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Enquirie: Mr IDP Strauss Ref MPT 12/1/1

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2021/22 FINANCIAL YEAR: 3RD QUARTER ENDED 31 MARCH 2022

- 1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of each month, a consolidated statement on the state of municipal budget.
- 2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
- 3. The information in this publication is based on the 2021/22 adopted budgets and Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer is required to sign and submit to the National Treasury. Therefore, any queries on the budget, revenue and expenditure reflected in the statement must be referred to the relevant municipality.
- 4. Furthermore, it should be noted that this report is published using the figures from the mSCOA data strings. The Municipal Standard Chart of Account Regulation requires municipalities to upload budgets and financial information in a data string format to the Local Government portal across the six mSCOA segments. Therefore, the credibility of the information contained in the mSCOA data strings remains a concern as some municipality's sub-systems are not yet fully integrated with the core financial system, which indicates that some municipalities are not budgeting, transacting and reporting directly from the core financial system.
- 5. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of March 2022.





MUNICIPALITY		SUB	MISSION	CODE	
MUNIVIFALITI	ORGB	PROR	MOS	CR09	DROS
Albert Luthuli					
Bushbuckridge					
City of Mbombela					
Dipaleseng					
Dr JS Moroka					
Ehlanzeni District					
Emakhazeni					
Emalahieni					
Gert Sibande District					
Govan Mbeki					
Lekwa					
Mkhondo					
Msukaligwa					
Nkangala District					
Nkomazi					
Pixley Ka Seme	-			1202	
Steve Tshwete					
Thaba Chweu					
Thembisile Hani					
Victor Khanye					

Outstanding	
Submitted	
Submitted with Errors-phase 1	
Submitted with Errors-phase 2	

Original Budget	ORGE
Project List	PROR
Month ended	M
Creditors	CR
Debtora	DR

- 6. It should also be noted that the report contains preliminary figures as at the end of the third quarter ended 31 March 2022 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: _____/05/2022

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MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure

					202	21/22					20	20/21	
	Bud	get	First G	Juarter	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 budget	Q3 of 2020/21 to Q3 of 2021/22
R thousands										budget			
Operating Revenue and Expenditure													
Operating Revenue	611,954	583,087	22,370	3.7%	(315,641)	(51.6%)	(43,118)	(7.4%)	(336,389)	(57.7%)	106,087	86.2%	(140.6%)
Property rates	104,984	104,984	9,481	9.0%	(328,009)	(312.4%)	(48,371)	(46.1%)	(366,899)	(349.5%)	8,815	26.1%	(648.7%)
Service charges - electricity revenue	- 43,381	43,381	- 5,750	- 13.3%	- 6,722	- 15.5%	- 3,295	7.6%	- 15,767	- 36.3%	4,469	- 48.0%	(26.3%)
Service charges - water revenue	47,283	46,501	(80)	(.2%)	752	1.6%	(2,340)	(5.0%)	(1,668)		1,243	10.2%	
Service charges - sanitation revenue	12,893	12,893	707	5.5%	1,392	10.8%	(1,425)	(11.1%)	674	5.2%	698	22.9%	(304.1%)
Service charges - refuse revenue	11,041	11,041 -	709	6.4%	1,433	13.0%	(2,881)	(26.1%)	(738)	(6.7%)	751	29.8%	(483.7%)
Rental of facilities and equipment	15	134	133	- 915.5%	(7,411)	(51,055.5%)	175	130.7%	(7,103)		23	3,040.1%	662.5%
Interest earned - external investments	-	190	373	-	754	-	983	517.4%	2,109		1,236	361,530,100.0%	(20.4%)
Interest earned - outstanding debtors	34,344	8,042	4,766	13.9%	7,954	23.2%	6,457	80.3%	19,177	238.4%	4,552	163.7%	41.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	187	185	62	33.2%	265	141.6%	155	84.2%	483	261.5%	28	54.2%	446.3%
Licences and permits	-	-	1	-	1	-	6	-	13	-	1	-	(17.7%)
Agency services Transfers and subsidies	- 354,716	- 354,716	-	-	-	-	- 67	-	- 67	-	- 83,800	- 119.8%	(99.9%)
Other revenue	3,110	1,020	- 462	- 14.9%	- 505	- 16.3%	760	74.5%	1,728		465	88.8%	63.6%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	606,952	742,248	129,275	21.3%	133,607	22.0%	174,189	23.5%	437,071	58.9%	128,988	55.0%	
Employee related costs	177,204	178,548	50,200	28.3%	34,426	19.4%	65,926	36.9%	150,553	84.3%	17,144	55.4%	284.6%
Remuneration of councillors	27,948	27,948	7,790	27.9%	5,153	18.4%	10,033	35.9%	22,975	82.2%	2,701	53.3%	
Debt impairment	45,327	30,720	-	-	-	-	219	.7%	219		-	-	(100.0%)
Depreciation and asset impairment	46,776	38,039	533	1.1%	331	.7%	(79)	(.2%)	785		5,137	11.1%	(101.5%)
Finance charges	541	541	-	-	-	-	128	23.6%	128	23.6%	-	-	(100.0%)
Bulk purchases Other Materials	106,349 66,576	94,990 43,845	23,058 5,283	21.7% 7.9%	16,853 4,257	15.8% 6.4%	31,389 7,363	33.0% 16.8%	71,300 16,903		47,553 10,195	69.4% 84.2%	(34.0%) (27.8%)
Contracted services	93,784	43,045 249,108	5,203 35,038	37.4%	4,257 52,847	56.3%	45,156	18.1%	133,041	53.4%	32,297	81.9%	39.8%
Transfers and subsidies	2,556	3,481	828	32.4%	439	17.2%	1,031	29.6%	2,298		1,360	-	(24.2%)
Other expenditure	39,890	75,026	6,546	16.4%	19,300	48.4%	13,025	17.4%	38,871	51.8%	12,601	68.4%	
Losses	(0)	(0)	-	-	2	(108,800.0%)	(2)	108,800.0%	-	-	-	-	(100.0%)
Surplus/(Deficit)	5,002	(159,161)	(106,905)		(449,248)		(217,306)		(773,460)		(22,901)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	313,076	347,076	64,914	20.7%	75,432	24.1%	52,567	15.1%	192,913	55.6%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	318,078	187,915	(41,992)		(373,816)		(164,740)		(580,547)		(22,901)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	318,078	187,915	(41,992)		(373,816)		(164,740)		(580,547)		(22,901)		
Attributable to minorities	-	-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	318,078	187,915	(41,992)		(373,816)		(164,740)		(580,547)		(22,901)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	318,078	187,915	(41,992)		(373,816)		(164,740)		(580,547)		(22,901)		

Part 2: Capital Revenue and Expenditure

					202	21/22		
	Buc	lget	First C	Quarter	I	Quarter	Third	Quarter
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of		3rd Q as %
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted bu
R thousands							1	

	Buc	Budget		luarter	Secona	Quarter	Inira	Quarter	rear	to Date	i nira 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 budget	
R thousands										budget			
Capital Revenue and Expenditure													
Source of Finance	346,649	600,436	133,503	38.5%	38,048	11.0%	53,686	8.9%	225,238	37.5%	97,091	69.8%	6 (44.7%)
National Government	345,123	544,910	129,394	37.5%	34,584	10.0%	52,081	9.6%	216,060	39.7%	96,045	70.7%	· · · /
Provincial Government	-	-	-	-	-	-	-	-	,	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	_
Transfers recognised - capital	345,123	544,910	129,394	37.5%	34,584	10.0%	52,081	9.6%	216,060	39.7%	96,045	70.7%	6 (45.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,526	55,526	4,109	269.3%	3,464	227.0%	1,605	2.9%	9,178	16.5%	1,046	17.7%	6 53.5%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	346,649	600,436	133,503	38.5%	38,048	11.0%	53,686	8.9%	225,238	37.5%	97,881	70.6%	(45.2%)
Municipal governance and administration	1,526	45,526	1,736	113.8%	3,119	204.4%	796		5,651	12.4%	440	52.8%	· · · ·
Executive and Council	_	-	-	-	-		-	-	-	-	17	9.9%	
Finance and administration	1,526	45,526	1,736	113.8%	3,119	204.4%	796	1.7%	5,651	12.4%	423	54.8%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1,700	8,755	14,654	862.0%	(14,490)	(852.4%)	-	-	164	1.9%	1,449	31.6%	6 (100.0%)
Community and Social Services	-	6,000	-	-	164	-	-	-	164	2.7%	-	-	-
Sport And Recreation	1,700	2,755	14,654	862.0%	(14,654)	(862.0%)	-	-	(0) -	1,449	71.7%	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	23.8%	o –
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29,292	27,982	5,327	18.2%	2,999	10.2%	3,624	13.0%	11,950	42.7%	4,963	87.5%	(27.0%)
Planning and Development	-	-	-	-	-	-	- 3,624	-	-	-	-	- 00.40	-
Road Transport Environmental Protection	29,292	27,982	5,327	18.2%	2,999	10.2%	3,024	13.0%	11,950	42.7%	4,963	88.4%	% (27.0%)
Trading Services	314,131	518,174	111,786	35.6%	46,421	14.8%	49,266	9.5%	207,473	40.0%	91,029	71.4%	(45.9%)
Energy sources	19,856	34,524	18,655	94.0%	(1,611)	(8.1%)	5,674		207,473		5,023	72.2%	· · · · ·
Water Management	264,275	453,650	87,827	33.2%	35,774	13.5%	38,672		162,272	35.8%	84,400	75.3%	
Waste Water Management	30,000	30,000	5,303	17.7%	12,259	40.9%			22,483	74.9%	1,607	42.3%	
Waste Management	-	-	-	-		-	-	-	,100	-	-	42.2%	
Other	-	-	-	-	-	-	I .	· ·	-	-	-		1 . !

2020/21

Third Quarter

Year to Date

· · · ·					202	1/22					2	020/21	
	Budg	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	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	
Cash Flow from Operating Activities													
Receipts Property rates Service charges Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends Payments Suppliers and employees	815,392 68,668 75,832 3,100 354,716 313,076 - - -	815,392 68,668 75,832 3,100 354,716 313,076	146,324	2.8% 12.4% 11.8% (8,089.9%) 41.3% 35.1% - - - -	68,751 39,190 14,012 (84,744) 93 100,200 - - - (56,676) (56,676)	- 32.0% -	3,370 29,756 11,076 (463,140) 203,720 221,958 - - - (58,404) (58,404)	57.4% 70.9% - -	95,034 77,478 34,015 (798,672) 350,138 432,076 - - - (115,080) (115,080)	112.8% 44.9% (25,763.6%) 98.7% 138.0% - - -	5,639 8,235 9,685 (211,021) 84,459 114,281 - - -	25.8% 27.6%) (20,687.8%)	261.3% 14.4% 119.5% 141.2%
Finance charges Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	815,392	815,392	22,914	2.8%	12,075	 1.5%	(55,034)		(20,046)		5,639	- 10.8%	(1,076.0%)
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 Capital assets Net Cash from/(used) Investing Activities	813 - - - 813 - - - 813	813 - - 813 - - 813 813	(24,298) (24,298) (24,298)	- - - - - - - - - - - - - - - - - - -	- - - (20,060) (20,060) (20,060)		(13,811) (13,811) (13,811)	(1,699.4%)	(58,169) (58,169) (58,169)	-	(108,839) (108,839) (108,839)	-	(87.3%) (87.3%) (87.3%)
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	- - - - - - - -	- - - - - -	- - - - - -	- - - - -	- - - - - -	- - - - - -	- - - - -	- - - - - -	- - - - - - -		- - - - - -	- - - - -	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	816,205 5,143 821,348	816,205 5,143 821,348		-	(7,985) (1,385) (9,370)	(26.9%)	. ,	(182.2%)		-	(103,200) (55,279) (158,479)	-	(83.1%)

Part 4: Debtor Age Analysis

	0 - 30 E	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ebts Written Off to ebtors	Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,508	4.6%	1,379	4.2%	1,056	3.2%	29,047	88.0%	32,990	6.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,149	6.1%	1,089	5.8%	575	3.0%	16,111	85.1%	18,924	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,170	2.4%	6,701	2.0%	6,496	1.9%	312,302	93.6%	333,669	60.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,268	1.5%	1,161	1.4%	1,115	1.3%	81,976	95.9%	85,519	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,279	1.7%	1,121	1.5%	1,086	1.4%	72,690	95.4%	76,175	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	130	8.8%	125	8.5%	124	8.4%	1,097	74.3%	1,476	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	23.8%	19	64.9%	3	10.5%	0	.8%	29	-	-	-	-	-
Total By Income Source	13,511	2.5%	11,595	2.1%	10,455	1.9%	513,223	93.5%	548,783	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5,158	3.4%	4,156	2.7%	4,004	2.6%	138,924	91.3%	152,243	27.7%	-	-	-	-
Commercial	1,645	4.0%	1,498	3.6%	1,068	2.6%	37,163	89.8%	41,374	7.5%	-	-	-	-
Households	6,708	1.9%	5,941	1.7%	5,382	1.5%	337,136	94.9%	355,167	64.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13,511	2.5%	11,595	2.1%	10,455	1.9%	513,223	93.5%	548,783	100.0%	-	-	-	•

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 E	Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64	91.4%	-	-	-	-	6	8.6%	70	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,957	50.9%	1,866	48.5%	-	-	21	.6%	3,844	98.2%
Total	2,021	51.6%	1,866	47.7%	-	-	27	.7%	3,914	100.0%

Contact Details

Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr G Mnisi	017 843 4028

Source Local Government Database

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure

					202	21/22					202	20/21	
	Bud	get	First	Quarter	Second	l 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	% of adjusted	Q3 of 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	1,571,370	1,604,031	446,042	28.4%	344,039	21.9%	296,595	18.5%	1,086,676	67.7%	283,658	78.5%	4.6%
Property rates	243,458	243,458	61,038	25.1%	40,450	16.6%	60,575		162,063	66.6%			(.2%)
	-	-	-	-	-	-	-	-	-	-	-	-	(/0)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40,733	40,733	9,091	22.3%	4,887	12.0%	8,826	21.7%	22,804	56.0%	4,227	25.7%	108.8%
Service charges - sanitation revenue	5,139	5,139	724	14.1%	581	11.3%	524		1,829	35.6%			(46.1%)
Service charges - refuse revenue	9,380	9,380	2,121	22.6%	1,413	15.1%	2,120		5,654	60.3%	2,042	65.3%	3.8%
Rental of facilities and equipment	- 1,000	- 1,000	- 240	- 24.0%	- 248	- 24.8%	- 256	- 25.6%	- 743	- 74.3%	- 81	- 17.8%	- 216.9%
Interest earned - external investments	27,526	27,526	876	3.2%	837	3.0%	969		2,682	9.7%	997	10.0%	(2.8%)
Interest earned - outstanding debtors	110,180	110,180	-	-	-	-	-	-	-	-	-	-	(2.070)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3,068	3,068	(1)	-	-	-	-	-	(1)	-	-	-	-
Licences and permits	4,933	4,933	249	5.1%	252	5.1%	635	12.9%	1,136	23.0%	1,863	131.5%	(65.9%)
Agency services	13,000	13,000	617	4.7%	931	7.2%	1,542	11.9%	3,090	23.8%	2	.4%	97,640.2%
Transfers and subsidies	891,974	891,974	369,756	41.5%	293,525	32.9%	219,986	24.7%	883,267	99.0%	212,277	98.9%	3.6%
Other revenue	218,980	251,641	1,330	.6%	916	.4%	1,164	.5%	3,409	1.4%	484	45.9%	140.5%
Gains	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,285,739	1,308,027	196,070	15.2%	265,151	20.6%	187,819	14.4%	649,040	49.6%	82,607	34.9%	127.4%
Employee related costs	602,948	606,082	78,582	13.0%	168,402	27.9%	93,826	15.5%	340,810	56.2%	39,961	54.2%	134.8%
Remuneration of councillors	34,870	26,471	4,252	12.2%	6,129	17.6%	4,594	17.4%	14,975	56.6%	2,055	38.6%	123.6%
Debt impairment	210,054	210,054	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	143,000	143,000	29,820	20.9%	26,859	18.8%	29,686		86,365	60.4%		-	898,917.0%
Finance charges	20,000	7,100	27	.1%	5	-	41	.6%	73	1.0%	201	(.6%)	(79.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	18,090	18,890	317	1.8%	849	4.7%	247		1,413	7.5%			(92.1%)
Contracted services	132,207 4,000	150,675 4,000	43,017 71	32.5% 1.8%	38,928	29.4% 1.9%	29,472 1,564		111,417 1,711	73.9% 42.8%			70.2% 1,120.8%
Transfers and subsidies Other expenditure	120,569	4,000	40,648	33.7%	76 25,144	20.9%	29,784		95,576	42.0% 67.4%			48.1%
Losses	-	-	(664)		(1,241)		(1,395)		(3,300)		(297	+2.5%	369.9%
Surplus/(Deficit)	285,631	296,004	249,972		78,888		108,776	-	437,636		201,051	,	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	456,689	456,689	249,972		70,000		100,770		437,030		201,031		(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	450,009	450,009	-	-	2	-	0	-	J 1	-	-	-	(100.0%)
	-	-	- 194	-	100	-	1	-	1	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	194	-	192	-	-	-	386	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	742,320	752,693	250,167		79,082		108,777		438,026		201,051		
Taxation	-	-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	742,320	752,693	250,167		79,082		108,777		438,026		201,051		
Attributable to minorities	-	-	-	-	-	-	-	-	_	-	-	-	-
Surplus/(Deficit) attributable to municipality	742,320	752,693	250,167		79,082		108,777		438,026		201,051		
Share of surplus/ (deficit) of associate	-		-	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) for the year	742,320	752,693	250,167		79,082		108,777		438,026		201,051		

Part 2: Capital Revenue and Expenditure

		2021/22										2020/21		
	Budg	jet	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 2020/21 to Q3 of 2021/22	
R thousands										budget		budget		
Capital Revenue and Expenditure														
Source of Finance	742,320	752,693	41,617	5.6%	29,576	4.0%	40,831	5.4%	112,024	14.9%	27,950	20.5%	46.1%	
National Government	454,970	454,071	(85,849)	(18.9%)	17,391	3.8%	30,867	6.8%	(37,591)	(8.3%)	10,900	20.8%	183.29	
Provincial Government	-	-	-	(10.070)	-	-	-	-	(01,001)	(0.070)	-	-	-	
District Municipality	_	-	-	-	-	_	-	-	-	-	-	_	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	-	-	-	-	-	-	-	-	-	-	_	-	
Transfers recognised - capital	454,970	454,071	(85,849)	(18.9%)	17,391	3.8%	30,867	6.8%	(37,591)	(8.3%)	10,900	20.8%	183.2%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	287,350	298,622	127,466	44.4%	12,185	4.2%	9,964	3.3%	149,615	50.1%	17,050	19.9%	(41.6%	
	-	-	-	-	-	-	-	-	-	-	-	-	· -	
Capital Expenditure Functional	742,320	752,693	41,617	5.6%	29,576	4.0%	40,831	5.4%	112,024	14.9%	27,950	20.5%	46.1%	
Municipal governance and administration	54,150	62,650	(5,945)	(11.0%)	-	-	2,179	3.5%	(3,766)	(6.0%)	2,301	4.3%	(5.3%	
Executive and Council	5,350	650	1,095	20.5%	-	-	1	.2%	1,096	168.6%	28	44.7%	(95.4%	
Finance and administration	48,800	62,000	(7,040)	(14.4%)	-	-	2,178		(4,862)		2,273	4.0%	(4.2%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	106,760	62,900	4,733	4.4%	9,105	8.5%	4,137	6.6%	17,975	28.6%	-	1.9%	(100.0%	
Community and Social Services	3,500	7,000	656	18.7%	2	-	2,558	36.5%	3,216	45.9%	-	-	(100.0%	
Sport And Recreation	25,960	20,000	1,992	7.7%	-	-	1,388	6.9%	3,380	16.9%	-	6.5%	(100.0%	
Public Safety	3,800	2,500	969	25.5%	7,199	189.4%	-	-	8,168	326.7%	-	-	-	
Housing	73,500	33,400	1,116	1.5%	1,904	2.6%	190	.6%	3,211	9.6%	-	-	(100.0%	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	144,900	263,149	44,176	30.5%	5,602	3.9%	12,375	4.7%	62,153	23.6%	284	26.1%	4,257.79	
Planning and Development	32,000	21,700	241	.8%	30	.1%	674	3.1%	945		-	4.1%	(100.0%	
Road Transport	112,900	241,449	43,935	38.9%	5,572	4.9%	11,701	4.8%	61,208	25.4%	284	30.2%	4,020.59	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	436,510	363,994	(1,348)	(.3%)	14,870	3.4%	22,140	6.1%	35,662	9.8%	25,365	23.2%	(12.7%	
Energy sources	19,000	22,300	7,182	37.8%	-	-	-	-	7,182		-	-	-	
Water Management	259,210	224,127	(12,626)	(4.9%)	5,722	2.2%	11,745		4,841	2.2%	22,482	27.7%	(47.8%	
Waste Water Management	134,800	94,167	3,665	2.7%	6,143	4.6%	10,395	11.0%	20,203		-	9.2%	(100.0%	
Waste Management	23,500	23,400	432	1.8%	3,005	12.8%	-	-	3,437	14.7%	2,883	37.9%	(100.0%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

• •					202	21/22					202	20/21	
	Budg	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third	Quarter	
D theuron 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 2020/21 to Q3 of 2021/22
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	1,641,569	1,840,917	-	-	-	-	-	-	-	-	-	-	-
Property rates	116,860	116,860	-	-	-	-	-	-	-	-	-	-	-
Service charges	35,395	26,521	-	-	-	-	-	-	-	-	-	-	-
Other revenue	87,765	295,987	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	891,974	891,974	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	456,689	456,689	-	-	-	-	-	-	-	-	-	-	-
Interest	52,886	52,886	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,053,828)	(954,973)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(1,029,828)	(943,873)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(20,000)	(7,100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4,000)	(4,000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	587,741	885,944	-	-	-	•	-	•	-	-	-	-	-
Cash Flow from Investing Activities													
Receipts	502	1,372	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	502	1,372	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(742,320)	(752,693)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(742,320)	(752,693)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(741,818)	(751,321)	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-	-
-	(454.070)	424 600											
Net Increase/(Decrease) in cash held	(154,078)	134,622	-	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year begin:	204,403	328,520	(3,108)				(12,510)		(3,108)		(28,169)		(55.6%)
Cash/cash equivalents at the year end:	50,326	463,142	(10,739)	(21.3%)	(12,589)	(25.0%)	(10,546)	(2.3%)	(10,546)	(2.3%)	(35,370)	(134.2%)	(70.2%)

Part 4: Debtor Age Analysis

	0 - 30 E	ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -Ba Council F	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,811	2.9%	18,814	7.0%	9,161	3.4%	234,447	86.8%	270,233	12.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19,830	1.8%	38,085	3.4%	18,595	1.7%	1,039,891	93.1%	1,116,402	53.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	196	.7%	392	1.5%	217	.8%	25,616	97.0%	26,422	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	783	1.5%	1,534	3.0%	752	1.5%	48,596	94.1%	51,665	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	4.3%	76	3.5%	93	4.3%	1,924	88.0%	2,186	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(2)	-	-	-	(17)	-	630,167	100.0%	630,149	30.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	83	1.8%	1	-	4,484	98.2%	4,568	.2%	-	-	-	-
Total By Income Source	28,713	1.4%	58,984	2.8%	28,803	1.4%	1,985,125	94.5%	2,101,625	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														-
Organs of State	6,216	.7%	12,486	1.4%	5,687	.7%	838,419	97.2%	862,808	41.1%	-	-	-	-
Commercial	1,804	.9%	4,062	2.1%	1,861	1.0%	187,527	96.0%	195,254	9.3%	-	-	-	-
Households	4,506	.7%	11,336	1.9%	5,938	1.0%	584,329	96.4%	606,108	28.8%	-	-	-	-
Other	16,187	3.7%	31,100	7.1%	15,318	3.5%	374,851	85.7%	437,455	20.8%	-	-	-	-
Total By Customer Group	28,713	1.4%	58,984	2.8%	28,803	1.4%	1,985,125	94.5%	2,101,625	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3,580	100.0%	3,580	2.1%
PAYE deductions	334	99.2%	3	.8%	-	-	-	-	337	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5,609	41.4%	1,376	10.1%	622	4.6%	5,956	43.9%	13,563	8.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10,116	28.7%	2,268	6.4%	2,249	6.4%	20,573	58.4%	35,206	20.7%
Auditor-General	1	100.0%	-	-	-	-	-	-	1	-
Other	12,440	10.6%	3,448	2.9%	5,657	4.8%	96,142	81.7%	117,687	69.1%
Total	28,501	16.7%	7,095	4.2%	8,528	5.0%	126,252	74.1%	170,375	100.0%

Contact Details

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

Source Local Government Database

MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure

					202	1/22					202	0/21	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year t	to Date	Third	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2020/21
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2021/22
Operating Revenue and Expenditure													
Operating Revenue	3,474,234	3,478,701	977,272	28.1%	875,586	25.2%	815,553	23.4%	2,668,411	76.7%	762,572	82.3%	6.9%
Property rates	742,956	747,956	182,358	24.5%	190,537	25.6%	188,733	25.2%	561,628	75.1%	179,138	79.3%	5.4%
Service charges - electricity revenue	- 1,362,145	- 1,362,145	- 342,271	- 25.1%	- 302,075	- 22.2%	- 314,869	- 23.1%	- 959,216	- 70.4%	- 284,688	72.2%	- 10.6%
Service charges - water revenue	123,151	123,151	27,540	22.4%	27,347	22.2%	22,602	18.4%	77,489	62.9%	27,321	69.7%	(17.3%
Service charges - sanitation revenue	25,259	25,259	6,045		6,453	25.5%	5,805	23.0%	18,303	72.5%	5,690	69.7%	2.0%
Service charges - refuse revenue	150,933	150,933	36,564	24.2%	36,189	24.0%	35,065	23.2%	107,817	71.4%	34,796	75.3%	.8%
Rental of facilities and equipment	- 51,315	- 51,839	- 1,238	- 2.4%	- 1,249	- 2.4%	- 1,278	- 2.5%	- 3,766	- 7.3%	- 1,156	- 39.9%	- 10.5%
Interest earned - external investments	1,920	1,920	362	18.9%	361	18.8%	(9,877)	(514.4%)	(9,154)	(476.7%)	576	23.5%	(1,815.7%
Interest earned - outstanding debtors	41,565	34,508	5,570	13.4%	6,340	15.3%	9,388	27.2%	21,298	61.7%	11,024	75.6%	(1,010.17%)
Dividends received		-	5,570	-		10.070	-	-	-	-	-	10.070	(14.070
Fines, penalties and forfeits	9,014	9,014	398	4.4%	588	6.5%	1,507	16.7%	2,492	27.6%	379	24.7%	297.3%
Licences and permits	6,963	6,963	3		-	-	1,007	-	2,+02	-	11	.3%	(100.0%
Agency services	0,505	0,000	5			_		_	5		-	.070	(100.070
Transfers and subsidies	844,096	850,096	359,590	42.6%	293,579	34.8%	232,678	27.4%	885,846	104.2%	210,412	104.1%	10.6%
Other revenue	114,916	114,916	15,333		10,868	9.5%	13,506		39,707	34.6%	7,382	54.1%	83.0%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3,353,878	3,780,027	851,497	25.4%	876,751	26.1%	898,996	23.8%	2,627,244	69.5%	681,863	56.6%	31.8%
Employee related costs	1,127,748	1,138,252	288,316	25.6%	285,908	25.4%	283,039	24.9%	857,263	75.3%	270,585	73.0%	4.6%
Remuneration of councillors	63,593	61,093	14,669	23.1%	14,374	22.6%	14,829	24.3%	43,872	71.8%	14,697	69.9%	.9%
Debt impairment	120,222	120,222	-	-	-	-	355	.3%	355	.3%	-	-	(100.0%
Depreciation and asset impairment	474,340	474,340	118,585	25.0%	118,585	25.0%	118,585	25.0%	355,755	75.0%	-	-	(100.0%
Finance charges	29,377	37,877	0	-	(0)	-	37,925	100.1%	37,926	100.1%	0	-	20,500,146.5%
Bulk purchases	870,000	1,047,601	323,168	37.1%	226,760	26.1%	223,546	21.3%	773,474	73.8%	190,658	79.7%	17.2%
Other Materials	96,495	94,110	9,291	9.6%	20,331	21.1%	37,949	40.3%	67,571	71.8%	22,931	64.4%	65.5%
Contracted services	446,404	608,110	53,150	11.9%	163,999	36.7%	134,462	22.1%	351,611	57.8%	143,112	85.4%	(6.0%
Transfers and subsidies	1,034	1,752	520	50.3%	1,207	116.7%	166	9.5%	1,894	108.1%	102	11.1%	63.3%
Other expenditure	124,664	196,670	43,799	35.1%	45,587	36.6%	48,140	24.5%	137,526	69.9%	39,778	86.4%	21.0%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	120,355	(301,326)	125,775		(1,166)		(83,443)		41,167		80,709		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	499,135	466,288	52,177	10.5%	78,621	15.8%	122,821	26.3%	253,619	54.4%	75,871	73.1%	61.9%
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	619,490	164,962	177,952		77,455		39,378		294,785		156,581		
Taxation		-	-	-	-	-		-		-	-	-	-
Surplus/(Deficit) after taxation	619,490	164,962	177,952		77,455		39,378		294,785		156,581		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	619,490	164,962	177,952		77,455		39,378		294,785		156,581		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	619,490	164,962	177,952		77,455		39,378		294,785		156,581		

Part 2: Capital Revenue and Expenditure

· · ·					202	1/22					202	20/21	
	Budg	jet	First G	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	% of adjusted	Q3 of 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	617,205	675,025	55,154	8.9%	104,032	16.9%	151,785	22.5%	310,971	46.1%	94,728	73.5%	60.2%
National Government	493,135	466,288	47,898	9.7%	77,683	15.8%	127,565	27.4%	253,146	54.3%	,	73.5%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	_	-	-	-	-	-	-	-	-	_	-	_	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	6,000	-	4,280	71.3%	1,715	28.6%	(5,995) -	-	_	-	81.5%	(100.0%)
Transfers recognised - capital	499,135	466,288	52,177	10.5%	79,398	15.9%	121,570		253,146	54.3%	78,123	73.7%	
Borrowing	-	-	-	-	-	-	-	-		-	-	-	-
Internally generated funds	118,070	208,737	2,977	2.5%	24,634	20.9%	30,214	14.5%	57,826	27.7%	16,604	71.6%	82.0%
, ,	, -	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	617,205	675,025	55,154	8.9%	104,032	16.9%	151,785	22.5%	310,971	46.1%	94,728	73.5%	60.2%
Municipal governance and administration	15,970	23,914	665	4.2%	 104	.6%	6,936	29.0%	7,705	32.2%		83.4%	262.9%
Executive and Council	_		-	-	-	-	-		-	-	-	-	
Finance and administration	15,970	23,914	665	4.2%	104	.6%	6,936	29.0%	7,705	32.2%	1,912	83.4%	262.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19,150	44,750	2,119	11.1%	13,550	70.8%	9,089	20.3%	24,758	55.3%	6,587	80.3%	38.0%
Community and Social Services	7,150	20,575	2,119	29.6%	4,204	58.8%	3,648	17.7%	9,971	48.5%	6,587	107.5%	(44.6%)
Sport And Recreation	10,500	22,175	-	-	8,262	78.7%	5,441	24.5%	13,703	61.8%	-	28.9%	(100.0%)
Public Safety	1,500	2,000	-	-	1,084	72.2%	-	-	1,084	54.2%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	293,379	286,611	27,141	9.3%	38,665	13.2%	101,343	35.4%	167,149	58.3%	35,998	54.0%	181.5%
Planning and Development	99,350	95,069	7,485	7.5%	6,379	6.4%	33,046	34.8%	46,910	49.3%	14,109	38.2%	134.2%
Road Transport	194,029	191,542	19,656	10.1%	32,285	16.6%	68,298	35.7%	120,239	62.8%	21,888	67.1%	212.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	288,706	319,749	25,228	8.7%	51,714	17.9%	34,417	10.8%	111,360	34.8%		100.4%	· · · /
Energy sources	123,206	173,280	16,459	13.4%	36,634	29.7%	19,855		72,948	42.1%			
Water Management	125,100	90,787	4,180	3.3%	8,337	6.7%	7,156		19,674	21.7%			
Waste Water Management	40,200	52,682	4,589	11.4%	6,744	16.8%	7,405	14.1%	18,737	35.6%	17,020	126.7%	(56.5%)
Waste Management	200	3,000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

· · ·					202	1/22					202	20/21	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o 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 2020/21 to Q3 of 2021/22
Cash Flow from Operating Activities													
	3,840,038	2 945 404	1,090,478	28.4%	950,466	24.8%	1,024,950	26.9%	3,065,894	80.4%	957,989	13,093.4%	7.0%
Receipts	3,040,038 705,808	3,815,401 705,808	149,548	20.4%	950,400 172,637	24.5%	185,882		5 08,067	60.4% 72.0%	163,855	13,093.4%	13.4%
Property rates												-	
Service charges	1,630,327	1,630,327	343,779	21.1%	349,873	21.5%	412,075		1,105,727	67.8%	370,655	187.3%	
Other revenue	160,672	162,883	387,689	241.3%	307,592	191.4%	98,689		793,969	487.4%	259,463	(136.1%)	(62.0%)
Transfers and Subsidies - Operational	850,096	850,096	6,309	.7%	5,166	.6%	2,111	.2%	13,586	1.6%	3,573	-	(40.9%
Transfers and Subsidies - Capital	493,135	466,288	203,153	41.2%	115,198	23.4%	326,193	70.0%	644,544	138.2%	160,443	-	103.3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3,109,162)	(3,109,162)	(1,633,021)	52.5%	(1,640,640)	52.8%	(1,875,783)		(5,149,444)		(1,032,615)		81.7%
Suppliers and employees	(3,079,785)	(3,079,785)	(1,633,021)	53.0%	(1,640,640)	53.3%	(1,875,783) 60.9%	(5,149,444)	167.2%	(1,032,615)	-	81.7%
Finance charges	(29,377)	(29,377)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	730,876	706,239	(542,543)	(74.2%)	(690,174)	(94.4%)	(850,833)	(120.5%)	(2,083,550)	(295.0%)	(74,626)	(1,019.9%)	1,040.1%
Cash Flow from Investing Activities													
Receipts	2,175	-	1	-	(0)	-	(831)	- 1	(830)	-	(25)	-	3,270.9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2,175	-	1	-	(0)	-	(831) -	(830)	-	(25)	-	3,270.9%
Decrease (increase) in non-current investments	0	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(617,205)	(617,205)	(55,154)	8.9%	(104,032)	16.9%	(151,785)	24.6%	(310,971)	50.4%	(94,728)	-	60.2%
Capital assets	(617,205)	(617,205)	(55,154)	8.9%	(104,032)	16.9%	(151,785		(310,971)	50.4%	(94,728)		60.2%
Net Cash from/(used) Investing Activities	(615,030)	(617,205)	(55,153)	9.0%	(104,033)	16.9%	(152,616)	·	(311,801)		(94,752)		61.1%
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	-	-	-	-	-		-	-	· ·	-	-	-	-
			(507.000)		(704.007)	(005.00/)						(70.00/)	400 40
Net Increase/(Decrease) in cash held	115,846	89,034	(597,696)	(515.9%)	(794,207)	(685.6%)			(2,395,351)	• • •	(169,378)		
Cash/cash equivalents at the year begin:	-	-	61,915	-	(535,362)	-	(1,329,569) -	61,915	-	73,042	-	(1,920.3%
Cash/cash equivalents at the year end:	115,846	89,034	(535,362)	(462.1%)	(1,329,569)	(1,147.7%)	(2,333,014	(2,620.4%)	(2,333,014)	(2,620.4%)	(96,336)	(44.8%)	2,321.8%

