

**AGGREGATED INFORMATION FOR SECONDARY CITIES
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	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	
Operating Revenue and Expenditure								
Operating Revenue	64 475 253	17 418 719	27.0%	17 418 719	27.0%	21 324 808	35.6%	(18.3%)
Property rates	10 341 929	2 809 652	27.2%	2 809 652	27.2%	3 709 505	38.0%	(24.3%)
Service charges - electricity revenue	25 083 483	6 734 333	26.8%	6 734 333	26.8%	7 494 939	33.4%	(10.1%)
Service charges - water revenue	7 109 886	1 648 935	23.2%	1 648 935	23.2%	3 143 996	46.8%	(47.6%)
Service charges - sanitation revenue	2 765 928	675 354	24.4%	675 354	24.4%	752 013	27.9%	(10.2%)
Service charges - refuse revenue	2 235 625	590 695	26.4%	590 695	26.4%	630 321	29.7%	(6.3%)
Rental of facilities and equipment	260 466	38 063	14.6%	38 063	14.6%	70 731	33.9%	(46.2%)
Interest earned - external investments	316 379	46 663	14.7%	46 663	14.7%	53 652	14.8%	(13.0%)
Interest earned - outstanding debtors	2 483 994	547 140	22.0%	547 140	22.0%	769 933	31.8%	(28.9%)
Dividends received	308	661	214.9%	661	214.9%	2 323	4 962.9%	(71.5%)
Fines, penalties and forfeits	1 039 886	35 145	3.4%	35 145	3.4%	26 798	2.9%	31.1%
Licences and permits	86 043	21 160	24.6%	21 160	24.6%	14 970	16.8%	41.3%
Agency services	283 478	113 273	40.0%	113 273	40.0%	79 825	36.9%	41.9%
Transfers and subsidies	10 787 569	3 904 440	36.2%	3 904 440	36.2%	4 255 856	40.1%	(8.3%)
Other revenue	1 530 948	153 844	10.0%	153 844	10.0%	241 239	20.5%	(36.2%)
Gains	149 330	99 360	66.5%	99 360	66.5%	78 707	81.2%	26.2%
Operating Expenditure	65 246 141	17 823 244	27.3%	17 823 244	27.3%	16 439 538	26.9%	8.4%
Employee related costs	16 309 819	3 437 756	21.1%	3 437 756	21.1%	4 410 376	28.1%	(22.1%)
Remuneration of councillors	737 342	160 328	21.7%	160 328	21.7%	198 816	27.6%	(19.4%)
Debt impairment	6 768 616	5 344 926	79.0%	5 344 926	79.0%	777 931	11.8%	587.1%
Depreciation and asset impairment	5 743 118	724 654	12.6%	724 654	12.6%	879 768	14.5%	(17.6%)
Finance charges	1 403 988	142 626	10.2%	142 626	10.2%	143 934	9.3%	(.9%)
Bulk purchases	18 157 472	5 037 353	27.7%	5 037 353	27.7%	6 089 528	39.4%	(17.3%)
Other Materials	5 578 756	1 072 736	19.2%	1 072 736	19.2%	1 684 681	29.9%	(36.3%)
Contracted services	6 762 332	1 088 300	16.1%	1 088 300	16.1%	1 358 380	23.0%	(19.9%)
Transfers and subsidies	268 734	64 086	23.8%	64 086	23.8%	71 717	40.2%	(10.6%)
Other expenditure	3 258 203	701 727	21.5%	701 727	21.5%	725 640	22.3%	(3.3%)
Losses	257 760	48 753	18.9%	48 753	18.9%	98 768	911.7%	(50.6%)
Surplus/(Deficit)	(770 887)	(404 525)		(404 525)		4 885 270		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di)	4 540 880	345 856	7.6%	345 856	7.6%	834 232	18.7%	(58.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	21 887	8 516	38.9%	8 516	38.9%	91 542	101.8%	(90.7%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	1 423	7.8%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	3 791 880	(50 153)		(50 153)		5 812 467		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 791 880	(50 153)		(50 153)		5 812 467		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 791 880	(50 153)		(50 153)		5 812 467		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 791 880	(50 153)		(50 153)		5 812 467		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	7 529 142	703 851	9.3%	703 851	9.3%	1 872 777	26.8%	(62.4%)
National Government	4 221 431	522 728	12.4%	522 728	12.4%	1 539 974	37.4%	(66.1%)
Provincial Government	174 072	14 049	8.1%	14 049	8.1%	21 642	8.2%	(35.1%)
District Municipality	16 750	-	-	-	-	6 784	34.0%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	9 648	4 734	49.1%	4 734	49.1%	23 977	40.5%	(80.3%)
Transfers recognised - capital	4 421 901	541 511	12.2%	541 511	12.2%	1 592 377	35.7%	(66.0%)
Borrowing	888 896	81 534	9.2%	81 534	9.2%	137 077	12.2%	(40.5%)
Internally generated funds	2 218 344	80 805	3.6%	80 805	3.6%	143 323	10.2%	(43.6%)
Capital Expenditure Functional	7 529 432	768 622	10.2%	768 622	10.2%	2 168 988	30.2%	(64.6%)
Municipal governance and administration	493 812	28 327	5.7%	28 327	5.7%	139 310	30.8%	(79.7%)
Executive and Council	93 669	9 872	10.5%	9 872	10.5%	17 382	27.6%	(43.2%)
Finance and administration	398 736	18 455	4.6%	18 455	4.6%	121 764	31.3%	(84.8%)
Internal audit	1 407	-	-	-	-	164	42.5%	(100.0%)
Community and Public Safety	709 747	56 532	8.0%	56 532	8.0%	180 286	24.9%	(68.6%)
Community and Social Services	257 551	13 466	5.2%	13 466	5.2%	43 771	28.4%	(69.2%)
Sport And Recreation	237 748	36 814	15.5%	36 814	15.5%	58 961	25.6%	(37.6%)
Public Safety	92 781	1 863	2.0%	1 863	2.0%	14 851	39.3%	(87.5%)
Housing	111 795	3 865	3.5%	3 865	3.5%	58 031	20.2%	(93.3%)
Health	9 872	524	5.3%	524	5.3%	4 673	31.3%	(88.8%)
Economic and Environmental Services	2 284 375	315 538	13.8%	315 538	13.8%	880 995	41.3%	(64.2%)
Planning and Development	547 511	15 238	2.8%	15 238	2.8%	84 151	17.9%	(81.9%)
Road Transport	1 719 077	299 950	17.4%	299 950	17.4%	794 224	47.9%	(62.2%)
Environmental Protection	17 786	350	2.0%	350	2.0%	2 620	62.8%	(86.7%)
Trading Services	4 006 121	364 714	9.1%	364 714	9.1%	955 282	24.8%	(61.8%)
Energy sources	1 334 840	69 419	5.2%	69 419	5.2%	219 052	25.3%	(68.3%)
Water Management	1 469 922	171 060	11.6%	171 060	11.6%	383 978	25.2%	(55.5%)
Waste Water Management	1 045 726	119 783	11.5%	119 783	11.5%	282 221	22.9%	(57.6%)
Waste Management	155 633	4 451	2.9%	4 451	2.9%	70 030	30.7%	(93.6%)
Other	35 378	3 511	9.9%	3 511	9.9%	13 115	55.9%	(73.2%)

Part 3: Cash Receipts and Payments

R thousands	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	
Cash Flow from Operating Activities								
Receipts	55 853 071	15 106 187	27.0%	15 106 187	27.0%	13 546 053	54.2%	11.5%
Property rates	7 648 542	2 573 399	33.6%	2 573 399	33.6%	3 559 972	60.3%	(27.7%)
Service charges	27 707 743	5 260 364	19.0%	5 260 364	19.0%	3 442 227	16.1%	52.8%
Other revenue	8 529 617	4 142 494	48.6%	4 142 494	48.6%	4 754 194	(62.7%)	(12.9%)
Transfers and Subsidies - Operational	7 543 375	1 679 021	22.3%	1 679 021	22.3%	1 141 898	34.3%	47.0%
Transfers and Subsidies - Capital	4 330 955	1 446 895	33.4%	1 446 895	33.4%	645 226	33.7%	124.2%
Interest	92 794	3 995	4.3%	3 995	4.3%	2 537	5.8%	57.5%
Dividends	46	18	40.1%	18	40.1%	-	-	(100.0%)
Payments	(42 346 441)	(8 865 408)	20.9%	(8 865 408)	20.9%	(2 203 227)	12.0%	302.4%
Suppliers and employees	(41 563 093)	(8 845 408)	21.3%	(8 845 408)	21.3%	(2 203 227)	12.3%	301.5%
Finance charges	(686 336)	-	-	-	-	-	-	-
Transfers and grants	(97 013)	(20 000)	20.6%	(20 000)	20.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	13 506 630	6 240 779	46.2%	6 240 779	46.2%	11 342 826	169.3%	(45.0%)
Cash Flow from Investing Activities								
Receipts	60 727	36 690	60.4%	36 690	60.4%	(8 378)	(1.0%)	(537.9%)
Proceeds on disposal of PPE	107 083	12	-	12	-	538	.5%	(97.9%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(59 640)	3 678	(6.2%)	3 678	(6.2%)	21	-	17 650.7%
Decrease (increase) in non-current investments	13 284	33 001	248.4%	33 001	248.4%	(8 937)	2 084.3%	(469.3%)
Payments	(6 344 811)	(572 853)	9.0%	(572 853)	9.0%	(371 584)	8.7%	54.2%
Capital assets	(6 344 811)	(572 853)	9.0%	(572 853)	9.0%	(371 584)	8.7%	54.2%
Net Cash from/(used) Investing Activities	(6 284 083)	(536 163)	8.5%	(536 163)	8.5%	(379 962)	11.1%	41.1%
Cash Flow from Financing Activities								
Receipts	537 356	(29 029)	(5.4%)	(29 029)	(5.4%)	185 502	30.2%	(115.6%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	499 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	38 356	(29 029)	(75.7%)	(29 029)	(75.7%)	185 502	(218.8%)	(115.6%)
Payments	(186 493)	-	-	-	-	-	-	-
Repayment of borrowing	(186 493)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	350 863	(29 029)	(8.3%)	(29 029)	(8.3%)	185 502	28.3%	(115.6%)
Net Increase/(Decrease) in cash held	7 573 409	5 675 588	74.9%	5 675 588	74.9%	11 148 366	284.4%	(49.1%)
Cash/cash equivalents at the year begin:	4 266 988	1 363 817	32.0%	1 363 817	32.0%	(272 635)	(16.3%)	(600.2%)
Cash/cash equivalents at the year end:	11 840 398	7 481 540	63.2%	7 481 540	63.2%	11 792 541	211.0%	(36.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	747 887	5.6%	301 999	2.3%	301 363	2.2%	12 045 082	89.9%	13 396 331	26.5%	3 167 297	23.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	693 542	14.6%	337 572	7.1%	188 832	4.0%	3 526 286	74.3%	4 746 232	9.4%	278 629	5.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	741 019	10.7%	362 753	5.2%	260 054	3.8%	5 565 529	80.3%	6 929 355	13.7%	1 338 546	19.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	217 275	5.2%	102 689	2.4%	91 177	2.2%	3 804 292	90.2%	4 215 433	8.3%	542 647	12.9%	-	-
Receivables from Exchange Transactions - Waste Management	192 832	5.2%	86 566	2.3%	83 696	2.3%	3 345 503	90.2%	3 708 597	7.3%	308 507	8.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8 376	3.0%	3 930	1.4%	4 842	1.7%	265 663	93.9%	282 812	.6%	92 629	32.8%	-	-
Interest on Arrear Debtor Accounts	258 979	3.2%	141 668	1.7%	175 715	2.2%	7 569 567	92.9%	8 145 930	16.1%	1 130 920	13.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	220 136	2.4%	465 743	5.1%	334 919	3.7%	8 151 763	88.9%	9 172 561	18.1%	622 384	6.8%	-	-
Total By Income Source	3 080 046	6.1%	1 802 922	3.6%	1 440 597	2.8%	44 273 686	87.5%	50 597 252	100.0%	7 481 559	14.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	382 763	14.5%	224 413	8.5%	144 335	5.5%	1 896 599	71.6%	2 648 110	5.2%	291 651	11.0%	-	-
Commercial	2 023 506	15.7%	567 903	4.4%	436 466	3.4%	9 890 091	76.6%	12 917 965	25.5%	675 001	5.2%	-	-
Households	1 575 522	4.6%	894 970	2.6%	849 707	2.5%	30 961 177	90.3%	34 281 376	67.8%	6 125 489	17.9%	-	-
Other	(901 745)	(120.3%)	115 637	15.4%	10 090	1.3%	1 525 819	203.5%	749 801	1.5%	389 419	51.9%	-	-
Total By Customer Group	3 080 046	6.1%	1 802 922	3.6%	1 440 597	2.8%	44 273 686	87.5%	50 597 252	100.0%	7 481 559	14.8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 079 278	12.8%	899 898	5.5%	636 886	3.9%	12 639 290	77.8%	16 255 352	54.1%
Bulk Water	433 006	5.2%	234 732	2.8%	248 055	3.0%	7 485 973	89.1%	8 401 767	28.0%
PAYE deductions	60 696	84.7%	10 916	15.2%	5	-	16	-	71 632	.2%
VAT (output less input)	220 995	100.0%	-	-	-	-	-	-	220 995	.7%
Pensions / Retirement	43 300	64.4%	12 042	17.9%	11 913	17.7%	-	-	67 256	.2%
Loan repayments	4 351	17.1%	-	-	-	-	21 151	82.9%	25 501	.1%
Trade Creditors	894 364	20.2%	194 226	4.4%	76 098	1.7%	3 257 801	73.7%	4 422 489	14.7%
Auditor-General	4 209	21.0%	777	3.9%	32	.2%	15 065	75.0%	20 083	.1%
Other	298 675	53.6%	8 166	1.5%	(82)	-	250 330	44.9%	557 089	1.9%
Total	4 038 874	13.4%	1 360 757	4.5%	972 907	3.2%	23 669 625	78.8%	30 042 164	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
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	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	
Operating Revenue and Expenditure								
Operating Revenue	3 527 317	822 442	23.3%	822 442	23.3%	799 779	27.0%	2.8%
Property rates	423 255	139 919	33.1%	139 919	33.1%	87 352	21.9%	60.2%
Service charges - electricity revenue	890 363	208 066	23.4%	208 066	23.4%	196 001	25.2%	6.2%
Service charges - water revenue	403 578	99 954	24.8%	99 954	24.8%	101 155	26.6%	(1.2%)
Service charges - sanitation revenue	175 323	44 284	25.3%	44 284	25.3%	41 140	24.9%	7.6%
Service charges - refuse revenue	117 249	26 677	22.8%	26 677	22.8%	25 105	22.7%	6.3%
Rental of facilities and equipment	25 083	4 937	19.7%	4 937	19.7%	4 325	18.3%	14.1%
Interest earned - external investments	4 334	146	3.4%	146	3.4%	444	10.8%	(67.2%)
Interest earned - outstanding debtors	229 018	57 276	25.0%	57 276	25.0%	47 820	22.1%	19.8%
Dividends received	24	18	75.9%	18	75.9%	10	42.9%	87.5%
Fines, penalties and forfeits	25 173	351	1.4%	351	1.4%	253	1.1%	38.7%
Licences and permits	-	14	-	14	-	24	-	(41.7%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	567 659	237 839	41.9%	237 839	41.9%	248 216	45.2%	(4.2%)
Other revenue	606 258	2 961	.5%	2 961	.5%	47 936	18.9%	(93.8%)
Gains	60 000	-	-	-	-	-	-	-
Operating Expenditure	3 499 848	260 397	7.4%	260 397	7.4%	364 360	12.3%	(28.5%)
Employee related costs	886 220	201 336	22.7%	201 336	22.7%	193 017	23.1%	4.3%
Remuneration of councillors	38 105	6 896	18.1%	6 896	18.1%	7 272	20.2%	(5.2%)
Debt impairment	529 098	1 539	.3%	1 539	.3%	649	.3%	137.2%
Depreciation and asset impairment	170 673	-	-	-	-	-	-	-
Finance charges	204 412	1 036	.5%	1 036	.5%	283	.1%	266.1%
Bulk purchases	516 350	(59 485)	(11.5%)	(59 485)	(11.5%)	2 289	.5%	(2 699.2%)
Other Materials	742 282	(8 489)	(1.1%)	(8 489)	(1.1%)	19 536	2.5%	(143.5%)
Contracted services	129 171	37 176	28.8%	37 176	28.8%	58 979	30.9%	(37.0%)
Transfers and subsidies	781	232	29.8%	232	29.8%	281	37.5%	(17.3%)
Other expenditure	282 758	80 155	28.3%	80 155	28.3%	82 055	52.6%	(2.3%)
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 469	562 045		562 045		435 419		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	158 069	42 525	26.9%	42 525	26.9%	37 725	24.6%	12.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	185 538	604 570		604 570		473 144		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	185 538	604 570		604 570		473 144		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	185 538	604 570		604 570		473 144		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	185 538	604 570		604 570		473 144		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	157 833	7 460	4.7%	7 460	4.7%	26 100	17.0%	(71.4%)
National Government	157 833	7 460	4.7%	7 460	4.7%	23 859	15.6%	(68.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH	-	-	-	-	-	-	-	-
Transfers recognised - capital	157 833	7 460	4.7%	7 460	4.7%	23 859	15.6%	(68.7%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	2 241	-	(100.0%)
Capital Expenditure Functional	157 833	7 460	4.7%	7 460	4.7%	26 100	17.0%	(71.4%)
Municipal governance and administration	-	-	-	-	-	2 241	-	(100.0%)
Executive and Council	-	-	-	-	-	2 241	-	(100.0%)
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	3 010	13.9%	(100.0%)
Community and Social Services	-	-	-	-	-	1 388	96.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	1 621	8.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 591	1 404	8.5%	1 404	8.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	16 591	1 404	8.5%	1 404	8.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	141 241	6 056	4.3%	6 056	4.3%	20 849	15.9%	(71.0%)
Energy sources	5 269	576	10.9%	576	10.9%	1 050	11.6%	(45.2%)
Water Management	26 556	(93)	(.3%)	(93)	(.3%)	1 285	8.2%	(107.2%)
Waste Water Management	109 417	5 572	5.1%	5 572	5.1%	18 513	19.5%	(69.9%)
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	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	
Cash Flow from Operating Activities								
Receipts	334 604	243 941	72.9%	243 941	72.9%	-	-	(100.0%)
Property rates	(380 930)	78 693	(20.7%)	78 693	(20.7%)	-	-	(100.0%)
Service charges	(1 161 895)	311 187	(26.8%)	311 187	(26.8%)	-	-	(100.0%)
Other revenue	2 603 133	(146 103)	(5.6%)	(146 103)	(5.6%)	-	-	(100.0%)
Transfers and Subsidies - Operational	(567 659)	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	(158 069)	-	-	-	-	-	-	-
Interest	-	146	-	146	-	-	-	(100.0%)
Dividends	24	18	75.9%	18	75.9%	-	-	(100.0%)
Payments	(2 208 588)	(534 104)	24.2%	(534 104)	24.2%	-	-	(100.0%)
Suppliers and employees	(2 208 588)	(534 104)	24.2%	(534 104)	24.2%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 873 984)	(290 164)	15.5%	(290 164)	15.5%	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	59 258	62	.1%	62	.1%	-	-	(100.0%)
Proceeds on disposal of PPE	60 000	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(438)	36	(8.3%)	36	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(305)	25	(8.3%)	25	(8.3%)	-	-	(100.0%)
Payments	-	(7 460)	-	(7 460)	-	-	-	(100.0%)

