



Capital assets	(3 793 936)	(644 066)	17.0%	(644 066)	17.0%	(379 528)	15.7%	69.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(3 719 049)</b>	<b>(642 069)</b>	<b>17.3%</b>	<b>(642 069)</b>	<b>17.3%</b>	<b>(377 262)</b>	<b>23.4%</b>	<b>70.2%</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	196 218	(5 433)	(2.8%)	(5 433)	(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%	(5 433)	143.6%	75	.3%	(7 346.9%)
Payments	(13 330)	-	-	-	-	-	-	-
Repayment of borrowing	(13 330)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>182 887</b>	<b>(5 433)</b>	<b>(3.0%)</b>	<b>(5 433)</b>	<b>(3.0%)</b>	<b>95</b>	<b>-</b>	<b>(5 807.3%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>887 501</b>	<b>1 682 737</b>	<b>189.6%</b>	<b>1 682 737</b>	<b>189.6%</b>	<b>1 284 971</b>	<b>21.5%</b>	<b>31.0%</b>
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%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	176 245	3.7%	96 643	2.0%	99 988	2.1%	4 408 329	92.2%	4 781 205	23.4%	806	-	-	-
Trades 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 - Property 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)	-	-	-
<b>Total By Income Source</b>	<b>1 041 377</b>	<b>5.1%</b>	<b>451 386</b>	<b>2.2%</b>	<b>489 625</b>	<b>2.4%</b>	<b>18 417 935</b>	<b>90.3%</b>	<b>20 400 323</b>	<b>100.0%</b>	<b>1 231</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>1 041 377</b>	<b>5.1%</b>	<b>451 386</b>	<b>2.2%</b>	<b>489 625</b>	<b>2.4%</b>	<b>18 417 935</b>	<b>90.3%</b>	<b>20 400 323</b>	<b>100.0%</b>	<b>1 231</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	812 821	12.9%	215 453	3.4%	343 886	5.5%	4 914 368	78.2%	6 286 528	43.1%
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%
<b>Total</b>	<b>1 613 801</b>	<b>11.1%</b>	<b>400 930</b>	<b>2.8%</b>	<b>510 128</b>	<b>3.5%</b>	<b>12 051 504</b>	<b>82.7%</b>	<b>14 576 363</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>611 954</b>	<b>22 370</b>	<b>3.7%</b>	<b>22 370</b>	<b>3.7%</b>	<b>184 630</b>	<b>33.7%</b>	<b>(87.9%)</b>
Property rates	104 984	9 481	9.0%	9 481	9.0%	8 919	8.9%	6.3%
Service charges - electricity revenue	43 381	5 750	13.3%	5 750	13.3%	8 839	22.4%	(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	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>606 952</b>	<b>129 275</b>	<b>21.3%</b>	<b>129 275</b>	<b>21.3%</b>	<b>65 440</b>	<b>11.9%</b>	<b>97.5%</b>
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	39 890	6 546	16.4%	6 546	16.4%	5 330	14.3%	22.8%
Losses	(0)	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>5 002</b>	<b>(106 905)</b>		<b>(106 905)</b>		<b>119 190</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	313 076	64 914	20.7%	64 914	20.7%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>318 078</b>	<b>(41 992)</b>		<b>(41 992)</b>		<b>119 190</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>318 078</b>	<b>(41 992)</b>		<b>(41 992)</b>		<b>119 190</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>318 078</b>	<b>(41 992)</b>		<b>(41 992)</b>		<b>119 190</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>318 078</b>	<b>(41 992)</b>		<b>(41 992)</b>		<b>119 190</b>		

**Part 2: Capital Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>346 649</b>	<b>133 503</b>	<b>38.5%</b>	<b>133 503</b>	<b>38.5%</b>	<b>35 421</b>	<b>10.7%</b>	<b>276.9%</b>
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,HH)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>345 123</b>	<b>129 394</b>	<b>37.5%</b>	<b>129 394</b>	<b>37.5%</b>	<b>35 421</b>	<b>10.9%</b>	<b>265.3%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 526	4 109	269.3%	4 109	269.3%	-	-	(100.0%)
<b>Capital Expenditure Functional</b>	<b>346 649</b>	<b>133 503</b>	<b>38.5%</b>	<b>133 503</b>	<b>38.5%</b>	<b>36 742</b>	<b>11.1%</b>	<b>263.4%</b>
<b>Municipal governance and administration</b>	<b>1 526</b>	<b>1 736</b>	<b>113.8%</b>	<b>1 736</b>	<b>113.8%</b>	<b>1 321</b>	<b>25.2%</b>	<b>31.5%</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 526	1 736	113.8%	1 736	113.8%	1 321	26.3%	31.5%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 700</b>	<b>14 654</b>	<b>862.0%</b>	<b>14 654</b>	<b>862.0%</b>	<b>1 997</b>	<b>16.4%</b>	<b>634.0%</b>
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	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>29 292</b>	<b>5 327</b>	<b>18.2%</b>	<b>5 327</b>	<b>18.2%</b>	<b>2 562</b>	<b>12.6%</b>	<b>108.0%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	29 292	5 327	18.2%	5 327	18.2%	2 562	12.7%	108.0%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>314 131</b>	<b>111 786</b>	<b>35.6%</b>	<b>111 786</b>	<b>35.6%</b>	<b>30 863</b>	<b>10.5%</b>	<b>262.2%</b>
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	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>815 392</b>	<b>22 914</b>	<b>2.8%</b>	<b>22 914</b>	<b>2.8%</b>	<b>2 270</b>	<b>.2%</b>	<b>909.4%</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>								
Suppliers and employees	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>815 392</b>	<b>22 914</b>	<b>2.8%</b>	<b>22 914</b>	<b>2.8%</b>	<b>2 270</b>	<b>.2%</b>	<b>909.4%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>813</b>							
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	813	-	-	-	-	-	-	-
<b>Payments</b>		<b>(24 298)</b>		<b>(24 298)</b>		<b>(40 735)</b>		<b>(40.3%)</b>

Capital assets	-	(24 298)	-	(24 298)	-	(40 735)	-	(40.3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>813</b>	<b>(24 298)</b>	<b>(2 990.0%)</b>	<b>(24 298)</b>	<b>(2 990.0%)</b>	<b>(40 735)</b>	<b>(3 935.7%)</b>	<b>(40.3%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>(409)</b>	<b>(6)</b>	<b>1.5%</b>	<b>(6)</b>	<b>1.5%</b>	<b>1</b>	<b>(2%)</b>	<b>(746.6%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(409)	(6)	1.5%	(6)	1.5%	1	(2%)	(746.6%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(409)</b>	<b>(6)</b>	<b>1.5%</b>	<b>(6)</b>	<b>1.5%</b>	<b>1</b>	<b>(2%)</b>	<b>(746.6%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>815 796</b>	<b>(1 391)</b>	<b>(.2%)</b>	<b>(1 391)</b>	<b>(.2%)</b>	<b>(38 464)</b>	<b>(4.0%)</b>	<b>(96.4%)</b>
Cash/cash equivalents at the year begin:	5 143	-	-	-	-	-	-	-
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	2 767	7.9%	1 107	3.2%	1 050	3.0%	30 155	86.0%	35 080	3.7%	-	-	-	-
Trades 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%	6 717	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	-	-	-	-	-
<b>Total By Income Source</b>	<b>34 474</b>	<b>3.6%</b>	<b>15 253</b>	<b>1.6%</b>	<b>14 602</b>	<b>1.5%</b>	<b>883 020</b>	<b>93.2%</b>	<b>947 349</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>34 474</b>	<b>3.6%</b>	<b>15 253</b>	<b>1.6%</b>	<b>14 602</b>	<b>1.5%</b>	<b>883 020</b>	<b>93.2%</b>	<b>947 349</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
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%
<b>Total</b>	<b>1 658</b>	<b>67.5%</b>	<b>119</b>	<b>4.8%</b>	<b>419</b>	<b>17.0%</b>	<b>260</b>	<b>10.6%</b>	<b>2 457</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2021/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>906 168</b>	<b>161 115</b>	<b>17.8%</b>	<b>161 115</b>	<b>17.8%</b>	<b>339 917</b>	<b>43.4%</b>	<b>(52.6%)</b>
Property rates	191 337	46 197	24.1%	46 197	24.1%	30 405	24.4%	51.9%
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%	1.4%
Service charges - refuse revenue	50 859	10 087	19.8%	10 087	19.8%	9 958	38.3%	1.3%
Rental of facilities and equipment	2 688	671	25.0%	671	25.0%	489	13.9%	37.3%
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	41	.8%	41	.8%	63	8.0%	(35.7%)
Licences and permits	1 553	686	44.2%	686	44.2%	9	.1%	7 786.5%
Agency services	9 000	1 874	20.8%	1 874	20.8%	-	-	(100.0%)
Transfers and subsidies	207 727	-	-	-	-	88 862	39.2%	(100.0%)
Other revenue	5 142	2 011	39.1%	2 011	39.1%	1 320	7.7%	52.4%
Gains	-	604	-	604	-	95	-	536.5%
<b>Operating Expenditure</b>	<b>1 143 511</b>	<b>166 169</b>	<b>14.5%</b>	<b>166 169</b>	<b>14.5%</b>	<b>170 340</b>	<b>19.6%</b>	<b>(2.4%)</b>
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%	2.1%
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	79 215	3 988	5.0%	3 988	5.0%	1 362	2.2%	192.9%
Contracted services	84 523	6 087	7.2%	6 087	7.2%	6 225	7.9%	(2.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	58 624	3 248	5.5%	3 248	5.5%	3 495	7.3%	(7.1%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(237 342)</b>	<b>(5 055)</b>		<b>(5 055)</b>		<b>169 577</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	199 069	-	-	-	-	45 075	31.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(38 274)</b>	<b>(5 055)</b>		<b>(5 055)</b>		<b>214 652</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(38 274)</b>	<b>(5 055)</b>		<b>(5 055)</b>		<b>214 652</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(38 274)</b>	<b>(5 055)</b>		<b>(5 055)</b>		<b>214 652</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(38 274)</b>	<b>(5 055)</b>		<b>(5 055)</b>		<b>214 652</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2021/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>243 924</b>	<b>77 889</b>	<b>31.9%</b>	<b>77 889</b>	<b>31.9%</b>	<b>17 412</b>	<b>9.5%</b>	<b>347.3%</b>
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,HH,F	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>199 069</b>	<b>75 825</b>	<b>38.1%</b>	<b>75 825</b>	<b>38.1%</b>	<b>15 703</b>	<b>10.1%</b>	<b>382.9%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	44 856	2 063	4.6%	2 063	4.6%	1 709	6.1%	20.7%
<b>Capital Expenditure Functional</b>	<b>243 924</b>	<b>77 889</b>	<b>31.9%</b>	<b>77 889</b>	<b>31.9%</b>	<b>17 412</b>	<b>9.5%</b>	<b>347.3%</b>
<b>Municipal governance and administration</b>	<b>12 991</b>	<b>206</b>	<b>1.6%</b>	<b>206</b>	<b>1.6%</b>	<b>1 709</b>	<b>11.9%</b>	<b>(87.9%)</b>
Executive and Council	210	-	-	-	-	-	-	-
Finance and administration	12 781	206	1.6%	206	1.6%	1 709	11.9%	(87.9%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>4 664</b>	<b>156</b>	<b>3.3%</b>	<b>156</b>	<b>3.3%</b>	<b>703</b>	<b>13.9%</b>	<b>(77.8%)</b>
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	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>58 613</b>	<b>2 572</b>	<b>4.4%</b>	<b>2 572</b>	<b>4.4%</b>	<b>4 269</b>	<b>7.7%</b>	<b>(39.7%)</b>
Planning and Development	3 030	-	-	-	-	4 269	7.7%	(100.0%)
Road Transport	55 583	2 572	4.6%	2 572	4.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>167 656</b>	<b>74 954</b>	<b>44.7%</b>	<b>74 954</b>	<b>44.7%</b>	<b>10 731</b>	<b>9.9%</b>	<b>598.5%</b>
Energy sources	30 500	329	1.1%	329	1.1%	-	-	(100.0%)
Water Management	87 080	66 562	76.4%	66 562	76.4%	1 356	135.6%	4 809.6%
Waste Water Management	50 000	8 063	16.1%	8 063	16.1%	9 375	9.9%	(14.0%)
Waste Management	76	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2021/22					2020/21		Q1 of 2021/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>301 001</b>	<b>-</b>	<b>301 001</b>	<b>-</b>	<b>310 807</b>	<b>-</b>	<b>(3.2%)</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>(8 083)</b>	<b>-</b>	<b>(8 083)</b>	<b>-</b>	<b>(208 423)</b>	<b>-</b>	<b>(96.1%)</b>
Suppliers and employees	-	(8 083)	-	(8 083)	-	(208 423)	-	(96.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>-</b>	<b>292 918</b>	<b>-</b>	<b>292 918</b>	<b>-</b>	<b>102 384</b>	<b>-</b>	<b>186.1%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>604</b>	<b>-</b>	<b>604</b>	<b>-</b>	<b>95</b>	<b>-</b>	<b>536.5%</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>(77 889)</b>	<b>-</b>	<b>(77 889)</b>	<b>-</b>	<b>(17 412)</b>	<b>-</b>	<b>347.3%</b>

