AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202		
	Budget	First (Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
	22 433 143	5 922 814	26.4%	5 922 814	26.4%	5 561 365	26.6%	6.5%
Operating Revenue								
Property rates	3 695 921	907 845	24.6%	907 845	24.6%	811 499	24.6%	11.9%
Service charges - electricity revenue	5 857 744	1 352 517	23.1%	1 352 517	23.1%	1 331 279	25.1%	1.6%
Service charges - water revenue	2 012 722	420 694	20.9%	420 694	20.9%	512 878	26.3%	(18.0%)
Service charges - sanitation revenue	661 420	149 884	22.7%	149 884	22.7%	147 881	22.7%	1.4%
Service charges - refuse revenue	792 942	189 290	23.9%	189 290	23.9%	166 526	22.1%	13.7%
berrie dialges relationation		107270	-	107270	-		-	-
Rental of facilities and equipment	100 307	12 080	12.0%	12 080	12.0%	7 509	15.0%	60.9%
Interest earned - external investments	186 642	20 091	10.8%	20 091	10.8%	20 149	9.9%	(.3%)
Interest earned - outstanding debtors	1 199 311	167 010	13.9%	167 010	13.9%	150 163	13.7%	11.2%
Dividends received	444		-		-		-	
Fines, penalties and forfeits	140 913	9 474	6.7%	9 474	6.7%	3 852	2.3%	146.0%
Licences and permits	36 862	11 617	31.5%	11 617	31.5%	14 094	33.2%	(17.6%)
Agency services	119 695	(789)	(.7%)	(789)	(.7%)	124	.2%	(734.9%)
Transfers and subsidies	6 683 389	2 437 833	36.5%	2 437 833	36.5%	2 457 681	36.6%	(.8%)
Other revenue	917 328	234 598	25.6%	234 598	25.6%	235 605	38.4%	(.4%)
Gains	27 503	10 669	38.8%	10 669	38.8%	(297 875)	(3 247.5%)	(103.6%)
Operating Expenditure	23 536 823	4 782 958	20.3%	4 782 958	20.3%	3 878 814	16.9%	23.3%
Employee related costs	7 085 692	1 482 219	20.9%	1 482 219	20.9%	1 331 865	19.8%	11.3%
Remuneration of councillors	443 674	88 141	19.9%	88 141	19.9%	74 822	17.2%	17.8%
Debt impairment	2 487 617	1 405	.1%	1 405	.1%	18 755	.8%	(92.5%)
Depreciation and asset impairment	2 281 650	270 092	11.8%	270 092	11.8%	54 039	2.4%	399.8%
Finance charges	549 549	118 903	21.6%	118 903	21.6%	33 761	4.6%	252.2%
Bulk purchases	4 825 318	1 679 512	34.8%	1 679 512	34.8%	1 318 070	29.4%	27.4%
Other Materials	1 369 592	281 080	20.5%	281 080	20.5%	280 898	21.4%	.1%
Contracted services	2 508 028	461 743	18.4%	461 743	18.4%	365 493	14.4%	26.3%
Transfers and subsidies	315 244	43 358	13.8%	43 358	13.8%	54 055	20.6%	(19.8%)
Other expenditure	1 665 081	357 169	21.5%	357 169	21.5%	347 058	20.2%	2.9%
Losses	5 378	(664)	(12.3%)	(664)	(12.3%)	0	-	(335 259.6%)
Surplus/(Deficit)	(1 103 680)	1 139 856		1 139 856		1 682 550		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	3 198 969	385 255	12.0%	385 255	12.0%	307 796	10.4%	25.2%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	2 278	1 209	53.1%	1 209	53.1%	26	.4%	4 640.0%
Transfers and subsidies - capital (in-kind - all)		194	-	194			-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 097 566	1 526 514		1 526 514		1 990 371		
Taxation	-	-	-	-	-		-	
Surplus/(Deficit) after taxation	2 097 566	1 526 514		1 526 514		1 990 371		
Attributable to minorities	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 097 566	1 526 514		1 526 514		1 990 371		
Share of surplus/ (deficit) of associate	-	-		-		-	-	
Surplus/(Deficit) for the year	2 097 566	1 526 514		1 526 514		1 990 371		

Part 2: Capital Revenue and Expenditure

			2021/22		202			
	Budget	First C	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q1 of 2020/21 to Q1 of 2021/22
	appropriation	Experiature	appropriation	Experiature	% of main	Expenditure	% of main	01 01 202 1/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	4 499 127	754 076	16.8%	754 076	16.8%	489 212	12.5%	54.1%
National Government	3 224 526	541 842	16.8%	541 842	16.8%	357 856	12.9%	
Provincial Government								
District Municipality	15 500		-			-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	6 000	4 280	71.3%	4 280	71.3%	3 991	63.3%	7.2%
Transfers recognised - capital	3 246 026	546 122	16.8%	546 122	16.8%	361 847	12.8%	50.9%
Borrowing	200 000	22 500	11.3%	22 500	11.3%	37 030	12.9%	(39.2%)
Internally generated funds	1 053 101	185 454	17.6%	185 454	17.6%	90 335	11.2%	105.3%
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	4 521 727	755 057	16.7%	755 057	16.7%	496 261	12.1%	52.1%
Municipal governance and administration	269 899	3 519	1.3%	3 519	1.3%	13 919	5.2%	(74.7%)
Executive and Council	28 391	1 1 36	4.0%	1 136	4.0%	37	.5%	3 011.4%
Finance and administration	240 853	2 383	1.0%	2 383	1.0%	13 883	5.3%	(82.8%)
Internal audit	655		-	-	-	-		-
Community and Public Safety	280 960	52 509	18.7%	52 509	18.7%	31 054	12.8%	
Community and Social Services	85 161	14 420	16.9%	14 420	16.9%	15 266	13.8%	
Sport And Recreation	81 586	35 703	43.8%	35 703	43.8%	8 763	13.6%	
Public Safety	38 406	1 140	3.0%	1 140	3.0%	6 287	19.3%	
Housing	74 350	1 116	1.5%	1 116	1.5%	-		(100.0%)
Health	1 456	129	8.9%	129	8.9%	738	22.3%	
Economic and Environmental Services	1 021 051	207 272	20.3%	207 272	20.3%	145 451	14.8%	
Planning and Development	206 842	14 936	7.2%	14 936	7.2%	12 345	4.2%	
Road Transport	807 300	192 336	23.8%	192 336	23.8%	133 091	19.2%	
Environmental Protection	6 910	-	-			15	3.5%	
Trading Services	2 946 936	491 668	16.7%	491 668	16.7%	305 816	11.7%	
Energy sources	591 230	95 321	16.1%	95 321	16.1%	49 058	11.0%	
Water Management	1 577 399	297 304	18.8%	297 304	18.8%	164 848	12.2%	
Waste Water Management	697 302	94 318	13.5%	94 318	13.5%	83 810	12.5%	
Waste Management Other	81 006 2 880	4 725 90	5.8% 3.1%	4 725 90	5.8% 3.1%	8 100 21	5.8% 4.4%	
0410	2 000	70	3.170	70	5.170	21	4.470	327.070

			2021/22			202		
	Budget	First C	luarter	Year	to Date	First (Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 t
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q1 of 2021/22
Cash Flow from Operating Activities								
Receipts	20 840 533	5 519 214	26.5%	5 519 214	26.5%	2 511 333	14.9%	119.8%
Property rates	2 809 796	591 332	21.0%	591 332	21.0%	205 296	9.2%	188.0%
Service charges	7 685 846	1 344 030	17.5%	1 344 030	17.5%	582 668	9.5%	130.79
Other revenue	745 097	877 664	117.8%	877 664	117.8%	275 807	28.2%	218.29
Transfers and Subsidies - Operational	6 631 815	1 911 366	28.8%	1 911 366	28.8%	1 209 442	23.1%	58.09
Transfers and Subsidies - Capital	2 868 600	794 175	27.7%	794 175	27.7%	235 450	10.4%	237.39
Interest	99 194	647	.7%	647	.7%	2 669	8.2%	(75.8%
Dividends	186						-	-
Payments	(16 416 871)	(3 188 976)	19.4%	(3 188 976)	19.4%	(849 196)		275.59
Suppliers and employees	(15 911 518)	(3 168 976)	19.9%	(3 168 976)	19.9%	(849 196)	8.8%	273.29
Finance charges	(484 409)	-	-		-	-	-	-
Transfers and grants	(20 944)	(20 000)	95.5%	(20 000)	95.5%		-	(100.0%
Net Cash from/(used) Operating Activities	4 423 663	2 330 238	52.7%	2 330 238	52.7%	1 662 137	23.2%	40.2%
Cash Flow from Investing Activities								
Receipts	74 887	1 997	2.7%	1 997	2.7%	2 266	.3%	(11.9%
Proceeds on disposal of PPE	8 406	604	7.2%	604	7.2%	1 838	384.6%	(67.1%
Decrease (Increase) in non-current debtors (not used)	-	-			-			-
Decrease (increase) in non-current receivables	59 525	1 051	1.8%	1 051	1.8%	(17)	-	(6 286.7%
Decrease (increase) in non-current investments	6 956	342	4.9%	342	4.9%	445	7.8%	(23.1%
Payments	(3 793 936)	(644 066)	17.0%	(644 066)	17.0%	(379 528)	15.7%	69.79

Capital assets	(3 793 936)	(644 066)	17.0%	(644 066)	17.0%	(379 528)	15.7%	69.7%
Net Cash from/(used) Investing Activities	(3 719 049)	(642 069)	17.3%	(642 069)	17.3%	(377 262)	23.4%	70.2%
Cash Flow from Financing Activities								
Receipts	196 218	(5 433)	(2.8%)	(5 4 3 3)	(2.8%)	95	-	(5 807.3%)
Short term loans	-			-	-			
Borrowing long term/refinancing	200 000	-	-	-		20	-	(100.0%)
Increase (decrease) in consumer deposits	(3 782)	(5 433)	143.6%	(5 4 3 3)	143.6%	75	.3%	(7 346.9%)
Payments	(13 330)			-		-		
Repayment of borrowing	(13 330)						-	-
Net Cash from/(used) Financing Activities	182 887	(5 433)	(3.0%)	(5 433)	(3.0%)	95		(5 807.3%)
Net Increase/(Decrease) in cash held	887 501	1 682 737	189.6%	1 682 737	189.6%	1 284 971	21.5%	31.0%
Cash/cash equivalents at the year begin:	2 428 454	1 646 751	67.8%	1 646 751	67.8%	(196 080)	(13.3%)	(939.8%)
Cash/cash equivalents at the year end:	3 315 955	3 062 287	92.4%	3 062 287	92.4%	1 139 740	15.3%	168.7%

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	То	tal	Actual Bad Debt Debt			Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														1
Trade and Other Receivables from Exchange Transactions - Water	176 245	3.7%	96 643	2.0%	99 988	2.1%	4 408 329	92.2%	4 781 205	23.4%	806			
Trade and Other Receivables from Exchange Transactions - Electricity	356 984	14.9%	102 516	4.3%	79 717	3.3%	1 853 310	77.5%	2 392 526	11.7%	(9)			
Receivables from Non-exchange Transactions - Property Rates	295 555	6.2%	109 912	2.3%	159 515	3.4%	4 166 422	88.1%	4 731 405	23.2%	(38)			
Receivables from Exchange Transactions - Waste Water Management	54 085	3.4%	33 147	2.1%	31 280	1.9%	1 493 334	92.6%	1 611 845	7.9%	(81)			
Receivables from Exchange Transactions - Waste Management	63 337	4.0%	35 611	2.2%	39 861	2.5%	1 459 910	91.3%	1 598 719	7.8%	390	-		
Receivables from Exchange Transactions - Property Rental Debtors	611	2.5%	256	1.0%	289	1.2%	23 319	95.3%	24 476	.1%	-	-	-	
Interest on Arrear Debtor Accounts	81 173	2.8%	64 810	2.3%	73 344	2.6%	2 653 611	92.4%	2 872 939	14.1%	163	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	13 387	.6%	8 490	.4%	5 631	.2%	2 359 700	98.8%	2 387 208	11.7%	(0)	-	-	
Total By Income Source	1 041 377	5.1%	451 386	2.2%	489 625	2.4%	18 417 935	90.3%	20 400 323	100.0%	1 231	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	166 259	6.8%	52 546	2.2%	90 199	3.7%	2 126 094	87.3%	2 435 098	11.9%	4	-	-	-
Commercial	390 670	5.5%	178 271	2.5%	158 655	2.2%	6 326 486	89.7%	7 054 082	34.6%	291			
Households	460 376	4.4%	220 231	2.1%	228 418	2.2%	9 627 018	91.4%	10 536 043	51.6%	936			
Other	24 071	6.4%	339	.1%	12 353	3.3%	338 338	90.2%	375 100	1.8%	-	-		
Total By Customer Group	1 041 377	5.1%	451 386	2.2%	489 625	2.4%	18 417 935	90.3%	20 400 323	100.0%	1 231			-

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days) Days	61 - 9	0 Days	Over 9	0 Days	Total		
thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
reditor Age Analysis											
Bulk Electricity	812 821	12.9%	215 453	3.4%	343 886	5.5%	4 914 368	78.2%	6 286 528	43.19	
Bulk Water	39 413	3.1%	9 020	.7%	25 580	2.0%	1 202 868	94.2%	1 276 881	8.8%	
PAYE deductions	464	(3.0%)	(8 139)	52.4%	(7 909)	51.0%	61	(.4%)	(15 524)	(.1%	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	(9 019)	24.7%	(14 634)	40.1%	(14 614)	40.1%	1 796	(4.9%)	(36 471)	(.3%	
Loan repayments							20 488	100.0%	20 488	.1%	
Trade Creditors	769 234	11.7%	180 949	2.8%	131 759	2.0%	5 494 493	83.5%	6 576 435	45.1%	
Auditor-General	121	1.1%	(0)				10 438	98.9%	10 559	.1%	
Other	767	.2%	18 281	4.0%	31 426	6.9%	406 992	89.0%	457 466	3.1%	
otal	1 613 801	11.1%	400 930	2.8%	510 128	3.5%	12 051 504	82.7%	14 576 363	100.0%	

Municipal Manager Financial Manager

Source Local Government Database

MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure			2021/22			202	20/21	
	Budget	First (Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	611 954	22 370	3.7%	22 370	3.7%	184 630	33.7%	(87.9%)
Property rates	104 984	9 481	9.0%	9 481	9.0%	8 919	8.9%	6.3%
riopertyrates	104 704	7401	9.0 %	7 40 1	9.076	0 717	0.7/0	0.3 /0
Service charges - electricity revenue	43 381	5 750	13.3%	5 750	13.3%	8 839	23.4%	(35.0%)
Service charges - water revenue	47 283	(80)	(.2%)	(80)	(.2%)	2 305	5.1%	(103.5%)
Service charges - sanitation revenue	12 893	707	5.5%	707	5.5%	1 392	11.4%	(49.2%)
Service charges - refuse revenue	11 041	709	6.4%	709	6.4%	1 613	15.4%	(56.0%)
	-		-	-	-	-		-
Rental of facilities and equipment	15	133	915.5%	133	915.5%	266	1 913.4%	(50.0%)
Interest earned - external investments	-	373	-	373	-	1 352	135 187 000.0%	(72.4%)
Interest earned - outstanding debtors	34 344	4 766	13.9%	4 766	13.9%	8 559	80.5%	(44.3%)
Dividends received	-		-		-			-
Fines, penalties and forfeits	187	62	33.2%	62	33.2%	27	15.3%	126.9%
Licences and permits	-	7	-	7	-	57	-	(88.2%)
Agency services		-	-	-	-	-	-	-
Transfers and subsidies	354 716				-	150 839	45.8%	(100.0%)
Other revenue	3 110	462	14.9%	462	14.9%	461	15.5%	.3%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	606 952	129 275	21.3%	129 275	21.3%	65 440	11.9%	97.5%
Employee related costs	177 204	50 200	28.3%	50 200	28.3%	31 884	18.6%	57.4%
Remuneration of councillors	27 948	7 790	27.9%	7 790	27.9%	4 932	17.6%	58.0%
Debt impairment	45 327		-		-	0		(100.0%)
Depreciation and asset impairment	46 776	533	1.1%	533	1.1%	-	-	(100.0%)
Finance charges	541	-	-	-	-	-	-	-
Bulk purchases	106 349	23 058	21.7%	23 058	21.7%	1 653	1.7%	1 295.2%
Other Materials	66 576	5 283	7.9%	5 283	7.9%	4 088	18.4%	29.2%
Contracted services	93 784	35 038	37.4%	35 038	37.4%	17 362	18.9%	101.8%
Transfers and subsidies	2 556	828	32.4%	828	32.4%	193	-	330.0%
Other expenditure Losses	39 890 (0)	6 546	16.4%	6 546	16.4%	5 330	14.3%	22.8%
		-	-	-	-	-	-	-
Surplus/(Deficit)	5 002	(106 905)		(106 905)		119 190		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	313 076	64 914	20.7%	64 914	20.7%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-		-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	318 078	(41 992)		(41 992)		119 190		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	318 078	(41 992)		(41 992)		119 190		
Attributable to minorities	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	318 078	(41 992)		(41 992)		119 190		
Share of surplus/ (deficit) of associate		((,1)2)	-			
Surplus/(Deficit) for the year	318 078	(41 992)		(41 992)		119 190		
Surprasticencity for the year	310 0/0	(41 792)		(41 792)		117 190		

Part 2: Capital Revenue and Expenditure

			2021/22		202			
	Budget	First C	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	346 649	133 503	38.5%	133 503	38.5%	35 421	10.7%	276.9%
National Government	345 123	129 394	37.5%	129 394	37.5%	35 421	10.9%	265.3%
Provincial Government	-		-		-		-	-
District Municipality	-						-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI			-	-	-	-	-	-
Transfers recognised - capital	345 123	129 394	37.5%	129 394	37.5%	35 421	10.9%	265.3%
Borrowing						-	-	-
Internally generated funds	1 526	4 109	269.3%	4 109	269.3%	-	-	(100.0%)
	-			-		-	-	-
Capital Expenditure Functional	346 649	133 503	38.5%	133 503	38.5%	36 742	11.1%	263.4%
Municipal governance and administration	1 526	1 736	113.8%	1 736	113.8%	1 321	25.2%	31.5%
Executive and Council	-		-	-	-	-		
Finance and administration	1 526	1 736	113.8%	1 736	113.8%	1 321	26.3%	31.5%
Internal audit	-	-	-	-	-	-	-	
Community and Public Safety	1 700	14 654	862.0%	14 654	862.0%	1 997	16.4%	634.0%
Community and Social Services			-			-	-	-
Sport And Recreation	1 700	14 654	862.0%	14 654	862.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	1 997	19.8%	(100.0%)
Housing Health	-	-	-	-	-	-		-
Economic and Environmental Services	29 292	5 327	18.2%	5 327	18.2%	2 562	- 12.6%	108.0%
Planning and Development	29 292	5 327	10.270	5 327	10.270	2 302	12.0%	106.0%
Road Transport	29 292	5 327	18.2%	5 327	18.2%	2 562	12.7%	108.0%
Environmental Protection							-	-
Trading Services	314 131	111 786	35.6%	111 786	35.6%	30 863	10.5%	262.2%
Energy sources	19 856	18 655	94.0%	18 655	94.0%	-	-	(100.0%)
Water Management	264 275	87 827	33.2%	87 827	33.2%	24 879	10.2%	253.0%
Waste Water Management	30 000	5 303	17.7%	5 303	17.7%	5 984	18.6%	(11.4%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	

			2021/22			202		
	Budget	First C	Duarter	Year	to Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2021/22
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	815 392	22 914	2.8%	22 914	2.8%	2 270	.2%	909.4%
Property rates	68 668	8 532	12.4%	8 532	12.4%	11 518	11.6%	(25.9%)
Service charges	75 832	8 927	11.8%	8 927	11.8%	11 068	10.4%	(19.3%)
Other revenue	3 100	(250 788)	(8 089.9%)	(250 788)	(8 089.9%)	(250 765)	(7 940.8%)	-
Transfers and Subsidies - Operational	354 716	146 324	41.3%	146 324	41.3%	153 318	46.6%	(4.6%)
Transfers and Subsidies - Capital	313 076	109 918	35.1%	109 918	35.1%	77 131	18.1%	42.5%
Interest		-	-	-	-	-		-
Dividends	-	-	-	-	-	-	-	-
Payments	-	-		-		-	-	-
Suppliers and employees	-	-	-		-	-	-	-
Finance charges			-		-			
Transfers and grants	-	-	-		-			-
Net Cash from/(used) Operating Activities	815 392	22 914	2.8%	22 914	2.8%	2 270	.2%	909.4%
Cash Flow from Investing Activities								
Receipts	813				-		-	
Proceeds on disposal of PPE		-		-	-		-	-
Decrease (Increase) in non-current debtors (not used)	-		-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-		-
Decrease (increase) in non-current investments	813	-	-	-	-	-	-	-
Payments		(24 298)		(24 298)		(40 735)	-	(40.3%)

Capital assets	-	(24 298)	-	(24 298)	-	(40 735)	-	(40.3%)
Net Cash from/(used) Investing Activities	813	(24 298)	(2 990.0%)	(24 298)	(2 990.0%)	(40 735)	(3 935.7%)	(40.3%)
Cash Flow from Financing Activities								
Receipts	(409)	(6)	1.5%	(6)	1.5%	1	(.2%)	(746.6%)
Short term loans	-			-		-	-	-
Borrowing long term/refinancing				-		-		-
Increase (decrease) in consumer deposits	(409)	(6)	1.5%	(6)	1.5%	1	(.2%)	(746.6%)
Payments						-	-	
Repayment of borrowing				-		-		-
Net Cash from/(used) Financing Activities	(409)	(6)	1.5%	(6)	1.5%	1	(.2%)	(746.6%)
Net Increase/(Decrease) in cash held	815 796	(1 391)	(.2%)	(1 391)	(.2%)	(38 464)	(4.0%)	(96.4%)
Cash/cash equivalents at the year begin:	5 1 4 3			-		-		-
Cash/cash equivalents at the year end:	820 939	(1 391)	(.2%)	(1 391)	(.2%)	(38 464)	(3.9%)	(96.4%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	Tot	al	Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 767	7.9%	1 107	3.2%	1 050	3.0%	30 155	86.0%	35 080	3.7%	-			-
Trade and Other Receivables from Exchange Transactions - Electricity	3 094	13.2%	868	3.7%	561	2.4%	18 865	80.7%	23 387	2.5%				-
Receivables from Non-exchange Transactions - Property Rates	23 352	3.3%	10 774	1.5%	10 553	1.5%	671 747	93.8%	716 426	75.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 422	2.8%	1 150	1.3%	1 106	1.3%	81 127	94.5%	85 805	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 488	3.2%	1 183	1.5%	1 165	1.5%	73 285	93.8%	78 120	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	342	4.0%	168	2.0%	167	2.0%	7 840	92.0%	8 517	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	71.9%	3	21.7%	0	-	1	6.4%	14	-	-		-	-
Total By Income Source	34 474	3.6%	15 253	1.6%	14 602	1.5%	883 020	93.2%	947 349	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 465	5.5%	4 419	2.3%	3 990	2.1%	171 360	90.1%	190 234	20.1%	-	-	-	-
Commercial	3 614	7.2%	1 206	2.4%	1 050	2.1%	44 111	88.3%	49 982	5.3%	-			-
Households	20 395	2.9%	9 627	1.4%	9 561	1.4%	667 549	94.4%	707 133	74.6%	-			-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 474	3.6%	15 253	1.6%	14 602	1.5%	883 020	93.2%	947 349	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 90) Days	Over 9	0 Days	Та	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-			-	-	-		-	-	
PAYE deductions					-	-		-		
VAT (output less input)	-			-				-		
Pensions / Retirement	-			-				-		
Loan repayments	-			-				-		
Trade Creditors	1 658	71.1%		-	419	18.0%	255	10.9%	2 332	94.9%
Auditor-General	-			-				-		
Other	-	-	119	95.4%	-	-	6	4.6%	125	5.1%
Total	1 658	67.5%	119	4.8%	419	17.0%	260	10.6%	2 457	100.0%
Contact Details										
Municipal Manager	Mr Dlamini M			017 843 4038						
Financial Manager	Mr G Mnisi			017 843 4028						

Source Local Government Database

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	0/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	906 168	161 115	17.8%	161 115	17.8%	339 917	43.4%	(52.6%)
Property rates	191 337	46 197	24.1%	46 197	24.1%	30 405	43.4%	(32.0%)
Property rates	191 337	40 197	24.170	40 197	24.170	30 403	24.470	31.77
Service charges - electricity revenue	276 349	63 467	23.0%	63 467	23.0%	145 400	58.5%	(56.4%)
Service charges - water revenue	70 556	16 436	23.3%	16 436	23.3%	41 743	69.5%	(60.6%)
Service charges - sanitation revenue	43 432	12 082	27.8%	12 082	27.8%	11 921	38.6%	1.49
Service charges - refuse revenue	50 859	10 087	19.8%	10 087	19.8%	9 958	38.3%	1.39
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 688	671	25.0%	671	25.0%	489	13.9%	37.39
Interest earned - external investments	300	141	46.9%	141	46.9%	-	-	(100.0%)
Interest earned - outstanding debtors	41 985	6 817	16.2%	6 817	16.2%	9 652	26.4%	(29.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 239 1 553	41	.8%	41	.8%	63	8.0%	(35.7%
Licences and permits	9 000	686 1 874	44.2%	686	44.2%	9	.1%	7 786.59
Agency services Transfers and subsidies	207 727	18/4	20.8%	1 874	20.8%	- 88 862	39.2%	(100.0%)
Other revenue	5 142	2 011	39.1%	2 011	39.1%	1 320	7.7%	52.49
Gains	5 142	604	37.170	604	37.170	95	1.176	536.5%
Operating Expenditure	1 143 511	166 169	14.5%	166 169	14.5%	170 340	19.6%	(2.4%)
Employee related costs	271 209	60 880	22.4%	60 880	22.4%	59 482	26.2%	2.3%
Remuneration of councillors	17 648	4 015	22.7%	4 015	22.7%	3 933	23.3%	2.19
Debt impairment	152 853	-	-	-	-	-	-	-
Depreciation and asset impairment	139 146	-	-	-		-	-	-
Finance charges Bulk purchases	- 340 294	87 952	- 25.8%	87 952	- 25.8%	- 95 844	- 35.5%	(8.2%)
Other Materials	340 294	3 988	25.8%	3 988	25.8%	90 844	2.2%	(8.2%)
Contracted services	84 523	5 988 6 087	5.0%	3 988 6 087	5.0%	6 225	2.2%	(2.2%
Transfers and subsidies	04 323	0.007	1.2.10	0 087	1.2.0	0 223	1.7/0	(2.270
Other expenditure	58 624	3 248	5.5%	3 248	5.5%	3 495	7.3%	(7.1%
Losses	-		-		-		-	
	(007.0.40)	(5.055)		(5.055)		4/0 533		
Surplus/(Deficit)	(237 342)	(5 055)		(5 055)		169 577	04.40/	(400.00)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	199 069	-	-	-		45 075	31.1%	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-		-			-	-
Transfers and subsidies - capital (in-kind - all)	-	-		-		-	-	
Surplus/(Deficit) after capital transfers and contributions	(38 274)	(5 055)		(5 055)		214 652		
Taxation	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	(38 274)	(5 055)		(5 055)		214 652		
Attributable to minorities	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38 274)	(5 055)		(5 055)		214 652		
Share of surplus/ (deficit) of associate			-	-	-		-	-
Surplus/(Deficit) for the year	(38 274)	(5 055)		(5 055)		214 652		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Duarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	243 924	77 889	31.9%	77 889	31.9%	17 412	9.5%	347.3%
National Government	199 069	75 825	38.1%	75 825	38.1%	15 703	10.1%	382.9%
Provincial Government						-		
District Municipality						-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,H						-		-
Transfers recognised - capital	199 069	75 825	38.1%	75 825	38.1%	15 703	10.1%	382.9%
Borrowing	-			-	-	-	-	
Internally generated funds	44 856	2 063	4.6%	2 063	4.6%	1 709	6.1%	20.7%
	-			-	-	-	-	
Capital Expenditure Functional	243 924	77 889	31.9%	77 889	31.9%	17 412	9.5%	347.3%
Municipal governance and administration	12 991	206	1.6%	206	1.6%	1 709	11.9%	(87.9%)
Executive and Council	210							
Finance and administration	12 781	206	1.6%	206	1.6%	1 709	11.9%	(87.9%)
Internal audit	-		-			-		-
Community and Public Safety	4 664	156	3.3%	156	3.3%	703	13.9%	(77.8%)
Community and Social Services	2 300	-	-		-	-	-	-
Sport And Recreation	2 364	23	1.0%	23	1.0%	-	-	(100.0%)
Public Safety	-	133	-	133	-	703		(81.1%)
Housing	-		-	-	-	-		-
Health	-	-	-			-		-
Economic and Environmental Services	58 613	2 572	4.4%	2 572	4.4%	4 269	7.7%	
Planning and Development	3 030	-	-	-	-	4 269	7.7%	
Road Transport	55 583	2 572	4.6%	2 572	4.6%	-	-	(100.0%)
Environmental Protection			-			-		-
Trading Services	167 656	74 954	44.7%	74 954	44.7%	10 731	9.9%	
Energy sources	30 500	329	1.1% 76.4%	329	1.1%	-	-	(100.0%)
Water Management	87 080	66 562		66 562	76.4%	1 356 9 375	135.6%	
Waste Water Management	50 000	8 063	16.1%	8 063	16.1%		9.9%	(14.0%)
Waste Management Other	76	-	-	-	-	-		
Utilei	-	-				-	-	-