Part 4: Debtor Age Analysis

	0 - 30 Da	ys	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Debts			Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12,120	13.8%	89	.1%	6,363	7.3%	68,945	78.8%	87,518	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	68,696	38.9%	590	.3%	20,655	11.7%	86,681	49.1%	176,623	24.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39,549	13.8%	274	.1%	17,211	6.0%	228,727	80.0%	285,761	39.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,369	14.7%	18	.1%	.,	6.9%	12,583	78.2%	16,082	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10,307	12.6%	36	-	6,098	7.5%	65,330	79.9%	81,770	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	178	4.1%	-	-	130	3.0%	4,026	92.9%	4,333	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	3,077	4.8%	15	-	2,807	4.4%	57,923	90.8%	63,822	8.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,237	7.1%	114	.7%	1,206	7.0%	14,781	85.3%	17,338	2.4%	-	-	-	-
Total By Income Source	137,533	18.8%	1,137	.2%	55,581	7.6%	538,996	73.5%	733,246	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15,542	11.1%	439	.3%	5,860	4.2%	118,107	84.4%	139,949	19.1%	-	-	-	-
Commercial	29,826	23.9%	3	-	9,309	7.5%	85,657	68.6%	124,795	17.0%	-	-	-	-
Households	91,421	19.8%	683	.1%	39,884	8.6%	329,390	71.4%	461,378	62.9%	-	-	-	-
Other	743	10.4%	11	.2%	528	7.4%	5,841	82.0%	7,124	1.0%	-	-	-	-
Total By Customer Group	137,533	18.8%	1,137	.2%	55,581	7.6%	538,996	73.5%	733,246	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	90,044	10.2%	76,306	8.6%	75,876	8.6%	643,254	72.6%	885,480	59.7%
Bulk Water	-	-	-	-	478	.4%	131,086	99.6%	131,564	8.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	20,488	100.0%	20,488	1.4%
Trade Creditors	16,478	7.3%	13,562	6.0%	13,308	5.9%	182,351	80.8%	225,698	15.2%
Auditor-General	-	-	-	-	-	-	6,587	100.0%	6,587	.4%
Other	101	-	149	.1%	198	.1%	213,677	99.8%	214,126	14.4%
Total	106,623	7.2%	90,017	6.1%	89,860	6.1%	1,197,443	80.7%	1,483,943	100.0%

Contact Details

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

Source Local Government Database

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure

					202	1/22					202	0/21	
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year	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 2020/21
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2021/22
										budger		buuger	
Operating Revenue and Expenditure													
Operating Revenue	303,641	306,972	80,426	26.5%	73,573	24.2%	53,035	17.3%	207,034	67.4%	47,210	71.8%	12.3%
Property rates	33,418	33,418	8,547	25.6%	8,221	24.6%	8,382	25.1%	25,150	75.3%	7,877	72.1%	6.4%
	-	-	-	-	-	-		-		-	-	-	-
Service charges - electricity revenue	73,472	73,679	18,143	24.7%	17,695	24.1%	17,603	23.9%	53,441	72.5%	12,773	69.9%	37.85
Service charges - water revenue	25,009	25,020	5,489	21.9%	6,081	24.3%	5,879	23.5%	17,448	69.7%	5,540	78.4%	6.15
Service charges - sanitation revenue	22,998	22,998	5,493	23.9%	5,817	25.3%	5,761	25.1%	17,071	74.2%	5,152	78.1%	11.85
Service charges - refuse revenue	7,162	8,000	2,117	29.6%	2,132	29.8%	2,143	26.8%	6,392	79.9%	1,995	66.6%	7.49
	289	- 289	- 66	- 22.8%	- 65	- 22.3%	- 68	- 23.6%	- 198	- 68.7%	- 62	- 113.8%	9.79
Rental of facilities and equipment													
Interest earned - external investments Interest earned - outstanding debtors	604 38.019	204 41.015	59 10.108	9.7% 26.6%	31 10.253	5.1% 27.0%	32 10.626	15.8% 25.9%	122 30.987	59.6% 75.6%	214 9.191	32.0% 97.0%	(84.9%)
Interest earned - outstanding debtors Dividends received	38,019	41,015	10,108	20.0%	10,253	27.0%	10,626	25.9%	30,987	/5.6%	9,191	97.0%	15.67
Fines, penalties and forfeits	521	156	- 38	7.3%	- 30	5.7%	36	23.1%	104	66.6%	- 55	13.0%	(34.3%
Licences and permits	7.500	7.500	1.467	19.6%	1.127	15.0%	1.146	15.3%	3.740	49.9%	1.318	7.030.040.6%	(34.3%)
Agency services	1,500	1,500	1,407	13.070	1,121	13.076	1,140		3,740	40.070	1,510	7,000,040.076	(13.176
Transfers and subsidies	90.321	90.321	28,172	31.2%	21.100	23.4%	975	1.1%	50.247	55.6%	530	60.1%	84.09
Other revenue	4.328	4.371	726	16.8%	1.021	23.6%	385	8.8%	2.131	48.8%	2.503	180.8%	(84.6%
Gains	.,	.,			.,				-,		-,	-	(*****
	315.450	309.594	51.527	16.3%	44.065	14.0%	49.683	16.0%	145.275	46.9%	36.926	31.1%	34.5%
Operating Expenditure													
Employee related costs Remuneration of councillors	71,856 6.042	70,666 6.042	7,308	10.2%	11,186	15.6%	10,556	14.9%	29,049	41.1%	266	1.6%	3,865.59
Remuneration of councillors Debt impairment	49.699	49.699	4.666	9.4%	-	-	-		4.666	9.4%	-	-	-
Debt impairment Depreciation and asset impairment	49,699 28.262	49,699 28.262	4,000	9.4%	-	-			4,000	9.4%	-	-	-
Finance charges	5.200	8.000	1.854	35.7%	2.274	43.7%	2.605	32.6%	6.732	84.2%	1.930	69.8%	35.09
Bulk purchases	86.000	90.000	27.179	31.6%	17.666	43.7%	17.874	19.9%	62.719	69.7%	24.282	96.8%	(26.4%
Other Materials	9,405	12.880	2,179	26.3%	2.800	20.5%	7.698	59.8%	12.970	100.7%	1.961	49.4%	292.55
Contracted services	34,489	26.024	5.660	16.4%	7.046	20.4%	5.815	22.3%	18,522	71.2%	5.386	45.4%	8.09
Transfers and subsidies	-		-	-	-	-	-	-	-		-		-
Other expenditure	24.497	18.022	2.191	8.9%	3.093	12.6%	5.135	28.5%	10.419	57.8%	3.102	20.6%	65.5%
Losses		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11.809)	(2.623)	28.899		29.508		3.352		61.759		10.284		
	50.478	(2,023) 50.478	13.027	25.8%	29,000		26.285	52.1%	39.313	77.9%	10,204		(400.00)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)		50,478	13,027		-	-	20,285				-	-	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,) Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-	-	-	-	-	-
I ransters and subsidies - capital (In-kind - all)	-	-	-		-	-	-		-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	38,669	47,855	41,926		29,508		29,638		101,071		10,284		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	38,669	47,855	41,926		29,508		29,638		101,071		10,284		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38,669	47,855	41,926		29,508		29,638		101,071		10,284		
Share of surplus/ (deficit) of associate		-	-		-		-	-	-	-	-		-
Surplus/(Deficit) for the year	38.669	47.855	41.926		29,508		29.638		101.071		10.284		

Part 2: Capital Revenue and Expenditure

	2021/22 Budget First Quarter Second Quarter Third Quarter Year to Date										202	20/21	
	Bud	iget	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	% of adjusted	Q3 of 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	98,332	49,577	14,936	15.2%	24,291	24.7%	2,237	4.5%	41,464	83.6%	7,935	26.2%	(71.8%)
National Government	98,332	49,577	14,936	15.2%	24,117	24.5%	2,237	4.5%	41,290	83.3%	6,334	24.2%	(64.7%)
Provincial Government		-	-	-	-	-	-			-		-	
District Municipality	-	-	-	-	-	-	-		-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,	-	-	-		-	-	-	-		-	-	-	-
Transfers recognised - capital	98,332	49,577	14,936	15.2%	24,117	24.5%	2,237	4.5%	41,290	83.3%	6,334	24.2%	(64.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-		-	-
Internally generated funds	-	-	-		174	-	-	-	174	-	1,601	-	(100.0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	98,332	49,577	14,936	15.2%	24,311	24.7%	2,252	4.5%	41,499	83.7%	8,020	27.4%	(71.9%)
Municipal governance and administration					194		771		965	-	-	-	(100.0%)
Executive and Council	-			-	-			-				-	
Finance and administration					194		771		965				(100.0%)
Internal audit	-			-	-			-				-	
Community and Public Safety	-					-	-		-	-	85	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	85	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-		-	-
Housing	-	-	-	-	-	-	-	-	-	-		-	-
Health	-			-	-	-		-				-	-
Economic and Environmental Services	16,727	10,170	1,562	9.3%	4,689	28.0%	922	9.1%	7,173	70.5%	686	15.6%	34.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-		-	-
Road Transport	16,727	10,170	1,562	9.3%	4,689	28.0%	922	9.1%	7,173	70.5%	686	15.6%	34.5%
Environmental Protection	-			-	-	-		-				-	-
Trading Services	81,605	39,407	13,374	16.4%	19,428	23.8%	559	1.4%	33,361	84.7%	7,249	30.5%	(92.3%)
Energy sources	31,995	34,797	11,976	37.4%	16,626	52.0%	260	.7%	28,861	82.9%	7,249	92.2%	(96.4%)
Water Management	-	-	933	-	2,715	-	299	-	3,947	-	-	-	(100.0%)
Waste Water Management	49,610	4,610	465	.9%	87	.2%	-	-	552	12.0%	-	6.3%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-				-	-	-	-		-	-	- 1	-

r art o. ousin receipts and r dynems					202	1/22					202	0/21	
	Buc	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	Total Expenditure as % of adjusted	Q3 of 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	260,172	264,107	95,252	36.6%	79,470	30.5%	73,443	27.8%	248,165	94.0%	57,116	88.2%	28.6%
Property rates	22,359	22,359	3,322	14.9%	2,961	13.2%	2,893	12.9%	9,177	41.0%	2,601	62.6%	11.3%
Service charges	84,376	85,476	17,776	21.1%	24,907	29.5%	23,867	27.9%	66,550	77.9%	15,946	82.2%	49.7%
Other revenue	12,638	12,273	5,124	40.5%	6,130	48.5%	1,983	16.2%	13,237	107.9%	4,936	47.3%	(59.8%)
Transfers and Subsidies - Operational	90,321	93,317	40,996	45.4%	27,825	30.8%	26,667	28.6%	95,487	102.3%	8,497	102.4%	213.8%
Transfers and Subsidies - Capital	50,478	50,478	28,034	55.5%	17,647	35.0%	18,033	35.7%	63,714	126.2%	25,136	102.8%	(28.3%)
Interest	-	204		-	-							-	-
Dividends	-			-	-							-	-
Payments	(242,689)	(235,633)	(22,687)	9.3%	(19,820)	8.2%	(25,338)	10.8%	(67,845)	28.8%	(29,377)	98.4%	(13.7%)
Suppliers and employees	(237,489)	(227,633)	(22,687)	9.6%	(19,820)	8.3%	(25,338)	11.1%	(67,845)	29.8%	(29,377)	102.7%	(13.7%)
Finance charges	(5,200)	(8,000)	-	-	-	-	-	-	-	-	-	-	÷ .
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17,483	28,474	72,565	415.1%	59,650	341.2%	48,105	168.9%	180,321	633.3%	27,739	80.6%	73.4%
Cash Flow from Investing Activities													
Receipts	7,249		-		-	-	-	-	-	-	-		-
Proceeds on disposal of PPE				-	-			-		-		-	-
Decrease (Increase) in non-current debtors (not used)													-
Decrease (increase) in non-current receivables	7,249			-								-	-
Decrease (increase) in non-current investments	-												-
Payments	(98,332)	(51,461)	(22,236)	22.6%	(27,935)	28.4%	(1,405)	2.7%	(51,576)	100.2%	(10,125)	29.8%	(86.1%)
Capital assets	(98,332)	(51,461)	(22,236)	22.6%	(27,935)	28.4%	(1,405)	2.7%	(51,576)	100.2%	(10,125)	29.8%	(86.1%)
Net Cash from/(used) Investing Activities	(91,083)	(51,461)	(22,236)	24.4%	(27,935)	30.7%	(1,405)	2.7%	(51,576)	100.2%	(10,125)	29.8%	(86.1%)
Cash Flow from Financing Activities													
Receipts	-		(3)		(33)		(8)		(44)				(100.0%)
Short term loans	-			-	- (00)	-		-	(++)	-	-	-	(100.07.0)
Borrowing long term/refinancing	-			-	- 1	-	-	- 1		- 1	-	-	
Increase (decrease) in consumer deposits	-		(3)	-	(33)	-	(8)	- 1	(44)	- 1	-	-	(100.0%)
Payments			-	-	-		-	-	-			-	-
Repayment of borrowing	-		-		- 1		-	- 1		- 1	-	-	
Net Cash from/(used) Financing Activities	-	-	(3)	-	(33)	-	(8)	-	(44)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(73,600)	(22,987)	50,327	(68.4%)	31,682	(43.0%)	46,692	(203.1%)	128,701	(559.9%)	17,614	125.5%	165.1%
Cash/cash equivalents at the year begin:	161,469	161,469	6,454	4.0%	56,781	35.2%	88,463	54.8%	6.454	(000.076)	(83,639)	120.070	(205.8%)
												-	
Cash/cash equivalents at the year end:	87,869	138,482	56,781	64.6%	88,463	100.7%	135,155	97.6%	135,155	97.6%	(66,025)	(73.7%)	(304.7%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,218	2.2%	1,193	1.2%	1,110	1.1%	95,799	95.5%	100,319	15.4%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	6,710	10.2%	1,831	2.8%	1,262	1.9%	56,101	85.1%	65,905	10.1%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2,699	3.0%	2,321	2.6%	2,113	2.3%	83,782	92.2%	90,914	13.9%		-		
Receivables from Exchange Transactions - Waste Water Management	2,161	1.9%	1,361	1.2%	1,329	1.2%	108,370	95.7%	113,222	17.4%	-	-	-	
Receivables from Exchange Transactions - Waste Management	804	1.3%	790	1.2%	779	1.2%	61,256	96.3%	63,630	9.8%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-		-		-	2,304	100.0%	2,304	.4%	-	-	-	
Interest on Arrear Debtor Accounts	3,436	1.9%	3,404	1.9%	3,358	1.9%	166,179	94.2%	176,377	27.0%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-		-		-	-	-	-	-	-	-	-	
Other	855	2.2%	107	.3%	53	.1%	38,378	97.4%	39,393	6.0%	-	-	-	
otal By Income Source	18,883	2.9%	11,008	1.7%	10,003	1.5%	612,169	93.9%	652,063	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	701	3.7%	670	3.5%	625	3.3%	17,140	89.6%	19,136	2.9%		-		
Commercial	11,556	5.7%	3,860	1.9%	3,023	1.5%	183,975	90.9%	202,413	31.0%	-	-	-	
Households	6,626	1.5%	6,479	1.5%	6,355	1.5%	411,054	95.5%	430,514	66.0%	-	-	-	
Other	-	-		-	-	-	-	-			-	-	-	
Total By Customer Group	18.883	2.9%	11.008	1.7%	10.003	1.5%	612,169	93.9%	652.063	100.0%		-	-	

Part 5: Creditor Age Analysis

	0 - 30	0 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	-	-	-	-	-	-	-	-		
Bulk Water	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-			
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	13,563	6.8%	1,221	.6%	5,433	2.7%	180,272	89.9%	200,489	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-		-
Total	13.563	6.8%	1.221	.6%	5,433	2.7%	180.272	89.9%	200.489	100.0%

Contact Details

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

Source Local Government Database

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure

						2021/22					20	20/21	
	Budg	jet	First	Quarter	Secon	d Quarter	Third	Quarter	Yea	r to Date	Thir	d 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 2020/21 to Q3 of 2021/22
Operating Revenue and Expenditure													
Operating Revenue	624,760	696,051	211,709	33.9%	186,161	29.8%	185,908	26.7%	583,778	83.9%	507,057	102.6%	(63.3%
Property rates	40,000	53,050	10,754	26.9%	11,597	29.0%	11,922	22.5%	34,273	64.6%	10,113	75.8%	17.9
	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	82,000	81,910	12,640	15.4%	14,532	17.7%	23,219	28.3%	50,391	61.5%	10,852	65.6%	114
Service charges - sanitation revenue	9,200	9,200	1,944	21.1%	2,140	23.3%	1,775	19.3%	5,859	63.7%	1,877	63.2%	(5.
Service charges - refuse revenue	6,500	6,500	1,142	17.6%	1,143	17.6%	1,139	17.5%	3,424	52.7%	1,093	53.2%	4
Rental of facilities and equipment	300	- 90	32	10.8%	- 39	13.1%	53	58.8%	125	138.5%	45	65.2%	16
Interest earned - external investments	6.500	1.250		-	4	.1%	75	6.0%	79	6.3%	-	.4%	(100.
Interest earned - outstanding debtors	48,500	50.000	10,331	21.3%	10,884	22.4%	11,394	22.8%	32,609	65.2%	9,378	154.3%	21
Dividends received	-	-	-	-	-	-		-	-	-	-	-	
Fines, penalties and forfeits	380	380	2	.5%	3	.7%	10	2.6%	15	3.9%	5	.4%	85
Licences and permits	3.197	3,197	17	.5%	1.590	49.7%	1.336	41.8%	2.944	92.1%	102	20.7%	1,208
Agency services	-	-	-			-	.,	-	-	-			.,
Transfers and subsidies	423.034	485.325	174.639	41.3%	139.711	33.0%	129,152	26.6%	443.502	91.4%	473.430	114.3%	(72
Other revenue	5.149	5,149	208	4.0%	4.517	87.7%	5,833	113.3%	10,558	205.0%	160	184.3%	3,545
Gains	-	-		-	-	-	-	-	-		-	-	
Operating Expenditure	618.947	634.451	46.690	7.5%	167.639	27.1%	147.588	23.3%	361.917	57.0%	65.105	86.0%	126.
Employee related costs	215.830	210.300	(403)	(.2%)	85.627	39.7%	70.339	33.4%	155.563	74.0%	15.370	19.1%	357
Remuneration of councillors	25.600	25.600	(100)	(.2.70)	9,593	37.5%	7.985	31.2%	17,578	68.7%	2,074	23.0%	285
Debt impairment	77.345	72.824		-	-	-	11		11	00.1 %	46	688.8%	(76.
Depreciation and asset impairment	61.319	61.319		-	-							-	(10
Finance charges	3,200	3,200		-							-		
Bulk purchases	0,200	0,200		-							-		
Other Materials	8.920	17.140	1.802	20.2%	3.892	43.6%	4.250	24.8%	9,944	58.0%	1.291	38.9%	229
Contracted services	112,480	139.548	23.811	21.2%	46.360	41.2%	41.040	29.4%	111.211	79.7%	32,190	68.8%	27
Transfers and subsidies	5.450	6,197	888	16.3%	3.752	68.8%	1.622	26.2%	6.262	101.1%	1,394	26.5%	16
Other expenditure	108.803	98.323	20.591	18.9%	18,415	16.9%	22.341	22.7%	61.348	62.4%	12,739	51.6%	75
Losses	-	-		-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	5.813	61.600	165.019		18.522		38.320		221.861		441.952		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	132,482	132,482											
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)			4	-		-	4	-	8	-	2		157
Transfers and subsidies - capital (in-kind - all)	-	-	l .	-		-	· .	-	-		l .	-	107
Surplus/(Deficit) after capital transfers and contributions	138.295	194.082	165,023		18.522		38.324		221.869		441.954		
											1		
Taxation Surplus/(Deficit) after taxation	138.295	194.082	165.023	-	18.522	-	38.324	-	221.869		441.954		
Attributable to minorities	100,290	134,002	100,020		10,322								
Surplus/(Deficit) attributable to municipality	138,295	194,082	165,023		18,522		38,324		221,869		441,954		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-		-	-		-	
Surplus/(Deficit) for the year	138.295	194.082	165.023		18.522		38.324		221.869		441.954		

Part 2: Capital Revenue and Expenditure

					:	2021/22					2	020/21	
	Budg	jet	First	Quarter	Second	d 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	% of adjusted	Actual Expenditure	% of adjusted	Q3 of 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	129.357	193,648	20,119	15.6%	42.187	32.6%	35,937	18.6%	98.244	50.7%	40.639	40.7%	(11.6%)
National Government	129,357	131,357	18.865	14.6%	40.971	31.7%	24,421	18.6%	84.257	64.1%	40.073	50.7%	(39.1%)
Provincial Government	-		-				· · ·	-			-		-
District Municipality	-			-			-	-			-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-						-	-			-		-
Transfers recognised - capital	129,357	131,357	18,865	14.6%	40,971	31.7%	24,421	18.6%	84,257	64.1%	40,073	40.0%	(39.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	62,291	1,253	-	1,217	-	11,517	18.5%	13,987	22.5%	566	-	1,935.1%
	-	-		-		-				-	-	-	
Capital Expenditure Functional	129,357	193,648	20,576	15.9%	42,980	33.2%	35,937	18.6%	99,493	51.4%	40,639	40.7%	(11.6%)
Municipal governance and administration	-		-	-		-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3,500	5,500	-	-		-	-	-	-	-	-	-	-
Community and Social Services	3,500	5,500	-		-		-	-	-	-	-		-
Sport And Recreation	-	-	-		-		-	-	-	-	-		-
Public Safety	-	-	-		-		-	-	-	-	-		-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60,778	61,240	5,822	9.6%	14,983	24.7%	19,058	31.1%	39,863	65.1%	24,576	40.3%	(22.5%)
Planning and Development	-	-	-		-		-	-	-	-	-		-
Road Transport	60,778	61,240	5,822	9.6%	14,983	24.7%	19,058	31.1%	39,863	65.1%	24,576	57.7%	(22.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	65,078	126,908	14,753	22.7%	27,997	43.0%	16,880	13.3%	59,630	47.0%	16,063	41.5%	5.1%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	52,291	1,710	-	2,009	-	11,517	22.0%	15,236	29.1%	-	-	(100.0%)
Waste Water Management	65,078	74,617	13,043	20.0%	25,988	39.9%	5,363	7.2%	44,394	59.5%	16,063	40.4%	(66.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	•	-	-	•	-	-	-	-	-		-	-

rait 5. Cash Receipts and Payments						2021/22					20	020/21	
	Budg	et	First (Quarter	Second	Quarter	Third C	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 2020/21 to Q3 of 2021/22
R thousands										buuget		buugei	
Cash Flow from Operating Activities													
Receipts	668,500	725,331	210,683	31.5%	172,618	25.8%	149,777	20.6%	533,079	73.5%	145,381	74.4%	3.0%
Property rates	28,000	28,000	9,778	34.9%	8,966	32.0%	2,626	9.4%	21,369	76.3%	1,906	35.0%	37.8%
Service charges	63,505	63,505	2,231	3.5%	2,806	4.4%	2,310	3.6%	7,347	11.6%	3,140	5.6%	(26.4%)
Other revenue	14,979	14,769	21,586	144.1%	21,136	141.1%	15,906	107.7%	58,627	397.0%	38,428	223.4%	(58.6%)
Transfers and Subsidies - Operational	423,034	485,325	174,639	41.3%	139,711	33.0%	128,935	26.6%	443,285	91.3%	101,292	83.6%	27.3%
Transfers and Subsidies - Capital	132,482	132,482	2,450	1.8%		-	-	-	2,450	1.8%	614	-	(100.0%)
Interest	6,500	1,250	- 1	-	-	-		-	- 1	-	-	-	-
Dividends	-	-	-	-		-	-	-	-	-	-	-	-
Payments	(480,283)	(480,283)	(4,280)	.9%	(22,373)	4.7%	(57,844)	12.0%	(84,497)	17.6%	(25,226)	9.7%	129.3%
Suppliers and employees	(477,083)	(477,083)	(4,280)	.9%	(22,373)	4.7%	(57,672)	12.1%	(84,325)	17.7%	(25,226)	9.7%	128.6%
Finance charges	(3,200)	(3,200)	-	-	-	-	(172)	5.4%	(172)	5.4%	-	-	(100.0%)
Transfers and grants		-	-	-			-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	188,217	245,048	206,403	109.7%	150,245	79.8%	91,933	37.5%	448,581	183.1%	120,155	267.3%	(23.5%)
Cash Flow from Investing Activities													
Receipts	-		1,050	-	(1,050)			-	-	-	-	-	-
Proceeds on disposal of PPE				-			-	-		-	-	-	-
Decrease (Increase) in non-current debtors (not used)		-	-	-			-	-	-		-	-	-
Decrease (increase) in non-current receivables			1,050	-	(1,050)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-		-	-	-		-	-	-
Payments	(129,357)	(129,357)	(20,119)	15.6%	(44,118)	34.1%	(36,463)	28.2%	(100,700)	77.8%	(40,875)	51.7%	(10.8%)
Capital assets	(129.357)	(129,357)	(20,119)	15.6%	(44,118)	34.1%	(36,463)	28.2%	(100,700)	77.8%	(40.875)	51.7%	(10.8%)
Net Cash from/(used) Investing Activities	(129,357)	(129,357)	(19,069)	14.7%	(45,168)	34.9%	(36,463)	28.2%	(100,700)	77.8%	(40,875)	51.7%	(10.8%)
Cash Flow from Financing Activities													
Receipts		-			-	-		-	-				
Short term loans			-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	-	-	-	- 1	-	-	-	-
Increase (decrease) in consumer deposits			-	-	-	-		-	- 1	-	-	-	-
Payments			-	-				-			-	-	-
Repayment of borrowing			-	-	-	-		-	- 1	-	-	-	-
Net Cash from/(used) Financing Activities	-	-		-	•	-				-		-	
Net Increase/(Decrease) in cash held	58.860	115.691	187.334	318.3%	105.077	178.5%	55.470	47.9%	347.881	300.7%	79.280	613.6%	(30.0%)
Cash/cash equivalents at the year begin:	27.597	61.231	102,075	369.9%	248.565	900.7%	353.642	577.6%	102.075	166.7%	56,566	(551.3%)	525.2%
												. ,	
Cash/cash equivalents at the year end:	86,457	176,922	248,565	287.5%	353,642	409.0%	409,112	231.2%	409,112	231.2%	135,846	104.0%	201.2%

Part 4: Debtor Age Analysis

	0 - 30 D	ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			Debts Written Off Debtors	Impairment -Bad Debts ito Co Policy	uncil
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,650	2.9%	7,520	2.9%	10,489	4.0%	235,788	90.2%	261,447	51.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity				-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,648	2.7%	2,545	2.6%	2,461	2.5%	91,886	92.3%	99,540	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	742	3.5%	610	2.8%	527	2.5%	19,610	91.3%	21,488	4.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	436	1.9%	433	1.9%	433	1.9%	21,424	94.3%	22,725	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors			-		-		-		-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,090	3.9%	3,973	3.8%	3,839	3.6%	93,360	88.7%	105,261	20.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	=	315	100.0%	315	.1%	-	-	-	-
Total By Income Source	15,566	3.0%	15,082	3.0%	17,748	3.5%	462,381	90.5%	510,776	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	10,027	3.3%	9,673	3.2%	12,408	4.1%	270,085	89.4%	302,193	59.2%	-		-	-
Commercial	1,145	2.0%	1,064	1.8%	1,032	1.8%	55,210	94.5%	58,451	11.4%	-	-		-
Households	4,393	2.9%	4,345	2.9%	4,308	2.9%	137,086	91.3%	150,132	29.4%	-	-		-
Other		-			-		-		-	-	-	-	-	-
Total By Customer Group	15,566	3.0%	15,082	3.0%	17,748	3.5%	462,381	90.5%	510,776	100.0%	-	-	•	-

Part 5: Creditor Age Analysis

	0 - 30 E)ays	31 - 60 Days		61 - 9	90 Days	Over 9	IO Days	1	fotal
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	47	3.2%	-	-	-	-	1,408	96.8%	1,455	100.0%
Auditor-General	-	-	-		-		-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	47	3.2%	-				1,408	96.8%	1,455	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

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure

					202	1/22					202	0/21	
	Bu	lget	First C	luarter	Second	Quarter	Third (Quarter	Year	to Date	Third	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2020/21
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2021/22
										budget		buoget	
Operating Revenue and Expenditure													
Operating Revenue	292,160	289,675	117,957	40.4%	92,647	31.7%	71,133	24.6%	281,737	97.3%	70,041	104.5%	1.6%
Property rates		-	-			-	-		-	-		-	-
Service charges - electricity revenue													
Service charges - water revenue													
Senice charges - sanitation revenue													
Senice charges - refuse revenue													
Rental of facilities and equipment	646	646	45	7.0%	2	.2%	90	13.9%	137	21.1%	101	47.3%	(10.8%
Interest earned - external investments	10,500	8,600	1,456	13.9%	411	3.9%	2,027	23.6%	3,895	45.3%	2,548	51.1%	(20.4%
Interest earned - outstanding debtors		-								-		-	
Dividends received	164	164	-			-	-		-	-	-	-	-
Fines, penalties and forfeits								-					-
Licences and permits	1,558	779	163	10.4%	206	13.2%	147	18.9%	516	66.3%	136	48.7%	8.79
Agency services													
Transfers and subsidies	278,932	278,932	116,267	41.7%	91,874	32.9% 42.8%	68,674	24.6%	276,815 374	99.2%	67,178	106.8%	2.29
Other revenue Geine	360	273 281	26	7.2%	154	42.8%	194	71.0%	3/4	137.0%	72	24.1%	167.69 (98.5%
							0		u		-		
Operating Expenditure	278,787	283,441	59,169	21.2%	69,793	25.0%	62,780	22.1%	191,741	67.6%	58,070	68.0%	8.1%
Employee related costs	174,363	165,619	37,586	21.5%	40,119	23.0%	37,950	22.9%	115,636	69.8%	36,545	71.0%	3.8%
Remuneration of councillors	16,726	16,744	4,081	24.4%	3,840	23.0%	4,348	26.0%	12,270	73.3%	3,998	68.3%	8.8%
Debt impairment								-					-
Depreciation and asset impairment	11,484	11,671	3,061	26.6%	2,785	24.2%	3,213	27.5%	9,049	77.5%	2,533	93.3%	26.99
Finance charges	13,679	12,679	0		6,474	47.3%	0		6,474	51.1%	0	46.0%	1,400.03
Bulk purchases Other Materials	1.133	2.276	322	28.4%	604	53.4%	1.035	45.5%	1.961	86.2%	526	51.7%	96.63
Contracted services	25.024	35.631	6.954	20.4%	6.432	25.7%	7.633	40.0%	21.020	60.2% 59.0%	4.969	96.5%	90.07
Transfers and subsidies	20,024	30,031	0,504	21.076	0,432	20.1%	7,033	21.476	21,020	35.0.6	4,505	50.5%	(100.0%
Other expenditure	36.379	38.822	7.195	19.8%	9.538	26.2%	8.600	22.2%	25.333	65.3%	9.309	48.1%	(7.6%
Losses							0		0		3		(98.3%
Surplus/(Deficit)	13.372	6.234	58,788		22.855		8.352		89.995		11.970		(10.1)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2.403	2.403	30,700		22,033		0,332		03,333		11,370		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	2,403	2,403											
Transfers and subsidies - capital (monetary alloc)(Liepartm Agencies, HH, PE, PC,) Transfers and subsidies - capital (in-kind - all)		-									. 30		(100.0%)
													(100.0.8
Surplus/(Deficit) after capital transfers and contributions	15,775	8,637	58,788		22,855		8,352		89,995		12,000		
Taxation													
Surplus/(Deficit) after taxation	15,775	8,637	58,788		22,855		8,352		89,995		12,000		
Attributable to minorities													
Surplus/(Deficit) attributable to municipality	15,775	8,637	58,788		22,855		8,352		89,995		12,000		
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) for the year	15,775	8,637	58,788		22,855		8,352		89,995		12,000		

					202							20/21	
	Bud	lget	First C	luarter	Second	Quarter	Third	Quarter	Year t	to Date	Third	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2020/21
	appropriation	Budget	Expenditure	Main	Expenditure	Main	Expenditure	adjusted budget	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q3 of 2021/22
				appropriation		appropriation				% of adjusted		% of adjusted	
thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	20,603	38,170	3,758	18.2%	5,141	25.0%	4,703	12.3%	13,602	35.6%	2,601	65.9%	
National Government	2,403	2,403		-	173	7.2%	717	29.9%	890	37.0%	306	48.6%	134.8%
Provincial Government	-	-	-	-	-		-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2,403	2,403		-	173	7.2%	717	29.9%	890	37.0%	306	48.6%	134.85
Borrowing	-	-	-	-	-	-	-	-		-	-		
Internally generated funds	18,200	35,767	3,758	20.6%	4,968	27.3%	3,986	11.1%	12,711	35.5%	2,295	68.6%	73.79
		-	-	-	-	-	-	-	-	-	-		
Capital Expenditure Functional	20,603	38,170	3,758	18.2%	5,141	25.0%	4,703	12.3%	13,602	35.6%	2,601	67.1%	
Municipal governance and administration	6,150	7,305	28	.5%	1,373	22.3%	1,437	19.7%	2,839	38.9%	749	51.8%	92.05
Executive and Council				-	-	-	-				-		
Finance and administration	6,150	7,305	28	.5%	1,373	22.3%	1,437	19.7%	2,839	38.9%	749	51.8%	92.0
Internal audit			-						-	-			
Community and Public Safety	-		-	-	-	-	-	-	-		-	-	-
Community and Social Services			-						-	-			
Sport And Recreation						-							
Public Safety			-					-	-	-			
Housing						-							
Health													
Economic and Environmental Services	10,053	15,977	133	1.3%	1,787	17.8%	2,336	14.6%	4,256	26.6%	306	34.1%	
Planning and Development	2,000	6,541	133	6.7%	117	5.8%	76	1.2%	326	5.0%			(100.09
Road Transport	8,053	9,437			1,670	20.7%	2,260	24.0%	3,930	41.6%	306	48.6%	639.8
Environmental Protection													
Trading Services	4,400	14,887	3,597	81.7%	1,981	45.0%	930	6.2%	6,507	43.7%	1,546	78.6%	
Energy sources	3 000	8.286	1.646	- 54 9%	625	- 20.8%	312	385	2.582	31.2%	1.546		(79.99
Water Management		8,286	1,646	54.9%	625 1.356	20.8%	312	3.8%	2,582	31.2%	1,546	102.7% 12.9%	
Waste Water Management	1,400	6,601		139.4%	1,356				3,925			12.9%	
Waste Management		-							-	-			
Other		•	-			-		•				-	-