Capital assets	-	(77 889)	-	(77 889)	-	(17 412)	-	347.3%
<b>Net Cash from/(used) Investing Activities</b>	-	<b>(77 284)</b>	-	<b>(77 284)</b>	-	<b>(17 317)</b>	-	<b>346.3%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	(659)	(1 433)	217.5%	(1 433)	217.5%	27	.5%	(5 497.6%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	20	-	(100.0%)
Increase (decrease) in consumer deposits	(659)	(1 433)	217.5%	(1 433)	217.5%	6	.1%	(22 741.1%)
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(659)</b>	<b>(1 433)</b>	<b>217.5%</b>	<b>(1 433)</b>	<b>217.5%</b>	<b>27</b>	<b>.5%</b>	<b>(5 497.6%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(659)</b>	<b>214 201</b>	<b>(32 504.4%)</b>	<b>214 201</b>	<b>(32 504.4%)</b>	<b>85 093</b>	<b>1 572.1%</b>	<b>151.7%</b>
Cash/cash equivalents at the year begin:	70 001	54 332	77.6%	54 332	77.6%	166 932	759.2%	(67.5%)
Cash/cash equivalents at the year end:	<b>69 342</b>	<b>220 404</b>	<b>317.9%</b>	<b>220 404</b>	<b>317.9%</b>	<b>183 824</b>	<b>670.9%</b>	<b>19.9%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>50 685</b>	<b>6.0%</b>	<b>26 922</b>	<b>3.2%</b>	<b>21 791</b>	<b>2.6%</b>	<b>738 786</b>	<b>88.1%</b>	<b>838 183</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>50 685</b>	<b>6.0%</b>	<b>26 922</b>	<b>3.2%</b>	<b>21 791</b>	<b>2.6%</b>	<b>738 786</b>	<b>88.1%</b>	<b>838 183</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	32 912	15.6%	44 734	21.2%	-	-	133 000	63.1%	210 646	15.9%
Bulk Water	3 142	.3%	9 020	.9%	-	-	989 098	98.8%	1 001 260	75.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
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%
<b>Total</b>	<b>48 886</b>	<b>3.7%</b>	<b>58 311</b>	<b>4.4%</b>	<b>31 487</b>	<b>2.4%</b>	<b>1 189 901</b>	<b>89.6%</b>	<b>1 328 586</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>577 087</b>	<b>193 991</b>	<b>33.6%</b>	<b>193 991</b>	<b>33.6%</b>	<b>187 658</b>	<b>28.5%</b>	<b>3.4%</b>
Property rates	81 391	18 545	22.8%	18 545	22.8%	18 740	26.8%	(1.0%)
Service charges - electricity revenue	135 963	38 050	28.0%	38 050	28.0%	31 375	18.5%	21.3%
Service charges - water revenue	17 100	6 376	37.3%	6 376	37.3%	5 334	17.7%	19.5%
Service charges - sanitation revenue	11 145	2 854	25.6%	2 854	25.6%	2 747	12.9%	3.9%
Service charges - refuse revenue	12 925	3 362	26.0%	3 362	26.0%	3 179	20.3%	5.8%
Rental of facilities and equipment	779	218	28.0%	218	28.0%	43	1.3%	405.6%
Interest earned - external investments	243	7 544	3 108.0%	7 544	3 108.0%	6 467	777.0%	16.7%
Interest earned - outstanding debtors	31 355	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 613	382	23.7%	382	23.7%	289	12.3%	32.2%
Licences and permits	31	4	12.9%	4	12.9%	45	32.2%	(91.1%)
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%	20.2%
Gains	228	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>753 672</b>	<b>159 714</b>	<b>21.2%</b>	<b>159 714</b>	<b>21.2%</b>	<b>116 593</b>	<b>15.3%</b>	<b>37.0%</b>
Employee related costs	224 250	53 703	23.9%	53 703	23.9%	51 900	26.1%	3.5%
Remuneration of councillors	22 242	4 062	18.3%	4 062	18.3%	4 015	21.4%	1.2%
Debt impairment	87 276	280	3%	280	3%	-	-	(100.0%)
Depreciation and asset impairment	146 647	-	-	-	-	(1 675)	(1.2%)	(100.0%)
Finance charges	7 600	3 939	51.8%	3 939	51.8%	1 202	12.8%	227.6%
Bulk purchases	116 000	52 127	44.9%	52 127	44.9%	39 176	23.7%	33.1%
Other Materials	24 070	5 405	22.5%	5 405	22.5%	2 456	14.0%	120.1%
Contracted services	69 925	28 442	40.7%	28 442	40.7%	10 637	14.2%	167.4%
Transfers and subsidies	2 551	1 397	54.8%	1 397	54.8%	921	7.8%	51.6%
Other expenditure	53 110	10 359	19.5%	10 359	19.5%	7 960	19.2%	30.1%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(176 585)</b>	<b>34 276</b>		<b>34 276</b>		<b>71 066</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	185 054	46 910	25.3%	46 910	25.3%	34 301	22.1%	36.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>8 470</b>	<b>81 186</b>		<b>81 186</b>		<b>105 367</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>8 470</b>	<b>81 186</b>		<b>81 186</b>		<b>105 367</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>8 470</b>	<b>81 186</b>		<b>81 186</b>		<b>105 367</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>8 470</b>	<b>81 186</b>		<b>81 186</b>		<b>105 367</b>		

**Part 2: Capital Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>185 974</b>	<b>71 471</b>	<b>38.4%</b>	<b>71 471</b>	<b>38.4%</b>	<b>36 667</b>	<b>23.1%</b>	<b>94.9%</b>
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,HH,F	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>185 054</b>	<b>70 263</b>	<b>38.0%</b>	<b>70 263</b>	<b>38.0%</b>	<b>35 302</b>	<b>22.7%</b>	<b>99.0%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	920	1 208	131.3%	1 208	131.3%	1 365	39.0%	(11.5%)
<b>Capital Expenditure Functional</b>	<b>185 974</b>	<b>71 471</b>	<b>38.4%</b>	<b>71 471</b>	<b>38.4%</b>	<b>36 667</b>	<b>23.1%</b>	<b>94.9%</b>
<b>Municipal governance and administration</b>	<b>620</b>	<b>60</b>	<b>9.6%</b>	<b>60</b>	<b>9.6%</b>	<b>1 365</b>	<b>68.3%</b>	<b>(95.6%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	620	60	9.6%	60	9.6%	1 365	68.3%	(95.6%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>8 437</b>	<b>7 078</b>	<b>83.9%</b>	<b>7 078</b>	<b>83.9%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	8 137	7 078	87.0%	7 078	87.0%	-	-	(100.0%)
Public Safety	300	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>20 562</b>	<b>9 337</b>	<b>45.4%</b>	<b>9 337</b>	<b>45.4%</b>	<b>2 880</b>	<b>19.3%</b>	<b>224.2%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	20 562	9 337	45.4%	9 337	45.4%	2 880	19.3%	224.2%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>156 356</b>	<b>54 997</b>	<b>35.2%</b>	<b>54 997</b>	<b>35.2%</b>	<b>32 421</b>	<b>23.2%</b>	<b>69.6%</b>
Energy sources	36 360	9 020	24.8%	9 020	24.8%	5 744	33.9%	57.0%
Water Management	50 969	15 583	30.6%	15 583	30.6%	7 025	8.2%	121.8%
Waste Water Management	69 026	30 394	44.0%	30 394	44.0%	19 652	53.4%	54.7%
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>682 897</b>	<b>158 349</b>	<b>23.2%</b>	<b>158 349</b>	<b>23.2%</b>	<b>114 646</b>	<b>16.5%</b>	<b>38.1%</b>
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	0.6%	2	0.6%	1	0.1%	188.4%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(511 592)</b>	<b>(74 682)</b>	<b>14.6%</b>	<b>(74 682)</b>	<b>14.6%</b>	<b>(21 723)</b>	<b>4.0%</b>	<b>243.8%</b>
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)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>171 305</b>	<b>83 668</b>	<b>48.8%</b>	<b>83 668</b>	<b>48.8%</b>	<b>92 923</b>	<b>59.2%</b>	<b>(10.0%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>947</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 744</b>	<b>10 456.4%</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	904	-	-	-	-	1 744	10 456.4%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	43	-	-	-	-	-	-	-
<b>Payments</b>	<b>(170 863)</b>	<b>(79 616)</b>	<b>46.6%</b>	<b>(79 616)</b>	<b>46.6%</b>	<b>(69 323)</b>	<b>48.4%</b>	<b>14.8%</b>

Capital assets	(170 863)	(79 616)	46.6%	(79 616)	46.6%	(69 323)	48.4%	14.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(169 917)</b>	<b>(79 616)</b>	<b>46.9%</b>	<b>(79 616)</b>	<b>46.9%</b>	<b>(67 580)</b>	<b>47.2%</b>	<b>17.8%</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(4)</b>	<b>5</b>	<b>(126.3%)</b>	<b>5</b>	<b>(126.3%)</b>	<b>7</b>	<b>25.5%</b>	<b>(28.9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 384</b>	<b>4 056</b>	<b>293.0%</b>	<b>4 056</b>	<b>293.0%</b>	<b>25 350</b>	<b>183.8%</b>	<b>(84.0%)</b>
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%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>21 521</b>	<b>3.5%</b>	<b>15 817</b>	<b>2.6%</b>	<b>13 525</b>	<b>2.2%</b>	<b>559 442</b>	<b>91.7%</b>	<b>610 304</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>21 521</b>	<b>3.5%</b>	<b>15 817</b>	<b>2.6%</b>	<b>13 525</b>	<b>2.2%</b>	<b>559 442</b>	<b>91.7%</b>	<b>610 304</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>61 692</b>	<b>15.6%</b>	<b>24 524</b>	<b>6.2%</b>	<b>20 521</b>	<b>5.2%</b>	<b>288 242</b>	<b>73.0%</b>	<b>394 979</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>373 939</b>	<b>142 827</b>	<b>38.2%</b>	<b>142 827</b>	<b>38.2%</b>	<b>72 545</b>	<b>19.4%</b>	<b>96.9%</b>
Property rates	62 496	34 078	54.5%	34 078	54.5%	31 148	47.5%	9.4%
Service charges - electricity revenue	70 980	15 415	21.7%	15 415	21.7%	12 170	18.0%	26.7%
Service charges - water revenue	25 137	10 033	39.9%	10 033	39.9%	9 239	35.0%	8.6%
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%	256.0%
Rental of facilities and equipment	1 169	313	26.8%	313	26.8%	420	34.2%	(25.4%)
Interest earned - external investments	4 751	(4)	(1%)	(4)	(1%)	-	-	(100.0%)
Interest earned - outstanding debtors	28 697	10 057	35.0%	10 057	35.0%	8 545	28.4%	17.7%
Dividends received	-	-	-	-	-	-	-	-
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%	-	-	(100.0%)
Other revenue	2 317	213	9.2%	213	9.2%	(130)	(5.6%)	(264.4%)
Gains	1 593	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>409 866</b>	<b>61 994</b>	<b>15.1%</b>	<b>61 994</b>	<b>15.1%</b>	<b>35 962</b>	<b>8.5%</b>	<b>72.4%</b>
Employee related costs	95 439	17 660	18.5%	17 660	18.5%	581	.6%	2 940.6%
Remuneration of councillors	9 571	2 253	23.5%	2 253	23.5%	1 449	14.4%	55.5%
Debt impairment	63 852	(4 260)	(6.7%)	(4 260)	(6.7%)	(635)	(.8%)	570.6%
Depreciation and asset impairment	37 009	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	80 071	23 152	28.9%	23 152	28.9%	19 351	26.1%	19.6%
Other Materials	36 756	6 971	19.0%	6 971	19.0%	2 708	8.1%	157.4%
Contracted services	46 273	8 837	19.1%	8 837	19.1%	4 671	15.1%	89.2%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	40 894	7 379	18.0%	7 379	18.0%	7 838	14.1%	(5.9%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(35 927)</b>	<b>80 834</b>		<b>80 834</b>		<b>36 583</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	111 351	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>75 424</b>	<b>80 834</b>		<b>80 834</b>		<b>36 583</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>75 424</b>	<b>80 834</b>		<b>80 834</b>		<b>36 583</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>75 424</b>	<b>80 834</b>		<b>80 834</b>		<b>36 583</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>75 424</b>	<b>80 834</b>		<b>80 834</b>		<b>36 583</b>		