Capital assets	-	(7 460)	-	(7 460)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	59 258	(7 398)	(12.5%)	(7 398)	(12.5%)	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	64 824	(6 949)	(10.7%)	(6 949)	(10.7%)	12	.1%	(57 588.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	64 824	(6 949)	(10.7%)	(6 949)	(10.7%)	12	.1%	(57 588.3%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	64 824	(6 949)	(10.7%)	(6 949)	(10.7%)	12	.1%	(57 588.3%)
Net Increase/(Decrease) in cash held	(1 749 902)	(304 510)	17.4%	(304 510)	17.4%	12	-	(2 519 214.0%)
Cash/cash equivalents at the year begin:	-	(37 081)	-	(37 081)	-	57 932	-	(164.0%)
Cash/cash equivalents at the year end:	(1 749 902)	(241 692)	13.8%	(241 692)	13.8%	58 812	(2.2%)	(511.0%)

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	46 492	2.9%	37 341	2.3%	30 596	1.9%	1 484 269	92.8%	1 598 699	32.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 874	21.3%	24 599	5.8%	11 860	2.8%	295 794	70.1%	422 127	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 439	9.7%	19 458	4.2%	9 161	2.0%	394 361	84.2%	468 419	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 343	2.4%	13 925	2.1%	11 914	1.8%	634 928	93.8%	677 109	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 916	2.3%	8 172	1.9%	7 022	1.6%	401 387	94.1%	426 497	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 387	1.3%	1 380	1.3%	1 319	1.2%	103 723	96.2%	107 809	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	19 381	1.6%	18 596	1.6%	18 265	1.5%	1 143 148	95.3%	1 199 390	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 147	(4.5%)	208	(.8%)	217	(.9%)	(26 859)	106.2%	(25 287)	(.5%)	-	-	-	-
Total By Income Source	229 979	4.7%	123 679	2.5%	90 354	1.9%	4 430 750	90.9%	4 874 763	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	26 691	26.3%	9 980	9.8%	4 429	4.4%	60 280	59.5%	101 381	2.1%	-	-	-	-
Commercial	83 888	8.6%	25 107	2.6%	18 091	1.9%	850 764	87.0%	977 851	20.1%	-	-	-	-
Households	119 400	3.1%	88 591	2.3%	67 834	1.8%	3 519 706	92.7%	3 795 532	77.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	229 979	4.7%	123 679	2.5%	90 354	1.9%	4 430 750	90.9%	4 874 763	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	52 730	1.3%	-	-	103 789	2.5%	4 041 280	96.3%	4 197 800	43.1%
Bulk Water	55 841	1.0%	58 025	1.1%	64 997	1.2%	5 186 482	96.7%	5 365 346	55.1%
PAYE deductions	12 505	53.3%	10 916	46.6%	5	-	16	.1%	23 442	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13 546	36.1%	12 042	32.1%	11 913	31.8%	-	-	37 501	.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 872	11.0%	13 973	11.9%	26 343	22.4%	64 233	54.7%	117 421	1.2%
Auditor-General	1 422	74.8%	474	25.0%	4	.2%	-	-	1 900	-
Other	-	-	-	-	-	-	-	-	-	-
Total	148 917	1.5%	95 430	1.0%	207 051	2.1%	9 292 011	95.4%	9 743 409	100.0%

Contact Details

Municipal Manager	Ms Z Tindleni	057 391 3416
Financial Manager	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
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	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	
Operating Revenue and Expenditure								
Operating Revenue	6 754 321	1 946 627	28.8%	1 946 627	28.8%	1 826 566	29.5%	6.6%
Property rates	1 001 052	245 664	24.5%	245 664	24.5%	235 601	25.3%	4.3%
Service charges - electricity revenue	3 003 263	935 184	31.1%	935 184	31.1%	817 542	30.7%	14.4%
Service charges - water revenue	928 616	230 321	24.8%	230 321	24.8%	224 173	28.5%	2.7%
Service charges - sanitation revenue	301 382	81 178	26.9%	81 178	26.9%	69 686	22.0%	16.5%
Service charges - refuse revenue	176 985	46 215	26.1%	46 215	26.1%	42 408	25.9%	9.0%
Rental of facilities and equipment	20 324	(1 971)	(9.7%)	(1 971)	(9.7%)	4 526	32.8%	(143.5%)
Interest earned - external investments	3 085	20	.6%	20	.6%	881	4.8%	(97.8%)
Interest earned - outstanding debtors	77 151	21 096	27.3%	21 096	27.3%	24 201	17.8%	(12.8%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200 466	1 173	.6%	1 173	.6%	2 353	1.2%	(50.2%)
Licences and permits	98	9	9.0%	9	9.0%	34	170.5%	(73.9%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	967 560	370 757	38.3%	370 757	38.3%	376 255	41.8%	(1.5%)
Other revenue	74 338	15 858	21.3%	15 858	21.3%	28 907	47.0%	(45.1%)
Gains	-	1 125	-	1 125	-	-	-	(100.0%)
Operating Expenditure	6 521 452	6 127 077	94.0%	6 127 077	94.0%	1 085 721	17.9%	464.3%
Employee related costs	1 331 824	280 729	21.1%	280 729	21.1%	278 990	21.2%	.6%
Remuneration of councillors	59 577	14 245	23.9%	14 245	23.9%	13 908	23.1%	2.4%
Debt impairment	1 378 651	5 125 616	371.8%	5 125 616	371.8%	-	-	(100.0%)
Depreciation and asset impairment	374 524	41 082	11.0%	41 082	11.0%	-	-	(100.0%)
Finance charges	-	14 725	-	14 725	-	18 630	372.6%	(21.0%)
Bulk purchases	1 906 754	354 254	18.6%	354 254	18.6%	543 241	33.5%	(34.8%)
Other Materials	882 408	219 070	24.8%	219 070	24.8%	188 719	19.1%	16.1%
Contracted services	405 006	54 861	13.5%	54 861	13.5%	26 363	8.9%	108.1%
Transfers and subsidies	-	-	-	-	-	759	33.6%	(100.0%)
Other expenditure	182 707	22 494	12.3%	22 494	12.3%	15 110	7.6%	48.9%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	232 869	(4 180 450)		(4 180 450)		740 846		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	195 673	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	90	24	26.4%	24	26.4%	23	.1%	5.1%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	428 632	(4 180 426)		(4 180 426)		740 868		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	428 632	(4 180 426)		(4 180 426)		740 868		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	428 632	(4 180 426)		(4 180 426)		740 868		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	428 632	(4 180 426)		(4 180 426)		740 868		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	428 432	3 042	.7%	3 042	.7%	5 577	1.7%	(45.5%)
National Government	192 323	-	-	-	-	5 666	3.0%	(100.0%)
Provincial Government	7 350	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH	-	-	-	-	-	-	-	-
Transfers recognised - capital	199 673	-	-	-	-	5 666	3.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	228 759	3 042	1.3%	3 042	1.3%	(88)	(.1%)	(3 545.4%)
Capital Expenditure Functional	428 632	3 042	.7%	3 042	.7%	5 577	1.7%	(45.5%)
Municipal governance and administration	83 758	3 042	3.6%	3 042	3.6%	6	-	46 886.7%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	83 758	3 042	3.6%	3 042	3.6%	6	-	46 886.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	20 553	-	-	-	-	-	-	-
Community and Social Services	10 000	-	-	-	-	-	-	-
Sport And Recreation	3 000	-	-	-	-	-	-	-
Public Safety	7 000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	553	-	-	-	-	-	-	-
Economic and Environmental Services	172 129	-	-	-	-	5 571	3.5%	(100.0%)
Planning and Development	172 129	-	-	-	-	5 571	3.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	152 192	-	-	-	-	-	-	-
Energy sources	135 906	-	-	-	-	-	-	-
Water Management	16 286	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
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	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	
Cash Flow from Operating Activities								
Receipts	5 518 754	1 505 979	27.3%	1 505 979	27.3%	234 023	4.7%	543.5%
Property rates	796 761	91 345	11.5%	91 345	11.5%	55 283	3.7%	65.2%
Service charges	3 527 907	1 079 720	30.6%	1 079 720	30.6%	359 804	5.4%	200.1%
Other revenue	963 852	334 914	34.7%	334 914	34.7%	(187 065)	5.3%	(279.0%)
Transfers and Subsidies - Operational	9 460	-	-	-	-	1 000	11.0%	(100.0%)
Transfers and Subsidies - Capital	220 774	-	-	-	-	5 000	1.5%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(9 643 751)	(1 440 060)	14.9%	(1 440 060)	14.9%	(97 952)	3.0%	1 370.2%
Suppliers and employees	(9 643 751)	(1 440 060)	14.9%	(1 440 060)	14.9%	(97 952)	3.0%	1 370.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(4 124 997)	65 918	(1.6%)	65 918	(1.6%)	136 071	7.9%	(51.6%)
Cash Flow from Investing Activities								
Receipts	1	1	200.8%	1	200.8%	-	-	(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	1	1	200.8%	1	200.8%	-	-	(100.0%)
Payments	(428 432)	(3 042)	.7%	(3 042)	.7%	(1 001)	-	203.9%

Capital assets	(428 432)	(3 042)	.7%	(3 042)	.7%	(1 001)	-	203.9%
Net Cash from/(used) Investing Activities	(428 431)	(3 041)	.7%	(3 041)	.7%	(1 001)	-	203.7%
Cash Flow from Financing Activities								
Receipts	(3 730)	(4 111)	110.2%	(4 111)	110.2%	141	(21.4%)	(3 022.5%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 730)	(4 111)	110.2%	(4 111)	110.2%	141	(21.4%)	(3 022.5%)
Payments	(2 062)	-	-	-	-	-	-	-
Repayment of borrowing	(2 062)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 792)	(4 111)	71.0%	(4 111)	71.0%	141	(21.4%)	(3 022.5%)
Net Increase/(Decrease) in cash held	(4 559 220)	58 766	(1.3%)	58 766	(1.3%)	135 210	(47.0%)	(56.5%)
Cash/cash equivalents at the year begin:	240 321	273 481	113.8%	273 481	113.8%	19 552	9.0%	1 298.7%
Cash/cash equivalents at the year end:	(4 318 899)	328 246	(7.6%)	328 246	(7.6%)	375 548	(536.4%)	(12.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	586 203	10.4%	406 571	7.2%	297 735	5.3%	4 359 192	77.2%	5 649 701	100.0%	-	-	-	-
Total By Income Source	586 203	10.4%	406 571	7.2%	297 735	5.3%	4 359 192	77.2%	5 649 701	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	28 583	14.0%	25 096	12.3%	14 990	7.3%	136 047	66.5%	204 716	3.6%	-	-	-	-
Commercial	253 802	18.9%	179 588	13.4%	121 952	9.1%	786 859	58.6%	1 342 200	23.8%	-	-	-	-
Households	303 817	7.4%	201 887	4.9%	160 793	3.9%	3 436 287	83.8%	4 102 784	72.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	586 203	10.4%	406 571	7.2%	297 735	5.3%	4 359 192	77.2%	5 649 701	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	291 701	8.0%	-	-	3 362 814	92.0%	3 654 516	74.9%
Bulk Water	(552)	(.1%)	-	-	6 629	.6%	1 065 090	99.4%	1 071 167	22.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 475	27.8%	4 154	2.7%	2 018	1.3%	103 918	68.1%	152 564	3.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	41 922	.9%	295 855	6.1%	8 647	.2%	4 531 822	92.9%	4 878 246	100.0%

Contact Details

Municipal Manager	Mr Thabo Ndlovu (Acting)	016 950 5105
Financial Manager	Mr Andile Dyakala	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(1 934)	9 979	(515.9%)	9 979	(515.9%)	6	(.1%)	176 869.1%	
Cash Flow from Financing Activities									
Receipts	38 227	11 595	30.3%	11 595	30.3%	14 627	20.6%	(20.7%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	38 227	11 595	30.3%	11 595	30.3%	14 627	20.6%	(20.7%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	38 227	11 595	30.3%	11 595	30.3%	14 627	20.6%	(20.7%)	
Net Increase/(Decrease) in cash held	36 293	21 574	59.4%	21 574	59.4%	14 633	23.3%	47.4%	
Cash/cash equivalents at the year begin:	-	(50 867)	-	(50 867)	-	(34 623)	-	46.9%	
Cash/cash equivalents at the year end:	36 293	(26 728)	(73.6%)	(26 728)	(73.6%)	(20 272)	(32.2%)	31.8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 781	8.4%	10 668	3.6%	1 859	.6%	258 296	87.4%	295 603	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	69 897	29.7%	22 541	9.6%	9 574	4.1%	133 632	56.7%	235 644	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 717)	(.3%)	13 277	2.7%	10 488	2.1%	470 374	95.5%	492 422	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 298	6.8%	7 839	2.3%	7 357	2.1%	304 314	88.8%	342 809	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 039	4.1%	4 873	1.5%	4 204	1.3%	297 969	93.1%	320 085	13.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	1.1%	117	1.6%	116	1.6%	7 086	95.8%	7 398	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	6 325	3.0%	2 927	1.4%	2 919	1.4%	195 768	94.1%	207 939	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 353	3.3%	47 591	9.1%	(35 695)	(6.8%)	492 784	94.4%	522 033	21.5%	-	-	-	-
Total By Income Source	153 056	6.3%	109 832	4.5%	822	-	2 160 222	89.1%	2 423 933	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 618	8.1%	827	1.2%	(2 136)	(3.1%)	65 378	93.8%	69 688	2.9%	-	-	-	-
Commercial	83 391	11.8%	10 035	1.4%	11 936	1.7%	601 886	85.1%	707 247	29.2%	-	-	-	-
Households	96 361	7.1%	30 303	2.2%	25 180	1.9%	1 205 894	88.8%	1 357 738	56.0%	-	-	-	-
Other	(32 315)	(11.2%)	68 667	23.7%	(34 157)	(11.8%)	287 064	99.2%	289 259	11.9%	-	-	-	-
Total By Customer Group	153 056	6.3%	109 832	4.5%	822	-	2 160 222	89.1%	2 423 933	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	130 841	39.2%	144 083	43.1%	-	-	59 121	17.7%	334 045	62.6%
Bulk Water	39 008	51.5%	36 665	48.5%	-	-	-	-	75 673	14.2%
PAYE deductions	10 558	100.0%	-	-	-	-	-	-	10 558	2.0%
VAT (output less input)	6 405	100.0%	-	-	-	-	-	-	6 405	1.2%
Pensions / Retirement	11 117	100.0%	-	-	-	-	-	-	11 117	2.1%
Loan repayments	4 351	100.0%	-	-	-	-	-	-	4 351	.8%
Trade Creditors	70 862	78.5%	6 441	7.1%	4 612	5.1%	8 369	9.3%	90 283	16.9%
Auditor-General	713	100.0%	-	-	-	-	-	-	713	.1%
Other	209	77.1%	57	21.0%	-	-	5	1.9%	272	.1%
Total	274 064	51.4%	187 246	35.1%	4 612	.9%	67 495	12.7%	533 417	100.0%