					202	1/22					202	20/21	
	Bu	dget	First 0	luarter	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	284,063	292,078	507,065	178.5%	563,920	198.5%	624,451	213.8%	1,695,437	580.5%	407,993	145.7%	53.1%
Property rates		-										-	
Service charges		-										-	
Other revenue	2,564	1,698	180,052	7,022.5%	428,344	16,706.5%	512,569	30,186.6%	1,120,965	66,016.8%	360,259	18,763.5%	
Transfers and Subsidies - Operational	278,932	279,213	290,958	104.3%	93,021	33.3%	69,644	24.9%	453,623	162.5%		-	(100.0%)
Transfers and Subsidies - Capital	2,403	2,403	36,055	1,500.4%	42,555	1,770.9%	41,371	1,721.6%	119,981	4,993.0%	47,733		(13.3%)
Interest		8,600			-		867	10.1%	867	10.1%	-		(100.0%)
Dividends	164	164			-		-				-		
Payments	(267,180)	(271,536)	(79,752)	29.8%	(121,416)	45.4%	(94,199)	34.7%	(295,367)	108.8%	(94,541)	-	(.4%)
Suppliers and employees	(253,501)	(258,557)	(79,752)	31.5%	(121,416)	47.9%	(94,199)	36.4%	(295,367)	114.2%	(94,541)	-	(.4%)
Finance charges	(13,679)	(12,978)			-		-				-		
Transfers and grants		-			-		-				-		
Net Cash from/(used) Operating Activities	16,883	20,542	427,313	2,531.0%	442,505	2,621.0%	530,252	2,581.3%	1,400,070	6,815.6%	313,452	111.9%	69.2%
Cash Flow from Investing Activities													
Receipts	6.389		394	6.2%	(1,369)	(21,4%)	2.955		1.980		690		328.3%
Proceeds on disposal of PPE													
Decrease (Increase) in non-current debtors (not used)													
Decrease (increase) in non-current receivables	6.520				(1.369)	(21.0%)	2.955		1.586		690		328.3%
Decrease (increase) in non-current investments	(130)		394	(302.1%)	(1,000)	,	-,		394				
Payments	(20,603)	(38,170)	(3,758)	18.2%	(5,141)	25.0%	(4,703)	12.3%	(13,602)	35.6%	(2,314)	13.1%	103.3%
Capital assets	(20.603)	(38.170)	(3,758)	18.2%	(5.141)	25.0%	(4,703)	12.3%	(13.602	35.6%	(2.314)	13.1%	
Net Cash from/(used) Investing Activities	(14,214)	(38,170)	(3,364)	23.7%	(6,510)	45.8%	(1,748)	4.6%	(11,621)	30.4%	(1,624)	7.0%	7.7%
Cash Flow from Financing Activities													
Receipts				-									
Short term loans													
Borrowing long term/refinancing													
Increase (decrease) in consumer deposits													
Payments		(7,717)											
Repayment of borrowing		(7,717)											
Net Cash from/(used) Financing Activities	-	(7,717)											
Net Increase/(Decrease) in cash held	2,669	(25.345)	423.949	15.882.2%	435.995	16.333.4%	528.504	(2.085.2%)	1.388.448	(5.478.1%)	311.828	119.0%	
	2,069	(20,340) 85.484	423,949 80.961	15,882.2%	430,990 505.761	16,333.4%	328,304 941.756	(2,085.2%) 1.101.7%	1,388,448 80.961	(3,478.1%) 94.7%	311,828 85.878	119.0%	
Cash/cash equivalents at the year begin:													
Cash/cash equivalents at the year end:	88.153	60,139	505.761	573.7%	941.756	1.068.3%	1,470,260	2.444.8%	1,470,260	2,444.8%	397,705	119.2%	6 269.7%

Part 4: Debtor Age Analysis	0.30	Davs	31 - 60 Davs		61 - 90 Davs		Over 90 Davs		Total		Actual Bad Deb		Impairment -	
											Deb		Council	
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 - Weste Interlagement Receivables from Exchange Transactions - Property Rental Debtors														
Receivables from Exchange Transactions - Property Kental Debtors Interest on Arrear Debtor Accounts		-	-											
Interest on Arrear Liebtor Accounts Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-											
Recoverable unautionised, irregular or musess and wasteru 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	Davs	31 - 60 Dave		61 - 90	Davs	Over 9	1 Days	To	tal	1			
<u> </u>	0 - 30		31 - 60 Days	¥	61 - 90 Amount		Over 9		To		1			
R thousands	0 - 30 Amount	Days %	31 - 60 Days Amount	%	61 - 90 Amount	Days %	Over 9 Amount	0 Days %	To Amount	tal %]			
R thousands Creditor Age Analysis				%							1			
R thousands Creditor Age Analysis Buk Electricity	Amount .		Amount .	%	Amount .	%			Amount .	%]			
R bhousands Creditor Age Analysis Buk Excitory Buk Work	Amount		Amount	% - -	Amount - -	% - -			Amount - -	% -				
R Rousands Creditor Age Andyris Da Davidy Da Davidy PATC Genders	Amount - -		Amount	%	Amount - -	* * - -			Amount - -	%				
R Bhousands Creditor Age Analysis Buk Water DAY Belactors Will Yould Har Jan Day Will Yould Har Jan Day	Amount .		Amount - - -	%	Amount	% - -			Amount - -	%				
R Rovands Creditor Age Andysis bit Descript Description PXF Gedorins WKT (outure transport Persons / Reteremt	Amount - -		Amount	%	Amount - - - -	* * - -			Amount - -	% - - -				
R Bhousands Creditor Age Analysis Buk Dexicity Buk Water PAYE deductors VWT Could ress reput Persons Patterment Loss regiments	Amount - -		Amount	56 - - - - -	Amount - - - -	- - - - -			Amount - - - - -	%				
R thousands Creditor Age Analysis Buk Exercey Buk Wine Area Of the Internet Of The Internet Laar regoments Track Credits	Amount		Amount	% - - - - - - - - - -	Amount - - - -	- % - - - -			Amount - - - - -	% - - - - - -				
R Rousands Creditor Age Analysis But Encody But Water PATE deadcore WT Codart less trad Presson (Internet Trade Creditos Addee General	Amount		Amount	-	Amount - - - - - -	- - - - - - - -	Amount	<u>s</u>	Amount	% - - - - - - -				
R thousands Creditor Age Analysis Buk Texrety Buk Texrety PAYE Cenders PAYE Cenders PAYE Cenders VIT Control tess real Person / Deter Cober Deter	Amount	% 	Amount - - - - - - - - - - - - - - - - - - -	22.7%	Amount - - - - - - - - - - - - - - - - - - -	% 	Amount	% - - - - - - - - - - - - - - - - - - -	Amount - - - - - - - - - - - - - - - - - - -	% 				
R Rousands Creditor Age Analysis But Encody But Water PATE deadcors WT focus two index To a contract the second Presson (Internet To a Contract Addee Correct a	Amount		Amount	-	Amount - - - - - -	- - - - - - - -	Amount	<u>s</u>	Amount	% - - - - - - -				
R thousands Creditor Age Analysis Buk Texrety Buk Texrety PAYE Cenders PAYE Cenders PAYE Cenders VIT Control tess real Person / Deter Cober Deter	Amount	% 	Amount - - - - - - - - - - - - - - - - - - -	22.7%	Amount - - - - - - - - - - - - - - - - - - -	% 	Amount	% - - - - - - - - - - - - - - - - - - -	Amount - - - - - - - - - - - - - - - - - - -	% 				
R Housands Creditor Age Anlysis Buk Stepsoy PAYE Geadors PAYE Geadors VIT (outor less rout) Persous / Retere ut Loss reporters Trads Costes Autor General Other Total	Amount	% 	Amount - - - - - - - - - - - - - - - - - - -	22.7%	Amount - - - - - - - - - - - - - - - - - - -	% 	Amount	% - - - - - - - - - - - - - - - - - - -	Amount - - - - - - - - - - - - - - - - - - -	% 				

Source Local Government Database

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure	1				200	1/22					202	0/21	1
	Bud	aot	Firet (Duarter		Quarter	Third	Quarter	Voor	to Date		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 2020/21
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2021/22
										buuget		budget	
Operating Revenue and Expenditure													
Operating Revenue	316,915	314,768	99,610	31.4%	58,540	18.5%	41,547	13.2%	199,696	63.4%	73,239	67.6%	(43.3%)
Property rates	66,288	66,288	34,897	52.6%	12,251	18.5%	12,371	18.7%	59,519	89.8%	40,056	69.0%	(69.1%)
Service charges - electricity revenue	93,435	93,435	19,703	21.1%	19,259	20.6%	18,688	20.0%	57,649	61.7%	7,926	69.6%	135.8%
Service charges - water revenue	20,219	20,219	4,254	21.0%	4,253	21.0%	4,106	20.3%	12,613	62.4%	4,188	62.3%	(2.0%)
Service charges - sanitation revenue	13,074	13,074	3,361	25.7%	3,337	25.5%	3,330	25.5%	10,028	76.7%	3,165	69.8%	5.2%
Service charges - refuse revenue	11,424	11,424	2,582	22.6%	2,565	22.4%	2,556	22.4%	7,703	67.4%	2,452	56.9%	4.2%
Rental of facilities and equipment	8,404	5,139	44	.5%	51	.6%	51	1.0%	146	2.8%	41	2.7%	24.6%
Interest earned - external investments	3,181	3,350	30	1.0%	47	1.5%	117	3.5%	194	5.8%	267	47.4%	(56.3%)
Interest earned - outstanding debtors	3,804	3,804	-	-	-	-	-	-	-		-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,567	8,636	10	.4%	(316)	(12.3%)	5	.1%	(301)	(3.5%)	2	1.9%	149.2%
Licences and permits	30	-	-	-	-		-	-	-			-	-
Agency services		-	-			-	-	-			-	-	-
Transfers and subsidies	77,219	77,219	33,140	42.9%	16,856	21.8%	32	-	50,029	64.8%	14,767	100.2%	(99.8%)
Other revenue Gains	17,270	12,179	1,587	9.2%	237	1.4%	292	2.4%	2,115	17.4%	377	16.4%	(22.6%) 112.0%
Operating Expenditure	399.277	411.752	63.240	15.8%	52.724	13.2%	59.088	14.4%	175.052	42.5%	48,408	50,1%	22.1%
Employee related costs	113.912	113.912	18.611	16.3%	22.348	19.6%	14.028	12.3%	54.987	48.3%	40,400	62.4%	(13.5%)
Remuneration of councillors	8.217	8.217	1.218	14.8%	1.518	18.5%	14,028	12.3%	4.337	40.3%	1.011	58.8%	(13.5%)
Debt impairment	68.808	68.808	1,210	14.076	1,510	-	11,819	17.2%	11.819	17.2%	1,011	24.0%	(100.0%)
Depreciation and asset impairment	51,919	51,919							-				(100.076)
Finance charges	2.000	3,000	417	20.8%	1,152	57.6%	1.811	60.4%	3.380	112.7%	322	19.2%	462.6%
Bulk purchases	60,000	73,000	25,315	42.2%	14,910	24.8%	13,872	19.0%	54,097	74.1%	12,043	79.1%	15.2%
Other Materials	16,066	16,923	3,965	24.7%	314	2.0%	1,978	11.7%	6,257	37.0%	4,686	96.9%	(57.8%)
Contracted services	45,084	45,732	9,728	21.6%	9,333	20.7%	6,868	15.0%	25,929	56.7%	8,702	69.7%	(21.1%)
Transfers and subsidies	-	-	-	-		-	-	-			-	-	-
Other expenditure	32,625	29,595	3,986	12.2%	3,150	9.7%	7,111	24.0%	14,247	48.1%	5,433	53.9%	30.9%
Losses	647	647		-		-		-		-		-	-
Surplus/(Deficit)	(82,362)	(96,984)	36,369		5,815		(17,541)		24,644		24,831		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	72,094	72,094	28,072	38.9%	(47,470)	(65.8%)	-	-	(19,398)	(26.9%)	29,966	88.9%	(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	(10,268)	(24,890)	64,441		(41,655)		(17,541)		5,245		54,797		
Taxation		-					-						
Surplus/(Deficit) after taxation Attributable to minorities	(10,268)	(24,890)	64,441		(41,655)		(17,541)		5,245		54,797		
Surplus/(Deficit) attributable to municipality	(10.268)	(24.890)	64.441		(41.655)		(17.541)		5.245		54,797	· ·	
Share of surplus/ (deficit) of associate		(24,030)	-			-	(11,041)	-		-		-	
Surplus/(Deficit) for the year	(10.268)	(24,890)	64,441		(41,655)		(17.541)		5.245		54,797		

					202	1/22					202	20/21	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third	Quarter	
t 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 2020/21 to Q3 of 2021/22
Capital Revenue and Expenditure													
Source of Finance	100.157	89.026	12.136	12.1%	41.410	41.3%	16.438	18.5%	69.984	78.6%	8.272	37.3%	98.7%
National Government	72.094	72.094	8 674	12.0%	38.902	54.0%	15.018	20.8%	62.594	86.8%	3 188	30.7%	371.1%
Provincial Government	12,004	12,004	0,014	12.010	00,002	04.070	10,010	20.070	02,004	00.074	0,100	00.170	0/11/
District Municipality					-								
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,			-										
Transfers recognised - capital	72.094	72.094	8.674	12.0%	38.902	54.0%	15.018	20.8%	62.594	86.8%	3.188	30.7%	371.19
Borrowing	12,004	12,004	0,014	12.070	00,002	-	10,010	20.070	02,004	00.074	0,100	00.170	
Internally generated funds	28,063	16.933	3.463	12.3%	2.508	8.9%	1.420	8.4%	7,390	43.6%	5.083	52.2%	(72.19
	-	-	-	-	-	-	-	-	.,	-	-	-	
Capital Expenditure Functional	100,157	89,026	12,136	12.1%	41,410	41.3%	16,898	19.0%	70,444	79.1%	8,298	39.3%	103.6
Municipal governance and administration	15,322	6,000	77	.5%	2,396	15.6%	582	9.7%	3,055	50.9%	1,073	33.9%	(45.8%
Executive and Council	5,000		-	-		-	-	-	· · ·	-		1.3%	
Finance and administration	10,322	6,000	77	.7%	2,396	23.2%	582	9.7%	3,055	50.9%	1,073	61.0%	(45.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2,485		-	-		-				-	-	260.1%	
Community and Social Services	-	-	-	-	-	-	-		-	-	-	-	
Sport And Recreation	1,693	-	-	-	-	-	-		-	-	-	-	
Public Safety	791	-	-	-		-	-	-		-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-		-	-	-	-	
Economic and Environmental Services	16,080	14,430	5,238	32.6%	3,391	21.1%	5,570	38.6%	14,200	98.4%	4,265	73.0%	30.6
Planning and Development	1,000	600	19	1.9%	1	.1%	1	.1%	21	3.5%	-	-	(100.0%
Road Transport	15,080	13,830	5,219	34.6%	3,390	22.5%	5,569	40.3%	14,179	102.5%	4,265	73.0%	30.65
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	66,271	68,597	6,821	10.3%	35,623	53.8%	10,746	15.7%	53,190	77.5%	2,960	17.4%	263.0
Energy sources	38,971	37,814	1,107	2.8%	30,790	79.0%	6,327	16.7%	38,224	101.1%	843	7.8%	650.75
Water Management	19,331	19,331	5,314	27.5%	4,566	23.6%	2,610	13.5%	12,490	64.6%	479	22.0%	445.4
Waste Water Management	6,969	11,452	400	5.7%	267	3.8%	1,809	15.8%	2,476	21.6%	1,639	26.2%	10.4
Waste Management	1,000	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-		-		-	-	-		-	-

	1				202	1/22					203	20/21	1
	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	358,590	356,444	89,318	24.9%	77,980	21.7%	46,971	13.2%	214,268	60.1%	86,007	67.9%	(45.4%
Property rates	57,671	57,671	10,780	18.7%	17,987	31.2%	9,488	16.5%	38,256	66.3%	9,391	16.8%	1.09
Service charges	120,192	120.192	15.585	13.0%	19.344	16.1%	19.611	16.3%	54,540	45.4%	20.213	70.6%	(3.0%
Other revenue	28.233	25.918	1,717	6.1%	4.610	16.3%	436	1.7%	6.763	26.1%	431	5.0%	1,19
Transfers and Subsidies - Operational	77.219	77.219	33,140	42.9%	20.034	25.9%	431	.6%	53.605	69.4%	17.569	104.1%	(97.5%
Transfers and Subsidies - Capital	72.094	72.094	28.072	38.9%	15,974	22.2%	17.000	23.6%	61.046	84.7%	38.311	101.8%	(55.6%
Interest	3.181	3,350	23	.7%	30	1.0%	4	.1%	57	1.7%	91	9.1%	(95.7%
Dividends	-	-										-	(
Payments	(277,903)	(291.678)	(43.511)	15.7%	(37.070)	13.3%	(36,437)	12.5%	(117,018)	40.1%	(21.021)	-	73.39
Suppliers and employees	(275,903)	(288,678)	(43,511)	15.8%	(37.070)	13.4%	(36,437)	12.6%	(117,018)	40.5%	(21,021)	-	73.3%
Finance charges	(2,000)	(3,000)		-	(0.)(0.0)	-	(-	(,,		(= 1,1= 1)	-	
Transfers and grants	-	-	-			-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80.688	64,766	45.807	56.8%	40.910	50.7%	10.534	16.3%	97.250	150.2%	64,986	49,4%	(83.8%
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 receivables Decrease (increase) in non-current investments	-	-	-				-	-		-		-	-
Payments	(100,157)	(89.026)	(28.893)	28.8%	(21.004)	21.0%	(17,418)	19.6%	(67,316)	75.6%	(11,425)	51.2%	52.59
Capital assets	(100,157)	(89.026)	(28,893)	28.8%	(21,004)	21.0%	(17,418)	19.6%	(67,316)	75.6%	(11,425)	51.2%	52.59
Net Cash from/(used) Investing Activities	(100,157)	(89.026)	(28,893)	28.8%	(21,004)	21.0%	(17,418)	19.6%	(67,316)	75.6%	(11,425)		
	(100,137)	(09,020)	(20,033)	20.076	(21,004)	21.0%	(17,410)	13.0%	(67,310)	73.0%	(11,423)	31.2%	32.31
Cash Flow from Financing Activities													
Receipts	-	•	(12)	-	(4)	-	(28)		(44)	-	70	-	(139.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(12)	-	(4)	-	(28)	-	(44)	-	70	-	(139.4%
Payments	-		-	-	-	-	-		-	-	-	-	
Repayment of borrowing	-		-			-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities			(12)	-	(4)	-	(28)	•	(44)	-	70	-	(139.4%
Net Increase/(Decrease) in cash held	(19,470)	(24,260)	16,902	(86.8%)	19,901	(102.2%)	(6,912)	28.5%	29,891	(123.2%)	53,631	48.7%	(112.9%
Cash/cash equivalents at the year begin:	43,492	43,492	36.694	84.4%	54,473	125.2%	74.374	171.0%	36.694	84.4%	97,469	143.2%	(23.7%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -B Council	
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	-		-	-	-	-	-	-	-		-	-	-	
Other Total By Customer Group			•	•	•		-	-	•	•	•		-	
Other Fotal By Customer Group	- 0 - 30	- Days	- 31 - 60 Days	-	- 61 - 90	- Days	- Over 90	- I Days	- Tot	al				
Other Total By Customer Group Part 5: Creditor Age Analysis	•	-	-			•			-					
Other ofal By Customer Group Part 5: Creditor Age Analysis thousands	- 0 - 30	- Days	- 31 - 60 Days	-	- 61 - 90	- Days	- Over 90	- I Days	- Tot	al				
Oher Otal By Customer Group Part 5: Creditor Age Analysis Rhousands Créditor Age Analysis	30 Amount	- Days %	- 31 - 60 Days	-	- 61 - 90	- Days	- Over 90	- I Days	- Tot Amount	al %				
Other Otal By Customer Group Part 5: Creditor Age Analysis Rhousands Creditor Age Analysis Buk Exteroly	0 - 30 Amount 154	- Days	- 31 - 60 Days Amount	-	- 61 - 90	- Days %	- Over 90 Amount -	- Days %	- Tot	al				
Other Costomer Group foral By Customer Group Part 5: Creditor Age Analysis thousands Chousands Deditor Age Analysis Buik Vener Buik Vener	0 - 30 Amount 154	- Days % 100.0%	- 31 - 60 Days Amount	- %	61 - 90 Amount	- Days % - -	- Over 9 Amount - -	- 1 Days % - -	- Tot Amount 154	al % .1%				
Other Otal By Customer Group Part 5: Creditor Age Analysis Rhousands Creditor Age Analysis Buk Destroly Buk Water PAVE deductors	0 - 30 Amount 154 - 1	- Days % 100.0% - 100.0%	- 31 - 60 Days Amount - -	- %	- 61 - 90 Amount -	- Days % -	- Over 9(Amount - - -	- 1 Days % - - -	- Tot Amount	al % .1%				
Other Otal By Customer Group Part 5: Creditor Age Analysis 2thousands 2thousands 2tediar Age Analysis Buk Near Buk Near PAYE deductors VAT (ought use sprot) Comparison of the sprot)	0 - 30 Amount 154 - 1	Days % 100.0% 100.0%	- 31 - 60 Days Amount - - -		61 - 90 Amount - - -	- Days % - - - - -	- Over 90 Amount - - - -	- 1 Days % - - - -	- Tot Amount 154 - 1	al % .1% - -				
Other Other Othal By Customer Group Part 5: Creditor Age Analysis Sthousands Evelous Age Analysis Buk ExtraCy Buk Water PAYE decidentian Vari (colput less input) Persions (Reterment	0 - 30 Amount 154 - 1 5	- Days % 100.0% - 100.0% - 63.0%		%	61 - 9(Amount - - - -	- Days % - - - - - - -	Over 90 Amount - - - 2		- Tot Amount 154	al % - - - -				
Other Other Otal By Customer Group 2thousands 2thousands 2teditor Age Analysis Buik Carrology Buik Carr		Days % 100.0% 63.0%	31 - 60 Days Amount - - - - - - - - - - - - - - - - - - -	% - - 12.3% -	61-90 Amount - - - - - - - - - - - -	- Days % - - - - - - - - - - - - -	- Over 90 Amount 2 -		Tot Amount 154	al % .1% - - - -				
Oher Otal By Customer Group Part 5: Creditor Age Analysis thousands Buk Bearchy Buk Water PATS defaulted Patron (Pathement Laar reparents Trade Creditos	0 - 30 Amount - - 5 - 23,454			% - - 12.3% - 8.5%	61 - 9(Amount - - - - 5,865		- Over 9 Amount - 2 79,994		- Tot Amount 154 - 1	al % - - - - 99.9%				
Other Cotal By Customer Group Cotal By Customer Group Rhousands 20editor Age Analysis 20editor Age Analysis Add Costroly PhY Eductors VAT (coductors VAT (coductors	0 - 30 Amount 154 - - - - - - - - - - - - - - - - - - -	Days % 100.0% 100.0% 63.0% 19.6%	31 - 60 Days Amount - - - 1 - 10,098	% - - - 12.3% - 8.5% -	61-90 Amount - - - - - - - - - - - - -	- 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- Over 9 Amount 		Tot Amount 154	al % .1% - - - -				
Other Other Otal By Customer Group Part 5: Creditor Age Analysis Ethousands Bulk Extroly Bulk	0 - 30 Amount 154 - - - 23,454	- Days % 100.0% - 100.0% - - - - - - - - - - - - -		% - - 12.3% - 8.5% -	61-90 Amount - - - 5,865 -	- - - - - - - - - - - - - -	Over 91 Amount	- Days % - - - - - - - - - - - - -	Tol Amount 154 1 8 119,412	al % - - - - 99.9% -	-			
Other Other Otal By Customer Group Part 5: Creditor Age Analysis Ethousands Bulk Extroly Bulk	0 - 30 Amount 154 - - - - - - - - - - - - - - - - - - -	Days % 100.0% 100.0% 63.0% 19.6%	31 - 60 Days Amount - - - 1 - 10,098	% - - - 12.3% - 8.5% -	61 - 9(Amount - - - - 5,865	- 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- Over 9 Amount 		Tot Amount 154	al % - - - - 99.9%	-			
Oher Otal By Customer Group Part 5: Creditor Age Analysis thousands Creditor Age Analysis Buk Exertory Buk Vister PMT Educations The Content State The Content State The Content State The Content State The Content State The Content State Content St	0 - 30 Amount 154 - - - 23,454	- Days % 100.0% - 100.0% - - - - - - - - - - - - -		% - - 12.3% - 8.5% -	61-90 Amount - - - 5,865 -	- - - - - - - - - - - - - -	- Over 91 Amount - - - 2 - 79,994 - -	- Days % - - - - - - - - - - - - -	Tol Amount 154 1 8 119,412	al % - - - - 99.9% -	-			
Oher Otal By Customer Group Part 5: Creditor Age Analysis thousands Creditor Age Analysis Buk Exertory Buk Vister PMT Educations The Content State The Content State The Content State The Content State The Content State The Content State Content St	0 - 30 Amount 154 - - - - - - - - - - - - - - - - - - -	- Days % 100.0% - 100.0% - - - - - - - - - - - - -	31 - 60 Days Amount - - - - - - - - - - - - - - - - - - -	% 12.3% 8.5% 8.4%	61-90 Amount - - - 5,865 -	- - - - - - - - - - - - - -	- Over 91 Amount - - - 2 - 79,994 - -	- Days % - - - - - - - - - - - - -	Tol Amount 154 1 8 119,412	al % - - - - 99.9% -	-			
Other Othel By Customer Group Otal By Customer Group Check Control (Control (Cont	0 - 30 Amount 154 - - - 23,454	- Days % 100.0% - 100.0% - - - - - - - - - - - - -	31 - 60 Days Amount - - - - - - - - - - - - - - - - - - -	% - - 12.3% - 8.5% -	61-90 Amount - - - 5,865 -	- - - - - - - - - - - - - -	- Over 91 Amount - - - 2 - 79,994 - -	- Days % - - - - - - - - - - - - -	Tol Amount 154 1 8 119,412	al % - - - - 99.9% -	-			

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure					202	1/22					202	0/21	
	Bug	laet	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 2020/21 to Q3 of 2021/2
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	3.802.907	3.759.821	873.859	23.0%	851.888	22.4%	821.947	21.9%	2.547.693	67.8%	760.612	73.1%	8.19
Property rales	763.804	757.016	167.896	22.0%	179.628	23.5%	167.767	22.2%	515.291	68.1%	160.383	78.4%	4.6
						-	-		-		-		
Service charges - electricity revenue	1,259,867	1,212,694	294,499	23.4%	246,109	19.5%	242,282	20.0%	782,890	64.6%	207,253	61.4%	16.9
Service charges - water revenue	529,054	523,857	100,260	19.0%	129,045	24.4%	101,052	19.3%	330,358	63.1%	108,067	63.0%	(6.5)
Service charges - sanitation revenue	162,163	156,991	37,038	22.8%	40,613	25.0%	37,316	23.8%	114,966	73.2%	35,170	63.8%	6.1
Service charges - refuse revenue	145,597	142,725	33,431	23.0%	32,507	22.3%	32,965	23.1%	98,903	69.3%	30,580	66.6%	7.8
						-			-		-		
Rental of facilities and equipment	11,325	17,588	3,371	29.8%	3,895	34.4%	3,990	22.7%	11,257	64.0%	627	53.6%	536.3
Interest earned - external investments	3,274	1,119	57	1.7%	180	5.5%	266	23.7%	502	44.9%	600	58.0%	(55.7
Interest earned - outstanding debtors	371,116	333,669	62,622	16.9%	66,999	18.1%	67,829	20.3%	197,450	59.2%	94,234	83.2%	(28.05
Dividends received	259	259	-	-	-	-		-	-	-			
Fines, penalties and forfeits	37,788	36,923	5,617	14.9%	4,920	13.0%	4,766	12.9%	15,303	41.4%	3,657	29.7%	30.3
Licences and permits	307	408	61	19.9%	75	24.3%	189	46.2%	324	79.4%	120	79.7%	57.7
Agency services	45,320	45,320	546	1.2%	770	1.7%	720	1.6%	2,037	4.5%	525	58.8%	37.1
Transfers and subsidies	440,689	468,378	157,064	35.6%	124,250	28.2%	134,589	28.7%	415,904	88.8%	100,939	111.5%	33.3
Other revenue	30,743	61,272	11,397	37.1%	22,896	74.5%	28,214	46.0%	62,508	102.0%	18,457	81.1%	52.9
Gains	1,601	1,601	-	-	-	-	-	-	-	-	-		-
Operating Expenditure	4.088.203	4.085.957	817.767	20.0%	617.777	15.1%	1.540.853	37.7%	2.976.397	72.8%	586.815	43.7%	162.65
Employee related costs	908.839	961,992	144,571	15.9%	277.104	30.5%	335.531	34.9%	757.205	78.7%	238.750	72.6%	40.5
Remuneration of councillors	32,499	32,499	5.525	17.0%	3.408	10.5%	7.028	21.6%	15.961	49.1%	5.067	48.9%	38.7
Debt impairment	784,782	683.782	13				533,744	78.1%	533.757	78.1%	66		807.795.2
Depreciation and asset impairment	335.236	246.736		-									-
Finance charges	218.615	214.021	51,912	23.7%	20.907	9.6%	94.087	44.0%	166.906	78.0%	26.887	18.7%	249.9
Bulk purchases	1,174,502	1,190,904	495,741	42.2%	103.211	8.8%	372.346	31.3%	971.298	81.6%	159.054	56.8%	134.1
Other Materials	134.087	164.946	30,443	22.7%	25.103	18.7%	54.407	33.0%	109.953	66.7%	51,940	77.9%	4.8
Contracted services	307.746	383.639	58.115	18.9%	121.225	39.4%	111.000	28.9%	290.339	75.7%	73.542	68.4%	50.9
Transfers and subsidies	4.150	4,150	337	8.1%	139	3.4%	177	4.3%	653	15.7%	342	26.2%	(48.35
Other excenditure	187,747	203.287	31,109	16.6%	66.681	35.5%	32.534	16.0%	130.324	64.1%	31,168	57.6%	4.4
Losses	-		-	-	-	-	-		-		-		
Surplus/(Deficit)	(285,296)	(326,136)	56.092		234.111		(718,906)		(428,704)		173,797		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	189.132	197 678	00,002		204,111		(110,000)		(420,104)		110,101	45.2%	
Transfers and subsidies - capital (monetary allocations) (war./ Prov and Dist) Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	109,132	157,070										40.2.10	
Transfers and subsidies - capital (increasily alloc) (Departm Agencies, http://c) Transfers and subsidies - capital (in-kind - all)		-	-	-	2.537		-		2.537		-		-
Transfers and subsidies - capital (in-kind - all)		-	-		2,537				2,53/				
Surplus/(Deficit) after capital transfers and contributions	(96,165)	(128,458)	56,092		236,647		(718,906)		(426,167)		173,797		
Taxation		-	-	-		-	-	-	-	-		-	-
Surplus/(Deficit) after taxation	(96,165)	(128,458)	56,092		236,647		(718,906)		(426,167)		173,797		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(96,165)	(128,458)	56,092		236,647		(718,906)		(426,167)		173,797		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-				
Surplus/(Deficit) for the year	(96,165)	(128,458)	56.092		236.647		(718,906)		(426,167)		173,797		

					202	1/22					202	20/21	
	Bud	get	First C	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	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 2020/21 to Q3 of 2021/2
ands										budget		budget	
Revenue and Expenditure													
ource of Finance	183,780	239,365	29,411	16.0%	36,844	20.0%	52,295	21.8%	118,550	49.5%	32,667	52.5%	60.19
National Government	168,180	171,789	28,968	17.2%	33,626	20.0%	27,917	16.3%	90,511	52.7%	28,096	54.8%	(.6%
Provincial Government	-	-	· · ·	-	-	-	-	-	· · ·	-	-	-	
District Municipality	14,600	14,778		-	-	-	-	-		-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-	-		-	-	-	-	-		-	-	-	-
Transfers recognised - capital	182,780	186,567	28,968	15.8%	33,626	18.4%	27,917	15.0%	90,511	48.5%	28,096	50.2%	(.6%
Borrowing		-		-	-	-	-	-		-	-	-	-
Internally generated funds	1,000	52,798	444	44.4%	3,217	321.7%	24,378	46.2%	28,039	53.1%	4,570	62.7%	433.4
	-	-		-	-	-	-	-	-	-	-	-	-
apital Expenditure Functional	183,780	239,365	29,411	16.0%	36,844	20.0%	52,295	21.8%	118,550	49.5%	32,667	52.0%	60.1
Municipal governance and administration	6,000	32,295	444	7.4%	725	12.1%	17,896	55.4%	19,064	59.0%	825	37.3%	2,069.3
Executive and Council			-								91	42.3%	(100.09
Finance and administration	6,000	32,295	444	7.4%	725	12.1%	17,896	55.4%	19,064	59.0%	734	37.3%	2,338.2
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7,000	8,827	660	9.4%	1,150	16.4%	86	1.0%	1,895	21.5%	444	8.6%	
Community and Social Services	5,000	2,827	-	-	-	-	-	-	-	-	444	20.1%	
Sport And Recreation	2,000	5,000	660	33.0%	1,150	57.5%	86	1.7%	1,895	37.9%	-	-	(100.05
Public Safety	-	1,000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29,600	34,807	6,996	23.6%	7,575	25.6%	1,983	5.7%	16,555	47.6%	4,827	46.1%	
Planning and Development		100		-		-		-		-	1,942	7,031.0%	
Road Transport	29,600	34,707	6,996	23.6%	7,575	25.6%	1,983	5.7%	16,555	47.7%	2,885	19.4%	(31.35
Environmental Protection				-		-				49.6%		56.2%	
Trading Services	141,180	163,436	21,311	15.1%	27,394	19.4%	32,330	19.8%	81,036		26,571		
Energy sources	48,500	71,027	961	2.0%	3,336	6.9%	14,929	21.0%	19,227	27.1%	9,384	40.3%	
Water Management Waste Water Management	17,000 70.680	61,401 28.858	15,690 4,660	92.3% 6.6%	17,684 6.243	104.0% 8.8%	15,945 1.456	26.0% 5.0%	49,320 12.359	80.3% 42.8%	2,114 15.073	52.6% 70.7%	
Waste Water Management Waste Management	70,680	28,858			6,243		1,456	5.0%			15,0/3		
			-	-		2.6%	-	-	131	6.1%	-	1.5%	
Other	-	-			-	-	-		-	-			-