· ·			2021/22			202	20/21	
	Budget	First C	Duarter	Year	to Date	First (Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q1 of 2020/21 to Q1 of 2021/22
R thousands			appropriation		% of main appropriation		% of main appropriation	
Cash Flow from Operating Activities								
Receipts	-	301 001	-	301 001	-	310 807	-	(3.2%)
Property rates		29 409	-	29 409	-	38 723	-	(24.1%)
Service charges		92 428	-	92 428	-	103 873	-	(11.0%)
Other revenue		(1 527)		(1 527)		168 211	-	(100.9%)
Transfers and Subsidies - Operational		146 101	-	146 101		-	-	(100.0%)
Transfers and Subsidies - Capital		34 556	-	34 556	-	-	-	(100.0%)
Interest		33		33			-	(100.0%)
Dividends		-	-	-	-	-	-	-
Payments		(8 083)		(8 083)	-	(208 423)	-	(96.1%)
Suppliers and employees		(8 083)	-	(8 083)	-	(208 423)	-	(96.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-		-	-
Net Cash from/(used) Operating Activities	-	292 918	•	292 918	-	102 384	-	186.1%
Cash Flow from Investing Activities								
Receipts		604		604		95	-	536.5%
Proceeds on disposal of PPE		604		604		95	-	536.5%
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments		(77 889)		(77 889)	-	(17 412)	-	347.3%

Cash/cash equivalents at the year end:	69 342	220 404	317.9%	220 404	317.9%	183 824	670.9%	19.9%
Cash/cash equivalents at the year begin:	70 001	54 332	77.6%	54 332	77.6%	166 932	759.2%	(67.5%)
Net Increase/(Decrease) in cash held	(659)		(32 504.4%)		(32 504.4%)		1 572.1%	
Net Cash from/(used) Financing Activities	(659)	(1 433)	217.5%	(1 433)	217.5%	27	.5%	(5 497.6%)
Repayment of borrowing	-	-	-	-	-	-	-	-
Payments	-	-			-	-	-	-
Increase (decrease) in consumer deposits	(659)	(1 433)	217.5%	(1 433)	217.5%	6	.1%	(22 741.1%)
Borrowing long term/refinancing	-	-	-	-	-	20		(100.0%)
Short term loans			-		-	-		
Receipts	(659)	(1 433)	217.5%	(1 433)	217.5%	27	.5%	(5 497.6%)
Cash Flow from Financing Activities								
Net Cash from/(used) Investing Activities		(77 284)		(77 284)		(17 317)	-	346.3%
Capital assets		(77 889)		(77 889)	-	(17 412)	-	347.3%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	0 Days	То	al	Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 741	4.9%	3 909	2.5%	3 567	2.3%	142 529	90.4%	157 746	18.8%	-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	16 519	15.0%	5 611	5.1%	3 757	3.4%	84 016	76.4%	109 903	13.1%				-
Receivables from Non-exchange Transactions - Property Rates	15 012	12.3%	8 336	6.8%	6 612	5.4%	91 822	75.4%	121 782	14.5%	-		-	-
Receivables from Exchange Transactions - Waste Water Management	4 215	4.4%	2 879	3.0%	2 646	2.8%	85 204	89.7%	94 944	11.3%	-		-	-
Receivables from Exchange Transactions - Waste Management	3 503	3.9%	2 463	2.7%	2 231	2.5%	81 755	90.9%	89 952	10.7%	-		-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-		-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 385	1.1%	2 359	1.1%	2 307	1.1%	202 493	96.6%	209 543	25.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 311	2.4%	1 365	2.5%	670	1.2%	50 967	93.8%	54 313	6.5%	-	-	-	-
Total By Income Source	50 685	6.0%	26 922	3.2%	21 791	2.6%	738 786	88.1%	838 183	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 609	19.2%	2 840	11.8%	2 562	10.7%	14 009	58.3%	24 020	2.9%	-	-	-	-
Commercial	21 157	13.6%	7 651	4.9%	5 270	3.4%	121 363	78.1%	155 440	18.5%	-	-		-
Households	24 919	3.8%	16 431	2.5%	13 959	2.1%	603 414	91.6%	658 723	78.6%				- 1
Other	-	-		-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	50 685	6.0%	26 922	3.2%	21 791	2.6%	738 786	88.1%	838 183	100.0%	-	-	-	-

Part 5: Creditor Age Analys	S
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R thousands Amo Creditor Age Analysis Buik Electricity Buik Water PAYE deductions	32 912 3 142	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity Bulk Water		15.6%								
Bulk Water		15.6%								
	3 1 4 2		44 734	21.2%	-	-	133 000	63.1%	210 646	15.9%
PAYE deductions		.3%	9 020	.9%			989 098	98.8%	1 001 260	75.4%
	-				-				-	
VAT (output less input)	-				-				-	
Pensions / Retirement	-				-				-	
Loan repayments	-				-				-	
Trade Creditors	8 650	79.1%			2 288	20.9%			10 938	.8%
Auditor-General	-				-				-	
Other	4 182	4.0%	4 557	4.3%	29 199	27.6%	67 803	64.1%	105 741	8.0%
Total	48 886	3.7%	58 311	4.4%	31 487	2.4%	1 189 901	89.6%	1 328 586	100.0%

 Winkipal Manager
 Mr S.I. Malaza
 017 801 3504

 Financial Manager
 Mr S.M. Phiri
 017 801 3508

Source Local Government Database

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 t Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	577 087	193 991	33.6%	193 991	33.6%	187 658	28.5%	3.4%
	81 391	18 545	22.8%	18 545	22.8%	18 740	26.8%	
Property rates	81.341	18 040	22.8%	18 242	22.8%	18 /40	20.8%	(1.0%
Service charges - electricity revenue	135 963	38 050	28.0%	38 050	28.0%	31 375	18.5%	21.39
Service charges - water revenue	17 100	6 376	37.3%	6 376	37.3%	5 334	17.7%	19.59
Service charges - sanitation revenue	11 145	2 854	25.6%	2 854	25.6%	2 747	12.9%	3.99
Service charges - refuse revenue	12 925	3 362	26.0%	3 362	26.0%	3 179	20.3%	5.89
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	779	218	28.0%	218	28.0%	43	1.3%	405.69
Interest earned - external investments	243	7 544	3 108.0%	7 544	3 108.0%	6 467	777.0%	16.79
Interest earned - outstanding debtors	31 355	-	-	-	-	-	-	-
Dividends received	-	- 382	-	-	-	-	-	- 32.29
Fines, penalties and forfeits	1 613 31	382	23.7% 12.9%	382	23.7% 12.9%	289 45	12.3% 32.2%	32.29
Licences and permits Agency services	31	4	12.9%	4	12.9%	40	32.276	(91.170
Agency services Transfers and subsidies	279 302	- 115 990	- 41.5%	- 115 990	41.5%	118 886	44.8%	(2.4%
Other revenue	5 011	666	13.3%	666	13.3%	554	1.2%	20.29
Gains	228		13.370		13.370		1.2.70	20.27
Operating Expenditure	753 672	159 714	21.2%	159 714	21.2%	116 593	15.3%	37.0%
Employee related costs	224 250 22 242	53 703 4 062	23.9%	53 703	23.9%	51 900	26.1%	3.59
Remuneration of councillors Debt impairment	22 242 87 276	4 062 280	18.3% .3%	4 062 280	18.3% .3%	4 015	21.4%	1.29 (100.0%
Depreciation and asset impairment	146 647	280	.376	280	.376	. (1 675)	(1.2%)	(100.0%
Finance charges	7 600	3 939	51.8%	3 939	51.8%	1 202	(1.2.%)	227.69
Bulk purchases	116 000	52 127	44.9%	52 127	44.9%	39 176	23.7%	33.19
Other Materials	24 070	5 405	22.5%	5 405	22.5%	2 456	14.0%	120.19
Contracted services	69 925	28 442	40.7%	28 442	40.7%	10 637	14.2%	167.49
Transfers and subsidies	2 551	1 397	54.8%	1 397	54.8%	921	7.8%	51.69
Other expenditure	53 110	10 359	19.5%	10 359	19.5%	7 960	19.2%	30.19
Losses			-		-	-		-
Surplus/(Deficit)	(176 585)	34 276		34 276		71 066		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	185 054	46 910	25.3%	46 910	25.3%	34 301	22.1%	36.89
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 470	81 186		81 186		105 367		
Taxation	-				-	-	-	-
Surplus/(Deficit) after taxation	8 470	81 186		81 186		105 367		
Attributable to minorities	-	-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 470	81 186		81 186		105 367		
Share of surplus/ (deficit) of associate						-	-	-
Surplus/(Deficit) for the year	8 470	81 186		81 186		105 367		

Part 2: Capital Revenue and Expenditure

			2021/22			20	20/21	
	Budget	First C	Duarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	185 974	71 471	38.4%	71 471	38.4%	36 667	23.1%	94.9%
National Government	185 054	70 263	38.0%	70 263	38.0%	35 302	22.7%	99.0%
Provincial Government	-		-					-
District Municipality	-					-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI						-		-
Transfers recognised - capital	185 054	70 263	38.0%	70 263	38.0%	35 302	22.7%	99.0%
Borrowing	-			-		-	-	-
Internally generated funds	920	1 208	131.3%	1 208	131.3%	1 365	39.0%	(11.5%)
	-					-	-	-
Capital Expenditure Functional	185 974	71 471	38.4%	71 471	38.4%	36 667	23.1%	94.9%
Municipal governance and administration	620	60	9.6%	60	9.6%	1 365	68.3%	
Executive and Council	020		9.076	00	7.0 /0	1 303	00.3 /	5 (53.076)
Einance and administration	620	60	9.6%	60	9.6%	1 365	68.3%	(95.6%)
Internal audit	-		-				-	-
Community and Public Safety	8 437	7 078	83.9%	7 078	83.9%			(100.0%)
Community and Social Services						-	-	
Sport And Recreation	8 137	7 078	87.0%	7 078	87.0%	-	-	(100.0%)
Public Safety	300				-	-		-
Housing	-	-	-	-	-	-	-	-
Health	-		-			-		-
Economic and Environmental Services	20 562	9 337	45.4%	9 337	45.4%	2 880	19.3%	224.2%
Planning and Development	-	-	-		-	-	-	-
Road Transport	20 562	9 337	45.4%	9 337	45.4%	2 880	19.3%	224.2%
Environmental Protection	-		-	-	-	-	-	-
Trading Services	156 356	54 997	35.2%	54 997	35.2%	32 421	23.2%	
Energy sources	36 360	9 020	24.8%	9 020	24.8%	5 744		
Water Management	50 969	15 583	30.6%	15 583	30.6%	7 025		
Waste Water Management	69 026	30 394	44.0%	30 394	44.0%	19 652	53.4%	54.7%
Waste Management	-	-	-	-		-	-	-
Other						-	-	-

			2021/22			202	0/21	
	Budget	First C	Juarter	Year	to Date	First 0	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q1 of 2021/22
Cash Flow from Operating Activities								
Receipts	682 897	158 349	23.2%	158 349	23.2%	114 646	16.5%	38.1%
Property rates	57 332	15 395	26.9%	15 395	26.9%	13 480	25.7%	14.2%
Service charges	148 877	45 013	30.2%	45 013	30.2%	17 636	9.7%	155.2%
Other revenue	12 090	(641)	(5.3%)	(641)	(5.3%)	769	2.4%	(183.3%)
Transfers and Subsidies - Operational	279 302	26 430	9.5%	26 430	9.5%	24 314	8.8%	8.7%
Transfers and Subsidies - Capital	185 054	72 151	39.0%	72 151	39.0%	58 446	37.6%	23.4%
Interest	243	2	.6%	2	.6%	1	-	188.4%
Dividends				-	-		-	-
Payments	(511 592)	(74 682)	14.6%	(74 682)	14.6%	(21 723)	4.0%	243.8%
Suppliers and employees	(501 522)	(74 682)	14.9%	(74 682)	14.9%	(21 723)	4.0%	243.8%
Finance charges	(7 519)	-	-	-	-	-	-	-
Transfers and grants	(2 551)		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171 305	83 668	48.8%	83 668	48.8%	92 923	59.2%	(10.0%)
Cash Flow from Investing Activities								
Receipts	947					1 744	10 456.4%	(100.0%)
Proceeds on disposal of PPE	904			-	-	1 744	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	43		-	-	-		-	
Payments	(170 863)	(79 616)	46.6%	(79 616)	46.6%	(69 323)	48.4%	14.8%

Capital assets	(170 863)	(79 616)	46.6%	(79 616)	46.6%	(69 323)	48.4%	14.8%
Net Cash from/(used) Investing Activities	(169 917)	(79 616)	46.9%	(79 616)	46.9%	(67 580)	47.2%	17.8%
Cash Flow from Financing Activities								
Receipts	(4)	5	(126.3%)	5	(126.3%)	7	25.5%	(28.9%)
Short term loans	-			-	-	-	-	-
Borrowing long term/refinancing					-	-	-	-
Increase (decrease) in consumer deposits	(4)	5	(126.3%)	5	(126.3%)	7	25.5%	(28.9%)
Payments					-	-	-	-
Repayment of borrowing					-	-	-	-
Net Cash from/(used) Financing Activities	(4)	5	(126.3%)	5	(126.3%)	7	25.5%	(28.9%)
Net Increase/(Decrease) in cash held	1 384	4 056	293.0%	4 056	293.0%	25 350	183.8%	(84.0%)
Cash/cash equivalents at the year begin:	6 590	7 525	114.2%	7 525	114.2%	(51 285)	(851.3%)	(114.7%)
Cash/cash equivalents at the year end:	7 974	11 839	148.5%	11 839	148.5%	(25 699)	(129.7%)	(146.1%)
-	1				1	1		1
Part 1. Debtor Age Analysis								

	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	0 Days	То	tal		ots Written Off to otors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 043	2.0%	2 050	2.0%	1 929	1.8%	98 242	94.2%	104 264	17.1%	-			
Trade and Other Receivables from Exchange Transactions - Electricity	9 268	6.1%	5 383	3.5%	4 294	2.8%	133 671	87.6%	152 616	25.0%	-			
Receivables from Non-exchange Transactions - Property Rates	5 321	5.0%	3 669	3.5%	3 003	2.8%	93 889	88.7%	105 882	17.3%	-			
Receivables from Exchange Transactions - Waste Water Management	1 081	2.5%	768	1.8%	662	1.5%	40 367	94.1%	42 879	7.0%	-			
Receivables from Exchange Transactions - Waste Management	1 236	1.7%	1 131	1.5%	1 054	1.4%	70 134	95.4%	73 555	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 504	2.0%	2 522	2.0%	2 519	2.0%	117 895	94.0%	125 441	20.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67	1.2%	294	5.2%	65	1.1%	5 237	92.5%	5 663	.9%	-	-	-	-
Total By Income Source	21 521	3.5%	15 817	2.6%	13 525	2.2%	559 442	91.7%	610 304	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 188	4.4%	2 508	3.4%	2 115	2.9%	65 421	89.3%	73 232	12.0%	-	-	-	-
Commercial	7 069	9.8%	3 147	4.4%	2 181	3.0%	59 835	82.8%	72 232	11.8%	-		-	
Households	11 263	2.4%	10 161	2.2%	9 229	2.0%	434 186	93.4%	464 840	76.2%	-	-		
Other	-		-					-		-	-	-	-	-
Total By Customer Group	21 521	3.5%	15 817	2.6%	13 525	2.2%	559 442	91.7%	610 304	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6) Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity				-		-	30	100.0%	30	
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-		-	-	-	-	-		-
VAT (output less input)	-	-		-	-	-	-	-		-
Pensions / Retirement	-	-		-	-	-	-	-		-
Loan repayments	-	-		-	-	-	-	-		-
Trade Creditors	61 692	15.6%	24 524	6.2%	20 521	5.2%	288 212	73.0%	394 950	100.0%
Auditor-General	-	-		-	-	-	-	-		-
Other	-	-	-	-	-	-	-	-	-	
Total	61 692	15.6%	24 524	6.2%	20 521	5.2%	288 242	73.0%	394 979	100.0%

Municipal Manager	Mr Maqhawe Kunene	087 630 8101	
Financial Manager	Mr Bheki Maseko	087 630 8157	
Source Local Government Database			

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

Faith. Operating Revenue and Experionate			2021/22			202	20/21	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 t Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	373 939	142 827	38.2%	142 827	38.2%	72 545	19.4%	96.9%
Property rates	62 496	34 078	54.5%	34 078	54.5%	31 148	47.5%	90.97
Property rates	02 490	34 078	34.3 %	34 078	34.376	31 140	47.576	7.4
Service charges - electricity revenue	70 980	15 415	21.7%	15 415	21.7%	12 170	18.0%	26.75
Service charges - water revenue	25 137	10 033	39.9%	10 033	39.9%	9 2 3 9	35.0%	8.65
Service charges - sanitation revenue	14 033	4 810	34.3%	4 810	34.3%	4 419	30.0%	8.9
Service charges - refuse revenue	7 400	9 381	126.8%	9 381	126.8%	2 635	33.9%	256.05
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 169	313	26.8%	313	26.8%	420	34.2%	(25.4%
Interest earned - external investments	4 751 28 697	(4) 10 057	(.1%) 35.0%	(4) 10 057	(.1%) 35.0%	-	-	(100.0%)
Interest earned - outstanding debtors Dividends received	28 697	10 05 /	35.0%	10 057	35.0%	8 545	28.4%	17.75
Fines, penalties and forfeits	- 59	- 73	123.4%	73	123.4%	- 41	66.1%	77.9
Licences and permits	1 049	6 967	664.2%	6 967	664.2%	9 748	885.0%	(28.5%
Agency services	16 178	(3 827)	(23.7%)	(3 827)	(23.7%)	(5 690)	(33.5%)	(32.7%
Transfers and subsidies	138 079	55 318	40.1%	55 318	40.1%	(0.070)	(00.070)	(100.09
Other revenue	2 317	213	9.2%	213	9.2%	(130)	(5.6%)	(264.4%
Gains	1 593	-	-	-		-	-	
Operating Expenditure	409 866	61 994	15.1%	61 994	15.1%	35 962	8.5%	72.49
Employee related costs	95 439	17 660	18.5%	17 660	18.5%	581	.6%	2 940.69
Remuneration of councillors	9 571	2 253	23.5%	2 253	23.5%	1 449	14.4%	55.55
Debt impairment	63 852	(4 260)	(6.7%)	(4 260)	(6.7%)	(635)	(.8%)	570.65
Depreciation and asset impairment	37 009	-	-	-	-	-		-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	80 071	23 152	28.9%	23 152	28.9%	19 351	26.1%	19.65
Other Materials	36 756	6 971	19.0%	6 971	19.0%	2 708	8.1%	157.49
Contracted services	46 273	8 837	19.1%	8 837	19.1%	4 671	15.1%	89.25
Transfers and subsidies							-	-
Other expenditure	40 894	7 379	18.0%	7 379	18.0%	7 838	14.1%	(5.9%
Losses	-	-	-		-		-	-
Surplus/(Deficit)	(35 927)	80 834		80 834		36 583		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	111 351	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-				-			-
Surplus/(Deficit) after capital transfers and contributions	75 424	80 834		80 834		36 583		
Taxation	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	75 424	80 834		80 834		36 583		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75 424	80 834		80 834		36 583		
Share of surplus/ (deficit) of associate	-	-	-				-	-
Surplus/(Deficit) for the year	75 424	80 834		80 834		36 583		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Capital Revenue and Expenditure Source of Finance	444.054	0.000	0.50/	0.000	0.50/	F (04	10.00/	(40.00())
	111 351	2 822	2.5%	2 822	2.5%	5 631	10.2%	
National Government	111 351	1 869	1.7%	1 869	1.7%	5 631	10.2%	(66.8%)
Provincial Government	-		-		-		-	-
District Municipality	-			-		-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI		-	-		-	-	-	-
Transfers recognised - capital	111 351	1 869	1.7%	1 869	1.7%	5 631	10.2%	(66.8%)
Borrowing Internally generated funds	-	- 954		- 954		-		(100.0%)
Internally generated funds	-	904		904		-		(100.0%)
		-	-		-	-		
Capital Expenditure Functional	111 351	2 822	2.5%	2 822	2.5%	5 631	8.9%	(49.9%)
Municipal governance and administration	3 000	168	5.6%	168	5.6%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 000	168	5.6%	168	5.6%			(100.0%)
Internal audit	-		-		-	-	-	-
Community and Public Safety	1 500			-		-		-
Community and Social Services	-	-	-		-		-	
Sport And Recreation	1 500	-	-	-	-	-	-	-
Public Safety	-		-		-		-	-
Housing	-		-		-		-	-
Health	-	-	-	-	-		-	-
Economic and Environmental Services	3 000 3 000	686 686	22.9% 22.9%	686 686	22.9% 22.9%	19 19	.2% .2%	
Planning and Development Road Transport	3 000	080	22.976	000		19	.276	3 387.0%
Environmental Protection			-		-		-	-
Trading Services	103 851	1 968	1.9%	1 968	1.9%	5 612	11.7%	(64.9%)
Energy sources	4 000	898	22.4%	898	22.4%	5 012	11.7%	(100.0%)
Water Management	87 260	743	.9%	743	.9%	5 612	16.5%	
Water Management	12 591	327	2.6%	327	2.6%		-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other			-		-		-	-
1							1	1

· · ·			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2021/22
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	252 839	96 483	38.2%	96 483	38.2%	52 045	17.9%	85.4%
Property rates	32 687	13 730	42.0%	13 730	42.0%	11 643	17.0%	17.9%
Service charges	72 792	17 851	24.5%	17 851	24.5%	22 134	16.8%	(19.4%)
Other revenue	3 137	7 891	251.5%	7 891	251.5%	11 542	357.4%	(31.6%)
Transfers and Subsidies - Operational	26 438	57 011	215.6%	57 011	215.6%	1 725	6.7%	3 204.5%
Transfers and Subsidies - Capital	113 033	-	-	-	-	5 000	8.8%	(100.0%)
Interest	4 751	-	-	-	-	-	-	-
Dividends	-		-	-		-	-	-
Payments	(161 794)		34.3%	(55 541)	34.3%	(12 914)		330.1%
Suppliers and employees	(161 794)	(55 541)	34.3%	(55 541)	34.3%	(12 914)	352.9%	330.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	91 045	40 942	45.0%	40 942	45.0%	39 131	13.6%	4.6%
Cash Flow from Investing Activities								
Receipts	(34)			-		-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(34)		-	-		-	-	-
Payments	-	(6 377)	-	(6 377)	-	(6 491)	11.8%	(1.8%)

Capital assets		(6 377)	-	(6 377)	-	(6 491)	11.8%	(1.8%)
Net Cash from/(used) Investing Activities	(34)	(6 377)	18 834.1%	(6 377)	18 834.1%	(6 491)	11.8%	(1.8%)
Cash Flow from Financing Activities								
Receipts	(34)	(342)	1 006.4%	(342)	1 006.4%	-	-	(100.0%)
Short term loans	-	-	-	-		-		
Borrowing long term/refinancing	-	-	-	-	-		-	-
Increase (decrease) in consumer deposits	(34)	(342)	1 006.4%	(342)	1 006.4%			(100.0%)
Payments	-	-					-	
Repayment of borrowing	-							
Net Cash from/(used) Financing Activities	(34)	(342)	1 006.4%	(342)	1 006.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	90 977	34 223	37.6%	34 223	37.6%	32 640	14.1%	4.8%
Cash/cash equivalents at the year begin:	(90 366)	75 429	(83.5%)	75 429	(83.5%)	141 889	739.9%	(46.8%)
Cash/cash equivalents at the year end:	612	149 379	24 419.8%	149 379	24 419.8%	174 529	69.6%	(14.4%)

