



Enquiries Mr IDP Strauss
Ref MPT 12/1/1

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

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



STATUS OF DATA STRINGS SUBMISSION AS AT 31 MARCH 2022					
MUNICIPALITY	SUBMISSION CODE				
	ORGB	PROR	M09	CR09	DR09
Albert Luthuli					
Bushbuckridge					
City of Mbombela					
Dipaleseng					
Dr JS Moroka					
Ehlanzeni District					
Emakhazeni					
Emalaheni					
Gert Sibande District					
Govan Mbeki					
Lekwa					
Mkhondo					
Msukalligwa					
Nkangala District					
Nkomazi					
Pixley Ka Seme					
Steve Tshwete					
Thaba Chweu					
Thembisile Hani					
Victor Khanye					

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

Original Budget	ORGB
Project List	PROR
Month ended	M
Creditors	CR
Debtors	DR

- It should also be noted that the report contains preliminary figures as at the end of the third quarter ended 31 March 2022 pending verifications by municipalities.
- The Section 71 reports facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for Councils, Provincial Legislature and officials in order to monitor and improve municipal performance hence credibility of the data strings is important.

MS GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: /05/2022

Part 3: Cash Receipts and Payments

R thousands	2021/22										2020/21		Q3 of 2021/22 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	815,392	815,392	22,914	2.8%	68,751	8.4%	3,370	.4%	95,034	11.7%	5,639	10.8%	(40.2%)	
Property rates	68,668	68,668	8,532	12.4%	39,190	57.1%	29,756	43.3%	77,478	112.8%	8,235	25.8%	261.3%	
Service charges	75,832	75,832	8,927	11.8%	14,012	18.5%	11,076	14.6%	34,015	44.9%	9,685	27.6%	14.4%	
Other revenue	3,100	3,100	(250,788)	(8,089.9%)	(84,744)	(2,733.7%)	(463,140)	(14,940.0%)	(798,672)	(25,763.6%)	(211,021)	(20,687.8%)	119.5%	
Transfers and Subsidies - Operational	354,716	354,716	146,324	41.3%	93	-	203,720	57.4%	350,138	98.7%	84,459	121.0%	141.2%	
Transfers and Subsidies - Capital	313,076	313,076	109,918	35.1%	100,200	32.0%	221,958	70.9%	432,076	138.0%	114,281	71.3%	94.2%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	(56,676)	-	(58,404)	-	(115,080)	-	-	-	(100.0%)	
Suppliers and employees	-	-	-	-	(56,676)	-	(58,404)	-	(115,080)	-	-	-	(100.0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	815,392	815,392	22,914	2.8%	12,075	1.5%	(55,034)	(6.7%)	(20,046)	(2.5%)	5,639	10.8%	(1,076.0%)	
Cash Flow from Investing Activities														
Receipts	813	813	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	813	813	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	(24,298)	-	(20,060)	-	(13,811)	-	(58,169)	-	(108,839)	-	(87.3%)	
Capital assets	-	-	(24,298)	-	(20,060)	-	(13,811)	-	(58,169)	-	(108,839)	-	(87.3%)	
Net Cash from/(used) Investing Activities	813	813	(24,298)	(2,990.0%)	(20,060)	(2,468.4%)	(13,811)	(1,699.4%)	(58,169)	(7,157.8%)	(108,839)	-	(87.3%)	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	816,205	816,205	(1,385)	(.2%)	(7,985)	(1.0%)	(68,845)	(8.4%)	(78,215)	(9.6%)	(103,200)	(16.4%)	(33.3%)	
Cash/cash equivalents at the year begin:	5,143	5,143	-	-	(1,385)	(26.9%)	(9,370)	(182.2%)	(78,215)	-	(55,279)	-	(83.1%)	
Cash/cash equivalents at the year end:	821,348	821,348	(1,385)	(.2%)	(9,370)	(1.1%)	(78,215)	(9.5%)	(78,215)	(9.5%)	(158,479)	(16.1%)	(50.6%)	

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

Part 5: Creditor Age Analysis

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	64	91.4%	-	-	-	-	6	8.6%	70	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,957	50.9%	1,866	48.5%	-	-	21	6%	3,844	98.2%
Total	2,021	51.6%	1,866	47.7%	-	-	27	7%	3,914	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2021/22										2020/21		Q3 of 2021/22
	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	1,641,569	1,840,917	-	-	-	-	-	-	-	-	-	-	-
Property rates	116,860	116,860	-	-	-	-	-	-	-	-	-	-	-
Service charges	35,395	26,521	-	-	-	-	-	-	-	-	-	-	-
Other revenue	87,765	295,987	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	891,974	891,974	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	456,689	456,689	-	-	-	-	-	-	-	-	-	-	-
Interest	52,886	52,886	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,053,628)	(954,973)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(1,029,828)	(943,875)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(20,000)	(7,100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4,000)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	587,941	885,944	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities													
Receipts	502	1,372	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	502	1,372	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(742,320)	(752,693)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(742,320)	(752,693)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(741,818)	(751,321)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(154,078)	134,622	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	204,403	328,520	(3,108)	(1.5%)	(12,664)	(6.2%)	(12,510)	(3.8%)	(3,108)	(9%)	(28,169)	-	(55.6%)
Cash/cash equivalents at the year end:	50,326	463,142	(10,739)	(21.3%)	(12,589)	(25.0%)	(10,546)	(2.3%)	(10,546)	(2.3%)	(35,370)	(134.2%)	(70.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,811	2.9%	18,814	7.0%	9,161	3.4%	234,447	86.8%	270,233	12.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19,830	1.8%	38,085	3.4%	18,595	1.7%	1,039,891	93.1%	1,116,402	53.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	196	.7%	392	1.5%	217	.8%	25,616	97.0%	26,422	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	783	1.5%	1,534	3.0%	752	1.5%	48,596	94.1%	51,665	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	4.3%	76	3.5%	93	4.3%	1,924	88.0%	2,186	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(2)	-	-	-	(17)	-	630,167	100.0%	630,149	30.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	83	1.8%	1	-	4,484	98.2%	4,568	.2%	-	-	-	-
Total By Income Source	28,713	1.4%	58,984	2.8%	28,803	1.4%	1,985,125	94.5%	2,101,625	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,216	.7%	12,486	1.4%	5,687	.7%	838,419	97.2%	862,808	41.1%	-	-	-	-
Commercial	1,804	.9%	4,062	2.1%	1,861	1.0%	187,527	96.0%	195,254	9.3%	-	-	-	-
Households	4,505	.7%	11,336	1.9%	5,938	1.0%	584,329	96.4%	606,108	28.8%	-	-	-	-
Other	16,187	3.7%	31,100	7.1%	15,318	3.5%	374,851	85.7%	437,455	20.9%	-	-	-	-
Total By Customer Group	28,713	1.4%	58,984	2.8%	28,803	1.4%	1,985,125	94.5%	2,101,625	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	3,840,038	3,815,401	1,090,478	28.4%	950,466	24.8%	1,024,950	26.9%	3,065,894	80.4%	957,989	13,093.4%	7.0%
Property rates	705,808	705,808	149,548	21.2%	172,637	24.5%	185,882	26.3%	508,067	72.0%	163,855	-	13.4%
Service charges	1,630,327	1,630,327	343,779	21.1%	349,873	21.5%	412,075	25.3%	1,105,727	67.8%	370,655	187.3%	11.2%
Other revenue	160,672	162,883	387,689	241.3%	307,592	191.4%	98,689	60.6%	793,969	487.4%	259,463	(136.1%)	(62.0%)
Transfers and Subsidies - Operational	850,096	850,096	6,309	0.7%	5,166	0.6%	2,111	0.2%	13,586	1.6%	3,573	-	(40.9%)
Transfers and Subsidies - Capital	493,135	466,288	203,153	41.2%	115,198	23.4%	326,193	70.0%	644,544	138.2%	160,443	-	103.3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3,109,162)	(3,109,162)	(1,633,021)	52.5%	(1,640,640)	52.8%	(1,875,783)	60.3%	(5,149,444)	165.6%	(1,032,615)	-	81.7%
Suppliers and employees	(3,079,785)	(3,079,785)	(1,633,021)	53.0%	(1,640,640)	53.3%	(1,875,783)	60.9%	(5,149,444)	167.2%	(1,032,615)	-	81.7%
Finance charges	(29,377)	(29,377)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	730,876	706,239	(542,543)	(74.2%)	(690,174)	(94.4%)	(850,833)	(120.5%)	(2,083,550)	(295.0%)	(74,626)	(1,019.9%)	1,040.1%
Cash Flow from Investing Activities													
Receipts	2,175	-	1	-	(0)	-	(831)	-	(830)	-	(25)	-	3,270.9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2,175	-	1	-	(0)	-	(831)	-	(830)	-	(25)	-	3,270.9%
Decrease (increase) in non-current investments	0	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(617,205)	(617,205)	(55,154)	8.9%	(104,032)	16.9%	(151,785)	24.6%	(310,971)	50.4%	(94,728)	-	60.2%
Capital assets	(617,205)	(617,205)	(55,154)	8.9%	(104,032)	16.9%	(151,785)	24.6%	(310,971)	50.4%	(94,728)	-	60.2%
Net Cash from/(used) Investing Activities	(615,030)	(617,205)	(55,153)	9.0%	(104,033)	16.9%	(152,616)	24.7%	(311,801)	50.5%	(94,752)	-	61.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	115,846	89,034	(597,696)	(515.9%)	(794,207)	(685.6%)	(1,003,448)	(1,127.0%)	(2,395,351)	(2,690.4%)	(169,378)	(78.8%)	492.4%
Cash/cash equivalents at the year begin:	-	-	61,915	-	(535,362)	-	(1,329,569)	-	61,915	-	73,042	-	(1,920.3%)
Cash/cash equivalents at the year end:	115,846	89,034	(535,362)	(462.1%)	(1,329,569)	(1,147.7%)	(2,333,014)	(2,620.4%)	(2,333,014)	(2,620.4%)	(96,336)	(44.8%)	2,321.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12,120	13.8%	89	1%	6,363	7.3%	68,945	78.8%	87,518	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	68,696	38.9%	590	3%	20,655	11.7%	86,681	49.1%	176,623	24.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39,549	13.8%	274	1%	17,211	6.0%	228,727	80.0%	285,761	39.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,369	14.7%	18	1%	1,111	6.9%	12,583	78.2%	16,082	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10,307	12.6%	36	-	6,098	7.5%	65,330	79.9%	81,770	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	178	4.1%	-	-	130	3.0%	4,026	92.9%	4,333	6%	-	-	-	-
Interest on Arrear Debtor Accounts	3,077	4.8%	15	-	2,807	4.4%	57,923	90.8%	63,822	8.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,237	7.1%	114	7%	1,206	7.0%	14,781	85.3%	17,338	2.4%	-	-	-	-
Total By Income Source	137,533	18.8%	1,137	.2%	55,581	7.6%	538,996	73.5%	733,246	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15,542	11.1%	439	3%	5,860	4.2%	118,107	84.4%	139,949	19.1%	-	-	-	-
Commercial	29,826	23.9%	3	-	9,309	7.5%	85,657	68.6%	124,795	17.0%	-	-	-	-
Households	91,421	19.8%	683	1%	39,864	8.6%	329,390	71.4%	461,378	62.9%	-	-	-	-
Other	743	10.4%	11	2%	528	7.4%	5,841	82.0%	7,124	1.0%	-	-	-	-
Total By Customer Group	137,533	18.8%	1,137	.2%	55,581	7.6%	538,996	73.5%	733,246	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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	90,044	10.2%	75,306	8.6%	75,876	8.6%	643,254	72.6%	885,480	59.7%
Bulk Water	-	-	-	-	478	4%	131,086	99.6%	131,564	8.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	20,488	100.0%	20,488	1.4%
Trade Creditors	16,478	7.3%	13,562	6.0%	13,308	5.9%	182,351	80.8%	225,698	15.2%
Auditor-General	-	-	-	-	-	-	6,587	100.0%	6,587	4%
Other	101	-	149	1%	198	1%	213,677	99.8%	214,126	14.4%
Total	106,623	7.2%	90,017	6.1%	89,860	6.1%	1,197,443	80.7%	1,483,943	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part: Operating Revenue and Expenditure

	2021/22								2020/21		Q3 of 2020/21 to Q3 of 2021/22		
	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	303,641	306,972	80,426	26.5%	73,573	24.2%	53,035	17.3%	207,034	67.4%	47,210	71.8%	12.3%
Property rates	33,418	33,418	8,547	25.8%	8,221	24.6%	8,382	25.1%	25,150	75.3%	7,877	72.1%	6.4%
Service charges - electricity revenue	73,472	73,679	18,143	24.7%	17,695	24.1%	17,603	23.9%	53,441	72.5%	12,773	69.9%	37.8%
Service charges - water revenue	25,009	25,020	5,489	21.9%	6,081	24.3%	5,879	23.5%	17,448	69.7%	5,540	78.4%	6.1%
Service charges - sanitation revenue	22,998	22,998	5,493	23.9%	5,817	25.3%	5,761	25.1%	17,071	74.2%	5,152	78.1%	11.8%
Service charges - refuse revenue	7,162	8,000	2,117	29.6%	2,132	29.8%	2,143	26.8%	6,392	79.9%	1,995	66.6%	7.4%
Rental of facilities and equipment	289	289	66	22.8%	65	22.3%	198	68.7%	289	100.0%	62	21.5%	9.7%
Interest earned - external investments	604	204	59	9.7%	31	5.1%	32	15.8%	122	59.6%	214	32.0%	(84.9%)
Interest earned - outstanding debtors	38,019	41,015	10,108	26.6%	10,253	27.0%	10,626	25.9%	30,987	75.6%	9,191	97.0%	15.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	521	156	38	7.3%	30	5.7%	36	23.1%	104	65.6%	55	13.0%	(34.3%)
Licenses and permits	7,500	7,500	1,467	19.8%	1,127	15.0%	1,146	15.3%	3,740	49.9%	1,318	7,030,040.6%	(13.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	90,321	90,321	28,172	31.2%	21,100	23.4%	975	1.1%	90,247	55.6%	530	60.1%	84.0%
Other revenue	4,328	4,371	726	16.8%	1,021	23.6%	385	8.8%	2,131	48.8%	2,503	180.8%	(84.6%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	315,450	309,594	51,527	16.3%	44,065	14.0%	49,683	16.0%	145,275	46.9%	36,926	31.1%	34.5%
Employee related costs	71,856	70,666	7,308	10.2%	11,186	15.6%	10,556	14.9%	29,049	41.1%	266	1.6%	3,865.5%
Remuneration of councillors	6,042	6,042	-	-	-	-	-	-	-	-	-	-	-
Debt repayment	49,699	49,699	4,666	9.4%	-	-	-	-	4,666	9.4%	-	-	-
Depreciation and asset impairment	28,262	28,262	198	.7%	-	-	-	-	198	.7%	-	-	-
Finance charges	5,200	8,000	1,854	35.7%	2,274	43.7%	2,605	32.6%	6,732	84.2%	1,930	69.8%	35.0%
Bulk purchases	86,000	90,000	27,179	31.6%	17,666	20.5%	17,874	19.9%	62,719	69.7%	24,282	96.8%	(26.4%)
Other Materials	9,405	12,880	2,471	26.3%	2,800	29.8%	7,698	59.8%	12,970	100.7%	1,861	49.4%	292.5%
Contracted services	34,489	26,024	5,660	16.4%	7,046	20.4%	5,815	22.3%	16,522	71.2%	5,366	45.4%	8.0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	24,497	18,022	2,191	8.9%	3,093	12.6%	5,135	28.5%	10,419	57.8%	3,102	20.6%	65.5%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11,809)	(2,623)	28,899		29,508		3,352		61,759		10,284		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	50,478	50,478	13,027	25.8%	-	-	26,295	52.1%	30,313	77.9%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE, PC, ...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38,669	47,855	41,926		29,508		29,638		101,071		10,284		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	38,669	47,855	41,926		29,508		29,638		101,071		10,284		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38,669	47,855	41,926		29,508		29,638		101,071		10,284		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38,669	47,855	41,926		29,508		29,638		101,071		10,284		

Part 3: Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	260,172	264,107	95,252	36.6%	79,470	30.5%	73,443	27.8%	248,165	94.0%	57,116	88.2%	28.6%
Property rates	22,359	22,359	3,322	14.9%	2,961	13.2%	2,893	12.9%	9,177	41.0%	2,601	62.6%	11.3%
Service charges	84,376	85,476	17,776	21.1%	24,907	29.5%	23,867	27.9%	66,550	77.9%	15,946	82.2%	49.7%
Other revenue	12,638	12,273	5,124	40.6%	6,130	48.5%	1,983	16.2%	13,237	107.9%	4,936	47.3%	(59.8%)
Transfers and Subsidies - Operational	90,321	93,317	40,996	45.4%	27,325	30.3%	26,067	28.6%	95,487	102.3%	8,497	102.4%	213.8%
Transfers and Subsidies - Capital	50,478	50,478	28,034	55.5%	17,647	35.0%	18,033	35.7%	63,714	126.2%	25,136	102.8%	(28.3%)
Interest	-	204	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(242,689)	(235,633)	(22,687)	9.3%	(19,820)	8.2%	(25,338)	10.8%	(67,845)	28.8%	(29,377)	98.4%	(13.7%)
Suppliers and employees	(237,489)	(227,633)	(22,687)	9.6%	(19,820)	8.3%	(25,338)	11.1%	(67,845)	29.8%	(29,377)	102.7%	(13.7%)
Finance charges	(5,200)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17,483	28,474	72,565	415.1%	59,650	341.2%	48,105	168.9%	180,321	633.3%	27,739	80.6%	73.4%
Cash Flow from Investing Activities													
Receipts	7,249	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7,249	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98,332)	(51,461)	(22,236)	22.8%	(27,935)	28.4%	(1,405)	2.7%	(51,576)	100.2%	(10,125)	29.8%	(86.1%)
Capital assets	(98,332)	(51,461)	(22,236)	22.8%	(27,935)	28.4%	(1,405)	2.7%	(51,576)	100.2%	(10,125)	29.8%	(86.1%)
Net Cash from/(used) Investing Activities	(91,083)	(51,461)	(22,236)	24.4%	(27,935)	30.7%	(1,405)	2.7%	(51,576)	100.2%	(10,125)	29.8%	(86.1%)
Cash Flow from Financing Activities													
Receipts	-	-	(3)	-	(33)	-	(8)	-	(44)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(3)	-	(33)	-	(8)	-	(44)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(3)	-	(33)	-	(8)	-	(44)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(73,600)	(22,987)	50,327	(68.4%)	31,662	(43.0%)	46,692	(203.1%)	128,701	(559.9%)	17,614	125.5%	165.1%
Cash/cash equivalents at the year begin:	161,469	161,469	6,454	4.0%	56,781	35.2%	88,463	54.8%	6,454	4.0%	(83,639)	-	(203.6%)
Cash/cash equivalents at the year end:	87,869	138,482	56,781	64.6%	88,443	100.7%	135,155	97.6%	135,155	97.6%	(66,025)	(73.7%)	(94.7%)

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 -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,218	2.2%	1,193	1.2%	1,110	1.1%	95,799	95.5%	100,319	15.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,710	10.2%	1,831	2.8%	1,262	1.9%	56,101	85.1%	65,905	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,699	3.0%	2,321	2.6%	2,113	2.3%	83,782	92.2%	90,914	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,161	1.9%	1,361	1.2%	1,329	1.2%	108,370	95.7%	113,222	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	804	1.3%	790	1.2%	779	1.2%	61,256	96.3%	63,830	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,304	100.0%	2,304	4%	-	-	-	-
Interest on Arrear Debtor Accounts	3,436	1.9%	3,404	1.9%	3,358	1.9%	166,179	94.2%	176,377	27.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	855	2.2%	107	.3%	53	.1%	38,378	97.4%	39,393	6.0%	-	-	-	-
Total By Income Source	18,883	2.9%	11,008	1.7%	10,003	1.5%	612,169	93.9%	652,063	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	701	3.7%	670	3.5%	625	3.3%	17,140	89.6%	19,136	2.9%	-	-	-	-
Commercial	11,556	5.7%	3,860	1.9%	3,023	1.5%	183,975	90.9%	202,413	31.0%	-	-	-	-
Households	6,626	1.5%	6,479	1.5%	6,355	1.5%	411,064	95.5%	430,514	66.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18,883	2.9%	11,008	1.7%	10,003	1.5%	612,169	93.9%	652,063	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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	13,563	6.8%	1,221	.6%	5,433	2.7%	180,272	89.9%	200,489	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13,563	6.8%	1,221	.6%	5,433	2.7%	180,272	89.9%	200,489	100.0%

