



provincial treasury

MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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Provinciale Tësourie

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Ref : MPT 12/1/1

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

1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 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 2020/21 adopted budgets and Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer is required to sign and submit to the National Treasury. Therefore, any queries on the budget, revenue and expenditure reflected in the statement must be referred to the relevant municipality.
4. Furthermore, it should be noted that this report is published using the figures from the mSCOA data strings. The Municipal Standard Chart of Account Regulation requires municipalities to upload budgets and financial information in a data string format to the Local Government portal across the six mSCOA segments. Therefore the credibility of the information contained in the mSCOA data strings remains a concern as some municipality's sub-systems are not yet fully integrated with the core financial system, which indicates that some municipalities are not budgeting, transacting and reporting directly from the core financial system.
5. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of March 2021.

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

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

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

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

MS GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: 12 / 05 /2021

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

Part 1: Operating Revenue and Expenditure

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	548,646	614,797	184,630	33.7%	182,367	33.2%	106,087	17.3%	473,084	76.9%	86,279	78.0%	23.0%	
Property rates	99,664	99,664	8,919	8.9%	8,245	8.3%	8,815	8.8%	25,979	26.1%	(24,085)	39.8%	(136.6%)	
Service charges - electricity revenue	37,834	37,834	8,839	23.4%	4,845	12.8%	4,469	11.8%	18,153	48.0%	7,175	56.2%	(37.7%)	
Service charges - water revenue	45,587	45,587	2,305	5.1%	1,105	2.4%	1,243	2.7%	4,654	10.2%	1,103	9.3%	12.7%	
Service charges - sanitation revenue	12,194	12,194	1,392	11.4%	701	5.7%	698	5.7%	2,791	22.9%	2,269	57.3%	(69.2%)	
Service charges - refuse revenue	10,448	10,448	1,613	15.4%	755	7.2%	751	7.2%	3,118	29.8%	2,296	86.2%	(67.3%)	
Rental of facilities and equipment	14	127	266	1,913.4%	133	961.0%	23	18.2%	422	333.3%	399	77.5%	(94.2%)	
Interest earned - external investments	0	0	1,352	135,187,000.0%	1,028	102,770,600.0%	1,236	123,572,500.0%	3,615	361,530,100.0%	1,431	129.5%	(13.6%)	
Interest earned - outstanding debtors	10,638	7,587	8,559	80.5%	4,303	40.4%	4,552	60.0%	17,414	229.5%	15,703	91.5%	(71.0%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	179	179	27	15.3%	41	23.1%	28	15.9%	97	54.2%	42	132.3%	(32.5%)	
Licences and permits	-	-	57	-	8	-	7	-	72	-	3	-	105.3%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	329,123	400,049	150,839	45.8%	159,496	48.5%	83,800	20.9%	394,135	98.5%	78,409	99.0%	6.9%	
Other revenue	2,965	1,128	461	15.5%	1,707	57.6%	465	41.2%	2,633	233.4%	1,534	180.3%	(69.7%)	
Gains	0	0	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	548,824	613,161	65,440	11.9%	107,436	19.6%	128,988	21.0%	301,863	49.2%	98,129	58.4%	31.4%	
Employee related costs	171,166	172,907	31,884	18.6%	45,851	26.8%	17,144	9.9%	94,878	54.9%	41,627	98.6%	(58.8%)	
Remuneration of councillors	27,948	27,948	4,932	17.6%	7,262	26.0%	2,701	9.7%	14,895	53.3%	6,782	76.4%	(60.2%)	
Debt impairment	56,658	56,658	0	-	-	-	-	-	0	-	-	-	-	
Depreciation and asset impairment	47,405	47,405	-	-	139	3%	5,137	10.8%	5,276	11.1%	-	-	(100.0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	94,545	100,579	1,653	1.7%	16,372	17.3%	47,553	47.3%	65,578	65.2%	14,838	58.7%	220.5%	
Other Materials	22,195	54,207	4,088	18.4%	4,414	19.9%	10,195	18.8%	18,697	34.5%	5,896	35.1%	72.9%	
Contracted services	91,713	110,087	17,362	18.9%	25,473	27.8%	32,297	29.3%	75,132	68.2%	20,917	63.7%	54.4%	
Transfers and subsidies	-	2,446	193	-	429	-	1,360	55.6%	1,981	81.0%	1,672	132.8%	(18.6%)	
Other expenditure	37,192	40,922	5,330	14.3%	7,495	20.2%	12,601	30.8%	25,426	62.1%	6,397	59.5%	97.0%	
Losses	-	0	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(177)	1,636	119,190		74,931		(22,901)		171,220		(11,850)			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	426,262	345,123	-	-	-	-	-	-	-	-	2,425	(11.1%)	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	426,085	346,759	119,190		74,931		(22,901)		171,220		(9,425)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	426,085	346,759	119,190		74,931		(22,901)		171,220		(9,425)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	426,085	346,759	119,190		74,931		(22,901)		171,220		(9,425)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	426,085	346,759	119,190		74,931		(22,901)		171,220		(9,425)			

Part 2: Capital Revenue and Expenditure

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	330,638	352,493	35,421	10.7%	98,140	29.7%	97,091	27.5%	230,653	65.4%	26,659	28.3%	264.2%
National Government	324,718	345,123	35,421	10.9%	98,140	30.2%	96,045	27.8%	229,607	66.5%	26,470	28.8%	262.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	324,718	345,123	35,421	10.9%	98,140	30.2%	96,045	27.8%	229,607	66.5%	26,470	28.8%	262.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5,920	7,370	-	-	-	-	1,046	14.2%	1,046	14.2%	189	7.1%	453.0%
Capital Expenditure Functional	331,943	353,198	36,742	11.1%	99,708	30.0%	97,881	27.7%	234,331	66.3%	26,659	28.2%	267.2%
Municipal governance and administration	5,245	5,245	1,321	25.2%	1,011	19.3%	440	8.4%	2,771	52.8%	11,948	340.7%	(96.3%)
Executive and Council	175	175	-	-	-	-	17	9.9%	17	9.9%	-	-	(100.0%)
Finance and administration	5,030	5,030	1,321	26.3%	1,011	20.1%	423	8.4%	2,754	54.8%	11,948	355.3%	(96.5%)
Internal audit	40	40	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12,180	6,204	1,997	16.4%	400	3.3%	1,449	23.4%	3,845	62.0%	1,752	89.3%	(17.3%)
Community and Social Services	100	100	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2,020	1,720	-	-	-	-	1,449	84.3%	1,449	84.3%	-	-	(100.0%)
Public Safety	10,060	4,384	1,997	19.8%	400	4.0%	-	-	2,396	54.7%	1,752	108.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20,300	25,300	2,562	12.6%	10,236	50.4%	4,963	19.6%	17,760	70.2%	5,113	49.5%	(2.9%)
Planning and Development	200	200	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20,100	25,100	2,562	12.7%	10,236	50.9%	4,963	19.8%	17,760	70.8%	5,113	49.8%	(2.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	294,218	316,449	30,863	10.5%	88,062	29.9%	91,029	28.8%	209,955	66.3%	7,846	15.0%	1,060.2%
Energy sources	17,550	21,356	-	-	7,644	43.6%	5,023	23.5%	12,667	59.3%	-	-	(100.0%)
Water Management	243,110	264,353	24,879	10.2%	73,816	30.4%	84,400	31.9%	183,095	69.3%	7,467	7.3%	1,030.3%
Waste Water Management	32,238	30,020	5,984	18.6%	6,045	18.8%	1,607	5.4%	13,636	45.4%	379	34.1%	323.5%
Waste Management	1,320	720	-	-	557	42.2%	-	-	557	77.4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	964,270	880,053	2,270	.2%	96,047	10.0%	5,639	.6%	103,956	11.8%	-	-	(100.0%)
Property rates	99,664	64,781	11,518	11.6%	5,886	6.0%	8,235	12.7%	25,739	39.7%	-	-	(100.0%)
Service charges	106,063	68,941	11,068	10.4%	8,527	8.0%	9,685	14.0%	29,280	42.5%	-	-	(100.0%)
Other revenue	3,158	3,158	(250,765)	(7,940.8%)	(191,524)	(6,064.8%)	(211,021)	(6,682.2%)	(653,309)	(20,667.8%)	-	-	(100.0%)
Transfers and Subsidies - Operational	329,123	398,049	153,318	46.6%	160,408	48.7%	84,459	21.2%	398,184	100.0%	-	-	(100.0%)
Transfers and Subsidies - Capital	426,262	345,123	77,131	18.1%	112,650	26.4%	114,281	33.1%	304,062	88.1%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	964,270	880,053	2,270	.2%	96,047	10.0%	5,639	.6%	103,956	11.8%	-	-	(100.0%)
Cash Flow from Investing Activities													

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	12	100.0%	12	.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9,502	64.5%	82	6%	260	1.8%	4,877	33.1%	14,721	63.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6,165	72.8%	63	7%	-	-	2,243	26.5%	8,470	36.5%
Total	15,666	67.5%	145	.6%	260	1.1%	7,132	30.7%	23,203	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2,819	1.4%	7,151	3.6%	2,725	1.4%	184,469	93.6%	197,165	10.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19,782	1.8%	39,154	3.6%	19,110	1.8%	1,000,080	92.8%	1,078,127	55.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	401	1.6%	926	3.7%	320	1.3%	23,247	93.4%	24,895	1.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	759	1.6%	1,492	3.2%	736	1.6%	43,807	93.6%	46,794	2.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	88	4.9%	-	-	82	4.6%	1,621	90.5%	1,791	1.1%	-	-	-
Interest on Arrear Debtor Accounts	(23)	-	(3)	-	6,756	1.2%	571,053	98.8%	577,783	29.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	-	2	-	1	-	4,830	100.0%	4,832	3%	-	-	-
Total By Income Source	23,824	1.2%	48,723	2.5%	29,732	1.5%	1,829,108	94.7%	1,931,386	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5,897	.7%	11,656	1.3%	8,267	.9%	878,943	97.1%	904,762	46.8%	-	-	-
Commercial	2,241	1.2%	4,215	2.3%	2,637	1.4%	174,706	95.1%	183,799	9.5%	-	-	-
Households	5,674	1.0%	13,048	2.4%	7,712	1.4%	518,984	95.2%	545,418	28.2%	-	-	-
Other	10,013	3.4%	19,804	6.7%	11,115	3.7%	256,475	86.2%	297,407	15.4%	-	-	-
Total By Customer Group	23,824	1.2%	48,723	2.5%	29,732	1.5%	1,829,108	94.7%	1,931,386	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	263,352	100.0%	263,352	182.3%
PAYE deductions	(18,423)	24.6%	(6,770)	9.0%	(8,562)	11.4%	(41,216)	55.0%	(74,970)	(51.9%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(29,213)	22.8%	(14,498)	11.3%	(14,527)	11.3%	(69,955)	54.6%	(128,193)	(88.7%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(32,647)	(1,068.0%)	18,862	617.1%	130	4.2%	16,712	546.7%	3,057	2.1%
Auditor-General	-	-	2	100.0%	-	-	-	-	2	-
Other	(30,009)	(37.0%)	5,420	6.7%	36	-	105,752	130.2%	81,199	56.2%
Total	(110,291)	(76.4%)	3,016	2.1%	(22,924)	(15.9%)	274,645	190.1%	144,446	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	78,790	14.5%	66,674	12.2%	64,144	11.8%	335,544	61.6%	545,152	42.7%
Bulk Water	-	-	161	.1%	1,755	1.2%	142,744	98.6%	144,700	11.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	20,488	100.0%	20,488	1.6%
Trade Creditors	12,907	3.6%	13,204	3.9%	7,338	2.2%	304,582	90.1%	338,031	26.5%
Auditor-General	-	-	-	-	-	-	806	100.0%	806	.1%
Other	115	.1%	178	.1%	48	-	227,683	99.9%	228,024	17.9%
Total	91,812	7.2%	80,217	6.3%	73,324	5.7%	1,031,847	80.8%	1,277,201	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	271,457	287,485	81,917	30.2%	65,829	24.3%	47,210	16.4%	194,957	67.8%	64,392	118.5%	(26.7%)
Property rates	33,115	33,115	8,096	24.4%	7,888	23.8%	7,877	23.8%	23,862	72.1%	9,675	75.5%	(18.6%)
Service charges - electricity revenue	62,809	62,944	11,878	18.9%	19,230	30.6%	12,773	20.3%	43,881	69.7%	11,103	243,000.1%	15.0%
Service charges - water revenue	21,949	23,512	5,743	26.2%	5,920	27.0%	5,540	23.6%	17,204	73.2%	5,740	79.4%	(3.5%)
Service charges - sanitation revenue	20,409	21,600	5,351	26.2%	5,431	26.6%	5,152	23.9%	15,933	73.8%	5,062	78.2%	1.8%
Service charges - refuse revenue	7,832	6,500	1,537	19.6%	1,687	21.5%	1,995	30.7%	5,219	80.3%	1,884	-	5.9%
Rental of facilities and equipment	179	309	33	18.7%	108	60.3%	62	20.1%	203	65.9%	42	62.9%	48.6%
Interest earned - external investments	1,227	1,227	117	9.5%	62	5.0%	214	17.4%	393	32.0%	97	39.2%	121.3%
Interest earned - outstanding debtors	27,811	27,811	8,820	31.7%	8,978	32.3%	9,191	33.0%	26,989	97.0%	10,709	112.5%	(14.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	859	228	17	2.0%	39	4.6%	55	24.1%	112	48.9%	45	3.8%	23.4%
Licences and permits	0	0	1,853	2,685,905.9%	1,679	2,433,727.5%	1,318	1,910,407.2%	4,851	7,030,040.6%	1,273	167.5%	3.6%
Agency services	6,231	7,100	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	86,727	99,657	37,881	43.7%	13,727	15.8%	530	5%	52,138	52.3%	18,515	97.8%	(97.1%)
Other revenue	2,308	3,481	590	25.6%	1,080	46.8%	2,503	71.9%	4,173	119.9%	249	129.4%	904.3%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	294,517	276,632	32,047	10.9%	22,738	7.7%	36,926	13.3%	91,711	33.2%	18,204	67.2%	102.8%
Employee related costs	68,091	66,173	544	.8%	265	.4%	266	.4%	1,076	1.6%	443	3.5%	(39.9%)
Remuneration of councillors	5,646	5,646	-	-	-	-	-	-	-	-	-	-	1.5%
Debt impairment	49,699	49,699	-	-	-	-	-	-	-	-	2,529	10.6%	(100.0%)
Depreciation and asset impairment	27,407	27,407	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5,304	3,600	1,241	23.4%	530	10.0%	1,930	53.6%	3,700	102.8%	545	-	253.8%
Bulk purchases	61,361	70,200	23,273	37.9%	11,860	19.3%	24,282	34.6%	59,414	84.6%	5,674	-	327.9%
Other Materials	13,330	9,728	1,985	14.9%	2,636	19.8%	1,961	20.2%	6,582	67.7%	5,119	58.1%	(61.7%)
Contracted services	33,044	22,414	3,543	10.7%	6,074	18.4%	5,386	24.0%	15,003	66.9%	1,982	134.1%	171.8%
Transfers and subsidies	1,800	1,800	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28,835	19,966	1,461	5.1%	1,374	4.8%	3,102	15.5%	5,937	29.7%	1,911	138.9%	62.3%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23,060)	10,852	49,870		43,091		10,284		103,245		46,188		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	79,246	79,246	-	-	-	-	-	-	-	-	-	69.0%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56,186	90,099	49,870		43,091		10,284		103,245		46,188		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56,186	90,099	49,870		43,091		10,284		103,245		46,188		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56,186	90,099	49,870		43,091		10,284		103,245		46,188		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56,186	90,099	49,870		43,091		10,284		103,245		46,188		

