

**AGGREGATED INFORMATION FOR MPUMALANGA**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>20 914 259</b>	<b>5 561 365</b>	<b>26.6%</b>	<b>5 561 365</b>	<b>26.6%</b>	<b>5 390 899</b>	<b>29.0%</b>	<b>3.2%</b>
Property rates	3 298 709	811 499	24.6%	811 499	24.6%	741 269	24.7%	9.5%
Service charges - electricity revenue	5 302 713	1 331 279	25.1%	1 331 279	25.1%	1 138 307	23.6%	17.0%
Service charges - water revenue	1 947 118	512 878	26.3%	512 878	26.3%	407 048	23.3%	26.0%
Service charges - sanitation revenue	450 537	147 881	22.3%	147 881	22.7%	171 152	31.0%	(13.6%)
Service charges - refuse revenue	754 515	166 526	22.1%	166 526	22.1%	157 063	24.0%	6.0%
Rental of facilities and equipment	49 987	7 509	15.0%	7 509	15.0%	8 600	19.5%	(12.7%)
Interest earned - external investments	202 742	20 149	9.9%	20 149	9.9%	40 012	22.4%	(49.6%)
Interest earned - outstanding debtors	1 095 944	150 163	13.7%	150 163	13.7%	203 911	22.8%	(26.4%)
Dividends received	161	-	-	-	-	597	15.6%	(100.0%)
Fines, penalties and forfeits	168 327	3 852	2.3%	3 852	2.3%	5 254	3.4%	(26.7%)
Licences and permits	42 443	14 094	33.2%	14 094	33.2%	9 764	22.7%	44.3%
Agency services	71 314	124	2%	124	2%	4 876	8.4%	(97.5%)
Transfers and subsidies	6 707 813	2 457 681	36.6%	2 457 681	36.6%	2 223 963	39.8%	10.5%
Other revenue	612 762	235 605	38.4%	235 605	38.4%	274 307	34.0%	(14.1%)
Gains	9 173	(297 875)	(3 247.5%)	(297 875)	(3 247.5%)	4 775	13.6%	(6 338.3%)
<b>Operating Expenditure</b>	<b>22 896 666</b>	<b>3 878 814</b>	<b>16.9%</b>	<b>3 878 814</b>	<b>16.9%</b>	<b>3 706 690</b>	<b>17.8%</b>	<b>4.6%</b>
Employee related costs	6 740 466	1 331 865	19.8%	1 331 865	19.8%	1 024 419	16.3%	30.0%
Remuneration of councillors	436 240	74 822	17.2%	74 822	17.2%	59 939	15.0%	24.8%
Debt impairment	2 395 309	18 755	0.8%	18 755	0.8%	48 682	3.0%	(61.5%)
Depreciation and asset impairment	2 262 059	54 039	2.4%	54 039	2.4%	169 873	8.3%	(68.2%)
Finance charges	740 159	33 761	4.6%	33 761	4.6%	168 579	26.2%	(80.0%)
Bulk purchases	5 309 506	1 529 093	28.8%	1 529 093	28.8%	1 440 249	28.6%	6.2%
Other Materials	490 922	69 876	14.2%	69 876	14.2%	51 693	11.0%	35.2%
Contracted services	2 540 941	365 493	14.4%	365 493	14.4%	388 300	16.4%	(5.9%)
Transfers and subsidies	262 781	54 055	20.6%	54 055	20.6%	46 099	17.3%	17.3%
Other expenditure	1 714 833	347 058	20.2%	347 058	20.2%	310 465	19.7%	11.8%
Losses	3 449	0	-	0	-	(1 607)	(294.1%)	(100.0%)
<b>Surplus/(Deficit)</b>	<b>(1 982 407)</b>	<b>1 682 550</b>		<b>1 682 550</b>		<b>1 684 209</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 946 396	307 796	10.4%	307 796	10.4%	223 943	7.5%	37.4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	6 696	26	4%	26	4%	469	2.5%	(94.6%)
Transfers and subsidies - capital (in-kind - all)	16 971	-	-	-	-	187	8%	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>987 656</b>	<b>1 990 371</b>		<b>1 990 371</b>		<b>1 908 808</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>987 656</b>	<b>1 990 371</b>		<b>1 990 371</b>		<b>1 908 808</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>987 656</b>	<b>1 990 371</b>		<b>1 990 371</b>		<b>1 908 808</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>987 656</b>	<b>1 990 371</b>		<b>1 990 371</b>		<b>1 908 808</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>3 914 777</b>	<b>489 212</b>	<b>12.5%</b>	<b>489 212</b>	<b>12.5%</b>	<b>344 728</b>	<b>10.6%</b>	<b>41.9%</b>
National Government	2 768 167	357 856	12.9%	357 856	12.9%	311 729	11.4%	14.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	48 571	3 991	63.3%	3 991	63.3%	2 243	28.0%	77.9%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	6 300	3 991	63.3%	3 991	63.3%	2 243	28.0%	77.9%
<b>Transfers recognised - capital</b>	<b>2 823 037</b>	<b>361 847</b>	<b>12.8%</b>	<b>361 847</b>	<b>12.8%</b>	<b>313 972</b>	<b>11.4%</b>	<b>15.2%</b>
Borrowing	287 800	37 030	12.9%	37 030	12.9%	126	9%	29 361.2%
Internally generated funds	803 940	90 335	11.2%	90 335	11.2%	30 629	6.1%	194.9%
<b>Capital Expenditure Functional</b>	<b>4 105 707</b>	<b>496 261</b>	<b>12.1%</b>	<b>496 261</b>	<b>12.1%</b>	<b>374 759</b>	<b>9.5%</b>	<b>32.4%</b>
<b>Municipal governance and administration</b>	<b>267 617</b>	<b>13 919</b>	<b>5.2%</b>	<b>13 919</b>	<b>5.2%</b>	<b>16 296</b>	<b>6.1%</b>	<b>(14.6%)</b>
Executive and Council	7 200	37	0.5%	37	0.5%	214	4.4%	(83.0%)
Finance and administration	260 317	13 883	5.3%	13 883	5.3%	16 065	6.2%	(13.6%)
Internal audit	100	-	-	-	-	17	2.8%	(100.0%)
<b>Community and Public Safety</b>	<b>243 444</b>	<b>31 054</b>	<b>12.8%</b>	<b>31 054</b>	<b>12.8%</b>	<b>28 327</b>	<b>10.6%</b>	<b>9.6%</b>
Community and Social Services	110 772	15 266	13.8%	15 266	13.8%	18 352	11.9%	(16.8%)
Sport And Recreation	64 440	8 763	13.6%	8 763	13.6%	1 161	1.6%	654.9%
Public Safety	32 549	6 287	19.3%	6 287	19.3%	8 765	27.5%	(28.3%)
Housing	32 373	-	-	-	-	-	-	-
Health	3 310	738	22.3%	738	22.3%	50	2.0%	1 372.3%
<b>Economic and Environmental Services</b>	<b>985 728</b>	<b>145 451</b>	<b>14.8%</b>	<b>145 451</b>	<b>14.8%</b>	<b>108 543</b>	<b>9.8%</b>	<b>34.0%</b>
Planning and Development	291 571	12 345	4.2%	12 345	4.2%	8 235	4.0%	49.9%
Road Transport	693 737	133 091	19.2%	133 091	19.2%	100 228	11.1%	32.8%
Environmental Protection	420	15	3.5%	15	3.5%	79	2.3%	(81.8%)
<b>Trading Services</b>	<b>2 608 443</b>	<b>305 816</b>	<b>11.7%</b>	<b>305 816</b>	<b>11.7%</b>	<b>221 553</b>	<b>9.7%</b>	<b>38.0%</b>
Energy sources	445 538	49 058	11.0%	49 058	11.0%	52 036	15.0%	(5.7%)
Water Management	1 353 042	164 848	12.2%	164 848	12.2%	129 230	11.2%	27.6%
Waste Water Management	671 013	83 810	12.5%	83 810	12.5%	47 975	7.8%	74.7%
Waste Management	138 850	8 100	5.8%	8 100	5.8%	(7 688)	(4.7%)	(205.4%)
<b>Other</b>	<b>475</b>	<b>21</b>	<b>4.4%</b>	<b>21</b>	<b>4.4%</b>	<b>41</b>	<b>32.9%</b>	<b>(48.9%)</b>

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>17 095 841</b>	<b>2 511 336</b>	<b>14.7%</b>	<b>2 511 336</b>	<b>14.7%</b>	<b>1 947 407</b>	<b>25.5%</b>	<b>29.0%</b>
Property rates	2 224 288	205 296	9.2%	205 296	9.2%	201 686	82.6%	1.8%
Service charges	6 130 638	582 668	9.5%	582 668	9.5%	403 570	48.9%	44.4%
Other revenue	977 073	275 807	28.2%	275 807	28.2%	305 271	18.2%	(9.7%)
Transfers and Subsidies - Operational	5 227 824	1 209 442	23.1%	1 209 442	23.1%	921 601	20.9%	31.2%
Transfers and Subsidies - Capital	2 259 224	235 450	10.4%	235 450	10.4%	109 051	23.7%	115.9%
Interest	276 655	2 673	1.0%	2 673	1.0%	6 229	34.1%	(57.1%)
Dividends	140	-	-	-	-	-	-	-
<b>Payments</b>	<b>(10 996 275)</b>	<b>(927 049)</b>	<b>8.4%</b>	<b>(927 049)</b>	<b>8.4%</b>	<b>962 557</b>	<b>150 279.1%</b>	<b>(196.3%)</b>
Suppliers and employees	(10 960 832)	(913 549)	8.3%	(913 549)	8.3%	962 557	150 279.1%	(194.9%)
Finance charges	(30 442)	-	-	-	-	-	-	-
Transfers and grants	(5 000)	(13 500)	270.0%	(13 500)	270.0%	-	-	(100.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>6 099 567</b>	<b>1 584 287</b>	<b>26.0%</b>	<b>1 584 287</b>	<b>26.0%</b>	<b>2 909 964</b>	<b>38.1%</b>	<b>(45.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>745 994</b>	<b>(2 312)</b>	<b>(.3%)</b>	<b>(2 312)</b>	<b>(.3%)</b>	<b>(36)</b>	<b>-</b>	<b>6 328.1%</b>
Proceeds on disposal of PPE	3 563	1 838	51.6%	1 838	51.6%	52	-	3 428.7%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	752 764	(4 989)	(.7%)	(4 989)	(.7%)	(15)	-	33 476.9%
Decrease (Increase) in non-current investments	(10 333)	839	(8.1%)	839	(8.1%)	(73)	(.1%)	(1 246.0%)
<b>Payments</b>	<b>(2 895 329)</b>	<b>(390 597)</b>	<b>13.5%</b>	<b>(390 597)</b>	<b>13.5%</b>	<b>(167 760)</b>	<b>5.2%</b>	<b>132.8%</b>

Capital assets	(2 895 329)	(390 597)	13.5%	(390 597)	13.5%	(167 760)	5.2%	132.8%
<b>Net Cash from(used) Investing Activities</b>	<b>(2 149 335)</b>	<b>(392 909)</b>	<b>18.3%</b>	<b>(392 909)</b>	<b>18.3%</b>	<b>(167 796)</b>	<b>5.4%</b>	<b>134.2%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	722 817	(6 476)	(.9%)	(6 476)	(.9%)	999	(1.1%)	(748.4%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	407 730	20	-	20	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	315 087	(6 496)	(2.1%)	(6 496)	(2.1%)	999	(1.1%)	(750.5%)
Payments	-	125	-	125	-	-	-	(100.0%)
Repayment of borrowing	-	125	-	125	-	-	-	(100.0%)
<b>Net Cash from(used) Financing Activities</b>	<b>722 817</b>	<b>(6 351)</b>	<b>(.9%)</b>	<b>(6 351)</b>	<b>(.9%)</b>	<b>999</b>	<b>(1.1%)</b>	<b>(735.9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>4 673 048</b>	<b>1 185 027</b>	<b>25.4%</b>	<b>1 185 027</b>	<b>25.4%</b>	<b>2 743 167</b>	<b>61.7%</b>	<b>(56.8%)</b>
Cash/cash equivalents at the year begin:	1 481 122	1 949 489	131.6%	1 949 489	131.6%	1 928 741	371.6%	1.1%
Cash/cash equivalents at the year end:	6 154 170	3 184 449	51.7%	3 184 449	51.7%	4 650 602	93.6%	(31.5%)

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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	127 634	4.6%	67 612	2.4%	70 785	2.5%	2 533 503	90.5%	2 799 534	19.2%	(1 034)	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	357 083	18.9%	69 970	3.7%	76 078	4.0%	1 386 832	73.4%	1 889 963	12.9%	(19)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	241 384	6.4%	93 927	2.5%	143 725	3.8%	3 276 195	87.2%	3 755 232	25.7%	(2)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	35 558	3.2%	22 604	2.1%	20 737	1.9%	1 023 521	92.8%	1 102 420	7.5%	(3)	-	-	-
Receivables from Exchange Transactions - Waste Management	39 517	4.3%	20 579	2.2%	23 032	2.5%	836 275	91.0%	919 403	6.3%	(2)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	219	.8%	161	.6%	288	1.0%	28 233	97.7%	28 900	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	30 924	1.6%	27 542	1.4%	29 436	1.5%	1 834 125	95.4%	1 922 028	13.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 662)	(1.0%)	61 626	2.8%	42 405	1.9%	2 111 838	96.2%	2 194 207	15.0%	10	-	-	-
<b>Total By Income Source</b>	<b>810 656</b>	<b>5.5%</b>	<b>364 020</b>	<b>2.5%</b>	<b>406 486</b>	<b>2.8%</b>	<b>13 030 523</b>	<b>89.2%</b>	<b>14 611 686</b>	<b>100.0%</b>	<b>(1 049)</b>	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	186 299	9.7%	41 986	2.2%	75 948	4.0%	1 614 488	84.1%	1 918 721	13.1%	(7)	-	-	-
Commercial	230 940	10.6%	111 782	5.1%	83 513	3.8%	1 760 472	80.5%	2 186 707	15.0%	(560)	-	-	-
Households	314 610	3.2%	205 518	2.1%	231 944	2.4%	9 012 117	92.3%	9 764 190	66.8%	(482)	-	-	-
Other	78 806	10.6%	4 735	.6%	15 081	2.0%	643 447	86.7%	742 068	5.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>810 656</b>	<b>5.5%</b>	<b>364 020</b>	<b>2.5%</b>	<b>406 486</b>	<b>2.8%</b>	<b>13 030 523</b>	<b>89.2%</b>	<b>14 611 686</b>	<b>100.0%</b>	<b>(1 049)</b>	-	-	-

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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	208 303	3.7%	309 692	5.5%	339 502	6.1%	4 731 559	84.7%	5 589 055	43.0%
Bulk Water	15 258	1.2%	7 936	.6%	7 000	.6%	1 216 935	97.6%	1 247 128	9.6%
PAYE deductions	6 642	(483.9%)	(8 036)	585.6%	-	-	22	(1.6%)	(1 372)	-
VAT (output less input)	-	-	-	-	-	-	12	100.0%	12	-
Pensions / Retirement	(5 497)	32.1%	(13 386)	78.1%	109	(.6%)	1 625	(9.5%)	(17 140)	(1%)
Loan repayments	-	-	-	-	-	-	20 488	100.0%	20 488	.2%
Trade Creditors	461 691	8.4%	230 220	4.2%	303 879	5.5%	4 514 306	81.9%	5 510 095	42.4%
Auditor-General	22	.6%	-	-	5	.1%	3 414	99.2%	3 441	-
Other	(3 073)	(.5%)	4 995	.8%	3 342	.5%	647 621	99.2%	652 884	5.0%
<b>Total</b>	<b>683 344</b>	<b>5.3%</b>	<b>531 420</b>	<b>4.1%</b>	<b>653 836</b>	<b>5.0%</b>	<b>11 135 982</b>	<b>85.6%</b>	<b>13 004 583</b>	<b>100.0%</b>

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: ALBERT LUTHULI (MP301)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>548 646</b>	<b>184 630</b>	<b>33.7%</b>	<b>184 630</b>	<b>33.7%</b>	<b>191 689</b>	<b>33.7%</b>	<b>(3.7%)</b>
Property rates	99 664	8 919	8.9%	8 919	8.9%	30 948	32.4%	(71.2%)
Service charges - electricity revenue	37 834	8 039	23.4%	8 039	23.4%	7 439	20.5%	18.8%
Service charges - water revenue	45 587	2 305	5.1%	2 305	5.1%	1 480	3.4%	55.8%
Service charges - sanitation revenue	12 194	1 392	11.4%	1 392	11.4%	2 179	18.7%	(36.1%)
Service charges - refuse revenue	10 448	1 613	15.4%	1 613	15.4%	2 447	29.8%	(34.1%)
Rental of facilities and equipment	14	266	1 913.4%	266	1 913.4%	400	25.9%	(33.5%)
Interest earned - external investments	0	1 352	135 187 000.0%	1 352	135 187 000.0%	984	33.7%	37.4%
Interest earned - outstanding debtors	10 638	8 559	80.5%	8 559	80.5%	15 501	29.9%	(44.8%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	179	27	15.3%	27	15.3%	13	7.7%	106.6%
Licences and permits	-	57	-	57	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	329 123	150 839	45.8%	150 839	45.8%	129 982	41.2%	16.0%
Other revenue	2 965	461	15.5%	461	15.5%	317	24.5%	45.2%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>548 824</b>	<b>65 440</b>	<b>11.9%</b>	<b>65 440</b>	<b>11.9%</b>	<b>112 823</b>	<b>21.4%</b>	<b>(42.0%)</b>
Employee related costs	171 166	31 884	18.6%	31 884	18.6%	46 221	35.3%	(31.0%)
Remuneration of councillors	27 948	4 932	17.6%	4 932	17.6%	6 964	26.0%	(29.2%)
Debt impairment	56 658	0	-	0	-	-	-	(100.0%)
Depreciation and asset impairment	47 405	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	94 626	1 653	1.7%	1 653	1.7%	19 654	21.5%	(91.6%)
Other Materials	22 114	4 088	18.5%	4 088	18.5%	2 546	8.2%	60.6%
Contracted services	91 713	17 362	18.9%	17 362	18.9%	28 572	26.7%	(39.2%)
Transfers and subsidies	-	193	-	193	-	656	32.8%	(70.7%)
Other expenditure	37 192	5 330	14.3%	5 330	14.3%	8 211	20.8%	(35.1%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(177)</b>	<b>119 190</b>		<b>119 190</b>		<b>78 866</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	426 262	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>426 085</b>	<b>119 190</b>		<b>119 190</b>		<b>78 866</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>426 085</b>	<b>119 190</b>		<b>119 190</b>		<b>78 866</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>426 085</b>	<b>119 190</b>		<b>119 190</b>		<b>78 866</b>		
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>426 085</b>	<b>119 190</b>		<b>119 190</b>		<b>78 866</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>330 638</b>	<b>35 421</b>	<b>10.7%</b>	<b>35 421</b>	<b>10.7%</b>	<b>29 830</b>	<b>10.8%</b>	<b>18.7%</b>
National Government	324 718	35 421	10.9%	35 421	10.9%	29 806	11.1%	18.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>324 718</b>	<b>35 421</b>	<b>10.9%</b>	<b>35 421</b>	<b>10.9%</b>	<b>29 806</b>	<b>11.1%</b>	<b>18.8%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 920	-	-	-	-	24	4%	(100.0%)
<b>Capital Expenditure Functional</b>	<b>331 943</b>	<b>36 742</b>	<b>11.1%</b>	<b>36 742</b>	<b>11.1%</b>	<b>29 830</b>	<b>10.8%</b>	<b>23.2%</b>
<b>Municipal governance and administration</b>	<b>5 245</b>	<b>1 321</b>	<b>25.2%</b>	<b>1 321</b>	<b>25.2%</b>	<b>3 138</b>	<b>59.8%</b>	<b>(57.9%)</b>
Executive and Council	175	-	-	-	-	-	-	-
Finance and administration	5 030	1 321	26.3%	1 321	26.3%	3 138	62.4%	(57.9%)
Internal audit	40	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>12 180</b>	<b>1 997</b>	<b>16.4%</b>	<b>1 997</b>	<b>16.4%</b>	<b>3 754</b>	<b>30.8%</b>	<b>(46.8%)</b>
Community and Social Services	100	-	-	-	-	-	-	-
Sport And Recreation	2 029	-	-	-	-	-	-	-
Public Safety	10 060	1 997	19.8%	1 997	19.8%	3 754	37.3%	(46.8%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>20 300</b>	<b>2 562</b>	<b>12.6%</b>	<b>2 562</b>	<b>12.6%</b>	<b>5 517</b>	<b>18.2%</b>	<b>(53.6%)</b>
Planning and Development	200	-	-	-	-	-	-	-
Road Transport	20 100	2 562	12.7%	2 562	12.7%	5 517	18.3%	(53.6%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>294 218</b>	<b>30 863</b>	<b>10.5%</b>	<b>30 863</b>	<b>10.5%</b>	<b>17 421</b>	<b>7.6%</b>	<b>77.2%</b>
Energy sources	17 550	-	-	-	-	4 781	27.2%	(100.0%)
Water Management	243 110	24 879	10.2%	24 879	10.2%	5 453	3.1%	356.2%
Waste Water Management	32 238	5 984	18.6%	5 984	18.6%	7 187	22.3%	(16.7%)
Waste Management	1 320	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>964 270</b>	<b>2 270</b>	<b>.2%</b>	<b>2 270</b>	<b>.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Property rates	99 664	11 518	11.6%	11 518	11.6%	-	-	(100.0%)
Service charges	106 063	11 068	10.4%	11 068	10.4%	-	-	(100.0%)
Other revenue	3 158	(250 765)	(7 940.8%)	(250 765)	(7 940.8%)	-	-	(100.0%)
Transfers and Subsidies - Operational	329 123	153 318	46.6%	153 318	46.6%	-	-	(100.0%)
Transfers and Subsidies - Capital	426 262	77 131	18.1%	77 131	18.1%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Suppliers and employees	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>964 270</b>	<b>2 270</b>	<b>.2%</b>	<b>2 270</b>	<b>.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(315 049)</b>	<b>(42 411)</b>	<b>13.5%</b>	<b>(42 411)</b>	<b>13.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>