Contact Details

Municipal Manager	Mr. Johnny Mokgata	017 773 2031
Financial Manager	Mr. Clement Lelisoalo	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 2022

Part1: Operating Revenue and Expenditure

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	624,760	696,051	211,709	33.9%	186,161	29.8%	185,908	26.7%	583,778	83.9%	507,057	102.6%	(63.3%)
Property rates	40,000	53,050	10,754	26.5%	11,597	29.0%	11,522	22.5%	34,273	64.6%	10,113	75.8%	17.9%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	82,000	81,910	12,640	15.4%	14,532	17.7%	23,219	28.3%	50,391	61.5%	10,852	65.6%	114.0%
Service charges - sanitation revenue	9,200	9,200	1,944	21.1%	2,140	23.3%	1,775	19.3%	5,859	63.7%	1,877	63.2%	(5.4%)
Service charges - refuse revenue	6,500	6,500	1,142	17.6%	1,143	17.6%	1,139	17.5%	3,424	52.7%	1,093	53.2%	4.1%
Rental of facilities and equipment	300	90	32	10.8%	39	13.1%	53	58.8%	125	138.5%	45	65.2%	16.4%
Interest earned - external investments	6,500	1,250	-	-	4	.1%	75	6.0%	79	6.3%	-	.4%	(100.0%)
Interest earned - outstanding debtors	48,500	50,000	10,331	21.3%	10,884	22.4%	11,394	22.8%	32,609	65.2%	9,378	154.3%	21.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	380	380	2	.5%	3	.7%	10	2.6%	15	3.9%	5	.4%	85.1%
Licences and permits	3,197	3,197	17	.5%	1,590	49.7%	1,336	41.8%	2,944	92.1%	102	20.7%	1,208.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	423,034	485,325	174,639	41.3%	139,711	33.0%	129,152	26.6%	443,502	91.4%	473,430	114.3%	(72.7%)
Other revenue	5,149	5,149	208	4.0%	4,517	87.7%	5,833	113.3%	10,558	205.0%	160	184.3%	3,545.5%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	618,947	634,451	46,690	7.5%	167,639	27.1%	147,588	23.3%	361,917	57.0%	65,105	86.0%	126.7%
Employee related costs	215,830	210,300	(403)	(.2%)	85,627	39.7%	70,339	33.4%	155,563	74.0%	15,370	19.1%	357.6%
Remuneration of councillors	25,600	25,600	-	-	9,593	37.5%	7,985	31.2%	17,578	68.7%	2,074	23.0%	285.0%
Debt impairment	77,345	72,824	-	-	-	-	11	-	11	-	46	688.8%	(76.0%)
Depreciation and asset impairment	61,319	61,319	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3,200	3,200	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	8,920	17,140	1,802	20.2%	3,892	43.6%	4,250	24.8%	9,944	58.0%	1,291	38.9%	229.1%
Contracted services	112,460	139,548	23,811	21.2%	46,360	41.2%	41,040	29.4%	111,211	79.7%	32,190	68.8%	27.5%
Transfers and subsidies	5,450	6,197	888	16.3%	3,752	68.8%	1,622	26.2%	6,262	101.1%	1,394	26.5%	16.3%
Other expenditure	108,803	98,323	20,591	18.9%	18,415	16.9%	22,341	22.7%	61,348	62.4%	12,739	51.6%	75.4%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5,813	61,600	165,019		18,522		38,320		221,861		441,952		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	132,482	132,482	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	4	-	-	-	4	-	8	-	2	-	157.0%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138,295	194,082	165,023		18,522		38,324		221,869		441,954		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	138,295	194,082	165,023		18,522		38,324		221,869		441,954		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138,295	194,082	165,023		18,522		38,324		221,869		441,954		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	138,295	194,082	165,023		18,522		38,324		221,869		441,954		

Part 3: Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	668,500	725,331	210,683	31.5%	172,618	25.8%	149,777	20.6%	533,079	73.5%	145,381	74.4%	3.0%
Property rates	28,000	28,000	9,778	34.9%	8,956	32.0%	2,626	9.4%	21,369	76.3%	1,506	35.0%	37.8%
Service charges	63,505	63,505	2,231	3.5%	2,806	4.4%	2,310	3.6%	7,347	11.6%	3,140	5.6%	(26.4%)
Other revenue	14,979	14,769	21,586	144.1%	21,136	141.1%	15,506	107.7%	58,627	397.0%	38,428	223.4%	(58.6%)
Transfers and Subsidies - Operational	423,034	485,325	174,639	41.3%	139,711	33.0%	128,935	26.6%	443,285	91.3%	101,292	83.6%	27.3%
Transfers and Subsidies - Capital	132,482	132,482	2,450	1.8%	-	-	-	-	2,450	1.8%	614	-	(100.0%)
Interest	6,500	1,250	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(480,263)	(480,263)	(4,280)	.9%	(22,373)	4.7%	(57,844)	12.0%	(84,497)	17.6%	(25,226)	9.7%	129.3%
Suppliers and employees	(477,083)	(477,083)	(4,280)	.9%	(22,373)	4.7%	(57,872)	12.1%	(84,325)	17.7%	(25,236)	9.7%	128.6%
Finance charges	(3,200)	(3,200)	-	-	-	-	(172)	5.4%	(172)	5.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	188,217	245,048	206,403	109.7%	150,245	79.8%	91,933	37.5%	448,581	183.1%	120,155	267.3%	(23.5%)
Cash Flow from Investing Activities													
Receipts	-	-	1,050	-	(1,050)	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	1,050	-	(1,050)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(129,357)	(129,357)	(20,119)	15.6%	(44,118)	34.1%	(36,463)	28.2%	(100,700)	77.8%	(40,875)	51.7%	(10.8%)
Capital assets	(129,357)	(129,357)	(20,119)	15.6%	(44,118)	34.1%	(36,463)	28.2%	(100,700)	77.8%	(40,875)	51.7%	(10.8%)
Net Cash from/(used) Investing Activities	(129,357)	(129,357)	(19,069)	14.7%	(45,168)	34.9%	(36,463)	28.2%	(100,700)	77.8%	(40,875)	51.7%	(10.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	58,860	115,691	187,334	318.3%	105,077	178.5%	55,470	47.9%	347,881	300.7%	79,280	613.6%	(30.0%)
Cash/cash equivalents at the year begin:	27,597	61,231	102,075	369.9%	248,565	900.7%	353,642	577.6%	102,075	166.7%	56,566	(561.3%)	525.2%
Cash/cash equivalents at the year end:	86,457	176,922	248,565	287.5%	353,642	409.0%	409,112	231.2%	409,112	231.2%	135,846	104.0%	201.2%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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	47	3.2%	-	-	-	-	1,408	96.8%	1,455	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	47	3.2%	-	-	-	-	1,408	96.8%	1,455	100.0%

Contact Details

Municipal Manager	Mr B.M Mhlangu	013 973 1101
Financial Manager	Mr S.K Mhlangu	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 2022

Part1: Operating Revenue and Expenditure

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	292,160	289,675	117,957	40.4%	92,647	31.7%	71,133	24.6%	281,737	97.3%	70,041	104.5%	1.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	646	646	45	7.0%	2	2%	90	13.9%	137	21.1%	101	47.3%	(10.8%)
Interest earned - external investments	10,500	8,600	1,456	13.9%	411	3.9%	2,027	23.6%	3,866	43.3%	2,548	91.1%	(20.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	164	164	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1,508	779	163	10.4%	206	13.2%	147	18.9%	516	66.3%	136	48.7%	8.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	278,952	278,952	116,267	41.7%	91,874	32.9%	68,074	24.8%	276,815	99.2%	67,718	105.8%	2.2%
Other revenue	360	273	26	7.2%	154	42.8%	154	71.0%	374	137.0%	72	24.1%	167.6%
Gains	281	281	-	-	-	-	0	-	0	-	6	-	(85.5%)
Operating Expenditure	278,787	283,441	59,169	21.2%	69,793	25.0%	62,780	22.1%	191,741	67.6%	58,070	68.0%	8.1%
Employee related costs	174,363	165,619	37,566	21.5%	40,119	23.0%	37,950	22.9%	115,638	69.8%	36,545	71.0%	3.8%
Remuneration of councillors	16,728	16,744	4,061	24.4%	3,840	23.0%	4,348	26.0%	12,270	73.3%	3,998	68.3%	8.6%
Debt repayment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11,484	11,671	3,051	26.6%	2,785	24.2%	3,213	27.5%	9,049	77.5%	2,533	93.3%	26.9%
Finance charges	13,679	12,679	0	-	6,474	47.3%	0	-	6,474	51.1%	0	46.0%	1,400.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1,133	2,276	322	28.4%	604	53.4%	1,035	45.5%	1,961	86.2%	526	51.7%	96.6%
Contracted services	25,024	36,631	6,954	27.8%	6,432	25.7%	7,633	21.4%	21,020	59.0%	4,969	96.5%	53.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	187	-	(100.0%)
Other expenditure	36,379	38,822	7,195	19.8%	9,538	26.2%	8,600	22.2%	25,333	65.3%	9,309	48.1%	(7.6%)
Losses	-	-	-	-	-	-	0	-	0	-	3	-	(99.3%)
Surplus/(Deficit)	13,372	6,234	58,788		22,855		8,352		89,995		11,970		
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Dat)	2,403	2,403	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies/HH/PE/PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	30	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	15,775	8,637	58,788		22,855		8,352		89,995		12,000		
Provision	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15,775	8,637	58,788		22,855		8,352		89,995		12,000		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15,775	8,637	58,788		22,855		8,352		89,995		12,000		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15,775	8,637	58,788		22,855		8,352		89,995		12,000		

Part 3. Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	284,063	292,078	507,065	178.5%	563,920	198.5%	624,451	213.8%	1,695,437	580.5%	407,993	145.7%	53.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2,564	1,698	180,052	7,022.5%	438,344	16,755.0%	512,509	30,166.0%	1,120,965	66,016.8%	300,259	18,763.5%	42.3%
Transfers and Subsidies - Operational	278,932	279,213	290,568	104.3%	93,021	33.3%	69,644	24.9%	453,623	162.0%	-	-	(13.3%)
Transfers and Subsidies - Capital	2,403	2,403	36,055	1,500.4%	42,555	1,770.9%	41,371	1,721.6%	119,981	4,993.0%	47,733	-	(100.0%)
Interest	-	8,600	-	-	-	-	867	10.1%	867	10.1%	-	-	(100.0%)
Dividends	164	164	-	-	-	-	-	-	-	-	-	-	-
Payments	(267,180)	(271,536)	(78,752)	29.8%	(121,416)	45.4%	(94,199)	34.7%	(295,367)	108.8%	(94,541)	-	(4%)
Suppliers and employees	(253,593)	(258,657)	(79,752)	31.5%	(121,416)	47.9%	(94,199)	36.4%	(295,367)	114.2%	(94,541)	-	(4%)
Finance charges	(13,679)	(12,978)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	16,883	20,542	427,313	2,531.0%	442,505	2,621.0%	530,252	2,581.3%	1,400,070	6,815.6%	313,452	111.9%	69.2%
Cash Flow from Investing Activities													
Receipts	6,389	-	394	6.2%	(1,369)	(21.4%)	2,955	-	1,980	-	690	-	328.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	6,520	-	-	-	(1,369)	(21.0%)	2,955	-	1,586	-	600	-	328.3%
Decrease (increase) in non-current investments	(130)	-	394	(302.1%)	-	-	-	-	394	-	-	-	-
Payments	(20,693)	(38,170)	(3,758)	18.2%	(5,141)	25.0%	(4,703)	12.3%	(13,602)	35.6%	(2,314)	13.1%	163.3%
Capital assets	(20,693)	(38,170)	(3,758)	18.2%	(5,141)	25.0%	(4,703)	12.3%	(13,602)	35.6%	(2,314)	13.1%	163.3%
Net Cash from/(used) Investing Activities	(14,214)	(38,170)	(3,364)	23.7%	(6,510)	45.8%	(1,748)	4.6%	(11,621)	30.4%	(1,624)	7.0%	7.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(7,717)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(7,717)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(7,717)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2,669	(25,345)	423,949	15,882.2%	435,995	16,333.4%	528,504	(2,085.2%)	1,388,448	(5,478.1%)	311,828	119.0%	69.5%
Cash/cash equivalents at the year begin:	85,484	85,484	80,961	94.7%	505,761	591.6%	941,756	1,101.7%	80,961	94.7%	85,878	120.0%	996.6%
Cash/cash equivalents at the year end:	88,153	60,139	505,761	573.7%	941,756	1,068.3%	1,470,260	2,444.8%	1,470,260	2,444.8%	397,706	119.2%	269.7%

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 - Bad Debts to Council Policy	
	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 fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organis 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	1,061	20.1%	1,201	22.7%	13	3%	3,013	57.0%	5,289	100.0%
Total	1,061	20.1%	1,201	22.7%	13	3%	3,013	57.0%	5,289	100.0%

Contact Details

Municipal Manager	Mr S. Bloos	013 759 8525
Financial Manager	Mr G. Dube	013 759 8513

Source Local Government Database
 1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22	
	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	316,915	314,768	99,610	31.4%	58,540	18.5%	41,547	13.2%	199,696	63.4%	73,239	67.6%	(43.3%)	
Property rates	66,288	66,288	34,897	52.6%	12,251	18.5%	12,371	18.7%	59,519	89.8%	40,056	69.0%	(69.1%)	
Service charges - electricity revenue	93,435	93,435	19,703	21.1%	19,259	20.6%	18,688	20.0%	57,549	61.7%	7,926	69.6%	135.6%	
Service charges - water revenue	20,219	20,219	4,254	21.0%	4,253	21.0%	4,106	20.3%	12,613	62.4%	4,188	62.3%	(2.0%)	
Service charges - sanitation revenue	13,074	13,074	3,361	25.7%	3,337	25.5%	3,330	25.5%	10,028	76.7%	3,165	69.8%	5.2%	
Service charges - refuse revenue	11,424	11,424	2,582	22.6%	2,565	22.4%	2,566	22.4%	7,703	67.4%	2,452	56.9%	4.2%	
Rental of facilities and equipment	8,404	5,139	44	5%	51	6%	51	10%	146	2.8%	41	2.7%	24.6%	
Interest earned - external investments	3,181	3,350	30	1.0%	47	1.5%	117	3.5%	194	5.8%	267	47.4%	(56.3%)	
Interest earned - outstanding debtors	3,804	3,804	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2,567	8,636	10	4%	(316)	(12.3%)	5	1%	(301)	(3.5%)	2	1.9%	149.2%	
Licences and permits	30	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	77,219	77,219	33,140	42.9%	16,656	21.6%	32	-	50,029	64.6%	14,767	100.2%	(69.8%)	
Other revenue	17,270	12,179	1,587	9.2%	237	1.4%	292	2.4%	2,115	17.4%	377	16.4%	(22.6%)	
Gains	-	-	0	-	0	-	0	-	1	-	0	-	112.0%	
Operating Expenditure	399,277	411,752	63,240	15.8%	52,724	13.2%	59,088	14.4%	175,052	42.5%	48,408	50.1%	22.1%	
Employee related costs	113,912	113,912	18,611	16.3%	22,348	19.6%	14,028	12.3%	54,987	48.3%	16,211	62.4%	(13.5%)	
Remuneration of councillors	8,217	8,217	1,218	14.8%	1,518	18.5%	1,601	19.5%	4,337	52.8%	1,011	58.8%	58.4%	
Debt impairment	63,808	68,898	-	-	-	-	11,819	17.2%	11,819	17.2%	-	24.0%	(100.0%)	
Depreciation and asset impairment	51,919	51,919	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	2,000	3,000	417	20.8%	1,152	57.6%	1,811	60.4%	3,380	112.7%	322	19.2%	482.6%	
Bulk purchases	60,000	73,000	25,315	42.2%	14,910	24.8%	13,872	19.0%	54,097	74.1%	12,043	79.1%	15.2%	
Other materials	16,066	16,923	3,968	24.7%	314	2.0%	1,978	11.7%	6,267	37.0%	4,886	56.9%	(57.8%)	
Contracted services	45,094	45,732	9,726	21.5%	9,333	20.7%	6,866	15.0%	25,929	56.7%	8,702	69.7%	(21.1%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	32,625	29,595	3,866	12.2%	3,150	9.7%	7,111	24.0%	14,247	48.1%	5,433	53.9%	30.9%	
Losses	647	647	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(82,362)	(96,984)	36,369		5,815		(17,541)		24,644		24,831			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	72,094	72,094	28,072	38.9%	(47,470)	(65.8%)	-	-	(19,398)	(26.9%)	29,966	88.9%	(100.0%)	
Transfers and subsidies - capital (monetary allocs)(Departm Agencies/H1/PE/PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(10,268)	(24,890)	64,441		(41,655)		(17,541)		5,245		54,797			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(10,268)	(24,890)	64,441		(41,655)		(17,541)		5,245		54,797			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(10,268)	(24,890)	64,441		(41,655)		(17,541)		5,245		54,797			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(10,268)	(24,890)	64,441		(41,655)		(17,541)		5,245		54,797			

Part 3: Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	358,590	356,444	89,318	24.9%	77,980	21.7%	46,971	13.2%	214,268	60.1%	86,007	67.9%	(45.4%)
Property rates	57,671	57,671	10,780	18.7%	17,987	31.2%	9,488	16.5%	38,256	66.3%	9,391	16.8%	1.0%
Service charges	120,192	120,192	15,585	13.0%	19,344	16.1%	19,611	16.3%	54,540	45.4%	20,213	70.6%	(3.0%)
Other revenue	29,223	29,918	1,717	5.7%	4,610	15.4%	436	1.7%	6,763	26.1%	431	5.0%	1.1%
Transfers and Subsidies - Operational	77,219	77,219	33,140	42.9%	20,034	25.9%	431	0.6%	53,605	69.4%	17,569	104.1%	(97.5%)
Transfers and Subsidies - Capital	72,094	72,094	28,072	38.9%	15,974	22.2%	17,000	23.6%	61,046	84.7%	38,311	101.8%	(55.6%)
Interest	3,181	3,359	23	0.7%	30	1.0%	4	-0.1%	57	1.7%	91	9.1%	(95.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(277,903)	(281,678)	(43,511)	15.7%	(37,070)	13.3%	(36,437)	12.5%	(117,018)	40.1%	(21,021)	-	73.3%
Suppliers and employees	(275,903)	(288,678)	(43,511)	15.8%	(37,070)	13.4%	(36,437)	12.6%	(117,018)	40.5%	(21,021)	-	73.3%
Finance charges	(2,000)	(3,000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80,688	64,766	45,807	56.8%	40,910	50.7%	10,534	16.3%	97,250	150.2%	64,986	49.4%	(83.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100,157)	(89,026)	(28,893)	28.8%	(21,004)	21.0%	(17,418)	19.6%	(67,316)	75.6%	(11,425)	51.2%	52.5%
Capital assets	(100,157)	(89,026)	(28,893)	28.8%	(21,004)	21.0%	(17,418)	19.6%	(67,316)	75.6%	(11,425)	51.2%	52.5%
Net Cash from/(used) Investing Activities	(100,157)	(89,026)	(28,893)	28.8%	(21,004)	21.0%	(17,418)	19.6%	(67,316)	75.6%	(11,425)	51.2%	52.5%
Cash Flow from Financing Activities													
Receipts	-	-	(12)	-	(4)	-	(28)	-	(44)	-	70	-	(139.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(12)	-	(4)	-	(28)	-	(44)	-	70	-	(139.4%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(12)	-	(4)	-	(28)	-	(44)	-	70	-	(139.4%)
Net Increase/(Decrease) in cash held	(19,470)	(24,260)	16,902	(66.8%)	19,901	(102.2%)	(6,512)	28.5%	29,891	(123.2%)	53,631	48.7%	(112.9%)
Cash/bank equivalents at the year begin:	43,492	43,492	36,594	84.4%	54,473	125.2%	74,374	171.0%	36,664	84.4%	97,469	143.2%	(23.7%)
Cash/bank equivalents at the year end:	24,022	19,232	53,496	226.8%	74,374	309.6%	67,862	350.8%	66,555	350.8%	151,100	55.3%	(55.4%)