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	То	tal		ots Written Off to otors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 332	2.0%	3 174	1.9%	2 600	1.5%	160 148	94.6%	169 254	19.3%	-			
Trade and Other Receivables from Exchange Transactions - Electricity	3 594	6.5%	3 377	6.1%	1 280	2.3%	47 438	85.2%	55 688	6.4%	-			
Receivables from Non-exchange Transactions - Property Rates	4 257	2.4%	3 551	2.0%	24 242	13.5%	147 364	82.1%	179 414	20.5%	-			
Receivables from Exchange Transactions - Waste Water Management	1 764	1.9%	1 562	1.7%	1 505	1.7%	86 104	94.7%	90 935	10.4%	-			
Receivables from Exchange Transactions - Waste Management	3 219	5.6%	3 069	5.3%	3 029	5.2%	48 435	83.9%	57 752	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-		-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 884	1.8%	4 848	1.8%	4 562	1.7%	253 611	94.7%	267 906	30.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	196	.4%	177	.3%	162	.3%	53 691	99.0%	54 225	6.2%	-	-	-	-
Total By Income Source	21 247	2.4%	19 758	2.3%	37 379	4.3%	796 791	91.0%	875 175	100.0%	-		-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 844	3.2%	1 501	1.7%	17 783	19.9%	67 255	75.2%	89 384	10.2%	-	-	-	-
Commercial	1 922	2.4%	1 510	1.9%	5 152	6.4%	71 790	89.3%	80 374	9.2%	-		-	
Households	16 481	2.3%	16 748	2.4%	14 443	2.0%	657 746	93.2%	705 417	80.6%	-	-		
Other	-							-			-	-	-	-
Total By Customer Group	21 247	2.4%	19 758	2.3%	37 379	4.3%	796 791	91.0%	875 175	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-		-		-
PAYE deductions	-	-	-	-	-	-		-		-
VAT (output less input)			-					-		
Pensions / Retirement	-					-	-	-		-
Loan repayments	-					-	-	-		
Trade Creditors	1 143	62.1%	8	.5%	137	7.5%	551	30.0%	1 840	100.09
Auditor-General	-					-	-	-		-
Other			-	-		-	-	-	-	
Total	1 143	62.1%	8	.5%	137	7.5%	551	30.0%	1 840	100.09
Contact Details										
							r			
Municipal Manager	Mr LB Tshabalala			017 734 6101						
Financial Manager	Mr NT Mokako			017 734 6142						

Source Local Government Database

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	1 076 307	255 083	23.7%	255 083	23.7%	164 363	15.2%	55.2%
Property rates	179 005	200 000 41 248	23.0%	41 248	23.7%	31 268	22.4%	31.9%
Property rates	179 005	41 248	23.0%	41 240	23.0%	31 208	22.4%	31.976
Service charges - electricity revenue	465 516	97 822	21.0%	97 822	21.0%	82 612	18.1%	18.4%
Service charges - water revenue	94 076	22 414	23.8%	22 414	23.8%	21 776	21.9%	2.9%
Service charges - sanitation revenue	71 214	10 599	14.9%	10 599	14.9%	9 839	12.5%	7.7%
Service charges - refuse revenue	65 513	6 862	10.5%	6 862	10.5%	6 655	8.5%	3.1%
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 154	427	19.8%	427	19.8%	396	9.2%	7.6%
Interest earned - external investments	654	29	4.4%	29	4.4%	-	-	(100.0%)
Interest earned - outstanding debtors	53 637	15 009	28.0%	15 009	28.0%	11 659	19.6%	28.7%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	550	1 072	194.8%	1 072	194.8%	13	.9%	8 183.0%
Licences and permits	1 000	0	-	0	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies Other revenue	141 569 1 419	59 144 458	41.8% 32.3%	59 144 458	41.8% 32.3%	0	-	197 148 056.7%
Gains	1419	408	32.376	408	32.376	144	2.6%	217.3%
	-	-		-				
Operating Expenditure	1 097 777	354 713	32.3%	354 713	32.3%	231 658	21.9%	53.1%
Employee related costs	247 018	162 205	65.7%	162 205	65.7%	55 090	22.2%	194.4%
Remuneration of councillors	12 663	6 463	51.0%	6 463	51.0%	3 913	27.2%	65.2%
Debt impairment	67 594	39	.1%	39	.1%	91	.2%	(57.3%)
Depreciation and asset impairment	85 588	-	-	-	-	-	-	-
Finance charges	42 758 374 289	10 613 158 322	24.8% 42.3%	10 613 158 322	24.8% 42.3%	3 243 91 524	3.4% 31.5%	227.3% 73.0%
Bulk purchases Other Materials	374 289 102 847	3 323	42.3%	3 323	42.376	61 010	56.8%	
Contracted services	102 847	3 323 7 970	3.2%	3 323	3.2%	9 802	10.5%	(94.6%) (18.7%)
Transfers and subsidies	104 202	1910	7.0 %	1 9/0	7.076	9 002	10.376	(10.770)
Other expenditure	60 739	5 778	9.5%	5 778	9.5%	6 984	10.1%	(17.3%)
Losses	-	-	-	-	-	-	-	(17.576)
C	(04.470)	(00 (00)		(00 (00)		((7.005)		
Surplus/(Deficit)	(21 470)	(99 630)		(99 630)		(67 295)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	40 307		-		-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P Transfers and subsidies - capital (in-kind - all)	100	-		-		-	-	
Transiers and subsidies - capital (in-kind - all)	-	-		-				
Surplus/(Deficit) after capital transfers and contributions	18 937	(99 630)		(99 630)		(67 295)		
Taxation	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 937	(99 630)		(99 630)		(67 295)		
Attributable to minorities	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 937	(99 630)		(99 630)		(67 295)		
Share of surplus/ (deficit) of associate	-		-	-	-		-	-
Surplus/(Deficit) for the year	18 937	(99 630)		(99 630)		(67 295)		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Juarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Capital Revenue and Expenditure								
Source of Finance	42 792	736	1.7%	736	1.7%	349	.8%	110.9%
National Government	33 302	736	2.2%	736	2.2%	349	.9%	110.9%
Provincial Government	-			-		-	-	-
District Municipality	-			-		-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI							-	-
Transfers recognised - capital	33 302	736	2.2%	736	2.2%	349	.9%	110.9%
Borrowing	-	-	-	-	-		-	-
Internally generated funds	9 489	-	-	-	-	-	-	-
	-			-		-	-	-
Capital Expenditure Functional	60 292	941	1.6%	941	1.6%	349	.7%	169.6%
Municipal governance and administration	13 000	-			-		-	-
Executive and Council	10 000		-			-	-	-
Finance and administration	3 000				-		-	
Internal audit	-	-	-		-	-		-
Community and Public Safety	2 000	-			-		-	-
Community and Social Services	2 000		-	-		-	-	-
Sport And Recreation	-		-	-		-	-	-
Public Safety	-	-	-			-		-
Housing	-		-	-		-	-	-
Health	-	-	-			-		-
Economic and Environmental Services	5 489	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	5 489	-	-		-	-	-	-
Environmental Protection	-	-	-		-	-	-	-
Trading Services	39 802	941	2.4%	941	2.4%	349	.7%	169.6%
Energy sources	10 000	-	-	-	-	-	-	-
Water Management	14 029	460	3.3%	460	3.3%	349	1.8%	31.8%
Waste Water Management	15 774	481	3.1%	481	3.1%	-		(100.0%)
Waste Management	-	-	-		-	-		-
Other	-			-		-	-	

			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q1 of 2021/22
Cash Flow from Operating Activities Receipts	1 024 099	208 820	20.4%	208 820	20.4%	138 979	12.4%	50.3%
Property rates	177 910	19 547	11.0%	19 547	11.0%	14 358	10.1%	36.1%
Service charges	659 419	119 482	18.1%	119 482	18.1%	114 066	15.8%	4.7%
Other revenue	4 883	(2 629)	(53.8%)	(2 629)	(53.8%)	208	.3%	(1 361.5%)
Transfers and Subsidies - Operational	141 579	59 493	42.0%	59 493	42.0%	0	-	198 311 546.7%
Transfers and Subsidies - Capital	40 307	12 926	32.1%	12 926	32.1%	10 346	26.1%	24.9%
Interest	-		-	-	-	-		-
Dividends	-	-	-	-	-	-	-	-
Payments	(784 580)	(49 718)	6.3%			174 961		(128.4%)
Suppliers and employees	(784 580)	(49 718)	6.3%	(49 718)	6.3%	174 961		(128.4%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-
Net Cash from/(used) Operating Activities	239 518	159 103	66.4%	159 103	66.4%	313 940	28.0%	(49.3%)
Cash Flow from Investing Activities								
Receipts	51 211	-		-				
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-		-		-	-		-
Decrease (increase) in non-current receivables	49 867		-	-	-	-	-	-
Decrease (increase) in non-current investments	1 344	-	-	-	-	-	-	-
Payments	(85 583)	(847)	1.0%	(847)	1.0%	(402)	1.0%	110.9%

Capital assets	(85 583)	(847)	1.0%	(847)	1.0%	(402)	1.0%	110.9%
Net Cash from/(used) Investing Activities	(34 372)	(847)	2.5%	(847)	2.5%	(402)	.4%	110.9%
Cash Flow from Financing Activities								
Receipts	(1 486)	6	(.4%)	6	(.4%)	(0)	-	(5 740.9%)
Short term loans	-							-
Borrowing long term/refinancing								-
Increase (decrease) in consumer deposits	(1 486)	6	(.4%)	6	(.4%)	(0)		(5 740.9%)
Payments	-						-	
Repayment of borrowing								-
Net Cash from/(used) Financing Activities	(1 486)	6	(.4%)	6	(.4%)	(0)	-	(5 740.9%)
Net Increase/(Decrease) in cash held	203 661	158 262	77.7%	158 262	77.7%	313 539	30.4%	(49.5%)
Cash/cash equivalents at the year begin:	-	252 272	-	252 272	-	(868 490)	146.6%	(129.0%)
Cash/cash equivalents at the year end:	203 661	19 599	9.6%	19 599	9.6%	(554 951)	(126.4%)	(103.5%)

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	To	otal		ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 716	2.6%	6 642	2.0%	5 950	1.8%	312 399	93.6%	333 706	22.6%				
Trade and Other Receivables from Exchange Transactions - Electricity	32 083	16.4%	13 676	7.0%	8 342	4.3%	141 672	72.4%	195 773	13.3%				
Receivables from Non-exchange Transactions - Property Rates	13 985	4.5%	10 423	3.3%	9 269	3.0%	277 861	89.2%	311 538	21.1%		-		
Receivables from Exchange Transactions - Waste Water Management	4 050	2.6%	3 099	2.0%	2 995	1.9%	147 703	93.6%	157 848	10.7%		-		
Receivables from Exchange Transactions - Waste Management	2 655	2.3%	2 044	1.8%	1 929	1.7%	106 862	94.2%	113 490	7.7%		-		
Receivables from Exchange Transactions - Property Rental Debtors			-				9 070	100.0%	9 070	.6%		-		
Interest on Arrear Debtor Accounts	5 116	1.5%	4 973	1.4%	4 834	1.4%	329 150	95.7%	344 074	23.4%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	7 956	100.0%	7 956	.5%	-	-	-	
Total By Income Source	66 606	4.5%	40 857	2.8%	33 319	2.3%	1 332 674	90.4%	1 473 455	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 993	8.5%	6 333	4.5%	5 924	4.2%	116 887	82.8%	141 136	9.6%	-	-	-	-
Commercial	33 301	11.3%	17 289	5.9%	11 498	3.9%	231 588	78.9%	293 676	19.9%		-		
Households	21 312	2.1%	17 235	1.7%	15 897	1.5%	984 199	94.8%	1 038 643	70.5%				
Other			-							-	-	-		-
Total By Customer Group	66 606	4.5%	40 857	2.8%	33 319	2.3%	1 332 674	90.4%	1 473 455	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6) Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-		-	-	-		-	-	
Bulk Water	17	100.0%		-	-	-		-	17	
PAYE deductions		-		-	-	-		-	-	
VAT (output less input)		-		-	-	-		-	-	
Pensions / Retirement		-		-	-	-		-	-	
Loan repayments		-		-	-	-		-	-	
Trade Creditors	196 651	10.3%		-	39 182	2.1%	1 674 632	87.7%	1 910 465	100.4%
Auditor-General	121	100.0%		-	-	-		-	121	
Other	-	-	-	-	-	-	(7 639)	100.0%	(7 639)	(.4%)
fotal	196 789	10.3%	-	-	39 182	2.1%	1 666 993	87.6%	1 902 964	100.0%

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

Source Local Government Database

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure			2021/22			202	20/21	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	303 641	80 426	26.5%	80 426	26.5%	81 917	30.2%	(1.8%)
Property rates	303 041	8 547	20.3%	8 547	20.5%	8 096	24.4%	(1.0%) 5.6%
Property rates	33 4 18	6 04/	20.0%	0 04/	20.0%	8 090	24.4%	0.0%
Service charges - electricity revenue	73 472	18 143	24.7%	18 143	24.7%	11 878	18.9%	52.7%
Service charges - water revenue	25 009	5 489	21.9%	5 489	21.9%	5 743	26.2%	(4.4%)
Service charges - sanitation revenue	22 998	5 493	23.9%	5 493	23.9%	5 351	26.2%	2.7%
Service charges - refuse revenue	7 162	2 117	29.6%	2 117	29.6%	1 537	19.6%	37.7%
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	289	66	22.8%	66	22.8%	33	18.7%	96.3%
Interest earned - external investments	604	59	9.7%	59	9.7%	117	9.5%	(49.6%)
Interest earned - outstanding debtors	38 019	10 108	26.6%	10 108	26.6%	8 820	31.7%	14.6%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	521	38	7.3%	38	7.3%	17	2.0%	120.7%
Licences and permits	7 500	1 467	19.6%	1 467	19.6%	1 853	2 685 905.8%	(20.8%)
Agency services					-	-	-	-
Transfers and subsidies	90 321	28 172	31.2%	28 172	31.2%	37 881	43.7%	(25.6%)
Other revenue	4 328	726	16.8%	726	16.8%	590	25.6%	23.0%
Gains	-	-	-	-	-	-		-
Operating Expenditure	315 450	51 527	16.3%	51 527	16.3%	32 047	10.9%	60.8%
Employee related costs	71 856	7 308	10.2%	7 308	10.2%	544	.8%	1 242.3%
Remuneration of councillors	6 042	-	-	-	-	-	-	-
Debt impairment	49 699	4 666	9.4%	4 666	9.4%	-	-	(100.0%)
Depreciation and asset impairment	28 262	198	.7%	198	.7%	-	-	(100.0%)
Finance charges	5 200	1 854	35.7%	1 854	35.7%	1 241	23.4%	49.4%
Bulk purchases	86 000	27 179	31.6%	27 179	31.6%	23 273	37.9%	16.8%
Other Materials	9 405	2 471	26.3%	2 471	26.3%	1 985	14.9%	24.5%
Contracted services	34 489	5 660	16.4%	5 660	16.4%	3 543	10.7%	59.8%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	24 497	2 191	8.9%	2 191	8.9%	1 461	5.1%	49.9%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 809)	28 899		28 899		49 870		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	50 478	13 027	25.8%	13 027	25.8%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-		-		-		-	-
Transfers and subsidies - capital (in-kind - all)	-		-		-		-	-
Surplus/(Deficit) after capital transfers and contributions	38 669	41 926		41 926		49 870		
Taxation	-					-	-	-
Surplus/(Deficit) after taxation	38 669	41 926		41 926		49 870		
Attributable to minorities								-
Surplus/(Deficit) attributable to municipality	38 669	41 926		41 926		49 870		
Share of surplus/ (deficit) of associate	30 009	41 720		41 720		47 0/0		
	38 669	41 926		41 926	-	49 870		-
Surplus/(Deficit) for the year	38 669	41 926		41926		49 870		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Juarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	98 332	14 936	15.2%	14 936	15.2%	6 546	8.3%	128.2%
National Government	98 332	14 936	15.2%	14 936	15.2%	6 546	8.3%	128.2%
Provincial Government	-				-	-	-	-
District Municipality	-					-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI					-		-	
Transfers recognised - capital	98 332	14 936	15.2%	14 936	15.2%	6 546	8.3%	128.2%
Borrowing	-				-	-	-	-
Internally generated funds	-					-	-	-
	-	-		-	-	-	-	-
Capital Expenditure Functional	98 332	14 936	15.2%	14 936	15.2%	6 561	8.3%	127.6%
Municipal governance and administration	-				-	15		(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	15	-	(100.0%)
Internal audit	-		-		-	-	-	-
Community and Public Safety	-			-		-	-	-
Community and Social Services	-		-	-	-	-	-	-
Sport And Recreation	-	-	-		-	-	-	-
Public Safety	-		-		-	-		-
Housing	-		-		-	-		-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 727	1 562	9.3%	1 562	9.3%	2 089	11.8%	(25.2%)
Planning and Development	-		-	-	-	-	-	-
Road Transport Environmental Protection	16 727	1 562	9.3%	1 562	9.3%	2 089	11.8%	(25.2%)
	81 605	13 374	16.4%	13 374	16.4%	4 457	- 7.3%	200.1%
Trading Services Energy sources	31 995	13 3/4	37.4%	13 374	37.4%	4 457 2 076	12.6%	
Water Management	31 773	933	37.476	933	37.476	2070	12.070	(100.0%)
Waste Water Management	49 610	465	.9%	465	.9%	2 381	5.3%	(80.5%)
Waste Management		-	-	-		-	-	(00.070)
Other	-				-	-		
							I	1

			2021/22			202	20/21	
	Budget	First C	Duarter	Year	to Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2021/22
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	260 172	95 252	36.6%	95 252	36.6%	109 344	37.0%	(12.9%)
Property rates	22 359	3 322	14.9%	3 322	14.9%	7 140	33.2%	(53.5%)
Service charges	84 376	17 776	21.1%	17 776	21.1%	16 746	22.0%	6.2%
Other revenue	12 638	5 124	40.5%	5 124	40.5%	6 065	19.6%	(15.5%)
Transfers and Subsidies - Operational	90 321	40 996	45.4%	40 996	45.4%	56 535	67.7%	(27.5%)
Transfers and Subsidies - Capital	50 478	28 034	55.5%	28 034	55.5%	22 858	27.8%	22.6%
Interest	-	-	-	-	-	-	-	-
Dividends	-		-	-	-	-	-	-
Payments	(242 689)	(22 687)	9.3%	(22 687)	9.3%	(36 877)	29.1%	
Suppliers and employees	(237 489)	(22 687)	9.6%	(22 687)	9.6%	(36 877)	30.4%	(38.5%)
Finance charges	(5 200)		-		-			-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17 483	72 565	415.1%	72 565	415.1%	72 467	42.9%	.1%
Cash Flow from Investing Activities								
Receipts	7 249			-		-		-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7 249		-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-		-			-
Payments	(98 332)	(22 236)	22.6%	(22 236)	22.6%	(7 819)	9.9%	184.4%

Capital assets	(98 332)	(22 236)	22.6%	(22 236)	22.6%	(7 819)	9.9%	184.4%
Net Cash from/(used) Investing Activities	(91 083)	(22 236)	24.4%	(22 236)	24.4%	(7 819)	10.9%	184.4%
Cash Flow from Financing Activities								
Receipts	(104)	11	(10.5%)	11	(10.5%)	9	(10.2%)	24.5%
Short term loans					-	-	-	
Borrowing long term/refinancing	-		-	-	-	-	-	-
Increase (decrease) in consumer deposits	(104)	11	(10.5%)	11	(10.5%)	9	(10.2%)	24.5%
Payments	-					-	-	
Repayment of borrowing					-	-	-	
Net Cash from/(used) Financing Activities	(104)	11	(10.5%)	11	(10.5%)	9	(10.2%)	24.5%
Net Increase/(Decrease) in cash held	(73 704)	50 340	(68.3%)	50 340	(68.3%)	64 657	66.8%	(22.1%)
Cash/cash equivalents at the year begin:	161 469	6 454	4.0%	6 454	4.0%	(178 520)	-	(103.6%)
Cash/cash equivalents at the year end:	87 765	56 794	64.7%	56 794	64.7%	(113 864)	(117.6%)	(149.9%)

	0 - 30 D	lays	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ots Written Off to otors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 238	2.4%	1 238	1.3%	1 003	1.1%	89 816	95.2%	94 296	15.8%	-			
Trade and Other Receivables from Exchange Transactions - Electricity	7 359	12.2%	1 857	3.1%	1 304	2.2%	49 827	82.6%	60 348	10.1%	-			
Receivables from Non-exchange Transactions - Property Rates	2 618	3.3%	2 234	2.8%	2 239	2.8%	72 889	91.1%	79 979	13.4%	-			
Receivables from Exchange Transactions - Waste Water Management	2 151	2.0%	1 430	1.4%	1 262	1.2%	101 000	95.4%	105 844	17.7%	-			
Receivables from Exchange Transactions - Waste Management	803	1.4%	765	1.3%	738	1.2%	56 965	96.1%	59 271	9.9%	-			
Receivables from Exchange Transactions - Property Rental Debtors							2 305	100.0%	2 305	.4%	-			
Interest on Arrear Debtor Accounts	3 178	2.0%	3 131	2.0%	3 084	2.0%	147 642	94.0%	157 034	26.3%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure				-	-	-		-		-	-	-	-	
Other	73	.2%	40	.1%	16	-	38 301	99.7%	38 431	6.4%	-	-	-	-
Total By Income Source	18 421	3.1%	10 696	1.8%	9 644	1.6%	558 746	93.5%	597 507	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	725	4.6%	740	4.7%	742	4.7%	13 435	85.9%	15 642	2.6%	-		-	-
Commercial	11 061	5.9%	3 697	2.0%	2 969	1.6%	168 796	90.5%	186 523	31.2%	-		-	-
Households	6 6 3 6	1.7%	6 258	1.6%	5 933	1.5%	376 514	95.2%	395 342	66.2%	-	-		
Other				-	-	-		-		-	-	-	-	
Total By Customer Group	18 421	3.1%	10 696	1.8%	9 644	1.6%	558 746	93.5%	597 507	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6) Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-		-	-		-	-		-
Bulk Water		-		-	-		-	-		-
PAYE deductions		-		-	-		-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-			-	-	-	-	-		-
Trade Creditors	21 519	11.8%	8 354	4.6%	7 307	4.0%	144 646	79.6%	181 825	100.0%
Auditor-General	-			-	-	-	-	-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 519	11.8%	8 354	4.6%	7 307	4.0%	144 646	79.6%	181 825	100.0%

017 773 2031 017 773 1252 Municipal Manager Financial Manager Mr Johnny Mokgatsi Mr Clement Letsoalo Source Local Government Database

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	2 589 362	562 782	21.7%	562 782	21.7%	548 290	22.5%	2.6%
Property rates	2 369 302 371 135	95 381	25.7%	95 381	21.7%	93 810	22.376	2.076
Property rates	371 135	75 361	23.776	75 361	23.776	73 810	27.170	1.770
Service charges - electricity revenue	699 171	118 855	17.0%	118 855	17.0%	109 878	18.0%	8.2%
Service charges - water revenue	577 597	91 228	15.8%	91 228	15.8%	157 904	28.9%	(42.2%)
Service charges - sanitation revenue	147 785	32 334	21.9%	32 334	21.9%	32 599	23.3%	(.8%)
Service charges - refuse revenue	155 523	33 755	21.7%	33 755	21.7%	31 994	21.4%	5.5%
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 922	2 645	53.7%	2 645	53.7%	1 324	28.0%	99.8%
Interest earned - external investments	14 146	1 999	14.1%	1 999	14.1%	1 501	11.0%	33.2%
Interest earned - outstanding debtors	204 169	30 684	15.0%	30 684	15.0%	(5 117)	(2.6%)	(699.6%)
Dividends received	22	-				-	-	-
Fines, penalties and forfeits	36 077	354	1.0%	354	1.0%	33	.1%	985.0%
Licences and permits Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	363 505	139 739	38.4%	139 739	38.4%	122 973	31.9%	13.6%
Other revenue	15 311	5 743	37.5%	5 743	37.5%	1 393	20.9%	312.4%
Gains	-	10 065	-	10 065	-	-	-	(100.0%)
On section of Fundamentations	2 402 (20	F00 101	20.49/	F00 101	20.40/	242.20/	14.40/	
Operating Expenditure	2 492 629	509 181	20.4%	509 181	20.4%	343 296	14.4%	48.3%
Employee related costs	649 552 30 591	46 026 4 244	7.1%	46 026	7.1%	44 560	7.1%	3.3% 102.6%
Remuneration of councillors Debt impairment	30 591 202 186	4 244	13.9%	4 244	13.9%	2 095	7.1%	102.6%
Depreciation and asset impairment	154 535	44 291	28.7%	44 291	- 28.7%			(100.0%)
Finance charges	129 058	31 454	24.4%	31 454	24.4%	7 442	6.0%	322.6%
Bulk purchases	570 081	184 623	32.4%	184 623	32.4%	171 881	31.4%	7.49
Other Materials	389 387	147 488	37.9%	147 488	37.9%	94 172	25.5%	56.6%
Contracted services	256 875	35 518	13.8%	35 518	13.8%	15 550	6.2%	128.49
Transfers and subsidies	6 243	4 937	79.1%	4 937	79.1%	(15)	-	(32 923.3%)
Other expenditure	104 121	10 600	10.2%	10 600	10.2%	7 611	9.2%	39.3%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	96 733	53 602		53 602		204 994		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	124 693	7 899	6.3%	7 899	6.3%	2017/1		(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F			-		-			-
Transfers and subsidies - capital (in-kind - all)					-			-
Surplus/(Deficit) after capital transfers and contributions	221 426	61 501		61 501		204 994		
Taxation						-		
Surplus/(Deficit) after taxation	221 426	61 501		61 501		204 994		
Attributable to minorities				-				
Surplus/(Deficit) attributable to municipality	221 426	61 501		61 501		204 994		
Share of surplus/ (deficit) of associate	221 420	01.001		01301		204 774		
Surplus/(Deficit) for the year	221 426	61 501	-	61 501		204 994		
Surprusticencity for the year	221 420	01001		01001		204 994		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	luarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q1 of 2020/21 to Q1 of 2021/22
R thousands	appropriation	Experiance	appropriation	Experiatore	% of main appropriation	Expenditure	% of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	264 380	7 543	2.9%	7 543	2.9%	16 274	9.6%	(53.7%)
National Government	121 641	6 869	5.6%	6 869	5.6%	16 274	9.6%	(57.8%)
Provincial Government			0.070		0.070	10211		(07.070)
District Municipality	900						-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,H					-			-
Transfers recognised - capital	122 541	6 869	5.6%	6 869	5.6%	16 274	9.6%	(57.8%)
Borrowing								
Internally generated funds	141 839	674	.5%	674	.5%		-	(100.0%)
	-		-		-	-	-	-
Capital Expenditure Functional	264 380	7 550	2.9%	7 550	2.9%	20 116	6.2%	(62.5%)
Municipal governance and administration	26 592	8		8	-	849	9.0%	(99.1%)
Executive and Council	6 525		-	-		12	-	(100.0%)
Finance and administration	19 517	8	-	8	-	838	8.8%	(99.1%)
Internal audit	550		-		-		-	-
Community and Public Safety	16 185				-		-	-
Community and Social Services	1 650						-	-
Sport And Recreation	1 800	-	-	-	-	-	-	-
Public Safety	11 985		-		-	-	-	-
Housing	750	-	-	-	-	-	-	-
Health	-		-		-	-	-	-
Economic and Environmental Services	92 397	6 371	6.9%	6 371	6.9%	3 385	5.4%	88.2%
Planning and Development	62 206	6 371	10.2%	6 371	10.2%	3 371	5.8%	89.0%
Road Transport	23 296	-	-	-	-	-	-	-
Environmental Protection	6 895	-	-	-	-	15	-	(100.0%)
Trading Services	129 206	1 172	.9%	1 172	.9%	15 882	6.3%	(92.6%)
Energy sources	41 176			-		10 082	31.5%	(100.0%)
Water Management	4 780	674	14.1%	674	14.1%	727	-	(7.3%)
Waste Water Management	64 250	498	.8%	498	.8%	5 073	4.2%	(90.2%)
Waste Management Other	19 000		-					
Utilei	-	-	-	-	-	-	-	

