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Provinsiale Tesourie

Enquiries Mr IDP Strauss Ref MPT 12/1/1

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2021/22 FINANCIAL YEAR: 2ND QUARTER ENDED 31 DECEMBER 2021

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





MUNICIPALITY		SUBN	IISSION C	ODE	
	ORGB	PROR	M06	CR06	DR06
Albert Luthuli					
Bushbuckridge					
City of Mbombela					
Dipaleseng					
Dr JS Moroka					
Ehlanzeni District					
Emakhazeni					
Emalahleni					
Gert Sibande District					
Govan Mbeki					
Lekwa					
Mkhondo					
Msukaligwa					
Nkangala District					
Nkomazi					
Pixley Ka Seme					
Steve Tshwete					
Thaba Chweu					
Thembisile Hani					
Victor Khanye					

LEGEND:	
Outstanding	
Submitted	

- 6. It should also be noted that the report contains preliminary figures as at the end of the second quarter ended 31 December 2021 pending verifications by municipalities.
- 7. The Section 71 reports facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for Councils, Provincial Legislature and officials in order to monitor and improve municipal performance hence credibility of the data strings is important.

MS GUGU MASHITENG HEAD: PROVINCIAL TREASURY DATE: //02/2022



MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

· · ·				2021/22				202	20/21	
	Budget	First	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	
D thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	611,954	22,370	3.7%	(315,641)	(51.6%)	(293,271)	(47.9%)	182,367	66.9%	(273.1%)
Property rates	104,984	9,481	9.0%	(328,009)	(312.4%)			8,245	17.2%	(4,078.5%
	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	43,381	5,750	13.3%	6,722	15.5%	12,472	28.8%	4,845	36.2%	38.8%
Service charges - water revenue	47,283	(80)	(.2%)	752	1.6%		1.4%	1,105	7.5%	(31.9%
Service charges - sanitation revenue	12,893	707	5.5%	1,392	10.8%		16.3%	701	17.2%	98.7%
Service charges - refuse revenue	11,041	709	6.4%	1,433	13.0%	2,143	19.4%	755	22.7%	89.9%
Rental of facilities and equipment	- 15	- 133	- 915.5%	- (7,411)	- (51,055.5%)	- (7,278)	- (50,140.1%)	- 133	2,874.4%	- (5,651.7%
Interest earned - external investments	-	373	-	754	-	1,126	-	1,028	237,957,600.0%	(26.7%
Interest earned - outstanding debtors	34,344	4,766	13.9%	7,954	23.2%		37.0%	4,303	120.9%	84.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	187	62	33.2%	265	141.6%	327	174.7%	41	38.3%	541.8%
Licences and permits	-	7	-	1	-	7	-	8	-	(92.8%
Agency services	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	354,716		-	-	-	-	-	159,496	94.3%	(100.0%
Other revenue	3,110	462	14.9%	505	16.3%	968	31.1%	1,707	73.1%	(70.4%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	606,952	129,275	21.3%	133,607	22.0%	262,883	43.3%	107,436	31.5%	24.4%
Employee related costs	177,204	50,200	28.3%	34,426	19.4%	84,626	47.8%	45,851	45.4%	(24.9%
Remuneration of councillors	27,948	7,790	27.9%	5,153	18.4%	12,943	46.3%	7,262	43.6%	(29.0%
Debt impairment	45,327	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	46,776	533	1.1%	331	.7%	863	1.8%	139	.3%	138.3%
Finance charges	541	-	-	-	-	-	-	-	-	-
Bulk purchases	106,349	23,058	21.7%	16,853	15.8%	39,911	37.5%	16,372	19.1%	2.9%
Other Materials Contracted services	66,576 93,784	5,283 35,038	7.9% 37.4%	4,257 52,847	6.4% 56.3%	9,539 87,884	14.3% 93.7%	4,414 25,473	38.3% 46.7%	(3.6% 107.5%
Transfers and subsidies	2,556	828	32.4%	439	17.2%		49.6%	429	40.770	2.4%
Other expenditure	39,890	6,546	16.4%	19,300	48.4%		49.0 <i>%</i> 64.8%	7,495	34.5%	157.5%
Losses	(0)	-	-	2	(108,800.0%)		(108,800.0%)	-	-	(100.0%
Surplus/(Deficit)	5,002	(106,905)		(449,248)		(556,154)		74,931		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	313,076	64,914	20.7%	75,432	24.1%	140,346	44.8%		-	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-		-		-		-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	318,078	(41,992)		(373,816)		(415,808)		74,931		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	318,078	(41,992)		(373,816)		(415,808)		74,931		
Attributable to minorities	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	318,078	(41,992)		(373,816)		(415,808)		74,931		
Share of surplus/ (deficit) of associate			_		_		-	,	_	-

	Surplus/(Deficit) for the year	318,078	(41,992)	(373,816)	(415,808)	74,931	
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				2021/22				202	0/21	
	Budget	First	Quarter	Second	d Quarter	Year	to Date	Second	Quarter]
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/2
Capital Revenue and Expenditure										
	240.040	400 500	00.50/	20.040	44.00/	474 550	40 50	00.440	40.40/	(04.00)
Source of Finance	346,649	133,503	38.5%	38,048	11.0%	171,552	49.5%	98,140	40.4%	· ·
National Government	345,123	129,394	37.5%	34,584	10.0%	163,979	47.5%	98,140	41.1%	(64.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	345,123	129,394	37.5%	34,584	10.0%	163,979	47.5%	98,140	41.1%	(64.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,526	4,109	269.3%	3,464	227.0%	7,573	496.3%	-	-	(100.0%
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	346,649	133,503	38.5%	38,048	11.0%	171,552	49.5%	99,708	41.1%	(61.8%
Municipal governance and administration	1,526	1,736	113.8%	3,119	204.4%	4,855	318.2%	1,011	44.4%	208.69
Executive and Council	-	-	-	-	-	-	-	-	-	- 1
Finance and administration	1,526	1,736	113.8%	3,119	204.4%	4,855	318.2%	1,011	46.3%	208.69
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1,700	14,654	862.0%	(14,490)	(852.4%)	164	9.6%	400	19.7%	(3,727.1%
Community and Social Services	-	-	-	164	· · ·	164	-	-	-	(100.0%
Sport And Recreation	1,700	14,654	862.0%	(14,654)	(862.0%)	(0)	-	-	-	(100.0%
Public Safety	-	-	-	-	· - ´	-	-	400	23.8%	(100.0%
Housing	-	-	-	-	-	-	-	-	-	· -
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29,292	5,327	18.2%	2,999	10.2%	8,326	28.4%	10,236	63.0%	(70.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	29,292	5,327	18.2%	2,999	10.2%	8,326	28.4%	10,236	63.7%	(70.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	· -
Trading Services	314,131	111,786	35.6%	46,421	14.8%	158,207	50.4%	88,062	40.4%	(47.3%
Energy sources	19,856	18,655	94.0%	(1,611)	(8.1%)	17,044	85.8%	7,644	43.6%	(121.1%
Water Management	264,275	87,827	33.2%	35,774	13.5%	123,600	46.8%	73,816	40.6%	(51.5%
Waste Water Management	30,000	5,303	17.7%	12,259	40.9%	17,562	58.5%	6,045	37.3%	· ·
Waste Management	-	-	-	-	-	-	-	557	42.2%	
Other	.	-		-	-	-	.	-		· -

				2021/22				202	0/21	
	Budget	First (Quarter	Second	d Quarter	Year	to Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure		to Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	815,392	22,914	2.8%	68,751	8.4%	91,664	11.2%	96,047	10.2%	(28.4%)
Property rates	68,668	8,532	12.4%	39,190	57.1%	47,722	69.5%	5,986	17.6%	554.7%
Service charges	75,832	8,927	11.8%	14,012	18.5%	22,939	30.2%	8,527	18.5%	64.3%
Other revenue	3,100	(250,788)	(8,089.9%)	(84,744)	(2,733.7%)	(335,532)	(10,823.6%)	(191,524)	(14,005.6%)	(55.8%)
Transfers and Subsidies - Operational	354,716	146,324	41.3%	93	-	146,418	41.3%	160,408	95.3%	(99.9%)

Transfers and Subsidies - Capital	313,076	109,918	35.1%	100,200	32.0%	210,118	67.1%	112,650	
Interest	-	-	-	-		-	-	-	
Dividends	-	-	-	-		-	-	-	
Payments		-	-	(56,676)	-	(56,676)	-	-	
Suppliers and employees	-	-	-	(56,676)	-	(56,676)	-	-	
Finance charges	-	-	-	-		-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	815,392	22,914	2.8%	12,075	1.5%	34,988	4.3%	96,047	
Cash Flow from Investing Activities									
Receipts	813	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-		-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-		-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-		-	-	-	
Decrease (increase) in non-current investments	813	-	-	-		-	-	-	
Payments		(24,298)	-	(20,060)	-	(44,358)	-	(112,861)	
Capital assets	-	(24,298)	-	(20,060)	-	(44,358)	-	(112,861)	
Net Cash from/(used) Investing Activities	813	(24,298)	(2,990.0%)	(20,060)	(2,468.4%)	(44,358)	(5,458.4%)	(112,861)	(14
Cash Flow from Financing Activities									
Receipts	(409)	(6)	1.5%	-	-	(6)	1.5%	(0)	
Short term loans	-	-	-	-		-	-	-	
Borrowing long term/refinancing	-	-	-	-		-	-	-	
Increase (decrease) in consumer deposits	(409)	(6)	1.5%	-		(6)	1.5%	(0)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(409)	(6)	1.5%	-	-	(6)	1.5%	(0)	
Net Increase/(Decrease) in cash held	815,796	(1,391)	(.2%)	(7,985)	(1.0%)	(9,376)	(1.1%)	(16,815)	
Cash/cash equivalents at the year begin:	5,143	-	-	(1,391)		-	-	(38,469)	
Cash/cash equivalents at the year end:	820,939	(1,391)	(.2%)	(9,376)		(9,376)	(1.1%)	(55,285)	

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Debts W Off to De	/ ritten	Debts it	ment -Bad to Council plicy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,647	4.7%	1,351	3.8%	1,348	3.8%	30,848	87.7%	35,194	5.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,362	6.1%	1,047	4.7%	963	4.3%	18,938	84.9%	22,310	3.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,808	2.2%	8,390	2.1%	8,067	2.0%	370,698	93.6%	395,963	64.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,231	1.4%	1,166	1.4%	1,142	1.3%	82,215	95.9%	85,754	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,251	1.6%	1,193	1.5%	1,171	1.5%	74,801	95.4%	78,417	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	127	11.4%	163	14.6%	29	2.6%	796	71.4%	1,115	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-		-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	48.1%	5	47.0%	0	-	1	4.9%	11	-	-	-	-	-
Total By Income Source	14,431	2.3%	13,315	2.2%	12,720	2.1%	578,297	93.5%	618,763	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5,727	3.1%	5,268	2.9%	5,003	2.7%	167,777	91.3%	183,775	29.7%	-	-	-	-
Commercial	1,648	3.8%	1,419	3.3%	1,178	2.7%	39,012	90.2%	43,257	7.0%	-	-	-	-
Households	7,056	1.8%	6,629	1.7%	6,539	1.7%	371,508	94.8%	391,731	63.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14,431	2.3%	13,315	2.2%	12,720	2.1%	578,297	93.5%	618,763	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

44.5%	(11.1%)
-	-
-	-
-	(100.0%)
-	(100.0%)
-	-
-	-
10.2%	(87.4%)
	(00000)
	-
-	-
-	-
-	-
-	-
-	(82.2%)
-	(82.2%)
(14,840.3%)	(82.2%)
1.3%	(100.0%)
-	-
-	-
1.3%	(100.0%)
-	-
-	-
1.3%	(100.0%)
(5.7%)	(52.5%)
	(96.4%)
(F 64/)	、 <i>、</i> ,
(5.6%)	(83.0%)

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	86	3.5%	1,506	60.9%	463	18.7%	419	16.9%	2,474	63.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	48	3.3%	712	49.2%	567	39.1%	122	8.4%	1,448	36.9%
Total	134	3.4%	2,219	56.6%	1,030	26.3%	541	13.8%	3,923	100.0%

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

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

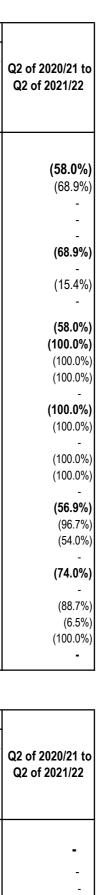
				2021/22				202	20/21	
	Budget	First 0	Quarter	Second	d Quarter	Year	o Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	1,571,370	446,042	28.4%	344,039	21.9%	790,081	50.3%	495,977	60.4%	(30.6%)
Property rates	243,458	61,038	25.1%	40,450	16.6%	101,489	41.7%	60,676		(33.3%
		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40,733	9,091	22.3%	4,887	12.0%	13,978	34.3%	5,787	18.5%	(15.6%
Service charges - sanitation revenue	5,139	724	14.1%	581	11.3%	1,305	25.4%	982	38.0%	(40.8%
Service charges - refuse revenue	9,380	2,121	22.6%	1,413	15.1%	3,535	37.7%	2,043	43.6%	(30.8%
Rental of facilities and equipment	- 1,000	- 240	- 24.0%	- 248	- 24.8%	- 487	- 48.7%	- 80	9.7%	- 209.6%
Interest earned - external investments	27,526	876	3.2%	837	3.0%	1,713	6.2%	893		(6.2%
Interest earned - outstanding debtors	110,180	-	-	-	-	-		-	-	· -
Dividends received	-	-	-	-	-	-		-	-	-
Fines, penalties and forfeits	3,068	(1)		-	-	(1)	-	-	-	-
Licences and permits	4,933	249	5.1%	252	5.1%	501	10.2%	4,530	93.7%	(94.4%
Agency services	13,000	617	4.7%	931	7.2%	1,548	11.9%	11	.4%	8,574.1
Transfers and subsidies	891,974	369,756	41.5%	293,525	32.9%	663,281	74.4%	420,372	78.2%	(30.2%
Other revenue	218,980	1,330	.6%	916	.4%	2,245	1.0%	604	34.7%	51.7
Gains	2,000	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,285,739	196,070	15.2%	265,151	20.6%	461,221	35.9%	254,622	29.0%	4.1%
Employee related costs	602,948	78,582	13.0%	168,402	27.9%	246,984	41.0%	192,905		(12.7%
Remuneration of councillors	34,870	4,252	12.2%	6,129	17.6%	10,381	29.8%	6,572	32.4%	(6.8%
Debt impairment	210,054	-	-	-	-	-		-	-	-
Depreciation and asset impairment	143,000	29,820	20.9%	26,859	18.8%	56,679	39.6%	-	-	(100.0%
Finance charges	20,000	27	.1%	5	-	32	.2%	(435)) (1.5%)	(101.1%
Bulk purchases	-	-	-	-	-	-	-	-		-
Other Materials	18,090	317	1.8%	849	4.7%	1,166	6.4%	1,552		(45.3%
Contracted services	132,207	43,017	32.5%	38,928	29.4%	81,945	62.0%	20,950		85.8
Transfers and subsidies Other expenditure	4,000 120,569	71 40,648	1.8% 33.7%	76 25,144	1.9% 20.9%	147 65,792	3.7% 54.6%	155 32,928		(50.7% (23.6%
Losses	-	(664)	- 55.7 /0	(1,241)	1	(1,905)		52,520		27,298.5
Surplus/(Deficit)	285,631	249,972		78,888		328,860		241,355		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	456,689	-	-	2	-	2	-	0	-	728.69
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)) -	-	_	-	-	-	_	-	-	
Transfers and subsidies - capital (in-kind - all)	-	194	-	192	-	386	-	-	-	(100.0%
Surplus/(Deficit) after capital transfers and contributions	742,320	250,167		79,082		329,249		241,355		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	742,320	250,167		79,082		329,249		241,355		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	742,320	250,167		79,082		329,249		241,355		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21
	Budget	First C	luarter	Second	Quarter	Year t	o Date	Second	Quarter
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
Capital Revenue and Expenditure									
Source of Finance	742,320	41,617	5.6%	29,576	4.0%	71,193	9.6%	70,369	16.3%
National Government	454,970	(85,849)	(18.9%)	17,391	3.8%	(68,458)	(15.0%)	55,968	18.3%
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	454,970	(85,849)	(18.9%)	17,391	3.8%	(68,458)	(15.0%)	55,968	18.3%
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	287,350 -	127,466	44.4% -	12,185 -	4.2%	139,651	48.6% -	14,401 -	12.6%
Capital Expenditure Functional	742,320	41,617	5.6%	29,576	4.0%	71,193	9.6%	70,471	16.3%
Municipal governance and administration	54,150	(5,945)	(11.0%)		-	(5,945)	(11.0%)	195	.4%
Executive and Council	5,350	1,095	20.5%	-		1,095	20.5%	171	39.1%
Finance and administration	48,800	(7,040)	(14.4%)	-	-	(7,040)	(14.4%)	24	.19
Internal audit	-	-	-	-	-	-	-	-	-
Community and Public Safety	106,760	4,733	4.4%	9,105	8.5%	13,838	13.0%	-	1.99
Community and Social Services	3,500	656	18.7%	2	-	658	18.8%	-	-
Sport And Recreation	25,960	1,992	7.7%	-	-	1,992	7.7%	-	6.59
Public Safety	3,800	969	25.5%	7,199	189.4%	8,168	214.9%	-	-
Housing	73,500	1,116	1.5%	1,904	2.6%	3,021	4.1%	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	144,900	44,176	30.5%	5,602	3.9%	49,778	34.4%	12,996	25.9%
Planning and Development	32,000	241	.8%	30	.1%	271	.8%	893	4.19
Road Transport	112,900	43,935	38.9%	5,572	4.9%	49,507	43.9%	12,103	30.0%
Environmental Protection	-	-	-	-	-	-	-	-	-
Trading Services	436,510	(1,348)	(.3%)	14,870	3.4%	13,522	3.1%	57,280	16.9%
Energy sources	19,000	7,182	37.8%	-	-	7,182	37.8%	-	-
Water Management	259,210	(12,626)	(4.9%)	5,722	2.2%	(6,904)	(2.7%)	50,711	20.39
Waste Water Management	134,800	3,665	2.7%	6,143	4.6%	9,808	7.3%	6,569	9.29
Waste Management	23,500	432	1.8%	3,005	12.8%	3,437	14.6%	-	-
Other	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

				2021/22				202	20/21	Γ
	Budget	First C	Quarter	Second	Quarter	Year t	o Date	Second	l Quarter]
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	0
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	;
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	⊥
Cash Flow from Operating Activities										
Receipts	1,641,569	-	-	-	-	-	-	-	-	
Property rates	116,860	-	-	-	-	-	-	-	-	
Service charges	35,395	-	-	-	-	-	-	-	-	
Other revenue	87,765		-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	891,974	-	-	-	-	-	-	-	-	



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Transfers and Subsidies - Capital	456,689	-	-	-	-	- 1	-	-	-
Interest	52,886	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-
Payments	(1,053,828)	-	-	-	-	- 1	-	-	-
Suppliers and employees	(1,029,828)	-	-	-	-	-	-	-	-
Finance charges	(20,000)	-	-	-	-	-	-	-	-
Transfers and grants	(4,000)	-	-	-	-		-	-	-
Net Cash from/(used) Operating Activities	587,741	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities									
Receipts	502	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	502	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments	(742,320)	-	-	-	-	-	-	-	-
Capital assets	(742,320)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(741,818)		•	•	-	-	-	-	
Cash Flow from Financing Activities									
Receipts	(31)	(206)	669.1%	(1)	2.9%	(207)	672.1%	(12)	(8.3%)
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(31)	(206)	669.1%	(1)	2.9%	(207)	672.1%	(12)	(8.3%)
Payments		-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(31)	(206)	669.1%	(1)	2.9%	(207)	672.1%	(12)	(8.3%)
Net Increase/(Decrease) in cash held	(154,108)	(206)	.1%	(1)	-	(207)	.1%	(12)	(.7%)
Cash/cash equivalents at the year begin:	204,403	(3,108)	(1.5%)	(12,870)	(6.3%)	(3,108)	(1.5%)	(14,128)	-
Cash/cash equivalents at the year end:	50,295	(10,945)	(21.8%)	(12,796)	(25.4%)	(12,796)	(25.4%)	(24,156)	(83.8%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Debts W		Impairme Debts ito	ent -Bad Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,462	.7%	3,171	1.5%	3,222	1.5%	208,667	96.4%	216,523	10.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	19,788	1.7%	19,563	1.7%	19,293	1.7%	1,087,950	94.9%	1,146,594	54.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	193	.7%	269	1.0%	274	1.0%	26,537	97.3%	27,273	1.3%	-	-	-	
Receivables from Exchange Transactions - Waste Management	410	.8%	532	1.0%	656	1.3%	49,889	96.9%	51,487	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	3.4%	93	3.4%	-	-	2,570	93.2%	2,756	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(4)	-	7,123	1.1%	8,235	1.3%	640,347	97.7%	655,701	31.1%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	1	-	-	-	6,752	100.0%	6,753	.3%	-	-	-	-
Total By Income Source	21,941	1.0%	30,753	1.5%	31,680	1.5%	2,022,712	96.0%	2,107,087	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5,688	.6%	7,949	.9%	8,984	1.0%	884,632	97.5%	907,253	43.1%	-	-	-	- 1
Commercial	2,191	1.1%	3,002	1.5%	2,943	1.5%	191,742	95.9%	199,878	9.5%	-	-	-	- 1
Households	4,090	.7%	8,075	1.3%	8,078	1.3%	594,020	96.7%	614,263	29.2%	-	-	-	- 1
Other	9,972	2.6%	11,728	3.0%	11,675	3.0%	352,317	91.3%	385,693	18.3%	-	-	-	-
Total By Customer Group	21,941	1.0%	30,753	1.5%	31,680	1.5%	2,022,712	96.0%	2,107,087	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 9	0 Days	Over 9	Total		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	

	-
	-
	-
	-
	-
	-
_	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
۱	(92.2%)
)	(52.270)
	-
)	(92.2%)
1	-
	-
)	(92.2%)
)	(92.2%)
	(8.9%)
)	(47.0%)

tal %

Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	3,580	100.0%	3,580	
PAYE deductions	(8,670)	20.2%	(9,764)	22.7%	(8,150)	19.0%	(16,384)	38.1%	(42,968)	/
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	(22,116)	45.4%	(14,500)	29.8%	(12,068)	24.8%	(48,684)	/
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	(20,600)	(138.5%)	1,540	10.4%	5,632	37.9%	28,298	190.3%	14,870	
Auditor-General	-	-	(0)	100.0%	-	-	-	-	(0)	/
Other	(25,854)	(30.6%)	1,441	1.7%	(7,941)	(9.4%)	116,833	138.3%	84,479	
Total	(55,124)	(488.8%)	(28,899)	(256.3%)	(24,959)	(221.3%)	120,260	1,066.4%	11,277	

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

Source Local Government Database

100.0%
749.1%
-
131.9%
-
(431.7%)
-
(381.0%)
31.7%
-

MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				202	20/21	
	Budget	First	Quarter	Second	Quarter	Year	o Date	Second	l Quarter	00 -6 0000/04
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	3,474,234	977,272	28.1%	875,586	25.2%	1,852,858	53.3%	949,647	58.5%	(7.8%
Property rates	742,956	182,358	24.5%	190,537	25.6%	372,895	50.2%	178,916	53.0%	
Service charges - electricity revenue	- 1,362,145	- 342,271	- 25.1%	- 302,075	- 22.2%	- 644,346	- 47.3%	- 277,039	48.3%	9.0%
Service charges - water revenue	123,151	27,540	22.4%	27,347	22.2%	54,887	44.6%	27,779	46.6%	
Service charges - sanitation revenue	25,259	6,045	23.9%	6,453	25.5%	12,498	49.5%	6,052	47.2%	· ·
Service charges - refuse revenue	150,933	36,564	24.2%	36,189	24.0%	72,753	48.2%	34,822	50.2%	
Rental of facilities and equipment	- 51,315	- 1,238	2.4%	- 1,249	- 2.4%	2,488	- 4.8%	- 1,226	27.0%	
Interest earned - external investments	1,920	362	18.9%	361	18.8%	723	37.7%	306	14.4%	
Interest earned - outstanding debtors	41,565	5,570	13.4%	6,340	15.3%	11,910	28.7%	10,287	47.7%	(38.4%
Dividends received	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	9,014	398	4.4%	588	6.5%	986	10.9%	1,307	20.2%	· ·
Licences and permits	6,963	3	-	-	-	3	-	6	.1%	(100.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	844,096	359,590	42.6%	293,579	34.8%	653,168	77.4%	401,217	81.6%	· ·
Other revenue Gains	114,916	15,333	13.3% -	10,868 -	9.5% -	26,201	22.8%	10,692	41.3%	1.6%
Operating Expenditure	3,353,878	851,497	25.4%	876,751	26.1%	1,728,248	51.5%	724,230	37.8%	21.1%
Employee related costs	1,127,748	288,316	25.6%	285,908	25.4%	574,224	50.9%	273,414	48.1%	4.69
Remuneration of councillors	63,593	14,669	23.1%	14,374	22.6%	29,042	45.7%	14,937	46.8%	(3.8%
Debt impairment	120,222	-	-	-	-	-	-	-		-
Depreciation and asset impairment	474,340	118,585	25.0%	118,585	25.0%	237,170	50.0%	-		(100.0%
Finance charges	29,377	0	-	(0)	-	0	-	0	-	(490.9%
Bulk purchases	870,000	323,168	37.1%	226,760	26.1%	549,928	63.2%	198,178	56.3%	14.49
Other Materials	96,495	9,291	9.6%	20,331	21.1%	29,622	30.7%	25,804	38.9%	
Contracted services	446,404	53,150	11.9%	163,999	36.7%	217,149	48.6%	158,502	51.7%	
Transfers and subsidies	1,034	520	50.3%	1,207	116.7%	1,727	167.0%	37	6.2%	
Other expenditure	124,664	43,799	35.1%	45,587	36.6%	89,386	71.7%	53,357	61.9%	(14.6%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	120,355	125,775		(1,166)		124,609		225,416		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	499,135	52,177	10.5%	78,621	15.8%	130,798	26.2%	142,408	52.4%	(44.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	619,490	177,952		77,455		255,407		367,824		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	619,490	177,952		77,455		255,407		367,824		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	619,490	177,952		77,455		255,407		367,824		
Share of surplus/ (deficit) of associate		,	-	, , , , , , , , , , , , , , , , , , , ,	_		-		_	-

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Q2 of 2020/21
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	617,205	55,154	8.9%	104,032	16.9%	159,186	25.8%	161,329	50.4%	(35.5%
National Government	493,135	47,898	9.7%	77,683	15.8%	125,581	25.5%	· ·	51.9%	(47.5%
Provincial Government		47,030	5.770		10.070	120,001				(47.570
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	99.9%	1,142	81.5%	50.2%
Transfers recognised - capital	499,135	52,177	10.5%	79,398	15.9%	131,575	26.4%		52.4%	(46.7%
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	118,070	2,977	2.5%	24,634	20.9%	27,611	23.4%	12,318	32.2%	100.0%
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	617,205	55,154	8.9%	104,032	16.9%	159,186	25.8%	161,329	50.4%	(35.5%
Municipal governance and administration	15,970	665	4.2%	104	.6%	769	4.8%	1,885	48.7%	(94.5%
Executive and Council	· ·	-	-	-	-	-	-	-		` -
Finance and administration	15,970	665	4.2%	104	.6%	769	4.8%	1,885	48.7%	(94.5%
Internal audit	-	-	-	-	-	-	-	-	-	· -
Community and Public Safety	19,150	2,119	11.1%	13,550	70.8%	15,669	81.8%	13,838	58.4%	(2.1%
Community and Social Services	7,150	2,119	29.6%	4,204	58.8%	6,323	88.4%	11,667	74.5%	(64.0%
Sport And Recreation	10,500	-	-	8,262	78.7%	8,262	78.7%	2,170	28.9%	280.79
Public Safety	1,500	-	-	1,084	72.2%	1,084	72.2%	-	-	(100.0%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-		-		-
Economic and Environmental Services	293,379	27,141	9.3%	38,665	13.2%	65,805	22.4%	66,116	37.8%	(41.5%
Planning and Development	99,350	7,485	7.5%	6,379	6.4%	13,864	14.0%	20,088	24.3%	(68.2%
Road Transport	194,029	19,656	10.1%	32,285	16.6%	51,941	26.8%	46,028	49.1%	(29.9%
Environmental Protection	-	-	-	-	-	-		-		-
Trading Services	288,706	25,228	8.7%	51,714	17.9%	76,943	26.7%	79,490	67.3%	(34.9%
Energy sources	123,206	16,459	13.4%	36,634	29.7%	53,093	43.1%	29,012	83.3%	26.39
Water Management	125,100	4,180	3.3%	8,337	6.7%	12,517	10.0%	34,700	55.6%	(76.0%
Waste Water Management	40,200	4,589	11.4%	6,744	16.8%	11,333	28.2%	15,778	70.0%	(57.3%
Waste Management	200	-		-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