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 -Bad Debts ito Council Policy	
	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	154	100.0%	-	-	-	-	-	-	154	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1	100.0%	-	-	-	-	-	-	1	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5	63.0%	1	12.3%	-	-	2	24.7%	8	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23,454	19.6%	10,098	8.5%	5,865	4.9%	79,994	67.0%	119,412	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23,614	19.7%	10,099	8.4%	5,865	4.9%	79,996	66.9%	119,574	100.0%

Contact Details

Municipal Manager	Mr G Mthimunyane	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 2022

Part: Operating Revenue and Expenditure

	Budget		2021/22				Year to Date		2020/21		Q3 of 2020/21 to Q3 of 2021/22		
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Third Quarter				
			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			
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3,802,907	3,759,821	873,859	23.0%	851,888	22.4%	821,947	21.9%	2,547,693	67.8%	760,612	73.1%	8.1%
Property rates	767,804	757,016	167,266	22.0%	179,628	23.5%	167,767	22.2%	515,291	68.1%	160,383	78.4%	4.6%
Service charges - electricity revenue	1,259,867	1,212,694	294,409	23.4%	246,109	19.5%	242,282	20.0%	782,890	64.6%	207,253	61.4%	16.9%
Service charges - water revenue	529,054	523,857	100,260	19.0%	129,045	24.4%	101,052	19.3%	330,358	63.1%	108,067	63.0%	(6.5%)
Service charges - sanitation revenue	162,163	155,591	37,038	22.8%	40,613	25.0%	37,316	23.8%	114,866	73.2%	35,170	63.8%	6.1%
Service charges - refuse revenue	145,597	142,725	33,431	23.0%	32,507	22.3%	32,965	23.1%	98,903	69.3%	30,580	66.6%	7.8%
Rental of facilities and equipment	11,325	17,988	3,371	29.8%	3,895	34.4%	3,990	22.7%	11,267	64.0%	627	53.6%	536.3%
Interest earned - external investments	3,274	1,119	67	1.7%	160	5.9%	265	23.7%	922	44.9%	600	59.0%	(83.7%)
Interest earned - outstanding debtors	371,116	333,669	62,622	16.9%	66,999	18.1%	67,829	20.3%	197,450	59.2%	94,234	83.2%	(28.0%)
Dividends received	259	259	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	37,788	36,923	5,617	14.9%	4,900	13.0%	4,795	12.9%	15,303	41.4%	3,657	29.7%	39.3%
Licenses and permits	307	468	61	19.9%	75	24.3%	189	46.2%	324	79.6%	120	79.7%	57.7%
Agency services	45,320	45,320	546	1.2%	770	1.7%	720	1.6%	2,037	4.5%	525	58.8%	37.1%
Transfers and subsidies	440,689	468,378	157,064	35.0%	124,250	28.2%	134,589	28.7%	419,904	88.8%	100,939	111.5%	33.3%
Other revenue	30,743	61,272	11,397	37.1%	22,896	74.9%	26,214	46.0%	62,508	102.0%	18,467	81.1%	52.9%
Gains	1,601	1,601	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4,088,203	4,085,957	817,767	20.0%	617,777	15.1%	1,540,853	37.7%	2,976,397	72.8%	586,815	43.7%	162.6%
Employee related costs	908,839	961,992	144,571	15.0%	277,104	30.5%	335,531	34.9%	757,205	78.7%	238,750	72.6%	40.5%
Remuneration of councillors	32,499	32,499	5,525	17.0%	3,408	10.5%	7,028	21.6%	15,961	49.1%	5,067	48.9%	38.7%
Debt impairment	784,782	663,762	13	-	-	-	533,744	78.1%	533,757	78.1%	66	-	807,765.2%
Depreciation and asset impairment	335,236	246,736	-	-	-	-	-	-	-	-	-	-	-
Finance charges	218,615	214,021	51,912	23.7%	20,907	9.6%	94,087	44.0%	166,906	78.0%	26,887	18.7%	249.9%
Bulk purchases	1,174,502	1,190,904	495,741	42.2%	103,211	8.8%	372,346	31.3%	971,298	81.6%	159,054	56.8%	134.1%
Other Materials	134,087	164,946	30,443	22.7%	25,103	18.7%	54,407	33.0%	109,953	66.7%	51,940	77.9%	4.8%
Contracted services	307,746	383,639	58,115	18.9%	121,225	39.4%	111,000	29.9%	280,339	75.7%	73,542	68.4%	50.9%
Transfers and subsidies	4,150	4,150	337	8.1%	139	3.4%	177	4.3%	653	15.7%	342	26.2%	(48.3%)
Other expenditure	187,747	203,287	31,109	16.6%	66,881	35.5%	32,534	16.0%	130,324	64.1%	31,168	57.6%	4.4%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(285,296)	(326,136)	56,092		234,111		(718,906)		(428,704)		173,797		
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Dist)	185,132	197,678	-	-	-	-	-	-	-	-	-	45.2%	-
Transfers and subsidies - capital (monetary allocations) (Departm Agencies, HV/PE/PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	2,537	-	-	-	2,537	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(96,165)	(128,458)	56,092		236,647		(718,906)		(426,167)		173,797		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(96,165)	(128,458)	56,092		236,647		(718,906)		(426,167)		173,797		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(96,165)	(128,458)	56,092		236,647		(718,906)		(426,167)		173,797		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(96,165)	(128,458)	56,092		236,647		(718,906)		(426,167)		173,797		

Part 3: Cash Receipts and Payments

	2021/22								2020/21		Q3 of 2020/21 to Q3 of 2021/22		
	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	3,150,284	3,176,364	540,956	17.2%	692,296	22.0%	923,764	29.1%	2,157,016	67.9%	-	-	(100.0%)
Property rates	573,188	573,188	84,738	11.3%	115,057	20.1%	116,047	20.2%	256,842	51.6%	-	-	(100.0%)
Service charges	1,800,512	1,800,512	242,268	13.1%	344,998	19.0%	337,621	18.2%	925,588	50.0%	-	-	(100.0%)
Other revenue	94,113	94,113	6,674	7.1%	29,282	30.1%	305,747	324.9%	340,703	362.0%	-	-	(100.0%)
Transfers and Subsidies - Operational	440,689	468,378	180,624	41.0%	142,888	32.4%	106,829	22.8%	430,341	91.9%	-	-	(100.0%)
Transfers and Subsidies - Capital	189,132	189,132	45,922	24.3%	61,070	32.3%	57,540	30.4%	164,532	87.0%	-	-	(100.0%)
Interest	2,650	1,041	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3,020,080)	(2,981,581)	(557,232)	18.5%	(608,966)	20.2%	(520,497)	17.3%	(1,686,695)	56.6%	(568,649)	107.3%	(8.5%)
Supplies and employees	(2,750,466)	(2,750,369)	(557,232)	19.9%	(608,966)	21.6%	(520,497)	18.9%	(1,686,695)	61.2%	(568,649)	107.3%	(8.5%)
Finance charges	(226,612)	(226,612)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	130,204	194,782	(16,276)	(12.5%)	83,330	64.0%	403,267	207.0%	470,321	241.5%	(568,649)	(181.9%)	(170.9%)
Cash Flow from Investing Activities													
Receipts	399	(248)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	399	(248)	-	-	-	-	-	-	-	-	-	-	-
Payments	(183,788)	(231,756)	(27,405)	14.9%	(55,670)	30.3%	(46,078)	19.9%	(129,154)	55.7%	-	-	(100.0%)
Capital assets	(183,788)	(231,756)	(27,405)	14.9%	(55,670)	30.3%	(46,078)	19.9%	(129,154)	55.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(183,381)	(232,004)	(27,405)	14.9%	(55,670)	30.4%	(46,078)	19.9%	(129,154)	55.7%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	(139)	-	(841)	-	(456)	-	(1,437)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(139)	-	(841)	-	(456)	-	(1,437)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(139)	-	(841)	-	(456)	-	(1,437)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(53,177)	(37,222)	(43,620)	82.4%	26,619	(50.4%)	356,732	(98.4%)	339,731	(912.7%)	(568,649)	21,828.6%	(162.7%)
Cash/cash equivalents at the year begin:	24,277	40,015	54,635	73.8%	11,007	14.8%	37,826	94.2%	54,838	136.5%	(1,335,021)	(823.2%)	(162.8%)
Cash/cash equivalents at the year end:	21,100	2,854	11,007	52.2%	37,826	179.3%	388,027	13,295.2%	388,027	13,295.2%	(2,206,670)	(10,221.9%)	(117.7%)

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 - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45,468	2.6%	25,959	1.5%	27,438	1.6%	1,548,363	94.3%	1,747,227	27.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	63,783	5.5%	27,774	2.4%	23,501	2.0%	1,040,482	90.0%	1,155,539	17.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	49,319	6.1%	25,686	3.2%	22,109	2.7%	711,107	88.0%	808,222	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14,418	2.3%	9,021	1.5%	8,658	1.4%	565,637	94.8%	617,339	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11,156	2.6%	8,232	2.0%	7,576	1.8%	395,168	93.6%	422,141	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	1	100.0%	-	-	-	-	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	25,180	12.5%	23,741	11.8%	23,374	11.6%	129,115	64.1%	201,411	3.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,334	.1%	104	-	3,093	.2%	1,524,018	99.7%	1,528,549	23.6%	-	-	-	-
Total By Income Source	210,670	3.3%	120,518	1.9%	115,748	1.8%	6,033,890	93.1%	6,480,826	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5,880	9.4%	3,297	5.3%	2,988	4.8%	50,407	80.6%	62,572	1.0%	-	-	-	-
Commercial	137,107	2.6%	94,362	1.8%	92,323	1.7%	5,031,555	94.0%	5,355,287	82.6%	-	-	-	-
Households	67,663	6.4%	22,859	2.2%	20,438	1.9%	951,978	89.6%	1,092,958	16.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	210,670	3.3%	120,518	1.9%	115,748	1.8%	6,033,890	93.1%	6,480,826	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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	191,083	3.7%	229,236	4.7%	-	-	4,518,198	91.7%	4,938,518	97.9%
Bulk Water	4,553	10.2%	22,717	51.0%	-	-	17,287	38.6%	44,557	9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5,628	100.0%	-	-	-	-	-	-	5,628	1.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31,743	58.1%	6,265	11.5%	3,368	6.2%	13,298	24.3%	54,674	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	223,017	4.4%	258,219	5.1%	3,368	.1%	4,548,783	90.4%	5,033,386	100.0%

Contact Details

Municipal Manager	Ms Humphry Sizwe Majoela	013 690 6208
Financial Manager	Ms Jabulile Precious Hatshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	347,765	351,694	134,326	38.6%	113,346	32.6%	88,077	25.0%	335,749	95.5%	81,582	94.9%	8.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	125	125	27	21.6%	13	10.7%	3	2.6%	44	34.9%	46	75.3%	(91.6%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10,542	10,542	964	9.1%	1,520	14.5%	1,650	15.6%	4,142	39.3%	1,723	19.0%	(4.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	336,967	336,462	132,124	48.4%	108,716	33.3%	81,620	25.1%	322,473	98.8%	79,673	89.6%	2.5%
Other revenue	10,151	14,562	1,211	11.9%	3,084	30.4%	4,755	32.9%	9,050	62.4%	146	69.3%	3,192.3%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	379,392	378,902	82,053	21.6%	89,301	23.5%	87,623	23.1%	258,977	68.3%	77,646	62.7%	12.6%
Employee related costs	208,770	203,845	45,586	21.8%	50,833	24.3%	47,471	23.3%	143,880	70.6%	46,452	69.4%	2.2%
Remuneration of councillors	16,795	16,795	3,267	19.5%	3,190	19.0%	3,544	21.1%	10,000	59.5%	3,478	65.8%	1.9%
Debt repayment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24,562	24,562	6,114	24.9%	6,102	24.8%	6,011	24.5%	18,228	74.2%	-	-	(100.0%)
Finance charges	671	671	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4,392	4,226	192	4.4%	696	15.8%	618	14.6%	1,505	35.6%	749	31.3%	(17.5%)
Contracted services	43,858	47,963	11,136	25.4%	10,265	23.4%	13,528	28.2%	34,929	72.8%	9,034	54.0%	49.7%
Transfers and subsidies	8,340	9,536	5,559	66.5%	418	5.0%	776	8.1%	6,772	71.0%	4,197	98.5%	(81.5%)
Other expenditure	72,004	71,284	10,162	14.1%	17,798	24.7%	15,676	22.0%	43,655	61.2%	13,736	60.5%	14.1%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31,627)	(27,208)	52,272		24,045		454		76,771		3,936		
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Dat)	2,365	2,365	26	1.1%	1,369	57.9%	(193)	(8.2%)	1,202	50.8%	254	35.4%	(176.0%)
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	(29,262)	(24,843)	52,299		25,414		261		77,973		4,191		
Provision	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(29,262)	(24,843)	52,299		25,414		261		77,973		4,191		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29,262)	(24,843)	52,299		25,414		261		77,973		4,191		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(29,262)	(24,843)	52,299		25,414		261		77,973		4,191		

Part 3. Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	339,588	340,114	141,106	41.6%	167,756	49.4%	142,401	41.9%	451,262	132.7%	82,090	100.7%	73.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	125	125	31	24.9%	15	12.1%	4	3.0%	50	40.0%	46	88.0%	(91.8%)
Other revenue	138	138	10	7.4%	53,244	41,656.1%	19,806	15,016.0%	73,086	57,183.2%	13	15.9%	150,324.6%
Transfers and Subsidies - Operational	327,799	327,799	138,159	42.1%	184,856	56.4%	85,337	26.0%	328,333	100.2%	81,331	100.8%	4.9%
Transfers and Subsidies - Capital	11,536	12,062	2,505	25.4%	9,644	83.6%	37,224	308.6%	49,793	412.8%	700	100.0%	5,217.7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(354,830)	(354,830)	(14,403)	4.1%	(17,547)	4.9%	(21,163)	6.0%	(53,113)	15.0%	(7,955)	-	166.0%
Suppliers and employees	(354,830)	(354,830)	(14,403)	4.1%	(17,547)	4.9%	(21,163)	6.0%	(53,113)	15.0%	(7,955)	-	166.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(15,242)	(14,716)	126,702	(83.2%)	150,209	(85.5%)	121,235	(82.8%)	398,147	(2,705.5%)	74,134	94.7%	63.5%
Cash Flow from Investing Activities													
Receipts	(29)	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(29)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(29)	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	(3)	-	(3)	-	(1)	-	165.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	(3)	-	(3)	-	(1)	-	165.0%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(3)	-	(3)	-	(1)	-	165.0%
Net Increase/(Decrease) in cash held	(15,272)	(14,716)	126,702	(829.6%)	150,209	(853.6%)	121,235	(823.8%)	398,147	(2,705.5%)	74,134	94.7%	63.5%
Cash/cash equivalents at the year begin:	218,476	218,476	196,830	85.6%	313,533	143.9%	463,741	212.3%	196,830	85.5%	445,572	92.0%	4.1%
Cash/cash equivalents at the year end:	203,204	203,760	313,532	154.3%	463,741	228.2%	584,977	267.1%	594,977	297.1%	519,706	93.8%	12.6%

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 - Bad Debts to Council Policy	
	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 fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organis 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	458	21.9%	-	-	258	12.3%	1,376	65.8%	2,091	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	458	21.9%	-	-	258	12.3%	1,376	65.8%	2,091	100.0%

Contact Details

Municipal Manager	Mr Ca Hable	017 801 7008
Financial Manager	Mr Zakwe Robert Duthelzi	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 2022

Part1: Operating Revenue and Expenditure

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	2,589,362	2,589,741	562,782	21.7%	555,973	21.5%	537,048	20.7%	1,655,803	63.9%	538,468	71.8%	(.3%)
Property rates	371,135	371,135	66,381	25.7%	94,219	25.4%	94,235	25.4%	283,834	76.5%	93,941	76.5%	-.3%
Service charges - electricity revenue	699,171	699,171	118,855	17.0%	123,557	17.7%	122,696	17.5%	366,108	52.2%	124,192	57.5%	(1.2%)
Service charges - water revenue	577,597	577,597	91,228	15.8%	128,949	22.3%	128,622	22.3%	348,800	60.4%	155,534	73.9%	(17.3%)
Service charges - sanitation revenue	147,795	147,795	32,334	21.9%	33,306	22.7%	33,366	22.6%	99,208	67.1%	30,096	66.7%	10.9%
Service charges - refuse revenue	155,503	155,503	30,295	21.7%	33,819	21.7%	33,981	21.8%	101,555	65.3%	32,373	64.7%	4.3%
Rent of facilities and equipment	4,922	4,922	2,645	53.7%	2,715	55.2%	1,888	38.3%	7,048	143.2%	889	77.3%	89.8%
Interest earned - external investments	14,348	14,348	1,969	14.1%	2,765	19.3%	2,332	16.3%	6,470	45.1%	2,388	40.0%	(3.2%)
Interest earned - outstanding debtors	204,189	204,189	30,684	15.0%	31,057	15.2%	32,702	16.0%	94,443	46.3%	28,093	21.0%	14.4%
Dividends received	22	22	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	36,077	36,077	364	1.0%	1,011	2.8%	1,157	3.2%	2,521	7.0%	307	1.6%	276.5%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	363,995	363,995	139,759	38.4%	98,006	27.2%	87,710	24.1%	326,465	89.7%	68,446	125.3%	28.1%
Other revenue	15,311	15,311	5,263	37.5%	5,095	33.2%	(2,618)	(17.1%)	8,211	53.6%	1,509	60.7%	(273.5%)
Gains	-	-	10,665	-	881	-	1,196	-	12,142	-	-	-	(100.0%)
Operating Expenditure	2,492,629	2,515,424	509,181	20.4%	550,135	22.4%	607,952	24.2%	1,676,267	66.6%	544,777	61.6%	11.6%
Employee related costs	649,552	634,759	48,026	7.1%	184,443	28.4%	188,384	29.7%	418,854	66.0%	137,446	65.0%	37.1%
Remuneration of councillors	30,591	30,591	4,244	13.9%	6,038	19.7%	6,005	26.2%	18,287	59.8%	6,304	62.9%	27.0%
Debt repayment	202,186	202,186	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	154,535	154,535	44,291	28.7%	44,499	28.8%	38,282	24.8%	127,072	82.2%	-	-	(100.0%)
Finance charges	129,058	128,652	31,454	24.4%	31,454	24.4%	32,213	25.1%	96,741	67.4%	18,743	37.2%	78.5%
Bulk purchases	570,081	556,091	184,603	32.4%	109,989	19.6%	102,122	27.4%	446,734	80.3%	88,802	75.2%	71.2%
Other Materials	389,387	405,335	147,488	37.9%	95,713	24.6%	116,092	28.6%	359,292	88.6%	89,011	75.1%	30.4%
Contracted services	258,875	276,745	36,518	13.2%	55,987	21.8%	50,266	18.2%	141,771	51.2%	47,264	42.2%	6.4%
Transfers and subsidies	6,643	20,233	4,597	79.1%	8,086	129.9%	8,833	33.7%	21,866	63.3%	144,489	-	(99.5%)
Other expenditure	104,121	100,307	10,600	10.2%	32,166	30.9%	12,894	12.9%	55,660	55.5%	12,667	60.7%	1.8%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	96,733	74,316	53,602		(5,162)		(70,904)		(20,464)		(6,309)		
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Dat)	124,693	193,167	7,869	6.3%	21,035	16.9%	5,305	2.7%	34,040	17.7%	40,889	44.6%	(87.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies/WH/PE/PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	221,426	267,485	61,501		17,873		(65,599)		13,775		34,581		
Provision	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	221,426	267,485	61,501		17,873		(65,599)		13,775		34,581		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	221,426	267,485	61,501		17,873		(65,599)		13,775		34,581		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	221,426	267,485	61,501		17,873		(65,599)		13,775		34,581		