Capital assets	(315 049)	(42 411)	13.5%	(42 411)	13.5%	-	-	(100.0%)
<b>Net Cash from(used) Investing Activities</b>	<b>(315 049)</b>	<b>(42 411)</b>	<b>13.5%</b>	<b>(42 411)</b>	<b>13.5%</b>	-	-	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	68	(5)	(7.0%)	(5)	(7.0%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	68	(5)	(7.0%)	(5)	(7.0%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>68</b>	<b>(5)</b>	<b>(7.0%)</b>	<b>(5)</b>	<b>(7.0%)</b>	-	-	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>649 290</b>	<b>(40 146)</b>	<b>(6.2%)</b>	<b>(40 146)</b>	<b>(6.2%)</b>	-	-	<b>(100.0%)</b>
Cash/cash equivalents at the year begin:	18 733	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	668 023	(40 146)	(6.0%)	(40 146)	(6.0%)	-	-	(100.0%)

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	1 665	6.3%	1 555	5.9%	1 485	5.6%	21 611	82.1%	26 316	3.2%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	2 180	10.5%	1 099	5.3%	777	3.7%	16 803	80.6%	20 859	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 281	1.8%	10 965	1.7%	10 831	1.7%	603 837	94.8%	636 914	76.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 176	1.6%	1 114	1.5%	1 086	1.5%	71 465	95.5%	74 841	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 251	1.9%	1 178	1.8%	1 140	1.7%	63 059	94.6%	66 628	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	167	2.4%	160	2.3%	160	2.3%	6 603	93.1%	7 090	9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	10.7%	0	4%	0	4%	1	88.6%	1	-	-	-	-	-
<b>Total By Income Source</b>	<b>17 720</b>	<b>2.1%</b>	<b>16 071</b>	<b>1.9%</b>	<b>15 479</b>	<b>1.9%</b>	<b>783 379</b>	<b>94.1%</b>	<b>832 649</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 035	3.0%	4 848	2.9%	4 595	2.7%	154 856	91.5%	169 334	20.3%	-	-	-	-
Commercial	1 570	3.8%	1 265	3.1%	1 085	2.6%	37 453	90.5%	41 374	5.0%	-	-	-	-
Households	11 114	1.8%	9 959	1.6%	9 799	1.6%	591 070	95.0%	621 942	74.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>17 720</b>	<b>2.1%</b>	<b>16 071</b>	<b>1.9%</b>	<b>15 479</b>	<b>1.9%</b>	<b>783 379</b>	<b>94.1%</b>	<b>832 649</b>	<b>100.0%</b>	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	12	100.0%	12	1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	178	4.4%	300	7.3%	3 025	74.0%	585	14.3%	4 088	17.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 848	14.2%	76	4%	16 050	80.3%	1 018	5.1%	19 992	83.0%
<b>Total</b>	<b>3 026</b>	<b>12.6%</b>	<b>376</b>	<b>1.6%</b>	<b>19 075</b>	<b>79.2%</b>	<b>1 615</b>	<b>6.7%</b>	<b>24 092</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: MSUKALIGWA (MP302)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>783 927</b>	<b>339 917</b>	<b>43.4%</b>	<b>339 917</b>	<b>43.4%</b>	<b>216 486</b>	<b>29.2%</b>	<b>57.0%</b>
Property rates	124 695	30 405	24.4%	30 405	24.4%	28 954	25.2%	5.0%
Service charges - electricity revenue	249 721	145 400	58.5%	145 400	58.5%	61 865	25.1%	135.0%
Service charges - water revenue	40 071	41 743	69.5%	41 743	69.5%	17 969	28.1%	132.3%
Service charges - sanitation revenue	30 882	11 921	38.6%	11 921	38.6%	9 554	25.9%	24.6%
Service charges - refuse revenue	26 026	9 958	38.3%	9 958	38.3%	7 449	24.1%	33.7%
Rental of facilities and equipment	3 522	489	13.9%	489	13.9%	960	41.8%	(49.1%)
Interest earned - external investments	1 908	-	-	-	-	605	33.6%	(100.0%)
Interest earned - outstanding debtors	36 546	9 652	26.4%	9 652	26.4%	8 584	26.9%	12.4%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	63	8.0%	63	8.0%	59	1.5%	6.6%
Licences and permits	6 802	9	.1%	9	.1%	528	12.6%	(98.4%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	226 710	88 862	39.2%	88 862	39.2%	74 526	41.3%	19.2%
Other revenue	17 248	1 320	7.7%	1 320	7.7%	4 238	18.6%	(68.9%)
Gains	-	95	-	95	-	1 184	-	(92.0%)
<b>Operating Expenditure</b>	<b>868 269</b>	<b>170 340</b>	<b>19.6%</b>	<b>170 340</b>	<b>19.6%</b>	<b>202 916</b>	<b>22.5%</b>	<b>(16.1%)</b>
Employee related costs	227 128	59 482	26.2%	59 482	26.2%	54 666	23.3%	8.8%
Remuneration of councillors	16 888	3 933	23.3%	3 933	23.3%	3 778	23.2%	4.1%
Debt impairment	38 142	-	-	-	-	0	-	(100.0%)
Depreciation and asset impairment	128 340	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	301 948	95 844	31.7%	95 844	31.7%	110 938	36.7%	(13.6%)
Other Materials	29 530	1 362	4.6%	1 362	4.6%	7 052	18.0%	(80.7%)
Contracted services	78 671	6 225	7.9%	6 225	7.9%	12 127	12.8%	(48.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	47 623	3 495	7.3%	3 495	7.3%	14 355	27.7%	(75.7%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(84 342)</b>	<b>169 577</b>		<b>169 577</b>		<b>13 570</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	144 748	45 075	31.1%	45 075	31.1%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>60 405</b>	<b>214 652</b>		<b>214 652</b>		<b>13 570</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>60 405</b>	<b>214 652</b>		<b>214 652</b>		<b>13 570</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>60 405</b>	<b>214 652</b>		<b>214 652</b>		<b>13 570</b>		
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>60 405</b>	<b>214 652</b>		<b>214 652</b>		<b>13 570</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>182 817</b>	<b>17 412</b>	<b>9.5%</b>	<b>17 412</b>	<b>9.5%</b>	<b>16 810</b>	<b>8.6%</b>	<b>3.6%</b>
National Government	154 748	15 703	10.1%	15 703	10.1%	16 631	8.7%	(5.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>154 748</b>	<b>15 703</b>	<b>10.1%</b>	<b>15 703</b>	<b>10.1%</b>	<b>16 631</b>	<b>8.7%</b>	<b>(5.6%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 069	1 709	6.1%	1 709	6.1%	179	3.6%	855.9%
<b>Capital Expenditure Functional</b>	<b>182 817</b>	<b>17 412</b>	<b>9.5%</b>	<b>17 412</b>	<b>9.5%</b>	<b>16 810</b>	<b>8.6%</b>	<b>3.6%</b>
<b>Municipal governance and administration</b>	<b>14 400</b>	<b>1 709</b>	<b>11.9%</b>	<b>1 709</b>	<b>11.9%</b>	<b>179</b>	<b>17.9%</b>	<b>855.9%</b>
Executive and Council	-	-	-	-	-	179	17.9%	(100.0%)
Finance and administration	14 400	1 709	11.9%	1 709	11.9%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 069</b>	<b>703</b>	<b>13.9%</b>	<b>703</b>	<b>13.9%</b>	<b>173</b>	<b>2.8%</b>	<b>306.5%</b>
Community and Social Services	5 049	-	-	-	-	-	-	-
Sport And Recreation	20	-	-	-	-	-	-	-
Public Safety	-	703	-	703	-	173	15.7%	306.5%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>55 348</b>	<b>4 269</b>	<b>7.7%</b>	<b>4 269</b>	<b>7.7%</b>	<b>1 060</b>	<b>2.6%</b>	<b>302.7%</b>
Planning and Development	55 348	4 269	7.7%	4 269	7.7%	1 060	2.6%	302.7%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>108 000</b>	<b>10 731</b>	<b>9.9%</b>	<b>10 731</b>	<b>9.9%</b>	<b>15 398</b>	<b>10.4%</b>	<b>(30.3%)</b>
Energy sources	12 000	-	-	-	-	2 797	11.7%	(100.0%)
Water Management	1 000	1 356	135.6%	1 356	135.6%	(168)	(2%)	(906.3%)
Waste Water Management	95 000	9 375	9.9%	9 375	9.9%	12 770	26.3%	(26.6%)
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>310 807</b>	<b>-</b>	<b>310 807</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Property rates	-	38 723	-	38 723	-	-	-	(100.0%)
Service charges	-	103 873	-	103 873	-	-	-	(100.0%)
Other revenue	-	168 211	-	168 211	-	-	-	(100.0%)
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>(208 423)</b>	<b>-</b>	<b>(208 423)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Suppliers and employees	-	(208 423)	-	(208 423)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>-</b>	<b>102 384</b>	<b>-</b>	<b>102 384</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>95</b>	<b>-</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	-	95	-	95	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>(17 412)</b>	<b>-</b>	<b>(17 412)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>

Capital assets	-	(17 412)	-	(17 412)	-	-	-	(100.0%)
<b>Net Cash from(used) Investing Activities</b>	-	<b>(17 317)</b>	-	<b>(17 317)</b>	-	-	-	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	994	(1 488)	(149.8%)	(1 488)	(149.8%)	301	(18.4%)	(593.6%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	20	-	20	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	994	(1 508)	(151.8%)	(1 508)	(151.8%)	301	(18.4%)	(600.3%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>994</b>	<b>(1 488)</b>	<b>(149.8%)</b>	<b>(1 488)</b>	<b>(149.8%)</b>	<b>301</b>	<b>(18.4%)</b>	<b>(593.6%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>994</b>	<b>83 578</b>	<b>8 411.0%</b>	<b>83 578</b>	<b>8 411.0%</b>	<b>301</b>	<b>(16.8%)</b>	<b>27 623.8%</b>
Cash/cash equivalents at the year begin:	21 988	166 932	759.2%	166 932	759.2%	24 526	1 209.8%	580.6%
Cash/cash equivalents at the year end:	<b>22 982</b>	<b>182 310</b>	<b>793.3%</b>	<b>182 310</b>	<b>793.3%</b>	<b>24 835</b>	<b>10 782.2%</b>	<b>634.1%</b>



**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	31 550	19.6%	5 682	3.5%	3 815	2.4%	119 515	74.4%	160 562	19.2%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	116 843	59.1%	5 926	3.0%	3 257	1.6%	71 702	36.3%	197 729	23.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 072	9.3%	4 812	4.9%	3 933	4.0%	79 941	81.8%	97 758	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 994	5.1%	2 974	3.8%	1 977	2.5%	69 441	88.6%	78 386	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 479	4.7%	3 022	4.1%	1 746	2.3%	66 321	88.9%	74 568	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 317	1.9%	3 262	1.8%	3 468	1.9%	168 829	94.4%	178 877	21.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 026	2.1%	277	0.6%	686	1.4%	47 742	96.0%	49 731	5.9%	-	-	-	-
<b>Total By Income Source</b>	<b>169 281</b>	<b>20.2%</b>	<b>25 956</b>	<b>3.1%</b>	<b>18 882</b>	<b>2.3%</b>	<b>623 492</b>	<b>74.4%</b>	<b>837 611</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	107 289	88.1%	2 553	2.1%	1 455	1.2%	10 471	8.6%	121 768	14.5%	-	-	-	-
Commercial	39 447	25.4%	6 793	4.4%	4 982	3.2%	104 235	67.1%	155 457	18.6%	-	-	-	-
Households	22 546	4.0%	16 609	3.0%	12 445	2.2%	508 786	90.8%	560 386	66.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>169 281</b>	<b>20.2%</b>	<b>25 956</b>	<b>3.1%</b>	<b>18 882</b>	<b>2.3%</b>	<b>623 492</b>	<b>74.4%</b>	<b>837 611</b>	<b>100.0%</b>	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	19 973	9.8%	-	-	-	-	183 729	90.2%	203 702	23.3%
Bulk Water	3 000	5%	-	-	-	-	595 829	99.5%	598 829	68.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 827	44.7%	9 688	55.3%	-	-	-	-	17 515	2.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 527	16.3%	-	-	-	-	43 812	83.7%	52 339	6.0%
<b>Total</b>	<b>39 327</b>	<b>4.5%</b>	<b>9 688</b>	<b>1.1%</b>	<b>-</b>	<b>-</b>	<b>823 369</b>	<b>94.4%</b>	<b>872 384</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: MKHONDO (MP303)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>659 449</b>	<b>187 658</b>	<b>28.5%</b>	<b>187 658</b>	<b>28.5%</b>	<b>175 756</b>	<b>30.9%</b>	<b>6.8%</b>
Property rates	69 801	18 740	26.8%	18 740	26.8%	18 293	37.0%	2.4%
Service charges - electricity revenue	169 270	31 375	18.5%	31 375	18.5%	35 793	22.8%	(12.3%)
Service charges - water revenue	30 141	5 334	17.7%	5 334	17.7%	6 535	24.8%	(18.4%)
Service charges - sanitation revenue	21 282	2 747	12.9%	2 747	12.9%	2 641	14.8%	4.0%
Service charges - refuse revenue	15 649	3 179	20.3%	3 179	20.3%	3 023	25.2%	5.2%
Rental of facilities and equipment	3 239	43	1.3%	43	1.3%	49	2.0%	(12.1%)
Interest earned - external investments	832	6 467	777.0%	6 467	777.0%	7 217	401.7%	(10.4%)
Interest earned - outstanding debtors	34 952	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 345	289	12.3%	289	12.3%	376	36.1%	(23.3%)
Licences and permits	139	45	32.2%	45	32.2%	19	17.0%	133.5%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	265 326	118 886	44.8%	118 886	44.8%	101 027	41.4%	17.7%
Other revenue	46 472	554	1.2%	554	1.2%	784	2.0%	(29.4%)
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>762 980</b>	<b>116 593</b>	<b>15.3%</b>	<b>116 593</b>	<b>15.3%</b>	<b>79 815</b>	<b>12.9%</b>	<b>46.1%</b>
Employee related costs	199 074	51 900	26.1%	51 900	26.1%	30 969	16.6%	67.6%
Remuneration of councillors	18 755	4 015	21.4%	4 015	21.4%	2 547	15.1%	57.6%
Debt impairment	84 000	-	-	-	-	-	-	-
Depreciation and asset impairment	141 143	(1 675)	(1.2%)	(1 675)	(1.2%)	(52)	(.1%)	3 114.1%
Finance charges	9 405	1 202	12.8%	1 202	12.8%	3 998	52.4%	(69.9%)
Bulk purchases	165 000	39 176	23.7%	39 176	23.7%	19 606	13.2%	99.8%
Other Materials	17 511	2 456	14.0%	2 456	14.0%	1 662	11.3%	47.7%
Contracted services	74 699	10 637	14.2%	10 637	14.2%	13 790	26.7%	(22.9%)
Transfers and subsidies	11 835	921	7.8%	921	7.8%	1 052	8.6%	(12.4%)
Other expenditure	41 558	7 960	19.2%	7 960	19.2%	6 243	12.0%	27.5%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(103 531)</b>	<b>71 066</b>		<b>71 066</b>		<b>95 942</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	155 357	34 301	22.1%	34 301	22.1%	28 117	23.7%	22.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>51 826</b>	<b>105 367</b>		<b>105 367</b>		<b>124 058</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>51 826</b>	<b>105 367</b>		<b>105 367</b>		<b>124 058</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>51 826</b>	<b>105 367</b>		<b>105 367</b>		<b>124 058</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>51 826</b>	<b>105 367</b>		<b>105 367</b>		<b>124 058</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>158 857</b>	<b>36 667</b>	<b>23.1%</b>	<b>36 667</b>	<b>23.1%</b>	<b>23 170</b>	<b>16.0%</b>	<b>58.2%</b>
National Government	155 357	35 302	22.7%	35 302	22.7%	17 482	14.8%	101.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>155 357</b>	<b>35 302</b>	<b>22.7%</b>	<b>35 302</b>	<b>22.7%</b>	<b>17 482</b>	<b>14.8%</b>	<b>101.9%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 500	1 365	39.0%	1 365	39.0%	5 688	21.6%	(76.0%)
<b>Capital Expenditure Functional</b>	<b>158 857</b>	<b>36 667</b>	<b>23.1%</b>	<b>36 667</b>	<b>23.1%</b>	<b>23 183</b>	<b>16.0%</b>	<b>58.2%</b>
<b>Municipal governance and administration</b>	<b>2 000</b>	<b>1 365</b>	<b>68.3%</b>	<b>1 365</b>	<b>68.3%</b>	<b>12</b>	<b>1.0%</b>	<b>10 975.0%</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 000	1 365	68.3%	1 365	68.3%	12	1.0%	10 975.0%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2 300</b>	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	2 300	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>14 942</b>	<b>2 880</b>	<b>19.3%</b>	<b>2 880</b>	<b>19.3%</b>	-	-	<b>(100.0%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	14 942	2 880	19.3%	2 880	19.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>139 614</b>	<b>32 421</b>	<b>23.2%</b>	<b>32 421</b>	<b>23.2%</b>	<b>23 170</b>	<b>21.2%</b>	<b>39.9%</b>
Energy sources	16 940	5 744	33.9%	5 744	33.9%	5 688	14.5%	1.0%
Water Management	85 860	7 025	8.2%	7 025	8.2%	15 622	43.3%	(55.0%)
Waste Water Management	36 814	19 652	53.4%	19 652	53.4%	1 860	5.4%	956.5%
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>696 567</b>	<b>114 646</b>	<b>16.5%</b>	<b>114 646</b>	<b>16.5%</b>	<b>88 109</b>	<b>12.8%</b>	<b>30.1%</b>
Property rates	52 351	13 480	25.7%	13 480	25.7%	8 235	17.0%	63.7%
Service charges	182 174	17 636	9.7%	17 636	9.7%	20 205	19.1%	(12.7%)
Other revenue	31 502	769	2.4%	769	2.4%	798	1.6%	(3.6%)
Transfers and Subsidies - Operational	275 184	24 314	8.8%	24 314	8.8%	20 535	5.9%	18.4%
Transfers and Subsidies - Capital	155 357	58 446	37.6%	58 446	37.6%	38 334	32.4%	52.5%
Interest	-	1	-	1	-	2	-	(74.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(682 820)</b>	<b>(49 325)</b>	<b>7.2%</b>	<b>(49 325)</b>	<b>7.2%</b>	<b>73 648</b>	<b>-</b>	<b>(167.0%)</b>
Suppliers and employees	(682 820)	(49 325)	7.2%	(49 325)	7.2%	73 648	-	(167.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>13 747</b>	<b>65 321</b>	<b>475.2%</b>	<b>65 321</b>	<b>475.2%</b>	<b>161 757</b>	<b>23.6%</b>	<b>(59.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(439)</b>	<b>1 744</b>	<b>(397.0%)</b>	<b>1 744</b>	<b>(397.0%)</b>	<b>52</b>	<b>11.5%</b>	<b>3 246.5%</b>
Proceeds on disposal of PPE	-	1 744	-	1 744	-	52	-	3 246.5%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	(439)	-	-	-	-	-	-	-
<b>Payments</b>	<b>(143 171)</b>	<b>(69 323)</b>	<b>48.4%</b>	<b>(69 323)</b>	<b>48.4%</b>	<b>(47 308)</b>	<b>32.7%</b>	<b>46.5%</b>

Capital assets	(143 171)	(69 323)	48.4%	(69 323)	48.4%	(47 308)	32.7%	46.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(143 610)</b>	<b>(67 580)</b>	<b>47.1%</b>	<b>(67 580)</b>	<b>47.1%</b>	<b>(47 256)</b>	<b>32.8%</b>	<b>43.0%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	3 841	(7)	(.2%)	(7)	(.2%)	26	(.7%)	(126.9%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 841	(7)	(.2%)	(7)	(.2%)	26	(.7%)	(126.9%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>3 841</b>	<b>(7)</b>	<b>(.2%)</b>	<b>(7)</b>	<b>(.2%)</b>	<b>26</b>	<b>(.7%)</b>	<b>(126.9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(126 022)</b>	<b>(2 266)</b>	<b>1.8%</b>	<b>(2 266)</b>	<b>1.8%</b>	<b>114 527</b>	<b>21.3%</b>	<b>(102.0%)</b>
Cash/cash equivalents at the year begin:	6 025	4 546	75.5%	4 546	75.5%	5 572	-	(18.4%)
Cash/cash equivalents at the year end:	(119 998)	2 516	(2.1%)	2 516	(2.1%)	120 098	22.3%	(97.9%)

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	2 125	2.4%	1 730	1.9%	1 952	2.2%	83 692	93.5%	89 498	17.3%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	8 312	6.4%	5 294	4.1%	4 102	3.2%	111 899	86.3%	129 607	25.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 323	6.0%	3 792	4.3%	3 365	3.8%	76 479	86.0%	88 959	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	954	2.5%	760	2.0%	666	1.7%	35 811	93.8%	38 191	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 187	1.8%	1 028	1.6%	987	1.5%	61 508	95.1%	64 710	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 160	2.1%	2 131	2.1%	2 090	2.0%	95 623	93.7%	102 004	19.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	132	2.5%	1	-	102	1.9%	5 026	95.5%	5 261	1.0%	-	-	-	-
<b>Total By Income Source</b>	<b>20 193</b>	<b>3.9%</b>	<b>14 735</b>	<b>2.8%</b>	<b>13 264</b>	<b>2.6%</b>	<b>470 044</b>	<b>90.7%</b>	<b>518 236</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 033	5.0%	2 645	4.3%	2 360	3.9%	52 834	86.8%	60 872	11.7%	-	-	-	-
Commercial	6 466	9.8%	3 388	5.1%	2 291	3.5%	53 729	81.6%	65 874	12.7%	-	-	-	-
Households	10 695	2.7%	8 702	2.2%	8 613	2.2%	363 481	92.8%	391 490	75.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>20 193</b>	<b>3.9%</b>	<b>14 735</b>	<b>2.8%</b>	<b>13 264</b>	<b>2.6%</b>	<b>470 044</b>	<b>90.7%</b>	<b>518 236</b>	<b>100.0%</b>	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	53 858	15.3%	3 800	1.1%	35 946	10.2%	258 717	73.4%	352 322	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>53 858</b>	<b>15.3%</b>	<b>3 800</b>	<b>1.1%</b>	<b>35 946</b>	<b>10.2%</b>	<b>258 717</b>	<b>73.4%</b>	<b>352 322</b>	<b>100.0%</b>