				2021/22				202	0/21	
	Budget	First	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Q2 of 2020/21
	Main	Actual	1st Q as % of	Actual	2nd Q as %	Actual	Total	Actual	Total	to Q2 of
	appropriation	Expenditure	Main	Expenditure	of Main	Expenditure	Expenditure	Expenditure	Expenditure	2021/22
			appropriation		appropriation		as % of main		as % of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	3,840,038	1,090,478	28.4%	950,466	24.8%	2,040,944	53.1%	-	-	(100.0%)
Property rates	705,808	149,548	21.2%	172,637	24.5%	322,185	45.6%	-	-	(100.0%)
Service charges	1,630,327	343,779	21.1%	349,873	21.5%	693,652	42.5%	-	-	(100.0%)
Other revenue	160,672	387,689	241.3%	307,592	191.4%	695,281	432.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	850,096	6,309	.7%	5,166	.6%	11,475	1.3%	-	-	(100.0%)

Transfers and Subsidies - Capital	493,135	203,153	41.2%	115,198	23.4%	318,351	64.6%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3,109,162)	(1,633,021)	52.5%	(1,640,640)	52.8%	(3,273,660)	105.3%	-	-	(100.0%)
Suppliers and employees	(3,079,785)	(1,633,021)	53.0%	(1,640,640)	53.3%	(3,273,660)	106.3%	-	-	(100.0%)
Finance charges	(29,377)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	730,876	(542,543)	(74.2%)	(690,174)	(94.4%)	(1,232,717)	(168.7%)	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	2,175	1	-	(0)	-	1	-	40	.9%	(101.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2,175	1	-	(0)	-	1	-	40	.9%	(101.0%)
Decrease (increase) in non-current investments	0	-	-	-	-	-	-	-	-	-
Payments	(617,205)	(55,154)	8.9%	(104,032)	16.9%	(159,186)	25.8%	-	-	(100.0%)
Capital assets	(617,205)	(55,154)	8.9%	(104,032)	16.9%	(159,186)	25.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(615,030)	(55,153)	9.0%	(104,033)	16.9%	(159,186)	25.9%	40	.9%	(263,367.5%)
Cash Flow from Financing Activities										
Receipts	(3,660)	(2,992)	81.8%	(83)	2.3%	(3,075)	84.0%	(226)	(1.6%)	(63.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3,660)	(2,992)	81.8%	(83)	2.3%	(3,075)	84.0%	(226)	82.7%	(63.4%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3,660)	(2,992)	81.8%	(83)	2.3%	(3,075)	84.0%	(226)	(1.6%)	(63.4%)
Net Increase/(Decrease) in cash held	112,186	(600,688)	(535.4%)	(794,289)	(708.0%)	(1,394,978)	(1,243.5%)	(186)	(1.5%)	426,856.9%
Cash/cash equivalents at the year begin:	-	61,915	-	(538,355)	-	61,915	-	70,033	-	(868.7%)
Cash/cash equivalents at the year end:	112,186	(538,355)	(479.9%)	(1,332,644)	(1,187.9%)	(1,332,644)	(1,187.9%)	69,847	32.7%	(2,007.9%)

Tart 4. Debtor Age Analysis					1						Actual	Bad	Impairme	ent -Bad
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Debts Writ	ten Off	Debts ito	Council
											to Debt		Poli	CV
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9,525	12.8%	10	-	7,686	10.3%	57,361	76.9%	74,582	10.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	79,684	43.0%	124	.1%	25,744	13.9%	79,946	43.1%	185,497	27.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44,604	16.7%	132	-	20,830	7.8%	201,493	75.4%	267,059	39.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,079	15.2%	2	-	1,313	9.6%	10,311	75.2%	13,705	2.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11,071	15.8%	27	-	6,653	9.5%	52,269	74.6%	70,019	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	183	7.8%	-	-	122	5.2%	2,046	87.0%	2,351	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	2,674	4.8%	0	-	2,404	4.3%	50,518	90.9%	55,596	8.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,286	9.0%	110	.8%	1,243	8.7%	11,574	81.4%	14,213	2.1%	-	-	-	-
Total By Income Source	151,105	22.1%	404	.1%	65,996	9.7%	465,517	68.2%	683,023	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24,389	14.7%	70	-	17,963	10.9%	122,933	74.3%	165,354	24.2%	-	-	-	-
Commercial	32,604	28.3%	8	-	11,264	9.8%	71,310	61.9%	115,187	16.9%	-	-	-	-
Households	93,395	23.5%	326	.1%	36,237	9.1%	266,635	67.2%	396,593	58.1%	-	-	-	-
Other	717	12.2%	1	-	533	9.0%	4,639	78.8%	5,889	.9%	-	-	-	-
Total By Customer Group	151,105	22.1%	404	.1%	65,996	9.7%	465,517	68.2%	683,023	100.0%	-	-	-	•

Part 5: Creditor Age Analysis

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Total

R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	90,303	9.6%	91,066	9.7%	83,372	8.9%	674,093	71.8%	938,835	62.5%
Bulk Water	-	-	-	-	478	.3%	162,608	99.7%	163,086	10.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	20,488	100.0%	20,488	1.4%
Trade Creditors	5,704	3.6%	14,191	9.0%	12,000	7.6%	125,763	79.8%	157,658	10.5%
Auditor-General	-	-	-	-	-	-	8,391	100.0%	8,391	.6%
Other	4	-	120	.1%	95	-	213,673	99.9%	213,891	14.2%
Total	96,012	6.4%	105,377	7.0%	95,945	6.4%	1,205,016	80.2%	1,502,349	100.0%

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 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				202	20/21	
	Budget	First	Quarter	Secon	d Quarter	Yea	r to Date	Second	l Quarter	02 - € 2020/2/
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/2 [.] to Q2 of 2021/22
Operating Povonue and Expenditure										
Operating Revenue and Expenditure	000.044	00.400	00.5%	70 570	04.0%	450.000	50 70/	05 000	E4 40/	44.00
Operating Revenue	303,641	80,426	26.5%	· ·	24.2%	153,999	50.7%	65,829	54.4%	
Property rates	33,418	8,547	25.6%	8,221	24.6%	16,769	50.2%	7,888	48.3%	4.20
Service charges - electricity revenue	- 73,472	- 18,143	- 24.7%	17,695	- 24.1%	35,838	48.8%	19,230	- 49.5%	(8.0%
Service charges - water revenue	25,009		21.9%	6,081	24.3%	11,570	46.3%	5,920	53.1%	2.7
Service charges - sanitation revenue	22,998		23.9%	5,817	25.3%	11,310	49.2%	5,431	52.8%	7.1
Service charges - refuse revenue	7,162		29.6%	2,132	29.8%	4,250	59.3%	1,687	41.2%	26.4
	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	289	1	22.8%	65	22.3%	130	45.1%	108	79.0%	(40.19
Interest earned - external investments	604	59	9.7%	31	5.1%	90	14.8%	62	14.6%	```
Interest earned - outstanding debtors	38,019	10,108	26.6%	10,253	27.0%	20,361	53.6%	8,978	64.0%	14.2
Dividends received	-	- 20	- 7.3%	- 20	- 5.7%	-	- 10/	- 20	- 6.6%	- (22.00
Fines, penalties and forfeits Licences and permits	521 7,500	38 1,467	19.6%	30 1,127	15.0%	68 2,595	13.1% 34.6%	39 1,679	5,119,633.3%	`
•	7,500	1,407	19.0%	1,127	15.0%	2,090	54.0%	1,079	5,119,055.5%	(32.9)
Agency services Transfers and subsidies	90,321	28,172	31.2%	21,100	23.4%	49,272	- 54.6%	- 13,727	- 59.5%	- 53.7
Other revenue	4,328		16.8%	1,021	23.4%	49,272	40.4%	1,080	72.4%	(5.5%
Gains	-	-	-	-	-	-	- 40.470	-	-	- (0.07
Operating Expenditure	315,450	51,527	16.3%	44,065	14.0%	95,592	30.3%	22,738	18.6%	93.89
Employee related costs	71,856		10.2%	11,186	15.6%	18,494	25.7%	265	1.2%	
Remuneration of councillors	6,042		-	-	-	-			-	-
Debt impairment	49,699		9.4%	-	-	4,666	9.4%	-	-	-
Depreciation and asset impairment	28,262		.7%	-	-	198	.7%	-	-	-
Finance charges	5,200	1	35.7%	2,274	43.7%	4,128	79.4%	530	33.4%	329.0
Bulk purchases	86,000		31.6%		20.5%	44,844	52.1%	11,860	57.3%	49.0
Other Materials	9,405		26.3%	2,800	29.8%	5,271	56.0%	2,636	34.7%	
Contracted services	34,489	5,660	16.4%	7,046	20.4%	12,707	36.8%	6,074	29.1%	16.0
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	24,497	2,191	8.9%	3,093	12.6%	5,284	21.6%	1,374	9.8%	125.1
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11,809)	28,899		29,508		58,406		43,091		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	50,478	13,027	25.8%	-	-	13,027	25.8%	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38,669	41,926		29,508		71,434		43,091		
Taxation	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	38,669	41,926		29,508		71,434		43,091		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38,669	41,926		29,508		71,434		43,091		
Share of surplus/ (deficit) of associate		,•		.,		,	_	-,		_

Surplus/(Deficit) for the year	38,669	41,926		29,508		71,434		43,091	
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Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	r to Date	Second	d Quarter	Q2 of 2020/2
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	to Q2 of 2020/2 2021/22
Capital Revenue and Expenditure										
Source of Finance	98,332	14,936	15.2%	24,291	24.7%	39,227	39.9%	6,318	16.2%	284.5%
National Government	98,332	14,936	15.2%	24,117	24.5%	· ·	39.7%	6,318	16.2%	281.79
Provincial Government	90,332	14,930	15.2%	24,117	24.3%	39,055	39.7%	0,310	10.2%	201.7
	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,) Transfers recognised - capital	98,332	14,936	- 15.2%	- 24,117	- 24.5%	39,053	- 39.7%	6,318	16.2%	- 281.7
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	174	-	174	-	-	-	(100.0%
Capital Expenditure Functional	98,332	14,936	15.2%	24,311	24.7%	39,247	39.9%	7,132	17.3%	240.99
Municipal governance and administration	-	-		194		194	-	119	- 1	63.59
Executive and Council		-	-	-		-	-	-	-	-
Finance and administration		-	-	194		194	-	119	-	63.5
Internal audit		-	-	-		-	-	-	-	-
Community and Public Safety	-	- 1		-		- 1	-	-	- 1	-
Community and Social Services	-	-	-	-		-	-	-	-	-
Sport And Recreation	-	-	-	-		-	-	-	-	-
Public Safety	-	-	-	-		-	-	-	-	-
Housing	-	-	-	-		-	-	-	-	-
Health		-	-	-		-	-	-	-	-
Economic and Environmental Services	16,727	1,562	9.3%	4,689	28.0%	6,251	37.4%	-	11.8%	(100.0%
Planning and Development	· -	-	-	-		· -	-	-	-	` -
Road Transport	16,727	1,562	9.3%	4,689	28.0%	6,251	37.4%	-	11.8%	(100.09
Environmental Protection	· ·	-	-	-	-	-	-	-	-	-
Trading Services	81,605	13,374	16.4%	19,428	23.8%	32,802	40.2%	7,013	18.7%	177.0
Energy sources	31,995	11,976	37.4%	16,626	52.0%	· ·	89.4%	5,853	48.2%	184.1
Water Management	-	933	-	2,715	- 1	3,648	-	695	- 1	290.7
Waste Water Management	49,610	465	.9%	87	.2%	552	1.1%	465	6.3%	(81.39
Waste Management	-	-	-	-	-	-	-	-	-	-
Other		.	.	-		.	-		- 1	-

· · ·				2021/22				202	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	r to Date	Second	l Quarter	Q2 of 2020/21
	Main	Actual	1st Q as % of		2nd Q as % of		Total	Actual	Total	to Q2 of
	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	•	Expenditure as % of main	Expenditure	Expenditure as % of main	2021/22
R thousands			appropriation		appropriation		appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	260,172	95,252	36.6%	79,470	30.5%	174,723	67.2%	94,209	68.9%	(15.6%)
Property rates	22,359	3,322	14.9%	2,961	13.2%	6,284	28.1%	3,705	50.5%	(20.1%)
Service charges	84,376	17,776	21.1%	24,907	29.5%	42,683	50.6%	29,955	61.3%	(16.9%)
Other revenue	12,638	5,124	40.5%	6,130	48.5%	11,254	89.0%	3,602	31.3%	
Transfers and Subsidies - Operational	90,321	40,996	45.4%	27,825	30.8%	68,821	76.2%	20,431	92.2%	36.2%

Transfers and Subsidies - Capital	50,478	28,034	55.5%	17,647	35.0%	45,681	90.5%	36,515	72.2%	(51.7%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(242,689)	(22,687)	9.3%	(19,820)	8.2%	(42,507)	17.5%	(58,335)	75.2%	(66.0%)
Suppliers and employees	(237,489)	(22,687)	9.6%	(19,820)	8.3%	(42,507)	17.9%	(58,335)	78.4%	(66.0%)
Finance charges	(5,200)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17,483	72,565	415.1%	59,650	341.2%	132,216	756.3%	35,874	64.2%	66.3%
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)	(22,236)	22.6%	(27,935)	28.4%	(50,171)	51.0%	(5,641)	17.0%	395.2%
Capital assets	(98,332)	(22,236)	22.6%	(27,935)	28.4%	(50,171)	51.0%	(5,641)	17.0%	395.2%
Net Cash from/(used) Investing Activities	(91,083)	(22,236)	24.4%	(27,935)	30.7%	(50,171)	55.1%	(5,641)	18.7%	395.2%
Cash Flow from Financing Activities										
Receipts	(104)	11	(10.5%)	(23)	22.3%	(12)	11.8%	2	(12.9%)	(1,093.2%)
Short term loans	-	-	· · ·	-	-	-	-	-	· - ′	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(104)	11	(10.5%)	(23)	22.3%	(12)	11.8%	2	(12.9%)	(1,093.2%)
Payments	-		-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(104)	11	(10.5%)	(23)	22.3%	(12)	11.8%	2	(12.9%)	(1,093.2%)
Net Increase/(Decrease) in cash held	(73,704)	50,340	(68.3%)	31,693	(43.0%)	82,033	(111.3%)	30,236	98.0%	4.8%
Cash/cash equivalents at the year begin:	161,469	6,454	4.0%	56,794	35.2%	6,454	4.0%	(113,864)	-	(149.9%)
Cash/cash equivalents at the year end:	87,765	56,794	64.7%	88,487	100.8%	88,487	100.8%	(83,628)	(86.4%)	(205.8%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Debts Writ to Debt	ten Off	Impairm Bad Debt Council P	s ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,295	2.4%	1,250	1.3%	1,133	1.2%	92,721	95.2%	97,399	15.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7,132	11.3%	1,813	2.9%	1,294	2.0%	52,900	83.8%	63,139	10.1%	-	-	-	- 1
Receivables from Non-exchange Transactions - Property Rates	2,659	3.1%	2,268	2.7%	2,184	2.6%	78,262	91.7%	85,373	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,241	2.0%	1,352	1.2%	1,322	1.2%	104,656	95.5%	109,572	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	809	1.3%	787	1.3%	774	1.3%	59,069	96.1%	61,440	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,304	100.0%	2,304	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	3,312	2.0%	3,293	2.0%	3,220	1.9%	156,715	94.1%	166,541	26.7%	-	-	-	- 1
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1
Other	9	-	33	.1%	60	.2%	38,352	99.7%	38,454	6.2%	-	-	-	-
Total By Income Source	18,458	3.0%	10,796	1.7%	9,988	1.6%	584,978	93.7%	624,220	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	681	3.9%	645	3.7%	610	3.5%	15,381	88.8%	17,317	2.8%	-	-	-	- 1
Commercial	11,204	5.8%	3,698	1.9%	3,115	1.6%	176,267	90.7%	194,284	31.1%	-	-	-	1 -
Households	6,573	1.6%	6,452	1.6%	6,263	1.5%	393,330	95.3%	412,619	66.1%	-	-	-	- 1
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18,458	3.0%	10,796	1.7%	9,988	1.6%	584,978	93.7%	624,220	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 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	15,762	8.0%	5,905	3.0%	8,898	4.5%	166,756	84.5%	197,321	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15,762	8.0%	5,905	3.0%	8,898	4.5%	166,756	84.5%	197,321	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 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				2	020/21	
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secor	nd Quarter	00 -6 0000/04
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	624,760	211,709	33.9%	186,161	29.8%	397,870	63.7%	38,304	16.8%	386.0%
Property rates	40,000	10,754	26.9%		29.0%	22,350	55.9%	10,104	50.5%	14.8%
Service charges - electricity revenue	-				-	-	-	-	-	-
Service charges - water revenue	82,000	12,640	15.4%	14,532	17.7%	27,172	33.1%	11,557	52.2%	25.7%
Service charges - sanitation revenue	9,200	1,944	21.1%		23.3%	4,084	44.4%	1,919	42.4%	11.5%
Service charges - refuse revenue	6,500	1,142	17.6%	1,143	17.6%	2,285	35.2%	1,093	35.8%	4.6%
Rental of facilities and equipment	- 300	- 32	- 10.8%	- 39	- 13.1%	- 72	- 23.9%	- 49	- 41.9%	- (19.5%)
Interest earned - external investments	6,500	-	-	4	.1%	4	.1%	-	.4%	(100.0%)
Interest earned - outstanding debtors	48,500	10,331	21.3%	10,884	22.4%	21,215	43.7%	7,276	107.4%	49.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	380	2	.5%	3	.7%	5	1.2%	1	.1%	108.0%
Licences and permits	3,197	17	.5%	1,590	49.7%	1,608	50.3%	1,620	19.5%	(1.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	423,034	174,639	41.3%		33.0%	314,350	74.3%	-	-	(100.0%
Other revenue Gains	5,149	208	4.0%	4,517	87.7% -	4,725 -	91.8% -	4,685	180.6%	(3.6%)
Operating Expenditure	618,947	46,690	7.5%	167,639	27.1%	214,329	34.6%	428,260	75.9%	(60.9%)
Employee related costs	215,830	(403)	(.2%)	85,627	39.7%	85,225	39.5%	11,416	12.5%	650.1%
Remuneration of councillors	25,600	-	· · ·	9,593	37.5%	9,593	37.5%	2,056	15.2%	366.6%
Debt impairment	77,345	-	-	-	-	-	-	344,377	688.8%	(100.0%
Depreciation and asset impairment	61,319	-	-	-	-	-	-	-	-	-
Finance charges	3,200	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-		-	-	-	-	-	-	-
Other Materials	8,920	1,802	20.2%	3,892	43.6%	5,694	63.8%	1,955	28.7%	99.1%
Contracted services	112,480	23,811	21.2%	46,360	41.2%	70,171	62.4%	41,141	45.6%	12.7%
Transfers and subsidies	5,450	888	16.3%	3,752	68.8%	4,640	85.1%	786	10.6%	377.5%
Other expenditure	108,803	20,591	18.9%	18,415	16.9%	39,007	35.9%	26,530	39.8%	(30.6%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5,813	165,019		18,522		183,541		(389,957)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	132,482		-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)		4	-		-	4	-	-		-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138,295	165,023		18,522		183,545		(389,957)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	138,295	165,023		18,522		183,545		(389,957)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138,295	165,023		18,522		183,545		(389,957)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-

Surplus/(Deficit) for the year 138,295	165,023	18,522	183,545	(389,957)
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				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secon	d Quarter	Q2 of 2020/21
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	to Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	129,357	20,119	15.6%	42,187	32.6%	62,306	48.2%	14,892	13.5%	183.3%
National Government	129,357	18,865	14.6%	40,971	31.7%	59,836	46.3%	14,414	16.7%	
Provincial Government	-	-	-	-	-	-		-	-	-
District Municipality	-		-	-	-		-	-	-	- I
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	_	-	-	-
Transfers recognised - capital	129,357	18,865	14.6%	40,971	31.7%	59,836	46.3%	14,414	13.2%	184.2%
Borrowing	-	-	-	-	-	-	-	, -	-	-
Internally generated funds	-	1,253	-	1,217	-	2,470	-	478	-	154.6%
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	129,357	20,576	15.9%	42,980	33.2%	63,555	49.1%	14,892	13.5%	188.6%
Municipal governance and administration	-	· ·	-		-	· ·	-	-	-	- 1
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3,500	-	-	-	-		-	-	-	-
Community and Social Services	3,500	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60,778	5,822	9.6%	14,983	24.7%	20,805	34.2%	12,366	16.9%	21.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	60,778	5,822	9.6%	14,983	24.7%	20,805	34.2%	12,366	24.1%	21.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	65,078	14,753	22.7%	27,997	43.0%	42,750	65.7%	2,526	5.6%	1,008.2%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	1,710	-	2,009	-	3,719	-	478	-	320.4%
Waste Water Management	65,078	13,043	20.0%	25,988	39.9%	39,031	60.0%	2,048	4.6%	1,168.7%
Waste Management	-	-	-	-	-	-	-	-	-	
Other	· ·		-	-		-	-	-	-	

					20	20/21				
	Budget	Budget First Quarter		Second Quarter Year			ir to Date Secon		d Quarter	Q2 of 2020/21
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	to Q2 of
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as % of main	Expenditure	Expenditure as % of main	2021/22
R thousands			appropriation		appropriation		appropriation		appropriation	
Cash Flow from Operating Activities	668,500	210,683	24 50/	170 640	25.8%	383,302	57.3%	211,333	55.3%	(40.20/)
Receipts	000,000	210,003	31.5%	172,618	23.0%	303,30Z	57.5%	211,333	55.5%	(18.3%)
Property rates	28,000	9,778	34.9%	8,966	32.0%	18,743	66.9%	4,853	30.7%	84.8%
Service charges	63,505	2,231	3.5%	2,806	4.4%	5,037	7.9%	2,053	2.9%	36.7%
Other revenue	14,979	21,586	144.1%	21,136	141.1%	42,722	285.2%	14,615	102.5%	44.6%
Transfers and Subsidies - Operational	423,034	174,639	41.3%	139,711	33.0%	314,350	74.3%	189,812	65.7%	(26.4%)

Transfers and Subsidies - Capital	132,482	2,450	1.8%	-	-	2,450	1.8%	-	1
Interest	6,500	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	
Payments	(480,283)	(4,280)	.9%	(22,373)	4.7%	(26,653)	5.5%	(20,695)	
Suppliers and employees	(477,083)	(4,280)	.9%	(22,373)	4.7%	(26,653)	5.6%	(20,695)	1
Finance charges	(3,200)	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	188,217	206,403	109.7%	150,245	79.8%	356,649	189.5%	190,638	
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)	(20,119)	15.6%	(44,118)	34.1%	(64,237)	49.7%	(14,892)	
Capital assets	(129,357)	(20,119)	15.6%	(44,118)	34.1%	(64,237)	49.7%	(14,892)	1
Net Cash from/(used) Investing Activities	(129,357)	(19,069)	14.7%	(45,168)	34.9%	(64,237)	49.7%	(14,892)	
Cash Flow from Financing Activities									
Receipts	(82)	12	(14.8%)	(10)	12.7%	2	(2.1%)	(1)	,
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(82)	12	(14.8%)	(10)	12.7%	2	(2.1%)	(1))
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(82)	12	(14.8%)	(10)	12.7%	2	(2.1%)	(1)	
Net Increase/(Decrease) in cash held	58,779	187,347	318.7%	105,067	178.7%	292,413	497.5%	175,745	
Cash/cash equivalents at the year begin:	27,597	102,075	369.9%	248,577	900.7%	102,075	369.9%	(119,175)	/
Cash/cash equivalents at the year end:	86,376	248,577	287.8%	353,644	409.4%	353,644	409.4%	56,571	

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Debts Wr Off to De	ritten	Impairm Bad Deb Council F	ts ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,247	.9%	4,665	2.0%	9,423	4.0%	221,133	93.1%	237,467	51.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,593	2.8%	2,427	2.6%	2,254	2.4%	85,159	92.1%	92,434	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	810	4.0%	669	3.3%	608	3.0%	18,315	89.8%	20,401	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	435	2.0%	434	2.0%	434	2.0%	20,208	93.9%	21,510	4.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,806	4.1%	3,741	4.0%	3,611	3.9%	82,622	88.1%	93,779	20.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	315	100.0%	315	.1%	-	-	-	-
Total By Income Source	9,891	2.1%	11,935	2.6%	16,329	3.5%	427,751	91.8%	465,907	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,471	1.7%	6,693	2.5%	11,172	4.1%	248,622	91.8%	270,958	58.2%	-	-	-	-
Commercial	1,132	2.0%		1.7%	967	1.7%	54,419	94.6%	57,506	12.3%	-	-	-	-
Households	4,288	3.1%	4,254	3.1%	4,190	3.0%	124,710	90.7%	137,443	29.5%	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9,891	2.1%	11,935	2.6%	16,329	3.5%	427,751	91.8%	465,907	100.0%	-	-	-	-

-	-
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5.3%	8.1%
-	-
204.6%	(21.2%)
-	(100.0%)
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47 40/	400.00/
17.1%	196.3%
17.1% 17.3%	196.3% 203.3%
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17.3% (1.5%) - (1.5%) - -	203.3% 1,731.2% - - 1,731.2% - -
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17.3% (1.5%) - (1.5%) - (1.5%) 500.5%	203.3% 1,731.2% - 1,731.2% - 1,731.2% (40.2%)

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 90	Days	Tota	I
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6,002	81.0%	-	-	480	6.5%	928	12.5%	7,410	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6,002	81.0%	-	-	480	6.5%	928	12.5%	7,410	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

						-						
	A	В	C	D	E	F	G	Н	I	J	К	M N O
1												
2				MPU	MALANG	A: EHLANZ	ENI (DC3	82)				
3	STATEMENT C	OF CAPITA	L AND OF	PERATING	EXPEND	ITURE FOI	R THE 2N	D QUARTE) 31 DECE	MBER 2021	
4												
5												
6	Part1: Operating Revenue and Expenditure											
7					2021/22				20	20/21		
8		Budget	First	Quarter		d Quarter	Year	to Date		d Quarter		
0		Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to	
		appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22	
				appropriation		appropriation		% of main		% of main		
9	R thousands							appropriation		appropriation		
11	Operating Revenue and Expenditure										(0.00()	
12	Operating Revenue	292,160	117,957	40.4%	92,647	31.7%	210,604	72.1%	100,875	79.5%	(8.2%)	
13 14	Property rates		-	-	-	-	-		-	-	-	
14	Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	
15	Service charges - electricity revenue Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	
17	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	
18	Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	
19	•	-	-	-	-	-	-	-	-	-	-	
20	Rental of facilities and equipment	646	45	7.0%	2	.2%	47	7.2%	101	31.5%	(98.4%)	
21	Interest earned - external investments	10,500	1,456	13.9%	411	3.9%	1,868	17.8%	1,327	19.3%	(69.0%)	
22 23	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	
23 24	Dividends received	164	-	-	-	-	-	-	-	-	-	
24	Fines, penalties and forfeits Licences and permits	- 1,558	- 163	- 10.4%	- 206	- 13.2%	- 369	- 23.7%	- 156	- 33.9%	- 31.9%	
25 26	Agency services	-	- 105	- 10.4 /0	- 200	-		- 23.1 /0	-			
27	Transfers and subsidies	278,932	116,267	41.7%	91,874	32.9%	208,141	74.6%	99,239	81.8%	(7.4%)	
28	Other revenue	360	26	7.2%	154	42.8%	180	50.0%	50	16.9%	209.0%	
29	Gains	-	-	-	-	-	-	-	2	-	(100.0%)	
31	Operating Expenditure	278,787	59,169	21.2%	69,793	25.0%	128,961	46.3%	66,629	46.4%	4.7%	
32	Employee related costs	174,363	37,566	21.5%	40,119	23.0%	77,685	44.6%	37,575		6.8%	
33	Remuneration of councillors	16,726	4,081	24.4%	3,840	23.0%	7,921	47.4%	4,049	45.9%	(5.1%)	
34	Debt impairment	-	-	-	-	-	-	-	-	-	-	
35	Depreciation and asset impairment	11,484	3,051	26.6%	2,785	24.2%	5,835	50.8%	2,533	62.2%	10.0%	
36	Finance charges	13,679	0	-	6,474	47.3%	6,474	47.3%	6,914	46.0%	(6.4%)	
37	Bulk purchases	-	-	-	-	-	-	-	-	-	-	
35 36 37 38 39	Other Materials	1,133	322	28.4% 27.8%	604 6,432	53.4% 25.7%	926	81.8% 53.5%	638 7,747	32.3% 74.3%	(5.2%)	
39 40	Contracted services Transfers and subsidies	25,024	6,954	21.0%	0,432	- 25.7%	13,387	53.5%	1,141	/4.3%	(17.0%)	
40	Other expenditure	36,379	7,195	19.8%	9,538	26.2%	16,733	46.0%	- 7,171	28.8%	33.0%	
42	Losses	-	-	-	-	-	-	-	3	-	(100.0%)	
		40.070	E0 700		22.055		04 040		24.040			
	Surplus/(Deficit)	13,372	58,788		22,855		81,643		34,246			
45 46	Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,403	-	-	-	-	-	-	-	-	-	
46 47	Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,) Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	- 30	-	- (100.0%)	
47	וומוושובים מוע שעששועובים - למטונמו (וויאוווע - מוו)		-	-	-	-	-	-	30	-	(100.0%)	
40	Surplus/(Deficit) after capital transfers and contributions	15,775	58,788		22,855		81,643		34,276			
48		· · · · · · · · · · · · · · · · · · ·	-		-				-			
49		-	-	-	-	-	-	-	-	-	-	
	Surplus/(Deficit) after taxation	15,775	58,788		22,855		81,643		34,276			
51	Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
52	Surplus/(Deficit) attributable to municipality	15,775	58,788		22,855		81,643		34,276			

