

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	611 954	22 370	3.7%	(315 641)	(51.6%)	(293 271)	(47.9%)	182 367	66.9%	(273.1%)	
Property rates	104 984	9 481	9.0%	(328 009)	(312.4%)	(318 528)	(303.4%)	8 245	17.2%	(4 078.5%)	
Service charges - electricity revenue	43 381	5 750	13.3%	6 722	15.5%	12 472	28.8%	4 845	36.2%	38.8%	
Service charges - water revenue	47 283	(80)	(2%)	752	1.6%	672	1.4%	1 105	7.5%	(31.9%)	
Service charges - sanitation revenue	12 893	707	5.5%	1 392	10.8%	2 099	16.3%	701	17.2%	98.7%	
Service charges - refuse revenue	11 041	709	6.4%	1 433	13.0%	2 143	19.4%	755	22.7%	89.9%	
Rental of facilities and equipment	15	133	915.5%	(7 411)	(51 055.5%)	(7 278)	(50 140.1%)	133	2 874.4%	(5 651.7%)	
Interest earned - external investments	-	373	-	754	-	1 126	-	1 028	237 957 600.0%	(26.7%)	
Interest earned - outstanding debtors	34 344	4 766	13.9%	7 954	23.2%	12 720	37.0%	4 303	120.9%	84.9%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	187	62	33.2%	265	141.6%	327	174.7%	41	38.3%	541.8%	
Licences and permits	-	7	-	1	-	7	-	8	-	(92.8%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	354 716	-	-	-	-	-	-	159 496	94.3%	(100.0%)	
Other revenue	3 110	462	14.9%	505	16.3%	968	31.1%	1 707	73.1%	(70.4%)	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	606 952	129 275	21.3%	133 607	22.0%	262 883	43.3%	107 436	31.5%	24.4%	
Employee related costs	177 204	50 200	28.3%	34 426	19.4%	84 626	47.8%	45 851	45.4%	(24.9%)	
Remuneration of councillors	27 948	7 790	27.9%	5 153	18.4%	12 943	46.3%	7 262	43.6%	(29.0%)	
Debt impairment	45 327	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	46 776	533	1.1%	331	0.7%	863	1.8%	139	0.3%	138.3%	
Finance charges	541	-	-	-	-	-	-	-	-	-	
Bulk purchases	106 349	23 058	21.7%	16 853	15.8%	39 911	37.5%	16 372	19.1%	2.9%	
Other Materials	66 576	5 283	7.9%	4 257	6.4%	9 539	14.3%	4 414	38.3%	(3.6%)	
Contracted services	93 784	35 038	37.4%	52 847	56.3%	87 884	93.7%	25 473	46.7%	107.5%	
Transfers and subsidies	2 556	828	32.4%	439	17.2%	1 267	49.6%	429	2.4%	-	
Other expenditure	39 890	6 546	16.4%	19 300	48.4%	25 846	64.8%	7 495	34.5%	157.5%	
Losses	(0)	-	-	2	(108 800.0%)	2	(108 800.0%)	-	-	(100.0%)	
Surplus/(Deficit)	5 002	(106 905)		(449 248)		(556 154)		74 931			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	313 076	64 914	20.7%	75 432	24.1%	140 346	44.8%	-	-	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	318 078	(41 992)		(373 816)		(415 808)		74 931			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	318 078	(41 992)		(373 816)		(415 808)		74 931			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	318 078	(41 992)		(373 816)		(415 808)		74 931			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	318 078	(41 992)		(373 816)		(415 808)		74 931			

Part 2: Capital Revenue and Expenditure

	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	346 649	133 503	38.5%	38 048	11.0%	171 552	49.5%	98 140	40.4%	(61.2%)	
National Government	345 123	129 394	37.5%	34 584	10.0%	163 979	47.5%	98 140	41.1%	(64.8%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	345 123	129 394	37.5%	34 584	10.0%	163 979	47.5%	98 140	41.1%	(64.8%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 526	4 109	269.3%	3 464	227.0%	7 573	496.3%	-	-	(100.0%)	
Capital Expenditure Functional	346 649	133 503	38.5%	38 048	11.0%	171 552	49.5%	99 708	41.1%	(61.8%)	
Municipal governance and administration	1 526	1 736	113.8%	3 119	204.4%	4 855	318.2%	1 011	44.4%	208.6%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	1 526	1 736	113.8%	3 119	204.4%	4 855	318.2%	1 011	46.3%	208.6%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 700	14 654	862.0%	(14 490)	(852.4%)	164	9.6%	400	19.7%	(3 727.1%)	
Community and Social Services	-	-	-	164	-	164	-	-	-	(100.0%)	
Sport And Recreation	1 700	14 654	862.0%	(14 654)	(862.0%)	(0)	-	-	-	(100.0%)	
Public Safety	-	-	-	-	-	-	-	400	23.8%	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	29 292	5 327	18.2%	2 999	10.2%	8 326	28.4%	10 236	63.0%	(70.7%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	29 292	5 327	18.2%	2 999	10.2%	8 326	28.4%	10 236	63.7%	(70.7%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	314 131	111 786	35.6%	46 421	14.8%	158 207	50.4%	88 062	40.4%	(47.3%)	
Energy sources	19 856	18 655	94.0%	(1 611)	(8.1%)	17 044	85.8%	7 644	43.6%	(121.1%)	