**Contact Details**

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

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 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>374 024</b>	<b>72 545</b>	<b>19.4%</b>	<b>72 545</b>	<b>19.4%</b>	<b>62 152</b>	<b>17.0%</b>	<b>16.7%</b>
Property rates	65 618	31 148	47.5%	31 148	47.5%	22 315	34.1%	39.6%
Service charges - electricity revenue	67 574	12 170	18.0%	12 170	18.0%	13 372	20.6%	(9.0%)
Service charges - water revenue	26 393	9 239	35.0%	9 239	35.0%	8 414	24.2%	9.8%
Service charges - sanitation revenue	14 734	4 419	30.0%	4 419	30.0%	4 234	26.3%	4.4%
Service charges - refuse revenue	7 770	2 635	33.9%	2 635	33.9%	2 524	26.7%	4.4%
Rental of facilities and equipment	1 227	420	34.2%	420	34.2%	476	40.5%	(11.7%)
Interest earned - external investments	4 988	-	-	-	-	-	-	-
Interest earned - outstanding debtors	30 131	8 545	28.4%	8 545	28.4%	9 288	32.2%	(8.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	62	41	66.1%	41	66.1%	75	125.3%	(44.9%)
Licences and permits	1 101	9 748	885.0%	9 748	885.0%	1 550	-	528.8%
Agency services	16 987	(5 690)	(33.5%)	(5 690)	(33.5%)	-	-	(100.0%)
Transfers and subsidies	133 432	-	-	-	-	(217)	(.2%)	(100.0%)
Other revenue	2 332	(130)	(5.6%)	(130)	(5.6%)	123	5.5%	(205.7%)
Gains	1 673	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>424 346</b>	<b>35 962</b>	<b>8.5%</b>	<b>35 962</b>	<b>8.5%</b>	<b>29 996</b>	<b>6.9%</b>	<b>19.9%</b>
Employee related costs	96 753	581	.6%	581	.6%	-	-	(100.0%)
Remuneration of councillors	10 049	1 449	14.4%	1 449	14.4%	-	-	(100.0%)
Debt impairment	77 856	(635)	(.8%)	(635)	(.8%)	(4 435)	(5.4%)	(85.7%)
Depreciation and asset impairment	45 716	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	92 141	20 400	22.1%	20 400	22.1%	22 776	28.4%	(10.4%)
Other Materials	15 260	1 659	10.9%	1 659	10.9%	1 047	5.2%	58.4%
Contracted services	30 999	4 671	15.1%	4 671	15.1%	3 070	9.8%	52.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	55 573	7 838	14.1%	7 838	14.1%	7 538	19.4%	4.0%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(50 322)</b>	<b>36 583</b>		<b>36 583</b>		<b>32 156</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	54 956	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>4 633</b>	<b>36 583</b>		<b>36 583</b>		<b>32 156</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>4 633</b>	<b>36 583</b>		<b>36 583</b>		<b>32 156</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>4 633</b>	<b>36 583</b>		<b>36 583</b>		<b>32 156</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>4 633</b>	<b>36 583</b>		<b>36 583</b>		<b>32 156</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>54 956</b>	<b>5 631</b>	<b>10.2%</b>	<b>5 631</b>	<b>10.2%</b>	<b>269</b>	<b>.4%</b>	<b>1 989.7%</b>
National Government	54 956	5 631	10.2%	5 631	10.2%	269	.4%	1 989.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>54 956</b>	<b>5 631</b>	<b>10.2%</b>	<b>5 631</b>	<b>10.2%</b>	<b>269</b>	<b>.4%</b>	<b>1 989.7%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>62 956</b>	<b>5 631</b>	<b>8.9%</b>	<b>5 631</b>	<b>8.9%</b>	<b>331</b>	<b>.4%</b>	<b>1 600.1%</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>3.9%</b>	<b>(100.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	54	10.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	1 000	-	-	-	-	-	-	-
Public Safety	4 500	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>9 500</b>	<b>19</b>	<b>.2%</b>	<b>19</b>	<b>.2%</b>	<b>277</b>	<b>1.7%</b>	<b>(93.3%)</b>
Planning and Development	9 500	19	.2%	19	.2%	277	1.7%	(93.3%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>47 956</b>	<b>5 612</b>	<b>11.7%</b>	<b>5 612</b>	<b>11.7%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Energy sources	-	-	-	-	-	-	-	-
Water Management	34 000	5 612	16.5%	5 612	16.5%	-	-	(100.0%)
Waste Water Management	13 956	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>290 677</b>	<b>52 045</b>	<b>17.9%</b>	<b>52 045</b>	<b>17.9%</b>	<b>28 562</b>	<b>10.4%</b>	<b>82.2%</b>
Property rates	68 389	11 643	17.0%	11 643	17.0%	3 323	5.1%	250.4%
Service charges	131 879	22 134	16.8%	22 134	16.8%	16 032	12.8%	38.1%
Other revenue	3 229	11 542	357.4%	11 542	357.4%	8 238	430.3%	40.1%
Transfers and Subsidies - Operational	25 627	1 725	6.7%	1 725	6.7%	969	11.5%	78.1%
Transfers and Subsidies - Capital	56 564	5 000	8.8%	5 000	8.8%	0	-	1 592 256.7%
Interest	4 988	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>3 660</b>	<b>(12 809)</b>	<b>(350.0%)</b>	<b>(12 809)</b>	<b>(350.0%)</b>	<b>38 636</b>	<b>(133.2%)</b>	<b>(133.2%)</b>
Suppliers and employees	3 660	(12 809)	(350.0%)	(12 809)	(350.0%)	38 636	(133.2%)	(133.2%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(Used) Operating Activities</b>	<b>294 337</b>	<b>39 236</b>	<b>13.3%</b>	<b>39 236</b>	<b>13.3%</b>	<b>67 198</b>	<b>24.4%</b>	<b>(41.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(34)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-
<b>Payments</b>	<b>(62 956)</b>	<b>(6 491)</b>	<b>10.3%</b>	<b>(6 491)</b>	<b>10.3%</b>	<b>(1 776)</b>	<b>2.2%</b>	<b>265.6%</b>

Capital assets	(62 956)	(6 491)	10.3%	(6 491)	10.3%	(1 776)	2.2%	265.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(62 989)</b>	<b>(6 491)</b>	<b>10.3%</b>	<b>(6 491)</b>	<b>10.3%</b>	<b>(1 776)</b>	<b>2.2%</b>	<b>265.6%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	(362)	-	-	-	-	7	(4%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(362)	-	-	-	-	7	(4%)	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(362)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>(4%)</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>230 985</b>	<b>32 745</b>	<b>14.2%</b>	<b>32 745</b>	<b>14.2%</b>	<b>65 429</b>	<b>33.6%</b>	<b>(50.0%)</b>
Cash/cash equivalents at the year begin:	(569 479)	171 505	(30.1%)	171 505	(30.1%)	267 447	-	(35.9%)
Cash/cash equivalents at the year end:	(338 494)	204 250	(60.3%)	204 250	(60.3%)	332 876	170.9%	(38.6%)

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	3 742	2.6%	2 106	1.4%	2 751	1.9%	138 069	94.1%	146 668	20.2%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	4 120	8.8%	800	1.7%	1 173	2.5%	40 852	87.0%	46 945	6.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 286	2.3%	2 668	1.9%	22 300	15.9%	112 280	79.9%	140 534	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 562	2.0%	1 387	1.8%	1 308	1.7%	73 333	94.5%	77 589	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	933	2.1%	801	1.8%	748	1.7%	41 174	94.3%	43 656	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 289	2.0%	4 359	2.0%	4 007	1.8%	204 021	94.2%	216 677	29.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	381	.7%	289	.5%	257	.5%	52 591	98.3%	53 518	7.4%	-	-	-	-
<b>Total By Income Source</b>	<b>18 313</b>	<b>2.5%</b>	<b>12 409</b>	<b>1.7%</b>	<b>32 545</b>	<b>4.5%</b>	<b>662 321</b>	<b>91.3%</b>	<b>725 588</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 386	3.3%	1 141	1.6%	16 902	23.5%	51 456	71.6%	71 885	9.9%	-	-	-	-
Commercial	1 538	2.4%	1 510	2.4%	4 416	6.9%	56 249	88.3%	63 713	8.8%	-	-	-	-
Households	14 388	2.4%	9 758	1.7%	11 228	1.9%	554 616	94.0%	589 990	81.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>18 313</b>	<b>2.5%</b>	<b>12 409</b>	<b>1.7%</b>	<b>32 545</b>	<b>4.5%</b>	<b>662 321</b>	<b>91.3%</b>	<b>725 588</b>	<b>100.0%</b>	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	957	61.0%	3	.2%	448	28.5%	162	10.3%	1 570	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>957</b>	<b>61.0%</b>	<b>3</b>	<b>.2%</b>	<b>448</b>	<b>28.5%</b>	<b>162</b>	<b>10.3%</b>	<b>1 570</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	M LB Tshabalala	017 734 6101
Financial Manager	MS NL Khuzwayo	017 734 6163

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: LEKWA (MP305)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 080 833</b>	<b>164 363</b>	<b>15.2%</b>	<b>164 363</b>	<b>15.2%</b>	<b>203 896</b>	<b>24.6%</b>	<b>(19.4%)</b>
Property rates	139 336	31 268	22.4%	31 268	22.4%	24 506	32.0%	27.6%
Service charges - electricity revenue	457 526	82 612	18.1%	82 612	18.1%	73 980	19.2%	11.7%
Service charges - water revenue	99 517	21 776	21.9%	21 776	21.9%	20 297	24.8%	7.3%
Service charges - sanitation revenue	78 435	9 839	12.5%	9 839	12.5%	8 614	18.5%	14.2%
Service charges - refuse revenue	78 723	6 655	8.5%	6 655	8.5%	5 876	16.0%	13.3%
Rental of facilities and equipment	4 289	396	9.2%	396	9.2%	420	7.7%	(5.6%)
Interest earned - external investments	639	-	-	-	-	-	-	-
Interest earned - outstanding debtors	59 474	11 659	19.6%	11 659	19.6%	13 736	40.8%	(15.1%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	13	.9%	13	.9%	49	1.6%	(73.6%)
Licences and permits	1 000	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	154 738	0	-	0	-	56 129	44.7%	(100.0%)
Other revenue	5 657	144	2.6%	144	2.6%	289	1.1%	(50.0%)
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 058 704</b>	<b>231 658</b>	<b>21.9%</b>	<b>231 658</b>	<b>21.9%</b>	<b>197 904</b>	<b>21.8%</b>	<b>17.1%</b>
Employee related costs	247 752	55 090	22.2%	55 090	22.2%	1 425	.6%	3 767.3%
Remuneration of councillors	14 399	3 913	27.2%	3 913	27.2%	1 130	9.0%	246.2%
Debt impairment	59 492	91	.2%	91	.2%	631	1.3%	(85.5%)
Depreciation and asset impairment	80 000	-	-	-	-	-	-	-
Finance charges	96 229	3 243	3.4%	3 243	3.4%	28 705	34.4%	(88.7%)
Bulk purchases	370 231	149 667	40.4%	149 667	40.4%	141 703	43.3%	5.6%
Other Materials	28 004	2 868	10.2%	2 868	10.2%	2 162	9.7%	32.6%
Contracted services	93 577	9 802	10.5%	9 802	10.5%	15 735	25.7%	(37.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	69 020	6 984	10.1%	6 984	10.1%	6 412	12.9%	8.9%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>22 129</b>	<b>(67 295)</b>		<b>(67 295)</b>		<b>5 992</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	39 623	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	3 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>64 753</b>	<b>(67 295)</b>		<b>(67 295)</b>		<b>5 992</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>64 753</b>	<b>(67 295)</b>		<b>(67 295)</b>		<b>5 992</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>64 753</b>	<b>(67 295)</b>		<b>(67 295)</b>		<b>5 992</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>64 753</b>	<b>(67 295)</b>		<b>(67 295)</b>		<b>5 992</b>		

**Part 2: Capital Revenue and Expenditure**

	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>41 623</b>	<b>349</b>	<b>.8%</b>	<b>349</b>	<b>.8%</b>	<b>(6 239)</b>	<b>(9.0%)</b>	<b>(105.6%)</b>
National Government	39 623	349	.9%	349	.9%	(9 524)	(18.5%)	(103.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>39 623</b>	<b>349</b>	<b>.9%</b>	<b>349</b>	<b>.9%</b>	<b>(9 524)</b>	<b>(18.5%)</b>	<b>(103.7%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 000	-	-	-	-	3 285	18.3%	(100.0%)
<b>Capital Expenditure Functional</b>	<b>47 623</b>	<b>349</b>	<b>.7%</b>	<b>349</b>	<b>.7%</b>	<b>(6 239)</b>	<b>(9.0%)</b>	<b>(105.6%)</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 525</b>	<b>-</b>	<b>(100.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	2 525	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>1.0%</b>	<b>(100.0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	62	1.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>47 623</b>	<b>349</b>	<b>.7%</b>	<b>349</b>	<b>.7%</b>	<b>(8 825)</b>	<b>(14.0%)</b>	<b>(104.0%)</b>
Energy sources	12 385	-	-	-	-	(2 962)	(29.5%)	(100.0%)
Water Management	19 438	349	1.8%	349	1.8%	1 252	7.8%	(72.1%)
Waste Water Management	15 801	-	-	-	-	(7 115)	(19.2%)	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 143 504</b>	<b>138 979</b>	<b>12.2%</b>	<b>138 979</b>	<b>12.2%</b>	<b>153 083</b>	<b>17.9%</b>	<b>(9.2%)</b>
Property rates	141 942	14 358	10.1%	14 358	10.1%	11 164	14.6%	28.6%
Service charges	721 011	114 066	15.8%	114 066	15.8%	78 576	14.2%	45.2%
Other revenue	62 384	208	.3%	208	.3%	473	1.2%	(55.9%)
Transfers and Subsidies - Operational	154 738	0	-	0	-	62 871	47.8%	(100.0%)
Transfers and Subsidies - Capital	39 623	10 346	26.1%	10 346	26.1%	-	-	(100.0%)
Interest	23 806	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>173 962</b>	<b>-</b>	<b>173 962</b>	<b>-</b>	<b>238 710</b>	<b>-</b>	<b>(27.1%)</b>
Suppliers and employees	-	173 962	-	173 962	-	238 710	-	(27.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 143 504</b>	<b>312 941</b>	<b>27.4%</b>	<b>312 941</b>	<b>27.4%</b>	<b>391 793</b>	<b>45.9%</b>	<b>(20.1%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(48 731)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(48 731)	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(47 623)</b>	<b>(402)</b>	<b>.8%</b>	<b>(402)</b>	<b>.8%</b>	<b>7 894</b>	<b>(11.4%)</b>	<b>(105.1%)</b>



Capital assets	(47 623)	(402)	.8%	(402)	.8%	7 894	(11.4%)	(105.1%)
<b>Net Cash from(used) Investing Activities</b>	<b>(96 355)</b>	<b>(402)</b>	<b>.4%</b>	<b>(402)</b>	<b>.4%</b>	<b>7 894</b>	<b>(38.1%)</b>	<b>(105.1%)</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	2 144	(0)	-	(0)	-	12	-	(101.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 144	(0)	-	(0)	-	12	-	(101.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>2 144</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>(101.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 049 293</b>	<b>312 540</b>	<b>29.8%</b>	<b>312 540</b>	<b>29.8%</b>	<b>399 699</b>	<b>46.6%</b>	<b>(21.8%)</b>
Cash/cash equivalents at the year begin:	(39 877)	139 372	(349.5%)	139 372	(349.5%)	(33 704)	-	(513.5%)
Cash/cash equivalents at the year end:	1 009 416	451 912	44.8%	451 912	44.8%	365 996	42.7%	23.5%

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	8 586	3.0%	6 390	2.3%	6 186	2.2%	261 750	92.5%	282 912	22.8%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	26 873	15.2%	18 664	10.5%	9 676	5.5%	121 970	68.8%	177 183	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 727	5.4%	6 100	2.6%	5 466	2.3%	211 899	89.7%	236 193	19.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 789	2.9%	2 775	2.1%	2 560	1.9%	122 601	93.1%	131 725	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 579	2.7%	1 940	2.0%	1 787	1.9%	90 001	93.5%	96 308	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 051	100.0%	8 051	6%	-	-	-	-
Interest on Arrear Debtor Accounts	4 151	1.4%	4 077	1.4%	3 888	1.3%	286 159	95.9%	298 275	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 208	100.0%	8 208	7%	-	-	-	-
<b>Total By Income Source</b>	<b>58 705</b>	<b>4.7%</b>	<b>39 947</b>	<b>3.2%</b>	<b>29 563</b>	<b>2.4%</b>	<b>1 110 639</b>	<b>89.7%</b>	<b>1 238 854</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	10 156	11.7%	2 533	2.9%	2 221	2.6%	72 071	82.9%	86 981	7.0%	-	-	-	-
Commercial	28 568	10.9%	21 200	8.1%	12 187	4.7%	199 434	76.3%	261 388	21.1%	-	-	-	-
Households	19 981	2.2%	16 214	1.8%	15 155	1.7%	839 135	94.2%	890 485	71.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>58 705</b>	<b>4.7%</b>	<b>39 947</b>	<b>3.2%</b>	<b>29 563</b>	<b>2.4%</b>	<b>1 110 639</b>	<b>89.7%</b>	<b>1 238 854</b>	<b>100.0%</b>	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	119 633	8.7%	66 066	4.8%	105 732	7.7%	1 084 292	78.8%	1 375 723	100.6%
Auditor-General	13	100.0%	-	-	-	-	-	-	13	-
Other	-	-	-	-	-	-	(7 639)	100.0%	(7 639)	(6%)
<b>Total</b>	<b>119 646</b>	<b>8.7%</b>	<b>66 066</b>	<b>4.8%</b>	<b>105 732</b>	<b>7.7%</b>	<b>1 076 653</b>	<b>78.7%</b>	<b>1 368 098</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: DIPALESENG (MP306)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>271 457</b>	<b>81 917</b>	<b>30.2%</b>	<b>81 917</b>	<b>30.2%</b>	<b>75 124</b>	<b>43.1%</b>	<b>9.0%</b>
Property rates	33 115	8 096	24.4%	8 096	24.4%	8 188	26.2%	(1.1%)
Service charges - electricity revenue	62 809	11 878	18.9%	11 878	18.9%	19 238	109.804.9%	(38.3%)
Service charges - water revenue	21 949	5 743	26.2%	5 743	26.2%	5 236	25.8%	9.7%
Service charges - sanitation revenue	20 409	5 351	26.2%	5 351	26.2%	5 516	29.1%	(3.0%)
Service charges - refuse revenue	7 832	1 537	19.6%	1 537	19.6%	1 865	-	(17.6%)
Rental of facilities and equipment	179	33	18.7%	33	18.7%	41	20.5%	(18.0%)
Interest earned - external investments	1 227	117	9.5%	117	9.5%	169	7.8%	(31.1%)
Interest earned - outstanding debtors	27 811	8 820	31.7%	8 820	31.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	859	17	2.0%	17	2.0%	4	3%	356.6%
Licences and permits	0	1 853	2 685 905.8%	1 853	2 685 905.8%	1 349	54.9%	37.4%
Agency services	6 231	-	-	-	-	-	-	-
Transfers and subsidies	86 727	37 881	43.7%	37 881	43.7%	32 553	42.0%	16.4%
Other revenue	2 308	590	25.6%	590	25.6%	965	80.9%	(38.9%)
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>294 517</b>	<b>32 047</b>	<b>10.9%</b>	<b>32 047</b>	<b>10.9%</b>	<b>44 086</b>	<b>30.2%</b>	<b>(27.3%)</b>
Employee related costs	68 091	544	.8%	544	.8%	726	1.4%	(25.0%)
Remuneration of councillors	5 646	-	-	-	-	21	.4%	(100.0%)
Debt impairment	49 699	-	-	-	-	-	-	-
Depreciation and asset impairment	27 407	-	-	-	-	-	-	-
Finance charges	5 304	1 241	23.4%	1 241	23.4%	1 802	-	(31.1%)
Bulk purchases	69 138	23 823	34.5%	23 823	34.5%	22 184	230.8%	7.4%
Other Materials	5 553	1 434	25.8%	1 434	25.8%	429	10.0%	234.3%
Contracted services	33 044	3 543	10.7%	3 543	10.7%	11 568	81.4%	(69.4%)
Transfers and subsidies	1 800	-	-	-	-	-	-	-
Other expenditure	28 835	1 461	5.1%	1 461	5.1%	7 357	40.5%	(80.1%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(23 060)</b>	<b>49 870</b>		<b>49 870</b>		<b>31 038</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	79 246	-	-	-	-	13 000	69.0%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>56 186</b>	<b>49 870</b>		<b>49 870</b>		<b>44 038</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>56 186</b>	<b>49 870</b>		<b>49 870</b>		<b>44 038</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>56 186</b>	<b>49 870</b>		<b>49 870</b>		<b>44 038</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>56 186</b>	<b>49 870</b>		<b>49 870</b>		<b>44 038</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>79 246</b>	<b>6 546</b>	<b>8.3%</b>	<b>6 546</b>	<b>8.3%</b>	<b>3 882</b>	<b>-</b>	<b>68.6%</b>
National Government	79 246	6 546	8.3%	6 546	8.3%	3 882	-	68.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>79 246</b>	<b>6 546</b>	<b>8.3%</b>	<b>6 546</b>	<b>8.3%</b>	<b>3 882</b>	<b>-</b>	<b>68.6%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>79 246</b>	<b>6 561</b>	<b>8.3%</b>	<b>6 561</b>	<b>8.3%</b>	<b>3 899</b>	<b>2.9%</b>	<b>68.3%</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>(11.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	15	-	15	-	17	-	(11.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 578</b>	<b>-</b>	<b>(100.0%)</b>
Community and Social Services	-	-	-	-	-	2 578	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>17 781</b>	<b>2 089</b>	<b>11.8%</b>	<b>2 089</b>	<b>11.8%</b>	<b>759</b>	<b>7.6%</b>	<b>175.1%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	17 781	2 089	11.8%	2 089	11.8%	759	7.6%	175.1%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>61 465</b>	<b>4 457</b>	<b>7.3%</b>	<b>4 457</b>	<b>7.3%</b>	<b>545</b>	<b>4%</b>	<b>718.2%</b>
Energy sources	16 465	2 076	12.6%	2 076	12.6%	545	-	281.1%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	45 000	2 381	5.3%	2 381	5.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>295 545</b>	<b>109 344</b>	<b>37.0%</b>	<b>109 344</b>	<b>37.0%</b>	<b>129 266</b>	<b>66.9%</b>	<b>(15.4%)</b>
Property rates	21 481	7 140	33.2%	7 140	33.2%	2 398	-	197.8%
Service charges	76 232	16 746	22.0%	16 746	22.0%	22 293	-	(24.9%)
Other revenue	30 882	6 065	19.6%	6 065	19.6%	4 963	1 039.3%	22.2%
Transfers and Subsidies - Operational	83 477	56 535	67.7%	56 535	67.7%	38 612	20.0%	46.4%
Transfers and Subsidies - Capital	82 246	22 858	27.8%	22 858	27.8%	61 000	-	(62.5%)
Interest	1 227	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(204 564)</b>	<b>(37 034)</b>	<b>18.1%</b>	<b>(37 034)</b>	<b>18.1%</b>	<b>39 656</b>	<b>-</b>	<b>(193.4%)</b>
Suppliers and employees	(199 260)	(23 534)	11.8%	(23 534)	11.8%	39 656	-	(159.3%)
Finance charges	(5 304)	-	-	-	-	-	-	-
Transfers and grants	-	(13 500)	-	(13 500)	-	-	-	(100.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>90 981</b>	<b>72 310</b>	<b>79.5%</b>	<b>72 310</b>	<b>79.5%</b>	<b>168 922</b>	<b>87.4%</b>	<b>(57.2%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(79 246)</b>	<b>(7 828)</b>	<b>9.9%</b>	<b>(7 828)</b>	<b>9.9%</b>	<b>(5 944)</b>	<b>4.4%</b>	<b>31.7%</b>

