	18,410	19,163	882	4.8%	12,680	68.9%	(53)	(.3%)	13,508	70.5%	33,313	201.9%	(100.2%)
Licences and permits	9,628	7,348	1,729	18.0%	1,794	18.6%	1,753	, ,	5,276		1,716		· ·
Agency services	23,605	26,000	5,541	23.5%	9,207	39.0%	4,057	15.6%	18,806	72.3%	7,883		
Transfers and subsidies	232,278	264,306	102,447	44.1%	99,253	42.7%	58,760	22.2%	260,461	98.5%	51,765	97.8%	
Other revenue	45,987	49,058	12,283	26.7%	10,416	22.6%	7,539	15.4%	30,238	61.6%	10,254		
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,906,279	1,926,960	411,449	21.6%	428,202	22.5%	424,512	22.0%	1,264,163	65.6%	408,537	67.7%	3.9%
Employee related costs	633,576	632,338	152,764	24.1%	156,689	24.7%	156,321	24.7%	465,774	73.7%	146,194	71.3%	6.9%
Remuneration of councillors	25,222	25,222	5,889	23.4%	5,917	23.5%	5,620	22.3%	17,426	69.1%	5,694	70.7%	(1.3%)
Debt impairment	22,177	22,177	-	-	1,413	6.4%	138	.6%	1,551	7.0%	-	.8%	(100.0%)
Depreciation and asset impairment	212,738	212,738	53,185	25.0%	53,185	25.0%	53,185	25.0%	159,554	75.0%	42,891	75.0%	24.0%
Finance charges	50,000	50,000	19	-	54	.1%	21,440	42.9%	21,514	43.0%	15,777	47.4%	35.9%
Bulk purchases	545,237	550,237	136,377	25.0%	122,057	22.4%	112,071	20.4%	370,504	67.3%	102,207	66.2%	9.7%
Other Materials	64,506	66,660	7,918	12.3%	6,932	10.7%	10,455	15.7%	25,306	38.0%	19,321	64.0%	(45.9%)
Contracted services	229,301	242,264	30,636	13.4%	64,613	28.2%	45,568	18.8%	140,817	58.1%	54,795	68.0%	(16.8%)
Transfers and subsidies	2,238	7,123	1,008	45.0%	10	.4%	65	.9%	1,083	15.2%	1,570		, ,
Other expenditure	121,283	118,200	23,653	19.5%	17,332	14.3%	19,650	16.6%	60,635	51.3%	20,088	62.2%	(2.2%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(129,571)	(113,764)	77,827		43,523		(20,199)		101,150		12,608		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	125,937	158,776	26,588	21.1%	48,760	38.7%	35,518	22.4%	110,865	69.8%	24,831	74.1%	43.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	3,696	2,096	26	.7%	239	6.5%	317	15.1%	582	27.8%	1,163	92.1%	(72.7%)
Transfers and subsidies - capital (in-kind - all)	-	-	-		-		-		-		-	-	
Surplus/(Deficit) after capital transfers and contributions	62	47,108	104,440		92,522		15,636		212,598		38,602		
Taxation	-	-		-		-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	62	47,108	104,440		92,522		15,636		212,598		38,602		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62	47,108	104,440		92,522		15,636		212,598		38,602		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62	47,108	104,440		92,522		15,636		212,598		38,602		

Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	682,404	669,162	110,975	16.3%	189,463	27.8%	145,011	21.7%	445,450	66.6%	252,055	255.3%	(42.5%
National Government	122,220	155,059	27,510	22.5%	48,886	40.0%	33,887	21.9%	110,283	71.1%	35,101	96.9%	(3.5%
Provincial Government	122,220	155,059	21,510	22.5 /0	40,000	40.076	33,007	21.970	110,203	7 1.1 /0	220	100.0%	(100.0%
District Municipality	· 1	-	-	-	-	-	-	-	-	· 1	220	100.0%	(100.076
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	·	-	-	-	-	_	-	-	-	·	-	-	_
	422 220		27 540	22.50/	40.006			24.00/	-	74.40/	25 224	94.00/	/4.40/
Transfers recognised - capital	<b>122,220</b> 287,800	<b>155,059</b> 249,090	<b>27,510</b> 37,030	<b>22.5%</b> 12.9%	<b>48,886</b> 77,956	<b>40.0%</b> 27.1%	<b>33,887</b> 70,908	<b>21.9%</b> 28.5%	<b>110,283</b> 185,894	<b>71.1%</b> 74.6%	<b>35,321</b> 120,684	<b>84.0%</b> 866.8%	<b>(4.1%</b> (41.2%
Borrowing Internally generated funds	272,385	265,014	46,436	17.0%	62,621	23.0%	40,216	15.2%	149,273	56.3%	96,050	747.9%	(58.1%
internally generated funds	-	203,014	-	-	-	-	40,210	-	-	-	-	-	- (30.176
Capital Expenditure Functional	682,404	669,162	110,975	16.3%	189,463	27.8%	145,011	21.7%	445,450	66.6%	130,433	64.3%	11.2%
Municipal governance and administration	95,223	51,569	5,275	5.5%	7,077	7.4%	5,803	11.3%	18,155	35.2%	11,229	42.3%	(48.3%
Executive and Council	1,300	1,300	-	-		-	-	-	-	-	12	124.7%	(100.0%
Finance and administration	93,923	50,269	5,275	5.6%	7,077	7.5%	5,803	11.5%	18,155	36.1%	11,186	41.9%	(48.19
Internal audit	-	-	-	-	-	-	-	_	-	-	31	78.3%	(100.0%
Community and Public Safety	60,031	56,704	5,371	8.9%	17,937	29.9%	7,783	13.7%	31,090	54.8%	14,792	47.9%	(47.4%
Community and Social Services	36,581	33,548	1,286	3.5%	13,101	35.8%	4,283		18,670	55.7%	9,345	58.0%	(54.2%
Sport And Recreation	21,530	21,424	4,085	19.0%	3,747	17.4%	3,275		11,106	51.8%	3,389	33.7%	(3.4%
Public Safety	1,920	1,731	-	-	1,089	56.7%	225		1,314	75.9%	1,838	31.0%	(87.8%
Housing	- 1	-	-	_	-	-	-	_	-	-	220	35.3%	(100.0%
Health	_	_	-	_	_	_	_	_	_	_	_	_	_
Economic and Environmental Services	92,123	91,864	37,453	40.7%	28,286	30.7%	15,505	16.9%	81,244	88.4%	28,923	86.2%	(46.4%
Planning and Development	-	-	-	-		-	-	-	-	-		-	-
Road Transport	92,023	91,768	37,453	40.7%	28,191	30.6%	15,505	16.9%	81,149	88.4%	28,662	86.8%	(45.9%
Environmental Protection	100	96	-	-	96	05.00/	-	-	96	100.0%	262	96.9%	,
Trading Services	434,752	468,751	62,856	14.5%	136,163	31.3%	115,920	24.7%	314,939	67.2%	75,289	65.6%	
Energy sources	158,711	142,514	7,213	4.5%	47,536	30.0%	49,785		104,534	73.4%	30,446	117.2%	
Water Management	212,173	240,449	34,252	16.1%	63,887	30.1%			154,875	64.4%	34,242	92.2%	
Waste Water Management	46,618	64,672	15,971	34.3%	17,574	37.7%	5,430		38,976	60.3%	14,450	50.0%	
Waste Management	17,250	21,116	5,420	31.4%	7,166	41.5%	· ·		16,554	78.4%	(3,849)		,
Other	275	275	21	7.6%	-	•	•		21	7.6%	200	267.2%	,