· · ·			2021/22			202	20/21	
	Budget	First C	Duarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2021/22
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	1 925 492	604 932	31.4%	604 932	31.4%	442 661	22.6%	36.7%
Property rates	254 012	113 435	44.7%	113 435	44.7%	233	.1%	48 517.0%
Service charges	1 145 654	145 996	12.7%	145 996	12.7%	2 687	.2%	5 333.1%
Other revenue	23 461	155 168	661.4%	155 168	661.4%	271 318	608.0%	(42.8%)
Transfers and Subsidies - Operational	363 505	157 448	43.3%	157 448	43.3%	143 422	41.8%	9.8%
Transfers and Subsidies - Capital	124 693	32 885	26.4%	32 885	26.4%	25 000	20.9%	31.5%
Interest	14 146	-	-	-	-	-	-	-
Dividends	22		-	-		-	-	-
Payments	(1 872 462)	(283 428)	15.1%	(283 428)	15.1%	122 474	(5.7%)	(331.4%)
Suppliers and employees	(1 769 215)	(283 428)	16.0%	(283 428)	16.0%	122 474	(5.7%)	(331.4%)
Finance charges	(103 246)		-	-		-		-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 030	321 505	606.3%	321 505	606.3%	565 134	(297.2%)	(43.1%)
Cash Flow from Investing Activities								
Receipts	(4 328)	(52)	1.2%	(52)	1.2%	(62)	.4%	(16.5%)
Proceeds on disposal of PPE	-	-	-			-		-
Decrease (Increase) in non-current debtors (not used)	-		-	-	-	-	-	-
Decrease (increase) in non-current receivables	(4 333)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5	(52)	(1 028.5%)	(52)	(1 028.5%)	(62)	12.4%	(16.5%)
Payments	(256 380)	(10 857)	4.2%	(10 857)	4.2%	(24 390)	20.8%	(55.5%)

Capital assets	(256 380)	(10 857)	4.2%	(10 857)	4.2%	(24 390)	20.8%	(55.5%)
Net Cash from/(used) Investing Activities	(260 708)	(10 909)	4.2%	(10 909)	4.2%	(24 452)	18.2%	(55.4%)
Cash Flow from Financing Activities								
Receipts	347	144	41.5%	144	41.5%	(248)	609.4%	(157.9%)
Short term loans	-						-	-
Borrowing long term/refinancing	-	-	-		-		-	-
Increase (decrease) in consumer deposits	347	144	41.5%	144	41.5%	(248)	609.4%	(157.9%)
Payments							-	
Repayment of borrowing				-				
Net Cash from/(used) Financing Activities	347	144	41.5%	144	41.5%	(248)	609.4%	(157.9%)
Net Increase/(Decrease) in cash held	(207 331)	310 740	(149.9%)	310 740	(149.9%)	540 434	(166.5%)	(42.5%)
Cash/cash equivalents at the year begin:	225 999	203 130	89.9%	203 130	89.9%	224 455	99.7%	(9.5%)
Cash/cash equivalents at the year end:	18 668	513 937	2 753.1%	513 937	2 753.1%	764 889	(768.4%)	(32.8%)

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	al	Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	49 130	5.8%	26 110	3.1%	24 419	2.9%	740 511	88.1%	840 170	30.9%				
Trade and Other Receivables from Exchange Transactions - Electricity	42 818	12.8%	15 232	4.5%	10 768	3.2%	266 354	79.5%	335 172	12.3%				
Receivables from Non-exchange Transactions - Property Rates	30 879	13.4%	12 218	5.3%	9 969	4.3%	176 550	76.9%	229 615	8.4%	-			
Receivables from Exchange Transactions - Waste Water Management	11 667	3.8%	7 829	2.6%	7 301	2.4%	278 921	91.2%	305 718	11.2%	-			
Receivables from Exchange Transactions - Waste Management	10 994	4.0%	7 475	2.7%	7 180	2.6%	247 157	90.6%	272 805	10.0%	-			
Receivables from Exchange Transactions - Property Rental Debtors					-			-		-	-			
Interest on Arrear Debtor Accounts	10 149	2.5%	9 993	2.5%	10 112	2.5%	373 277	92.5%	403 532	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 748	1.4%	2 472	.7%	1 550	.5%	323 177	97.4%	331 948	12.2%	-	-	-	-
Total By Income Source	160 385	5.9%	81 329	3.0%	71 298	2.6%	2 405 948	88.5%	2 718 960	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	46 287	27.1%	11 863	6.9%	9 311	5.4%	103 540	60.5%	171 002	6.3%	-	-	-	-
Commercial	35 541	12.4%	13 617	4.7%	9 667	3.4%	228 829	79.6%	287 655	10.6%	-			-
Households	78 558	3.5%	55 848	2.5%	52 320	2.3%	2 073 578	91.7%	2 260 303	83.1%				
Other			-			-	-	-			-	-	-	
Total By Customer Group	160 385	5.9%	81 329	3.0%	71 298	2.6%	2 405 948	88.5%	2 718 960	100.0%	-			-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-		-	-	-					
PAYE deductions	-		-	-	-					
VAT (output less input)	-		-	-	-					
Pensions / Retirement	-		-	-	-					
Loan repayments	-		-							
Trade Creditors	339 955	12.7%	119 553	4.5%	13 046	.5%	2 208 716	82.4%	2 681 269	100.0%
Auditor-General	-			-	-					
Other	-	-	-	-	-	-	-	-	-	-
Total	339 955	12.7%	119 553	4.5%	13 046	.5%	2 208 716	82.4%	2 681 269	100.0%
Contact Details										
Municipal Manager	Mr SF Mndebele			017 620 6279		1				
Financial Manager	Mr B.B. Sithole			017 620 6275						

Municipal Manager Financial Manager Mr SF Mndebele Mr B.B. Sithole 017 620 6279 017 620 6275 Source Local Government Database

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	0/21	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	347 765	134 326	38.6%	134 326	38.6%	(158 836)	(47.1%)	(184.6%)
Property rates	011700	101 020	-	101020	00.070	(100 000)	((101.070)
roportitios	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-		-		-		-	-
Service charges - sanitation revenue	125	27	21.6%	27	21.6%	37	30.8%	(27.0%)
Service charges - refuse revenue	-		-		-		-	-
	-	-	-	-	-	-	-	-
Rental of facilities and equipment			-		-	-	-	-
Interest earned - external investments	10 542	964	9.1%	964	9.1%	852	4.1%	13.1%
Interest earned - outstanding debtors	-		-	-	-	-	-	-
Dividends received Fines, penalties and forfeits	-				-		-	
Licences and permits	-	-		-	-	-	-	-
Agency services								
Transfers and subsidies	326 967	132 124	40.4%	132 124	40.4%	138 022	43.8%	(4.3%
Other revenue	10 131	1 211	11.9%	1 211	11.9%	223	24.1%	443.79
Gains	-	-	-	-	-	(297 970)	-	(100.0%)
Operating Expenditure	379 392	82 053	21.6%	82 053	21.6%	81 721	21.9%	.4%
Employee related costs	208 770	45 586	21.8%	45 586	21.8%	44 207	22.5%	3.1%
Remuneration of councillors	16 795	3 267	19.5%	3 267	19.5%	3 312	21.3%	(1.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 562	6 114	24.9%	6 114	24.9%		-	(100.0%
Finance charges	671	-	-	-	-	-	-	-
Bulk purchases	-	-	-		-	-	-	-
Other Materials	4 392	192	4.4%	192	4.4%	311	4.8%	(38.4%
Contracted services	43 858	11 136	25.4%	11 136	25.4%	5 910	14.3%	88.49
Transfers and subsidies	8 340	5 578	66.9%	5 578	66.9%	13 769	59.4%	(59.5%
Other expenditure	72 004	10 182	14.1%	10 182	14.1%	14 213	21.8%	(28.4%
Losses	-		-	-	-		-	-
Surplus/(Deficit)	(31 627)	52 272		52 272		(240 557)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	2 365	26	1.1%	26	1.1%	-	-	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(29 262)	52 299		52 299		(240 557)		
Taxation	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	(29 262)	52 299		52 299		(240 557)		
Attributable to minorities	-		-		-		-	-
Surplus/(Deficit) attributable to municipality	(29 262)	52 299		52 299		(240 557)		
Share of surplus/ (deficit) of associate	-	-	-		-		-	-
Surplus/(Deficit) for the year	(29 262)	52 299		52 299		(240 557)		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands					арргорпаціон		appropriation	
Capital Revenue and Expenditure								
Source of Finance	-	-	-		-			
National Government								-
Provincial Government								-
District Municipality	-				-			-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,H	-						-	-
Transfers recognised - capital	-			-		-	-	-
Borrowing	-				-		-	-
Internally generated funds	-					-	-	-
	-			-	-	-	-	-
Capital Expenditure Functional	5 100	312	6.1%	312	6.1%	50	.3%	522.0%
Municipal governance and administration	5 100	312	6.1%	312	6.1%	50	.3%	522.0%
Executive and Council	-		-		-			-
Finance and administration	5 100	312	6.1%	312	6.1%	50	.3%	522.0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-			-		-	-	-
Community and Social Services	-	-	-		-		-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services Planning and Development	-			-		-	-	-
Road Transport	-							-
Environmental Protection								
Trading Services								
Energy sources								
Water Management	-		-		-		-	-
Waste Water Management	-		-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-
Other	-			-	-	-	-	-

•			2021/22			202	20/21	
	Budget	First C	Duarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Cash Flow from Operating Activities								
Receipts	339 588	141 106	41.6%	141 106	41.6%	143 983	45.2%	(2.0%)
Property rates								
Service charges	125	31	24.9%	31	24.9%	43	35.5%	(27.0%)
Other revenue	128	10	7.4%	10	7.4%			(100.0%)
Transfers and Subsidies - Operational	327 799	138 139	42.1%	138 139	42.1%	142 307	45.0%	(2.9%)
Transfers and Subsidies - Capital	11 536	2 926	25.4%	2 926	25.4%	1 634	70.0%	79.0%
Interest	-	-	-		-	-	-	-
Dividends	-		-	-	-	-	-	-
Payments	(354 830)	(14 403)	4.1%	(14 403)		(4 341)		231.8%
Suppliers and employees	(354 830)	(14 403)	4.1%	(14 403)	4.1%	(4 341)	-	231.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(15 242)	126 702	(831.2%)	126 702	(831.2%)	139 642	43.8%	(9.3%)
Cash Flow from Investing Activities								
Receipts	(29)		-					
Proceeds on disposal of PPE		-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)			-		-	-	-	-
Decrease (increase) in non-current receivables	(29)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-

Capital assets	-	-		-	-	-		
Net Cash from/(used) Investing Activities	(29)	-	-	-	-	-	-	•
Cash Flow from Financing Activities								
Receipts	(6)		-		-	-		
Short term loans	-	-			-	-		-
Borrowing long term/refinancing	-	-	-		-	-		-
Increase (decrease) in consumer deposits	(6)	-	-		-	-		-
Payments	-	-			-	-	-	-
Repayment of borrowing	-	-			-			
Net Cash from/(used) Financing Activities	(6)	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(15 278)	126 702	(829.3%)	126 702	(829.3%)	139 642	43.9%	(9.3%)
Cash/cash equivalents at the year begin:	218 476	186 830	85.5%	186 830	85.5%	218 241	92.6%	(14.4%)
Cash/cash equivalents at the year end:	203 198	313 533	154.3%	313 533	154.3%	357 883	64.6%	(12.4%)

	0 - 30) Days	31 - 60) Days	61 - 9) Days	Over 9	0 Days	To	otal		ots Written Off to otors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-		-		-		-				-		-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-				-				-	-		
Receivables from Non-exchange Transactions - Property Rates	-	-	-				-				-	-		
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-		-	-		-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-		-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-		-		-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-		-	-
Other	-	-	-		-	-	-	-	-		-	-	-	-
Total By Income Source	-	-	-		-	-	-	-	-	-	-		-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-		-				-			-
Commercial	-		-		-		-				-		-	
Households	-	-	-		-		-		-		-	-	-	
Other	-	-	-	-	-	-	-	-	-		-	-		-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 90) Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-		-	-	-	-	-	
PAYE deductions	-	-	-		-	-	-	-	-	
VAT (output less input)	-	-	-		-	-	-	-	-	
Pensions / Retirement	-	-	-		-	-	-	-	-	
Loan repayments	-	-	-		-	-	-	-	-	
Trade Creditors	-	-	-		25	1.6%	1 579	98.4%	1 605	100.0%
Auditor-General	-	-	-		-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	25	1.6%	1 579	98.4%	1 605	100.0%
Contact Details										
Municipal Manager	Mr CA Habile			017 801 7008						

017 801 7008 Financial Manager Mr ZR Buthelezi Source Local Government Database

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Quarter	Year t	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	651 567	118 031	18.1%	118 031	18.1%	110 408	19.3%	6.9%
Property rates	91 013	17 166	18.9%	17 166	18.9%	8 177	10.4%	109.99
Property rates	91013	17 100	10.7/0	17 100	10.970	8177	10.476	109.97
Service charges - electricity revenue	233 298	34 976	15.0%	34 976	15.0%	45 011	20.8%	(22.3%
Service charges - water revenue	55 313	13 992	25.3%	13 992	25.3%	12 899	26.6%	8.59
Service charges - sanitation revenue	14 155	2 704	19.1%	2 704	19.1%	3 828	25.8%	(29.4%
Service charges - refuse revenue	11 763	2 397	20.4%	2 397	20.4%	2 442	21.6%	(1.8%
•	-	-	-	-	-	-	-	
Rental of facilities and equipment	3 180	813	25.6%	813	25.6%	651	21.4%	24.99
Interest earned - external investments	-	407	-	407	-	1	-	29 237.09
Interest earned - outstanding debtors	85 834	(14 339)	(16.7%)	(14 339)	(16.7%)	(20 901)	(27.7%)	(31.4%
Dividends received			-		-	-	-	-
Fines, penalties and forfeits	2 053	174	8.5%	174	8.5%	77	7.0%	125.59
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	116 808	46 625	39.9%	46 625	39.9%	47 628	39.6%	(2.1%
Other revenue	38 152	13 116	34.4%	13 116	34.4%	10 595	551.8%	23.89
Gains	-	-	-	-	-	-		-
Operating Expenditure	707 326	127 899	18.1%	127 899	18.1%	124 255	19.1%	2.9%
Employee related costs	148 158	39 283	26.5%	39 283	26.5%	38 722	21.5%	1.49
Remuneration of councillors	9 020	1 414	15.7%	1 414	15.7%	203	2.0%	597.59
Debt impairment	101 385	-	-	-	-	19	-	(100.0%
Depreciation and asset impairment	56 996		-		-	(4)	-	(100.0%
Finance charges	3 117		-		-	328	10.9%	(100.0%
Bulk purchases	161 249	44 135	27.4%	44 135	27.4%	50 035	35.7%	(11.8%
Other Materials	96 265	17 764	18.5%	17 764	18.5%	18 822	23.3%	(5.6%
Contracted services	76 581	20 205	26.4%	20 205	26.4%	9 455	14.1%	113.75
Transfers and subsidies	7 000	-	-	-	-	-	-	-
Other expenditure	47 554	5 097	10.7%	5 097	10.7%	6 673	17.6%	(23.6%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55 758)	(9 868)		(9 868)		(13 847)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	26 134					1 168	4.7%	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-			-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)			-			-		-
Surplus/(Deficit) after capital transfers and contributions	(29 624)	(9 868)		(9 868)		(12 679)		
Taxation						-		
Surplus/(Deficit) after taxation	(29 624)	(9 868)		(9 868)		(12 679)		
Attributable to minorities	(52.1)	(. 500)		(, 000)		(12 077)		
Surplus/(Deficit) attributable to municipality	(29 624)	(9 868)		(9 868)		(12 679)		
Share of surplus/ (deficit) of associate	(27 024)	(7 608)		(808 7)		(12 0/9)		
	(00 (2 2	(0.010)		-		(40.177)	-	
Surplus/(Deficit) for the year	(29 624)	(9 868)		(9 868)		(12 679)		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	luarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	36 879	3 535	9.6%	3 535	9.6%	5 919	13.4%	(40.3%)
National Government	26 134	3 535	13.5%	3 535	13.5%	5 919	16.9%	(40.3%)
Provincial Government	-		-		-		-	
District Municipality					-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI					-		-	
Transfers recognised - capital	26 134	3 535	13.5%	3 535	13.5%	5 919	16.9%	(40.3%)
Borrowing	-	-		-	-	-	-	-
Internally generated funds	10 745	-	-		-		-	-
	-	-		-	-	-	-	-
Capital Expenditure Functional	36 879	3 535	9.6%	3 535	9.6%	5 919	13.4%	(40.3%)
Municipal governance and administration	6 500				-			
Executive and Council	-	-	-				-	
Finance and administration	6 500	-	-	-	-	-	-	-
Internal audit	-				-	-	-	-
Community and Public Safety	1 230				-		-	
Community and Social Services	-		-	-	-	-		-
Sport And Recreation	30	-	-	-	-	-	-	-
Public Safety	1 200	-	-		-	-	-	-
Housing	-	-	-		-	-	-	-
Health	-				-	-		-
Economic and Environmental Services	11 822	2 850	24.1%	2 850	24.1%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11 807	2 850	24.1%	2 850	24.1%	-	-	(100.0%)
Environmental Protection	15	-	-		-	-	-	-
Trading Services	17 327	685	4.0%	685	4.0%	5 919	21.3%	
Energy sources			-		-	350	3.5%	(100.0%)
Water Management	16 160	387	2.4%	387	2.4%	5 569	40.0%	(93.1%)
Waste Water Management	1 168	298	25.5%	298	25.5%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-		-
Other	-	-		-	-	-	-	•

			2021/22			202	20/21	
	Budget	First 0	Juarter	Year	to Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q1 of 2021/22
Cash Flow from Operating Activities								
Receipts	578 500	84 247	14.6%	84 247	14.6%	90 989	20.3%	(7.4%)
Property rates Service charges	68 260 321 730	16 434 53 129	24.1% 16.5%	16 434 53 129	24.1% 16.5%	17 059 56 496	27.1% 24.2%	(3.7%) (6.0%)
Other revenue Transfers and Subsidies - Operational	41 885 116 808	12 124 2 518	28.9% 2.2%	12 124 2 518	28.9% 2.2%	13 456 2 393	222.0%	(9.9%) 5.2%
Transfers and Subsidies - Capital	29 818	-	-	-	-	1 500	6.1%	(100.0%)
Interest Dividends		42	-	42	-	- 84	-	(49.8%)
Payments	(433 660)	(69 484)	16.0%	(69 484)		(86 145)	17.3%	
Suppliers and employees	(440 660)	(69 484)	15.8%	(69 484)	15.8%	(86 145)	17.3%	(19.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	7 000		-		-		-	-
Net Cash from/(used) Operating Activities	144 841	14 764	10.2%	14 764	10.2%	4 844	(9.5%)	204.8%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-		-		-	-	-	-
Decrease (increase) in non-current receivables	-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-		-	-	-	-
Payments	(36 879)	(4 958)	13.4%	(4 958)	13.4%	(7 162)	16.2%	(30.8%)

Cash/cash equivalents at the year end:	126 426	13 580	10.7%	13 580	10.7%	(204 973)	977.8%	(106.6%)
Cash/cash equivalents at the year begin:	18 174	18 779	103.3%	18 779	103.3%	(202 657)	(1 328.4%)	(109.3%)
Net Increase/(Decrease) in cash held	108 251	9 813	9.1%	9 813	9.1%	(2 316)	6.4%	(523.8%)
Net Cash from/(used) Financing Activities	290	7	2.3%	7	2.3%	3	.9%	163.8%
Repayment of borrowing	-	-	-		-	-	-	-
Payments		-		-	-	-	-	
Increase (decrease) in consumer deposits	290	7	2.3%	7	2.3%	3	.9%	163.8%
Borrowing long term/refinancing		-	-		-	-	-	
Short term loans		-	-		-	-	-	
Receipts	290	7	2.3%	7	2.3%	3	.9%	163.8%
Cash Flow from Financing Activities								
Net Cash from/(used) Investing Activities	(36 879)	(4 958)	13.4%	(4 958)	13.4%	(7 162)	(49.1%)	(30.8%)
Capital assets	(36 879)	(4 958)	13.4%	(4 958)	13.4%	(7 162)	16.2%	(30.8%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 90) Days	То	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 260	2.7%	3 425	1.8%	2 455	1.3%	182 663	94.3%	193 803	25.4%	19			
Trade and Other Receivables from Exchange Transactions - Electricity	12 099	39.1%	3 328	10.8%	500	1.6%	15 013	48.5%	30 940	4.1%	45	.1%		
Receivables from Non-exchange Transactions - Property Rates	12 223	5.4%	9 725	4.3%	8 462	3.7%	197 244	86.6%	227 654	29.8%	1	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 048	5.5%	511	2.7%	432	2.3%	16 910	89.5%	18 901	2.5%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	958	5.4%	444	2.5%	368	2.1%	16 108	90.1%	17 878	2.3%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 2 4 2	2.9%	4 312	2.9%	4 196	2.8%	135 648	91.4%	148 398	19.4%	160	.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2		1	-	22	-	126 291	100.0%	126 317	16.5%	-	-	-	-
Total By Income Source	35 833	4.7%	21 744	2.8%	16 437	2.2%	689 877	90.3%	763 891	100.0%	229		-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 867	9.5%	1 177	6.0%	970	4.9%	15 621	79.6%	19 635	2.6%				
Commercial	19 393	14.0%	8 374	6.1%	4 221	3.0%	106 398	76.9%	138 385	18.1%	59			
Households	14 573	2.4%	12 193	2.0%	11 246	1.9%	567 858	93.7%	605 870	79.3%	169	-	-	-
Other	-	-		-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	35 833	4.7%	21 744	2.8%	16 437	2.2%	689 877	90.3%	763 891	100.0%	229	-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	al
thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
reditor Age Analysis										
Bulk Electricity	49 835	12.3%	-	-	35 639	8.8%	319 967	78.9%	405 442	64.8%
Bulk Water	17 243	37.0%	-	-	15 173	32.6%	14 187	30.4%	46 603	7.4%
PAYE deductions		-	-	-	-	-		-	-	-
VAT (output less input)		-	-	-	-	-		-	-	-
Pensions / Retirement		-	-	-	-	-		-	-	-
Loan repayments		-	-	-	-	-		-	-	-
Trade Creditors	3 510	2.0%	16	-	584	.3%	169 996	97.6%	174 106	27.8%
Auditor-General		-	-	-	-	-		-	-	-
Other	-	-	-	-	-	-	-	-	-	
otal	70 588	11.3%	16	-	51 396	8.2%	504 151	80.5%	626 151	100.0%

Municipal Manager Financial Manager Ms Sebote Thabitha Matladi Ms Thokozile Mahlangu 013 665 6021 013 665 6000 Source Local Government Database

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First 0	Quarter	Year t	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	3 802 907	873 859	23.0%	873 859	23.0%	890 941	26.0%	(1.9%)
Property rates	763 804	167 896	22.0%	167 896	22.0%	162 312	26.4%	3.4%
Property rates	703 804	107 890	22.076	107 890	22.076	102 312	20.470	3.4 /0
Service charges - electricity revenue	1 259 867	294 499	23.4%	294 499	23.4%	271 802	23.7%	8.49
Service charges - water revenue	529 054	100 260	19.0%	100 260	19.0%	101 358	19.9%	(1.1%)
Service charges - sanitation revenue	162 163	37 038	22.8%	37 038	22.8%	33 102	20.2%	11.9%
Service charges - refuse revenue	145 597	33 431	23.0%	33 431	23.0%	30 327	22.1%	10.2%
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11 325	3 371	29.8%	3 371	29.8%	598	16.3%	463.9%
Interest earned - external investments	3 274 371 116	57	1.7%	57	1.7%	1 128	29.4%	(94.9%)
Interest earned - outstanding debtors Dividends received	3/1116 259	62 622	16.9%	62 622	16.9%	88 951	27.1%	(29.6%)
Fines, penalties and forfeits	259 37 788	5 617	- 14.9%	5 617	- 14.9%	1 240	3.1%	353.0%
Licences and permits	37 788	61	14.9%	61	14.9%	52	18.0%	18.4%
Agency services	45 320	546	1.2%	546	1.2%	228	8.4%	139.5%
Transfers and subsidies	440 689	157 064	35.6%	157 064	35.6%	185 976	44.2%	(15.5%
Other revenue	30 743	11 397	37.1%	11 397	37.1%	13 868	25.6%	(17.8%
Gains	1 601	-	-	-	-	-	-	-
Operating Expenditure	4 088 203	817 767	20.0%	817 767	20.0%	722 940	16.1%	13.1%
Employee related costs	908 839	144 571	15.9%	144 571	15.9%	234 457	23.6%	(38.3%)
Remuneration of councillors	32 499	5 5 2 5	17.0%	5 525	17.0%	5 614	17.3%	(1.6%
Debt impairment	784 782	13	-	13	-	67	-	(80.4%
Depreciation and asset impairment	335 236	-	-	-	-	-	-	
Finance charges	218 615	51 912	23.7%	51 912	23.7%	15 779	4.3%	229.09
Bulk purchases	1 174 502	495 741	42.2%	495 741	42.2%	340 192	28.5%	45.7%
Other Materials	134 087	30 443	22.7%	30 443	22.7%	18 562	13.3%	64.09
Contracted services	307 746	58 115	18.9%	58 115	18.9%	59 472	16.9%	(2.3%
Transfers and subsidies	4 150	337	8.1%	337	8.1%	380	8.2%	(11.3%
Other expenditure	187 747	31 109	16.6%	31 109	16.6%	48 416	20.8%	(35.7%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(285 296)	56 092		56 092		168 002		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	189 132	-	-	-	-	26 103	14.2%	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(96 165)	56 092		56 092		194 105		
Taxation	-	-	-		-	-		-
Surplus/(Deficit) after taxation	(96 165)	56 092	-	56 092	-	194 105		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(96 165)	56 092		56 092		194 105		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(96 165)	56 092		56 092		194 105		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Duarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	183 780	29 411	16.0%	29 411	16.0%	40 916	16.6%	(28.1%)
National Government	168 180	28 968	17.2%	28 968	17.2%	33 717	18.3%	(14.1%)
Provincial Government	-					-		
District Municipality	14 600					-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,H	-					-	-	
Transfers recognised - capital	182 780	28 968	15.8%	28 968	15.8%	33 717	16.8%	(14.1%)
Borrowing	-			-	-	-	-	-
Internally generated funds	1 000	444	44.4%	444	44.4%	7 199	16.1%	(93.8%)
	-	-		-	-	-	-	-
Capital Expenditure Functional	183 780	29 411	16.0%	29 411	16.0%	40 916	16.6%	(28.1%)
Municipal governance and administration	6 000	444	7.4%	444	7.4%	67	.2%	562.8%
Executive and Council								
Finance and administration	6 000	444	7.4%	444	7.4%	67	.3%	562.8%
Internal audit	-		-			-	-	
Community and Public Safety	7 000	660	9.4%	660	9.4%	-		(100.0%)
Community and Social Services	5 000		-		-	-	-	-
Sport And Recreation	2 000	660	33.0%	660	33.0%	-	-	(100.0%)
Public Safety	-		-			-		-
Housing	-		-			-		-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 600	6 996	23.6%	6 996	23.6%	994	3.8%	604.1%
Planning and Development					-	-	-	
Road Transport	29 600	6 996	23.6%	6 996	23.6%	994	3.8%	604.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	141 180 48 500	21 311 961	15.1% 2.0%	21 311 961	15.1% 2.0%	39 855 11 082	21.3% 19.7%	(46.5%) (91.3%)
Energy sources Water Management	48 500	15 690	92.3%	15 690	92.3%	15 188	27.3%	(91.3%)
Water Management Waste Water Management	70 680	4 660	92.3%	4 660	92.3%	13 584	18.0%	(65.7%)
Waste Management	5 000	4 000	0.076	4 000	0.076	13 304	1.5%	(100.0%)
Other							1.576	(100.076)
010	-	-	-	-	-			