Water Management	264 275	87 827	33.2%	35 774	13.5%	123 600	46.8%	73 816	40.6%	(51.5%)	
Waste Water Management	30 000	5 303	17.7%	12 259	40.9%	17 562	58.5%	6 045	37.3%	102.8%	
Waste Management	-	-	-	-	-	-	-	557	42.2%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	815 392	22 914	2.8%	68 751	8.4%	91 664	11.2%	96 047	10.2%	(28.4%)	
Property rates	68 668	8 532	12.4%	39 190	57.1%	47 722	69.5%	5 986	17.6%	554.7%	
Service charges	75 832	8 927	11.8%	14 012	18.5%	22 939	30.2%	8 527	18.5%	64.3%	
Other revenue	3 100	(250 788)	(8 089.9%)	(84 744)	(2 733.7%)	(335 532)	(10 823.6%)	(191 524)	(14 005.6%)	(55.8%)	
Transfers and Subsidies - Operational	354 716	146 324	41.3%	93	0.0%	146 418	41.3%	160 408	95.3%	(99.9%)	
Transfers and Subsidies - Capital	313 076	109 918	35.1%	100 200	32.0%	210 118	67.1%	112 650	44.5%	(11.1%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments											
Suppliers and employees	-	-	-	(56 676)	-	(56 676)	-	-	-	(100.0%)	
Finance charges	-	-	-	(56 676)	-	(56 676)	-	-	-	(100.0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Operating Activities	815 392	22 914	2.8%	12 075	1.5%	34 988	4.3%	96 047	10.2%	(87.4%)	
Cash Flow from Investing Activities											
Receipts	813	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	813	-	-	-	-	-	-	-	-	-	
Payments											
	-	(24 298)	-	(20 060)	-	(44 358)	-	(112 861)	-	(82.2%)	

Capital assets	-	(24 298)	-	(20 060)	-	(44 358)	-	(112 861)	-	(82.2%)
Net Cash from/(used) Investing Activities	813	(24 298)	(2 990.0%)	(20 060)	(2 468.4%)	(44 358)	(5 458.4%)	(112 861)	(14 840.3%)	(82.2%)
Cash Flow from Financing Activities										
Receipts	(409)	(6)	1.5%	-	-	(6)	1.5%	(0)	(1%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(409)	(6)	1.5%	-	-	(6)	1.5%	(0)	(1%)	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(409)	(6)	1.5%	-	-	(6)	1.5%	(0)	(1%)	(100.0%)
Net Increase/(Decrease) in cash held	815 796	(1 391)	(2%)	(7 985)	(1.0%)	(9 376)	(1.1%)	(16 815)	(5.7%)	(52.5%)
Cash/cash equivalents at the year begin:	5 143	-	-	(1 391)	(27.0%)	-	-	(38 464)	-	(96.4%)
Cash/cash equivalents at the year end:	820 939	(1 391)	(2%)	(9 376)	(1.1%)	(9 376)	(1.1%)	(55 279)	(5.6%)	(83.0%)

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	1 647	4.7%	1 351	3.8%	1 348	3.8%	30 848	87.7%	35 194	5.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 362	6.1%	1 047	4.7%	963	4.3%	18 938	84.9%	22 310	3.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 808	2.2%	8 390	2.1%	8 067	2.0%	370 698	93.6%	395 963	64.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 231	1.4%	1 166	1.4%	1 142	1.3%	82 215	95.9%	85 754	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 251	1.6%	1 193	1.5%	1 171	1.5%	74 801	95.4%	78 417	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	127	11.4%	163	14.6%	29	2.6%	796	71.4%	1 115	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	48.1%	5	47.0%	0	-	1	4.9%	11	-	-	-	-	-
Total By Income Source	14 431	2.3%	13 315	2.2%	12 720	2.1%	578 297	93.5%	618 763	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 727	3.1%	5 268	2.9%	5 003	2.7%	167 777	91.3%	183 775	29.7%	-	-	-	-
Commercial	1 648	3.8%	1 419	3.3%	1 178	2.7%	39 012	90.2%	43 257	7.0%	-	-	-	-
Households	7 056	1.8%	6 629	1.7%	6 539	1.7%	371 508	94.8%	391 731	63.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 431	2.3%	13 315	2.2%	12 720	2.1%	578 297	93.5%	618 763	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	86	3.5%	1 506	60.9%	463	18.7%	419	16.9%	2 474	63.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	48	3.3%	712	49.2%	567	39.1%	122	8.4%	1 448	36.9%
Total	134	3.4%	2 219	56.6%	1 030	26.3%	541	13.8%	3 923	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	906 168	161 115	17.8%	306 815	33.9%	467 930	51.6%	58 790	50.9%	421.9%	
Operating Revenue	191 337	46 197	24.1%	44 864	23.4%	91 061	47.6%	31 940	50.0%	40.5%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	276 349	63 467	23.0%	61 977	22.4%	125 444	45.4%	(33 245)	45.1%	(286.4%)	
Service charges - water revenue	70 556	16 436	23.3%	15 728	22.3%	32 164	45.6%	22 307	106.6%	(29.5%)	
Service charges - sanitation revenue	43 432	12 082	27.8%	12 081	27.8%	24 163	55.6%	11 661	76.4%	3.6%	
Service charges - refuse revenue	50 859	10 087	19.8%	10 004	19.7%	20 092	39.5%	9 676	75.4%	3.4%	
Rental of facilities and equipment	2 688	671	25.0%	658	24.5%	1 329	49.4%	649	32.3%	1.4%	