Contact Details

Municipal Manager	Mr Pringle Maanda Raedani	011 951 2037
Financial Manager	Ms Dorothy Diale	011 951 2025

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(17 630)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	4 747	659	13.9%	659	13.9%	3	-	25 888.9%	
Cash Flow from Financing Activities									
Receipts	86 925	(8 974)	(10.3%)	(8 974)	(10.3%)	373	94.1%	(2 507.3%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(13 075)	(8 974)	68.6%	(8 974)	68.6%	373	94.1%	(2 507.3%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	86 925	(8 974)	(10.3%)	(8 974)	(10.3%)	373	94.1%	(2 507.3%)	
Net Increase/(Decrease) in cash held	4 078 500	404 929	9.9%	404 929	9.9%	7 987 150	9 078.1%	(94.9%)	
Cash/cash equivalents at the year begin:	-	-	-	-	-	27	-	(100.0%)	
Cash/cash equivalents at the year end:	4 078 500	404 929	9.9%	404 929	9.9%	7 987 178	9 078.1%	(94.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	129 596	6.9%	33 410	1.8%	42 708	2.3%	1 680 433	89.1%	1 886 147	37.2%	3 160 405	167.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	210 956	40.6%	52 285	10.1%	16 442	3.2%	240 462	46.2%	520 144	10.3%	278 533	53.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	153 732	14.5%	40 207	3.8%	34 670	3.3%	833 467	78.5%	1 062 077	20.9%	1 338 034	126.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	28 417	9.1%	6 321	2.0%	6 022	1.9%	272 632	87.0%	313 391	6.2%	541 655	172.8%	-	-
Receivables from Exchange Transactions - Waste Management	15 039	8.7%	3 487	2.0%	3 124	1.8%	152 003	87.5%	173 653	3.4%	307 608	177.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 278	6.1%	907	1.7%	1 034	1.9%	48 270	90.2%	53 488	1.1%	92 626	173.2%	-	-
Interest on Arrear Debtor Accounts	42 435	5.0%	17 263	2.0%	18 527	2.2%	768 897	90.8%	847 121	16.7%	1 130 632	133.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 652)	(2.1%)	21	-	499	2%	222 126	101.9%	217 994	4.3%	622 096	285.4%	-	-
Total By Income Source	578 801	11.4%	153 900	3.0%	123 025	2.4%	4 218 289	83.1%	5 074 015	100.0%	7 471 588	147.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	58 421	21.0%	15 201	5.5%	8 642	3.1%	195 505	70.4%	277 769	5.5%	291 651	105.0%	-	-
Commercial	253 543	31.7%	42 007	5.2%	25 859	3.2%	478 720	59.8%	800 129	15.8%	675 001	84.4%	-	-
Households	260 933	6.9%	91 623	2.4%	82 730	2.2%	3 341 037	88.5%	3 776 323	74.4%	6 115 517	161.9%	-	-
Other	5 904	2.7%	5 069	2.3%	5 793	2.6%	203 027	92.4%	219 793	4.3%	389 419	177.2%	-	-
Total By Customer Group	578 801	11.4%	153 900	3.0%	123 025	2.4%	4 218 289	83.1%	5 074 015	100.0%	7 471 588	147.3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	632 509	100.0%	-	-	-	-	-	-	632 509	37.8%
Bulk Water	194 962	41.5%	82 410	17.5%	108 141	23.0%	84 467	18.0%	469 980	28.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	214 591	100.0%	-	-	-	-	-	-	214 591	12.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37 114	62.5%	11 444	19.3%	4 579	7.7%	6 247	10.5%	59 385	3.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	296 837	100.0%	-	-	-	-	-	-	296 837	17.7%
Total	1 376 013	82.2%	93 854	5.6%	112 720	6.7%	90 714	5.4%	1 673 301	100.0%

Contact Details

Municipal Manager	Mr Madoda Phumula Khathide	033 392 2002
Financial Manager	Mrs Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
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	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	
Operating Revenue and Expenditure								
Operating Revenue	2 214 242	630 991	28.5%	630 991	28.5%	567 410	27.1%	11.2%
Property rates	362 426	94 841	26.2%	94 841	26.2%	92 148	23.2%	2.9%
Service charges - electricity revenue	710 188	198 850	28.0%	198 850	28.0%	177 786	29.2%	11.8%
Service charges - water revenue	193 910	60 795	31.4%	60 795	31.4%	46 932	24.6%	29.5%
Service charges - sanitation revenue	119 429	34 483	28.9%	34 483	28.9%	29 571	24.9%	16.6%
Service charges - refuse revenue	95 601	24 615	25.7%	24 615	25.7%	24 470	25.5%	.6%
Rental of facilities and equipment	7 532	1 833	24.3%	1 833	24.3%	1 789	21.1%	2.5%
Interest earned - external investments	2 296	462	20.1%	462	20.1%	410	16.4%	12.6%
Interest earned - outstanding debtors	4 642	906	19.5%	906	19.5%	1 205	19.0%	(24.8%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 105	464	22.0%	464	22.0%	489	3.7%	(5.2%)
Licences and permits	105	8	7.5%	8	7.5%	24	156.1%	(66.6%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	695 021	209 225	30.1%	209 225	30.1%	189 144	29.7%	10.6%
Other revenue	20 987	4 503	21.5%	4 503	21.5%	3 193	20.4%	41.0%
Gains	-	5	-	5	-	249	-	(97.8%)
Operating Expenditure	2 488 931	498 182	20.0%	498 182	20.0%	451 848	18.8%	10.3%
Employee related costs	570 234	132 438	23.2%	132 438	23.2%	132 484	22.3%	-
Remuneration of councillors	28 882	6 332	21.9%	6 332	21.9%	6 322	22.2%	.2%
Debt impairment	283 536	5 742	2.0%	5 742	2.0%	16 931	9.2%	(66.1%)
Depreciation and asset impairment	378 675	82 458	21.8%	82 458	21.8%	56 798	13.5%	45.2%
Finance charges	39 754	10 001	25.2%	10 001	25.2%	10 744	25.1%	(6.9%)
Bulk purchases	557 138	125 342	22.5%	125 342	22.5%	106 150	19.9%	18.1%
Other Materials	136 114	33 996	25.0%	33 996	25.0%	34 715	26.5%	(2.1%)
Contracted services	388 306	75 166	19.4%	75 166	19.4%	57 961	17.2%	29.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	106 290	26 584	25.0%	26 584	25.0%	29 742	24.0%	(10.6%)
Losses	1	123	12 274.3%	123	12 274.3%	-	-	(100.0%)
Surplus/(Deficit)	(274 689)	132 809		132 809		115 563		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	121 377	22 293	18.4%	22 293	18.4%	1 389	7.3%	1 504.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	21	.3%	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(153 312)	155 102		155 102		116 973		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(153 312)	155 102		155 102		116 973		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(153 312)	155 102		155 102		116 973		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(153 312)	155 102		155 102		116 973		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	68 741	12 862	18.7%	12 862	18.7%	11 723	6 770.1%	9.7%
National Government	28 563	12 588	44.1%	12 588	44.1%	8 103	-	55.3%
Provincial Government	755	-	-	-	-	2 826	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 318	12 588	42.9%	12 588	42.9%	10 929	-	15.2%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	39 423	274	.7%	274	.7%	794	458.3%	(65.4%)
Capital Expenditure Functional	68 831	12 862	18.7%	12 862	18.7%	8 784	36.1%	46.4%
Municipal governance and administration	5 472	6	.1%	6	.1%	(1 712)	(15.4%)	(100.4%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	5 472	6	.1%	6	.1%	(1 712)	(15.4%)	(100.4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	26 257	268	1.0%	268	1.0%	3 241	1 871.7%	(91.7%)
Community and Social Services	25 364	268	1.1%	268	1.1%	145	83.5%	85.4%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	138	-	-	-	-	-	-	-
Housing	755	-	-	-	-	3 096	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 275	5 011	14.6%	5 011	14.6%	2 996	23.0%	67.2%
Planning and Development	7 178	-	-	-	-	(576)	-	(100.0%)
Road Transport	27 098	5 011	18.5%	5 011	18.5%	3 572	27.4%	40.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	2 826	7 577	268.1%	7 577	268.1%	4 259	-	77.9%
Energy sources	-	-	-	-	-	-	-	-
Water Management	2 490	7 785	312.7%	7 785	312.7%	(1 993)	-	(490.5%)
Waste Water Management	336	(208)	(61.9%)	(208)	(61.9%)	6 252	-	(103.3%)
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	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	
Cash Flow from Operating Activities								
Receipts	2 683 150	1 275 769	47.5%	1 275 769	47.5%	646 662	-	97.3%
Property rates	21 110	72 930	345.5%	72 930	345.5%	43 391	-	68.1%
Service charges	-	238 538	-	238 538	-	-	-	(100.0%)
Other revenue	2 661 664	717 204	26.9%	717 204	26.9%	603 272	-	18.9%
Transfers and Subsidies - Operational	-	176 466	-	176 466	-	-	-	(100.0%)
Transfers and Subsidies - Capital	-	70 574	-	70 574	-	-	-	(100.0%)
Interest	376	58	15.5%	58	15.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 427 232)	(419 521)	29.4%	(419 521)	29.4%	326	28 182.1%	(128 872.5%)
Suppliers and employees	(1 427 232)	(419 521)	29.4%	(419 521)	29.4%	326	28 182.1%	(128 872.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 255 918	856 248	68.2%	856 248	68.2%	646 988	55 967 822.4%	32.3%
Cash Flow from Investing Activities								
Receipts	-	1	-	1	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	1	-	1	-	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	(28 846)	-	(28 846)	-	-	-	(100.0%)

Capital assets	-	(28 846)	-	(28 846)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(28 846)	-	(28 846)	-	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	(0)	285	(5 708 600.0%)	285	(5 708 600.0%)	172 715	(132.7%)	(99.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(0)	285	(5 708 600.0%)	285	(5 708 600.0%)	172 715	(132.7%)	(99.8%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	285	(5 708 600.0%)	285	(5 708 600.0%)	172 715	(132.7%)	(99.8%)
Net Increase/(Decrease) in cash held	1 255 918	827 688	65.9%	827 688	65.9%	819 703	(629.9%)	1.0%
Cash/cash equivalents at the year begin:	705	-	-	-	-	(0)	-	(100.0%)
Cash/cash equivalents at the year end:	1 256 623	827 688	65.9%	827 688	65.9%	819 705	(631.6%)	1.0%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(669)	(.1%)	31 437	5.4%	14 720	2.5%	540 953	92.2%	586 440	48.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(475)	(.3%)	61 944	42.7%	5 793	4.0%	77 953	53.7%	145 214	12.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(362)	(.1%)	25 959	7.3%	12 881	3.6%	315 954	89.1%	354 433	29.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(198)	-	16 002	3.5%	10 680	2.3%	428 187	94.2%	454 671	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(226)	(.1%)	8 511	3.2%	7 455	2.8%	247 012	94.0%	262 752	21.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(34)	(.6%)	398	6.7%	213	3.6%	5 380	90.3%	5 958	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	(350)	(.8%)	434	1.0%	741	1.6%	44 487	98.2%	45 312	3.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(604 008)	93.2%	1 046	(.2%)	1 518	(.2%)	(46 546)	7.2%	(647 991)	(53.7%)	-	-	-	-
Total By Income Source	(606 322)	(50.2%)	145 732	12.1%	54 000	4.5%	1 613 380	133.7%	1 206 789	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(17 374)	(190.7%)	3 257	35.8%	1 984	21.8%	21 242	233.2%	9 109	.8%	-	-	-	-
Commercial	(41 676)	(32.3%)	73 669	57.1%	7 787	6.0%	89 203	69.2%	128 985	10.7%	-	-	-	-
Households	(466 070)	(43.0%)	56 634	5.2%	40 643	3.7%	1 452 963	134.0%	1 084 171	89.8%	-	-	-	-
Other	(81 203)	524.7%	12 171	(78.6%)	3 586	(23.2%)	49 972	(322.9%)	(15 475)	(1.3%)	-	-	-	-
Total By Customer Group	(606 322)	(50.2%)	145 732	12.1%	54 000	4.5%	1 613 380	133.7%	1 206 789	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 561	7.3%	14 086	4.0%	12 401	3.5%	297 318	85.1%	349 365	97.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 186	14.1%	5 229	62.2%	-	-	1 998	23.7%	8 412	2.4%
Total	26 746	7.5%	19 315	5.4%	12 401	3.5%	299 316	83.7%	357 778	100.0%

Contact Details

Municipal Manager	Mr V Govender	034 328 7750
Financial Manager	Mr S.M Nkosi	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(780 697)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(757 325)	(8 029)	1.1%	(8 029)	1.1%	(229)	(1.4%)	3 408.3%	
Cash Flow from Financing Activities									
Receipts	3 056	(6 242)	(204.2%)	(6 242)	(204.2%)	39	(.1%)	(16 219.0%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	3 056	(6 242)	(204.2%)	(6 242)	(204.2%)	39	(.1%)	(16 219.0%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	3 056	(6 242)	(204.2%)	(6 242)	(204.2%)	39	(.1%)	(16 219.0%)	
Net Increase/(Decrease) in cash held	5 298 223	262 513	5.0%	262 513	5.0%	(783 318)	1 712.9%	(133.5%)	
Cash/cash equivalents at the year begin:	823 741	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	6 121 964	262 513	4.3%	262 513	4.3%	(783 318)	1 712.9%	(133.5%)	

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	90 613	23.1%	18 281	4.7%	18 770	4.8%	263 994	67.4%	391 657	41.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	288 280	92.5%	4 724	1.5%	2 366	.8%	16 397	5.3%	311 767	32.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 415	30.0%	34 699	23.4%	12 568	8.5%	56 566	38.2%	148 249	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 774	54.9%	1 290	7.2%	883	5.0%	5 860	32.9%	17 807	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 090	47.3%	970	5.7%	692	4.0%	7 341	42.9%	17 093	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	810	6.1%	295	2.2%	271	2.0%	11 924	89.7%	13 300	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	504	4.8%	417	4.0%	241	2.3%	9 303	88.9%	10 465	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 968)	(16.3%)	3 672	8.6%	(1 151)	(2.7%)	47 084	110.4%	42 637	4.5%	-	-	-	-
Total By Income Source	435 518	45.7%	64 350	6.8%	34 638	3.6%	418 469	43.9%	952 975	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	61 848	30.5%	23 073	11.4%	15 649	7.7%	102 031	50.4%	202 601	21.3%	-	-	-	-
Commercial	310 898	64.4%	29 803	6.2%	10 068	2.1%	132 100	27.4%	482 869	50.7%	-	-	-	-
Households	57 383	23.2%	10 834	4.4%	8 365	3.4%	170 955	69.1%	247 537	26.0%	-	-	-	-
Other	5 388	27.0%	640	3.2%	557	2.8%	13 382	67.0%	19 968	2.1%	-	-	-	-
Total By Customer Group	435 518	45.7%	64 350	6.8%	34 638	3.6%	418 469	43.9%	952 975	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	87 701	100.0%	-	-	-	-	-	-	87 701	60.4%
Bulk Water	14 442	100.0%	-	-	-	-	-	-	14 442	9.9%
PAYE deductions	13 256	100.0%	-	-	-	-	-	-	13 256	9.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 326	100.0%	-	-	-	-	-	-	11 326	7.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 506	67.3%	-	-	4 975	26.8%	1 104	5.9%	18 586	12.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	139 231	95.8%	-	-	4 975	3.4%	1 104	.8%	145 310	100.0%