**Part 2: Capital Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>111 351</b>	<b>2 822</b>	<b>2.5%</b>	<b>2 822</b>	<b>2.5%</b>	<b>5 631</b>	<b>10.2%</b>	<b>(49.9%)</b>
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,HH,F	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>111 351</b>	<b>1 869</b>	<b>1.7%</b>	<b>1 869</b>	<b>1.7%</b>	<b>5 631</b>	<b>10.2%</b>	<b>(66.8%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	954	-	954	-	-	-	(100.0%)
<b>Capital Expenditure Functional</b>	<b>111 351</b>	<b>2 822</b>	<b>2.5%</b>	<b>2 822</b>	<b>2.5%</b>	<b>5 631</b>	<b>8.9%</b>	<b>(49.9%)</b>
<b>Municipal governance and administration</b>	<b>3 000</b>	<b>168</b>	<b>5.6%</b>	<b>168</b>	<b>5.6%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 000	168	5.6%	168	5.6%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	1 500	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>3 000</b>	<b>686</b>	<b>22.9%</b>	<b>686</b>	<b>22.9%</b>	<b>19</b>	<b>.2%</b>	<b>3 587.6%</b>
Planning and Development	3 000	686	22.9%	686	22.9%	19	.2%	3 587.6%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>103 851</b>	<b>1 968</b>	<b>1.9%</b>	<b>1 968</b>	<b>1.9%</b>	<b>5 612</b>	<b>11.7%</b>	<b>(64.9%)</b>
Energy sources	4 000	898	22.4%	898	22.4%	-	-	(100.0%)
Water Management	87 260	743	.9%	743	.9%	5 612	16.5%	(86.8%)
Waste Water Management	12 591	327	2.6%	327	2.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>252 839</b>	<b>96 483</b>	<b>38.2%</b>	<b>96 483</b>	<b>38.2%</b>	<b>52 045</b>	<b>17.9%</b>	<b>85.4%</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(161 794)</b>	<b>(55 541)</b>	<b>34.3%</b>	<b>(55 541)</b>	<b>34.3%</b>	<b>(12 914)</b>	<b>352.9%</b>	<b>330.1%</b>
Suppliers and employees	(161 794)	(55 541)	34.3%	(55 541)	34.3%	(12 914)	352.9%	330.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>91 045</b>	<b>40 942</b>	<b>45.0%</b>	<b>40 942</b>	<b>45.0%</b>	<b>39 131</b>	<b>13.6%</b>	<b>4.6%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(34)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	(34)	-	-	-	-	-	-	-
<b>Payments</b>	<b>(6 377)</b>	<b>-</b>	<b>-</b>	<b>(6 377)</b>	<b>-</b>	<b>(6 491)</b>	<b>11.8%</b>	<b>(1.8%)</b>

Capital assets	-	(6 377)	-	(6 377)	-	(6 491)	11.8%	(1.8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(34)</b>	<b>(6 377)</b>	<b>18 834.1%</b>	<b>(6 377)</b>	<b>18 834.1%</b>	<b>(6 491)</b>	<b>11.8%</b>	<b>(1.8%)</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(34)</b>	<b>(342)</b>	<b>1 006.4%</b>	<b>(342)</b>	<b>1 006.4%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>90 977</b>	<b>34 223</b>	<b>37.6%</b>	<b>34 223</b>	<b>37.6%</b>	<b>32 640</b>	<b>14.1%</b>	<b>4.8%</b>
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%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	3 332	2.0%	3 174	1.9%	2 600	1.5%	160 148	94.6%	169 254	19.3%	-	-	-	-
Trades 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%	-	-	-	-
<b>Total By Income Source</b>	<b>21 247</b>	<b>2.4%</b>	<b>19 758</b>	<b>2.3%</b>	<b>37 379</b>	<b>4.3%</b>	<b>796 791</b>	<b>91.0%</b>	<b>875 175</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>21 247</b>	<b>2.4%</b>	<b>19 758</b>	<b>2.3%</b>	<b>37 379</b>	<b>4.3%</b>	<b>796 791</b>	<b>91.0%</b>	<b>875 175</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
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	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 143</b>	<b>62.1%</b>	<b>8</b>	<b>5%</b>	<b>137</b>	<b>7.5%</b>	<b>551</b>	<b>30.0%</b>	<b>1 840</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 076 307</b>	<b>255 083</b>	<b>23.7%</b>	<b>255 083</b>	<b>23.7%</b>	<b>164 363</b>	<b>15.2%</b>	<b>55.2%</b>
Property rates	179 005	41 248	23.0%	41 248	23.0%	31 268	22.4%	31.9%
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	141 569	59 144	41.8%	59 144	41.8%	0	-	197 148 056.7%
Other revenue	1 419	458	32.3%	458	32.3%	144	2.6%	217.3%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 097 777</b>	<b>354 713</b>	<b>32.3%</b>	<b>354 713</b>	<b>32.3%</b>	<b>231 658</b>	<b>21.9%</b>	<b>53.1%</b>
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	10 613	24.8%	10 613	24.8%	3 243	3.4%	227.3%
Bulk purchases	374 289	158 322	42.3%	158 322	42.3%	91 524	31.5%	73.0%
Other Materials	102 847	3 323	3.2%	3 323	3.2%	61 010	56.8%	(94.6%)
Contracted services	104 282	7 970	7.6%	7 970	7.6%	9 802	10.5%	(18.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	60 739	5 778	9.5%	5 778	9.5%	6 984	10.1%	(17.3%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(21 470)</b>	<b>(99 630)</b>		<b>(99 630)</b>		<b>(67 295)</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	40 307	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	100	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>18 937</b>	<b>(99 630)</b>		<b>(99 630)</b>		<b>(67 295)</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>18 937</b>	<b>(99 630)</b>		<b>(99 630)</b>		<b>(67 295)</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>18 937</b>	<b>(99 630)</b>		<b>(99 630)</b>		<b>(67 295)</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>18 937</b>	<b>(99 630)</b>		<b>(99 630)</b>		<b>(67 295)</b>		

**Part 2: Capital Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>42 792</b>	<b>736</b>	<b>1.7%</b>	<b>736</b>	<b>1.7%</b>	<b>349</b>	<b>0.8%</b>	<b>110.9%</b>
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,HH,F)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>33 302</b>	<b>736</b>	<b>2.2%</b>	<b>736</b>	<b>2.2%</b>	<b>349</b>	<b>0.9%</b>	<b>110.9%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	9 489	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>60 292</b>	<b>941</b>	<b>1.6%</b>	<b>941</b>	<b>1.6%</b>	<b>349</b>	<b>0.7%</b>	<b>169.6%</b>
<b>Municipal governance and administration</b>	<b>13 000</b>	-	-	-	-	-	-	-
Executive and Council	10 000	-	-	-	-	-	-	-
Finance and administration	3 000	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2 000</b>	-	-	-	-	-	-	-
Community and Social Services	2 000	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>5 489</b>	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	5 489	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>39 802</b>	<b>941</b>	<b>2.4%</b>	<b>941</b>	<b>2.4%</b>	<b>349</b>	<b>0.7%</b>	<b>169.6%</b>
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	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 024 099</b>	<b>208 820</b>	<b>20.4%</b>	<b>208 820</b>	<b>20.4%</b>	<b>138 979</b>	<b>12.4%</b>	<b>50.3%</b>
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	0.3%	(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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(784 580)</b>	<b>(49 718)</b>	<b>6.3%</b>	<b>(49 718)</b>	<b>6.3%</b>	<b>174 961</b>	<b>1.8%</b>	<b>(128.4%)</b>
Suppliers and employees	(784 580)	(49 718)	6.3%	(49 718)	6.3%	174 961	1.8%	(128.4%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>239 518</b>	<b>159 103</b>	<b>66.4%</b>	<b>159 103</b>	<b>66.4%</b>	<b>313 940</b>	<b>28.0%</b>	<b>(49.3%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>51 211</b>	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
<b>Payments</b>	<b>(85 583)</b>	<b>(847)</b>	<b>1.0%</b>	<b>(847)</b>	<b>1.0%</b>	<b>(402)</b>	<b>1.0%</b>	<b>110.9%</b>

Capital assets	(85 583)	(847)	1.0%	(847)	1.0%	(402)	1.0%	110.9%
<b>Net Cash from/(used) Investing Activities</b>	<b>(34 372)</b>	<b>(847)</b>	<b>2.5%</b>	<b>(847)</b>	<b>2.5%</b>	<b>(402)</b>	<b>4%</b>	<b>110.9%</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 486)</b>	<b>6</b>	<b>(.4%)</b>	<b>6</b>	<b>(.4%)</b>	<b>(0)</b>	<b>-</b>	<b>(5 740.9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>203 661</b>	<b>158 262</b>	<b>77.7%</b>	<b>158 262</b>	<b>77.7%</b>	<b>313 539</b>	<b>30.4%</b>	<b>(49.5%)</b>
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%	(54 951)	(126.4%)	(103.5%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>66 606</b>	<b>4.5%</b>	<b>40 857</b>	<b>2.8%</b>	<b>33 319</b>	<b>2.3%</b>	<b>1 332 674</b>	<b>90.4%</b>	<b>1 473 455</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>66 606</b>	<b>4.5%</b>	<b>40 857</b>	<b>2.8%</b>	<b>33 319</b>	<b>2.3%</b>	<b>1 332 674</b>	<b>90.4%</b>	<b>1 473 455</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	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%)
<b>Total</b>	<b>196 789</b>	<b>10.3%</b>	<b>-</b>	<b>-</b>	<b>39 182</b>	<b>2.1%</b>	<b>1 666 993</b>	<b>87.6%</b>	<b>1 902 964</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>303 641</b>	<b>80 426</b>	<b>26.5%</b>	<b>80 426</b>	<b>26.5%</b>	<b>81 917</b>	<b>30.2%</b>	<b>(1.8%)</b>
Property rates	33 418	8 547	25.6%	8 547	25.6%	8 096	24.4%	5.6%
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	26.8%	(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	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>315 450</b>	<b>51 527</b>	<b>16.3%</b>	<b>51 527</b>	<b>16.3%</b>	<b>32 047</b>	<b>10.9%</b>	<b>60.8%</b>
Employee related costs	71 856	7 308	10.2%	7 308	10.2%	544	8.8%	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	0.7%	198	0.7%	-	-	(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	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(11 809)</b>	<b>28 899</b>		<b>28 899</b>		<b>49 870</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	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 (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>38 669</b>	<b>41 926</b>		<b>41 926</b>		<b>49 870</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>38 669</b>	<b>41 926</b>		<b>41 926</b>		<b>49 870</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>38 669</b>	<b>41 926</b>		<b>41 926</b>		<b>49 870</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>38 669</b>	<b>41 926</b>		<b>41 926</b>		<b>49 870</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>98 332</b>	<b>14 936</b>	<b>15.2%</b>	<b>14 936</b>	<b>15.2%</b>	<b>6 546</b>	<b>8.3%</b>	<b>128.2%</b>
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,HH,F	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>98 332</b>	<b>14 936</b>	<b>15.2%</b>	<b>14 936</b>	<b>15.2%</b>	<b>6 546</b>	<b>8.3%</b>	<b>128.2%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>98 332</b>	<b>14 936</b>	<b>15.2%</b>	<b>14 936</b>	<b>15.2%</b>	<b>6 561</b>	<b>8.3%</b>	<b>127.6%</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>(100.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	15	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>16 127</b>	<b>1 562</b>	<b>9.3%</b>	<b>1 562</b>	<b>9.3%</b>	<b>2 089</b>	<b>11.8%</b>	<b>(25.2%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	16 127	1 562	9.3%	1 562	9.3%	2 089	11.8%	(25.2%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>81 605</b>	<b>13 374</b>	<b>16.4%</b>	<b>13 374</b>	<b>16.4%</b>	<b>4 457</b>	<b>7.3%</b>	<b>200.1%</b>
Energy sources	31 995	11 976	37.4%	11 976	37.4%	2 076	12.6%	476.8%
Water Management	-	933	-	933	-	-	-	(100.0%)
Waste Water Management	49 610	465	9%	465	9%	2 381	5.3%	(80.5%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>260 172</b>	<b>95 252</b>	<b>36.6%</b>	<b>95 252</b>	<b>36.6%</b>	<b>109 344</b>	<b>37.0%</b>	<b>(12.9%)</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(242 689)</b>	<b>(22 687)</b>	<b>9.3%</b>	<b>(22 687)</b>	<b>9.3%</b>	<b>(36 877)</b>	<b>29.1%</b>	<b>(38.5%)</b>
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>17 483</b>	<b>72 565</b>	<b>415.1%</b>	<b>72 565</b>	<b>415.1%</b>	<b>72 467</b>	<b>42.9%</b>	<b>.1%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>7 249</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	7 249	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(98 332)</b>	<b>(22 236)</b>	<b>22.6%</b>	<b>(22 236)</b>	<b>22.6%</b>	<b>(7 819)</b>	<b>9.9%</b>	<b>184.4%</b>