	А	В	С	D	F	E	G	Н	1	1 1	к	. 1	М	N	0
53	Share of surplus/ (deficit) of associate	D				- Г -	<u> </u>		-			L		IN	0
	Surplus/(Deficit) for the year	15,775	58,788		22,855		81,643		34,276						
55		13,775	50,700		22,033		01,045		54,270						
56	Part 2: Capital Revenue and Expenditure														
57			r		2021/22		r			20/21					
58		Budget		Quarter		d Quarter		to Date		d Quarter					
		Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to Q2 of 2021/22				
		appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main	Expenditure	Expenditure as % of main	QZ 01 202 1/22				
50	R thousands			appropriation		appropriation		appropriation		appropriation					
59								appropriation		appropriation					
61	Capital Revenue and Expenditure														
62	Source of Finance	20,603	3,758	18.2%	5,141	25.0%		43.2%	8,588	51.2%	(40.1%)				
63	National Government	2,403	-	-	173	7.2%	173	7.2%	527	35.7%	(67.3%)				
64	Provincial Government	-	-	-	-	-	-	-	-	-	-				
65 66	District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-				
67	Transfers recognised - capital	2,403	-	-	- 173	7.2%	173	7.2%	527	35.7%	(67.3%)				
68	Borrowing	-	-	-	-	-	-	-	-	-	-				
69	Internally generated funds	18,200	3,758	20.6%	4,968	27.3%	8,726	47.9%	8,060	53.6%	(38.4%)				
70		-	-	-	-	-	-	-	-	-	-				
72	Capital Expenditure Functional	20,603	3,758	18.2%	5,141	25.0%	8,899	43.2%	8,788	52.3%	(41.5%)				
73	Municipal governance and administration	6,150	28	.5%	1,373	22.3%		22.8%	1,591	35.5%	(13.7%)				
74 75	Executive and Council	-	-	-	-	-	-	-	-	-	-				
75	Finance and administration	6,150	28	.5%	1,373	22.3%	1,401	22.8%	1,591	35.5%	(13.7%)				
76	Internal audit	-	-	-	-	-	-	-	-	-	-				
77 78	Community and Public Safety	-	-	-	-	-	-	-	689	-	(100.0%)				
78	Community and Social Services Sport And Recreation	-	-	-	-	-	-	-	-	-	-				
80	Public Safety	-	-	-	-	-	-	-	-	-	-				
81	Housing	-	-	-	-	-	-	-	-	-	-				
82	Health	-	-	-	-	-	-	-	689	-	(100.0%)				
83	Economic and Environmental Services	10,053	133	1.3%	1,787	17.8%		19.1%	527	25.1%					
84	Planning and Development	2,000	133	6.7%	117	5.8%	250	12.5%	-	-	(100.0%)				
85 86	Road Transport Environmental Protection	8,053	-	-	1,670	20.7%	1,670	20.7%	527	35.7%	216.6%				
87	Trading Services	4,400	3,597	81.7%	1,981	- 45.0%	5,578	126.8%	5,980	62.6%	(66.9%)				
88	Energy sources	-	-	-	-	-	-	-	-	-	-				
89	Water Management	3,000	1,646	54.9%	625	20.8%	2,270	75.7%	5,645	80.9%	(88.9%)				
90	Waste Water Management	1,400	1,951	139.4%	1,356	96.9%	3,307	236.2%	335	12.9%	305.2%				
91	Waste Management	-	-	-	-	-	-	-	-	-	-				
92	Other	-	-	-	-	-	-	-	•	-	-				
94															
95	Part 3: Cash Receipts and Payments														
96					2021/22				20	20/21					
97		Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secon	d Quarter					
		Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to				
		appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22				
				appropriation		appropriation		% of main		% of main					
-	R thousands							appropriation		appropriation					
	Cash Flow from Operating Activities														
100	Receipts	284,063	507,065	178.5%	563,920	198.5%	1,070,985	377.0%	-	-	(100.0%)				
101	Property rates	-	-	-	-	-	-	-	-	-	-				
102	Service charges	-	-	-	-	-	-	-	-	-	-				

	A	В	C	D	F	F	G	Н	1	1	K		м	N	0
102			400.050		420.244	1 40 700 50/			1	,	(400.0%)		IVI	IN	
103 104	Other revenue Transfers and Subsidies - Operational	2,564 278,932	180,052 290,958	7,022.5% 104.3%	428,344	16,706.5%	608,396 383,979	23,728.9% 137.7%	-	-	(100.0%)				
104	Transfers and Subsidies - Operational Transfers and Subsidies - Capital	2,403	290,958	1,500.4%	93,021 42,555	33.3% 1,770.9%	78,610	3,271.3%	-	-	(100.0%) (100.0%)				
105	Interest	2,403	30,033	1,500.4 %	42,000	-	- 70,010	3,271.370	-	-	(100.0%)				
107	Dividends	164	-	-	-	-	-	-	-	-	-				
107	Payments	(267,180)	(79,752)	29.8%	(121,416)	45.4%	(201,168)	75.3%	-	-	(100.0%)				
100	Suppliers and employees	(253,501)	(79,752)	31.5%	(121,416)	47.9%	(201,168)	79.4%	-	-	(100.0%)				
110	Finance charges	(13,679)	-	-	-	-	-	-	-	-	-				
111	Transfers and grants	-	-	-	-	-	-	-	-	-	-				
	Net Cash from/(used) Operating Activities	16,883	427,313	2,531.0%	442,505	2,621.0%	869,817	5,152.0%	-	-	(100.0%)				
114	Cash Flow from Investing Activities														
115	Receipts	6,389	394	6.2%	(1,369)	(21.4%)	(975)	(15.3%)	-	(129.3%)	(100.0%)				
116	Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-				
117	Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-				
118	Decrease (increase) in non-current receivables	6,520	-	-	(1,369)	(21.0%)	(1,369)	(21.0%)	-	-	(100.0%)				
119	Decrease (increase) in non-current investments	(130)	394	(302.1%)	-	-	394	(302.1%)	-	(129.3%)	-				
120	Payments	(20,603)	(3,758)	18.2%	(5,141)	25.0%	(8,899)	43.2%	-	-	(100.0%)				
121	Capital assets	(20,603)	(3,758)	18.2%	(5,141)	25.0%	(8,899)	43.2%	-	-	(100.0%)				
122	Net Cash from/(used) Investing Activities	(14,214)	(3,364)	23.7%	(6,510)	45.8%	(9,873)	69.5%	-	(2.2%)	(100.0%)				
124	Cash Flow from Financing Activities														
125	Receipts	-	-	-	-	-	-	-	(1)	-	(100.0%)				
126	Short term loans	-	-	-	-	-	-	-	-	-	-				
127	Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-				
128	Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(1)	-	(100.0%)				
129	Payments	-	-	-	-	-	-	-	-	-	-				
130		-	-	-	-	-	-	-	-	-	-				
131	Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(1)	-	(100.0%)				
133	Net Increase/(Decrease) in cash held	2,669	423,949	15,882.2%	435,995	16,333.4%	859,944	32,215.6%	(1)	.2%	(58,132,766.3%)				
134	Cash/cash equivalents at the year begin:	85,484	80,961	94.7%	505,761	591.6%	80,961	94.7%	85,879	120.0%	488.9%				
135	Cash/cash equivalents at the year end:	88,153	505,761	573.7%	941,756	1,068.3%	941,756	1,068.3%	85,878	25.8%	996.6%				
137															
	Part 4: Debtor Age Analysis														
130	Fait 4. Debtor Age Analysis														
												Actual	Bad	Impairn	ient -
		0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Debts W		Bad Deb	
			-			,		,				Off to De	ebtors	Council	Policy
139															-
1/0	R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
140	Debtors Age Analysis By Income Source	+													
141	Trade and Other Receivables from Exchange Transactions - Water			-			-			-	-	_	-		
142	Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Receivables from Non-exchange Transactions - Electricity	-	-	-	-	-	-		-	-	-	-	-	-	-
144	Receivables from Exchange Transactions - Maste Water Management	-	-		-	-	-	-	-	-	-	-	-	-	
146	Receivables from Exchange Transactions - Waste Management	-	_	_	-	-	-	_	-	_	_	-	-	-	-
147	Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148	Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
151	Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	•	-	-
152	Debtors Age Analysis By Customer Group														
152		-	-	-	-	-	-	-	-	-	-	_		-	-
154	Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
+		-	-	-	-	-	-	-	-	-	-	-	1	-	-

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155 Households	-	-	-	-	-	-	-	-	-	-			
156 Other	-	-	-	-	-	-	-	-	-	-	-	-	-
157 Total By Customer Group	-	-	-	-	-	-	-	-	-	-		-	-
158													
159 Part 5: Creditor Age Analysis													
160	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days		Total			
161 R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%			
163 Creditor Age Analysis													
164 Bulk Electricity	-	-	-	-	-	-	-	-		-			
165 Bulk Water	-	-	-	-	-	-	-	-	-	-			
164 Bulk Electricity 165 Bulk Water 166 PAYE deductions	-	-	-	-	-	-	-	-	-	-			
167 VAT (output less input)	-	-	-	-	-	-	-	-	-	-			
168 Pensions / Retirement	-	-	-	-	-	-	-	-	-	-			
167 VAT (output less input) 168 Pensions / Retirement 169 Loan repayments 170 Trade Creditors 171 Auditor-General 172 Other	-	-	-	-	-	-	-	-	-	-			
170 Trade Creditors	-	-	-	-	-	-	-	-	-	-			
171 Auditor-General	-	-	-	-	-	-	-	-	-	-			
172 Other	1,282	20.3%	1,355	21.5%	672	10.7%	2,993	47.5%	6,302	100.0%			
174 Total	1,282	20.3%	1,355	21.5%	672	10.7%	2,993	47.5%	6,302	100.0%			
175													
176 Contact Details													
177 Municipal Manager	Mr S Siboza			013 759 8525									
178 Financial Manager	Mr G Dube			013 759 8513									
179													
180 Source Local Government Database													
181													
182 1. All figures in this report are unaudited.													
183													
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MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

				20	020/21					
	Budget	First	Quarter	Secon	d Quarter	Yea	r to Date	Secor	nd Quarter	00 - 6 0000/04
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	316,915	99,610	31.4%	58,540	18.5%	158,149	49.9%	65,306	44.8%	(10.4%)
Property rates	66,288	34,897	52.6%		18.5% -	47,148	71.1%	2,295	5.9%	
Service charges - electricity revenue	93,435	19,703	21.1%	19,259	20.6%	38,961	41.7%	27,121	61.3%	(29.0%)
Service charges - water revenue	20,219	4,254	21.0%	4,253	21.0%	8,507	42.1%	3,828	42.6%	11.1%
Service charges - sanitation revenue	13,074	3,361	25.7%		25.5%		51.2%	3,123	46.7%	
Service charges - refuse revenue	11,424	2,582	22.6%	2,565	22.4%		45.1%	2,456	38.7%	
Rental of facilities and equipment	8,404	- 44	- .5%	- 51	- .6%	- 96	1.1%	- 38	2.1%	
Interest earned - external investments	3,181	30	1.0%	47	1.5%	78	2.4%	320	34.7%	(85.3%
Interest earned - outstanding debtors	3,804	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2,567	10	.4%	(316)	(12.3%)	(306)	(11.9%)	393	1.9%	(180.5%
Licences and permits	30	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	77,219	33,140	42.9%	16,856	21.8%	49,996	64.7%	25,404	80.2%	· ·
Other revenue	17,270	1,587	9.2%	237	1.4%	1,824	10.6%	328	9.8%	· ·
Gains	-	0	-	0	-	0	-	0	-	110.9%
Operating Expenditure	399,277	63,240	15.8%		13.2%		29.0%	51,007	36.4%	1
Employee related costs	113,912	18,611	16.3%		19.6%	40,959	36.0%	21,970	46.2%	
Remuneration of councillors	8,217	1,218	14.8%	1,518	18.5%	2,736	33.3%	1,525	44.2%	· ·
Debt impairment	68,808	-	-	-	-	-	-	-	24.0%	-
Depreciation and asset impairment	51,919	-	-	-	-	-	-	-	-	-
Finance charges	2,000	417	20.8%	1,152	57.6%	1,569	78.5%	251	11.4%	
Bulk purchases	60,000	25,315	42.2%		24.8%		67.0%	12,899	58.9%	
Other Materials	16,066	3,965	24.7%		2.0%		26.6%	4,884	60.1%	· ·
Contracted services	45,084	9,728	21.6%	9,333	20.7%	19,061	42.3%	7,000	44.0%	33.39
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure Losses	32,625 647	3,986	12.2%	3,150 -	9.7%	7,135	21.9%	2,478	28.7%	27.19
Surplus/(Deficit)	(82,362)	36,369		5,815		42,185		14,300		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	72,094	28,072	38.9%	(47,470)	(65.8%)	(19,398)	(26.9%)	7,070	42.6%	(771.4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-	-	-	-	-		l · · í	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(10,268)	64,441		(41,655)		22,786		21,370		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10,268)	64,441		(41,655)		22,786		21,370		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10,268)	64,441		(41,655)		22,786		21,370		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-

Surplus/(Deficit) for the year (10,268) 64,441 (41,655) 22,786 21,370

Deve 2. Conital Devenue and Expanditu

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Yea	r to Date	Secon	d Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/2 to Q2 of
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure		Expenditure	Expenditure as	2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	100,157	12,136	12.1%	41,410	41.3%	53,546	53.5%	20,662	28.5%	100.4%
National Government	72,094	8,674	12.0%		54.0%	· ·	66.0%	13,158	25.8%	195.79
Provincial Government	· -	-	-	· -	-	· -	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72,094	8,674	12.0%	38,902	54.0%	47,576	66.0%	13,158	25.8%	195.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28,063	3,463	12.3%	2,508	8.9%	5,970	21.3%	7,504	34.4%	(66.6%
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	100,157	12,136	12.1%	41,410	41.3%	53,546	53.5%	20,673	30.4%	100.39
Municipal governance and administration	15,322	77	.5%	2,396	15.6%	2,473	16.1%	955	17.6%	150.89
Executive and Council	5,000	-	-	-	-	-	-	39	1.3%	(100.0%
Finance and administration	10,322	77	.7%	2,396	23.2%	2,473	24.0%	916	31.2%	161.69
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	5,238	32.6%	3,391	21.1%	8,630	53.7%	15,614	59.6%	(78.3%
Planning and Development	1,000	19	1.9%	1	.1%	20	2.0%	-	-	(100.0%
Road Transport	15,080	5,219	34.6%	3,390	22.5%	8,609	57.1%	15,614	59.6%	(78.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	66,271	6,821	10.3%	35,623	53.8%	42,444	64.0%	4,103	11.9%	768.19
Energy sources	38,971	1,107	2.8%	30,790	79.0%		81.8%	473	3.2%	6,408.19
Water Management	19,331	5,314	27.5%	4,566	23.6%		51.1%	2,653	20.0%	72.1
Waste Water Management	6,969	400	5.7%	267	3.8%	667	9.6%	978	11.2%	(72.7%
Waste Management	1,000	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-

	2021/22								20/21	
	Budget First Quarter		Secon	d Quarter	Year	to Date	Secon	Q2 of 2020/21		
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	to Q2 of
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	358,590	89,318	24.9%	77,980	21.7%	167,297	46.7%	64,654	43.1%	20.6%
Property rates	57,671	10,780	18.7%	17,987	31.2%	28,767	49.9%	0	-	8,405,112.1%
Service charges	120,192	15,585	13.0%	19,344	16.1%	34,929	29.1%	31,272	53.1%	(38.1%)
Other revenue	28,233	1,717	6.1%	4,610	16.3%	6,327	22.4%		3.8%	472.5%
Transfers and Subsidies - Operational	77,219	33,140	42.9%	20,034	25.9%	53,174	68.9%	25,429	80.3%	(21.2%)

Transfers and Subsidies - Capital	72,094	28,072	38.9%	15,974	22.2%	44,046	61.1%	7,070	
Interest	3,181	23	.7%	30	1.0%	53	1.7%	77	
Dividends	-	-	-	-	-	-	-	-	
Payments	(277,903)	(43,511)	15.7%	(37,070)	13.3%	(80,581)	29.0%	(20,810)	
Suppliers and employees	(275,903)	(43,511)	15.8%	(37,070)	13.4%	(80,581)	29.2%	(20,810)	
Finance charges	(2,000)	- 1	-	-	-	-	-	-	
Transfers and grants	-	-	-	-		-	-	-	
Net Cash from/(used) Operating Activities	80,688	45,807	56.8%	40,910	50.7%	86,717	107.5%	43,843	
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(100,157)	(28,893)	28.8%	(21,004)	21.0%	(49,898)	49.8%	(20,585)	
Capital assets	(100,157)	(28,893)	28.8%	(21,004)	21.0%	(49,898)	49.8%	(20,585)	
Net Cash from/(used) Investing Activities	(100,157)	(28,893)	28.8%	(21,004)	21.0%	(49,898)	49.8%	(20,585)	
Cash Flow from Financing Activities									
Receipts	(110)	(3)	2.8%	0	(.3%)	(3)	2.5%	(6)	
Short term loans	· · /	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(110)	(3)	2.8%	0	(.3%)	(3)	2.5%	(6)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-		-	-	-	
Net Cash from/(used) Financing Activities	(110)	(3)	2.8%	0	(.3%)	(3)	2.5%	(6)	
Net Increase/(Decrease) in cash held	(19,579)	16,911	(86.4%)	19,906	(101.7%)	36,816	(188.0%)	23,252	
Cash/cash equivalents at the year begin:	43,492	36,694	84.4%	54,482	125.3%	36,694	84.4%	74,199	
Cash/cash equivalents at the year end:	23,913	54,482	227.8%	74,388	311.1%	74,388	311.1%	97,451	

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual I Debts Wr Off to Del	ritten	Impairm Bad Deb Council F	ts ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,563	3.1%	1,326	2.7%	1,234	2.5%	45,695	91.7%	49,819	14.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,406	4.4%	2,642	3.4%	3,589	4.6%	68,265	87.6%	77,902	22.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,503	3.4%	3,634	2.7%	3,101	2.3%	123,000	91.6%	134,238	39.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,168	4.4%	711	2.7%	637	2.4%	23,770	90.4%	26,286	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	883	3.2%	726	2.6%	665	2.4%	25,574	91.8%	27,848	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.4%	0	.4%	0	.4%	111	98.8%	112	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,056	5.2%	1,037	5.1%	1,014	5.0%	17,286	84.8%	20,394	6.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	.1%	5	.1%	5	.1%	4,110	99.6%	4,126	1.2%	-	-	-	-
Total By Income Source	12,586	3.7%	10,083	3.0%	10,245	3.0%	307,811	90.3%	340,725	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,214	3.6%	1,364	2.2%	1,623	2.6%	56,236	91.5%	61,437	18.0%	-	-	-	i -
Commercial	2,724	4.8%	1,810	3.2%	1,420	2.5%	50,274	89.4%	56,228	16.5%	-	-	-	-
Households	7,647	3.4%	6,909	3.1%	7,203	3.2%	201,301	90.2%	223,060	65.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12,586	3.7%	10,083	3.0%	10,245	3.0%	307,811	90.3%	340,725	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

42.6%	125.9%
4.7%	(60.5%)
-	-
-	78.1%
_	78.1%
-	70.170
-	-
30.7%	-
30.7%	(6.7%)
_	_
-	-
-	-
-	-
-	-
-	-
39.0%	2.0%
39.0%	2.0%
39.0%	2.0%
(13.9%)	(105.4%)
-	-
-	-
(13.9%)	(105.4%)
-	-
-	-
(13.9%)	(105.4%)
27.6%	(14.4%)
143.2%	(26.6%)
	. ,
35.7%	(23.7%)

	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	156	100.0%	-	-	-	-	-	-	156	.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1	100.0%	-	-	-	-	-	-	1	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5	100.0%	-	-	-	-	-	-	5	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42,349	45.0%	7,014	7.5%	8,763	9.3%	35,949	38.2%	94,075	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	42,511	45.1%	7,014	7.4%	8,763	9.3%	35,949	38.1%	94,238	100.0%

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

Source Local Government Database

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				20)20/21	
	Budget	First	Quarter	Secon	nd Quarter	Yea	r to Date	Secor	d Quarter	Q2 of 2020/21
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	to Q2 of 2020/21 to Q2 of 2021/22
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	3,802,907	873,859	23.0%	851,888	22.4%	1,725,747	45.4%	854,126	50.9%	(.3%
Property rates	763,804	167,896	22.0%	179,628	23.5%		45.5%	159,115	52.3%	12.99
Topony faces	-	-	-		- 20.070	-		-		-
Service charges - electricity revenue	1,259,867	294,499	23.4%	246,109	19.5%	540,607	42.9%	225,153	43.3%	9.39
Service charges - water revenue	529,054	100,260	19.0%	129,045	24.4%		43.3%	111,407	41.8%	15.89
Service charges - sanitation revenue	162,163	37,038	22.8%	40,613	25.0%		47.9%	36,081	42.3%	
Service charges - refuse revenue	145,597	33,431	23.0%	32,507	22.3%		45.3%	30,282	44.3%	
Rental of facilities and equipment	- 11,325	3,371	- 29.8%	- 3,895	- 34.4%	- 7,266	- 64.2%	- 736	- 36.5%	- 428.99
Interest earned - external investments	3,274	57	1.7%	180	5.5%		7.2%	500	42.4%	(64.0%
Interest earned - outstanding debtors	371,116	62,622	16.9%		18.1%		34.9%	89,641	54.4%	(25.3%
Dividends received	259	-	-	-	-	-	-	-	-	· -
Fines, penalties and forfeits	37,788	5,617	14.9%	4,920	13.0%	10,537	27.9%	7,075	20.6%	(30.5%
Licences and permits	307	61	19.9%	75	24.3%	136	44.2%	57	38.0%	30.4
Agency services	45,320	546	1.2%	770	1.7%	1,317	2.9%	842	39.4%	(8.5%
Transfers and subsidies	440,689	157,064	35.6%	124,250	28.2%	281,315	63.8%	181,680	87.4%	(31.6%
Other revenue	30,743	11,397	37.1%	22,896	74.5%	34,294	111.5%	11,556	47.0%	98.1
Gains	1,601	-	-	-	-	-	-	-	-	-
Operating Expenditure	4,088,203	817,767	20.0%	617,777	15.1%		35.1%	659,542	30.7%	(6.3%
Employee related costs	908,839	144,571	15.9%	277,104	30.5%		46.4%	248,662	48.6%	11.49
Remuneration of councillors	32,499	5,525	17.0%	3,408	10.5%		27.5%	5,215	33.3%	
Debt impairment	784,782	13	-	-	-	13	-	115	-	(100.0%
Depreciation and asset impairment	335,236	-	-	-	-	-	-	-	-	-
Finance charges	218,615	51,912	23.7%	20,907	9.6%		33.3%	25,402	11.3%	· ·
Bulk purchases	1,174,502	495,741	42.2%	103,211	8.8%		51.0%	178,576	43.5%	
Other Materials	134,087	30,443	22.7%	25,103	18.7%		41.4%	38,138	40.7%	
Contracted services	307,746				39.4%		58.3%	108,155	47.6%	
Transfers and subsidies	4,150	1	8.1%	139	3.4%		11.5%	496	18.8%	
Other expenditure Losses	187,747	31,109	16.6%	66,681	35.5%	97,791	52.1%	54,783	44.3%	21.79
Surplus/(Deficit)	(285,296)	56,092		234,111		290,202		194,583		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	189,132	J0,09Z	-	234,111	_	230,202	_	57,089	45.2%	(100.0%
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	109,132			-	-	-	-	57,009	43.270	(100.0%
Transfers and subsidies - capital (includer alloc) (Departin Agencies, HH, PE, PC,) Transfers and subsidies - capital (in-kind - all)			-	- 2,537	-	2,537	-		-	(100.0%
Surplus/(Deficit) after capital transfers and contributions	(96,165)	56,092		236,647		292,739		251,672		(100.07
				200,047		202,700		201,012		
	(06.465)	56 000	-	-	-		-		-	-
Surplus/(Deficit) after taxation	(96,165)	56,092		236,647		292,739		251,672		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(96,165)	56,092		236,647		292,739		251,672		

Part 2: Capital Revenue and Expenditure

				2021/22				20	020/21	
	Budget	First	Quarter	Secon	nd Quarter	Yea	r to Date	Secor	nd Quarter	00 -6 2020/24
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	183,780	29,411	16.0%	36,844	20.0%	66,255	36.1%	55,369	39.2%	(33.5%
National Government	168,180	28,968	17.2%		20.0%	· · ·	37.2%		39.6%	(14.2%
Provincial Government	-		-				-	-		(14.270
District Municipality	14,600		_	_		_	_		_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	182,780	28,968	15.8%	33,626	18.4%	62,594	34.2%	39,183	36.2%	(14.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,000	444	44.4%	3,217	321.7%	3,661	366.1%	16,186	52.4%	(80.1%
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	183,780	29,411	16.0%	36,844	20.0%	66,255	36.1%	54,315	38.7%	(32.2%
Municipal governance and administration	6,000	444	7.4%	725	12.1%	1,168	19.5%	9,124	34.3%	(92.1%
Executive and Council	-	-	-	-	-	-	-	15	5.9%	(100.0%
Finance and administration	6,000	444	7.4%	725	12.1%	1,168	19.5%	9,109	34.5%	(92.0%
Internal audit	-	-	-	-		-	-	-	-	-
Community and Public Safety	7,000	660	9.4%	1,150	16.4%	1,810	25.9%	5	.1%	21,187.19
Community and Social Services	5,000	-	-	-		-	-	5	.2%	(100.0%
Sport And Recreation	2,000	660	33.0%	1,150	57.5%	1,810	90.5%	-	-	(100.0%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29,600	6,996	23.6%	7,575	25.6%	14,572	49.2%	6,287	27.7%	20.5%
Planning and Development	-	-	-	-	-	-	-	5,089	5,088.8%	(100.0%
Road Transport	29,600	6,996	23.6%	7,575	25.6%	14,572	49.2%	1,199	8.4%	532.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	141,180	21,311	15.1%		19.4%		34.5%	l '	42.0%	(29.6%
Energy sources	48,500	961	2.0%		6.9%		8.9%		23.6%	52.49
Water Management	17,000	15,690	92.3%		104.0%	· ·	196.3%	· ·	48.8%	47.1
Waste Water Management	70,680	4,660	6.6%		8.8%		15.4%		50.7%	(74.7%
Waste Management	5,000	-	-	131	2.6%	131	2.6%	-	1.5%	(100.0%
Other		-	-	-	-	-	-	-	-	-

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year to Date		Second Quarter		Q2 of 2020/21
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	to Q2 of
	appropriation	•	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	3,150,284	540,956	17.2%	692,296	22.0%	1,233,252	39.1%	-	-	(100.0%)
Property rates	573,188	64,738	11.3%	115,057	20.1%	179,795	31.4%	-	-	(100.0%)
Service charges	1,850,512	242,998	13.1%	344,998	18.6%	587,996	31.8%	-	-	(100.0%)
Other revenue	94,113	6,674	7.1%	28,282	30.1%	34,956	37.1%		-	(100.0%)
Transfers and Subsidies - Operational	440,689	180,624	41.0%	142,888	32.4%	323,512	73.4%	-	-	(100.0%)