Contact Details

Municipal Manager	Mr LH Mapholoba	035 907 5001
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
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	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	
Operating Revenue and Expenditure								
Operating Revenue	4 028 835	1 091 456	27.1%	1 091 456	27.1%	987 240	25.9%	10.6%
Property rates	547 228	132 670	24.2%	132 670	24.2%	128 974	24.5%	2.9%
Service charges - electricity revenue	1 419 771	296 391	20.9%	296 391	20.9%	254 018	20.6%	16.7%
Service charges - water revenue	275 101	57 746	21.0%	57 746	21.0%	52 435	17.7%	10.1%
Service charges - sanitation revenue	131 985	38 072	28.8%	38 072	28.8%	29 027	22.9%	31.2%
Service charges - refuse revenue	126 897	35 747	28.2%	35 747	28.2%	33 069	27.1%	8.1%
Rental of facilities and equipment	14 938	1 542	10.3%	1 542	10.3%	1 279	6.0%	20.6%
Interest earned - external investments	15 683	1 993	12.7%	1 993	12.7%	2 707	20.7%	(26.4%)
Interest earned - outstanding debtors	101 241	20 862	20.6%	20 862	20.6%	22 261	22.9%	(6.3%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 140	10 860	28.5%	10 860	28.5%	3	-	339 261.9%
Licences and permits	13 283	4 143	31.2%	4 143	31.2%	2 133	12.9%	94.2%
Agency services	28 911	32 594	112.7%	32 594	112.7%	26 420	95.0%	23.4%
Transfers and subsidies	1 211 033	453 332	37.4%	453 332	37.4%	429 942	36.2%	5.4%
Other revenue	104 624	5 504	5.3%	5 504	5.3%	4 973	4.9%	10.7%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	3 789 546	839 398	22.2%	839 398	22.2%	788 803	21.4%	6.4%
Employee related costs	1 009 601	239 924	23.8%	239 924	23.8%	238 207	24.1%	.7%
Remuneration of councillors	43 421	9 367	21.6%	9 367	21.6%	9 565	22.5%	(2.1%)
Debt impairment	250 000	12 359	4.9%	12 359	4.9%	(881)	(.4%)	(1 502.3%)
Depreciation and asset impairment	250 000	-	-	-	-	-	-	-
Finance charges	50 000	2 404	4.8%	2 404	4.8%	23 508	24.0%	(89.8%)
Bulk purchases	887 800	285 135	32.1%	285 135	32.1%	247 541	30.5%	15.2%
Other Materials	288 939	24 508	8.5%	24 508	8.5%	52 190	15.8%	(53.0%)
Contracted services	739 404	203 975	27.6%	203 975	27.6%	179 701	26.3%	13.5%
Transfers and subsidies	40 000	7 997	20.0%	7 997	20.0%	2 094	18.2%	281.9%
Other expenditure	230 382	53 730	23.3%	53 730	23.3%	36 878	17.6%	45.7%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	239 288	252 058		252 058		198 437		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	795 321	146 580	18.4%	146 580	18.4%	139 928	16.0%	4.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	69	-	69	-	381	25.4%	(81.8%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 034 609	398 707		398 707		338 746		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 034 609	398 707		398 707		338 746		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 034 609	398 707		398 707		338 746		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 034 609	398 707		398 707		338 746		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	1 128 560	135 636	12.0%	135 636	12.0%	132 203	11.0%	2.6%
National Government	795 321	128 033	16.1%	128 033	16.1%	122 212	14.0%	4.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-
Transfers recognised - capital	795 321	128 033	16.1%	128 033	16.1%	122 212	14.0%	4.8%
Borrowing	-	-	-	-	-	5 722	2.4%	(100.0%)
Internally generated funds	333 239	7 603	2.3%	7 603	2.3%	4 269	4.7%	78.1%
Capital Expenditure Functional	1 128 560	135 636	12.0%	135 636	12.0%	132 203	11.0%	2.6%
Municipal governance and administration	29 876	1 355	4.5%	1 355	4.5%	1 962	6.0%	(30.9%)
Executive and Council	2 000	-	-	-	-	-	-	-
Finance and administration	27 876	1 355	4.9%	1 355	4.9%	1 962	6.0%	(30.9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	71 748	9 450	13.2%	9 450	13.2%	8 382	13.3%	12.7%
Community and Social Services	7 450	766	10.3%	766	10.3%	-	-	(100.0%)
Sport And Recreation	54 997	8 684	15.8%	8 684	15.8%	8 382	14.3%	3.6%
Public Safety	9 300	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	537 130	69 403	12.9%	69 403	12.9%	42 387	7.8%	63.7%
Planning and Development	19 339	77	.4%	77	.4%	914	15.7%	(91.6%)
Road Transport	517 790	69 326	13.4%	69 326	13.4%	41 473	7.7%	67.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	489 806	55 428	11.3%	55 428	11.3%	79 472	14.1%	(30.3%)
Energy sources	115 250	2 640	2.3%	2 640	2.3%	-	-	(100.0%)
Water Management	220 312	34 199	15.5%	34 199	15.5%	47 566	19.0%	(28.1%)
Waste Water Management	116 024	18 589	16.0%	18 589	16.0%	30 776	10.8%	(39.6%)
Waste Management	38 220	-	-	-	-	1 130	13.7%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	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	
Cash Flow from Operating Activities								
Receipts	4 486 019	1 284 356	28.6%	1 284 356	28.6%	1 238 111	29.1%	3.7%
Property rates	499 379	101 016	20.2%	101 016	20.2%	92 642	20.0%	9.0%
Service charges	1 790 577	429 243	24.0%	429 243	24.0%	361 649	23.1%	18.7%
Other revenue	175 907	51 485	29.3%	51 485	29.3%	38 360	23.0%	34.2%
Transfers and Subsidies - Operational	1 211 033	544 970	45.0%	544 970	45.0%	463 583	39.0%	17.6%
Transfers and Subsidies - Capital	795 321	154 976	19.5%	154 976	19.5%	281 880	32.2%	(45.0%)
Interest	13 801	2 665	19.3%	2 665	19.3%	(3)	-	(83 891.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(3 275 660)	(745 085)	22.7%	(745 085)	22.7%	(210 271)	6.6%	254.3%
Suppliers and employees	(3 190 159)	(745 085)	23.4%	(745 085)	23.4%	(210 271)	6.8%	254.3%
Finance charges	(47 500)	-	-	-	-	-	-	-
Transfers and grants	(38 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 210 360	539 271	44.6%	539 271	44.6%	1 027 840	95.9%	(47.5%)
Cash Flow from Investing Activities								
Receipts	144	11	7.5%	11	7.5%	538	373.0%	(98.0%)
Proceeds on disposal of PPE	-	11	-	11	-	538	-	(98.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	144	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(1 072 132)	(247 806)	23.1%	(247 806)	23.1%	(205 920)	17.7%	20.3%

Capital assets	(1 072 132)	(247 806)	23.1%	(247 806)	23.1%	(205 920)	17.7%	20.3%
Net Cash from/(used) Investing Activities	(1 071 987)	(247 795)	23.1%	(247 795)	23.1%	(205 382)	17.6%	20.7%
Cash Flow from Financing Activities								
Receipts	5 909	(177)	(3.0%)	(177)	(3.0%)	(492)	(.2%)	(63.9%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 909	(177)	(3.0%)	(177)	(3.0%)	(492)	(21.4%)	(63.9%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5 909	(177)	(3.0%)	(177)	(3.0%)	(492)	(.2%)	(63.9%)
Net Increase/(Decrease) in cash held	144 281	291 298	201.9%	291 298	201.9%	821 967	571.3%	(64.6%)
Cash/cash equivalents at the year begin:	200 000	301 145	150.6%	301 145	150.6%	(778 166)	(584.8%)	(138.7%)
Cash/cash equivalents at the year end:	344 281	592 453	172.1%	592 453	172.1%	43 801	15.8%	1 252.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 984	7.0%	13 316	4.1%	10 801	3.3%	279 206	85.6%	326 308	20.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	62 151	28.9%	14 778	6.9%	6 969	3.2%	131 174	61.0%	215 072	13.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41 445	10.6%	19 990	5.1%	14 537	3.7%	313 653	80.5%	389 625	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 937	11.5%	10 659	11.2%	4 424	4.6%	69 385	72.7%	95 405	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 443	10.0%	10 535	9.2%	4 232	3.7%	88 701	77.2%	114 911	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	190	100.0%	190	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 779	2.3%	6 429	2.1%	7 247	2.4%	278 672	93.2%	299 127	18.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 004	3.6%	3 739	2.2%	3 230	1.9%	154 477	92.3%	167 450	10.4%	-	-	-	-
Total By Income Source	161 744	10.1%	79 446	4.9%	51 439	3.2%	1 315 458	81.8%	1 608 087	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 870	15.1%	11 404	10.2%	8 279	7.4%	75 102	67.3%	111 654	6.9%	-	-	-	-
Commercial	72 171	20.5%	16 829	4.8%	9 194	2.6%	253 904	72.1%	352 098	21.9%	-	-	-	-
Households	72 703	6.4%	51 213	4.5%	33 967	3.0%	986 452	86.2%	1 144 335	71.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	161 744	10.1%	79 446	4.9%	51 439	3.2%	1 315 458	81.8%	1 608 087	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	91	100.0%	-	-	-	-	-	-	91	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	168 555	100.0%	-	-	-	-	-	-	168 555	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	168 646	100.0%	-	-	-	-	-	-	168 646	100.0%

Contact Details

Municipal Manager	Mr Dikgape Herskovits Makobe	015 023 5101
Financial Manager	Mr Naazim Essa	015 290 2049

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 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	
Operating Revenue and Expenditure								
Operating Revenue	3 474 234	977 272	28.1%	977 272	28.1%	931 811	29.0%	4.9%
Property rates	742 956	182 358	24.5%	182 358	24.5%	182 049	26.7%	.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	-	-	-	-	-	-	-	-
Operating Expenditure	3 353 878	851 497	25.4%	851 497	25.4%	642 405	17.8%	32.5%
Employee related costs	1 127 748	288 316	25.6%	288 316	25.6%	249 604	23.0%	15.5%
Remuneration of councillors	63 593	14 669	23.1%	14 669	23.1%	14 820	23.3%	(1.0%)
Debt impairment	120 222	-	-	-	-	-	-	-
Depreciation and asset impairment	474 340	118 585	25.0%	118 585	25.0%	-	-	(100.0%)
Finance charges	29 377	0	-	0	-	1	-	(90.9%)
Bulk purchases	870 000	323 168	37.1%	323 168	37.1%	260 014	32.0%	24.3%
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	-	-	-	-	-	-	-	-
Surplus/(Deficit)	120 355	125 775		125 775		289 407		
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 (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	619 490	177 952		177 952		340 029		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	619 490	177 952		177 952		340 029		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	619 490	177 952		177 952		340 029		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	619 490	177 952		177 952		340 029		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	617 205	55 154	8.9%	55 154	8.9%	45 243	11.0%	21.9%
National Government	493 135	47 898	9.7%	47 898	9.7%	40 029	11.1%	19.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	6 000	4 280	71.3%	4 280	71.3%	3 991	63.3%	7.2%
Transfers recognised - capital	499 135	52 177	10.5%	52 177	10.5%	44 019	12.0%	18.5%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	118 070	2 977	2.5%	2 977	2.5%	1 224	2.9%	143.3%
Capital Expenditure Functional	617 205	55 154	8.9%	55 154	8.9%	45 243	11.0%	21.9%
Municipal governance and administration	15 970	665	4.2%	665	4.2%	791	14.4%	(15.9%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	15 970	665	4.2%	665	4.2%	791	14.4%	(15.9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	19 150	2 119	11.1%	2 119	11.1%	3 672	12.2%	(42.3%)
Community and Social Services	7 150	2 119	29.6%	2 119	29.6%	3 240	16.2%	(34.6%)
Sport And Recreation	10 500	-	-	-	-	433	4.8%	(100.0%)
Public Safety	1 500	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	293 379	27 141	9.3%	27 141	9.3%	18 293	8.2%	48.4%
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	-	-	-	-	-	-	-	-
Trading Services	288 706	25 228	8.7%	25 228	8.7%	22 487	14.8%	12.2%
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 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	
Cash Flow from Operating Activities								
Receipts	3 840 038	1 090 478	28.4%	1 090 478	28.4%	-	-	(100.0%)
Property rates	705 808	149 548	21.2%	149 548	21.2%	-	-	(100.0%)
Service charges	1 630 327	343 779	21.1%	343 779	21.1%	-	-	(100.0%)
Other revenue	160 672	387 689	241.3%	387 689	241.3%	-	-	(100.0%)
Transfers and Subsidies - Operational	850 096	6 309	.7%	6 309	.7%	-	-	(100.0%)
Transfers and Subsidies - Capital	493 135	203 153	41.2%	203 153	41.2%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(3 109 162)	(1 633 021)	52.5%	(1 633 021)	52.5%	-	-	(100.0%)
Suppliers and employees	(3 079 785)	(1 633 021)	53.0%	(1 633 021)	53.0%	-	-	(100.0%)
Finance charges	(29 377)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	730 876	(542 543)	(74.2%)	(542 543)	(74.2%)	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	2 175	1	-	1	-	(17)	(.7%)	(106.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 175	1	-	1	-	(17)	(.7%)	(106.1%)
Decrease (increase) in non-current investments	0	-	-	-	-	-	-	-
Payments	(617 205)	(55 154)	8.9%	(55 154)	8.9%	-	-	(100.0%)

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 168	18.3%	-	-	8 030	13.1%	41 904	68.6%	61 102	10.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	91 952	56.1%	23	-	20 735	12.7%	51 151	31.2%	163 861	27.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 180	18.9%	138	.1%	23 896	10.2%	166 047	70.9%	234 261	39.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 140	19.4%	-	-	1 225	11.1%	7 646	69.4%	11 011	1.9%	-	-	-	-
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%	-	-	-	-
Total By Income Source	163 933	27.9%	572	.1%	63 466	10.8%	359 471	61.2%	587 442	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	26 551	16.9%	70	-	16 167	10.3%	113 999	72.7%	156 787	26.7%	-	-	-	-
Commercial	33 370	36.9%	10	-	11 106	12.3%	45 848	50.8%	90 333	15.4%	-	-	-	-
Households	102 961	30.7%	491	.1%	35 591	10.6%	196 402	58.5%	335 445	57.1%	-	-	-	-
Other	1 050	21.5%	2	-	602	12.3%	3 222	66.1%	4 876	.8%	-	-	-	-
Total By Customer Group	163 933	27.9%	572	.1%	63 466	10.8%	359 471	61.2%	587 442	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