Part 3. Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	1,925,492	1,994,346	604,932	31.4%	470,359	24.4%	474,203	23.8%	1,549,485	77.7%	437,109	79.9%	8.5%
Property rates	254,012	254,012	113,435	44.7%	81,902	32.3%	73,813	29.1%	209,200	100.0%	977	46.4%	7,456.6%
Service charges	1,145,654	1,145,654	145,996	12.7%	245,530	21.4%	256,259	22.4%	647,785	56.5%	43,136	6.7%	484.1%
Other revenue	23,461	23,461	151,509	661.4%	8,786	37.4%	24,710	105.3%	188,664	804.2%	206,811	889.7%	(80.7%)
Transfers and Subsidies - Operational	363,566	363,565	157,448	43.3%	105,907	27.8%	101,918	28.0%	360,273	99.0%	90,038	107.4%	13.2%
Transfers and Subsidies - Capital	124,693	193,167	32,885	26.4%	33,175	26.6%	17,502	8.1%	83,662	43.3%	36,147	126.2%	(51.6%)
Interest	14,146	14,146	-	-	-	-	-	-	-	-	-	-	-
Dividends	22	22	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,872,462)	(1,865,267)	(283,428)	15.1%	(247,787)	13.2%	(251,733)	13.5%	(782,848)	42.0%	(14,984)	(7.6%)	1,580.0%
Suppliers and employees	(1,789,215)	(1,781,726)	(283,428)	16.0%	(247,787)	14.0%	(251,733)	14.3%	(752,949)	44.4%	(14,984)	(7.6%)	1,580.0%
Finance charges	(103,248)	(103,541)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53,030	129,079	321,505	696.3%	222,562	419.7%	222,470	172.4%	766,637	593.9%	422,125	(910.5%)	(47.3%)
Cash Flow from Investing Activities													
Receipts	(4,328)	-	(52)	1.2%	(2)	-	-	-	(54)	-	(58)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(4,333)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5	-	(52)	(1,028.9%)	(2)	(54.3%)	-	-	(54)	-	(58)	-	(100.0%)
Payments	(256,380)	(213,759)	(10,857)	4.2%	(33,522)	13.1%	(16,324)	7.6%	(60,703)	28.4%	(16,345)	54.0%	(1.1%)
Capital assets	(256,380)	(213,759)	(10,857)	4.2%	(33,522)	13.1%	(16,324)	7.6%	(60,703)	28.4%	(16,345)	54.0%	(1.1%)
Net Cash from/(used) Investing Activities	(260,708)	(213,759)	(10,909)	4.2%	(33,524)	12.9%	(16,324)	7.6%	(60,757)	28.4%	(16,403)	54.1%	(1.5%)
Cash Flow from Financing Activities													
Receipts	-	-	(833)	-	(1,187)	-	(3,165)	-	(5,184)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(833)	-	(1,187)	-	(3,165)	-	(5,184)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(833)	-	(1,187)	-	(3,165)	-	(5,184)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(207,678)	(84,680)	309,763	(149.2%)	187,852	(90.5%)	202,981	(239.7%)	700,596	(827.3%)	405,722	(543.1%)	(50.0%)
Cash/cash equivalents at the year begin:	225,999	225,999	203,130	89.9%	512,961	227.0%	700,813	310.1%	203,130	89.9%	1,486,707	99.7%	(52.9%)
Cash/cash equivalents at the year end:	18,321	141,319	512,961	2,799.6%	700,813	3,825.2%	903,794	639.5%	903,794	639.5%	1,892,429	(2,306.5%)	(32.2%)

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 - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	49,326	5.0%	30,799	3.4%	20,661	2.3%	799,239	88.8%	900,025	30.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35,916	10.0%	13,254	3.7%	10,662	3.0%	299,049	83.3%	358,882	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26,173	10.5%	12,416	4.6%	9,985	3.7%	218,703	81.2%	266,277	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12,251	3.7%	8,415	2.5%	7,931	2.4%	303,058	91.4%	331,655	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11,576	3.9%	8,043	2.7%	7,374	2.5%	269,715	90.9%	296,708	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11,402	2.5%	10,734	2.4%	10,539	2.3%	419,420	92.8%	450,096	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,890	5%	1,515	5%	2,249	7%	127,105	88.4%	132,969	13.3%	-	-	-	-
Total By Income Source	150,336	5.1%	85,176	2.9%	69,401	2.4%	2,636,288	89.6%	2,941,201	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organis of State	42,489	22.6%	8,860	4.7%	6,909	3.7%	129,395	69.0%	187,653	6.4%	-	-	-	-
Commercial	29,900	10.0%	17,272	5.8%	6,009	2.0%	244,362	82.1%	297,542	10.1%	-	-	-	-
Households	77,946	3.2%	59,045	2.4%	56,484	2.3%	2,292,531	92.1%	2,458,026	83.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	150,336	5.1%	85,176	2.9%	69,401	2.4%	2,636,288	89.6%	2,941,201	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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	5,144	96.9%	129	2.4%	37	7%	-	-	5,310	2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	212,251	7.3%	24,404	8%	33,617	1.2%	2,631,517	90.7%	2,901,690	98.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	217,396	7.5%	24,533	8%	33,854	1.2%	2,631,517	90.5%	2,907,300	100.0%

Contact Details

Municipal Manager	Mr S! Mhobele	017 620 6279
Financial Manager	Mr B. Sime	017 620 6275

Source Local Government Database
1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2021/22								2020/21		Q3 of 2020/21 to Q3 of 2021/22		
	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	1,076,307	927,380	255,083	23.7%	216,363	20.1%	143,143	15.4%	614,589	66.3%	285,025	61.3%	(46.0%)
Property rates	179,005	179,005	41,248	23.0%	43,185	24.1%	28,939	16.2%	113,372	63.3%	43,695	85.9%	(33.8%)
Service charges - electricity revenue	465,616	377,285	97,822	21.0%	89,470	19.2%	65,984	17.3%	252,685	67.0%	78,578	53.5%	(16.6%)
Service charges - water revenue	94,076	94,076	22,414	23.8%	11,308	12.0%	21,900	23.3%	55,822	59.1%	22,124	65.4%	(1.0%)
Service charges - sanitation revenue	71,214	42,659	10,989	14.9%	7,502	10.0%	9,512	22.3%	27,613	64.7%	10,962	38.9%	(13.5%)
Service charges - refuse revenue	65,513	27,251	6,862	10.5%	6,985	10.7%	4,665	17.0%	16,511	60.3%	6,606	25.2%	(2.1%)
Rental of facilities and equipment	2,154	2,160	427	19.8%	436	20.4%	297	13.8%	1,162	53.8%	415	28.7%	(28.3%)
Interest earned - external investments	664	664	29	4.4%	12	1.9%	-	-	41	6.3%	108	26.9%	(102.0%)
Interest earned - outstanding debtors	53,637	57,693	15,009	26.0%	12,626	23.9%	11,934	20.7%	39,569	68.6%	11,613	55.1%	2.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	58	2,449	1,072	194.8%	199	36.2%	137	5.6%	1,408	96.3%	94	7.1%	45.3%
Licences and permits	1,000	1,000	0	-	0	-	-	-	0	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	141,989	140,702	39,144	41.8%	44,342	31.3%	0	-	103,467	73.6%	90,514	85.6%	(100.0%)
Other revenue	1,419	2,098	450	32.3%	254	20.7%	345	16.4%	1,087	52.3%	386	12.2%	20.4%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,097,777	1,252,787	354,713	32.3%	182,120	16.6%	184,039	14.7%	720,872	57.5%	123,598	52.6%	48.9%
Employee related costs	247,018	250,660	162,205	65.7%	20,615	8.3%	93,106	37.1%	275,927	110.1%	2,354	45.6%	3,855.1%
Remuneration of councillors	12,863	8,876	6,463	51.0%	198	1.6%	2,767	31.2%	9,429	106.2%	2,737	71.4%	1.1%
Deed equipment	67,594	307,594	30	1%	18	-	20	-	77	-	41	4%	(92.0%)
Depreciation and asset impairment	85,588	85,588	-	-	-	-	-	-	-	-	-	-	-
Finance charges	42,758	57,641	16,613	34.8%	15,465	36.2%	10,572	16.3%	36,680	63.6%	11,000	23.9%	(4.1%)
Bulk purchases	374,288	427,241	108,322	42.3%	60,209	24.1%	67,364	19.4%	305,930	71.6%	68,136	66.1%	(15.8%)
Other Materials	102,847	83,226	3,323	3.2%	22,929	22.3%	(1,708)	(2.1%)	24,544	29.5%	13,126	79.3%	(113.0%)
Contracted services	104,262	78,367	7,870	7.6%	22,092	21.2%	13,588	17.3%	43,660	55.7%	15,449	45.2%	(12.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	60,739	53,594	5,778	9.5%	10,513	17.3%	8,339	15.6%	24,631	46.0%	10,733	38.4%	(22.3%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21,470)	(325,407)	(99,630)		34,243		(40,896)		(106,283)		141,426		
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Dat)	40,307	39,659	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies/HH/PE/PC...)	100	100	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18,937	(285,649)	(99,630)		34,243		(40,896)		(106,283)		141,426		
Provision	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18,937	(285,649)	(99,630)		34,243		(40,896)		(106,283)		141,426		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18,937	(285,649)	(99,630)		34,243		(40,896)		(106,283)		141,426		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18,937	(285,649)	(99,630)		34,243		(40,896)		(106,283)		141,426		

Part 3. Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	1,024,099	870,923	208,820	20.4%	220,997	21.6%	115,196	13.2%	545,013	62.6%	249,588	52.4%	(53.7%)
Property rates	177,910	176,749	19,547	11.0%	36,726	20.6%	17,966	10.2%	74,260	42.0%	22,018	39.9%	(18.3%)
Service charges	609,419	507,582	119,482	18.1%	114,893	17.4%	83,447	16.4%	317,823	62.6%	114,669	48.3%	(27.4%)
Other revenue	4,883	5,579	(2,679)	(53.8%)	5,338	109.2%	13,758	245.6%	16,468	295.2%	504	1.9%	2,532.6%
Transfers and Subsidies - Operational	141,579	140,792	59,493	42.0%	48,724	34.4%	-	-	108,221	76.9%	93,133	97.3%	(100.0%)
Transfers and Subsidies - Capital	40,307	39,659	12,505	31.1%	15,315	38.0%	-	-	28,241	71.2%	17,074	74.8%	(100.0%)
Interest	-	654	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(784,580)	(842,422)	(49,718)	6.3%	(70,715)	9.0%	(41,276)	4.9%	(161,709)	19.2%	42,758	-	(196.5%)
Suppliers and employees	(784,580)	(842,422)	(49,718)	6.3%	(70,715)	9.0%	(41,276)	4.9%	(161,709)	19.2%	42,758	-	(196.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	239,519	28,562	159,103	66.4%	150,282	62.7%	73,920	259.4%	383,304	1,344.8%	291,246	78.5%	(74.6%)
Cash Flow from Investing Activities													
Receipts	51,211	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	49,867	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1,344	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(85,983)	(42,792)	(847)	1.0%	(8,573)	10.0%	(4,308)	10.1%	(13,728)	32.1%	(11,887)	43.9%	(83.8%)
Capital assets	(85,983)	(42,792)	(847)	1.0%	(8,573)	10.0%	(4,308)	10.1%	(13,728)	32.1%	(11,887)	43.9%	(83.8%)
Net Cash from/(used) Investing Activities	(34,772)	(42,792)	(847)	2.5%	(8,573)	24.9%	(4,308)	10.1%	(13,728)	32.1%	(11,887)	43.9%	(83.8%)
Cash Flow from Financing Activities													
Receipts	-	-	(4)	-	(1)	-	(9)	-	(5)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(4)	-	(1)	-	(9)	-	(5)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(4)	-	(1)	-	(9)	-	(5)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	205,147	(14,230)	158,252	77.1%	141,708	69.1%	69,611	(487.1%)	369,571	(2,586.2%)	279,459	79.9%	(75.1%)
Cash/cash equivalents at the year begin:	-	-	252,272	-	19,989	-	161,296	-	252,272	-	(286,841)	146.6%	(156.2%)
Cash/cash equivalents at the year end:	205,147	(14,230)	19,989	9.5%	161,296	78.6%	230,908	(1,615.9%)	230,908	(1,615.9%)	(7,382)	(1.5%)	(3,227.8%)

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 - Bad Debts to Council Policy	
	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 fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organis 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	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lebra Daniel Tsoetsi	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 2022

Part1: Operating Revenue and Expenditure

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	577,087	577,688	193,991	33.6%	171,767	29.8%	137,760	23.8%	503,518	87.2%	150,357	83.5%	(8.4%)
Property rates	81,391	76,708	18,545	22.8%	18,464	22.7%	18,536	24.2%	55,546	72.4%	16,212	77.0%	14.3%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	135,963	135,963	38,050	28.0%	42,055	30.9%	41,587	30.6%	121,692	89.5%	37,827	62.6%	9.9%
Service charges - sanitation revenue	17,100	17,100	6,376	37.3%	5,490	32.1%	6,162	36.0%	18,029	105.4%	6,355	60.4%	(3.0%)
Service charges - refuse revenue	11,145	11,145	2,854	25.6%	2,788	25.0%	2,870	25.8%	8,512	76.4%	2,745	38.7%	4.6%
Rental of facilities and equipment	12,925	12,925	3,362	26.0%	3,369	26.1%	3,374	26.1%	10,105	78.2%	3,215	61.3%	5.0%
Interest earned - external investments	779	846	218	28.0%	200	25.7%	341	40.4%	760	89.9%	428	16.1%	(20.2%)
Interest earned - outstanding debtors	243	146	7,544	3,108.0%	7,661	3,156.0%	8,284	5,665.6%	23,489	16,064.0%	6,853	2,393.5%	20.9%
Dividends received	31,355	30,195	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1,613	10,592	382	23.7%	224	13.9%	164	1.5%	770	7.3%	500	50.5%	(67.1%)
Agency services	31	82	4	12.9%	11	35.4%	110	135.1%	125	153.5%	101	115.7%	9.5%
Transfers and subsidies	279,302	279,202	115,990	41.5%	91,064	32.6%	55,899	20.0%	262,954	94.2%	75,754	124.9%	(26.2%)
Other revenue	5,011	2,746	666	13.3%	440	8.8%	393	14.3%	1,498	54.6%	370	3.9%	6.2%
Gains	228	38	-	-	-	-	38	100.0%	38	100.0%	-	-	(100.0%)
Operating Expenditure	753,672	742,201	159,714	21.2%	162,099	21.5%	131,742	17.8%	453,556	61.1%	117,565	48.2%	12.1%
Employee related costs	224,250	223,265	53,703	23.9%	59,876	26.7%	46,155	20.7%	159,733	71.5%	52,072	78.8%	(11.4%)
Remuneration of councillors	22,242	15,622	4,062	18.3%	3,795	17.1%	2,517	16.1%	10,374	66.4%	4,022	63.9%	(37.4%)
Debt impairment	87,276	87,804	280	0.3%	-	-	77	0.1%	357	0.4%	-	-	(100.0%)
Depreciation and asset impairment	146,647	74,102	-	-	(38)	-	(1,560)	(2.1%)	(1,598)	(2.2%)	(1,283)	(2.2%)	21.6%
Finance charges	7,600	14,519	3,939	51.8%	5,299	69.7%	5,602	38.6%	14,840	102.2%	2,163	67.0%	159.0%
Bulk purchases	116,000	154,569	52,127	44.9%	21,317	18.4%	51,267	33.2%	124,711	80.7%	18,276	51.6%	180.5%
Other Materials	24,070	30,280	5,405	22.5%	7,851	32.6%	36,571	120.8%	49,827	164.8%	8,173	100.6%	347.5%
Contracted services	69,925	76,995	28,442	40.7%	42,130	60.2%	(5,306)	(6.9%)	65,265	84.8%	22,127	74.7%	(124.0%)
Transfers and subsidies	2,551	5,240	1,397	54.8%	1,800	70.6%	1,659	31.7%	4,857	92.7%	1,742	37.4%	(4.7%)
Other expenditure	53,110	59,805	10,359	19.5%	20,070	37.8%	(5,240)	(8.8%)	25,189	42.1%	10,272	78.0%	(151.0%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(176,585)	(164,513)	34,276		9,668		6,018		49,962		32,792		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	185,054	167,054	46,910	25.3%	78,599	42.5%	-	-	125,509	75.1%	22,966	46.4%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8,470	2,541	81,186		88,267		6,018		175,471		55,758		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8,470	2,541	81,186		88,267		6,018		175,471		55,758		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8,470	2,541	81,186		88,267		6,018		175,471		55,758		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8,470	2,541	81,186		88,267		6,018		175,471		55,758		

Part 3: Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	682,897	665,963	158,349	23.2%	113,154	16.6%	152,267	22.9%	423,770	63.6%	159,553	55.4%	(4.6%)
Property rates	57,332	60,077	15,395	26.9%	13,441	23.4%	12,703	21.1%	41,539	69.1%	14,836	82.6%	(14.4%)
Service charges	148,877	124,776	45,013	30.2%	24,067	16.2%	24,234	19.4%	93,314	74.8%	42,320	44.9%	(42.7%)
Other revenue	12,090	34,707	(641)	(5.3%)	311	2.6%	19,128	55.1%	18,798	54.2%	1,463	10.1%	1,207.9%
Transfers and Subsidies - Operational	279,302	279,202	26,430	9.5%	25,864	9.3%	24,503	8.8%	76,798	27.5%	34,522	35.8%	(29.0%)
Transfers and Subsidies - Capital	185,054	167,054	72,151	39.0%	49,469	26.7%	71,697	42.9%	193,317	115.7%	66,411	102.2%	8.0%
Interest	243	146	2	0.8%	1	0.4%	1	0.4%	4	2.5%	1	0.4%	(6.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(511,592)	(504,897)	(74,682)	14.6%	(82,540)	16.1%	(94,773)	18.8%	(251,995)	49.9%	(12,270)	8.6%	672.4%
Suppliers and employees	(501,522)	(485,137)	(74,682)	14.9%	(82,540)	16.5%	(94,773)	19.5%	(251,995)	51.9%	(12,270)	8.6%	672.4%
Finance charges	(7,519)	(14,519)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2,551)	(5,240)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171,305	161,066	83,668	48.8%	30,614	17.9%	57,494	35.7%	171,775	106.6%	147,283	216.1%	(61.0%)
Cash Flow from Investing Activities													
Receipts	947	(5)	-	-	100	10.6%	1,598	(31,471.9%)	1,698	(33,441.6%)	1,287	-	24.2%
Proceeds on disposal of PPE	904	38	-	-	100	11.1%	1,598	4,221.5%	1,698	4,485.7%	1,287	-	24.2%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	43	(43)	-	-	-	-	-	-	-	-	-	-	-
Payments	(170,863)	(158,565)	(79,616)	46.6%	(56,224)	32.9%	(20,001)	12.6%	(155,841)	98.3%	(30,122)	109.3%	(33.6%)
Capital assets	(170,863)	(158,565)	(79,616)	46.6%	(56,224)	32.9%	(20,001)	12.6%	(155,841)	98.3%	(30,122)	109.3%	(33.6%)
Net Cash from/(used) Investing Activities	(169,917)	(158,570)	(79,616)	46.9%	(56,124)	33.0%	(18,403)	11.6%	(154,144)	97.2%	(28,836)	107.0%	(36.2%)
Cash Flow from Financing Activities													
Receipts	(50)	(129)	(5)	10.6%	(39)	77.9%	(25)	19.3%	(69)	53.6%	27	-	(193.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(50)	(129)	(5)	10.6%	(39)	77.9%	(25)	19.3%	(69)	53.6%	27	-	(193.5%)
Payments	-	(2,306)	-	-	-	-	(2,058)	89.3%	(2,058)	89.3%	-	-	(100.0%)
Repayment of borrowing	-	(2,306)	-	-	-	-	(2,058)	89.3%	(2,058)	89.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(50)	(2,435)	(5)	10.6%	(39)	77.9%	(2,083)	85.6%	(2,127)	87.4%	27	-	(7,927.8%)
Net Increase/(Decrease) in cash held	1,338	61	4,046	302.3%	(25,550)	(1,909.2%)	37,008	60,371.2%	15,505	25,292.5%	118,474	1,352.4%	(68.8%)
Cash/cash equivalents at the year begin:	6,590	7,783	7,525	114.2%	11,829	179.5%	(13,720)	(176.3%)	7,525	96.7%	16,399	(651.3%)	(183.7%)
Cash/cash equivalents at the year end:	7,928	7,845	11,829	149.2%	(13,720)	(173.1%)	23,288	296.9%	23,288	296.9%	134,873	882.1%	(82.7%)