Transfers and Subsidies - Capital	189,132	45,922	24.3%	61,070	32.3%	106,992	56.6%	-	-	(100.0%)
Interest	2,650	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3,020,080)	(557,232)	18.5%	(608,966)	20.2%	(1,166,198)	38.6%	(599,321)	74.4%	1.6%
Suppliers and employees	(2,793,468)	(557,232)	19.9%	(608,966)	21.8%	(1,166,198)	41.7%	(599,321)	74.4%	1.6%
Finance charges	(226,612)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	130,204	(16,276)	(12.5%)	83,330	64.0%	67,054	51.5%	(599,321)	(126.1%)	(113.9%)
Cash Flow from Investing Activities										
Receipts	399	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	399	-	-	-	-	-	-	-	-	-
Payments	(183,780)	(27,405)	14.9%	(55,670)	30.3%	(83,074)	45.2%	-	-	(100.0%)
Capital assets	(183,780)	(27,405)	14.9%	(55,670)	30.3%	(83,074)	45.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(183,381)	(27,405)	14.9%	(55,670)	30.4%	(83,074)	45.3%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	214	(90)	(41.9%)	(76)	(35.7%)	(166)	(77.6%)	160	8.9%	(147.7%)
Short term loans	-	-	-	-	-	-	-	-	-	· - /
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	214	(90)	(41.9%)	(76)	(35.7%)	(166)	(77.6%)	160	8.9%	(147.7%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	214	(90)	(41.9%)	(76)	(35.7%)	(166)	(77.6%)	160	8.9%	(147.7%)
Net Increase/(Decrease) in cash held	(52,963)	(43,770)	82.6%	27,584	(52.1%)	(16,186)	30.6%	(599,161)	(82.5%)	(104.6%)
Cash/cash equivalents at the year begin:	74,277	54,826	73.8%	11,056	14.9%	54,826	73.8%	(741,282)	(623.2%)	(101.5%)
Cash/cash equivalents at the year end:	21,314	11,056	51.9%	38,640	181.3%	38,640	181.3%	(1,336,005)	(84.2%)	(102.9%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Debts Wr		Impairm Bad Debt	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														í – – – – – – – – – – – – – – – – – – –
Trade and Other Receivables from Exchange Transactions - Water	46,860	2.8%	37,181	2.2%	30,368	1.8%	1,583,449	93.3%	1,697,857	27.1%	-	-	-	1 -
Trade and Other Receivables from Exchange Transactions - Electricity	64,025	5.7%	30,940	2.8%	27,154	2.4%	998,368	89.1%	1,120,488	17.9%	-	-	-	1 -
Receivables from Non-exchange Transactions - Property Rates	46,011	5.9%	26,661	3.4%	24,843	3.2%	683,074	87.5%	780,588	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14,274	2.4%	10,347	1.7%	10,001	1.7%	565,456	94.2%	600,078	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10,627	2.6%	8,222	2.0%	7,628	1.9%	377,972	93.5%	404,449	6.4%	-	-	-	1 -
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -
Interest on Arrear Debtor Accounts	23,268	17.8%	22,848	17.5%	22,432	17.1%	62,376	47.6%	130,924	2.1%	-	-	-	1 -
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -
Other	70	-	4,283	.3%	8,648	.6%	1,526,843	99.2%	1,539,843	24.5%	-	-	-	<u> </u>
Total By Income Source	205,133	3.3%	140,480	2.2%	131,074	2.1%	5,797,539	92.4%	6,274,227	100.0%	-	-	-	- 1
Debtors Age Analysis By Customer Group														í
Organs of State	7,630	11.2%	8,117	12.0%	3,714	5.5%	48,422	71.3%	67,883	1.1%	-	-	-	1 -
Commercial	133,979	2.6%	101,685	2.0%	102,528	2.0%	4,823,295	93.4%	5,161,488	82.3%	-	-	-	-
Households	63,524	6.1%	30,678	2.9%	24,832	2.4%	925,822	88.6%	1,044,856	16.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	205,133	3.3%	140,480	2.2%	131,074	2.1%	5,797,539	92.4%	6,274,227	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%

Creditor Age Analysis										
Bulk Electricity	121,217	2.7%	-	-	535,629	11.7%	3,901,940	85.6%	4,558,786	98.1%
Bulk Water	6,332	19.1%	-	-	7,595	22.9%	19,190	57.9%	33,117	.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3,418	100.0%	-	-	-	-	-	-	3,418	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24,942	49.2%	5,256	10.4%	5,330	10.5%	15,147	29.9%	50,676	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	155,909	3.4%	5,256	.1%	548,553	11.8%	3,936,277	84.7%	4,645,996	100.0%

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

Source Local Government Database

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secor	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	347,765	134,326	38.6%	113,346	32.6%	247,671	71.2%	397,024	70.7%	(71.5%)
Property rates	-		-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	125	27	21.6%	13	10.7%	40	32.3%	13	42.1%	(1.1%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Dentel of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment Interest earned - external investments	- 10,542	964	- 9.1%	- 1,529	- 14.5%	- 2,492	- 23.6%	- 1,513	- 11.3%	- 1.0%
Interest earned - outstanding debtors	10,342	904	9.170	1,529		2,492		1,515	-	1.0 %
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits										
Licences and permits			_		_		_		_	
Agency services			-		_	-	_	-	-	_
Transfers and subsidies	326,967	132,124	40.4%	108,719	33.3%	240,844	73.7%	97,087	74.6%	12.0%
Other revenue	10,131	1,211	11.9%	3,084	30.4%	4,295	42.4%	262	52.5%	
Gains	-	-	-	-	-	-	-	298,149	-	(100.0%)
Operating Expenditure	379,392	82,053	21.6%	89,301	23.5%	171,354	45.2%	74,425	41.9%	20.0%
Employee related costs	208,770	45,586	21.8%	50,833	24.3%	96,419	46.2%	46,055	45.8%	
Remuneration of councillors	16,795	3,267	19.5%	3,190	19.0%	6,456	38.4%	3,423	43.4%	
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24,562	6,114	24.9%	6,102	24.8%	12,216	49.7%	-	-	(100.0%)
Finance charges	671	· ·	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4,392	192	4.4%	695	15.8%	887	20.2%	971	19.8%	(28.4%)
Contracted services	43,858	11,136	25.4%	10,265	23.4%	21,400	48.8%	7,609	32.7%	34.9%
Transfers and subsidies	8,340	5,578	66.9%	418	5.0%	5,996	71.9%	4,967	80.8%	(91.6%)
Other expenditure	72,004	10,182	14.1%	17,798	24.7%	27,980	38.9%	11,400	39.4%	56.1%
Losses	-		-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31,627)	52,272		24,045		76,317		322,599		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,365	26	1.1%	1,369	57.9%	1,395	59.0%	571	24.5%	139.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-			-		-
Transfers and subsidies - capital (in-kind - all)		-	<u> </u>	-	-	-	<u> </u>	-		-
Surplus/(Deficit) after capital transfers and contributions	(29,262)	52,299		25,414		77,712		323,170		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(29,262)	52,299		25,414		77,712		323,170		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29,262)	52,299		25,414		77,712		323,170		
Share of surplus/ (deficit) of associate	(20,202)	52,200			-	,	-	-	-	

Surplus/(Deficit) for the year (29,262) 52,299 25,414 77,712 323,170	Surplus/(Deficit) for the year	(29,262)	52,299		25,414		77,712			
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Dort 2. Conital De a and E nonditu

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secon	d Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2020/2 to Q2 of 2021/22
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance		- 1	-	-	-	-		-	-	- 1
National Government	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-		-	-	-	-	-
Transfers recognised - capital	-	-	-	-	- 1	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-		-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	5,100	312	6.1%	38	.8%	350	6.9%	5,187	27.1%	(99.39
Municipal governance and administration	5,100	312	6.1%	2	- 1	314	6.2%		29.7%	
Executive and Council	-	-	-	-		-	-	-	-	-
Finance and administration	5,100	312	6.1%	2		314	6.2%	4,383	29.7%	(100.0)
Internal audit	-	-	-	-		-	-	-	-	· -
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-		-	-	-	-	-
Sport And Recreation	-	-	-	-		-	-	-	-	-
Public Safety	-	-	-	-		-	-	-	-	-
Housing			-	-	-	-	-	-	-	-
Health	-	-	-	-		-	-	-	-	-
Economic and Environmental Services	-		-	-	-	-	-	804	23.0%	(100.09
Planning and Development	-	-	-	-		-	-	804	23.0%	(100.0)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services		-	-	36	-	36	-	-	-	(100.0%
Energy sources		-	-			-	-		-	-
Water Management	-		-	36		36	-	-	-	(100.0)
Waste Water Management	-		-				-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other		-	-		-	-	-	-	-	-

					20	20/21				
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secon	d Quarter	Q2 of 2020/21
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	to Q2 of
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	339,588	141,106	41.6%	167,756	49.4%	308,861	91.0%	94,724	74.9%	77.1%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	125	31	24.9%	15	12.1%	46	37.0%	17	49.7%	(11.5%)
Other revenue	128	10	7.4%	53,241	41,656.1%	53,250	41,663.6%	6	5.2%	838,336.1%
Transfers and Subsidies - Operational	327,799	138,139	42.1%	104,856	32.0%	242,996	74.1%	94,700	75.0%	10.7%

Transfers and Subsidies - Capital	11,536	2,926	25.4%	9,644	83.6%	12,569	109.0%	-	
Interest	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	
Payments	(354,830)	(14,403)	4.1%	(17,547)	4.9%	(31,950)	9.0%	(7,035)	
Suppliers and employees	(354,830)	(14,403)	4.1%	(17,547)	4.9%	(31,950)	9.0%	(7,035)	
Finance charges	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(15,242)	126,702	(831.2%)	150,209	(985.5%)	276,911	(1,816.7%)	87,689	
Cash Flow from Investing Activities									
Receipts	(29)	-	-	-	- 1	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(29)	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	- 1	-	-	-	
Capital assets	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(29)	-	-	-	-	-	-	-	
Cash Flow from Financing Activities									
Receipts	(6)	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(6)	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(6)	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(15,278)	126,702	(829.3%)	150,209	(983.2%)	276,911	(1,812.5%)	87,689	
Cash/cash equivalents at the year begin:	218,476	186,830	85.5%	313,533	143.5%	186,830	85.5%	357,883	
Cash/cash equivalents at the year end:	203,198	313,533	154.3%	463,741	228.2%	463,741	228.2%	445,572	

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Debts Wr Off to Del	ritten	Impairm Bad Debt Council P	ts ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														\square
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	-	-	-	-	-	-	-	-	-	-	-	-	-	- T
Debtors Age Analysis By Customer Group														\square
Organs of State	-	-	-	-	-	-		-	-	-	-	-	-	_
Commercial	-	-	-	-	-	-		-	-	-	-	-	-	_
Households	-	-	-			-		-		-	-	-	-	-
Other	-	-	-	-	-	-		-			-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	<u> </u>

Part 5: Creditor Age Analysis

70.0%	(100.0%)
-	-
-	-
-	149.4%
-	149.4%
-	-
-	-
71.4%	71.3%
7 114 70	111070
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
71.4%	71.3%
92.6%	(12.4%)
80.4%	4.1%

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 90	Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	6	.4%	-	-	1,594	99.6%	1,601	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	6	.4%	-	-	1,594	99.6%	1,601	100.0%

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

Source Local Government Database

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

					20	20/21				
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secon	d Quarter	02 -6 2020/24
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	2,589,362	562,782	21.7%	555,973	21.5%	1,118,755	43.2%	660,397	49.7%	(15.8%
Property rates	371,135	95,381	25.7%	94,219	25.4%	189,599	51.1%	77,583	49.4%	21.4%
Service charges - electricity revenue	699,171	118,855	- 17.0%	123,557	- 17.7%	- 242,413	- 34.7%	- 116,826	- 37.2%	- 5.8%
Service charges - water revenue	577,597	91,228	15.8%	128,949	22.3%	220,178	38.1%	90,003	45.4%	43.3%
Service charges - sanitation revenue	147,785	32,334	21.9%	33,508	22.7%	65,842	44.6%	30,456	45.1%	10.0%
Service charges - refuse revenue	155,523	33,755	21.7%	33,819	21.7%	67,573	43.4%	32,156	42.9%	5.2%
Rental of facilities and equipment	4,922	- 2,645	- 53.7%	- 2,715	- 55.2%	- 5,360	- 108.9%	- 1,443	- 58.5%	- 88.2%
Interest earned - external investments	14,146	1,999	14.1%		15.3%		29.4%	1,634	23.1%	32.5%
Interest earned - outstanding debtors	204,169	30,684	15.0%	31,057	15.2%	61,741	30.2%	17,793	6.5%	74.5%
Dividends received	22	-	-	-		-	-	-		-
Fines, penalties and forfeits	36,077	354	1.0%	1,011	2.8%	1,365	3.8%	221	.7%	358.39
Licences and permits	-	-	-			-	-	-		-
Agency services	-	-	-			-	-	-		-
Transfers and subsidies	363,505	139,739	38.4%	99,006	27.2%	238,746	65.7%	291,133	107.5%	(66.0%
Other revenue	15,311	5,743	37.5%	5,085	33.2%	10,829	70.7%	1,149	38.1%	342.59
Gains	-	10,065	-	881	-	10,946	-	-	-	(100.0%
Operating Expenditure	2,492,629	509,181	20.4%	559,135	22.4%	1,068,315	42.9%	575,437	38.7%	(2.8%
Employee related costs	649,552	46,026	7.1%	184,443	28.4%	230,470	35.5%	226,497	43.1%	(18.6%
Remuneration of councillors	30,591	4,244	13.9%	6,038	19.7%	10,282	33.6%	10,096	41.5%	(40.2%
Debt impairment	202,186	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	154,535	44,291	28.7%	44,499	28.8%		57.5%	-	-	(100.0%
Finance charges	129,058	31,454	24.4%		17.2%	53,667	41.6%	19,897	22.1%	11.69
Bulk purchases	570,081	184,623	32.4%		19.3%		51.7%	151,045	59.0%	(27.2%
Other Materials	389,387	147,488	37.9%		24.6%		62.5%	94,531	51.0%	1.39
Contracted services	256,875	35,518	13.8%		21.8%		35.6%		23.4%	28.99
Transfers and subsidies	6,243	4,937	79.1%				208.6%			6,872.59
Other expenditure Losses	104,121	10,600	10.2%	32,166	30.9%	42,766	41.1% -	29,834	45.4%	7.89
Surplus/(Deficit)	96,733	53,602		(3,162)		50,440		84,959		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	124,693	7,899	6.3%	,	16.9%		23.2%		20.9%	(41.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-		-		
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	221,426	61,501		17,873		79,374		120,940		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	221,426	61,501		17,873		79,374		120,940		
Attributable to minorities	-	<u> </u>	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	221,426	61,501		17,873		79,374		120,940		
Share of surplus/ (deficit) of associate		,	-	,		.,	-	-,	-	_

Surplus/(Deficit) for the year221,426	61,501	17,873	79,374	120,940	
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				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	r to Date	Secon	d Quarter	Q2 of 2020/21
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	to Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	264,380	7,543	2.9%	29,906	11.3%	37,448	14.2%	20,552	21.7%	45.5%
National Government	121,641	6,869	5.6%	27,821	22.9%		28.5%	,	21.7%	35.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	900	-		-	_	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	122,541	6,869	5.6%	27,821	22.7%	34,690	28.3%	20,552	21.7%	35.4%
Borrowing	-	· -	-	-	-	· ·	-	-	-	-
Internally generated funds	141,839	674	.5%	2,084	1.5%	2,758	1.9%	-	-	(100.0%
	-	-	-	-	-	-	-	-	-	` -
Capital Expenditure Functional	264,380	7,550	2.9%	29,906	11.3%	37,456	14.2%	21,864	12.9%	36.8%
Municipal governance and administration	26,592	8	-	2,084	7.8%	2,092	7.9%	399	13.2%	422.9%
Executive and Council	6,525	-	-	-	-	-	-	-	-	-
Finance and administration	19,517	8	-	2,084	10.7%	2,092	10.7%	399	13.1%	422.9%
Internal audit	550	-	-	-		-	-	-	-	-
Community and Public Safety	16,185	-	-	-	-	-	-	191	-	(100.0%
Community and Social Services	1,650	-	-	-	-	-	-	191	-	(100.0%
Sport And Recreation	1,800	-	-	-	-	-	-	-	-	-
Public Safety	11,985	-	-	-	-	-	-	-	-	-
Housing	750	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	92,397	6,371	6.9%	4,311	4.7%	10,682	11.6%	14,231	28.0%	(69.7%
Planning and Development	62,206	6,371	10.2%	4,311	6.9%	10,682	17.2%	14,231	30.4%	(69.7%
Road Transport	23,296	-	-	-	-	-	-	-	-	-
Environmental Protection	6,895	-	-	-	-	-	-	-	-	-
Trading Services	129,206	1,172	.9%	23,510	18.2%		19.1%	7,043	9.0%	233.8%
Energy sources	41,176	1	-	12,537	30.4%		30.4%		31.6%	35,719.1%
Water Management	4,780	674	14.1%	-	-	674	14.1%	4,271	-	(100.0%
Waste Water Management	64,250	498	.8%	10,973	17.1%	11,471	17.9%	2,737	6.5%	300.9%
Waste Management	19,000	-	-	-		-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Second Quarter		Q2 of 2020/21
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	to Q2 of
	appropriation		Main	Expenditure		Expenditure	Expenditure as	Expenditure	Expenditure as	2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1,925,492	604,932	31.4%	470,350	24.4%	1,075,282	55.8%	688,716	57.7%	(31.7%)
Property rates	254,012	113,435	44.7%	81,952	32.3%	195,387	76.9%	136,786	46.1%	(40.1%)
Service charges	1,145,654	145,996	12.7%	245,530	21.4%	391,526	34.2%	31,043	2.9%	690.9%
Other revenue	23,461	155,168	661.4%	8,785	37.4%	163,954	698.8%	296,214	1,271.8%	(97.0%)
Transfers and Subsidies - Operational	363,505	157,448	43.3%	100,907	27.8%	258,355	71.1%	134,621	81.1%	(25.0%)

Transfers and Subsidies - Capital	124,693	32,885	26.4%	33,175	26.6%	66,060	53.0%	90,052	96.0%	(63.2%)
Interest	14,146	-	-	-	-	-	-	-	-	-
Dividends	22	-	-	-	-	-	-	-	-	-
Payments	(1,872,462)	(283,428)	15.1%	(247,787)	13.2%	(531,215)	28.4%	55,334	(8.3%)	(547.8%)
Suppliers and employees	(1,769,215)	(283,428)	16.0%	(247,787)	14.0%	(531,215)	30.0%	55,334	(8.3%)	(547.8%)
Finance charges	(103,246)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53,030	321,505	606.3%	222,562	419.7%	544,067	1,026.0%	744,050	(688.5%)	(70.1%)
Cash Flow from Investing Activities										
Receipts	(4,328)	(52)	1.2%	(2)	-	(54)	1.2%	(2)	.4%	(16.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	· - '
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)	(1,062.8%)	(2)	12.8%	(16.5%)
Payments	(256,380)	(10,857)	4.2%	(33,522)	13.1%	(44,379)	17.3%	(22,479)	40.1%	49.1%
Capital assets	(256,380)	(10,857)	4.2%	(33,522)	13.1%	(44,379)	17.3%	(22,479)	40.1%	49.1%
Net Cash from/(used) Investing Activities	(260,708)	(10,909)	4.2%	(33,524)	12.9%	(44,433)	17.0%	(22,481)	34.9%	49.1%
Cash Flow from Financing Activities										
Receipts	347	144	41.5%	38	10.9%	182	52.4%	507	(634.7%)	(92.5%)
Short term loans	-	-	-	-	-	-	-	-	· - 1	· - 1
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	347	144	41.5%	38	10.9%	182	52.4%	507	(634.7%)	(92.5%)
Payments		-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	347	144	41.5%	38	10.9%	182	52.4%	507	(634.7%)	(92.5%)
Net Increase/(Decrease) in cash held	(207,331)	310,740	(149.9%)	189,076	(91.2%)	499,816	(241.1%)	722,076	(388.9%)	(73.8%)
Cash/cash equivalents at the year begin:	225,999	203,130	89.9%	513,937	227.4%	203,130	89.9%	764,889	99.7%	(32.8%)
Cash/cash equivalents at the year end:	18,668	513,937	2,753.1%	703,014	3,765.9%	703,014	3,765.9%	1,486,966	(1,493.9%)	(52.7%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Debts W Off to De	ritten	Impairmer Debts ito C Polic	Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45,271	5.2%	30,127	3.5%	23,926	2.8%	766,814	88.5%	866,138	30.9%	-	-	-	_
Trade and Other Receivables from Exchange Transactions - Electricity	35,411	10.4%	12,515	3.7%	10,744	3.2%	281,388	82.7%	340,057	12.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27,570	11.0%	12,138	4.8%	10,760	4.3%	199,833	79.8%	250,302	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11,458	3.7%	7,883	2.5%	7,468	2.4%	285,987	91.4%	312,795	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11,166	4.0%	7,564	2.7%	7,035	2.5%	253,508	90.8%	279,274	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10,477	2.5%	10,549	2.5%	9,993	2.4%	391,466	92.7%	422,485	15.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,233	.7%	781	.2%	2,617	.8%	324,372	98.3%	330,003	11.8%	-	-	-	-
Total By Income Source	143,585	5.1%	81,558	2.9%	72,543	2.6%	2,503,368	89.4%	2,801,054	100.0%	-	•	-	-
Debtors Age Analysis By Customer Group														
Organs of State	39,357	22.2%	9,906	5.6%	7,937	4.5%	120,403	67.8%	177,603	6.3%	-	-	-	_ /
Commercial	31,463	10.3%	14,690	4.8%	11,162	3.7%	247,479	81.2%	304,795	10.9%	-	-	-	-
Households	72,766	3.1%	56,961	2.5%	53,443	2.3%	2,135,486	92.1%	2,318,656	82.8%	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	143,585	5.1%	81,558	2.9%	72,543	2.6%	2,503,368	89.4%	2,801,054	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 90	Days	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8,657	100.0%	-	-	-	-	-	-	8,657	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	126,505	4.6%	27,147	1.0%	58,268	2.1%	2,547,849	92.3%	2,759,770	99.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	135,162	4.9%	27,147	1.0%	58,268	2.1%	2,547,849	92.0%	2,768,427	100.0%

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

Source Local Government Database

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

· · · ·				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Yea	r to Date	Secon	d Quarter	Q2 of
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	1,076,307	255,083	23.7%	216,363	20.1%	471,446	43.8%	233,513	36.8%	(7.3%)
Property rates	179,005	41,248	23.0%	· ·	24.1%	84,433	47.2%	44,746	54.6%	· · ·
Service charges - electricity revenue	465,516	97,822	- 21.0%	- 89,470	- 19.2%	- 187,292	- 40.2%	- 83,684	- 36.3%	6.9%
Service charges - water revenue	94,076		23.8%		12.0%	33,723	35.8%	21,143	43.1%	
Service charges - sanitation revenue	71,214		14.9%		10.5%		25.4%	9,652	24.8%	· ·
Service charges - refuse revenue	65,513		10.5%		10.7%	13,847	21.1%	6,594	16.8%	· ·
Rental of facilities and equipment	- 2,154	427	- 19.8%	- 438	- 20.4%	- 865	- 40.2%	- 419	- 19.0%	1
Interest earned - external investments	654	29	4.4%	1	1.9%	41	6.3%	64	10.0%	· ·
Interest earned - outstanding debtors	53,637	15,009	28.0%	12,626	23.5%	27,635	51.5%	9,494	35.6%	33.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	550	1,072	194.8%	199	36.2%	1,271	231.1%	-	.9%	· ·
Licences and permits	1,000	0	-	0	-	0	-	-	-	(100.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	141,569		41.8%		31.3%		73.1%	57,460	37.1%	· ·
Other revenue Gains	1,419	458	32.3%	294	20.7%	752	53.0% -	257	7.1%	14.3%
Operating Expenditure	1,097,777	354,713	32.3%	182,120	16.6%	536,833	48.9%	201,719	40.9%	(9.7%)
Employee related costs	247,018		65.7%	· ·	8.3%	182,820	74.0%	55,632	44.7%	· ·
Remuneration of councillors	12,663	6,463	51.0%		1.6%	6,661	52.6%	3,637	52.4%	· ·
Debt impairment	67,594	39	.1%	1	-	57	.1%	105	.3%	· ·
Depreciation and asset impairment	85,588	-	-		-	-	-	-	-	-
Finance charges	42,758	10,613	24.8%	15,495	36.2%	26,108	61.1%	8,720	12.4%	77.79
Bulk purchases	374,289		42.3%		24.1%		66.4%	96,606	64.7%	1
Other Materials	102,847	3,323	3.2%		22.3%		25.5%	11,124	67.1%	· ·
Contracted services	104,282		7.6%		21.2%		28.8%	17,093	28.7%	1
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	60,739	5,778	9.5%	10,513	17.3%	16,291	26.8%	8,801	22.9%	19.5%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21,470)	(99,630)		34,243		(65,387)		31,794		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	40,307	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	100	-	-	-		-	-	0		(100.0%
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18,937	(99,630)		34,243		(65,387)		31,794		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18,937	(99,630)		34,243		(65,387)		31,794		
Attributable to minorities	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	18,937	(99,630)		34,243		(65,387)		31,794		
Share of surplus/ (deficit) of associate	-	-	-	-	-	<u> </u>	-	-	-	-

Surplus/(Deficit) for the year	18,937	(99,630)	34,243	(65,387)	31,794	
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				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year to Date		Second Quarter		Q2 of
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 to Q of 2021/22
Capital Revenue and Expenditure										
Source of Finance	42,792	736	1.7%	7,455	17.4%	8,192	19.1%	1,756	5.1%	324.5%
National Government	33,302	736	2.2%	7,259	21.8%	7,996	24.0%	1,756	5.3%	
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	.
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-		-	-	-	-
Transfers recognised - capital	33,302	736	2.2%	7,259	21.8%	7,996	24.0%	1,756	5.3%	313.49
Borrowing	-	-		-	-	-	-	-	-	-
Internally generated funds	9,489	-	-	196	2.1%	196	2.1%	-	-	(100.0%
,,,	-	-	-	-	-	-	-	-	-	· -
Capital Expenditure Functional	60,292	941	1.6%	8,249	13.7%	9,191	15.2%	1,756	4.4%	369.89
Municipal governance and administration	13,000	-	-	176	1.4%	176	1.4%	-	-	(100.0%
Executive and Council	10,000	-	-	-		-	-	-	-	-
Finance and administration	3,000	-	-	176	5.9%	176	5.9%	-	-	(100.0%
Internal audit	-	-	-	-		-	-	-	-	-
Community and Public Safety	2,000	-	-	-	-	-		-	-	-
Community and Social Services	2,000	-	-	-		-	-	-	-	-
Sport And Recreation	-	-	-	-		-	-	-	-	-
Public Safety	-	-	-	-		-	-	-	-	-
Housing	-	-	-	-		-	-	-	-	-
Health	-	-	-	-		-	-	-	-	-
Economic and Environmental Services	5,489	-	-	196	3.6%	196	3.6%	419	-	(53.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5,489	-	-	196	3.6%	196	3.6%	419	-	(53.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	39,802	941	2.4%	7,877	19.8%	8,818	22.2%	1,337	3.5%	1
Energy sources	10,000	-	-	2,648	26.5%	2,648	26.5%	-		(100.09
Water Management	14,029	460	3.3%	777	5.5%	1,237	8.8%	1,125	7.6%	•
Waste Water Management	15,774	481	3.1%	4,452	28.2%	4,933	31.3%	212	1.3%	1,997.6
Waste Management		-	-	-	-		-	-		
Other		-	-	-	-	-	-	-	-	-

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	ar to Date Seco		d Quarter	Q2 of
	Main	Actual	1st Q as % of	Actual	2nd Q as % of		Total	Actual	Total	2020/21 to Q2
	appropriation	Expenditure		Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1,024,099	208,820	20.4%	220,997	21.6%	429,817	42.0%	199,087	30.2%	11.0%
Property rates	177,910	19,547	11.0%	36,726	20.6%	56,273	31.6%	20,326	24.4%	80.7%
Service charges	659,419	119,482	18.1%	114,893	17.4%	234,375	35.5%	119,577	32.4%	(3.9%)
Other revenue	4,883	(2,629)	(53.8%)	5,338	109.3%	2,710	55.5%	388	1.0%	1,276.6%
Transfers and Subsidies - Operational	141,579	59,493	42.0%	48,724	34.4%	108,217	76.4%	57,460	37.1%	(15.2%)

Transfers and Subsidies - Capital	40,307	12,926	32.1%	15,315	38.0%	28,241	70.1%	1,336	I
Interest	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	
Payments	(784,580)	(49,718)	6.3%	(70,715)	9.0%	(120,433)	15.3%	74,998	
Suppliers and employees	(784,580)	(49,718)	6.3%	(70,715)	9.0%	(120,433)	15.3%	74,998	
Finance charges	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	239,518	159,103	66.4%	150,282	62.7%	309,384	129.2%	274,085	
Cash Flow from Investing Activities									
Receipts	51,211	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	49,867	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	1,344	-	-	-	-	-	-	-	
Payments	(85,583)	(847)	1.0%	(8,573)	10.0%	(9,420)	11.0%	(5,975)	
Capital assets	(85,583)	(847)	1.0%	(8,573)	10.0%	(9,420)	11.0%	(5,975)	
Net Cash from/(used) Investing Activities	(34,372)	(847)	2.5%	(8,573)	24.9%	(9,420)	27.4%	(5,975)	
Cash Flow from Financing Activities									
Receipts	(1,486)	6	(.4%)	1	-	7	(.5%)	(18)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(1,486)	6	(.4%)	1	-	7	(.5%)	(18)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(1,486)	6	(.4%)	1	-	7	(.5%)	(18)	
Net Increase/(Decrease) in cash held	203,661	158,262	77.7%	141,709	69.6%	299,971	147.3%	268,092	
Cash/cash equivalents at the year begin:	-	252,272	-	19,599		252,272	-	(554,951)	
Cash/cash equivalents at the year end:	203,661	19,599	9.6%	161,308	79.2%	161,308	79.2%	(286,859)	