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: EMALAHLENI (MP) (MP312)
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	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	
Operating Revenue and Expenditure								
Operating Revenue	3 802 907	873 859	23.0%	873 859	23.0%	890 941	26.0%	(1.9%)
Property rates	763 804	167 896	22.0%	167 896	22.0%	162 312	26.4%	3.4%
Service charges - electricity revenue	1 259 867	294 499	23.4%	294 499	23.4%	271 802	23.7%	8.4%
Service charges - water revenue	529 054	100 260	19.0%	100 260	19.0%	101 358	19.9%	(1.1%)
Service charges - sanitation revenue	162 163	37 038	22.8%	37 038	22.8%	33 102	20.2%	11.9%
Service charges - refuse revenue	145 597	33 431	23.0%	33 431	23.0%	30 327	22.1%	10.2%
Rental of facilities and equipment	11 325	3 371	29.8%	3 371	29.8%	598	16.3%	463.9%
Interest earned - external investments	3 274	57	1.7%	57	1.7%	1 128	29.4%	(94.9%)
Interest earned - outstanding debtors	371 116	62 622	16.9%	62 622	16.9%	88 951	27.1%	(29.6%)
Dividends received	259	-	-	-	-	-	-	-
Fines, penalties and forfeits	37 788	5 617	14.9%	5 617	14.9%	1 240	3.1%	353.0%
Licences and permits	307	61	19.9%	61	19.9%	52	18.0%	18.4%
Agency services	45 320	546	1.2%	546	1.2%	228	8.4%	139.5%
Transfers and subsidies	440 689	157 064	35.6%	157 064	35.6%	185 976	44.2%	(15.5%)
Other revenue	30 743	11 397	37.1%	11 397	37.1%	13 868	25.6%	(17.8%)
Gains	1 601	-	-	-	-	-	-	-
Operating Expenditure	4 088 203	817 767	20.0%	817 767	20.0%	722 940	16.1%	13.1%
Employee related costs	908 839	144 571	15.9%	144 571	15.9%	234 457	23.6%	(38.3%)
Remuneration of councillors	32 499	5 525	17.0%	5 525	17.0%	5 614	17.3%	(1.6%)
Debt impairment	784 782	13	-	13	-	67	-	(80.4%)
Depreciation and asset impairment	335 236	-	-	-	-	-	-	-
Finance charges	218 615	51 912	23.7%	51 912	23.7%	15 779	4.3%	229.0%
Bulk purchases	1 174 502	495 741	42.2%	495 741	42.2%	340 192	28.5%	45.7%
Other Materials	134 087	30 443	22.7%	30 443	22.7%	18 562	13.3%	64.0%
Contracted services	307 746	58 115	18.9%	58 115	18.9%	59 472	16.9%	(2.3%)
Transfers and subsidies	4 150	337	8.1%	337	8.1%	380	8.2%	(11.3%)
Other expenditure	187 747	31 109	16.6%	31 109	16.6%	48 416	20.8%	(35.7%)
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(285 296)	56 092		56 092		168 002		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	189 132	-	-	-	-	26 103	14.2%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(96 165)	56 092		56 092		194 105		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(96 165)	56 092		56 092		194 105		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(96 165)	56 092		56 092		194 105		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(96 165)	56 092		56 092		194 105		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	183 780	29 411	16.0%	29 411	16.0%	40 916	16.6%	(28.1%)
National Government	168 180	28 968	17.2%	28 968	17.2%	33 717	18.3%	(14.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	14 600	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH	-	-	-	-	-	-	-	-
Transfers recognised - capital	182 780	28 968	15.8%	28 968	15.8%	33 717	16.8%	(14.1%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 000	444	44.4%	444	44.4%	7 199	16.1%	(93.8%)
Capital Expenditure Functional	183 780	29 411	16.0%	29 411	16.0%	40 916	16.6%	(28.1%)
Municipal governance and administration	6 000	444	7.4%	444	7.4%	67	.2%	562.8%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 000	444	7.4%	444	7.4%	67	.3%	562.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	7 000	660	9.4%	660	9.4%	-	-	(100.0%)
Community and Social Services	5 000	-	-	-	-	-	-	-
Sport And Recreation	2 000	660	33.0%	660	33.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 600	6 996	23.6%	6 996	23.6%	994	3.8%	604.1%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	29 600	6 996	23.6%	6 996	23.6%	994	3.8%	604.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	141 180	21 311	15.1%	21 311	15.1%	39 855	21.3%	(46.5%)
Energy sources	48 500	961	2.0%	961	2.0%	11 082	19.7%	(91.3%)
Water Management	17 000	15 690	92.3%	15 690	92.3%	15 188	27.3%	3.3%
Waste Water Management	70 680	4 660	6.6%	4 660	6.6%	13 584	18.0%	(65.7%)
Waste Management	5 000	-	-	-	-	1	1.5%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	600 829	13.1%	-	-	151 947	3.3%	3 840 803	83.6%	4 593 579	97.4%
Bulk Water	19 010	30.5%	-	-	9 456	15.2%	33 867	54.3%	62 333	1.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 817	45.4%	1 142	1.9%	7 779	13.2%	23 301	39.5%	59 039	1.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	646 656	13.7%	1 142	-	169 182	3.6%	3 897 972	82.7%	4 714 952	100.0%

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.

MPUMALANGA: GOVAN MBEKI (MP307)
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	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	
Operating Revenue and Expenditure								
Operating Revenue	2 589 362	562 782	21.7%	562 782	21.7%	548 290	22.5%	2.6%
Property rates	371 135	95 381	25.7%	95 381	25.7%	93 810	27.1%	1.7%
Service charges - electricity revenue	699 171	118 855	17.0%	118 855	17.0%	109 878	18.0%	8.2%
Service charges - water revenue	577 597	91 228	15.8%	91 228	15.8%	157 904	28.9%	(42.2%)
Service charges - sanitation revenue	147 785	32 334	21.9%	32 334	21.9%	32 599	23.3%	(.8%)
Service charges - refuse revenue	155 523	33 755	21.7%	33 755	21.7%	31 994	21.4%	5.5%
Rental of facilities and equipment	4 922	2 645	53.7%	2 645	53.7%	1 324	28.0%	99.8%
Interest earned - external investments	14 146	1 999	14.1%	1 999	14.1%	1 501	11.0%	33.2%
Interest earned - outstanding debtors	204 169	30 684	15.0%	30 684	15.0%	(5 117)	(2.6%)	(699.6%)
Dividends received	22	-	-	-	-	-	-	-
Fines, penalties and forfeits	36 077	354	1.0%	354	1.0%	33	.1%	985.0%
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	363 505	139 739	38.4%	139 739	38.4%	122 973	31.9%	13.6%
Other revenue	15 311	5 743	37.5%	5 743	37.5%	1 393	20.9%	312.4%
Gains	-	10 065	-	10 065	-	-	-	(100.0%)
Operating Expenditure	2 492 629	509 181	20.4%	509 181	20.4%	343 296	14.4%	48.3%
Employee related costs	649 552	46 026	7.1%	46 026	7.1%	44 560	7.1%	3.3%
Remuneration of councillors	30 591	4 244	13.9%	4 244	13.9%	2 095	7.1%	102.6%
Debt impairment	202 186	-	-	-	-	-	-	-
Depreciation and asset impairment	154 535	44 291	28.7%	44 291	28.7%	-	-	(100.0%)
Finance charges	129 058	31 454	24.4%	31 454	24.4%	7 442	6.0%	322.6%
Bulk purchases	570 081	184 623	32.4%	184 623	32.4%	171 881	31.4%	7.4%
Other Materials	389 387	147 488	37.9%	147 488	37.9%	94 172	25.5%	56.6%
Contracted services	256 875	35 518	13.8%	35 518	13.8%	15 550	6.2%	128.4%
Transfers and subsidies	6 243	4 937	79.1%	4 937	79.1%	(15)	-	(32 923.3%)
Other expenditure	104 121	10 600	10.2%	10 600	10.2%	7 611	9.2%	39.3%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	96 733	53 602		53 602		204 994		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	124 693	7 899	6.3%	7 899	6.3%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	221 426	61 501		61 501		204 994		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	221 426	61 501		61 501		204 994		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	221 426	61 501		61 501		204 994		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	221 426	61 501		61 501		204 994		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	339 955	12.7%	119 553	4.5%	13 046	.5%	2 208 716	82.4%	2 681 269	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	339 955	12.7%	119 553	4.5%	13 046	.5%	2 208 716	82.4%	2 681 269	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	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	
Operating Revenue and Expenditure								
Operating Revenue	1 993 805	526 606	26.4%	526 606	26.4%	489 275	27.5%	7.6%
Property rates	442 822	111 790	25.2%	111 790	25.2%	104 286	24.9%	7.2%
Service charges - electricity revenue	806 629	216 537	26.8%	216 537	26.8%	193 859	27.7%	11.7%
Service charges - water revenue	122 500	28 243	23.1%	28 243	23.1%	24 450	20.7%	15.5%
Service charges - sanitation revenue	82 473	22 723	27.6%	22 723	27.6%	19 283	24.6%	17.8%
Service charges - refuse revenue	87 800	27 577	31.4%	27 577	31.4%	20 757	24.6%	32.9%
Rental of facilities and equipment	1 366	316	23.1%	316	23.1%	259	12.9%	22.0%
Interest earned - external investments	38 995	1 506	3.9%	1 506	3.9%	1 984	5.1%	(24.1%)
Interest earned - outstanding debtors	6 404	1 854	29.0%	1 854	29.0%	1 515	23.0%	22.4%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18 233	134	.7%	134	.7%	882	4.8%	(84.8%)
Licences and permits	7 634	1 627	21.3%	1 627	21.3%	1 729	18.0%	(5.9%)
Agency services	27 014	-	-	-	-	5 541	23.5%	(100.0%)
Transfers and subsidies	252 227	102 435	40.6%	102 435	40.6%	102 447	44.1%	-
Other revenue	77 628	11 864	15.3%	11 864	15.3%	12 283	26.7%	(3.4%)
Gains	22 080	-	-	-	-	-	-	-
Operating Expenditure	2 164 828	452 287	20.9%	452 287	20.9%	411 449	21.6%	9.9%
Employee related costs	705 700	153 696	21.8%	153 696	21.8%	152 764	24.1%	.6%
Remuneration of councillors	24 804	5 862	23.6%	5 862	23.6%	5 889	23.4%	(.5%)
Debt impairment	61 331	-	-	-	-	-	-	-
Depreciation and asset impairment	250 418	62 605	25.0%	62 605	25.0%	53 185	25.0%	17.7%
Finance charges	61 722	17	-	17	-	19	-	(13.9%)
Bulk purchases	624 018	157 617	25.3%	157 617	25.3%	136 377	25.0%	15.6%
Other Materials	59 722	8 371	14.0%	8 371	14.0%	7 918	12.3%	5.7%
Contracted services	220 481	31 804	14.4%	31 804	14.4%	30 636	13.4%	3.8%
Transfers and subsidies	21 393	373	1.7%	373	1.7%	1 008	45.0%	(62.9%)
Other expenditure	130 509	31 942	24.5%	31 942	24.5%	23 653	19.5%	35.0%
Losses	4 730	-	-	-	-	-	-	-
Surplus/(Deficit)	(171 023)	74 318		74 318		77 827		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di)	177 209	5 941	3.4%	5 941	3.4%	26 588	21.1%	(77.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	2 178	1 205	55.3%	1 205	55.3%	26	.7%	4 623.7%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 364	81 464		81 464		104 440		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 364	81 464		81 464		104 440		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 364	81 464		81 464		104 440		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 364	81 464		81 464		104 440		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	611 391	96 065	15.7%	96 065	15.7%	110 975	16.3%	(13.4%)
National Government	177 209	41 548	23.4%	41 548	23.4%	27 510	22.5%	51.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-
Transfers recognised - capital	177 209	41 548	23.4%	41 548	23.4%	27 510	22.5%	51.0%
Borrowing	200 000	22 500	11.3%	22 500	11.3%	37 030	12.9%	(39.2%)
Internally generated funds	234 181	32 017	13.7%	32 017	13.7%	46 436	17.0%	(31.1%)
Capital Expenditure Functional	611 391	96 065	15.7%	96 065	15.7%	110 975	16.3%	(13.4%)
Municipal governance and administration	74 457	4 831	6.5%	4 831	6.5%	5 275	5.5%	(8.4%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	74 412	4 831	6.5%	4 831	6.5%	5 275	5.6%	(8.4%)
Internal audit	45	-	-	-	-	-	-	-
Community and Public Safety	48 813	7 867	16.1%	7 867	16.1%	5 371	8.9%	46.5%
Community and Social Services	36 212	4 762	13.2%	4 762	13.2%	1 286	3.5%	270.3%
Sport And Recreation	11 944	3 092	25.9%	3 092	25.9%	4 085	19.0%	(24.3%)
Public Safety	557	13	2.3%	13	2.3%	-	-	(100.0%)
Housing	100	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 110	14 987	24.9%	14 987	24.9%	37 453	40.7%	(60.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	60 110	14 987	24.9%	14 987	24.9%	37 453	40.7%	(60.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	427 781	68 290	16.0%	68 290	16.0%	62 856	14.5%	8.6%
Energy sources	152 752	26 159	17.1%	26 159	17.1%	7 213	4.5%	262.7%
Water Management	194 419	24 132	12.4%	24 132	12.4%	34 252	16.1%	(29.5%)
Waste Water Management	73 230	17 014	23.2%	17 014	23.2%	15 971	34.3%	6.5%
Waste Management	7 380	986	13.4%	986	13.4%	5 420	31.4%	(81.8%)
Other	230	90	39.0%	90	39.0%	21	7.6%	327.8%

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 447	30.5%	2 868	9.3%	2 006	6.5%	16 657	53.8%	30 978	10.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 375	61.5%	4 646	7.9%	2 071	3.5%	16 062	27.2%	59 154	20.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 051	30.7%	7 310	8.0%	5 441	5.9%	50 700	55.4%	91 503	32.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 895	31.0%	2 233	10.1%	1 785	8.0%	11 306	50.9%	22 219	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 390	31.2%	3 017	12.7%	2 213	9.3%	11 095	46.8%	23 716	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	71	100.0%	71	-	-	-	-	-
Interest on Arrear Debtor Accounts	640	4.2%	558	3.6%	527	3.4%	13 681	88.8%	15 405	5.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 578	11.1%	3 202	7.8%	1 316	3.2%	31 995	77.9%	41 091	14.5%	-	-	-	-
Total By Income Source	93 377	32.9%	23 835	8.4%	15 359	5.4%	151 568	53.3%	284 138	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 546	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	93 377	32.9%	23 835	8.4%	15 359	5.4%	151 568	53.3%	284 138	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100.0%	101	.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 775	86.8%	198	.8%	123	.5%	3 132	11.9%	26 227	99.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	22 775	86.5%	198	.8%	123	.5%	3 232	12.3%	26 328	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
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	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	
Operating Revenue and Expenditure								
Operating Revenue	3 531 358	973 290	27.6%	973 290	27.6%	871 995	25.7%	11.6%
Property rates	490 297	144 661	29.5%	144 661	29.5%	138 079	28.8%	4.8%
Service charges - electricity revenue	962 746	272 065	28.3%	272 065	28.3%	237 595	23.9%	14.5%
Service charges - water revenue	729 313	171 048	23.5%	171 048	23.5%	158 739	23.5%	7.8%
Service charges - sanitation revenue	130 918	31 542	24.1%	31 542	24.1%	30 094	24.4%	4.8%
Service charges - refuse revenue	176 491	42 381	24.0%	42 381	24.0%	35 760	23.9%	18.5%
Rental of facilities and equipment	7 158	2 052	28.7%	2 052	28.7%	1 190	21.3%	72.4%
Interest earned - external investments	10 950	1 241	11.3%	1 241	11.3%	908	8.6%	36.7%
Interest earned - outstanding debtors	441 687	119 061	27.0%	119 061	27.0%	81 792	21.9%	45.6%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 131	392	1.0%	392	1.0%	170	.6%	130.6%
Licences and permits	9 273	2 611	28.2%	2 611	28.2%	1 745	22.6%	49.6%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	494 844	176 038	35.6%	176 038	35.6%	179 369	37.3%	(1.9%)
Other revenue	39 548	10 191	25.8%	10 191	25.8%	6 555	9.2%	55.5%
Gains	-	7	-	7	-	-	-	(100.0%)
Operating Expenditure	3 692 555	436 959	11.8%	436 959	11.8%	454 281	13.4%	(3.8%)
Employee related costs	692 304	159 992	23.1%	159 992	23.1%	166 571	25.6%	(3.9%)
Remuneration of councillors	37 223	7 896	21.2%	7 896	21.2%	10 022	25.7%	(21.2%)
Debt impairment	746 930	36 348	4.9%	36 348	4.9%	67 760	7.0%	(46.4%)
Depreciation and asset impairment	366 774	-	-	-	-	1	-	(100.0%)
Finance charges	2 300	420	18.3%	420	18.3%	521	14.7%	(19.3%)
Bulk purchases	1 032 353	135 349	13.1%	135 349	13.1%	156 587	26.1%	(13.6%)
Other Materials	405 145	34 400	8.5%	34 400	8.5%	19 174	4.5%	79.4%
Contracted services	262 292	51 965	19.8%	51 965	19.8%	23 125	17.0%	124.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	147 235	10 589	7.2%	10 589	7.2%	10 520	7.8%	.7%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(161 198)	536 331		536 331		417 714		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	167 630	22 925	13.7%	22 925	13.7%	11 314	6.9%	102.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 433	559 256		559 256		429 028		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 433	559 256		559 256		429 028		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 433	559 256		559 256		429 028		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 433	559 256		559 256		429 028		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	167 630	41 572	24.8%	41 572	24.8%	18 259	11.2%	127.7%
National Government	167 630	41 572	24.8%	41 572	24.8%	18 259	11.2%	127.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH	-	-	-	-	-	-	-	-
Transfers recognised - capital	167 630	41 572	24.8%	41 572	24.8%	18 259	11.2%	127.7%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	167 630	41 572	24.8%	41 572	24.8%	18 259	11.2%	127.7%
Municipal governance and administration	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	15 285	6 067	39.7%	6 067	39.7%	714	2.8%	749.6%
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	15 285	6 067	39.7%	6 067	39.7%	714	2.8%	749.6%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 012	20 621	37.5%	20 621	37.5%	12 414	30.5%	66.1%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	55 012	20 621	37.5%	20 621	37.5%	12 414	30.5%	66.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	84 603	11 396	13.5%	11 396	13.5%	5 131	6.7%	122.1%
Energy sources	38 707	2 915	7.5%	2 915	7.5%	872	2.2%	234.2%
Water Management	33 280	7 155	21.5%	7 155	21.5%	1 089	9.2%	556.8%
Waste Water Management	12 616	1 325	10.5%	1 325	10.5%	3 169	13.7%	(58.2%)
Waste Management	-	-	-	-	-	-	-	-
Other	12 730	3 488	27.4%	3 488	27.4%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	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	
Cash Flow from Operating Activities								
Receipts	2 920 750	1 442 744	49.4%	1 442 744	49.4%	648 031	-	122.6%
Property rates	336 662	103 409	30.7%	103 409	30.7%	174 390	-	(40.7%)
Service charges	1 450 674	316 307	21.8%	316 307	21.8%	173 091	-	82.7%
Other revenue	470 189	741 794	157.8%	741 794	157.8%	300 550	-	146.8%
Transfers and Subsidies - Operational	490 216	205 254	41.9%	205 254	41.9%	-	-	(100.0%)
Transfers and Subsidies - Capital	172 258	75 980	44.1%	75 980	44.1%	-	-	(100.0%)
Interest	750	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(2 272 550)	(199 311)	8.8%	(199 311)	8.8%	(197 655)	-	.8%
Suppliers and employees	(2 272 550)	(199 311)	8.8%	(199 311)	8.8%	(197 655)	-	.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	648 200	1 243 433	191.8%	1 243 433	191.8%	450 376	-	176.1%
Cash Flow from Investing Activities								
Receipts	(33)	3	(8.3%)	3	(8.3%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(33)	3	(8.3%)	3	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(167 630)	(41 572)	24.8%	(41 572)	24.8%	(10 901)	-	281.3%