Capital assets	(79 246)	(7 828)	9.9%	(7 828)	9.9%	(5 944)	4.4%	31.7%
<b>Net Cash from(used) Investing Activities</b>	<b>(79 246)</b>	<b>(7 828)</b>	<b>9.9%</b>	<b>(7 828)</b>	<b>9.9%</b>	<b>(5 944)</b>	<b>4.6%</b>	<b>31.7%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	1 528	9	.6%	9	.6%	4	(2%)	130.6%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 528	9	.6%	9	.6%	4	(2%)	130.6%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>1 528</b>	<b>9</b>	<b>.6%</b>	<b>9</b>	<b>.6%</b>	<b>4</b>	<b>(2%)</b>	<b>130.6%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>13 263</b>	<b>64 490</b>	<b>486.3%</b>	<b>64 490</b>	<b>486.3%</b>	<b>162 982</b>	<b>258.6%</b>	<b>(60.4%)</b>
Cash/cash equivalents at the year begin:	146	3 116	2 134.1%	3 116	2 134.1%	3 329	-	(6.4%)
Cash/cash equivalents at the year end:	13 409	67 606	504.2%	67 606	504.2%	166 311	263.9%	(59.3%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	2 172	2.5%	1 231	1.4%	1 137	1.3%	81 079	94.7%	85 619	16.8%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	4 808	10.1%	1 401	3.0%	1 325	2.8%	39 933	84.1%	47 467	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 516	4.0%	2 194	3.5%	2 311	3.7%	55 535	88.8%	62 557	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 022	2.1%	1 352	1.4%	1 211	1.3%	90 549	95.2%	95 134	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	748	1.4%	720	1.4%	711	1.3%	50 686	95.9%	52 865	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 324	100.0%	2 324	5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 769	2.2%	2 720	2.2%	2 685	2.2%	116 651	93.5%	124 826	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	61	2%	19	-	14	-	38 873	99.8%	38 968	7.6%	-	-	-	-
<b>Total By Income Source</b>	<b>15 097</b>	<b>3.0%</b>	<b>9 637</b>	<b>1.9%</b>	<b>9 395</b>	<b>1.8%</b>	<b>475 631</b>	<b>93.3%</b>	<b>509 760</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	635	6.0%	728	6.9%	823	7.8%	8 398	79.3%	10 584	2.1%	-	-	-	-
Commercial	8 541	5.4%	3 166	2.0%	3 002	1.9%	143 114	90.7%	157 824	31.0%	-	-	-	-
Households	5 921	1.7%	5 743	1.7%	5 570	1.6%	324 119	95.0%	341 352	67.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>15 097</b>	<b>3.0%</b>	<b>9 637</b>	<b>1.9%</b>	<b>9 395</b>	<b>1.8%</b>	<b>475 631</b>	<b>93.3%</b>	<b>509 760</b>	<b>100.0%</b>	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 759	13.3%	626	.5%	6 554	4.9%	108 395	81.3%	133 334	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>17 759</b>	<b>13.3%</b>	<b>626</b>	<b>.5%</b>	<b>6 554</b>	<b>4.9%</b>	<b>108 395</b>	<b>81.3%</b>	<b>133 334</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Johnny Mkgatsi	017 773 2031
Financial Manager	Mr Clement Letsalo	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: GOVAN MBEKI (MP307)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>2 432 912</b>	<b>548 290</b>	<b>22.5%</b>	<b>548 290</b>	<b>22.5%</b>	<b>540 868</b>	<b>27.0%</b>	<b>1.4%</b>
Property rates	346 777	93 810	27.1%	93 810	27.1%	81 651	26.2%	14.9%
Service charges - electricity revenue	610 150	109 878	18.0%	109 878	18.0%	133 097	25.2%	(17.4%)
Service charges - water revenue	545 933	157 904	28.9%	157 904	28.9%	105 011	23.7%	50.4%
Service charges - sanitation revenue	139 683	32 599	23.3%	32 599	23.3%	28 575	25.1%	14.1%
Service charges - refuse revenue	149 397	31 994	21.4%	31 994	21.4%	30 622	24.7%	4.5%
Rental of facilities and equipment	4 728	1 324	28.0%	1 324	28.0%	1 633	36.2%	(18.9%)
Interest earned - external investments	13 588	1 501	11.0%	1 501	11.0%	2 324	43.6%	(35.4%)
Interest earned - outstanding debtors	196 128	(5 117)	(2.6%)	(5 117)	(2.6%)	27 183	25.5%	(118.8%)
Dividends received	21	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 646	33	.1%	33	.1%	596	1.8%	(94.5%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	385 183	122 973	31.9%	122 973	31.9%	126 989	40.4%	(3.2%)
Other revenue	6 677	1 393	20.9%	1 393	20.9%	2 228	37.0%	(37.5%)
Gains	-	-	-	-	-	959	8.7%	(100.0%)
<b>Operating Expenditure</b>	<b>2 376 700</b>	<b>343 296</b>	<b>14.4%</b>	<b>343 296</b>	<b>14.4%</b>	<b>372 735</b>	<b>15.4%</b>	<b>(7.9%)</b>
Employee related costs	628 945	44 560	7.1%	44 560	7.1%	17	-	261 264.9%
Remuneration of councillors	29 386	2 095	7.1%	2 095	7.1%	1	-	299 184.6%
Debt impairment	194 223	-	-	-	-	-	-	-
Depreciation and asset impairment	148 449	-	-	-	-	-	-	-
Finance charges	123 975	7 442	6.0%	7 442	6.0%	50 892	62.9%	(85.4%)
Bulk purchases	862 200	262 055	30.4%	262 055	30.4%	285 780	31.2%	(8.3%)
Other Materials	55 081	3 998	7.3%	3 998	7.3%	6 368	20.0%	(37.2%)
Contracted services	251 916	15 550	6.2%	15 550	6.2%	15 960	5.9%	(2.6%)
Transfers and subsidies	-	(15)	-	(15)	-	7 539	19.0%	(100.2%)
Other expenditure	82 527	7 611	9.2%	7 611	9.2%	6 237	7.5%	22.0%
Losses	-	-	-	-	-	(59)	87.2%	(100.0%)
<b>Surplus/(Deficit)</b>	<b>56 212</b>	<b>204 994</b>		<b>204 994</b>		<b>168 133</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	172 422	-	-	-	-	26 650	30.0%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>228 634</b>	<b>204 994</b>		<b>204 994</b>		<b>194 783</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>228 634</b>	<b>204 994</b>		<b>204 994</b>		<b>194 783</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>228 634</b>	<b>204 994</b>		<b>204 994</b>		<b>194 783</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>228 634</b>	<b>204 994</b>		<b>204 994</b>		<b>194 783</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>169 586</b>	<b>16 274</b>	<b>9.6%</b>	<b>16 274</b>	<b>9.6%</b>	<b>6 266</b>	<b>6.2%</b>	<b>159.7%</b>
National Government	169 586	16 274	9.6%	16 274	9.6%	6 266	6.2%	159.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>169 586</b>	<b>16 274</b>	<b>9.6%</b>	<b>16 274</b>	<b>9.6%</b>	<b>6 266</b>	<b>6.2%</b>	<b>159.7%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>325 861</b>	<b>20 116</b>	<b>6.2%</b>	<b>20 116</b>	<b>6.2%</b>	<b>(7 477)</b>	<b>(5.3%)</b>	<b>(369.1%)</b>
<b>Municipal governance and administration</b>	<b>9 465</b>	<b>849</b>	<b>9.0%</b>	<b>849</b>	<b>9.0%</b>	<b>108</b>	<b>9%</b>	<b>688.2%</b>
Executive and Council	-	12	-	12	-	17	1.8%	(31.6%)
Finance and administration	9 465	838	8.8%	838	8.8%	90	8%	826.8%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>244</b>	<b>1.3%</b>	<b>(100.0%)</b>
Community and Social Services	-	-	-	-	-	244	1.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>62 886</b>	<b>3 385</b>	<b>5.4%</b>	<b>3 385</b>	<b>5.4%</b>	<b>634</b>	<b>4.1%</b>	<b>433.9%</b>
Planning and Development	57 986	3 371	5.8%	3 371	5.8%	-	-	(100.0%)
Road Transport	4 900	-	-	-	-	634	6.3%	(100.0%)
Environmental Protection	-	15	-	15	-	0	-	10 561.8%
<b>Trading Services</b>	<b>253 510</b>	<b>15 882</b>	<b>6.3%</b>	<b>15 882</b>	<b>6.3%</b>	<b>(8 463)</b>	<b>(8.9%)</b>	<b>(287.7%)</b>
Energy sources	32 000	10 082	31.5%	10 082	31.5%	797	3.4%	1 165.1%
Water Management	-	727	-	727	-	1 712	16.5%	(57.5%)
Waste Water Management	120 000	5 073	4.2%	5 073	4.2%	2 993	5.5%	69.5%
Waste Management	101 510	-	-	-	-	(13 964)	(199.5%)	(100.0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 961 913</b>	<b>442 664</b>	<b>22.6%</b>	<b>442 664</b>	<b>22.6%</b>	<b>490 681</b>	<b>24.5%</b>	<b>(9.8%)</b>
Property rates	297 207	233	.1%	233	.1%	73 911	153.5%	(99.7%)
Service charges	1 143 893	2 687	.2%	2 687	.2%	37 053	22.5%	(92.7%)
Other revenue	44 625	271 318	608.0%	271 318	608.0%	259 397	17.4%	4.6%
Transfers and Subsidies - Operational	342 764	143 422	41.8%	143 422	41.8%	120 313	39.8%	19.2%
Transfers and Subsidies - Capital	119 836	25 000	20.9%	25 000	20.9%	1	-	2 349 569.1%
Interest	13 588	3	-	3	-	6	-	(42.1%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 265 262)</b>	<b>118 256</b>	<b>(5.2%)</b>	<b>118 256</b>	<b>(5.2%)</b>	<b>438 585</b>	<b>-</b>	<b>(73.0%)</b>
Suppliers and employees	(2 265 262)	118 256	(5.2%)	118 256	(5.2%)	438 585	-	(73.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(303 348)</b>	<b>560 920</b>	<b>(184.9%)</b>	<b>560 920</b>	<b>(184.9%)</b>	<b>929 266</b>	<b>46.4%</b>	<b>(39.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(53 318)</b>	<b>(62)</b>	<b>.1%</b>	<b>(62)</b>	<b>.1%</b>	<b>(73)</b>	<b>-</b>	<b>(15.0%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(39 512)	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	(13 807)	(62)	.5%	(62)	.5%	(73)	-	(15.0%)
<b>Payments</b>	<b>(253 275)</b>	<b>(26 833)</b>	<b>10.6%</b>	<b>(26 833)</b>	<b>10.6%</b>	<b>(22 092)</b>	<b>15.5%</b>	<b>21.5%</b>

Capital assets	(253 275)	(26 833)	10.6%	(26 833)	10.6%	(22 092)	15.5%	21.5%
<b>Net Cash from(used) Investing Activities</b>	<b>(306 593)</b>	<b>(26 895)</b>	<b>8.8%</b>	<b>(26 895)</b>	<b>8.8%</b>	<b>(22 166)</b>	<b>15.6%</b>	<b>21.3%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	26 616	(248)	(.9%)	(248)	(.9%)	247	-	(200.5%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	26 616	(248)	(.9%)	(248)	(.9%)	247	-	(200.5%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>26 616</b>	<b>(248)</b>	<b>(.9%)</b>	<b>(248)</b>	<b>(.9%)</b>	<b>247</b>	<b>-</b>	<b>(200.5%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(583 325)</b>	<b>533 777</b>	<b>(91.5%)</b>	<b>533 777</b>	<b>(91.5%)</b>	<b>907 348</b>	<b>48.8%</b>	<b>(41.2%)</b>
Cash/cash equivalents at the year begin:	225 098	167 211	74.3%	167 211	74.3%	515 648	-	(67.6%)
Cash/cash equivalents at the year end:	(358 227)	700 987	(195.7%)	700 987	(195.7%)	1 422 996	76.5%	(50.7%)

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	192 384	9.1%	106 600	5.0%	103 011	4.9%	1 716 641	81.0%	2 118 636	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>192 384</b>	<b>9.1%</b>	<b>106 600</b>	<b>5.0%</b>	<b>103 011</b>	<b>4.9%</b>	<b>1 716 641</b>	<b>81.0%</b>	<b>2 118 636</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: GERT SIBANDE (DC30)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	337 041	(158 836)	(47.1%)	(158 836)	(47.1%)	126 585	37.8%	(225.5%)
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	120	37	30.8%	37	30.8%	14	.6%	157.8%
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	20 882	852	4.1%	852	4.1%	2 379	12.0%	(64.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	315 116	138 022	43.8%	138 022	43.8%	124 082	40.3%	11.2%
Other revenue	923	223	24.1%	223	24.1%	109	2.5%	104.9%
Gains	-	(297 970)	-	(297 970)	-	-	-	(100.0%)
<b>Operating Expenditure</b>	372 737	81 721	21.9%	81 721	21.9%	19 027	5.3%	329.5%
Employee related costs	196 890	44 207	22.5%	44 207	22.5%	(183)	(1.1%)	(24 272.4%)
Remuneration of councillors	15 525	3 312	21.3%	3 312	21.3%	(145)	(1.0%)	(2 385.8%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 617	-	-	-	-	-	-	-
Finance charges	645	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	6 484	311	4.8%	311	4.8%	945	12.0%	(67.1%)
Contracted services	41 342	5 910	14.3%	5 910	14.3%	5 051	10.7%	17.0%
Transfers and subsidies	23 185	13 769	59.4%	13 769	59.4%	1 034	4.5%	1 231.1%
Other expenditure	65 050	14 213	21.8%	14 213	21.8%	12 324	19.0%	15.3%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	(35 696)	(240 557)		(240 557)		107 558		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 334	-	-	-	-	4	.2%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	(33 362)	(240 557)		(240 557)		107 562		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	(33 362)	(240 557)		(240 557)		107 562		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	(33 362)	(240 557)		(240 557)		107 562		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	(33 362)	(240 557)		(240 557)		107 562		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	19 350	50	.3%	50	.3%	3 202	16.8%	(98.4%)
<b>Municipal governance and administration</b>	14 950	50	.3%	50	.3%	3 202	23.7%	(98.4%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	14 950	50	.3%	50	.3%	3 202	23.7%	(98.4%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	900	-	-	-	-	-	-	-
Community and Social Services	900	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	3 500	-	-	-	-	-	-	-
Planning and Development	3 500	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	318 493	143 983	45.2%	143 983	45.2%	130 357	41.1%	10.5%
Property rates	-	-	-	-	-	-	-	-
Service charges	120	43	35.5%	43	35.5%	17	.7%	157.8%
Other revenue	123	-	-	-	-	7	5.9%	(100.0%)
Transfers and Subsidies - Operational	315 916	142 307	45.0%	142 307	45.0%	128 618	41.2%	10.6%
Transfers and Subsidies - Capital	2 334	1 634	70.0%	1 634	70.0%	1 716	70.0%	(4.8%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	-	(2 681)	-	(2 681)	-	(25 964)	-	(89.7%)
Suppliers and employees	-	(2 681)	-	(2 681)	-	(25 964)	-	(89.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	318 493	141 303	44.4%	141 303	44.4%	104 393	32.9%	35.4%
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	(20)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(20)	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	(19 350)	(38)	.2%	(38)	.2%	(3 657)	19.2%	(99.0%)

Capital assets	(19 350)	(38)	.2%	(38)	.2%	(3 657)	19.2%	(99.0%)
<b>Net Cash from(used) Investing Activities</b>	<b>(19 370)</b>	<b>(38)</b>	<b>.2%</b>	<b>(38)</b>	<b>.2%</b>	<b>(3 657)</b>	<b>19.2%</b>	<b>(99.0%)</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	(26)	-	-	-	-	2	(11.1%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(26)	-	-	-	-	2	(11.1%)	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>(26)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>(11.1%)</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>299 097</b>	<b>141 265</b>	<b>47.2%</b>	<b>141 265</b>	<b>47.2%</b>	<b>100 739</b>	<b>33.8%</b>	<b>40.2%</b>
Cash/cash equivalents at the year begin:	186 135	154 904	83.2%	154 904	83.2%	186 214	126.1%	(16.8%)
Cash/cash equivalents at the year end:	485 232	296 169	61.0%	296 169	61.0%	286 956	64.4%	3.2%

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	376	21.5%	-	-	30	1.7%	1 342	76.8%	1 748	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>376</b>	<b>21.5%</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>1.7%</b>	<b>1 342</b>	<b>76.8%</b>	<b>1 748</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: VICTOR KHANYE (MP311)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>571 871</b>	<b>110 408</b>	<b>19.3%</b>	<b>110 408</b>	<b>19.3%</b>	<b>140 741</b>	<b>30.4%</b>	<b>(21.6%)</b>
Property rates	78 784	8 177	10.4%	8 177	10.4%	19 631	27.2%	(58.3%)
Service charges - electricity revenue	216 729	45 011	20.8%	45 011	20.8%	37 709	24.5%	19.4%
Service charges - water revenue	48 471	12 899	26.6%	12 899	26.6%	11 099	22.2%	16.2%
Service charges - sanitation revenue	14 855	3 828	25.8%	3 828	25.8%	2 980	22.1%	28.4%
Service charges - refuse revenue	11 321	2 442	21.6%	2 442	21.6%	2 273	25.3%	7.5%
Rental of facilities and equipment	3 041	651	21.4%	651	21.4%	6	2%	10 146.6%
Interest earned - external investments	-	1	-	1	-	319	-	(99.6%)
Interest earned - outstanding debtors	75 399	(20 901)	(27.7%)	(20 901)	(27.7%)	18 611	31.7%	(212.3%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 100	77	7.0%	77	7.0%	(0)	-	(16 162.9%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	120 252	47 628	39.6%	47 628	39.6%	38 462	38.4%	23.8%
Other revenue	1 920	10 595	551.8%	10 595	551.8%	9 652	848.2%	9.8%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>649 881</b>	<b>124 255</b>	<b>19.1%</b>	<b>124 255</b>	<b>19.1%</b>	<b>77 374</b>	<b>13.8%</b>	<b>60.6%</b>
Employee related costs	180 258	38 722	21.5%	38 722	21.5%	24	-	162 795.2%
Remuneration of councillors	9 892	203	2.0%	203	2.0%	20	2%	913.9%
Debt impairment	75 018	19	-	19	-	220	3%	(91.2%)
Depreciation and asset impairment	55 731	(4)	-	(4)	-	-	-	(100.0%)
Finance charges	3 000	328	10.9%	328	10.9%	-	-	(100.0%)
Bulk purchases	200 000	65 081	32.5%	65 081	32.5%	56 539	33.6%	15.1%
Other Materials	20 855	3 776	18.1%	3 776	18.1%	1 252	7.4%	201.7%
Contracted services	67 144	9 455	14.1%	9 455	14.1%	15 190	31.7%	(37.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	37 982	6 673	17.6%	6 673	17.6%	4 130	18.3%	61.6%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(78 010)</b>	<b>(13 847)</b>		<b>(13 847)</b>		<b>63 367</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	24 768	1 168	4.7%	1 168	4.7%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(53 242)</b>	<b>(12 679)</b>		<b>(12 679)</b>		<b>63 367</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(53 242)</b>	<b>(12 679)</b>		<b>(12 679)</b>		<b>63 367</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(53 242)</b>	<b>(12 679)</b>		<b>(12 679)</b>		<b>63 367</b>		
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(53 242)</b>	<b>(12 679)</b>		<b>(12 679)</b>		<b>63 367</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>44 275</b>	<b>5 919</b>	<b>13.4%</b>	<b>5 919</b>	<b>13.4%</b>	<b>3 538</b>	<b>13.8%</b>	<b>67.3%</b>
National Government	35 070	5 919	16.9%	5 919	16.9%	3 538	14.3%	67.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>35 070</b>	<b>5 919</b>	<b>16.9%</b>	<b>5 919</b>	<b>16.9%</b>	<b>3 538</b>	<b>14.3%</b>	<b>67.3%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	9 205	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>44 275</b>	<b>5 919</b>	<b>13.4%</b>	<b>5 919</b>	<b>13.4%</b>	<b>3 538</b>	<b>13.8%</b>	<b>67.3%</b>
<b>Municipal governance and administration</b>	<b>4 470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>13.2%</b>	<b>(100.0%)</b>
Executive and Council	200	-	-	-	-	-	-	-
Finance and administration	4 270	-	-	-	-	500	13.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 435</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	1 070	-	-	-	-	-	-	-
Public Safety	365	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>10 538</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 645</b>	<b>31.9%</b>	<b>(100.0%)</b>
Planning and Development	4 300	-	-	-	-	-	-	-
Road Transport	6 238	-	-	-	-	2 645	31.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>27 832</b>	<b>5 919</b>	<b>21.3%</b>	<b>5 919</b>	<b>21.3%</b>	<b>393</b>	<b>2.9%</b>	<b>1 405.3%</b>
Energy sources	9 942	350	3.5%	350	3.5%	-	-	(100.0%)
Water Management	13 938	5 569	40.0%	5 569	40.0%	-	-	(100.0%)
Waste Water Management	3 952	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	393	2.9%	(100.0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>447 208</b>	<b>90 989</b>	<b>20.3%</b>	<b>90 989</b>	<b>20.3%</b>	<b>68 108</b>	<b>(23.0%)</b>	<b>33.6%</b>
Property rates	63 027	17 059	27.1%	17 059	27.1%	9 475	243.2%	80.0%
Service charges	233 100	56 496	24.2%	56 496	24.2%	43 062	(16.1%)	31.2%
Other revenue	6 061	13 456	222.0%	13 456	222.0%	15 258	(42.2%)	(11.8%)
Transfers and Subsidies - Operational	120 252	2 393	2.0%	2 393	2.0%	-	-	(100.0%)
Transfers and Subsidies - Capital	24 768	1 500	6.1%	1 500	6.1%	-	-	(100.0%)
Interest	-	84	-	84	-	313	-	(73.1%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(542 552)</b>	<b>(93 988)</b>	<b>17.3%</b>	<b>(93 988)</b>	<b>17.3%</b>	<b>90 793</b>	<b>(203.5%)</b>	<b>(203.5%)</b>
Suppliers and employees	(542 552)	(93 988)	17.3%	(93 988)	17.3%	90 793	-	(203.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(95 344)</b>	<b>(2 999)</b>	<b>3.1%</b>	<b>(2 999)</b>	<b>3.1%</b>	<b>158 901</b>	<b>(53.6%)</b>	<b>(101.9%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>58 854</b>	<b>(4 974)</b>	<b>(8.5%)</b>	<b>(4 974)</b>	<b>(8.5%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	58 854	(4 974)	(8.5%)	(4 974)	(8.5%)	-	-	(100.0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(44 275)</b>	<b>(7 287)</b>	<b>16.5%</b>	<b>(7 287)</b>	<b>16.5%</b>	<b>(4 944)</b>	<b>19.3%</b>	<b>47.4%</b>