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual I Debts Wr Off to Deb	itten	Impairn Bad Deb Council	ots ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,321	1.6%	6,618	2.0%	7,015	2.1%	315,978	94.3%	334,931	22.2%	-	-	-	_
Trade and Other Receivables from Exchange Transactions - Electricity	27,339	13.3%	12,137	5.9%	8,368	4.1%	157,684	76.7%	205,528	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13,475	4.2%	10,426	3.3%	9,596	3.0%	285,626	89.5%	319,122	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,462	2.2%	2,824	1.8%	3,138	2.0%	150,592	94.1%	160,018	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,666	2.3%	2,111	1.8%	1,965	1.7%	111,355	94.3%	118,097	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	9,065	100.0%	9,065	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	5,620	1.6%	5,374	1.5%	2,539	.7%	341,634	96.2%	355,166	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7,938	100.0%	7,938	.5%	-	-	-	-
Total By Income Source	57,883	3.8%	39,491	2.6%	32,620	2.2%	1,379,870	91.4%	1,509,864	100.0%	-	•	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9,311	7.4%	5,529	4.4%	5,783	4.6%	105,314	83.6%	125,937	8.3%	-	-	-	-
Commercial	27,305	8.9%	16,125	5.3%	11,737	3.8%	251,713	82.0%	306,880	20.3%	-	-	-	-
Households	21,267	2.0%	17,837	1.7%	15,100	1.4%	1,022,843	95.0%	1,077,047	71.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	57,883	3.8%	39,491	2.6%	32,620	2.2%	1,379,870	91.4%	1,509,864	100.0%	-	•	-	-

Part 5: Creditor Age Analysis

29.5%	1,046.7%
-	-
-	-
-	(194.3%)
-	(194.3%)
-	-
-	-
52.5%	(45.2%)
-	-
-	-
-	-
15.3%	43.5%
15.3%	43.5%
18.9%	43.5%
(4.5%)	(103.1%)
-	-
-	-
(4.5%)	(103.1%)
-	-
-	-
(4.5%)	(103.1%)
53.5%	(47.1%)
146.6%	(103.5%)
(58.1%)	(156.2%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5,023	41.7%	7,030	58.3%	-	-	-	-	12,052	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	98,610	4.8%	44,019	2.2%	64,735	3.2%	1,831,651	89.8%	2,039,015	99.8%
Auditor-General	-	-	0	-	114	94.7%	6	5.3%	121	-
Other	-	-	-	-	-	-	(7,639)	100.0%	(7,639)	(.4%)
Total	103,632	5.1%	51,049	2.5%	64,849	3.2%	1,824,018	89.3%	2,043,549	100.0%

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

Source Local Government Database

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	r to Date	Secor	d Quarter	Q2 of
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	577,087	193,991	33.6%	171,767	29.8%	365,758	63.4%	212,839	60.7%	(19.3%)
Property rates	81,391	18,545	22.8%	18,464	23.0%	37,009	45.5%	18,791	53.8%	1 `
T topony faces	-	-	-	-	-	-		-	-	- (1.770
Service charges - electricity revenue	135,963	38,050	28.0%	42,055	30.9%	80,105	58.9%	36,772	40.3%	14.4%
Service charges - water revenue	17,100	6,376	37.3%	5,490	32.1%	11,867	69.4%	6,526	39.3%	(15.9%
Service charges - sanitation revenue	11,145	2,854	25.6%	2,788	25.0%	5,642	50.6%	2,744	25.8%	
Service charges - refuse revenue	12,925	3,362	26.0%	3,369	26.1%	6,731	52.1%	3,198	40.7%	5.4%
Rental of facilities and equipment	779	- 218	- 28.0%	200	- 25.7%	- 419	- 53.7%	- 51	- 2.9%	293.5%
Interest earned - external investments	243	7,544	3,108.0%	7,661	3,156.0%	15,205	6,264.0%	6,603	1,570.2%	16.0%
Interest earned - outstanding debtors	31,355	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,613	382	23.7%	224	13.9%	606	37.5%		29.2%	
Licences and permits	31	4	12.9%	11	35.4%	15	48.2%	15	43.3%	(28.6%
Agency services	-	-	-		-	-	-	-	-	-
Transfers and subsidies	279,302	115,990	41.5%		32.6%	207,054	74.1%	136,839	96.4%	(33.5%
Other revenue	5,011	666	13.3%	440	8.8%	1,106	22.1%	903	3.1%	(51.3%
Gains	228	-	-		-	-	-	-	-	-
Operating Expenditure	753,672	159,714	21.2%		21.5%	321,814	42.7%	133,338	32.8%	21.6%
Employee related costs	224,250	53,703	23.9%	59,876	26.7%	113,578	50.6%	52,953	52.7%	
Remuneration of councillors	22,242	4,062	18.3%	3,795	17.1%	7,857	35.3%	3,945	42.4%	(3.8%
Debt impairment	87,276	280	.3%	-	-	280	.3%	-	-	-
Depreciation and asset impairment	146,647	-	-	(38)	-	(38)	-	(171)	(1.3%)	(77.8%
Finance charges	7,600	3,939	51.8%		69.7%	9,238	121.5%	2,933	44.0%	
Bulk purchases	116,000	52,127	44.9%		18.4%	73,444	63.3%		40.5%	
Other Materials	24,070	5,405	22.5%	7,851	32.6%	13,256	55.1%	6,980	53.9%	
Contracted services	69,925	28,442	40.7%		60.2%	70,571	100.9%		45.1%	
Transfers and subsidies	2,551	1,397	54.8%	1	70.6%	3,197	125.4%	1	22.7%	
Other expenditure Losses	53,110	10,359	19.5% -	20,070	37.8%	30,429	57.3% -	14,181	53.3%	41.5%
Surplus/(Deficit)	(176,585)	34,276		9,668		43,944		79,501		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	185,054	46,910	25.3%	,	42.5%	125,509	67.8%	14,778	31.6%	431.9%
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	8,470	81,186		88,267		169,453		94,279		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8,470	81,186		88,267		169,453		94,279		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8,470	81,186		88,267		169,453		94,279		
Share of surplus/ (deficit) of associate			-		_		-		-	

				2021/22				20		
	Budget	First	Quarter	Secon	d Quarter	Yea	r to Date	Secor	nd Quarter	Q2 of
thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	185,974	71,471	38.4%	65,625	35.3%	137,096	73.7%	58,002	59.6%	13.19
National Government	185,054	70,263	38.0%	65,231	35.2%	135,494	73.2%	56,094	58.8%	
Provincial Government	-	- 10,200								- 10.0
District Municipality			-		-	-	-			
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)						-				
Transfers recognised - capital	185,054	70,263	38.0%	65,231	35.2%	135,494	73.2%	56,094	58.8%	16.3
Borrowing	-	-			-	-	-	-	-	
Internally generated funds	920	1,208	131.3%	394	42.8%	1,601	174.1%	1,908	93.5%	(79.49
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	185,974	71,471	38.4%	65,625	35.3%	137,096	73.7%	58,002	59.6%	13.1
Municipal governance and administration	620	60	9.6%	394	63.5%	453	73.1%	898	113.1%	
Executive and Council	· -	-	-	-	-	-	-	-		· -
Finance and administration	620	60	9.6%	394	63.5%	453	73.1%	898	113.1%	(56.2
Internal audit	-	-	-	-	-	-	-	-	-	Ì.
Community and Public Safety	8,437	7,078	83.9%	572	6.8%	7,650	90.7%	-	-	(100.0
Community and Social Services	-	-	-	-	-	-	-	-		· ·
Sport And Recreation	8,137	7,078	87.0%	572	7.0%	7,650	94.0%	-		(100.0
Public Safety	300		-	-	-	-	-	-		
Housing	-		-	-	-	-	-	-		.
Health	-	-	-	-	-	-	-	-		.
Economic and Environmental Services	20,562	9,337	45.4%	9,181	44.7%	18,518	90.1%	6,583	63.3%	39.5
Planning and Development	-	-	-	-	-	-	-	-		.
Road Transport	20,562	9,337	45.4%	9,181	44.7%	18,518	90.1%	6,583	63.3%	39.
Environmental Protection	-	-	-	-	-	-	-	-	-	.
Trading Services	156,356	54,997	35.2%	55,478	35.5%	110,475	70.7%	50,521	59.4%	9.8
Energy sources	36,360	9,020	24.8%	8,731	24.0%	17,751	48.8%	4,073	58.0%	114.
Water Management	50,969	15,583	30.6%	19,587	38.4%	35,170	69.0%	29,360	42.4%	(33.3
Waste Water Management	69,026	30,394	44.0%	27,160	39.3%	57,554	83.4%	17,088	99.8%	58.
Waste Management	-	-		-	-	-	-			·
Other	-	-	-	-	-	-	-	-	-	.

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	r to Date	Secon	d Quarter	Q2 of
	Main	Actual	1st Q as % of		2nd Q as % of		Total	Actual	Total	2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
B the second s			appropriation		appropriation		% of main appropriation		% of main appropriation	2021/22
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	682,897	158,349	23.2%	113,154	16.6%	271,503	39.8%	111,390	32.4%	1.6%
Property rates	57,332	15,395	26.9%	13,441	23.4%	28,837	50.3%	14,907	54.2%	(9.8%)
Service charges	148,877	45,013	30.2%	24,067	16.2%	69,080	46.4%	21,772	21.6%	10.5%
Other revenue	12,090	(641)	(5.3%)	311	2.6%	· · ·	(2.7%)	955	5.5%	(67.5%)
Transfers and Subsidies - Operational	279,302	26,430	9.5%	25,864	9.3%	52,294	18.7%	39,760	23.3%	(34.9%)

Transfers and Subsidies - Capital	185,054	72,151	39.0%	49,469	26.7%	121,620	65.7%	33,995	5
Interest	243	2	.6%	1	.5%	3	1.2%	1	
Dividends	-	-	-	-	-	-	-	-	
Payments	(511,592)	(74,682)	14.6%	(82,540)	16.1%	(157,222)	30.7%	(12,460)	
Suppliers and employees	(501,522)	(74,682)	14.9%	(82,540)	16.5%	(157,222)	31.3%	(12,460)	
Finance charges	(7,519)	-	-	-	-	-	-	-	
Transfers and grants	(2,551)	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	171,305	83,668	48.8%	30,614	17.9%	114,281	66.7%	98,929	12
Cash Flow from Investing Activities									
Receipts	947	-	-	100	10.6%	100	10.6%	197	11,64
Proceeds on disposal of PPE	904	-	-	100	11.1%	100	11.1%	197	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	43	-	-	-	-	-	-	-	
Payments	(170,863)	(79,616)	46.6%	(56,224)	32.9%	(135,841)	79.5%	(57,026)	8
Capital assets	(170,863)	(79,616)	46.6%	(56,224)	32.9%	(135,841)	79.5%	(57,026)	8
Net Cash from/(used) Investing Activities	(169,917)	(79,616)	46.9%	(56,124)	33.0%	(135,741)	79.9%	(56,829)	8
Cash Flow from Financing Activities									
Receipts	(4)	5	(126.3%)	(10)	269.5%	(6)	143.2%	1	(21
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(4)	5	(126.3%)	(10)	269.5%	(6)	143.2%	1	(2
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(4)	5	(126.3%)	(10)	269.5%	(6)	143.2%	1	(21
Net Increase/(Decrease) in cash held	1,384	4,056	293.0%	(25,521)	(1,843.5%)	(21,465)	(1,550.5%)	42,102	48
Cash/cash equivalents at the year begin:	6,590	7,525	114.2%	11,839	179.7%	7,525	114.2%	(25,712)	(85
Cash/cash equivalents at the year end:	7,974	11,839	148.5%	(13,682)	(171.6%)	(13,682)	(171.6%)	16,389	

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Debts W Off to De	ritten	Impairme Debts ito Polio	Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,020	1.9%	1,635	1.5%	1,807	1.7%	102,034	94.9%	107,497	16.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,569	5.4%	5,164	3.2%	4,413	2.8%	141,258	88.6%	159,405	25.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,287	4.8%	3,473	3.1%	3,167	2.8%	99,352	89.3%	111,280	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	980	2.2%	743	1.7%	722	1.6%	41,635	94.5%	44,080	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,240	1.6%	1,098	1.4%	1,080	1.4%	72,420	95.5%	75,837	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,582	2.0%	2,540	1.9%	2,531	1.9%	124,172	94.2%	131,825	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	1.0%	53	.9%	50	.9%	5,481	97.2%	5,640	.9%	-	-	-	-
Total By Income Source	20,734	3.3%	14,705	2.3%	13,771	2.2%	586,358	92.3%	635,569	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,979	3.8%	2,626	3.4%	2,436	3.1%	70,095	89.7%	78,135	12.3%	-	-	-	-
Commercial	7,020	9.4%	3,084	4.1%	2,315	3.1%	62,406	83.4%	74,825	11.8%	-	-	-	-
Households	10,736	2.2%	8,996	1.9%	9,019	1.9%	453,857	94.0%	482,609	75.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20,734	3.3%	14,705	2.3%	13,771	2.2%	586,358	92.3%	635,569	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days
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59.5%	45.5%
-	(8.1%)
-	-
6.3%	562.4%
6.3%	562.4%
-	-
-	-
122.3%	(69.1%)
11,640.7%	(49.4%)
11,040.770	(49.4%)
-	(43.470)
-	-
-	-
- 88.3%	(1.4%)
88.3%	• • •
	(1.4%)
86.9%	(1.2%)
(21.9%)	(1,087.2%)
-	-
-	-
(21.9%)	(1,087.2%)
-	-
-	-
(21.9%)	(1,087.2%)
489.0%	(160.6%)
(851.3%)	(146.0%)
82.7%	(183.5%)

Total

R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	30	100.0%	30	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2,136	(132.3%)	(3,750)	232.3%	-	-	-	-	(1,614)	(.3%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69,206	13.8%	87,641	17.5%	18,463	3.7%	326,841	65.1%	502,152	100.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	71,342	14.3%	83,891	16.8%	18,463	3.7%	326,871	65.3%	500,567	100.0%

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 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				2020/21		
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secon	d Quarter	Q2 of
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 to Q2 of 2021/22
							appropriation		appropriation	<u> </u>
Operating Revenue and Expenditure										
Operating Revenue	906,168	161,115	17.8%	306,815	33.9%	467,930	51.6%	58,790	50.9%	421.9%
Property rates	191,337	46,197	24.1%	44,864	23.4%	91,061	47.6%	31,940	50.0%	40.5%
Service charges - electricity revenue	276,349	- 63,467	- 23.0%	- 61,977	- 22.4%	- 125,444	- 45.4%	- (33,245)	- 45.1%	(286.4%
Service charges - water revenue	70,556		23.3%	15,728	22.3%	32,164	45.6%	22,307	106.6%	· ·
Service charges - sanitation revenue	43,432		27.8%	12,081	27.8%	24,163	55.6%	11,661	76.4%	· ·
Service charges - refuse revenue	50,859		19.8%	10,004	19.7%	20,092	39.5%	9,676	75.4%	1
Rental of facilities and equipment	- 2,688	- 671	- 25.0%	- 658	- 24.5%	- 1,329	- 49.4%	- 649	- 32.3%	- 1.49
Interest earned - external investments	300	141	46.9%	141	47.1%	282	94.1%	378	19.8%	(62.6%
Interest earned - outstanding debtors	41,985	6,817	16.2%	6,973	16.6%	13,790	32.8%	10,114	54.1%	(31.1%
Dividends received	-	-	-	-		-	-	-	-	-
Fines, penalties and forfeits	5,239	1	.8%	48	.9%	89	1.7%	49	14.2%	· ·
Licences and permits	1,553		44.2%	832	53.6%	1,518	97.7%	870	12.9%	6 (4.4%
Agency services	9,000		20.8%	2,429	27.0%	4,304	47.8%	-	-	(100.0%
Transfers and subsidies	207,727		-	149,150	71.8%	149,150	71.8%	-	39.2%	· ·
Other revenue	5,142		39.1%	1,582	30.8%	3,593	69.9%	4,073	31.3%	· ·
Gains	-	604	-	348	-	953	-	317	-	10.0%
Operating Expenditure	1,143,511	166,169	14.5%	250,436	21.9%	416,606	36.4%	352,423	60.2%	1 '
Employee related costs	271,209		22.4%	64,666	23.8%	125,545	46.3%	60,203	52.7%	
Remuneration of councillors	17,648	· ·	22.7%	3,370	19.1%	7,384	41.8%	3,933	46.6%	· ·
Debt impairment	152,853		-	62,426	40.8%	62,426	40.8%	74,707	195.9%	· ·
Depreciation and asset impairment	139,146	-	-	41,953	30.2%	41,953	30.2%	61,996	48.3%	· ·
Finance charges	-	-	-	-	-	-	-	24,810	-	(100.0%
Bulk purchases	340,294	87,952	25.8%	46,444	13.6%	134,396	39.5%	69,923	61.4%	· ·
Other Materials	79,215		5.0%	4,457	5.6%	8,446	10.7%	31,682	53.9%	
Contracted services	84,523	6,087	7.2%	12,954	15.3%	19,040	22.5%		27.0%	· ·
Transfers and subsidies	-	-	-	-	-	-	-	104	-	(100.0%
Other expenditure Losses	58,624	3,248	5.5%	14,168	24.2%	17,416	29.7%	10,010	28.4%	41.5%
Surplus/(Deficit)	(237,342)	(5,055)		56,379		51,325		(293,634)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	199,069	,	-	113,656	57.1%	113,656	57.1%	26,569	49.5%	327.89
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	- 1	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38,274)	(5,055)		170,035		164,980		(267,064)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(38,274)	(5,055)		170,035		164,980		(267,064)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38,274)	(5,055)		170,035		164,980		(267,064)		
Share of surplus/ (deficit) of associate		-	_		_		_		-	<u> </u>

				2021/22				20		
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secon	d Quarter	Q2 of 2020/21 to Q2 of 2021/22
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	243,924	77,889	31.9%	46,517	19.1%	124,406	51.0%	26,097	23.8%	78.2%
National Government	199,069	75,825	38.1%	40,645	20.4%	116,471	58.5%	14,835	19.7%	174.0
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	199,069	75,825	38.1%	40,645	20.4%	116,471	58.5%	14,835	19.7%	174.09
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44,856	2,063	4.6%	5,872	13.1%	7,935	17.7%	11,262	46.2%	(47.9%
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	243,924	77,889	31.9%	46,517	19.1%	124,406	51.0%	26,097	23.8%	78.2
Municipal governance and administration	12,991	206	1.6%	1,815	14.0%	2,021	15.6%	11,121	89.1%	(83.7%
Executive and Council	210	-	-	-	-	-	-	3		(100.0%
Finance and administration	12,781	206	1.6%	1,815	14.2%	2,021	15.8%	11,118	89.1%	(83.7%
Internal audit	-	-		-	-	-	-	-		-
Community and Public Safety	4,664	156	3.3%	541	11.6%	697	14.9%	411	22.0%	31.79
Community and Social Services	2,300	-	-	19	.8%	19	.8%	-	-	(100.0%
Sport And Recreation	2,364	23	1.0%	285	12.1%	308	13.0%	-	-	(100.0%
Public Safety	-	133	-	237	-	370	-	411	-	(42.3%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58,613	2,572	4.4%	673	1.1%	3,245	5.5%	2,862	12.9%	(76.5%
Planning and Development	3,030	-	-	-	-	-	-	2,862	12.9%	(100.0%
Road Transport	55,583	2,572	4.6%	673	1.2%	3,245	5.8%	-	-	(100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	167,656	74,954	44.7%	43,488	25.9%	118,442	70.6%	11,704	20.8%	271.69
Energy sources	30,500	329	1.1%	3,883	12.7%	4,212	13.8%	68	.6%	5,578.9
Water Management	87,080	66,562	76.4%	· ·	31.6%	94,121	108.1%	4,929	628.5%	1
Waste Water Management	50,000	8,063	16.1%		19.4%	17,744	35.5%	6,706	16.9%	
Waste Management	76		-	2,365	3,112.2%	2,365	3,112.2%	-	-	(100.0%
Other	-	-		-		-	-			•

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year to Date		Second Quarter		Q2 of
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	
			appropriation		appropriation		% of main		% of main	2021/22
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	-	301,001	-	288,822	-	589,823	-	268,629	-	7.5%
Property rates	-	29,409	-	40,372	-	69,782	-	27,832	-	45.1%
Service charges	-	92,428	-	98,442	-	190,870	-	227,354	-	(56.7%)
Other revenue	-	(1,527)	-	85,947	-	84,420	-	13,443	-	539.3%
Transfers and Subsidies - Operational	-	146,101	-	26,080	-	172,181	-	-	-	(100.0%)

Transfers and Subsidies - Capital	-	34,556	-	37,981	- 1	72,537	-	-	1
Interest	-	33	-	-	-	33	-	-	1
Dividends	-	-	-	-	-	-	-	-	1
Payments		(8,083)	-	(64,065)	-	(72,147)	-	(145,709)	1
Suppliers and employees	-	(8,083)	-	(64,065)	-	(72,147)	-	(145,709)	1
Finance charges	-	-	-	-	-	-	-	-	1
Transfers and grants		-	-	-	-	-	-	-	1
Net Cash from/(used) Operating Activities	-	292,918	-	224,758	-	517,676	-	122,921	
Cash Flow from Investing Activities									
Receipts	-	604	-	348	-	953	-	317	1
Proceeds on disposal of PPE	-	604	-	348	-	953	-	317	1
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	1
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	1
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	1
Payments		(77,889)	-	(46,517)	-	(124,406)	-	(26,097)	1
Capital assets	-	(77,889)	-	(46,517)	-	(124,406)	-	(26,097)	1
Net Cash from/(used) Investing Activities	-	(77,284)	-	(46,169)	-	(123,453)	-	(25,781)	
Cash Flow from Financing Activities									
Receipts	(659)	(1,433)	217.5%	57	(8.7%)	(1,376)	208.8%	57	1
Short term loans	-	-	-	-	-	-	-	-	1
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	1
Increase (decrease) in consumer deposits	(659)	(1,433)	217.5%	57	(8.7%)	(1,376)	208.8%	57	1
Payments	-	-	-	-	-	-	-	-	1
Repayment of borrowing	-	-	-	-	-	-	-	-	1
Net Cash from/(used) Financing Activities	(659)	(1,433)	217.5%	57	(8.7%)	(1,376)	208.8%	57	
Net Increase/(Decrease) in cash held	(659)	214,201	(32,504.4%)	178,646	(27,109.1%)	392,847	(59,613.4%)	97,197	3,
Cash/cash equivalents at the year begin:	70,001	54,332	77.6%	220,404	314.9%	54,332	77.6%	95,603	I
Cash/cash equivalents at the year end:	69,342	220,404	317.9%	399,050	575.5%	399,050	575.5%	90,684	

	0 - 30 [Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bac Written C Debto	Off to	Impairm Bad Deb Council F	ots ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														[
Trade and Other Receivables from Exchange Transactions - Water	6,330	3.8%	6,495	3.9%	2,738	1.7%	149,056	90.5%	164,619	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14,543	12.8%	6,261	5.5%	3,549	3.1%	88,954	78.5%	113,308	13.0%	-	-	-	1 -
Receivables from Non-exchange Transactions - Property Rates	12,923	10.1%	7,703	6.0%	6,029	4.7%	101,376	79.2%	128,032	14.7%	-	-	-	1 -
Receivables from Exchange Transactions - Waste Water Management	3,964	4.0%	2,608	2.6%	2,301	2.3%	90,111	91.0%	98,984	11.4%	-	-	-	1 -
Receivables from Exchange Transactions - Waste Management	3,355	3.6%	2,289	2.4%	1,944	2.1%	86,505	91.9%	94,094	10.8%	-	-	-	1 -
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -
Interest on Arrear Debtor Accounts	2,525	1.2%	2,468	1.1%	2,398	1.1%	208,442	96.6%	215,833	24.8%	-	-	-	1 -
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -
Other	639	1.2%	546	1.0%	934	1.7%	53,046	96.2%	55,165	6.3%	-	-	-	-
Total By Income Source	44,278	5.1%	28,371	3.3%	19,894	2.3%	777,492	89.4%	870,034	100.0%	-	-	-	- 1
Debtors Age Analysis By Customer Group														
Organs of State	2,772	14.0%	2,651	13.4%	836	4.2%	13,494	68.3%	19,753	2.3%	-	-	-	1 -
Commercial	18,555	11.4%	8,300	5.1%	6,008	3.7%	129,500	79.8%	162,363	18.7%	-	-	-	-
Households	22,951	3.3%	17,419	2.5%	13,050	1.9%	634,498	92.2%	687,919	79.1%	-	-	-	1 -
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	44,278	5.1%	28,371	3.3%	19,894	2.3%	777,492	89.4%	870,034	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

-	(100.0%)
-	· - ´
-	-
-	(56.0%)
-	(56.0%)
-	-
-	-
-	82.8%
-	10.0%
-	10.0%
-	-
-	-
-	-
-	78.2%
-	78.2%
-	79.1%
(26.4%)	.8%
-	-
-	-
(26.8%)	.8%
-	-
-	-
(26.4%)	.8%
3,339.8%	83.8%
759.2%	130.5%
331.0%	340.0%

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 90	Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22,150	11.6%	22,800	12.0%	-	-	145,626	76.4%	190,577	15.3%
Bulk Water	-	-	5,450	.5%	10,333	1.0%	989,098	98.4%	1,004,881	80.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7,798	70.0%	2,074	18.6%	1,262	11.3%	-	-	11,135	.9%
Auditor-General	-	-	1,644	47.1%	1,845	52.9%	-	-	3,488	.3%
Other	-	-	3,275	9.7%	3,483	10.4%	26,875	79.9%	33,633	2.7%
Total	29,949	2.4%	35,244	2.8%	16,923	1.4%	1,161,599	93.4%	1,243,715	100.0%

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 2ND QUARTER ENDED 31 DECEMBER 2021

			2021/22				20	20/21		
	Budget	First	Quarter	Secon	d Quarter	Year	r to Date	Secon	d Quarter	Q2 of
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/2 to Q2 o 2021/2
Operating Revenue and Expenditure										
Operating Revenue	509,652	158,876	31.2%	132,595	26.0%	291,471	57.2%	118,125	67.2%	12.3
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	_	_		-		_	-	
Service charges - sanitation revenue		-	_	_	_	-	_	_	_	
Service charges - refuse revenue	-	-	-	-	-	-		-	-	
Dentel of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment Interest earned - external investments	20,600	- 658	- 3.2%	- 2,838	- 13.8%	- 3,496	- 17.0%	- 2,255	- 17.5%	25.8
	20,000		3.2%	2,030	13.8%	3,490	17.0%		17.5%	25.8
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-		- 00/	-	- (00/)	-	- 70/	-	-	/107.0
Fines, penalties and forfeits	780	/	.9%	(2)	(.2%)	5		19	3.0%	(107.9
Licences and permits	900	290	32.3%	294	32.7%	585	64.9%	191	34.3%	54.1
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	136,046	11,598	8.5%	12,155	8.9%	23,753	17.5%	7,087	33.0%	
Other revenue Gains	351,326	146,322	41.6% -	117,310 -	33.4%	263,632	75.0%	108,572 -	77.1%	8.0
Operating Expenditure	594,905	99,001	16.6%	109,132	18.3%	208,134	35.0%	132,154	45.2%	(17.4%
Employee related costs	191,796	45,179	23.6%	44,460	23.2%	89,639	46.7%	39,693	49.8%	12.0
Remuneration of councillors	17,033	3,752	22.0%	3,482	20.4%		42.5%	3,637	46.4%	
Debt impairment	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	17,792	4,396	24.7%	4,422	24.9%	8,818	49.6%	-	-	(100.0
Finance charges	159	41	25.6%	27	17.0%		42.6%	6	7.5%	`
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	6,341	699	11.0%	1,629	25.7%	2,328	36.7%	1,600	40.8%	1.8
Contracted services	72,257	8,335	11.5%		21.1%		32.6%	14,817	39.0%	
Transfers and subsidies	230,945	27,385	11.9%		13.9%		25.8%	60,576	52.3%	
Other expenditure	58,583	9,215	15.7%	7,800	13.3%		29.0%	11,824	30.2%	· ·
Losses	-	-	-	-	-	-	-	-	-	· -
Surplus/(Deficit)	(85,253)	59,874		23,463		83,337		(14,030)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,228	-	-	927	41.6%	927	41.6%	-	-	(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	(83,025)	59,874		24,390		84,264		(14,030)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(83,025)	59,874		24,390		84,264		(14,030)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(83,025)	59,874		24,390		84,264		(14,030)		
Share of surplus/ (deficit) of associate	(==,==)	-	-	,	-			(= =,••••)	-	