Capital assets	(167 630)	(41 572)	24.8%	(41 572)	24.8%	(10 901)	-	281.3%
Net Cash from/(used) Investing Activities	(167 663)	(41 570)	24.8%	(41 570)	24.8%	(10 901)	-	281.3%
Cash Flow from Financing Activities								
Receipts	30 676	(7 781)	(25.4%)	(7 781)	(25.4%)	93	(.4%)	(8 507.5%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	30 676	(7 781)	(25.4%)	(7 781)	(25.4%)	93	(.4%)	(8 507.5%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	30 676	(7 781)	(25.4%)	(7 781)	(25.4%)	93	(.4%)	(8 507.5%)
Net Increase/(Decrease) in cash held	511 212	1 194 082	233.6%	1 194 082	233.6%	439 567	(2 004.4%)	171.6%
Cash/cash equivalents at the year begin:	281 423	256 082	91.0%	256 082	91.0%	701 842	-	(63.5%)
Cash/cash equivalents at the year end:	792 636	1 443 806	182.2%	1 443 806	182.2%	986 915	(4 500.4%)	46.3%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	68 335	3.1%	45 097	2.1%	45 449	2.1%	2 020 093	92.7%	2 178 974	37.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	86 964	17.6%	27 334	5.5%	19 573	4.0%	359 169	72.8%	493 040	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 178	8.4%	13 127	3.4%	48 429	12.6%	291 503	75.7%	385 237	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 061	2.8%	5 643	1.9%	5 471	1.9%	273 813	93.5%	292 988	5.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 495	2.7%	11 550	2.0%	10 680	1.9%	532 857	93.4%	570 582	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	41 692	2.5%	40 291	2.4%	39 570	2.3%	1 577 369	92.8%	1 698 922	29.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 321	7.7%	5 118	2.4%	6 751	3.2%	185 141	86.8%	213 330	3.7%	-	-	-	-
Total By Income Source	269 046	4.6%	148 160	2.5%	175 922	3.0%	5 239 946	89.8%	5 833 073	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 877	6.9%	7 003	6.2%	34 308	30.1%	64 612	56.8%	113 799	2.0%	-	-	-	-
Commercial	75 052	13.3%	23 183	4.1%	20 409	3.6%	444 840	78.9%	563 483	9.7%	-	-	-	-
Households	186 117	3.6%	117 974	2.3%	121 205	2.4%	4 730 494	91.8%	5 155 790	88.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	269 046	4.6%	148 160	2.5%	175 922	3.0%	5 239 946	89.8%	5 833 073	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	72 005	7.2%	128 855	12.9%	145 394	14.5%	653 138	65.4%	999 393	50.7%
Bulk Water	83 208	9.7%	40 803	4.8%	37 897	4.4%	692 700	81.1%	854 609	43.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 341	6.5%	7 518	6.7%	4 039	3.6%	93 922	83.2%	112 820	5.7%
Auditor-General	798	32.8%	18	.7%	-	-	1 614	66.4%	2 430	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	163 353	8.3%	177 194	9.0%	187 331	9.5%	1 441 374	73.2%	1 969 251	100.0%

Contact Details

Municipal Manager	Mr T S R Nkhumise	018 487 8009
Financial Manager	Mr O Kgoete (Acting)	018 487 8017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
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	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	
Operating Revenue and Expenditure								
Operating Revenue	1 887 847	621 014	32.9%	621 014	32.9%	480 939	28.0%	29.1%
Property rates	213 902	55 305	25.9%	55 305	25.9%	49 967	26.0%	10.7%
Service charges - electricity revenue	981 101	318 779	32.5%	318 779	32.5%	214 587	26.1%	48.6%
Service charges - water revenue	96 872	50 614	52.2%	50 614	52.2%	30 329	27.9%	66.9%
Service charges - sanitation revenue	70 846	26 103	36.8%	26 103	36.8%	23 133	34.2%	12.8%
Service charges - refuse revenue	48 102	20 001	41.6%	20 001	41.6%	19 251	43.0%	3.9%
Rental of facilities and equipment	3 626	434	12.0%	434	12.0%	441	10.3%	(1.5%)
Interest earned - external investments	20 000	2 916	14.6%	2 916	14.6%	1 008	3.5%	189.2%
Interest earned - outstanding debtors	36 200	12 025	33.2%	12 025	33.2%	11 063	26.3%	8.7%
Dividends received	3	-	-	-	-	-	-	-
Fines, penalties and forfeits	92 187	-	-	-	-	(13)	-	(100.0%)
Licences and permits	11 328	6 169	54.5%	6 169	54.5%	1 325	10.9%	365.7%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	306 242	126 680	41.4%	126 680	41.4%	128 306	43.8%	(1.3%)
Other revenue	7 439	1 989	26.7%	1 989	26.7%	1 542	16.7%	29.0%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	2 191 276	414 673	18.9%	414 673	18.9%	281 890	13.5%	47.1%
Employee related costs	592 136	130 076	22.0%	130 076	22.0%	3 617	.7%	3 496.6%
Remuneration of councillors	32 844	6 983	21.3%	6 983	21.3%	4 455	14.1%	56.7%
Debt impairment	224 000	46 000	20.5%	46 000	20.5%	56 288	18.4%	(18.3%)
Depreciation and asset impairment	274 469	-	-	-	-	-	-	-
Finance charges	5	-	-	-	-	-	-	-
Bulk purchases	678 014	164 815	24.3%	164 815	24.3%	190 171	32.3%	(13.3%)
Other Materials	51 946	1 830	3.5%	1 830	3.5%	6 017	11.2%	(69.6%)
Contracted services	244 247	36 461	14.9%	36 461	14.9%	23 646	10.9%	54.2%
Transfers and subsidies	6 097	13 203	216.6%	13 203	216.6%	10 119	992.0%	30.5%
Other expenditure	87 519	15 304	17.5%	15 304	17.5%	(12 424)	(15.1%)	(223.2%)
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(303 429)	206 341		206 341		199 049		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	135 168	16 890	12.5%	16 890	12.5%	11 743	11.0%	43.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(168 261)	223 231		223 231		210 792		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(168 261)	223 231		223 231		210 792		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(168 261)	223 231		223 231		210 792		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(168 261)	223 231		223 231		210 792		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	213 117	24 313	11.4%	24 313	11.4%	37 769	25.3%	(35.6%)
National Government	113 604	19 978	17.6%	19 978	17.6%	30 260	41.0%	(34.0%)
Provincial Government	-	-	-	-	-	6 378	67.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 604	19 978	17.6%	19 978	17.6%	36 637	44.0%	(45.5%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	99 513	4 335	4.4%	4 335	4.4%	1 131	1.7%	283.2%
Capital Expenditure Functional	213 117	24 313	11.4%	24 313	11.4%	47 809	29.1%	(49.1%)
Municipal governance and administration	4 145	169	4.1%	169	4.1%	15	.3%	1 019.3%
Executive and Council	1 919	-	-	-	-	-	-	-
Finance and administration	2 226	169	7.6%	169	7.6%	15	.4%	1 019.3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	42 238	4 730	11.2%	4 730	11.2%	1 165	7.5%	306.2%
Community and Social Services	16 281	3 705	22.8%	3 705	22.8%	1 165	13.9%	218.2%
Sport And Recreation	11 304	1 025	9.1%	1 025	9.1%	-	-	(100.0%)
Public Safety	14 652	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 957	4 771	10.6%	4 771	10.6%	16 370	30.9%	(70.9%)
Planning and Development	13 043	-	-	-	-	-	-	-
Road Transport	31 913	4 771	15.0%	4 771	15.0%	16 370	34.9%	(70.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	121 778	14 641	12.0%	14 641	12.0%	30 260	33.6%	(51.6%)
Energy sources	11 478	1 171	10.2%	1 171	10.2%	-	-	(100.0%)
Water Management	79 103	12 123	15.3%	12 123	15.3%	8 454	21.2%	43.4%
Waste Water Management	23 892	1 348	5.6%	1 348	5.6%	21 806	60.3%	(93.8%)
Waste Management	7 304	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	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	
Cash Flow from Operating Activities								
Receipts	1 858 702	-	-	-	-	-	-	-
Property rates	209 292	-	-	-	-	-	-	-
Service charges	1 093 621	-	-	-	-	-	-	-
Other revenue	114 579	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	307 242	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	133 968	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1 653 549)	(188 234)	11.4%	(188 234)	11.4%	-	-	(100.0%)
Suppliers and employees	(1 653 549)	(188 234)	11.4%	(188 234)	11.4%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	205 153	(188 234)	(91.8%)	(188 234)	(91.8%)	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	5 796	(542)	(9.4%)	(542)	(9.4%)	(3)	-	20 705.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(265)	(3)	1.1%	(3)	1.1%	(3)	(10.5%)	11.4%
Decrease (increase) in non-current investments	6 061	(539)	(8.9%)	(539)	(8.9%)	-	-	(100.0%)
Payments	(213 117)	-	-	-	-	-	-	-

Capital assets	(213 117)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(207 321)	(542)	.3%	(542)	.3%	(3)	-	20 705.2%	
Cash Flow from Financing Activities									
Receipts	4 764	(95)	(2.0%)	(95)	(2.0%)	(213)	(891.7%)	(55.5%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	4 764	(95)	(2.0%)	(95)	(2.0%)	(213)	(891.7%)	(55.5%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	4 764	(95)	(2.0%)	(95)	(2.0%)	(213)	(891.7%)	(55.5%)	
Net Increase/(Decrease) in cash held	2 595	(188 871)	(7 277.0%)	(188 871)	(7 277.0%)	(216)	-	87 386.2%	
Cash/cash equivalents at the year begin:	135 323	(295)	(.2%)	(295)	(.2%)	1 033	5.2%	(128.5%)	
Cash/cash equivalents at the year end:	137 919	(189 121)	(137.1%)	(189 121)	(137.1%)	1 228	.1%	(15 500.5%)	

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 565	17.9%	10 652	8.8%	5 239	4.3%	83 081	68.9%	120 537	(110.1%)	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(857 996)	125.7%	32 056	(4.7%)	11 223	(1.6%)	132 131	(19.4%)	(682 587)	623.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 528	14.9%	8 171	6.2%	5 679	4.3%	97 389	74.5%	130 768	(119.4%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 711	4.3%	4 834	5.5%	3 158	3.6%	75 456	86.6%	87 159	(79.6%)	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 841	6.5%	2 778	3.8%	1 821	2.5%	64 611	87.3%	74 052	(67.6%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	19.9%	13	6.5%	6	2.9%	137	70.7%	194	(.2%)	-	-	-	-
Interest on Arrear Debtor Accounts	4 623	3.0%	4 202	2.7%	4 086	2.6%	142 817	91.7%	155 728	(142.2%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 565)	(205.6%)	321	6.9%	314	6.8%	13 582	291.9%	4 653	(4.2%)	-	-	-	-
Total By Income Source	(813 255)	742.7%	63 026	(57.6%)	31 527	(28.8%)	609 205	(556.4%)	(109 497)	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 728	15.3%	9 264	13.3%	6 176	8.8%	43 741	62.6%	69 907	(63.8%)	-	-	-	-
Commercial	33 631	45.3%	5 601	7.5%	2 652	3.6%	32 395	43.6%	74 279	(67.8%)	-	-	-	-
Households	42 443	14.6%	26 016	8.9%	10 886	3.7%	211 653	72.7%	290 999	(265.8%)	-	-	-	-
Other	(900 056)	165.2%	22 145	(4.1%)	11 812	(2.2%)	321 417	(59.0%)	(544 682)	497.4%	-	-	-	-
Total By Customer Group	(813 255)	742.7%	63 026	(57.6%)	31 527	(28.8%)	609 205	(556.4%)	(109 497)	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 185	8.8%	-	-	-	-	12 311	91.2%	13 497	97.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	73	22.2%	2	.5%	1	.2%	254	77.1%	330	2.4%
Total	1 259	9.1%	2	-	1	-	12 565	90.9%	13 826	100.0%

Contact Details

Municipal Manager	Mr Ofentse Masibi	018 299 5003
Financial Manager	Mr Kgosietsile Kgosiemang	018 299 5535