Interest earned - external investments	300	141	46.9%	141	47.1%	282	94.1%	378	19.8%	(62.6%)	
Interest earned - outstanding debtors	41 985	6 817	16.2%	6 973	16.6%	13 790	32.8%	10 114	54.1%	(31.1%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	5 239	41	0.8%	48	0.9%	89	1.7%	49	14.2%	(2.0%)	
Licences and permits	1 553	686	44.2%	832	53.6%	1 518	97.7%	870	12.9%	(4.4%)	
Agency services	9 000	1 874	20.8%	2 429	27.0%	4 304	47.8%	-	-	(100.0%)	
Transfers and subsidies	207 727	-	-	149 150	71.8%	149 150	71.8%	-	-	(100.0%)	
Other revenue	5 142	2 011	39.1%	1 582	30.8%	3 593	69.9%	4 073	31.3%	(61.2%)	
Gains	-	604	-	-	-	953	-	317	-	10.0%	
Operating Expenditure	1 143 511	166 169	14.5%	250 436	21.9%	416 606	36.4%	352 423	60.2%	(28.9%)	
Employee related costs	271 209	60 880	22.4%	64 666	23.8%	125 545	46.3%	60 203	52.7%	7.4%	
Remuneration of councillors	17 648	4 015	22.7%	3 370	19.1%	7 384	41.8%	3 933	46.6%	(14.3%)	
Debt impairment	152 853	-	-	62 426	40.8%	62 426	40.8%	74 707	195.9%	(16.4%)	
Depreciation and asset impairment	139 146	-	-	41 953	30.2%	41 953	30.2%	61 996	48.3%	(32.3%)	
Finance charges	-	-	-	-	-	-	-	24 810	-	(100.0%)	
Bulk purchases	340 294	87 952	25.8%	46 444	13.6%	134 396	39.5%	69 923	61.4%	(33.6%)	
Other Materials	79 215	3 988	5.0%	4 457	5.6%	8 446	10.7%	31 682	53.9%	(85.9%)	
Contracted services	84 523	6 087	7.2%	12 954	15.3%	19 040	22.5%	15 054	27.0%	(14.0%)	
Transfers and subsidies	-	-	-	-	-	-	-	104	-	(100.0%)	
Other expenditure	58 624	3 248	5.5%	14 168	24.2%	17 416	29.7%	10 010	28.4%	41.5%	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(237 342)	(5 055)		56 379		51 325		(293 634)			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	199 069	-	-	113 656	57.1%	113 656	57.1%	26 569	49.5%	327.8%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(38 274)	(5 055)		170 035		164 980		(267 064)			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(38 274)	(5 055)		170 035		164 980		(267 064)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(38 274)	(5 055)		170 035		164 980		(267 064)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(38 274)	(5 055)		170 035		164 980		(267 064)			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	243 924	77 889	31.9%	46 517	19.1%	124 406	51.0%	26 097	23.8%	78.2%	
Source of Finance	199 069	75 825	38.1%	40 645	20.4%	116 471	58.5%	14 835	19.7%	174.0%	
National Government	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	199 069	75 825	38.1%	40 645	20.4%	116 471	58.5%	14 835	19.7%	174.0%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	44 856	2 063	4.6%	5 872	13.1%	7 935	17.7%	11 262	46.2%	(47.9%)	
Capital Expenditure Functional	243 924	77 889	31.9%	46 517	19.1%	124 406	51.0%	26 097	23.8%	78.2%	
Municipal governance and administration	12 991	206	1.6%	1 815	14.0%	2 021	15.6%	11 121	89.1%	(83.7%)	
Executive and Council	210	-	-	-	-	-	-	3	-	(100.0%)	
Finance and administration	12 781	206	1.6%	1 815	14.2%	2 021	15.8%	11 118	89.1%	(83.7%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	4 664	156	3.3%	541	11.6%	697	14.9%	411	22.0%	31.7%	
Community and Social Services	2 300	-	-	19	0.8%	19	0.8%	-	-	(100.0%)	
Sport And Recreation	2 364	23	1.0%	285	12.1%	308	13.0%	-	-	(100.0%)	
Public Safety	-	133	-	237	-	370	-	411	-	(42.3%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	58 613	2 572	4.4%	673	1.1%	3 245	5.5%	2 862	12.9%	(76.5%)	
Planning and Development	3 030	-	-	-	-	-	-	2 862	12.9%	(100.0%)	
Road Transport	55 583	2 572	4.6%	673	1.2%	3 245	5.8%	-	-	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	167 656	74 954	44.7%	43 488	25.9%	118 442	70.6%	11 704	20.8%	271.6%	
Energy sources	30 500	329	1.1%	3 883	12.7%	4 212	13.8%	68	0.6%	5 578.9%	
Water Management	87 080	66 562	76.4%	27 559	31.6%	94 121	108.1%	4 929	628.5%	459.1%	
Waste Water Management	50 000	8 063	16.1%	9 681	19.4%	17 744	35.5%	6 706	16.9%	44.4%	
Waste Management	76	-	-	2 365	3 112.2%	2 365	3 112.2%	-	-	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	301 001	288 822		589 823		268 629		7.5%			
Receipts	29 409	40 372	-	69 782	-	27 832	-	45.1%			
Property rates	92 428	98 442	-	190 870	-	227 354	-	(56.7%)			
Service charges	(1 527)	85 947	-	84 420	-	13 443	-	539.3%			
Other revenue	146 101	26 080	-	172 181	-	-	-	(100.0%)			
Transfers and Subsidies - Operational	34 556	37 981	-	72 537	-	-	-	(100.0%)			
Transfers and Subsidies - Capital	33	-	-	33	-	-	-	-			
Interest	-	-	-	-	-	-	-	-			