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 -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,190	2.0%	1,532	1.4%	1,934	1.7%	104,950	94.9%	110,607	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9,796	5.9%	4,410	2.6%	4,140	2.5%	148,623	89.0%	166,968	25.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,264	4.5%	3,496	3.0%	3,144	2.7%	105,254	89.8%	117,158	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	992	2.2%	796	1.8%	658	1.5%	42,888	94.6%	45,335	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,240	1.6%	1,077	1.4%	1,046	1.3%	74,778	95.7%	78,142	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,853	2.1%	2,799	2.0%	2,602	1.9%	130,759	94.1%	139,013	21.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59	1.0%	81	1.4%	50	0.9%	5,484	96.6%	5,674	9.9%	-	-	-	-
Total By Income Source	22,394	3.4%	14,191	2.1%	13,575	2.0%	612,742	92.4%	662,902	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,622	4.4%	2,325	2.8%	2,244	2.7%	74,903	90.1%	83,094	12.5%	-	-	-	-
Commercial	7,421	9.8%	2,510	3.3%	2,239	2.9%	65,048	84.2%	77,217	11.6%	-	-	-	-
Households	11,352	2.3%	9,356	1.9%	9,092	1.8%	472,791	94.1%	502,591	75.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22,394	3.4%	14,191	2.1%	13,575	2.0%	612,742	92.4%	662,902	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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	3,757	96.6%	2,876	43.4%	-	-	-	-	6,633	1.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31,823	6.5%	31,518	6.4%	11,625	2.4%	414,982	84.7%	489,948	98.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	35,580	7.2%	34,394	6.9%	11,625	2.3%	415,012	83.6%	496,611	100.0%

Contact Details

Municipal Manager	Mr Maphawe 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 2022

Part1: Operating Revenue and Expenditure

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	906,168	842,373	161,115	17.8%	306,815	33.9%	207,150	24.6%	675,080	80.1%	133,585	67.9%	55.1%
Property rates	191,337	183,123	46,197	24.1%	44,864	23.4%	45,084	24.6%	136,145	74.3%	31,537	75.3%	43.0%
Service charges - electricity revenue	276,349	242,727	63,467	23.0%	61,977	22.4%	56,082	23.1%	181,525	74.8%	49,753	65.1%	12.7%
Service charges - water revenue	70,556	64,319	16,436	23.3%	15,728	22.3%	15,360	23.9%	47,524	73.9%	17,047	135.0%	(9.9%)
Service charges - sanitation revenue	43,432	48,326	12,082	27.8%	12,081	27.8%	12,414	25.7%	36,577	75.7%	11,903	114.9%	4.3%
Service charges - refuse revenue	50,859	40,183	10,087	19.8%	10,004	19.7%	10,051	25.0%	30,143	75.0%	9,657	112.5%	4.1%
Rental of facilities and equipment	2,688	2,657	671	25.0%	658	24.5%	699	26.3%	2,028	76.3%	710	52.5%	(1.6%)
Interest earned - external investments	300	300	141	46.9%	141	47.1%	211	70.5%	494	164.6%	263	33.6%	(19.6%)
Interest earned - outstanding debtors	41,985	27,580	6,817	16.2%	6,973	16.6%	7,755	28.1%	21,545	78.1%	10,746	83.5%	(27.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5,239	5,239	41	8%	48	9%	48	9%	137	2.6%	43	19.5%	11.6%
Licences and permits	1,553	2,560	686	44.2%	832	53.6%	1,254	49.0%	2,772	108.3%	39	13.5%	3,116.7%
Agency services	9,000	8,600	1,874	20.8%	2,429	27.0%	2,445	28.4%	6,749	78.5%	-	-	(100.0%)
Transfers and subsidies	207,727	208,157	-	-	149,150	71.8%	54,272	26.1%	203,422	97.7%	163	39.3%	33,104.3%
Other revenue	5,142	7,649	2,011	39.1%	1,582	30.8%	1,474	19.3%	5,067	66.2%	915	36.6%	61.1%
Gains	-	953	604	-	348	-	-	-	953	100.0%	809	-	(100.0%)
Operating Expenditure	1,143,511	952,265	166,169	14.5%	250,436	21.9%	158,153	16.6%	574,759	60.4%	158,287	78.4%	(1.1%)
Employee related costs	271,209	282,891	60,880	22.4%	64,666	23.8%	62,437	22.1%	187,982	66.5%	60,802	79.5%	2.7%
Remuneration of councillors	17,648	17,648	4,015	22.7%	3,370	19.1%	3,296	18.7%	10,680	60.5%	3,933	69.9%	(16.2%)
Debt impairment	152,853	80,202	-	-	62,426	40.8%	-	-	62,426	77.8%	-	195.9%	-
Depreciation and asset impairment	139,146	140,616	-	-	41,953	30.2%	-	-	41,953	29.8%	-	48.3%	-
Finance charges	-	29,200	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	340,294	208,789	87,952	25.8%	46,444	13.6%	52,921	25.3%	187,317	89.7%	50,919	80.2%	3.9%
Other Materials	79,215	72,340	3,988	5.0%	4,457	5.6%	6,330	8.7%	14,775	20.4%	6,223	64.0%	1.7%
Contracted services	84,523	66,585	6,087	7.2%	12,954	15.3%	18,195	27.3%	37,235	55.9%	19,987	52.5%	(9.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	58,624	53,996	3,248	5.5%	14,168	24.2%	14,975	27.7%	32,391	60.0%	15,134	60.1%	(1.0%)
Losses	-	-	-	-	-	-	-	-	-	-	1,290	-	(100.0%)
Surplus/(Deficit)	(237,342)	(109,893)	(5,055)		56,379		48,997		100,321		(24,703)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	199,069	199,069	-	-	113,656	57.1%	4,583	2.3%	118,239	59.4%	-	49.5%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38,274)	89,176	(5,055)		170,035		53,580		218,560		(24,703)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(38,274)	89,176	(5,055)		170,035		53,580		218,560		(24,703)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38,274)	89,176	(5,055)		170,035		53,580		218,560		(24,703)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38,274)	89,176	(5,055)		170,035		53,580		218,560		(24,703)		

Part 3: Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	-	972,090	301,001	-	288,822	-	331,516	34.1%	921,339	94.8%	183,276	-	80.9%
Property rates	-	132,030	29,409	-	40,372	-	34,710	26.3%	104,492	79.1%	12,656	-	174.3%
Service charges	-	418,130	92,428	-	98,442	-	87,940	21.0%	278,811	66.7%	143,271	-	(38.6%)
Other revenue	-	17,686	(1,527)	-	85,947	-	83,490	472.1%	167,910	949.4%	27,349	-	205.3%
Transfers and Subsidies - Operational	-	204,875	146,101	-	26,080	-	115,000	56.1%	287,181	140.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	-	199,069	34,556	-	37,981	-	10,376	5.2%	82,913	41.7%	-	-	(100.0%)
Interest	-	300	33	-	-	-	-	-	33	10.9%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(735,761)	(8,083)	-	(64,065)	-	56,729	(7.7%)	(15,418)	2.1%	(107,066)	-	(153.0%)
Suppliers and employees	-	(705,861)	(8,083)	-	(64,065)	-	56,729	(8.0%)	(15,418)	2.2%	(107,066)	-	(153.0%)
Finance charges	-	(29,900)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	236,329	292,918	-	224,758	-	388,246	164.3%	905,922	383.3%	76,210	-	409.4%
Cash Flow from Investing Activities													
Receipts	-	953	604	-	348	-	-	-	953	100.0%	-	-	-
Proceeds on disposal of PPE	-	953	604	-	348	-	-	-	953	100.0%	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(237,386)	(77,889)	-	(46,517)	-	(9,870)	4.2%	(134,276)	56.6%	(8,929)	-	10.5%
Capital assets	-	(237,386)	(77,889)	-	(46,517)	-	(9,870)	4.2%	(134,276)	56.6%	(8,929)	-	10.5%
Net Cash from/(used) Investing Activities	-	(236,434)	(77,284)	-	(46,169)	-	(9,870)	4.2%	(133,323)	56.4%	(8,929)	-	10.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	(105)	215,634	-	178,589	-	378,376	(361,815.3%)	772,598	(738,784.3%)	67,281	-	462.4%
Cash/cash equivalents at the year begin:	70,001	7,861	54,332	77.6%	221,837	316.9%	400,426	5,093.6%	54,332	691.1%	92,135	759.2%	334.6%
Cash/cash equivalents at the year end:	70,001	7,757	221,837	316.9%	400,426	572.0%	778,802	10,040.2%	778,802	10,040.2%	9,809	44.6%	7,839.6%

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-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,072	4.7%	3,796	2.2%	3,511	2.0%	155,977	91.0%	171,357	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,164	13.0%	5,436	4.7%	2,733	2.3%	93,460	80.0%	116,783	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14,004	10.0%	7,770	5.6%	5,669	4.1%	112,285	80.4%	139,728	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,129	3.9%	2,815	2.7%	2,426	2.3%	95,194	91.0%	104,564	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3,432	3.5%	2,404	2.4%	2,038	2.1%	90,962	92.0%	98,836	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,671	1.2%	2,617	1.2%	2,558	1.1%	214,876	96.5%	222,723	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	910	1.6%	639	1.1%	256	0.5%	54,162	96.8%	55,967	6.2%	-	-	-	-
Total By Income Source	48,384	5.3%	25,477	2.8%	19,190	2.1%	816,907	89.8%	909,957	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,843	17.7%	1,395	6.4%	847	3.9%	15,576	71.9%	21,661	2.4%	-	-	-	-
Commercial	19,866	11.7%	8,032	4.7%	4,609	2.7%	137,602	80.9%	170,109	18.7%	-	-	-	-
Households	24,674	3.4%	16,050	2.2%	13,734	1.9%	663,729	92.4%	718,187	78.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	48,384	5.3%	25,477	2.8%	19,190	2.1%	816,907	89.8%	909,957	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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	23,067	10.5%	21,526	9.8%	21,550	9.8%	153,056	69.8%	219,200	16.9%
Bulk Water	-	-	7,195	7%	-	-	1,033,609	99.3%	1,040,803	80.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,829	21.2%	3,470	40.3%	220	2.5%	3,101	36.0%	8,619	7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	8,052	28.7%	-	-	20,026	71.3%	28,078	2.2%
Total	24,896	1.9%	40,243	3.1%	21,770	1.7%	1,209,792	93.3%	1,296,701	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	509,652	452,652	158,876	31.2%	132,595	26.0%	97,759	21.6%	389,229	86.0%	95,163	89.4%	2.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	20,600	20,600	658	3.2%	2,838	13.8%	1,683	8.2%	5,179	25.1%	2,806	29.4%	(40.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	780	630	7	0.9%	(2)	(2%)	2	0.4%	8	1.2%	72	8.4%	(96.6%)
Licences and permits	900	900	290	32.3%	294	32.7%	223	24.8%	807	89.7%	125	44.8%	78.4%
Agency services	136,046	79,046	11,598	8.5%	12,155	8.9%	7,966	10.1%	31,719	40.1%	8,807	47.4%	(9.5%)
Transfers and subsidies	351,326	351,476	146,322	41.6%	117,310	33.4%	67,879	25.0%	351,511	100.0%	83,353	101.5%	5.4%
Other revenue	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	594,905	560,737	99,001	16.6%	109,132	18.3%	109,256	19.5%	317,390	56.6%	91,971	63.7%	18.8%
Employee related costs	191,796	196,519	45,179	23.6%	44,460	23.2%	38,369	19.5%	128,008	65.1%	39,715	75.1%	(3.4%)
Remuneration of councillors	17,033	17,033	3,752	22.0%	3,482	20.4%	3,809	22.4%	11,043	64.8%	3,558	68.8%	7.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17,792	17,792	4,396	24.7%	4,422	24.9%	4,255	23.9%	13,072	73.5%	4,116	23.6%	3.4%
Finance charges	159	179	41	25.6%	27	17.0%	36	20.1%	103	57.9%	3	8.8%	1,055.7%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6,341	5,946	699	11.0%	1,629	25.7%	423	7.1%	2,751	46.3%	726	51.7%	(41.8%)
Contracted services	72,257	61,882	8,335	11.5%	15,226	21.1%	12,162	19.7%	35,723	57.7%	10,932	57.8%	11.2%
Transfers and subsidies	230,945	203,011	27,385	11.9%	32,087	13.9%	40,394	19.9%	99,865	49.2%	25,094	65.9%	61.0%
Other expenditure	58,583	58,376	9,215	15.7%	7,800	13.3%	9,767	16.7%	26,783	45.9%	7,827	43.7%	24.8%
Losses	-	-	-	-	-	-	42	-	42	-	-	-	(100.0%)
Surplus/(Deficit)	(85,253)	(108,085)	59,874		23,463		(11,498)		71,839		3,192		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,228	2,228	-	-	927	41.6%	-	-	927	41.6%	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(83,025)	(105,857)	59,874		24,390		(11,498)		72,767		3,192		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(83,025)	(105,857)	59,874		24,390		(11,498)		72,767		3,192		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(83,025)	(105,857)	59,874		24,390		(11,498)		72,767		3,192		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(83,025)	(105,857)	59,874		24,390		(11,498)		72,767		3,192		

Part 3: Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	384,033	383,883	158,607	41.3%	126,742	33.0%	95,519	24.9%	380,868	99.2%	93,586	102.0%	2.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1,285	1,135	90	7.0%	114	8.9%	528	46.5%	732	64.5%	124	12.8%	324.3%
Transfers and Subsidies - Operational	382,748	382,748	158,060	41.3%	126,628	33.1%	94,992	24.8%	379,680	99.2%	92,099	102.1%	3.1%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	456	-	-	-	-	-	456	-	1,363	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(15,274)	-	(20,648)	-	(17,338)	-	(53,259)	-	(15,535)	-	11.6%
Suppliers and employees	-	-	(15,274)	-	(20,648)	-	(17,338)	-	(53,259)	-	(15,535)	-	11.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	384,033	383,883	143,333	37.3%	106,094	27.6%	78,182	20.4%	327,609	85.3%	78,051	89.6%	2%
Cash Flow from Investing Activities													
Receipts	4,517	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	4,517	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35,410)	(33,619)	(946)	2.7%	(615)	1.7%	(1,598)	4.8%	(3,159)	9.4%	(5,251)	92.1%	(69.6%)
Capital assets	(35,410)	(33,619)	(946)	2.7%	(615)	1.7%	(1,598)	4.8%	(3,159)	9.4%	(5,251)	92.1%	(69.6%)
Net Cash from/(used) Investing Activities	(30,893)	(33,619)	(946)	3.1%	(615)	2.0%	(1,598)	4.8%	(3,159)	9.4%	(5,251)	92.1%	(69.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	353,140	350,264	142,387	40.3%	105,479	29.9%	76,584	21.9%	324,449	92.6%	72,799	89.4%	5.2%
Cash/cash equivalents at the year begin:	387,963	387,963	(38,578)	(9.9%)	110,711	28.5%	216,189	55.7%	(38,578)	(9.9%)	252,198	3.8%	(14.3%)
Cash/cash equivalents at the year end:	741,103	738,227	110,711	14.9%	216,189	29.2%	292,773	39.7%	292,773	39.7%	324,997	42.9%	(9.9%)

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-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	32	100.0%	32	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	32	100.0%	32	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	32	100.0%	32	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	32	100.0%	32	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
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 2022

Part1: Operating Revenue and Expenditure

	2021/22												2020/21	Q3 of 2020/21 to Q3 of 2021/22	
	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	1,035,958	1,041,207	350,929	33.9%	303,093	29.3%	241,843	23.2%	895,864	86.0%	534,353	97.6%	(54.7%)		
Property rates	113,841	118,241	29,110	25.6%	28,611	25.1%	26,945	22.8%	84,665	71.6%	27,880	79.4%	(3.4%)		
Service charges - electricity revenue	131,213	131,213	29,315	22.3%	31,245	23.8%	35,940	27.4%	96,500	73.5%	27,228	66.8%	32.0%		
Service charges - water revenue	29,821	29,821	7,580	25.4%	6,956	23.3%	7,435	24.9%	21,971	73.7%	7,099	77.7%	4.7%		
Service charges - sanitation revenue	5,516	5,516	1,392	25.2%	1,387	25.2%	1,389	25.2%	4,168	75.6%	1,299	73.8%	6.9%		
Service charges - refuse revenue	10,430	13,930	2,651	25.4%	2,626	25.2%	2,511	18.0%	7,788	55.9%	2,490	75.0%	.8%		
Rental of facilities and equipment	4,630	4,630	410	8.9%	2,874	62.1%	335	7.2%	3,620	78.2%	2,813	79.7%	(88.1%)		
Interest earned - external investments	36,408	36,408	1,637	4.5%	1,939	5.3%	2,901	8.0%	6,477	17.8%	2,347	14.0%	23.6%		
Interest earned - outstanding debtors	8,314	8,314	2,099	25.2%	1,874	22.5%	1,960	23.6%	5,934	71.4%	1,881	64.0%	4.2%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	9,730	9,730	251	2.6%	28	0.3%	46	0.5%	325	3.3%	173	3.2%	(73.5%)		
Licences and permits	30	30	6	20.5%	4	14.1%	24	80.6%	35	115.2%	2	1.7%	922.5%		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies	681,195	678,544	275,482	40.4%	224,914	33.0%	161,655	23.8%	662,051	97.6%	460,447	115.5%	(64.9%)		
Other revenue	4,832	4,832	994	20.6%	634	13.1%	701	14.5%	2,329	48.2%	694	85.5%	1.1%		
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	1,174,143	1,041,145	242,737	20.7%	324,023	27.6%	209,347	20.1%	776,108	74.5%	249,963	71.4%	(16.2%)		
Employee related costs	554,250	538,016	142,819	25.8%	176,899	31.9%	98,015	18.2%	417,733	77.6%	134,375	94.7%	(27.1%)		
Remuneration of councillors	26,121	23,274	6,198	23.7%	4,233	16.2%	8,238	35.4%	18,669	80.2%	6,153	71.0%	33.9%		
Debt impairment	14,348	14,348	-	-	19,936	139.0%	8	0.1%	19,944	139.0%	-	-	(100.0%)		
Depreciation and asset impairment	76,725	67,725	-	-	-	-	-	-	-	-	-	-	-		
Finance charges	553	277	132	23.8%	5	1.0%	24	8.8%	161	58.4%	99	84.5%	(75.3%)		
Bulk purchases	108,467	92,314	22,897	21.1%	23,260	21.4%	25,104	27.2%	71,261	77.2%	23,079	70.9%	8.8%		
Other Materials	50,525	40,003	6,975	13.8%	11,475	22.7%	7,592	19.0%	26,041	65.1%	9,707	53.2%	(21.8%)		
Contracted services	134,197	97,310	20,036	14.9%	32,841	24.5%	28,949	29.7%	81,827	84.1%	22,819	62.9%	26.9%		
Transfers and subsidies	20,832	17,589	1,042	5.0%	5,813	27.9%	117	0.7%	6,972	39.6%	2,097	18.5%	(94.4%)		
Other expenditure	188,127	150,289	42,638	22.7%	49,559	26.3%	41,301	27.5%	133,498	88.8%	51,634	75.7%	(20.0%)		
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(138,185)	62	108,191		(20,930)		32,495		119,757		284,390				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	360,425	363,077	151,917	42.1%	113,564	31.5%	233	0.1%	265,714	73.2%	35,095	87.1%	(99.3%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	222,240	363,139	260,108		92,634		32,728		385,471		319,484				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	222,240	363,139	260,108		92,634		32,728		385,471		319,484				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	222,240	363,139	260,108		92,634		32,728		385,471		319,484				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	222,240	363,139	260,108		92,634		32,728		385,471		319,484				