Capital assets	(98 332)	(22 236)	22.6%	(22 236)	22.6%	(7 819)	9.9%	184.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(91 083)</b>	<b>(22 236)</b>	<b>24.4%</b>	<b>(22 236)</b>	<b>24.4%</b>	<b>(7 819)</b>	<b>10.9%</b>	<b>184.4%</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(104)</b>	<b>11</b>	<b>(10.5%)</b>	<b>11</b>	<b>(10.5%)</b>	<b>9</b>	<b>(10.2%)</b>	<b>24.5%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(73 704)</b>	<b>50 340</b>	<b>(68.3%)</b>	<b>50 340</b>	<b>(68.3%)</b>	<b>64 657</b>	<b>66.8%</b>	<b>(22.1%)</b>
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:	<b>87 765</b>	<b>56 794</b>	<b>64.7%</b>	<b>56 794</b>	<b>64.7%</b>	<b>(113 864)</b>	<b>(117.6%)</b>	<b>(149.9%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>18 421</b>	<b>3.1%</b>	<b>10 696</b>	<b>1.8%</b>	<b>9 644</b>	<b>1.6%</b>	<b>558 746</b>	<b>93.5%</b>	<b>597 507</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	6 636	1.7%	6 258	1.6%	5 933	1.5%	376 514	95.2%	395 342	66.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>18 421</b>	<b>3.1%</b>	<b>10 696</b>	<b>1.8%</b>	<b>9 644</b>	<b>1.6%</b>	<b>558 746</b>	<b>93.5%</b>	<b>597 507</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>21 519</b>	<b>11.8%</b>	<b>8 354</b>	<b>4.6%</b>	<b>7 307</b>	<b>4.0%</b>	<b>144 646</b>	<b>79.6%</b>	<b>181 825</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Johnny Mokgatsi	017 773 2031
Financial Manager	Mr Clement Letsoalo	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.



Capital assets	(256 380)	(10 857)	4.2%	(10 857)	4.2%	(24 390)	20.8%	(55.5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(260 708)</b>	<b>(10 909)</b>	<b>4.2%</b>	<b>(10 909)</b>	<b>4.2%</b>	<b>(24 452)</b>	<b>18.2%</b>	<b>(55.4%)</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>347</b>	<b>144</b>	<b>41.5%</b>	<b>144</b>	<b>41.5%</b>	<b>(248)</b>	<b>609.4%</b>	<b>(157.9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(207 331)</b>	<b>310 740</b>	<b>(149.9%)</b>	<b>310 740</b>	<b>(149.9%)</b>	<b>540 434</b>	<b>(166.5%)</b>	<b>(42.5%)</b>
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%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	49 130	5.8%	26 110	3.1%	24 419	2.9%	740 511	88.1%	840 170	30.9%	-	-	-	-
Trades 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	0.7%	1 550	0.5%	323 177	97.4%	331 948	12.2%	-	-	-	-
<b>Total By Income Source</b>	<b>160 385</b>	<b>5.9%</b>	<b>81 329</b>	<b>3.0%</b>	<b>71 298</b>	<b>2.6%</b>	<b>2 405 948</b>	<b>88.5%</b>	<b>2 718 960</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>160 385</b>	<b>5.9%</b>	<b>81 329</b>	<b>3.0%</b>	<b>71 298</b>	<b>2.6%</b>	<b>2 405 948</b>	<b>88.5%</b>	<b>2 718 960</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	339 955	12.7%	119 553	4.5%	13 046	0.5%	2 208 716	82.4%	2 681 269	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>339 955</b>	<b>12.7%</b>	<b>119 553</b>	<b>4.5%</b>	<b>13 046</b>	<b>0.5%</b>	<b>2 208 716</b>	<b>82.4%</b>	<b>2 681 269</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.





Capital assets	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(29)</b>	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>									
Receipts	(6)	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(6)</b>	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(15 278)</b>	<b>126 702</b>	<b>(829.3%)</b>	<b>126 702</b>	<b>(829.3%)</b>	<b>139 642</b>	<b>43.9%</b>	<b>(9.3%)</b>	
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%)	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	25	1.6%	1 579	98.4%	1 605	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	25	1.6%	1 579	98.4%	1 605	100.0%

#### Contact Details

Municipal Manager	Mr CA Habibe	017 801 7008
Financial Manager	Mr ZR Bulhelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First 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	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>651 567</b>	<b>118 031</b>	<b>18.1%</b>	<b>118 031</b>	<b>18.1%</b>	<b>110 408</b>	<b>19.3%</b>	<b>6.9%</b>
Property rates	91 013	17 166	18.9%	17 166	18.9%	8 177	10.4%	109.9%
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%	8.5%
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%	24.9%
Interest earned - external investments	-	407	-	407	-	1	-	29 237.0%
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%	125.5%
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	55.8%	23.8%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>707 326</b>	<b>127 899</b>	<b>18.1%</b>	<b>127 899</b>	<b>18.1%</b>	<b>124 255</b>	<b>19.1%</b>	<b>2.9%</b>
Employee related costs	148 158	39 283	26.5%	39 283	26.5%	38 722	21.5%	1.4%
Remuneration of councillors	9 020	1 414	15.7%	1 414	15.7%	203	2.0%	597.5%
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%	113.7%
Transfers and subsidies	7 000	-	-	-	-	-	-	-
Other expenditure	47 554	5 097	10.7%	5 097	10.7%	6 673	17.6%	(23.6%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(55 758)</b>	<b>(9 868)</b>		<b>(9 868)</b>		<b>(13 847)</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	26 134	-	-	-	-	1 168	4.7%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(29 624)</b>	<b>(9 868)</b>		<b>(9 868)</b>		<b>(12 679)</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(29 624)</b>	<b>(9 868)</b>		<b>(9 868)</b>		<b>(12 679)</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(29 624)</b>	<b>(9 868)</b>		<b>(9 868)</b>		<b>(12 679)</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(29 624)</b>	<b>(9 868)</b>		<b>(9 868)</b>		<b>(12 679)</b>		

**Part 2: Capital Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First 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	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>36 879</b>	<b>3 535</b>	<b>9.6%</b>	<b>3 535</b>	<b>9.6%</b>	<b>5 919</b>	<b>13.4%</b>	<b>(40.3%)</b>
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,HH,F	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>26 134</b>	<b>3 535</b>	<b>13.5%</b>	<b>3 535</b>	<b>13.5%</b>	<b>5 919</b>	<b>16.9%</b>	<b>(40.3%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 745	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>36 879</b>	<b>3 535</b>	<b>9.6%</b>	<b>3 535</b>	<b>9.6%</b>	<b>5 919</b>	<b>13.4%</b>	<b>(40.3%)</b>
<b>Municipal governance and administration</b>	<b>6 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 500	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	30	-	-	-	-	-	-	-
Public Safety	1 200	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>11 822</b>	<b>2 850</b>	<b>24.1%</b>	<b>2 850</b>	<b>24.1%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11 807	2 850	24.1%	2 850	24.1%	-	-	(100.0%)
Environmental Protection	15	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>17 327</b>	<b>685</b>	<b>4.0%</b>	<b>685</b>	<b>4.0%</b>	<b>5 919</b>	<b>21.3%</b>	<b>(88.4%)</b>
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	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First 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	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>578 500</b>	<b>84 247</b>	<b>14.6%</b>	<b>84 247</b>	<b>14.6%</b>	<b>90 989</b>	<b>20.3%</b>	<b>(7.4%)</b>
Property rates	68 260	16 434	24.1%	16 434	24.1%	17 059	27.1%	(3.7%)
Service charges	321 730	53 129	16.5%	53 129	16.5%	56 496	24.2%	(6.0%)
Other revenue	41 885	12 124	28.9%	12 124	28.9%	13 456	222.0%	(9.9%)
Transfers and Subsidies - Operational	116 808	2 518	2.2%	2 518	2.2%	2 393	2.0%	5.2%
Transfers and Subsidies - Capital	29 818	-	-	-	-	1 500	6.1%	(100.0%)
Interest	-	42	-	42	-	84	-	(49.8%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(433 660)</b>	<b>(69 484)</b>	<b>16.0%</b>	<b>(69 484)</b>	<b>16.0%</b>	<b>(86 145)</b>	<b>17.3%</b>	<b>(19.3%)</b>
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	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>144 841</b>	<b>14 764</b>	<b>10.2%</b>	<b>14 764</b>	<b>10.2%</b>	<b>4 844</b>	<b>(9.5%)</b>	<b>204.8%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(36 879)</b>	<b>(4 958)</b>	<b>13.4%</b>	<b>(4 958)</b>	<b>13.4%</b>	<b>(7 162)</b>	<b>16.2%</b>	<b>(30.8%)</b>