Dividends	(8 083)	(64 065)	-	(72 147)	-	(145 709)	-	(56.0%)			
Payments	(8 083)	(64 065)	-	(72 147)	-	(145 709)	-	(56.0%)			
Suppliers and employees	-	-	-	-	-	-	-	-			
Finance charges	-	-	-	-	-	-	-	-			
Transfers and grants	-	-	-	-	-	-	-	-			
Net Cash from(used) Operating Activities	292 918	224 758		517 676		122 921		82.8%			
Cash Flow from Investing Activities	604	348		953		317		10.0%			
Receipts	604	348	-	953	-	317	-	10.0%			
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	-	-	-	-	-	-	-	-			
Payments	(77 889)	(46 517)	-	(124 406)	-	(26 097)	-	78.2%			

Capital assets	-	(77 889)	-	(46 517)	-	(124 406)	-	(26 097)	-	78.2%
Net Cash from/(used) Investing Activities	-	(77 284)	-	(46 169)	-	(123 453)	-	(25 781)	-	79.1%
Cash Flow from Financing Activities										
Receipts	3 511	(1 433)	(40.8%)	57	1.6%	(1 376)	(39.2%)	57	1.5%	.8%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 511	(1 433)	(40.8%)	57	1.6%	(1 376)	(39.2%)	57	1.2%	8%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	3 511	(1 433)	(40.8%)	57	1.6%	(1 376)	(39.2%)	57	1.5%	8%
Net Increase/(Decrease) in cash held	3 511	214 201	6 100.3%	178 646	5 087.7%	392 847	11 188.0%	97 197	3 367.8%	83.8%
Cash/cash equivalents at the year begin:	70 001	54 332	77.6%	220 404	314.9%	54 332	77.6%	97 118	759.2%	126.9%
Cash/cash equivalents at the year end:	73 512	220 404	299.8%	399 050	542.8%	399 050	542.8%	92 199	336.5%	332.8%

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	6 330	3.8%	6 495	3.9%	2 738	1.7%	149 056	90.5%	164 619	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 543	12.8%	6 261	5.5%	3 549	3.1%	88 954	78.5%	113 308	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 923	10.1%	7 703	6.0%	6 029	4.7%	101 376	79.2%	128 032	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 964	4.0%	2 608	2.6%	2 301	2.3%	90 111	91.0%	98 984	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 355	3.6%	2 289	2.4%	1 944	2.1%	86 505	91.9%	94 094	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 525	1.2%	2 468	1.1%	2 398	1.1%	208 442	96.6%	215 833	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	639	1.2%	546	1.0%	934	1.7%	53 046	96.2%	55 165	6.3%	-	-	-	-
Total By Income Source	44 278	5.1%	28 371	3.3%	19 894	2.3%	777 492	89.4%	870 034	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 772	14.0%	2 651	13.4%	836	4.2%	13 494	68.3%	19 753	2.3%	-	-	-	-
Commercial	18 555	11.4%	8 300	5.1%	6 008	3.7%	129 500	79.8%	162 363	18.7%	-	-	-	-
Households	22 951	3.3%	17 419	2.5%	13 050	1.9%	634 498	92.2%	687 919	79.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	44 278	5.1%	28 371	3.3%	19 894	2.3%	777 492	89.4%	870 034	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	22 150	11.6%	22 800	12.0%	-	-	145 626	76.4%	190 577	15.3%
Bulk Water	-	-	5 450	.5%	10 333	1.0%	989 098	98.4%	1 004 881	80.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 798	70.0%	2 074	18.6%	1 262	11.3%	-	-	11 135	9%
Auditor-General	-	-	1 644	47.1%	1 845	52.9%	-	-	3 488	3%
Other	-	-	3 275	9.7%	3 483	10.4%	26 875	79.9%	33 633	2.7%
Total	29 949	2.4%	35 244	2.8%	16 923	1.4%	1 161 599	93.4%	1 243 715	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	577 087	193 991	33.6%	171 767	29.8%	365 758	63.4%	212 839	60.7%	(19.3%)	
Operating Revenue	81 391	18 545	22.8%	18 464	22.7%	37 009	45.5%	18 791	53.8%	(1.7%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	135 963	38 050	28.0%	42 055	30.9%	80 105	58.9%	36 772	40.3%	14.4%	
Service charges - water revenue	17 100	6 376	37.3%	5 490	32.1%	11 867	69.4%	6 526	39.3%	(15.9%)	
Service charges - sanitation revenue	11 145	2 854	25.6%	2 788	25.0%	5 642	50.6%	2 744	25.8%	1.6%	
Service charges - refuse revenue	12 925	3 362	26.0%	3 369	26.1%	6 731	52.1%	3 198	40.7%	5.4%	
Rental of facilities and equipment	779	218	28.0%	200	25.7%	419	53.7%	51	2.9%	293.5%	
Interest earned - external investments	243	7 544	3 108.0%	7 661	3 156.0%	15 205	6 264.0%	6 603	1 570.2%	16.0%	
Interest earned - outstanding debtors	31 355	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 613	382	23.7%	224	13.9%	606	37.5%	396	29.2%	(43.5%)	
Licences and permits	31	4	12.9%	11	35.4%	15	48.2%	15	43.3%	(28.6%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	279 302	115 990	41.5%	91 064	32.6%	207 054	74.1%	136 839	96.4%	(33.5%)	
Other revenue	5 011	666	13.3%	440	8.8%	1 106	22.1%	903	3.1%	(51.3%)	
Gains	228	-	-	-	-	-	-	-	-	-	