Revolution Normal Paper priston Paper priston Paper priston Paper priston Normal % of adjusta % of adjusta Cash Flow from Operating Activities 573,88 573,88 573,88 573,88 573,88 573,88 647/38 112,55 22,56 92,274 92,374 92,574 92,574 92,574 92,574 92,574 92,574 92,574 92,574 92,574 92,574 92,574 92,574 92,574 92,574 92,574 92,578		20/21	202					1/22	202					
speropristion R housands Bpioget (No partial Addivities) Spendium (No partial Addivities) Spendium (No partiaddivitis) Spendium (No partial Addivities) <th></th> <th>Quarter</th> <th>Third</th> <th>o Date</th> <th>Year to</th> <th>Quarter</th> <th>Third (</th> <th>Quarter</th> <th>Second</th> <th>luarter</th> <th>First 0</th> <th>lget</th> <th>Bud</th> <th></th>		Quarter	Third	o Date	Year to	Quarter	Third (Quarter	Second	luarter	First 0	lget	Bud	
Cash Flow from Operating Activities 1,15,34 3,15,34 3,15,34 3,15,34 3,15,34 3,15,34 54,045 17,25 92,26 92,27 2,15,74 2,15,74 97,95 - Receipt Service around Over revens 19,0321 20,25 22,15 20,15 21,15,74 97,95 -	iture as to Q3 of 2021 djusted	Expenditure as % of adjusted		Expenditure as % of adjusted				Main		Main				
Recipit 110.24 117.34 517.05 172.55 202.0% 22.0% 22.1% 125.0% 22.5% 25.5%	Aer	budget	t	buuget										
Property attes 17.5 17.55 20.738 17.55 20.738 17.55 22.25 17.55 23.25 17.55 23.25 17.55 23.25 17.55 23.25 17.55 23.25 17.55 23.25 17.55 23.25 17.55 23.25 17.55 17.55 23.25 17.55 17.55 23.25 17.55 17.55 23.25 17.55 17.55 23.25 17.55			1											
Service charges 1180.52 1180.52 128.52 22.58 31.15 34.498 11.65 37.501 19.25 90.558 90.05 1.15 Other revolts 0.401.03 44.83.26 150.554 17.55 22.255 43.03.11 97.55 3.02.05 </td <td>- (100.0</td> <td></td> <td>-</td> <td></td>	- (100.0		-											
OPE rowne 94.13 94.13 94.13 95.57 24.28 30.75 325.97 324.97 40.33 1195.57 1195	- (100.0		-											
Tarsfer and Stabile - Opentional 440,80 440,87 110,524 410,55 140,562 32,245 936,267 32,255 43,0,31 919,55 - Tarsfer and Stabile - Opention 2,860 1,911 - <	- (100.0		-											Service charges
Tardets and Statistics- Coginal Interest 119, 122 198, 122 65, 522 32, 35 61, 07 32, 276 57, 50 30, 65 114, 55 27, 56 30, 65 114, 55 27, 56 30, 65 114, 55 27, 56 30, 65 114, 55 27, 56 30, 65 114, 55 27, 56 30, 65 114, 55 27, 56 30, 65 117, 56 117, 56 117, 56 (150, 656) 55, 65 (568, 64) 117, 56 (150, 656) 116, 75 (150, 656) 55, 65 (568, 64) 117, 56 (150, 656) 116, 75 (150, 656) 116, 75 (150, 656) 116, 75 (150, 656) 116, 75 (150, 656) 116, 75 (150, 656) 116, 75 (150, 656) 116, 75 (150, 656) 116, 75 (150, 656) 116, 75 (150, 656) 116, 75 (150, 656) 116, 75 (150, 656) 116, 75 (160, 756) 116, 75 (160, 756) 116, 75 (160, 756) 116, 75 (160, 756) 116, 75 116, 75 116, 75 116, 75 116, 756 116, 756 116, 756	- (100.0		-	362.0%	340,703	324.9%	305,747	30.1%	28,282	7.1%	6,674	94,113	94,113	Other revenue
Interest Dublectors 2.250 (2.87, 12) 1.01 (3.02, 0.40) 1.02, 0.251, 521 (2.87, 12) 1.9.5 (1.95, 222) 1.9.5 (1.95, 202)	- (100.0	-	-	91.9%	430,341	22.8%	106,829				180,624		440,689	Transfers and Subsidies - Operational
Intensit 2.250 1.011 <t< td=""><td>- (100.0</td><td>-</td><td>-</td><td>87.0%</td><td>164,532</td><td>30.4%</td><td>57,540</td><td>32.3%</td><td>61,070</td><td>24.3%</td><td>45,922</td><td>189,132</td><td>189,132</td><td>Transfers and Subsidies - Capital</td></t<>	- (100.0	-	-	87.0%	164,532	30.4%	57,540	32.3%	61,070	24.3%	45,922	189,132	189,132	Transfers and Subsidies - Capital
Payments D, 20, 20, 80 0, 20, 21, 80, 80 C, 20, 81, 80 C, 20, 80, 80, 80 C, 20			-		-		-	-	-	-	-	1,041	2,650	Interest
Supplement employees 1273.86 1278.87 <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>Dividends</td>			-		-		-	-		-		-	-	Dividends
Finance drages (228.17) (228.17) (228.17) (12.75) (12.75) (12.75) (12.75) (12.75) (12.77)	107.3% (8.5	107.3%	(568,649)	56.6%	(1,686,695)	17.5%	(520,497)	20.2%	(608,966)	18.5%	(557,232)	(2,981,581)	(3,020,080)	Payments
Transfer and grads Image: starting and grads <thimage: and="" grads<="" starting="" th=""> Image: sta</thimage:>	107.3% (8.5	107.3%	(568,649)	61.2%	(1,686,695)	18.9%	(520,497)	21.8%	(608,966)	19.9%	(557,232)	(2,754,969)	(2,793,468)	Suppliers and employees
Intraction and gastis Image: solution of gastis Image:								-				(226.612)	(226.612)	Finance charges
Cash Flow from Investing Activities 399 (240) -<			-					-						Transfers and grants
Procession disputed PPE 1 <th1< th=""> <th1< th=""> 1 <th1< th=""></th1<></th1<></th1<>	181.9%) (170.9) (181.9%)	(568,649)	241.5%	470,321	207.0%	403,267	64.0%	83,330	(12.5%)	(16,276)	194,782	130,204	Net Cash from/(used) Operating Activities
Receipts 399 (248) - <			1											Cash Flow from Investing Activities
Process in original PPE ·											-	(249)	200	
Decesse (trosses) in concert exercises) Org. Org. <thorg.< th=""> Org. Org.<td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td>(240)</td><td>335</td><td></td></thorg.<>					-			-				(240)	335	
Decses (rotans) in non-current investments Image: style														
Decesses (rocass) in non-current investments 1939 (183,786) (21,756) (23,756) (21,756) (23,757) (21,757) (23,757) (21,					-		-	-	-	-		-		
Payments (193,78) (22,7463) (12,7463) (14,9%) (65,570) 30.3% (46,079) 19.9% (12,150) 55.7% - Capit ansation (183,780) (22,7463) 14.9% (55,670) 30.3% (46,079) 19.9% (12,154) 55.7% - Net Cash Florm from Flored() Investing Activities (183,381) (22,2464) (27,465) 14.9% (55,670) 30.4% (46,079) 19.9% (12,154) 55.7% - Cash Florm from Flored() Investing (18,381) (22,2464) (17,48) 14.9% (55,670) 30.4% (46,079) 19.9% (12,154) 55.7% - Cash Florm from Flored() (19,19) (13,19) - (13,19) -					-							(249)	200	
Copati assist (153,70) (23,780) (27,450) (19,95) (156,770) (19,95) (12,156) 55.7% . . Cash Flow from/fused lynesting Activities .	- (100.0			EE 71/	(420.454)	40.0%	(46 070)		(55 670)		(07.405)			
Net Cash Flow form(used) Investign Activities (#3.387) (222,040) (27,465) 14.9% (95,576) 38.4% (#6,079) (#9,9%) (?23,156) 55.7% - Cash Flow from Financing Activities -<	- (100.0		-											
Cash Flow from Financing Activities . . .	- (100.													
Receipts	- (100.0	-	-	55.776	(125,134)	10.076	(40,073)	30.475	(55,670)	14.376	(21,403)	(232,004)	(103,301)	
Stort tem bars Boroweig (postwei) noting homese (postwei) noting Bagement of tomologing Image (13) Image (13) Image (14) Image (14) <td></td> <td></td> <td>1</td> <td></td>			1											
Bosonairy (org minimizance) horses (local) and analysis) Image: second sec	- (100.0		-		(1,437)		(456)	-	(841)	-	(139)	-	-	
Increase (decresse)) consuming deposits Image: space of the space of	-		-	-	-	-	-	-	-	-	-	-	-	
Payments (supported consump) Image: support of consupport of consump) Image: support of consup) </td <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td>			-	-	-	-		-				-	-	
Regument domoving I	- (100.0		-	-	(1,437)	-	(456)	-	(841)	-	(139)	-	-	Increase (decrease) in consumer deposits
Net Cash from/(used) Financing Activities ·		-		•		•		-		-		-	· ·	Payments
Net Increase/(Decrease) in cash held (53,177) (37,222 (43,820) 82.4% 26,819 (50.4%) 356,732 (958.4%) 339,731 (912.7%) (568,649) 21,828.			-	-		-		-		-	-	-	-	
	- (100.0		· ·		(1,437)		(456)	-	(841)	-	(139)	-		Net Cash from/(used) Financing Activities
Cashicash equivalents at the year begin: 74,277 40,175 54,826 73.8% 11,007 14.8% 37,826 94.2% 54,826 138.5% (1,335,021) (623	828.6% (162.7	21,828.6%	(568,649)	(912.7%)	339,731	(958.4%)	356,732	(50.4%)	26,819	82.4%	(43,820)	(37,222)	(53,177)	Net Increase/(Decrease) in cash held
	(623.2%) (102.8	(623.2%	(1.335.021)	136.5%	54.826	94.2%	37.826	14.8%	11.007	73.8%	54.826	40.175	74,277	Cash/cash equivalents at the year begin:
Cashicash equivalents at the year end: 21,100 2,954 11,007 52,2% 37,826 179.3% 390,027 13,205,2% 390,027 13,205,2% (2,206,676) (10,221)														

<u> </u>	0 - 30	Davs	31 - 60 Davs		61 - 90 Davs		Over 90 Davs		Total			ots Written Off to	Impairment -	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	tors %	Counci	I Policy
Debtors Age Analysis By Income Source	Anodin	76	Anoun	~	Panoan	~	Aniount	~	Amount	~	Junoun	~	Pullount	14
	45.468	2.6%	25,959	1.5%	27.438	1.6%	1.648.363	94.3%	1.747.227	27.0%				
Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables from Exchange Transactions - Electricity	45,468	2.6%	25,959 27,774	1.5%	27,438	1.6%	1,648,363	94.3%	1,747,227	27.0%	-	-		
	49.319	5.5%	27,774 25,686	2.4%	23,501 22,109	2.0%	1,040,482	90.0%	1,155,539 808.222	17.8%	-	-		
Receivables from Non-exchange Transactions - Property Rates			25,686		22,109		/11,10/ 585.637	88.0% 94.8%	808,222		-	-		
Receivables from Exchange Transactions - Waste Water Management	14,419	2.3%		1.5%		1.4%				9.5%	-	-	-	
Receivables from Exchange Transactions - Waste Management	11,166	2.6%	8,232	2.0%	7,576	1.8%	395,168	93.6%	422,141	6.5%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors		-	1	100.0%	23.374	-	-	-	1	-	-	-	-	
Interest on Arrear Debtor Accounts	25,180	12.5%	23,741	11.8%	23,374	11.6%	129,115	64.1%	201,411	3.1%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-		-		-			-	-	-	-		
Other	1,334	.1%	104		3,093	.2%	1,524,018	99.7%	1,528,549	23.6%				
Total By Income Source	210,670	3.3%	120,518	1.9%	115,748	1.8%	6,033,890	93.1%	6,480,826	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	5,880	9.4%	3,297	5.3%	2,988	4.8%	50,407	80.6%	62,572	1.0%	-	-		
Commercial	137,107	2.6%	94,362	1.8%	92,323	1.7%	5,031,505	94.0%	5,355,297	82.6%	-	-		
Households	67,683	6.4%	22,859	2.2%	20,438	1.9%	951,978	89.6%	1,062,958	16.4%	-	-		
Other		-	-	-			-		-	-	-	-		
Total By Customer Group	210.670	3.3%	120.518	1.9%	115.748	1.8%	6.033.890	93.1%	6.480.826	100.0%				
Part 5: Creditor Age Analysis	0 - 30	Dave	31 - 60 Days		61 - 90	Dave	Over 9	0 Davis	Tot	1	1			
				Ň						ai %	-			
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	76				
Creditor Age Analysis														
Bulk Electricity	181.083	3.7%	229,236	4.7%			4.518.198	91.7%	4,928,518	97.9%				
Bulk Water	4,563	10.2%	22,717	51.0%			17,287	38.8%	44,567	.9%				
PAYE deductions	-	-	-				-		-	-				
VAT (output less input)	-	-	-				-			-				
Pensions / Retirement	5,628	100.0%	-				-		5,628	.1%				
Loan repayments	-	-		-					-	-				
Trade Creditors	31.743	58.1%	6.265	11.5%	3.368	6.2%	13.298	24.3%	54.674	1.1%				
Auditor-General	-	-	-	-	-	-	-	-		-				
Other	-	-	-	-		-								

013 690 6208 013 690 6241

Municipal Manager Financial Manager

Source Local Government Database

Mr Humphry Sizwe Mayisela Ms Jabulile Precious Hlatshwa

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure Year to Date Actual Total Expenditure as % of adjusted budget 2021/22 LU20/21 Third Quarter Actual Total Expenditure Free 2020/21 Third Quarter Actual 3rd Q as % of Expenditure adjusted budget Budget Main Adjusted Budget First Quarter Actual 1st Q as % of Expenditure Main appropriation Second Quarter Actual Expenditure appropriation Q3 of 2020/21 to Q3 of 2021/22 Expenditure as % of adjusted budget apo Exp R thousands Operating Revenue and Expenditure Operating Revenue Property rates 347.765 351.694 134.326 38.6% 113.346 32.6% 88.077 25.0% 335.749 95.5% 81.582 94.9% 8.0% Service charges - electricity revenue Service charges - water revenue Service charges - sanitation revenue Service charges - refuse revenue 125 125 27 . 21.6% 13 10.79 2.6% 34.9% . 75.3% (91.8%) Service Cranges - retaise revenue Rental of facilities and opujament Interest earned - saternal investments Interest earned - outstanding debtors Drivándras receivad Fines, penalities and forfiels Licences and permits Agency services Transfers and subsides Other revenue Gaine . 10,542 . 964 . 9.1% 1,529 . 14.5% . 1,650 . 15.6% 4,142 . 1,723 -(4.3%) . 10,542 . 39.3% . 19.6% 326,967 10,131 326,462 14,565 132,124 1,211 40.4% 11.9% 108,719 3,084 . 33.3% 30.4% 81,629 4,795 25.0% 32.9% 322,473 9,090 . 98.8% 62.4% 79,673 146 99.9% 68.3% 2.5% 3,192.2% Gains **Operating Expenditure** Employen inklied costs Remuneration of councilors Delt ingainment Depreciation and assid impairment France drugss Buß purchasses Other Materials Cotrateds services Transfers an studendes Other opendure Losse 378,902 203,845 16,795 379,392 208,770 16,795 82,053 45,586 3,267 21.6% 21.8% 19.5% . 24.9% . **89,301** 50,833 3,190 23.5% 24.3% 19.0% . 24.8% 87,623 47,471 3,544 23.1% 258,977 143,890 10,000 68.3% 70.6% 59.5% . 74.2% 77,646 46,452 3,478 62.7% 69.4% 65.8% **12.8%** 2.2% 1.9% 23.3% 21.1% 24.5% . 24,562 671 . 24,562 671 6,114 6,102 6,011 18,226 . (100.0%) . 4,392 43,858 8,340 72,004 . 192 11,136 5,578 10,182 . 4.4% 25.4% 66.9% 14.1% -15.8% 23.4% 5.0% 24.7% . 14.6% 28.2% 8.1% 22.0% 4,226 47,983 9,536 71,284 . 618 13,528 776 15,676 . 1,505 34,929 6,772 43,655 . 35.6% 72.8% 71.0% 61.2% . (17.5%) 49.7% (81.5%) 14.1% -695 10,265 418 17,798 . 749 9,034 4,197 13,736 . 31.3% 54.6% 98.9% 60.5% Surplus(IDeficit) Transfers and subsides - capital (monetary allocations) (Not / Prov and Dat) Transfers and subsides - capital (movietry allocations) (Not / Prov and Dat) Transfers and subsides - capital (m-kind - all) (31,627) (27,208) 52,272 76,771 3,936 24,045 454 57.9 (8.23 50.81 35.41 (176.0% 2,365 2,36 1,365 (193 1,202 25 (29,262) 52,299 25,414 261 77,973 4,191 (24,843) Surplus/(Deficit) after capital transfers and contributions Taxation Surplus/(Deficit) after taxation (29,262) (24,843) 52,299 25,414 261 . 77,973 4,191 Surplus/(Deficit) attributable to municipality Share of surplus/ (deficit) of associate (29,262) (24,843) 52,299 25,414 261 77,973 4,191 . (29,262) (24,843) . 52,299 25,414 261 . 77,973 4,191 Surplus/(Deficit) for the year

					202	1/22					2020/21		
	Bu	Budget		luarter	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance					-				-				
National Government				-		-						-	
Provincial Government			-	-	-		-	-					1 .
District Municipality		-	-	-	-	-	-	-			-	· ·	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-			-	-	1 .
Transfers recognised - capital				-		-				-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	5,100	4,994	312	6.1%	38	.8%	1,477	29.6%	1,827	36.6%	970	32.1%	52.3%
Municipal governance and administration	5,100	4,994	312	6.1%	2		1,477	29.6%	1,791	35.9%	1.734	41.3%	
Executive and Council							· · ·						
Finance and administration	5,100	4,994	312	6.1%	2		1,477	29.6%	1,791	35.9%	1,734	41.3%	(14.8%)
Internal audit		-							-				
Community and Public Safety		-		-	-	-	-	-	-	-	-		
Community and Social Services		-			-		-		-				-
Sport And Recreation		-	-			-		-	-			-	-
Public Safety		-							-		-		
Housing		-	-			-		-	-			-	-
Health			-		-	-		-	-			-	
Economic and Environmental Services		•	•	-		-	-		-	-	(764)		
Planning and Development					-	-		-	-		(764)		
Road Transport		-						-	-			-	
Environmental Protection						-		-				-	
Trading Services		-	-	-	36	-	-	-	36		-		
Energy sources Water Management		-	-		36		-		- 36			1 .	1
Water Management Waste Water Management					30				- 30				
Waste Waster Management Waste Management													
Other												1 .	

					202	1/22					202	20/21	
	Bud	lget	First C	luarter	Second	Quarter	Third C	Quarter	Year t	o 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 2020/21 to Q3 of 2021/2
Cash Flow from Operating Activities										budget		budget	
	339.588	340.114	141.106	41.6%	167.756	49.4%	142,401	41.9%	451.262	132.7%	82.090	100.7%	73.55
Receipts		340,114	141,105	41.5%	16/,/56		142,401	41.9%		132.7%	82,090	100.7%	
Property rates		125		24.9%	- 15	12.1%		3.0%	- 50				(91.8%
Service charges	125		31							40.0%	46	88.0%	
Other revenue	128	128	10	7.4%	53,241	41,656.1%	19,836	15,519.6%	73,086	57,183.2%	13	15.9%	150,329.69
Transfers and Subsidies - Operational	327,799	327,799	138,139	42.1%	104,856	32.0%	85,337	26.0%	328,333	100.2%	81,331	100.8%	4.93
Transfers and Subsidies - Capital	11,536	12,062	2,926	25.4%	9,644	83.6%	37,224	308.6%	49,793	412.8%	700	100.0%	5,217.79
Interest		-				-							-
Dividends													
Payments	(354,830)	(354,830)	(14,403)	4.1%	(17,547)	4.9%	(21,163)	6.0%	(53,113)	15.0%	(7,955)	-	166.05
Suppliers and employees	(354,830)	(354,830)	(14,403)	4.1%	(17,547)	4.9%	(21,163)	6.0%	(53, 113)	15.0%	(7,955)		166.03
Finance charges		-				-							
Transfers and grants													
Net Cash from/(used) Operating Activities	(15,242)	(14,716)	126,702	(831.2%)	150,209	(985.5%)	121,238	(823.8%)	398,149	(2,705.5%)	74,135	94.7%	63.55
Cash Flow from Investing Activities													
Receipts	(29)												
Proceeds on disposal of PPE	(/												
Decrease (Increase) in non-current debtors (not used)													
Decrease (increase) in non-current receivables	(29)												
Decrease (increase) in non-current investments	(10)												
Payments													
Capital assets													
Net Cash from/(used) Investing Activities	(29)												
Cash Flow from Financing Activities													
Receipts											(1)		165.05
		•	-		-	-	(3)	-	(3)		(1)	-	
Short term loans		-				-							-
Borrowing long term/refinancing		-				-							-
Increase (decrease) in consumer deposits	-						(3)	-	(3)	-	(1)		165.0
Payments		-	-	-	-		-	-	-		-	-	-
Repayment of borrowing													
Net Cash from/(used) Financing Activities	-		-			-	(3)		(3)		(1)	-	165.05
Net Increase/(Decrease) in cash held	(15,272)	(14,716)	126,702	(829.6%)	150,209	(983.6%)	121,235	(823.8%)	398,147	(2,705.5%)	74,134	94.7%	63.5%
Cash/cash equivalents at the year begin:	218,476	218,476	186,830	85.5%	313,533	143.5%	463,741	212.3%	186,830	85.5%	445,572	92.6%	4.19

Part 4: Debtor Age Analysis														
r are a postor regorinaryolo	0 - 3) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water						-								
Trade and Other Receivables from Exchange Transactions - Electricity	-					-								-
Receivables from Non-exchange Transactions - Property Rates	-	-			-	-								-
Receivables from Exchange Transactions - Waste Water Management					-	-								-
Receivables from Exchange Transactions - Waste Management	-	-			-	-		-						-
Receivables from Exchange Transactions - Property Rental Debtors		-							-					
Interest on Arrear Debtor Accounts	-				-	-		-						-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-								-
Other 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														
Fait 5. Creditor Age Analysis	0-3) Days	31 - 60 Days		61 - 9) Days	Over 90 Days Total			tal	1			
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	458	21.9%	-		258	12.3%	1,376	65.8%	2,091	100.0%	6			
Auditor-General	-					-								
Other	-				-									
Total	458	21.9%			258	12.3%	1,376	65.8%	2,091	100.0%				
Contact Details											-			
							1							
Municipal Manager	Mr Ca Habile			017 801 7008										
Financial Manager	Mr Zakhele Robert	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 2022

Part1: Operating Revenue and Expenditure

					202	21/22					202	20/21	
	Bu	iget	First (Juarter	Second	d Quarter	Third	Quarter	Year	to 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 2020/21
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Expenditure	Expenditure as % of adjusted	to Q3 of 2021/22
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	2,589,362	2,589,741	562,782	21.7%	555,973	21.5%	537,048	20.7%	1,655,803	63.9%	538,468	71.8%	(.3%)
Property rates	371,135	371,135	96,381	25.7%	94,219	25.4%	94,235	25.4%	283,834	76.5%	93,941	76.5%	.3%
Service charges - electricity revenue	- 699.171	699.171	118.855	17.0%	123.557	17.7%	122.696	17.5%	365.108	52.2%	124,192	57.5%	(1.2%)
Senice charges - water revenue	577,597	577,597	91,228	15.8%	128,949	22.3%	128,622	22.3%	348,800	60.4%	155,534	73.9%	(17.3%)
Service charges - sanitation revenue	147,785	147,785	32,334	21.9%	33,508	22.7%	33,366	22.6%	99,208	67.1%	30,096	66.7%	10.9%
Service charges - refuse revenue	155,523	155,523	33,755	21.7%	33,819	21.7%	33,981	21.8%	101,555	65.3%	32,573	64.7%	4.3%
Rental of facilities and equipment	- 4.922	4.922	2.645	53.7%	2.715	55.2%	1.688	34.3%	7.048	143.2%	889	77.3%	- 89.8%
Interest earned - external investments	14.146	14,146	1,999	14.1%	2.165	15.3%	2,312	16.3%	6.476	45.8%	2.388	40.6%	(3.2%)
Interest earned - outstanding debtors	204,169	204,169	30,684	15.0%	31,057	15.2%	32,702	16.0%	94,443	46.3%	28,593	21.0%	14.4%
Dividends received	22	22	-						-				
Fines, penalties and forfeits	36,077	36,077	354	1.0%	1,011	2.8%	1,157	3.2%	2,521	7.0%	307	1.6%	276.5%
Licences and permits		-	-	-			-	-	-				
Agency services		-					-	-					-
Transfers and subsidies	363,505	363,885	139,739	38.4%	99,006	27.2%	87,710	24.1%	326,456	89.7%	68,446	125.3%	28.1%
Other revenue	15,311	15,311	5,743	37.5%	5,085	33.2%	(2,618)	(17.1%)	8,211 12,142	53.6%	1,509	60.7%	(273.5%)
Gains			10,065		881		1,196	-					(100.0%)
Operating Expenditure	2,492,629	2,515,424	509,181	20.4%	559,135	22.4%	607,952	24.2%	1,676,267	66.6%	544,777	61.6%	11.6%
Employee related costs	649,552	634,759	46,026	7.1%	184,443	28.4%	188,384	29.7%	418,854	66.0%	137,446	65.0%	37.1%
Remuneration of councillors	30,591	30,591	4,244	13.9%	6,038	19.7%	8,005	26.2%	18,287	59.8%	6,304	62.9%	27.0%
Debt impairment Decreciation and asset impairment	202,186 154,535	202,186 154,535	44,291	28.7%	44.499	- 28.8%	38,282	24.8%	127.072	- 82.2%			(100.0%)
Finance charges	154,535	128.652	44,291 31,454	20.7%	22.213	17.2%	38,262	24.0%	86.741	67.4%	18.743	37.2%	(100.0%) 76.5%
Pinance charges Bulk purchases	570.081	556.081	31,454	24.4%	22,213	17.2%	152.122	25.7%	446,734	80.3%	16,743 88,852	37.2%	70.0%
Other Materials	389.387	405.335	147.488	37.9%	95,713	24.6%	116.092	28.6%	359.292	88.6%	89.011	75.1%	30.4%
Contracted services	256.875	276.745	35.518	13.8%	55,987	24.0%	50,266	18.2%	141.771	51.2%	47.264	42.2%	6.4%
Transfers and subsidies	6.243	26,233	4.937	79.1%	8.086	129.5%	8.833	33.7%	21.856	83.3%	144,489		(93.9%)
Other expenditure	104,121	100,307	10,600	10.2%	32,166	30.9%	12,894	12.9%	55,660	55.5%	12,667	60.7%	1.8%
Losses				-	-			-	-		-		-
Surplus/(Deficit)	96,733	74,318	53,602		(3,162)		(70,904)		(20,464)		(6,309)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	124,693	193,167	7,899	6.3%	21,035	16.9%	5,305	2.7%	34,240	17.7%	40,889	44.6%	(87.0%)
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	221,426	267,485	61,501		17,873		(65,599)		13,775		34,581		
Taxation													
Surplus/(Deficit) after taxation	221,426	267,485	61,501		17,873		(65,599)		13,775		34,581		
Attributable to minorities													
Surplus/(Deficit) attributable to municipality	221,426	267,485	61,501		17,873		(65,599)		13,775		34,581		
Share of surplus/ (deficit) of associate													-
Surplus/(Deficit) for the year	221,426	267,485	61,501		17,873		(65,599)		13,775		34,581		

					202							0/21	
	Buc	lget	First C	luarter	Second		Third Quarter		Year to Date		Third Quarter		
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2020/21
	appropriation	Budget	Expenditure	Main	Expenditure	Main	Expenditure	adjusted budget	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q3 of 2021/2
		-	-	appropriation	-	appropriation				% of adjusted		% of adjusted	
thousands										budget		budget	
apital Revenue and Expenditure													
Source of Finance	264,380	290,725	7,543	2.9%	29,906	11.3%	16,350	5.6%	53,798	18.5%	16,887	31.7%	(3.2%
National Government	121.641	191.060	6.869	5.6%	27.821	22.9%	11,196	5.9%	45.886	24.0%	16.887	31.7%	(33.7%
Provincial Government	· · ·		-	-	· · ·		-	-	-	-	-		
District Municipality	900	900					-	-			-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-	-	-	-	-	-	-			-	-	-	-
Transfers recognised - capital	122.541	191,960	6.869	5.6%	27.821	22.7%	11.196	5.8%	45.886	23.9%	16.887	31.7%	(33.79
Borrowing	· · · ·		-	-				-	-		-		
Internally generated funds	141,839	98,764	674	.5%	2,084	1.5%	5,154	5.2%	7,912	8.0%	-	-	(100.09
		-	-	-	-	-	-	-	-		-	-	
Capital Expenditure Functional	264,380	290,725	7,550	2.9%	29,906	11.3%	16,500	5.7%	53,956	18.6%	34,299	23.4%	(51.93
Municipal governance and administration	26,592	21,167	8	-	2,084	7.8%	5,124	24.2%	7,216	34.1%	(702)	5.8%	(829.59
Executive and Council	6,525	2,900		-	-	-		-		-		-	-
Finance and administration	19,517	17,717	8	-	2,084	10.7%	5,124	28.9%	7,216	40.7%	(702)	5.6%	(829.55
Internal audit	550	550		-	-	-		-		-		-	-
Community and Public Safety	16,185	7,195					-	-			-		-
Community and Social Services	1,650	1,050		-	-	-		-		-		-	-
Sport And Recreation	1,800	-		-	-	-		-		-		-	-
Public Safety	11,985	5,285							-				-
Housing	750	860		-	-	-		-		-		-	-
Health		-		-	-	-		-		-		-	-
Economic and Environmental Services	92,397	80,329	6,371	6.9%	4,311	4.7%	7,113	8.9%	17,795	22.2%	8,996	42.3%	(20.99
Planning and Development	62,206	56,518	6,371	10.2%	4,311	6.9%	7,113	12.6%	17,795	31.5%	8,403	44.8%	(15.3
Road Transport	23,296	17,816							-		594	12.1%	(100.05
Environmental Protection	6,895	5,995		-	-	-		-		-		-	-
Trading Services	129,206	182,034	1,172	.9%	23,510	18.2%	4,263	2.3%	28,945	15.9%	26,005	19.3%	(83.69
Energy sources	41,176	47,005		-	12,537	30.4%		-	12,537	26.7%	430	33.0%	
Water Management	4,780	4,100	674	14.1%					674	16.4%	3,803		(100.0
Waste Water Management	64,250	120,929	498	.8%	10,973	17.1%	4,263	3.5%	15,734	13.0%	10,529	15.3%	(59.5)
Waste Management	19,000	10,000							-		11,242	11.1%	(100.05
Other	-	-								-			

					202	1/22					203	20/21	
	Bu	dget	First 0	luarter	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1,925,492	1,994,346	604,932	31.4%	470,350	24.4%	474,203	23.8%	1,549,485	77.7%	437,109	79.9%	8.5%
Property rates	254,012	254,012	113,435	44.7%	81,952	32.3%	73,813	29.1%	269,200	106.0%	977	46.4%	7,456.69
Service charges	1,145,654	1,145,654	145,996	12.7%	245,530	21.4%	256,259	22.4%	647,785	56.5%	43,136	6.7%	494.19
Other revenue	23,461	23,461	155,168	661.4%	8,785	37.4%	24,710	105.3%	188,664	804.2%	266,811	1,869.7%	(90.7%
Transfers and Subsidies - Operational	363.505	363.885	157.448	43.3%	100.907	27.8%	101,918	28.0%	360,273	99.0%	90.038	107.4%	13.29
Transfers and Subsidies - Capital	124.693	193.167	32.885	26.4%	33.175	26.6%	17.502	9.1%	83.562	43.3%	36.147	126.2%	(51.6%
Interest	14.146	14.146											
Dividends	22	22											
Payments	(1,872,462)	(1.865.267)	(283.428)	15.1%	(247,787)	13.2%	(251.733)	13.5%	(782.948)	42.0%	(14,984)	(7.6%)	1.580.05
Suppliers and employees	(1.789.215)	(1.761.726)	(283.428)	16.0%	(247,787)	14.0%	(251,733)	14.3%	(782,948)		(14,984)	(7.6%)	1.580.03
Finance charges	(103,246)	(103,541)	(200,420)	10.070	(247,707)	14.0.0	(201,100)		(102,040)		(14,304)	(1.0.14)	1,000.07
Transfers and grants	(103,240)	[103,041]											
Net Cash from/(used) Operating Activities	53.030	129.079	321,505	606.3%	222.562	419.7%	222,470	172.4%	766.537	593.9%	422.125	(910.5%)	(47.3%
Cash Flow from Investing Activities									,			(*******	(
Receipts	(4.328)		(52)	1.2%	(2)						(58)		(100.0%
Proceeds on discosal of PPE	(4,320)			1.276	(2)			-	(54)	-	(36)	-	(100.0%)
		-					-		-				
Decrease (Increase) in non-current debtors (not used)		-					-		-				
Decrease (increase) in non-current receivables	(4,333)							-					
Decrease (increase) in non-current investments	5	-	(52)	(1,028.5%)	(2)	(34.3%)			(54)	-	(58)		(100.0%
Payments	(256,380)	(213,759)	(10,857)	4.2%	(33,522)	13.1%	(16,324)	7.6%	(60,703)	28.4%	(16,345)		(.1%
Capital assets	(256,380)	(213,759)	(10,857)	4.2%	(33,522)	13.1%	(16,324)	7.6%	(60,703)	28.4%	(16,345)	54.0%	(.1%
Net Cash from/(used) Investing Activities	(260,708)	(213,759)	(10,909)	4.2%	(33,524)	12.9%	(16,324)	7.6%	(60,757)	28.4%	(16,403)	54.1%	(.5%
Cash Flow from Financing Activities													
Receipts		-	(833)	-	(1,187)		(3.165)		(5,184)				(100.0%)
Short term loans													
Borrowing long term/refinancing													
Increase (decrease) in consumer deposits			(833)		(1,187)		(3,165)		(5,184)				(100.0%
Payments			(000)		(1,101)		(0,100)		(0,104)				(100.0.0
Repayment of borrowing			-	-	-				-		-		
Net Cash from/(used) Financing Activities			(833)		(1,187)		(3,165)		(5,184)				(100.0%
Net Increase/(Decrease) in cash held	(207,678)	(84,680)	309,763	(149.2%)	187,852	(90.5%)	202,981	(239.7%)	700,596	(827.3%)	405,722	(543.1%)	(50.0%
Cash/cash equivalents at the year begin:	225,999	225,999	203,130	89.9%	512,961	227.0%	700,813	310.1%	203,130	89.9%	1,486,707	99.7%	(52.9%
Cash/cash equivalents at the year end:	18.321	141.319	512,961	2,799.8%	700.813	3.825.2%	903,794	639.5%	903,794	639.5%	1.892.429	(2.306.5%)	(52.2%