Surplus/(Deficit) for the year	(83,025)	59,874	24,3	90	84,264		(14,030)	
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Part 2: Capital Revenue and Expenditure

				2021/22				20)20/21	
	Budget	First	Quarter	Secor	nd Quarter	Yea	r to Date	Secon	nd Quarter	Q2 of
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 to Q2 of 2021/22
R thousands										
Capital Revenue and Expenditure										
Source of Finance	35,410	826	2.3%	602	1.7%	1,427	4.0%	10,895	68.4%	(94.5%)
National Government	-	-	-	-	-	-	-	-		-
Provincial Government	-	-	-	-	-	-		-	-	-
District Municipality	-	-	-	-	-	-		-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-		· ·	-				-	-
Borrowing	-	-	-		-	-	-	-	-	-
Internally generated funds	35,410	826	2.3%	602	1.7%	1,427	4.0%	10,895	68.4%	(94.5%
Capital Expenditure Functional	35,410	826	2.3%	602	1.7%	1,427	4.0%	10,895	68.4%	(94.5%
Municipal governance and administration	15,520	671	4.3%	159	1.0%	830	5.3%	4,014	59.3%	(96.0%)
Executive and Council	850	41	4.9%		.3%	43	5.1%	583	58.3%	
Finance and administration	14,670	630	4.3%	157	1.1%	786	5.4%	3,431	59.4%	
Internal audit	-	-		-	-	-		-	-	-
Community and Public Safety	19,650	155	.8%	443	2.3%	598	3.0%	6,881	74.0%	(93.6%
Community and Social Services	2,000	-				-			37.2%	-
Sport And Recreation	-	-		-	-	-		-	-	-
Public Safety	17,000	25	.1%	443	2.6%	468	2.8%	6,825	99.2%	(93.5%
Housing	-	-	-	-	-	-		-	-	-
Health	650	129	19.9%	-	-	129	19.9%	56	25.2%	(100.0%
Economic and Environmental Services	240	-		· ·	-				-	-
Planning and Development	240	-		-	-	-		-	-	-
Road Transport	-	-		-	-	-		-	-	-
Environmental Protection	-	-	-	-	-	-		-	-	-
Trading Services	-			-		-	-	-		-
Energy sources	-	-	-	-		-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-		-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-									

				2021/22				20	20/21				
	Budget	First	Quarter	Secon	d Quarter	Year	r to Date	Secon	Q2 of				
	Main	Actual			2nd Q as % of	Actual	Total	Actual	Total	2020/21			
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as				
			appropriation		appropriation		% of main		% of main	2021/22			
R thousands							appropriation		appropriation				
Cash Flow from Operating Activities													
Receipts	384,033	158,607	41.3%	126,742	33.0%	285,348	74.3%	115,853	76.9%	9.4%			
Property rates	-	-	-	-	-	-	-	-	-	-			
Service charges	-	-	-	-	-	-	-	-	-	-			
Other revenue	1,285	90	7.0%	114	8.9%	204	15.9%	74	6.2%	54.7%			

Transfers and Subsidies - Operational	382,748	158,060	41.3%	126,628	33.1%	284,688	74.4%	115,780	I
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	
Interest	-	456	-	-	-	456	-	-	
Dividends	-	-	-	-	-	-	-	-	
Payments	-	(15,274)	-	(20,648)	-	(35,921)	-	(17,631)	,
Suppliers and employees	-	(15,274)	-	(20,648)	-	(35,921)	-	(17,631)	r
Finance charges	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	384,033	143,333	37.3%	106,094	27.6%	249,427	64.9%	98,222	
Cash Flow from Investing Activities									
Receipts	4,517	-	-	-	-		-	(507)	,
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	4,517	-	-	-	-	-	-	(507))
Payments	(35,410)	(946)	2.7%	(615)	1.7%	(1,561)	4.4%	(11,474)	1
Capital assets	(35,410)	(946)	2.7%	(615)	1.7%	(1,561)	4.4%	(11,474)	,
Net Cash from/(used) Investing Activities	(30,893)	(946)	3.1%	(615)	2.0%	(1,561)	5.1%	(11,981)	
Cash Flow from Financing Activities									
Receipts	1	-	-	-	-		-	-	
Short term loans		-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	1	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	1	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	353,140	142,387	40.3%	105,479	29.9%	247,866	70.2%	86,241	
Cash/cash equivalents at the year begin:	387,963	(38,578)	(9.9%)	110,711	28.5%		(9.9%)		
Cash/cash equivalents at the year end:	741,103	110,711	14.9%	216,189	29.2%	216,189	29.2%	252,198	

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Debts W Off to De	ritten	Impairme Debts ito (Polic	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	-	-	-	-	-	-	33	100.0%	33			-	-	<u> </u>
Total By Income Source	-	-	-	-	-	-	33	100.0%	33	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	33	100.0%	33	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group		-	•	-	-	-	33	100.0%	33	100.0%	-	-	-	-

77.3%	9.4%
-	-
-	-
-	-
-	17.1%
-	17.1%
-	-
-	-
68.7%	8.0%
-	(100.0%)
-	-
-	-
-	-
-	(100.0%)
72.6%	(94.6%)
72.6%	(94.6%)
90.4%	(94.9%)
-	-
-	-
-	-
-	-
-	-
-	-
-	-
67.3%	22.3%
3.8%	(33.3%)
33.0%	(14.3%)

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
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 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Yea	to Date	Secon	d Quarter	
D the would	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1,035,958	350,929	33.9%	303,093	29.3%	654,021	63.1%	80,067	43.7%	278.5%
Property rates	113,841	29,110	25.6%	28,611	25.1%	57,721	50.7%	27,872	52.9%	2.6%
	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	131,213	29,315	22.3%	31,245	23.8%	60,560	46.2%	31,386	45.4%	(.4%
Service charges - water revenue	29,821	7,580	25.4%	6,956	23.3%	14,536	48.7%	6,987	51.4%	(.4%
Service charges - sanitation revenue	5,516	1,392	25.2%	1,387	25.2%	2,780	50.4%	1,300	49.3%	6.7%
Service charges - refuse revenue	10,430	2,651	25.4%	2,626	25.2%	5,277	50.6%	2,486	49.7%	5.6%
Rental of facilities and equipment	4,630	410	- 8.9%	2,874	62.1%	- 3,284	- 70.9%	- 326	- 16.2%	- 781.49
Interest earned - external investments	36,408	1,637	4.5%		5.3%		9.8%	873	7.1%	122.2
Interest earned - outstanding debtors	8,314	2,099	25.2%	1,874	22.5%	3,973	47.8%	1,762	41.4%	6.4
Dividends received	-	-	-	-		-	-	-		-
Fines, penalties and forfeits	9,730	251	2.6%	1	.3%		2.9%	340	2.1%	· ·
Licences and permits	30	6	20.5%	4	14.1%	10	34.5%	7	1.5%	(38.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	681,195	275,482	40.4%		33.0%	500,396	73.5%	5,961	44.6%	
Other revenue	4,832	994	20.6%	634	13.1%	1,628	33.7%	769	66.2%	(17.5%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,174,143	242,737	20.7%		27.6%	i i	48.3%	266,263	47.1%	
Employee related costs	554,250	142,819	25.8%		31.9%	· ·	57.7%	145,250	61.9%	
Remuneration of councillors	26,121	6,198	23.7%		16.2%		39.9%	6,082	47.3%	
Debt impairment	14,348	-	-	19,936	139.0%	19,936	139.0%	-	-	(100.0%
Depreciation and asset impairment	76,725	-	-	-	-	-	-	-	-	-
Finance charges	553	132	23.8%		1.0%	137	24.8%	323	65.4%	· ·
Bulk purchases	108,467	22,897	21.1%		21.4%		42.6%	21,600	45.8%	
Other Materials	50,525	6,975	13.8%		22.7%		36.5%	5,535	34.5%	
Contracted services	134,197		14.9%		24.5%		39.4%		48.6%	
Transfers and subsidies	20,832	1,042	5.0%		27.9%		32.9%	374	6.5%	
Other expenditure	188,127	42,638	22.7%	49,559	26.3%	92,198	49.0%	38,413	45.4%	29.0
Losses	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(138,185)			(20,930)		87,261		(186,196)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	360,425	151,917	42.1%	113,564	31.5%	265,481	73.7%	82,907	72.3%	37.09
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-		-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	222,240	260,108		92,634		352,743		(103,289)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	222,240	260,108		92,634		352,743		(103,289)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	222,240	260,108		92,634		352,743		(103,289)		
Share of surplus/ (deficit) of associate	-	-	-	· ·	-	-	_		_	-

Dout 2. Constal Do anua and Ev nonditu

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year to Date		Secon	d Quarter	Q2 of 2020/2 [.]
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	to Q2 of
Capital Revenue and Expenditure										
Source of Finance	458,536	112,591	24.6%	93,833	20.5%	206,423	45.0%	68,226	44.0%	37.59
National Government	355,025	108,870	30.7%	85,253	20.3%	· ·	54.7%	60,802	53.4%	40.2
Provincial Government	555,025	100,070		05,255	24.0 /0	194,122	J4.7 /0		55.4 /0	40.2
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)				-				-		
Transfers recognised - capital	355,025	108,870	30.7%	85,253	24.0%	194,122	54.7%	60,802	53.4%	40.2
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	103,511	3,721	3.6%	8,580	8.3%	12,301	11.9%	7,424	17.0%	15.6
	-	-		-	-	-	-	-	-	-
Capital Expenditure Functional	458,536	112,591	24.6%	93,833	20.5%	206,423	45.0%	68,226	44.0%	37.5
Municipal governance and administration	6,161	258	4.2%	2,743	44.5%	3,002	48.7%	347	7.4%	691.2°
Executive and Council	456	-	-	-	-	-	-	-	-	-
Finance and administration	5,645	258	4.6%	2,743	48.6%	3,002	53.2%	347	8.9%	691.2
Internal audit	60	-	-	-		-	-	-	-	-
Community and Public Safety	23,828	6,883	28.9%	11,945	50.1%	18,827	79.0%	3,480	30.7%	243.3
Community and Social Services	21,549	6,883	31.9%	11,885	55.2%	18,767	87.1%	3,308	34.0%	259.3
Sport And Recreation	200	-	-	60	30.0%	60	30.0%	-	-	(100.09
Public Safety	1,273	-	-	-		-	-	172	5.4%	(100.09
Housing	-	-	-	-		-	-	-	-	-
Health	806	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76,316	44,289	58.0%	26,308	34.5%		92.5%	17,228	62.0%	52.7
Planning and Development	4,016	-	-	1,095	27.3%	· · ·	27.3%	-	-	(100.09
Road Transport	72,301	44,289	61.3%	25,213	34.9%	69,502	96.1%	17,190	64.9%	46.7
Environmental Protection	-	-	-	-	-	-	-	39	12.0%	(100.09
Trading Services	349,580	61,160	17.5%	52,837	15.1%	113,997	32.6%	47,171	39.5%	12.0
Energy sources	20,414	1,334	6.5%	1,640	8.0%		14.6%	577	3.0%	184.3
Water Management	310,883	59,218	19.0%	49,932	16.1%	· ·	35.1%	45,525	44.7%	9.7
Waste Water Management	4,500	609	13.5%	1,218	27.1%	· ·	40.6%	1,062	20.3%	14.7
Waste Management	13,784	-	-	48	.3%	48	.3%	8	.2%	521.4
Other	2,650	-	-	-	-	-		-	-	-

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year to Date		Second Quarter		Q2 of 2020/21
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	to Q2 of
	appropriation			Expenditure		Expenditure	Expenditure as	Expenditure	Expenditure as	2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1,394,994	549,315	39.4%	433,157	31.1%	982,471	70.4%	-	-	(100.0%)
Property rates	101,318	27,544	27.2%	31,209	30.8%	58,753	58.0%	-	-	(100.0%)
Service charges	172,376	32,167	18.7%	36,061	20.9%	68,229	39.6%	-	-	(100.0%)
Other revenue	110,337	301,175	273.0%	264,704	239.9%	565,879	512.9%	-		(100.0%)
Transfers and Subsidies - Operational	686,595	3,302	.5%	4,000	.6%	7,302	1.1%	-	-	(100.0%)

Transfers and Subsidies - Capital	355,025	185,126	52.1%	97,182	27.4%	282,308	79.5%	-	-	(100.0%)
Interest	(30,657)	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(976,961)	(120,434)	12.3%	(60,058)	6.1%	(180,492)	18.5%	-	-	(100.0%)
Suppliers and employees	(976,408)	(120,434)	12.3%	(60,058)	6.2%	(180,492)	18.5%	-	-	(100.0%)
Finance charges	(553)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	418,033	428,880	102.6%	373,098	89.3%	801,979	191.8%	-	-	(100.0%)
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)	(112,591)	24.6%	(93,833)	20.5%	(206,423)	45.0%	-	-	(100.0%)
Capital assets	(458,536)	(112,591)	24.6%	(93,833)	20.5%	(206,423)	45.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(458,536)	(112,591)	24.6%	(93,833)	20.5%	(206,423)	45.0%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	123	(416)	(338.1%)	(12)	(9.4%)	(428)	(347.6%)	(124)	1.6%	(90.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	123	(416)	(338.1%)	(12)	(9.4%)	(428)	(347.6%)	(124)	1.6%	(90.6%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	123	(416)	(338.1%)	(12)	(9.4%)	(428)	(347.6%)	(124)	1.6%	(90.6%)
Net Increase/(Decrease) in cash held	(40,380)	315,873	(782.3%)	279,254	(691.6%)	595,127	(1,473.8%)	(124)	(.1%)	(225,885.8%)
Cash/cash equivalents at the year begin:	220,363	-	-	562,492	255.3%	-	-	218,800	125.3%	157.1%
Cash/cash equivalents at the year end:	179,983	562,492	312.5%	841,746	467.7%	841,746	467.7%	218,677	100.9%	284.9%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Ba Written Debto	Off to	Impairr Bad Del Council	bts ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,630	26.9%	358	3.7%	278	2.8%	6,512	66.6%	9,778	7.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,682	49.0%	414	2.3%	428	2.4%	8,207	46.3%	17,731	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9,959	13.3%	2,866	3.8%	2,690	3.6%	59,594	79.3%	75,108	59.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	487	21.4%	74	3.3%	60	2.6%	1,656	72.7%	2,277	1.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	729	27.8%	118	4.5%	95	3.6%	1,680	64.1%	2,622	2.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,175	7.8%	417	2.8%	415	2.8%	13,085	86.7%	15,092	11.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	725	16.7%	157	3.6%	61	1.4%	3,400	78.3%	4,343	3.4%	-	-	-	-
Total By Income Source	24,387	19.2%	4,404	3.5%	4,027	3.2%	94,133	74.1%	126,952	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,053	15.6%	1,955	5.0%	1,887	4.9%	28,996	74.6%	38,892	30.6%	-	-	-	-
Commercial	11,416	20.9%	1,224	2.2%	1,251	2.3%	40,647	74.5%	54,537	43.0%	-	-	-	-
Households	5,704	25.0%	974	4.3%	682	3.0%	15,417	67.7%	22,777	17.9%	-	-	-	-
Other	1,215	11.3%	251	2.3%	207	1.9%	9,075	84.4%	10,747	8.5%	-	-	-	-
Total By Customer Group	24,387	19.2%	4,404	3.5%	4,027	3.2%	94,133	74.1%	126,952	100.0%	-	-	-	-

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	8,973	100.0%	-	-	-	-	-	-	8,973	51.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5,749	100.0%	-	-	-	-	-	-	5,749	32.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,420	51.0%	52	1.9%	835	30.0%	476	17.1%	2,782	15.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16,142	92.2%	52	.3%	835	4.8%	476	2.7%	17,504	100.0%

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 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				2	020/21	
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secor	nd Quarter	Q2 of 2020/2
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	373,939	142,827	38.2%	83,511	22.3%	226,338	60.5%	117,855	50.9%	(29.1%
Property rates	62,496	34,078	54.5%	13,596	21.8%	47,673	76.3%	14,869	70.1%	(8.6%
Service charges - electricity revenue	- 70,980	- 15,415	- 21.7%	- 14,177	- 20.0%	- 29,591	- 41.7%	- 15,411	- 40.8%	- (8.0%
Service charges - water revenue	25,137	10,033	39.9%	6,620	26.3%	16,653	66.2%	12,632	82.9%	(47.6%
Service charges - sanitation revenue	14,033	4,810	34.3%	4,811	34.3%	9,620	68.6%	5,874	69.9%	(18.19
Service charges - refuse revenue	7,400	9,381	126.8%	7,166	96.8%	16,547	223.6%	3,498	78.9%	104.8
Rental of facilities and equipment	- 1,169	- 313	- 26.8%	- 314	- 26.9%	- 628	- 53.7%	- 417	- 68.2%	- (24.6%
Interest earned - external investments	4,751	(4)	(.1%)	-	-	(4)	(.1%)	-	-	-
Interest earned - outstanding debtors	28,697	10,057	35.0%	13,633	47.5%	23,690	82.6%	11,839	67.7%	15.2
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	59	73	123.4%	45	75.3%	118	198.7%	73	182.5%	(38.4%
Licences and permits	1,049	6,967	664.2%	3,304	315.0%	10,271	979.1%	8,575	1,663.5%	(61.5%
Agency services	16,178	(3,827)	(23.7%)	(2,852)	(17.6%)	(6,679)	(41.3%)	(11,902)	(103.6%)	(76.0%
Transfers and subsidies	138,079	55,318	40.1%	22,309	16.2%	77,627	56.2%	56,609	42.4%	(60.69
Other revenue	2,317	213	9.2%	389	16.8%	602	26.0%	(39)	(7.2%)	(1,091.69
Gains	1,593	-	-	-	-	-	-	-	-	-
Operating Expenditure	409,866	61,994	15.1%	91,998	22.4%	153,991	37.6%	35,218	16.8%	161.2%
Employee related costs	95,439	17,660	18.5%	35,231	36.9%	52,891	55.4%	-	.6%	(100.0%
Remuneration of councillors	9,571	2,253	23.5%	2,081	21.7%	4,334	45.3%	-	14.4%	(100.0%
Debt impairment	63,852	(4,260)	(6.7%)	(1,476)	(2.3%)	(5,736)	(9.0%)	(3,325)	(5.1%)	(55.6%
Depreciation and asset impairment	37,009	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	80,071	23,152	28.9%	22,504	28.1%	45,657	57.0%	14,986	46.3%	50.2
Other Materials	36,756	6,971	19.0%	6,843	18.6%	13,814	37.6%	8,402	33.4%	(18.6%
Contracted services	46,273	8,837	19.1%	14,324	31.0%	23,161	50.1%	7,948	40.7%	80.2
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure Losses	40,894	7,379	18.0% -	12,491	30.5% -	19,870 -	48.6% -	7,207	27.1%	73.3
Surplus/(Deficit)	(35,927)	80,834		(8,487)		72,347		82,637		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	111,351	-	-	-	-	_,	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	_	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	75,424	80,834		(8,487)		72,347		82,637		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	75,424	80,834		(8,487)		72,347		82,637		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75,424	80,834		(8,487)		72,347		82,637		
Share of surplus/ (deficit) of associate			_		-		_		-	-

Part 2: Capital Revenue and Expenditure

				2021/22				2	020/21	
	Budget	First	Quarter	Secon	d Quarter	Year to Date		Seco	nd Quarter	Q2 of 2020/21
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	111,351	2,822	2.5%	5,433	4.9%	8,255	7.4%	9,280	27.1%	(41.5%
National Government	111,351	1,869	1.7%	5,278	4.7%	7,147	6.4%	9,234	27.0%	(42.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality							-		-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	111,351	1,869	1.7%	5,278	4.7%	7,147	6.4%	9,234	27.0%	(42.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	954	-	155	-	1,108	-	46	-	239.79
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	111,351	2,822	2.5%	5,433	4.9%	8,255	7.4%	9,280	23.7%	(41.5%
Municipal governance and administration	3,000	168	5.6%	583	19.4%	751	25.0%	-	-	(100.0%
Executive and Council	-	-		-	-	-	-	-	-	· -
Finance and administration	3,000	168	5.6%	583	19.4%	751	25.0%		-	(100.0%
Internal audit		-		-	-	-	-	-		-
Community and Public Safety	1,500	-	-	122	8.1%	122	8.1%	60	1.1%	102.3
Community and Social Services	-	-		-	-	-	-		-	-
Sport And Recreation	1,500	-	-	122	8.1%	122	8.1%	60	6.0%	102.3
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3,000	686	22.9%	1,326	44.2%	2,012	67.1%	617	6.7%	115.1%
Planning and Development	3,000	686	22.9%	1,326	44.2%	2,012	67.1%	617	6.7%	115.19
Road Transport	-	-		-	-	-	-		-	-
Environmental Protection	-	-		-	-	-	-	-	-	-
Trading Services	103,851	1,968	1.9%	3,402	3.3%		5.2%	· ·	29.6%	(60.5%
Energy sources	4,000	898	22.4%	-	-	898	22.4%	27	-	(100.0%
Water Management	87,260	743	.9%	1,741	2.0%	2,484	2.8%	2,766	24.6%	(37.1%
Waste Water Management	12,591	327	2.6%	1,661	13.2%	1,989	15.8%	5,810	41.6%	(71.4%
Waste Management		-		-	-	-	-	-		-
Other		-	-	-		-	-	-	-	-

				2021/22				20		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2020/21
	Main	Actual	1st Q as % of		2nd Q as % of	Actual	Total	Actual	Total	to Q2 of
	appropriation	Expenditure		Expenditure	Main	Expenditure		Expenditure	•	2021/22
B the second s			appropriation		appropriation		% of main appropriation		% of main appropriation	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	252,839	96,483	38.2%	93,670	37.0%	190,154	75.2%	97,182	51.3%	(3.6%)
Property rates	32,687	13,730	42.0%	4,532	13.9%	18,263	55.9%	5,069	24.4%	(10.6%)
Service charges	72,792	17,851	24.5%	22,862	31.4%	40,713	55.9%	23,501	34.6%	(2.7%)
Other revenue	3,137	7,891	251.5%	3,737	119.1%	11,628	370.6%	9,537	652.8%	(60.8%)
Transfers and Subsidies - Operational	26,438	57,011	215.6%	27,539	104.2%	84,550	319.8%	59,073	237.2%	(53.4%)

Transfers and Subsidies - Capital	113,033	-	-	35,000	31.0%	35,000	31.0%	1	8.8%	3,365,310.6%
Interest	4,751	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(161,794)	(55,541)	34.3%	(79,277)	49.0%	(134,818)	83.3%	74	350.8%	(106,746.5%)
Suppliers and employees	(161,794)	(55,541)	34.3%	(79,277)	49.0%	(134,818)	83.3%	74	350.8%	(106,746.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	91,045	40,942	45.0%	14,394	15.8%	55,336	60.8%	97,256	47.5%	(85.2%)
Cash Flow from Investing Activities										
Receipts	(34)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(34)	-	-	-	-	-	-	-	-	-
Payments	-	(6,377)	-	(6,237)	-	(12,614)	-	(10,662)	31.2%	(41.5%)
Capital assets	-	(6,377)	-	(6,237)	-	(12,614)	-	(10,662)	31.2%	(41.5%)
Net Cash from/(used) Investing Activities	(34)	(6,377)	18,834.1%	(6,237)	18,421.9%	(12,614)	37,256.0%	(10,662)	31.2%	(41.5%)
Cash Flow from Financing Activities										
Receipts	(34)	(342)	1,006.4%	346	(1,016.6%)	3	(10.2%)	3	(.9%)	10,006.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(34)	(342)	1,006.4%	346	(1,016.6%)	3	(10.2%)	3	(.9%)	10,006.7%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(34)	(342)	1,006.4%	346	(1,016.6%)	3	(10.2%)	3	(.9%)	10,006.7%
Net Increase/(Decrease) in cash held	90,977	34,223	37.6%	8,502	9.3%	42,725	47.0%	86,597	51.5%	(90.2%)
Cash/cash equivalents at the year begin:	(90,366)	75,429	(83.5%)	149,379	(165.3%)	75,429	(83.5%)	174,529	739.9%	(14.4%)
Cash/cash equivalents at the year end:	612	149,379	24,419.8%	157,881	25,809.8%	157,881	25,809.8%	261,126	104.1%	(39.5%)

	0 - 30 [0 - 30 Days 3				61 - 90 Days				Total		Actual Bad Debts Written Off to Debtors		Impairment - f Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	2,265	1.3%	2,580	1.5%	2,313	1.3%	165,775	95.9%	172,933	19.0%	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	2,073	3.7%	704	1.3%	1,229	2.2%	51,790	92.8%	55,795	6.1%	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	4,172	2.2%	3,553	1.9%	3,406	1.8%	176,594	94.1%	187,725	20.6%	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1,756	1.9%	1,566	1.7%	1,478	1.6%	89,026	94.9%	93,826	10.3%	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	994	1.6%	3,072	4.8%	3,018	4.7%	56,655	88.9%	63,739	7.0%	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	5,119	1.8%	5,032	1.8%	4,932	1.8%	266,671	94.6%	281,754	31.0%	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	200	.4%	180	.3%	173	.3%	53,932	99.0%	54,485	6.0%	-	-	-	-	
Total By Income Source	16,579	1.8%	16,687	1.8%	16,549	1.8%	860,442	94.5%	910,257	100.0%	-	-	-	-	
Debtors Age Analysis By Customer Group															
Organs of State	2,564	2.8%	1,392	1.5%	1,426	1.5%	87,382	94.2%	92,765	10.2%	-	-	-	-	
Commercial	1,636	2.0%	1,415	1.7%	1,449	1.7%	79,287	94.6%	83,787	9.2%	-	-	-	-	
Households	12,378	1.7%	13,880	1.9%	13,674	1.9%	693,773	94.6%	733,705	80.6%	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	16,579	1.8%	16,687	1.8%	16,549	1.8%	860,442	94.5%	910,257	100.0%	-	-	-	-	

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 90	Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	294	100.0%	-	-	-	-	-	-	294	18.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	378	29.4%	31	2.4%	172	13.4%	704	54.8%	1,285	81.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	672	42.6%	31	2.0%	172	10.9%	704	44.6%	1,580	100.0%

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 2ND QUARTER ENDED 31 DECEMBER 2021

	2021/22				20	20/21				
	Budget	First	Quarter	Secon	d Quarter	Yea	r to Date	Secon	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	1,993,805	526,606	26.4%	479,138	24.0%	1,005,744	50.4%	471,725	54.1%	1.6%
Property rates	442,822	111,790	25.2%	111,000	25.1%	222,790	50.3%	·	50.0%	1
Service charges - electricity revenue	806,629	216,537	- 26.8%	- 192,204	23.8%	- 408,741	- 50.7%	- 151,386	- 49.3%	27.0%
Service charges - water revenue	122,500	28,243	23.1%	27,126	22.1%	55,368	45.2%	21,924	39.3%	
Service charges - sanitation revenue	82,473		27.6%	21,335	25.9%	44,058	53.4%		50.2%	
Service charges - refuse revenue	87,800	27,577	31.4%	22,573	25.7%	50,150	57.1%		49.6%	1
Rental of facilities and equipment	- 1,366		- 23.1%	- 272	- 19.9%	- 588	- 43.1%		- 30.9%	- (24.4%
Interest earned - external investments	38,995		3.9%	511	1.3%	2,018	5.2%	16,890	49.0%	· ·
Interest earned - outstanding debtors	6,404	1,854	29.0%	2,024	31.6%	3,878	60.6%	1,516	46.1%	33.5
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18,233	1	.7%	77	.4%	212	1.2%	12,680	73.7%	· ·
Licences and permits	7,634	1,627	21.3%	1,424	18.6%	3,051	40.0%	1,794	36.6%	· ·
Agency services	27,014		-	8,955	33.1%	8,955	33.1%		62.5%	· ·
Transfers and subsidies	252,227		40.6%	84,302	33.4%	186,737	74.0%	99,253	86.8%	· ·
Other revenue Gains	77,628 22,080	11,864	15.3%	7,335	9.4%	19,199 -	24.7%	10,416 -	49.4%	6 (29.6%
Operating Expenditure	2,164,828	452,287	20.9%	461,694	21.3%	913,981	42.2%	428,202	44.0%	7.89
Employee related costs	705,700	153,696	21.8%	163,023	23.1%	316,719	44.9%	156,689	48.8%	4.0
Remuneration of councillors	24,804	5,862	23.6%	5,647	22.8%	11,509	46.4%	5,917	46.8%	(4.6%
Debt impairment	61,331	-	-	-	-	-	-	1,413	6.4%	(100.0%
Depreciation and asset impairment	250,418	62,605	25.0%	62,605	25.0%	125,209	50.0%	53,185	50.0%	6 17.7
Finance charges	61,722	17	-	7	-	23	-	54	.1%	(87.4%
Bulk purchases	624,018	157,617	25.3%	134,598	21.6%	292,215	46.8%	122,057	47.4%	6 10.3
Other Materials	59,722	8,371	14.0%	8,013	13.4%	16,384	27.4%	6,932	23.0%	6 15.6
Contracted services	220,481	31,804	14.4%	66,242	30.0%	98,046	44.5%	64,613	41.5%	6 2.5
Transfers and subsidies	21,393	373	1.7%	1,373	6.4%	1,746	8.2%	10	45.5%	13,627.9
Other expenditure	130,509		24.5%	20,187	15.5%	52,129	39.9%	17,332	33.8%	6 16.5
Losses	4,730	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(171,023)			17,444		91,763		43,523		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	177,209		3.4%	75,129	42.4%	81,070	45.7%	48,760	59.8%	1
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	2,178	1,205	55.3%	4,098	188.2%	5,302	243.5%	239	7.2%	1,613.5%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	<u> </u>
Surplus/(Deficit) after capital transfers and contributions	8,364	81,464		96,672		178,136		92,522		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8,364	81,464		96,672		178,136		92,522		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8,364	81,464		96,672		178,136		92,522		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-