Operating Expenditure	753 672	159 714	21.2%	162 099	21.5%	321 814	42.7%	133 338	32.8%	21.6%	
Employee related costs	224 250	53 703	23.9%	59 876	26.7%	113 578	50.6%	52 953	52.7%	13.1%	
Remuneration of councillors	22 242	4 062	18.3%	3 795	17.1%	7 857	35.3%	3 945	42.4%	(3.8%)	
Debt impairment	87 276	280	0.3%	-	-	280	0.3%	-	-	-	
Depreciation and asset impairment	146 647	-	-	(38)	-	(38)	-	(171)	(1.3%)	(77.8%)	
Finance charges	7 600	3 939	51.8%	5 299	69.7%	9 238	121.5%	2 933	44.0%	80.7%	
Bulk purchases	116 000	52 127	44.9%	21 317	18.4%	73 444	63.3%	27 685	40.5%	(23.0%)	
Other Materials	24 070	5 405	22.5%	7 851	32.6%	13 256	55.1%	6 980	53.9%	12.5%	
Contracted services	69 925	28 442	40.7%	42 130	60.2%	70 571	100.9%	23 066	45.1%	82.6%	
Transfers and subsidies	2 551	1 397	54.8%	1 800	70.6%	3 197	125.4%	1 765	22.7%	2.0%	
Other expenditure	53 110	10 359	19.5%	20 070	37.8%	30 429	57.3%	14 181	53.3%	41.5%	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(176 585)	34 276		9 668		43 944		79 501			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	185 054	46 910	25.3%	78 599	42.5%	125 509	67.8%	14 778	31.6%	431.9%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	8 470	81 186		88 267		169 453		94 279			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	8 470	81 186		88 267		169 453		94 279			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	8 470	81 186		88 267		169 453		94 279			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	8 470	81 186		88 267		169 453		94 279			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	185 974	71 471	38.4%	65 625	35.3%	137 096	73.7%	58 002	59.6%	13.1%	
Source of Finance	185 054	70 263	38.0%	65 231	35.2%	135 494	73.2%	56 094	58.8%	16.3%	
National Government	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	185 054	70 263	38.0%	65 231	35.2%	135 494	73.2%	56 094	58.8%	16.3%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	920	1 208	131.3%	394	42.8%	1 601	174.1%	1 908	93.5%	(79.4%)	
Capital Expenditure Functional	185 974	71 471	38.4%	65 625	35.3%	137 096	73.7%	58 002	59.6%	13.1%	
Municipal governance and administration	620	60	9.6%	394	63.5%	453	73.1%	898	113.1%	(56.2%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	620	60	9.6%	394	63.5%	453	73.1%	898	113.1%	(56.2%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	8 437	7 078	83.9%	572	6.8%	7 650	90.7%	-	-	(100.0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	8 137	7 078	87.0%	572	7.0%	7 650	94.0%	-	-	(100.0%)	
Public Safety	300	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	20 562	9 337	45.4%	9 181	44.7%	18 518	90.1%	6 583	63.3%	39.5%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	20 562	9 337	45.4%	9 181	44.7%	18 518	90.1%	6 583	63.3%	39.5%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	156 356	54 997	35.2%	55 478	35.5%	110 475	70.7%	50 521	59.4%	9.8%	
Energy sources	36 360	9 020	24.8%	8 731	24.0%	17 751	48.8%	4 073	58.0%	114.3%	
Water Management	50 969	15 583	30.6%	19 587	38.4%	35 170	69.0%	29 360	42.4%	(33.3%)	
Waste Water Management	69 026	30 394	44.0%	27 160	39.3%	57 554	83.4%	17 088	99.8%	58.9%	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	682 897	158 349	23.2%	113 154	16.6%	271 503	39.8%	111 390	32.4%	1.6%	
Receipts	57 332	15 395	26.9%	13 441	23.4%	28 837	50.3%	14 907	54.2%	(9.8%)	
Property rates	148 877	45 013	30.2%	24 067	16.2%	69 080	46.4%	21 772	21.6%	10.5%	
Other revenue	12 090	(641)	(5.3%)	311	2.6%	(330)	(2.7%)	955	5.5%	(67.5%)	
Transfers and Subsidies - Operational	279 302	26 430	9.5%	25 864	9.3%	52 294	18.7%	39 760	23.3%	(34.9%)	
Transfers and Subsidies - Capital	185 054	72 151	39.0%	49 469	26.7%	121 620	65.7%	33 995	59.5%	45.5%	
Interest	243	2	0.6%	1	0.5%	3	1.2%	1	0.4%	(8.1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(511 592)	(74 682)	14.6%	(82 540)	16.1%	(157 222)	30.7%	(12 460)	6.3%	562.4%	
Suppliers and employees	(501 522)	(74 682)	14.9%	(82 540)	16.5%	(157 222)	31.3%	(12 460)	6.3%	562.4%	
Finance charges	(7 519)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(2 551)	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Operating Activities	171 305	83 668	48.8%	30 614	17.9%	114 281	66.7%	98 929	122.3%	(69.1%)	
Cash Flow from Investing Activities	947	-	-	100	10.6%	100	10.6%	197	11 640.7%	(49.4%)	
Receipts	904	-	-	100	11.1%	100	11.1%	197	-	(49.4%)	