			2021/22			202	20/21	
	Budget	First C	Duarter	Year	to Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q1 of 2021/22
Cash Flow from Operating Activities								
Receipts	3 150 284	540 956	17.2%	540 956	17.2%	-	-	(100.0%)
Property rates	573 188	64 738	11.3%	64 738	11.3%		-	(100.0%)
Service charges	1 850 512	242 998	13.1%	242 998	13.1%	-	-	(100.0%)
Other revenue	94 113	6 674	7.1%	6 674	7.1%	-		(100.0%)
Transfers and Subsidies - Operational	440 689	180 624	41.0%	180 624	41.0%	-	-	(100.0%)
Transfers and Subsidies - Capital	189 132	45 922	24.3%	45 922	24.3%	-	-	(100.0%)
Interest	2 650	-	-		-	-	-	-
Dividends	-	-	-		-	-	-	-
Payments	(3 020 080)	(557 232)	18.5%	(557 232)	18.5%	(685 955)		
Suppliers and employees	(2 793 468)	(557 232)	19.9%	(557 232)	19.9%	(685 955)	39.7%	(18.8%)
Finance charges	(226 612)	-	-		-	-	-	-
Transfers and grants	-		-		-		-	-
Net Cash from/(used) Operating Activities	130 204	(16 276)	(12.5%)	(16 276)	(12.5%)	(685 955)	(67.3%)	(97.6%)
Cash Flow from Investing Activities								
Receipts	399				-			
Proceeds on disposal of PPE			-		-			-
Decrease (Increase) in non-current debtors (not used)			-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	399		-	-	-	-	-	-
Payments	(183 780)	(27 405)	14.9%	(27 405)	14.9%	-	-	(100.0%)

Capital assets	(183 780)	(27 405)	14.9%	(27 405)		-	-	(100.0%)
Net Cash from/(used) Investing Activities	(183 381)	(27 405)	14.9%	(27 405)	14.9%		-	(100.0%)
Cash Flow from Financing Activities								
Receipts	214	(90)	(41.9%)	(90)	(41.9%)	(59)	(5.2%)	53.1%
Short term loans			-		-	-	-	-
Borrowing long term/refinancing						-		-
Increase (decrease) in consumer deposits	214	(90)	(41.9%)	(90)	(41.9%)	(59)	(5.2%)	53.1%
Payments					-		-	
Repayment of borrowing						-		
Net Cash from/(used) Financing Activities	214	(90)	(41.9%)	(90)	(41.9%)	(59)	(5.2%)	53.1%
Net Increase/(Decrease) in cash held	(52 963)	(43 770)	82.6%	(43 770)	82.6%	(686 013)	(44.1%)	(93.6%)
Cash/cash equivalents at the year begin:	74 277	54 826	73.8%	54 826	73.8%	(187 467)	(623.2%)	(129.2%)
Cash/cash equivalents at the year end:	21 314	11 056	51.9%	11 056	51.9%	(747 043)	(47.1%)	(101.5%)

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	То	al	Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	42 102	2.6%	33 606	2.1%	26 301	1.6%	1 519 484	93.7%	1 621 492	26.8%	-			
Trade and Other Receivables from Exchange Transactions - Electricity	84 739	7.7%	43 753	4.0%	22 047	2.0%	950 962	86.3%	1 101 501	18.2%				
Receivables from Non-exchange Transactions - Property Rates	48 394	6.4%	26 855	3.6%	23 170	3.1%	657 153	87.0%	755 572	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 750	2.2%	9 918	1.7%	8 429	1.5%	546 558	94.6%	577 656	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 966	2.8%	8 865	2.3%	7 795	2.0%	359 927	92.9%	387 554	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 073	35.0%	20 707	32.8%	20 276	32.2%	-	-	63 056	1.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	247	-	259	-	385	-	1 541 234	99.9%	1 542 125	25.5%	-		-	-
Total By Income Source	221 270	3.7%	143 963	2.4%	108 403	1.8%	5 575 319	92.2%	6 048 956	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	9 418	14.1%	5 337	8.0%	3 617	5.4%	48 282	72.4%	66 654	1.1%	-	-	-	-
Commercial	137 717	2.8%	102 650	2.1%	87 893	1.8%	4 627 640	93.4%	4 955 901	81.9%	-			
Households	74 135	7.2%	35 976	3.5%	16 893	1.6%	899 397	87.6%	1 026 401	17.0%	-			
Other	-	-	-	-		-	-	-	-	-	-	-	-	
Total By Customer Group	221 270	3.7%	143 963	2.4%	108 403	1.8%	5 575 319	92.2%	6 048 956	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 3) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Тс	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	600 829	13.1%	-	-	151 947	3.3%	3 840 803	83.6%	4 593 579	97.4%
Bulk Water	19 010	30.5%	-	-	9 456	15.2%	33 867	54.3%	62 333	1.3%
PAYE deductions	-		-	-	-	-		-	-	
VAT (output less input)	-		-	-	-	-		-	-	
Pensions / Retirement	-		-	-	-	-		-	-	
Loan repayments	-		-	-	-	-		-	-	
Trade Creditors	26 817	45.4%	1 142	1.9%	7 779	13.2%	23 301	39.5%	59 039	1.3%
Auditor-General	-		-	-	-	-		-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	646 656	13.7%	1 1 4 2	-	169 182	3.6%	3 897 972	82.7%	4 714 952	100.0%
Contact Details										
Municipal Manager	Mall C Masingle			012 (00 (200						

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

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	1 993 805	526 606	26.4%	526 606	26.4%	489 275	27.5%	7.6%
Property rates	442 822	111 790	20.476	111 790	25.2%	104 286	21.376	7.0%
Property fales	442 022	111790	23.270	111750	23.276	104 200	24.7/0	1.2.0
Service charges - electricity revenue	806 629	216 537	26.8%	216 537	26.8%	193 859	27.7%	11.79
Service charges - water revenue	122 500	28 243	23.1%	28 243	23.1%	24 450	20.7%	15.5%
Service charges - sanitation revenue	82 473	22 723	27.6%	22 723	27.6%	19 283	24.6%	17.8%
Service charges - refuse revenue	87 800	27 577	31.4%	27 577	31.4%	20 757	24.6%	32.9%
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 366	316	23.1%	316	23.1%	259	12.9%	22.0%
Interest earned - external investments	38 995	1 506	3.9%	1 506	3.9%	1 984	5.1%	(24.1%)
Interest earned - outstanding debtors	6 404	1 854	29.0%	1 854	29.0%	1 515	23.0%	22.4%
Dividends received	-		-		-	-	-	-
Fines, penalties and forfeits	18 233	134	.7%	134	.7%	882	4.8%	(84.8%
Licences and permits	7 634	1 627	21.3%	1 627	21.3%	1 729	18.0%	(5.9%)
Agency services	27 014				-	5 541	23.5%	(100.0%
Transfers and subsidies	252 227	102 435	40.6%	102 435	40.6%	102 447	44.1%	-
Other revenue Gains	77 628 22 080	11 864	15.3%	11 864	15.3%	12 283	26.7%	(3.4%)
Gains		-	-	-	-	-	-	-
Operating Expenditure	2 164 828	452 287	20.9%	452 287	20.9%	411 449	21.6%	9.9%
Employee related costs	705 700	153 696	21.8%	153 696	21.8%	152 764	24.1%	.6%
Remuneration of councillors	24 804	5 862	23.6%	5 862	23.6%	5 889	23.4%	(.5%
Debt impairment	61 331		-					-
Depreciation and asset impairment	250 418	62 605	25.0%	62 605	25.0%	53 185	25.0%	17.7%
Finance charges	61 722	17	-	17	-	19	-	(13.9%)
Bulk purchases	624 018	157 617	25.3%	157 617	25.3%	136 377	25.0%	15.6%
Other Materials	59 722	8 371	14.0%	8 371	14.0%	7 918	12.3%	5.79
Contracted services	220 481	31 804	14.4%	31 804	14.4%	30 636	13.4%	3.89
Transfers and subsidies	21 393	373	1.7%	373	1.7%	1 008	45.0%	(62.9%
Other expenditure Losses	130 509 4 730	31 942	24.5%	31 942	24.5%	23 653	19.5%	35.0%
		-	-	-	-	-	-	-
Surplus/(Deficit)	(171 023)	74 318		74 318		77 827		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	177 209	5 941	3.4%	5 941	3.4%	26 588	21.1%	(77.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	2 178	1 205	55.3%	1 205	55.3%	26	.7%	4 623.7%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 364	81 464		81 464		104 440		
Taxation	-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	8 364	81 464		81 464		104 440		
Attributable to minorities	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 364	81 464		81 464		104 440		
Share of surplus/ (deficit) of associate				-	-	-	-	-
Surplus/(Deficit) for the year	8 364	81 464		81 464		104 440		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	611 391	96 065	15.7%	96 065	15.7%	110 975	16.3%	(13.4%)
National Government	177 209	41 548	23.4%	41 548	23.4%	27 510	22.5%	51.0%
Provincial Government								
District Municipality			-		-			-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI	-							
Transfers recognised - capital	177 209	41 548	23.4%	41 548	23.4%	27 510	22.5%	51.0%
Borrowing	200 000	22 500	11.3%	22 500	11.3%	37 030	12.9%	(39.2%)
Internally generated funds	234 181	32 017	13.7%	32 017	13.7%	46 436	17.0%	(31.1%)
						-	-	
Capital Expenditure Functional	611 391	96 065	15.7%	96 065	15.7%	110 975	16.3%	(13.4%)
Municipal governance and administration	74 457	4 831	6.5%	4 831	6.5%	5 275	5.5%	(8.4%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	74 412	4 831	6.5%	4 831	6.5%	5 275	5.6%	(8.4%)
Internal audit	45		-				-	-
Community and Public Safety	48 813	7 867	16.1%	7 867	16.1%	5 371	8.9%	46.5%
Community and Social Services	36 212	4 762	13.2%	4 762	13.2%	1 286	3.5%	270.3%
Sport And Recreation	11 944	3 092	25.9%	3 092	25.9%	4 085	19.0%	(24.3%)
Public Safety	557	13	2.3%	13	2.3%			(100.0%)
Housing	100		-		-			-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 110	14 987	24.9%	14 987	24.9%	37 453	40.7%	(60.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport Environmental Protection	60 110	14 987	24.9%	14 987	24.9%	37 453	40.7%	(60.0%)
	427 781	68 290	16.0%	68 290	16.0%	62 856	14.5%	8.6%
Trading Services Energy sources	427 781	26 159	17.1%	68 290 26 159	16.0%	7 213	4.5%	262.7%
Water Management	194 419	20 137	12.4%	20 137	12.4%	34 252	4.5%	(29.5%)
Waste Water Management	73 230	17 014	23.2%	17 014	23.2%	15 971	34.3%	(29.376)
Waste Management	7 380	986	13.4%	986	13.4%	5 420	31.4%	(81.8%)
Other	230	90	39.0%	90	39.0%	21	7.6%	
	200		07.070	,,,	07.070		1.070	027.070

			2021/22			202	20/21	
	Budget	First C	Duarter	Year	to Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2021/22
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	1 924 222	369 716	19.2%	369 716	19.2%	371 126	18.8%	(.4%)
Property rates	423 436	83 734	19.8%	83 734	19.8%	79 276	18.1%	5.6%
Service charges	1 051 629	170 929	16.3%	170 929	16.3%	159 210	14.7%	7.4%
Other revenue	104 086	13 812	13.3%	13 812	13.3%	15 385	15.6%	(10.2%)
Transfers and Subsidies - Operational	261 077	101 241	38.8%	101 241	38.8%	101 715	43.8%	(.5%)
Transfers and Subsidies - Capital	45 000	-	-	-	-	13 000	10.3%	(100.0%)
Interest	38 995	-	-		-	2 540	-	(100.0%)
Dividends	-	-	-		-	-	-	-
Payments	(1 807 366)	(86 843)	4.8%	(86 843)		(8 490)	.5%	922.9%
Suppliers and employees	(1 724 251)	(66 843)	3.9%	(66 843)	3.9%	(8 490)	.5%	687.3%
Finance charges	(61 722)		-		-		-	-
Transfers and grants	(21 393)	(20 000)	93.5%	(20 000)	93.5%		-	(100.0%)
Net Cash from/(used) Operating Activities	116 856	282 872	242.1%	282 872	242.1%	362 636	104.9%	(22.0%)
Cash Flow from Investing Activities								
Receipts	5 076			-		-	-	-
Proceeds on disposal of PPE	7 000		-		-			-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 924)		-	-	-	-	-	-
Decrease (increase) in non-current investments			-		-		-	-
Payments	(589 433)	(86 299)	14.6%	(86 299)	14.6%	(117 256)	58.1%	(26.4%)

Capital assets	(589 433)	(86 299)	14.6%	(86 299)	14.6%	(117 256)	58.1%	(26.4%)
Net Cash from/(used) Investing Activities	(584 357)	(86 299)	14.8%	(86 299)	14.8%	(117 256)	59.7%	(26.4%)
Cash Flow from Financing Activities								
Receipts	201 394	(167)	(.1%)	(167)	(.1%)	(113)	(.1%)	48.1%
Short term loans					-			-
Borrowing long term/refinancing	200 000	-	-		-	-		-
Increase (decrease) in consumer deposits	1 394	(167)	(12.0%)	(167)	(12.0%)	(113)	(.6%)	48.1%
Payments	(13 330)					-	-	-
Repayment of borrowing	(13 330)			-	-	-	-	-
Net Cash from/(used) Financing Activities	188 063	(167)	(.1%)	(167)	(.1%)	(113)	(.1%)	48.1%
Net Increase/(Decrease) in cash held	(279 438)	196 406	(70.3%)	196 406	(70.3%)	245 267	66.8%	(19.9%)
Cash/cash equivalents at the year begin:	654 350	342 644	52.4%	342 644	52.4%	115 827	16.9%	195.8%
Cash/cash equivalents at the year end:	374 913	540 981	144.3%	540 981	144.3%	361 094	34.3%	49.8%

	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	0 Days	То	tal		ots Written Off to otors	Impairment - Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 447	30.5%	2 868	9.3%	2 006	6.5%	16 657	53.8%	30 978	10.9%		-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	36 375	61.5%	4 646	7.9%	2 071	3.5%	16 062	27.2%	59 154	20.8%		-	-	
Receivables from Non-exchange Transactions - Property Rates	28 051	30.7%	7 310	8.0%	5 441	5.9%	50 700	55.4%	91 503	32.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 895	31.0%	2 233	10.1%	1 785	8.0%	11 306	50.9%	22 219	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 390	31.2%	3 017	12.7%	2 213	9.3%	11 095	46.8%	23 716	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	71	100.0%	71	-	-	-	-	-
Interest on Arrear Debtor Accounts	640	4.2%	558	3.6%	527	3.4%	13 681	88.8%	15 405	5.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 578	11.1%	3 202	7.8%	1 316	3.2%	31 995	77.9%	41 091	14.5%	-	-	-	-
Total By Income Source	93 377	32.9%	23 835	8.4%	15 359	5.4%	151 568	53.3%	284 138	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 5 4 6	35.5%	3 631	28.4%	1 594	12.4%	3 035	23.7%	12 806	4.5%		-	-	
Commercial	53 226	35.3%	9 402	6.2%	5 886	3.9%	82 092	54.5%	150 606	53.0%		-	-	
Households	35 605	29.5%	10 801	8.9%	7 879	6.5%	66 440	55.0%	120 726	42.5%	-	-	-	-
Other	-	-	-	-			-	-	-	-	-	-	-	-
Total By Customer Group	93 377	32.9%	23 835	8.4%	15 359	5.4%	151 568	53.3%	284 138	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 90) Days	Over 9	0 Days	Тс	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100.0%	101	.4%
Bulk Water	-			-						-
PAYE deductions	-			-						-
VAT (output less input)	-			-						-
Pensions / Retirement	-			-						-
Loan repayments	-			-						
Trade Creditors	22 775	86.8%	198	.8%	123	.5%	3 1 3 2	11.9%	26 227	99.6%
Auditor-General	-			-						
Other				-	-			-		-
Total	22 775	86.5%	198	.8%	123	.5%	3 232	12.3%	26 328	100.0%
Contact Details										
Municipal Manager	Mr Bheki Khenisa			013 249 7263						

Mi Brieki Krietisa 013 249 7203 Mr Mothiba Mogofe 013 249 7106 Financial Manager Source Local Government Database

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

1							
Budget	First C	Duarter	Year t	to Date	First 0	Quarter	
Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
214 015	00 410	21 40/	00 410	21.40/	70.095	24.49/	26.0%
							2 334.9%
00 200	54077	32.070	54077	52.070	1433	2.570	2 334.770
93 435	19 703	21.1%	19 703	21.1%	31 600	33.0%	(37.6%)
20 219	4 254	21.0%	4 254	21.0%	5 276	24.7%	(19.4%)
13 074	3 361	25.7%	3 361	25.7%	3 284	24.0%	2.3%
11 424	2 582	22.6%	2 582	22.6%	2 741	20.4%	(5.8%)
-	-	-		-	-	-	-
							(63.3%)
	30	1.0%	30	1.0%	410	19.5%	(92.6%)
3 804	-	-	-	-	-	-	-
-							· · · ·
			10		22	.1%	(51.9%)
	-	-	-		-	-	-
	-	-	-		-	-	(2.4%)
							(2.4%) 595.4%
17 270		9.276		9.276	228	4.0%	(100.0%)
	-	-	-	-			
							(19.0%)
							(22.4%)
	1 218	14.8%	1 218	14.8%			(20.2%)
	-	-	-	-	15 818	24.0%	(100.0%)
		-		-	-		-
							96.1%
							14.6%
							42.5%
45 084	9 / 28	21.6%	9 /28	21.6%	7 921	23.4%	22.8%
-	-	- 10.00/	- 2.00/	- 10.00/	- 2 720	17.00/	- 7.1%
	3 980		3 980		3 720	17.2%	7.176
						-	-
72 094	28 072	38.9%	28 072	38.9%	20 535	31.7%	36.7%
-	-	-	-	-	-	-	-
-			-		-		
(10 268)	64 441		64 441		21 578		
-		-		-	-	-	-
(10 268)	64 441		64 441		21 578		
-	-	-		-	-	-	-
(10 268)	64 441		64 441		21 578		
-	-		-		-	-	-
(10 268)	64 441		64 441		21 578		
	appropriation 316 915 66 288 - - - - - - - - - - - - -	appropriation Expenditures 316 915 99 610 66 288 3.897 94 345 19 703 20 219 4 254 10 1074 3.8497 32 02 19 4 254 11 1074 2.582 - - 8 04 44 3 181 300 3 804 - - - 2.567 1010 3 181 300 3 804 - - - 2.567 1010 3 181 300 3 3804 - - - 0 39 - 0 399 - 11 11912 118611 8 217 1218 6 6808 - 5 1919 - 10 2005 363 690 647 - 10 205 363 690 7204 28072 - -	appropriation Expenditure appropriation Main appropriation 316 091 99 435 99 401 66 28 31 807 52 404 66 28 31 807 52 404 99 435 19 703 21 11% 99 435 19 703 21 11% 99 435 19 703 21 11% 99 435 19 703 21 11% 20 216 33 41 25 26 11 42 25 40 22 606 11 42 25 40 31 40 31 81 33 40 4.04 31 81 33 40 4.04 31 81 33 40 4.04 31 81 33 40 4.04 31 90 13 31 40 4.04 31 91 13 18 31 40 31 92 10 18 14.15% 31 92 10 18 14.15% 31 92 12 18 14.16% 31 92 12 18 14.16% 31 92 12 12 14.16% 31 92 <t< td=""><td>appropriation Expenditure appropriation Main appropriation Expenditure appropriation 316 915 99 610 3.1.4% 99 610 66 288 3.4877 5.2.6.% 3.4877 94 345 19 703 2.1.1% 19 703 92 425 19 703 2.1.1% 19 703 20 219 4.254 2.5.2.6% 3.4877 11 412 2.582 2.2.6.% 3.552 11 42 2.582 2.2.6.% 3.552 11 42 2.582 2.2.6.% 3.510 3.804 3.804 3.804 3.804 3.804 3.804 2.557 <t< td=""><td>appropriationExpenditure as appropriationExpenditure as any appropriationExpenditure as any</br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></td><td>appropriation Expenditure appropriation Expenditure appropriation Expenditure % of main appropriation 3160 3161 3177 3126 3181 3177 3181<</td><td>appropriationExpenditures as synamical appropriationExpenditures as synamical appropriation010100101001010010100101001010010100101001010110100101001010010100101001010010100101001010211010110101101011010010100101001010010100101031101011010110101101011010010100101001010010103110101101011010110101101011010010100101001010431010110101</td></t<></td></t<>	appropriation Expenditure appropriation Main appropriation Expenditure appropriation 316 915 99 610 3.1.4% 99 610 66 288 3.4877 5.2.6.% 3.4877 94 345 19 703 2.1.1% 19 703 92 425 19 703 2.1.1% 19 703 20 219 4.254 2.5.2.6% 3.4877 11 412 2.582 2.2.6.% 3.552 11 42 2.582 2.2.6.% 3.552 11 42 2.582 2.2.6.% 3.510 3.804 3.804 3.804 3.804 3.804 3.804 2.557 <t< td=""><td>appropriationExpenditure as appropriationExpenditure as any appropriationExpenditure as any</br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></td><td>appropriation Expenditure appropriation Expenditure appropriation Expenditure % of main appropriation 3160 3161 3177 3126 3181 3177 3181<</td><td>appropriationExpenditures as synamical appropriationExpenditures as synamical appropriation010100101001010010100101001010010100101001010110100101001010010100101001010010100101001010211010110101101011010010100101001010010100101031101011010110101101011010010100101001010010103110101101011010110101101011010010100101001010431010110101</td></t<>	appropriationExpenditure as appropriationExpenditure as any appropriationExpenditure as any 	appropriation Expenditure appropriation Expenditure appropriation Expenditure % of main appropriation 3160 3161 3177 3126 3181 3177 3181<	appropriationExpenditures as synamical appropriationExpenditures as synamical appropriation010100101001010010100101001010010100101001010110100101001010010100101001010010100101001010211010110101101011010010100101001010010100101031101011010110101101011010010100101001010010103110101101011010110101101011010010100101001010431010110101

Part 2: Capital Revenue and Expenditure

			2021/22			203	20/21	
	Budget	First C	Duarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands					арргорпаціон		appropriation	
Capital Revenue and Expenditure								
Source of Finance	100 157	12 136	12.1%	12 136	12.1%	5 930	6.3%	104.7%
National Government	72 094	8 674	12.0%	8 674	12.0%	3 590	5.5%	141.6%
Provincial Government	-							
District Municipality						-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI	-			-		-	-	-
Transfers recognised - capital	72 094	8 674	12.0%	8 674	12.0%	3 590	5.5%	141.6%
Borrowing	-					-	-	-
Internally generated funds	28 063	3 463	12.3%	3 463	12.3%	2 340	8.2%	48.0%
	-			-	-	-	-	-
Capital Expenditure Functional	100 157	12 136	12.1%	12 136	12.1%	7 750	8.3%	56.6%
Municipal governance and administration	15 322	77	.5%	77	.5%	209	3.2%	(63.1%)
Executive and Council	5 000					0		(100.0%)
Finance and administration	10 322	77	.7%	77	.7%	209	5.8%	(63.1%)
Internal audit	-		-			-		-
Community and Public Safety	2 485				-	1 820	260.1%	(100.0%)
Community and Social Services	-	-	-		-	-	-	-
Sport And Recreation	1 693		-	-	-	1 820		(100.0%)
Public Safety	791	-	-	-	-	-	-	-
Housing	-		-	-	-	-		-
Health	-	-	-			-		-
Economic and Environmental Services	16 080	5 238	32.6%	5 238	32.6%	3 342	10.5%	
Planning and Development	1 000	19	1.9%	19	1.9%	-	-	(100.0%)
Road Transport	15 080	5 219	34.6%	5 219	34.6%	3 342	10.5%	56.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	66 271	6 821	10.3%	6 821	10.3%	2 379	4.4%	
Energy sources	38 971 19 331	1 107 5 314	2.8% 27.5%	1 107 5 314	2.8% 27.5%	113 2 027	.6% 8.6%	
Water Management Waste Water Management	6 969	5 3 14	27.5%	5 3 1 4	27.5%	2 027	8.6%	
Waste Water Management Waste Management	6 969 1 000	400	D./%	400	5.7%			07.3%
Other	1000							
Ulici	-	-	-	-		-		

			2021/22			202	20/21	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main	Expenditure	Expenditure as % of main	Q1 of 2021/22
R thousands			appropriation		appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	358 590	89 318	24.9%	89 318	24.9%	85 297	24.5%	4.7%
							24.J/0	
Property rates	57 671	10 780	18.7%	10 780	18.7%	16	-	67 285.3%
Service charges	120 192	15 585	13.0%	15 585	13.0%	30 202	26.1%	(48.4%)
Other revenue	28 233	1 717	6.1%	1 717	6.1%	527	1.5%	225.9%
Transfers and Subsidies - Operational	77 219	33 140	42.9%	33 140	42.9%	33 995	45.9%	(2.5%)
Transfers and Subsidies - Capital	72 094	28 072	38.9%	28 072	38.9%	20 535	31.7%	36.7%
Interest	3 181	23	.7%	23	.7%	23	1.1%	1.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(277 903)	(43 511)	15.7%	(43 511)	15.7%	(22 556)	-	92.9%
Suppliers and employees	(275 903)	(43 511)	15.8%	(43 511)	15.8%	(22 556)	-	92.9%
Finance charges	(2 000)	-	-		-	-	-	-
Transfers and grants	-	-	-		-		-	-
Net Cash from/(used) Operating Activities	80 688	45 807	56.8%	45 807	56.8%	62 741	18.1%	(27.0%)
Cash Flow from Investing Activities								
Receipts		-					-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)			-		-			
Decrease (increase) in non-current receivables			-		-			-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(100 157)	(28 893)	28.8%	(28 893)	28.8%	(15 821)	16.9%	82.6%