Part 2: Capital Revenue and Expenditure

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

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

Part 3: Cash Receipts and Payments

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	294,318	389,327	109,344	37.2%	94,209	32.0%	57,116	14.7%	260,669	67.0%	150,237	198.9%	(62.0%)
Property rates	21,481	20,844	7,140	33.2%	3,705	17.2%	2,601	12.5%	13,446	64.5%	3,343	-	(22.2%)
Service charges	76,232	165,621	16,746	22.0%	29,955	39.3%	15,946	9.6%	62,647	37.8%	21,915	-	(27.2%)
Other revenue	30,882	22,732	6,065	19.6%	3,602	11.7%	4,936	21.7%	14,604	64.2%	3,888	2,587.0%	27.0%
Transfers and Subsidies - Operational	83,477	99,657	56,535	67.7%	20,431	24.5%	8,497	8.5%	85,463	85.8%	29,275	53.1%	(71.0%)
Transfers and Subsidies - Capital	82,246	79,246	22,858	27.8%	36,515	44.4%	25,136	31.7%	84,510	106.6%	91,816	-	(72.6%)
Interest	-	1,227	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126,673)	(247,978)	(36,877)	29.1%	(58,335)	46.1%	(29,377)	11.8%	(124,589)	50.2%	(82,404)	-	(64.4%)
Suppliers and employees	(121,368)	(242,673)	(36,877)	30.4%	(58,335)	48.1%	(29,377)	12.1%	(124,589)	51.3%	(82,404)	-	(64.4%)
Finance charges	(5,304)	(5,304)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	167,645	141,349	72,467	43.2%	35,874	21.4%	27,739	19.6%	136,080	96.3%	67,833	183.7%	(59.1%)
Cash Flow from Investing Activities													
Receipts	7,249	7,249	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7,249	7,249	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79,246)	12	(7,819)	9.9%	(5,641)	7.1%	(10,125)	(82,386.2%)	(23,585)	(191,904.0%)	(4,830)	-	109.6%
Capital assets	(79,246)	12	(7,819)	9.9%	(5,641)	7.1%	(10,125)	(82,386.2%)	(23,585)	(191,904.0%)	(4,830)	-	109.6%
Net Cash from/(used) Investing Activities	(71,997)	7,262	(7,819)	10.9%	(5,641)	7.8%	(10,125)	(139.4%)	(23,585)	(324.8%)	(4,830)	-	109.6%
Cash Flow from Financing Activities													
Receipts	86	-	(9)	(10.2%)	(2)	(2.7%)	3	-	(8)	-	3	-	(3.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	86	-	(9)	(10.2%)	(2)	(2.7%)	3	-	(8)	-	3	-	(3.9%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	86	-	(9)	(10.2%)	(2)	(2.7%)	3	-	(8)	-	3	-	(3.9%)
Net Increase/(Decrease) in cash held	95,735	148,611	64,639	67.5%	30,231	31.6%	17,617	11.9%	112,487	75.7%	63,006	176.6%	(72.0%)
Cash/cash equivalents at the year begin:	-	-	(178,520)	-	(113,881)	-	(83,650)	-	(178,520)	-	106,982	-	(178.2%)
Cash/cash equivalents at the year end:	95,735	148,611	(113,881)	(119.0%)	(83,650)	(87.4%)	(66,033)	(44.4%)	(66,033)	(44.4%)	169,988	88.0%	(138.8%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16,738	10.6%	16,555	10.5%	8,995	5.7%	115,449	73.2%	157,737	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16,738	10.6%	16,555	10.5%	8,995	5.7%	115,449	73.2%	157,737	100.0%

Contact Details

Municipal Manager	Mr. Johnny Mokgatsi	017 773 2031
Financial Manager	Mr. Clement Letsolo	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	591,320	644,010	61,290	10.4%	38,304	6.5%	507,057	78.7%	606,651	94.2%	265,278	116.3%	91.1%	
Property rates	40,000	40,000	10,113	25.3%	10,104	25.3%	10,113	25.3%	30,330	75.8%	11,494	385.5%	(12.0%)	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	81,000	73,000	30,738	37.9%	11,557	14.3%	10,852	14.9%	53,147	72.8%	17,451	301.4%	(37.8%)	
Service charges - sanitation revenue	9,000	7,000	1,896	21.1%	1,919	21.3%	1,877	26.8%	5,692	81.3%	2,424	264.4%	(22.5%)	
Service charges - refuse revenue	6,300	5,600	1,164	18.5%	1,093	17.4%	1,093	19.5%	3,351	59.8%	1,966	2,244.1%	(44.4%)	
Rental of facilities and equipment	195	195	33	16.8%	49	25.1%	45	23.3%	127	65.2%	83	121.0%	(45.2%)	
Interest earned - external investments	5,500	5,500	20	.4%	-	-	-	-	20	4%	375	125.5%	(100.0%)	
Interest earned - outstanding debtors	20,000	20,000	14,212	71.1%	7,276	36.4%	9,378	46.9%	30,865	154.3%	12,365	5,664.5%	(24.2%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2,305	805	1	.1%	1	.1%	5	.7%	8	1.0%	6	15.5%	(3.6%)	
Licences and permits	8,375	5,555	14	.2%	1,620	19.3%	102	1.8%	1,737	31.3%	1,483	58.8%	(93.1%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	414,336	482,226	-	-	-	-	473,430	98.2%	473,430	98.2%	217,571	97.7%	117.6%	
Other revenue	4,309	4,129	3,098	71.9%	4,685	108.7%	160	3.9%	7,943	192.4%	60	35.9%	165.7%	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	643,049	701,014	59,920	9.3%	428,260	66.6%	65,105	9.3%	553,285	78.9%	63,634	12.7%	2.3%	
Employee related costs	232,500	233,750	17,649	7.6%	11,416	4.9%	15,370	6.6%	44,435	19.0%	31,828	12.7%	(51.7%)	
Remuneration of councillors	26,624	26,624	1,992	7.5%	2,056	7.7%	2,074	7.8%	6,123	23.0%	3,836	15.0%	(45.9%)	
Debt impairment	50,000	50,000	-	-	344,377	688.8%	46	.1%	344,424	688.8%	-	-	(100.0%)	
Depreciation and asset impairment	66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	-	400	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	12,650	13,850	1,674	13.2%	1,955	15.5%	1,291	9.3%	4,920	35.5%	493	7.4%	161.7%	
Contracted services	138,369	177,350	21,917	15.8%	41,141	29.7%	32,190	18.2%	95,248	53.7%	16,510	14.3%	95.0%	
Transfers and subsidies	8,750	11,250	140	1.6%	786	9.0%	1,394	12.4%	2,320	20.6%	1,372	25.8%	1.6%	
Other expenditure	108,157	121,791	16,548	15.3%	26,530	24.5%	12,739	10.5%	55,816	45.8%	9,595	27.7%	32.8%	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(51,730)	(57,004)	1,370		(389,957)		441,952		53,366		201,643			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	151,745	124,245	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	2	-	2	-	3	-	(38.3%)	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	100,015	67,241	1,370		(389,957)		441,954		53,367		201,646			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	100,015	67,241	1,370		(389,957)		441,954		53,367		201,646			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	100,015	67,241	1,370		(389,957)		441,954		53,367		201,646			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	100,015	67,241	1,370		(389,957)		441,954		53,367		201,646			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure														
Source of Finance	149,632	189,498	5,300	3.5%	14,892	10.0%	40,639	21.4%	60,831	32.1%	32,739	27.5%	24.1%	
National Government	118,033	118,498	5,300	4.5%	14,414	12.2%	40,073	33.8%	59,787	50.5%	32,739	27.5%	22.4%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	31,600	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	149,632	118,498	5,300	3.5%	14,414	9.6%	40,073	33.8%	59,787	50.5%	32,739	27.5%	22.4%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	71,000	-	-	478	-	566	.8%	1,044	1.5%	-	-	(100.0%)	
Capital Expenditure Functional	149,632	189,498	5,300	3.5%	14,892	10.0%	40,639	21.4%	60,831	32.1%	33,070	27.5%	22.9%	
Municipal governance and administration														
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety											502		(100.0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	502	-	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	104,808	90,913	5,300	5.1%	12,366	11.8%	24,576	27.0%	42,241	46.5%	27,142	25.0%	(9.5%)	
Planning and Development	31,600	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	73,208	90,913	5,300	7.2%	12,366	16.9%	24,576	27.0%	42,241	46.5%	27,142	25.0%	(9.5%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	44,825	98,585			2,526	5.6%	16,063	16.3%	18,589	18.9%	5,425	48.3%	196.1%	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	56,000	-	-	478	-	-	-	478	9%	373	-	(100.0%)	
Waste Water Management	44,825	42,585	-	-	2,048	4.6%	16,063	37.7%	18,111	42.5%	5,235	49.4%	206.9%	
Waste Management	-	-	-	-	-	-	-	-	-	-	(182)	-	(100.0%)	
Other														

Part 3: Cash Receipts and Payments

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	757,068	799,958	210,469	27.8%	211,333	27.9%	145,381	18.2%	567,182	70.9%	245,361	21.5%	(40.7%)	
Property rates	45,000	45,000	8,978	20.0%	4,853	10.8%	1,906	4.2%	15,737	35.0%	5,563	-	(65.7%)	
Service charges	114,200	114,200	1,208	1.1%	2,053	1.8%	3,140	2.7%	6,401	5.6%	1,837	-	71.0%	
Other revenue	31,787	28,787	17,957	56.5%	14,615	46.0%	38,428	133.5%	71,000	246.6%	20,840	-	84.4%	
Transfers and Subsidies - Operational	566,081	482,226	182,326	32.2%	189,812	33.5%	101,292	21.0%	473,430	98.2%	217,121	17.3%	(53.3%)	
Transfers and Subsidies - Capital	-	124,245	-	-	-	-	614	.5%	614	.5%	-	-	(100.0%)	
Interest	-	5,500	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(571,065)	(535,935)	(9,376)	1.6%	(20,695)	3.6%	(25,226)	4.7%	(55,297)	10.3%	3,463	-	(828.5%)	
Suppliers and employees	(571,065)	(535,935)	(9,376)	1.6%	(20,695)	3.6%	(25,226)	4.7%	(55,297)	10.3%	3,463	-	(828.5%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	186,003	264,023	201,092	108.1%	190,638	102.5%	120,155	45.5%	511,886	193.9%	248,224	21.6%	(51.7%)	
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	(118,033)	(189,498)	(5,300)	4.5%	(14,892)	12.6%	(40,875)	21.6%	(61,067)	32.2%	(32,772)	27.5%	24.7%	
Capital assets	(118,033)	(189,498)	(5,300)	4.5%	(14,892)	12.6%	(40,875)	21.6%	(61,067)	32.2%	(32			