Surplus/(Deficit) for the year8,36		96,67		78,136	92,522		
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				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Yea	r to Date	Secon	d Quarter	Q2 of
thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	611,391	96,065	15.7%	157,055	25.7%	253,119	41.4%	189,463	44.0%	(17.1%)
National Government	177,209	41,548	23.4%	39,775	22.4%	81,323	45.9%	48,886	62.5%	· ·
Provincial Government	-	-		-		-			-	(10.070
District Municipality	_		_							_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)		-		597		597	_			(100.0%
Transfers recognised - capital	177,209	41,548	23.4%	40,372	22.8%	81,920	46.2%	48,886	62.5%	
Borrowing	200,000	22,500	11.3%	58,306	29.2%	80,807	40.4%	77,956	40.0%	· ·
Internally generated funds	234,181	32,017	13.7%	58,377	24.9%	90,393	38.6%	62,621	40.0%	· ·
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	611,391	96,065	15.7%	157,055	25.7%	253,119	41.4%	189,463	44.0%	(17.1%
Municipal governance and administration	74,457	4,831	6.5%	9,031	12.1%	13,862	18.6%	7,077	13.0%	27.6%
Executive and Council	-	-	-	-		-	-			-
Finance and administration	74,412	4,831	6.5%	9,031	12.1%	13,862	18.6%	7,077	13.2%	27.69
Internal audit	45	-		-	-	-	-	- 1		-
Community and Public Safety	48,813	7,867	16.1%	8,938	18.3%	16,805	34.4%	17,937	38.8%	(50.2%
Community and Social Services	36,212	4,762	13.2%	5,531	15.3%	10,293	28.4%	13,101	39.3%	(57.8%
Sport And Recreation	11,944	3,092	25.9%	3,149	26.4%	6,241	52.3%	3,747	36.4%	(15.9%
Public Safety	557	13	2.3%	158	28.4%	171	30.7%	1,089	56.7%	(85.5%
Housing	100	-		100	100.0%	100	100.0%	-		(100.0%
Health	-	-	-	-		-	-			-
Economic and Environmental Services	60,110	14,987	24.9%	27,058	45.0%	42,046	69.9%	28,286	71.4%	(4.3%
Planning and Development	-	-	-	597		597	-			(100.0%
Road Transport	60,110	14,987	24.9%	26,462	44.0%	41,449	69.0%	28,191	71.3%	6.1%
Environmental Protection	-	-	-	-		-	-	96	95.8%	(100.0%
Trading Services	427,781	68,290	16.0%	111,910	26.2%	180,201	42.1%	136,163	45.8%	6 (17.8%
Energy sources	152,752	26,159	17.1%	56,867	37.2%	83,026	54.4%	47,536	34.5%	1
Water Management	194,419	24,132		38,166	19.6%	62,298	32.0%	63,887	46.3%	· ·
Waste Water Management	73,230	17,014	23.2%	15,478	21.1%		44.4%	17,574	72.0%	· ·
Waste Management	7,380	986	13.4%	1,399	19.0%	2,385	32.3%	7,166	73.0%	· ·
Other	230	90	39.0%	117	50.7%	206	89.7%	-	7.6%	(100.0%

· · · ·				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secon	d Quarter	Q2 of
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	2020/21 to Q2
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1,924,222	369,716	19.2%	477,114	24.8%	846,830	44.0%	445,025	41.2%	7.2%
Property rates	423,436	83,734	19.8%	87,748	20.7%	171,481	40.5%	86,625	37.9%	1.3%
Service charges	1,051,629	170,929	16.3%	155,462	14.8%	326,391	31.0%	161,135	29.6%	(3.5%)
Other revenue	104,086	13,812	13.3%	18,288	17.6%	32,100	30.8%	11,141	26.9%	64.1%
Transfers and Subsidies - Operational	261,077	101,241	38.8%	85,856	32.9%	187,097	71.7%	103,178	88.2%	(16.8%)

Transfers and Subsidies - Capital	45,000	-	-	129,250	287.2%	129,250	287.2%	75,839	
Interest	38,995	-	-	511	1.3%	511	1.3%	7,107	
Dividends	-	-	-	-	-	-	-	-	
Payments	(1,807,366)	(86,843)	4.8%	(183,997)	10.2%	(270,841)	15.0%	(15,061)	
Suppliers and employees	(1,724,251)	(66,843)	3.9%	(183,997)	10.7%	(250,841)	14.5%	(15,061)	
Finance charges	(61,722)	-	-	-	-	-	-	-	
Transfers and grants	(21,393)	(20,000)	93.5%	-	-	(20,000)	93.5%	-	
Net Cash from/(used) Operating Activities	116,856	282,872	242.1%	293,117	250.8%	575,989	492.9%	429,965	
Cash Flow from Investing Activities									
Receipts	5,076	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	7,000	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(1,924)	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(589,433)	(86,299)	14.6%	(179,451)	30.4%	(265,750)	45.1%	(200,061)	
Capital assets	(589,433)	(86,299)	14.6%	(179,451)	30.4%	(265,750)	45.1%	(200,061)	
Net Cash from/(used) Investing Activities	(584,357)	(86,299)	14.8%	(179,451)	30.7%	(265,750)	45.5%	(200,061)	
Cash Flow from Financing Activities									
Receipts	201,394	(167)	(.1%)	1,953	1.0%	1,786	.9%	239	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	200,000	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	1,394	(167)	(12.0%)	1,953	140.1%	1,786	128.2%	239	
Payments	(13,330)	-	-	(32,676)	245.1%	(32,676)	245.1%	-	
Repayment of borrowing	(13,330)	-	-	(32,676)	245.1%	(32,676)	245.1%	-	
Net Cash from/(used) Financing Activities	188,063	(167)	(.1%)	(30,724)	(16.3%)	(30,891)	(16.4%)	239	
Net Increase/(Decrease) in cash held	(279,438)	196,406	(70.3%)	82,942	(29.7%)	279,348	(100.0%)	230,143	
Cash/cash equivalents at the year begin:	654,350	342,644	52.4%	540,981	82.7%	342,644	52.4%	359,595	1
Cash/cash equivalents at the year end:	374,913	540,981	144.3%	623,924	166.4%	623,924	166.4%	589,480	

	0 - 30	Davs	31 - 60 Days		61 - 90 Days		Over 90 Days		Total				Impairme	
		,	0. 00 20,0								Written	Off to	Debts ito (Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10,811	31.5%	2,664	7.8%	1,951	5.7%	18,883	55.0%	34,310	11.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47,972	65.7%	3,730	5.1%	2,341	3.2%	18,954	26.0%	72,997	23.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25,434	27.4%	5,521	5.9%	4,372	4.7%	57,610	62.0%	92,937	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6,147	26.9%	1,925	8.4%	1,580	6.9%	13,212	57.8%	22,863	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6,461	27.9%	1,939	8.4%	1,549	6.7%	13,249	57.1%	23,198	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	68	100.0%	68	-	-	-	-	-
Interest on Arrear Debtor Accounts	715	4.3%	621	3.7%	581	3.5%	14,794	88.5%	16,711	5.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,991	8.6%	6,714	14.4%	1,997	4.3%	33,892	72.7%	46,595	15.0%	-	-	-	-
Total By Income Source	101,531	32.8%	23,115	7.5%	14,371	4.6%	170,662	55.1%	309,679	100.0%	-	•	-	· ·
Debtors Age Analysis By Customer Group														
Organs of State	2,511	23.7%	2,315	21.9%	1,091	10.3%	4,662	44.1%	10,579	3.4%	-	-	-	-
Commercial	65,998	37.5%	12,618	7.2%	6,788	3.9%	90,797	51.5%	176,201	56.9%	-	-	-	- 1
Households	33,022	26.9%	8,182	6.7%	6,492	5.3%	75,203	61.2%	122,899	39.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	101,531	32.8%	23,115	7.5%	14,371	4.6%	170,662	55.1%	309,679	100.0%	-	-	-	-

	0 - 30			31 - 60 Days		61 - 90 Days		Over 90 Days		al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%

- (92.8%) 1.4% 1,121.7% 1.4% 1,121.7% 229.2% (31.8%) 229.2% (31.8%) 157.2% (10.3%) 157.2% (10.3%) 157.2% (10.3%) 157.2% (10.3%) 157.2% (10.3%) (10.3%) 161.4% (10.3%) (100.0%) - (100.0%) - (1	70.5%	70.4%
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1.4% 1,121.7% 	-	-
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157.2% (10.3%) 161.4% (10.3%) (.6%) 717.5% - - (7.6%) 717.5% - (100.0%) - (0.6%) 16.9% 50.4%		
157.2% (10.3%) 161.4% (10.3%) (.6%) 717.5% - - (7.6%) 717.5% - (100.0%) <th></th> <td></td>		
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157.2% (10.3%) 161.4% (10.3%) (.6%) 717.5% - - (7.6%) 717.5% - (100.0%) <th>-</th> <th>-</th>	-	-
161.4% (10.3%) (.6%) 717.5% - - (7.6%) 717.5% - (100.0%) - (100.0%) - (100.0%) - (100.0%) - (102.1%) 129.0% (64.0%) 16.9% 50.4%	157.2%	(10.3%)
(.6%) 717.5% - (7.6%) 717.5% - (100.0%) - (100.0%) (.6%) (12,962.1%) 129.0% (64.0%) 16.9% 50.4%	157.2%	(10.3%)
(7.6%) 717.5% - (100.0%) - (100.0%) - (100.0%) (.6%) (12,962.1%) 129.0% (64.0%) 16.9% 50.4%	161.4%	(10.3%)
(7.6%) 717.5% - (100.0%) - (100.0%) - (100.0%) (.6%) (12,962.1%) 129.0% (64.0%) 16.9% 50.4%		
(7.6%) 717.5% - (100.0%) - (100.0%) - (100.0%) (.6%) (12,962.1%) 129.0% (64.0%) 16.9% 50.4%	(.6%)	717.5%
- (100.0%) - (100.0%) (.6%) (12,962.1%) 129.0% (64.0%) 16.9% 50.4%	-	-
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- (100.0%) (.6%) (12,962.1%) 129.0% (64.0%) 16.9% 50.4%	(7.6%)	
(.6%) (12,962.1%) 129.0% (64.0%) 16.9% 50.4%	-	` '
129.0% (64.0%) 16.9% 50.4%	-	, ,
16.9% 50.4%	(.6%)	(12,962.1%)
	129.0%	(64.0%)
56.0% 5.8%	16.9%	50.4%
	56.0%	5.8%

Total	1,086	21.6%	9	.2%		-	3,936	78.2%	
Other	-	-	-	-	-	-		-	
Auditor-General	-	-	-	-	-	-		-	
Trade Creditors	912	19.2%	9	.2%	-	-	3,835	80.6%	,
Loan repayments	-	-	-	-	-	-	-	-	
Pensions / Retirement	174	100.0%	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-		-	
PAYE deductions	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	
Bulk Electricity	-	-	-	-	-	-	101	100.0%	
Creditor Age Analysis									

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

Source Local Government Database

101	2.0%
-	-
-	-
-	-
174	3.5%
-	-
4,756	94.5%
-	-
-	-
5,031	100.0%

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				20	020/21	
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secor	nd Quarter	0.4
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	648,943	182,859	28.2%	161,506	24.9%	344,365	53.1%	157,124	61.4%	2.8%
Property rates	125,000	25,127	20.1%	· ·	20.4%	50,626	40.5%	23,170	49.4%	
Service charges - electricity revenue	- 206,324	57,716	- 28.0%	- 50,530	- 24.5%	- 108,246	- 52.5%	- 32,493	- 55.6%	55.5%
Service charges - water revenue	59,818	13,651	22.8%		22.8%	27,300	45.6%	11,797	45.2%	1
Service charges - sanitation revenue	19,194	4,610	24.0%		24.4%	9,293	48.4%		121.5%	1
Service charges - refuse revenue	18,206	5,533	30.4%		30.6%	11,112	61.0%	· ·	60.8%	· ·
Rental of facilities and equipment	- 5,000	743	- 14.9%	1	- 14.0%	- 1,443	- 28.9%	- 549	312.2%	27.6%
Interest earned - external investments	2,500	187	7.5%	1	1.9%	235	9.4%	69	3.4%	(30.6%
Interest earned - outstanding debtors	30,000	5,286	17.6%	6,268	20.9%	11,553	38.5%	-	-	(100.0%
Dividends received	-	-	-		-	-	-	-		-
Fines, penalties and forfeits	2,500	233	9.3%	353	14.1%	586	23.5%		11.0%	1
Licences and permits	-	23		20	-	44	-	22		(7.5%
Agency services	-	-			-	-	-	-	-	-
Transfers and subsidies	170,401	69,833	41.0%		31.6%	123,699	72.6%	73,134	89.2%	
Other revenue Gains	10,000 -	(82)	(.8%)	309	3.1%	227	2.3%	586	9.7%	6 (47.2%
Operating Expenditure	748,386	181,090	24.2%	186,735	25.0%	367,825	49.1%	154,967	57.8%	20.5%
Employee related costs	230,475	52,834	22.9%	· ·	25.1%	110,594	48.0%	56,065	55.0%	
Remuneration of councillors	13,463	2,853	21.2%		19.9%	5,539	41.1%	2,912	46.4%	1
Debt impairment	75,000	523	.7%	1	1.4%	1,547	2.1%	2,832	25.7%	· ·
Depreciation and asset impairment	55,000	500	.9%		-	500	.9%		-	-
Finance charges	10,000	18,499	185.0%	1	99.2%	28,424	284.2%	5,676	65.7%	74.8
Bulk purchases	154,000	54,226	35.2%		1	87,558	56.9%	28,426	53.2%	1
Other Materials	8,654	876	10.1%		27.8%	3,278	37.9%	2,082	153.3%	1
Contracted services	109,510	29,039	26.5%		36.5%		63.0%		94.6%	1
Transfers and subsidies	500	-	-	-	-	-	-	-	100.0%	-
Other expenditure	91,783	21,740	23.7%	39,638	43.2%	61,378	66.9%	20,867	72.6%	90.09
Losses		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(99,443)	1,769		(25,229)		(23,460)		2,157		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	74,982	14,371	19.2%	26,989	36.0%	41,360	55.2%	17,541	48.9%	53.99
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)	16,140		1,760		17,900		19,698		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24,461)	16,140		1,760		17,900		19,698		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24,461)	16,140		1,760		17,900		19,698		
Share of surplus/ (deficit) of associate		, <u>,</u>	_	,	-	-	-	,	-	-

Dart 2. Capital Da nue and Ex nonditu

				2021/22				20)20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secor	nd Quarter	Q2 of
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	2020/21 to Q
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	84,573	13,842	16.4%	24,374	28.8%	38,215	45.2%	13,588	40.6%	79.4%
National Government	72,483	13,318	18.4%	23,095	31.9%	36,413	50.2%	10,033	35.2%	1
Provincial Government	-	-	-		-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72,483	13,318	18.4%	23,095	31.9%	36,413	50.2%	10,033	35.2%	130.2%
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	12,090	523	4.3%	1,279	10.6%	1,802	14.9%	3,555	651.1%	(64.0%
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	84,573	13,842	16.4%	24,374	28.8%	38,215	45.2%	13,588	40.6%	79.4%
Municipal governance and administration	990					•	-	15	-	(100.0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	990	-	-	-	-	-	-	15	-	(100.0%
Internal audit	-	-	- 1	-	-	-	-	-	-	-
Community and Public Safety	700				- 1	-	-	697	49.9%	(100.0%
Community and Social Services	300	-		-	-	-	-	697	52.2%	(100.0%
Sport And Recreation	400	-	-	-	-	-	-	-	-	· -
Public Safety	-	-		-	-	-	-	-	-	-
Housing	-	-		-	-	-	-	-	-	-
Health	-	-		-		-	-	-	-	-
Economic and Environmental Services	36,020	7,095	19.7%	12,756	35.4%	19,851	55.1%	4,388	18.4%	190.7%
Planning and Development	-	-		-		-	-	-	-	-
Road Transport	36,020	7,095	19.7%	12,756	35.4%	19,851	55.1%	4,388	18.5%	190.79
Environmental Protection	-	-		-	-	-	-	-	-	-
Trading Services	46,863	6,747	14.4%	11,618	24.8%	18,365	39.2%	8,487	63.0%	36.9%
Energy sources	10,000	1,242	12.4%	1,279	12.8%	2,521	25.2%	808	40.4%	1
Water Management	33,439	5,290	15.8%	8,571	25.6%	13,861	41.5%	7,680	64.0%	1
Waste Water Management	3,025	215	7.1%	1,768	58.5%	1,983	65.6%	-	67.9%	(100.0%
Waste Management	400	-		-		-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

				2021/22				20)20/21	
	Budget				Second Quarter Yea			Secor	nd Quarter	Q2 of
	Main	Actual	1st Q as % of		2nd Q as % of	Actual	Total	Actual	Total	2020/21 to Q2
	appropriation	Expenditure		Expenditure	Main	Expenditure		Expenditure	Expenditure as	of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	622,605	77,918	12.5%	48,897	7.9%	126,814	20.4%	85,711	22.7%	(43.0%)
Property rates	106,250	24,024	22.6%	18,185	17.1%	42,210	39.7%	7	-	261,409.6%
Service charges	250,972	34,984	13.9%	30,028	12.0%	65,012	25.9%	12,228	25.8%	145.6%
Other revenue	17,500	18,818	107.5%	663	3.8%	19,481	111.3%	8	.1%	8,661.7%
Transfers and Subsidies - Operational	170,401	-	-	-	-	-	-	71,421	44.1%	(100.0%)

Transfers and Subsidies - Capital	74,982	-	-	-	-	-	-	2,000	3.1%	(100.0%)
Interest	2,500	91	3.7%	20	.8%	111	4.5%	48	1.4%	(58.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(530,046)	(61,386)	11.6%	(143,027)	27.0%	(204,413)	38.6%	(13,033)	18,531.3%	997.4%
Suppliers and employees	(520,046)	(61,386)	11.8%	(143,027)	27.5%	(204,413)	39.3%	(13,033)	18,531.3%	997.4%
Finance charges	(10,000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92,559	16,532	17.9%	(94,130)	(101.7%)	(77,598)	(83.8%)	72,678	14.8%	(229.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(83,583)	(22,727)	27.2%	(32,000)	38.3%	(54,728)	65.5%	(16,077)	55.3%	99.0%
Capital assets	(83,583)	(22,727)	27.2%	(32,000)	38.3%	(54,728)	65.5%	(16,077)	55.3%	99.0%
Net Cash from/(used) Investing Activities	(83,583)	(22,727)	27.2%	(32,000)	38.3%	(54,728)	65.5%	(16,077)	55.3%	99.0%
Cash Flow from Financing Activities										
Receipts	546	32	5.9%	(15)	(2.7%)	18	3.3%	(8)	2.8%	84.0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	546	32	5.9%	(15)	(2.7%)	18	3.3%	(8)	2.8%	84.0%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	546	32	5.9%	(15)	(2.7%)	18	3.3%	(8)	2.8%	84.0%
Net Increase/(Decrease) in cash held	9,522	(6,163)	(64.7%)	(126,145)	(1,324.8%)	(132,308)	(1,389.6%)	56,593	9.9%	(322.9%)
Cash/cash equivalents at the year begin:	6,037	65,857	1,090.9%	(1,744)	(28.9%)	65,857	1,090.9%	204,385	3,737.7%	(100.9%)
Cash/cash equivalents at the year end:	15,558	(1,744)	(11.2%)	(127,889)	(822.0%)	(127,889)	(822.0%)	260,978	49.6%	(149.0%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Ba Written Debte	Off to	Impairme Debts ito (Polic	Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														\square
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-		-	-	-	-	-	(226)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-		-	-	-	-	-	(205)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-		-	-	-	-	-	(873)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-		-	-	-	-	-	(108)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-		-	-	-	-	-	(93)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-		-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-
Total By Income Source	-	-	-	-		-	-	-	-	-	(1,506)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-			-	-	-	-	-	(49)	-	-	-
Commercial	-	-	-			-	-	-	-	-	(2)	-	-	-
Households	-	- 1		-	-	-		-	-	-	(1,456)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	•	-	-	(1,506)	-	-	-

	0 - 30	Days	31 - 60 Days	31 - 60 Days		Days	Over 90	Days	Tota	I
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	31,182	12.7%	16,175	6.6%	14,911	6.1%	183,928	74.7%	246,197	23.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	189	100.0%	-	-	-	-	-	-	189	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,879	2.6%	6,072	.7%	4,829	.6%	792,850	96.0%	825,631	77.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	53,250	5.0%	22,247	2.1%	19,740	1.8%	976,779	91.1%	1,072,016	100.0%

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 2ND QUARTER ENDED 31 DECEMBER 2021

· · · ·				2021/22				20	20/21	
	Budget	First	Quarter	Secor	nd Quarter	Year	to Date	Secon	d Quarter	Q2 of
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 to Q2 of 2021/22
										+
Operating Revenue and Expenditure										
Operating Revenue	724,650	306,147	42.2%	279,080	38.5%	585,226	80.8%	304,166	86.6%	· ·
Property rates	42,972	14,232	33.1%	13,657	31.8%	27,890	64.9%	10,913	39.7%	25.1
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	93,356	51,546	55.2%	51,508	55.2%	103,053	110.4%	41,245	103.6%	24.9
Service charges - sanitation revenue	1,624	438	27.0%	454	28.0%	892	54.9%	392	57.5%	1
Service charges - refuse revenue	30,487	9,019	29.6%	9,019	29.6%	18,038	59.2%	7,327	46.4%	1
Rental of facilities and equipment	- 1,125	- 354	- 31.4%	- 83	- 7.4%	- 437	- 38.8%	- 190	- 51.2%	(56.2%
Interest earned - external investments	4,000		45.2%	722	18.1%	2,531	63.3%	642	40.4%	
Interest earned - outstanding debtors	61,390	16,146	26.3%	16,827	27.4%	32,973	53.7%	14,451	55.9%	16.4
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10,553	628	6.0%	374	3.5%	1,002	9.5%	702	12.0%	(46.79
Licences and permits	176	45	25.5%	21	12.2%	66	37.6%	24	45.9%	(9.3%
Agency services	9,182	-	-	-	-	-	-	-		-
Transfers and subsidies	468,582	190,917	40.7%	153,420	32.7%	344,337	73.5%	212,186	91.4%	(27.7%
Other revenue	1,205	21,014	1,744.4%	32,993	2,738.7%	54,007	4,483.1%	16,096	2,185.1%	105.0
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	923,158	130,884	14.2%	105,945	11.5%	236,829	25.7%	170,420	32.4%	· ·
Employee related costs	166,375		22.6%	(110)	(.1%)	37,486	22.5%	61,793	38.5%	
Remuneration of councillors	28,229		22.0%	19	.1%	6,241	22.1%	10,340	37.5%	· ·
Debt impairment	305,555	1	-	392	.1%	536	.2%	917	.7%	(57.3%
Depreciation and asset impairment	84,896	-	-	-	-	-	-	-	-	-
Finance charges	1,300	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	160,647	25,135	15.6%	25,592	15.9%	50,727	31.6%	32,711	42.0%	· ·
Contracted services	92,047	18,861	20.5%	32,287	35.1%	51,148	55.6%	26,380	50.9%	22.4
Transfers and subsidies	250	-	-	-	-	-	-	-	-	-
Other expenditure Losses	83,858	42,926	51.2% -	47,765	57.0% -	90,691 -	108.1% -	38,279	113.0%	24.8
Surplus/(Deficit)	(198,507)	175,263		173,134		348,397		133,746		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	179,663	-	-	56,404	31.4%	56,404	31.4%	-	-	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	.	· -
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(18,844)	175,263		229,539		404,801		133,746		
Taxation	-	-	-		-	-	-		-	-
Surplus/(Deficit) after taxation	(18,844)	175,263		229,539		404,801		133,746		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(18,844)	175,263		229,539		404,801		133,746		
Share of surplus/ (deficit) of associate	(10,044)	110,200		0,000				100,140		

Part 2: Capital Revenue and Expenditure

				2021/22				20		
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secon	d Quarter	Q2 of
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
	405 542	50 400	20.20/	52 000	20.00/	400 445	50.00/	co 400	40.00/	(AE 40/
Source of Finance	185,513	56,123	30.3%	53,022	28.6%	109,145	58.8%	62,482	49.2%	(15.1%
National Government	179,663	56,123	31.2%	49,908	27.8%	106,031	59.0%	56,750	47.1%	(12.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	179,663	56,123	31.2%	49,908	27.8%	106,031	59.0%	56,750	47.1%	(12.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5,850	-	-	3,114	53.2%	3,114	53.2%	5,731	130.3%	(45.7%
	-	-	-	-	-	-	-	-		-
Capital Expenditure Functional	185,513	56,123	30.3%	53,022	28.6%	109,145	58.8%	62,482	49.2%	(15.1%
Municipal governance and administration	5,850	-	-	3,114	53.2%	3,114	53.2%	37	.9%	8,301.8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	5,850	-	-	3,114	53.2%	3,114	53.2%	37	.9%	8,301.89
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13,359	8,205	61.4%	2,448	18.3%	10,653	79.7%	5,914	55.8%	(58.6%
Community and Social Services	· -	· -	-	-	-	-	-	-	20.7%	· -
Sport And Recreation	13,359	8,205	61.4%	2,448	18.3%	10,653	79.7%	5,914	73.3%	(58.6%
Public Safety	-	-	-	-	-	-	-	-	- 1	· -
Housing	-	-	-	-	-	-	-	-	- 1	-
Health	-	-	-	-	-	-	-	-	- 1	-
Economic and Environmental Services	55,673	22,687	40.8%	13,703	24.6%	36,391	65.4%	21,420	50.3%	(36.0%
Planning and Development	-	-	-	-	-	-	-	-		· -
Road Transport	55,673	22,687	40.8%	13,703	24.6%	36,391	65.4%	21,420	50.3%	(36.0%
Environmental Protection	-	-	-	-	-	-		-	-	· -
Trading Services	110,631	25,231	22.8%	33,757	30.5%	58,987	53.3%	35,111	49.7%	(3.9%
Energy sources	4,500	-	-	965	21.4%	965	21.4%	2,386	59.7%	(59.6%
Water Management	90,465	19,580	21.6%	32,217	35.6%	51,797	57.3%	25,743	46.6%	25.19
Waste Water Management	5,000	2,343	46.9%	-	-	2,343	46.9%	4,005	42.4%	(100.0%
Waste Management	10,666	3,308	31.0%	574	5.4%	3,882	36.4%	2,976	113.1%	(80.7%
Other	-	-	-	-	-	-	-	-	-	· ·

				2021/22				20		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of
			appropriation		appropriation		% of main		% of main	2021/22
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	692,657	212,054	30.6%	185,543	26.8%	397,597	57.4%	235,048	69.4%	(21.1%)
Property rates	16,037	1,381	8.6%	1,594	9.9%	2,975	18.6%	9,560	78.6%	(83.3%)
Service charges	2,134	723	33.9%	811	38.0%	1,535	71.9%	763	74.1%	6.3%
Other revenue	22,241	21,319	95.9%	33,506	150.7%	54,825	246.5%	17,282	182.6%	93.9%
Transfers and Subsidies - Operational	468,582	188,632	40.3%	149,631	31.9%	338,263	72.2%	207,443	90.1%	(27.9%)

Transfers and Subsidies - Capital	179,663	-	-	-	-	-	-	-	-	-
Interest	4,000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(532,456)	(9,217)	1.7%	(7,735)	1.5%	(16,952)	3.2%	(2,477)	1.2%	212.2%
Suppliers and employees	(531,156)	(9,217)	1.7%	(7,735)	1.5%	(16,952)	3.2%	(2,477)	1.2%	212.2%
Finance charges	(1,300)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	160,201	202,837	126.6%	177,808	111.0%	380,645	237.6%	232,571	258.6%	(23.5%)
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)	(59,097)	31.9%	(53,721)	29.0%	(112,818)	60.8%	(65,796)	61.0%	(18.4%)
Capital assets	(185,513)	(59,097)	31.9%	(53,721)	29.0%	(112,818)	60.8%	(65,796)	61.0%	(18.4%)
Net Cash from/(used) Investing Activities	(185,513)	(59,097)	31.9%	(53,721)	29.0%	(112,818)	60.8%	(65,796)	61.0%	(18.4%)
Cash Flow from Financing Activities										
Receipts	(111)	6	(5.4%)	(6)	5.1%	0	(.3%)	1	(1.5%)	(537.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(111)	6	(5.4%)	(6)	5.1%	0	(.3%)	1	(1.5%)	(537.6%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(111)	6	(5.4%)	(6)	5.1%	0	(.3%)	1	(1.5%)	(537.6%)
Net Increase/(Decrease) in cash held	(25,424)	143,746	(565.4%)	124,081	(488.1%)	267,827	(1,053.5%)	166,776	(39,467.6%)	(25.6%)
Cash/cash equivalents at the year begin:	109,000	138,713	127.3%	281,595	258.3%	138,713	127.3%	270,651	134.4%	4.0%
Cash/cash equivalents at the year end:	83,576	281,595	336.9%	405,676	485.4%	405,676	485.4%	437,428	632.7%	(7.3%)