Capital assets	(100 157)	(28 893)	28.8%	(28 893)	28.8%	(15 821)	16.9%	82.6%
Net Cash from/(used) Investing Activities	(100 157)	(28 893)	28.8%	(28 893)	28.8%	(15 821)	16.9%	82.6%
Cash Flow from Financing Activities								
Receipts	(110)	(3)	2.8%	(3)	2.8%	2	10.6%	(225.6%)
Short term loans	-			-				-
Borrowing long term/refinancing				-				-
Increase (decrease) in consumer deposits	(110)	(3)	2.8%	(3)	2.8%	2	10.6%	(225.6%)
Payments							-	
Repayment of borrowing				-				-
Net Cash from/(used) Financing Activities	(110)	(3)	2.8%	(3)	2.8%	2	10.6%	(225.6%)
Net Increase/(Decrease) in cash held	(19 579)	16 911	(86.4%)	16 911	(86.4%)	46 922	18.5%	(64.0%)
Cash/cash equivalents at the year begin:	43 492	36 694	84.4%	36 694	84.4%	27 277	143.2%	34.5%
Cash/cash equivalents at the year end:	23 913	54 482	227.8%	54 482	227.8%	74 199	27.2%	(26.6%)

	0 - 30) Days	31 - 60	0 Days	61 - 9) Days	Over 9	0 Days	Тс	otal		ots Written Off to otors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-					-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-		-				-			-	-			
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-		-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-		-		-			-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-		-			-	-	-		
Commercial	-	-	-		-					-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6) Days	61 - 90) Days	Over 9	0 Days	To	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	618	100.0%	-	-	-	-	-	-	618	.9%
Bulk Water	-	-				-		-		
PAYE deductions	1	100.0%	-						1	-
VAT (output less input)	-		-							-
Pensions / Retirement	1	100.0%	-						1	-
Loan repayments	-		-							-
Trade Creditors	33 104	50.2%	9 933	15.1%	13 557	20.6%	9 370	14.2%	65 963	99.1%
Auditor-General	-		-							-
Other	-	-	-	-	-	-	-	-	-	
Total	33 724	50.6%	9 933	14.9%	13 557	20.4%	9 370	14.1%	66 583	100.0%
Contact Details										
Municipal Manager	Mr G Mthimunye			013 253 7628						

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

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	724 650	306 147	42.2%	306 147	42.2%	292 059	42.4%	4.8%
Property rates	42 972	14 232	42.276	14 232	42.276	9 766	42.476	45.7%
Property fales	42 972	14 232		14 232	33.176	9700	10.070	40.776
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	93 356	51 546	55.2%	51 546	55.2%	41 360	51.9%	24.6%
Service charges - sanitation revenue	1 624	438	27.0%	438	27.0%	349	27.1%	25.4%
Service charges - refuse revenue	30 487	9 0 1 9	29.6%	9 019	29.6%	7 344	23.2%	22.8%
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 125	354	31.4%	354	31.4%	347	33.1%	2.0%
Interest earned - external investments	4 000	1 809	45.2%	1 809	45.2%	1 150	25.9%	57.2%
Interest earned - outstanding debtors	61 390	16 146	26.3%	16 146	26.3%	13 982	27.5%	15.5%
Dividends received	-					-	-	-
Fines, penalties and forfeits	10 553	628	6.0%	628	6.0%	401	4.4%	56.5%
Licences and permits	176 9 182	45	25.5%	45	25.5%	61	33.2%	(27.1%)
Agency services Transfers and subsidies	9 182 468 582	- 190 917	- 40.7%	- 190 917	- 40.7%	197 231	- 44.0%	(3.2%)
Other revenue	408 582	21 014	40.7%	21 014	40.7%	20 067	1 212.6%	(3.2%)
Gains	- 1205	- 21014	-	- 21014	- 1744.470	- 20 007	1212.070	4.7.6
Operating Expenditure	923 158	130 884	14.2%	130 884	14.2%	81 980	10.5%	59.7%
Employee related costs	166 375	37 597	22.6%	37 597	22.6%	-		(100.0%)
Remuneration of councillors	28 229	6 222	22.0%	6 222	22.0%	-		(100.0%)
Debt impairment	305 555	144	-	144	-	446	.2%	(67.8%)
Depreciation and asset impairment	84 896	-	-	-	-	-	-	-
Finance charges	1 300		-			-	-	-
Bulk purchases	-	-	-			-		-
Other Materials	160 647	25 135	15.6%	25 135	15.6%	33 451	21.2%	(24.9%)
Contracted services	92 047	18 861	20.5%	18 861	20.5%	13 624	17.4%	38.4%
Transfers and subsidies	250	-	-	-	-	-	-	-
Other expenditure	83 858	42 926	51.2%	42 926	51.2%	34 459	53.5%	24.6%
Losses	-		-		-	-		-
Surplus/(Deficit)	(198 507)	175 263		175 263		210 079		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	179 663	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-		-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(18 844)	175 263		175 263		210 079		
Taxation	-		-		-	-	-	-
Surplus/(Deficit) after taxation	(18 844)	175 263		175 263		210 079		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(18 844)	175 263		175 263		210 079		
Share of surplus/ (deficit) of associate								
Surplus/(Deficit) for the year	(18 844)	175 263		175 263		210 079		
ourplus (bollow) for the year	(10 044)	113 203		115 205		210077		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	185 513	56 123	30.3%	56 123	30.3%	23 513	13.4%	138.7%
National Government	179 663	56 123	31.2%	56 123	31.2%	23 513	13.8%	138.7%
Provincial Government							-	-
District Municipality	-			-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI	-	-	-		-	-	-	-
Transfers recognised - capital	179 663	56 123	31.2%	56 123	31.2%	23 513	13.8%	138.7%
Borrowing							-	-
Internally generated funds	5 850			-	-	-	-	-
	-				-		-	-
Capital Expenditure Functional	185 513	56 123	30.3%	56 123	30.3%	23 513	13.4%	138.7%
Municipal governance and administration	5 850						-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	5 850		-		-	-	-	-
Internal audit	-	-	-	-	-	-		-
Community and Public Safety	13 359	8 205	61.4%	8 205	61.4%	2 454	16.4%	234.4%
Community and Social Services	-	-	-	-	-	1 036	20.7%	(100.0%)
Sport And Recreation	13 359	8 205	61.4%	8 205	61.4%	1 418	14.2%	478.5%
Public Safety	-	-	-	-	-	-	-	-
Housing	-		-		-	-	-	-
Health	-	-	-		-	-	-	-
Economic and Environmental Services	55 673	22 687	40.8%	22 687	40.8%	4 351	8.5%	421.4%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport Environmental Protection	55 673	22 687	40.8%	22 687	40.8%	4 351	8.5%	421.4%
	110 631	25 231	22.8%	25 231	22.8%	16 708	16.0%	51.0%
Trading Services Energy sources	110 631 4 500	25 231	22.8%	25 231	22.8%	16 /08	16.0%	51.0%
Water Management	4 500 90 465	- 19 580	- 21.6%	- 19 580	21.6%	- 11 256	14.2%	- 73.9%
Water Management	5 000	2 343	46.9%	2 343	46.9%	2 773	17.3%	(15.5%)
Waste Management	10 666	2 343	40.9%	3 308	40.7%	2 679	53.6%	23.5%
Other	-		-	-	-	- 2017	-	-

			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q1 of 2021/22
Cash Flow from Operating Activities								
Receipts	692 657	212 054	30.6%	212 054	30.6%	220 948	33.6%	(4.0%)
Property rates Service charges	16 037 2 134	1 381 723	8.6% 33.9%	1 381 723	8.6% 33.9%	2 870 833	18.1% 38.7%	(51.9%) (13.2%)
Other revenue Transfers and Subsidies - Operational	22 241 468 582	21 319 188 632	95.9% 40.3%	21 319 188 632	95.9% 40.3%	21 088 196 156	100.3% 43.8%	1.1% (3.8%)
Transfers and Subsidies - Capital Interest	179 663 4 000	-	-	-	-	-	-	-
Dividends Payments	(532 456)	(9 217)	- 1.7%	(9 217)	1.7%	(3 479)	.7%	- 164.9%
Suppliers and employees	(531 156)	(9 217)	1.7%	(9 217)	1.7%	(3 479)		164.9%
Finance charges Transfers and grants	(1 300)	-		-	-		-	-
Net Cash from/(used) Operating Activities	160 201	202 837	126.6%	202 837	126.6%	217 468	124.9%	(6.7%)
Cash Flow from Investing Activities								
Receipts				-				-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-		-
Decrease (increase) in non-current investments			-	-		-	-	-
Payments	(185 513)	(59 097)	31.9%	(59 097)	31.9%	(40 936)	23.4%	44.4%

Capital assets	(185 513)	(59 097)	31.9%	(59 097)	31.9%	(40 936)	23.4%	44.4%
Net Cash from/(used) Investing Activities	(185 513)	(59 097)	31.9%	(59 097)	31.9%	(40 936)	23.4%	44.4%
Cash Flow from Financing Activities								
Receipts	(111)	6	(5.4%)	6	(5.4%)	-	-	(100.0%)
Short term loans	-		-		-	-		
Borrowing long term/refinancing				-		-		
Increase (decrease) in consumer deposits	(111)	6	(5.4%)	6	(5.4%)	-	-	(100.0%)
Payments			-			-		
Repayment of borrowing						-		
Net Cash from/(used) Financing Activities	(111)	6	(5.4%)	6	(5.4%)	-		(100.0%)
Net Increase/(Decrease) in cash held	(25 424)	143 746	(565.4%)	143 746	(565.4%)	176 533	(20 294.6%)	(18.6%)
Cash/cash equivalents at the year begin:	109 000	138 713	127.3%	138 713	127.3%	94 076	134.4%	47.4%
Cash/cash equivalents at the year end:	83 576	281 595	336.9%	281 595	336.9%	270 651	391.5%	4.0%

	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	0 Days	То	tal	Actual Bad Deb Deb	ts Written Off to ors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 271	1.3%	7 206	1.3%	7 181	1.3%	552 141	96.2%	573 798	38.8%	1 006	.2%		
Trade and Other Receivables from Exchange Transactions - Electricity							0	100.0%	0		-			-
Receivables from Non-exchange Transactions - Property Rates	4 296	1.9%	3 918	1.7%	3 898	1.7%	217 781	94.7%	229 893	15.5%	-		-	
Receivables from Exchange Transactions - Waste Water Management	130	1.4%	123	1.3%	122	1.3%	9 171	96.1%	9 545	.6%	18	.2%	-	
Receivables from Exchange Transactions - Waste Management	3 427	1.4%	3 397	1.3%	3 381	1.3%	243 171	96.0%	253 376	17.1%	469	.2%	-	
Receivables from Exchange Transactions - Property Rental Debtors			-					-			-		-	
Interest on Arrear Debtor Accounts	5 459	2.1%	5 383	2.1%	5 301	2.1%	240 242	93.7%	256 384	17.3%	4	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	157 093	100.0%	157 124	10.6%	-	-	-	-
Total By Income Source	20 614	1.4%	20 026	1.4%	19 882	1.3%	1 419 598	95.9%	1 480 120	100.0%	1 496	.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 018	1.7%	2 961	1.7%	2 912	1.6%	168 787	95.0%	177 679	12.0%	47	-	-	-
Commercial	1 731	2.6%	1 332	2.0%	1 319	2.0%	61 952	93.4%	66 335	4.5%	151	.2%	-	-
Households	15 864	1.3%	15 733	1.3%	15 651	1.3%	1 188 858	96.2%	1 236 106	83.5%	1 298	.1%		-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 614	1.4%	20 026	1.4%	19 882	1.3%	1 419 598	95.9%	1 480 120	100.0%	1 496	.1%	-	

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-		-		-	-			-	
PAYE deductions			-						-	
VAT (output less input)	-	-	-		-	-	-		-	
Pensions / Retirement	-	-	-		-	-	-		-	
Loan repayments	-	-	-		-	-	-		-	
Trade Creditors	13	100.0%	-		-	-	-		13	100.0%
Auditor-General	-	-	-		-	-	-		-	
Other	-	-	-	-	-	-	-	-	-	-
Total	13	100.0%	-	-	-		-	-	13	100.0%
Contact Details										
Municipal Manager	Mr O Nkosi			013 986 9115						
Financial Manager	Mrs G J Mahlangu			013 986 9103						

Source Local Government Database

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	624 760	211 709	33.9%	211 709	33.9%	61 290	10.4%	245.4%
Property rates	40 000	10 754	26.9%	10 754	26.9%	10 113	25.3%	6.3%
riopertyrates	40 000	10 /34	20.7/6	10754	20.976	10113	23.370	0.376
Service charges - electricity revenue					-			
Service charges - water revenue	82 000	12 640	15.4%	12 640	15.4%	30 738	37.9%	(58.9%)
Service charges - sanitation revenue	9 200	1 944	21.1%	1 944	21.1%	1 896	21.1%	2.5%
Service charges - refuse revenue	6 500	1 1 4 2	17.6%	1 142	17.6%	1 164	18.5%	(1.9%)
	-	-	-	-	-	-	-	- (4.000)
Rental of facilities and equipment	300	32	10.8%	32	10.8%	33	16.8%	(1.2%)
Interest earned - external investments	6 500 48 500	- 10 331	-	-	-	20 14 212	.4% 71.1%	(100.0%)
Interest earned - outstanding debtors Dividends received	48 500	10 331	21.3%	10 331	21.3%	14 212	/1.1%	(27.3%)
Fines, penalties and forfeits	- 380	. 2	-	- 2	-	. 1	.1%	41.4%
Licences and permits	3 197	17	.5%	17	.5%	14	.1%	22.1%
Agency services	3 1 77		.576		.576	14	.270	22.17
Transfers and subsidies	423 034	174 639	41.3%	174 639	41.3%			(100.0%)
Other revenue	5 149	208	4.0%	208	4.0%	3 098	71.9%	(93.3%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	618 947	46 690	7.5%	46 690	7.5%	59 920	9.3%	(22.1%)
Employee related costs	215 830	(403)	(.2%)	(403)	(.2%)	17 649	7.6%	(102.3%)
Remuneration of councillors	25 600	()	(()	()	1 992	7.5%	(100.0%)
Debt impairment	77 345		-	-	-		-	
Depreciation and asset impairment	61 319							-
Finance charges	3 200				-		-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	8 920	1 802	20.2%	1 802	20.2%	1 674	13.2%	7.7%
Contracted services	112 480	23 811	21.2%	23 811	21.2%	21 917	15.8%	8.6%
Transfers and subsidies	5 450	888	16.3%	888	16.3%	140	1.6%	533.3%
Other expenditure	108 803	20 591	18.9%	20 591	18.9%	16 548	15.3%	24.4%
Losses			-		-	-	-	-
Surplus/(Deficit)	5 813	165 019		165 019		1 370		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	132 482		-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	4	-	4	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138 295	165 023		165 023		1 370		
Taxation	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	138 295	165 023		165 023		1 370		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138 295	165 023		165 023		1 370		
Share of surplus/ (deficit) of associate	-		-	-	-		-	-
Surplus/(Deficit) for the year	138 295	165 023		165 023		1 370		

Part 2: Capital Revenue and Expenditure

			2021/22			203	20/21	
	Budget	First C	Duarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	129 357	20 119	15.6%	20 119	15.6%	5 300	3.5%	279.6%
National Government	129 357	18 865	14.6%	18 865	14.6%	5 300	4.5%	256.0%
Provincial Government			-		-	-	-	
District Municipality								-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI					-			-
Transfers recognised - capital	129 357	18 865	14.6%	18 865	14.6%	5 300	3.5%	256.0%
Borrowing	-			-	-		-	-
Internally generated funds	-	1 253		1 253	-	-	-	(100.0%)
								-
Capital Expenditure Functional	129 357	20 576	15.9%	20 576	15.9%	5 300	3.5%	288.2%
Municipal governance and administration					-			
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-		-		-			-
Internal audit						-		
Community and Public Safety	3 500					-	-	-
Community and Social Services	3 500		-		-	-		-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-		-		-	-		-
Housing	-		-		-	-		-
Health	-	-	-		-	-	-	-
Economic and Environmental Services	60 778	5 822	9.6%	5 822	9.6%	5 300	5.1%	9.9%
Planning and Development	-		-					
Road Transport	60 778	5 822	9.6%	5 822	9.6%	5 300	7.2%	9.9%
Environmental Protection	-		-		-	-	-	-
Trading Services	65 078	14 753	22.7%	14 753	22.7%			(100.0%)
Energy sources Water Management	-	1 710	-	- 1 710	-		-	- (100.0%)
Water Management	- 65 078	13 043	- 20.0%	13 043	- 20.0%			(100.0%)
Waste Management	00 078	13 043	20.076	13 043	20.076			(100.0%)
Other								
Unici Curici								

			2021/22			202	20/21	
	Budget	First C	luarter	Year	to Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2021/22
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	668 500	210 683	31.5%	210 683	31.5%	210 469	27.6%	.1%
Property rates	28 000	9 778	34.9%	9 778	34.9%	8 978	20.0%	8.9%
Service charges	63 505	2 231	3.5%	2 231	3.5%	1 208	1.1%	84.6%
Other revenue	14 979	21 586	144.1%	21 586	144.1%	17 957	56.5%	20.2%
Transfers and Subsidies - Operational	423 034	174 639	41.3%	174 639	41.3%	182 326	32.2%	(4.2%)
Transfers and Subsidies - Capital	132 482	2 450	1.8%	2 450	1.8%	-	-	(100.0%)
Interest	6 500		-	-	-	-	-	-
Dividends	-	-	-		-	-	-	-
Payments	(480 283)	(4 280)	.9%	(4 280)	.9%	(9 376)		(54.4%)
Suppliers and employees	(477 083)	(4 280)	.9%	(4 280)	.9%	(9 376)	1.6%	(54.4%)
Finance charges	(3 200)				-		-	-
Transfers and grants	-		-		-		-	-
Net Cash from/(used) Operating Activities	188 217	206 403	109.7%	206 403	109.7%	201 092	105.0%	2.6%
Cash Flow from Investing Activities								
Receipts	-	1 050		1 050	-		-	(100.0%)
Proceeds on disposal of PPE					-			-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1 050	-	1 050	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-		-	-	-	-	-	-
Payments	(129 357)	(20 119)	15.6%	(20 119)	15.6%	(5 300)	4.5%	279.6%

Capital assets	(129 357)	(20 119)	15.6%	(20 119)	15.6%	(5 300)	4.5%	279.6%
Net Cash from/(used) Investing Activities	(129 357)	(19 069)	14.7%	(19 069)	14.7%	(5 300)	4.5%	259.8%
Cash Flow from Financing Activities								
Receipts	(82)	12	(14.8%)	12	(14.8%)	5	.9%	154.1%
Short term loans	-				-		-	-
Borrowing long term/refinancing	-	-	-	-	-		-	-
Increase (decrease) in consumer deposits	(82)	12	(14.8%)	12	(14.8%)	5	.9%	154.1%
Payments	-						-	
Repayment of borrowing					-			
Net Cash from/(used) Financing Activities	(82)	12	(14.8%)	12	(14.8%)	5	.9%	154.1%
Net Increase/(Decrease) in cash held	58 779	187 347	318.7%	187 347	318.7%	195 797	264.7%	(4.3%)
Cash/cash equivalents at the year begin:	27 597	102 075	369.9%	102 075	369.9%	(314 972)	(551.3%)	(132.4%)
Cash/cash equivalents at the year end:	86 376	248 577	287.8%	248 577	287.8%	(119 175)	(90.9%)	(308.6%)

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	To	tal		ots Written Off to otors	Impairment - Counci	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 204	5.5%	2 199	1.0%	6 904	3.1%	201 117	90.4%	222 424	50.9%	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity				-		-	0	100.0%	0		-	-		
Receivables from Non-exchange Transactions - Property Rates	5 326	5.8%	3 105	3.4%	2 455	2.7%	80 282	88.1%	91 168	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 351	7.1%	525	2.8%	507	2.7%	16 611	87.5%	18 994	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	869	4.3%	433	2.1%	416	2.1%	18 547	91.5%	20 265	4.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 189	8.6%	3 562	4.3%	3 462	4.1%	69 480	83.0%	83 692	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	
Other	-	-	-	-	-	-	315	100.0%	315	.1%	-	-	-	
Total By Income Source	26 939	6.2%	9 824	2.2%	13 743	3.1%	386 352	88.4%	436 859	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	16 417	6.4%	4 240	1.6%	8 918	3.5%	227 421	88.5%	256 996	58.8%	-	-		
Commercial	2 190	4.0%	1 029	1.9%	950	1.7%	50 784	92.4%	54 952	12.6%	-	-		
Households	8 3 3 3	6.7%	4 555	3.6%	3 875	3.1%	108 147	86.6%	124 910	28.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 939	6.2%	9 824	2.2%	13 743	3.1%	386 352	88.4%	436 859	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-		-	-	-	-	-	
PAYE deductions	-	-	-		-	-	-	-	-	
VAT (output less input)	-		-			-				
Pensions / Retirement	-	-	-		-	-	-	-		
Loan repayments	-	-	-		-	-	-	-		
Trade Creditors	742	44.4%	-		-	-	928	55.6%	1 670	100.0%
Auditor-General	-	-	-		-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-
Total	742	44.4%	-	-	-	-	928	55.6%	1 670	100.0%
Contact Details							_			
Municipal Manager	Mr B.M Mhlanga			013 973 1101						
Financial Manager	Mr S.K Mahlangu			013 973 1101						

Financial Manager Source Local Government Database

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	0/21	
	Budget	First 0	Juarter	Year	to Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 t Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	509 652	158 876	31.2%	158 876	31.2%	170 406	39.7%	(6.8%
Property rates	307 032	150 070	51.270	130 070	51.270	170 400	57.170	(0.0 /
Property rates	-	-					-	
Service charges - electricity revenue		-				-	-	-
Service charges - water revenue	-		-	-	-	-	-	-
Service charges - sanitation revenue							-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
-	-		-		-			-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	20 600	658	3.2%	658	3.2%	1 855	7.9%	(64.5%
Interest earned - outstanding debtors	-		-				-	-
Dividends received	-		-		-		-	
Fines, penalties and forfeits	780	7	.9%	7	.9%	21	1.6%	(67.8%
Licences and permits	900	290	32.3%	290	32.3%	217	18.2%	33.79
Agency services	-	-	- 8.5%	-	-	-	-	-
Transfers and subsidies Other revenue	136 046 351 326	11 598 146 322	8.5%	11 598 146 322	8.5% 41.6%	13 128 155 184	21.4% 45.4%	(11.7%)
Gains	301 320	140 322	41.076	140 322	41.076	100 184	40.4%	(0.7%
	-				-	-	-	-
Operating Expenditure	594 905	99 001	16.6%	99 001	16.6%	92 750	18.6%	6.7%
Employee related costs	191 796	45 179	23.6%	45 179	23.6%	38 198	24.4%	18.39
Remuneration of councillors	17 033	3 752	22.0%	3 752	22.0%	3 720	23.4%	.99
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17 792 159	4 396 41	24.7% 25.6%	4 396 41	24.7% 25.6%	- 12	- 4.9%	(100.0%) 246.35
Finance charges Bulk purchases	104	41	20.076	41	20.0%	12	4.9%	240.3
Other Materials	6 341	- 699	- 11.0%	699	11.0%	1 131	16.9%	(38.2%
Contracted services	72 257	8 335	11.5%	8 335	11.5%	7 876	13.5%	(36.27
Transfers and subsidies	230 945	27 385	11.9%	27 385	11.9%	36 225	19.6%	(24.4%
Other expenditure	58 583	9 2 1 5	15.7%	9 215	15.7%	5 588	9.7%	64.95
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(85 253)	59 874		59 874		77 656		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	(03 233) 2 228	39 6/4		390/4		// 000		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and DI Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	2 228			-				
Transfers and subsidies - capital (indicate and alloc) (Departin Agencies, nn, n Transfers and subsidies - capital (in-kind - all)	-	-		-		-		-
	-		-	-			-	
Surplus/(Deficit) after capital transfers and contributions	(83 025)	59 874		59 874		77 656		
Taxation	-	-		-	-	-	-	
Surplus/(Deficit) after taxation	(83 025)	59 874		59 874		77 656		
Attributable to minorities		-		-	-	-	-	
Surplus/(Deficit) attributable to municipality	(83 025)	59 874		59 874		77 656		
Share of surplus/ (deficit) of associate				-				-
Surplus/(Deficit) for the year	(83 025)	59 874		59 874		77 656		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First 0	Duarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Capital Revenue and Expenditure								
Source of Finance	35 410	826	2.3%	826	2.3%	7 570	28.0%	(89.1%)
National Government	-						-	-
Provincial Government	-						-	-
District Municipality	-	-	-		-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,H	-						-	-
Transfers recognised - capital	-	-	-		-	-	-	-
Borrowing								-
Internally generated funds	35 410	826	2.3%	826	2.3%	7 570	28.0%	(89.1%)
	-			-		-	-	-
Capital Expenditure Functional	35 410	826	2.3%	826	2.3%	7 570	28.0%	(89.1%)
Municipal governance and administration	15 520	671	4.3%	671	4.3%	2 127	20.5%	(68.5%)
Executive and Council	850	41	4.9%	41	4.9%	-	-	(100.0%)
Finance and administration	14 670	630	4.3%	630	4.3%	2 127	22.7%	(70.4%)
Internal audit	-		-	-	-	-		-
Community and Public Safety	19 650	155	.8%	155	.8%	5 443	32.7%	(97.2%)
Community and Social Services	2 000	-	-	-		1 117	37.2%	(100.0%)
Sport And Recreation	-		-		-	-	-	-
Public Safety	17 000	25	.1%	25	.1%	3 588	34.2%	(99.3%)
Housing	-		-			-		-
Health	650	129	19.9%	129	19.9%	738	23.4%	(82.5%)
Economic and Environmental Services	240	-		-				-
Planning and Development	240		-		-	-	-	-
Road Transport	-		-	-	-	-	-	-
Environmental Protection	-	-			-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-		-
Water Management Waste Water Management	-	-	-	-	-	-	-	-
Waste Water Management Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Uner		-			-	-	-	•

· *			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Cash Flow from Operating Activities								
Receipts	384 033	158 607	41.3%	158 607	41.3%	171 102	45.8%	(7.3%)
Property rates Service charges	-				-		-	
Other revenue	1 285	90	7.0%	90	7.0%	46	2.4%	97.8%
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	382 748	158 060	41.3%	158 060	41.3%	171 056	46.1%	(7.6%)
Interest	-	456		456	-		-	(100.0%)
Dividends	-	(15 274)	-	(15 274)	-	(13 057)	-	17.0%
Payments Suppliers and employees		(15 274)		(15 274)	-	(13 057)	-	17.0%
Finance charges Transfers and grants	-				-		-	-
Net Cash from/(used) Operating Activities	384 033	143 333	37.3%	143 333	37.3%	158 045	42.3%	(9.3%)
Cash Flow from Investing Activities Receipts	4 517					507	9.6%	(100.00()
Proceeds on disposal of PPE	4 517				-	- 507	9.6%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments	- 4 517	-	-	-	-	- 507	- 9.6%	- (100.0%)
Payments	(35 410)	(946)	2.7%	(946)	2.7%			