Capital assets	(44 275)	(7 287)	16.5%	(7 287)	16.5%	(4 944)	19.3%	47.4%
<b>Net Cash from(used) Investing Activities</b>	<b>14 579</b>	<b>(12 261)</b>	<b>(84.1%)</b>	<b>(12 261)</b>	<b>(84.1%)</b>	<b>(4 944)</b>	<b>19.9%</b>	<b>148.0%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	1 781	3	.1%	3	.1%	3	(2%)	(16.7%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 781	3	.1%	3	.1%	3	(2%)	(16.7%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>1 781</b>	<b>3</b>	<b>.1%</b>	<b>3</b>	<b>.1%</b>	<b>3</b>	<b>(2%)</b>	<b>(16.7%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(78 983)</b>	<b>(15 258)</b>	<b>19.3%</b>	<b>(15 258)</b>	<b>19.3%</b>	<b>153 960</b>	<b>(47.6%)</b>	<b>(109.9%)</b>
Cash/cash equivalents at the year begin:	15 255	1 409	9.2%	1 409	9.2%	51 846	-	(97.3%)
Cash/cash equivalents at the year end:	(63 728)	(13 846)	21.7%	(13 846)	21.7%	205 807	(63.7%)	(106.7%)

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	4 531	2.3%	2 392	1.2%	2 236	1.1%	185 322	95.3%	194 482	25.1%	16	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	11 876	32.3%	1 135	3.1%	726	2.0%	23 065	62.7%	36 803	4.8%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 519	5.2%	7 610	3.8%	6 415	3.2%	178 174	87.9%	202 717	26.2%	3	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 073	4.5%	730	3.1%	498	2.1%	21 582	90.4%	23 883	3.1%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	884	4.3%	431	2.1%	386	1.9%	18 750	91.7%	20 450	2.6%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 645	4.2%	4 612	4.2%	4 360	4.0%	96 062	87.6%	109 679	14.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	1	-	1	-	185 573	100.0%	185 577	24.0%	10	-	-	-
<b>Total By Income Source</b>	<b>33 529</b>	<b>4.3%</b>	<b>16 912</b>	<b>2.2%</b>	<b>14 621</b>	<b>1.9%</b>	<b>708 529</b>	<b>91.6%</b>	<b>773 591</b>	<b>100.0%</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 457	9.0%	909	5.6%	703	4.4%	13 079	81.0%	16 149	2.1%	-	-	-	-
Commercial	18 596	14.1%	5 090	3.9%	3 896	3.0%	104 363	79.1%	131 944	17.1%	3	-	-	-
Households	13 476	2.2%	10 914	1.7%	10 023	1.6%	591 086	94.5%	625 498	80.9%	31	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>33 529</b>	<b>4.3%</b>	<b>16 912</b>	<b>2.2%</b>	<b>14 621</b>	<b>1.9%</b>	<b>708 529</b>	<b>91.6%</b>	<b>773 591</b>	<b>100.0%</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	56 206	19.0%	-	-	18 339	6.2%	221 217	74.8%	295 761	58.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 166	8.6%	-	-	28 708	13.5%	165 225	77.9%	212 098	41.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>74 372</b>	<b>14.6%</b>	<b>-</b>	<b>-</b>	<b>47 046</b>	<b>9.3%</b>	<b>386 441</b>	<b>76.1%</b>	<b>507 859</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EMALAHLENI (MP) (MP312)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>3 428 838</b>	<b>890 941</b>	<b>26.0%</b>	<b>890 941</b>	<b>26.0%</b>	<b>812 045</b>	<b>25.5%</b>	<b>9.7%</b>
Property rates	614 398	162 312	26.4%	162 312	26.4%	140 423	23.4%	15.6%
Service charges - electricity revenue	1 146 904	271 002	23.7%	271 002	23.7%	239 033	22.0%	13.7%
Service charges - water revenue	508 965	101 358	19.9%	101 358	19.9%	116 306	26.4%	(12.9%)
Service charges - sanitation revenue	163 645	33 102	20.2%	33 102	20.2%	39 504	29.1%	(16.2%)
Service charges - refuse revenue	136 952	30 327	22.1%	30 327	22.1%	32 322	24.0%	(6.2%)
Rental of facilities and equipment	3 659	598	16.3%	598	16.3%	807	31.2%	(25.9%)
Interest earned - external investments	3 840	1 128	29.4%	1 128	29.4%	-	-	(100.0%)
Interest earned - outstanding debtors	328 073	88 951	27.1%	88 951	27.1%	72 529	24.6%	22.6%
Dividends received	-	-	-	-	-	597	16.2%	(100.0%)
Fines, penalties and forfeits	40 359	1 240	3.1%	1 240	3.1%	1 360	4.4%	(8.8%)
Licences and permits	287	52	18.0%	52	18.0%	612	20.7%	(91.6%)
Agency services	2 712	228	8.4%	228	8.4%	-	-	(100.0%)
Transfers and subsidies	420 424	185 976	44.2%	185 976	44.2%	152 760	40.3%	21.7%
Other revenue	54 102	13 868	25.6%	13 868	25.6%	13 899	28.9%	(2%)
Gains	4 500	-	-	-	-	1 894	8.6%	(100.0%)
<b>Operating Expenditure</b>	<b>4 504 262</b>	<b>722 940</b>	<b>16.1%</b>	<b>722 940</b>	<b>16.1%</b>	<b>714 345</b>	<b>18.4%</b>	<b>1.2%</b>
Employee related costs	994 369	234 457	23.6%	234 457	23.6%	226 976	23.9%	3.3%
Remuneration of councillors	32 528	5 614	17.3%	5 614	17.3%	7 234	22.6%	(22.4%)
Debt impairment	833 069	67	-	67	-	12 111	2.5%	(99.4%)
Depreciation and asset impairment	355 689	-	-	-	-	-	-	-
Finance charges	363 602	15 779	4.3%	15 779	4.3%	56 042	18.6%	(71.8%)
Bulk purchases	1 277 605	352 085	27.6%	352 085	27.6%	312 800	26.7%	12.6%
Other Materials	54 385	6 669	12.3%	6 669	12.3%	6 677	10.3%	(1%)
Contracted services	352 394	59 472	16.9%	59 472	16.9%	47 582	15.9%	25.0%
Transfers and subsidies	4 650	380	8.2%	380	8.2%	4 948	13.1%	(92.3%)
Other expenditure	233 140	48 416	20.8%	48 416	20.8%	40 114	19.5%	20.7%
Losses	2 830	-	-	-	-	(141)	536.3%	(100.0%)
<b>Surplus/(Deficit)</b>	<b>(1 075 424)</b>	<b>168 002</b>		<b>168 002</b>		<b>97 700</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	184 190	26 103	14.2%	26 103	14.2%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	16 971	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(874 263)</b>	<b>194 105</b>		<b>194 105</b>		<b>97 700</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(874 263)</b>	<b>194 105</b>		<b>194 105</b>		<b>97 700</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(874 263)</b>	<b>194 105</b>		<b>194 105</b>		<b>97 700</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(874 263)</b>	<b>194 105</b>		<b>194 105</b>		<b>97 700</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>245 771</b>	<b>40 916</b>	<b>16.6%</b>	<b>40 916</b>	<b>16.6%</b>	<b>21 585</b>	<b>12.1%</b>	<b>89.6%</b>
National Government	184 190	33 717	18.3%	33 717	18.3%	21 585	12.2%	56.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	16 971	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>201 161</b>	<b>33 717</b>	<b>16.8%</b>	<b>33 717</b>	<b>16.8%</b>	<b>21 585</b>	<b>12.1%</b>	<b>56.2%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	44 610	7 199	16.1%	7 199	16.1%	-	-	(100.0%)
<b>Capital Expenditure Functional</b>	<b>245 771</b>	<b>40 916</b>	<b>16.6%</b>	<b>40 916</b>	<b>16.6%</b>	<b>29 202</b>	<b>11.6%</b>	<b>40.1%</b>
<b>Municipal governance and administration</b>	<b>26 830</b>	<b>67</b>	<b>2%</b>	<b>67</b>	<b>2%</b>	<b>861</b>	<b>5.8%</b>	<b>(92.2%)</b>
Executive and Council	250	-	-	-	-	-	-	-
Finance and administration	26 580	67	3%	67	3%	861	5.9%	(92.2%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>2%</b>	<b>(100.0%)</b>
Community and Social Services	2 230	-	-	-	-	3	2%	(100.0%)
Sport And Recreation	2 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	1 000	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>26 250</b>	<b>994</b>	<b>3.8%</b>	<b>994</b>	<b>3.8%</b>	<b>6 960</b>	<b>13.6%</b>	<b>(85.7%)</b>
Planning and Development	100	-	-	-	-	22	2%	(100.0%)
Road Transport	26 150	994	3.8%	994	3.8%	6 938	17.1%	(85.7%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>187 461</b>	<b>39 855</b>	<b>21.3%</b>	<b>39 855</b>	<b>21.3%</b>	<b>21 378</b>	<b>11.7%</b>	<b>86.4%</b>
Energy sources	56 251	11 082	19.7%	11 082	19.7%	4 919	11.6%	125.3%
Water Management	55 721	15 188	27.3%	15 188	27.3%	6 465	10.8%	134.9%
Waste Water Management	75 439	13 584	18.0%	13 584	18.0%	9 993	14.3%	35.9%
Waste Management	50	1	1.5%	1	1.5%	-	-	(100.0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>2 746 793</b>							
Property rates	491 518	-	-	-	-	-	-	-
Service charges	1 565 189	-	-	-	-	-	-	-
Other revenue	90 942	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	414 954	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	184 190	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 727 317)</b>	<b>(685 955)</b>	<b>39.7%</b>	<b>(685 955)</b>	<b>39.7%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Suppliers and employees	(1 727 317)	(685 955)	39.7%	(685 955)	39.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 019 476</b>	<b>(685 955)</b>	<b>(67.3%)</b>	<b>(685 955)</b>	<b>(67.3%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>781 100</b>							
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	782 198	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	(1 098)	-	-	-	-	-	-	-
<b>Payments</b>	<b>(245 771)</b>							

Capital assets	(245 771)	-	-	-	-	-	-	-
<b>Net Cash from(used) Investing Activities</b>	<b>535 329</b>	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>								
Receipts	139 952	(59)	-	(59)	-	23	(1 130 450.0%)	(359.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	139 952	(59)	-	(59)	-	23	(1 130 450.0%)	(359.3%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>139 952</b>	<b>(59)</b>	<b>-</b>	<b>(59)</b>	<b>-</b>	<b>23</b>	<b>(1 130 450.0%)</b>	<b>(359.3%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 694 757</b>	<b>(686 013)</b>	<b>(40.5%)</b>	<b>(686 013)</b>	<b>(40.5%)</b>	<b>23</b>	<b>(.6%)</b>	<b>(3 034 348.5%)</b>
Cash/cash equivalents at the year begin:	30 081	(187 467)	(623.2%)	(187 467)	(623.2%)	(164 702)	(210.0%)	13.8%
Cash/cash equivalents at the year end:	1 724 838	(747 043)	(43.3%)	(747 043)	(43.3%)	(711 556)	(955.2%)	5.0%



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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	32 578	2.5%	29 392	2.2%	24 116	1.8%	1 221 558	93.4%	1 307 644	24.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	68 597	7.8%	26 289	3.0%	20 542	2.3%	759 035	86.8%	874 462	16.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	66 373	10.3%	38 323	6.0%	32 020	5.0%	506 091	78.7%	642 807	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 315	2.2%	8 069	1.7%	7 091	1.5%	443 819	94.6%	469 294	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 252	3.0%	7 944	2.6%	6 220	2.0%	283 121	92.4%	306 536	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(113)	(1.6%)	0	-	0	-	7 065	101.6%	6 953	1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(29 243)	(1.7%)	60 021	3.5%	39 017	2.3%	1 647 712	95.9%	1 717 508	32.3%	-	-	-	-
<b>Total By Income Source</b>	<b>157 760</b>	<b>3.0%</b>	<b>170 038</b>	<b>3.2%</b>	<b>129 007</b>	<b>2.4%</b>	<b>4 868 401</b>	<b>91.4%</b>	<b>5 325 205</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(1 768)	(2.3%)	7 844	10.2%	5 522	7.2%	65 162	84.9%	76 761	1.4%	-	-	-	-
Commercial	26 832	5.7%	53 115	11.3%	21 296	4.5%	368 115	78.4%	469 358	8.8%	-	-	-	-
Households	75 569	1.8%	104 452	2.4%	97 764	2.3%	4 008 818	93.5%	4 286 604	80.5%	-	-	-	-
Other	57 127	11.6%	4 626	9%	4 424	9%	426 305	86.6%	492 483	9.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>157 760</b>	<b>3.0%</b>	<b>170 038</b>	<b>3.2%</b>	<b>129 007</b>	<b>2.4%</b>	<b>4 868 401</b>	<b>91.4%</b>	<b>5 325 205</b>	<b>100.0%</b>	-	-	-	-

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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	25 705	.6%	178 978	4.0%	201 937	4.5%	4 065 713	90.9%	4 472 333	92.8%
Bulk Water	10 116	4.1%	7 936	3.2%	6 121	2.5%	221 366	90.2%	245 539	5.1%
PAYE deductions	15 871	100.0%	-	-	-	-	-	-	15 871	3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12 315	100.0%	-	-	-	-	-	-	12 315	3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 687	15.9%	9 579	13.0%	3 332	4.5%	48 877	66.5%	73 476	1.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>75 694</b>	<b>1.6%</b>	<b>196 494</b>	<b>4.1%</b>	<b>211 390</b>	<b>4.4%</b>	<b>4 335 956</b>	<b>90.0%</b>	<b>4 819 534</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr H. S. Maysela	013 690 6208
Financial Manager	Ms J P Hlathwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: STEVE TSHWETE (MP313)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 776 708</b>	<b>489 275</b>	<b>27.5%</b>	<b>489 275</b>	<b>27.5%</b>	<b>445 661</b>	<b>27.2%</b>	<b>9.8%</b>
Property rates	418 502	104 286	24.9%	104 286	24.9%	97 059	24.9%	7.4%
Service charges - electricity revenue	700 279	193 859	27.7%	193 859	27.7%	174 727	26.4%	10.9%
Service charges - water revenue	117 902	24 450	20.7%	24 450	20.7%	25 321	25.5%	(3.4%)
Service charges - sanitation revenue	78 530	19 283	24.6%	19 283	24.6%	18 062	25.7%	6.8%
Service charges - refuse revenue	84 480	20 757	24.6%	20 757	24.6%	19 777	25.5%	5.0%
Rental of facilities and equipment	2 004	259	12.9%	259	12.9%	556	31.9%	(53.4%)
Interest earned - external investments	38 531	1 984	5.1%	1 984	5.1%	10 035	26.8%	(80.2%)
Interest earned - outstanding debtors	6 573	1 515	23.0%	1 515	23.0%	1 466	31.4%	3.3%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18 410	882	4.8%	882	4.8%	962	5.5%	(8.4%)
Licences and permits	9 628	1 729	18.0%	1 729	18.0%	1 857	19.6%	(6.8%)
Agency services	23 605	5 541	23.5%	5 541	23.5%	2 609	11.7%	112.4%
Transfers and subsidies	232 278	102 447	44.1%	102 447	44.1%	84 396	40.4%	21.4%
Other revenue	45 987	12 283	26.7%	12 283	26.7%	8 095	19.2%	51.7%
Gains	-	-	-	-	-	738	-	(100.0%)
<b>Operating Expenditure</b>	<b>1 906 279</b>	<b>411 449</b>	<b>21.6%</b>	<b>411 449</b>	<b>21.6%</b>	<b>373 148</b>	<b>21.7%</b>	<b>10.3%</b>
Employee related costs	633 576	152 764	24.1%	152 764	24.1%	138 337	23.1%	10.4%
Remuneration of councillors	25 222	5 889	23.4%	5 889	23.4%	5 714	23.6%	3.1%
Debt impairment	22 177	-	-	-	-	176	0.8%	(100.0%)
Depreciation and asset impairment	212 738	53 185	25.0%	53 185	25.0%	42 962	25.0%	23.8%
Finance charges	50 000	19	-	19	-	(331)	(1.0%)	(105.8%)
Bulk purchases	552 891	136 468	24.7%	136 468	24.7%	125 542	24.0%	8.7%
Other Materials	56 853	7 827	13.8%	7 827	13.8%	5 928	12.1%	32.0%
Contracted services	229 301	30 636	13.4%	30 636	13.4%	30 825	15.4%	(6.6%)
Transfers and subsidies	2 238	1 008	45.0%	1 008	45.0%	45	2.2%	2 138.9%
Other expenditure	121 283	23 653	19.5%	23 653	19.5%	23 949	24.0%	(1.2%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(129 571)</b>	<b>77 827</b>		<b>77 827</b>		<b>72 513</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	125 937	26 588	21.1%	26 588	21.1%	29 049	33.8%	(8.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	3 696	26	.7%	26	.7%	467	17.1%	(94.5%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>62</b>	<b>104 440</b>		<b>104 440</b>		<b>102 030</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>62</b>	<b>104 440</b>		<b>104 440</b>		<b>102 030</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>62</b>	<b>104 440</b>		<b>104 440</b>		<b>102 030</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>62</b>	<b>104 440</b>		<b>104 440</b>		<b>102 030</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>682 404</b>	<b>110 975</b>	<b>16.3%</b>	<b>110 975</b>	<b>16.3%</b>	<b>27 456</b>	<b>23.7%</b>	<b>304.2%</b>
National Government	122 220	27 510	22.5%	27 510	22.5%	25 919	34.0%	6.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>122 220</b>	<b>27 510</b>	<b>22.5%</b>	<b>27 510</b>	<b>22.5%</b>	<b>25 919</b>	<b>29.3%</b>	<b>6.1%</b>
Borrowing	287 800	37 030	12.9%	37 030	12.9%	126	9%	29 361.2%
Internally generated funds	272 385	46 436	17.0%	46 436	17.0%	1 411	10.5%	3 191.0%
<b>Capital Expenditure Functional</b>	<b>682 404</b>	<b>110 975</b>	<b>16.3%</b>	<b>110 975</b>	<b>16.3%</b>	<b>60 228</b>	<b>13.0%</b>	<b>84.3%</b>
<b>Municipal governance and administration</b>	<b>95 223</b>	<b>5 275</b>	<b>5.5%</b>	<b>5 275</b>	<b>5.5%</b>	<b>2 101</b>	<b>4.0%</b>	<b>151.1%</b>
Executive and Council	1 300	-	-	-	-	-	-	-
Finance and administration	93 923	5 275	5.6%	5 275	5.6%	2 101	4.0%	151.1%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>60 031</b>	<b>5 371</b>	<b>8.9%</b>	<b>5 371</b>	<b>8.9%</b>	<b>6 093</b>	<b>11.1%</b>	<b>(11.9%)</b>
Community and Social Services	36 581	1 286	3.5%	1 286	3.5%	6 040	18.3%	(78.7%)
Sport And Recreation	21 530	4 085	19.0%	4 085	19.0%	-	-	(100.0%)
Public Safety	1 920	-	-	-	-	53	.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>92 123</b>	<b>37 453</b>	<b>40.7%</b>	<b>37 453</b>	<b>40.7%</b>	<b>13 806</b>	<b>17.9%</b>	<b>171.3%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	92 023	37 453	40.7%	37 453	40.7%	13 776	18.1%	171.9%
Environmental Protection	100	-	-	-	-	29	9.8%	(100.0%)
<b>Trading Services</b>	<b>434 752</b>	<b>62 856</b>	<b>14.5%</b>	<b>62 856</b>	<b>14.5%</b>	<b>38 187</b>	<b>13.7%</b>	<b>64.6%</b>
Energy sources	158 711	7 213	4.5%	7 213	4.5%	25 667	37.5%	(71.9%)
Water Management	212 173	34 252	16.1%	34 252	16.1%	4 836	8.8%	608.3%
Waste Water Management	46 618	15 971	34.3%	15 971	34.3%	7 265	7.6%	119.8%
Waste Management	17 250	5 420	31.4%	5 420	31.4%	419	.7%	1 194.7%
Other	275	21	7.6%	21	7.6%	41	39.1%	(48.9%)

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 978 938</b>	<b>371 126</b>	<b>18.8%</b>	<b>371 126</b>	<b>18.8%</b>	<b>355 610</b>	<b>98.5%</b>	<b>4.4%</b>
Property rates	438 238	79 276	18.1%	79 276	18.1%	79 552	4 094.0%	(.3%)
Service charges	1 083 859	159 210	14.7%	159 210	14.7%	167 988	2 620.8%	(5.2%)
Other revenue	98 626	15 385	15.6%	15 385	15.6%	10 616	11.9%	44.9%
Transfers and Subsidies - Operational	232 278	101 715	43.8%	101 715	43.8%	83 547	40.2%	21.7%
Transfers and Subsidies - Capital	125 937	13 000	10.3%	13 000	10.3%	8 000	14.4%	62.5%
Interest	-	2 540	-	-	-	5 907	-	(57.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 113 711)</b>	<b>(13 531)</b>	<b>.6%</b>	<b>(13 531)</b>	<b>.6%</b>	<b>11 283</b>	<b>(219.9%)</b>	<b>(219.9%)</b>
Suppliers and employees	(2 113 711)	(13 531)	.6%	(13 531)	.6%	11 283	-	(219.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(134 773)</b>	<b>357 595</b>	<b>(265.3%)</b>	<b>357 595</b>	<b>(265.3%)</b>	<b>366 894</b>	<b>101.6%</b>	<b>(2.5%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>								
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(201 797)</b>	<b>(117 250)</b>	<b>58.1%</b>	<b>(117 250)</b>	<b>58.1%</b>	<b>(62 658)</b>	<b>13.6%</b>	<b>87.1%</b>