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	43	-	-	-	-	-	-	-	-	-	
Payments	(170 863)	(79 616)	46.6%	(56 224)	32.9%	(135 841)	79.5%	(57 026)	88.3%	(1.4%)	

Capital assets	(170 863)	(79 616)	46.6%	(56 224)	32.9%	(135 841)	79.5%	(57 026)	88.3%	(1.4%)
Net Cash from/(used) Investing Activities	(169 917)	(79 616)	46.9%	(56 124)	33.0%	(135 741)	79.9%	(56 829)	86.9%	(1.2%)
Cash Flow from Financing Activities										
Receipts	(4)	5	(126.3%)	(10)	269.5%	(6)	143.2%	1	29.4%	(1 087.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(4)	5	(126.3%)	(10)	269.5%	(6)	143.2%	1	29.4%	(1 087.2%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4)	5	(126.3%)	(10)	269.5%	(6)	143.2%	1	29.4%	(1 087.2%)
Net Increase/(Decrease) in cash held	1 384	4 056	293.0%	(25 521)	(1 843.5%)	(21 465)	(1 550.5%)	42 102	489.1%	(160.6%)
Cash/cash equivalents at the year begin:	6 590	7 525	114.2%	11 839	179.7%	7 525	114.2%	(25 699)	(851.3%)	(146.1%)
Cash/cash equivalents at the year end:	7 974	11 839	148.5%	(13 682)	(171.6%)	(13 682)	(171.6%)	16 403	82.8%	(183.4%)

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	2 020	1.9%	1 635	1.5%	1 807	1.7%	102 034	94.9%	107 497	16.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 569	5.4%	5 164	3.2%	4 413	2.8%	141 258	88.6%	159 405	25.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 287	4.8%	3 473	3.1%	3 167	2.8%	99 352	89.3%	111 280	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	980	2.2%	743	1.7%	722	1.6%	41 635	94.5%	44 080	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 240	1.6%	1 098	1.4%	1 080	1.4%	72 420	95.5%	75 837	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 582	2.0%	2 540	1.9%	2 531	1.9%	124 172	94.2%	131 825	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	1.0%	53	0.9%	50	0.9%	5 481	97.2%	5 640	9%	-	-	-	-
Total By Income Source	20 734	3.3%	14 705	2.3%	13 771	2.2%	586 358	92.3%	635 569	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 979	3.8%	2 626	3.4%	2 436	3.1%	70 095	89.7%	78 135	12.3%	-	-	-	-
Commercial	7 020	9.4%	3 084	4.1%	2 315	3.1%	62 406	83.4%	74 825	11.8%	-	-	-	-
Households	10 736	2.2%	8 996	1.9%	9 019	1.9%	453 857	94.0%	482 609	75.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 734	3.3%	14 705	2.3%	13 771	2.2%	586 358	92.3%	635 569	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	30	100.0%	30	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 136	(132.3%)	(3 750)	232.3%	-	-	-	-	(1 614)	(.3%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69 206	13.8%	87 641	17.5%	18 463	3.7%	326 841	65.1%	502 152	100.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	71 342	14.3%	83 891	16.8%	18 463	3.7%	326 871	65.3%	500 567	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	373 939	142 827	38.2%	83 511	22.3%	226 338	60.5%	117 855	50.9%		(29.1%)
Property rates	62 496	34 078	54.5%	13 596	21.8%	47 673	76.3%	14 869	70.1%		(8.6%)
Service charges - electricity revenue	70 980	15 415	21.7%	14 177	20.0%	29 591	41.7%	15 411	40.8%		(8.0%)
Service charges - water revenue	25 137	10 033	39.9%	6 620	26.3%	16 653	66.2%	12 632	82.9%		(47.6%)
Service charges - sanitation revenue	14 033	4 810	34.3%	4 811	34.3%	9 620	68.6%	5 874	69.9%		(18.1%)
Service charges - refuse revenue	7 400	9 381	126.8%	7 166	96.8%	16 547	223.6%	3 498	78.9%		104.8%
Rental of facilities and equipment	1 169	313	26.8%	314	26.9%	628	53.7%	417	68.2%		(24.6%)
Interest earned - external investments	4 751	(4)	(1%)	-	-	(4)	(1%)	-	-		-
Interest earned - outstanding debtors	28 697	10 057	35.0%	13 633	47.5%	23 690	82.6%	11 839	67.7%		15.2%
Dividends received	-	-	-	-	-	-	-	-	-		-
Fines, penalties and forfeits	59	73	123.4%	45	75.3%	118	198.7%	73	182.5%		(38.4%)
Licences and permits	1 049	6 967	664.2%	3 304	315.0%	10 271	979.1%	8 575	1 663.5%		(61.5%)
Agency services	16 178	(3 827)	(23.7%)	(2 852)	(17.6%)	(6 679)	(41.3%)	(11 902)	(103.6%)		(76.0%)
Transfers and subsidies	138 079	55 318	40.1%	22 309	16.2%	77 627	56.2%	56 609	42.4%		(60.6%)
Other revenue	2 317	213	9.2%	389	16.8%	602	26.0%	(39)	(7.2%)		(1 091.6%)
Gains	1 593	-	-	-	-	-	-	-	-		-
Operating Expenditure	409 866	61 994	15.1%	91 998	22.4%	153 991	37.6%	35 218	16.8%		161.2%
Employee related costs	95 439	17 660	18.5%	35 231	36.9%	52 891	55.4%	-	-		(100.0%)
Remuneration of councillors	9 571	2 253	23.5%	2 081	21.7%	4 334	45.3%	-	-		(100.0%)
Debt impairment	63 852	(4 260)	(6.7%)	(1 476)	(2.3%)	(5 736)	(9.0%)	(3 325)	(5.1%)		(55.6%)