Part 3: Cash Receipts and Payments 2020/21 2019/20 First Quarter **Third Quarter Second Quarter Third Quarter** Budget Year to Date Q3 of 2019/20 to Main Actual 1st Q as % of Actual 2nd Q as % of 3rd Q as % of Actual Total Adjusted Actual Actual Total Expenditure as Q3 of 2020/21 Expenditure Expenditure Expenditure as Expenditure Expenditure adjusted budget Expenditure appropriation Budget Main Main % of adjusted % of adjusted appropriation appropriation budget budget R thousands **Cash Flow from Operating Activities** Receipts 1,978,938 1,981,066 368,586 18.6% 437,919 22.1% 319,702 16.1% 1,126,207 56.8% 302,046 5.8% 268.7% 18.1% Property rates 437,944 19.8% 248,963 56.8% 84,532 12,860.5% (1.7%) 438,238 79,276 86,625 83,062 19.0% 14.7% 161,135 14.9% 140,863 42.6% Service charges 1,083,859 1,083,459 159,210 13.0% 461,209 150,042 7,340.7% (6.1%) 15.6% 11.3% 14,111 40,637 40.1% 17,317 (18.5%) Other revenue 98,626 101,447 15,385 11,141 13.9% 232,278 232,278 101,715 43.8% 103,178 44.4% 57,871 262,764 113.1% 50,156 96.7% 15.4% Transfers and Subsidies - Operational 24.9% (100.0%) Transfers and Subsidies - Capital 125,937 125,937 13,000 10.3% 75,839 60.2% 23,794 18.9% 112,633 89.4% 14.4% Interest Dividends (1,633,104) (1,633,104) (8,490) .5% (15,061) .9% (10,537) (34,088) 2.1% 16,178 (165.1%) Payments (1,633,104) (1,633,104) (8,490)(10,537)(34,088)2.1% 16,178 (165.1%) Suppliers and employees (15,061) Finance charges Transfers and grants Net Cash from/(used) Operating Activities 345,834 347,962 360,096 104.1% 422,858 122.3% 309,164 88.8% 1,092,119 313.9% 318,224 279.2% (2.8%) Cash Flow from Investing Activities 5,239 Receipts 5,239 Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) 5,239 5,239 Decrease (increase) in non-current receivables Decrease (increase) in non-current investments (201,797)(107,917) 58.1% (200,061)99.1% (138,286) 128.1% (455,603) 422.2% (110,521) 136.3% 25.1% (117,256) **Payments** Capital assets 58.1% (200,061)99.1% (138, 286)128.19 (455,603) 422.2% 136.3% (201,797 (107,917)(117, 256)(110,521 25.1% Net Cash from/(used) Investing Activities (196,557) (102,678) (117,256) 59.7% (200,061) 101.8% (138,286) 134.7% (455,603) 443.7% (110,521) 136.3% 25.1% Cash Flow from Financing Activities Receipts 181,853 200,000 1,612 (239) (624) (.3%) 402.9% Short term loans 200,000 200,000 Borrowing long term/refinancing (8.9%) 1.3% (124) 402.9% (18,147) (239)(624)748 Increase (decrease) in consumer deposits 1,612 (5,008) **Payments** (5,008) (100.0%) (5,008) (5,008) (100.0%) Repayment of borrowing

Net Cash from/(used) Financing Activities	181,853	200,000	1,612	.9%	(239)	(.1%)	(5,632)	(2.8%)	(4,259)	(2.1%)	(124)	-	4,437.0%
Net Increase/(Decrease) in cash held	331,130	445,285	244,452	73.8%	222,558	67.2%	165,246	37.1%	632,256	142.0%	207,579	346.3%	(20.4%)
Cash/cash equivalents at the year begin:	685,031	685,031	115,827	16.9%	360,279	52.6%	582,579	85.0%	115,827	16.9%	897,548	-	(35.1%)
Cash/cash equivalents at the year end:	1,016,161	1,130,315	360,279	35.5%	582,579	57.3%	747,825	66.2%	747,825	66.2%	1,105,184	450.2%	(32.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt		Impairment 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	) Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	Tot	al
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	22,646	88.0%	10	-	49	.2%	3,043	11.8%	25,748	99.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	22,646	87.6%	10		49	.2%	3,144	12.2%	25,849	100.0%

**Contact Details** 

Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Mr Mothiba Mogofe	013 249 7106