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	221	8.1%	-	-	-	-	2,517	91.9%	2,737	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	221	8.1%	-	-	-	-	2,517	91.9%	2,737	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	279,672	299,484	121,440	43.4%	100,875	36.1%	70,041	23.4%	292,356	97.6%	68,180	99.7%	2.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	640	360	101	15.8%	101	15.8%	101	28.0%	303	84.1%	109	58.1%	(7.1%)
Interest earned - external investments	8,000	10,500	215	2.7%	1,327	16.6%	2,548	24.3%	4,091	39.0%	3,336	90.6%	(23.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	140	140	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	920	920	156	16.9%	156	17.0%	136	14.7%	448	48.7%	152	81.5%	(11.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	268,972	287,266	120,849	44.9%	99,239	36.9%	67,178	23.4%	287,266	100.0%	21,933	100.0%	208.3%
Other revenue	1,000	298	119	11.9%	50	5.0%	72	24.3%	241	81.0%	42,644	100.1%	(99.8%)
Gains	-	-	0	-	2	-	6	-	8	-	6	-	(3.3%)
Operating Expenditure	269,193	285,264	58,340	21.7%	66,629	24.8%	58,070	20.4%	183,039	64.2%	52,589	66.2%	10.4%
Employee related costs	154,919	160,712	35,847	23.1%	37,575	24.3%	36,545	22.7%	109,968	68.4%	32,657	70.1%	11.9%
Remuneration of councillors	17,825	17,825	4,134	23.2%	4,049	22.7%	3,998	22.4%	12,181	68.3%	3,906	70.7%	2.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8,147	11,053	2,533	31.1%	2,533	31.1%	2,533	22.9%	7,598	68.7%	2,564	64.9%	(1.2%)
Finance charges	15,046	13,859	-	-	6,914	46.0%	0	-	6,914	49.9%	0	50.0%	(89.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2,724	2,400	243	8.9%	638	23.4%	526	21.9%	1,407	58.6%	538	39.2%	(2.3%)
Contracted services	22,390	35,705	8,884	39.7%	7,747	34.6%	4,969	13.9%	21,601	60.5%	4,220	64.7%	17.8%
Transfers and subsidies	-	900	-	-	-	-	187	20.7%	187	20.7%	-	-	(100.0%)
Other expenditure	48,141	42,811	6,698	13.9%	7,171	14.9%	9,309	21.7%	23,177	54.1%	8,704	62.9%	7.0%
Losses	-	-	0	-	3	-	3	-	7	-	0	-	3,797.7%
Surplus/(Deficit)	10,479	14,219	63,100		34,246		11,970		109,317		15,591		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,371	2,371	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	30	-	-	30	-	30	100.0%	59	200.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	12,850	16,620	63,100		34,276		12,000		109,376		15,591		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12,850	16,620	63,100		34,276		12,000		109,376		15,591		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12,850	16,620	63,100		34,276		12,000		109,376		15,591		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12,850	16,620	63,100		34,276		12,000		109,376		15,591		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	17,662	27,470	454	2.6%	8,588	48.6%	2,601	9.5%	11,642	42.4%	5,768	81.8%	(54.9%)
National Government	2,371	2,371	318	13.4%	527	22.2%	306	12.9%	1,151	48.6%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2,371	2,371	318	13.4%	527	22.2%	306	12.9%	1,151	48.6%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15,291	25,099	136	9%	8,060	52.7%	2,295	9.1%	10,491	41.8%	5,768	81.8%	(60.2%)
Capital Expenditure Functional	17,662	27,670	454	2.6%	8,788	49.8%	2,601	9.4%	11,842	42.8%	5,768	81.8%	(54.9%)
Municipal governance and administration	4,592	6,183	40	9%	1,591	34.7%	749	12.1%	2,380	38.5%	212	39.4%	252.8%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4,592	6,183	40	9%	1,591	34.7%	749	12.1%	2,380	38.5%	212	39.4%	252.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	805	-	-	689	-	-	-	689	85.6%	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	805	-	-	689	-	-	-	689	85.6%	-	-	-
Economic and Environmental Services	3,371	3,746	318	9.4%	527	15.6%	306	8.2%	1,151	30.7%	1,764	42.2%	(82.7%)
Planning and Development	1,000	1,375	-	-	-	-	-	-	-	-	1,264	70.9%	(100.0%)
Road Transport	2,371	2,371	318	13.4%	527	22.2%	306	12.9%	1,151	48.6%	500	16.2%	(38.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9,699	16,936	96	1.0%	5,980	61.7%	1,546	9.1%	7,622	45.0%	3,792	147.8%	(59.2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	7,099	12,026	96	1.4%	5,645	79.5%	1,546	12.9%	7,287	60.6%	473	21.6%	227.0%
Waste Water Management	2,600	4,910	-	-	335	12.9%	-	-	335	6.8%	3,319	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	288,043	312,384	-	-	-	-	408,431	130.7%	408,431	130.7%	-	-	(100.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1,920	294,679	-	-	-	-	360,259	122.3%	360,259	122.3%	-	-	(100.0%)
Transfers and Subsidies - Operational	277,983	4,694	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	2,371	-	-	-	-	47,733	2,013.2%	47,733	2,013.2%	-	-	(100.0%)
Interest	8,000	10,500	-	-	-	-	438	4.2%	438	4.2%	-	-	(100.0%)
Dividends	140	140	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(301,950)	-	-	-	-	(94,541)	31.3%	(94,541)	31.3%	-	-	(100.0%)
Suppliers and employees	-	(288,092)	-	-	-	-	(94,541)	32.8%	(94,541)	32.8%	-	-	(100.0%)
Finance charges	-	(13,858)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	288,043	10,434	-	-	-	-	313,889	3,008.3%	313,889	3,008.3%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	(305)	(0)	394	(129.3%)	-	-	690	(69,000,000.0%)	1,084	(108,409,600.0%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	(0)	-	-	-	-	690	(69,000,000.0%)	690	(69,000,000.0%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(305)	-	394	(129.3%)	-	-	-	-	-	-	-	-	-
Payments	(17,662)	(27,470)	-	-	-	-	(2,314)	8.4%	(2,314)	8.4%	-	-	(100.0%)
Capital assets	(17,662)	(27,470)	-	-	-	-	(2,314)	8.4%	(2,314)	8.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(17,967)	(27,470)	394	(2.2%)	-	-	(1,624)	5.9%	(1,230)	4.5%	-	-	(100.0%)
Cash Flow from Financing Activities			</										

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,232	29.1%	587	13.9%	158	3.7%	2,252	53.2%	4,230	100.0%
Total	1,232	29.1%	587	13.9%	158	3.7%	2,252	53.2%	4,230	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	119	100.0%	-	-	-	-	-	-	119	8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6,275	42.3%	2,717	18.3%	1,047	7.1%	4,806	32.4%	14,844	99.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6,393	42.7%	2,717	18.2%	1,047	7.0%	4,806	32.1%	14,963	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 1: Operating Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	3,428,838	3,428,838	890,941	26.0%	854,126	24.9%	760,612	22.2%	2,505,679	73.1%	733,006	72.7%	3.8%	
Property rates	614,398	614,398	162,312	26.4%	159,115	25.9%	160,383	26.1%	481,810	78.4%	138,354	69.9%	15.9%	
Service charges - electricity revenue	1,146,904	1,146,904	271,802	23.7%	225,153	19.6%	207,253	18.1%	704,208	61.4%	217,868	61.7%	(4.9%)	
Service charges - water revenue	508,985	508,985	101,358	19.9%	111,407	21.9%	108,067	21.2%	320,831	63.0%	110,895	78.3%	(2.6%)	
Service charges - sanitation revenue	163,645	163,645	33,102	20.2%	36,081	22.0%	35,170	21.5%	104,352	63.8%	37,672	85.1%	(6.6%)	
Service charges - refuse revenue	136,952	136,952	30,327	22.1%	30,282	22.1%	30,580	22.3%	91,189	66.6%	30,301	70.4%	.9%	
Rental of facilities and equipment	3,659	3,659	598	16.3%	736	20.1%	627	17.1%	1,961	53.6%	746	95.8%	(16.0%)	
Interest earned - external investments	3,840	3,840	1,128	29.4%	500	13.0%	600	15.6%	2,228	58.0%	-	-	(100.0%)	
Interest earned - outstanding debtors	328,073	328,073	88,951	27.1%	89,641	27.3%	94,234	28.7%	272,827	83.2%	76,450	76.8%	23.3%	
Dividends received	-	-	-	-	-	-	-	-	-	-	1,624	77.1%	(100.0%)	
Fines, penalties and forfeits	40,359	40,359	1,240	3.1%	7,075	17.5%	3,657	9.1%	11,972	29.7%	11,601	78.8%	(68.5%)	
Licences and permits	287	287	52	18.0%	57	20.0%	120	41.7%	229	79.7%	678	72.6%	(82.4%)	
Agency services	2,712	2,712	228	8.4%	842	31.0%	525	19.4%	1,595	58.8%	-	-	(100.0%)	
Transfers and subsidies	420,424	420,424	185,976	44.2%	181,680	43.2%	100,939	24.0%	468,595	111.5%	88,111	95.2%	14.6%	
Other revenue	54,102	54,102	13,868	25.6%	11,556	21.4%	18,457	34.1%	43,881	81.1%	18,707	98.7%	(1.3%)	
Gains	4,500	4,500	-	-	-	-	-	-	-	-	-	-	8.6%	
Operating Expenditure	4,504,262	4,504,262	722,940	16.1%	659,542	14.6%	586,815	13.0%	1,969,297	43.7%	707,628	57.4%	(17.1%)	
Employee related costs	994,369	994,369	234,457	23.6%	248,662	25.0%	238,750	24.0%	721,870	72.6%	229,252	72.9%	4.1%	
Remuneration of councillors	32,528	32,528	5,614	17.3%	5,215	16.0%	5,067	15.6%	15,896	48.9%	5,086	57.7%	(4%)	
Debt impairment	833,069	833,069	67	-	115	-	66	-	248	-	2,632	14.4%	(97.5%)	
Depreciation and asset impairment	355,689	355,689	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	363,602	363,602	15,779	4.3%	25,402	7.0%	26,887	7.4%	68,067	18.7%	108,534	90.3%	(75.2%)	
Bulk purchases	1,192,605	1,192,605	340,192	28.5%	178,576	15.0%	159,504	13.3%	677,822	56.8%	207,432	67.1%	(23.3%)	
Other Materials	139,385	139,385	18,562	13.3%	38,138	27.4%	51,940	37.3%	108,640	77.9%	43,097	74.0%	20.5%	
Contracted services	352,394	352,394	59,472	16.9%	108,155	30.7%	73,542	20.8%	241,169	68.3%	79,072	74.6%	(7.0%)	
Transfers and subsidies	4,650	4,650	380	8.2%	496	10.7%	342	7.3%	1,217	26.2%	5,130	40.4%	(93.3%)	
Other expenditure	233,140	232,590	48,416	20.8%	54,783	23.5%	31,168	13.4%	134,367	57.8%	27,393	48.6%	13.8%	
Losses	2,830	2,830	-	-	-	-	-	-	-	-	-	-	536.3%	
Surplus/(Deficit)	(1,075,424)	(1,075,424)	168,002		194,583		173,797		536,382		25,378			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	184,190	184,190	26,103	14.2%	57,089	31.0%	-	-	83,192	45.2%	(597)	36.3%	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	16,971	16,971	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(874,263)	(874,263)	194,105		251,672		173,797		619,574		24,781			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(874,263)	(874,263)	194,105		251,672		173,797		619,574		24,781			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(874,263)	(874,263)	194,105		251,672		173,797		619,574		24,781			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(874,263)	(874,263)	194,105		251,672		173,797		619,574		24,781			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure														
Source of Finance	245,771	95,913	40,916	16.6%	55,369	22.5%	32,667	34.1%	128,951	134.4%	16,563	34.7%	97.2%	
National Government	184,190	73,739	33,717	18.3%	39,183	21.3%	28,096	38.1%	100,996	137.0%	16,563	35.2%	69.6%	
Provincial Government	-	1,829	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	16,971	20,345	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	201,161	95,913	33,717	16.8%	39,183	19.5%	28,096	29.3%	100,996	105.3%	16,563	34.7%	69.6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	44,610	-	7,199	16.1%	16,186	36.3%	4,570	-	27,955	-	-	-	(100.0%)	
Capital Expenditure Functional	245,771	191,647	40,916	16.6%	54,315	22.1%	32,667	17.0%	127,898	66.7%	25,363	35.7%	28.8%	
Municipal governance and administration	26,830	11,802	67	.2%	9,124	34.0%	825	7.0%	10,016	84.9%	2,068	28.7%	(60.1%)	
Executive and Council	250	1,272	-	-	15	5.9%	91	7.2%	106	8.3%	0	6.5%	32,400.0%	
Finance and administration	26,580	10,531	67	.3%	9,109	34.3%	734	7.0%	9,910	94.1%	2,067	29.1%	(64.5%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5,230	5,060	-	-	5	.1%	444	8.8%	449	8.9%	2	12.9%	28,271.2%	
Community and Social Services	2,230	5,060	-	-	5	.2%	444	8.8%	449	8.9%	2	12.9%	28,271.2%	
Sport And Recreation	2,000	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	1,000	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	26,250	72,142	994	3.8%	6,287	24.0%	4,827	6.7%	12,108	16.8%	(535)	22.1%	(1,002.2%)	
Planning and Development	100	-	-	-	5,089	5,088.8%	1,942	-	7,031	-	-	6%	(100.0%)	
Road Transport	26,150	72,142	994	3.8%	1,199	4.6%	2,885	4.0%	5,078	7.0%	(535)	27.5%	(639.2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	22.1%	
Trading Services	187,461	102,642	39,855	21.3%	38,899	20.8%	26,571	25.9%	105,324	102.6%	23,829	40.3%	11.5%	
Energy sources	56,251	73,770	11,062	19.7%	2,189	3.9%	9,384	12.7%	22,655	30.7%	1,954	17.6%	380.2%	
Water Management	55,721	6,527	15,188	27.3%	12,021	21.6%	2,114	24.8%	29,323	343.9%	9,403	40.5%	(77.5%)	
Waste Water Management	75,439	20,345	13,584	18.0%	24,688	32.7%	15,073	74.1%	53,345	262.2%	12,471	60.0%	20.9%	
Waste Management	50	-	1	1.5%	-	-	-	-	1	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	2,746,793	216	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	491,518	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1,565,189	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	90,942	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	414,954	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	184,190	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	216	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,727,317)	(260,325)	(685,955)	39.7%	(599,321)	34.7%	(568,649)	218.4%	(1,853,924)	712.2%	-	-	(100.0%)	
Suppliers and employees	(1,727,317)	(260,325)	(685,955)	39.7%	(599,321)	34.7%	(568,649)	218.4%	(1,853,924)	712.2%	-	-	(100.0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1,019,476	(260,110)	(685,955)	(67.3%)	(599,321)	(58.8%)	(568,649)	218.6%	(1,853,924)	712.7%	-	-	(100.0%)	