Depreciation and asset impairment	37 009	-	-	-	-	-	-	-	-		-
Finance charges	-	-	-	-	-	-	-	-	-		-
Bulk purchases	80 071	23 152	28.9%	22 504	28.1%	45 657	57.0%	14 986	46.3%		50.2%
Other Materials	36 756	6 971	19.0%	6 843	18.6%	13 814	37.6%	8 402	33.4%		(18.6%)
Contracted services	46 273	8 837	19.1%	14 324	31.0%	23 161	50.1%	7 948	40.7%		80.2%
Transfers and subsidies	40 894	7 379	18.0%	12 491	30.5%	19 870	48.6%	7 207	27.1%		73.3%
Losses	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit)	(35 927)	80 834		(8 487)		72 347		82 637			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	111 351	-	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	75 424	80 834		(8 487)		72 347		82 637			
Taxation	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	75 424	80 834		(8 487)		72 347		82 637			
Attributable to minorities	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	75 424	80 834		(8 487)		72 347		82 637			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	75 424	80 834		(8 487)		72 347		82 637			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	111 351	2 822	2.5%	5 433	4.9%	8 255	7.4%	9 280	27.1%		(41.5%)
National Government	111 351	1 869	1.7%	5 278	4.7%	7 147	6.4%	9 234	27.0%		(42.8%)
Provincial Government	-	-	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-	-		-
Transfers recognised - capital	111 351	1 869	1.7%	5 278	4.7%	7 147	6.4%	9 234	27.0%		(42.8%)
Borrowing	-	-	-	-	-	-	-	-	-		-
Internally generated funds	-	954	-	155	-	1 108	-	46	-		239.7%
Capital Expenditure Functional	111 351	2 822	2.5%	5 433	4.9%	8 255	7.4%	9 280	23.7%		(41.5%)
Municipal governance and administration	3 000	168	5.6%	583	19.4%	751	25.0%	-	-		(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-		-
Finance and administration	3 000	168	5.6%	583	19.4%	751	25.0%	-	-		(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-		-
Community and Public Safety	1 500	-	-	122	8.1%	122	8.1%	60	1.1%		102.3%
Community and Social Services	-	-	-	-	-	-	-	-	-		-
Sport And Recreation	1 500	-	-	122	8.1%	122	8.1%	60	6.0%		102.3%
Public Safety	-	-	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-	-		-
Economic and Environmental Services	3 000	686	22.9%	1 326	44.2%	2 012	67.1%	617	6.7%		115.1%
Planning and Development	3 000	686	22.9%	1 326	44.2%	2 012	67.1%	617	6.7%		115.1%
Road Transport	-	-	-	-	-	-	-	-	-		-
Environmental Protection	-	-	-	-	-	-	-	-	-		-
Trading Services	103 851	1 968	1.9%	3 402	3.3%	5 371	5.2%	8 603	29.6%		(60.5%)
Energy sources	4 000	898	22.4%	-	-	898	22.4%	27	-		(100.0%)
Water Management	87 260	743	.9%	1 741	2.0%	2 484	2.8%	2 766	24.6%		(37.1%)
Waste Water Management	12 591	327	2.6%	1 661	13.2%	1 989	15.8%	5 810	41.6%		(71.4%)
Waste Management	-	-	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-	-	-		-

Part 3: Cash Receipts and Payments

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	252 839	96 483	38.2%	93 670	37.0%	190 154	75.2%	97 182	51.3%		(3.6%)
Property rates	32 687	13 730	42.0%	4 532	13.9%	18 263	55.9%	5 069	24.4%		(10.6%)
Service charges	72 792	17 851	24.5%	22 862	31.4%	40 713	55.9%	23 501	34.6%		(2.7%)
Other revenue	3 137	7 891	251.5%	3 737	119.1%	11 628	370.6%	9 537	652.8%		(60.8%)
Transfers and Subsidies - Operational	26 438	57 011	215.6%	27 539	104.2%	84 550	319.8%	59 073	237.2%		(53.4%)
Transfers and Subsidies - Capital	113 033	-	-	35 000	31.0%	35 000	31.0%	1	8.8%		3 365 310.6%
Interest	4 751	-	-	-	-	-	-	-	-		-
Dividends	-	-	-	-	-	-	-	-	-		-
Payments	(161 794)	(55 541)	34.3%	(79 277)	49.0%	(134 818)	83.3%	74	350.8%		(106 746.5%)
Suppliers and employees	(161 794)	(55 541)	34.3%	(79 277)	49.0%	(134 818)	83.3%	74	350.8%		(106 746.5%)
Finance charges	-	-	-	-	-	-	-	-	-		-
Transfers and grants	-	-	-	-	-	-	-	-	-		-
Net Cash from/(used) Operating Activities	91 045	40 942	45.0%	14 394	15.8%	55 336	60.8%	97 256	47.5%		(85.2%)
Cash Flow from Investing Activities											
Receipts	(34)	-	-	-	-	-	-	-	-		-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-		-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-		-
Decrease (Increase) in non-current investments	(34)	-	-	-	-	-	-	-	-		-
Payments	(6 377)	(6 377)	-	(6 237)	-	(12 614)	-	(10 662)	31.2%		(41.5%)

Capital assets	-	(6 377)	-	(6 237)	-	(12 614)	-	(10 662)	31.2%	(41.5%)
Net Cash from/(used) Investing Activities	(34)	(6 377)	18 834.1%	(6 237)	18 421.9%	(12 614)	37 256.0%	(10 662)	31.2%	(41.5%)