Source Local Government Database

## MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	0/21					201	9/20	
	Budg	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	561,362	629,097	187,566	33.4%	157,124	28.0%	151,751	24.1%	496,441	78.9%	205,293	60.3%	(26.19
Property rates	93,093	107,057	22,817	24.5%	23,170	24.9%	26,129		72,115		18,958	32.0%	,
Service charges - electricity revenue	- 172,873	- 187,567	- 63,652	- 36.8%	- 32,493	- 18.8%	- 56,207	30.0%	- 152,352	- 81.2%	- 57,118	- 42.0%	(1.6
Service charges - water revenue	55,644	55,644	13,364	24.0%	11,797	21.2%	12,152		37,312		15,699	93.3%	,
Service charges - sanitation revenue	16,086	17,855	9,696	60.3%	9,848	61.2%	10,088		29,632		10,101	85.9%	
Service charges - refuse revenue	16,936	16,936	5,134	30.3%	5,155	30.4%	5,227	30.9%	15,517	91.6%	4,745	48.4%	,
Rental of facilities and equipment	- 439	- 3,439	- 821	- 187.1%	- 549	- 125.1%	- 731	- 21.3%	2,100	- 61.1%	- 572	- 44.3%	27.7
Interest earned - external investments	5,000	5,000	103	2.1%	69	1.4%	148		320		215	11.7%	
Interest earned - outstanding debtors	27,619	27,619	-	-	-	-	-	-	-	-	-	3.1%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5,291	5,291	280	5.3%	302	5.7%	241	4.6%	824	15.6%	294	17.2%	,
Licences and permits	-	-	44	-	22	-	92	-	157	-	6	3.9%	1,432.7
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	162,351	186,658	71,654	44.1%	73,134	45.0%	40,550		185,337	99.3%	96,611	105.8%	,
Other revenue	6,030	16,030	1	-	586	9.7%	187	1.2%	773	4.8%	973	26.3%	(80.8)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	557,483	612,828	167,121	30.0%	154,967	27.8%	135,482	22.1%	457,570	74.7%	276,026	63.7%	(50.9%
Employee related costs	204,843	217,440	56,511	27.6%	56,065	27.4%	50,055		162,631	74.8%	49,389	51.0%	
Remuneration of councillors	12,524	12,524	2,897	23.1%	2,912	23.3%	2,857		8,665		3,907	56.1%	,
Debt impairment	22,500	11,741	2,948	13.1%	2,832	12.6%	347	3.0%	6,127	52.2%	1,876	7.3%	,
Depreciation and asset impairment	28,500	10,000	-	-	-	-	-	-	-	-	2,642	4.3%	,
Finance charges	15,000	15,000	4,177	27.8%	5,676	37.8%	5,454		15,307	102.0%	30,658	156.2%	· ·
Bulk purchases Other Materials	140,000 4,596	140,000	46,076 4,966	32.9%	28,426	20.3% 45.3%	30,570 1,410		105,072		95,818	73.7% 98.8%	,
Contracted services	55,972	10,608 106,909	4,966 16,852	108.0% 30.1%	2,082 36,107	45.3% 64.5%	20,049		8,458 73,008		3,696 46,045		'
Transfers and subsidies	500	500	500	100.0%	30,107	-	20,049	10.076	500		193	19.3%	,
Other expenditure	73,049	88,106	32,194	44.1%	20,867	28.6%	24,741	28.1%	77,802		41,800	100.4%	,
Losses	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit)	3,879	16,268	20,444		2,157		16,269		38,870		(70,732)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	64,076	67,162	13,795	21.5%	17,541	27.4%	5,489		36,825	54.8%	14,901	20.7%	(63.2
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	67,955	83,430	34,240		19,698		21,758		75,695		(55,831)		
Taxation	-	-	-	-	-		-		-	-	-	-	
Surplus/(Deficit) after taxation	67,955	83,430	34,240		19,698		21,758		75,695		(55,831)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67,955	83,430	34,240		19,698		21,758		75,695		(55,831)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67,955	83,430	34,240		19,698		21,758		75,695		(55,831)		

Part 2: Capital Revenue and Expenditure

Budge Main opriation	et Adjusted Budget	First Q Actual Expenditure	uarter 1st Q as % of Main appropriation	Second Actual Expenditure	Quarter 2nd Q as % of Main	Third C	Quarter 3rd Q as % of	Year to	o Date Total	Third C	_	]
opriation	•		Main				3rd Q as % of	Actual	Total	A a41	T	M
00.070					appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 to Q3 of 2020/21
20.070									budget		budget	
00.070												
69 979 1	76,803	11,720	18.8%	13,588	21.8%	13,846	18.0%	39,154	51.0%	27,534	40.8%	(49.7%
<b>62,272</b> 61,722	64,808	11,720	18.9%	10,033	16.3%	10,577	16.3%	32,304	49.8%	27,008	44.1%	
01,722	04,000	11,094	10.9%	10,033	10.3%	10,577	10.3%	32,304	49.0%	21,000	44.170	(60.6%
-	-	-	-	-	-	-	-	-	· -	-	-	_
-	-	-	-	-	-	-	-	-	-	-	-	-
64 700	-	44 604	40.00/	-	46.20/	- 40 E77	46 20/	-	40.00/	- 07.000	44.40/	/60.00/
61,722	64,808	11,694	18.9%	10,033	16.3%	10,577	16.3%	32,304	49.8%	27,008	44.1%	(60.8%
-	- 11,995	- 26	- 4.7%	3,555	- 646.4%	3,268	- 27.2%	- 6 950	- 57.1%	- 527	15.2%	520.8%
550 -	-	-	4.7%	-	-	3,200	-	6,850 -	-	52 <i>1</i> -	15.2%	520.6%
62,272	77,158	11,720	18.8%	13,588	21.8%	13,846	17.9%	39,154	50.7%	27,534	40.8%	(49.7%
· <u>-</u>	9,000	26	_	15	_	(545)	(6.1%)	(504)	(5.6%)	309	62.7%	
_	-	-	_	-	_	(0.10)	-	-	(0.07.5)	-	-	(=: 0:= /0
-	9,000	26	-	15	_	(545)	(6.1%)	(504)	(5.6%)	309	62.7%	(276.2%
_	-	-	-	-	_	-	-	-	(515,5)	-	_	- (=: ::=,:
7.990	8.790	3.290	41.2%	697	8.7%	2.690	30.6%	6.677	76.0%	3.007	18.7%	(10.5%
		,				•				,		,
-	*	-	-	-	-	_,000	-	-	-	-	-	(10.07)
350		_	_	_	_	92	23.3%	92	23.3%	_	_	(100.0%
-	-	_	_	_	_	-	-	-	-	_	_	(100.070
_	_	_	_	_	_	-	_	_	-	_	_	_
28.922	1.996	919	3.2%	4.388	15.2%	3.669	183.8%	8.976	449.6%	14.323	47.3%	(74.4%
	-	-	-	-,,,,,	-	-	-	-	-	,,,,,	-	- (
		919	3.2%	4.388	15.3%	3.669	204.2%	8.976	499.7%	14.323	47.3%	(74.4%
	-	-	-	.,555	-	-		-	-	,525	-	
25,360	57.372	7.485	29.5%	8.487	33.5%	8.033	14.0%	24.005		9.895	42.7%	(18.8%
	·	-, . 50	-							· ·		,
		3.930	21.7%					·				· ·
				-	-	-	-	•				
-	-,-,-	-	-	_	_	_	_	-				
	_	_	_	_			_	_		·		(100.07)
	7,990 7,640 - 350 - 28,922 200 28,722 - 25,360 2,000 18,128 5,232 -	7,640 8,040 - 355 350 395 28,922 1,996 200 200 28,722 1,796 25,360 57,372 2,000 4,000 18,128 41,355 5,232 12,017	7,640       8,040       3,290         -       355       -         350       395       -         -       -       -         -       -       -         28,922       1,996       919         200       200       -         28,722       1,796       919         -       -       -         25,360       57,372       7,485         2,000       4,000       -         18,128       41,355       3,930         5,232       12,017       3,554         -       -       -	7,640       8,040       3,290       43.1%         -       355       -       -         350       395       -       -         -       -       -       -         -       -       -       -         28,922       1,996       919       3.2%         200       200       -       -         28,722       1,796       919       3.2%         -       -       -       -         25,360       57,372       7,485       29.5%         2,000       4,000       -       -         18,128       41,355       3,930       21.7%         5,232       12,017       3,554       67.9%         -       -       -       -         -       -       -       -	7,990         8,790         3,290         41.2%         697           7,640         8,040         3,290         43.1%         697           -         355         -         -         -           350         395         -         -         -           -         -         -         -         -           -         -         -         -         -           28,922         1,996         919         3.2%         4,388           200         200         -         -         -           28,722         1,796         919         3.2%         4,388           -         -         -         -         -           25,360         57,372         7,485         29.5%         8,487           2,000         4,000         -         -         808           18,128         41,355         3,930         21.7%         7,680           5,232         12,017         3,554         67.9%         -           -         -         -         -         -           -         -         -         -         -           -         -         -	7,990         8,790         3,290         41.2%         697         8.7%           7,640         8,040         3,290         43.1%         697         9.1%           -         355         -         -         -         -           350         395         -         -         -         -           -         -         -         -         -         -           -         -         -         -         -         -           28,922         1,996         919         3.2%         4,388         15.2%           200         200         -         -         -         -           28,722         1,796         919         3.2%         4,388         15.3%           -         -         -         -         -         -           25,360         57,372         7,485         29.5%         8,487         33.5%           2,000         4,000         -         -         808         40.4%           18,128         41,355         3,930         21.7%         7,680         42.4%           5,232         12,017         3,554         67.9%         -         -         -	7,990         8,790         3,290         41.2%         697         8.7%         2,690           7,640         8,040         3,290         43.1%         697         9.1%         2,598           -         355         -         -         -         -         -         -           350         395         -         -         -         -         -         92           -         -         -         -         -         -         -         -         -           20         -	7,990         8,790         3,290         41.2%         697         8.7%         2,690         30.6%           7,640         8,040         3,290         43.1%         697         9.1%         2,598         32.3%           -         355         -	7,990         8,790         3,290         41.2%         697         8.7%         2,690         30.6%         6,677           7,640         8,040         3,290         43.1%         697         9.1%         2,598         32.3%         6,585           -         355         - <t< td=""><td>7,990         8,790         3,290         41.2%         697         8.7%         2,690         30.6%         6,677         76.0%           7,640         8,040         3,290         43.1%         697         9.1%         2,598         32.3%         6,585         81.9%           -         355         -</td><td>7,990         8,790         3,290         41.2%         697         8.7%         2,690         30.6%         6,677         76.0%         3,007           7,640         8,040         3,290         43.1%         697         9.1%         2,598         32.3%         6,585         81.9%         3,007           -         355         -</td><td>7,990         8,790         3,290         41.2%         697         8.7%         2,690         30.6%         6,677         76.0%         3,007         18.7%           7,640         8,040         3,290         43.1%         697         9.1%         2,598         32.3%         6,585         81.9%         3,007         18.7%           -         355         -</td></t<>	7,990         8,790         3,290         41.2%         697         8.7%         2,690         30.6%         6,677         76.0%           7,640         8,040         3,290         43.1%         697         9.1%         2,598         32.3%         6,585         81.9%           -         355         -	7,990         8,790         3,290         41.2%         697         8.7%         2,690         30.6%         6,677         76.0%         3,007           7,640         8,040         3,290         43.1%         697         9.1%         2,598         32.3%         6,585         81.9%         3,007           -         355         -	7,990         8,790         3,290         41.2%         697         8.7%         2,690         30.6%         6,677         76.0%         3,007         18.7%           7,640         8,040         3,290         43.1%         697         9.1%         2,598         32.3%         6,585         81.9%         3,007         18.7%           -         355         -