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	79,483	1.6%	86,820	1.8%	83,353	1.7%	4,606,389	94.9%	4,856,045	93.8%
Bulk Water	12,328	4.8%	10,879	4.2%	10,021	3.9%	224,202	87.1%	257,429	5.0%
PAYE deductions	15,003	100.0%	-	-	-	-	-	-	15,003	3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12,177	100.0%	-	-	-	-	-	-	12,177	2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,890	13.8%	6,458	18.2%	3,593	10.1%	20,511	57.9%	35,452	7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	123,881	2.4%	104,156	2.0%	96,966	1.9%	4,851,102	93.7%	5,176,105	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	.1%	-	-	0	-	1,393	99.8%	1,395	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2	.1%	-	-	0	-	1,393	99.8%	1,395	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 1: Operating Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	2,432,912	2,432,912	548,290	22.5%	660,397	27.1%	538,468	22.1%	1,747,156	71.8%	434,677	69.7%	23.9%	
Property rates	346,777	346,777	93,810	27.1%	77,583	22.4%	93,941	27.1%	265,334	76.5%	79,522	77.6%	18.1%	
Service charges - electricity revenue	610,150	610,150	109,878	18.0%	116,826	19.1%	124,192	20.4%	350,896	57.5%	111,697	69.0%	11.2%	
Service charges - water revenue	545,933	545,933	157,904	28.9%	157,904	28.9%	155,534	28.5%	403,441	73.9%	123,256	78.1%	26.2%	
Service charges - sanitation revenue	139,683	139,683	32,599	23.3%	30,456	21.8%	30,096	21.5%	93,151	66.7%	29,861	77.9%	.8%	
Service charges - refuse revenue	149,397	149,397	31,994	21.4%	32,156	21.5%	32,573	21.8%	96,723	64.7%	30,375	74.3%	7.2%	
Rental of facilities and equipment	4,728	4,728	1,324	28.0%	1,443	30.5%	889	18.8%	3,656	77.3%	1,748	100.5%	(49.1%)	
Interest earned - external investments	13,588	13,588	1,501	11.0%	1,634	12.0%	2,388	17.6%	5,523	40.6%	1,405	118.7%	70.0%	
Interest earned - outstanding debtors	196,128	196,128	(5,117)	(2.6%)	17,793	9.1%	28,593	14.6%	41,269	21.0%	31,538	82.8%	(9.3%)	
Dividends received	21	21	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	34,646	34,646	33	.1%	221	.6%	307	.9%	560	1.6%	123	3.2%	150.5%	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	385,183	385,183	122,973	31.9%	291,133	75.6%	68,446	17.8%	482,551	125.3%	17,726	46.7%	286.1%	
Other revenue	6,677	6,677	1,393	20.9%	1,149	17.2%	1,509	22.6%	4,050	60.7%	1,410	92.5%	7.0%	
Gains	-	-	-	-	-	-	-	-	-	-	6,016	88.6%	(100.0%)	
Operating Expenditure	2,376,700	2,405,774	343,296	14.4%	575,437	24.2%	544,777	22.6%	1,463,511	60.8%	329,600	46.6%	65.3%	
Employee related costs	628,945	629,965	44,560	7.1%	226,497	36.0%	137,446	21.8%	408,503	64.8%	12,664	2.1%	985.3%	
Remuneration of councillors	29,386	29,386	2,095	7.1%	10,096	34.4%	6,304	21.5%	18,494	62.9%	-	-	(100.0%)	
Debt impairment	194,223	194,223	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	148,449	148,449	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	123,975	123,975	7,442	6.0%	19,897	16.0%	18,743	15.1%	46,082	37.2%	62,041	215.7%	(69.8%)	
Bulk purchases	547,628	547,628	171,861	31.4%	151,045	27.6%	88,852	16.2%	411,778	75.2%	118,647	83.2%	(25.1%)	
Other Materials	369,653	375,826	94,172	25.5%	94,531	25.5%	89,011	23.7%	277,714	73.9%	64,822	71.5%	37.3%	
Contracted services	251,916	260,898	15,550	6.2%	43,421	17.2%	47,264	18.1%	106,235	40.7%	50,177	46.9%	(5.8%)	
Transfers and subsidies	-	7,371	(15)	(.2%)	116	.2%	144,489	19.6%	144,590	196.1%	8,476	61.2%	1,604.7%	
Other expenditure	82,527	88,055	7,611	9.2%	29,834	36.2%	12,667	14.4%	50,113	56.9%	12,773	47.1%	(8.1%)	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	56,212	27,138	204,994		84,959		(6,309)		283,645		105,077			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	172,422	181,872	-	-	35,981	20.9%	40,889	22.5%	76,870	42.3%	23,102	74.8%	77.0%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	61,849	885.6%	(100.0%)	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	228,634	209,010	204,994		120,940		34,581		360,515		190,027			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	228,634	209,010	204,994		120,940		34,581		360,515		190,027			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	228,634	209,010	204,994		120,940		34,581		360,515		190,027			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	228,634	209,010	204,994		120,940		34,581		360,515		190,027			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure														
Source of Finance	169,586	189,201	16,274	9.6%	20,552	12.1%	16,887	8.9%	53,713	28.4%	13,826	37.3%	22.1%	
National Government	169,586	179,001	16,274	9.6%	20,552	12.1%	16,887	9.4%	53,713	30.0%	13,826	37.3%	22.1%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	10,200	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	169,586	189,201	16,274	9.6%	20,552	12.1%	16,887	8.9%	53,713	28.4%	13,826	37.3%	22.1%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	325,861	309,292	20,116	6.2%	21,864	6.7%	34,299	11.1%	76,279	24.7%	15,823	20.7%	116.8%	
Municipal governance and administration	9,465	18,050	849	9.0%	399	4.2%	(702)	(3.9%)	546	3.0%	668	34.1%	(205.1%)	
Executive and Council	-	5,750	12	.2%	-	-	-	-	12	.2%	-	-	21.6%	
Finance and administration	9,465	12,300	838	8.8%	399	4.2%	(702)	(5.7%)	534	4.3%	668	35.8%	(205.1%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	5,900	-	-	191	-	-	-	191	3.2%	2,921	18.4%	(100.0%)	
Community and Social Services	-	900	-	-	191	-	-	-	191	21.2%	2,921	26.4%	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	5,000	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	62,886	69,142	3,385	5.4%	14,231	22.6%	8,996	13.0%	26,613	38.5%	1,426	13.9%	530.8%	
Planning and Development	57,986	56,242	3,371	5.8%	14,231	24.5%	8,403	14.9%	26,005	46.2%	0	-	76,387,754.5%	
Road Transport	4,900	12,900	-	-	-	-	594	4.6%	594	4.6%	1,426	21.5%	(58.4%)	
Environmental Protection	-	-	15	.2%	-	-	-	-	15	.2%	-	-	-	
Trading Services	253,510	216,199	15,882	6.3%	7,043	2.8%	26,005	12.0%	48,930	22.6%	10,808	20.5%	140.6%	
Energy sources	32,000	37,526	10,082	31.5%	35	.1%	430	1.1%	10,548	28.1%	3,077	59.0%	(86.0%)	
Water Management	-	23,342	727	3.1%	4,271	18.3%	3,803	16.3%	8,801	37.7%	2,111	62.8%	80.1%	
Waste Water Management	120,000	119,251	5,073	4.2%	2,737	2.3%	10,529	8.8%	18,339	15.4%	4,439	21.8%	137.2%	
Waste Management	101,510	36,080	-	-	-	-	11,242	31.2%	11,242	31.2%	1,180	18.0%	852.5%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	1,948,325	1,948,325	442,664	22.7%	688,719	35.3%	437,112	22.4%	1,568,496	80.5%	421,734	67.2%	3.6%	
Property rates	297,207	297,207	233	.1%	136,786	46.0%	977	.3%	137,996	46.4%	56,933	334.2%	(98.3%)	
Service charges	1,143,893	1,143,893	2,687	.2%	31,043	2.7%	43,136	3.8%	76,867	6.7%	28,739	58.2%	50.1%	
Other revenue	44,625	44,625	271,318	608.0%	296,214	663.8%	266,811	597.9%	834,343	1,869.7%	258,932	53.1%	3.0%	
Transfers and Subsidies - Operational	342,764	342,764	143,422	41.8%	134,621	39.3%	90,038	26.3%	368,081	107.4%	71,126	93.7%	26.6%	
Transfers and Subsidies - Capital	119,836	119,836	25,000	20.9%	90,052	75.1%	36,147	30.2%	151,199	126.2%	6,000	-	502.4%	
Interest	-	-	3	.0%	-	-	3	.0%	10	.0%	4	.0%	(12.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(2,152,060)	(2,152,060)	122,474	(5.7%)	55,334	(2.6%)	(14,984)	(.7%)	162,824	(7.6%)	331,792	(7.6%)	(104.5%)	
Suppliers and employees	(2,152,060)	(2,152,060)	122,474	(5.7%)	55,334	(2.6%)	(14,984)	(.7%)	162,824	(7.6%)	331,792	(7.6%)	(104.5%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(203,735)	(203,735)	565,138	(27.4%)	744,053	(365.2%)	422,128	(207.2%)						

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	78,354	3.5%	5,399	.2%	7,865	.4%	2,147,463	95.9%	2,239,081	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	78,354	3.5%	5,399	.2%	7,865	.4%	2,147,463	95.9%	2,239,081	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	6	100.0%	-	-	-	-	-	-	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48,302	3.1%	52,935	3.3%	-	-	1,461,464	93.6%	1,562,722	100.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(7,639)	100.0%	(7,639)	(.5%)
Total	48,308	3.1%	52,935	3.4%	-	-	1,473,846	93.6%	1,575,089	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 1: Operating Revenue and Expenditure

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	659,449	663,133	187,658	28.5%	212,839	32.3%	150,357	22.7%	550,854	83.1%	141,485	83.6%	6.3%
Property rates	69,801	92,760	18,740	26.8%	18,791	26.9%	16,212	17.5%	53,743	57.9%	18,146	110.7%	(10.7%)
Service charges - electricity revenue	169,270	166,856	31,375	18.5%	36,772	21.7%	37,827	22.7%	105,975	63.5%	43,258	73.7%	(12.6%)
Service charges - water revenue	30,141	28,567	5,334	17.7%	6,526	21.7%	6,355	22.2%	18,215	63.8%	5,987	69.1%	6.1%
Service charges - sanitation revenue	21,282	12,784	2,747	12.9%	2,744	12.9%	2,745	21.5%	8,235	64.4%	2,608	44.2%	5.2%
Service charges - refuse revenue	15,649	14,877	3,179	20.3%	3,198	20.4%	3,215	21.6%	9,591	64.5%	3,005	75.6%	7.0%
Rental of facilities and equipment	3,239	750	43	1.3%	51	1.6%	428	57.0%	522	69.6%	43	5.8%	902.1%
Interest earned - external investments	832	234	6,467	777.0%	6,603	793.3%	6,853	2,933.2%	19,922	8,527.6%	7,295	1,219.7%	(6.1%)
Interest earned - outstanding debtors	34,952	30,471	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,345	1,553	289	12.3%	396	16.9%	500	32.2%	1,185	76.3%	524	113.4%	(4.6%)
Licences and permits	139	160	45	32.2%	15	11.0%	101	63.0%	161	100.7%	402	374.7%	(74.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	265,326	309,078	118,886	44.8%	136,839	51.8%	75,754	24.5%	331,478	107.2%	59,604	98.3%	27.1%
Other revenue	46,472	4,823	554	1.2%	903	1.9%	370	7.7%	1,826	37.9%	613	13.2%	(39.7%)
Gains	-	220	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	762,980	720,020	116,593	15.3%	133,338	17.5%	117,565	16.3%	367,495	51.0%	41,286	59.8%	184.8%
Employee related costs	199,074	216,602	51,900	26.1%	52,953	26.6%	52,072	24.0%	156,926	72.4%	45,972	76.0%	13.3%
Remuneration of councillors	18,755	20,444	4,015	21.4%	3,945	21.0%	4,022	19.7%	11,982	58.6%	3,705	66.6%	8.6%
Debt impairment	84,000	84,000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	141,143	141,143	(1,675)	(1.2%)	(1,711)	(1.2%)	(1,283)	(0.9%)	(3,128)	(2.2%)	319	(5.5%)	(502.0%)
Finance charges	9,405	14,552	1,202	12.8%	2,933	31.2%	2,163	14.9%	6,298	43.3%	(126)	54.6%	(1,811.9%)
Bulk purchases	165,000	100,000	39,176	23.7%	27,685	16.8%	18,276	18.3%	85,137	85.1%	(57,006)	61.9%	(132.1%)
Other Materials	17,511	23,220	2,456	14.0%	6,980	39.9%	8,173	35.2%	17,609	75.8%	7,639	119.5%	7.0%
Contracted services	74,699	68,931	10,637	14.2%	23,066	30.9%	22,127	32.1%	55,830	81.0%	20,948	111.7%	5.6%
Transfers and subsidies	11,835	2,455	921	7.8%	1,765	14.9%	1,742	70.9%	4,428	180.4%	1,643	34.2%	6.0%
Other expenditure	41,558	48,672	7,960	19.2%	14,181	34.1%	10,272	21.1%	32,413	66.6%	18,192	79.8%	(43.5%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(103,531)	(56,887)	71,066		79,501		32,792		183,359		100,199		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	155,357	129,917	34,301	22.1%	14,778	9.5%	22,966	17.7%	72,045	55.5%	40,002	57.5%	(42.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51,826	73,030	105,367		94,279		55,758		255,404		140,201		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51,826	73,030	105,367		94,279		55,758		255,404		140,201		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51,826	73,030	105,367		94,279		55,758		255,404		140,201		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51,826	73,030	105,367		94,279		55,758		255,404		140,201		