Capital assets	(35 410)	(946)	2.7%	(946)	2.7%	(8 142)	30.1%	(88.4%)
Net Cash from/(used) Investing Activities	(30 893)	(946)	3.1%	(946)	3.1%	(7 635)	35.2%	(87.6%)
Cash Flow from Financing Activities								
Receipts	1	-				-		
Short term loans	-					-	-	
Borrowing long term/refinancing	-					-	-	
Increase (decrease) in consumer deposits	1					-		
Payments							-	
Repayment of borrowing				-	-		-	
Net Cash from/(used) Financing Activities	1	-		-			-	
Net Increase/(Decrease) in cash held	353 140	142 387	40.3%	142 387	40.3%	150 410	42.8%	(5.3%)
Cash/cash equivalents at the year begin:	387 963	(38 578)	(9.9%)	(38 578)	(9.9%)	15 546	3.8%	(348.2%)
Cash/cash equivalents at the year end:	741 103	110 711	14.9%	110 711	14.9%	165 956	21.7%	(33.3%)
J								

	0 - 30) Days	31 - 6) Days	61 - 90	Days	Over 9	0 Days	To	otal		ots Written Off to otors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-		-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-				-	-					-	-		
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-		-	-	-	-	-		-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-		-		-	-	-	-	-		-	
Receivables from Exchange Transactions - Waste Management	-	-	-		-		-	-	-	-	-		-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-		-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	-	-	-		-	-	35	100.0%	35	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-		35	100.0%	35	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-				-	-					-	-		
Commercial	-	-	-		-		35	100.0%	35	100.0%	-		-	
Households	-	-	-		-		-	-	-	-	-		-	
Other	-	-	-	-	-		-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	35	100.0%	35	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	90 Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-		-					-	-	
PAYE deductions	-		-					-	-	
VAT (output less input)	-			-	-	-	-	-	-	-
Pensions / Retirement	-			-	-	-	-	-	-	-
Loan repayments	-			-	-	-	-	-	-	-
Trade Creditors	26	100.0%		-	-	-	-	-	26	100.0%
Auditor-General	-			-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26	100.0%	-	-	-	-	-	-	26	100.0%
Contact Details										
Municipal Manager	Ms Margaret Skosa	ana		013 249 2003			T			
Financial Manager	Mrs A L Stander			013 249 2015						

Mrs A L Stander 013 249 2003 Financial Manager Source Local Government Database

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First 0	Quarter	Year	o Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 1 Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	648 943	182 859	28.2%	182 859	28.2%	187 566	33.4%	(2.5%
Property rates	125 000	25 127	20.2%	25 127	20.2%	22 817	24.5%	10.1
Property rates	125 000	25 127	20.176	23 12/	20.176	22 817	24.370	10.1.
Service charges - electricity revenue	206 324	57 716	28.0%	57 716	28.0%	63 652	36.8%	(9.39
Service charges - water revenue	59 818	13 651	22.8%	13 651	22.8%	13 364	24.0%	2.1
Service charges - sanitation revenue	19 194	4 610	24.0%	4 610	24.0%	9 696	60.3%	(52.59
Service charges - refuse revenue	18 206	5 533	30.4%	5 533	30.4%	5 134	30.3%	7.85
Rental of facilities and equipment	- 5 000	- 743	- 14.9%	743	- 14.9%	- 821	187.1%	(9.5%
Interest earned - external investments Interest earned - outstanding debtors	2 500 30 000	187 5 286	7.5% 17.6%	187 5 286	7.5% 17.6%	103	2.1%	81.85 (100.0%
Dividends received	30 000	5 286	17.0%	5 286	17.6%	-	-	(100.0%
Fines, penalties and forfeits	2 500	233	9.3%	233	9.3%	280	5.3%	(16.9%
Licences and permits	2 500	233	-	233	7.570	44	3.570	(46.9%
Agency services		-		-				(10.77
Transfers and subsidies	170 401	69 833	41.0%	69 833	41.0%	71 654	44.1%	(2.5%
Other revenue	10 000	(82)	(.8%)	(82)	(.8%)	1		(7 057.5%
Gains	-	-	-	-	-		-	
Operating Expenditure	748 386	181 090	24.2%	181 090	24.2%	167 121	30.0%	8.49
Employee related costs	230 475	52 834	22.9%	52 834	22.9%	56 511	27.6%	(6.5%
Remuneration of councillors	13 463	2 853	21.2%	2 853	21.2%	2 897	23.1%	(1.5%
Debt impairment	75 000	523	.7%	523	.7%	2 948	13.1%	(82.3%
Depreciation and asset impairment	55 000	500	.9%	500	.9%			(100.0%
Finance charges	10 000	18 499	185.0%	18 499	185.0%	4 177	27.8%	342.99
Bulk purchases	154 000	54 226	35.2%	54 226	35.2%	46 076	32.9%	17.79
Other Materials	8 654	876	10.1%	876	10.1%	4 966	108.0%	(82.4%
Contracted services	109 510	29 039	26.5%	29 039	26.5%	16 852	30.1%	72.3
Transfers and subsidies	500	-	-	-	-	500	100.0%	(100.0%
Other expenditure Losses	91 783	21 740	23.7%	21 740	23.7%	32 194	44.1%	(32.5%
	(00.442)	17/0		17/0		20.444		
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	(99 443) 74 982	1 769 14 371	19.2%	1 769 14 371	19.2%	20 444 13 795	21.5%	4.29
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and DI Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	/4 982	14 3/1	19.2%	14 3/1	19.2%	13 /95	21.5%	4.25
Transfers and subsidies - capital (incitical y alloc) (Departm Agencies, III, I Transfers and subsidies - capital (in-kind - all)				-				
			-			-		
Surplus/(Deficit) after capital transfers and contributions	(24 461)	16 140		16 140		34 240		
Taxation	-	-	-		-		-	
Surplus/(Deficit) after taxation	(24 461)	16 140		16 140		34 240		
Attributable to minorities	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 461)	16 140		16 140		34 240		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 461)	16 140		16 140		34 240		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Capital Revenue and Expenditure								
Source of Finance	84 573	13 842	16.4%	13 842	16.4%	11 720	18.8%	18.1%
National Government	84 5/3 72 483	13 842	10.4%	13 842	10.4%	11 694	18.8%	
	/2 483	13 318	18.4%	13 3 18	18.4%	11 094	18.9%	
Provincial Government	-	-	-		-		-	-
District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI	-				-			
Transfers recognised - capital	72 483	13 318	18.4%	- 13 318	18.4%	11 694	18.9%	13.9%
Borrowing	/2 403	13 310	10.4%	13 3 10	10.470	11094	10.9%	13.9%
Internally generated funds	12 090	523	4.3%	523	4.3%	26	4.7%	1 911.4%
internally generated fands	12 070	525	4.570	525	4.570	- 20	4.770	1711.470
Capital Expenditure Functional	84 573	13 842	16.4%	13 842	16.4%	11 720	18.8%	
Municipal governance and administration	990		-	-		26		(100.0%)
Executive and Council	-	-	-	-	-	-	-	· · ·
Finance and administration	990	-	-	-	-	26	-	(100.0%)
Internal audit		-	-	-	-			
Community and Public Safety	700 300	-	-		-	3 290	41.2%	
Community and Social Services Sport And Recreation	300	-	-	-	-	3 290	43.1%	(100.0%)
Sport And Recreation Public Safety	400	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Housing Health	-	-	-	-	-		-	-
Economic and Environmental Services	36 020	7 095	19.7%	7 095	19.7%	919	3.2%	672.1%
Planning and Development	30 020	7 095	19.7%	7 095	19.776	919	3.2%	0/2.1%
Road Transport	36 020	7 095	19.7%	7 095	19.7%	919	3.2%	
Environmental Protection	30 020	1015	17.770	1015	17.770	,,,,	5.270	072.170
Trading Services	46 863	6 747	14.4%	6 747	14.4%	7 485	29.5%	(9.9%)
Energy sources	10 000	1 242	12.4%	1 242	12.4%		-	(100.0%)
Water Management	33 439	5 290	15.8%	5 290	15.8%	3 930	21.7%	
Waste Water Management	3 025	215	7.1%	215	7.1%	3 554	67.9%	(94.0%)
Waste Management	400	-	-	-	-	-	-	· · ·
Other	- 1		-	-		-	-	-

· · ·			2021/22			202	20/21	
	Budget	First C	Juarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2021/22
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	622 605	77 918	12.5%	77 918	12.5%	46 668	8.0%	67.0%
Property rates	106 250	24 024	22.6%	24 024	22.6%	1		4 804 764.6%
Service charges	250 972	34 984	13.9%	34 984	13.9%	46 465	20.4%	(24.7%)
Other revenue	17 500	18 818	107.5%	18 818	107.5%	-	-	(100.0%)
Transfers and Subsidies - Operational	170 401		-		-	180	.1%	(100.0%)
Transfers and Subsidies - Capital	74 982						-	-
Interest	2 500	91	3.7%	91	3.7%	23	.5%	306.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(530 046)	(61 386)	11.6%	(61 386)	11.6%	(33 294)		84.4%
Suppliers and employees	(520 046)	(61 386)	11.8%	(61 386)	11.8%	(33 294)	13 318.0%	84.4%
Finance charges	(10 000)		-		-	-		-
Transfers and grants	-	-	-		-		-	-
Net Cash from/(used) Operating Activities	92 559	16 532	17.9%	16 532	17.9%	13 373	2.3%	23.6%
Cash Flow from Investing Activities								
Receipts	-	-			-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(83 583)	(22 727)	27.2%	(22 727)	27.2%	(18 339)	29.5%	23.9%

Capital assets	(83 583)	(22 727)	27.2%	(22 727)	27.2%	(18 339)	29.5%	23.9%
Net Cash from/(used) Investing Activities	(83 583)	(22 727)	27.2%	(22 727)	27.2%	(18 339)	29.5%	23.9%
Cash Flow from Financing Activities								
Receipts	546	32	5.9%	32	5.9%	27	3.9%	20.4%
Short term loans							-	-
Borrowing long term/refinancing	-			-				-
Increase (decrease) in consumer deposits	546	32	5.9%	32	5.9%	27	3.9%	20.4%
Payments							-	
Repayment of borrowing							-	-
Net Cash from/(used) Financing Activities	546	32	5.9%	32	5.9%	27	3.9%	20.4%
Net Increase/(Decrease) in cash held	9 522	(6 163)	(64.7%)	(6 163)	(64.7%)	(4 939)	(.9%)	24.8%
Cash/cash equivalents at the year begin:	6 0 37	65 857	1 090.9%	65 857	1 090.9%	209 324	3 737.7%	(68.5%)
Cash/cash equivalents at the year end:	15 558	(1 744)	(11.2%)	(1 744)	(11.2%)	204 385	38.9%	(100.9%)

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	Tol	al	Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 891	3.9%	2 735	2.2%	3 317	2.7%	113 604	91.2%	124 546	23.0%	(219)	(.2%)		-
Trade and Other Receivables from Exchange Transactions - Electricity	7 899	9.2%	4 209	4.9%	3 616	4.2%	69 813	81.6%	85 538	15.8%	(54)	(.1%)		
Receivables from Non-exchange Transactions - Property Rates	6 336	4.3%	3 564	2.4%	3 274	2.2%	133 330	91.0%	146 504	27.0%	(39)			
Receivables from Exchange Transactions - Waste Water Management	1 421	3.5%	1 044	2.6%	957	2.4%	37 238	91.6%	40 660	7.5%	(101)	(.2%)		
Receivables from Exchange Transactions - Waste Management	1 736	4.0%	1 198	2.7%	1 122	2.6%	39 558	90.7%	43 614	8.0%	(81)	(.2%)		
Receivables from Exchange Transactions - Property Rental Debtors											-			
Interest on Arrear Debtor Accounts	2 010	2.1%	1 944	2.0%	1 902	2.0%	91 160	94.0%	97 015	17.9%	-			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-	-	-	-		-	-	-	-
Other	209	5.0%	45	1.1%	10	.2%	3 915	93.7%	4 179	.8%	(0)	-	-	-
Total By Income Source	24 501	4.5%	14 740	2.7%	14 198	2.6%	488 617	90.1%	542 057	100.0%	(494)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 157	4.4%	3 191	3.4%	2 965	3.1%	84 532	89.1%	94 846	17.5%	(43)	-	-	-
Commercial	9 463	4.6%	4 336	2.1%	4 066	2.0%	187 861	91.3%	205 727	38.0%	81			-
Households	10 881	4.5%	7 213	3.0%	7 166	3.0%	216 225	89.5%	241 484	44.5%	(531)	(.2%)		
Other											-			
Total By Customer Group	24 501	4.5%	14 740	2.7%	14 198	2.6%	488 617	90.1%	542 057	100.0%	(494)	(.1%)		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90) Days	Over 9	0 Days	To	tal
housands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
editor Age Analysis										
Bulk Electricity	40 931	19.7%	26 821	12.9%	25 296	12.2%	114 350	55.1%	207 399	19.8%
Bulk Water	-		-	-	-	-	-	-	-	
PAYE deductions	-		-	-	-	-	-	-	-	
/AT (output less input)	-		-	-	-	-	-	-	-	
Pensions / Retirement	-		-	-	-	-	-	-	-	
.oan repayments	-		-	-	-	-	-	-	-	
Frade Creditors	32 381	3.9%	8 828	1.1%	12 593	1.5%	785 191	93.6%	838 993	80.2%
Auditor-General	-		-	-	-	-	-	-	-	
Dther	-	-	-	-	-	-	-	-	-	-
tal	73 313	7.0%	35 649	3.4%	37 889	3.6%	899 541	86.0%	1 046 392	100.0%

Municipal Manager	Ms SS Matsi	013 235 7307	
Financial Manager	Mr Richard Mzikawande Mnisi	013 235 7349	
Source Local Government Database			

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First (Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	1 035 958	350 929	33.9%	350 929	33.9%	354 054	35.7%	(.9%)
Property rates	113 841	29 110	25.6%	29 110	25.6%	27 690	26.4%	5.1%
Topoly fales		27110	-	27110	-			5.17
Service charges - electricity revenue	131 213	29 315	22.3%	29 315	22.3%	26 569	20.8%	10.3%
Service charges - water revenue	29 821	7 580	25.4%	7 580	25.4%	6 908	25.6%	9.7%
Service charges - sanitation revenue	5 516	1 392	25.2%	1 392	25.2%	1 306	24.7%	6.6%
Service charges - refuse revenue	10 430	2 651	25.4%	2 651	25.4%	2 410	24.5%	10.0%
Rental of facilities and equipment	- 4 630	- 410	- 8.9%	- 410	- 8.9%	- 394	- 8.9%	- 4.2%
	4 630 36 408	1637	4.5%		4.5%	1 532	4.5%	4.27
Interest earned - external investments Interest earned - outstanding debtors	36 408	2 099	4.5%	1 637 2 099	4.5%	1 5 3 2 1 6 7 9	4.5%	6.9%
Dividends received	0.314	2 099	20.276	2 099	25.2%	10/9	20.2%	25.0%
Fines, penalties and forfeits	9 730	251	2.6%	251	2.6%	14	.1%	1 636.8%
Licences and permits	30	6	20.5%	6	20.5%	12	1.0%	(48.3%)
Agency services			-		-		-	
Transfers and subsidies	681 195	275 482	40.4%	275 482	40.4%	283 939	43.7%	(3.0%)
Other revenue	4 832	994	20.6%	994	20.6%	1 602	44.7%	(38.0%
Gains	-	-	-	-	-		-	
Operating Expenditure	1 174 143	242 737	20.7%	242 737	20.7%	216 360	21.1%	12.2%
Employee related costs	554 250	142 819	25.8%	142 819	25.8%	108 555	26.5%	31.6%
Remuneration of councillors	26 121	6 198	23.7%	6 198	23.7%	6 192	23.9%	.1%
Debt impairment	14 348	-	-		-	-	-	-
Depreciation and asset impairment	76 725		-		-			-
Finance charges	553	132	23.8%	132	23.8%	15	2.8%	802.0%
Bulk purchases	108 467	22 897	21.1%	22 897	21.1%	20 585	22.4%	11.29
Other Materials	50 525	6 975	13.8%	6 975	13.8%	12 321	23.8%	(43.4%
Contracted services	134 197	20 036	14.9%	20 036	14.9%	28 935	18.1%	(30.8%
Transfers and subsidies Other expenditure	20 832 188 127	1 042 42 638	5.0% 22.7%	1 042 42 638	5.0% 22.7%	751 39 006	4.3% 22.9%	38.89 9.39
Losses	100 127	42 038	- 22.176	42 038	- 22.176	39 006	- 22.976	9.37
Surplus/(Deficit)	(138 185)	108 191		108 191		137 694		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	(138 185) 360 425	108 191	42.1%	108 191	42.1%	89 609	37.6%	69.5%
Transfers and subsidies - capital (monetary allocations) (wat / Prov and bi Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F		131 717	42.170	101 717				
Transfers and subsidies - capital (in-kind - all)	-		-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	222 240	260 108		260 108		227 303		
Taxation	-				-	-	-	-
Surplus/(Deficit) after taxation	222 240	260 108		260 108		227 303		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	222 240	260 108		260 108		227 303		
Share of surplus/ (deficit) of associate	-	-		-	-		-	
Surplus/(Deficit) for the year	222 240	260 108		260 108		227 303		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Duarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q1 of 2020/21 to Q1 of 2021/22
R thousands			appropriation		% of main appropriation		% of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	458 536	112 591	24.6%	112 591	24.6%	76 279	23.2%	47.6%
National Government	355 025	108 870	30.7%	108 870	30.7%	69 214	28.4%	
Provincial Government	555 625	100 070	30.770	100 070	30.170	07214	20.470	57.570
District Municipality								
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI				-				
Transfers recognised - capital	355 025	108 870	30.7%	108 870	30.7%	69 214	28.4%	57.3%
Borrowing			-		-		-	-
Internally generated funds	103 511	3 721	3.6%	3 721	3.6%	7 065	8.3%	(47.3%)
				-				
Capital Expenditure Functional	458 536	112 591	24.6%	112 591	24.6%	76 279	23.2%	47.6%
		258	4.2%	258	4.2%		23.2%	
Municipal governance and administration Executive and Council	6 161 456	258	4.2%	258	4.2%	26	.5%	890.7%
Finance and administration	5 645	258	4.6%	258	4.6%	26	.6%	- 890.7%
Internal audit	5 045	230	4.076	230	4.076	20	.076	070.776
Community and Public Safety	23 828	6 883	28.9%	6 883	28.9%	5 296	18.5%	30.0%
Community and Social Services	21 549	6 883	31.9%	6 883	31.9%	5 296	21.0%	
Sport And Recreation	200		-		-		-	-
Public Safety	1 273		-			-	-	-
Housing			-			-	-	-
Health	806				-			
Economic and Environmental Services	76 316	44 289	58.0%	44 289	58.0%	34 424	41.3%	28.7%
Planning and Development	4 016	-	-	-	-	-	-	-
Road Transport	72 301	44 289	61.3%	44 289	61.3%	34 424	43.3%	28.7%
Environmental Protection	-		-			-		-
Trading Services	349 580	61 160	17.5%	61 160	17.5%	36 533	17.2%	
Energy sources	20 414	1 334	6.5%	1 334	6.5%	-	-	(100.0%)
Water Management	310 883	59 218	19.0%	59 218	19.0%	36 533	19.9%	62.1%
Waste Water Management	4 500	609	13.5%	609	13.5%	-	-	(100.0%)
Waste Management	13 784	-	-		-	-	-	-
Other	2 650	-	-		-	-	-	

			2021/22			202	20/21	
	Budget	First C	Juarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q1 of 2021/22
Cash Flow from Operating Activities								
Receipts	1 394 994	549 315	39.4%	549 315	39.4%	-	-	(100.0%)
Property rates	101 318	27 544	27.2%	27 544	27.2%	-		(100.0%)
Service charges	172 376	32 167	18.7%	32 167	18.7%	-		(100.0%)
Other revenue	110 337	301 175	273.0%	301 175	273.0%	-	-	(100.0%)
Transfers and Subsidies - Operational	686 595	3 302	.5%	3 302	.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	355 025	185 126	52.1%	185 126	52.1%	-	-	(100.0%)
Interest	(30 657)		-	-	-	-	-	-
Dividends	-	-	-		-	-	-	-
Payments	(976 961)	(120 434)	12.3%	(120 434)		-	-	(100.0%)
Suppliers and employees	(976 408)	(120 434)	12.3%	(120 434)	12.3%	-	-	(100.0%)
Finance charges	(553)	-	-		-	-	-	-
Transfers and grants	-	-	-		-	-	-	-
Net Cash from/(used) Operating Activities	418 033	428 880	102.6%	428 880	102.6%	-		(100.0%)
Cash Flow from Investing Activities								
Receipts	-				-	-	-	-
Proceeds on disposal of PPE	-		-		-	-	-	-
Decrease (Increase) in non-current debtors (not used)						-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(458 536)	(112 591)	24.6%	(112 591)	24.6%		-	(100.0%)

Capital assets	(458 536)	(112 591)	24.6%	(112 591)	24.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(458 536)	(112 591)	24.6%	(112 591)	24.6%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	123	(416)	(338.1%)	(416)	(338.1%)	141	(3.7%)	(395.1%)
Short term loans		-		-			-	-
Borrowing long term/refinancing			-	-				-
Increase (decrease) in consumer deposits	123	(416)	(338.1%)	(416)	(338.1%)	141	(3.7%)	(395.1%)
Payments	-	-					-	
Repayment of borrowing			-	-				-
Net Cash from/(used) Financing Activities	123	(416)	(338.1%)	(416)	(338.1%)	141	(3.7%)	(395.1%)
Net Increase/(Decrease) in cash held	(40 380)	315 873	(782.3%)	315 873	(782.3%)	141	.3%	223 709.3%
Cash/cash equivalents at the year begin:	220 363		-	-	-	218 307	125.3%	(100.0%)
Cash/cash equivalents at the year end:	179 983	562 492	312.5%	562 492	312.5%	218 878	101.0%	157.0%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 90	Days	To	tal		ots Written Off to otors	Impairment - Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 6 3 7	25.9%	334	3.3%	360	3.5%	6 864	67.3%	10 195	6.8%	-		-	
Trade and Other Receivables from Exchange Transactions - Electricity	9 186	49.3%	553	3.0%	441	2.4%	8 464	45.4%	18 643	12.5%	-			
Receivables from Non-exchange Transactions - Property Rates	11 442	12.4%	4 127	4.5%	3 480	3.8%	73 501	79.4%	92 549	62.1%	-			
Receivables from Exchange Transactions - Waste Water Management	484	20.7%	81	3.5%	64	2.7%	1 708	73.1%	2 337	1.6%	-			
Receivables from Exchange Transactions - Waste Management	751	26.6%	131	4.7%	107	3.8%	1 830	64.9%	2 820	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest on Arrear Debtor Accounts	1 087	6.2%	520	3.0%	493	2.8%	15 470	88.0%	17 570	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	639	13.0%	220	4.5%	239	4.9%	3 834	77.7%	4 932	3.3%	-	-	-	-
Total By Income Source	26 225	17.6%	5 966	4.0%	5 183	3.5%	111 672	74.9%	149 046	100.0%	-		-	
Debtors Age Analysis By Customer Group														
Organs of State	4 551	9.9%	1 710	3.7%	1 572	3.4%	38 097	82.9%	45 930	30.8%	-	-	-	-
Commercial	14 950	21.8%	3 000	4.4%	2 565	3.7%	48 094	70.1%	68 608	46.0%	-			
Households	5 729	24.4%	992	4.2%	847	3.6%	15 917	67.8%	23 486	15.8%	-	-		
Other	995	9.0%	264	2.4%	199	1.8%	9 564	86.8%	11 022	7.4%	-	-	-	
Total By Customer Group	26 225	17.6%	5 966	4.0%	5 183	3.5%	111 672	74.9%	149 046	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-		-	-	-	-	-	-	-	
PAYE deductions	9 090	100.0%	-	-		-		-	9 090	46.0%
VAT (output less input)	-			-	-	-	-	-		
Pensions / Retirement	5 691	100.0%		-	-	-	-	-	5 691	28.8%
Loan repayments	-			-	-	-	-	-		
Trade Creditors	4 507	90.6%	453	9.1%	-	-	12	.2%	4 971	25.2%
Auditor-General	-			-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-
Total	19 288	97.6%	453	2.3%	-	-	12	.1%	19 753	100.0%
Contact Details										
Municipal Manager	Mr M D Ngwenya			013 790 0245						
Financial Manager	Mr TS Thobela			013 790 0386						