Part 3: Cash Receipts and Payments 2020/21 2019/20 First Quarter Year to Date Third Quarter **Second Quarter Third Quarter** Budget Q3 of 2019/20 to Main Actual 1st Q as % of Actual 2nd Q as % of 3rd Q as % of Total Actual Total Adjusted Actual Actual Expenditure as Q3 of 2020/21 Expenditure Expenditure Expenditure adjusted budget Expenditure Budget Expenditure Expenditure as appropriation Main Main % of adjusted % of adjusted appropriation appropriation budget budget R thousands **Cash Flow from Operating Activities** Receipts 577,134 614,527 46,645 85,663 14.8% 85,168 13.9% 217,477 (100.0%) 8.1% 35.4% 111,070 111,070 Property rates 20.4% 12,228 5.4% 34,892 15.3% (100.0%) Service charges 227,877 227,877 46,465 93,585 41.1% 21,760 (100.0%) Other revenue 11,760 Transfers and Subsidies - Operational 162,351 186,658 71,421 44.0% 39,774 21.3% 111,375 (100.0% Transfers and Subsidies - Capital (100.0%) 64,076 67,162 2,000 3.1% 10,500 15.6% 12,500 18.6% Interest Dividends **Payments** (250) (250) (33,294) 13,318.0% (13,033) 5,213.3% (8,715) 3,485.9% (55,042) 22,017.2% 85,118 (110.2%) (250)(250)(33,294)13,318.0% (13,033)5,213.3% 3,485.9% (55,042) 22,017.2% 85,118 (110.2%) Suppliers and employees (8,715) Finance charges Transfers and grants Net Cash from/(used) Operating Activities 576,884 614,277 13,351 2.3% 72,630 12.6% 76,454 12.4% 162,435 26.4% 85,118 (10.2%) 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 (16,077) (62,272)(65,072) 29.5% 25.8% (15,722) 24.2% 77.1% (16,012) (1.8%) (18,339) (50,139) **Payments** Capital assets (62,272 (18,339)29.5% (16,077)25.8% (15,722) 24.2% (50, 139)(16,012)(1.8%) (65,072)Net Cash from/(used) Investing Activities (62,272) (65,072) (18,339) 29.5% (16,077) 25.8% (15,722) 24.2% (50,139) 77.1% (16,012) (1.8%) Cash Flow from Financing Activities Receipts 213 (12.6%) 3,056.8% Short term loans Borrowing long term/refinancing 213 (27) (12.6%) 3.7% 99 80 3 3,056.8% Increase (decrease) in consumer deposits **Payments** Repayment of borrowing

Net Cash from/(used) Financing Activities	213	-	(27)	(12.6%)	8	3.7%	99	-	80	-	3	-	3,056.8%
Net Increase/(Decrease) in cash held	514,825	549,205	(5,015)	(1.0%)	56,561	11.0%	60,831	11.1%	112,376	20.5%	69,109	-	(12.0%)
Cash/cash equivalents at the year begin:	5,600	5,600	209,324	3,737.7%	204,309	3,648.2%	260,870	4,658.1%	209,324	3,737.7%	333	-	78,160.7%
Cash/cash equivalents at the year end:	520,426	554,805	204,309	39.3%	260,870	50.1%	321,700	58.0%	321,700	58.0%	69,443	277.8%	363.3%