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
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	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	
Operating Revenue and Expenditure								
Operating Revenue	2 155 760	672 314	31.2%	672 314	31.2%	657 772	31.9%	2.2%
Property rates	265 602	87 842	33.1%	87 842	33.1%	74 102	20.1%	18.5%
Service charges - electricity revenue	600 156	139 312	23.2%	139 312	23.2%	134 815	28.7%	3.3%
Service charges - water revenue	195 194	42 518	21.8%	42 518	21.8%	42 476	25.2%	.1%
Service charges - sanitation revenue	64 630	12 508	19.4%	12 508	19.4%	13 609	24.7%	(8.1%)
Service charges - refuse revenue	57 878	14 653	25.3%	14 653	25.3%	14 067	24.7%	4.2%
Rental of facilities and equipment	7 008	470	6.7%	470	6.7%	355	34.4%	32.4%
Interest earned - external investments	4 801	1 395	29.1%	1 395	29.1%	1 756	43.2%	(20.5%)
Interest earned - outstanding debtors	109 425	30 746	28.1%	30 746	28.1%	28 148	21.4%	9.2%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	-	-	-	-	-	-
Licences and permits	549	87	15.9%	87	15.9%	73	6.1%	20.0%
Agency services	12 000	-	-	-	-	-	-	-
Transfers and subsidies	831 904	341 381	41.0%	341 381	41.0%	346 845	44.0%	(1.6%)
Other revenue	6 611	1 399	21.2%	1 399	21.2%	1 525	40.6%	(8.3%)
Gains	-	1	-	1	-	-	-	(100.0%)
Operating Expenditure	2 635 090	399 011	15.1%	399 011	15.1%	243 964	9.9%	63.6%
Employee related costs	605 234	148 035	24.5%	148 035	24.5%	95 909	17.2%	54.4%
Remuneration of councillors	33 425	8 018	24.0%	8 018	24.0%	5 254	16.6%	52.6%
Debt impairment	220 000	-	-	-	-	0	-	(100.0%)
Depreciation and asset impairment	435 000	-	-	-	-	-	-	-
Finance charges	150 010	-	-	-	-	4	-	(100.0%)
Bulk purchases	580 000	103 365	17.8%	103 365	17.8%	83 721	17.4%	23.5%
Other Materials	159 302	27 233	17.1%	27 233	17.1%	12 066	8.4%	125.7%
Contracted services	250 455	35 866	14.3%	35 866	14.3%	17 522	7.7%	104.7%
Transfers and subsidies	4 700	-	-	-	-	-	-	-
Other expenditure	196 964	76 493	38.8%	76 493	38.8%	29 488	15.1%	159.4%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(479 330)	273 303		273 303		413 808		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	310 285	30 565	9.9%	30 565	9.9%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(169 045)	303 868		303 868		413 808		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(169 045)	303 868		303 868		413 808		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(169 045)	303 868		303 868		413 808		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(169 045)	303 868		303 868		413 808		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	310 285	41 615	13.4%	41 615	13.4%	35 361	12.6%	17.7%
National Government	309 285	41 073	13.3%	41 073	13.3%	35 346	12.6%	16.2%
Provincial Government	1 000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH	-	522	-	522	-	-	-	(100.0%)
Transfers recognised - capital	310 285	41 595	13.4%	41 595	13.4%	35 346	12.6%	17.7%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	21	-	21	-	15	-	38.3%
Capital Expenditure Functional	310 285	41 615	13.4%	41 615	13.4%	35 361	12.6%	17.7%
Municipal governance and administration	-	-	-	-	-	15	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	15	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	10 908	542	5.0%	542	5.0%	964	8.2%	(43.7%)
Community and Social Services	10 908	542	5.0%	542	5.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	964	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	124 091	12 143	9.8%	12 143	9.8%	13 429	16.1%	(9.6%)
Planning and Development	12 719	-	-	-	-	-	-	-
Road Transport	111 372	12 143	10.9%	12 143	10.9%	13 429	19.2%	(9.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	175 287	28 930	16.5%	28 930	16.5%	20 953	11.3%	38.1%
Energy sources	35 287	-	-	-	-	2 821	12.3%	(100.0%)
Water Management	62 000	14 012	22.6%	14 012	22.6%	12 753	13.1%	9.9%
Waste Water Management	78 000	14 918	19.1%	14 918	19.1%	5 379	8.2%	177.3%
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	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	
Cash Flow from Operating Activities								
Receipts	2 152 383	1 124 914	52.3%	1 124 914	52.3%	-	-	(100.0%)
Property rates	207 170	122 471	59.1%	122 471	59.1%	-	-	(100.0%)
Service charges	694 794	224 414	32.3%	224 414	32.3%	-	-	(100.0%)
Other revenue	108 230	645 833	596.7%	645 833	596.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	831 904	9 451	1.1%	9 451	1.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	310 285	122 746	39.6%	122 746	39.6%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1 840 090)	(657 390)	35.7%	(657 390)	35.7%	-	-	(100.0%)
Suppliers and employees	(1 840 090)	(657 390)	35.7%	(657 390)	35.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	312 292	467 524	149.7%	467 524	149.7%	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	(11 203)	31 285	(279.3%)	31 285	(279.3%)	(8 651)	129.2%	(461.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(11 203)	31 285	(279.3%)	31 285	(279.3%)	(8 651)	129.2%	(461.6%)
Payments	(310 285)	(41 615)	13.4%	(41 615)	13.4%	-	-	(100.0%)

Capital assets	(310 285)	(41 615)	13.4%	(41 615)	13.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(321 488)	(10 331)	3.2%	(10 331)	3.2%	(8 651)	129.2%	19.4%
Cash Flow from Financing Activities								
Receipts	(40 298)	(3)	-	(3)	-	(2 358)	5.9%	(99.9%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(40 298)	(3)	-	(3)	-	(2 358)	5.9%	(99.9%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(40 298)	(3)	-	(3)	-	(2 358)	5.9%	(99.9%)
Net Increase/(Decrease) in cash held	(49 493)	457 190	(923.7%)	457 190	(923.7%)	(11 010)	23.6%	(4 252.6%)
Cash/cash equivalents at the year begin:	140 000	(139 643)	(99.7%)	(139 643)	(99.7%)	(572 199)	(12 664.8%)	(75.6%)
Cash/cash equivalents at the year end:	90 507	581 842	642.9%	581 842	642.9%	51 403	(121.7%)	1 031.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 303	4.9%	13 327	1.7%	15 031	1.9%	712 623	91.4%	779 284	27.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	55 865	28.5%	5 757	2.9%	4 666	2.4%	129 884	66.2%	196 172	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 596	5.8%	15 884	2.1%	15 206	2.1%	666 250	90.0%	739 936	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 383	4.8%	4 097	1.7%	4 388	1.8%	219 367	91.7%	239 235	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 374	3.8%	3 529	1.6%	3 416	1.6%	203 489	93.0%	218 808	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	20 557	3.3%	10 612	1.7%	10 651	1.7%	573 790	93.2%	615 611	21.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 248	4.4%	657	.9%	498	.7%	69 989	94.1%	74 392	2.6%	-	-	-	-
Total By Income Source	180 327	6.3%	53 864	1.9%	53 856	1.9%	2 575 392	89.9%	2 863 438	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 645	8.8%	8 030	4.0%	8 387	4.2%	165 430	82.9%	199 493	7.0%	-	-	-	-
Commercial	64 919	15.7%	8 906	2.2%	7 751	1.9%	330 630	80.2%	412 206	14.4%	-	-	-	-
Households	97 763	4.3%	36 927	1.6%	37 717	1.7%	2 079 331	92.3%	2 251 739	78.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	180 327	6.3%	53 864	1.9%	53 856	1.9%	2 575 392	89.9%	2 863 438	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	79 424	44.6%	98 342	55.2%	352	.2%	-	-	178 117	39.9%
Bulk Water	27 086	11.2%	2 144	.9%	19 983	8.3%	191 991	79.6%	241 204	54.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 940	79.5%	4 553	20.2%	-	-	86	.4%	22 580	5.1%
Auditor-General	1 276	29.4%	28	.7%	28	.6%	3 014	69.3%	4 346	1.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	125 726	28.2%	105 067	23.5%	20 363	4.6%	195 091	43.7%	446 247	100.0%

Contact Details

Municipal Manager	Mr Noko Seanego	012 318 9566
Financial Manager	Mr Tshenolo Lefutswe	012 318 9176

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(626 870)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(620 806)	79	-	79	-	-	-	-	(100.0%)
Cash Flow from Financing Activities									
Receipts	(108 635)	5 099	(4.7%)	5 099	(4.7%)	51	(3.6%)	9 967.5%	
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(108 635)	5 099	(4.7%)	5 099	(4.7%)	51	(3.6%)	9 967.5%	
Payments	(96 103)	-	-	-	-	-	-	-	
Repayment of borrowing	(96 103)	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(204 738)	5 099	(2.5%)	5 099	(2.5%)	51	(3.6%)	9 967.5%	
Net Increase/(Decrease) in cash held	2 681 880	690 767	25.8%	690 767	25.8%	524 097	(540 468.2%)	31.8%	
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	2 681 880	690 767	25.8%	690 767	25.8%	524 097	(540 468.2%)	31.8%	

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	95 140	5.1%	-	-	32 262	1.7%	1 730 778	93.1%	1 858 180	27.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	150 855	22.1%	-	-	28 894	4.2%	503 461	73.7%	683 211	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	66 369	13.5%	-	-	17 508	3.5%	409 450	83.0%	493 326	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	28 502	5.6%	-	-	10 280	2.0%	468 068	92.3%	506 850	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	28 407	5.2%	-	-	10 473	1.9%	504 876	92.8%	543 757	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 187	3.7%	(79)	(.2%)	983	3.0%	30 227	93.5%	32 319	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	61 867	3.2%	-	-	31 599	1.7%	1 818 215	95.1%	1 911 681	28.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	184 529	24.5%	(14 676)	(1.9%)	49 808	6.6%	534 627	70.9%	754 287	11.1%	-	-	-	-
Total By Income Source	616 856	9.1%	(14 755)	(.2%)	181 808	2.7%	5 999 702	88.4%	6 783 611	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 739	21.1%	64	.2%	1 956	4.7%	30 614	74.0%	41 374	.6%	-	-	-	-
Commercial	325 793	35.7%	(3 096)	(.3%)	69 350	7.6%	519 292	57.0%	911 339	13.4%	-	-	-	-
Households	229 190	4.4%	(9 800)	(.2%)	91 419	1.8%	4 892 889	94.0%	5 203 698	76.7%	-	-	-	-
Other	53 134	8.5%	(1 922)	(.3%)	19 083	3.0%	556 907	88.8%	627 201	9.2%	-	-	-	-
Total By Customer Group	616 856	9.1%	(14 755)	(.2%)	181 808	2.7%	5 999 702	88.4%	6 783 611	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	48 062	39.4%	(0)	-	(0)	-	74 058	60.6%	122 119	26.0%
Bulk Water	-	-	-	-	-	-	65	100.0%	65	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	662	100.0%	662	.1%
Trade Creditors	50 910	16.4%	2 937	.9%	(15 046)	(4.8%)	271 893	87.5%	310 694	66.2%
Auditor-General	-	-	256	100.0%	-	-	-	-	256	.1%
Other	-	-	(8)	-	(84)	(.2%)	35 649	100.3%	35 557	7.6%
Total	98 972	21.1%	3 185	.7%	(15 130)	(3.2%)	382 328	81.5%	469 354	100.0%

Contact Details

Municipal Manager	Mr Sello Victor	014 590 3551
Financial Manager	Mr Godfrey Ditsele	014 590 3312

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
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	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	
Operating Revenue and Expenditure								
Operating Revenue	2 365 711	670 087	28.3%	670 087	28.3%	1 505 815	68.1%	(55.5%)
Property rates	603 707	214 388	35.5%	214 388	35.5%	209 948	35.9%	2.1%
Service charges - electricity revenue	861 157	218 562	25.4%	218 562	25.4%	200 135	26.1%	9.2%
Service charges - water revenue	294 012	72 214	24.6%	72 214	24.6%	930 546	334.0%	(92.2%)
Service charges - sanitation revenue	76 648	21 306	27.8%	21 306	27.8%	20 346	28.6%	4.7%
Service charges - refuse revenue	59 567	15 894	26.7%	15 894	26.7%	15 028	27.8%	5.8%
Rental of facilities and equipment	13 145	3 036	23.1%	3 036	23.1%	3 073	24.7%	(1.2%)
Interest earned - external investments	9 000	(443)	(4.9%)	(443)	(4.9%)	(969)	(9.7%)	(54.3%)
Interest earned - outstanding debtors	157 200	29 133	18.5%	29 133	18.5%	23 215	15.1%	25.5%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 725	1 465	4.2%	1 465	4.2%	1 148	3.4%	27.7%
Licences and permits	6 500	2 180	33.5%	2 180	33.5%	2 259	37.0%	(3.5%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	230 640	88 470	38.4%	88 470	38.4%	92 438	41.2%	(4.3%)
Other revenue	19 411	3 880	20.0%	3 880	20.0%	4 734	26.3%	(18.0%)
Gains	-	-	-	-	-	3 913	-	(100.0%)
Operating Expenditure	2 344 984	536 281	22.9%	536 281	22.9%	427 281	19.5%	25.5%
Employee related costs	836 388	175 216	20.9%	175 216	20.9%	157 065	19.3%	11.6%
Remuneration of councillors	34 547	7 521	21.8%	7 521	21.8%	7 533	22.8%	(.2%)
Debt impairment	275 000	68 752	25.0%	68 752	25.0%	62 250	25.0%	10.4%
Depreciation and asset impairment	79 150	-	-	-	-	-	-	-
Finance charges	22 261	-	-	-	-	77	.3%	(100.0%)
Bulk purchases	647 000	186 294	28.8%	186 294	28.8%	141 736	25.2%	31.4%
Other Materials	279 331	48 277	17.3%	48 277	17.3%	25 205	9.2%	91.5%
Contracted services	46 687	6 088	13.0%	6 088	13.0%	1 191	2.6%	411.3%
Transfers and subsidies	4 850	821	16.9%	821	16.9%	530	8.8%	54.9%
Other expenditure	119 770	43 311	36.2%	43 311	36.2%	31 693	28.6%	36.7%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	20 727	133 806		133 806		1 078 534		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	167 766	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	188 493	133 806		133 806		1 078 534		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	188 493	133 806		133 806		1 078 534		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	188 493	133 806		133 806		1 078 534		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	188 493	133 806		133 806		1 078 534		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	179 266	8 715	4.9%	8 715	4.9%	15 223	9.9%	(42.7%)
National Government	167 766	7 693	4.6%	7 693	4.6%	13 986	12.0%	(45.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH	-	-	-	-	-	-	-	-
Transfers recognised - capital	167 766	7 693	4.6%	7 693	4.6%	13 986	10.7%	(45.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11 500	1 022	8.9%	1 022	8.9%	1 237	5.3%	(17.4%)
Capital Expenditure Functional	179 266	8 715	4.9%	8 715	4.9%	15 223	9.9%	(42.7%)
Municipal governance and administration	55 500	5 805	10.5%	5 805	10.5%	8 771	21.7%	(33.8%)
Executive and Council	55 500	5 805	10.5%	5 805	10.5%	8 771	21.7%	(33.8%)
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 000	-	-	-	-	-	-	-
Planning and Development	8 000	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	115 766	2 910	2.5%	2 910	2.5%	6 452	6.5%	(54.9%)
Energy sources	67 500	1 024	1.5%	1 024	1.5%	87	.3%	1 083.9%
Water Management	1 000	88	8.8%	88	8.8%	1 237	15.5%	(92.9%)
Waste Water Management	47 266	1 798	3.8%	1 798	3.8%	5 128	7.8%	(64.9%)
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	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	
Cash Flow from Operating Activities								
Receipts	2 159 208	574 574	26.6%	574 574	26.6%	153 219	7.1%	275.0%
Property rates	537 299	98 043	18.2%	98 043	18.2%	38 459	6.1%	154.9%
Service charges	901 622	328 070	36.4%	328 070	36.4%	984 482	60.9%	(66.7%)
Other revenue	339 839	130 558	38.4%	130 558	38.4%	(869 723)	365.3%	(115.0%)
Transfers and Subsidies - Operational	230 640	4 650	2.0%	4 650	2.0%	-	-	(100.0%)
Transfers and Subsidies - Capital	149 809	13 253	8.8%	13 253	8.8%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1 898 082)	(620 823)	32.7%	(620 823)	32.7%	(252 710)	16.8%	145.7%
Suppliers and employees	(1 875 821)	(620 823)	33.1%	(620 823)	33.1%	(252 710)	17.1%	145.7%
Finance charges	(22 261)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	261 127	(46 249)	(17.7%)	(46 249)	(17.7%)	(99 492)	(15.5%)	(53.5%)
Cash Flow from Investing Activities								
Receipts	(36 867)	3 072	(8.3%)	3 072	(8.3%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(36 867)	3 072	(8.3%)	3 072	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(179 266)	(8 715)	4.9%	(8 715)	4.9%	(12 116)	7.8%	(28.1%)

Capital assets	(179 266)	(8 715)	4.9%	(8 715)	4.9%	(12 116)	7.8%	(28.1%)
Net Cash from/(used) Investing Activities	(216 133)	(5 643)	2.6%	(5 643)	2.6%	(12 116)	6.3%	(53.4%)
Cash Flow from Financing Activities								
Receipts	5 849	(3 611)	(61.7%)	(3 611)	(61.7%)	135	2.7%	(2 769.4%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 849	(3 611)	(61.7%)	(3 611)	(61.7%)	135	2.7%	(2 769.4%)
Payments	(10 734)	-	-	-	-	-	-	-
Repayment of borrowing	(10 734)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 885)	(3 611)	73.9%	(3 611)	73.9%	135	2.7%	(2 769.4%)
Net Increase/(Decrease) in cash held	40 109	(55 503)	(138.4%)	(55 503)	(138.4%)	(111 472)	(24.4%)	(50.2%)
Cash/cash equivalents at the year begin:	93 891	(40 262)	(42.9%)	(40 262)	(42.9%)	73 916	36.6%	(154.5%)
Cash/cash equivalents at the year end:	134 000	(12 496)	(9.3%)	(12 496)	(9.3%)	(14 940)	(2.3%)	(16.4%)