	0 - 31	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	49,326	5.5%	30,799	3.4%	20,661	2.3%	799,239	88.8%	900,025	30.6%		-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	35,916	10.0%	13,254	3.7%	10,662	3.0%	299,049	83.3%	358,882	12.2%		-		
Receivables from Non-exchange Transactions - Property Rates	28,173	10.5%	12,416	4.6%	9,985	3.7%	218,703	81.2%	269,277	9.2%		-		
Receivables from Exchange Transactions - Waste Water Management	12,251	3.7%	8,415	2.5%	7,931	2.4%	303,058	91.4%	331,655	11.3%		-		
Receivables from Exchange Transactions - Waste Management	11,576	3.9%	8,043	2.7%	7,374	2.5%	269,715	90.9%	296,708	10.1%		-		
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts	11.402	2.5%	10.734	2.4%	10.539	2.3%	419.420	92.8%	452.096	15.4%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure														
Other	1.690	.5%	1.515	.5%	2.249	.7%	327.105	98.4%	332,560	11.3%				
Total By Income Source	150,336	5.1%	85,176	2.9%	69,401	2.4%	2,636,288	89.6%	2,941,201	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	42.469	22.6%	8.860	4.7%	6.909	3.7%	129.395	69.0%	187.633	6.4%				
Commercial	29.900	10.0%	17.272	5.8%	6.009	2.0%	244,362	82.1%	297.542	10.1%				
Households	77.966	3.2%	59.045	2.4%	56.484	2.3%	2.262.531	92.1%	2,456.026	83.5%				
Other												-	-	
Total By Customer Group	150.336	5.1%	85.176	2.9%	69.401	2.4%	2.636.288	89.6%	2.941.201	100.0%				
Part 5: Creditor Age Analysis	0 - 31	Days	31 - 60 Days		61 - 91	Days	Over 9	0 Days	To	tal				
R thousands														
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
Creditor Age Analysis	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
Bulk Electricity	Amount		Amount						Amount -	%				
Bulk Electricity Bulk Water			Amount						Amount	%				
Bulk Electricity Bulk Water PAYE deductions			Amount			:		-	Amount	:				
Bulk Electricity Bulk Water	-													
Buk Electricity Buk Nater PAYE deductions VAT (output less input) Persions () Referentent	Amount - - 5,144		Amount			:			Amount 5,310	:				
Gub Exercicly Bub Weet PAVE doubtion VIII (logar) (less hou) Persions / Reference Lann regurates	5,144	96.9%	129	2.4%	- - - 37	.7%			5,310					
Buk Wear PAPE Goldsons Wit (output less inpu) Persicion (Pathement Laon reguments Tradic Carabias	-			2.4%										
Gub Exercicly Bub Weet PAVE doubtion VIII (logar) (less hou) Persions / Reference Lann regurates	5,144	96.9%	129	2.4%	- - - 37	.7%		90.7%	5,310					
Buk Excises Buk Network VNT (aduations VNT (aduations in the excision of the excision of the excision of the excision of the excision of the Autor-General Other	5,144	96.9%	129	2.4%	- - - 37	.7%		90.7%	5,310					
Bak Rendon De Alternon PACE deductors Val Tauda les tradit Van Tauda les tradit Les tradit de les tradit Taudo - Carlen Auto-General Other Total	- - 5,144 - 212,251 -	96.9%	129 24,404	2.4%	37 33,817	.7%	2,631,517	- - - 90.7%	5,310 2,901,990	.2% 				
Buk Ecolog Buk Nors PAT deductions VAT Coduct less insul) Periodus la faitement Lan regeneration Todal Other Total	5,144 212251 - - - - - - - - - - - - - - - - - - -	96.9%	129 24,404		37 33,817	.7%	2,631,517	- - - 90.7%	5,310 2,901,990	.2% 				
Buk Excitely Buk Netron PATC deduction VIIT Gould Less traul Personal Reference Lan requireds Task Cheditos Actific-Central	- - 5,144 - 212,251 -	96.9%	129 24,404	2.4%	37 33,817	.7%	2,631,517	- - - 90.7%	5,310 2,901,990	.2% 				

Source Local Government Database

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

					202	1/22					202	0/21	
	Buc	lget	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2020/21
	appropriation	Budget	Expenditure	Main	Expenditure	Main	Expenditure	adjusted budget	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q3 of 2021/22
		-		appropriation		appropriation				% of adjusted		% of adjusted	
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	1,076,307	927,380	255,083	23.7%	216,363	20.1%	143,143	15.4%	614,589	66.3%	265,025	61.3%	(46.0%)
Property rates	179,005	179,005	41,248	23.0%	43,185	24.1%	28,939	16.2%	113,372	63.3%	43,695	85.9%	(33.8%)
Service charges - electricity revenue	465.516	377.285	97.822	21.0%	89.470	- 19.2%	65.394	17.3%	- 252.685	67.0%	78.578	- 53.5%	(16.8%
Service charges - water revenue	94.076	94.076	22.414	23.8%	11.308	12.0%	21,900	23.3%	55.622	59.1%	22.124	65.4%	(1.0%
Service charges - water revenue	71.214	42,656	10.599	14.9%	7.502	10.5%	9.512	22.3%	27.613	64.7%	10.992	38.9%	(13.59
Service charges - samation revenue	65.513	27.551	6.862	10.5%	6.985	10.5%	4,685	17.0%	18.531	67.3%	6.606	25.2%	(29.19
Service citaliges - reluse revenue	00,010	21,001	0,002	10.576	0,865	10.7.6	4,000	17.0%	10,031	01.3.6	0,000	2027	(23.1)
Rental of facilities and equipment	2.154	2.160	427	19.8%	438	20.4%	297	13.8%	1.162	53.8%	415	28.7%	(28.39
Interest earned - external investments	654	654	29	4.4%	12	1.9%		-	41	6.3%	108	26.9%	(100.03
Interest earned - outstanding debtors	53.637	57.693	15.009	28.0%	12.626	23.5%	11.934	20.7%	39.569	68.6%	11.613	55.1%	2.85
Dividends received	-	-	-	-	-	-	11,304	-	-	-	-	-	-
Fines, penalties and forfeits	550	2.499	1,072	194.8%	199	36.2%	137	5.5%	1.408	56.3%	94	7.1%	45.33
Licences and permits	1,000	1,000	0		0				0			-	
Agency services						-							
Transfers and subsidies	141,569	140,702	59,144	41.8%	44,342	31.3%	0		103,487	73.6%	90,514	95.6%	(100.0%
Other revenue	1,419	2,098	458	32.3%	294	20.7%	345	16.4%	1,097	52.3%	286	12.2%	20.49
Gains		-			-	-	-	-	-	-	-	-	-
Operating Expenditure	1,097,777	1,252,787	354,713	32.3%	182,120	16.6%	184,039	14.7%	720,872	57.5%	123,598	52.6%	48.9%
Employee related costs	247,018	250,660	162,205	65.7%	20,615	8.3%	93,106	37.1%	275,927	110.1%	2,354	45.6%	3,855.19
Remuneration of councillors	12,663	8,876	6,463	51.0%	198	1.6%	2,767	31.2%	9,428	106.2%	2,737	71.4%	1.19
Debt impairment	67,594	207,594	39	.1%	18	-	20		77	-	41	.4%	(52.0%
Depreciation and asset impairment	85,588	85,588	-		-	-						-	-
Finance charges	42,758	57,641	10,613	24.8%	15,495	36.2%	10,572	18.3%	36,680	63.6%	11,020	23.9%	(4.1%
Bulk purchases	374,289	427,241	158,322	42.3%	90,259	24.1%	57,354	13.4%	305,935	71.6%	68,139	88.1%	(15.89
Other Materials	102,847	83,226	3,323	3.2%	22,929	22.3%	(1,708)	(2.1%)	24,544	29.5%	13,126	79.3%	(113.09
Contracted services	104,282	78,367	7,970	7.6%	22,092	21.2%	13,588	17.3%	43,650	55.7%	15,449	45.2%	(12.09
Transfers and subsidies	. 60.739	53.594	5.778	9.5%	10.513	17.3%	8.339	15.6%	24.631	46.0%	10.733		-
Other expenditure	60,739	53,594	5,778	9.5%	10,513		8,339		24,631	46.0%	10,733	38.4%	(22.3%
Losses			-	-				-					
Surplus/(Deficit)	(21,470)	(325,407)	(99,630)		34,243		(40,896)		(106,283)		141,426		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	40,307	39,659				-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	100	100				-		-			-	-	-
Transfers and subsidies - capital (in-kind - all)													
Surplus/(Deficit) after capital transfers and contributions	18,937	(285,649)	(99,630)		34,243		(40,896)		(106,283)		141,426		
Taxation													
Surplus/(Deficit) after taxation	18,937	(285,649)	(99,630)		34,243		(40,896)		(106,283)		141,426		
Attributable to minorities						-		-				-	-
Surplus/(Deficit) attributable to municipality	18,937	(285,649)	(99,630)		34,243		(40,896)		(106,283)		141,426		
Share of surplus/ (deficit) of associate		-				-			-	-			-
Surplus/(Deficit) for the year	18,937	(285,649)	(99,630)		34,243		(40,896)		(106,283)		141,426		

					202							0/21	
	Buc	lget	First 0	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 2020/21
	appropriation	Budget	Expenditure	Main	Expenditure	Main	Expenditure	adjusted budget	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q3 of 2021/22
				appropriation		appropriation				% of adjusted		% of adjusted	
thousands										budget		budget	
apital Revenue and Expenditure													
Source of Finance	42,792	72,662	736	1.7%	7,455	17.4%	8,598	11.8%	16,789	23.1%	10,337	29.9%	(16.8%)
National Government	33.302	39.659	736	2.2%	7.259	21.8%	3.596	9.1%	11.592	29.2%	10.337	31.4%	(65.2%)
Provincial Government	-	-	-	-	-	-	-	-	-		-		
District Municipality		-	-	-	-	-	-	-	-		-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)		-	-	-	-	-	-		-	-		-	-
Transfers recognised - capital	33,302	39,659	736	2.2%	7,259	21.8%	3,596	9.1%	11,592	29.2%	10,337	31.4%	(65.2%)
Borrowing		-	-	-	-	-	-		-	-		-	-
Internally generated funds	9,489	33,003	-	-	196	2.1%	5,001	15.2%	5,197	15.7%		-	(100.0%
	-	-	-	-	-	-	-	-		-	-	-	-
Capital Expenditure Functional	60,292	72,662	941	1.6%	8,249	13.7%	8,123	11.2%	17,314	23.8%	20,839	48.2%	(61.0%
Municipal governance and administration	13,000	13,170		-	176	1.4%			176	1.3%			
Executive and Council	10,000									-		-	
Finance and administration	3,000	13,170			176	5.9%			176	1.3%		-	
Internal audit									-				
Community and Public Safety	2,000	2,000	-		-	-	-	-			144	-	(100.0%
Community and Social Services	2,000	2,000	-				-		-				
Sport And Recreation				-	-	-		-		-	144	-	(100.0%
Public Safety				-	-	-		-		-		-	
Housing			-				-		-				
Health				-	-	-		-		-		-	
Economic and Environmental Services	5,489	16,830		-	196	3.6%	6,765	40.2%	6,961	41.4%			(100.0%
Planning and Development						-		-		-		-	-
Road Transport	5,489	16,830			196	3.6%	6,765	40.2%	6,961	41.4%		-	(100.0%
Environmental Protection									-				-
Trading Services	39,802	40,662	941	2.4%	7,877	19.8%	1,358	3.3%	10,176	25.0%	20,694	47.0%	
Energy sources	10,000	13,200	-	-	2,648	26.5%	612	4.6%	3,260	24.7%	8,086	65.3%	
Water Management	14,029	16,380	460	3.3%	777	5.5%	(829)	(5.1%)	408	2.5%	7,388	45.6%	
Waste Water Management	15,774	11,081	481	3.1%	4,452	28.2%	1,575	14.2%	6,508	58.7%	5,220	34.4%	(69.89
Waste Management		-	-				-		-		-		-
Other			-					-		-		-	

Part 3: Cash Receipts and Payments													
					202	1/22					202	20/21	1
	Buc	iget	First C	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1,024,099	870,923	208,820	20.4%	220,997	21.6%	115,196	13.2%	545,013	62.6%	248,588	52.4%	(53.7%)
Property rates	177,910	176,749	19,547	11.0%	36,726	20.6%	17,986	10.2%	74,260	42.0%	22,018	39.9%	(18.3%)
Service charges	659,419	507,582	119,482	18.1%	114,893	17.4%	83,447	16.4%	317,823	62.6%	114,959	48.3%	(27.4%)
Other revenue	4,883	5,578	(2,629)	(53.8%)	5,338	109.3%	13,758	246.6%	16,468	295.2%	504	1.8%	2,630.6%
Transfers and Subsidies - Operational	141,579	140,702	59,493	42.0%	48,724	34.4%	4		108,221	76.9%	93,133	97.3%	(100.0%)
Transfers and Subsidies - Capital	40.307	39.659	12.926	32.1%	15.315	38.0%			28.241	71.2%	17.974	74.8%	(100.0%)
Interest		654											
Dividends													
Payments	(784,580)	(842,422)	(49,718)	6.3%	(70,715)	9.0%	(41,276)	4.9%	(161,709)	19.2%	42.758		(196.5%)
Suppliers and employees	(784,580)	(842,422)	(49,718)	6.3%	(70,715)	9.0%	(41,276)	4.9%	(161,709)	19.2%	42,758		(196.5%)
Finance charges													
Transfers and grants													
Net Cash from/(used) Operating Activities	239,518	28,502	159,103	66.4%	150,282	62.7%	73,920	259.4%	383,304	1,344.8%	291,346	78.5%	(74.6%)
Cash Flow from Investing Activities													
Receipts	51,211												
Proceeds on disposal of PPE	01,211												
Decrease (Increase) in non-current debtors (not used)						-							
Decrease (increase) in non-current receivables	49.867	-			-						-		
Decrease (increase) in non-current recenacies Decrease (increase) in non-current investments	49,00/												
Pavments	(85,583)	(42,792)	(847)	1.0%	(8,573)	10.0%	(4,308)	10.1%	(13,728)	32.1%	(11,887)	43.9%	(63.8%)
Capital assets	(85.583)	(42,792)	(847)	1.0%	(8,573)	10.0%	(4,308)	10.1%	(13,728)	32.1%	(11.887)	43.9%	(63.8%)
Net Cash from/(used) Investing Activities	(34.372)	(42,792)	(847)	2.5%	(8.573)	24.9%	(4,308)	10.1%	(13,728)	32.1%	(11,887)	43.9%	
	(04,072)	(42,102)	(041)	2.07	(0,010)	24.5 %	(4,000)	10.174	(10,120)	02.170	(11,001)	40.0 %	(00.074)
Cash Flow from Financing Activities													
Receipts	-		(4)		(1)		(0)	-	(5)	•	-		(100.0%)
Short term loans								-					
Borrowing long terminefinancing								-					-
Increase (decrease) in consumer deposits			(4)		(1)		(0)	-	(5)				(100.0%)
Payments	-	-	-	-	-	•		-	•	-	-		-
Repayment of borrowing													
Net Cash from/(used) Financing Activities		•	(4)	-	(1)		(0)		(5)				(100.0%)
Net Increase/(Decrease) in cash held	205,147	(14,290)	158,252	77.1%	141,708	69.1%	69,611	(487.1%)	369,571	(2,586.2%)	279,459	79.9%	(75.1%)
Cash/cash equivalents at the year begin:			252,272		19,589		161,296		252,272		(286,841)	146.6%	(156.2%)
Cash/cash equivalents at the year end:	205,147	(14,290)	19,589	9.5%	161,296	78.6%	230,908	(1,615.9%)	230,908	(1,615.9%)	(7,382)	(1.5%)	(3,227.8%)
and and address of the state	200,141	(14,230)	15,005	5.5%	101,230	10.07	200,000	(1,010.374)	200,000	(1,010:030)	(1,000)	(1.2.4)	(0,227.074

Part 4: Debtor Age Analysis) Davs									Actual Bad Deb	ts Written Off to	Impairment -	Bad Debts ito
	0 - 31		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb		Council	
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						-		-		-				
										-				
Total By Customer Group		-	-		-	-	•		-		•		-	
Part 5: Creditor Age Analysis											-			
) Days	31 - 60 Days			0 Days		0 Days		tal	1			
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									-	-				
Total														
											-			
Contact Details														
	Mr Labina Danial Te	ntatei		017 712 9613										
Municipal Manager Francial Manager	Mr Lebina Daniel Ts	otetsi		017 712 9613										

Source Local Government Database

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

					202	1/22					202	0/21	
	Bud	get	First (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 2020/21 to Q3 of 2021/22
R thousands				appropriation		appropriation				budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	577,087	577,688	193,991	33.6%	171,767	29.8%	137,760	23.8%	503,518	87.2%	150,357	83.5%	(8.4%)
Property rates	81,391	76,708	18,545	22.8%	18,464	22.7%	•		55,546	72.4%	16,212	77.0%	14.3%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	135,963	135,963	38,050	28.0%	42,055	30.9%			121,692	89.5%	37,827	62.6%	9.9%
Service charges - water revenue	17,100	17,100	6,376	37.3%	5,490	32.1%			18,029	105.4%	6,355	60.4%	(3.0%)
Service charges - sanitation revenue	11,145	11,145	2,854	25.6%	2,788	25.0%			8,512	76.4%	2,745	38.7%	4.6%
Service charges - refuse revenue	12,925	12,925	3,362	26.0%	3,369	26.1% -	3,374	26.1% -	10,105 -	78.2% -	3,215	61.3%	5.0% -
Rental of facilities and equipment	779	846	218	28.0%	200	25.7%			760	89.9%	428	16.1%	(20.2%)
Interest earned - external investments	243	146	7,544	3,108.0%	7,661	3,156.0%	8,284	5,665.6%	23,489	16,064.0%	6,853	2,393.5%	20.9%
Interest earned - outstanding debtors	31,355	30,195	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,613	10,592	382	23.7%	224	13.9%			770	7.3%	500	50.5%	(67.1%)
Licences and permits	31	82	4	12.9%	11	35.4%	110	135.1%	125	153.5%	101	115.7%	9.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	279,302	279,202	115,990	41.5%	91,064	32.6%	55,899	20.0%	262,954	94.2%	75,754	124.9%	(26.2%)
Other revenue	5,011	2,746	666	13.3%	440	8.8%	393	14.3%	1,498	54.6%	370	3.9%	6.2%
Gains	228	38	-	-	-	-	38	100.0%	38	100.0%	-	-	(100.0%)
Operating Expenditure	753,672	742,201	159,714	21.2%	162,099	21.5%			453,556	61.1%	117,565	48.2%	12.1%
Employee related costs	224,250	223,265	53,703	23.9%	59,876	26.7%			159,733	71.5%	52,072	78.8%	(11.4%)
Remuneration of councillors	22,242	15,622	4,062	18.3%	3,795	17.1%	2,517	16.1%	10,374	66.4%	4,022	63.9%	(37.4%)
Debt impairment	87,276	87,804	280	.3%	-	-	77	.1%	357	.4%	-	-	(100.0%)
Depreciation and asset impairment	146,647	74,102	-	-	(38)	-	(1,560) (2.1%)	(1,598)	(2.2%)	(1,283)	(2.2%)	21.6%
Finance charges	7,600	14,519	3,939	51.8%	5,299	69.7%	5,602	38.6%	14,840	102.2%	2,163	67.0%	159.0%
Bulk purchases	116,000	154,569	52,127	44.9%	21,317	18.4%	51,267	33.2%	124,711	80.7%	18,276	51.6%	180.5%
Other Materials	24,070	30,280	5,405	22.5%	7,851	32.6%	36,571	120.8%	49,827	164.6%	8,173	100.6%	347.5%
Contracted services	69,925	76,995	28,442	40.7%	42,130	60.2%	(5,306) (6.9%)	65,265	84.8%	22,127	74.7%	(124.0%)
Transfers and subsidies	2,551	5,240	1,397	54.8%	1,800	70.6%	1,659	31.7%	4,857	92.7%	1,742	37.4%	(4.7%)
Other expenditure	53,110	59,805	10,359	19.5%	20,070	37.8%	(5,240) (8.8%)	25,189	42.1%	10,272	78.0%	(151.0%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(176,585)	(164,513)	34,276		9,668		6,018		49,962		32,792		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	185,054	167,054	46,910	25.3%	78,599	42.5%	-	-	125,509	75.1%	22,966	46.4%	(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	8,470	2,541	81,186		88,267		6,018		175,471		55,758		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8,470	2,541	81,186		88,267		6,018		175,471		55,758		
Attributable to minorities	-	-	-	-		-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	8,470	2,541	81,186		88,267		6,018		175,471		55,758		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8,470	2,541	81,186		88,267		6,018		175,471		55,758		

· · ·					202	1/22					202	20/21	
	Bud	get	First C	luarter	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	% of adjusted	Q3 of 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	185,974	167,974	71,471	38.4%	65,625	35.3%	3,334	2.0%	140,430	83.6%	25,256	75.5%	(86.8%)
National Government	185,054	167,054	70,263	38.0%	65,231	35.2%	2,884		138,379	82.8%	23,349	73.9%	(87.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	185,054	167,054	70,263	38.0%	65,231	35.2%	2,884	1.7%	138,379	82.8%	23,349	73.9%	(87.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	- 1
Internally generated funds	920	920	1,208	131.3%	394	42.8%	450	48.9%	2,051	223.0%	1,908	148.0%	(76.4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	185,974	167,974	71,471	38.4%	65,625	35.3%	3,334	2.0%	140,430	83.6%	25,256	75.5%	(86.8%)
Municipal governance and administration	620	620	60	9.6%	394	63.5%	450	72.6%	903	145.7%	1,070	166.7%	(58.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	620	620	60	9.6%	394	63.5%	450	72.6%	903	145.7%	1,070	166.7%	(58.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8,437	8,437	7,078	83.9%	572	6.8%	-	-	7,650	90.7%	693	30.1%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8,137	8,137	7,078	87.0%	572	7.0%	-	-	7,650	94.0%	693	30.1%	(100.0%)
Public Safety	300	300	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20,562	24,232	9,337	45.4%	9,181	44.7%	2,245	9.3%	20,763	85.7%	17,299	179.1%	(87.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20,562	24,232	9,337	45.4%	9,181	44.7%	2,245	9.3%	20,763	85.7%	17,299	179.1%	(87.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	156,356	134,685	54,997	35.2%	55,478	35.5%	640		111,115	82.5%	6,195	63.8%	(89.7%)
Energy sources	36,360	18,360	9,020	24.8%	8,731	24.0%	1,984		19,734	107.5%	2,170		
Water Management	50,969	37,056	15,583	30.6%	19,587	38.4%	1,426		36,596	98.8%	25,801	72.4%	(94.5%)
Waste Water Management	69,026	79,269	30,394	44.0%	27,160	39.3%	(2,770) (3.5%)	54,784	69.1%	(22,021)	40.0%	(87.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	245	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

• •					202	1/22					202	20/21	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year to	o 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 2020/21 to Q3 of 2021/22
Cash Flow from Operating Activities										-			
Receipts	682,897	665,963	158,349	23.2%	113,154	16.6%	152,267	22.9%	423,770	63.6%	159,553	55.4%	(4.6%)
Property rates	57,332	60,077	15,395	26.9%	13,441	23.4%	12,703		41,539	69.1%	14,836	82.6%	(14.4%)
Service charges	148,877	124,776	45,013	30.2%	24,067	16.2%	24,234	19.4%	93,314	74.8%	42,320	44.9%	(42.7%)
Other revenue	12,090	34,707	(641)	(5.3%)	311	2.6%	19,128		18,798	54.2%	1,463	10.1%	1,207.9%
Transfers and Subsidies - Operational	279,302	279,202	26,430	9.5%	25,864	9.3%	24,503	8.8%	76,798	27.5%	34,522	35.8%	(29.0%)
Transfers and Subsidies - Capital	185,054	167,054	72,151	39.0%	49,469	26.7%	71,697	42.9%	193,317	115.7%	66,411	102.2%	8.0%
Interest	243	146	2,101	.6%	+0,+00	.5%	1,007	.6%	100,017	2.5%	1	102.270	(6.5%)
Dividends	240	-	-	.070	-	.070	, -	.070	-	2.070	· ·	_	(0.070)
Payments	(511,592)	(504,897)	(74,682)	14.6%	(82,540)	16.1%	(94,773)	18.8%	(251,995)	49.9%	(12,270)	8.6%	672.4%
Suppliers and employees	(501,522)	(485,137)	(74,682)	14.9%	(82,540)	16.5%	(94,773)		(251,995)	51.9%	(12,270)	8.6%	672.4%
Finance charges	(7,519)	(14,519)		-	(02,010)	-	(01,110)	-	(201,000)	-	(12,210)	-	-
Transfers and grants	(2,551)	(5,240)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171,305	161,066	83,668	48.8%	30,614	17.9%	57,494	35.7%	171,775	106.6%	147,283	216.1%	(61.0%)
Cash Flow from Investing Activities													
Receipts	947	(5)	-	-	100	10.6%	1,598	(31,471.9%)	1,698	(33,441.6%)	1,287	-	24.2%
Proceeds on disposal of PPE	904	38	-	-	100	11.1%	1,598		1,698	4,485.7%	1,287	-	24.2%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	_	_	-	-	-	-	-	_	-	-	-	_	_
Decrease (increase) in non-current investments	43	(43)	-	-	-	-	-	_	-	-	-	-	-
Payments	(170,863)	(158,565)	(79,616)	46.6%	(56,224)	32.9%	(20,001)	12.6%	(155,841)	98.3%	(30,122)	109.3%	(33.6%)
Capital assets	(170,863)	(158,565)	(79,616)	46.6%	(56,224)	32.9%	(20,001)	12.6%	(155,841)	98.3%	(30,122)	109.3%	(33.6%)
Net Cash from/(used) Investing Activities	(169,917)	(158,570)	(79,616)	46.9%	(56,124)	33.0%	(18,403)	11.6%	(154,144)	97.2%	(28,836)	107.0%	(36.2%)
Cash Flow from Financing Activities													
Receipts	(50)	(129)	(5)	10.6%	(39)	77.9%	(25)	19.3%	(69)	53.6%	27	-	(193.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(50)	(129)	(5)	10.6%	(39)	77.9%	(25)	19.3%	(69)	53.6%	27	-	(193.5%)
Payments	-	(2,306)	-	-	-	-	(2,058)	89.3%	(2,058)	89.3%		-	(100.0%)
Repayment of borrowing	-	(2,306)	-	-	-	-	(2,058)		(2,058)	89.3%		-	(100.0%)
Net Cash from/(used) Financing Activities	(50)	(2,435)	(5)	10.6%	(39)	77.9%	(2,083)		(2,127)	87.4%		-	(7,927.8%)
Net Increase/(Decrease) in cash held	1,338	61	4,046	302.3%	(25,550)	(1,909.2%)	37,008	60,371.2%	15,505	25,292.5%	118,474	1,352.4%	(68.8%)
Cash/cash equivalents at the year begin:	6,590	7,783	7,525	114.2%	11,829	179.5%	(13,720)		7,525	96.7%	16,399	(851.3%)	• •
Cash/cash equivalents at the year end:	7,928	7,845	11,829	149.2%	(13,720)		23,288		23,288	296.9%		,	. ,

	0 - 30 D	Jays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,190	2.0%	1,532	1.4%	1,934	1.7%	104,950	94.9%	110,607	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9,796	5.9%	4,410	2.6%	4,140	2.5%	148,623	89.0%	166,968	25.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,264	4.5%	3,496	3.0%	3,144	2.7%	105,254	89.8%	117,158	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	992	2.2%	796	1.8%	658	1.5%	42,888	94.6%	45,335	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,240	1.6%	1,077	1.4%	1,046	1.3%	74,778	95.7%	78,142	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,853	2.1%	2,799	2.0%	2,602	1.9%	130,759	94.1%	139,013	21.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59	1.0%	81	1.4%	50	.9%	5,484	96.6%	5,674	.9%	-	-	-	-
Total By Income Source	22,394	3.4%	14,191	2.1%	13,575	2.0%	612,742	92.4%	662,902	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,622	4.4%	2,325	2.8%	2,244	2.7%	74,903	90.1%	83,094	12.5%	-	-	-	-
Commercial	7,421	9.6%	2,510	3.3%	2,239	2.9%	65,048	84.2%	77,217	11.6%	-	-	-	-
Households	11,352	2.3%	9,356	1.9%	9,092	1.8%	472,791	94.1%	502,591	75.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-		-	-	-
Total By Customer Group	22,394	3.4%	14,191	2.1%	13,575	2.0%	612,742	92.4%	662,902	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tota	al
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	3,757	56.6%	2,876	43.4%	-	-	-	-	6,633	1.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31,823	6.5%	31,518	6.4%	11,625	2.4%	414,982	84.7%	489,948	98.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	35,580	7.2%	34,394	6.9%	11,625	2.3%	415,012	83.6%	496,611	100.0%

Contact Details

Municipal Manager	Mr Maqhawe Kunene	087 630 8101
Financial Manager	Mr Bheki Maseko	087 630 8157

Source Local Government Database

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

					202	1/22					202	0/21	
	Budg	get	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q3 of 2020/21 to Q3 of 2021/22
R thousands		U U		appropriation		appropriation	·		·	% of adjusted budget		% of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	906,168	842,373	161,115	17.8%	306,815	33.9%	207,150	24.6%	675,080	80.1%	133,585	67.9%	55.1%
Property rates	191,337	183,123	46,197	24.1%	44,864	23.4%	45,084		136,145		31,537	75.3%	43.0%
	-	-	-	-	-	-	-	-	-		-	-	-
Service charges - electricity revenue	276,349 70,556	242,727 64,319	63,467 16,436	23.0% 23.3%	61,977 15,728	22.4% 22.3%	56,082 15,360		181,525 47,524		49,753 17,047	65.1% 135.0%	12.7% (9.9%)
Service charges - water revenue		48,326	10,430	23.3% 27.8%		22.3% 27.8%	15,360 12,414			73.9% 75.7%	11,903	135.0%	(9.9%) 4.3%
Service charges - sanitation revenue	43,432				12,081				36,577				4.3% 4.1%
Service charges - refuse revenue	50,859 -	40,183 -	10,087 -	19.8% -	10,004 -	19.7% -	10,051 -	25.0% -	30,143 -	75.0% -	9,657	112.5% -	4.1%
Rental of facilities and equipment	2,688	2,657	671	25.0%	658	24.5%	699		2,028		710	52.5%	(1.6%)
Interest earned - external investments	300	300	141	46.9%	141	47.1%	211		494	164.6%	263	33.6%	(19.6%)
Interest earned - outstanding debtors	41,985	27,580	6,817	16.2%	6,973	16.6%	7,755	28.1%	21,545	78.1%	10,746	83.5%	(27.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5,239	5,239	41	.8%	48	.9%	48		137	2.6%	43	19.5%	11.6%
Licences and permits	1,553	2,560	686	44.2%	832	53.6%	1,254		2,772	108.3%	39	13.5%	3,116.7%
Agency services	9,000	8,600	1,874	20.8%	2,429	27.0%	2,445		6,749		-	-	(100.0%)
Transfers and subsidies	207,727	208,157	-	-	149,150	71.8%	54,272		203,422		163	39.3%	33,104.3%
Other revenue	5,142	7,649	2,011	39.1%	1,582	30.8%	1,474	19.3%	5,067	66.2%	915	36.6%	61.1%
Gains	-	953	604	-	348	-	-	-	953	100.0%	809	-	(100.0%)
Operating Expenditure	1,143,511	952,265	166,169	14.5%	250,436	21.9%	158,153	16.6%	574,759	60.4%	158,287	78.4%	(.1%)
Employee related costs	271,209	282,891	60,880	22.4%	64,666	23.8%	62,437		187,982	66.5%	60,802	79.5%	2.7%
Remuneration of councillors	17,648	17,648	4,015	22.7%	3,370	19.1%	3,296	18.7%	10,680	60.5%	3,933	69.9%	(16.2%)
Debt impairment	152,853	80,202	-	-	62,426	40.8%	-	-	62,426	77.8%	-	195.9%	-
Depreciation and asset impairment	139,146	140,616	-	-	41,953	30.2%	-	-	41,953	29.8%	-	48.3%	-
Finance charges	-	29,200	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	340,294	208,789	87,952	25.8%	46,444	13.6%	52,921	25.3%	187,317	89.7%	50,919	80.2%	3.9%
Other Materials	79,215	72,340	3,988	5.0%	4,457	5.6%	6,330	8.7%	14,775	20.4%	6,223	64.0%	1.7%
Contracted services	84,523	66,585	6,087	7.2%	12,954	15.3%	18,195	27.3%	37,235	55.9%	19,987	52.5%	(9.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	58,624	53,996	3,248	5.5%	14,168	24.2%	14,975	27.7%	32,391	60.0%	15,134	60.1%	(1.0%)
Losses	-	-	-	-	-	-	-	-	-	-	1,290	-	(100.0%)
Surplus/(Deficit)	(237,342)	(109,893)	(5,055)		56,379		48,997		100,321		(24,703)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	199,069	199,069	-	-	113,656	57.1%	4,583	2.3%	118,239	59.4%	-	49.5%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38,274)	89,176	(5,055)		170,035		53,580		218,560		(24,703)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(38,274)	89,176	(5,055)		170,035		53,580		218,560		(24,703)		
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38,274)	89,176	(5,055)		170,035		53,580		218,560		(24,703)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38,274)	89,176	(5,055)		170,035		53,580		218,560		(24,703)		