Capital assets	(201 797)	(117 256)	58.1%	(117 256)	58.1%	(62 658)	13.6%	87.1%
<b>Net Cash from(used) Investing Activities</b>	<b>(201 797)</b>	<b>(117 256)</b>	<b>58.1%</b>	<b>(117 256)</b>	<b>58.1%</b>	<b>(62 658)</b>	<b>13.6%</b>	<b>87.1%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	293 481	(1 612)	(.5%)	(1 612)	(.5%)	34	-	(4 848.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	93 481	(1 612)	(1.7%)	(1 612)	(1.7%)	34	-	(4 848.8%)
Payments	-	125	-	125	-	-	-	(100.0%)
Repayment of borrowing	-	125	-	125	-	-	-	(100.0%)
<b>Net Cash from(used) Financing Activities</b>	<b>293 481</b>	<b>(1 487)</b>	<b>(.5%)</b>	<b>(1 487)</b>	<b>(.5%)</b>	<b>34</b>	<b>-</b>	<b>(4 480.6%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(43 069)</b>	<b>238 852</b>	<b>(554.3%)</b>	<b>238 852</b>	<b>(554.3%)</b>	<b>304 270</b>	<b>(174.9%)</b>	<b>(21.5%)</b>
Cash/cash equivalents at the year begin:	685 031	397 008	58.0%	397 008	58.0%	660 171	-	(39.9%)
Cash/cash equivalents at the year end:	641 942	635 860	99.1%	635 860	99.1%	964 798	(554.4%)	(34.1%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	6 847	28.3%	1 990	8.2%	1 689	7.0%	13 629	56.4%	24 155	10.5%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	31 470	62.7%	3 369	6.7%	2 158	4.3%	13 191	26.3%	50 187	21.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 504	33.8%	4 632	6.4%	3 395	4.7%	39 889	55.1%	72 420	31.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 436	34.8%	1 364	8.7%	879	5.6%	7 933	50.8%	15 612	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 751	36.9%	1 139	7.3%	767	4.9%	7 933	50.9%	15 590	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	881	100.0%	881	4%	-	-	-	-
Interest on Arrear Debtor Accounts	501	4.1%	446	3.6%	418	3.4%	10 897	88.9%	12 262	5.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 238	10.9%	741	1.9%	736	1.9%	33 100	85.3%	38 816	16.9%	-	-	-	-
<b>Total By Income Source</b>	<b>78 747</b>	<b>34.2%</b>	<b>13 681</b>	<b>6.0%</b>	<b>10 041</b>	<b>4.4%</b>	<b>127 454</b>	<b>55.4%</b>	<b>229 923</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 844	34.0%	1 845	16.3%	1 586	14.0%	4 046	35.7%	11 321	4.9%	-	-	-	-
Commercial	46 934	35.5%	6 234	4.7%	4 448	3.4%	74 658	56.4%	132 274	57.5%	-	-	-	-
Households	27 968	32.4%	5 602	6.5%	4 008	4.6%	48 750	56.5%	86 327	37.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>78 747</b>	<b>34.2%</b>	<b>13 681</b>	<b>6.0%</b>	<b>10 041</b>	<b>4.4%</b>	<b>127 454</b>	<b>55.4%</b>	<b>229 923</b>	<b>100.0%</b>	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	101	100.0%	101	2.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 335	57.6%	5	.1%	334	8.2%	1 383	34.1%	4 058	97.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 335</b>	<b>56.2%</b>	<b>5</b>	<b>.1%</b>	<b>334</b>	<b>8.0%</b>	<b>1 484</b>	<b>35.7%</b>	<b>4 159</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EMAKHAZENI (MP314)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>322 062</b>	<b>79 085</b>	<b>24.6%</b>	<b>79 085</b>	<b>24.6%</b>	<b>9 366</b>	<b>8.6%</b>	<b>744.4%</b>
Property rates	63 434	1 433	2.3%	1 433	2.3%	(213)	3.7%	(771.7%)
Service charges - electricity revenue	95 749	31 600	33.0%	31 600	33.0%	6 354	7.3%	397.3%
Service charges - water revenue	21 348	5 276	24.7%	5 276	24.7%	1 309	6.4%	303.0%
Service charges - sanitation revenue	13 711	3 284	24.0%	3 284	24.0%	1 010	7.4%	225.1%
Service charges - refuse revenue	13 432	2 741	20.4%	2 741	20.4%	805	6.0%	240.5%
Rental of facilities and equipment	7 362	120	1.6%	120	1.6%	45	3.4%	165.6%
Interest earned - external investments	2 103	410	19.5%	410	19.5%	-	-	(100.0%)
Interest earned - outstanding debtors	3 640	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 570	22	.1%	22	.1%	-	-	(100.0%)
Licences and permits	20	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	73 995	33 971	45.9%	33 971	45.9%	-	-	(100.0%)
Other revenue	5 698	228	4.0%	228	4.0%	55	1.5%	314.6%
Gains	-	-	-	-	-	0	-	(100.0%)
<b>Operating Expenditure</b>	<b>354 344</b>	<b>78 043</b>	<b>22.0%</b>	<b>78 043</b>	<b>22.0%</b>	<b>28 862</b>	<b>17.4%</b>	<b>170.4%</b>
Employee related costs	99 537	23 972	24.1%	23 972	24.1%	7 867	9.9%	204.7%
Remuneration of councillors	6 906	1 527	22.1%	1 527	22.1%	522	7.1%	192.6%
Debt impairment	65 845	15 818	24.0%	15 818	24.0%	11 138	30 938 052.8%	42.0%
Depreciation and asset impairment	49 683	-	-	-	-	-	-	-
Finance charges	4 080	213	5.2%	213	5.2%	309	7.3%	(31.2%)
Bulk purchases	59 434	22 089	37.2%	22 089	37.2%	7 364	37.2%	200.0%
Other Materials	12 749	2 783	21.8%	2 783	21.8%	349	3.3%	696.8%
Contracted services	33 898	7 921	23.4%	7 921	23.4%	586	6.5%	1 251.2%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	21 592	3 720	17.2%	3 720	17.2%	727	6.2%	411.7%
Losses	619	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(32 282)</b>	<b>1 043</b>		<b>1 043</b>		<b>(19 496)</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	64 782	20 535	31.7%	20 535	31.7%	13 803	14.9%	48.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>32 500</b>	<b>21 578</b>		<b>21 578</b>		<b>(5 693)</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>32 500</b>	<b>21 578</b>		<b>21 578</b>		<b>(5 693)</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>32 500</b>	<b>21 578</b>		<b>21 578</b>		<b>(5 693)</b>		
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>32 500</b>	<b>21 578</b>		<b>21 578</b>		<b>(5 693)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>93 439</b>	<b>5 930</b>	<b>6.3%</b>	<b>5 930</b>	<b>6.3%</b>	<b>30</b>	<b>-</b>	<b>19 715.0%</b>
National Government	64 839	3 590	5.5%	3 590	5.5%	30	-	11 895.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>64 839</b>	<b>3 590</b>	<b>5.5%</b>	<b>3 590</b>	<b>5.5%</b>	<b>30</b>	<b>-</b>	<b>11 895.8%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 600	2 340	8.2%	2 340	8.2%	-	-	(100.0%)
<b>Capital Expenditure Functional</b>	<b>93 439</b>	<b>7 750</b>	<b>8.3%</b>	<b>7 750</b>	<b>8.3%</b>	<b>30</b>	<b>-</b>	<b>25 798.3%</b>
<b>Municipal governance and administration</b>	<b>6 600</b>	<b>209</b>	<b>3.2%</b>	<b>209</b>	<b>3.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Executive and Council	3 000	0	-	0	-	-	-	(100.0%)
Finance and administration	3 600	209	5.8%	209	5.8%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>700</b>	<b>1 820</b>	<b>260.1%</b>	<b>1 820</b>	<b>260.1%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	1 820	-	1 820	-	-	-	(100.0%)
Public Safety	700	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>31 790</b>	<b>3 342</b>	<b>10.5%</b>	<b>3 342</b>	<b>10.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	31 790	3 342	10.5%	3 342	10.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>54 349</b>	<b>2 379</b>	<b>4.4%</b>	<b>2 379</b>	<b>4.4%</b>	<b>30</b>	<b>-</b>	<b>7 848.5%</b>
Energy sources	18 400	113	.6%	113	.6%	-	-	(100.0%)
Water Management	23 449	2 027	8.6%	2 027	8.6%	30	.1%	6 672.5%
Waste Water Management	10 900	239	2.2%	239	2.2%	-	-	(100.0%)
Waste Management	1 600	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>347 524</b>	<b>85 297</b>	<b>24.5%</b>	<b>85 297</b>	<b>24.5%</b>	<b>30 256</b>	<b>42.3%</b>	<b>181.9%</b>
Property rates	55 947	16	-	16	-	-	-	(100.0%)
Service charges	115 750	30 202	26.1%	30 202	26.1%	16 272	12.1%	85.6%
Other revenue	34 946	527	1.5%	527	1.5%	154	2.1%	241.4%
Transfers and Subsidies - Operational	73 995	33 995	45.9%	33 995	45.9%	13 829	(22.2%)	145.8%
Transfers and Subsidies - Capital	64 782	20 535	31.7%	20 535	31.7%	-	-	(100.0%)
Interest	2 103	23	1.1%	23	1.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(93 439)</b>	<b>(38 168)</b>	<b>40.8%</b>	<b>(38 168)</b>	<b>40.8%</b>	<b>13 999</b>	<b>2 185.5%</b>	<b>(372.7%)</b>
Suppliers and employees	(93 439)	(38 168)	40.8%	(38 168)	40.8%	13 999	2 185.5%	(372.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>254 085</b>	<b>47 129</b>	<b>18.5%</b>	<b>47 129</b>	<b>18.5%</b>	<b>44 255</b>	<b>61.4%</b>	<b>6.5%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(93 439)</b>	<b>(17 922)</b>	<b>19.2%</b>	<b>(17 922)</b>	<b>19.2%</b>	<b>(85)</b>	<b>-</b>	<b>20 880.8%</b>

Capital assets	(93 439)	(17 922)	19.2%	(17 922)	19.2%	(85)	-	20 880.8%
<b>Net Cash from(used) Investing Activities</b>	<b>(93 439)</b>	<b>(17 922)</b>	<b>19.2%</b>	<b>(17 922)</b>	<b>19.2%</b>	<b>(85)</b>	<b>-</b>	<b>20 880.8%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	1 878	2	.1%	2	.1%	18	(9%)	(86.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 878	2	.1%	2	.1%	18	(9%)	(86.3%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>1 878</b>	<b>2</b>	<b>.1%</b>	<b>2</b>	<b>.1%</b>	<b>18</b>	<b>(9%)</b>	<b>(86.3%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>162 524</b>	<b>29 209</b>	<b>18.0%</b>	<b>29 209</b>	<b>18.0%</b>	<b>44 187</b>	<b>62.9%</b>	<b>(33.9%)</b>
Cash/cash equivalents at the year begin:	19 047	39 726	208.6%	39 726	208.6%	40 901	-	(2.9%)
Cash/cash equivalents at the year end:	181 571	68 936	38.0%	68 936	38.0%	85 088	121.2%	(19.0%)

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1	100.0%	-	-	-	-	-	-	1	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	0	100.0%	-	-	-	-	-	-	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 477	30.3%	1 554	5.0%	4 897	15.6%	15 372	49.1%	31 299	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9 478</b>	<b>30.3%</b>	<b>1 554</b>	<b>5.0%</b>	<b>4 897</b>	<b>15.6%</b>	<b>15 372</b>	<b>49.1%</b>	<b>31 301</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr G Mhimunye	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: THEMBSILE HANI (MP315)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>688 808</b>	<b>292 059</b>	<b>42.4%</b>	<b>292 059</b>	<b>42.4%</b>	<b>252 690</b>	<b>33.5%</b>	<b>15.6%</b>
Property rates	52 059	9 766	18.8%	9 766	18.8%	15 734	31.6%	(37.9%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	79 763	41 360	51.9%	41 360	51.9%	210	1%	19 608.4%
Service charges - sanitation revenue	1 288	349	27.1%	349	27.1%	36 410	2 051.6%	(99.0%)
Service charges - refuse revenue	31 629	7 344	23.2%	7 344	23.2%	7 556	23.1%	(2.8%)
Rental of facilities and equipment	1 047	347	33.1%	347	33.1%	273	27.1%	27.0%
Interest earned - external investments	4 436	1 150	25.9%	1 150	25.9%	1 659	25.5%	(30.7%)
Interest earned - outstanding debtors	50 885	13 982	27.5%	13 982	27.5%	20 565	45.6%	(32.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 201	401	4.4%	401	4.4%	430	2.6%	(6.8%)
Licences and permits	185	61	33.2%	61	33.2%	60	1.9%	2.4%
Agency services	8 779	-	-	-	-	-	-	-
Transfers and subsidies	447 881	197 231	44.0%	197 231	44.0%	168 398	38.8%	17.1%
Other revenue	1 655	20 067	1 212.6%	20 067	1 212.6%	1 394	13.7%	1 339.0%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>779 571</b>	<b>81 980</b>	<b>10.5%</b>	<b>81 980</b>	<b>10.5%</b>	<b>123 753</b>	<b>16.8%</b>	<b>(33.8%)</b>
Employee related costs	160 422	-	-	-	-	36 437	23.2%	(100.0%)
Remuneration of councillors	27 554	-	-	-	-	6 026	21.9%	(100.0%)
Debt impairment	204 689	446	2%	446	2%	2 023	2.3%	(78.0%)
Depreciation and asset impairment	84 896	-	-	-	-	-	-	-
Finance charges	1 300	-	-	-	-	-	-	-
Bulk purchases	144 192	31 297	21.7%	31 297	21.7%	24 324	18.1%	28.7%
Other Materials	13 386	2 154	16.1%	2 154	16.1%	1 727	14.0%	24.7%
Contracted services	78 524	13 624	17.4%	13 624	17.4%	18 590	19.4%	(26.7%)
Transfers and subsidies	250	-	-	-	-	-	-	-
Other expenditure	64 359	34 459	53.5%	34 459	53.5%	34 627	24.9%	(5%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(90 763)</b>	<b>210 079</b>		<b>210 079</b>		<b>128 937</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	170 446	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>79 683</b>	<b>210 079</b>		<b>210 079</b>		<b>128 937</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>79 683</b>	<b>210 079</b>		<b>210 079</b>		<b>128 937</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>79 683</b>	<b>210 079</b>		<b>210 079</b>		<b>128 937</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>79 683</b>	<b>210 079</b>		<b>210 079</b>		<b>128 937</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>174 846</b>	<b>23 513</b>	<b>13.4%</b>	<b>23 513</b>	<b>13.4%</b>	<b>18 995</b>	<b>11.7%</b>	<b>23.8%</b>
National Government	170 446	23 513	13.8%	23 513	13.8%	18 995	11.7%	23.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>170 446</b>	<b>23 513</b>	<b>13.8%</b>	<b>23 513</b>	<b>13.8%</b>	<b>18 995</b>	<b>11.7%</b>	<b>23.8%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 400	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>174 846</b>	<b>23 513</b>	<b>13.4%</b>	<b>23 513</b>	<b>13.4%</b>	<b>18 995</b>	<b>11.3%</b>	<b>23.8%</b>
<b>Municipal governance and administration</b>	<b>4 300</b>	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 300	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>15 000</b>	<b>2 454</b>	<b>16.4%</b>	<b>2 454</b>	<b>16.4%</b>	<b>1 140</b>	<b>10.0%</b>	<b>115.3%</b>
Community and Social Services	5 000	1 036	20.7%	1 036	20.7%	1 140	22.4%	(9.1%)
Sport And Recreation	10 000	1 418	14.2%	1 418	14.2%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>51 226</b>	<b>4 351</b>	<b>8.5%</b>	<b>4 351</b>	<b>8.5%</b>	<b>2 225</b>	<b>5.9%</b>	<b>95.6%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	51 226	4 351	8.5%	4 351	8.5%	2 225	5.9%	95.6%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>104 321</b>	<b>16 708</b>	<b>16.0%</b>	<b>16 708</b>	<b>16.0%</b>	<b>15 631</b>	<b>13.8%</b>	<b>6.9%</b>
Energy sources	4 000	-	-	-	-	672	4.8%	(100.0%)
Water Management	79 321	11 256	14.2%	11 256	14.2%	8 723	11.4%	29.0%
Waste Water Management	16 000	2 773	17.3%	2 773	17.3%	1 806	60.2%	53.6%
Waste Management	5 000	2 679	53.6%	2 679	53.6%	4 431	22.2%	(39.6%)
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>661 755</b>	<b>220 948</b>	<b>33.4%</b>	<b>220 948</b>	<b>33.4%</b>	<b>180 343</b>	<b>28.7%</b>	<b>22.5%</b>
Property rates	15 821	2 870	18.1%	2 870	18.1%	10 990	-	(73.9%)
Service charges	2 154	833	38.7%	833	38.7%	829	1 317.0%	.4%
Other revenue	21 017	21 088	100.3%	21 088	100.3%	2 273	7.1%	827.7%
Transfers and Subsidies - Operational	447 881	196 156	43.8%	196 156	43.8%	166 251	38.3%	18.0%
Transfers and Subsidies - Capital	170 446	-	-	-	-	-	-	-
Interest	4 436	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(657 261)</b>	<b>(17 576)</b>	<b>2.7%</b>	<b>(17 576)</b>	<b>2.7%</b>	<b>25 323</b>	<b>-</b>	<b>(169.4%)</b>
Suppliers and employees	(655 961)	(17 576)	2.7%	(17 576)	2.7%	25 323	-	(169.4%)
Finance charges	(1 300)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>4 494</b>	<b>203 372</b>	<b>4 525.4%</b>	<b>203 372</b>	<b>4 525.4%</b>	<b>205 666</b>	<b>32.7%</b>	<b>(1.1%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(174 846)</b>	<b>(45 613)</b>	<b>26.1%</b>	<b>(45 613)</b>	<b>26.1%</b>	<b>(21 205)</b>	<b>12.6%</b>	<b>115.1%</b>



Capital assets	(174 846)	(45 613)	26.1%	(45 613)	26.1%	(21 205)	12.6%	115.1%
<b>Net Cash from(used) Investing Activities</b>	<b>(174 846)</b>	<b>(45 613)</b>	<b>26.1%</b>	<b>(45 613)</b>	<b>26.1%</b>	<b>(21 205)</b>	<b>12.6%</b>	<b>115.1%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	-	-	-	-	-	5	(8.7%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	5	(8.7%)	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>(8.7%)</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(170 352)</b>	<b>157 759</b>	<b>(92.6%)</b>	<b>157 759</b>	<b>(92.6%)</b>	<b>184 466</b>	<b>40.0%</b>	<b>(14.5%)</b>
Cash/cash equivalents at the year begin:	70 005	99 121	141.6%	99 121	141.6%	39 549	-	150.6%
Cash/cash equivalents at the year end:	(100 347)	256 923	(256.0%)	256 923	(256.0%)	224 015	48.6%	14.7%

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	571	59.3%	-	-	386	40.1%	6	.6%	963	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>571</b>	<b>59.3%</b>	<b>-</b>	<b>-</b>	<b>386</b>	<b>40.1%</b>	<b>6</b>	<b>.6%</b>	<b>963</b>	<b>100.0%</b>

**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: DR J.S. MOROKA (MP316)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>591 320</b>	<b>61 290</b>	<b>10.4%</b>	<b>61 290</b>	<b>10.4%</b>	<b>199 265</b>	<b>46.4%</b>	<b>(69.2%)</b>
Property rates	40 000	10 113	25.3%	10 113	25.3%	7 720	110.6%	31.0%
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	81 000	30 738	37.9%	30 738	37.9%	20 295	119.7%	51.5%
Service charges - sanitation revenue	9 000	1 896	21.1%	1 896	21.1%	1 583	74.1%	19.8%
Service charges - refuse revenue	6 300	1 164	18.5%	1 164	18.5%	1 369	651.1%	(15.0%)
Rental of facilities and equipment	195	33	16.8%	33	16.8%	42	28.6%	(22.7%)
Interest earned - external investments	5 500	20	.4%	20	.4%	439	50.3%	(95.4%)
Interest earned - outstanding debtors	20 000	14 212	71.1%	14 212	71.1%	7 086	1 475.2%	100.6%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 305	1	.1%	1	.1%	2	2.6%	(32.6%)
Licences and permits	8 375	14	.2%	14	.2%	(73)	(1.8%)	(119.5%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	414 336	-	-	-	-	158 082	41.1%	(100.0%)
Other revenue	4 309	3 098	71.9%	3 098	71.9%	2 719	20.7%	14.0%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>643 049</b>	<b>59 920</b>	<b>9.3%</b>	<b>59 920</b>	<b>9.3%</b>	<b>14 450</b>	<b>2.3%</b>	<b>314.7%</b>
Employee related costs	232 500	17 649	7.6%	17 649	7.6%	(8)	-	(213 848.9%)
Remuneration of councillors	26 624	1 992	7.5%	1 992	7.5%	-	-	(100.0%)
Debt impairment	50 000	-	-	-	-	-	-	-
Depreciation and asset impairment	66 000	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	12 650	1 674	13.2%	1 674	13.2%	44	5%	3 669.8%
Contracted services	138 369	21 917	15.8%	21 917	15.8%	5 999	3.8%	265.4%
Transfers and subsidies	8 750	140	1.6%	140	1.6%	-	-	(100.0%)
Other expenditure	108 157	16 548	15.3%	16 548	15.3%	8 415	11.9%	96.6%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(51 730)</b>	<b>1 370</b>		<b>1 370</b>		<b>184 815</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	151 745	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	1	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>100 015</b>	<b>1 370</b>		<b>1 370</b>		<b>184 816</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>100 015</b>	<b>1 370</b>		<b>1 370</b>		<b>184 816</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>100 015</b>	<b>1 370</b>		<b>1 370</b>		<b>184 816</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>100 015</b>	<b>1 370</b>		<b>1 370</b>		<b>184 816</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>149 632</b>	<b>5 300</b>	<b>3.5%</b>	<b>5 300</b>	<b>3.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
National Government	118 033	5 300	4.5%	5 300	4.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	31 600	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>149 632</b>	<b>5 300</b>	<b>3.5%</b>	<b>5 300</b>	<b>3.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>149 632</b>	<b>5 300</b>	<b>3.5%</b>	<b>5 300</b>	<b>3.5%</b>	<b>(302)</b>	<b>(.3%)</b>	<b>(1 855.1%)</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>104 808</b>	<b>5 300</b>	<b>5.1%</b>	<b>5 300</b>	<b>5.1%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Planning and Development	31 600	-	-	-	-	-	-	-
Road Transport	73 208	5 300	7.2%	5 300	7.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>44 825</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(302)</b>	<b>(2.8%)</b>	<b>(100.0%)</b>
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	(302)	-	(100.0%)
Waste Water Management	44 825	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>762 568</b>	<b>210 469</b>	<b>27.6%</b>	<b>210 469</b>	<b>27.6%</b>	<b>164 747</b>	<b>7.6%</b>	<b>27.8%</b>
Property rates	45 000	8 978	20.0%	8 978	20.0%	2 638	-	240.3%
Service charges	114 200	1 208	1.1%	1 208	1.1%	1 244	-	(2.9%)
Other revenue	31 787	17 957	56.5%	17 957	56.5%	2 783	-	545.3%
Transfers and Subsidies - Operational	566 081	182 326	32.2%	182 326	32.2%	158 082	7.3%	15.3%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	5 500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(688 298)</b>	<b>(9 376)</b>	<b>1.4%</b>	<b>(9 376)</b>	<b>1.4%</b>	<b>44</b>	<b>-</b>	<b>(21 217.7%)</b>
Suppliers and employees	(688 298)	(9 376)	1.4%	(9 376)	1.4%	44	-	(21 217.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>74 270</b>	<b>201 092</b>	<b>270.8%</b>	<b>201 092</b>	<b>270.8%</b>	<b>164 791</b>	<b>7.6%</b>	<b>22.0%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(118 033)</b>	<b>(5 300)</b>	<b>4.5%</b>	<b>(5 300)</b>	<b>4.5%</b>	<b>(274)</b>	<b>-</b>	<b>1 837.5%</b>