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

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	4 242	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%	-	-	-	-
<b>Total By Income Source</b>	<b>35 833</b>	<b>4.7%</b>	<b>21 744</b>	<b>2.8%</b>	<b>16 437</b>	<b>2.2%</b>	<b>689 877</b>	<b>90.3%</b>	<b>763 891</b>	<b>100.0%</b>	<b>229</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>35 833</b>	<b>4.7%</b>	<b>21 744</b>	<b>2.8%</b>	<b>16 437</b>	<b>2.2%</b>	<b>689 877</b>	<b>90.3%</b>	<b>763 891</b>	<b>100.0%</b>	<b>229</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>70 588</b>	<b>11.3%</b>	<b>16</b>	<b>-</b>	<b>51 396</b>	<b>8.2%</b>	<b>504 151</b>	<b>80.5%</b>	<b>626 151</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Capital assets	(183 780)	(27 405)	14.9%	(27 405)	14.9%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(183 381)</b>	<b>(27 405)</b>	<b>14.9%</b>	<b>(27 405)</b>	<b>14.9%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>214</b>	<b>(90)</b>	<b>(41.9%)</b>	<b>(90)</b>	<b>(41.9%)</b>	<b>(59)</b>	<b>(5.2%)</b>	<b>53.1%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(52 963)</b>	<b>(43 770)</b>	<b>82.6%</b>	<b>(43 770)</b>	<b>82.6%</b>	<b>(686 013)</b>	<b>(44.1%)</b>	<b>(93.6%)</b>
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%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>221 270</b>	<b>3.7%</b>	<b>143 963</b>	<b>2.4%</b>	<b>108 403</b>	<b>1.8%</b>	<b>5 575 319</b>	<b>92.2%</b>	<b>6 048 956</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>221 270</b>	<b>3.7%</b>	<b>143 963</b>	<b>2.4%</b>	<b>108 403</b>	<b>1.8%</b>	<b>5 575 319</b>	<b>92.2%</b>	<b>6 048 956</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>646 656</b>	<b>13.7%</b>	<b>1 142</b>	<b>-</b>	<b>169 182</b>	<b>3.6%</b>	<b>3 897 972</b>	<b>82.7%</b>	<b>4 714 952</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Capital assets	(589 433)	(86 299)	14.6%	(86 299)	14.6%	(117 256)	58.1%	(26.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(584 357)</b>	<b>(86 299)</b>	<b>14.8%</b>	<b>(86 299)</b>	<b>14.8%</b>	<b>(117 256)</b>	<b>59.7%</b>	<b>(26.4%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>201 394</b>	<b>(167)</b>	<b>(.1%)</b>	<b>(167)</b>	<b>(.1%)</b>	<b>(113)</b>	<b>(.1%)</b>	<b>48.1%</b>
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%
<b>Payments</b>	<b>(13 330)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(13 330)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>188 063</b>	<b>(167)</b>	<b>(.1%)</b>	<b>(167)</b>	<b>(.1%)</b>	<b>(113)</b>	<b>(.1%)</b>	<b>48.1%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(279 438)</b>	<b>196 406</b>	<b>(70.3%)</b>	<b>196 406</b>	<b>(70.3%)</b>	<b>245 267</b>	<b>66.8%</b>	<b>(19.9%)</b>
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%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>93 377</b>	<b>32.9%</b>	<b>23 835</b>	<b>8.4%</b>	<b>15 359</b>	<b>5.4%</b>	<b>151 568</b>	<b>53.3%</b>	<b>284 138</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 546	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>93 377</b>	<b>32.9%</b>	<b>23 835</b>	<b>8.4%</b>	<b>15 359</b>	<b>5.4%</b>	<b>151 568</b>	<b>53.3%</b>	<b>284 138</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	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%	3 132	11.9%	26 227	99.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>22 775</b>	<b>86.5%</b>	<b>198</b>	<b>.8%</b>	<b>123</b>	<b>.5%</b>	<b>3 232</b>	<b>12.3%</b>	<b>26 328</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>316 915</b>	<b>99 610</b>	<b>31.4%</b>	<b>99 610</b>	<b>31.4%</b>	<b>79 085</b>	<b>24.6%</b>	<b>26.0%</b>
Property rates	66 288	34 897	52.6%	34 897	52.6%	1 433	2.3%	2 334.9%
Service charges - electricity revenue	93 435	19 703	21.1%	19 703	21.1%	31 600	33.0%	(37.6%)
Service charges - water revenue	20 219	4 254	21.0%	4 254	21.0%	5 276	24.7%	(19.4%)
Service charges - sanitation revenue	13 074	3 361	25.7%	3 361	25.7%	3 284	24.0%	2.3%
Service charges - refuse revenue	11 424	2 582	22.6%	2 582	22.6%	2 741	20.4%	(5.8%)
Rental of facilities and equipment	8 404	44	0.5%	44	0.5%	120	1.6%	(63.3%)
Interest earned - external investments	3 181	30	1.0%	30	1.0%	410	19.5%	(92.6%)
Interest earned - outstanding debtors	3 804	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 567	10	0.4%	10	0.4%	22	0.1%	(51.9%)
Licences and permits	30	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	77 219	33 140	42.9%	33 140	42.9%	33 971	45.9%	(2.4%)
Other revenue	17 270	1 587	9.2%	1 587	9.2%	228	4.0%	595.4%
Gains	-	0	-	0	-	-	-	(100.0%)
<b>Operating Expenditure</b>	<b>399 277</b>	<b>63 240</b>	<b>15.8%</b>	<b>63 240</b>	<b>15.8%</b>	<b>78 043</b>	<b>22.0%</b>	<b>(19.0%)</b>
Employee related costs	113 912	18 611	16.3%	18 611	16.3%	23 972	24.1%	(22.4%)
Remuneration of councillors	8 217	1 218	14.8%	1 218	14.8%	1 527	22.1%	(20.2%)
Debt impairment	68 808	-	-	-	-	15 818	24.0%	(100.0%)
Depreciation and asset impairment	51 919	-	-	-	-	-	-	-
Finance charges	2 000	417	20.8%	417	20.8%	213	5.2%	96.1%
Bulk purchases	60 000	25 315	42.2%	25 315	42.2%	22 089	37.2%	14.6%
Other Materials	16 066	3 965	24.7%	3 965	24.7%	2 783	21.8%	42.5%
Contracted services	45 084	9 728	21.6%	9 728	21.6%	7 921	23.4%	22.8%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	32 625	3 986	12.2%	3 986	12.2%	3 720	17.2%	7.1%
Losses	647	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(82 362)</b>	<b>36 369</b>		<b>36 369</b>		<b>1 043</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	72 094	28 072	38.9%	28 072	38.9%	20 535	31.7%	36.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(10 268)</b>	<b>64 441</b>		<b>64 441</b>		<b>21 578</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(10 268)</b>	<b>64 441</b>		<b>64 441</b>		<b>21 578</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(10 268)</b>	<b>64 441</b>		<b>64 441</b>		<b>21 578</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(10 268)</b>	<b>64 441</b>		<b>64 441</b>		<b>21 578</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>100 157</b>	<b>12 136</b>	<b>12.1%</b>	<b>12 136</b>	<b>12.1%</b>	<b>5 930</b>	<b>6.3%</b>	<b>104.7%</b>
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,HHI)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>72 094</b>	<b>8 674</b>	<b>12.0%</b>	<b>8 674</b>	<b>12.0%</b>	<b>3 590</b>	<b>5.5%</b>	<b>141.6%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 063	3 463	12.3%	3 463	12.3%	2 340	8.2%	48.0%
<b>Capital Expenditure Functional</b>	<b>100 157</b>	<b>12 136</b>	<b>12.1%</b>	<b>12 136</b>	<b>12.1%</b>	<b>7 750</b>	<b>8.3%</b>	<b>56.6%</b>
<b>Municipal governance and administration</b>	<b>15 322</b>	<b>77</b>	<b>0.5%</b>	<b>77</b>	<b>0.5%</b>	<b>209</b>	<b>3.2%</b>	<b>(63.1%)</b>
Executive and Council	5 000	-	-	-	-	0	-	(100.0%)
Finance and administration	10 322	77	0.7%	77	0.7%	209	5.8%	(63.1%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2 485</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 820</b>	<b>260.1%</b>	<b>(100.0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	1 693	-	-	-	-	1 820	-	(100.0%)
Public Safety	791	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>16 080</b>	<b>5 238</b>	<b>32.6%</b>	<b>5 238</b>	<b>32.6%</b>	<b>3 342</b>	<b>10.5%</b>	<b>56.7%</b>
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	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>66 271</b>	<b>6 821</b>	<b>10.3%</b>	<b>6 821</b>	<b>10.3%</b>	<b>2 379</b>	<b>4.4%</b>	<b>186.8%</b>
Energy sources	38 971	1 107	2.8%	1 107	2.8%	113	0.6%	881.0%
Water Management	19 331	5 314	27.5%	5 314	27.5%	2 027	8.6%	162.2%
Waste Water Management	6 969	400	5.7%	400	5.7%	239	2.2%	67.3%
Waste Management	1 000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>358 590</b>	<b>89 318</b>	<b>24.9%</b>	<b>89 318</b>	<b>24.9%</b>	<b>85 297</b>	<b>24.5%</b>	<b>4.7%</b>
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	0.7%	23	0.7%	23	1.1%	1.9%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(277 903)</b>	<b>(43 511)</b>	<b>15.7%</b>	<b>(43 511)</b>	<b>15.7%</b>	<b>(22 556)</b>	<b>(22.556)</b>	<b>92.9%</b>
Suppliers and employees	(275 903)	(43 511)	15.8%	(43 511)	15.8%	(22 556)	-	-
Finance charges	(2 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>80 688</b>	<b>45 807</b>	<b>56.8%</b>	<b>45 807</b>	<b>56.8%</b>	<b>62 741</b>	<b>18.1%</b>	<b>(27.0%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(100 157)</b>	<b>(28 893)</b>	<b>28.8%</b>	<b>(28 893)</b>	<b>28.8%</b>	<b>(15 821)</b>	<b>16.9%</b>	<b>82.6%</b>

Capital assets	(100 157)	(28 893)	28.8%	(28 893)	28.8%	(15 821)	16.9%	82.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(100 157)</b>	<b>(28 893)</b>	<b>28.8%</b>	<b>(28 893)</b>	<b>28.8%</b>	<b>(15 821)</b>	<b>16.9%</b>	<b>82.6%</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(110)</b>	<b>(3)</b>	<b>2.8%</b>	<b>(3)</b>	<b>2.8%</b>	<b>2</b>	<b>10.6%</b>	<b>(225.6%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(19 579)</b>	<b>16 911</b>	<b>(86.4%)</b>	<b>16 911</b>	<b>(86.4%)</b>	<b>46 922</b>	<b>18.5%</b>	<b>(64.0%)</b>
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%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>33 724</b>	<b>50.6%</b>	<b>9 933</b>	<b>14.9%</b>	<b>13 557</b>	<b>20.4%</b>	<b>9 370</b>	<b>14.1%</b>	<b>66 583</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr G Mthimunyane	013 253 7628
Financial Manager	Mr P Loshage (acting)	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>724 650</b>	<b>306 147</b>	<b>42.2%</b>	<b>306 147</b>	<b>42.2%</b>	<b>292 059</b>	<b>42.4%</b>	<b>4.8%</b>
Property rates	42 972	14 232	33.1%	14 232	33.1%	9 766	18.8%	45.7%
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	9 019	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	45	25.5%	45	25.5%	61	33.2%	(27.1%)
Agency services	9 182	-	-	-	-	-	-	-
Transfers and subsidies	468 582	190 917	40.7%	190 917	40.7%	197 231	44.0%	(3.2%)
Other revenue	1 205	21 014	1 744.4%	21 014	1 744.4%	20 067	1 212.6%	4.7%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>923 158</b>	<b>130 884</b>	<b>14.2%</b>	<b>130 884</b>	<b>14.2%</b>	<b>81 980</b>	<b>10.5%</b>	<b>59.7%</b>
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	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(198 507)</b>	<b>175 263</b>		<b>175 263</b>		<b>210 079</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	179 663	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(18 844)</b>	<b>175 263</b>		<b>175 263</b>		<b>210 079</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(18 844)</b>	<b>175 263</b>		<b>175 263</b>		<b>210 079</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(18 844)</b>	<b>175 263</b>		<b>175 263</b>		<b>210 079</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(18 844)</b>	<b>175 263</b>		<b>175 263</b>		<b>210 079</b>		

**Part 2: Capital Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>185 513</b>	<b>56 123</b>	<b>30.3%</b>	<b>56 123</b>	<b>30.3%</b>	<b>23 513</b>	<b>13.4%</b>	<b>138.7%</b>
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,HHI)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>179 663</b>	<b>56 123</b>	<b>31.2%</b>	<b>56 123</b>	<b>31.2%</b>	<b>23 513</b>	<b>13.8%</b>	<b>138.7%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 850	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>185 513</b>	<b>56 123</b>	<b>30.3%</b>	<b>56 123</b>	<b>30.3%</b>	<b>23 513</b>	<b>13.4%</b>	<b>138.7%</b>
<b>Municipal governance and administration</b>	<b>5 850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	5 850	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>13 359</b>	<b>8 205</b>	<b>61.4%</b>	<b>8 205</b>	<b>61.4%</b>	<b>2 454</b>	<b>16.4%</b>	<b>234.4%</b>
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	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>55 673</b>	<b>22 687</b>	<b>40.8%</b>	<b>22 687</b>	<b>40.8%</b>	<b>4 351</b>	<b>8.5%</b>	<b>421.4%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	55 673	22 687	40.8%	22 687	40.8%	4 351	8.5%	421.4%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>110 631</b>	<b>25 231</b>	<b>22.8%</b>	<b>25 231</b>	<b>22.8%</b>	<b>16 708</b>	<b>16.0%</b>	<b>51.0%</b>
Energy sources	4 500	-	-	-	-	-	-	-
Water Management	90 465	19 580	21.6%	19 580	21.6%	11 256	14.2%	73.9%
Waste Water Management	5 000	2 343	46.9%	2 343	46.9%	2 773	17.3%	(15.5%)
Waste Management	10 666	3 308	31.0%	3 308	31.0%	2 679	53.6%	23.5%
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