					202	1/22					202	20/21	
	Buc	lget	First C	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	243,924	237,386	77,889	31.9%	46,517	19.1%	9,870	4.2%	134,276	56.6%	9,732	29.1%	1.4%
National Government	199,069	198,901	75,825	38.1%	40,645	20.4%	4,058		120,529	60.6%	13,359		
Provincial Government	-			-	-0,0+0	-	-,000	-	120,020	-	-	- 20.470	- (00.070)
District Municipality	_	_	_	_	-	_	_	_	_	_	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	-	_	_	-	-	_	_	-	_	_	_	_
Transfers recognised - capital	199,069	198,901	75,825	38.1%	40,645	20.4%	4,058		120,529	60.6%	13,359	28.4%	(69.6%)
Borrowing	-			-		-		-	-	-	-	-	-
Internally generated funds	44,856	38,485	2,063	4.6%	5,872	13.1%	5,812		13,746	35.7%	(3,627)	33.3%	(260.2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	243,924	237,386	77,889	31.9%	46,517	19.1%	9,870	4.2%	134,276	56.6%	9,732	29.1%	1.4%
Municipal governance and administration	12,991	6,957	206	1.6%	1,815	14.0%	547		2,568	36.9%	(3,994)		
Executive and Council	210	1,450		-		-	-	-	_,	-	474	-	(100.0%)
Finance and administration	12,781	5,507	206	1.6%	1,815	14.2%	547	9.9%	2,568	46.6%	(4,469)	58.0%	
Internal audit	-	-		-	-	-	-	-	_,	-	-	_	-
Community and Public Safety	4,664	3,922	156	3.3%	541	11.6%	899	22.9%	1,596	40.7%	9,110	201.7%	(90.1%)
Community and Social Services	2,300	300	-	-	19	.8%	41		60	20.2%	2		2,243.0%
Sport And Recreation	2,364	1,170	23	1.0%	285	12.1%	106		414	35.4%	25	127.1%	317.2%
Public Safety	-	2,452	133	-	237	-	752		1,122	45.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	· -
Health	-	-	-	-	-	-	-	-	-	-	9,083	-	(100.0%)
Economic and Environmental Services	58,613	27,000	2,572	4.4%	673	1.1%	921	3.4%	4,167	15.4%	1,506		
Planning and Development	3,030	-	-	-	-	-	-	-	-	-	1,506		
Road Transport	55,583	27,000	2,572	4.6%	673	1.2%	921	3.4%	4,167	15.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	· -
Trading Services	167,656	199,507	74,954	44.7%	43,488	25.9%	7,503	3.8%	125,945	63.1%	3,111	23.7%	141.2%
Energy sources	30,500	34,792	329	1.1%	3,883	12.7%	4,792		9,004	25.9%	. 77	1.2%	
Water Management	87,080	103,087	66,562	76.4%	27,559	31.6%	1,130		95,251	92.4%	2,174	845.9%	(48.0%)
Waste Water Management	50,000	59,187	8,063	16.1%	9,681	19.4%	1,581	2.7%	19,325	32.7%	860	17.8%	
Waste Management	76	2,441	-	-	2,365	3,112.2%	-	-	2,365	96.9%	-	-	-
Other	-	-	-	-	-	-	-	-	-		-	-	-

					202	1/22					202	20/21	
	Budg	get	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q3 of 2020/21 to Q3 of 2021/22
R thousands				appropriation		appropriation				% of adjusted budget		% of adjusted budget	
Cash Flow from Operating Activities													
Receipts	-	972,090	301,001	-	288,822	-	331,516	34.1%	921,339	94.8%	183,276	-	80.9%
Property rates	-	132,030	29,409	-	40,372	-	34,710	26.3%	104,492	79.1%	12,656		174.3%
Service charges	-	418,130	92,428	_	98,442	-	87,940	21.0%	278,811	66.7%	143,271	-	(38.6%)
Other revenue	-	17,686	(1,527)	_	85,947	-	83,490	472.1%	167,910	949.4%	27,349	_	205.3%
Transfers and Subsidies - Operational	_	204,875	146,101	-	26,080	-	115,000	56.1%	287,181	140.2%		-	(100.0%)
Transfers and Subsidies - Capital		199,069	34,556	_	37,981	-	10,376	5.2%	82,913	41.7%	-	_	(100.0%)
Interest		300	33	_	-	-	-	-	33	10.9%	_	_	(100.070)
Dividends		-	-	_	-		_	_	-	10.370	_	_	_
Payments		(735,761)	(8,083)	_	(64,065)	-	56,729	(7.7%)	(15,418)	2.1%	(107,066)		(153.0%)
Suppliers and employees		(705,861)	(8,083)		(64,065)		56,729	(8.0%)	(15,418)	2.2%	(107,066)		(153.0%)
Finance charges		(29,900)	(0,000)		(04,000)			(0.070)	(10,+10)	2.270	(107,000)	_	(100.070)
Transfers and grants		(20,000)							-	_	_		
Net Cash from/(used) Operating Activities	-	236,329	292,918	-	224,758	-	388,246	164.3%	905,922	383.3%	76,210	-	409.4%
Cash Flow from Investing Activities													
Receipts		953	604	_	348	-	-	-	953	100.0%	-	· .	_
Proceeds on disposal of PPE		953	604	_	348	-	_	_	953	100.0%	_	_	_
Decrease (Increase) in non-current debtors (not used)		-	-	_	-		_	_	-	-	_	_	_
Decrease (increase) in non-current receivables		-		_	-		_	_	-		_	_	_
Decrease (increase) in non-current investments		-		_	-		_	_	-		_	_	_
Payments		(237,386)	(77,889)	-	(46,517)	-	(9,870)		(134,276)	56.6%	(8,929)		10.5%
Capital assets		(237,386)	(77,889)	_	(46,517)		(9,870)	4.2%	(134,276)	56.6%	(8,929)		10.5%
Net Cash from/(used) Investing Activities		(236,434)	(77,284)	-	(46,169)	-	(9,870)		(133,323)	56.4%	(8,929)		10.5%
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		-	-	-	-	-	-	-	-	-	-	-	-
			215,634		178,589		378,376	(361,815.3%)		(738,784.3%)	67,281		462.4%
Net Increase/(Decrease) in cash held	-	(105)		-		-			772,598			-	
Cash/cash equivalents at the year begin:	70,001	7,861	54,332		221,837	316.9%	400,426	5,093.6%	54,332	691.1%	92,135		
Cash/cash equivalents at the year end:	70,001	7,757	221,837	316.9%	400,426	572.0%	778,802	10,040.2%	778,802	10,040.2%	9,809	44.6%	7,839.6%

	0 - 30 [Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -E Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,072	4.7%	3,796	2.2%	3,511	2.0%	155,977	91.0%	171,357	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,164	13.0%	5,436	4.7%	2,733	2.3%	93,450	80.0%	116,783	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14,004	10.0%	7,770	5.6%	5,669	4.1%	112,285	80.4%	139,728	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,129	3.9%	2,815	2.7%	2,426	2.3%	95,194	91.0%	104,564	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3,432	3.5%	2,404	2.4%	2,038	2.1%	90,962	92.0%	98,836	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,671	1.2%	2,617	1.2%	2,558	1.1%	214,876	96.5%	222,723	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	910	1.6%	639	1.1%	256	.5%	54,162	96.8%	55,967	6.2%	-	-	-	-
Total By Income Source	48,384	5.3%	25,477	2.8%	19,190	2.1%	816,907	89.8%	909,957	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,843	17.7%	1,395	6.4%	847	3.9%	15,576	71.9%	21,661	2.4%	-	-	-	-
Commercial	19,866	11.7%		4.7%	4,609	2.7%	137,602	80.9%	170,109	18.7%	-	-	-	-
Households	24,674	3.4%	16,050	2.2%	13,734	1.9%	663,729	92.4%	718,187	78.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	48,384	5.3%	25,477	2.8%	19,190	2.1%	816,907	89.8%	909,957	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	23,067	10.5%	21,526	9.8%	21,550	9.8%	153,056	69.8%	219,200	16.9%
Bulk Water	-	-	7,195	.7%	-	-	1,033,609	99.3%	1,040,803	80.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,829	21.2%	3,470	40.3%	220	2.5%	3,101	36.0%	8,619	.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	8,052	28.7%	-	-	20,026	71.3%	28,078	2.2%
Total	24,896	1.9%	40,243	3.1%	21,770	1.7%	1,209,792	93.3%	1,296,701	100.0%

Contact Details

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

Source Local Government Database

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Farth. Operating Nevenue and Expenditure					202	1/22					202	20/21	
	Bud	qet	First (Quarter		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 2020/21 to Q3 of 2021/22
R thousands				appropriation		appropriation				budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	509,652	452,652	158,876	31.2%	132,595	26.0%	97,759	21.6%	389,229	86.0%	95,163	89.4%	2.7%
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	20,600	20,600	658	3.2%	2,838	- 13.8%	1,683	8.2%	- 5,179	25.1%	2,806	29.4%	(40.0%)
Interest earned - outstanding debtors	-	- 20,000	-	-	-	-	1,000	-		- 20.170	-	-	(+0.070)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	_	-
Fines, penalties and forfeits	780	630	7	.9%	(2)	(.2%)	2	.4%	8	1.2%	72	8.4%	(96.6%)
Licences and permits	900	900	290	32.3%	294	32.7%	223	24.8%	807		125		78.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	136,046	79,046	11,598	8.5%	12,155	8.9%	7,966	10.1%	31,719	40.1%	8,807	47.4%	(9.5%)
Other revenue	351,326	351,476	146,322	41.6%	117,310	33.4%	87,879	25.0%	351,511	100.0%	83,353	101.5%	
Gains	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Operating Expenditure	594,905	560,737	99,001	16.6%	109,132	18.3%	109,256	19.5%	317,390	56.6%	91,971	63.7%	18.8%
Employee related costs	191,796	196,519	45,179	23.6%	44,460	23.2%	38,369		128,008	65.1%	39,715	75.1%	(3.4%)
Remuneration of councillors	17,033	17,033	3,752	22.0%	3,482	20.4%	3,809	22.4%	11,043	64.8%	3,558	68.8%	7.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17,792	17,792	4,396	24.7%	4,422	24.9%	4,255		13,072		4,116		3.4%
Finance charges	159	179	41	25.6%	27	17.0%	36	20.1%	103	57.9%	3	8.8%	1,055.7%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6,341	5,946	699	11.0%	1,629	25.7%	423		2,751	46.3%	726	51.7%	(41.8%
Contracted services	72,257	61,882	8,335	11.5%	15,226	21.1%	12,162		35,723		10,932		11.2%
Transfers and subsidies	230,945	203,011	27,385	11.9%	32,087	13.9%	40,394		99,865		25,094	65.9%	
Other expenditure Losses	58,583	58,376	9,215	15.7%	7,800	13.3%	9,767	16.7%	26,783	45.9%	7,827	43.7%	24.8%
	-	-	-	-	-	-	42	-	42	-	-	-	(100.0%)
Surplus/(Deficit)	(85,253)	(108,085)	59,874		23,463		(11,498)		71,839		3,192		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,228	2,228	-	-	927	41.6%	-	-	927	41.6%	-	-	-
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	(83,025)	(105,857)	59,874		24,390		(11,498)		72,767		3,192		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(83,025)	(105,857)	59,874		24,390		(11,498)		72,767		3,192		
Attributable to minorities	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(83,025)	(105,857)	59,874		24,390		(11,498)		72,767		3,192		
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(83,025)	(105,857)	59,874		24,390		(11,498)		72,767		3,192		

					202	21/22					202	20/21	
	Bude	get	First G	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 2020/21 to Q3 of 2021/22
Capital Revenue and Expenditure													
Source of Finance	35,410	33,619	826	2.3%	602	1.7%	1,388	4.1%	2,816	8.4%	4,191	83.9%	(66.9%)
National Government	55,410	55,015	020	-	-	1.7 /0	1,000	1 /0	2,010	0.470	-,131	00.070	(00.370)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital (monetary alloc)(Departm Agencies, HH, FC, FG,)	-	-	-		-	-	-	-	-	-	-	-	-
Borrowing		-	-		-	-	-	-	-		-	-	-
Internally generated funds	35,410	33,619	826	- 2.3%	602	- 1.7%	- 1,388	- 4.1%	2,816	- 8.4%	4,191	83.9%	(66.9%)
Internally generated funds	- 55,410	- 35,019	-	- 2.3%	- 002	-	1,300	4.1%	2,010	- 0.4 %	4,191		- (00.9%)
Capital Expenditure Functional	35,410	33,619	826	2.3%	602	1.7%	1,388	4.1%	2,816	8.4%	4,191	83.9%	(66.9%)
Municipal governance and administration	15,520	14,200	671	4.3%	159		673		1,503		323	62.4%	
Executive and Council	850	744	41	4.9%	2	.3%	602		646	86.8%	-	58.3%	
Finance and administration	14,670	13,456	630	4.3%	157	1.1%	71		857	6.4%	323	62.9%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19,650	19,179	155	.8%	443	2.3%	715	3.7%	1,313	6.8%	3,868	97.2%	(81.5%)
Community and Social Services	2,000	1,000	-	-	-		-	-	-	-	-	37.2%	
Sport And Recreation	_,	-	-	-	-	-	-	-	-	-	-	-	_
Public Safety	17,000	17,400	25	.1%	443	2.6%	715	4.1%	1,183	6.8%	3,583	133.3%	(80.0%)
Housing	-	-	-	-	-		-	-	-	-	-	_	-
Health	650	779	129	19.9%	-	-	-	-	129	16.6%	285	34.2%	(100.0%)
Economic and Environmental Services	240	240	-	-	-		-	-	-	-	-	-	-
Planning and Development	240	240	-	-	-	-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		-	-	-	-		-		-	-	-		-
Energy sources	-	-	-	-	-	-	-		-		-	-	-
Water Management	-	-	-	-	-	-	-		-		-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-		-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-

		2021/22									202	20/21	
	Budg	get	First C	luarter	Second	Quarter	Third (Quarter	Year t	o 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 2020/21 to Q3 of 2021/22
Cash Flow from Operating Activities													
Receipts Property rates Service charges Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends Payments Suppliers and employees Finance charges	384,033 - - 1,285 382,748 - - - - - - - -	383,883 - 1,135 382,748 - - - - - - - - - - - - - - - - - -	158,607 - - 90 158,060 - 456 - (15,274) (15,274)	41.3% - - 7.0% 41.3% - - - - - - - - -	126,742 - - 114 126,628 - - - (20,648) (20,648)	33.0% - - 8.9% 33.1% - - - - - - - -	95,519 - - 528 94,992 - - - (17,338) (17,338) -	24.9% - - 46.5% 24.8% - - - - - - - -	380,868 - 732 379,680 - 456 - (53,259) (53,2 5 9)	99.2% - 64.5% 99.2% - - - - - -	93,586 - 124 92,099 - 1,363 - (15,535) (15,535)		2.1% - - 324.3% 3.1% - (100.0%) - 11.6% -
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	384,033	383,883	143,333	37.3%	106,094	27.6%	78,182	20.4%	327,609	85.3%	78,051	89.6%	.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 Payments Capital assets Net Cash from/(used) Investing Activities	4,517 - - 4,517 (35,410) (35,410) (30,893)	(33,619) (33,619) (33,619) (33,619)	(946) (946)		- - - (615) (615)	- - - 1.7% 1.7% 2.0%	- - - - (1,598) (1,598) (1,598)	- - - - 4.8% 4.8% 4.8%	- - - (3,159) (3,159) (3,159)	- - - 9.4% 9.4%	- - - (5,251) (5,251) (5,251)	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
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	- - - - - - -	- - - - -	- - - - - -		- - - - -	- - - - - -	- - - - -		- - - - - -	- - - - -	- - - - -	- - - - -	- - - - - - -
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	353,140 387,963 741,103	350,264 387,963 738,227	142,387 (38,578) 110,711		105,479 110,711 216,189	29.9% 28.5% 29.2%			324,449 (38,578) 292,773	92.6% (9.9%) 39.7%	72,799 252,198 324,997		(14.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -Ba Council I	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														-
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	32	100.0%	32	100.0%	-	-	-	
Total By Income Source	-	-	-	-	-	-	32	100.0%	32	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State		-	-	-	-	-	-	-	-	-	-	-	-	
Commercial	-	-	-	-	-	-	32	100.0%	32	100.0%	-	-	-	
Households		-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	-	-	-	-	-	-	32	100.0%	32	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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 2022

					202	1/22					202	20/21	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q3 of 2020/21 to Q3 of 2021/22
R thousands	appropriation	Budget	Expenditure	appropriation	Expenditure	appropriation	Expenditure	adjusted budget	Expenditure	% of adjusted budget	Expenditure	% of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1,035,958	1,041,207	350,929	33.9%	303,093	29.3%	241,843	23.2%	895,864	86.0%	534,353	97.6%	(54.7%)
Property rates	113,841	118,241	29,110	25.6%	28,611	25.1%		22.8%	84,665		27,880		
Service charges - electricity revenue	- 131,213	- 131,213	- 29,315	- 22.3%	- 31,245	- 23.8%	35,940	- 27.4%	- 96,500	- 73.5%	- 27,228	- 66.8%	- 32.0%
Service charges - water revenue	29,821	29,821	7,580	25.4%	6,956	23.3%		24.9%	21,971	73.7%	7,099		4.7%
Service charges - sanitation revenue	5,516	5,516	1,392	25.2%	1,387	25.2%		25.2%			1,299		6.9%
Service charges - refuse revenue	10,430	13,930	2,651	25.4%	2,626	25.2%	2,511	18.0%	7,788	55.9%	2,490		.8%
Rental of facilities and equipment	- 4,630	- 4,630	- 410	- 8.9%	- 2,874	- 62.1%	335	- 7.2%	3,620	- 78.2%	- 2,813	- 79.7%	(88.1%)
Interest earned - external investments	36,408	36,408	1,637	4.5%	1,939	5.3%		8.0%		17.8%	2,347		23.6%
Interest earned - outstanding debtors	8,314	8,314	2,099	25.2%	1,874	22.5%	1,960	23.6%	5,934	71.4%	1,881	64.0%	4.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9,730	9,730	251	2.6%	28	.3%		.5%	325		173		(73.5%
Licences and permits	30	30	6	20.5%	4	14.1%	24	80.6%	35	115.2%	2	1.7%	922.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	681,195	678,544	275,482	40.4%	224,914	33.0%		23.8%	662,051	97.6%	460,447		```
Other revenue Gains	4,832	4,832	994	20.6%	634	13.1%	- 701	14.5%	2,329	48.2% -	694 -	85.5%) 1.1% -
Operating Expenditure	1,174,143	1,041,145	242,737	20.7%	324,023	27.6%	209,347	20.1%	776,108	74.5%	249,963	71.4%	(16.2%)
Employee related costs	554,250	538,016	142,819	25.8%	176,899	31.9%	98,015	18.2%	417,733	77.6%	134,375	94.7%	(27.1%)
Remuneration of councillors	26,121	23,274	6,198	23.7%	4,233	16.2%		35.4%			6,153	71.0%	33.9%
Debt impairment	14,348	14,348	-	-	19,936	139.0%	8	.1%	19,944	139.0%	-	-	(100.0%
Depreciation and asset impairment	76,725	67,725	-	-	-	-	-	-	-	-	-	-	-
Finance charges	553	277	132	23.8%	5	1.0%		8.8%	161	58.4%	99		(75.3%
Bulk purchases	108,467	92,314	22,897	21.1%	23,260	21.4%		27.2%	71,261	77.2%	23,079		8.8%
Other Materials	50,525	40,003	6,975	13.8%	11,475	22.7%		19.0%	26,041	65.1%	9,707		(21.8%
Contracted services	134,197 20,832	97,310 17,589	20,036 1,042	14.9% 5.0%	32,841 5,813	24.5% 27.9%		29.7% .7%		84.1% 39.6%	22,819 2,097		26.9% (94.4%
Transfers and subsidies Other expenditure	20,832 188,127	17,589	42,638	5.0% 22.7%	49,559	27.9%		27.5%			2,097 51,634		(94.4%) (20.0%)
Losses	-	-	42,030	-	49,009	-	-	-	-	-	- 51,054	-	- (20.0%
Surplus/(Deficit)	(138,185)	62	108,191		(20,930)		32,495		119,757		284,390		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	360,425	363,077	151,917	42.1%	113,564	31.5%	233	.1%	265,714	73.2%	35,095	87.1%	(99.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-		-				-	-	-		
Surplus/(Deficit) after capital transfers and contributions	222,240	363,139	260,108		92,634		32,728		385,471		319,484		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	222,240	363,139	260,108		92,634		32,728		385,471		319,484		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	222,240	363,139	260,108		92,634		32,728		385,471		319,484		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) for the year	222,240	363,139	260,108		92,634		32,728		385,471		319,484		

	2021/22 Budget First Quarter Second Quarter Third Quarter Year to Date										202	20/21	
	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	458,536	428,784	112,591	24.6%	93,833	20.5%	38,716	9.0%	245,139	57.2%	28,818	52.7%	34.3%
National Government	355,025	351,938	108,870	30.7%	85,253	24.0%	33,865	9.6%	227,988	64.8%	23,840	63.2%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-		-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	355,025	351,938	108,870	30.7%	85,253	24.0%	33,865	9.6%	227,988	64.8%	23,840	63.2%	42.1%
Borrowing	-	-	-	-	-	-	-		-	-	-	-	-
Internally generated funds	103,511	76,847	3,721	3.6%	8,580	8.3%	4,850	6.3%	17,151	22.3%	4,977	22.8%	(2.6%)
Capital Expenditure Functional	458,536	428,784	112,591	24.6%	93,833	20.5%	38,716	9.0%	245,139	57.2%	28,818	52.7%	34.3%
Municipal governance and administration	6,161	5,336	258	4.2%	2,743	44.5%	319	6.0%	3,321	62.2%	217	11.7%	
Executive and Council	456	431	-	-	-	-	87	20.1%	87	20.1%	-	-	(100.0%)
Finance and administration	5,645	4,845	258	4.6%	2,743	48.6%	233	4.8%	3,235	66.8%	217	14.0%	
Internal audit	60	60	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	23,828	28,023	6,883	28.9%	11,945	50.1%	2,677	9.6%	21,504	76.7%	2,729	40.2%	(1.9%)
Community and Social Services	21,549	26,944	6,883	31.9%	11,885	55.2%	2,677	9.9%	21,444	79.6%	2,711	44.8%	(1.3%)
Sport And Recreation	200	200	-	-	60	30.0%	-	-	60	30.0%	-	-	-
Public Safety	1,273	73	-	-	-	-	-	-	-	-	18	6.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	806	806	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76,316	84,036	44,289	58.0%	26,308	34.5%	10,024	11.9%	80,621	95.9%	7,683		
Planning and Development	4,016	4,016	-	-	1,095	27.3%	423	10.5%	1,518	37.8%	13		,
Road Transport	72,301	80,021	44,289	61.3%	25,213	34.9%	9,601	12.0%	79,103	98.9%	7,670		
Environmental Protection		-	-	-	-	-	-	-	-	-	-	12.0%	
Trading Services	349,580	311,389	61,160	17.5%		15.1%	25,696	8.3%	139,693	44.9%	18,189		
Energy sources	20,414	20,257	1,334	6.5%	1,640	8.0%	960	4.7%	3,933	19.4%	2,076		
Water Management	310,883	278,248	59,218	19.0%	49,932	16.1%	24,522	8.8%	133,672	48.0%	16,112		
Waste Water Management	4,500	4,500	609	13.5%	1,218	27.1%	201	4.5%	2,027	45.1%	-	20.3%	
Waste Management	13,784	8,384	-	-	48	.3%	12	.1%	60	.7%	-	.2%	(100.0%
Other	2,650	-	-	-	-	-	-		-	-	-	-	-

					202	1/22					202	20/21	
	Buc	lget	First Q	uarter	Second	Quarter	Third (Quarter	Year t	o Date	Third	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2020/21 to
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Expenditure	Expenditure as % of adjusted	Q3 of 2021/22
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1,394,994	1,429,150	549,315	39.4%	433,157	31.1%	854,944	59.8%	1,837,416	128.6%	576,191	47.5%	48.4%
Property rates	101,318	91,860	27,544	27.2%	31,209	30.8%	21,541	23.5%	80,295	87.4%	10,668		101.9%
Service charges	172,376	167,357	32,167	18.7%	36,061	20.9%	37,919	22.7%	106,148	63.4%	81,175	47.5%	(53.3%)
Other revenue	110,337	158,969	301,175	273.0%	264,704	239.9%	692,472	435.6%	1,258,351	791.6%	436,551	65.5%	58.6%
Transfers and Subsidies - Operational	686,595	686,595	3,302	.5%	4,000	.6%	4,593	.7%	11,895	1.7%	-	-	(100.0%)
Transfers and Subsidies - Capital	355,025	355,025	185,126	52.1%	97,182	27.4%	98,419	27.7%	380,727	107.2%	47,797	17.6%	105.9%
Interest	(30,657)	(30,657)	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(976,961)	(976,961)	(120,434)	12.3%	(60,058)	6.1%	(33,838)	3.5%	(214,330)	21.9%	7,295	(.9%)	(563.9%)
Suppliers and employees	(976,408)	(976,408)	(120,434)	12.3%	(60,058)	6.2%	(33,838)	3.5%	(214,330)	22.0%	7,295	(.9%)	(563.9%)
Finance charges	(553)	(553)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	418,033	452,189	428,880	102.6%	373,098	89.3%	821,106	181.6%	1,623,085	358.9%	583,485	155.6%	40.7%
Cash Flow from Investing Activities													
Receipts		-	-	-	-			-	-	-	-	8.3%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(458,536)	(428,784)	(112,591)	24.6%	(93,833)	20.5%	(38,716)	9.0%	(245,139)	57.2%	(8,824)	2.7%	338.8%
Capital assets	(458,536)	(428,784)	(112,591)	24.6%	(93,833)	20.5%	(38,716)	9.0%	(245,139)		(8,824)		338.8%
Net Cash from/(used) Investing Activities	(458,536)	(428,784)	(112,591)	24.6%	(93,833)	20.5%	(38,716)	9.0%	(245,139)	57.2%	(8,824)) 2.7%	338.8%
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40,503)	23,405	316,290	(780.9%)	279,266	(689.5%)	782,391	3,342.9%	1,377,946	5,887.5%	574,661	1,239.6%	36.1%
Cash/cash equivalents at the year begin:	220,363	246,618	510,200	(100.070)	562,908	255.4%	842,174	341.5%			218,739		285.0%
			500.000	040.00/					4 004 505	004.00/			
Cash/cash equivalents at the year end:	179,860	270,023	562,908	313.0%	842,174	468.2%	1,624,565	601.6%	1,624,565	601.6%	793,401	359.7%	104.8%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -Bad D Polic	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,198	22.9%	468	4.9%	268	2.8%	6,651	69.4%	9,585	7.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9,733	49.6%	938	4.8%	629	3.2%	8,327	42.4%	19,626	14.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9,295	11.6%	2,899	3.6%	2,802	3.5%	65,438	81.4%	80,434	59.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	470	20.1%	83	3.5%	70	3.0%	1,713	73.3%	2,336	1.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	678	25.0%	126	4.6%	106	3.9%	1,804	66.5%	2,713	2.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	975	5.9%	446	2.7%	426	2.6%	14,728	88.9%	16,575	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	769	16.9%	72	1.6%	69	1.5%	3,630	80.0%	4,540	3.3%	-	-	-	-
Total By Income Source	24,117	17.8%	5,032	3.7%	4,369	3.2%	102,292	75.3%	135,810	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,694	7.5%	1,728	2.8%	1,691	2.7%	54,291	87.0%	62,404	45.9%	-	-	-	-
Commercial	12,810	27.1%	2,091	4.4%	1,896	4.0%	30,534	64.5%	47,331	34.9%	-	-	-	-
Households	6,020	24.9%	1,190	4.9%	749	3.1%	16,224	67.1%	24,184	17.8%	-	-	-	-
Other	593	31.3%	22	1.2%	33	1.8%	1,243	65.7%	1,891	1.4%	-	-	-	-
Total By Customer Group	24,117	17.8%	5,032	3.7%	4,369	3.2%	102,292	75.3%	135,810	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Το	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7,572	100.0%	-	-	-	-	-	-	7,572	69.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	977	100.0%	-	-	-	-	-	-	977	9.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,012	43.0%	446	19.0%	-	-	894	38.0%	2,352	21.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9,561	87.7%	446	4.1%	-	-	894	8.2%	10,901	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 2022

					202	1/22					202	20/21	
	Budg	get	First C	Quarter	Second	Quarter	Third	Quarter	Year	to 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 2020/21 to Q3 of 2021/22
Operating Revenue and Expenditure		070.000	4 40 007	00.00/	00 544	00.00/	00.550	E 50/	0.40.004	cc. 00/	00.070	75.00/	(77.00/
Operating Revenue	373,939	373,939	142,827	38.2%	83,511	22.3%	20,556	5.5%	246,894	66.0%	89,970		
Property rates	62,496	62,496	34,078	54.5%	13,596	21.8%	2,596	4.2%	50,270	80.4%	11,218	87.2%	(76.9%
Service charges - electricity revenue	70,980	70,980	15,415	21.7%	14,177	20.0%	9,033	12.7%	38,624	54.4%	13,625	61.0%	(33.7%
Service charges - water revenue	25,137	25,137	10,033	39.9%	6,620	26.3%	4,004	15.9%	20,657	82.2%	9,541	119.0%	(58.0%
Service charges - sanitation revenue	14,033	14,033	4,810	34.3%	4,811	34.3%	3,209	22.9%	12,829	91.4%	4,408	99.8%	(27.2%
Service charges - refuse revenue	7,400	7,400	9,381	126.8%	7,166	96.8%	(9,255)	(125.1%)	7,292	98.5%	2,624	112.7%	(452.7%
Rental of facilities and equipment	- 1,169	- 1,169	- 313	- 26.8%	- 314	- 26.9%	- 226	- 19.4%	- 854	- 73.1%	- 302	- 92.8%	- (25.1%
Interest earned - external investments	4,751	4,751	(4)	(.1%)	-			-	(4) (.1%)	-	-	-
Interest earned - outstanding debtors	28,697	28,697	10,057	35.0%	13,633	47.5%	9,555	33.3%	33,245	· · · ·	9,236	98.3%	3.5
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	59	59	73	123.4%	45	75.3%	203	341.9%	321	540.6%	64	284.6%	218.9
Licences and permits	1,049	1,049	6,967	664.2%	3,304	315.0%	(1)			979.0%	6,622	2,264.7%	(100.0%
Agency services	16,178	16,178	(3,827)	(23.7%)	(2,852)	(17.6%)	1,045	6.5%	(5,635) (34.8%)	(1,964)) (115.1%)	(153.2%
Transfers and subsidies	138,079	138,079	55,318	40.1%	22,309	16.2%	-		77,627	56.2%	34,110	68.0%	(100.0%
Other revenue	2,317	2,317	213	9.2%	389	16.8%	(58)	(2.5%)	544	23.5%	184	.7%	(131.4%
Gains	1,593	1,593	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	409,866	408,866	61,994	15.1%		22.4%	49,885	12.2%			30,777	24.0%	
Employee related costs	95,439	95,439	17,660	18.5%		36.9%	16,969	17.8%	69,860	73.2%	-	.6%	```
Remuneration of councillors	9,571	9,571	2,253	23.5%		21.7%	1,525	15.9%	5,859	61.2%	-	14.4%	· · ·
Debt impairment	63,852	63,852	(4,260)	(6.7%)	(1,476)	(2.3%)	-	-	(5,736) (9.0%)	(4,535)) (10.9%)) (100.0%
Depreciation and asset impairment	37,009	37,009	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	80,071	80,071	23,152	28.9%		28.1%	16,030	20.0%	61,686	77.0%	14,944		
Other Materials	36,756	36,006	6,971	19.0%	6,843	18.6%	3,296	9.2%	17,110	47.5%	3,466		
Contracted services	46,273	46,023	8,837	19.1%	14,324	31.0%	6,980	15.2%	30,141	65.5%	6,452		8.29
Transfers and subsidies	- 40,894	- 40,894	- 7,379	- 18.0%	- 12,491	- 30.5%	- 5,085	- 12.4%	- 24,955	- 61.0%	- 10,450	- 45.9%	(51.3%
Other expenditure Losses	40,094	40,094		-	- 12,491	- 30.5%	5,065	-	- 24,955	-	10,450	45.9%	- (51.37
Surplus/(Deficit)	(35,927)	(34,927)	80,834		(8,487)		(29,329)		43,018		59,193		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	111,351	111,351	-	-	- (0,101)	-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	75,424	76,424	80,834		(8,487)		(29,329)		43,018		59,193		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	75,424	76,424	80,834		(8,487)		(29,329)		43,018		59,193		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75,424	76,424	80,834		(8,487)		(29,329)		43,018		59,193		
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	75,424	76,424	80,834		(8,487)		(29,329)		43,018		59,193		

					202	21/22					202	20/21	
	Buc	lget	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	111,351	116,406	2,822	2.5%	5,433	4.9%	3,609	3.1%	11,864	10.2%	5,456	37.1%	(33.9%)
National Government	111,351	110,351	1,869	1.7%	5,278	4.7%	3,417	3.1%	10,564	9.6%	5,317	36.7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	_	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	111,351	110,351	1,869	1.7%	5,278	4.7%	3,417	3.1%	10,564	9.6%	5,317	36.7%	(35.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6,054	954	-	155	-	192	3.2%	1,301	21.5%	139	-	38.1%
Capital Expenditure Functional	111,351	- 116,406	2,822	- 2.5%	- 5,433	- 4.9%	- 3,609	- 3.1%	11,864	- 10.2%	5,456	32.4%	(33.9%)
Municipal governance and administration	3,000	3,380	168	5.6%		19.4%	609	18.0%	1,360	40.2%			(100.0%)
Executive and Council	3,000	3,300	100	5.0%		- 19.4%		10.0%	1,300	40.2%	-	-	(100.0%)
Finance and administration	3,000	- 3,380	- 168	- 5.6%	- 583	- 19.4%	- 609	18.0%	- 1,360	40.2%	-	-	(100.0%)
Internal audit	3,000	5,500	100	5.0 %	- 505	- 19.4 /0		10.0 /0	-	40.2 /0	-	-	(100.076)
Community and Public Safety	1,500	1,088	-	-	122	8.1%	-		122	11.2%	-	1.1%	
Community and Social Services	1,000	1,000	-	-	-	-	-		-	11.2 /0	-	1.17	_
Sport And Recreation	1,500	1,088	_	_	122	8.1%	-		122	11.2%	-	6.0%	-
Public Safety	-	-	-	-	-	-	-		-	-	-	-	_
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3,000	6,252	686	22.9%	1,326	44.2%	580	9.3%	2,592	41.5%	501	12.0%	15.8%
Planning and Development	3,000	6,252	686	22.9%	1,326	44.2%	580	9.3%	2,592	41.5%	501	12.0%	
Road Transport	-	-	-	-	-	-	-	-	_,	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	103,851	105,685	1,968	1.9%	3,402	3.3%	2,421	2.3%	7,791	7.4%	4,955	40.0%	(51.1%)
Energy sources	4,000	3,422	898	22.4%	-	-	-	-	898	26.2%	26		(100.0%)
Water Management	87,260	89,260	743	.9%	1,741	2.0%	2,273	2.5%	4,757	5.3%	3,312		
Waste Water Management	12,591	13,003	327	2.6%	1,661	13.2%	148	1.1%	2,137	16.4%	1,618	53.2%	(90.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