	0 - 30 I	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Debt		Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4,132	3.5%	3,213	2.7%	2,587	2.2%	107,439	91.5%	117,372	22.6%	(1,415)	(1.2%)	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,239	7.8%	5,043	6.3%	2,923	3.7%	65,671	82.2%	79,877	15.4%	(73)	(.1%)	-
Receivables from Non-exchange Transactions - Property Rates	9,355	6.2%	3,810	2.5%	3,293	2.2%	133,360	89.0%	149,818	28.9%	(42)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,399	3.7%	1,036	2.8%	928	2.5%	34,195	91.0%	37,557	7.2%	(75)	(.2%)	-
Receivables from Exchange Transactions - Waste Management	1,716	4.3%	1,197	3.0%	1,094	2.7%	35,965	90.0%	39,971	7.7%	(86)	(.2%)	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,935	2.1%	1,903	2.1%	1,868	2.1%	84,334	93.7%	90,038	17.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	1.0%	8	.2%	1	-	3,973	98.8%	4,022	.8%	(1)	-	-
Total By Income Source	24,817	4.8%	16,209	3.1%	12,693	2.4%	464,936	89.6%	518,655	100.0%	(1,693)	(.3%)	-
Debtors Age Analysis By Customer Group													,
Organs of State	5,765	6.1%	3,065	3.2%	2,425	2.6%	83,716	88.1%	94,971	18.3%	(70)	(.1%)	-
Commercial	9,419	4.7%	5,014	2.5%	4,197	2.1%	183,161	90.8%	201,791	38.9%	(580)	(.3%)	-
Households	9,633	4.3%	8,129	3.7%	6,072	2.7%	198,059	89.3%	221,893	42.8%	(1,043)	(.5%)	-
Other	-		-	-		-	-	-	-	-			
Total By Customer Group	24,817	4.8%	16,209	3.1%	12,693	2.4%	464,936	89.6%	518,655	100.0%	(1,693)	(.3%)	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17,750	17.6%	856	.8%	11,638	11.6%	70,442	70.0%	100,686	11.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12,797	1.6%	2	-	1,846	.2%	779,278	98.2%	793,922	88.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	30,547	3.4%	857	.1%	13,484	1.5%	849,720	95.0%	894,608	100.0%

**Contact Details** 

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

Source Local Government Database

# MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 Q3 of 2020/21
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	688,808	808,866	292,059	42.4%	304,166	44.2%	297,164	36.7%	893,390	110.4%	324,198	88.2%	(8.39
Property rates	52,059	41,359	9,766	18.8%	10,913	21.0%	12,905	31.2%	33,584	81.2%	14,821	89.1%	,
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	79,763	84,620	41,360	51.9%	41,245	51.7%	97,214	114.9%	179,819	212.5%	85,113	72.0%	14.:
Service charges - sanitation revenue	1,288	1,483	349	27.1%	392	30.5%	1,542	104.0%	2,283	154.0%	(47,890)	52.2%	(103.2
Service charges - refuse revenue	31,629	29,341	7,344	23.2%	7,327	23.2%	43,855	149.5%	58,525	199.5%	7,664	69.7%	472.2
Rental of facilities and equipment	1,047	1,083	347	- 33.1%	- 190	- 18.1%	- 505	- 46.6%	- 1,041	96.1%	121	49.0%	316.1
Interest earned - external investments	4,436	3,585	1,150	25.9%	642	14.5%	933	26.0%	2,726	76.0%	1,727	64.9%	,
Interest earned - outstanding debtors	50,885	56,888	13,982	27.5%	14,451	28.4%	14,488	25.5%	42,921	75.4%	(7,067)	82.8%	(305.0
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9,201	10,344	401	4.4%	702	7.6%	313	3.0%	1,416	13.7%	314	6.8%	,
Licences and permits	185	169	61	33.2%	24	12.7%	14	8.4%	99	58.6%	21	3.6%	(33.5
Agency services	8,779	8,779	-	-	-	-	- 400 572	- 00.5%	-	-	- 005 750	- 04.40/	
Transfers and subsidies	447,881 1,655	533,389 37,827	197,231 20,067	44.0%	212,186 16,096	47.4% 972.6%	109,573 15,823	20.5% 41.8%	518,990 51,986	97.3% 137.4%	235,758 33,616	94.4% 337.3%	<b>\</b>
Other revenue Gains	1,000	31,021	20,007	1,212.6%	10,090	972.0%	15,023	41.0%	51,900	137.4%	33,010	337.3%	(52.9
Gailis	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	779,571	913,264	81,980	10.5%	170,420	21.9%	140,594	15.4%	392,994	43.0%	149,369	51.5%	,
Employee related costs	160,422	160,479	-	-	61,793	38.5%	37,689	23.5%	99,482	62.0%	45,692	59.9%	,
Remuneration of councillors	27,554	27,554	-	-	10,340	37.5%	6,276	22.8%	16,617	60.3%	7,836		`
Debt impairment	204,689	285,659	446	.2%	917	.4%	(1,151)	(.4%)	212	.1%	1,889	5.8%	(161.0
Depreciation and asset impairment	84,896	84,896	-	-	-	-	-	-	-	-	-	-	-
Finance charges Bulk purchases	1,300	1,300	-	-	-	-	-	-	-	-	-	-	-
Other Materials	- 157,578	- 164,551	33,451	- 21.2%	- 32,711	- 20.8%	22,536	- 13.7%	- 88,697	53.9%	33,184	63.7%	(32.1
Contracted services	78,524	115,651	13,624	17.4%	26,380	33.6%	32,028	27.7%	72,032	62.3%	24,988		
Transfers and subsidies	250	1,250	-	-	-	-	-	-	-	-	-	-	
Other expenditure	64,359	71,923	34,459	53.5%	38,279	59.5%	43,217	60.1%	115,954	161.2%	35,780	75.2%	20.8
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(90,763)	(104,398)	210,079		133,746		156,571		500,396		174,830		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	170,446	167,107	-	-	-	-	-	-	-	-	-	32.5%	-
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	79,683	62,709	210,079		133,746		156,571		500,396		174,830		
Taxation	-	-	-	-	-	-	1	-	-	-	-	-	-
Surplus/(Deficit) after taxation	79,683	62,709	210,079		133,746		156,571		500,396		174,830		
Attributable to minorities	-	-	-	-	-	-	-	-	_	-	-	-	
Surplus/(Deficit) attributable to municipality	79,683	62,709	210,079		133,746		156,571		500,396		174,830		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	79,683	62,709	210,079		133,746		156,571		500,396		174,830		
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Part 2: Capital Revenue and Expenditure