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

Capital assets	(185 513)	(59 097)	31.9%	(59 097)	31.9%	(40 936)	23.4%	44.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(185 513)</b>	<b>(59 097)</b>	<b>31.9%</b>	<b>(59 097)</b>	<b>31.9%</b>	<b>(40 936)</b>	<b>23.4%</b>	<b>44.4%</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(111)</b>	<b>6</b>	<b>(5.4%)</b>	<b>6</b>	<b>(5.4%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(25 424)</b>	<b>143 746</b>	<b>(565.4%)</b>	<b>143 746</b>	<b>(565.4%)</b>	<b>176 533</b>	<b>(20 294.6%)</b>	<b>(18.6%)</b>
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%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	7 271	1.3%	7 206	1.3%	7 181	1.3%	552 141	96.2%	573 798	38.8%	1 006	2%	-	-
Trades 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%	-	-	-	-
<b>Total By Income Source</b>	<b>20 614</b>	<b>1.4%</b>	<b>20 026</b>	<b>1.4%</b>	<b>19 882</b>	<b>1.3%</b>	<b>1 419 598</b>	<b>95.9%</b>	<b>1 480 120</b>	<b>100.0%</b>	<b>1 496</b>	<b>.1%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>20 614</b>	<b>1.4%</b>	<b>20 026</b>	<b>1.4%</b>	<b>19 882</b>	<b>1.3%</b>	<b>1 419 598</b>	<b>95.9%</b>	<b>1 480 120</b>	<b>100.0%</b>	<b>1 496</b>	<b>.1%</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13	100.0%	-	-	-	-	-	-	13	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>13</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>624 760</b>	<b>211 709</b>	<b>33.9%</b>	<b>211 709</b>	<b>33.9%</b>	<b>61 290</b>	<b>10.4%</b>	<b>245.4%</b>
Property rates	40 000	10 754	26.9%	10 754	26.9%	10 113	25.3%	6.3%
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	1 142	17.6%	1 142	17.6%	1 164	18.5%	(1.9%)
Rental of facilities and equipment	300	32	10.8%	32	10.8%	33	16.8%	(1.2%)
Interest earned - external investments	6 500	-	-	-	-	20	4%	(100.0%)
Interest earned - outstanding debtors	48 500	10 331	21.3%	10 331	21.3%	14 212	71.1%	(27.3%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	380	2	5%	2	5%	1	1%	41.4%
Licences and permits	3 197	17	5%	17	5%	14	2%	22.1%
Agency services	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>618 947</b>	<b>46 690</b>	<b>7.5%</b>	<b>46 690</b>	<b>7.5%</b>	<b>59 920</b>	<b>9.3%</b>	<b>(22.1%)</b>
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	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>5 813</b>	<b>165 019</b>		<b>165 019</b>		<b>1 370</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	132 482	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	4	-	4	-	-	-	(100.0%)
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>138 295</b>	<b>165 023</b>		<b>165 023</b>		<b>1 370</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>138 295</b>	<b>165 023</b>		<b>165 023</b>		<b>1 370</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>138 295</b>	<b>165 023</b>		<b>165 023</b>		<b>1 370</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>138 295</b>	<b>165 023</b>		<b>165 023</b>		<b>1 370</b>		

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>668 500</b>	<b>210 683</b>	<b>31.5%</b>	<b>210 683</b>	<b>31.5%</b>	<b>210 469</b>	<b>27.6%</b>	<b>.1%</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(480 283)</b>	<b>(4 280)</b>	<b>.9%</b>	<b>(4 280)</b>	<b>.9%</b>	<b>(9 376)</b>	<b>1.6%</b>	<b>(54.4%)</b>
Suppliers and employees	(477 083)	(4 280)	.9%	(4 280)	.9%	(9 376)	1.6%	(54.4%)
Finance charges	(3 200)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>188 217</b>	<b>206 403</b>	<b>109.7%</b>	<b>206 403</b>	<b>109.7%</b>	<b>201 092</b>	<b>105.0%</b>	<b>2.6%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>		<b>1 050</b>		<b>1 050</b>				<b>(100.0%)</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(129 357)</b>	<b>(20 119)</b>	<b>15.6%</b>	<b>(20 119)</b>	<b>15.6%</b>	<b>(5 300)</b>	<b>4.5%</b>	<b>279.6%</b>

Capital assets	(129 357)	(20 119)	15.6%	(20 119)	15.6%	(5 300)	4.5%	279.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(129 357)</b>	<b>(19 069)</b>	<b>14.7%</b>	<b>(19 069)</b>	<b>14.7%</b>	<b>(5 300)</b>	<b>4.5%</b>	<b>259.8%</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(82)</b>	<b>12</b>	<b>(14.8%)</b>	<b>12</b>	<b>(14.8%)</b>	<b>5</b>	<b>.9%</b>	<b>154.1%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>58 779</b>	<b>187 347</b>	<b>318.7%</b>	<b>187 347</b>	<b>318.7%</b>	<b>195 797</b>	<b>264.7%</b>	<b>(4.3%)</b>
Cash/cash equivalents at the year begin:	27 597	102 075	369.9%	102 075	369.9%	(314 912)	(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%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>26 939</b>	<b>6.2%</b>	<b>9 824</b>	<b>2.2%</b>	<b>13 743</b>	<b>3.1%</b>	<b>386 352</b>	<b>88.4%</b>	<b>436 859</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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	8 333	6.7%	4 555	3.6%	3 875	3.1%	108 147	86.6%	124 910	28.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>26 939</b>	<b>6.2%</b>	<b>9 824</b>	<b>2.2%</b>	<b>13 743</b>	<b>3.1%</b>	<b>386 352</b>	<b>88.4%</b>	<b>436 859</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	742	44.4%	-	-	-	-	928	55.6%	1 670	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>742</b>	<b>44.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>928</b>	<b>55.6%</b>	<b>1 670</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First 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	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	509 652	158 876	31.2%	158 876	31.2%	170 406	39.7%	(6.8%)
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	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%	33.7%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	136 046	11 598	8.5%	11 598	8.5%	13 128	21.4%	(11.7%)
Other revenue	351 326	146 322	41.6%	146 322	41.6%	155 184	45.4%	(5.7%)
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	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%	18.3%
Remuneration of councillors	17 033	3 752	22.0%	3 752	22.0%	3 720	23.4%	9%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17 792	4 396	24.7%	4 396	24.7%	-	-	(100.0%)
Finance charges	159	41	25.6%	41	25.6%	12	4.9%	246.3%
Bulk purchases	-	-	-	-	-	-	-	-
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%	5.8%
Transfers and subsidies	230 945	27 385	11.9%	27 385	11.9%	36 225	19.6%	(24.4%)
Other expenditure	58 583	9 215	15.7%	9 215	15.7%	5 588	9.7%	64.9%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(85 253)</b>	<b>59 874</b>		<b>59 874</b>		<b>77 656</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	2 228	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(83 025)</b>	<b>59 874</b>		<b>59 874</b>		<b>77 656</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(83 025)</b>	<b>59 874</b>		<b>59 874</b>		<b>77 656</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(83 025)</b>	<b>59 874</b>		<b>59 874</b>		<b>77 656</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(83 025)</b>	<b>59 874</b>		<b>59 874</b>		<b>77 656</b>		

**Part 2: Capital Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First 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	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	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,HH,F	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	35 410	826	2.3%	826	2.3%	7 570	28.0%	(89.1%)
<b>Capital Expenditure Functional</b>	35 410	826	2.3%	826	2.3%	7 570	28.0%	(89.1%)
<b>Municipal governance and administration</b>	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	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	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%)
<b>Economic and Environmental Services</b>	240	-	-	-	-	-	-	-
Planning and Development	240	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First 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	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	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	382 748	158 060	41.3%	158 060	41.3%	171 056	46.1%	(7.6%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	-	456	-	456	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	-	(15 274)	-	(15 274)	-	(13 057)	-	17.0%
Suppliers and employees	-	(15 274)	-	(15 274)	-	(13 057)	-	17.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>384 033</b>	<b>143 333</b>	<b>37.3%</b>	<b>143 333</b>	<b>37.3%</b>	<b>158 045</b>	<b>42.3%</b>	<b>(9.3%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	4 517	-	-	-	-	507	9.6%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	4 517	-	-	-	-	507	9.6%	(100.0%)
<b>Payments</b>	(35 410)	(946)	2.7%	(946)	2.7%	(8 142)	30.1%	(88.4%)

Capital assets	(35 410)	(946)	2.7%	(946)	2.7%	(8 142)	30.1%	(88.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(30 893)</b>	<b>(946)</b>	<b>3.1%</b>	<b>(946)</b>	<b>3.1%</b>	<b>(7 635)</b>	<b>35.2%</b>	<b>(87.6%)</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	1	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>353 140</b>	<b>142 387</b>	<b>40.3%</b>	<b>142 387</b>	<b>40.3%</b>	<b>150 410</b>	<b>42.8%</b>	<b>(5.3%)</b>
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%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	35	100.0%	35	100.0%	-	-	-	-
<b>Total By Income Source</b>							<b>35</b>	<b>100.0%</b>	<b>35</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	35	100.0%	35	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>							<b>35</b>	<b>100.0%</b>	<b>35</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26	100.0%	-	-	-	-	-	-	26	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>26</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>648 943</b>	<b>182 859</b>	<b>28.2%</b>	<b>182 859</b>	<b>28.2%</b>	<b>187 566</b>	<b>33.4%</b>	<b>(2.5%)</b>
Property rates	125 000	25 127	20.1%	25 127	20.1%	22 817	24.5%	10.1%
Service charges - electricity revenue	206 324	57 716	28.0%	57 716	28.0%	63 652	36.8%	(9.3%)
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%	(52.5%)
Service charges - refuse revenue	18 206	5 533	30.4%	5 533	30.4%	5 134	30.3%	7.8%
Rental of facilities and equipment	5 000	743	14.9%	743	14.9%	821	187.1%	(9.5%)
Interest earned - external investments	2 500	187	7.5%	187	7.5%	103	2.1%	81.8%
Interest earned - outstanding debtors	30 000	5 286	17.6%	5 286	17.6%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 500	233	9.3%	233	9.3%	280	5.3%	(16.9%)
Licences and permits	-	23	-	23	-	44	-	(46.9%)
Agency services	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>748 386</b>	<b>181 090</b>	<b>24.2%</b>	<b>181 090</b>	<b>24.2%</b>	<b>167 121</b>	<b>30.0%</b>	<b>8.4%</b>
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%	342.9%
Bulk purchases	154 000	54 226	35.2%	54 226	35.2%	46 076	32.9%	17.7%
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	91 783	21 740	23.7%	21 740	23.7%	32 194	44.1%	(32.5%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(99 443)</b>	<b>1 769</b>		<b>1 769</b>		<b>20 444</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	74 982	14 371	19.2%	14 371	19.2%	13 795	21.5%	4.2%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(24 461)</b>	<b>16 140</b>		<b>16 140</b>		<b>34 240</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(24 461)</b>	<b>16 140</b>		<b>16 140</b>		<b>34 240</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(24 461)</b>	<b>16 140</b>		<b>16 140</b>		<b>34 240</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(24 461)</b>	<b>16 140</b>		<b>16 140</b>		<b>34 240</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>84 573</b>	<b>13 842</b>	<b>16.4%</b>	<b>13 842</b>	<b>16.4%</b>	<b>11 720</b>	<b>18.8%</b>	<b>18.1%</b>
National Government	72 483	13 318	18.4%	13 318	18.4%	11 694	18.9%	13.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>72 483</b>	<b>13 318</b>	<b>18.4%</b>	<b>13 318</b>	<b>18.4%</b>	<b>11 694</b>	<b>18.9%</b>	<b>13.9%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 090	523	4.3%	523	4.3%	26	4.7%	1 911.4%
<b>Capital Expenditure Functional</b>	<b>84 573</b>	<b>13 842</b>	<b>16.4%</b>	<b>13 842</b>	<b>16.4%</b>	<b>11 720</b>	<b>18.8%</b>	<b>18.1%</b>
<b>Municipal governance and administration</b>	<b>990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>-</b>	<b>(100.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	990	-	-	-	-	26	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 290</b>	<b>41.2%</b>	<b>(100.0%)</b>
Community and Social Services	300	-	-	-	-	3 290	43.1%	(100.0%)
Sport And Recreation	400	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>36 020</b>	<b>7 095</b>	<b>19.7%</b>	<b>7 095</b>	<b>19.7%</b>	<b>919</b>	<b>3.2%</b>	<b>672.1%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	36 020	7 095	19.7%	7 095	19.7%	919	3.2%	672.1%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>46 863</b>	<b>6 747</b>	<b>14.4%</b>	<b>6 747</b>	<b>14.4%</b>	<b>7 485</b>	<b>29.5%</b>	<b>(9.9%)</b>
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%	34.6%
Waste Water Management	3 025	215	7.1%	215	7.1%	3 554	67.9%	(94.0%)
Waste Management	400	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>622 605</b>	<b>77 918</b>	<b>12.5%</b>	<b>77 918</b>	<b>12.5%</b>	<b>46 668</b>	<b>8.0%</b>	<b>67.0%</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(530 046)</b>	<b>(61 386)</b>	<b>11.6%</b>	<b>(61 386)</b>	<b>11.6%</b>	<b>(33 294)</b>	<b>13 318.0%</b>	<b>84.4%</b>
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	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>92 559</b>	<b>16 532</b>	<b>17.9%</b>	<b>16 532</b>	<b>17.9%</b>	<b>13 373</b>	<b>2.3%</b>	<b>23.6%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(83 583)</b>	<b>(22 727)</b>	<b>27.2%</b>	<b>(22 727)</b>	<b>27.2%</b>	<b>(18 339)</b>	<b>29.5%</b>	<b>23.9%</b>