Part 3: Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	1,394,994	1,429,150	549,315	39.4%	433,157	31.1%	854,944	59.8%	1,837,416	128.6%	576,191	47.5%	48.4%
Property rates	101,318	91,860	27,544	27.2%	31,209	30.8%	21,541	23.5%	80,295	87.4%	10,668	11.1%	101.9%
Service charges	172,376	167,357	32,167	18.7%	36,061	20.9%	37,919	22.7%	106,148	63.4%	81,175	47.5%	(53.3%)
Other revenue	110,337	158,969	301,175	273.0%	264,704	239.9%	692,472	435.6%	1,258,351	791.6%	436,551	65.5%	58.6%
Transfers and Subsidies - Operational	686,595	686,595	3,302	0.5%	4,000	0.6%	4,593	0.7%	11,895	1.7%	-	-	(100.0%)
Transfers and Subsidies - Capital	355,025	355,025	185,126	52.1%	97,182	27.4%	98,419	27.7%	380,727	107.2%	47,797	17.6%	105.9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	(30,657)	(30,657)	-	-	-	-	-	-	-	-	-	-	-
Payments	(976,961)	(976,961)	(120,434)	12.3%	(60,058)	6.1%	(33,838)	3.5%	(214,330)	21.9%	7,295	(9%)	(563.9%)
Suppliers and employees	(976,408)	(976,408)	(120,434)	12.3%	(60,058)	6.2%	(33,838)	3.5%	(214,330)	22.0%	7,295	(9%)	(563.9%)
Finance charges	(553)	(553)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	418,033	452,189	428,880	102.6%	373,098	89.3%	821,106	181.6%	1,623,085	358.9%	583,485	155.6%	40.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(458,536)	(428,784)	(112,591)	24.6%	(93,833)	20.5%	(38,716)	9.0%	(245,139)	57.2%	(8,824)	2.7%	338.8%
Capital assets	(458,536)	(428,784)	(112,591)	24.6%	(93,833)	20.5%	(38,716)	9.0%	(245,139)	57.2%	(8,824)	2.7%	338.8%
Net Cash from/(used) Investing Activities	(458,536)	(428,784)	(112,591)	24.6%	(93,833)	20.5%	(38,716)	9.0%	(245,139)	57.2%	(8,824)	2.7%	338.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40,503)	23,405	316,290	(780.9%)	279,266	(689.5%)	782,391	3,342.9%	1,377,946	5,887.5%	574,661	1,239.6%	36.1%
Cash/cash equivalents at the year begin:	220,363	246,618	-	-	562,908	255.4%	842,174	341.5%	-	-	218,739	125.3%	285.0%
Cash/cash equivalents at the year end:	179,860	270,023	562,908	313.0%	842,174	468.2%	1,624,565	601.6%	1,624,565	601.6%	793,401	359.7%	104.8%

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

Part 5: Creditor Age Analysis

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	7,572	100.0%	-	-	-	-	-	-	7,572	69.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	977	100.0%	-	-	-	-	-	-	977	9.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,012	43.0%	446	19.0%	-	-	894	38.0%	2,352	21.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9,561	87.7%	446	4.1%	-	-	894	8.2%	10,901	100.0%

Contact Details

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.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure

	2021/22											2020/21		Q3 of 2020/21 to Q3 of 2021/22	
	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	373,939	373,939	142,827	38.2%	83,511	22.3%	20,556	5.5%	246,894	66.0%	89,970	75.0%	(77.2%)		
Property rates	62,496	62,496	34,078	54.5%	13,596	21.8%	2,596	4.2%	50,270	80.4%	11,218	87.2%	(76.9%)		
Service charges - electricity revenue	70,980	70,980	15,415	21.7%	14,177	20.0%	9,033	12.7%	38,624	54.4%	13,625	61.0%	(33.7%)		
Service charges - water revenue	25,137	25,137	10,033	39.9%	6,620	26.3%	4,004	15.9%	20,657	82.2%	9,541	119.0%	(58.0%)		
Service charges - sanitation revenue	14,033	14,033	4,810	34.3%	4,811	34.3%	3,209	22.9%	12,829	91.4%	4,408	99.8%	(27.2%)		
Service charges - refuse revenue	7,400	7,400	9,381	126.8%	7,166	96.8%	(9,255)	(125.1%)	7,292	98.5%	2,624	112.7%	(452.7%)		
Rental of facilities and equipment	1,169	1,169	313	26.8%	314	26.9%	226	19.4%	854	73.1%	302	92.8%	(25.1%)		
Interest earned - external investments	4,751	4,751	(4)	(.1%)	-	-	-	-	(4)	(.1%)	-	-	-		
Interest earned - outstanding debtors	28,697	28,697	10,057	35.0%	13,633	47.5%	9,555	33.3%	33,245	115.8%	9,236	98.3%	3.5%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	59	59	73	123.4%	45	75.3%	203	341.9%	321	540.6%	64	284.6%	218.9%		
Licences and permits	1,049	1,049	6,967	664.2%	3,304	315.0%	(1)	(.1%)	10,270	979.0%	6,622	2,264.7%	(100.0%)		
Agency services	16,178	16,178	(3,827)	(23.7%)	(2,852)	(17.6%)	1,045	6.5%	(5,635)	(34.8%)	(1,964)	(115.1%)	(153.2%)		
Transfers and subsidies	138,079	138,079	55,318	40.1%	22,309	16.2%	-	-	77,627	56.2%	34,110	68.0%	(100.0%)		
Other revenue	2,317	2,317	213	9.2%	389	16.8%	(58)	(2.5%)	544	23.5%	184	.7%	(131.4%)		
Gains	1,593	1,593	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	409,866	408,866	61,994	15.1%	91,998	22.4%	49,885	12.2%	203,876	49.9%	30,777	24.0%	62.1%		
Employee related costs	95,439	95,439	17,660	18.5%	35,231	36.9%	16,969	17.8%	69,860	73.2%	-	.6%	(100.0%)		
Remuneration of councillors	9,571	9,571	2,253	23.5%	2,081	21.7%	1,525	15.9%	5,859	61.2%	-	14.4%	(100.0%)		
Debt impairment	63,852	63,852	(4,260)	(6.7%)	(1,476)	(2.3%)	-	-	(5,736)	(9.0%)	(4,535)	(10.9%)	(100.0%)		
Depreciation and asset impairment	37,009	37,009	-	-	-	-	-	-	-	-	-	-	-		
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	80,071	80,071	23,152	28.9%	22,504	28.1%	16,030	20.0%	61,686	77.0%	14,944	66.5%	7.3%		
Other Materials	36,756	36,006	6,971	19.0%	6,843	18.6%	3,296	9.2%	17,110	47.5%	3,466	43.8%	(4.9%)		
Contracted services	46,273	46,023	8,837	19.1%	14,324	31.0%	6,980	15.2%	30,141	65.5%	6,452	61.5%	8.2%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	40,894	40,894	7,379	18.0%	12,491	30.5%	5,085	12.4%	24,955	61.0%	10,450	45.9%	(51.3%)		
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(35,927)	(34,927)	80,834		(8,487)		(29,329)		43,018		59,193				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	111,351	111,351	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	75,424	76,424	80,834		(8,487)		(29,329)		43,018		59,193				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	75,424	76,424	80,834		(8,487)		(29,329)		43,018		59,193				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	75,424	76,424	80,834		(8,487)		(29,329)		43,018		59,193				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	75,424	76,424	80,834		(8,487)		(29,329)		43,018		59,193				

Part 3: Cash Receipts and Payments

	2021/22											2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	252,839	252,839	96,483	38.2%	93,670	37.0%	32,783	13.0%	222,937	88.2%	95,829	84.3%	(65.8%)	
Property rates	32,687	32,687	13,730	42.0%	4,532	13.9%	2,606	8.0%	20,869	63.8%	4,743	31.4%	(45.1%)	
Service charges	72,792	72,792	17,851	24.5%	22,862	31.4%	12,936	17.8%	53,648	73.7%	19,501	49.4%	(33.7%)	
Other revenue	3,137	3,137	7,891	251.5%	3,737	119.1%	534	17.0%	12,162	387.6%	6,924	867.2%	(92.3%)	
Transfers and Subsidies - Operational	26,438	26,438	57,011	215.6%	27,539	104.2%	16,686	63.1%	101,237	382.9%	39,660	392.0%	(57.9%)	
Transfers and Subsidies - Capital	113,033	113,033	-	-	35,000	31.0%	21	-	35,021	31.0%	25,001	53.0%	(99.9%)	
Interest	4,751	4,751	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(161,794)	(161,794)	(55,541)	34.3%	(79,277)	49.0%	(38,800)	24.0%	(173,618)	107.3%	(10,893)	648.5%	256.2%	
Suppliers and employees	(161,794)	(161,794)	(55,541)	34.3%	(79,277)	49.0%	(38,800)	24.0%	(173,618)	107.3%	(10,893)	648.5%	256.2%	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	91,045	91,045	40,942	45.0%	14,394	15.8%	(6,017)	(6.6%)	49,319	54.2%	84,937	77.1%	(107.1%)	
Cash Flow from Investing Activities														
Receipts	(34)	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(34)	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	(57,568)	(6,377)	-	(6,237)	-	(3,966)	6.9%	(16,580)	28.8%	(6,238)	42.6%	(36.4%)	
Capital assets	-	(57,568)	(6,377)	-	(6,237)	-	(3,966)	6.9%	(16,580)	28.8%	(6,238)	42.6%	(36.4%)	
Net Cash from/(used) Investing Activities	(34)	(57,568)	(6,377)	18.834.1%	(6,237)	18.421.9%	(3,966)	6.9%	(16,580)	28.8%	(6,238)	42.6%	(36.4%)	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	91,011	33,477	34,565	38.0%	8,156	9.0%	(9,982)	(29.8%)	32,739	97.8%	78,698	85.3%	(112.7%)	
Cash/cash equivalents at the year begin:	(90,366)	(90,366)	75,429	(83.5%)	149,721	(165.7%)	157,877	(174.7%)	75,429	(83.5%)	261,123	739.9%	(39.5%)	
Cash/cash equivalents at the year end:	646	(56,889)	149,721	23,185.9%	157,877	24,449.0%	147,895	(260.0%)	147,895	(260.0%)	339,828	135.3%	(56.5%)	

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 - Bad Debts to Council Policy	
	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	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Lb Tshabalala	017 734 6101
Financial Manager	Mr Nt Mokako	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 2022

Part1: Operating Revenue and Expenditure

	2021/22												2020/21	Q3 of 2020/21 to Q3 of 2021/22	
	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	1,993,805	2,001,305	526,606	26.4%	479,138	24.0%	404,252	20.2%	1,409,997	70.5%	404,312	76.8%	-	-	
Property rates	442,822	442,822	111,790	25.2%	111,000	25.1%	111,678	25.2%	334,468	75.5%	106,217	75.4%	5.1%	-	
Service charges - electricity revenue	806,629	806,629	216,537	26.8%	192,204	23.8%	140,653	17.4%	549,394	68.1%	151,426	70.9%	(7.1%)	-	
Service charges - water revenue	122,500	122,500	28,243	23.1%	27,126	22.1%	24,312	19.8%	79,681	65.0%	25,248	60.7%	(3.7%)	-	
Service charges - sanitation revenue	82,473	82,473	22,723	27.6%	21,335	25.9%	21,407	26.0%	65,464	79.4%	21,712	77.8%	(1.4%)	-	
Service charges - refuse revenue	87,800	92,800	27,577	31.4%	22,573	25.7%	24,485	26.4%	74,635	80.4%	24,629	78.8%	(6%)	-	
Rental of facilities and equipment	1,366	1,366	316	23.1%	272	19.9%	367	26.9%	956	70.0%	213	41.5%	72.5%	-	
Interest earned - external investments	38,995	38,995	1,506	3.9%	511	1.3%	6,988	17.9%	9,005	23.1%	1,152	52.0%	506.7%	-	
Interest earned - outstanding debtors	6,404	6,404	1,854	29.0%	2,024	31.6%	2,177	34.0%	6,055	94.6%	1,660	71.4%	31.2%	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	18,233	18,233	134	.7%	77	.4%	494	2.7%	706	3.9%	(53)	73.4%	(1,027.5%)	-	
Licences and permits	7,634	7,634	1,627	21.3%	1,424	18.6%	1,202	15.7%	4,253	55.7%	1,753	54.8%	(31.4%)	-	
Agency services	27,014	27,014	-	-	8,955	33.1%	-	-	8,955	33.1%	4,057	79.7%	(100.0%)	-	
Transfers and subsidies	252,227	254,727	102,435	40.6%	84,302	33.4%	64,502	25.3%	251,239	98.6%	58,760	112.1%	9.8%	-	
Other revenue	77,628	77,628	11,864	15.3%	7,335	9.4%	5,988	7.7%	25,187	32.4%	7,539	65.8%	(20.6%)	-	
Gains	22,080	22,080	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2,164,828	2,200,509	452,287	20.9%	461,694	21.3%	361,768	16.4%	1,275,750	58.0%	424,512	66.3%	(14.8%)	-	
Employee related costs	705,700	701,496	153,696	21.8%	163,023	23.1%	105,906	15.1%	422,625	60.2%	166,321	73.5%	(32.3%)	-	
Remuneration of councillors	24,804	26,343	5,862	23.6%	5,647	22.8%	5,185	18.3%	16,694	58.9%	5,620	69.1%	(7.7%)	-	
Debt impairment	61,331	61,331	-	-	-	-	-	-	-	-	138	7.0%	(100.0%)	-	
Depreciation and asset impairment	250,418	250,418	62,605	25.0%	62,605	25.0%	41,736	16.7%	166,946	66.7%	53,185	75.0%	(21.5%)	-	
Finance charges	61,722	61,723	17	.0%	7	.0%	0	0.0%	23	0.0%	21,440	43.0%	(100.0%)	-	
Bulk purchases	624,018	614,018	157,617	25.3%	134,598	21.6%	129,619	21.1%	421,834	68.7%	112,071	68.0%	15.7%	-	
Other Materials	59,722	61,573	8,371	14.0%	8,013	13.4%	11,495	18.7%	27,880	45.3%	10,455	39.2%	10.0%	-	
Contracted services	220,481	256,924	31,804	14.4%	66,242	30.0%	48,979	19.1%	147,025	57.2%	45,568	61.4%	7.5%	-	
Transfers and subsidies	21,393	23,328	373	1.7%	1,373	6.4%	1,757	7.5%	3,503	15.0%	65	48.4%	2,602.7%	-	
Other expenditure	130,509	136,625	31,942	24.5%	20,187	15.5%	17,090	12.5%	69,219	50.7%	19,650	50.0%	(13.0%)	-	
Losses	4,730	4,730	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(171,023)	(199,205)	74,318		17,444		42,484		134,247		(20,199)				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	177,209	177,209	5,941	3.4%	75,129	42.4%	31,381	17.7%	112,451	63.5%	35,518	88.0%	(11.6%)	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	2,178	2,178	1,205	55.3%	4,098	188.2%	896	41.1%	6,198	284.6%	317	15.7%	182.2%	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	8,364	(19,818)	81,464		96,672		74,760		252,896		15,636				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	8,364	(19,818)	81,464		96,672		74,760		252,896		15,636				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	8,364	(19,818)	81,464		96,672		74,760		252,896		15,636				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	8,364	(19,818)	81,464		96,672		74,760		252,896		15,636				

Part 2: Capital Revenue and Expenditure

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	611,391	569,912	96,065	15.7%	157,055	25.7%	81,360	14.3%	334,479	58.7%	145,011	65.3%	(43.9%)
National Government	177,209	177,209	41,548	23.4%	39,775	22.4%	31,300	17.7%	112,623	63.6%	33,887	90.2%	(7.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	382	-	-	597	-	(255)	(66.7%)	342	89.3%	-	-	(100.0%)
Transfers recognised - capital	177,209	177,592	41,548	23.4%	40,372	22.8%	31,045	17.5%	112,964	63.6%	33,887	90.2%	(8.4%)
Borrowing	200,000	191,734	22,500	11.3%	58,306	29.2%	19,006	9.9%	99,813	52.1%	70,908	64.6%	(73.2%)
Internally generated funds	234,181	200,586	32,017	13.7%	58,377	24.9%	31,309	15.6%	121,702	60.7%	40,216	54.8%	(22.1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	611,391	569,912	96,065	15.7%	157,055	25.7%	81,360	14.3%	334,479	58.7%	145,011	65.3%	(43.9%)
Municipal governance and administration	74,457	32,706	4,831	6.5%	9,031	12.1%	7,149	21.9%	21,010	64.2%	5,803	19.1%	23.2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	74,412	32,661	4,831	6.5%	9,031	12.1%	7,149	21.9%	21,010	64.3%	5,803	19.3%	23.2%
Internal audit	45	45	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	48,813	47,753	7,867	16.1%	8,938	18.3%	4,166	8.7%	20,971	43.9%	7,783	51.8%	(46.5%)
Community and Social Services	36,212	35,153	4,762	13.2%	5,531	15.3%	4,166	11.9%	14,459	41.1%	4,283	51.0%	(2.7%)
Sport And Recreation	11,944	11,942	3,092	25.9%	3,149	26.4%	-	-	6,241	52.3%	3,275	51.6%	(100.0%)
Public Safety	557	557	13	2.3%	158	28.4%	-	-	171	30.7%	225	68.4%	(100.0%)
Housing	100	101	-	-	100	100.0%	-	-	100	98.9%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60,110	63,128	14,987	24.9%	27,058	45.0%	8,140	12.9%	50,186	79.5%	15,505	88.2%	(47.5%)
Planning and Development	-	382	-	-	597	-	(255)	(66.7%)	342	89.3%	-	-	(100.0%)
Road Transport	60,110	62,643	14,987	24.9%	26,462	44.0%	8,395	13.4%	49,844	79.6%	15,505	88.2%	(45.9%)
Environmental Protection	-	103	-	-	-	-	-	-	-	-	-	-	95.8%
Trading Services	427,781	426,090	68,290	16.0%	111,910	26.2%	61,905	14.5%	242,106	56.8%	115,920	72.4%	(46.6%)
Energy sources	152,752	152,863	26,159	17.1%	56,867	37.2%	22,805	14.9%	105,831	69.2%	49,785	65.9%	(54.2%)
Water Management	194,419	183,953	24,132	12.4%	36,166	19.6%	23,093	12.6%	85,391	46.4%	56,736	73.0%	(59.3%)
Waste Water Management	73,230	81,546	17,014	23.2%	15,478	21.1%	14,921	18.3%	47,413	58.1%	5,430	83.6%	174.8%
Waste Management	7,380	7,727	985	13.4%	1,399	19.0%	1,086	14.1%	3,472	44.8%	3,968	96.0%	(72.6%)
Other	230	235	90	39.0%	117	50.7%	-	-	206	88.0%	-	7.6%	-