					202	0/21					201	19/20	
	Buc	lget	First Q	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 Q3 of 2020/2
thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	174,846	238,173	23,513	13.4%	62,482	35.7%	41,946	17.6%	127,941	53.7%	38,879	49.5%	7.9
National Government	170,446	167,107	23,513	13.8%	56,750	33.3%	32,661	19.5%	112,924	67.6%	38,879		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	(10.0
District Municipality	_	_	_	_	_	_	-	_	_	_	_	_	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)		-	-	-	_	-	-	-	_	_	-	-	_
Transfers recognised - capital	170,446	167,107	23,513	13.8%	56,750	33.3%	32,661	19.5%	112,924	67.6%	38,879	49.5%	(16.0
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	4,400	71,066	-	-	5,731	130.3%	9,285	13.1%	15,017	21.1%	-	-	(100.0
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	174,846	238,173	23,513	13.4%	62,482	35.7%	42,450	17.8%	128,445	53.9%	42,772	50.3%	(.8
Municipal governance and administration	4,300	5,800	-	-	37	.9%	3,115	53.7%	3,152	54.3%	3,739	76.8%	
Executive and Council	-	1,300	-	-	-	-	-	-	-	-	-	-	,
Finance and administration	4,300	4,500	-	-	37	.9%	3,115	69.2%	3,152	70.0%	3,739	76.8%	(16.
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	15,000	24,108	2,454	16.4%	5,914	39.4%	7,375	30.6%	15,743	65.3%	910	18.0%	710.
Community and Social Services	5,000	2,094	1,036	20.7%	-	-	381	18.2%	1,417	67.7%	-	22.4%	`
Sport And Recreation	10,000	22,015	1,418	14.2%	5,914	59.1%	6,994	31.8%	14,326	65.1%	910	14.4%	668
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	51,226	75,258	4,351	8.5%	21,420	41.8%	19,980	26.5%	45,751	60.8%	9,857	44.6%	
Planning and Development	-	2,500	-	-	-	-	78	3.1%	78	3.1%	-	-	(100.0
Road Transport	51,226	72,758	4,351	8.5%	21,420	41.8%	19,902	27.4%	45,673	62.8%	9,857	44.6%	101.
Environmental Protection	-	-	-	-	-	_	-	-	-	-	-	-	
Trading Services	104,321	133,007	16,708	16.0%	35,111	33.7%	11,980	9.0%	63,799	48.0%	28,265		
Energy sources	4,000	3,600	-	-	2,386	59.7%	1,462	40.6%	3,849	106.9%	575		
Water Management	79,321	98,172	11,256	14.2%	25,743	32.5%	8,744	8.9%	45,744	46.6%	27,307		,
Waste Water Management	16,000	12,235	2,773	17.3%	4,005	25.0%	1,494	12.2%	8,273	67.6%	-	73.9%	`
Waste Management	5,000	19,000	2,679	53.6%	2,976	59.5%	280	1.5%	5,934	31.2%	383	70.6%	(26.9
Other	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments 2020/21 2019/20 First Quarter **Third Quarter Second Quarter Third Quarter** Budget Year to Date Q3 of 2019/20 to Actual 1st Q as % of 2nd Q as % of 3rd Q as % of Total Adjusted Actual Actual Actual Total Actual Expenditure as Q3 of 2020/21 Expenditure Expenditure Expenditure adjusted budget Expenditure appropriation Budget Expenditure Main Expenditure as % of adjusted % of adjusted appropriation appropriation budget budget R thousands **Cash Flow from Operating Activities** Receipts 661,755 772,959 220,948 33.4% 235,048 35.5% 140,021 18.1% 596,017 (41.6%) 77.1% 239,819 68.0% 60.4% 15,820 18.1% 9,560 27,806 175.8% 505.7% Property rates 15,821 2,870 15,376 97.2% 2,539 2,995 38.7% 35.4% Service charges 2,154 28.1% 2,437 81.4% 521 3,213.8% 61.4% Other revenue 21,017 50,063 100.3% 17,282 82.2% 16,844 55,214 110.3% 5,244 221.2% 21,088 33.6% 447,881 533,389 43.8% 207,443 46.3% 106,960 510,559 95.7% 231,516 (53.8%) Transfers and Subsidies - Operational 196,156 20.1% Transfers and Subsidies - Capital 170,446 167,107 4,436 3,585 Interest Dividends (483,257) (571,984) (3,479) .7% (2,477) .5% (8,144) 1.4% (14,101) 2.5% 10,464 (177.8%) Payments 2.5% (177.8%) Suppliers and employees (481,957) (570,684) (3,479)(2,477)(8,144) 1.4% (14,101) 10,464 Finance charges (1,300)(1,300)Transfers and grants Net Cash from/(used) Operating Activities 178,498 200,975 217,468 121.8% 232,571 130.3% 131,877 65.6% 581,916 289.5% 250,283 71.4% (47.3%) 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 37.6% (174,846) (207,647) 23.4% (65,796)(46,599) 22.4% (153,331)73.8% (38,120) 52.4% 22.2% (40,936)Payments Capital assets (174,846 (207,647)(40,936)23.4% (65,796)37.6% (46,599) 22.4% (153,331)73.8% (38,120)52.4% 22.2% Net Cash from/(used) Investing Activities (174,846) (207,647) (40,936) 23.4% (65,796) 37.6% (46,599) 22.4% (153,331) 73.8% (38,120) 52.4% 22.2% Cash Flow from Financing Activities Receipts (1.5%) (9.0%) (10.5%) (1,634.0%) Short term loans Borrowing long term/refinancing (1.5%) (9.0%) (10.5%) (1,634.0%) Increase (decrease) in consumer deposits 86 **Payments** Repayment of borrowing

Net Cash from/(used) Financing Activities	86	86	-	-	(1)	(1.5%)	(8)	(9.0%)	(9)	(10.5%)	1	-	(1,634.0%)
Net Increase/(Decrease) in cash held	3,737	(6,587)	176,533	4,723.8%	166,774	4,462.6%	85,270	(1,294.4%)	428,576	(6,506.0%)	212,164	78.1%	(59.8%)
Cash/cash equivalents at the year begin:	70,005	119,464	94,076	134.4%	270,651	386.6%	437,425	366.2%	94,076	78.7%	197,581	-	121.4%
Cash/cash equivalents at the year end:	73,742	112,877	270,651	367.0%	437,425	593.2%	522,695	463.1%	522,695	463.1%	409,745	87.9%	27.6%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Debto		Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	70,858	12.6%	5,627	1.0%	5,621	1.0%	478,987	85.4%	561,092	38.5%	24	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,721	2.0%	4,275	1.9%	4,076	1.8%	217,533	94.3%	230,604	15.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,511	16.6%	95	1.0%	94	1.0%	7,419	81.4%	9,120	.6%	1	-	-
Receivables from Exchange Transactions - Waste Management	45,576	18.4%	2,775	1.1%	2,772	1.1%	197,168	79.4%	248,291	17.1%	5	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,518	1.8%	5,010	2.0%	4,950	2.0%	232,519	94.1%	246,997	17.0%	4	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	159,794	100.0%	159,794	11.0%	-	-	-
Total By Income Source	127,184	8.7%	17,781	1.2%	17,513	1.2%	1,293,420	88.8%	1,455,899	100.0%	34	-	-
Debtors Age Analysis By Customer Group													
Organs of State	21,352	11.6%	3,707	2.0%	3,556	1.9%	155,431	84.5%	184,045	12.6%	3	-	-
Commercial	10,606	14.0%	1,099	1.5%	1,092	1.4%	62,891	83.1%	75,689	5.2%	5	-	-
Households	95,226	8.0%	12,975	1.1%	12,865	1.1%	1,075,098	89.9%	1,196,165	82.2%	26	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	127,184	8.7%	17,781	1.2%	17,513	1.2%	1,293,420	88.8%	1,455,899	100.0%	34	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 90	0 Days	To	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	1,048	52.7%	-	-	-	-	939	47.3%	1,988	100.0
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,048	52.7%					939	47.3%	1,988	100.0