Capital assets	(83 583)	(22 727)	27.2%	(22 727)	27.2%	(18 339)	29.5%	23.9%
<b>Net Cash from/(used) Investing Activities</b>	<b>(83 583)</b>	<b>(22 727)</b>	<b>27.2%</b>	<b>(22 727)</b>	<b>27.2%</b>	<b>(18 339)</b>	<b>29.5%</b>	<b>23.9%</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>546</b>	<b>32</b>	<b>5.9%</b>	<b>32</b>	<b>5.9%</b>	<b>27</b>	<b>3.9%</b>	<b>20.4%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>9 522</b>	<b>(6 163)</b>	<b>(64.7%)</b>	<b>(6 163)</b>	<b>(64.7%)</b>	<b>(4 939)</b>	<b>(9%)</b>	<b>24.8%</b>
Cash/cash equivalents at the year begin:	6 037	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%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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)	-	-	-
<b>Total By Income Source</b>	<b>24 501</b>	<b>4.5%</b>	<b>14 740</b>	<b>2.7%</b>	<b>14 198</b>	<b>2.6%</b>	<b>488 617</b>	<b>90.1%</b>	<b>542 057</b>	<b>100.0%</b>	<b>(494)</b>	<b>(1%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>24 501</b>	<b>4.5%</b>	<b>14 740</b>	<b>2.7%</b>	<b>14 198</b>	<b>2.6%</b>	<b>488 617</b>	<b>90.1%</b>	<b>542 057</b>	<b>100.0%</b>	<b>(494)</b>	<b>(1%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	40 931	19.7%	26 821	12.9%	25 296	12.2%	114 350	55.1%	207 399	19.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 381	3.9%	8 828	1.1%	12 593	1.5%	785 191	93.6%	838 993	80.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>73 313</b>	<b>7.0%</b>	<b>35 649</b>	<b>3.4%</b>	<b>37 889</b>	<b>3.6%</b>	<b>899 541</b>	<b>86.0%</b>	<b>1 046 392</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 035 958</b>	<b>350 929</b>	<b>33.9%</b>	<b>350 929</b>	<b>33.9%</b>	<b>354 054</b>	<b>35.7%</b>	<b>(.9%)</b>
Property rates	113 841	29 110	25.6%	29 110	25.6%	27 690	26.4%	5.1%
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%
Interest earned - external investments	36 408	1 637	4.5%	1 637	4.5%	1 532	4.5%	6.9%
Interest earned - outstanding debtors	8 314	2 099	25.2%	2 099	25.2%	1 679	20.2%	25.0%
Dividends received	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 174 143</b>	<b>242 737</b>	<b>20.7%</b>	<b>242 737</b>	<b>20.7%</b>	<b>216 360</b>	<b>21.1%</b>	<b>12.2%</b>
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%	11.2%
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	20 832	1 042	5.0%	1 042	5.0%	751	4.3%	38.8%
Other expenditure	188 127	42 638	22.7%	42 638	22.7%	39 006	22.9%	9.3%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(138 185)</b>	<b>108 191</b>		<b>108 191</b>		<b>137 694</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	360 425	151 917	42.1%	151 917	42.1%	89 609	37.6%	69.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>222 240</b>	<b>260 108</b>		<b>260 108</b>		<b>227 303</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>222 240</b>	<b>260 108</b>		<b>260 108</b>		<b>227 303</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>222 240</b>	<b>260 108</b>		<b>260 108</b>		<b>227 303</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>222 240</b>	<b>260 108</b>		<b>260 108</b>		<b>227 303</b>		

**Part 2: Capital Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>458 536</b>	<b>112 591</b>	<b>24.6%</b>	<b>112 591</b>	<b>24.6%</b>	<b>76 279</b>	<b>23.2%</b>	<b>47.6%</b>
National Government	355 025	108 870	30.7%	108 870	30.7%	69 214	28.4%	57.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>355 025</b>	<b>108 870</b>	<b>30.7%</b>	<b>108 870</b>	<b>30.7%</b>	<b>69 214</b>	<b>28.4%</b>	<b>57.3%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	103 511	3 721	3.6%	3 721	3.6%	7 065	8.3%	(47.3%)
<b>Capital Expenditure Functional</b>	<b>458 536</b>	<b>112 591</b>	<b>24.6%</b>	<b>112 591</b>	<b>24.6%</b>	<b>76 279</b>	<b>23.2%</b>	<b>47.6%</b>
<b>Municipal governance and administration</b>	<b>6 161</b>	<b>258</b>	<b>4.2%</b>	<b>258</b>	<b>4.2%</b>	<b>26</b>	<b>5%</b>	<b>890.7%</b>
Executive and Council	456	-	-	-	-	-	-	-
Finance and administration	5 645	258	4.6%	258	4.6%	26	.6%	890.7%
Internal audit	60	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>23 828</b>	<b>6 883</b>	<b>28.9%</b>	<b>6 883</b>	<b>28.9%</b>	<b>5 296</b>	<b>18.5%</b>	<b>30.0%</b>
Community and Social Services	21 549	6 883	31.9%	6 883	31.9%	5 296	21.0%	30.0%
Sport And Recreation	200	-	-	-	-	-	-	-
Public Safety	1 273	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	806	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>76 316</b>	<b>44 289</b>	<b>58.0%</b>	<b>44 289</b>	<b>58.0%</b>	<b>34 424</b>	<b>41.3%</b>	<b>28.7%</b>
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	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>349 580</b>	<b>61 160</b>	<b>17.5%</b>	<b>61 160</b>	<b>17.5%</b>	<b>36 533</b>	<b>17.2%</b>	<b>67.4%</b>
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	-	-	-	-	-	-	-
<b>Other</b>	<b>2 650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 394 994</b>	<b>549 315</b>	<b>39.4%</b>	<b>549 315</b>	<b>39.4%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(976 961)</b>	<b>(120 434)</b>	<b>12.3%</b>	<b>(120 434)</b>	<b>12.3%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Suppliers and employees	(976 408)	(120 434)	12.3%	(120 434)	12.3%	-	-	(100.0%)
Finance charges	(553)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>418 033</b>	<b>428 880</b>	<b>102.6%</b>	<b>428 880</b>	<b>102.6%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(458 536)</b>	<b>(112 591)</b>	<b>24.6%</b>	<b>(112 591)</b>	<b>24.6%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>

Capital assets	(458 536)	(112 591)	24.6%	(112 591)	24.6%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(458 536)</b>	<b>(112 591)</b>	<b>24.6%</b>	<b>(112 591)</b>	<b>24.6%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>123</b>	<b>(416)</b>	<b>(338.1%)</b>	<b>(416)</b>	<b>(338.1%)</b>	<b>141</b>	<b>(3.7%)</b>	<b>(395.1%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(40 380)</b>	<b>315 873</b>	<b>(782.3%)</b>	<b>315 873</b>	<b>(782.3%)</b>	<b>141</b>	<b>.3%</b>	<b>223 709.3%</b>
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 637	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%	-	-	-	-
<b>Total By Income Source</b>	<b>26 225</b>	<b>17.6%</b>	<b>5 966</b>	<b>4.0%</b>	<b>5 183</b>	<b>3.5%</b>	<b>111 672</b>	<b>74.9%</b>	<b>149 046</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>26 225</b>	<b>17.6%</b>	<b>5 966</b>	<b>4.0%</b>	<b>5 183</b>	<b>3.5%</b>	<b>111 672</b>	<b>74.9%</b>	<b>149 046</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>19 288</b>	<b>97.6%</b>	<b>453</b>	<b>2.3%</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>.1%</b>	<b>19 753</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2021/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 571 370</b>	<b>446 042</b>	<b>28.4%</b>	<b>446 042</b>	<b>28.4%</b>	<b>452 543</b>	<b>28.8%</b>	<b>(1.4%)</b>
Property rates	243 458	61 038	25.1%	61 038	25.1%	60 468	22.1%	9%
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	5 139	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	4.7%	617	4.7%	45	0.3%	1 272.0%
Transfers and subsidies	891 974	369 756	41.5%	369 756	41.5%	381 980	37.2%	(3.2%)
Other revenue	218 980	1 330	0.6%	1 330	0.6%	893	20.7%	49.0%
Gains	2 000	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 285 739</b>	<b>196 070</b>	<b>15.2%</b>	<b>196 070</b>	<b>15.2%</b>	<b>146 196</b>	<b>10.6%</b>	<b>34.1%</b>
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	0.1%	27	0.1%	89	0.4%	(70.1%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	18 090	317	1.8%	317	1.8%	1 701	2.9%	(81.4%)
Contracted services	132 207	43 017	32.5%	43 017	32.5%	24 765	11.1%	73.7%
Transfers and subsidies	4 000	71	1.8%	71	1.8%	91	1.8%	(21.9%)
Other expenditure	120 569	40 648	33.7%	40 648	33.7%	28 028	14.8%	45.0%
Losses	-	(664)	-	(664)	-	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>285 631</b>	<b>249 972</b>		<b>249 972</b>		<b>306 347</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	456 689	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	194	-	194	-	-	-	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>742 320</b>	<b>250 167</b>		<b>250 167</b>		<b>306 347</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>742 320</b>	<b>250 167</b>		<b>250 167</b>		<b>306 347</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>742 320</b>	<b>250 167</b>		<b>250 167</b>		<b>306 347</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>742 320</b>	<b>250 167</b>		<b>250 167</b>		<b>306 347</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2021/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>742 320</b>	<b>41 617</b>	<b>5.6%</b>	<b>41 617</b>	<b>5.6%</b>	<b>37 094</b>	<b>5.6%</b>	<b>12.2%</b>
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,HH)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>454 970</b>	<b>(85 849)</b>	<b>(18.9%)</b>	<b>(85 849)</b>	<b>(18.9%)</b>	<b>21 827</b>	<b>5.1%</b>	<b>(493.3%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	287 350	127 466	44.4%	127 466	44.4%	15 267	6.5%	734.9%
<b>Capital Expenditure Functional</b>	<b>742 320</b>	<b>41 617</b>	<b>5.6%</b>	<b>41 617</b>	<b>5.6%</b>	<b>37 094</b>	<b>5.6%</b>	<b>12.2%</b>
<b>Municipal governance and administration</b>	<b>54 150</b>	<b>(5 945)</b>	<b>(11.0%)</b>	<b>(5 945)</b>	<b>(11.0%)</b>	<b>48</b>	<b>0.1%</b>	<b>(12 383.9%)</b>
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	0.0%	(29 363.4%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>106 760</b>	<b>4 733</b>	<b>4.4%</b>	<b>4 733</b>	<b>4.4%</b>	<b>1 009</b>	<b>1.9%</b>	<b>369.2%</b>
Community and Social Services	3 500	656	18.7%	656	18.7%	2	0.0%	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	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>144 900</b>	<b>44 176</b>	<b>30.5%</b>	<b>44 176</b>	<b>30.5%</b>	<b>24 853</b>	<b>17.0%</b>	<b>77.7%</b>
Planning and Development	32 000	241	0.8%	241	0.8%	38	0.1%	528.1%
Road Transport	112 900	43 935	38.9%	43 935	38.9%	24 815	20.1%	77.1%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>436 510</b>	<b>(1 348)</b>	<b>(0.3%)</b>	<b>(1 348)</b>	<b>(0.3%)</b>	<b>11 184</b>	<b>2.8%</b>	<b>(112.0%)</b>
Energy sources	19 000	7 182	37.8%	7 182	37.8%	2	0.0%	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	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22					2020/21		Q1 of 2021/21 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 641 569</b>	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 053 828)</b>	-	-	-	-	-	-	-
Suppliers and employees	(1 029 828)	-	-	-	-	-	-	-
Finance charges	(20 000)	-	-	-	-	-	-	-
Transfers and grants	(4 000)	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>587 741</b>	-	-	-	-	-	-	-
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>502</b>	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(742 320)</b>	-	-	-	-	-	-	-