Capital assets	(118 033)	(5 300)	4.5%	(5 300)	4.5%	(274)	-	1 837.5%
<b>Net Cash from(used) Investing Activities</b>	<b>(118 033)</b>	<b>(5 300)</b>	<b>4.5%</b>	<b>(5 300)</b>	<b>4.5%</b>	<b>(274)</b>	<b>-</b>	<b>1 837.5%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	502	5	.9%	5	.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	502	5	.9%	5	.9%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>502</b>	<b>5</b>	<b>.9%</b>	<b>5</b>	<b>.9%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(43 261)</b>	<b>195 797</b>	<b>(452.6%)</b>	<b>195 797</b>	<b>(452.6%)</b>	<b>164 517</b>	<b>65.5%</b>	<b>19.0%</b>
Cash/cash equivalents at the year begin:	57 135	49 815	87.2%	49 815	87.2%	31 829	-	56.5%
Cash/cash equivalents at the year end:	13 875	245 613	1 770.2%	245 613	1 770.2%	196 676	78.3%	24.9%

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	13 114	6.9%	9 985	5.3%	7 293	3.8%	159 639	84.0%	190 030	37.5%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	4	100.0%	4	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 836	2.5%	2 817	2.5%	3 017	2.7%	102 584	92.2%	111 253	22.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	916	2.9%	856	2.7%	800	2.5%	28 879	91.8%	31 451	6.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	789	2.3%	784	2.3%	727	2.1%	32 512	93.4%	34 812	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 804	2.9%	3 690	2.8%	3 573	2.7%	120 561	91.6%	131 628	26.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7 654	100.0%	7 654	1.5%	-	-	-	-
<b>Total By Income Source</b>	<b>21 458</b>	<b>4.2%</b>	<b>18 131</b>	<b>3.6%</b>	<b>15 410</b>	<b>3.0%</b>	<b>451 832</b>	<b>89.1%</b>	<b>506 832</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	13 103	8.6%	9 948	6.5%	7 354	4.8%	121 704	80.0%	152 110	30.0%	-	-	-	-
Commercial	1 542	3.3%	1 430	3.1%	1 378	3.0%	42 127	90.6%	46 476	9.2%	-	-	-	-
Households	6 814	2.2%	6 754	2.2%	6 678	2.2%	288 001	93.4%	308 246	60.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>21 458</b>	<b>4.2%</b>	<b>18 131</b>	<b>3.6%</b>	<b>15 410</b>	<b>3.0%</b>	<b>451 832</b>	<b>89.1%</b>	<b>506 832</b>	<b>100.0%</b>	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	18	100.0%	-	-	-	-	-	-	18	7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 606	63.3%	-	-	-	-	930	36.7%	2 537	99.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 624</b>	<b>63.6%</b>	-	-	-	-	<b>930</b>	<b>36.4%</b>	<b>2 554</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Mr B.M Mhlanga	013 973 1101
Financial Manager	Mr Mr J. Monaring	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: NKANGALA (DC31)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>429 237</b>	<b>170 406</b>	<b>39.7%</b>	<b>170 406</b>	<b>39.7%</b>	<b>152 784</b>	<b>39.5%</b>	<b>11.5%</b>
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	23 500	1 855	7.9%	1 855	7.9%	4 494	17.7%	(58.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 340	21	1.6%	21	1.6%	32	4.0%	(35.2%)
Licences and permits	1 190	217	18.2%	217	18.2%	307	31.9%	(29.2%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	61 223	13 128	21.4%	13 128	21.4%	8 401	31.2%	56.3%
Other revenue	341 984	155 184	45.4%	155 184	45.4%	139 549	41.9%	11.2%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>497 711</b>	<b>92 750</b>	<b>18.6%</b>	<b>92 750</b>	<b>18.6%</b>	<b>90 616</b>	<b>19.7%</b>	<b>2.4%</b>
Employee related costs	156 553	38 198	24.4%	38 198	24.4%	35 922	23.6%	6.3%
Remuneration of councillors	15 869	3 720	23.4%	3 720	23.4%	3 642	24.1%	2.1%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17 405	-	-	-	-	-	-	-
Finance charges	239	12	4.9%	12	4.9%	121	69.6%	(90.3%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	6 622	1 131	16.9%	1 131	16.9%	1 302	16.2%	(13.1%)
Contracted services	58 175	7 876	13.5%	7 876	13.5%	9 682	16.5%	(18.7%)
Transfers and subsidies	185 088	36 225	19.6%	36 225	19.6%	28 671	18.4%	26.3%
Other expenditure	57 689	5 588	9.7%	5 588	9.7%	11 275	20.4%	(50.4%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(68 474)</b>	<b>77 656</b>		<b>77 656</b>		<b>62 167</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 198	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(66 276)</b>	<b>77 656</b>		<b>77 656</b>		<b>62 167</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(66 276)</b>	<b>77 656</b>		<b>77 656</b>		<b>62 167</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(66 276)</b>	<b>77 656</b>		<b>77 656</b>		<b>62 167</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(66 276)</b>	<b>77 656</b>		<b>77 656</b>		<b>62 167</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>27 005</b>	<b>7 570</b>	<b>28.0%</b>	<b>7 570</b>	<b>28.0%</b>	<b>5 468</b>	<b>14.9%</b>	<b>38.4%</b>
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27 005	7 570	28.0%	7 570	28.0%	5 468	14.9%	38.4%
<b>Capital Expenditure Functional</b>	<b>27 005</b>	<b>7 570</b>	<b>28.0%</b>	<b>7 570</b>	<b>28.0%</b>	<b>5 468</b>	<b>14.9%</b>	<b>38.4%</b>
<b>Municipal governance and administration</b>	<b>10 355</b>	<b>2 127</b>	<b>20.5%</b>	<b>2 127</b>	<b>20.5%</b>	<b>1 664</b>	<b>6.8%</b>	<b>27.8%</b>
Executive and Council	1 000	-	-	-	-	-	-	-
Finance and administration	9 355	2 127	22.7%	2 127	22.7%	1 664	6.8%	27.8%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>16 650</b>	<b>5 443</b>	<b>32.7%</b>	<b>5 443</b>	<b>32.7%</b>	<b>2 177</b>	<b>21.5%</b>	<b>150.0%</b>
Community and Social Services	3 000	1 117	37.2%	1 117	37.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	10 500	3 588	34.2%	3 588	34.2%	2 177	44.9%	64.8%
Housing	-	-	-	-	-	-	-	-
Health	3 150	738	23.4%	738	23.4%	-	-	(100.0%)
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 627</b>	<b>85.6%</b>	<b>(100.0%)</b>
Planning and Development	-	-	-	-	-	1 627	85.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>373 209</b>	<b>171 102</b>	<b>45.8%</b>	<b>171 102</b>	<b>45.8%</b>	<b>149 562</b>	<b>41.1%</b>	<b>14.4%</b>
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	1 910	46	2.4%	46	2.4%	310	26.8%	(85.2%)
Transfers and Subsidies - Operational	371 299	171 056	46.1%	171 056	46.1%	149 252	41.4%	14.6%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>(13 239)</b>	<b>-</b>	<b>(13 239)</b>	<b>-</b>	<b>17 844</b>	<b>-</b>	<b>(174.2%)</b>
Suppliers and employees	-	(13 239)	-	(13 239)	-	17 844	-	(174.2%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>373 209</b>	<b>157 863</b>	<b>42.3%</b>	<b>157 863</b>	<b>42.3%</b>	<b>167 406</b>	<b>46.0%</b>	<b>(5.7%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>5 295</b>	<b>507</b>	<b>9.6%</b>	<b>507</b>	<b>9.6%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5 295	507	9.6%	507	9.6%	-	-	(100.0%)
<b>Payments</b>	<b>(27 005)</b>	<b>(8 142)</b>	<b>30.1%</b>	<b>(8 142)</b>	<b>30.1%</b>	<b>(5 712)</b>	<b>15.6%</b>	<b>42.5%</b>

Capital assets	(27 005)	(8 142)	30.1%	(8 142)	30.1%	(5 712)	15.6%	42.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(21 710)</b>	<b>(7 635)</b>	<b>35.2%</b>	<b>(7 635)</b>	<b>35.2%</b>	<b>(5 712)</b>	<b>(32.8%)</b>	<b>33.7%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	(2)	-	-	-	-	2	(16.6%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2)	-	-	-	-	2	(16.6%)	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>(16.6%)</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>351 497</b>	<b>150 228</b>	<b>42.7%</b>	<b>150 228</b>	<b>42.7%</b>	<b>161 696</b>	<b>42.4%</b>	<b>(7.1%)</b>
Cash/cash equivalents at the year begin:	411 709	332 401	80.7%	332 401	80.7%	411 709	-	(19.3%)
Cash/cash equivalents at the year end:	763 206	482 629	63.2%	482 629	63.2%	573 406	150.4%	(15.8%)

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	53	100.0%	53	100.0%	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	53	100.0%	53	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	53	100.0%	53	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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-

**Contact Details**

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Ms A.L. Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: THABA CHWEU (MP321)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>561 362</b>	<b>187 566</b>	<b>33.4%</b>	<b>187 566</b>	<b>33.4%</b>	<b>135 534</b>	<b>24.0%</b>	<b>38.4%</b>
Property rates	93 093	22 817	24.5%	22 817	24.5%	15 240	14.2%	49.7%
Service charges - electricity revenue	172 873	63 452	36.8%	63 452	36.8%	20 119	10.9%	216.4%
Service charges - water revenue	55 644	13 364	24.0%	13 364	24.0%	32 164	62.7%	(58.5%)
Service charges - sanitation revenue	16 086	9 496	60.3%	9 496	60.3%	2 631	17.7%	268.5%
Service charges - refuse revenue	16 936	5 134	30.3%	5 134	30.3%	3 635	21.0%	41.2%
Rental of facilities and equipment	439	821	187.1%	821	187.1%	313	15.6%	162.5%
Interest earned - external investments	5 000	103	2.1%	103	2.1%	372	7.4%	(72.4%)
Interest earned - outstanding debtors	27 619	-	-	-	-	797	3.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 291	280	5.3%	280	5.3%	135	5.4%	108.0%
Licences and permits	-	44	-	44	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	162 351	71 654	44.1%	71 654	44.1%	59 702	40.4%	20.0%
Other revenue	6 030	1	-	1	-	427	8.0%	(99.7%)
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>557 483</b>	<b>167 121</b>	<b>30.0%</b>	<b>167 121</b>	<b>30.0%</b>	<b>154 986</b>	<b>22.9%</b>	<b>7.8%</b>
Employee related costs	204 843	56 511	27.6%	56 511	27.6%	48 991	25.4%	15.3%
Remuneration of councillors	12 524	2 897	23.1%	2 897	23.1%	2 702	22.9%	7.2%
Debt impairment	22 500	2 948	13.1%	2 948	13.1%	448	1.4%	557.4%
Depreciation and asset impairment	28 500	-	-	-	-	-	-	-
Finance charges	15 000	4 177	27.8%	4 177	27.8%	13 070	46.7%	(68.0%)
Bulk purchases	140 000	46 076	32.9%	46 076	32.9%	47 612	24.5%	(3.2%)
Other Materials	4 596	4 966	108.0%	4 966	108.0%	6 300	14.4%	688.3%
Contracted services	55 912	16 852	30.1%	16 852	30.1%	15 818	19.0%	6.5%
Transfers and subsidies	500	500	100.0%	500	100.0%	-	-	(100.0%)
Other expenditure	73 049	32 194	44.1%	32 194	44.1%	25 714	38.2%	25.2%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>3 879</b>	<b>20 444</b>		<b>20 444</b>		<b>(19 452)</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	64 076	13 795	21.5%	13 795	21.5%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>67 955</b>	<b>34 240</b>		<b>34 240</b>		<b>(19 452)</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>67 955</b>	<b>34 240</b>		<b>34 240</b>		<b>(19 452)</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>67 955</b>	<b>34 240</b>		<b>34 240</b>		<b>(19 452)</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>67 955</b>	<b>34 240</b>		<b>34 240</b>		<b>(19 452)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>62 272</b>	<b>11 720</b>	<b>18.8%</b>	<b>11 720</b>	<b>18.8%</b>	<b>9 149</b>	<b>10.2%</b>	<b>28.1%</b>
National Government	61 722	11 694	18.9%	11 694	18.9%	8 082	10.2%	44.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>61 722</b>	<b>11 694</b>	<b>18.9%</b>	<b>11 694</b>	<b>18.9%</b>	<b>8 082</b>	<b>10.2%</b>	<b>44.7%</b>
Borrowing	550	26	4.7%	26	4.7%	1 067	10.2%	(97.6%)
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>62 272</b>	<b>11 720</b>	<b>18.8%</b>	<b>11 720</b>	<b>18.8%</b>	<b>9 149</b>	<b>10.2%</b>	<b>28.1%</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>26</b>		<b>26</b>		<b>4</b>	<b>8%</b>	<b>584.7%</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	26	-	26	-	4	8%	584.7%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>7 990</b>	<b>3 290</b>	<b>41.2%</b>	<b>3 290</b>	<b>41.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Community and Social Services	7 640	3 290	43.1%	3 290	43.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	350	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>28 922</b>	<b>919</b>	<b>3.2%</b>	<b>919</b>	<b>3.2%</b>	<b>6 530</b>	<b>14.8%</b>	<b>(85.9%)</b>
Planning and Development	200	-	-	-	-	-	-	-
Road Transport	28 722	919	3.2%	919	3.2%	6 530	14.8%	(85.9%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>25 360</b>	<b>7 485</b>	<b>29.5%</b>	<b>7 485</b>	<b>29.5%</b>	<b>2 616</b>	<b>8.9%</b>	<b>186.1%</b>
Energy sources	2 000	-	-	-	-	1 765	14.6%	(100.0%)
Water Management	18 128	3 930	21.7%	3 930	21.7%	-	-	(100.0%)
Waste Water Management	5 232	3 554	67.9%	3 554	67.9%	31	33.5%	11 219.5%
Waste Management	-	-	-	-	-	819	70.9%	(100.0%)
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>582 134</b>	<b>46 668</b>	<b>8.0%</b>	<b>46 668</b>	<b>8.0%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Property rates	111 070	1	-	1	-	-	-	(100.0%)
Service charges	227 877	46 465	20.4%	46 465	20.4%	-	-	(100.0%)
Other revenue	11 760	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	162 351	180	.1%	180	.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	64 076	-	-	-	-	-	-	-
Interest	5 000	23	.5%	23	.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(62 022)</b>	<b>(37 162)</b>	<b>59.9%</b>	<b>(37 162)</b>	<b>59.9%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Suppliers and employees	(62 022)	(37 162)	59.9%	(37 162)	59.9%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>520 112</b>	<b>9 506</b>	<b>1.8%</b>	<b>9 506</b>	<b>1.8%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>	
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(62 272)</b>	<b>(18 339)</b>	<b>29.5%</b>	<b>(18 339)</b>	<b>29.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>

Capital assets	(62 272)	(18 339)	29.5%	(18 339)	29.5%	-	-	(100.0%)
<b>Net Cash from(used) Investing Activities</b>	<b>(62 272)</b>	<b>(18 339)</b>	<b>29.5%</b>	<b>(18 339)</b>	<b>29.5%</b>	-	-	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	5 017	27	.5%	27	.5%	3	.1%	907.7%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 017	27	.5%	27	.5%	3	.1%	907.7%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>5 017</b>	<b>27</b>	<b>.5%</b>	<b>27</b>	<b>.5%</b>	<b>3</b>	<b>.1%</b>	<b>907.7%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>462 857</b>	<b>(8 806)</b>	<b>(1.9%)</b>	<b>(8 806)</b>	<b>(1.9%)</b>	<b>3</b>	<b>.1%</b>	<b>(329 928.3%)</b>
Cash/cash equivalents at the year begin:	5 600	16 145	288.3%	16 145	288.3%	-	-	(100.0%)
Cash/cash equivalents at the year end:	468 457	6 420	1.4%	6 420	1.4%	3	-	240 331.3%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	4 244	3.8%	3 714	3.3%	4 146	3.7%	98 784	89.1%	110 889	22.9%	(1 050)	(.9%)	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	7 259	10.0%	4 596	6.3%	3 544	4.9%	57 302	78.8%	72 701	15.0%	(21)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 761	4.8%	4 767	3.4%	3 646	2.6%	126 688	89.3%	141 861	29.4%	(5)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 506	4.3%	1 156	3.3%	1 039	3.0%	31 228	89.4%	34 930	7.2%	(5)	-	-	-
Receivables from Exchange Transactions - Waste Management	1 814	4.9%	1 381	3.8%	1 215	3.3%	32 389	88.0%	36 798	7.6%	(2)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 852	2.3%	1 775	2.2%	1 713	2.1%	76 808	93.5%	82 148	17.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	3%	14	4%	7	2%	3 916	99.2%	3 949	.8%	-	-	-	-
<b>Total By Income Source</b>	<b>23 449</b>	<b>4.9%</b>	<b>17 403</b>	<b>3.6%</b>	<b>15 310</b>	<b>3.2%</b>	<b>427 115</b>	<b>88.4%</b>	<b>483 277</b>	<b>100.0%</b>	<b>(1 083)</b>	<b>(.2%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 903	4.5%	3 418	4.0%	2 902	3.4%	75 981	88.1%	86 204	17.8%	(7)	-	-	-
Commercial	9 243	4.9%	6 126	3.2%	5 357	2.8%	169 759	89.1%	190 485	39.4%	(562)	(.3%)	-	-
Households	10 304	5.0%	7 859	3.8%	7 051	3.4%	181 374	87.8%	206 588	42.7%	(513)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>23 449</b>	<b>4.9%</b>	<b>17 403</b>	<b>3.6%</b>	<b>15 310</b>	<b>3.2%</b>	<b>427 115</b>	<b>88.4%</b>	<b>483 277</b>	<b>100.0%</b>	<b>(1 083)</b>	<b>(.2%)</b>	<b>-</b>	<b>-</b>