**Contact Details** 

Contact Betails		
Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mrs G J Mahlangu	013 986 9103

Source Local Government Database

## MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure	574 074	500 440	440.400	40.00/	202 702	05.00/	75 545	40.70	000 004	05.70/	22.254	74.40/	(00.00()
Operating Revenue	571,871	593,118	110,408	19.3%	203,768	35.6%	75,515		389,691	65.7%	99,054	74.4%	(23.8%)
Property rates	78,784	94,425	8,177	10.4% -	35,464	45.0% -	(37,898)	(40.1%) -	5,744	6.1% -	(3,749)	48.1%	911.0%
Service charges - electricity revenue	216,729	202,868	45,011	20.8%	45,275	20.9%	42,975		133,262	65.7%	42,285	80.8%	1.6%
Service charges - water revenue	48,471	52,280	12,899	26.6%	12,988	26.8%	13,417		39,304	75.2%	8,322	60.1%	61.2%
Service charges - sanitation revenue	14,855	13,623	3,828	25.8%	1,075		2,749		7,651	56.2%	2,731	64.3%	.6%
Service charges - refuse revenue	11,321	11,321	2,442	21.6%	2,368	20.9%	2,494		7,305	64.5%	2,246	76.0%	11.1%
Rental of facilities and equipment	3,041	- 3,041	- 651	- 21.4%	749	- 24.6%	- 755	- 24.8%	- 2,155	- 70.9%	3	.5%	- 22,463.9%
Interest earned - external investments	-	-	1	-	2	-	8	-	12	-	16	-	(51.3%
Interest earned - outstanding debtors	75,399	75,399	(20,901)	(27.7%)	46,855	62.1%	13,394	17.8%	39,348	52.2%	3,235	64.6%	314.1%
Dividends received	-	-	-	- 1	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,100	1,100	77	7.0%	219	19.9%	332	30.2%	629	57.2%	137	7.4%	142.8%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	120,252	137,141	47,628	39.6%	48,641	40.4%	26,460		122,729	89.5%	33,853	72.3%	(21.8%)
Other revenue	1,920	1,920	10,595	551.8%	10,129	527.5%	10,829	563.9%	31,554	1,643.2%	9,975	2,595.2%	8.6%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	649,881	679,190	124,255	19.1%	174,880	26.9%	142,014	20.9%	441,149	65.0%	169,726	76.6%	(16.3%)
Employee related costs	180,258	162,010	38,722	21.5%	38,952	21.6%	34,983	21.6%	112,657	69.5%	1,181	57.2%	2,863.0%
Remuneration of councillors	9,892	9,892	203	2.0%	200	2.0%	5,303	53.6%	5,706	57.7%	(8)	56.4%	(70,537.5%)
Debt impairment	75,018	54,879	19	-	54,693		-	-	54,712	99.7%	33,948	40.4%	(100.0%)
Depreciation and asset impairment	55,731	54,731	(4)	-	15,185		15,282		30,463	55.7%	31,066	58.5%	(50.8%)
Finance charges	3,000	3,000	328	10.9%	116		53		497	16.6%	116	43.7%	(54.5%)
Bulk purchases	140,000	170,000	50,035	35.7%	26,551	19.0%	33,692		110,278	64.9%	58,236	122.7%	(42.1%)
Other Materials Contracted services	80,855	100,920	18,822	23.3%	17,345	21.5%	23,060		59,228	58.7%	25,930	91.0%	(11.1%)
Transfers and subsidies	67,144	76,162	9,455	14.1%	12,050	17.9%	22,003	28.9%	43,509	57.1%	11,517	91.3%	91.0%
Other expenditure	37,982	47,596	6,673	- 17.6%	9,787	25.8%	7,638	16.0%	24,098	50.6%	7,740	84.0%	(1.3%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(78,010)	(86,072)	(13,847)		28,888		(66,499)		(51,458)		(70,672)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	24,768	24,768	1,168	4.7%	20,000	_	(00,433)	_	1,168	4.7%	13,725		(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,PE,PC,)	24,700	27,700	-	4.770	-	_	-	_	-	4.770	-	-	(100.070)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(53,242)	(61,304)	(12,679)		28,888		(66,499)		(50,290)		(56,947)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(53,242)	(61,304)	(12,679)		28,888		(66,499)		(50,290)		(56,947)		
Attributable to minorities	-							-		-		-	-
Surplus/(Deficit) attributable to municipality	(53,242)	(61,304)	(12,679)		28,888		(66,499)		(50,290)		(56,947)		
Share of surplus/ (deficit) of associate		<b>_</b>		-		-		-		-		-	-
Surplus/(Deficit) for the year	(53,242)	(61,304)	(12,679)		28,888		(66,499)		(50,290)		(56,947)		