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	52 594	10.2%	15 264	3.0%	13 852	2.7%	434 866	84.2%	516 576	19.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	81 103	28.9%	16 073	5.7%	10 354	3.7%	173 186	61.7%	280 716	10.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	52 004	6.9%	86 491	11.5%	11 994	1.6%	598 867	79.9%	749 358	28.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 802	7.6%	4 376	2.8%	3 940	2.5%	135 507	87.1%	155 625	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 214	7.7%	3 237	2.7%	2 929	2.5%	103 976	87.1%	119 355	4.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	543	1.3%	509	1.2%	496	1.2%	40 491	96.3%	42 039	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	19 337	3.2%	9 122	1.5%	8 917	1.5%	572 325	93.9%	609 700	22.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 500	3.6%	3 068	1.5%	5 107	2.5%	190 135	92.4%	205 810	7.7%	-	-	-	-
Total By Income Source	234 097	8.7%	138 140	5.2%	57 590	2.1%	2 249 352	84.0%	2 679 179	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	43 764	5.5%	81 137	10.2%	9 483	1.2%	662 813	83.1%	797 196	29.8%	-	-	-	-
Commercial	85 752	18.8%	18 290	4.0%	13 736	3.0%	337 335	74.1%	455 112	17.0%	-	-	-	-
Households	101 885	7.4%	37 540	2.7%	33 361	2.4%	1 204 249	87.5%	1 377 035	51.4%	-	-	-	-
Other	2 697	5.4%	1 174	2.4%	1 010	2.0%	44 954	90.2%	49 836	1.9%	-	-	-	-
Total By Customer Group	234 097	8.7%	138 140	5.2%	57 590	2.1%	2 249 352	84.0%	2 679 179	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	54 138	15.3%	93 020	26.3%	104 400	29.5%	101 858	28.8%	353 415	76.5%
Bulk Water	-	-	14 685	17.5%	-	-	69 176	82.5%	83 861	18.1%
PAYE deductions	9 733	100.0%	-	-	-	-	-	-	9 733	2.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 312	100.0%	-	-	-	-	-	-	7 312	1.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 938	94.8%	183	3.5%	75	1.4%	12	.2%	5 207	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	2 746	100.0%	1	-	-	-	2 747	.6%
Total	76 121	16.5%	110 635	23.9%	104 475	22.6%	171 045	37.0%	462 276	100.0%

Contact Details

Municipal Manager	Mr G Akharwaray	053 830 6100
Financial Manager	Mr Zuziwe Lydia Mahloko	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
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	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	
Operating Revenue and Expenditure								
Operating Revenue	2 608 798	635 140	24.3%	635 140	24.3%	581 863	23.9%	9.2%
Property rates	403 841	133 032	32.9%	133 032	32.9%	112 357	33.9%	18.4%
	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 411 764	357 157	25.3%	357 157	25.3%	301 235	24.1%	18.6%
Service charges - water revenue	167 485	31 717	18.9%	31 717	18.9%	41 548	25.2%	(23.7%)
Service charges - sanitation revenue	124 877	32 225	25.8%	32 225	25.8%	33 258	26.2%	(3.1%)
Service charges - refuse revenue	136 379	34 967	25.6%	34 967	25.6%	32 585	24.1%	7.3%
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 213	1 240	23.8%	1 240	23.8%	3 548	22.8%	(65.0%)
Interest earned - external investments	6 000	1 107	18.5%	1 107	18.5%	596	9.9%	85.8%
Interest earned - outstanding debtors	8 214	1 948	23.7%	1 948	23.7%	2 263	21.9%	(13.9%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	80 625	779	1.0%	779	1.0%	226	.3%	244.5%
Licences and permits	3 214	852	26.5%	852	26.5%	574	17.1%	48.3%
Agency services	14 123	-	-	-	-	3 930	-	(100.0%)
Transfers and subsidies	200 861	31 558	15.7%	31 558	15.7%	45 439	17.1%	(30.5%)
Other revenue	23 630	8 559	36.2%	8 559	36.2%	4 303	10.5%	98.9%
Gains	22 572	-	-	-	-	-	-	-
Operating Expenditure	2 660 568	529 428	19.9%	529 428	19.9%	469 207	18.7%	12.8%
Employee related costs	743 377	155 173	20.9%	155 173	20.9%	146 518	21.3%	5.9%
Remuneration of councillors	33 640	7 782	23.1%	7 782	23.1%	7 716	24.3%	.9%
Debt impairment	125 514	13 384	10.7%	13 384	10.7%	20 865	13.3%	(35.9%)
Depreciation and asset impairment	242 691	-	-	-	-	-	-	-
Finance charges	180 316	-	-	-	-	-	-	-
Bulk purchases	972 890	299 635	30.8%	299 635	30.8%	244 734	29.3%	22.4%
Other Materials	61 465	9 582	15.6%	9 582	15.6%	10 592	19.9%	(9.5%)
Contracted services	152 526	17 601	11.5%	17 601	11.5%	18 914	8.9%	(6.9%)
Transfers and subsidies	18 118	1 605	8.9%	1 605	8.9%	3 643	38.5%	(56.0%)
Other expenditure	128 031	24 666	19.3%	24 666	19.3%	16 225	15.7%	52.0%
Losses	2 000	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 770)	105 712		105 712		112 656		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	95 022	11 042	11.6%	11 042	11.6%	25 801	15.6%	(57.2%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	1 361	-	-	-	-	878	33.8%	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 612	116 754		116 754		139 335		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 612	116 754		116 754		139 335		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 612	116 754		116 754		139 335		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 612	116 754		116 754		139 335		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure								
Source of Finance	128 103	14 081	11.0%	14 081	11.0%	34 359	15.8%	(59.0%)
National Government	66 484	4 282	6.4%	4 282	6.4%	19 135	22.2%	(77.6%)
Provincial Government	27 288	7 479	27.4%	7 479	27.4%	9 951	15.3%	(24.8%)
District Municipality	1 250	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH	1 361	-	-	-	-	-	-	-
Transfers recognised - capital	96 383	11 761	12.2%	11 761	12.2%	29 086	18.9%	(59.6%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	31 720	2 320	7.3%	2 320	7.3%	5 273	8.3%	(56.0%)
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	128 103	14 081	11.0%	14 081	11.0%	34 359	15.8%	(59.0%)
Municipal governance and administration	15 978	243	1.5%	243	1.5%	1 361	19.4%	(82.1%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	15 978	243	1.5%	243	1.5%	1 361	19.7%	(82.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	32 261	1 726	5.4%	1 726	5.4%	1 636	4.6%	5.5%
Community and Social Services	330	-	-	-	-	221	4.4%	(100.0%)
Sport And Recreation	18 126	1 230	6.8%	1 230	6.8%	369	2.1%	233.1%
Public Safety	3 005	-	-	-	-	-	-	-
Housing	10 800	496	4.6%	496	4.6%	1 046	12.0%	(52.6%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 486	7 161	28.1%	7 161	28.1%	16 379	18.7%	(56.3%)
Planning and Development	5	-	-	-	-	-	-	-
Road Transport	25 481	7 161	28.1%	7 161	28.1%	16 379	18.7%	(56.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	54 378	4 951	9.1%	4 951	9.1%	14 983	17.2%	(67.0%)
Energy sources	22 383	3 596	16.1%	3 596	16.1%	8 983	22.5%	(60.0%)
Water Management	10 095	933	9.2%	933	9.2%	3 744	10.6%	(75.1%)
Waste Water Management	9 600	-	-	-	-	2 256	25.3%	(100.0%)
Waste Management	12 300	422	3.4%	422	3.4%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	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	
Cash Flow from Operating Activities								
Receipts	2 504 279	1 557 429	62.2%	1 557 429	62.2%	-	-	(100.0%)
Property rates	384 709	105 782	27.5%	105 782	27.5%	-	-	(100.0%)
Service charges	1 755 634	429 436	24.5%	429 436	24.5%	-	-	(100.0%)
Other revenue	60 693	913 552	1 505.2%	913 552	1 505.2%	-	-	(100.0%)
Transfers and Subsidies - Operational	200 861	82 680	41.2%	82 680	41.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	96 383	24 872	25.8%	24 872	25.8%	-	-	(100.0%)
Interest	6 000	1 107	18.5%	1 107	18.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2 290 363)	(547 197)	23.9%	(547 197)	23.9%	-	-	(100.0%)
Suppliers and employees	(2 091 929)	(547 197)	26.2%	(547 197)	26.2%	-	-	(100.0%)
Finance charges	(180 316)	-	-	-	-	-	-	-
Transfers and grants	(18 118)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	213 916	1 010 233	472.3%	1 010 233	472.3%	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	22 608	68	.3%	68	.3%	12	69.2%	462.5%
Proceeds on disposal of PPE	22 572	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	42	65	154.3%	65	154.3%	12	(58.5%)	431.6%
Decrease (increase) in non-current investments	(5)	4	(71.3%)	4	(71.3%)	-	-	(100.0%)
Payments	(128 103)	(14 081)	11.0%	(14 081)	11.0%	-	-	(100.0%)

Capital assets	(128 103)	(14 081)	11.0%	(14 081)	11.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(105 494)	(14 012)	13.3%	(14 012)	13.3%	12	-	(115 523.9%)
Cash Flow from Financing Activities								
Receipts	(1 431)	(4 312)	301.3%	(4 312)	301.3%	350	2.2%	(1 331.7%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 431)	(4 312)	301.3%	(4 312)	301.3%	350	2.2%	(1 331.7%)
Payments	(18 556)	-	-	-	-	-	-	-
Repayment of borrowing	(18 556)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(19 987)	(4 312)	21.6%	(4 312)	21.6%	350	2.2%	(1 331.7%)
Net Increase/(Decrease) in cash held	88 435	991 908	1 121.6%	991 908	1 121.6%	362	-	273 722.4%
Cash/cash equivalents at the year begin:	195 729	138 742	70.9%	138 742	70.9%	11 696	9.0%	1 086.3%
Cash/cash equivalents at the year end:	284 164	1 130 650	397.9%	1 130 650	397.9%	77 912	(4.0%)	1 351.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 510	18.2%	3 846	5.6%	2 157	3.1%	50 046	73.0%	68 559	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	91 923	71.6%	8 055	6.3%	2 614	2.0%	25 790	20.1%	128 382	31.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41 720	67.1%	3 650	5.9%	1 621	2.6%	15 153	24.4%	62 143	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 733	26.6%	2 217	6.1%	1 373	3.8%	23 209	63.5%	36 532	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 655	20.2%	2 991	5.7%	2 012	3.8%	37 071	70.3%	52 729	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	411	5.8%	211	3.0%	128	1.8%	6 310	89.4%	7 059	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26 181	47.7%	1 513	2.8%	851	1.5%	26 384	48.0%	54 929	13.4%	-	-	-	-
Total By Income Source	193 132	47.1%	22 482	5.5%	10 756	2.6%	183 963	44.8%	410 334	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 140	73.7%	1 636	8.5%	636	3.3%	2 777	14.5%	19 189	4.7%	-	-	-	-
Commercial	89 659	76.9%	6 125	5.3%	1 479	1.3%	19 271	16.5%	116 534	28.4%	-	-	-	-
Households	64 306	28.0%	13 565	5.9%	8 062	3.5%	144 112	62.6%	230 044	56.1%	-	-	-	-
Other	25 028	56.2%	1 156	2.6%	579	1.3%	17 803	39.9%	44 566	10.9%	-	-	-	-
Total By Customer Group	193 132	47.1%	22 482	5.5%	10 756	2.6%	183 963	44.8%	410 334	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	181 048	100.0%	-	-	-	-	-	-	181 048	99.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	220	100.0%	-	-	-	-	-	-	220	.1%
Total	181 268	100.0%	-	-	-	-	-	-	181 268	100.0%

Contact Details

Municipal Manager	Dr Johan Leibbrandt	021 807 4615
Financial Manager	Mr Bradley Brown	021 807 4623

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(367 797)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(399 933)	92	-	92	-	26	(.1%)	259.7%	
Cash Flow from Financing Activities									
Receipts	254 177	(742)	(.3%)	(742)	(.3%)	119	.1%	(722.8%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	199 000	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	55 177	(742)	(1.3%)	(742)	(1.3%)	119	.3%	(722.8%)	
Payments	(45 708)	-	-	-	-	-	-	-	
Repayment of borrowing	(45 708)	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	208 469	(742)	(.4%)	(742)	(.4%)	119	.1%	(722.8%)	
Net Increase/(Decrease) in cash held	336 810	504 928	149.9%	504 928	149.9%	1 086 080	43.7%	(53.5%)	
Cash/cash equivalents at the year begin:	785 986	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	1 122 796	504 928	45.0%	504 928	45.0%	1 086 080	37.8%	(53.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 834	16.9%	4 270	3.2%	4 459	3.3%	103 946	76.7%	135 509	37.0%	6 893	5.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	53 404	82.5%	1 788	2.8%	1 200	1.9%	8 372	12.9%	64 764	17.7%	97	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	34 648	54.2%	3 044	4.8%	2 069	3.2%	24 161	37.8%	63 921	17.5%	512	.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	15 761	33.2%	2 222	4.7%	1 878	4.0%	27 571	58.1%	47 433	13.0%	992	2.1%	-	-
Receivables from Exchange Transactions - Waste Management	13 937	34.1%	1 953	4.8%	1 600	3.9%	23 442	57.3%	40 932	11.2%	899	2.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	20.6%	4	1.9%	4	1.8%	148	75.7%	195	.1%	4	1.9%	-	-
Interest on Arrear Debtor Accounts	712	5.5%	118	.9%	137	1.1%	11 967	92.5%	12 934	3.5%	288	2.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14 947)	(10 271.4%)	323	221.7%	413	283.9%	14 357	9 865.8%	146	-	288	198.2%	-	-
Total By Income Source	126 390	34.5%	13 720	3.8%	11 759	3.2%	213 964	58.5%	365 834	100.0%	9 972	2.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 365	99.7%	21	.3%	-	-	1	-	7 387	2.0%	-	-	-	-
Commercial	53 601	77.1%	2 377	3.4%	1 441	2.1%	12 058	17.4%	69 476	19.0%	-	-	-	-
Households	68 263	23.5%	11 288	3.9%	10 280	3.5%	200 784	69.1%	290 615	79.4%	9 972	3.4%	-	-
Other	(2 839)	172.7%	35	(2.1%)	38	(2.3%)	1 121	(68.2%)	(1 644)	(.4%)	-	-	-	-
Total By Customer Group	126 390	34.5%	13 720	3.8%	11 759	3.2%	213 964	58.5%	365 834	100.0%	9 972	2.7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	52 203	100.0%	-	-	-	-	-	-	52 203	69.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 520	100.0%	-	-	-	-	-	-	7 520	10.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 890	75.4%	3 530	22.4%	293	1.9%	61	.4%	15 775	20.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	71 613	94.9%	3 530	4.7%	293	.4%	61	.1%	75 497	100.0%

Contact Details

Municipal Manager	Dr Michele Gratz	044 801 9065
Financial Manager	Mr Riaan du Plessis	044 801 9036

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(406 054)	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(406 096)	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities									
Receipts	(1 251)	94	(7.5%)	94	(7.5%)	50	-	88.7%	
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 251)	94	(7.5%)	94	(7.5%)	50	(.9%)	88.7%	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 251)	94	(7.5%)	94	(7.5%)	50	(.1%)	88.7%	
Net Increase/(Decrease) in cash held	(114 685)	656 140	(572.1%)	656 140	(572.1%)	125 648	4.9%	422.2%	
Cash/cash equivalents at the year begin:	415 242	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	300 558	656 140	218.3%	656 140	218.3%	125 648	5.7%	422.2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 962	10.9%	2 508	2.5%	2 703	2.7%	83 943	83.8%	100 116	29.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 857	75.3%	1 985	2.7%	1 682	2.3%	14 353	19.7%	72 877	21.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 520	22.3%	32 276	41.1%	766	1.0%	27 930	35.6%	78 491	23.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 298	19.8%	3 284	10.3%	671	2.1%	21 563	67.8%	31 815	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 470	12.8%	4 622	13.2%	484	1.4%	25 402	72.6%	34 979	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	459	4.3%	175	1.6%	152	1.4%	9 964	92.7%	10 750	3.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	943	7.5%	228	1.8%	380	3.0%	10 943	87.6%	12 494	3.7%	-	-	-	-
Total By Income Source	95 509	28.0%	45 077	13.2%	6 838	2.0%	194 097	56.8%	341 522	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 046	32.4%	7 518	48.2%	863	5.5%	2 170	13.9%	15 596	4.6%	-	-	-	-
Commercial	19 228	48.5%	3 800	9.6%	208	.5%	16 425	41.4%	39 661	11.6%	-	-	-	-
Households	49 768	21.6%	27 258	11.8%	4 581	2.0%	148 554	64.5%	230 162	67.4%	-	-	-	-
Other	21 467	38.3%	6 502	11.6%	1 186	2.1%	26 949	48.0%	56 104	16.4%	-	-	-	-
Total By Customer Group	95 509	28.0%	45 077	13.2%	6 838	2.0%	194 097	56.8%	341 522	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 123	100.0%	-	-	-	-	-	-	7 123	20.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 315	100.0%	-	-	-	-	-	-	28 315	79.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	35 438	100.0%	-	-	-	-	-	-	35 438	100.0%

Contact Details

Municipal Manager	Ms Geraldine Mettler	021 808 8025
Financial Manager	Mr Kevin Carolus	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.