Part 3: Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	1,924,222	1,924,222	369,716	19.2%	477,114	24.8%	341,346	17.7%	1,188,176	61.7%	320,853	57.5%	6.4%
Property rates	423,436	423,436	83,734	19.8%	87,748	20.7%	79,600	18.8%	251,081	59.3%	83,062	56.6%	(4.2%)
Service charges	1,051,629	1,051,629	170,929	16.3%	155,462	14.8%	125,479	11.9%	451,870	43.0%	140,863	42.6%	(10.9%)
Other revenue	104,086	104,086	13,812	13.3%	18,288	17.6%	6,369	6.1%	38,468	37.0%	14,111	41.2%	(54.9%)
Transfers and Subsidies - Operational	261,077	261,077	101,241	38.8%	85,856	32.9%	63,196	24.2%	250,293	95.9%	57,871	113.1%	9.2%
Transfers and Subsidies - Capital	45,000	45,000	-	-	129,250	287.2%	59,714	132.7%	188,964	419.9%	23,794	89.4%	151.0%
Interest	38,995	38,995	-	-	511	1.3%	6,988	17.9%	7,499	19.2%	1,152	-	506.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,807,366)	(1,808,266)	(86,843)	4.8%	(183,997)	10.2%	(17,046)	9%	(287,887)	15.9%	(10,537)	2.1%	61.8%
Suppliers and employees	(1,724,251)	(1,725,151)	(66,843)	3.9%	(183,997)	10.7%	(37,046)	2.1%	(287,887)	16.7%	(10,537)	2.1%	251.6%
Finance charges	(61,722)	(61,722)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(21,393)	(21,393)	(20,000)	93.5%	-	-	20,000	(93.5%)	-	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	116,856	115,956	282,872	242.1%	293,117	250.8%	324,299	279.7%	900,289	776.4%	310,316	318.9%	4.5%
Cash Flow from Investing Activities													
Receipts	5,076	7,000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1,524)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(589,433)	(591,967)	(86,299)	14.6%	(179,451)	30.4%	(87,356)	14.8%	(353,106)	59.6%	(138,286)	225.8%	(36.8%)
Capital assets	(589,433)	(591,967)	(86,299)	14.6%	(179,451)	30.4%	(87,356)	14.8%	(353,106)	59.6%	(138,286)	225.8%	(36.8%)
Net Cash from/(used) Investing Activities	(584,357)	(584,967)	(86,299)	14.8%	(179,451)	30.7%	(87,356)	14.9%	(353,106)	60.4%	(138,286)	225.8%	(36.8%)
Cash Flow from Financing Activities													
Receipts	199,012	199,012	(181)	(.1%)	(395)	(.2%)	(609)	(.3%)	(1,185)	(.6%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200,000	200,000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(988)	(988)	(181)	18.3%	(395)	40.0%	(609)	61.6%	(1,185)	119.9%	-	-	(100.0%)
Payments	(13,330)	(13,330)	-	-	(32,676)	245.1%	-	-	(32,676)	245.1%	(5,008)	-	(100.0%)
Repayment of borrowing	(13,330)	(13,330)	-	-	(32,676)	245.1%	-	-	(32,676)	245.1%	(5,008)	-	(100.0%)
Net Cash from/(used) Financing Activities	185,682	185,682	(181)	(.1%)	(33,072)	(17.8%)	(609)	(.3%)	(33,861)	(18.2%)	(5,008)	(2.5%)	(87.8%)
Net Increase/(Decrease) in cash held	(281,819)	(283,330)	196,392	(69.7%)	80,594	(28.6%)	236,335	(83.4%)	513,321	(181.2%)	167,022	186.8%	41.5%
Cash/cash equivalents at the year begin:	654,350	654,350	342,644	52.4%	540,968	82.7%	621,562	95.0%	342,644	52.4%	590,853	16.9%	5.2%
Cash/cash equivalents at the year end:	372,531	371,021	540,968	145.2%	621,562	166.8%	857,897	231.2%	857,897	231.2%	757,875	73.7%	13.2%

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 - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,688	24.5%	2,726	7.7%	2,098	5.9%	21,951	61.9%	35,463	11.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25,998	49.8%	3,030	5.8%	2,019	3.9%	21,159	40.5%	52,207	17.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25,608	26.8%	5,087	5.3%	3,840	4.0%	60,854	63.8%	95,389	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6,560	26.4%	1,752	7.0%	1,370	5.5%	15,171	61.0%	24,854	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6,955	28.1%	1,763	7.1%	1,274	5.1%	14,775	59.7%	24,768	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	687	91.4%	-	-	65	8.6%	752	2%	-	-	-	-
Interest on Arrear Debtor Accounts	739	4.1%	679	3.6%	638	3.5%	16,009	86.6%	18,065	6.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9,090	18.0%	888	1.8%	936	1.9%	39,530	78.4%	50,443	16.7%	-	-	-	-
Total By Income Source	83,638	27.7%	16,612	5.5%	12,177	4.0%	189,513	62.8%	301,940	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,364	31.6%	1,531	14.4%	1,072	10.1%	4,693	44.0%	10,661	3.5%	-	-	-	-
Commercial	48,026	29.3%	6,681	4.1%	5,565	3.4%	103,764	63.3%	164,036	54.3%	-	-	-	-
Households	32,248	25.3%	8,400	6.6%	5,539	4.4%	81,056	63.7%	127,243	42.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	83,638	27.7%	16,612	5.5%	12,177	4.0%	189,513	62.8%	301,940	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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	1.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,317	100.0%	-	-	-	-	0	-	1,317	21.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	998	21.7%	44	.9%	47	1.0%	3,516	76.4%	4,604	76.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2,315	38.4%	44	.7%	47	.8%	3,617	60.1%	6,022	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		Q3 of 2020/21 to Q3 of 2021/22		
	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	648,943	653,578	182,859	28.2%	161,506	24.9%	156,389	23.9%	500,755	76.6%	151,751	88.4%	3.1%				
Property rates	125,000	125,000	25,127	20.1%	25,499	20.4%	25,319	20.3%	75,945	60.8%	26,129	77.5%	(3.1%)				
Service charges - electricity revenue	206,324	206,324	57,716	28.0%	50,530	24.5%	49,308	23.9%	157,555	76.4%	56,207	88.1%	(12.3%)				
Service charges - water revenue	59,818	59,818	13,651	22.8%	13,649	22.8%	13,519	22.6%	40,819	68.2%	12,152	67.1%	11.3%				
Service charges - sanitation revenue	19,194	19,194	4,610	24.0%	4,683	24.4%	4,726	24.6%	14,019	73.0%	10,088	184.2%	(53.2%)				
Service charges - refuse revenue	18,206	18,206	5,533	30.4%	5,579	30.6%	5,633	30.9%	16,746	92.0%	5,227	91.6%	7.8%				
Rental of facilities and equipment	5,000	4,900	743	14.9%	700	14.0%	762	15.6%	2,205	45.0%	731	478.8%	4.3%				
Interest earned - external investments	2,500	2,500	187	7.5%	48	1.9%	69	2.8%	304	12.1%	148	6.4%	(53.3%)				
Interest earned - outstanding debtors	30,000	30,000	5,286	17.6%	6,268	20.9%	6,806	22.7%	18,359	61.2%	-	-	(100.0%)				
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-				
Fines, penalties and forfeits	2,500	2,500	233	9.3%	353	14.1%	277	11.1%	864	34.5%	241	15.6%	15.0%				
Licences and permits	-	100	23	-	20	-	62	61.5%	105	105.0%	92	-	(32.8%)				
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-				
Transfers and subsidies	170,401	175,036	69,833	41.0%	53,866	31.6%	47,631	27.2%	171,330	97.9%	40,550	114.2%	17.5%				
Other revenue	10,000	10,000	(82)	(8%)	309	3.1%	2,277	22.8%	2,504	25.0%	187	12.8%	1,120.9%				
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-				
Operating Expenditure	748,386	753,021	181,090	24.2%	186,735	25.0%	204,780	27.2%	572,605	76.0%	135,482	82.1%	51.1%				
Employee related costs	230,475	230,475	52,834	22.9%	57,760	25.1%	53,074	23.0%	163,668	71.0%	50,055	79.4%	6.0%				
Remuneration of councillors	13,463	13,463	2,853	21.2%	2,685	19.9%	2,778	20.6%	8,317	61.8%	2,857	69.2%	(2.8%)				
Debt impairment	75,000	23,000	523	7%	1,024	1.4%	3,087	13.4%	4,634	20.1%	347	27.2%	789.3%				
Depreciation and asset impairment	55,000	27,000	500	9%	-	-	43,563	161.3%	44,063	163.2%	-	-	(100.0%)				
Finance charges	10,000	44,000	18,499	185.0%	9,925	99.2%	10,504	23.9%	38,927	88.5%	5,454	102.0%	92.6%				
Bulk purchases	154,000	154,000	54,226	35.2%	33,332	21.6%	32,506	21.1%	120,064	78.0%	30,570	75.1%	6.3%				
Other Materials	8,654	9,334	876	10.1%	2,402	27.8%	2,560	27.4%	5,838	62.5%	1,410	184.0%	81.5%				
Contracted services	109,510	150,945	29,039	26.5%	39,968	36.5%	34,542	22.9%	103,550	68.6%	20,049	130.4%	72.3%				
Transfers and subsidies	500	500	-	-	-	-	-	-	-	-	100.0%	-	-				
Other expenditure	91,783	100,303	21,740	23.7%	39,638	43.2%	22,166	22.1%	83,544	83.3%	24,741	106.5%	(10.4%)				
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit)	(99,443)	(99,443)	1,769		(25,229)		(48,390)		(71,850)		16,269						
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	74,982	74,982	14,371	19.2%	26,989	36.0%	14,510	19.4%	55,870	74.5%	5,489	57.5%	164.3%				
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-				
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) after capital transfers and contributions	(24,461)	(24,461)	16,140		1,760		(33,880)		(15,980)		21,758						
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) after taxation	(24,461)	(24,461)	16,140		1,760		(33,880)		(15,980)		21,758						
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) attributable to municipality	(24,461)	(24,461)	16,140		1,760		(33,880)		(15,980)		21,758						
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) for the year	(24,461)	(24,461)	16,140		1,760		(33,880)		(15,980)		21,758						

Part 3: Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	622,605	633,352	77,918	12.5%	48,897	7.9%	97,355	15.4%	224,169	35.4%	85,223	37.4%	14.2%
Property rates	106,250	100,000	24,024	22.6%	18,185	17.1%	20,865	20.9%	63,075	63.1%	-	-	(100.0%)
Service charges	250,972	263,334	34,984	13.9%	30,028	12.0%	28,993	11.0%	94,006	35.7%	34,892	41.1%	(16.9%)
Other revenue	17,500	17,500	18,818	107.5%	663	3.8%	41,816	239.0%	61,298	350.3%	2	.1%	1,991,153.0%
Transfers and Subsidies - Operational	170,401	175,036	-	-	-	-	5,186	3.0%	5,186	3.0%	39,774	68.6%	(87.0%)
Transfers and Subsidies - Capital	74,982	74,982	-	-	-	-	476	.6%	476	.6%	10,500	19.5%	(95.5%)
Interest	2,500	2,500	91	3.7%	20	.8%	18	.7%	129	5.2%	54	2.5%	(66.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(530,046)	(538,989)	(61,386)	11.6%	(143,027)	27.0%	66,630	(12.4%)	(137,783)	25.6%	(8,715)	22,017.2%	(864.6%)
Suppliers and employees	(520,046)	(520,046)	(61,386)	11.8%	(143,027)	27.5%	66,630	(12.8%)	(137,783)	26.5%	(8,715)	22,017.2%	(864.6%)
Finance charges	(10,000)	(18,944)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92,559	94,362	16,532	17.9%	(94,130)	(101.7%)	163,985	173.8%	86,386	91.5%	76,508	27.9%	114.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83,583)	(84,573)	(22,727)	27.2%	(32,000)	38.3%	(19,250)	22.8%	(73,977)	87.5%	(15,722)	80.5%	22.4%
Capital assets	(83,583)	(84,573)	(22,727)	27.2%	(32,000)	38.3%	(19,250)	22.8%	(73,977)	87.5%	(15,722)	80.5%	22.4%
Net Cash from/(used) Investing Activities	(83,583)	(84,573)	(22,727)	27.2%	(32,000)	38.3%	(19,250)	22.8%	(73,977)	87.5%	(15,722)	80.5%	22.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	(2)	-	(2)	-	(5)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(2)	-	(2)	-	(5)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(2)	-	(2)	-	(5)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	8,976	9,789	(6,196)	(69.0%)	(126,133)	(1,405.2%)	144,733	1,478.5%	12,404	126.7%	60,786	21.6%	138.1%
Cash/cash equivalents at the year begin:	6,037	2,435	65,857	1,090.9%	(1,776)	(29.4%)	(130,824)	(5,372.5%)	65,857	2,704.5%	260,959	3,737.7%	(150.1%)
Cash/cash equivalents at the year end:	15,013	12,224	(1,776)	(11.8%)	(127,909)	(852.0%)	13,909	113.8%	13,909	113.8%	321,745	61.3%	(95.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,857	3.6%	3,091	2.3%	2,681	2.0%	125,526	92.2%	136,155	22.8%	(193)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,384	6.5%	3,429	3.5%	3,255	3.3%	84,689	86.6%	97,757	16.4%	(242)	(.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5,655	3.6%	3,389	2.2%	3,163	2.0%	143,985	92.2%	156,191	26.2%	(873)	(.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,378	3.0%	1,065	2.4%	1,008	2.2%	41,723	92.4%	45,173	7.6%	(128)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Management	1,647	3.4%	1,248	2.6%	1,181	2.4%	44,768	91.7%	48,845	8.2%	(115)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,327	2.2%	2,275	2.1%	2,165	2.0%	101,084	93.7%	107,850	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	7%	103	2.4%	1	-	4,066	96.8%	4,201	7%	(1)	(.1%)	-	-
Total By Income Source	22,278	3.7%	14,600	2.4%	13,453	2.3%	545,841	91.6%	596,172	100.0%	(1,553)	(.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,170	3.0%	2,695	2.6%	2,527	2.4%	97,032	92.0%	105,424	17.7%	(49)	-	-	-
Commercial	9,364	4.2%	4,559	2.1%	4,263	1.9%	204,081	91.8%	222,267	37.3%	87	-	-	-
Households	9,743	3.6%	7,346	2.7%	6,663	2.5%	244,729	91.2%	268,481	45.0%	(1,591)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22,278	3.7%	14,600	2.4%	13,453	2.3%	545,841	91.6%	596,172	100.0%	(1,553)	(.3%)	-	-

Part 5: Creditor Age Analysis

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	30,559	10.8%	14,373	5.1%	14,632	5.2%	224,249	79.0%	283,813	25.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17,942	2.1%	4,363	.5%	4,377	.5%	809,357	96.8%	836,039	74.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	48,501	4.3%	18,736	1.7%	19,010	1.7%	1,033,606	92.3%	1,119,852	100.0%

Contact Details

Municipal Manager	Ms Sa Matsi	013 235 7307
Financial Manager	Mr Richard Mzikawande Mnisi	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22	
	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	724,650	734,735	306,147	42.2%	279,080	38.5%	218,716	29.8%	803,943	109.4%	297,164	129.7%	(26.4%)	
Property rates	42,972	55,779	14,232	33.1%	13,657	31.8%	13,773	24.7%	41,662	74.7%	12,905	64.5%	6.7%	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	93,356	76,535	51,546	55.2%	51,508	55.2%	51,552	67.4%	154,605	202.0%	97,214	225.4%	(47.0%)	
Service charges - sanitation revenue	1,624	1,783	438	27.0%	454	28.0%	465	26.1%	1,357	76.1%	1,542	177.2%	(69.8%)	
Service charges - refuse revenue	30,487	36,077	9,019	29.6%	9,019	29.6%	9,035	25.0%	27,073	75.0%	43,855	165.0%	(79.4%)	
Rental of facilities and equipment	1,125	879	354	31.4%	83	7.4%	131	14.9%	568	64.6%	505	99.5%	(74.0%)	
Interest earned - external investments	4,000	5,062	1,809	45.2%	722	18.1%	1,117	22.1%	3,648	72.1%	933	61.4%	19.7%	
Interest earned - outstanding debtors	61,390	65,956	16,146	26.3%	16,827	27.4%	17,548	26.6%	50,520	76.6%	14,488	84.3%	21.1%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	10,553	12,621	628	6.0%	374	3.5%	2,461	19.5%	3,464	27.4%	313	15.4%	687.0%	
Licences and permits	176	132	45	25.5%	21	12.2%	36	27.3%	102	77.3%	14	53.6%	153.6%	
Agency services	9,182	11,351	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	468,582	467,982	190,917	40.7%	153,420	32.7%	165,681	35.4%	510,018	109.0%	109,573	115.9%	51.2%	
Other revenue	1,205	576	21,014	1,744.4%	32,993	2,738.7%	(43,082)	(7,477.4%)	10,925	1,896.2%	15,823	3,141.2%	(372.3%)	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	923,158	945,105	130,884	14.2%	105,945	11.5%	189,356	20.0%	426,185	45.1%	140,594	50.4%	34.7%	
Employee related costs	166,375	167,087	37,597	22.6%	(110)	(.1%)	82,496	49.4%	119,982	71.8%	37,689	62.0%	118.9%	
Remuneration of councillors	28,229	26,861	6,222	22.0%	19	.1%	12,562	46.8%	18,803	70.0%	6,276	60.3%	100.2%	
Debt impairment	305,555	305,555	144	-	392	.1%	809	.3%	1,344	.4%	(1,151)	.1%	(170.2%)	
Depreciation and asset impairment	84,896	84,896	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	1,300	1,300	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	160,647	160,755	25,135	15.6%	25,592	15.9%	23,710	14.7%	74,437	46.3%	22,536	56.3%	5.2%	
Contracted services	92,047	111,706	18,861	20.5%	32,287	35.1%	20,314	18.2%	71,462	64.0%	32,028	91.7%	(36.6%)	
Transfers and subsidies	250	250	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	83,858	86,695	42,926	51.2%	47,765	57.0%	49,466	57.1%	140,157	161.7%	43,217	180.2%	14.5%	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(198,507)	(210,370)	175,263		173,134		29,361		377,758		156,571			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	179,663	180,263	-	-	56,404	31.4%	22,429	12.4%	78,833	43.7%	-	-	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(18,844)	(30,107)	175,263		229,539		51,790		456,591		156,571			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(18,844)	(30,107)	175,263		229,539		51,790		456,591		156,571			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(18,844)	(30,107)	175,263		229,539		51,790		456,591		156,571			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(18,844)	(30,107)	175,263		229,539		51,790		456,591		156,571			

Part 3: Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	692,657	700,047	212,054	30.6%	185,543	26.8%	145,062	20.7%	542,659	77.5%	140,021	90.7%	3.6%
Property rates	16,037	28,845	1,381	8.6%	1,594	9.9%	18,594	64.5%	21,569	74.8%	15,376	175.8%	20.9%
Service charges	2,134	2,968	723	33.9%	811	38.0%	1,475	49.7%	3,010	101.4%	841	113.1%	75.5%
Other revenue	22,241	14,927	21,319	95.9%	33,506	150.7%	12,294	82.4%	67,119	449.6%	16,844	262.7%	(27.0%)
Transfers and Subsidies - Operational	468,582	467,582	188,632	40.3%	149,631	31.9%	112,699	24.1%	450,962	96.4%	106,960	114.0%	5.4%
Transfers and Subsidies - Capital	179,663	180,263	-	-	-	-	-	-	-	-	-	-	-
Interest	4,000	5,062	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(532,456)	(559,903)	(9,217)	1.7%	(7,735)	1.5%	(11,293)	2.0%	(28,245)	5.0%	(8,144)	2.9%	38.7%
Suppliers and employees	(531,156)	(558,603)	(9,217)	1.7%	(7,735)	1.5%	(11,293)	2.0%	(28,245)	5.1%	(8,144)	2.9%	38.7%
Finance charges	(1,300)	(1,300)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	160,201	140,144	202,837	126.6%	177,808	111.0%	133,769	95.5%	514,414	367.1%	131,877	334.3%	1.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(185,513)	(194,827)	(59,097)	31.9%	(53,721)	29.0%	(36,055)	18.5%	(148,873)	76.4%	(46,599)	87.7%	(22.6%)
Capital assets	(185,513)	(194,827)	(59,097)	31.9%	(53,721)	29.0%	(36,055)	18.5%	(148,873)	76.4%	(46,599)	87.7%	(22.6%)
Net Cash from/(used) Investing Activities	(185,513)	(194,827)	(59,097)	31.9%	(53,721)	29.0%	(36,055)	18.5%	(148,873)	76.4%	(46,599)	87.7%	(22.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(25,312)	(54,683)	143,740	(567.9%)	124,087	(490.2%)	97,714	(178.7%)	365,541	(668.5%)	85,278	(54,644.4%)	14.6%
Cash/cash equivalents at the year begin:	109,000	138,314	138,713	127.3%	281,589	258.3%	405,676	293.3%	138,713	100.3%	437,426	134.4%	(7.3%)
Cash/cash equivalents at the year end:	83,688	83,631	281,589	336.5%	405,676	484.7%	503,389	601.9%	503,389	601.9%	522,704	755.1%	(3.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,290	1.2%	7,237	1.2%	8,516	1.4%	594,460	96.3%	617,503	39.0%	1,006	2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,502	1.9%	3,734	1.6%	3,712	1.6%	223,687	94.9%	235,635	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	133	1.3%	128	1.3%	127	1.2%	9,759	96.2%	10,147	6%	18	2%	-	-
Receivables from Exchange Transactions - Waste Management	3,428	1.3%	3,408	1.2%	3,395	1.2%	263,069	96.3%	273,300	17.3%	469	2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,932	2.0%	5,857	2.0%	5,762	2.0%	272,895	94.0%	290,446	18.3%	8	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	156,481	100.0%	156,481	9.9%	-	-	-	-
Total By Income Source	21,285	1.3%	20,364	1.3%	21,511	1.4%	1,520,351	96.0%	1,583,512	100.0%	1,500	.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,873	1.6%	2,808	1.6%	2,785	1.6%	169,776	95.3%	178,242	11.3%	47	-	-	-
Commercial	2,213	2.9%	1,437	1.9%	2,690	3.5%	71,186	91.8%	77,527	4.9%	151	2%	-	-
Households	16,199	1.2%	16,119	1.2%	16,036	1.2%	1,279,388	96.4%	1,327,743	83.8%	1,302	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21,285	1.3%	20,364	1.3%	21,511	1.4%	1,520,351	96.0%	1,583,512	100.0%	1,500	.1%	-	-