Part 2: Capital Revenue and Expenditure

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	158,857	164,417	36,667	23.1%	58,002	36.5%	25,256	15.4%	119,925	72.9%	61,617	65.6%	(59.0%)
National Government	155,357	129,917	35,302	22.7%	56,094	36.1%	23,349	18.0%	114,744	88.3%	55,090	65.6%	(57.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	155,357	129,917	35,302	22.7%	56,094	36.1%	23,349	18.0%	114,744	88.3%	55,090	65.6%	(57.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3,500	34,500	1,365	39.0%	1,908	54.5%	1,908	5.5%	5,181	15.0%	6,527	65.8%	(70.8%)
Capital Expenditure Functional	158,857	164,417	36,667	23.1%	58,002	36.5%	25,256	15.4%	119,925	72.9%	62,049	65.9%	(59.3%)
Municipal governance and administration	2,000	4,850	1,365	68.3%	898	44.9%	1,070	22.1%	3,333	68.7%	97	9.1%	1,006.2%
Executive and Council	-	1,200	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2,000	3,650	1,365	68.3%	898	44.9%	1,070	29.3%	3,333	91.3%	97	9.1%	1,006.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2,300	890	-	-	-	-	693	77.8%	693	77.8%	3,957	44.0%	(82.5%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2,300	890	-	-	-	-	693	77.8%	693	77.8%	3,957	44.0%	(82.5%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14,942	30,533	2,880	19.3%	6,583	44.1%	17,299	56.7%	26,762	87.7%	11,692	46.8%	48.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14,942	30,533	2,880	19.3%	6,583	44.1%	17,299	56.7%	26,762	87.7%	11,692	46.8%	48.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	139,614	128,144	32,421	23.2%	50,521	36.2%	6,195	4.8%	89,137	69.6%	46,303	72.7%	(86.6%)
Energy sources	16,940	11,500	5,744	33.9%	4,073	24.0%	2,170	18.9%	11,987	104.2%	16,667	77.1%	(87.0%)
Water Management	85,860	87,254	7,025	8.2%	29,360	34.2%	25,801	29.6%	62,186	71.3%	5,775	63.1%	346.8%
Waste Water Management	36,814	25,740	19,652	53.4%	17,088	46.4%	(22,021)	(85.6%)	14,719	57.2%	23,861	78.0%	(192.3%)
Waste Management	-	3,650	-	-	-	-	245	6.7%	245	6.7%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	696,567	703,534	114,645	16.5%	111,388	16.0%	159,552	22.7%	385,586	54.8%	117,767	41.1%	35.5%
Property rates	52,351	84,792	13,480	25.7%	14,907	28.5%	14,836	17.5%	43,223	51.0%	12,615	67.3%	17.6%
Service charges	182,174	171,951	17,636	9.7%	21,772	12.0%	42,320	24.6%	81,728	47.5%	24,920	64.4%	69.8%
Other revenue	31,502	7,797	769	2.4%	955	3.0%	1,463	18.8%	3,187	40.9%	1,460	5.9%	2.2%
Transfers and Subsidies - Operational	275,194	309,078	24,314	8.8%	39,760	14.4%	34,522	11.2%	98,596	31.9%	23,771	20.0%	45.2%
Transfers and Subsidies - Capital	155,357	129,917	58,446	37.6%	33,995	21.9%	66,411	51.1%	158,852	122.3%	55,002	91.5%	20.7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(539,649)	(523,101)	(21,723)	4.0%	(12,460)	2.3%	(12,270)	2.3%	(46,454)	8.9%	108,832	87.8%	(111.3%)
Suppliers and employees	(539,649)	(506,422)	(21,723)	4.0%	(12,460)	2.3%	(12,270)	2.4%	(46,454)	9.2%	108,832	87.8%	(111.3%)
Finance charges	-	(14,474)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2,205)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	156,918	180,434	92,92										

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	30	100.0%	-	-	30	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26,495	8.9%	11,385	3.8%	26,208	8.8%	232,455	78.4%	296,542	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26,495	8.9%	11,385	3.8%	26,238	8.8%	232,455	78.4%	296,572	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part 1: Operating Revenue and Expenditure

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	783,927	787,384	339,917	43.4%	58,790	7.5%	133,585	17.0%	532,292	67.6%	171,579	79.3%	(22.1%)
Property rates	124,695	124,695	30,405	24.4%	31,940	25.6%	31,537	25.3%	93,882	75.3%	29,025	75.6%	8.7%
Service charges - electricity revenue	248,721	238,222	145,400	58.5%	(33,245)	(13.4%)	49,753	20.9%	161,908	68.0%	50,968	67.7%	(2.4%)
Service charges - water revenue	60,071	66,562	41,743	69.5%	22,307	37.1%	17,047	25.6%	81,097	121.8%	16,668	97.7%	2.3%
Service charges - sanitation revenue	30,882	55,052	11,921	38.6%	11,661	37.8%	11,903	21.6%	35,484	64.5%	10,461	79.6%	13.8%
Service charges - refuse revenue	26,026	47,980	9,958	38.3%	9,676	37.2%	9,657	20.1%	29,292	61.1%	8,554	76.8%	12.9%
Rental of facilities and equipment	3,522	2,586	489	13.9%	649	18.4%	710	27.5%	1,848	71.4%	633	101.1%	12.3%
Interest earned - external investments	1,908	1,908	-	-	378	19.8%	263	13.8%	641	33.6%	-	65.2%	(100.0%)
Interest earned - outstanding debtors	36,546	39,073	9,652	26.4%	10,114	27.7%	10,746	27.5%	30,513	78.1%	9,231	83.6%	16.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	5,225	63	8.0%	49	6.2%	43	8%	155	3.0%	62	4.6%	(31.3%)
Licences and permits	6,802	49	9	1%	870	12.8%	39	79.7%	918	1,876.7%	38	29.8%	1.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	226,710	189,063	88,862	39.2%	-	-	163	1%	89,025	47.1%	45,182	98.1%	(99.6%)
Other revenue	17,248	15,969	1,320	7.7%	4,073	23.6%	915	5.7%	6,307	39.5%	777	33.6%	17.7%
Gains	-	1,000	95	-	317	-	809	80.9%	1,220	122.0%	-	-	(100.0%)
Operating Expenditure	868,269	999,499	170,340	19.6%	352,423	40.6%	158,287	15.8%	681,051	68.1%	132,723	51.2%	19.3%
Employee related costs	227,128	244,722	59,482	26.2%	60,203	26.5%	60,802	24.8%	180,487	73.8%	58,111	72.0%	4.6%
Remuneration of councillors	16,888	16,888	3,933	23.3%	3,933	23.3%	3,933	23.3%	11,798	69.9%	3,778	69.5%	4.1%
Debt impairment	38,142	98,817	-	-	74,707	195.9%	-	-	74,707	75.6%	21	89.7%	(100.0%)
Depreciation and asset impairment	128,340	125,047	-	-	61,996	48.3%	-	-	61,996	49.6%	9,701	84.9%	(100.0%)
Finance charges	-	-	-	-	24,810	-	-	-	24,810	-	-	-	-
Bulk purchases	270,148	288,874	95,844	35.5%	69,923	25.9%	50,919	17.6%	216,686	75.0%	46,295	34.4%	10.0%
Other Materials	61,330	83,685	1,362	2.2%	31,682	51.7%	6,223	7.4%	39,266	46.9%	(6,937)	(34.6%)	(189.7%)
Contracted services	78,671	88,476	6,225	7.9%	15,054	19.1%	19,987	22.6%	41,266	46.6%	14,963	52.2%	33.6%
Transfers and subsidies	-	562	-	-	104	-	-	-	104	18.6%	-	-	-
Other expenditure	47,623	52,426	3,495	7.3%	10,010	21.0%	15,134	28.9%	28,639	54.6%	6,790	72.6%	122.9%
Losses	-	-	-	-	-	-	1,290	-	1,290	-	-	-	(100.0%)
Surplus/(Deficit)	(84,342)	(212,115)	169,577		(293,634)		(24,703)		(148,759)		38,856		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	144,748	144,248	45,075	31.1%	26,569	18.4%	-	-	71,644	49.7%	5,846	21.8%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60,405	(67,867)	214,652		(267,064)		(24,703)		(77,115)		44,702		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	60,405	(67,867)	214,652		(267,064)		(24,703)		(77,115)		44,702		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60,405	(67,867)	214,652		(267,064)		(24,703)		(77,115)		44,702		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60,405	(67,867)	214,652		(267,064)		(24,703)		(77,115)		44,702		

Part 2: Capital Revenue and Expenditure

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	182,817	183,943	17,412	9.5%	26,097	14.3%	9,732	5.3%	53,242	28.9%	12,396	30.5%	(21.5%)
National Government	154,748	159,963	15,703	10.1%	14,835	9.6%	13,359	8.4%	43,897	27.4%	11,545	30.7%	15.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	154,748	159,963	15,703	10.1%	14,835	9.6%	13,359	8.4%	43,897	27.4%	11,545	30.7%	15.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28,069	23,981	1,709	6.1%	11,262	40.1%	(3,627)	(15.1%)	9,345	39.0%	851	21.0%	(526.2%)
Capital Expenditure Functional	182,817	183,943	17,412	9.5%	26,097	14.3%	9,732	5.3%	53,242	28.9%	12,396	30.5%	(21.5%)
Municipal governance and administration	14,400	11,277	1,709	11.9%	11,121	77.2%	(3,994)	(35.4%)	8,836	78.3%	167	36.4%	(2,496.9%)
Executive and Council	-	940	-	-	3	-	474	50.5%	477	50.8%	167	36.4%	184.6%
Finance and administration	14,400	10,337	1,709	11.9%	11,118	77.2%	(4,469)	(43.2%)	8,358	80.9%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5,069	17,199	703	13.9%	411	8.1%	9,110	53.0%	10,224	59.4%	514	42.5%	1,673.7%
Community and Social Services	5,049	1,037	-	-	-	-	2	2%	2	2%	(51)	(103.5%)	(100.0%)
Sport And Recreation	20	194	-	-	-	-	25	13.1%	25	13.1%	-	-	(100.0%)
Public Safety	-	2,068	703	-	411	-	-	-	1,114	53.8%	565	67.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	13,900	-	-	-	-	9,083	65.3%	9,083	65.3%	-	-	(100.0%)
Economic and Environmental Services	55,348	17,118	4,269	7.7%	2,862	5.2%	1,506	8.8%	8,637	50.5%	2,876	38.5%	(47.7%)
Planning and Development	55,348	17,118	4,269	7.7%	2,862	5.2%	1,506	8.8%	8,637	50.5%	2,876	38.5%	(47.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	108,000	138,348	10,731	9.9%	11,704	10.8%	3,111	2.2%	25,546	18.5%	8,840	27.7%	(64.8%)
Energy services	12,000	12,229	-	-	69	6%	77	6%	146	1.2%	3,884	31.6%	(98.0%)
Water Management	1,000	83,234	1,356	135.6%	4,929	492.9%	2,174	2.6%	8,459	10.2%	684	7%	217.7%
Waste Water Management	95,000	40,413	9,375	9.9%	6,706	7.1%	860	2.1%	16,941	41.9%	4,272	67.5%	(79.9%)
Waste Management	-	2,472	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	-	2,743,174	310,807	-	269,008	-	183,513	6.7%	763,327	27.8%	-	-	(100.0%)
Property rates	-	(297,873)	38,723	-	27,832	-	12,656	(4.2%)	79,211	(26.6%)	-	-	(100.0%)
Service charges	-	(989,337)	103,873	-	227,354	-	143,271	(14.5%)	474,498	(48.0%)	-	-	(100.0%)
Other revenue	-	4,028,476	168,211	-	13,443	-	27,349	7%	209,002	5.2%	-	-	(100.0%)
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	1,908	-	-	378	-	237	12.4%	615	32.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(701,845)	(208,423)	-	(145,709)	-	(107,066)	15.3%	(461,198)	65.7%	-	-	(100.0%)
Suppliers and employees	-	(701,845)	(208,423)	-	(145,709)	-	(107,066)	15.3%	(461,198)	65.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	2,041,329	102,384	-	123,299	-	76,447	3.7%	302,130	14.8%	-	-	(100.0%)
Cash Flow from Investing Activities	</												