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

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>55 345</b>	<b>2.7%</b>	<b>84</b>	<b>-</b>	<b>31 396</b>	<b>1.5%</b>	<b>1 960 021</b>	<b>95.8%</b>	<b>2 046 847</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>55 345</b>	<b>2.7%</b>	<b>84</b>	<b>-</b>	<b>31 396</b>	<b>1.5%</b>	<b>1 960 021</b>	<b>95.8%</b>	<b>2 046 847</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	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%
<b>Total</b>	<b>(27 500)</b>	<b>(26.1%)</b>	<b>(7 242)</b>	<b>(6.9%)</b>	<b>(20 621)</b>	<b>(19.6%)</b>	<b>160 629</b>	<b>152.6%</b>	<b>105 266</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2021/22 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>3 474 234</b>	<b>977 272</b>	<b>28.1%</b>	<b>977 272</b>	<b>28.1%</b>	<b>931 811</b>	<b>29.0%</b>	<b>4.9%</b>
Property rates	742 956	182 358	24.5%	182 358	24.5%	182 049	26.7%	-2%
Service charges - electricity revenue	1 362 145	342 271	25.1%	342 271	25.1%	296 632	25.0%	15.4%
Service charges - water revenue	123 151	27 540	22.4%	27 540	22.4%	27 299	23.1%	9%
Service charges - sanitation revenue	25 259	6 045	23.9%	6 045	23.9%	5 863	23.2%	3.1%
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%	3.4%
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%	16.9%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 353 878</b>	<b>851 497</b>	<b>25.4%</b>	<b>851 497</b>	<b>25.4%</b>	<b>642 405</b>	<b>17.8%</b>	<b>32.5%</b>
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%	24.3%
Other Materials	96 495	9 291	9.6%	9 291	9.6%	9 234	10.3%	6%
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%	468.9%
Other expenditure	124 664	43 799	35.1%	43 799	35.1%	47 184	29.1%	(7.2%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>120 355</b>	<b>125 775</b>		<b>125 775</b>		<b>289 407</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	499 135	52 177	10.5%	52 177	10.5%	50 622	13.8%	3.1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>619 490</b>	<b>177 952</b>		<b>177 952</b>		<b>340 029</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>619 490</b>	<b>177 952</b>		<b>177 952</b>		<b>340 029</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>619 490</b>	<b>177 952</b>		<b>177 952</b>		<b>340 029</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>619 490</b>	<b>177 952</b>		<b>177 952</b>		<b>340 029</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22					2020/21		Q1 of 2021/22 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>617 205</b>	<b>55 154</b>	<b>8.9%</b>	<b>55 154</b>	<b>8.9%</b>	<b>45 243</b>	<b>11.0%</b>	<b>21.9%</b>
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,HH,F	6 000	4 280	71.3%	4 280	71.3%	3 991	63.3%	7.2%
<b>Transfers recognised - capital</b>	<b>499 135</b>	<b>52 177</b>	<b>10.5%</b>	<b>52 177</b>	<b>10.5%</b>	<b>44 019</b>	<b>12.0%</b>	<b>18.5%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	118 070	2 977	2.5%	2 977	2.5%	1 224	2.9%	143.3%
<b>Capital Expenditure Functional</b>	<b>617 205</b>	<b>55 154</b>	<b>8.9%</b>	<b>55 154</b>	<b>8.9%</b>	<b>45 243</b>	<b>11.0%</b>	<b>21.9%</b>
<b>Municipal governance and administration</b>	<b>15 970</b>	<b>665</b>	<b>4.2%</b>	<b>665</b>	<b>4.2%</b>	<b>791</b>	<b>14.4%</b>	<b>(15.9%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	15 970	665	4.2%	665	4.2%	791	14.4%	(15.9%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>19 150</b>	<b>2 119</b>	<b>11.1%</b>	<b>2 119</b>	<b>11.1%</b>	<b>3 672</b>	<b>12.2%</b>	<b>(42.3%)</b>
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	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>293 379</b>	<b>27 141</b>	<b>9.3%</b>	<b>27 141</b>	<b>9.3%</b>	<b>18 293</b>	<b>8.2%</b>	<b>48.4%</b>
Planning and Development	99 350	7 485	7.5%	7 485	7.5%	4 648	4.6%	61.0%
Road Transport	194 029	19 656	10.1%	19 656	10.1%	13 645	11.2%	44.1%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>288 706</b>	<b>25 228</b>	<b>8.7%</b>	<b>25 228</b>	<b>8.7%</b>	<b>22 487</b>	<b>14.8%</b>	<b>12.2%</b>
Energy sources	123 206	16 459	13.4%	16 459	13.4%	12 396	24.9%	32.8%
Water Management	125 100	4 180	3.3%	4 180	3.3%	4 866	6.8%	(14.1%)
Waste Water Management	40 200	4 589	11.4%	4 589	11.4%	5 224	17.4%	(12.2%)
Waste Management	200	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22					2020/21		Q1 of 2021/22 to Q1 of 2021/22
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>3 840 038</b>	<b>1 090 478</b>	<b>28.4%</b>	<b>1 090 478</b>	<b>28.4%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(3 109 162)</b>	<b>(1 633 021)</b>	<b>52.5%</b>	<b>(1 633 021)</b>	<b>52.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
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	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>730 876</b>	<b>(542 543)</b>	<b>(74.2%)</b>	<b>(542 543)</b>	<b>(74.2%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>2 175</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>(17)</b>	<b>(7%)</b>	<b>(106.1%)</b>
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	-	-	-	-	-	-	-
<b>Payments</b>	<b>(617 205)</b>	<b>(55 154)</b>	<b>8.9%</b>	<b>(55 154)</b>	<b>8.9%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>

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

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	11 168	18.3%	-	-	8 030	13.1%	41 904	68.6%	61 102	10.4%	-	-	-	-
Trades 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%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 786	19.8%	1	-	6 364	11.7%	37 187	68.4%	54 338	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	177	8.7%	-	-	121	5.9%	1 744	85.4%	2 042	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	2 256	4.5%	0	-	1 900	3.8%	45 851	91.7%	50 007	8.5%	-	-	-	-
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%	-	-	-	-
<b>Total By Income Source</b>	<b>163 933</b>	<b>27.9%</b>	<b>572</b>	<b>.1%</b>	<b>63 466</b>	<b>10.8%</b>	<b>359 471</b>	<b>61.2%</b>	<b>587 442</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
Other	1 050	21.5%	2	-	602	12.3%	3 222	66.1%	4 876	.8%	-	-	-	-
<b>Total By Customer Group</b>	<b>163 933</b>	<b>27.9%</b>	<b>572</b>	<b>.1%</b>	<b>63 466</b>	<b>10.8%</b>	<b>359 471</b>	<b>61.2%</b>	<b>587 442</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	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%
<b>Total</b>	<b>100 201</b>	<b>6.8%</b>	<b>148 551</b>	<b>10.1%</b>	<b>142 818</b>	<b>9.7%</b>	<b>1 074 780</b>	<b>73.3%</b>	<b>1 466 350</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	292 160	117 957	40.4%	117 957	40.4%	121 440	43.4%	(2.9%)
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%	576.1%
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%	4.3%
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%)
<b>Operating Expenditure</b>	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%	4.8%
Remuneration of councillors	16 726	4 081	24.4%	4 081	24.4%	4 134	23.2%	(1.3%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 484	3 051	26.6%	3 051	26.6%	2 533	31.1%	20.5%
Finance charges	13 679	0	-	0	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	1 133	322	28.4%	322	28.4%	243	8.9%	32.3%
Contracted services	25 024	6 954	27.8%	6 954	27.8%	8 884	39.7%	(21.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	36 379	7 195	19.8%	7 195	19.8%	6 698	13.9%	7.4%
Losses	-	-	-	-	-	0	-	(100.0%)
<b>Surplus/(Deficit)</b>	13 372	58 788		58 788		63 100		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	2 403	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	15 775	58 788		58 788		63 100		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	15 775	58 788		58 788		63 100		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	15 775	58 788		58 788		63 100		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	15 775	58 788		58 788		63 100		

**Part 2: Capital Revenue and Expenditure**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	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,HH,F	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	2 403	-	-	-	-	318	13.4%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 200	3 758	20.6%	3 758	20.6%	136	0.9%	2 667.5%
<b>Capital Expenditure Functional</b>	20 603	3 758	18.2%	3 758	18.2%	454	2.6%	727.6%
<b>Municipal governance and administration</b>	6 150	28	0.5%	28	0.5%	40	0.9%	(29.1%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 150	28	0.5%	28	0.5%	40	0.9%	(29.1%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	10 053	133	1.3%	133	1.3%	318	3.4%	(58.2%)
Planning and Development	2 000	133	6.7%	133	6.7%	-	-	(100.0%)
Road Transport	8 053	-	-	-	-	318	3.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	4 400	3 597	81.7%	3 597	81.7%	96	1.0%	3 642.7%
Energy sources	-	-	-	-	-	-	-	-
Water Management	3 000	1 646	54.9%	1 646	54.9%	96	1.4%	1 612.5%
Waste Water Management	1 400	1 951	139.4%	1 951	139.4%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	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	-	-	-	-	-	-	-
<b>Payments</b>	(267 180)	(79 752)	29.8%	(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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	16 883	427 313	2 531.0%	427 313	2 531.0%	-	-	(100.0%)
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	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%)
<b>Payments</b>	(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%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(14 214)</b>	<b>(3 364)</b>	<b>23.7%</b>	<b>(3 364)</b>	<b>23.7%</b>	-	-	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>								
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	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(100.0%)</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>2 669</b>	<b>423 949</b>	<b>15 882.2%</b>	<b>423 949</b>	<b>15 882.2%</b>	<b>1</b>	<b>-</b>	<b>56 526 442.7%</b>
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%	491.6%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
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%
<b>Total</b>	<b>2 334</b>	<b>31.7%</b>	<b>1 361</b>	<b>18.5%</b>	<b>3 659</b>	<b>49.8%</b>	<b>-</b>	<b>-</b>	<b>7 354</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.