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	34 042	61.2%	21 557	38.8%	-	-	(4)	-	55 594	6.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 206	3.0%	-	-	29 993	3.7%	762 747	93.4%	816 946	93.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>58 248</b>	<b>6.7%</b>	<b>21 557</b>	<b>2.5%</b>	<b>29 993</b>	<b>3.4%</b>	<b>762 743</b>	<b>87.4%</b>	<b>872 540</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms SS Matsi	013 235 7307
Financial Manager	M Richard Mzikawande Mnisi	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: NKOMAZI (MP324)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>992 399</b>	<b>354 054</b>	<b>35.7%</b>	<b>354 054</b>	<b>35.7%</b>	<b>306 083</b>	<b>31.0%</b>	<b>15.7%</b>
Property rates	105 073	27 690	26.4%	27 690	26.4%	25 962	21.9%	6.7%
Service charges - electricity revenue	127 584	26 569	20.8%	26 569	20.8%	25 832	20.5%	2.9%
Service charges - water revenue	27 013	6 908	25.6%	6 908	25.6%	6 383	24.5%	8.2%
Service charges - sanitation revenue	5 288	1 306	24.7%	1 306	24.7%	1 224	19.2%	6.7%
Service charges - refuse revenue	9 851	2 410	24.5%	2 410	24.5%	2 252	24.4%	7.0%
Rental of facilities and equipment	4 430	394	8.9%	394	8.9%	392	7.7%	.4%
Interest earned - external investments	33 913	1 532	4.5%	1 532	4.5%	1 817	7.4%	(15.7%)
Interest earned - outstanding debtors	8 310	1 679	20.2%	1 679	20.2%	1 902	23.7%	(11.8%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 712	14	.1%	14	.1%	266	.9%	(94.6%)
Licences and permits	1 232	12	1.0%	12	1.0%	4	9.8%	222.5%
Agency services	-	-	-	-	-	1 697	18.0%	(100.0%)
Transfers and subsidies	649 410	283 939	43.7%	283 939	43.7%	237 410	38.3%	19.6%
Other revenue	3 583	1 602	44.7%	1 602	44.7%	941	22.3%	70.2%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 025 415</b>	<b>216 360</b>	<b>21.1%</b>	<b>216 360</b>	<b>21.1%</b>	<b>188 763</b>	<b>20.7%</b>	<b>14.6%</b>
Employee related costs	409 927	108 555	26.5%	108 555	26.5%	96 643	24.7%	12.3%
Remuneration of councillors	25 941	6 192	23.9%	6 192	23.9%	5 972	23.7%	3.7%
Debt impairment	22 755	-	-	-	-	-	-	-
Depreciation and asset impairment	74 626	-	-	-	-	-	-	-
Finance charges	517	15	2.8%	15	2.8%	56	8.1%	(74.1%)
Bulk purchases	93 964	20 816	22.2%	20 816	22.2%	20 448	27.3%	1.8%
Other Materials	49 941	12 091	24.2%	12 091	24.2%	4 574	10.8%	164.3%
Contracted services	159 750	28 935	18.1%	28 935	18.1%	22 872	19.3%	26.5%
Transfers and subsidies	17 406	751	4.3%	751	4.3%	866	3.0%	(13.3%)
Other expenditure	170 590	39 006	22.9%	39 006	22.9%	37 332	25.3%	4.5%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(33 016)</b>	<b>137 694</b>		<b>137 694</b>		<b>117 320</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	238 469	89 609	37.6%	89 609	37.6%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>205 453</b>	<b>227 303</b>		<b>227 303</b>		<b>117 320</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>205 453</b>	<b>227 303</b>		<b>227 303</b>		<b>117 320</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>205 453</b>	<b>227 303</b>		<b>227 303</b>		<b>117 320</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>205 453</b>	<b>227 303</b>		<b>227 303</b>		<b>117 320</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>328 728</b>	<b>76 279</b>	<b>23.2%</b>	<b>76 279</b>	<b>23.2%</b>	<b>63 110</b>	<b>19.6%</b>	<b>20.9%</b>
National Government	243 416	69 214	28.4%	69 214	28.4%	60 205	24.1%	15.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>243 416</b>	<b>69 214</b>	<b>28.4%</b>	<b>69 214</b>	<b>28.4%</b>	<b>60 205</b>	<b>24.1%</b>	<b>15.0%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	85 311	7 065	8.3%	7 065	8.3%	2 905	4.0%	143.2%
<b>Capital Expenditure Functional</b>	<b>328 728</b>	<b>76 279</b>	<b>23.2%</b>	<b>76 279</b>	<b>23.2%</b>	<b>63 110</b>	<b>19.6%</b>	<b>20.9%</b>
<b>Municipal governance and administration</b>	<b>5 037</b>	<b>26</b>	<b>.5%</b>	<b>26</b>	<b>.5%</b>	<b>482</b>	<b>2.9%</b>	<b>(94.6%)</b>
Executive and Council	775	-	-	-	-	17	6.2%	(100.0%)
Finance and administration	4 202	26	.6%	26	.6%	448	2.8%	(94.2%)
Internal audit	60	-	-	-	-	17	21.3%	(100.0%)
<b>Community and Public Safety</b>	<b>28 586</b>	<b>5 296</b>	<b>18.5%</b>	<b>5 296</b>	<b>18.5%</b>	<b>5 855</b>	<b>19.4%</b>	<b>(9.6%)</b>
Community and Social Services	25 272	5 296	21.0%	5 296	21.0%	5 805	19.8%	(8.8%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	3 154	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	160	-	-	-	-	50	71.6%	(100.0%)
<b>Economic and Environmental Services</b>	<b>83 310</b>	<b>34 424</b>	<b>41.3%</b>	<b>34 424</b>	<b>41.3%</b>	<b>16 688</b>	<b>19.5%</b>	<b>106.3%</b>
Planning and Development	3 447	-	-	-	-	-	-	-
Road Transport	79 543	34 424	43.3%	34 424	43.3%	16 638	20.0%	106.9%
Environmental Protection	320	-	-	-	-	50	-	(100.0%)
<b>Trading Services</b>	<b>211 796</b>	<b>36 533</b>	<b>17.2%</b>	<b>36 533</b>	<b>17.2%</b>	<b>40 084</b>	<b>21.2%</b>	<b>(8.9%)</b>
Energy sources	19 160	-	-	-	-	-	-	-
Water Management	183 526	36 533	19.9%	36 533	19.9%	40 020	23.7%	(8.7%)
Waste Water Management	5 240	-	-	-	-	-	-	-
Waste Management	3 870	-	-	-	-	64	.6%	(100.0%)
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 277 646</b>	-	-	-	-	-	-	-
Property rates	95 883	-	-	-	-	-	-	-
Service charges	170 810	-	-	-	-	-	-	-
Other revenue	666 749	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	7 955	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	268 423	-	-	-	-	-	-	-
Interest	67 827	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(837 842)</b>	-	-	-	-	-	-	-
Suppliers and employees	(837 842)	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>439 804</b>	-	-	-	-	-	-	-
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>3 060</b>	<b>2</b>	<b>.1%</b>	<b>2</b>	<b>.1%</b>	-	-	<b>(100.0%)</b>
Proceeds on disposal of PPE	3 065	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(25)	2	(8.3%)	2	(8.3%)	-	-	(100.0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(328 728)</b>	-	-	-	-	-	-	-

Capital assets	(328 728)	-	-	-	-	-	-	-
<b>Net Cash from(used) Investing Activities</b>	<b>(325 668)</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	(3 817)	61	(1.6%)	61	(1.6%)	85	(11.5%)	(28.6%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 817)	61	(1.6%)	61	(1.6%)	85	(11.5%)	(28.6%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>(3 817)</b>	<b>61</b>	<b>(1.6%)</b>	<b>61</b>	<b>(1.6%)</b>	<b>85</b>	<b>(11.5%)</b>	<b>(28.6%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>110 320</b>	<b>63</b>	<b>.1%</b>	<b>63</b>	<b>.1%</b>	<b>85</b>	<b>(11.1%)</b>	<b>(26.2%)</b>
Cash/cash equivalents at the year begin:	174 201	218 307	125.3%	218 307	125.3%	(325 803)	(186.1%)	(167.0%)
Cash/cash equivalents at the year end:	284 521	218 800	76.9%	218 800	76.9%	205 907	118.1%	6.3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	2 294	22.5%	679	6.7%	437	4.3%	6 784	66.5%	10 194	8.0%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	8 024	44.9%	1 167	6.5%	1 108	6.2%	7 586	42.4%	17 886	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 046	9.2%	4 595	6.0%	4 221	5.5%	60 633	79.3%	76 496	59.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	378	16.8%	137	6.1%	102	4.5%	1 633	72.6%	2 249	1.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	582	22.4%	208	8.0%	155	6.0%	1 656	63.7%	2 601	2.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	433	3.0%	438	3.1%	463	3.3%	12 897	90.6%	14 230	11.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	407	9.6%	157	3.7%	160	3.8%	3 520	82.9%	4 244	3.3%	-	-	-	-
<b>Total By Income Source</b>	<b>19 164</b>	<b>15.0%</b>	<b>7 380</b>	<b>5.8%</b>	<b>6 645</b>	<b>5.2%</b>	<b>94 709</b>	<b>74.1%</b>	<b>127 899</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 277	10.3%	3 324	8.0%	3 180	7.7%	30 596	73.9%	41 377	32.4%	-	-	-	-
Commercial	9 299	17.9%	2 108	4.1%	1 827	3.5%	38 684	74.5%	51 919	40.6%	-	-	-	-
Households	5 122	15.7%	1 837	5.6%	1 510	4.6%	24 107	74.0%	32 576	25.5%	-	-	-	-
Other	466	23.0%	111	5.5%	128	6.3%	1 322	65.2%	2 028	1.6%	-	-	-	-
<b>Total By Customer Group</b>	<b>19 164</b>	<b>15.0%</b>	<b>7 380</b>	<b>5.8%</b>	<b>6 645</b>	<b>5.2%</b>	<b>94 709</b>	<b>74.1%</b>	<b>127 899</b>	<b>100.0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 194	100.0%	-	-	-	-	-	-	7 194	26.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	10 809	100.0%	-	-	-	-	-	-	10 809	39.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	6 999	75.0%	1 294	13.9%	1 044	11.2%	9 337	34.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>18 003</b>	<b>65.8%</b>	<b>6 999</b>	<b>25.6%</b>	<b>1 294</b>	<b>4.7%</b>	<b>1 044</b>	<b>3.8%</b>	<b>27 340</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: BUSHBUCKRIDGE (MP325)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

**Part1: Operating Revenue and Expenditure**

	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 570 200</b>	<b>452 543</b>	<b>28.8%</b>	<b>452 543</b>	<b>28.8%</b>	<b>379 867</b>	<b>27.8%</b>	<b>19.1%</b>
Property rates	273 458	60 468	22.1%	60 468	22.1%	40 861	14.9%	48.0%
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	59 220	5 181	8.7%	5 181	8.7%	2 829	4.3%	83.1%
Service charges - refuse revenue	5 139	971	18.9%	971	18.9%	581	11.3%	67.2%
Rental of facilities and equipment	9 380	2 042	21.8%	2 042	21.8%	1 278	13.6%	59.8%
Interest earned - external investments	1 000	17	1.7%	17	1.7%	79	7.9%	(78.7%)
Interest earned - outstanding debtors	27 526	855	3.1%	855	3.1%	3 611	13.1%	(76.3%)
Dividends received	140 180	-	-	-	-	(158)	(1.1%)	(100.0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	3 068	(1)	-	(1)	-	(1)	-	-
Agency services	4 933	92	1.9%	92	1.9%	320	3.2%	(71.2%)
Transfers and subsidies	13 000	45	.3%	45	.3%	570	5.1%	(92.1%)
Other revenue	1 025 986	381 980	37.2%	381 980	37.2%	329 122	41.2%	16.1%
Gains	4 310	893	20.7%	893	20.7%	774	4.3%	15.3%
Losses	3 000	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 383 747</b>	<b>146 196</b>	<b>10.6%</b>	<b>146 196</b>	<b>10.6%</b>	<b>38 216</b>	<b>3.0%</b>	<b>282.6%</b>
Employee related costs	591 126	87 336	14.8%	87 336	14.8%	62	-	140 334.9%
Remuneration of councillors	33 164	4 185	12.6%	4 185	12.6%	3	-	158 013.2%
Debt impairment	108 900	-	-	-	-	-	-	-
Depreciation and asset impairment	150 000	0	-	0	-	-	-	(100.0%)
Finance charges	23 838	89	.4%	89	.4%	43	.2%	106.7%
Bulk purchases	23 000	-	-	-	-	-	-	-
Other Materials	35 895	1 701	4.7%	1 701	4.7%	750	2.9%	126.8%
Contracted services	223 771	24 765	11.1%	24 765	11.1%	26 707	14.0%	(7.3%)
Transfers and subsidies	5 000	91	1.8%	91	1.8%	-	-	(100.0%)
Other expenditure	189 053	28 028	14.8%	28 028	14.8%	12 058	8.4%	132.4%
Losses	-	-	-	-	-	(1 407)	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>186 453</b>	<b>306 347</b>		<b>306 347</b>		<b>341 652</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	474 379	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>660 832</b>	<b>306 347</b>		<b>306 347</b>		<b>341 652</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>660 832</b>	<b>306 347</b>		<b>306 347</b>		<b>341 652</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>660 832</b>	<b>306 347</b>		<b>306 347</b>		<b>341 652</b>		
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>660 832</b>	<b>306 347</b>		<b>306 347</b>		<b>341 652</b>		

**Part 2: Capital Revenue and Expenditure**

	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>660 832</b>	<b>37 094</b>	<b>5.6%</b>	<b>37 094</b>	<b>5.6%</b>	<b>18 102</b>	<b>3.1%</b>	<b>104.9%</b>
National Government	425 839	21 827	5.1%	21 827	5.1%	12 265	3.1%	78.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>425 839</b>	<b>21 827</b>	<b>5.1%</b>	<b>21 827</b>	<b>5.1%</b>	<b>12 265</b>	<b>3.1%</b>	<b>78.0%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	234 993	15 267	6.5%	15 267	6.5%	5 837	3.0%	161.5%
<b>Capital Expenditure Functional</b>	<b>660 832</b>	<b>37 094</b>	<b>5.6%</b>	<b>37 094</b>	<b>5.6%</b>	<b>18 497</b>	<b>3.0%</b>	<b>100.5%</b>
<b>Municipal governance and administration</b>	<b>58 650</b>	<b>48</b>	<b>.1%</b>	<b>48</b>	<b>.1%</b>	<b>769</b>	<b>1.1%</b>	<b>(93.7%)</b>
Executive and Council	500	24	4.9%	24	4.9%	1	.1%	2 361.0%
Finance and administration	58 150	24	-	24	-	768	1.1%	(96.9%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>51 873</b>	<b>1 009</b>	<b>1.9%</b>	<b>1 009</b>	<b>1.9%</b>	<b>2 608</b>	<b>11.5%</b>	<b>(61.3%)</b>
Community and Social Services	5 000	2	-	2	-	-	-	(100.0%)
Sport And Recreation	15 500	1 007	6.5%	1 007	6.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	2 608	-	(100.0%)
Housing	31 373	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>146 000</b>	<b>24 853</b>	<b>17.0%</b>	<b>24 853</b>	<b>17.0%</b>	<b>2 828</b>	<b>1.7%</b>	<b>778.8%</b>
Planning and Development	22 741	38	.2%	38	.2%	2 160	5.5%	(98.2%)
Road Transport	123 259	24 815	20.1%	24 815	20.1%	668	.5%	3 616.3%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>404 109</b>	<b>11 184</b>	<b>2.8%</b>	<b>11 184</b>	<b>2.8%</b>	<b>12 292</b>	<b>3.5%</b>	<b>(9.0%)</b>
Energy sources	20 030	2	-	2	-	-	-	(100.0%)
Water Management	305 080	11 182	3.7%	11 182	3.7%	9 005	3.7%	24.2%
Waste Water Management	71 399	-	-	-	-	3 136	5.0%	(100.0%)
Waste Management	7 600	-	-	-	-	150	.5%	(100.0%)
<b>Other</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 951 738</b>	-	-	-	-	<b>(21 278)</b>	-	<b>(100.0%)</b>
Property rates	226 749	-	-	-	-	-	-	-
Service charges	58 402	-	-	-	-	-	-	-
Other revenue	26 062	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1 025 966	-	-	-	-	(21 278)	-	(100.0%)
Transfers and Subsidies - Capital	474 379	-	-	-	-	-	-	-
Interest	140 180	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 124 847)</b>	-	-	-	-	-	-	-
Suppliers and employees	(1 096 009)	-	-	-	-	-	-	-
Finance charges	(23 838)	-	-	-	-	-	-	-
Transfers and grants	(5 000)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>826 891</b>	-	-	-	-	<b>(21 278)</b>	-	<b>(100.0%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>478</b>	-	-	-	-	-	-	-
Proceeds on disposal of PPE	478	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(660 832)</b>	-	-	-	-	-	-	-

Capital assets	(660 832)	-	-	-	-	-	-	-
<b>Net Cash from(used) Investing Activities</b>	<b>(660 354)</b>	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>								
Receipts	2 477	(195)	(7.9%)	(195)	(7.9%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 477	(195)	(7.9%)	(195)	(7.9%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>2 477</b>	<b>(195)</b>	<b>(7.9%)</b>	<b>(195)</b>	<b>(7.9%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>169 014</b>	<b>(195)</b>	<b>(.1%)</b>	<b>(195)</b>	<b>(.1%)</b>	<b>(21 278)</b>	<b>71.8%</b>	<b>(99.1%)</b>
Cash/cash equivalents at the year begin:	93 080	(3 587)	(3.9%)	(3 587)	(3.9%)	(1 907)	-	88.1%
Cash/cash equivalents at the year end:	262 095	(11 877)	(4.5%)	(11 877)	(4.5%)	(29 929)	101.0%	(60.3%)



Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	4 745	4.4%	(1)	-	6 269	5.9%	95 833	89.7%	106 848	6.0%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 402	4.0%	150	-	19 956	2.0%	952 491	94.0%	1 012 999	56.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	717	4.0%	(70)	(.4%)	425	2.4%	16 882	94.0%	17 954	1.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 468	2.9%	(7)	-	736	1.4%	48 673	95.7%	50 870	2.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 449	100.0%	1 449	1%	-	-	-	-
Interest on Arrear Debtor Accounts	(33)	-	31	-	113	-	581 268	100.0%	581 379	32.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	-	0	-	1	-	14 030	99.9%	14 037	.8%	-	-	-	-
<b>Total By Income Source</b>	<b>47 305</b>	<b>2.6%</b>	<b>104</b>	<b>-</b>	<b>27 501</b>	<b>1.5%</b>	<b>1 710 626</b>	<b>95.8%</b>	<b>1 785 536</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	12 430	1.4%	179	-	6 478	.7%	851 055	97.8%	870 141	48.7%	-	-	-	-
Commercial	3 908	2.2%	(75)	-	4 455	2.5%	169 658	95.3%	177 947	10.0%	-	-	-	-
Households	10 404	2.1%	2	-	6 566	1.3%	479 287	96.6%	496 258	27.8%	-	-	-	-
Other	20 562	8.5%	(1)	-	10 002	4.1%	210 627	87.3%	241 190	13.5%	-	-	-	-
<b>Total By Customer Group</b>	<b>47 305</b>	<b>2.6%</b>	<b>104</b>	<b>-</b>	<b>27 501</b>	<b>1.5%</b>	<b>1 710 626</b>	<b>95.8%</b>	<b>1 785 536</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	259 430	100.0%	259 430	73.7%
PAYE deductions	(16 425)	67.2%	(8 036)	32.9%	-	-	22	(.1%)	(24 439)	(6.9%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(28 621)	71.1%	(13 386)	33.2%	109	(.3%)	1 625	(4.0%)	(40 273)	(11.4%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(15 776)	(44.7%)	16 363	46.4%	(19 622)	(55.6%)	54 315	154.0%	35 279	10.0%
Auditor-General	9	55.5%	-	-	5	31.9%	2	12.6%	16	-
Other	(16 954)	(13.9%)	3 744	3.1%	(14 744)	(12.1%)	149 820	122.9%	121 867	34.6%
<b>Total</b>	<b>(77 767)</b>	<b>(22.1%)</b>	<b>(1 316)</b>	<b>(.4%)</b>	<b>(34 252)</b>	<b>(9.7%)</b>	<b>465 215</b>	<b>132.2%</b>	<b>351 880</b>	<b>100.0%</b>

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Capital assets	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Investing Activities</b>	-	(17)	-	(17)	-	(15)	(6%)	14.3%
<b>Cash Flow from Financing Activities</b>								
Receipts	246 744	(2 969)	(1.2%)	(2 969)	(1.2%)	227	(11.2%)	(1 409.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	207 730	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	39 013	(2 969)	(7.6%)	(2 969)	(7.6%)	227	(11.2%)	(1 409.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	246 744	(2 969)	(1.2%)	(2 969)	(1.2%)	227	(11.2%)	(1 409.0%)
<b>Net Increase/(Decrease) in cash held</b>	254 060	(2 986)	(1.2%)	(2 986)	(1.2%)	212	42.6%	(1 508.7%)
Cash/cash equivalents at the year begin:	-	93 539	-	93 539	-	126 058	-	(25.8%)
Cash/cash equivalents at the year end:	254 060	90 552	35.6%	90 552	35.6%	126 263	25 356.0%	(28.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	9 440	14.8%	767	1.2%	7 273	11.4%	46 236	72.6%	63 716	8.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	66 720	30.6%	231	.1%	27 690	12.7%	123 489	56.6%	218 130	30.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 738	16.7%	501	.2%	22 850	9.9%	169 674	73.2%	231 764	32.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 720	15.4%	1	-	1 095	9.8%	8 366	74.8%	11 181	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 800	16.6%	10	-	5 707	10.8%	38 493	72.6%	53 010	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	165	7.7%	-	-	128	5.9%	1 853	86.4%	2 146	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 036	4.3%	0	-	2 658	3.8%	64 349	91.9%	70 043	9.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 315	2.0%	106	.2%	1 422	2.1%	63 838	95.7%	66 681	9.3%	-	-	-	-
<b>Total By Income Source</b>	<b>129 934</b>	<b>18.1%</b>	<b>1 616</b>	<b>.2%</b>	<b>68 823</b>	<b>9.6%</b>	<b>516 299</b>	<b>72.0%</b>	<b>716 672</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	20 520	14.3%	70	-	19 867	13.9%	102 779	71.8%	143 236	20.0%	-	-	-	-
Commercial	28 456	11.8%	433	.2%	12 894	5.4%	198 839	82.6%	240 622	33.6%	-	-	-	-
Households	80 308	24.6%	1 114	.3%	35 536	10.9%	209 489	64.2%	326 446	45.6%	-	-	-	-
Other	650	10.2%	0	-	526	8.3%	5 192	81.5%	6 368	.9%	-	-	-	-
<b>Total By Customer Group</b>	<b>129 934</b>	<b>18.1%</b>	<b>1 616</b>	<b>.2%</b>	<b>68 823</b>	<b>9.6%</b>	<b>516 299</b>	<b>72.0%</b>	<b>716 672</b>	<b>100.0%</b>	-	-	-	-

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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	72 360	12.9%	109 157	19.4%	119 227	21.2%	260 804	46.4%	561 547	37.2%
Bulk Water	2 142	1.5%	-	-	878	.6%	140 310	97.9%	143 331	9.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	20 488	100.0%	20 488	1.4%
Trade Creditors	16 446	5.2%	8 637	2.7%	(189)	(.1%)	294 272	92.2%	319 166	21.2%
Auditor-General	-	-	-	-	-	-	3 412	100.0%	3 412	.2%
Other	29	-	27	-	2	-	460 603	100.0%	460 661	30.5%
<b>Total</b>	<b>90 977</b>	<b>6.0%</b>	<b>117 820</b>	<b>7.8%</b>	<b>119 918</b>	<b>7.9%</b>	<b>1 179 889</b>	<b>78.2%</b>	<b>1 508 604</b>	<b>100.0%</b>

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.



Capital assets	(17 662)	-	-	-	-	-	-	-
<b>Net Cash from(used) Investing Activities</b>	<b>(17 912)</b>	<b>394</b>	<b>(2.2%)</b>	<b>394</b>	<b>(2.2%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	-	1	-	1	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>270 131</b>	<b>395</b>	<b>.1%</b>	<b>395</b>	<b>.1%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Cash/cash equivalents at the year begin:	71 207	85 484	120.0%	85 484	120.0%	90 056	123.2%	(5.1%)
Cash/cash equivalents at the year end:	341 338	85 879	25.2%	85 879	25.2%	90 056	122.8%	(4.6%)

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 476	43.7%	1 147	20.2%	2 033	35.9%	8	.1%	5 665	100.0%
<b>Total</b>	<b>2 476</b>	<b>43.7%</b>	<b>1 147</b>	<b>20.2%</b>	<b>2 033</b>	<b>35.9%</b>	<b>8</b>	<b>.1%</b>	<b>5 665</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr S Sibozo	013 759 8525
Financial Manager	Ms G Dube	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.