Part 5: Creditor Age Analysis

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	308	100.0%	-	-	-	-	-	-	308	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	308	100.0%	-	-	-	-	-	-	308	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 2022

Part1: Operating Revenue and Expenditure

R thousands	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	651,567	651,567	118,031	18.1%	130,644	20.1%	168,371	25.8%	417,045	64.0%	75,515	68.1%	123.0%
Operating Revenue	91,013	91,013	17,166	18.9%	20,950	23.0%	22,113	24.3%	60,230	66.2%	(37,698)	7.3%	(158.4%)
Property rates	233,298	233,298	34,976	15.0%	40,861	17.5%	30,678	13.1%	106,515	45.7%	42,975	61.5%	(28.6%)
Service charges - electricity revenue	55,313	55,313	13,992	25.3%	13,319	24.1%	9,772	17.7%	37,083	67.0%	13,417	81.1%	(27.2%)
Service charges - water revenue	14,155	14,155	2,704	19.1%	3,207	22.7%	2,925	20.7%	8,836	62.4%	2,749	51.5%	6.4%
Service charges - sanitation revenue	11,763	11,763	2,397	20.4%	2,666	22.7%	2,680	22.8%	7,744	65.8%	2,494	64.5%	7.4%
Service charges - refuse revenue	3,180	3,180	813	25.6%	111	3.5%	592	18.6%	1,516	47.7%	755	70.9%	(21.6%)
Rental of facilities and equipment	-	-	407	-	239	-	796	-	1,442	-	8	-	10,333.1%
Interest earned - external investments	85,834	85,834	(14,339)	(16.7%)	10,669	12.4%	11,423	13.3%	7,753	9.0%	13,394	52.2%	(14.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	2,053	2,053	174	8.5%	299	14.6%	736	35.9%	1,209	58.9%	332	57.2%	121.6%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	116,808	116,808	46,625	39.9%	26,390	22.6%	74,598	63.9%	147,613	126.4%	26,460	102.1%	181.9%
Transfers and subsidies	38,152	38,152	13,116	34.4%	11,932	31.3%	12,057	31.6%	37,105	97.3%	10,829	1,643.2%	11.3%
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains	707,326	711,092	127,899	18.1%	144,363	20.4%	117,655	16.5%	389,917	54.8%	142,014	67.9%	(17.2%)
Operating Expenditure	148,158	180,458	39,283	26.5%	41,730	28.2%	45,765	25.4%	126,779	70.3%	34,983	62.5%	30.8%
Employee related costs	9,020	9,020	1,414	15.7%	1,274	14.1%	-	-	2,689	29.8%	5,303	57.7%	(100.0%)
Remuneration of councillors	101,365	101,365	-	-	-	-	133	-1%	133	-1%	-	-	72.9%
Debt impairment	56,396	56,396	-	-	-	-	(4,443)	(7.8%)	(4,443)	(7.8%)	15,282	54.7%	(129.1%)
Depreciation and asset impairment	3,117	1,984	-	-	-	-	-	-	-	-	53	16.6%	(100.0%)
Finance charges	161,249	151,249	44,135	27.4%	45,570	28.3%	30,291	20.0%	119,997	79.3%	33,692	78.8%	(10.1%)
Bulk purchases	96,265	81,486	17,764	18.5%	24,474	25.4%	19,286	23.7%	61,525	75.5%	23,060	73.3%	(16.4%)
Other Materials	76,581	79,426	20,205	26.4%	21,435	28.0%	19,084	24.0%	60,724	76.5%	22,003	64.8%	(13.3%)
Contracted services	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	47,554	42,087	5,097	10.7%	9,879	20.8%	7,539	17.9%	22,515	53.5%	7,638	63.4%	(1.3%)
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses	(55,758)	(59,524)	(9,868)	-	(13,719)	-	50,716	-	27,128	-	(66,499)	-	-
Surplus/(Deficit)	26,134	26,134	-	-	-	-	-	-	-	-	-	-	4.7%
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	(29,624)	(33,390)	(9,868)	-	(13,719)	-	50,716	-	27,128	-	(66,499)	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxation	(29,624)	(33,390)	(9,868)	-	(13,719)	-	50,716	-	27,128	-	(66,499)	-	-
Surplus/(Deficit) after taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	(29,624)	(33,390)	(9,868)	-	(13,719)	-	50,716	-	27,128	-	(66,499)	-	-
Surplus/(Deficit) attributable to municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	(29,624)	(33,390)	(9,868)	-	(13,719)	-	50,716	-	27,128	-	(66,499)	-	-
Surplus/(Deficit) for the year	(29,624)	(33,390)	(9,868)	-	(13,719)	-	50,716	-	27,128	-	(66,499)	-	-

Part 3: Cash Receipts and Payments

	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	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	578,500	492,667	84,247	14.6%	92,410	16.0%	141,531	28.7%	318,189	64.6%	82,981	64.9%	70.6%
Property rates	68,260	68,260	16,434	24.1%	22,268	32.6%	18,223	26.7%	56,925	83.4%	17,089	86.2%	6.6%
Service charges	321,730	235,896	53,129	16.5%	52,670	16.4%	62,193	26.4%	167,992	71.2%	56,749	75.5%	9.6%
Other revenue	41,865	41,865	12,124	28.9%	15,964	38.1%	59,241	141.4%	87,329	208.5%	8,177	570.1%	624.5%
Transfers and Subsidies - Operational	116,308	116,308	2,518	2.2%	1,435	1.2%	1,755	1.5%	5,709	4.9%	830	3.7%	111.6%
Transfers and Subsidies - Capital	29,818	29,818	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	42	-	74	-	118	-	234	-	136	-	(13.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(433,660)	(433,660)	(69,484)	16.0%	(56,821)	13.1%	(86,958)	20.1%	(213,263)	49.2%	(97,937)	51.6%	(11.2%)
Suppliers and employees	(440,660)	(440,660)	(69,484)	15.8%	(56,821)	12.9%	(86,958)	19.7%	(213,263)	48.4%	(97,937)	51.6%	(11.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	144,841	59,007	14,764	10.2%	35,590	24.6%	54,573	92.5%	104,926	177.8%	(14,956)	(64.8%)	(464.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36,879)	(36,879)	(4,958)	13.4%	(7,428)	20.1%	(1,728)	4.7%	(14,114)	38.3%	(5,407)	64.2%	(68.0%)
Capital assets	(36,879)	(36,879)	(4,958)	13.4%	(7,428)	20.1%	(1,728)	4.7%	(14,114)	38.3%	(5,407)	64.2%	(68.0%)
Net Cash from/(used) Investing Activities	(36,879)	(36,879)	(4,958)	13.4%	(7,428)	20.1%	(1,728)	4.7%	(14,114)	38.3%	(5,407)	75.4%	(68.0%)
Cash Flow from Financing Activities													
Receipts	-	-	(10)	-	(8)	-	(3)	-	(21)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(10)	-	(8)	-	(3)	-	(21)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(10)	-	(8)	-	(3)	-	(21)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	107,962	22,128	9,796	9.1%	28,154	26.1%	52,841	238.8%	90,791	410.3%	(20,363)	3%	(359.5%)
Cash/cash equivalents at the year begin:	18,174	18,174	18,779	103.3%	13,564	74.6%	41,717	229.5%	18,779	103.3%	(182,595)	(1,328.4%)	(122.8%)
Cash/cash equivalents at the year end:	126,136	40,302	13,564	10.8%	41,717	33.1%	94,559	234.6%	94,559	234.6%	(202,958)	253.4%	(146.6%)

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

Part 5: Creditor Age Analysis

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	33,092	7.2%	-	-	16,788	3.7%	408,319	89.1%	458,199	65.6%
Bulk Water	16,764	20.9%	-	-	7,764	9.7%	55,684	69.4%	80,212	11.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	268	100.0%	-	-	-	-	-	-	268	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,012	2.5%	-	-	1,000	.6%	154,292	96.9%	159,303	22.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	54,136	7.8%	-	-	25,552	3.7%	618,295	88.6%	697,983	100.0%

Contact Details

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

Source Local Government Database
1. All figures in this report are unaudited.

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

Operating Revenue and Expenditure

R thousands	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22		
	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	22,433,143	22,230,965	5,922,814	26.4%	5,100,623	22.7%	4,663,663	21.0%	15,687,100	70.6%	5,427,722	80.1%	(14.1%)	(202,178)	
Property rates	3,955,921	3,711,493	907,945	24.6%	526,721	14.3%	730,095	19.5%	2,227,163	60.0%	756,532	73.6%	(1.0%)	4.5%	
Service charges - electricity revenue	5,857,744	5,688,926	1,302,517	23.1%	1,237,937	21.1%	1,148,109	20.2%	3,736,562	65.7%	1,098,918	65.3%	(3.3%)	(15.4%)	
Service charges - water revenue	2,012,722	1,983,607	420,694	20.9%	467,551	23.2%	445,980	22.5%	1,334,225	67.3%	527,168	74.7%	(8.8%)	(3.3%)	
Service charges - sanitation revenue	661,420	632,744	149,884	22.7%	152,103	23.0%	145,373	23.0%	447,360	70.7%	150,297	68.5%	(2.2%)	(22.6%)	
Service charges - refuse revenue	782,942	736,361	189,290	23.9%	181,190	22.9%	160,287	21.2%	530,767	70.2%	207,080	71.6%	(0.5%)	(18.1%)	
Rental of facilities and equipment	100,307	103,434	12,900	12.0%	6,506	6.5%	11,401	11.0%	29,986	29.0%	9,897	50.1%	(2.1%)	(5.7%)	
Interest earned - external investments	186,642	178,263	20,091	10.8%	20,429	10.9%	20,603	11.6%	61,124	34.3%	25,166	39.8%	(1.8%)	(5.7%)	
Interest earned - outstanding debtors	1,199,311	1,126,061	167,010	13.9%	204,380	17.0%	207,554	18.4%	578,944	51.4%	219,989	55.2%	(4.9%)	(2.0%)	
Dividends received	444	444	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	140,913	158,096	9,474	6.7%	8,147	5.8%	12,204	7.7%	29,825	18.8%	6,213	20.2%	(2.6%)	(48.3%)	
Licences and permits	36,862	37,267	11,617	31.5%	9,162	24.9%	6,367	17.1%	27,145	72.8%	12,304	108.3%	(3.5%)	(19.5%)	
Agency services	119,695	121,463	(789)	(0.7%)	10,233	8.5%	5,753	4.7%	15,196	12.5%	2,620	1.3%	(11.0%)	(28.4%)	
Transfers and subsidies	6,683,389	6,725,590	2,437,833	36.5%	2,050,534	30.7%	1,587,697	23.6%	6,076,064	90.3%	2,216,990	105.3%	(16.4%)	(20.6%)	
Other revenue	917,328	978,169	234,598	25.0%	222,502	24.3%	120,499	12.3%	577,600	59.0%	151,733	33.2%	(24.9%)	(52.1%)	
Gains	27,503	28,546	10,669	38.8%	1,229	4.5%	1,239	4.3%	13,138	46.0%	815	15.3%	(30.7%)	(40.9%)	
Operating Expenditure	23,536,823	24,017,550	4,782,958	20.3%	4,894,489	20.8%	5,532,552	23.0%	15,209,998	63.3%	3,925,968	56.0%	(7.3%)	480,727	
Employee related costs	7,085,692	7,150,280	1,482,219	20.9%	1,824,547	25.7%	1,789,342	25.0%	5,096,108	71.3%	1,387,096	66.6%	(6.7%)	(29.0%)	
Remuneration of councillors	443,674	421,710	88,141	19.9%	80,026	18.0%	104,645	24.8%	272,811	64.7%	81,843	57.9%	(7.1%)	(11,000.1%)	
Debt impairment	2,487,617	2,383,366	1,405	0.1%	82,320	3.3%	550,280	23.1%	634,005	26.6%	(5,048)	(20.4%)	(27.5%)	(253.6%)	
Depreciation and asset impairment	2,281,650	2,076,526	270,052	11.8%	308,102	13.5%	279,248	13.4%	857,442	41.3%	78,973	11.8%	(22.4%)	(22.4%)	
Finance charges	949,549	626,564	118,903	12.6%	83,763	15.2%	196,409	31.3%	389,096	62.0%	88,314	29.4%	(32.6%)	(38.0%)	
Bulk purchases	4,825,318	4,934,827	1,679,512	34.8%	906,673	18.8%	1,206,243	24.4%	3,792,428	76.9%	874,132	70.6%	(6.2%)	(19.6%)	
Other Materials	1,369,592	1,361,519	281,080	20.5%	270,225	19.7%	341,190	25.1%	892,495	65.6%	285,304	65.9%	(8.7%)	(67.9%)	
Contracted services	2,508,028	2,989,358	461,743	18.4%	811,920	32.4%	642,727	21.5%	1,916,390	64.1%	591,224	64.9%	(1.3%)	(1.0%)	
Transfers and subsidies	315,244	312,244	43,358	13.9%	55,199	17.5%	58,095	18.5%	155,643	50.2%	181,196	116.1%	(6.9%)	(236.1%)	
Other expenditure	1,665,081	1,755,755	357,169	21.5%	472,943	28.4%	365,728	20.8%	1,195,840	68.1%	361,938	64.9%	(7.5%)	(2.9%)	
Losses	5,378	5,378	(664)	(12.3%)	(1,239)	(23.0%)	(1,239)	(23.0%)	(3,258)	(60.6%)	996	28.9%	(89.5%)	(236.1%)	
Surplus/(Deficit)	(1,103,680)	(1,786,585)	1,139,856	206,134	(868,868)	477,102	1,501,754	1,501,754	1,501,754	1,501,754	1,501,754	1,501,754	1,501,754	1,501,754	1,501,754
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	3,198,969	3,261,745	385,255	12.0%	594,257	18.6%	279,922	8.6%	1,259,434	38.6%	246,048	33.5%	(3.8%)	(182.3%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	2,278	2,278	1,209	53.1%	4,098	179.9%	901	39.5%	6,207	272.5%	319	8.7%	(3.0%)	(100.0%)	
Transfers and subsidies - capital (m-kind - all)	-	-	194	-	2,729	-	-	-	2,923	-	30	3%	-	-	
Surplus/(Deficit) after capital transfers and contributions	2,097,566	1,477,438	1,526,514	807,218	(588,065)	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2,097,566	1,477,438	1,526,514	807,218	(588,065)	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2,097,566	1,477,438	1,526,514	807,218	(588,065)	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2,097,566	1,477,438	1,526,514	807,218	(588,065)	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666	1,745,666

Capital Revenue and Expenditure

R thousands	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22		
	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	4,499,127	4,871,486	754,076	16.8%	811,685	18.0%	564,537	11.8%	2,130,298	43.7%	618,431	51.5%	(8.7%)	372,360	
National Government	3,224,526	3,407,542	541,842	16.8%	617,721	19.2%	405,497	11.9%	1,565,060	45.9%	436,179	62.6%	(7.0%)	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	15,500	15,678	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	6,000	382	4,280	71.3%	2,312	38.5%	(6,250)	(1,634.1%)	342	89.3%	-	81.5%	(100.0%)	-	
Transfers recognised - capital	3,246,026	3,423,602	546,122	16.8%	620,033	19.1%	399,247	11.7%	1,565,402	45.7%	436,179	51.8%	(8.5%)	203,049	
Borrowing	200,000	191,734	22,500	11.3%	58,306	29.2%	19,006	9.9%	99,813	52.1%	70,908	64.6%	(73.2%)	-	
Internally generated funds	1,053,101	1,256,150	185,454	17.6%	133,346	12.7%	146,283	11.6%	465,083	37.0%	111,343	45.9%	(31.4%)	-	
Capital Expenditure Functional	4,521,727	4,876,481	755,057	16.7%	813,330	18.0%	566,189	11.8%	2,134,576	43.8%	648,720	50.2%	(12.7%)	354,754	
Municipal governance and administration	269,299	295,360	13,819	5.2%	10,404	3.9%	48,287	16.3%	89,907	30.4%	9,163	26.7%	(24.3%)	43.3%	
Executive and Council	28,391	6,175	1,136	4.0%	2	0.0%	2	0.0%	1,829	29.6%	626	20.8%	(10.0%)	10.3%	
Finance and administration	240,853	288,530	2,383	1.0%	28,029	11.6%	48,267	16.7%	78,679	27.3%	8,557	26.9%	(46.1%)	464.1%	
Internal audit	655	655	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	280,960	271,198	52,509	18.7%	35,101	12.5%	23,348	8.6%	110,958	40.9%	48,262	53.3%	(51.6%)	51.6%	
Community and Social Services	85,161	109,214	14,420	16.5%	21,804	25.6%	13,547	12.4%	49,771	45.6%	22,384	60.1%	(39.5%)	(35.3%)	
Sport And Recreation	81,586	93,870	35,703	43.8%	2,172	2.7%	8,144	8.7%	46,019	49.0%	12,580	51.6%	(53.3%)	(35.3%)	
Public Safety	38,406	32,167	1,140	3.0%	9,120	23.7%	1,467	4.6%	11,728	36.5%	3,919	58.7%	(62.6%)	(62.6%)	
Housing	74,350	34,361	1,116	1.5%	2,004	2.7%	190	0.6%	3,311	9.6%	9,368	327.8%	(100.0%)	(100.0%)	
Health	1,885	1,885	129	6.9%	129	6.9%	129	6.9%	129	6.9%	9,368	327.8%	(100.0%)	(100.0%)	
Economic and Environmental Services	1,021,051	1,119,887	207,272	20.3%	180,431	17.7%	192,648	17.2%	580,351	51.8%	152,500	52.7%	26.3%	49.9%	
Planning and Development	206,842	191,418	14,936	7.2%	13,856	6.7%	41,657	21.8%	70,448	36.8%	27,787	29.1%	(49.9%)	(29.1%)	
Road Transport	807,300	922,196	192,336	23.8%	166,575	20.6%	150,991	16.4%	509,903	55.3%	124,712	62.7%	(35.4%)	(21.3%)	
Environmental Protection	6,910	6,113	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2,946,936	3,190,001	491,668	16.7%	569,650	19.3%	301,236	9.4%	1,382,553	42.7%	438,777	51.4%	(31.3%)	21.1%	
Energy sources	591,230	679,341	95,321	16.1%	174,324	29.5%	80,944	11.9%	350,589	51.6%	104,505	58.0%	(22.5%)	(37.7%)	
Water Management	1,577,399	1,780,656	297,304	18.8%	256,326	16.2%	162,258	9.2%	715,887	40.7%	260,606	59.8%	(37.7%)	(1.1%)	
Waste Water Management	697,302	684,970	94,318	13.5%	131,478	19.2%	54,956	8.0%	282,792	41.0%	55,047	37.7%	(1.1%)	(83.7%)	
Waste Management	81,006	65,033	4,725	5.8%	7,522	9.3%	3,038	4.7%	15,285	23.5%	18,618	27.0%	(83.7%)	-	
Other	2,880	235													