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	13,812	9.1%	3,826	2.5%	3,983	2.6%	130,548	85.6%	152,169	19.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18,152	16.8%	2,955	2.7%	2,432	2.3%	84,268	78.2%	107,806	13.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14,347	13.1%	3,984	3.6%	3,543	3.2%	87,667	80.0%	109,540	14.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6,377	7.4%	2,114	2.5%	1,988	2.3%	75,767	87.8%	86,246	11.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	5,198	6.4%	1,840	2.3%	1,745	2.2%	72,364	89.2%	81,147	10.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8,003	4.1%	2,742	1.4%	3,420	1.7%	182,695	92.8%	196,861	25.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	641	1.4%	366	.8%	299	.7%	43,433	97.1%	44,740	5.7%	-	-	-
Total By Income Source	66,529	8.5%	17,828	2.3%	17,410	2.2%	676,742	86.9%	778,509	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	6,485	28.3%	1,573	6.9%	1,878	8.2%	12,993	56.7%	22,929	2.9%	-	-	-
Commercial	23,687	16.2%	4,673	3.2%	4,309	2.9%	113,949	77.7%	146,619	18.8%	-	-	-
Households	36,357	6.0%	11,581	1.9%	11,223	1.8%	549,800	90.3%	608,961	78.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	66,529	8.5%	17,828	2.3%	17,410	2.2%	676,742	86.9%	778,509	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15,236	8.0%	-	-	-	-	175,267	92.0%	190,503	21.7%
Bulk Water	2,392	4%	16	-	-	-	596,010	99.6%	598,417	68.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16,570	81.0%	2,175	10.6%	-	-	1,720	8.4%	20,465	2.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6,544	9.4%	2,600	3.7%	-	-	60,843	86.9%	69,986	8.0%
Total	40,742	4.6%	4,790	.5%	-	-	833,839	94.8%	879,371	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 1: Operating Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	429,237	425,225	170,406	39.7%	118,125	27.5%	95,163	22.4%	383,694	90.2%	91,652	95.0%	3.8%	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned - external investments	23,500	23,500	1,855	7.9%	2,255	9.6%	2,806	11.9%	6,917	29.4%	1,537	37.0%	82.6%	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,340	380	21	1.6%	19	1.4%	72	19.0%	112	29.5%	57	18.9%	27.5%	
Licences and permits	1,190	1,190	217	18.2%	191	16.0%	125	10.5%	533	44.8%	852	143.6%	(85.3%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	61,223	52,888	13,128	21.4%	7,087	11.6%	8,807	16.7%	29,022	54.9%	7,491	88.4%	17.6%	
Other revenue	341,984	347,267	155,184	45.4%	108,572	31.7%	83,353	24.0%	347,109	100.0%	81,715	100.0%	2.0%	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	497,711	535,299	92,750	18.6%	132,154	26.6%	91,971	17.2%	316,875	59.2%	124,854	73.9%	(26.3%)	
Employee related costs	156,553	162,044	38,198	24.4%	39,693	25.4%	39,715	24.5%	117,606	72.6%	36,467	72.0%	8.9%	
Remuneration of councillors	15,869	15,869	3,720	23.4%	3,637	22.9%	3,558	22.4%	10,915	68.8%	3,606	70.6%	(1.3%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	17,405	17,405	-	-	-	-	4,116	23.6%	4,116	23.6%	13,138	82.4%	(68.7%)	
Finance charges	239	154	12	4.9%	6	2.6%	3	2.0%	21	13.7%	12	62.2%	(74.2%)	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	6,692	5,840	1,131	16.9%	1,600	23.9%	726	12.4%	3,457	59.2%	1,266	41.1%	(42.6%)	
Contracted services	58,175	56,070	7,876	13.5%	14,817	25.5%	10,932	19.5%	33,626	60.0%	10,588	61.4%	3.3%	
Transfers and subsidies	165,088	226,421	36,225	19.6%	60,576	32.7%	25,094	11.1%	121,895	53.8%	51,206	89.4%	(51.0%)	
Other expenditure	57,689	51,495	5,588	9.7%	11,824	20.5%	7,827	15.2%	25,238	49.0%	8,549	52.4%	(8.5%)	
Losses	-	-	-	-	-	-	-	-	-	-	23	-	(100.0%)	
Surplus/(Deficit)	(68,474)	(110,074)	77,656		(14,030)		3,192		66,819		(33,202)			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,198	12,198	-	-	-	-	-	-	-	-	-	2.4%	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(66,276)	(97,876)	77,656		(14,030)		3,192		66,819		(33,202)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(66,276)	(97,876)	77,656		(14,030)		3,192		66,819		(33,202)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(66,276)	(97,876)	77,656		(14,030)		3,192		66,819		(33,202)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(66,276)	(97,876)	77,656		(14,030)		3,192		66,819		(33,202)			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure														
Source of Finance	27,005	34,695	7,570	28.0%	10,895	40.3%	4,191	12.1%	22,656	65.3%	7,523	62.3%	(44.3%)	
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	-	73	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	-	73	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	27,005	34,622	7,570	28.0%	10,895	40.3%	4,191	12.1%	22,656	65.4%	7,523	61.2%	(44.3%)	
Capital Expenditure Functional	27,005	34,695	7,570	28.0%	10,895	40.3%	4,191	12.1%	22,656	65.3%	7,523	62.3%	(44.3%)	
Municipal governance and administration	10,355	9,163	2,127	20.5%	4,014	38.8%	323	3.5%	6,464	70.5%	4,098	52.6%	(92.1%)	
Executive and Council	1,000	1,000	-	-	583	58.3%	-	-	583	58.3%	-	-	-	
Finance and administration	9,355	8,163	2,127	22.7%	3,431	36.7%	323	4.0%	5,881	72.0%	4,098	50.6%	(92.1%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	16,650	25,219	5,443	32.7%	6,881	41.3%	3,868	15.3%	16,192	64.2%	3,425	81.6%	12.9%	
Community and Social Services	3,000	3,550	1,117	37.2%	1,117	31.5%	-	-	1,117	31.5%	(130)	(100.0%)	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	10,500	17,203	3,588	34.2%	6,825	65.0%	3,583	20.8%	13,996	81.4%	3,555	170.2%	.8%	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	3,150	4,465	738	23.4%	56	1.8%	285	6.4%	1,079	24.2%	-	-	(100.0%)	
Economic and Environmental Services	-	313	-	-	-	-	-	-	-	-	-	-	85.6%	
Planning and Development	-	313	-	-	-	-	-	-	-	-	-	-	85.6%	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	373,209	387,482	171,102	45.8%	115,853	31.0%	92,223	23.8%	379,179	97.9%	90,301	98.7%	2.1%	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other revenue	1,910	905	46	2.4%	74	3.8%	124	13.7%	244	26.9%	949	126.1%	(86.9%)	
Transfers and Subsidies - Operational	371,299	376,577	171,056	46.1%	115,780	31.2%	92,099	24.5%	378,935	100.6%	89,352	99.3%	3.1%	
Transfers and Subsidies - Capital	-	10,000	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	(13,057)	-	(17,631)	-	(15,535)	-	(46,224)	-	17,704	-	(187.8%)	
Suppliers and employees	-	-	(13,057)	-	(17,631)	-	(15,535)	-	(46,224)	-	17,704	-	(187.8%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	373,209	387,482	158,045	42.3%	98,222	26.3%	76,688	19.8%	332,955	85.9%	108,005	114.5%	(29.0%)	
Cash Flow from Investing Activities														
Receipts	5,295	-	507	9.6%	(507)	(9.6%)	-	-	-	-	-	-	-	-
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	5,295	-	507	9.6%	(507)	(9.6%)	-	-	-	-	-	-	-	-
Payments	(27,005)	(34,695)	(8,142)	30.1%	(11,474)	42.5%	(5,251)	15.1%	(24,867)	71.7%	(8,216)	66.1%	(36.1%)	
Capital assets	(27,005)	(34,695)	(8,142)	30.1%	(11,474)	42.5%	(5,251)	15.1%	(24,867)	71.7%	(8,216)	66.1%	(36.1%)	
Net Cash from/(used) Investing Activities	(21,710)	(34,695)	(7,635)	35.2%	(11,981)	55.2%	(5,251)	15.1%	(24,867)	71.7%	(8,216)	66.1%	(36.1%)	
Cash Flow from Financing Activities														

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	37	100.0%	37	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	37	100.0%	37	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	37	100.0%	37	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	37	100.0%	37	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	506	100.0%	-	-	-	-	-	-	506	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	506	100.0%	-	-	-	-	-	-	506	100.0%

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2303
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 1: Operating Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	992,399	1,103,003	354,054	35.7%	80,067	8.1%	534,353	48.4%	968,474	87.8%	412,514	81.4%	29.5%	
Property rates	105,073	107,527	27,690	26.4%	27,872	26.5%	27,880	25.9%	83,442	77.6%	25,493	64.7%	9.4%	
Service charges - electricity revenue	127,584	123,003	26,569	20.8%	31,386	24.6%	27,228	22.1%	85,182	69.3%	30,772	68.3%	(11.5%)	
Service charges - water revenue	27,013	28,928	6,908	25.6%	6,987	25.9%	7,099	24.5%	20,993	72.6%	6,555	75.6%	8.3%	
Service charges - sanitation revenue	5,288	5,206	1,306	24.7%	1,300	24.6%	1,299	25.0%	3,905	75.0%	1,231	58.6%	5.5%	
Service charges - refuse revenue	9,851	9,829	2,410	24.5%	2,486	25.2%	2,490	25.3%	7,386	75.1%	2,341	74.7%	6.4%	
Rental of facilities and equipment	4,430	4,431	394	8.9%	326	7.4%	2,813	63.5%	3,533	79.7%	382	77.6%	63.6%	
Interest earned - external investments	33,913	33,913	1,532	4.5%	873	2.6%	2,347	6.9%	4,751	14.0%	1,908	23.4%	23.0%	
Interest earned - outstanding debtors	8,310	7,525	1,679	20.2%	1,762	21.2%	1,881	25.0%	5,322	70.7%	2,048	74.2%	(8.1%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	16,712	17,564	14	1%	340	2.0%	173	1.0%	528	3.0%	402	2.7%	(56.8%)	
Licences and permits	1,232	1,232	12	1.0%	7	.8%	2	.2%	21	1.7%	2	19.9%	12.6%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	18.1%	
Transfers and subsidies	649,410	758,886	283,939	43.7%	5,961	.9%	460,447	60.7%	750,348	98.9%	339,518	95.3%	35.6%	
Other revenue	3,583	4,958	1,602	44.7%	769	21.5%	694	14.0%	3,065	61.8%	1,860	63.3%	(62.7%)	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1,025,415	1,099,087	216,360	21.1%	266,263	26.0%	249,963	22.7%	732,586	66.7%	211,779	72.7%	18.0%	
Employee related costs	409,927	483,439	108,555	26.5%	145,250	35.4%	134,375	27.8%	388,180	80.3%	93,995	84.4%	43.0%	
Remuneration of councillors	25,941	26,089	6,192	23.9%	6,082	23.4%	6,153	23.6%	18,427	70.6%	6,008	79.2%	2.4%	
Debt impairment	22,755	17,755	-	-	-	-	-	-	-	-	-	-	.1%	
Depreciation and asset impairment	74,626	74,626	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	517	517	15	2.8%	323	62.6%	99	19.1%	436	84.5%	42	42.4%	133.0%	
Bulk purchases	92,077	92,077	20,585	22.4%	21,600	23.5%	23,079	25.1%	65,264	70.9%	22,088	86.2%	4.5%	
Other Materials	51,827	46,694	12,321	23.8%	5,535	10.7%	9,707	20.8%	27,563	59.0%	12,406	60.0%	(21.8%)	
Contracted services	159,750	165,244	28,935	18.1%	48,686	30.5%	22,819	13.8%	100,440	60.8%	28,300	69.6%	(19.4%)	
Transfers and subsidies	17,406	10,077	751	4.3%	374	2.2%	2,097	20.8%	3,223	32.0%	9,287	60.3%	(77.4%)	
Other expenditure	170,590	182,570	39,006	22.9%	38,413	22.5%	51,634	28.3%	129,053	70.7%	39,652	84.0%	30.2%	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(33,016)	3,915	137,694		(186,196)		284,390		235,888		200,734			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	238,469	255,620	89,609	37.6%	82,907	34.8%	35,095	13.7%	207,610	81.2%	62,394	82.3%	(43.8%)	
Transfers and subsidies - capital (monetary alloco)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	205,453	259,536	227,303		(103,289)		319,484		443,499		263,129			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	205,453	259,536	227,303		(103,289)		319,484		443,499		263,129			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	205,453	259,536	227,303		(103,289)		319,484		443,499		263,129			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	205,453	259,536	227,303		(103,289)		319,484		443,499		263,129			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure														
Source of Finance	328,728	355,549	76,279	23.2%	68,226	20.8%	28,818	8.1%	173,322	48.7%	47,275	57.8%	(39.0%)	
National Government	243,416	252,137	69,214	28.4%	60,802	25.0%	23,840	9.5%	153,856	61.0%	39,668	68.9%	(39.9%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloco)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	243,416	252,137	69,214	28.4%	60,802	25.0%	23,840	9.5%	153,856	61.0%	39,668	68.9%	(39.9%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	85,311	103,411	7,065	8.3%	7,424	8.7%	4,977	4.8%	19,466	18.8%	7,607	19.2%	(34.6%)	
Capital Expenditure Functional	328,728	355,549	76,279	23.2%	68,226	20.8%	28,818	8.1%	173,322	48.7%	47,275	57.8%	(39.0%)	
Municipal governance and administration	5,037	7,633	26	.5%	347	6.9%	217	2.8%	590	7.7%	1,319	12.9%	(83.6%)	
Executive and Council	775	1,775	-	-	-	-	-	-	-	-	-	-	6.2%	
Finance and administration	4,202	5,798	26	.6%	347	8.3%	217	3.7%	590	10.2%	1,319	12.9%	(83.6%)	
Internal audit	60	60	-	-	-	-	-	-	-	-	-	-	21.3%	
Community and Public Safety	28,586	26,645	5,296	18.5%	3,480	12.2%	2,729	10.2%	11,504	43.2%	5,439	51.2%	(49.8%)	
Community and Social Services	25,272	22,831	5,296	21.0%	3,308	13.1%	2,711	11.9%	11,315	49.6%	5,439	51.9%	(60.2%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	3,154	3,654	-	-	172	5.4%	18	.5%	189	5.2%	-	17.7%	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	160	160	-	-	-	-	-	-	-	-	-	-	71.6%	
Economic and Environmental Services	83,310	98,002	34,424	41.3%	17,228	20.7%	7,683	7.8%	59,335	60.5%	11,878	58.9%	(35.3%)	
Planning and Development	3,447	3,447	-	-	-	-	13	.4%	13	.4%	-	-	(100.0%)	
Road Transport	79,543	94,235	34,424	43.3%	17,190	21.6%	7,670	8.1%	59,284	62.9%	11,110	59.7%	(31.0%)	
Environmental Protection	320	320	-	-	39	12.0%	-	-	39	12.0%	768	100.0%	(100.0%)	
Trading Services	211,796	223,269	36,533	17.2%	47,171	22.3%	18,189	8.1%	101,892	45.6%	28,639	62.2%	(36.5%)	
Energy services	19,160	19,160	-	-	577	3.0%	2,076	10.8%	2,653	13.8%	-	18.6%	(100.0%)	
Water Management	183,526	186,035	36,533	19.9%	45,525	24.8%	16,112	8.7%	98,170	52.8%	28,469	68.7%	(43.4%)	
Waste Water Management	5,240	6,704	-	-	1,062	20.3%	-	-	1,062	15.8%	-	-	-	
Waste Management	3,870	11,370	-	-	8	.2%	-	-	8	.1%	170	4.4%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	1,277,646	2,735,755	-	-	-	-	575,566	21.0%	575,566	21.0%	-	-	(100.0%)	
Property rates	95,883	100,183	-	-	-	-	10,668	10.6%	10,668	10.6%	-	-	(100.0%)	
Service charges	170,810	139,452	-	-	-	-	81,175	58.2%	81,175	58.2%	-	-	(100.0%)	
Other revenue	666,749	2,151,916	-	-	-	-	436,551	20.3%	436,551	20.3%	-	-	(100.0%)	
Transfers and Subsidies - Operational	7,955	7,955	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	268,423	268,423	-	-	-	-	46,721	17.4%	46,721	17.4%	-	-	(100.0%)	
Interest	67,827	67,827	-	-	-	-	452	.7%	452	.7%	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(837,842)	(236,152)	-	-	-	-	7,295	(3.1%)	7,295	(3.1%)	-	-	(100.0%)	
Suppliers and employees	(837,842)	(236,152)	-	-	-	-	7,295	(3.1%)	7,295	(3.1%)	-	-	(100.0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	439,804	2,499,603	-	-	-	-	568,271	23.3%	568,271	23.3%	-	-	(100.0%)	
Cash Flow from Investing Activities														
Receipts	3,060	3,060	2	.1%	-	-	1,076	35.2%	1,076	35.2%	-	-	(100.0%)	
Proceeds on disposal of PPE	3,065	3,065	-											