					202	21/22					202	20/21	
	Buc	lget	First Q	luarter	Second	Quarter	Third (Quarter	Year	to Date	Third	Quarter]
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2020/21 to
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Expenditure	Expenditure as % of adjusted	Q3 of 2021/22
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	252,839	252,839	96,483	38.2%	93,670	37.0%	32,783	13.0%	222,937	88.2%	95,829	84.3%	(65.8%)
Property rates	32,687	32,687	13,730	42.0%	4,532	13.9%	2,606	8.0%	20,869	63.8%	4,743	31.4%	(45.1%)
Service charges	72,792	72,792	17,851	24.5%	22,862	31.4%	12,936	17.8%	53,648	73.7%	19,501	49.4%	(33.7%)
Other revenue	3,137	3,137	7,891	251.5%	3,737	119.1%	534	17.0%	12,162	387.6%	6,924	867.2%	(92.3%)
Transfers and Subsidies - Operational	26,438	26,438	57,011	215.6%	27,539	104.2%	16,686	63.1%	101,237	382.9%	39,660	392.0%	(57.9%)
Transfers and Subsidies - Capital	113,033	113,033	-	-	35,000	31.0%	21	-	35,021	31.0%	25,001	53.0%	(99.9%)
Interest	4,751	4,751	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-		-	-	-	-	-	-	-
Payments	(161,794)	(161,794)	(55,541)	34.3%	(79,277)	49.0%	(38,800)	24.0%	(173,618)	107.3%	(10,893)	648.5%	256.2%
Suppliers and employees	(161,794)	(161,794)	(55,541)	34.3%	(79,277)	49.0%	(38,800)	24.0%	(173,618)) 107.3%	(10,893)	648.5%	256.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	91,045	91,045	40,942	45.0%	14,394	15.8%	(6,017)	(6.6%)	49,319	54.2%	84,937	77.1%	(107.1%)
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	-	(57,568)	(6,377)	-	(6,237)	-	(3,966)	6.9%	(16,580)	28.8%	(6,238)	42.6%	(36.4%)
Capital assets	-	(57,568)	(6,377)	-	(6,237)	-	(3,966)	6.9%	(16,580)		(6,238)		(36.4%)
Net Cash from/(used) Investing Activities	(34)	(57,568)	(6,377)	18,834.1%	(6,237)	18,421.9%	(3,966)	6.9%	(16,580)	28.8%	(6,238)	42.6%	(36.4%)
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	91,011	33,477	34,565	38.0%	8,156	9.0%	(9,982)	(29.8%)	32,739	97.8%	78,698	85.3%	(112.7%)
Cash/cash equivalents at the year begin:	(90,366)			(83.5%)		(165.7%)	(9,902) 157,877	(174.7%)	75,429		261,123		(39.5%)
						· ,		· · ·		· · ·			
Cash/cash equivalents at the year end:	646	(56,889)	149,721	23,185.9%	157,877	24,449.0%	147,895	(260.0%)	147,895	(260.0%)	339,828	135.3%	(56.5%)

	0 - 30	0 Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total				Impairment -Bad D	
			-	1	-		-			1		tors	Poli	су
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	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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	•

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 2022

					202	1/22					202		
	Budg	get	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2020/21 to Q3 of 2021/22
R thousands										buuget		buugei	
Operating Revenue and Expenditure													
Operating Revenue	1,993,805	2,001,305	526,606	26.4%	479,138	24.0%	404,252	20.2%	1,409,997	70.5%	404,312		
Property rates	442,822	442,822	111,790	25.2%		25.1%	111,678	25.2%	334,468	75.5%	106,217	75.4%	5.1%
Service charges - electricity revenue	- 806,629	- 806,629	- 216,537	- 26.8%	- 192,204	- 23.8%	- 140,653	- 17.4%	- 549,394	- 68.1%	- 151,426	70.9%	(7.1%
Service charges - water revenue	122,500	122,500	28,243	23.1%	27,126	22.1%	24,312	19.8%	79,681	65.0%	25,248	60.7%	(3.7%
Service charges - sanitation revenue	82,473	82,473	22,723	27.6%	21,335	25.9%	21,407	26.0%	65,464	79.4%	21,712	77.8%	(1.4%
Service charges - refuse revenue	87,800	92,800	27,577	31.4%		25.7%	24,485	26.4%	74,635	80.4%	24,629	78.8%	.6%
Rental of facilities and equipment	- 1,366	- 1,366	- 316	- 23.1%	- 272	- 19.9%	- 367	26.9%	- 956	- 70.0%	- 213	- 41.5%	72.5%
Interest earned - external investments	38,995	38,995	1,506	3.9%	511	1.3%	6,988	17.9%	9,005	23.1%	1,152	52.0%	506.7%
Interest earned - outstanding debtors	6,404	6,404	1,854	29.0%	2,024	31.6%	2,177	34.0%			1,660		31.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18,233	18,233	134	.7%	77	.4%	494	2.7%			(53)		(1,027.5%)
Licences and permits	7,634	7,634	1,627	21.3%		18.6%	1,202	15.7%			1,753		(31.4%)
Agency services	27,014	27,014	-	-	8,955	33.1%	-	-	8,955	33.1%	4,057	79.7%	(100.0%
Transfers and subsidies	252,227	254,727	102,435	40.6%	84,302	33.4%	64,502	25.3%			58,760		
Other revenue	77,628	77,628	11,864	15.3%	7,335	9.4%	5,988	7.7%	25,187	32.4%	7,539	65.8%	(20.6%)
Gains	22,080	22,080	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2,164,828	2,200,509	452,287	20.9%	461,694	21.3%		16.4%	1,275,750	58.0%	424,512		, , ,
Employee related costs	705,700	701,496	153,696	21.8%	163,023	23.1%	105,906	15.1%	422,625	60.2%	156,321	73.5%	· · · · ·
Remuneration of councillors	24,804	28,343	5,862	23.6%	5,647	22.8%	5,185	18.3%	16,694	58.9%	5,620	69.1%	(7.7%)
Debt impairment	61,331	61,331	-	-	-	-	-	-	-	-	138	7.0%	(100.0%)
Depreciation and asset impairment	250,418	250,418	62,605	25.0%	62,605	25.0%	41,736	16.7%		66.7%	53,185		(21.5%)
Finance charges	61,722 624,018	61,723 614,018	157,617	- 25.3%	124 500	- 21.6%	100 610	- 21.1%	23	- 68.7%	21,440 112,071	43.0% 68.0%	(100.0%) 15.7%
Bulk purchases Other Materials	59,722	61,573	8,371	25.3% 14.0%	134,598 8,013	13.4%	129,619 11,495	18.7%		45.3%	10,455		10.0%
Contracted services	220,481	256,924	31,804	14.0%	66,242	30.0%	48,979	19.1%			45,568	61.4%	7.5%
Transfers and subsidies	21,393	23,328	373	1.7%		6.4%					40,000		
Other expenditure	130,509	136,625	31,942	24.5%	20,187	15.5%	17,090	12.5%	- /		19,650		(13.0%)
Losses	4,730	4,730	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit)	(171,023)	(199,205)	74,318		17,444		42,484		134,247		(20,199)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	177,209	177,209	5,941	3.4%	75,129	42.4%	31,381	17.7%	112,451	63.5%	35,518	88.0%	(11.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	2,178	2,178	1,205	55.3%	4,098	188.2%	896	41.1%	6,198	284.6%	317	15.7%	182.2%
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	8,364	(19,818)	81,464		96,672		74,760		252,896		15,636		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8,364	(19,818)	81,464		96,672		74,760		252,896		15,636		
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8,364	(19,818)	81,464		96,672		74,760		252,896		15,636		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8,364	(19,818)	81,464		96,672		74,760		252,896		15,636		

			2020/21										
	Bud	get	First Q	luarter	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	611,391	569,912	96,065	15.7%	157,055	25.7%	81,360	14.3%	334,479	58.7%	145,011	65.3%	(43.9%)
National Government	177,209	177,209	41,548	23.4%	39,775	22.4%	31,300	17.7%	112,623	63.6%	33,887	90.2%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	_	-	-	-	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	382	-	-	597	-	(255)	(66.7%)	342	89.3%	-	-	(100.0%)
Transfers recognised - capital	177,209	177,592	41,548	23.4%	40,372	22.8%	31,045	17.5%		63.6%	33,887	90.2%	
Borrowing	200,000	191,734	22,500	11.3%	58,306	29.2%	19,006	9.9%	99,813	52.1%	70,908		
Internally generated funds	234,181	200,586	32,017	13.7%	58,377	24.9%	31,309	15.6%	121,702	60.7%	40,216		
Conital Europhiture Europhianal	611,391	- 569,912	- 96,065	-	- 157,055	-	- 81,360	-	- 334,479	-	- 145,011	-	- (42.00/)
Capital Expenditure Functional			,	15.7%		25.7%		14.3%		58.7%		65.3%	
Municipal governance and administration	74,457	32,706	4,831	6.5%	9,031	12.1%	7,149	21.9%	21,010	64.2%	5,803	19.1%	23.2%
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	74,412	32,661	4,831	6.5%	9,031	12.1%	7,149	21.9%	21,010	64.3%	5,803	19.3%	23.2%
Internal audit	45	45	-	-	-	-	-	- 8.7%	-	-	- 7 700	-	-
Community and Public Safety	48,813	47,753	7,867	16.1%	8,938	18.3% 15.3%	4,166 4,166			43.9%	7,783 4,283		
Community and Social Services	36,212	35,153	4,762	13.2%			,	11.9%	,	41.1%			
Sport And Recreation	11,944	11,942	3,092	25.9%		26.4% 28.4%	-	-	6,241	52.3%	3,275		
Public Safety	557	557 101	13	2.3%	158	I I	-	-	171	30.7%	225	68.4%	6 (100.0%
Housing Health	100	101	-	-	100	100.0%	-	-	100	98.9%	-	-	-
Economic and Environmental Services	60,110	63,128	- 14,987	- 24.9%	- 27,058	- 45.0%	8,140	- 12.9%	- 50,186	- 79.5%	- 15,505	88.2%	. (47.5%)
Planning and Development	00,110	382	14,907	24.9%	27,058 597		(255)	(66.7%)	342	89.3%	15,505	00.2%	(100.0%)
Road Transport	- 60,110	502 62,643	- 14,987	- 24.9%	26,462	- 44.0%	8,395	(00.7%) 13.4%	49,844	79.6%	- 15,505	88.2%	
Environmental Protection	60,110	103	14,907	24.9%	20,402	44.0%	0,395	13.4 %	49,044	19.0%	15,505	95.8%	
Trading Services	427,781	426,090	68,290	- 16.0%	111,910	26.2%	61,905	14.5%	242,106	56.8%	115,920		
Energy sources	152,752	420,090 152,863	26,159	17.1%	,	20.2 % 37.2%	22,805	14.5%		69.2%	49,785		
Water Management	194,419	183,953	20,159	12.4%	38,166	19.6%	22,005	14.9%	85,391	46.4%	49,785 56,736		
Waste Water Management	73,230	81,546	17,014	23.2%	15,478	21.1%	23,093	12.0%	47,413	40.4% 58.1%	5,430		
Waste Management	7,380	7,727	986	13.4%		19.0%	14,921	14.1%		44.9%	3,968		
Other	230	235	900 90	39.0%	1,399 117	50.7%	1,000	14.1%	3,472 206	88.0%	3,900	7.6%	
Oulei	230	200	90	39.0%	117	50.7%	•	· · ·	200	00.0%	•	1.0%	•

				2020/21									
	Buc	lget	First Q	luarter	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1,924,222	1,924,222	369,716	19.2%	477,114	24.8%	341,346	17.7%	1,188,176	61.7%	320,853	57.5%	6.4%
Property rates	423,436	423,436	83,734	19.8%	87,748	20.7%	79,600	18.8%	251,081		83,062	56.8%	(4.2%)
Service charges	1,051,629	1,051,629	170,929	16.3%		14.8%	125,479	11.9%	451,870		140,863	42.6%	(10.9%)
Other revenue	104,086	104,086	13,812	13.3%		17.6%	6,369	6.1%	38,468		14,111	41.2%	(54.9%)
Transfers and Subsidies - Operational	261,077	261,077	101,241	38.8%	85,856	32.9%	63,196	24.2%	250,293		57,871	113.1%	9.2%
Transfers and Subsidies - Capital	45,000	45,000	-	-	129,250	287.2%	59,714	132.7%	188,964		23,794	89.4%	151.0%
Interest	38,995	38,995	-	-	511	1.3%	6,988	17.9%	7,499	19.2%	1,152	-	506.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,807,366)	(1,808,266)	(86,843)	4.8%	(183,997)	10.2%	(17,046)	.9%	(287,887)	15.9%	(10,537)	2.1%	61.8%
Suppliers and employees	(1,724,251)	(1,725,151)	(66,843)	3.9%	(183,997)	10.7%	(37,046)	2.1%	(287,887)) 16.7%	(10,537	2.1%	251.6%
Finance charges	(61,722)	(61,722)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(21,393)	(21,393)	(20,000)	93.5%	-	-	20,000	(93.5%)	-	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	116,856	115,956	282,872	242.1%	293,117	250.8%	324,299	279.7%	900,289	776.4%	310,316	318.9%	4.5%
Cash Flow from Investing Activities													
Receipts	5,076	7,000	-	-	-			-	-	-	-	-	-
Proceeds on disposal of PPE	7,000	7,000	-	-	-		-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-		-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1,924)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
Payments	(589,433)	(591,967)	(86,299)	14.6%	(179,451)	30.4%	(87,356)	14.8%	(353,106)	59.6%	(138,286)	225.8%	(36.8%)
Capital assets	(589,433)	(591,967)	(86,299)	14.6%	(179,451)	30.4%	(87,356)	14.8%	(353,106)		(138,286)	225.8%	(36.8%)
Net Cash from/(used) Investing Activities	(584,357)	(584,967)	(86,299)	14.8%	(179,451)	30.7%	(87,356)		(353,106)		(138,286)		(36.8%)
Cash Flow from Financing Activities													
Receipts	199,012	199,012	(181)	(.1%)	(395)	(.2%)	(609)	(.3%)	(1,185)	(.6%)	-		(100.0%)
Short term loans	133,012	133,012	(101)	(.170)	(000)	(.270)	(003)	(.570)	(1,100)	(.070)	-		(100.070)
Borrowing long term/refinancing	200,000	200,000			-		_	_	_		_		
Increase (decrease) in consumer deposits	(988)	(988)	(181)	18.3%	(395)	40.0%	(609)		(1,185)	119.9%	_		(100.0%)
Payments	(13,330)		()	-	(32,676)		(000)	-	(32,676)		(5,008)	-	(100.0%)
Repayment of borrowing	(13,330)	(13,330)	-	-	(32,676)	245.1%	-	_	(32,676)	245.1%			(100.0%)
Net Cash from/(used) Financing Activities	185,682	185,682	(181)	(.1%)		(17.8%)	(609)	(.3%)	(33,861)				(87.8%)
Net Increase/(Decrease) in cash held	(281,819)	(283,330)	196,392	(69.7%)		(28.6%)	236,335	(83.4%)	513,321			186.8%	41.5%
Cash/cash equivalents at the year begin:	(201,019) 654,350	(203,330) 654,350	342,644	(09. 7%) 52.4%		(20.0 %) 82.7%	621,562	(63.476) 95.0%	342,644		590,853		41.3% 5.2%
			-			1 1							
Cash/cash equivalents at the year end:	372,531	371,021	540,968	145.2%	621,562	166.8%	857,897	231.2%	857,897	231.2%	757,875	73.7%	13.2%

		0 - 30 Days		31 - 60 Days		61 - 90 Days Over 90 Days			Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Counci Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	<u>y</u> %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,688	24.5%	2,726	7.7%	2,098	5.9%	21,951	61.9%	35,463	11.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25,998	49.8%	3,030	5.8%	2,019	3.9%	21,159	40.5%	52,207	17.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25,608	26.8%	5,087	5.3%	3,840	4.0%	60,854	63.8%	95,389	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6,560	26.4%	1,752	7.0%	1,370	5.5%	15,171	61.0%	24,854	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6,955	28.1%	1,763	7.1%	1,274	5.1%	14,775	59.7%	24,768	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	687	91.4%	-	-	65	8.6%	752	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	739	4.1%	679	3.8%	638	3.5%	16,009	88.6%	18,065	6.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9,090	18.0%	888	1.8%	936	1.9%	39,530	78.4%	50,443	16.7%	-	-	-	-
Total By Income Source	83,638	27.7%	16,612	5.5%	12,177	4.0%	189,513	62.8%	301,940	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,364	31.6%	1,531	14.4%	1,072	10.1%	4,693	44.0%	10,661	3.5%	-	-	-	-
Commercial	48,026	29.3%	6,681	4.1%	5,565	3.4%	103,764	63.3%	164,036	54.3%	-	-	-	-
Households	32,248	25.3%	8,400	6.6%	5,539	4.4%	81,056	63.7%	127,243	42.1%	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	83,638	27.7%	16,612	5.5%	12,177	4.0%	189,513	62.8%	301,940	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100.0%	101	1.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,317	100.0%	-	-	-	-	0	-	1,317	21.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	998	21.7%	44	.9%	47	1.0%	3,516	76.4%	4,604	76.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2,315	38.4%	44	.7%	47	.8%	3,617	60.1%	6,022	100.0%

Contact Details

- 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 2022

		2021/22									202		
	Bud	get	First C	Quarter	Second	l 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 2020/21 to Q3 of 2021/22
Operating Revenue and Expenditure										<u> </u>			
	648,943	652 570	402.050	20.20/	464 506	24.9%	156,389	22.0%	500 755	76.6%	151,751	88.4%	2.40/
Operating Revenue	· · ·	653,578	182,859	28.2%	161,506			23.9%	500,755				
Property rates	125,000	125,000	25,127	20.1%	25,499	20.4%	25,319	20.3%	75,945	60.8% -	26,129	77.5%	(3.1%)
Service charges - electricity revenue	206,324	206,324	57,716	28.0%		24.5%	49,308	23.9%			56,207	88.1%	(12.3%)
Service charges - water revenue	59,818	59,818	13,651	22.8%		22.8%	13,519	22.6%			12,152		11.3%
Service charges - sanitation revenue	19,194	19,194	4,610	24.0%		24.4%	4,726	24.6%			10,088	184.2%	, ,
Service charges - refuse revenue	18,206	18,206	5,533	30.4%	_	30.6%	5,633	30.9%	16,746	92.0%	5,227	91.6%	7.8%
Rental of facilities and equipment	5,000	- 4,900	- 743	- 14.9%	- 700	- 14.0%	- 762	- 15.6%	2,205	45.0%	- 731	478.8%	4.3%
Interest earned - external investments	2,500	2,500	187	7.5%		1.9%	69	2.8%			148		
Interest earned - outstanding debtors	30,000	30,000	5,286	17.6%	6,268	20.9%	6,806	22.7%		61.2%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,500	2,500	233	9.3%	353	14.1%	277	11.1%		34.5%	241	15.6%	15.0%
Licences and permits	-	100	23	-	20	-	62	61.5%	105	105.0%	92	-	(32.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	170,401	175,036	69,833	41.0%		31.6%	47,631	27.2%			40,550		17.5%
Other revenue	10,000	10,000	(82)	(.8%)	309	3.1%	2,277	22.8%	2,504	25.0%	187	12.8%	1,120.9%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	748,386	753,021	181,090	24.2%	186,735	25.0%	204,780	27.2%			135,482	82.1%	
Employee related costs	230,475	230,475	52,834	22.9%	57,760	25.1%	53,074	23.0%			50,055	79.4%	6.0%
Remuneration of councillors	13,463	13,463	2,853	21.2%		19.9%	2,778	20.6%		61.8%	2,857	69.2%	(2.8%)
Debt impairment	75,000	23,000	523	.7%	1,024	1.4%	3,087	13.4%		20.1%	347	27.2%	789.3%
Depreciation and asset impairment	55,000	27,000	500	.9%	-	-	43,563	161.3%			-	-	(100.0%)
Finance charges	10,000	44,000	18,499	185.0%		99.2%	10,504	23.9%			5,454	102.0%	92.6%
Bulk purchases	154,000	154,000 9,334	54,226	35.2%		21.6% 27.8%	32,506	21.1% 27.4%			30,570 1,410	75.1% 184.0%	6.3%
Other Materials	8,654 109,510	9,334 150,945	876 29,039	10.1% 26.5%		36.5%	2,560 34,542	22.9%			20,049	130.4%	81.5% 72.3%
Contracted services Transfers and subsidies	500	500	29,039	20.3 /0	39,900	- 30.5 %	- 54,542	22.970	103,330	- 00.070	- 20,049	100.0%	
Other expenditure	91,783	100,303	21,740	23.7%	39,638	43.2%	22,166	22.1%	83,544	1	- 24,741		
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(99,443)	(99,443)	1,769		(25,229)		(48,390)		(71,850)	16,269		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	74,982	74,982	14,371	19.2%		36.0%	14,510	19.4%		,	5,489		164.3%
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	(24,461)	(24,461)	16,140		1,760		(33,880)		(15,980))	21,758		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24,461)	(24,461)	16,140		1,760		(33,880)		(15,980))	21,758		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24,461)	(24,461)	16,140		1,760		(33,880)		(15,980)	21,758		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24,461)	(24,461)	16,140		1,760		(33,880)		(15,980)	21,758		

· · ·		2021/22											
	Bud	lget	First Q	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	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	84,573	84,573	13,842	16.4%	24,374	28.8%	12,806	15.1%	51,021	60.3%	13,846	62.9%	(7.5%)
National Government	72,483	72,483	13,318	18.4%	23,095	31.9%	11,119	15.3%	47,532	65.6%	10,577	52.3%	
Provincial Government	-	-	-	-		-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72,483	72,483	13,318	18.4%	23,095	31.9%	11,119	15.3%	47,532	65.6%	10,577	52.3%	5.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12,090	12,090	523	4.3%	1,279	10.6%	1,687	14.0%	3,489	28.9%	3,268	1,245.4%	(48.4%)
Capital Expenditure Functional	84,573	84,573	13,842	16.4%	24,374	28.8%	12,806	15.1%	51,021	60.3%	13,846	62.9%	(7.5%)
Municipal governance and administration	990	990	-	-	,•	-	29	2.9%	29	2.9%	(545)		(105.3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	990	990	-	-	-	-	29	2.9%	29	2.9%	(545)	-)	(105.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	700	1,264	-	-	-	-	457	36.2%	457	36.2%	2,690	83.6%	(83.0%)
Community and Social Services	300	864	-	-	-	-	457	52.9%	457	52.9%	2,598		
Sport And Recreation	400	400	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	92	26.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36,020	30,901	7,095	19.7%	12,756	35.4%	3,225	10.4%	23,076	74.7%	3,669	31.0%	(12.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	36,020	30,901	7,095	19.7%	12,756	35.4%	3,225	10.4%	23,076	74.7%	3,669	31.3%	(12.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46,863	51,418	6,747	14.4%	11,618	24.8%	9,094	17.7%	27,459	53.4%	8,033		
Energy sources	10,000	10,000	1,242	12.4%		12.8%	747	7.5%	3,267	32.7%	656		
Water Management	33,439	33,860	5,290	15.8%	8,571	25.6%	7,066	20.9%	20,927	61.8%	7,377	104.7%	
Waste Water Management	3,025	7,157	215	7.1%	1,768	58.5%	1,088	15.2%	3,071	42.9%	-	67.9%	
Waste Management	400	400	-	-	-	-	193	48.2%	193	48.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-		-	-	-	-	-

Part 3: Cash Receipts and Payments

					202	1/22					202	20/21	
	Bud	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	622,605	633,352	77,918	12.5%	48,897	7.9%	97,355	15.4%	224,169	35.4%	85,223	37.4%	14.2%
Property rates	106,250	100,000	24,024	22.6%		17.1%	20,865	20.9%	63,075	63.1%	-	-	(100.0%)
Service charges	250,972	263,334	34,984	13.9%		12.0%	28,993	11.0%	94,006		34,892	41.1%	(16.9%)
Other revenue	17,500	17,500	18,818	107.5%	663	3.8%	41,816	239.0%	61,298		2	.1%	1,991,153.0%
Transfers and Subsidies - Operational	170,401	175,036	-	-	-	-	5,186	3.0%	5,186	3.0%	39,774	68.6%	(87.0%)
Transfers and Subsidies - Capital	74,982	74,982	-	-	-	-	476	.6%	476	.6%	10,500		(95.5%)
Interest	2,500	2,500	91	3.7%	20	.8%	18	.7%	129	5.2%	54	2.5%	(66.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(530,046)	(538,989)	(61,386)	11.6%		27.0%	66,630	(12.4%)	(137,783)		(8,715)		(864.6%)
Suppliers and employees	(520,046)	(520,046)	(61,386)	11.8%	(143,027)	27.5%	66,630	(12.8%)	(137,783)	26.5%	(8,715)	22,017.2%	(864.6%)
Finance charges	(10,000)	(18,944)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92,559	94,362	16,532	17.9%	(94,130)	(101.7%)	163,985	173.8%	86,386	91.5%	76,508	27.9%	114.3%
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83,583)	(84,573)	(22,727)	27.2%	(32,000)	38.3%	(19,250)	22.8%	(73,977)	87.5%	(15,722)	80.5%	22.4%
Capital assets	(83,583)	(84,573)	(22,727)	27.2%	(32,000)	38.3%	(19,250)	22.8%	(73,977)	87.5%	(15,722)	80.5%	22.4%
Net Cash from/(used) Investing Activities	(83,583)	(84,573)	(22,727)	27.2%	(32,000)	38.3%	(19,250)	22.8%	(73,977)	87.5%	(15,722)	80.5%	22.4%
Cash Flow from Financing Activities													
Receipts		-	-	-	(2)		(2)	-	(5)	-	-		(100.0%)
Short term loans	_	-	-	-		_	(=)	-	(0)	-	-		-
Borrowing long term/refinancing	_	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	_	-	-	-	(2)	-	(2)	-	(5)	-	-	-	(100.0%)
Payments	-	-	-	-	-/		(-/	-	- (0)	-	-	· ·	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(2)	-	(2)	-	(5)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	8,976	9,789	(6,196)	(69.0%)	. ,		144,733		12,404		60,786	21.6%	138.1%
Cash/cash equivalents at the year begin:	6,037	9,709 2,435	(6 , 196) 65,857	1,090.9%					65,857	2,704.5%			
	,		-		, ,	(29.4%)	(130,824)	(5,372.5%)					(150.1%)
Cash/cash equivalents at the year end:	15,013	12,224	(1,776)	(11.8%)	(127,909)	(852.0%)	13,909	113.8%	13,909	113.8%	321,745	61.3%	(95.7%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts V Debtors		•	Debts ito Council licy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,857	3.6%	3,091	2.3%	2,681	2.0%	125,526	92.2%	136,155	22.8%	(193)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,384	6.5%	3,429	3.5%	3,255	3.3%	84,689	86.6%	97,757	16.4%	(242)	(.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5,655	3.6%	3,389	2.2%	3,163	2.0%	143,985	92.2%	156,191	26.2%	(873)	(.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,378	3.0%	1,065	2.4%	1,008	2.2%	41,723	92.4%	45,173	7.6%	(128)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Management	1,647	3.4%	1,248	2.6%	1,181	2.4%	44,768	91.7%	48,845	8.2%	(115)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,327	2.2%	2,275	2.1%	2,165	2.0%	101,084	93.7%	107,850	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	.7%	103	2.4%	1	-	4,066	96.8%	4,201	.7%	(1)	-		-
Total By Income Source	22,278	3.7%	14,600	2.4%	13,453	2.3%	545,841	91.6%	596,172	100.0%	(1,553)	(.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,170	3.0%	2,695	2.6%	2,527	2.4%	97,032	92.0%	105,424	17.7%	(49)	-	-	-
Commercial	9,364	4.2%	4,559	2.1%		1.9%	204,081	91.8%	222,267	37.3%	87	-	-	-
Households	9,743	3.6%	7,346	2.7%	6,663	2.5%	244,729	91.2%	268,481	45.0%	(1,591)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	- 1	-	-	-
Total By Customer Group	22,278	3.7%	14,600	2.4%	13,453	2.3%	545,841	91.6%	596,172	100.0%	(1,553)	(.3%)	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	30,559	10.8%	14,373	5.1%	14,632	5.2%	224,249	79.0%	283,813	25.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17,942	2.1%	4,363	.5%	4,377	.5%	809,357	96.8%	836,039	74.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	48,501	4.3%	18,736	1.7%	19,010	1.7%	1,033,606	92.3%	1,119,852	100.0%

Contact Details

- Sonder Belans		
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 2022

Part1: Operating Revenue and Expenditure

					202	1/22					202	20/21	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
Déhawanda	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 2020/21 to Q3 of 2021/22
R thousands										budget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	724,650	734,735	306,147	42.2%	279,080	38.5%	218,716		803,943		297,164	129.7%	, ,
Property rates	42,972	55,779	14,232	33.1%		31.8%	13,773		41,662	2 74.7%	12,905	64.5%	6.7%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	93,356	76,535	51,546	55.2%	51,508	55.2%	51,552	67.4%	154,605	5 202.0%	97,214	225.4%	(47.0%)
Service charges - sanitation revenue	1,624	1,783	438	27.0%	454	28.0%	465	26.1%	1,357	76.1%	1,542	177.2%	(69.8%)
Service charges - refuse revenue	30,487	36,077	9,019	29.6%		29.6%	9,035		27,073	3 75.0%	43,855	185.0%	(79.4%)
Rental of facilities and equipment	- 1,125	- 879	- 354	- 31.4%	- 83	- 7.4%	- 131	- 14.9%	- 568	64.6%	- 505	- 99.5%	(74.0%)
Interest earned - external investments	4,000	5,062	1,809	45.2%	722	18.1%	1,117	22.1%	3,648	72.1%	933	61.4%	19.7%
Interest earned - outstanding debtors	61,390	65,956	16,146	26.3%	16,827	27.4%	17,548	26.6%	50,520	76.6%	14,488	84.3%	21.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10,553	12,621	628	6.0%	374	3.5%	2,461	19.5%	3,464	27.4%	313	15.4%	687.0%
Licences and permits	176	132	45	25.5%	21	12.2%	36	27.3%	102	2 77.3%	14	53.6%	153.6%
Agency services	9,182	11,351	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	468,582	467,982	190,917	40.7%		32.7%	165,681	35.4%			109,573		51.2%
Other revenue	1,205	576	21,014	1,744.4%	32,993	2,738.7%	(43,082)	(7,477.4%)	10,925	1,896.2%	15,823	3,141.2%	(372.3%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	923,158	945,105	130,884	14.2%	105,945	11.5%					140,594	50.4%	34.7%
Employee related costs	166,375	167,087	37,597	22.6%	(110)	(.1%)	82,496	49.4%			37,689	62.0%	118.9%
Remuneration of councillors	28,229	26,861	6,222	22.0%	19	.1%	12,562	46.8%			6,276	60.3%	100.2%
Debt impairment	305,555	305,555	144	-	392	.1%	809	.3%	1,344	.4%	(1,151)	.1%	(170.2%)
Depreciation and asset impairment	84,896	84,896	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1,300	1,300	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	160,647	160,755	25,135	15.6%	25,592	15.9%	23,710	14.7%	74,437		22,536	56.3%	5.2% (36.6%)
Contracted services	92,047 250	111,706 250	18,861	20.5%	32,287	35.1%	20,314	18.2%	71,462	64.0%	32,028	91.7%	(30.0%)
Transfers and subsidies Other expenditure	83,858	250 86,695	42,926	- 51.2%	- 47,765	- 57.0%	- 49,466	57.1%	- 140,157	- 161.7%	- 43,217	- 180.2%	- 14.5%
Losses	-	-	42,920	-	-	-	-	- 57.1%	-	-	45,217	-	-
Surplus/(Deficit)	(198,507)	(210,370)	175,263		173,134		29,361		377,758		156,571		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	179,663	180,263	-	-	56,404	31.4%	22,429	12.4%			-	-	(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	(18,844)	(30,107)	175,263		229,539		51,790		456,591		156,571		
Taxation		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(18,844)	(30,107)	175,263		229,539		51,790		456,591		156,571		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(18,844)	(30,107)	175,263		229,539		51,790		456,591		156,571		
Share of surplus/ (deficit) of associate	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(18,844)	(30,107)	175,263		229,539		51,790		456,591		156,571		

Part 2: Capital Revenue and Expenditure

					202	1/22					202	20/21	
	Bud	get	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 2020/21 to Q3 of 2021/22
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	185,513	194,827	56,123	30.3%	53,022	28.6%	28,764	14.8%	137,909	70.8%	41,946	73.2%	(31.4%)
National Government	179,663	180,263	56,123	31.2%	49,908	27.8%	21,747	12.1%	127,778	70.9%	32,661	66.3%	
Provincial Government	-	-	-	-	-	-	,	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	179,663	180,263	56,123	31.2%	49,908	27.8%	21,747	12.1%	127,778	70.9%	32,661	66.3%	(33.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5,850	14,564	-	-	3,114	53.2%	7,017	48.2%	10,131	69.6%	9,285	341.3%	(24.4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	185,513	194,827	56,123	30.3%	53,022	28.6%	28,789	14.8%	137,934	70.8%	42,450		
Municipal governance and administration	5,850	7,250	-	-	3,114	53.2%	1,645	22.7%	4,759	65.6%	3,115	73.3%	(47.2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5,850	7,250	-	-	3,114	53.2%	1,645	22.7%	4,759	65.6%	3,115	73.3%	(47.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13,359	17,498	8,205	61.4%	2,448	18.3%	-	-	10,653	60.9%	7,375		
Community and Social Services	-	-	-	-	-	-	-	-	-	-	381		
Sport And Recreation	13,359	17,498	8,205	61.4%	2,448	18.3%	-	-	10,653	60.9%	6,994	143.3%	ы́ (100.0%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55,673	54,375	22,687	40.8%	13,703	24.6%	6,422	11.8%	42,813	78.7%	19,980		
Planning and Development	-	-	-	-	-	-	-	-	-	-	78		(100.0%
Road Transport	55,673	54,375	22,687	40.8%	13,703	24.6%	6,422	11.8%	42,813	78.7%	19,902	89.2%	(67.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	110,631	115,704	25,231	22.8%	33,757	30.5%	20,722	17.9%	79,709	68.9%	11,980		
Energy sources	4,500	4,500	-	-	965	21.4%	2,000	44.5%	2,966	65.9%	1,462		
Water Management	90,465	101,339	19,580	21.6%	32,217	35.6%	15,320	15.1%	67,117	66.2%	8,744		
Waste Water Management	5,000	3,835	2,343	46.9%	-	-	1,655	43.2%	3,999	104.3%	1,494		
Waste Management	10,666	6,030	3,308	31.0%	574	5.4%	1,746	29.0%	5,628	93.3%	280	118.7%	523.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