	0 - 30	Dave	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual	Bad	Impairme	nt -Bad
	0 - 30 1	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Debts Writ	ten Off	Debts ito	Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,280	1.2%	7,205	1.2%	7,190	1.2%	573,375	96.4%	595,050	38.6%	1,006	.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,596	1.9%	3,827	1.6%	3,815	1.6%	229,202	94.9%	241,439	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	144	1.5%	128	1.3%	127	1.3%	9,479	96.0%	9,878	.6%	18	.2%	-	-
Receivables from Exchange Transactions - Waste Management	3,425	1.3%	3,395	1.3%	3,388	1.3%	253,162	96.1%	263,370	17.1%	469	.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,719	2.1%	5,611	2.1%	5,533	2.0%	256,235	93.8%	273,098	17.7%	6	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	156,947	100.0%	156,947	10.2%	-	-	-	-
Total By Income Source	21,164	1.4%	20,167	1.3%	20,053	1.3%	1,478,399	96.0%	1,539,782	100.0%	1,498	.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,000	1.6%	2,905	1.6%	2,890	1.5%	178,064	95.3%	186,859	12.1%	47	-	-	-
Commercial	2,138	3.0%	1,356	1.9%	1,338	1.9%	67,341	93.3%	72,174	4.7%	151	.2%	-	-
Households	16,026	1.3%	15,905	1.2%	15,825	1.2%	1,232,994	96.3%	1,280,750	83.2%	1,300	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21,164	1.4%	20,167	1.3%	20,053	1.3%	1,478,399	96.0%	1,539,782	100.0%	1,498	.1%	-	-

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%

Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-		-
Bulk Water	-	-	-	-	-	-	-	-		-
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-		-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-		-
Trade Creditors	7,090	99.9%	8	.1%	-	-	-	-	7,098	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-		-
Total	7,090	99.9%	8	.1%	-	-	-	-	7,098	100.0%

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 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				20		
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secor	nd Quarter	Q2 of
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 to Q2 of 2021/22
	+						appropriation		appropriation	───
Operating Revenue and Expenditure										
Operating Revenue	651,567	118,031	18.1%	130,644	20.1%	248,674	38.2%	203,768	54.9%	(35.9%
Property rates	91,013	17,166	18.9%	20,950	23.0%	38,116	41.9%	35,464	55.4%	(40.9%
Service charges - electricity revenue	- 233,298	- 34,976	- 15.0%	- 40,861	- 17.5%	- 75,837	- 32.5%	- 45,275	- 41.7%	- (9.8%
Service charges - electricity revenue	55,313	13,992	25.3%	13,319	24.1%	27,311	49.4%	12,988	53.4%	· ·
•	14,155	2,704	19.1%	3,207	24.1%	5,911	49.4%	1,075	33.0%	
Service charges - sanitation revenue	14,155	2,704	20.4%	2,666	22.7%	5,911	41.0%	2,368	42.5%	1
Service charges - refuse revenue	-	2,397		2,000		5,004	43.0%	2,300	42.5%	12.0
Rental of facilities and equipment	3,180	813	25.6%	111	3.5%	924	29.1%	749	46.0%	(85.1%
Interest earned - external investments	-	407	-	239	-	646	-	2	-	9,484.5
Interest earned - outstanding debtors	85,834	(14,339)	(16.7%)	10,669	12.4%	(3,670)	(4.3%)	46,855	34.4%	(77.29
Dividends received	-	-	-	-	-	-	-	-		-
Fines, penalties and forfeits	2,053	174	8.5%	299	14.6%	473	23.0%	219	27.0%	36.2
Licences and permits	-	-	-	-	-	-	-	-		
Agency services	-	-	-	-	-	-	-	-		-
Transfers and subsidies	116,808	46,625	39.9%	26,390	22.6%	73,015	62.5%	48,641	80.1%	(45.7%
Other revenue	38,152	13,116	34.4%	11,932	31.3%	25,047	65.7%	10,129	1,079.2%	17.8
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	707,326	127,899	18.1%	144,363	20.4%	272,262	38.5%	174,880	46.0%	(17.5%
Employee related costs	148,158	39,283	26.5%	41,730	28.2%	81,013	54.7%	38,952	43.1%	7.1
Remuneration of councillors	9,020	1,414	15.7%	1,274	14.1%	2,689	29.8%	200	4.1%	536.0
Debt impairment	101,385	-	-	-	-	-	-	54,693	72.9%	(100.0%
Depreciation and asset impairment	56,996	-	-	-	-	-	-	15,185	27.2%	(100.0%
Finance charges	3,117	-	-	-	-	-	-	116	14.8%	· ·
Bulk purchases	161,249	44,135	27.4%	45,570	28.3%	89,705	55.6%	26,551	54.7%	71.6
Other Materials	96,265	17,764	18.5%	24,474	25.4%	42,238	43.9%	17,345	44.7%	1
Contracted services	76,581	20,205	26.4%	21,435	28.0%	41,640	54.4%	12,050	32.0%	77.9
Transfers and subsidies	7,000	-	-	-	-	-	-	-	-	-
Other expenditure	47,554	5,097	10.7%	9,879	20.8%	14,976	31.5%	9,787	43.3%	.9
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55,758)	(9,868)		(13,719)		(23,587)		28,888		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	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)	(9,868)		(13,719)		(23,587)		28,888		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(29,624)	(9,868)		(13,719)		(23,587)		28,888		
Attributable to minorities			-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(29,624)	(9,868)		(13,719)		(23,587)		28,888		
Share of surplus/ (deficit) of associate						(0,001)				

				2021/22				20	020/21	
	Budget	First	Quarter	Second Quarter		Year to Date		Secor	nd Quarter	Q2 of
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	36,879	3,535	9.6%	6,335	17.2%	9,871	26.8%	13,872	44.7%	(54.3%
National Government	26,134	3,535	13.5%	6,008	23.0%	9,543	36.5%	8,553	41.3%	· ·
Provincial Government		-	-	-		-	-	-	-	
District Municipality				_	_		-		-	l .
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)		-		-		-	-		-	
Transfers recognised - capital	26,134	3,535	13.5%	6,008	23.0%	9,543	36.5%	8,553	41.3%	(29.89
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10,745		-	327	3.0%	327	3.0%	5,319	57.8%	(93.89
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	36,879	3,535	9.6%	6,335	17.2%	9,871	26.8%	13,872	44.7%	(54.39
Municipal governance and administration	6,500	-	-	20	.3%	20	.3%	5,280	118.1%	(99.6%
Executive and Council	-		-	-	-	-	-	26	13.0%	(100.09
Finance and administration	6,500		-	20	.3%	20	.3%	5,254	123.1%	(99.6
Internal audit	-	-	-	-	-	-	-	-		- 1
Community and Public Safety	1,230	-	-	779	63.3%	779	63.3%	10	.7%	7,960.2
Community and Social Services	-		-	-	-	-		-		-
Sport And Recreation	30		-	779	2,596.7%	779	2,596.7%	-		(100.0
Public Safety	1,200		-	-	-	-		10	2.6%	(100.0
Housing	-		-	-	-	-		-		-
Health	-	-	-	-	-	-	-			-
Economic and Environmental Services	11,822	2,850	24.1%	5,229	44.2%	8,079	68.3%	948	9.0%	451.7
Planning and Development	-	-	-	-	-	-	-	29	.7%	(100.0
Road Transport	11,807	2,850	24.1%	5,229	44.3%	8,079	68.4%	919	14.7%	469.1
Environmental Protection	15	-	-	-	-	-	-	-	-	-
Trading Services	17,327	685	4.0%	308	1.8%	993	5.7%	7,634	48.7%	(96.0%
Energy sources	-			-	-	-		4,384	47.6%	(100.0
Water Management	16,160	387	2.4%	308	1.9%	695	4.3%	1,440	50.3%	(78.6
Waste Water Management	1,168	298	25.5%	-	-	298	25.5%	1,810	45.8%	(100.0
Waste Management	-	-	-	-	-	-	-		-	-
Other	-	-	-	-		-	-	-		-

				2021/22				20)20/21	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
But we de			appropriation		appropriation		% of main		% of main	2021/22
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	578,500	84,247	14.6%	92,410	16.0%	176,658	30.5%	116,264	46.3%	(20.5%)
Property rates	68,260	16,434	24.1%	22,268	32.6%	38,702	56.7%	20,162	59.1%	10.4%
Service charges	321,730	53,129	16.5%	52,670	16.4%	105,799	32.9%	62,852	51.2%	(16.2%)
Other revenue	41,885	12,124	28.9%	·	38.1%	28,088	67.1%	12,918	435.2%	23.6%
Transfers and Subsidies - Operational	116,808	2,518	2.2%	1,435	1.2%	3,953	3.4%	1,247	3.0%	15.1%

Transfers and Subsidies - Capital	29,818	-	-	-	-	-	-	19,034	82.9%	(100.0%)
Interest	-	42	-	74	-	116	-	51	-	44.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(433,660)	(69,484)		(56,821)	13.1%	(126,305)	29.1%	(73,057)		(22.2%)
Suppliers and employees	(440,660)	(69,484)	15.8%	(56,821)	12.9%	(126,305)	28.7%	(73,057)	32.0%	(22.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	7,000	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	144,841	14,764	10.2%	35,590	24.6%	50,353	34.8%	43,207	(94.1%)	(17.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	(8.5%)	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	(8.5%)	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments	(36,879)	(4,958)		(7,428)	20.1%	(12,386)	33.6%	(15,853)		(53.1%)
Capital assets	(36,879)	(4,958)	13.4%	(7,428)	20.1%	(12,386)	33.6%	(15,853)	52.0%	(53.1%)
Net Cash from/(used) Investing Activities	(36,879)	(4,958)	13.4%	(7,428)	20.1%	(12,386)	33.6%	(15,853)	(192.0%)	(53.1%)
Cash Flow from Financing Activities										
Receipts	290	7	2.3%	(1)	(.5%)	5	1.9%	5	2.7%	(127.0%)
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	290	7	2.3%	(1)	(.5%)	5	1.9%	5	2.7%	(127.0%)
Payments	-	-	-	-	-	-	-	-		-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	290	7	2.3%	(1)	(.5%)	5	1.9%	5	2.7%	(127.0%)
Net Increase/(Decrease) in cash held	108,251	9,813	9.1%	28,160	26.0%	37,973	35.1%	27,359	(55.4%)	2.9%
Cash/cash equivalents at the year begin:	18,174	18,779	103.3%	13,580	74.7%	18,779	103.3%	(209,947)	(1,328.4%)	(106.5%)
Cash/cash equivalents at the year end:	126,426	13,580	10.7%	41,740	33.0%	41,740	33.0%	(182,588)	871.1%	(122.9%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Debts Writ to Debt	tten Off	Impairmer Debts Council F	ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,259	2.1%	4,523	2.3%	2,876	1.4%	187,926	94.2%	199,584	25.0%	40	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16,712	41.9%	8,526	21.4%	1,047	2.6%	13,572	34.1%	39,857	5.0%	90	.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	11,230	4.8%	8,557	3.6%	7,860	3.3%	208,748	88.3%	236,396	29.6%	2	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,187	6.1%	644	3.3%	471	2.4%	17,223	88.2%	19,525	2.4%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	936	5.1%	507	2.8%	380	2.1%	16,578	90.1%	18,401	2.3%	2	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,230	2.7%	4,117	2.6%	4,192	2.6%	146,324	92.1%	158,863	19.9%	227	.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	4	-	126,110	100.0%	126,117	15.8%	-	-	-	-
Total By Income Source	38,555	4.8%	26,876	3.4%	16,831	2.1%	716,480	89.7%	798,742	100.0%	364	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1,097	6.6%	519	3.1%	413	2.5%	14,661	87.8%	16,688	2.1%	-	-	-	-
Commercial	23,682	15.5%	14,700	9.6%	5,138	3.4%	109,747	71.6%	153,267	19.2%	145	.1%	-	-
Households	13,777	2.2%	11,658	1.9%	11,280	1.8%	592,073	94.2%	628,787	78.7%	220	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38,555	4.8%	26,876	3.4%	16,831	2.1%	716,480	89.7%	798,742	100.0%	364	-	-	-

	0 - 30	0 - 30 Days 31 -			61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32,057	7.3%	18,839	4.3%	25,380	5.7%	365,831	82.7%	442,107	65.3%
Bulk Water	16,535	24.2%	9,093	13.3%	8,478	12.4%	34,299	50.1%	68,405	10.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,870	1.7%	655	.4%	-	-	162,724	97.9%	166,250	24.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	51,463	7.6%	28,587	4.2%	33,858	5.0%	562,854	83.2%	676,761	100.0%

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 2ND QUARTER ENDED 31 DECEMBER 2021

				2021/22				20	20/21	
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secon	d Quarter	Q2 of
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	22,433,143	5,922,814	26.4%	5,100,623	22.7%	11,023,436	49.1%	5,767,824	54.2%	(11.6%
Property rates	3,695,921	907,845	24.6%	528,721	14.3%	1,436,566	38.9%	817,633	49.4%	
	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5,857,744	1,352,517	23.1%	1,237,937	21.1%	2,590,454	44.2%	1,033,376	44.6% 47.7%	
Service charges - water revenue	2,012,722	420,694	20.9%	467,551	23.2%	888,245	44.1%	414,936		
Service charges - sanitation revenue Service charges - refuse revenue	661,420 792,942	149,884 189,290	22.7% 23.9%	152,103 181,190	23.0% 22.9%	301,987 370,480	45.7% 46.7%	147,405 166,749	45.4% 44.2%	
	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	100,307	12,080	12.0%	6,505	6.5%	18,585	18.5%	7,624	30.3%	· ·
Interest earned - external investments	186,642	20,091	10.8%	20,429	10.9%	40,520	21.7%	35,358	27.4%	```
Interest earned - outstanding debtors	1,199,311	167,010	13.9%	204,380	17.0%	371,390	31.0%	234,308	35.1%	(12.89
Dividends received	444	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	140,913	9,474	6.7%	8,147	5.8%	17,621	12.5%	23,857	16.5%	· ·
Licences and permits	36,862	11,617	31.5%	9,162	24.9%	20,778	56.4%	19,555	79.3%	· ·
Agency services	119,695	(789)	(.7%)	10,233	8.5%	9,444	7.9%	(1,842)	(2.4%)	
Transfers and subsidies	6,683,389	2,437,833	36.5%	2,050,534	30.7%	4,488,367	67.2%	2,386,524	72.2%	· ·
Other revenue Gains	917,328 27,503	234,598 10,669	25.6% 38.8%	222,502 1,229	24.3% 4.5%	457,100 11,899	49.8% 43.3%	183,875 298,468	68.5% 6.5%	
Operating Expenditure	23,536,823	4,782,958	20.3%	4,894,489	20.8%	9,677,447	41.1%		38.8%	``
Employee related costs	7,085,692	1,482,219	20.9%	1,824,547	25.7%	3,306,766	46.7%	1,771,843	46.0%	· ·
Remuneration of councillors	443,674	88,141	19.9%	80,026	18.0%	168,167	37.9%	95,739	39.1%	
Debt impairment	2,487,617	1,405	.1%	82,320	3.3%	83,725	37.5%	475,836	20.6%	· ·
Depreciation and asset impairment	2,281,650	270,092	11.8%	308,102	13.5%	578,193	25.3%	132,867	8.3%	· ·
Finance charges	549,549	118,903	21.6%	83,783	15.2%	202,687	36.9%	95,199	17.4%	
Bulk purchases	4,825,318	1,679,512	34.8%	906,673	18.8%	2,586,185	53.6%	976,764	51.1%	· ·
Other Materials	1,369,592	281,080	20.5%	270,225	19.7%	551,305	40.3%	299,914	44.2%	· ·
Contracted services	2,508,028	461,743	18.4%		32.4%		50.8%	691,885	41.6%	· ·
Transfers and subsidies	315,244	43,358	13.8%		17.5%	98,547	31.3%	69,814	47.1%	
Other expenditure	1,665,081	357,169	21.5%	472,943	28.4%	830,112	49.9%	404,052	43.8%	· ·
Losses	5,378	(664)	(12.3%)			(1,903)	(35.4%)			85,306.5
Surplus/(Deficit)	(1,103,680)	1,139,856		206,134		1,345,990		753,912		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	3,198,969	385,255	12.0%	594,257	18.6%	979,512	30.6%	433,675	25.2%	37.0
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	2,278	1,209	53.1%	4,098	179.9%	5,307	233.0%	239	4.0%	1,613.4
Transfers and subsidies - capital (in-kind - all)	-	194	-	2,729	-	2,923	-	30	.2%	9,134.7
Surplus/(Deficit) after capital transfers and contributions	2,097,566	1,526,514		807,218		2,333,732		1,187,856		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2,097,566	1,526,514		807,218		2,333,732		1,187,856		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2,097,566	1,526,514		807,218		2,333,732		1,187,856		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	

				2021/22				20	20/21	
	Budget First Quarter			Second Quarter Yea			to Date	Secon	Q2 of	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	2020/21 to
thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2021/22
										<u> </u>
Capital Revenue and Expenditure										
Source of Finance	4,499,127	754,076	16.8%	811,685	18.0%	1,565,761	34.8%	909,880	35.7%	(10.8%
National Government	3,224,526	541,842	16.8%	617,721	19.2%	1,159,564	36.0%	663,073	36.9%	(6.8%
Provincial Government	-	-	-	-	-	-	-	-	-	- 1
District Municipality	15,500	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	6,000	4,280	71.3%	2,312	38.5%	6,591	109.9%	1,142	81.5%	102.49
Transfers recognised - capital	3,246,026	546,122	16.8%	620,033	19.1%	1,166,155	35.9%	664,215	36.3%	(6.7%
Borrowing	200,000	22,500	11.3%	58,306	29.2%	80,807	40.4%	77,956	40.0%	(25.2%
Internally generated funds	1,053,101	185,454	17.6%	133,346	12.7%	318,800	30.3%	167,709	32.1%	(20.5%
	-	-	-	-	-	-	-	-	-	· -
Capital Expenditure Functional	4,521,727	755,057	16.7%	813,330	18.0%	1,568,387	34.7%	918,019	34.4%	(11.4%
Municipal governance and administration	269,899	3,519	1.3%	28,031	10.4%	31,550	11.7%	48,450	23.3%	(42.1%
Executive and Council	28,391	1,136	4.0%	2	-	1,138	4.0%	837	12.1%	(99.7%
Finance and administration	240,853	2,383	1.0%	28,029	11.6%	30,412	12.6%	47,613	23.6%	(41.1%
Internal audit	655	-	-	-	-	-	-	-		-
Community and Public Safety	280,960	52,509	18.7%	35,101	12.5%	87,610	31.2%	50,512	33.5%	(30.5%
Community and Social Services	85,161	14,420	16.9%	21,804	25.6%	36,224	42.5%	28,969	39.9%	(24.7%
Sport And Recreation	81,586	35,703	43.8%	2,172	2.7%	37,875	46.4%	11,892	32.1%	(81.7%
Public Safety	38,406	1,140	3.0%	9,120	23.7%	10,261	26.7%	8,906	46.7%	2.4
Housing	74,350	1,116	1.5%	2,004	2.7%	3,121	4.2%	-	-	(100.0%
Health	1,456	129	8.9%	-	-	129	8.9%	745	44.8%	(100.0%
Economic and Environmental Services	1,021,051	207,272	20.3%	180,431	17.7%	387,703	38.0%	221,929	37.3%	(18.7%
Planning and Development	206,842	14,936	7.2%	13,856	6.7%	28,791	13.9%	44,612	19.5%	(68.9%
Road Transport	807,300	192,336	23.8%	166,575	20.6%	358,912	44.5%	177,182	44.7%	(6.0%
Environmental Protection	6,910	-	-	-	-	-	-	134	35.4%	(100.0%
Trading Services	2,946,936	491,668	16.7%	569,650	19.3%	1,061,318	36.0%	597,128	34.6%	(4.6%
Energy sources	591,230	95,321	16.1%	174,324	29.5%	269,645	45.6%	105,066	34.6%	65.9
Water Management	1,577,399	297,304	18.8%	256,326	16.2%	553,630	35.1%	367,446	39.3%	(30.29
Waste Water Management	697,302	94,318	13.5%	131,478	18.9%	225,796	32.4%	113,911	29.5%	
Waste Management	81,006	4,725	5.8%	7,522	9.3%	12,247	15.1%	10,706	13.5%	
Other	2,880	90	3.1%		4.1%	206	7.2%	-	4.4%	

· · · ·		2021/22 2020/21								
	Budget	First	Quarter	Secon	d Quarter	Year	to Date	Secon	d Quarter	Q2 of
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	2020/21 to
	appropriation	Expenditure		Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of
			appropriation		appropriation		% of main		% of main	2021/22
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	20,840,533	5,519,214	26.5%	5,324,112	25.5%	10,843,326	52.0%	2,923,872	32.2%	82.1%
Property rates	2,809,796	591,332	21.0%	694,827	24.7%	1,286,159	45.8%	335,818	24.3%	106.9%
Service charges	7,685,846	1,344,030	17.5%	1,536,783	20.0%	2,880,812	37.5%	732,051	21.4%	109.9%
Other revenue	745,097	877,664	117.8%	1,201,948	161.3%	2,079,612	279.1%	189,464	47.6%	534.4%
Transfers and Subsidies - Operational	6,631,815	1,911,366	28.8%	1,130,259	17.0%	3,041,625	45.9%	1,280,763	47.6%	(11.8%)

Transfers and Subsidies - Capital	2,868,600	794,175	27.7%	759,660	26.5%	1,553,834	54.2%	378,492	l
Interest	99,194	647	.7%	636	.6%	1,283	1.3%	7,284	
Dividends	186	-	-	-	-	-	-	-	
Payments	(16,416,871)	(3,188,976)	19.4%	(3,541,176)	21.6%	(6,730,152)	41.0%	(855,218)	
Suppliers and employees	(15,911,518)	(3,168,976)	19.9%	(3,541,176)	22.3%	(6,710,152)	42.2%	(855,218)	
Finance charges	(484,409)	-	-	-	-	-	-	-	
Transfers and grants	(20,944)	(20,000)	95.5%	-		(20,000)	95.5%	-	
Net Cash from/(used) Operating Activities	4,423,663	2,330,238	52.7%	1,782,936	40.3%	4,113,174	93.0%	2,068,655	
Cash Flow from Investing Activities									
Receipts	74,887	1,997	2.7%	(1,973)	(2.6%)	25	-	44	
Proceeds on disposal of PPE	8,406	604	7.2%	448	5.3%	1,053	12.5%	514	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	59,525	1,051	1.8%	(2,419)	(4.1%)	(1,368)	(2.3%)	40	
Decrease (increase) in non-current investments	6,956	342	4.9%	(2)	-	340	4.9%	(509)	
Payments	(3,793,936)	(644,066)	17.0%	(796,083)	21.0%	(1,440,149)	38.0%	(585,480)	
Capital assets	(3,793,936)	(644,066)	17.0%	(796,083)	21.0%	(1,440,149)	38.0%	(585,480)	
Net Cash from/(used) Investing Activities	(3,719,049)	(642,069)	17.3%	(798,055)	21.5%	(1,440,124)	38.7%	(585,436)	
Cash Flow from Financing Activities									
Receipts	196,218	(5,433)	(2.8%)	2,158	1.1%	(3,274)	(1.7%)	581	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	200,000	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(3,782)	(5,433)	143.6%	2,158	(57.1%)	(3,274)	86.6%	581	
Payments	(13,330)	-	-	(32,676)	245.1%	(32,676)	245.1%	-	
Repayment of borrowing	(13,330)	-	-	(32,676)	245.1%	(32,676)	245.1%	-	
Net Cash from/(used) Financing Activities	182,887	(5,433)	(3.0%)	(30,518)	(16.7%)	(35,951)	(19.7%)	581	
Net Increase/(Decrease) in cash held	887,501	1,682,737	189.6%	954,362	107.5%	2,637,099	297.1%	1,483,800	
Cash/cash equivalents at the year begin:	2,428,454	1,646,751	67.8%	3,060,362	126.0%	1,646,751	67.8%	1,024,875	
Cash/cash equivalents at the year end:	3,315,955	3,062,287	92.4%	4,014,798	121.1%	4,014,798	121.1%	2,400,723	

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Debts W Off to De	ritten	Impairn Bad Deb Council	bts ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	151,787	3.1%	111,159	2.3%	104,508	2.1%	4,526,226	92.5%	4,893,680	23.7%	820	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	316,910	12.8%	86,017	3.5%	90,864	3.7%	1,980,224	80.0%	2,474,016	12.0%	(116)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	243,612	5.4%	121,140	2.7%	132,268	2.9%	4,047,570	89.1%	4,544,590	22.0%	(871)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	51,580	3.1%	32,911	2.0%	32,641	2.0%	1,530,182	92.9%	1,647,314	8.0%	(87)	-	-	-
Receivables from Exchange Transactions - Waste Management	56,456	3.4%	34,015	2.1%	38,435	2.3%	1,524,894	92.2%	1,653,800	8.0%	378	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	404	2.3%	256	1.4%	151	.9%	16,965	95.4%	17,776	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	72,273	2.4%	74,772	2.5%	74,030	2.5%	2,772,687	92.6%	2,993,763	14.5%	233	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9,221	.4%	12,871	.5%	15,792	.7%	2,353,096	98.4%	2,390,980	11.6%	(1)	-	-	-
Total By Income Source	902,243	4.4%	473,142	2.3%	488,690	2.4%	18,751,845	91.0%	20,615,919	100.0%	356	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	120,443	5.0%	59,903	2.5%	73,767	3.0%	2,167,075	89.5%	2,421,188	11.7%	(1)	-	-	-
Commercial	374,694	5.2%	186,123	2.6%	170,601	2.4%	6,485,271	89.9%	7,216,689	35.0%	294	-	-	-
Households	395,202	3.7%	215,136	2.0%	231,907	2.2%	9,733,469	92.0%	10,575,713	51.3%	64	-	-	-
Other	11,904	3.0%	11,980	3.0%	12,415	3.1%	366,031	91.0%	402,329	2.0%	-	-	-	-
Total By Customer Group	902,243	4.4%	473,142	2.3%	488,690	2.4%	18,751,845	91.0%	20,615,919	100.0%	356	-	-	-

Part 5: Creditor Age Analysis

|--|

27.1%	100.7%
30.7%	(91.3%)
-	-
17.6%	314.1%
17.6%	314.1%
11.070	011.170
52.1%	(13.8%)
JZ.1 /0	(13.070)
(.3%)	(4,548.9%)
492.1%	(12.8%)
-	-
(.6%)	(6,221.7%)
4.8%	(99.7%)
40.0%	36.0%
40.0%	36.0%
62.1%	36.3%
(1.4%)	271.2%
-	-
-	-
(30.2%)	271.2%
(00.270)	(100.0%)
_	(100.0%)
(1.4%)	(5,349.2%)
(1.470)	(3,343.2 /0)
45.7%	(35.7%)
(13.3%)	198.6%
32.0%	67.2%

Total

R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	297,361	4.7%	148,879	2.3%	659,293	10.3%	5,271,549	82.7%	6,377,081	43.1%
Bulk Water	22,867	1.8%	14,543	1.1%	26,884	2.1%	1,208,776	94.9%	1,273,070	8.6%
PAYE deductions	5,327	(24.3%)	(2,734)	12.5%	(8,150)	37.1%	(16,384)	74.7%	(21,942)	(.1%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	20,327	(63.3%)	(25,866)	80.6%	(14,500)	45.2%	(12,068)	37.6%	(32,108)	(.2%)
Loan repayments	-	-	-	-	-	-	20,488	100.0%	20,488	.1%
Trade Creditors	410,914	6.0%	203,129	3.0%	190,130	2.8%	6,041,786	88.3%	6,845,959	46.2%
Auditor-General	-	-	1,644	13.7%	1,959	16.3%	8,397	70.0%	12,000	.1%
Other	(24,520)	(7.4%)	6,903	2.1%	(3,124)	(.9%)	352,857	106.2%	332,115	2.2%
Total	732,275	4.9%	346,497	2.3%	852,491	5.8%	12,875,400	87.0%	14,806,663	100.0%

Municipal Manager	
Financial Manager	

Source Local Government Database