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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