					202	1/22					202	20/21	
	Buc	lget	First Q	uarter	Second	Quarter	Third C	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 2020/21 to Q3 of 2021/22
Cash Flow from Operating Activities										buuget		buuget	
•													
Receipts	692,657	700,047	212,054	30.6%	185,543	26.8%	145,062	20.7%			140,021	90.7%	
Property rates	16,037	28,845	1,381	8.6%	1,594	9.9%	18,594	64.5%	21,569		15,376	175.8%	
Service charges	2,134	2,968	723	33.9%	811	38.0%	1,475	49.7%	3,010		841	113.1%	
Other revenue	22,241	14,927	21,319	95.9%	33,506	150.7%	12,294	82.4%	67,119		16,844	262.7%	```
Transfers and Subsidies - Operational	468,582	467,982	188,632	40.3%	149,631	31.9%	112,699	24.1%	450,962	96.4%	106,960	114.0%	5.4%
Transfers and Subsidies - Capital	179,663	180,263	-	-	-	-	-	-	-	-	-	-	-
Interest	4,000	5,062	-	-	-	-	-	-	-	-	-	-	-
Dividends	- (500.450)	-	-	-	-	-	-	-	-		-	-	-
Payments	(532,456)	(559,903)	(9,217)	1.7%	(7,735)	1.5%	(11,293)	2.0%	(28,245)		(8,144)		
Suppliers and employees	(531,156)	(558,603)	(9,217)	1.7%	(7,735)	1.5%	(11,293)	2.0%	(28,245) 5.1%	(8,144)	2.9%	38.7%
Finance charges	(1,300)	(1,300)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	160,201	140,144	202,837	126.6%	177,808	111.0%	133,769	95.5%	514,414	367.1%	131,877	334.3%	5 1.4%
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	(185,513)	(194,827)	(59,097)	31.9%	(53,721)	29.0%	(36,055)	18.5%	(148,873)) 76.4%	(46,599)	87.7%	(22.6%)
Capital assets	(185,513)	(194,827)	(59,097)	31.9%	(53,721)	29.0%	(36,055)	18.5%	(148,873)) 76.4%	(46,599)	87.7%	(22.6%)
Net Cash from/(used) Investing Activities	(185,513)	(194,827)	(59,097)	31.9%	(53,721)	29.0%	(36,055)	18.5%	(148,873)) 76.4%	(46,599)	87.7%	(22.6%)
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	-		-		-		-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(25,312)	(54,683)	143,740	(567.9%)	124,087	(490.2%)	97,714	(178.7%)	365,541	(668.5%)	85,278	(54,644.4%)) 14.6%
Cash/cash equivalents at the year begin:	109,000	(34,003) 138,314	138,713	(307.9 %) 127.3%	281,589	(490.276) 258.3%	405,676	293.3%	138,713		437,426		' I I I I I I I I I I I I I I I I I I I
			-						-				、 <i>,</i>
Cash/cash equivalents at the year end:	83,688	83,631	281,589	336.5%	405,676	484.7%	503,389	601.9%	503,389	601.9%	522,704	755.1%	(3.7%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -Bad D Polic	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,290	1.2%	7,237	1.2%	8,516	1.4%	594,460	96.3%	617,503	39.0%	1,006	.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,502	1.9%	3,734	1.6%	3,712	1.6%	223,687	94.9%	235,635	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	133	1.3%	128	1.3%	127	1.2%	9,759	96.2%	10,147	.6%	18	.2%	-	-
Receivables from Exchange Transactions - Waste Management	3,428	1.3%	3,408	1.2%	3,395	1.2%	263,069	96.3%	273,300	17.3%	469	.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,932	2.0%	5,857	2.0%	5,762	2.0%	272,895	94.0%	290,446	18.3%	8	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-		-		-	-	-	-	-	-	-	-	-
Other	-	-	-	-		-	156,481	100.0%	156,481	9.9%	-	-	-	-
Total By Income Source	21,285	1.3%	20,364	1.3%	21,511	1.4%	1,520,351	96.0%	1,583,512	100.0%	1,500	.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,873	1.6%	2,808	1.6%	2,785	1.6%	169,776	95.3%	178,242	11.3%	47	-	-	-
Commercial	2,213	2.9%	1,437	1.9%		3.5%	71,186	91.8%	77,527	4.9%	151	.2%	-	-
Households	16,199	1.2%	16,119	1.2%	16,036	1.2%	1,279,388	96.4%	1,327,743	83.8%	1,302	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21,285	1.3%	20,364	1.3%	21,511	1.4%	1,520,351	96.0%	1,583,512	100.0%	1,500	.1%	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	308	100.0%	-	-	-	-	-	-	308	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	308	100.0%	-	-	-	-	-	-	308	100.0%

Contact Details

Contact Details		
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 2022

Part1: Operating Revenue and Expenditure

· · · · · · · · · · · · · · · · · · ·					202	21/22					202	20/21	
	Bud	get	First (Quarter	Second	Quarter	Third 0	Quarter	Year	to Date	Third	Quarter	00 - £ 0000/04
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2020/21 to Q3 of
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Expenditure	Expenditure as % of adjusted	2021/22
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	651,567	651,567	118,031	18.1%	130,644	20.1%	168,371	25.8%	417,045	64.0%	75,515	68.1%	123.0%
Property rates	91,013	91,013	17,166		20,950	23.0%		24.3%	60,230		(37,898)		(158.4%)
Service charges - electricity revenue	- 233,298	- 233,298	- 34,976	- 15.0%	- 40,861	- 17.5%	- 30,678	- 13.1%	- 106,515	- 45.7%	- 42,975	- 61.5%	- (28.6%)
Service charges - electricity revenue	55,313	55,313	13,992		13,319	24.1%	9,772	17.7%	37,083		13,417	81.1%	(27.2%)
Service charges - sanitation revenue	14,155	14,155	2,704		3,207	22.7%	2,925	20.7%	8,836		2,749	51.5%	6.4%
Service charges - refuse revenue	11,763	11,763	2,397	20.4%	2,666	22.7%	2,680	22.8%	7,744		2,494	64.5%	7.4%
Rental of facilities and equipment	- 3,180	- 3,180	- 813	- 25.6%	- 111	- 3.5%	- 592	- 18.6%	- 1,516	- 47.7%	- 755	- 70.9%	- (21.6%)
Interest earned - external investments	-	-	407	-	239	-	796	-	1,442		8	-	10,333.1%
Interest earned - outstanding debtors	85,834	85,834	(14,339)	(16.7%)	10,669	12.4%	11,423	13.3%	7,753		13,394	52.2%	(14.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,053	2,053	174	8.5%	299	14.6%	736	35.9%	1,209	58.9%	332	57.2%	121.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	116,808	116,808	46,625		26,390	22.6%	74,598	63.9%	147,613		26,460	102.1%	181.9%
Other revenue	38,152	38,152	13,116	34.4%	11,932	31.3%	12,057	31.6%	37,105	97.3%	10,829	1,643.2%	11.3%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	707,326	711,092	127,899	18.1%	144,363	20.4%		16.5%	389,917	54.8%	142,014	67.9%	(17.2%)
Employee related costs	148,158	180,458	39,283		41,730	28.2%		25.4%	126,779		34,983	62.5%	30.8%
Remuneration of councillors	9,020	9,020	1,414	15.7%	1,274	14.1%		-	2,689		5,303	57.7%	(100.0%)
Debt impairment	101,385	101,385	-	-	-	-	133	.1%	133		-	72.9%	(100.0%)
Depreciation and asset impairment	56,996	56,996	-	-	-	-	(4,443)	(7.8%)	(4,443)) (7.8%)	15,282	54.7%	(129.1%)
Finance charges	3,117	1,984	-	- 27.4%	-	-	-	-	-	-	53	16.6%	(100.0%)
Bulk purchases Other Materials	161,249 96,265	151,249 81,486	44,135 17,764		45,570 24,474	28.3% 25.4%		20.0% 23.7%	119,997 61,525		33,692 23,060	78.8% 73.3%	(10.1%) (16.4%)
Contracted services	76,581	79,426	20,205		24,474 21,435	28.0%		23.7%	60,724		23,000	64.8%	(10.4%)
Transfers and subsidies	7,000	7,000	-	-	-	-	-	-	-	-	-	-	(10.070)
Other expenditure	47,554	42,087	5,097	10.7%	9,879	20.8%	7,539	17.9%	22,515	53.5%		63.4%	(1.3%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55,758)	(59,524)	(9,868)		(13,719)		50,716		27,128		(66,499)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	26,134	26,134		-	-	-	-	-	-	-	-	4.7%	-
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	(29,624)	(33,390)	(9,868)		(13,719)		50,716		27,128		(66,499)		
Taxation	-	-	-	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) after taxation	(29,624)	(33,390)	(9,868)		(13,719)		50,716		27,128		(66,499)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29,624)	(33,390)	(9,868)		(13,719)		50,716		27,128		(66,499)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(29,624)	(33,390)	(9,868)		(13,719)		50,716		27,128		(66,499)		

Part 2: Capital Revenue and Expenditure

					202	1/22					202	20/21	
	Bud	lget	First Q	uarter	Second	Quarter	Third (Quarter	Year	to Date	Third	Quarter	Q3 of 2020/21
	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	to 03 of
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	36,879	36,679	3,535	9.6%	6,335	17.2%	1,829	5.0%	11,700	31.9%	5,069	56.1%	(63.9%)
National Government	26,134	26,134	3,535	13.5%	6,008	23.0%	1,490	5.7%	11,033		2,900		(48.6%)
Provincial Government			-	-	-	-	-	-	-	-		-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26,134	26,134	3,535	13.5%	6,008	23.0%	1,490	5.7%	11,033	42.2%	2,900	49.5%	(48.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10,745	10,545	-	-	327	3.0%	339	3.2%	667	6.3%	2,168	81.3%	(84.3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	36,879	36,679	3,535	9.6%	6,335	17.2%	1,829	5.0%	11,700	31.9%	5,069	56.1%	(63.9%)
Municipal governance and administration	6,500	6,900	-	-	20	.3%	339	4.9%	359		(5,136)		
Executive and Council	-	-	-	-	-	-	-		-	-	15		```
Finance and administration	6,500	6,900	-	-	20	.3%	339	4.9%	359	5.2%	(5,151)		`` /
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1,230	4,107	-	-	779	63.3%	1,123	27.3%	1,902	46.3%	5,305	370.3%	(78.8%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	5,303	-	(100.0%)
Sport And Recreation	30	3,507	-	-	779	2,596.7%	1,123	32.0%	1,902	54.2%	-	-	(100.0%)
Public Safety	1,200	600	-	-	-	-	-	-	-	-	1	3.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11,822	17,998	2,850	24.1%	5,229	44.2%	-	-	8,079	44.9%	2,221	30.1%	```
Planning and Development	-	-	-	-	-	-	-	-	-	-	2,000	47.2%	`` /
Road Transport	11,807	17,983	2,850	24.1%	5,229	44.3%	-	-	8,079	44.9%	221	18.3%	(100.0%)
Environmental Protection	15	15	-	-	-	-	-	-	-		-	-	-
Trading Services	17,327	7,674	685	4.0%	308	1.8%	367	4.8%	1,360	17.7%	2,679		· · · ·
Energy sources	-	1,200	-	-	-	-	-	-	-	-	399		`` '
Water Management	16,160	3,500	387	2.4%	308	1.9%	-	-	695		1,764	62.9%	```
Waste Water Management	1,168	1,474	298	25.5%	-	-	367	24.9%	665	45.1%	516	58.9%	(28.8%)
Waste Management	-	1,500	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

					202	1/22					202		
	Bud	lget	First C	uarter	Second	Quarter	Third C	Quarter	Year	to Date	Third	Quarter	Q3 of 2020/21
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	to Q3 of 2021/22
Cash Flow from Operating Activities													
Receipts Property rates Service charges Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and grants	578,500 68,260 321,730 41,885 116,808 29,818 - - (433,660) (440,660) - 7,000	492,667 68,260 235,896 41,885 116,808 29,818 - - (433,660) (440,660) - 7,000	84,247 16,434 53,129 12,124 2,518 - 42 - (69,484) (69,484) -	14.6% 24.1% 16.5% 28.9% 2.2% - - - - - - - - - - - - - - - - - - -	92,410 22,268 52,670 15,964 1,435 - 74 - (56,821) (56,821)	16.0% 32.6% 16.4% 38.1% 1.2% - - - 13.1% 12.9%	141,531 18,223 62,193 59,241 1,756 - 118 - (86,958) (86,958) -	28.7% 26.7% 26.4% 141.4% 1.5% - - - 20.1% 19.7%	318,189 56,925 167,992 87,329 5,709 - 234 - (213,263) (213,263)	71.2% 208.5% 4.9% - - - 4 9.2%	82,981 17,089 56,749 8,177 830 - 136 - (97,937) (97,937)	64.9% 86.2% 75.5% 570.1% 3.7% 82.9% - - 51.6%	6.6% 9.6% 624.5% 111.6% - (13.4%) - (11.2%)
Net Cash from/(used) Operating Activities	144,841	59,007	14,764	10.2%	35,590	24.6%	54,573	92.5%	104,926	177.8%	(14,956)	(64.8%)	(464.9%)
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 Capital assets Net Cash from/(used) Investing Activities	- - - - (36,879) (36,879) (36,879)	- - - (36,879) (36,879) (36,879)	(4,958)	- - - 13.4% 13.4%	- - - (7,428) (7,428) (7,428)	20.1%	- - - (1,728) (1,728) (1,728)	- - - 4.7% 4.7%	- - - (14,114) (14,114) (14,114)) 38.3%	- - (5,407) (5,407)	64.2%	(68.0%)
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	- - - - - - -	•	(10) - (10) - - (10)	- - - - - -	(8) - - (8) - - (8)	-	(3) - (3) - - (3)	• - - - -	(21) - (21 - - (21)) - -) - - - - -	• - - - - -	- - - - -	(100.0%) - (100.0%) - - (100.0%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	107,962 18,174 126,136	22,128 18,174 40,302	9,796 18,779 13,564	9.1% 103.3% 10.8%	28,154 13,564 41,717	26.1% 74.6%	52,841 41,717 94,559	238.8% 229.5% 234.6%	90,791 18,779	410.3% 103.3%	(20,363) (182,595) (202,958)	(1,328.4%)	(122.8%)

Part 4: Debtor Age Analysis

	0 - 30	Dava	24 C0 David		C4 00 Davis		0		Tatal		Actual Bad Debt	s Written Off to	Impairment -Ba	ad Debts ito
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Debt	ors	Council F	Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,715	2.8%	2,467	1.2%	2,240	1.1%	193,016	94.9%	203,437	25.0%	67	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11,221	41.7%	1,530	5.7%	350	1.3%	13,783	51.3%	26,885	3.3%	727	2.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	11,487	4.6%	8,976	3.6%	7,612	3.0%	222,245	88.8%	250,320	30.7%	11	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,029	5.1%	629	3.1%	436	2.2%	17,982	89.6%	20,076	2.5%	7	-	-	-
Receivables from Exchange Transactions - Waste Management	921	4.9%	487	2.6%	408	2.2%	17,064	90.4%	18,881	2.3%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,278	2.5%	4,233	2.5%	4,167	2.5%	157,213	92.5%	169,891	20.8%	277	.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	224	.2%	81	.1%	125,426	99.8%	125,733	15.4%	-	-	-	-
Total By Income Source	34,653	4.3%	18,545	2.3%	15,295	1.9%	746,729	91.6%	815,222	100.0%	1,094	.1%	-	•
Debtors Age Analysis By Customer Group														-
Organs of State	11,394	37.3%	2,204	7.2%	888	2.9%	16,068	52.6%	30,554	3.7%	-	-	-	-
Commercial	7,725	6.0%	4,936	3.8%	3,711	2.9%	112,051	87.3%	128,423	15.8%	799	.6%	-	-
Households	15,534	2.4%	11,405	1.7%	10,696	1.6%	618,610	94.3%	656,245	80.5%	295	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34,653	4.3%	18,545	2.3%	15,295	1.9%	746,729	91.6%	815,222	100.0%	1,094	.1%	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	То	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	33,092	7.2%	-	-	16,788	3.7%	408,319	89.1%	458,199	65.6%
Bulk Water	16,764	20.9%	-	-	7,764	9.7%	55,684	69.4%	80,212	11.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	268	100.0%	-	-	-	-	-	-	268	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,012	2.5%	-	-	1,000	.6%	154,292	96.9%	159,303	22.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	54,136	7.8%	-	-	25,552	3.7%	618,295	88.6%	697,983	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

AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Operating Revenue and Expenditure

		2021/22									20	20/21		
	Budg	jet	First	Quarter	Secon	d Quarter	Third Q	uarter	Yea	r to Date	Third	l 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		Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2020/21 to Q3 of 2021/22	
Operating Revenue and Expenditure														
Operating Revenue	22,433,143	22,230,965	5,922,814	26.4%	5,100,623	22.7%	4,663,663	21.0%	15,687,100	70.6%	5,427,722	80.1%	(14.1%)	(202,17
Property rates	3,695,921	3,711,493	907,845	24.6%	528,721	14.3%	790,596	21.3%	2,227,163	60.0%	798,932	73.6%	(1.0%)	(,
Service charges - electricity revenue	5,857,744	5,688,926	1,352,517	23.1%	1,237,937	21.1%	1,148,109	20.2%	3,738,562	65.7%	1,098,918	65.3%	4.5%	
Service charges - water revenue	2,012,722	1,983,607	420,694	20.9%	467,551	23.2%	445,980	22.5%	1,334,225	67.3%	527,168	74.7%	(15.4%)	
Service charges - sanitation revenue	661,420	632,744	149,884	22.7%	152,103	23.0%	145,373	23.0%	447,360	70.7%	150,297	68.5%	(3.3%)	
Service charges - refuse revenue	792,942	756,361	189,290	23.9%	181,190	22.9%	160,287	21.2%	530,767	70.2%	207,080	71.6%	(22.6%)	
Rental of facilities and equipment	100,307	103,434	12,080	12.0%	6,505	6.5%	11,401	11.0%	29,986	29.0%	9,897	50.1%	15.2%	
Interest earned - external investments	186,642	178,263	20,091	10.8%	20,429	10.9%	20,603	11.6%	61,124	34.3%	25,166	39.8%	(18.1%)	
Interest earned - outstanding debtors	1,199,311	1,126,061	167,010	13.9%	204,380	17.0%		18.4%	578,944	51.4%	219,989	55.2%	(5.7%)	
Dividends received	444	444	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	140,913	158,596	9,474	6.7%	8,147	5.8%	12,204	7.7%	29,825	18.8%	6,213	20.2%	96.4%	
Licences and permits	36,862	37,267	11,617	31.5%	9,162	24.9%	6,367	17.1%	27,145	72.8%	12,304	108.3%	(48.3%)	
Agency services	119,695	121,463	(789)	(.7%)	10,233	8.5%	5,753	4.7%	15,196	12.5%	2,620	1.3%	119.5%	
Transfers and subsidies	6,683,389	6,725,590	2,437,833	36.5%	2,050,534	30.7%	1,587,697	23.6%	6,076,064	90.3%	2,216,590	105.3%	(28.4%)	
Other revenue	917,328	978,169	234,598	25.6%	222,502	24.3%	120,499	12.3%	577,600	59.0%		93.2%	(20.6%)	
Gains	27,503	28,546	10,669	38.8%	1,229	4.5%	1,239	4.3%	13,138	46.0%	815	15.3%	52.1%	
Operating Expenditure	23,536,823	24,017,550	4,782,958	20.3%	4,894,489	20.8%	5,532,552	23.0%	15,209,998	63.3%	3,925,968	56.0%	40.9%	480,72
Employee related costs	7,085,692	7,150,280	1,482,219	20.9%	1,824,547	25.7%	1,789,342	25.0%	5,096,108	71.3%	1,387,096	66.6%	29.0%	,.
Remuneration of councillors	443,674	421,710	88,141	19.9%	80,026	18.0%	104,645	24.8%	272,811	64.7%	81,843	57.9%	27.9%	
Debt impairment	2,487,617	2,383,366	1,405	.1%	82,320	3.3%	550,280	23.1%	634,005	26.6%	(5,048)	20.4%	(11,000.1%)	
Depreciation and asset impairment	2,281,650	2,076,526	270,092	11.8%	308,102	13.5%	279,248	13.4%	857,442	41.3%	78,973	11.8%	253.6%	
Finance charges	549,549	626,564	118,903	21.6%	83,783	15.2%	196,409	31.3%	399,096	63.7%	88,314	29.4%	122.4%	
Bulk purchases	4,825,318	4,934,827	1,679,512	34.8%	906,673	18.8%	1,206,243	24.4%	3,792,428	76.9%		70.6%	38.0%	
Other Materials	1,369,592	1,361,519	281,080	20.5%	270,225	19.7%	341,190	25.1%	892,495	65.6%	285,304	65.9%	19.6%	
Contracted services	2,508,028	2,989,358	461,743	18.4%	811,920	32.4%	642,727	21.5%	1,916,390	64.1%	591,224	64.9%	8.7%	
Transfers and subsidies	315,244	312,268	43,358	13.8%	55,190	17.5%	58,095	18.6%	156,643	50.2%	181,196	116.1%	(67.9%)	
Other expenditure	1,665,081	1,755,755			472,943			20.8%		68.1%	361,938	64.9%	1.0%	
Losses	5,378	5,378			,	(23.0%)	(1,356)	(25.2%)				28.9%	(236.1%)	
Surplus/(Deficit)	(1,103,680)	(1,786,586)	1,139,856		206,134		(868,888)		477,102		1,501,754			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	3,198,969	3,261,745			594,257	18.6%	279,922	8.6%	1,259,434	38.6%	246,048	33.5%	13.8%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	2,278	2,278	1,209	53.1%	4,098	179.9%	901	39.5%	6,207	272.5%	319	8.7%	182.3%	
Transfers and subsidies - capital (in-kind - all)	-	-	194	-	2,729	-	-	-	2,923	-	30	.3%	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	2,097,566	1,477,438	1,526,514		807,218		(588,065)		1,745,666		1,748,151			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	2,097,566	1,477,438	1,526,514		807,218		(588,065)		1,745,666		1,748,151			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2,097,566	1,477,438	1,526,514		807,218		(588,065)		1,745,666		1,748,151			
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2,097,566	1,477,438	1,526,514		807,218		(588,065)		1,745,666		1,748,151			

Capital Revenue and Expenditure

Capital Revenue and Expenditure					20	21/22					2	020/21	
	Budg	get	First	Quarter	Secon	d Quarter	Third Q	uarter	Year	to Date	Third	d 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 2020/21 to Q3 of 2021/22
Capital Revenue and Expenditure													
Source of Finance	4,499,127	4,871,486	754,076	16.8%	811,685	18.0%	564,537	11.6%	2,130,298	43.7%	618,431	51.5%	(8.7%)
National Government	3,224,526	3,407,542	541,842	16.8%	617,721	19.2%	405,497	11.9%	1,565,060	45.9%	436,179	52.6%	(7.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	15,500	15,678	-	-	-	-	-	-	-	-	-	-	-
ransfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	6,000	382	4,280	71.3%	2,312	38.5%	(6,250)	(1,634.1%)	342	89.3%	-	81.5%	(100.0%)
Transfers recognised - capital	3,246,026	3,423,602	546,122	16.8%	620,033	19.1%	399,247	11.7%	1,565,402	45.7%	436,179	51.8%	(8.5%)
Borrowing	200,000	191,734	22,500	11.3%	58,306	29.2%	19,006	9.9%	99,813	52.1%	70,908	64.6%	(73.2%)
nternally generated funds	1,053,101	1,256,150	185,454	17.6% -	133,346	12.7%	146,283	11.6%	465,083	37.0%	111,343	45.9%	31.4%
	-					-				-	-		- (40.70/)
Capital Expenditure Functional	4,521,727	4,876,481	755,057	16.7%	813,330	18.0%	566,189	11.6%	2,134,576	43.8%	648,720	50.2%	(12.7%)
unicipal governance and administration	269,899	295,360	3,519	1.3%	28,031	10.4%	48,957	16.6%	80,508	27.3%	9,183	26.7%	433.1%
xecutive and Council	28,391	6,175	1,136	4.0%	2	-	690	11.2%	1,829	29.6%	626	20.8%	10.3%
inance and administration	240,853	288,530	2,383	1.0%	28,029	11.6%	48,267	16.7%	78,679	27.3%	8,557	26.9%	464.1%
ternal audit	655	655	-	-	-	-	-	-	-	-	-	-	-
ommunity and Public Safety	280,960	271,198	52,509	18.7%	35,101	12.5%	23,348	8.6%	110,958	40.9%	48,262	53.3%	(51.6%)
ommunity and Social Services	85,161	109,214	14,420	16.9%	21,804	25.6%	13,547	12.4%	49,771	45.6%	22,394	60.1%	(39.5%)
port And Recreation	81,586	93,870	35,703	43.8%	2,172	2.7%	8,144	8.7%	46,019	49.0%	12,580	51.6%	(35.3%)
ublic Safety	38,406	32,167	1,140	3.0%	9,120	23.7%	1,467	4.6%	11,728	36.5%	3,919	58.7%	(62.6%)
lousing	74,350	34,361	1,116	1.5%	2,004	2.7%	190	.6%	3,311	9.6%	-	-	(100.0%)
ealth conomic and Environmental Services	1,456	1,585	129	8.9%	-	-	-	-	129	8.2%	9,368	327.8%	(100.0%)
	1,021,051	1,119,687	207,272 14,936	20.3%	180,431 13,856	17.7%	192,648 41,657	17.2% 21.8%	580,351	51.8%	152,500	52.7%	26.3%
lanning and Development	206,842	191,418		7.2%		6.7%		21.8% 16.4%	70,448	36.8%	27,787	29.1%	49.9%
oad Transport nvironmental Protection	807,300	922,156 6,113	192,336	23.8%	166,575	20.6%	150,991	10.4%	509,903	55.3%	124,712	62.7%	21.1%
	6,910	- / -	491,668	- 16.7%	- 569,650	- 19.3%	-	- 9.4%	4 262 552	-	-	35.4% 51.4%	-
rading Services	2,946,936 591,230	3,190,001 679,341	491,008 95,321	16.1%	174,324	19.3% 29.5%		9.4% 11.9%	1,362,553 350,589	42.7% 51.6%	438,777 104,505	58.0%	(31.3%)
nergy sources /ater Management	1,577,399	1,760,656	297,304	18.8%	256,326	29.5% 16.2%	80,944 162,258	9.2%	350,589 715,887		260,606	58.0% 58.6%	(22.5%) (37.7%)
/ater Management /aste Water Management		684,970	297,304 94,318			18.9%	54,996	9.2% 8.0%	280,792	40.7% 41.0%	260,606 55,047	58.6% 37.7%	
	697,302	,		13.5%	131,478	18.9% 9.3%		8.0% 4.7%					(.1%)
Vaste Management	81,006 2,880	65,033	4,725 90	5.8%	7,522	9.3% 4.1%	3,038	4.1%	15,285	23.5% 88.0%	18,618	27.0%	(83.7%)
ther	2,880	235	90	3.1%	117	4.1%	-		206	88.0%	-	4.4%	-

Cash Receipts and Payments

					202	21/22					2	020/21	
	Budg	jet	First	Quarter	Secon	d Quarter	Third Q	uarter	Yea	r to Date	Third	d 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 2020/21 to Q3 of 2021/22
Cash Flow from Operating Activities													
	20.040.522	04 0 45 000	E 540 044	00 50/	E 224 442	25 50/	5 770 040	20.20/	40 044 475	75 70/	4 4 6 5 4 9 4	57.00/	20 5%
Receipts	20,840,533 2,809,796	21,945,628	5,519,214 591,332	26.5% 21.0%	5,324,112 694,827	25.5% 24.7%	5,770,849 647,335	26.3% 22.0%	16,614,175 1,933,494	75.7% 65.8%	4,165,424 367,414	57.0% 40.8%	38.5% 76.2%
Property rates	7,685,846	2,940,509 7,842,607	1,344,030	17.5%	1,536,783	24.7%	1,527,422	22.0% 19.5%	4,408,234	56.2%	1,097,394	40.8% 39.3%	76.2% 39.2%
Service charges Other revenue	7,005,040 745,097	1,033,940	877,664	117.8%	1,201,948	161.3%	1,527,422	139.9%	4,406,234 3,525,977	341.0%	1,097,394	173.6%	39.2% 17.5%
Transfers and Subsidies - Operational	6,631,815	6,933,384	1,911,366	28.8%	1,130,259	17.0%	1,164,208	16.8%	4,205,833	60.7%	851,607	63.9%	36.7%
Transfers and Subsidies - Capital	2,868,600	3,091,773	794,175	27.7%	759,660	26.5%	977,524	31.6%	2,531,358	81.9%	614,842	54.3%	59.0%
Interest	99,194	103,228	647	.7%	636	.6%	7,996	7.7%	9,280	9.0%	2,797	39.3%	185.9%
Dividends	186	186	047	.7 70	-	.0 /0	7,990	1.170	5,200	9.070	2,191		105.9 %
Payments	(16,416,871)	(17,107,595)	(3,188,976)	19.4%	(3,541,176)	21.6%	(3,159,361)	18.5%	(9,889,513)	57.8%	(2,015,411)	38.4%	56.8%
Suppliers and employees	(15,911,518)	(16,563,216)	(3,168,976)		(3,541,176)	22.3%	(3,179,189)	19.2%	(9,889,341)	59.7%	(2,015,411)	38.5%	57.7%
Finance charges	(484,409)	(520,746)	-	-	-	-	(172)	-	(172)		(2,010,411)	-	(100.0%)
Transfers and grants	(20,944)	(23,633)	(20,000)	95.5%	-	-	20,000	(84.6%)	(112)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	4,423,663	4,838,032	2,330,238	52.7%	1,782,936	40.3%	2,611,488	54.0%	6,724,662	139.0%	2,150,014	82.2%	21.5%
Cash Flow from Investing Activities													
Receipts	74,887	9,884	1,997	2.7%	(1,973)	(2.6%)	3,722	37.7%	3,747	37.9%	1,894		96.5%
Proceeds on disposal of PPE	8,406	9,362	604	7.2%	448	5.3%	1,598	17.1%	2,650	28.3%	1,287	761.3%	24.2%
Decrease (Increase) in non-current debtors (not used)	· -	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	59,525	-	1,051	1.8%	(2,419)	(4.1%)	2,124	-	756	-	665	.5%	219.2%
Decrease (increase) in non-current investments	6,956	522	342	4.9%	(2)	-	-	-	340	65.2%	(58)	-	(100.0%)
Payments	(3,793,936)	(3,990,388)	(644,066)	17.0%	(796,083)	21.0%	(510,835)	12.8%	(1,950,984)	48.9%	(561,918)	63.3%	(9.1%)
Capital assets	(3,793,936)	(3,990,388)	(644,066)	17.0%	(796,083)	21.0%	(510,835)	12.8%	(1,950,984)	48.9%	(561,918)	63.3%	(9.1%)
Net Cash from/(used) Investing Activities	(3,719,049)	(3,980,504)	(642,069)	17.3%	(798,055)	21.5%	(507,114)	12.7%	(1,947,238)	48.9%	(560,024)	47.8%	(9.4%)
Cash Flow from Financing Activities													
Receipts	198,962	198,883	(1,186)	(.6%)	(2,511)	(1.3%)	(4,299)	(2.2%)	(7,995)	(4.0%)	96	-	(4,591.6%)
Short term loans	-	-	-	· - ´	-	-	-	· - ´	-	-	-	-	-
Borrowing long term/refinancing	200,000	200,000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1,038)	(1,117)	(1,186)	114.2%	(2,511)	242.0%	(4,299)	384.9%	(7,995)	716.0%	96	(66.7%)	(4,591.6%)
Payments	(13,330)	(23,353)	-	-	(32,676)	245.1%	(2,058)	8.8%	(34,735)	148.7%	(5,008)		(58.9%)
Repayment of borrowing	(13,330)	(23,353)	-	-	(32,676)	245.1%	(2,058)	8.8%	(34,735)	148.7%	(5,008)	-	(58.9%)
Net Cash from/(used) Financing Activities	185,632	175,530	(1,186)	(.6%)	(35,187)	(19.0%)	(6,357)	(3.6%)	(42,730)	(24.3%)	(4,912)	(1.2%)	29.4%
Net Increase/(Decrease) in cash held	890,246	1,033,059	1,686,984	189.5%	949,693	106.7%	2,098,018	203.1%	4,734,695	458.3%	1,585,078	99.5%	32.4%
Cash/cash equivalents at the year begin:	2,428,454	2,543,123	1,646,751	67.8%	3,064,609	126.2%	4,011,540	157.7%	1,646,751	64.8%	2,403,521	(13.3%)	66.9%
Cash/cash equivalents at the year end:	3,318,700	3,576,181	3,066,534	92.4%	4,014,376	121.0%		170.8%	6,106,996	170.8%		. ,	73.1%
loashidash equivaletta at the year ettu.	5,510,700	5,570,101	3,000,334	JZ.4 70	4,014,370	121.070	0,100,330	170.0%	0,100,390	170.0%	5,520,192	00.4 %	73.1%

Debtor Age Analysis

	0 - 30 E	Days	31 - 6	60 Days	61 - 9	0 Days	Over 90	Days	1	Total		bts Written Off to btors	Impairment -Bad Debts ito Cou	uncil Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	165,111	3.5%	107,069	2.3%	97,528	2.1%	4,314,158	92.1%	4,683,866	24.7%	879	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	254,552	11.3%	63,311	2.8%	69,780	3.1%	1,868,455	82.8%	2,256,098	11.9%	485	-	-	
Receivables from Non-exchange Transactions - Property Rates	226,204	5.5%	123,380	3.0%	108,911	2.7%	3,620,144	88.8%	4,078,640	21.5%	(863)	-	-	
Receivables from Exchange Transactions - Waste Water Management	48,098	3.3%	28,245	1.9%	26,983	1.8%	1,361,281	92.9%	1,464,607	7.7%	(103)	-	-	
Receivables from Exchange Transactions - Waste Management	54,652	3.5%	30,702	2.0%	33,546	2.1%	1,441,398	92.4%	1,560,299	8.2%	359	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	401	3.6%	890	8.0%	347	3.1%	9,420	85.2%	11,059	.1%	-	-	-	
Interest on Arrear Debtor Accounts	66,958	2.6%	60,773	2.3%	62,218	2.4%	2,403,729	92.7%	2,593,678	13.7%	285	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	15,986	.7%	3,949	.2%	7,996	.3%	2,297,892	98.8%	2,325,823	12.3%	(1)	-	-	
Total By Income Source	831,962	4.4%	418,320	2.2%	407,308	2.1%	17,316,479	91.3%	18,974,069	100.0%	1,042	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	118,955	5.4%	54,266	2.4%	50,534	2.3%	1,994,817	89.9%	2,218,572	11.7%	(1)	-	-	
Commercial	320,409	4.5%	152,366	2.1%	139,597	1.9%	6,549,697	91.4%	7,162,070	37.7%	1,037	-	-	
Households	375,074	4.1%	180,554	2.0%	201,298	2.2%	8,390,031	91.7%	9,146,958	48.2%	6	-	-	
Other	17,523	3.9%	31,133	7.0%	15,879	3.6%	381,935	85.5%	446,470	2.4%	-	-	-	
Total By Customer Group	831,962	4.4%	418,320	2.2%	407,308	2.1%	17,316,479	91.3%	18,974,069	100.0%	1,042	-	-	1

Creditor Age Analysis

	0 - 30 E	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Т	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	357,999	5.3%	341,442	5.0%	128,846	1.9%	5,947,208	87.8%	6,775,494	50.0%
Bulk Water	21,327	1.6%	29,912	2.3%	8,242	.6%	1,241,245	95.4%	1,300,726	9.6%
PAYE deductions	7,907	100.0%	3	-	-	-	-	-	7,910	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	22,706	67.4%	4,383	13.0%	659	2.0%	5,958	17.7%	33,705	.2%
Loan repayments	-	-	-	-	-	-	20,488	100.0%	20,488	.2%
Trade Creditors	366,097	7.3%	97,660	1.9%	81,566	1.6%	4,496,936	89.2%	5,042,259	37.2%
Auditor-General	1	-	-	-	-	-	6,587	100.0%	6,588	-
Other	15,559	4.2%	14,716	4.0%	5,869	1.6%	332,880	90.2%	369,024	2.7%
Total	791,597	5.8%	488,114	3.6%	225,181	1.7%	12,051,302	88.9%	13,556,194	100.0%

Contact Details Municipal Manager

Financial Manager

Source Local Government Database