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2,435	24.6%	546	5.6%	393	4.0%	6,431	65.6%	9,805	7.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,513	39.7%	1,137	6.9%	816	5.0%	7,940	48.4%	16,407	12.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10,542	12.7%	3,429	4.1%	3,196	3.9%	65,775	79.3%	82,942	61.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	488	21.3%	87	3.8%	70	3.1%	1,644	71.8%	2,289	1.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	712	26.2%	142	5.2%	130	4.8%	1,737	63.8%	2,721	2.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	970	6.2%	461	2.9%	437	2.8%	13,887	88.1%	15,754	11.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	821	17.9%	171	3.7%	346	7.5%	3,261	70.9%	4,599	3.4%	-	-	-
Total By Income Source	22,481	16.7%	5,972	4.4%	5,389	4.0%	100,676	74.8%	134,517	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4,655	11.8%	1,635	4.2%	1,619	4.1%	31,419	79.9%	39,327	29.2%	-	-	-
Commercial	10,905	17.9%	2,824	4.6%	2,622	4.3%	44,477	73.1%	60,827	45.2%	-	-	-
Households	6,519	19.9%	1,475	4.5%	1,110	3.4%	23,681	72.2%	32,784	24.4%	-	-	-
Other	403	25.5%	39	2.5%	39	2.5%	1,099	69.6%	1,580	1.2%	-	-	-
Total By Customer Group	22,481	16.7%	5,972	4.4%	5,389	4.0%	100,676	74.8%	134,517	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6,930	100.0%	-	-	-	-	-	-	6,930	45.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5,554	100.0%	-	-	-	-	-	-	5,554	36.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,505	87.5%	46	1.6%	59	2.1%	252	8.8%	2,863	18.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14,989	97.7%	46	.3%	59	.4%	252	1.6%	15,347	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	153	100.0%	-	-	-	-	-	-	153	5.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,851	75.5%	37	1.5%	-	-	563	23.0%	2,450	94.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2,004	77.0%	37	1.4%	-	-	563	21.6%	2,604	100.0%

Contact Details

Municipal Manager	Mr LB Tshabalala	017 734 6101
Financial Manager	Mr NT Mokoko	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part 1: Operating Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	1,776,708	1,813,196	489,275	27.5%	471,725	26.6%	404,312	22.3%	1,365,313	75.3%	421,146	79.5%	(4.0%)	
Property rates	418,502	418,502	104,286	24.9%	105,047	25.1%	106,217	25.4%	315,549	75.4%	96,125	75.4%	10.5%	
Service charges - electricity revenue	700,279	702,027	193,859	27.7%	151,386	21.6%	151,426	21.6%	496,671	70.7%	145,654	72.4%	4.0%	
Service charges - water revenue	117,902	117,902	24,450	20.7%	21,924	18.6%	25,248	21.4%	71,621	60.7%	22,648	81.7%	11.5%	
Service charges - sanitation revenue	78,530	79,377	19,283	24.6%	20,101	25.6%	21,712	27.4%	61,097	77.0%	17,982	77.1%	20.7%	
Service charges - refuse revenue	84,480	84,504	20,757	24.6%	21,153	25.0%	24,629	29.1%	66,539	78.7%	19,694	76.5%	25.1%	
Rental of facilities and equipment	2,004	1,314	259	12.9%	360	18.0%	213	16.2%	832	63.3%	349	78.8%	(39.0%)	
Interest earned - external investments	38,531	37,531	1,984	5.1%	16,890	43.8%	1,152	3.1%	20,025	53.4%	12,110	88.9%	(90.5%)	
Interest earned - outstanding debtors	6,573	6,164	1,515	23.0%	1,516	23.1%	1,860	26.9%	4,690	76.1%	1,653	101.5%	.4%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	18,410	19,163	882	4.8%	12,680	68.9%	(53)	(3.3%)	13,508	70.5%	33,313	201.9%	(100.2%)	
Licences and permits	9,628	7,348	1,729	18.0%	1,794	18.6%	1,753	23.9%	5,276	71.8%	1,716	55.1%	2.1%	
Agency services	23,605	26,000	5,541	23.5%	9,207	39.0%	4,057	15.6%	18,806	72.3%	7,883	75.9%	(48.5%)	
Transfers and subsidies	232,278	264,306	102,447	44.1%	99,253	42.7%	58,760	22.2%	260,461	98.5%	51,765	97.8%	13.5%	
Other revenue	45,987	49,058	12,283	26.7%	10,416	22.6%	7,539	15.4%	30,238	61.6%	10,254	87.2%	(26.5%)	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1,906,279	1,926,960	411,449	21.6%	428,202	22.5%	424,512	22.0%	1,264,163	65.6%	408,537	67.7%	3.9%	
Employee related costs	633,576	632,338	152,764	24.1%	156,689	24.7%	156,321	24.7%	465,774	73.7%	146,194	71.3%	6.9%	
Remuneration of councillors	25,222	25,222	5,889	23.4%	5,917	23.5%	5,620	22.3%	17,426	69.1%	5,694	70.7%	(1.3%)	
Debt impairment	22,177	22,177	-	-	1,413	6.4%	138	.6%	1,551	7.0%	-	.8%	(100.0%)	
Depreciation and asset impairment	212,738	212,738	53,185	25.0%	53,185	25.0%	53,185	25.0%	159,554	75.0%	42,891	75.0%	24.0%	
Finance charges	50,000	50,000	19	.0%	54	.1%	21,400	42.9%	21,514	43.0%	15,777	47.4%	35.9%	
Bulk purchases	545,237	550,237	136,377	25.0%	122,057	22.4%	112,071	20.4%	370,504	67.3%	102,207	66.2%	9.7%	
Other Materials	64,506	66,660	7,918	12.3%	6,932	10.7%	10,455	15.7%	25,306	38.0%	19,321	64.0%	(45.9%)	
Contracted services	229,301	242,264	30,636	13.4%	64,613	28.2%	45,568	18.8%	140,817	58.1%	54,795	68.0%	(16.8%)	
Transfers and subsidies	2,238	7,123	1,008	45.0%	10	.4%	65	9%	1,083	15.2%	1,570	80.5%	(95.9%)	
Other expenditure	121,283	118,200	23,653	19.5%	17,332	14.3%	19,650	16.6%	60,635	51.3%	20,088	62.2%	(2.2%)	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(129,571)	(113,764)	77,827		43,523		(20,199)		101,150		12,608			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	125,937	158,776	26,588	21.1%	48,760	38.7%	35,518	22.4%	110,865	69.8%	24,831	74.1%	43.0%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	3,696	2,096	26	.7%	239	6.5%	317	15.1%	582	27.8%	1,163	92.1%	(72.7%)	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	62	47,108	104,440		92,522		15,636		212,598		38,602			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	62	47,108	104,440		92,522		15,636		212,598		38,602			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	62	47,108	104,440		92,522		15,636		212,598		38,602			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	62	47,108	104,440		92,522		15,636		212,598		38,602			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure														
Source of Finance	682,404	669,162	110,975	16.3%	189,463	27.8%	145,011	21.7%	445,450	66.6%	252,055	255.3%	(42.5%)	
National Government	122,220	155,059	27,510	22.5%	48,886	40.0%	33,887	21.9%	110,283	71.1%	35,101	96.9%	(3.5%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	220	100.0%	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	122,220	155,059	27,510	22.5%	48,886	40.0%	33,887	21.9%	110,283	71.1%	35,321	84.0%	(4.1%)	
Borrowing	287,800	249,090	37,030	12.9%	77,956	27.1%	70,908	28.5%	185,894	74.6%	120,684	86.8%	(41.2%)	
Internally generated funds	272,385	265,014	46,436	17.0%	62,621	23.0%	40,216	15.2%	149,273	56.3%	96,050	747.9%	(58.1%)	
Capital Expenditure Functional	682,404	669,162	110,975	16.3%	189,463	27.8%	145,011	21.7%	445,450	66.6%	130,433	64.3%	11.2%	
Municipal governance and administration	95,223	51,569	5,275	5.5%	7,077	7.4%	5,803	11.3%	18,155	35.2%	11,229	42.3%	(48.3%)	
Executive and Council	1,300	1,300	-	-	-	-	-	-	-	-	12	124.7%	(100.0%)	
Finance and administration	93,923	50,269	5,275	5.6%	7,077	7.5%	5,803	11.5%	18,155	36.1%	11,186	41.9%	(48.1%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	31	78.3%	(100.0%)	
Community and Public Safety	60,031	56,704	5,371	8.9%	17,937	29.9%	7,783	13.7%	31,090	54.8%	14,792	47.9%	(47.4%)	
Community and Social Services	36,581	33,548	1,286	3.5%	13,101	35.8%	4,283	12.8%	18,670	55.7%	9,679	58.0%	(54.2%)	
Sport And Recreation	21,530	21,424	4,085	19.0%	3,747	17.4%	3,275	15.3%	11,106	51.8%	3,389	33.7%	(3.4%)	
Public Safety	1,920	1,731	1,089	56.7%	1,089	56.7%	225	13.0%	1,314	75.9%	1,838	31.0%	(87.8%)	
Housing	-	-	-	-	-	-	-	-	-	-	220	35.3%	(100.0%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	92,123	91,864	37,453	40.7%	28,286	30.7%	15,505	16.9%	81,244	88.4%	28,923	86.2%	(46.4%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	92,023	91,768	37,453	40.7%	28,191	30.6%	15,505	16.9%	81,149	88.4%	28,662	86.8%	(45.9%)	
Environmental Protection	100	96	96	96.0%	96	95.8%	96	95.8%	96	100.0%	262	96.9%	(100.0%)	
Trading Services	434,752	468,751	62,856	14.5%	136,163	31.3%	115,920	24.7%	314,939	67.2%	75,289	65.6%	54.0%	
Energy sources	158,711	142,514	7,213	4.5%	47,536	30.0%	49,785	34.9%	104,534	73.4%	30,446	117.2%	63.5%	
Water Management	212,173	240,449	34,252	16.1%	63,887	30.1%	56,736	23.6%	154,875	64.4%	34,242	92.2%	65.7%	
Waste Water Management	46,618	64,672	15,971	34.3%	17,574	37.7%	5,430	8.4%	38,976	60.3%	14,450	50.0%	(62.4%)	
Waste Management	17,250	21,116	5,420	31.4%	7,166	41.5%	3,968	18.8%	16,554	78.4%	(3,849)	5.7%	(203.1%)	
Other	275	275	21	7.6%	-	-	-	-	21	7.6%	200	267.2%	(100.0%)	