Mr TS Thobela Financial Manager Source Local Government Database

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure			2021/22			202	20/21	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	1 571 370	446 042	28.4%	446 042	28.4%	452 543	28.8%	(1.4%)
Property rates	243 458	61 038	25.1%	61 038	20.470	432 343	20.0%	(1.476)
Property rates	243 438	01038	20.176	01038	20.176	00 408	ZZ.176	.976
Service charges - electricity revenue		-		-				_
Service charges - water revenue	40 733	9 091	22.3%	9 091	22.3%	5 181	8.7%	75.5%
Service charges - sanitation revenue	5 1 3 9	724	14.1%	724	14.1%	971	18.9%	(25.5%)
Service charges - refuse revenue	9 380	2 121	22.6%	2 121	22.6%	2 042	21.8%	3.9%
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 000	240	24.0%	240	24.0%	17	1.7%	1 321.9%
Interest earned - external investments	27 526	876	3.2%	876	3.2%	855	3.1%	2.6%
Interest earned - outstanding debtors	110 180	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-
Fines, penalties and forfeits	3 068	(1)		(1)		(1)		191.0%
Licences and permits	4 933	249	5.1%	249	5.1%	92	1.9%	170.5%
Agency services	13 000	617 369 756	4.7%	617 369 756	4.7% 41.5%	45 381 980	.3%	1 272.0%
Transfers and subsidies Other revenue	891 974 218 980	369 /56	41.5%	369 /56		381 980	37.2% 20.7%	(3.2%) 49.0%
Gains	218 980	1 3 3 0	.6%	1 330	.6%	843	20.7%	49.076
		-		-	-	-		-
Operating Expenditure	1 285 739	196 070	15.2%	196 070	15.2%	146 196	10.6%	34.1%
Employee related costs	602 948	78 582	13.0%	78 582	13.0%	87 336	14.8%	(10.0%)
Remuneration of councillors	34 870	4 252	12.2%	4 252	12.2%	4 185	12.6%	1.6%
Debt impairment	210 054	-	-	-	-	-	-	-
Depreciation and asset impairment	143 000	29 820	20.9%	29 820	20.9%	0		56 264 266.0%
Finance charges	20 000	27	.1%	27	.1%	89	.4%	(70.1%)
Bulk purchases			-	-	-	-	-	-
Other Materials	18 090	317 43 017	1.8%	317	1.8%	1 701	2.9%	(81.4%)
Contracted services Transfers and subsidies	132 207 4 000	43 017	32.5% 1.8%	43 017 71	32.5% 1.8%	24 765 91	11.1% 1.8%	73.7%
Other expenditure	120 569	40 648	33.7%	40 648	33.7%	28 028	14.8%	(21.9%) 45.0%
Losses	120 309	(664)		40 048		20 020	14.0/0	(100.0%)
					-		-	(100.070)
Surplus/(Deficit)	285 631	249 972		249 972		306 347		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	456 689	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F			-		-		-	-
Transfers and subsidies - capital (in-kind - all)	-	194		194	-	-		(100.0%)
Surplus/(Deficit) after capital transfers and contributions	742 320	250 167		250 167		306 347		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	742 320	250 167		250 167		306 347		
Attributable to minorities	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	742 320	250 167		250 167		306 347		
Share of surplus/ (deficit) of associate							-	-
Surplus/(Deficit) for the year	742 320	250 167		250 167		306 347		
	. 12 020	200 107		200 107		500 017		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Duarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	742 320	41 617	5.6%	41 617	5.6%	37 094	5.6%	12.2%
National Government	454 970	(85 849)	(18.9%)	(85 849)	(18.9%)	21 827	5.1%	(493.3%)
Provincial Government					-		-	
District Municipality					-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI							-	
Transfers recognised - capital	454 970	(85 849)	(18.9%)	(85 849)	(18.9%)	21 827	5.1%	(493.3%)
Borrowing	-		-	-	-	-	-	-
Internally generated funds	287 350	127 466	44.4%	127 466	44.4%	15 267	6.5%	734.9%
							-	
Capital Expenditure Functional	742 320	41 617	5.6%	41 617	5.6%	37 094	5.6%	12.2%
Municipal governance and administration	54 150	(5 945)	(11.0%)	(5 945)	(11.0%)	48	.1%	(12 383.9%)
Executive and Council	5 350	1 095	20.5%	1 095	20.5%	24	4.9%	4 398.1%
Finance and administration	48 800	(7 040)	(14.4%)	(7 040)	(14.4%)	24	-	(29 363.4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	106 760	4 733	4.4%	4 733	4.4%	1 009	1.9%	369.2%
Community and Social Services	3 500	656	18.7%	656	18.7%	2	-	35 205.8%
Sport And Recreation	25 960	1 992	7.7%	1 992	7.7%	1 007	6.5%	97.8%
Public Safety	3 800	969	25.5%	969	25.5%	-	-	(100.0%)
Housing	73 500	1 116	1.5%	1 116	1.5%	-		(100.0%)
Health	-		-		-	-	-	-
Economic and Environmental Services	144 900	44 176	30.5%	44 176	30.5%	24 853	17.0%	77.7%
Planning and Development	32 000	241	.8%	241	.8%	38	.2%	528.1%
Road Transport	112 900	43 935	38.9%	43 935	38.9%	24 815	20.1%	77.1%
Environmental Protection	-		-			-	-	-
Trading Services	436 510	(1 348)	(.3%)	(1 348)	(.3%)	11 184	2.8%	(112.0%)
Energy sources	19 000	7 182	37.8%	7 182	37.8%	2	-	384 983.2%
Water Management	259 210	(12 626)	(4.9%)	(12 626)	(4.9%)	11 182	3.7%	(212.9%)
Waste Water Management	134 800	3 665	2.7%	3 665	2.7%	-	-	(100.0%)
Waste Management	23 500	432	1.8%	432	1.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	•

			2021/22			202	20/21	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2021/22
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	1 641 569	-	-	-	-	-	-	-
Property rates	116 860			-			-	
Service charges	35 395		-	-	-			-
Other revenue	87 765		-	-			-	-
Transfers and Subsidies - Operational	891 974			-			-	
Transfers and Subsidies - Capital	456 689		-	-	-	-	-	-
Interest	52 886	-	-	-	-	-	-	-
Dividends	-	-	-	-		-	-	-
Payments	(1 053 828)	-		-			-	
Suppliers and employees	(1 029 828)		-	-	-	-	-	-
Finance charges	(20 000)		-	-		-		-
Transfers and grants	(4 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	587 741			-				
Cash Flow from Investing Activities								
Receipts	502	-	-	-		-	-	
Proceeds on disposal of PPE	502			-			-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-		-	-	-
Payments	(742 320)	-	-	-	-	-		-

Cash/cash equivalents at the year end:	50 295	(10 945)	(21.8%)	(10 945)	(21.8%)	(11 670)	(40.5%)	(6.2%)
Cash/cash equivalents at the year begin:	204 403	(3 108)	(1.5%)	(3 108)	(1.5%)	(3 587)	-	(13.3%)
Net Increase/(Decrease) in cash held	(154 108)	(206)	.1%	(206)	.1%	12	-	(1 880.1%)
Net Cash from/(used) Financing Activities	(31)	(206)	669.1%	(206)	669.1%	12	.5%	(1 880.1%)
Repayment of borrowing	-	-	-	-	-	-	-	-
Payments	-	-	-		-	-	-	
Increase (decrease) in consumer deposits	(31)	(206)	669.1%	(206)	669.1%	12	.5%	(1 880.1%)
Borrowing long term/refinancing			-		-	-	-	
Short term loans			-		-	-	-	
Receipts	(31)	(206)	669.1%	(206)	669.1%	12	.5%	(1 880.1%)
Cash Flow from Financing Activities								
Net Cash from/(used) Investing Activities	(741 818)	-				-	-	
Capital assets	(742 320)	-	-	-	-	-	-	-

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 90) Days	Tol	al		ots Written Off to otors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 296	2.5%	41		2 918	1.4%	200 096	96.0%	208 351	10.2%		-	-	
Trade and Other Receivables from Exchange Transactions - Electricity						-		-	-			-		
Receivables from Non-exchange Transactions - Property Rates	39 885	3.6%	(34)		19 554	1.7%	1 058 262	94.7%	1 117 666	54.6%		-	-	
Receivables from Exchange Transactions - Waste Water Management	514	1.9%	(6)		283	1.1%	25 759	97.0%	26 550	1.3%		-	-	
Receivables from Exchange Transactions - Waste Management	1 557	3.1%	(4)		769	1.5%	47 890	95.4%	50 212	2.5%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors	92	3.7%	88	3.6%			2 285	92.7%	2 465	.1%		-	-	
Interest on Arrear Debtor Accounts	8 000	1.3%	(1)	-	7 870	1.2%	618 012	97.5%	633 881	31.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	-	-	2	-	7 718	100.0%	7 721	.4%	-	-	-	-
Total By Income Source	55 345	2.7%	84	-	31 396	1.5%	1 960 021	95.8%	2 046 847	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 622	1.7%	24	-	9 056	1.0%	874 413	97.3%	899 115	43.9%	-	-	-	-
Commercial	4 965	2.5%	20	-	2 861	1.4%	189 470	96.0%	197 317	9.6%	-	-	-	-
Households	12 732	2.2%	(33)		7 928	1.3%	570 587	96.5%	591 213	28.9%		-		
Other	22 026	6.1%	73		11 552	3.2%	325 551	90.6%	359 202	17.5%	-	-	-	
Total By Customer Group	55 345	2.7%	84	-	31 396	1.5%	1 960 021	95.8%	2 046 847	100.0%		-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6) Days	61 - 90	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-						3 580	100.0%	3 580	3.4%
PAYE deductions	(8 628)	35.1%	(8 139)	33.1%	(7 909)	32.1%	61	(.2%)	(24 615)	(23.4%)
VAT (output less input)	-							-		-
Pensions / Retirement	(14 711)	34.9%	(14 634)	34.7%	(14 614)	34.7%	1 796	(4.3%)	(42 163)	(40.1%)
Loan repayments	-							-		-
Trade Creditors	1 738	5.9%	3 427	11.7%	3 334	11.4%	20 793	71.0%	29 292	27.8%
Auditor-General	-		(0)	100.0%				-	(0)	-
Other	(5 900)	(4.2%)	12 104	8.7%	(1 432)	(1.0%)	134 399	96.6%	139 172	132.2%
Total	(27 500)	(26.1%)	(7 242)	(6.9%)	(20 621)	(19.6%)	160 629	152.6%	105 266	100.0%
Contact Details										
Municipal Manager	Mrs C Nkuna			013 799 1889						
Financial Manager	Mrs Ntimane			013 799 1842						

Source Local Government Database

MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	3 474 234	977 272	28.1%	977 272	28.1%	931 811	29.0%	4.9%
Property rates	742 956	182 358	24.5%	182 358	24.5%	182 049	26.7%	4.77
Property rates	742 930	102 330	24.376	102 330	24.376	102 049	20.776	.2 /
Service charges - electricity revenue	1 362 145	342 271	25.1%	342 271	25.1%	296 632	25.0%	15.49
Service charges - water revenue	123 151	27 540	22.4%	27 540	22.4%	27 299	23.1%	.99
Service charges - sanitation revenue	25 259	6 045	23.9%	6 045	23.9%	5 863	23.2%	3.19
Service charges - refuse revenue	150 933	36 564	24.2%	36 564	24.2%	34 594	25.0%	5.7%
			-	-	-	-		-
Rental of facilities and equipment	51 315	1 238	2.4%	1 238	2.4%	1 198	13.3%	3.49
Interest earned - external investments	1 920	362	18.9%	362	18.9%	608	9.6%	(40.4%)
Interest earned - outstanding debtors	41 565	5 570	13.4%	5 570	13.4%	8 608	21.7%	(35.3%)
Dividends received	-		-		-	-	-	
Fines, penalties and forfeits	9 014	398	4.4%	398	4.4%	430	5.0%	(7.6%
Licences and permits	6 963	3	-	3	-	4	.1%	(28.4%)
Agency services					-		-	-
Transfers and subsidies	844 096	359 590	42.6%	359 590	42.6%	361 414	38.7%	(.5%
Other revenue	114 916	15 333	13.3%	15 333	13.3%	13 112	22.8%	16.99
Gains	-	-		-	-	-	-	-
Operating Expenditure	3 353 878	851 497	25.4%	851 497	25.4%	642 405	17.8%	32.5%
Employee related costs	1 127 748	288 316	25.6%	288 316	25.6%	249 604	23.0%	15.5%
Remuneration of councillors	63 593	14 669	23.1%	14 669	23.1%	14 820	23.3%	(1.0%
Debt impairment	120 222		-		-	-	-	-
Depreciation and asset impairment	474 340	118 585	25.0%	118 585	25.0%	-	-	(100.0%
Finance charges	29 377	0		0	-	1		(90.9%
Bulk purchases	870 000	323 168	37.1%	323 168	37.1%	260 014	32.0%	24.39
Other Materials	96 495	9 291	9.6%	9 291	9.6%	9 234	10.3%	.69
Contracted services	446 404	53 150	11.9%	53 150	11.9%	61 456	14.5%	(13.5%
Transfers and subsidies	1 034	520	50.3%	520	50.3%	91	4.4%	468.99
Other expenditure	124 664	43 799	35.1%	43 799	35.1%	47 184	29.1%	(7.2%
Losses	-		-		-	-	-	-
Surplus/(Deficit)	120 355	125 775		125 775		289 407		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	499 135	52 177	10.5%	52 177	10.5%	50 622	13.8%	3.19
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	619 490	177 952		177 952		340 029		
Taxation	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	619 490	177 952		177 952		340 029		
Attributable to minorities	-	-	-			-	-	-
Surplus/(Deficit) attributable to municipality	619 490	177 952		177 952		340 029		
Share of surplus/ (deficit) of associate					-			-
Surplus/(Deficit) for the year	619 490	177 952		177 952		340 029		
Surprasticencity for the year	017 490	111 732		111 132		340 029		

Part 2: Capital Revenue and Expenditure

			2021/22			203	20/21	
	Budget	First C	Duarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	617 205	55 154	8.9%	55 154	8.9%	45 243	11.0%	21.9%
National Government	493 135	47 898	9.7%	47 898	9.7%	40 029	11.1%	19.7%
Provincial Government	-		-			-		
District Municipality								
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	6 000	4 280	71.3%	4 280	71.3%	3 991	63.3%	7.2%
Transfers recognised - capital	499 135	52 177	10.5%	52 177	10.5%	44 019	12.0%	18.5%
Borrowing				-		-	-	
Internally generated funds	118 070	2 977	2.5%	2 977	2.5%	1 224	2.9%	143.3%
	-					-	-	-
Capital Expenditure Functional	617 205	55 154	8.9%	55 154	8.9%	45 243	11.0%	21.9%
Municipal governance and administration	15 970	665	4.2%	665	4.2%	791	14.4%	
Executive and Council	-	-	-	-	-	-		-
Finance and administration	15 970	665	4.2%	665	4.2%	791	14.4%	(15.9%)
Internal audit	-	-	-	-	-	-	-	
Community and Public Safety	19 150	2 119	11.1%	2 119	11.1%	3 672	12.2%	(42.3%)
Community and Social Services	7 150	2 119	29.6%	2 119	29.6%	3 240	16.2%	(34.6%)
Sport And Recreation	10 500				-	433	4.8%	(100.0%)
Public Safety	1 500	-	-		-	-	-	-
Housing	-	-	-		-	-	-	-
Health	-		-	-	-	-		-
Economic and Environmental Services	293 379	27 141	9.3%	27 141	9.3%	18 293	8.2%	
Planning and Development	99 350	7 485	7.5%	7 485	7.5%	4 648	4.6%	
Road Transport	194 029	19 656	10.1%	19 656	10.1%	13 645	11.2%	44.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	288 706	25 228	8.7%	25 228	8.7%	22 487	14.8%	
Energy sources	123 206	16 459	13.4%	16 459	13.4%	12 396	24.9%	
Water Management	125 100	4 180	3.3%	4 180	3.3%	4 866	6.8%	
Waste Water Management	40 200	4 589	11.4%	4 589	11.4%	5 224	17.4%	(12.2%)
Waste Management Other	200	-	-	-	-	-	-	-
Uther	-			-	-	-	-	-

· ·			2021/22			202		
	Budget	First C	luarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q1 of 2021/22
Cash Flow from Operating Activities								
Receipts	3 840 038	1 090 478	28.4%	1 090 478	28.4%	-	-	(100.0%)
Property rates	705 808	149 548	21.2%	149 548	21.2%		-	(100.0%)
Service charges	1 630 327	343 779	21.1%	343 779	21.1%	-	-	(100.0%)
Other revenue	160 672	387 689	241.3%	387 689	241.3%	-	-	(100.0%)
Transfers and Subsidies - Operational	850 096	6 309	.7%	6 309	.7%	-	-	(100.0%)
Transfers and Subsidies - Capital	493 135	203 153	41.2%	203 153	41.2%	-		(100.0%)
Interest	-		-	-	-	-	-	-
Dividends	-	-	-		-	-	-	-
Payments	(3 109 162)	(1 633 021)	52.5%	(1 633 021)	52.5%	-	-	(100.0%)
Suppliers and employees	(3 079 785)	(1 633 021)	53.0%	(1 633 021)	53.0%	-	-	(100.0%)
Finance charges	(29 377)	-			-	-		
Transfers and grants	-		-		-		-	-
Net Cash from/(used) Operating Activities	730 876	(542 543)	(74.2%)	(542 543)	(74.2%)			(100.0%)
Cash Flow from Investing Activities								
Receipts	2 175	1		1		(17)	(.7%)	(106.1%)
Proceeds on disposal of PPE	-		-					
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	2 175	1		1	-	(17)	(.7%)	(106.1%)
Decrease (increase) in non-current investments	0			-	-	-	-	-
Payments	(617 205)	(55 154)	8.9%	(55 154)	8.9%	-	-	(100.0%)

Cash/cash equivalents at the year end:	112 186	(538 355)	(479.9%)	(538 355)	(479.9%)	93 803	43.9%	(673.9%)
Cash/cash equivalents at the year begin:	-	61 915		61 915	-	93 539	-	(33.8%)
Net Increase/(Decrease) in cash held	112 186	(600 688)	(535.4%)	(600 688)	(535.4%)	265	.1%	(226 997.4%)
Net Cash from/(used) Financing Activities	(3 660)	(2 992)	81.8%	(2 992)	81.8%	282	.1%	(1 162.2%)
Repayment of borrowing	-	-	-	-	-	-	-	-
Payments	-				-		-	
Increase (decrease) in consumer deposits	(3 660)	(2 992)	81.8%	(2 992)	81.8%	282	(7.3%)	(1 162.2%)
Borrowing long term/refinancing	-				-			-
Short term loans					-			
Receipts	(3 660)	(2 992)	81.8%	(2 992)	81.8%	282	.1%	(1 162.2%)
Cash Flow from Financing Activities								
Net Cash from/(used) Investing Activities	(615 030)	(55 153)	9.0%	(55 153)	9.0%	(17)	(.7%)	324 615.8%
Capital assets	(617 205)	(55 154)	8.9%	(55 154)	8.9%	-	-	(100.0%)

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	90 Days	То	tal	Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito Il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 168	18.3%	-	-	8 030	13.1%	41 904	68.6%	61 102	10.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	91 952	56.1%	23		20 735	12.7%	51 151	31.2%	163 861	27.9%	-	-		-
Receivables from Non-exchange Transactions - Property Rates	44 180	18.9%	138	.1%	23 896	10.2%	166 047	70.9%	234 261	39.9%				-
Receivables from Exchange Transactions - Waste Water Management	2 140	19.4%			1 225	11.1%	7 646	69.4%	11 011	1.9%	-			- 1
Receivables from Exchange Transactions - Waste Management	10 786	19.8%	1		6 364	11.7%	37 187	68.4%	54 338	9.2%	-			- 1
Receivables from Exchange Transactions - Property Rental Debtors	177	8.7%			121	5.9%	1 744	85.4%	2 042	.3%	-			- 1
Interest on Arrear Debtor Accounts	2 256	4.5%	0		1 900	3.8%	45 851	91.7%	50 007	8.5%	-			- 1
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 274	11.8%	410	3.8%	1 194	11.0%	7 941	73.4%	10 819	1.8%	-	-	-	-
Total By Income Source	163 933	27.9%	572	.1%	63 466	10.8%	359 471	61.2%	587 442	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	26 551	16.9%	70	-	16 167	10.3%	113 999	72.7%	156 787	26.7%	-	-	-	-
Commercial	33 370	36.9%	10		11 106	12.3%	45 848	50.8%	90 333	15.4%	-	-		-
Households	102 961	30.7%	491	.1%	35 591	10.6%	196 402	58.5%	335 445	57.1%				- 1
Other	1 050	21.5%	2		602	12.3%	3 222	66.1%	4 876	.8%	-		-	- 1
Total By Customer Group	163 933	27.9%	572	.1%	63 466	10.8%	359 471	61.2%	587 442	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	To	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	87 697	10.1%	143 897	16.6%	131 004	15.1%	506 116	58.3%	868 714	59.2%
Bulk Water	-		-		951	.6%	162 135	99.4%	163 086	11.1%
PAYE deductions	-							-		-
VAT (output less input)	-							-		-
Pensions / Retirement	-							-		-
Loan repayments	-						20 488	100.0%	20 488	1.4%
Trade Creditors	12 354	6.5%	4 514	2.4%	10 863	5.7%	163 179	85.5%	190 910	13.0%
Auditor-General	-						10 438	100.0%	10 438	.7%
Other	150	.1%	140	.1%	0	-	212 424	99.9%	212 714	14.5%
Total	100 201	6.8%	148 551	10.1%	142 818	9.7%	1 074 780	73.3%	1 466 350	100.0%

 Winkipal Manager
 Mr Wiseman Khumalo
 013 759 9060

 Financial Manager
 Ms Zanele Malaza
 013 759 2013

Source Local Government Database

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2020/21 1 Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	292 160	117 957	40.4%	117 957	40.4%	121 440	43.4%	(2.9%
Property rates	272 100	11/ 35/	40.470	117 757	40.470	121 440	43.470	(2.970
Property rates	-	-	-	-				-
Service charges - electricity revenue								
Service charges - water revenue	-	-	-	-				-
Service charges - sanitation revenue			-		-		-	-
Service charges - refuse revenue								-
, , , , , , , , , , , , , , , , , , ,	-	-	-	-	-	-	-	-
Rental of facilities and equipment	646	45	7.0%	45	7.0%	101	15.8%	(55.4%
Interest earned - external investments	10 500	1 456	13.9%	1 456	13.9%	215	2.7%	576.19
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	164	-	-	-	-	-	-	-
Fines, penalties and forfeits			-					-
Licences and permits	1 558	163	10.4%	163	10.4%	156	16.9%	4.39
Agency services			-		-		-	-
Transfers and subsidies	278 932	116 267	41.7%	116 267	41.7%	120 849	44.9%	(3.8%
Other revenue	360	26	7.2%	26	7.2%	119	11.9%	(78.1%
Gains	-	-	-	-	-	0	-	(100.0%
Operating Expenditure	278 787	59 169	21.2%	59 169	21.2%	58 340	21.7%	1.4%
Employee related costs	174 363	37 566	21.5%	37 566	21.5%	35 847	23.1%	4.89
Remuneration of councillors	16 726	4 081	24.4%	4 081	24.4%	4 1 3 4	23.2%	(1.3%
Debt impairment			-					-
Depreciation and asset impairment	11 484	3 051	26.6%	3 051	26.6%	2 533	31.1%	20.59
Finance charges	13 679	0	-	0	-	-	-	(100.0%
Bulk purchases			-					-
Other Materials	1 133 25 024	322 6 954	28.4%	322	28.4%	243	8.9%	32.39
Contracted services Transfers and subsidies	25 024	6 954	27.8%	6 954	27.8%	8 884	39.7%	(21.7%
Other expenditure	36 379	7 195	- 19.8%	7 195	- 19.8%	6 698	- 13.9%	7.49
Losses	30 374	/ 175	17.0 /0	7 175	17.070	0 0 98	13.7/0	(100.0%
							-	(100.070
Surplus/(Deficit)	13 372	58 788		58 788		63 100		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	2 403		-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, R	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	15 775	58 788		58 788		63 100		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 775	58 788		58 788		63 100		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 775	58 788		58 788		63 100		
Share of surplus/ (deficit) of associate								
Surplus/(Deficit) for the year	15 775	58 788		58 788		63 100		

Part 2: Capital Revenue and Expenditure

			2021/22			202	20/21	
	Budget	First C	luarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2020/21 to Q1 of 2021/22
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	20 603	3 758	18.2%	3 758	18.2%	454	2.6%	727.6%
National Government	2 403					318	13.4%	(100.0%)
Provincial Government				-				
District Municipality						-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI			-			-	-	-
Transfers recognised - capital	2 403					318	13.4%	(100.0%)
Borrowing						-	-	
Internally generated funds	18 200	3 758	20.6%	3 758	20.6%	136	.9%	2 667.5%
	-		-			-	-	-
Capital Expenditure Functional	20 603	3 758	18.2%	3 758	18.2%	454	2.6%	727.6%
Municipal governance and administration	6 150	28	.5%	28	.5%	40	.9%	(29.1%)
Executive and Council	-	-	-	-	-	-	-	
Finance and administration	6 150	28	.5%	28	.5%	40	.9%	(29.1%)
Internal audit	-	-	-	-	-	-	-	
Community and Public Safety				-		-	-	-
Community and Social Services	-	-	-		-	-		-
Sport And Recreation	-	-	-		-	-		-
Public Safety	-		-	-		-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-		-	-		-	-	-
Economic and Environmental Services	10 053	133	1.3%	133	1.3%	318	9.4%	(58.2%)
Planning and Development	2 000	133	6.7%	133	6.7%	-	-	(100.0%)
Road Transport	8 053	-	-	-	-	318	13.4%	(100.0%)
Environmental Protection								
Trading Services	4 400	3 597	81.7%	3 597	81.7%	96	1.0%	3 642.7%
Energy sources	-	-	-	-	-	-	-	-
Water Management Waste Water Management	3 000 1 400	1 646 1 951	54.9% 139.4%	1 646 1 951	54.9% 139.4%	96	1.4%	1 612.5% (100.0%)
Waste Water Management Waste Management	1 400	1 451	139.4%	1 951	139.4%	-	-	(100.0%)
Other	-	-	-	-	-	-		-
ouici	-			-		-	-	-

			2021/22			202	20/21	
	Budget	First C	Duarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q1 of 2021/22
Cash Flow from Operating Activities								
Receipts	284 063	507 065	178.5%	507 065	178.5%	-	-	(100.0%)
Property rates				-				-
Service charges	-	-	-	-	-	-	-	-
Other revenue	2 564	180 052	7 022.5%	180 052	7 022.5%	-	-	(100.0%)
Transfers and Subsidies - Operational	278 932	290 958	104.3%	290 958	104.3%	-	-	(100.0%)
Transfers and Subsidies - Capital	2 403	36 055	1 500.4%	36 055	1 500.4%	-	-	(100.0%)
Interest		-	-		-	-	-	-
Dividends	164	-	-		-	-	-	-
Payments	(267 180)	(79 752)		(79 752)	29.8%			(100.0%)
Suppliers and employees	(253 501)	(79 752)	31.5%	(79 752)	31.5%	-	-	(100.0%)
Finance charges	(13 679)	-	-	-	-	-	-	-
Transfers and grants		-	-		-	-	-	
Net Cash from/(used) Operating Activities	16 883	427 313	2 531.0%	427 313	2 531.0%			(100.0%)
Cash Flow from Investing Activities								
Receipts	6 389	394	6.2%	394	6.2%	-		(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)			-		-	-	-	-
Decrease (increase) in non-current receivables	6 520		-	-	-	-		-
Decrease (increase) in non-current investments	(130)	394	(302.1%)	394	(302.1%)	-		(100.0%)
Payments	(20 603)	(3 758)	18.2%	(3 758)	18.2%			(100.0%)

Capital assets	(20 603)	(3 758)	18.2%	(3 758)	18.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(14 214)	(3 364)	23.7%	(3 364)	23.7%	-	-	(100.0%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	1	(100.0%)	(100.0%
Short term loans	-					-	-	-
Borrowing long term/refinancing	-					-	-	-
Increase (decrease) in consumer deposits	-					1	(100.0%)	(100.0%)
Payments	-				-	-	-	-
Repayment of borrowing	-					-	-	
Net Cash from/(used) Financing Activities	-	-			-	1	(100.0%)	(100.0%
Net Increase/(Decrease) in cash held	2 669	423 949	15 882.2%	423 949	15 882.2%	1	-	56 526 442.7%
Cash/cash equivalents at the year begin:	85 484	80 961	94.7%	80 961	94.7%	85 484	120.0%	(5.3%
Cash/cash equivalents at the year end:	88 153	505 761	573.7%	505 761	573.7%	85 485	25.6%	491.69
					1	1	1	1

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60) Days	61 - 90) Days	Over 90 Days		Total	
thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
reditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-		-	-	-	-		-
PAYE deductions	-	-	-		-	-	-	-		-
VAT (output less input)	-	-	-		-	-	-	-		-
Pensions / Retirement	-	-	-		-	-	-	-		-
Loan repayments	-	-	-		-	-	-	-		-
Trade Creditors	-	-	-		-	-	-	-		-
Auditor-General	-	-	-		-	-	-	-		-
Other	2 334	31.7%	1 361	18.5%	3 659	49.8%	-	-	7 354	100.0%
otal	2 334	31.7%	1 361	18.5%	3 659	49.8%	-	-	7 354	100.0%

Municipal Manager Financial Manager Mr S Siboza Mr G Dube 013 759 8525 013 759 8513 Source Local Government Database