Part 2: Capital Revenue and Expenditure

					202	0/21					20	19/20	
	Buc	lget	First Q	luarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2019/20 Q3 of 2020/2
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	44,275	51,775	5,919	13.4%	13,872	31.3%	5,069	9.8%	24,860	48.0%	2,507	62.8%	102.2
National Government	35,070	37,570	5,919	16.9%	8,553	24.4%	2,900	7.7%	17,372	46.2%	1,739		
Provincial Government	-	-	-	-	-	-	_,;;;	-	-	-	-	-	
District Municipality	_	-	-	_	_	-	_	_	_	_	-	_	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	-	-	-	-	-	_	-	_	_	-	_	
Transfers recognised - capital	35,070	37,570	5,919	16.9%	8,553	24.4%	2,900	7.7%	17,372	46.2%	1,739	50.1%	66.
Borrowing	-	-	-	-	-	-	_,;;;	-	-	-	-	-	
Internally generated funds	9,205	14,205	-	-	5,319	57.8%	2,168	15.3%	7,488	52.7%	768	376.8%	182.
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	44,275	51,775	5,919	13.4%	13,872	31.3%	5,069	9.8%	24,860	48.0%	2,507	62.8%	102.
Municipal governance and administration	4,470	9,470	· •		5,280	118.1%	(5,136)		144	1.5%	507	98.8%	
Executive and Council	200	200	_	-	26	13.0%	15	7.3%	41	20.3%	-	-	(100.
Finance and administration	4,270	9,270	-	-	5,254	123.1%	(5,151)	(55.6%)	103	1.1%	507	98.8%	
Internal audit	-	-	-	-	-	-	-	- 1	-	-	-	-	, ,
Community and Public Safety	1,435	1,435	-	-	10	.7%	5,305	369.7%	5,314	370.3%	-	-	(100.0
Community and Social Services	-	-	-	-	-	-	5,303	-	5,303	-	-	-	(100.
Sport And Recreation	1,070	1,070	-	-	-	-	-	-	-	-	-	-	
Public Safety	365	365	-	-	10	2.6%	1	.4%	11	3.0%	-	-	(100.
Housing	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	10,538	10,538	-	-	948	9.0%	2,221	21.1%	3,169	30.1%	1,232	82.5%	80.
Planning and Development	4,300	4,300	-	-	29	.7%	2,000	46.5%	2,029	47.2%	-	-	(100.
Road Transport	6,238	6,238	-	-	919	14.7%	221	3.5%	1,140	18.3%	1,232	82.5%	(82.
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	27,832	30,332	5,919	21.3%	7,634	27.4%	2,679	8.8%	16,232	53.5%	768	18.5%	
Energy sources	9,942	9,942	350	3.5%	4,384	44.1%	399	4.0%	5,133		-	-	(100.
Water Management	13,938	16,438	5,569	40.0%	1,440	10.3%	1,764	10.7%	8,773	53.4%	-	-	(100.
Waste Water Management	3,952	3,952	-	-	1,810	45.8%	516	13.1%	2,326	58.9%	-	-	(100.
Waste Management	-	-	-	-	-	-	-	-	-	-	768	18.5%	(100.
Other	-		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments 2020/21 2019/20 **Third Quarter Second Quarter Third Quarter** Budget First Quarter Year to Date Q3 of 2019/20 to Actual 1st Q as % of 2nd Q as % of 3rd Q as % of Actual Total Adjusted Actual Actual Actual Total Expenditure as Q3 of 2020/21 Expenditure Expenditure Expenditure Expenditure adjusted budget Expenditure appropriation Budget Main Expenditure as % of adjusted % of adjusted appropriation appropriation budget budget R thousands **Cash Flow from Operating Activities** Receipts 447,208 539,496 20.3% 116,213 26.0% 82,844 15.4% 289,962 53.7% (7.5%) 90,905 89,525 (79.0%) 94,027 27.1% 32.0% 17,089 17,059 20,162 18.2% 54,310 57.8% 1,006.5% 15.5% Property rates 63,027 14,792 27.0% (3.5%) Service charges 233,100 277,499 56,496 24.2% 62,852 56,749 20.5% 176,097 63.5% 58,801 (60.6%) Other revenue 6,061 222.0% 12,918 213.1% 570.1% 12,226 (33.1%) 6,061 13,456 8,177 134.9% 34,551 (79.4%) 120,252 137,141 2,393 2.0% 1,247 1.0% 830 4,470 3.3% 3,621 107.2% (77.1%) Transfers and Subsidies - Operational 82.9% Transfers and Subsidies - Capital 24,768 24,768 1,500 6.1% 19,034 76.8% 20,534 (100.0%) Interest Dividends (498,277) (480,029) (86,145) 17.3% (73,057) 14.7% (97,937) 20.4% (257,139) 53.6% 111,696 (187.7%) Payments 17.3% (97,937) 53.6% (498,277 (480,029) (73,057) 14.7% 20.4% (257, 139)111,696 (187.7%) Suppliers and employees (86, 145)Finance charges Transfers and grants Net Cash from/(used) Operating Activities (51,069) 59,467 4,760 (9.3%) 43,156 (84.5%) (15,093) (25.4%) 32,824 55.2% 201,220 (176.6%) (107.5%) Cash Flow from Investing Activities Receipts 58,017 (59,691) (4,974) (8.6%) (4,974) 8.3% Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) 58,017 (59,691) (4,974)(8.6%) (4,974)8.3% Decrease (increase) in non-current receivables Decrease (increase) in non-current investments 35.8% (44,275)(51,775) 16.2% (15,853) (5,407) 10.4% (28,422) 54.9% (4,340) 73.0% 24.6% (7,162) **Payments** Capital assets (44,275 (7,162)16.2% (15,853)35.8% (5,407)10.4% 54.9% (4,340)73.0% 24.6% (51,775)(28,422)Net Cash from/(used) Investing Activities 13,742 (111,466) (12,137) (88.3%) (15,853) (115.4%) (5,407) 4.9% (33,396) 30.0% (4,340) 73.0% 24.6% Cash Flow from Financing Activities Receipts 2.6% (156.8%) Short term loans Borrowing long term/refinancing 2.6% 4.9% (11) (156.8%) Increase (decrease) in consumer deposits **Payments** Repayment of borrowing

Net Cash from/(used) Financing Activities	(98)	-	(3)	2.6%	(5)	4.9%	6	-	(1)	-	(11)	-	(156.8%)
Net Increase/(Decrease) in cash held	(37,425)	(52,000)	(7,379)	19.7%	27,298	(72.9%)	(20,493)	39.4%	(573)	1.1%	196,869	(156.7%)	(110.4%)
Cash/cash equivalents at the year begin:	15,255	15,255	(202,657)	(1,328.4%)	(210,036)	(1,376.8%)	(182,738)	(1,197.9%)	(202,657)	(1,328.4%)	303,384	-	(160.2%)
Cash/cash equivalents at the year end:	(22,170)	(36,744)	(210,036)	947.4%	(182,738)	824.3%	(203,231)	553.1%	(203,231)	553.1%	500,253	(155.2%)	(140.6%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Debto		Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	31	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	11	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	4	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	47	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	1	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	23	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	10	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	127	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	50	-	-
Households	-	-	-	-	-	-	-	-	-	-	77	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group		-	-	-	-	-	-	-	-	-	127	-	-

Part 5: Creditor Age Analysis

	0 - 30	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	11,557	3.6%	25,962	8.2%	13,933	4.4%	265,591	83.8%	317,042	61.4%	
Bulk Water	7,743	101.5%	-	-	-	-	(114)	(1.5%)	7,629	1.5%	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	1,157	.6%	8,862	4.6%	777	.4%	180,752	94.4%	191,549	37.1%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Total	20,457	4.0%	34,824	6.7%	14,710	2.8%	446,229	86.4%	516,220	100.0%	

Contact Details

Municipal Manager	Ms Sebote Thabitha Matladi	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

<sup>1.</sup> All figures in this report are unaudited.