Part 3: Cash Receipts and Payments

R thousands	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	1,978,938	1,981,066	368,586	18.6%	437,919	22.1%	319,702	16.1%	1,126,207	56.8%	302,046	268.7%	5.8%	
Property rates	438,238	437,944	79,276	18.1%	86,625	19.8%	83,062	19.0%	248,963	56.8%	84,532	12,860.5%	(1.7%)	
Service charges	1,083,859	1,083,459	159,210	14.7%	161,135	14.9%	140,863	13.0%	461,209	42.6%	150,042	7,340.7%	(6.1%)	
Other revenue	98,606	101,447	15,385	15.6%	11,141	11.3%	14,111	13.9%	40,637	40.1%	17,317	46.1%	(18.5%)	
Transfers and Subsidies - Operational	232,278	232,278	101,715	43.8%	103,178	44.4%	57,871	24.9%	262,764	113.1%	50,156	96.7%	15.4%	
Transfers and Subsidies - Capital	125,937	125,937	13,000	10.3%	75,839	60.2%	23,794	18.9%	112,633	89.4%	-	14.4%	(100.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1,633,104)	(1,63												

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100.0%	101	4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22,646	88.0%	10	-	49	.2%	3,043	11.8%	25,748	99.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	22,646	87.6%	10	-	49	.2%	3,144	12.2%	25,849	100.0%

Contact Details

Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Mr Mthiba Mogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4,132	3.5%	3,213	2.7%	2,587	2.2%	107,439	91.5%	117,372	22.6%	(1,415)	(1.2%)	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,239	7.8%	5,943	6.3%	2,923	3.7%	65,671	82.2%	79,877	15.4%	(73)	(.1%)	-
Receivables from Non-exchange Transactions - Property Rates	9,355	6.2%	3,810	2.5%	3,293	2.2%	133,360	89.0%	149,818	28.9%	(42)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,399	3.7%	1,036	2.8%	928	2.5%	34,195	91.0%	37,557	7.2%	(75)	(.2%)	-
Receivables from Exchange Transactions - Waste Management	1,716	4.3%	1,197	3.0%	1,094	2.7%	35,965	90.0%	39,971	7.7%	(86)	(.2%)	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,935	2.1%	1,903	2.1%	1,868	2.1%	84,334	93.7%	90,038	17.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	1.0%	8	.2%	1	-	3,973	98.8%	4,022	8%	(1)	-	-
Total By Income Source	24,817	4.8%	16,209	3.1%	12,693	2.4%	464,936	89.6%	518,655	100.0%	(1,693)	(.3%)	-
Debtors Age Analysis By Customer Group													
Organs of State	5,765	6.1%	3,065	3.2%	2,425	2.6%	83,716	88.1%	94,971	18.3%	(70)	(.1%)	-
Commercial	9,419	4.7%	5,014	2.5%	4,197	2.1%	183,161	90.8%	201,791	38.9%	(580)	(.3%)	-
Households	9,633	4.3%	8,129	3.7%	6,072	2.7%	198,059	89.3%	221,893	42.8%	(1,043)	(.5%)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24,817	4.8%	16,209	3.1%	12,693	2.4%	464,936	89.6%	518,655	100.0%	(1,693)	(.3%)	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17,750	17.6%	856	.8%	11,638	11.6%	70,442	70.0%	100,686	11.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12,797	1.6%	2	-	1,846	.2%	779,278	98.2%	793,922	88.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	30,547	3.4%	857	.1%	13,484	1.5%	849,720	95.0%	894,608	100.0%

Contact Details

Municipal Manager	Ms SS Matsi	013 235 7307
Financial Manager	Mr Richard Mzikawande Mntsi	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

Net Cash from/(used) Financing Activities	86	86	-	-	(1)	(1.5%)	(6)	(9.0%)	(9)	(10.5%)	1	-	(1,634.0%)
Net Increase/(Decrease) in cash held	3,737	(6,587)	176,533	4,723.8%	166,774	4,462.6%	85,270	(1,294.4%)	428,576	(6,506.0%)	212,164	78.1%	(59.8%)
Cash/cash equivalents at the year begin:	70,005	119,464	94,076	134.4%	270,651	386.6%	437,425	366.2%	94,076	78.7%	197,581	-	121.4%
Cash/cash equivalents at the year end:	73,742	112,877	270,651	367.0%	437,425	593.2%	522,695	463.1%	522,695	463.1%	409,745	87.9%	27.8%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,048	52.7%	-	-	-	-	939	47.3%	1,988	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,048	52.7%	-	-	-	-	939	47.3%	1,988	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 1: Operating Revenue and Expenditure

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	571,871	593,118	110,408	19.3%	203,768	35.6%	75,515	12.7%	389,691	65.7%	99,054	74.4%	(23.8%)
Property rates	78,784	94,425	8,177	10.4%	35,464	45.0%	(37,898)	(40.1%)	5,744	6.1%	(3,749)	48.1%	911.0%
Service charges - electricity revenue	216,729	202,868	45,011	20.8%	45,275	20.9%	42,975	21.2%	133,262	65.7%	42,285	80.8%	1.6%
Service charges - water revenue	48,471	52,280	12,899	26.6%	12,988	26.8%	13,417	25.7%	39,304	75.2%	8,322	60.1%	61.2%
Service charges - sanitation revenue	14,855	13,623	3,828	25.8%	1,075	7.2%	2,749	20.2%	7,651	56.2%	2,731	64.3%	.6%
Service charges - refuse revenue	11,321	11,321	2,442	21.6%	2,368	20.9%	2,494	22.0%	7,305	64.5%	2,246	76.0%	11.1%
Rental of facilities and equipment	3,041	3,041	651	21.4%	749	24.6%	755	24.8%	2,155	70.9%	3	5%	22,463.9%
Interest earned - external investments	-	-	1	-	2	-	8	-	12	-	16	-	(51.3%)
Interest earned - outstanding debtors	75,399	75,399	(20,901)	(27.7%)	46,855	62.1%	13,394	17.8%	39,348	52.2%	3,235	64.6%	314.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,100	1,100	77	7.0%	219	19.9%	332	30.2%	629	57.2%	137	7.4%	142.8%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	120,252	137,141	47,628	39.6%	48,641	40.4%	26,460	19.3%	122,729	89.5%	33,853	72.3%	(21.8%)
Other revenue	1,920	1,920	10,595	551.8%	10,129	527.5%	10,829	563.9%	31,554	1,643.2%	9,975	2,595.2%	8.6%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	649,881	679,190	124,255	19.1%	174,880	26.9%	142,014	20.9%	441,149	65.0%	169,726	76.6%	(16.3%)
Employee related costs	180,258	162,010	38,722	21.5%	38,952	21.6%	34,983	21.6%	112,657	69.5%	1,181	57.2%	2,863.0%
Remuneration of councillors	9,892	9,892	203	2.0%	200	2.0%	5,303	53.6%	5,706	57.7%	(8)	56.4%	(70,537.5%)
Debt impairment	75,018	54,879	19	-	54,893	72.9%	-	-	54,712	99.7%	33,948	40.4%	(100.0%)
Depreciation and asset impairment	55,731	54,731	(4)	-	15,185	27.2%	15,282	27.9%	30,463	55.7%	31,066	58.5%	(50.8%)
Finance charges	3,000	3,000	328	10.9%	116	3.9%	53	1.8%	497	16.6%	116	43.7%	(64.5%)
Bulk purchases	140,000	170,000	50,035	35.7%	26,551	19.0%	33,692	19.8%	110,278	64.9%	58,236	122.7%	(42.1%)
Other Materials	80,855	100,920	18,822	23.3%	17,345	21.5%	23,060	22.9%	59,228	58.7%	25,930	91.0%	(11.1%)
Contracted services	67,144	76,162	9,455	14.1%	12,050	17.9%	22,003	28.9%	43,509	57.1%	11,517	91.3%	91.0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37,982	47,596	6,673	17.6%	9,787	25.8%	7,638	16.0%	24,098	50.6%	7,740	84.0%	(1.3%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(78,010)	(86,072)	(13,847)		28,888		(66,499)		(51,458)		(70,672)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	24,768	24,768	1,168	4.7%	-	-	-	-	1,168	4.7%	13,725	55.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(53,242)	(61,304)	(12,679)		28,888		(66,499)		(50,290)		(56,947)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(53,242)	(61,304)	(12,679)		28,888		(66,499)		(50,290)		(56,947)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(53,242)	(61,304)	(12,679)		28,888		(66,499)		(50,290)		(56,947)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(53,242)	(61,304)	(12,679)		28,888		(66,499)		(50,290)		(56,947)		

Part 2: Capital Revenue and Expenditure

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	44,275	51,775	5,919	13.4%	13,872	31.3%	5,069	9.8%	24,860	48.0%	2,507	62.8%	102.2%
National Government	35,070	37,570	5,919	16.9%	8,553	24.4%	2,900	7.7%	17,372	46.2%	1,739	50.1%	66.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35,070	37,570	5,919	16.9%	8,553	24.4%	2,900	7.7%	17,372	46.2%	1,739	50.1%	66.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9,205	14,205	-	-	5,319	57.8%	2,168	15.3%	7,488	52.7%	768	376.8%	182.5%
Capital Expenditure Functional	44,275	51,775	5,919	13.4%	13,872	31.3%	5,069	9.8%	24,860	48.0%	2,507	62.8%	102.2%
Municipal governance and administration	4,470	9,470	-	-	5,280	118.1%	(5,136)	(54.2%)	144	1.5%	507	98.8%	(1,113.0%)
Executive and Council	200	200	-	-	26	13.0%	15	7.3%	41	20.3%	-	-	(100.0%)
Finance and administration	4,270	9,270	-	-	5,254	123.1%	(5,151)	(55.6%)	103	1.1%	507	98.8%	(1,115.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1,435	1,435	-	-	10	.7%	5,305	369.7%	5,314	370.3%	-	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	5,303	-	5,303	-	-	-	(100.0%)
Sport And Recreation	1,070	1,070	-	-	-	-	-	-	-	-	-	-	-
Public Safety	365	365	-	-	10	2.6%	1	.4%	11	3.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10,538	10,538	-	-	948	9.0%	2,221	21.1%	3,169	30.1%	1,232	82.5%	80.2%
Planning and Development	4,300	4,300	-	-	29	.7%	2,000	46.5%	2,029	47.2%	-	-	(100.0%)
Road Transport	6,238	6,238	-	-	919	14.7%	221	3.5%	1,140	18.3%	1,232	82.5%	(82.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27,832	30,332	5,919	21.3%	7,634	27.4%	2,679	8.8%	16,232	53.5%	768	18.5%	249.1%
Energy sources	9,942	9,942	350	3.5%	4,364	44.1%	399	4.0%	5,133	51.6%	-	-	(100.0%)
Water Management	13,938	16,438	5,569	40.0%	1,440	10.3%	1,764	10.7%	8,773	53.4%	-	-	(100.0%)
Waste Water Management	3,952	3,952	-	-	1,810	45.8%	516	13.1%	2,326	58.9%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	768	18.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	447,208	539,496	90,905	20.3%	116,213	26.0%	82,844	15.4%	289,962	53.7%	89,525	(79.0%)	(7.5%)
Property rates	63,027	94,027	17,059	27.1%	20,162	32.0%	17,089	18.2%	54,310	57.8%	14,792	1,006.5%	15.5%
Service charges	233,100	277,499	56,496	24.2%	62,852	27.0%	56,749	20.5%	176,097	63.5%	58,801	(60.6%)	(3.5%)
Other revenue	6,061	6,061	13,456	222.0%	12,918	213.1%	8,177	134.9%	34,551	570.1%	12,226	(79.4%)	(33.1%)
Transfers and Subsidies - Operational	120,252	137,141	2,393	2.0%	1,247	1.0%	830	.6%	4,470	3.3%	3,621	107.2%	(77.1%)
Transfers and Subsidies - Capital	24,768	24,768	1,500	6.1%	19,034	76.8%	-	-	20,534	82.9%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	84	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(498,277)	(480,029)	(86,145)	17.3%	(73,057)	14.7%	(97,937)	20.4%	(257,139)	53.6%	111,696	-	(187.7%)
Suppliers and employees	(498,277)	(480,029)	(86,145)	17.3%	(73,057)	14.7%	(97,937)	20.4%	(257,139)	53.6%	111,696	-	(187.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(51,069)	59,467	4,760	(9.3%)	43,156	(84.5%)	(15,093)	(25.4%)	32,824	55.2%	201,220	(176.6%)	(107.5%)

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11,557	3.6%	25,962	8.2%	13,933	4.4%	265,591	83.8%	317,042	61.4%
Bulk Water	7,743	101.5%	-	-	-	-	(114)	(1.5%)	7,629	1.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,157	.6%	8,862	4.6%	777	.4%	180,752	94.4%	191,549	37.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20,457	4.0%	34,824	6.7%	14,710	2.8%	446,229	86.4%	516,220	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.