Cash Flow from Financing Activities										
Receipts	(34)	(342)	1 006.4%	346	(1 016.6%)	3	(10.2%)	3	(.9%)	10 006.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(34)	(342)	1 006.4%	346	(1 016.6%)	3	(10.2%)	3	(.9%)	10 006.7%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(34)	(342)	1 006.4%	346	(1 016.6%)	3	(10.2%)	3	(.9%)	10 006.7%
Net Increase/(Decrease) in cash held	90 977	34 223	37.6%	8 502	9.3%	42 725	47.0%	86 597	51.5%	(90.2%)
Cash/cash equivalents at the year begin:	(90 366)	75 429	(83.5%)	149 379	(165.3%)	75 429	(83.5%)	174 529	739.9%	(14.4%)
Cash/cash equivalents at the year end:	612	149 379	24 419.8%	157 881	25 809.8%	157 881	25 809.8%	261 126	104.1%	(39.5%)

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	2 265	1.3%	2 580	1.5%	2 313	1.3%	165 775	95.9%	172 933	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 073	3.7%	704	1.3%	1 229	2.2%	51 790	92.8%	55 795	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 172	2.2%	3 553	1.9%	3 406	1.8%	176 594	94.1%	187 725	20.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 756	1.9%	1 566	1.7%	1 478	1.6%	89 026	94.9%	93 826	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	994	1.6%	3 072	4.8%	3 018	4.7%	56 655	88.9%	63 739	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 119	1.8%	5 032	1.8%	4 932	1.8%	266 671	94.6%	281 754	31.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	200	.4%	180	.3%	173	.3%	53 932	99.0%	54 485	6.0%	-	-	-	-
Total By Income Source	16 579	1.8%	16 687	1.8%	16 549	1.8%	860 442	94.5%	910 257	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 564	2.8%	1 392	1.5%	1 426	1.5%	87 382	94.2%	92 765	10.2%	-	-	-	-
Commercial	1 636	2.0%	1 415	1.7%	1 449	1.7%	79 287	94.6%	83 787	9.2%	-	-	-	-
Households	12 378	1.7%	13 880	1.9%	13 674	1.9%	693 773	94.6%	733 705	80.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 579	1.8%	16 687	1.8%	16 549	1.8%	860 442	94.5%	910 257	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	294	100.0%	-	-	-	-	-	-	294	18.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	378	29.4%	31	2.4%	172	13.4%	704	54.8%	1 285	81.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	672	42.6%	31	2.0%	172	10.9%	704	44.6%	1 580	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	1 076 307	255 083	23.7%	216 363	20.1%	471 446	43.8%	233 513	36.8%	(7.3%)	
Property rates	179 005	41 248	23.0%	43 185	24.1%	84 433	47.2%	44 746	54.6%	(3.5%)	
Service charges - electricity revenue	465 516	97 822	21.0%	89 470	19.2%	187 292	40.2%	83 684	36.3%	6.9%	
Service charges - water revenue	94 076	22 414	23.8%	11 308	12.0%	33 723	35.8%	21 143	43.1%	(46.5%)	
Service charges - sanitation revenue	71 214	10 599	14.9%	7 502	10.5%	18 101	25.4%	9 652	24.8%	(22.3%)	
Service charges - refuse revenue	65 513	6 862	10.5%	6 985	10.7%	13 847	21.1%	6 594	16.8%	5.9%	
Rental of facilities and equipment	2 154	427	19.8%	438	20.4%	865	40.2%	419	19.0%	4.5%	
Interest earned - external investments	654	29	4.4%	12	1.9%	41	6.3%	64	10.0%	(80.4%)	
Interest earned - outstanding debtors	53 637	15 009	28.0%	12 626	23.5%	27 635	51.5%	9 494	35.6%	33.0%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	550	1 072	194.8%	199	36.2%	1 271	231.1%	-	.9%	(100.0%)	
Licences and permits	1 000	0	-	0	-	0	-	-	-	(100.0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	141 569	59 144	41.8%	44 342	31.3%	103 487	73.1%	57 460	37.1%	(22.8%)	
Other revenue	1 419	458	32.3%	294	20.7%	752	53.0%	257	7.1%	14.3%	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 097 777	354 713	32.3%	182 120	16.6%	536 833	48.9%	201 719	40.9%	(9.7%)	
Employee related costs	247 018	162 205	65.7%	20 615	8.3%	182 820	74.0%	55 632	44.7%	(62.9%)	
Remuneration of councillors	12 663	6 463	51.0%	198	1.6%	6 661	52.6%	3 637	52.4%	(94.6%)	
Debt impairment	67 594	39	.1%	18	-	57	.1%	105	.3%	(82.9%)	
Depreciation and asset impairment	85 588	-	-	-	-	-	-	-	-	-	
Finance charges	42 758	10 613	24.8%	15 495	36.2%	26 108	61.1%	8 720	12.4%	77.7%	
Bulk purchases	374 289	158 322	42.3%	90 259	24.1%	248 581	66.4%	96 606	64.7%	(6.6%)	
Other Materials	102 847	3 323	3.2%	22 929	22.3%	26 252	25.5%	11 124	67.1%	106.1%	
Contracted services	104 282	7 970	7.6%	22 092	21.2%	30 062	28.8%	17 093	28.7%	29.2%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Other expenditure	60 739	5 778	9.5%	10 513	17.3%	16 291	26.8%	8 801	22.9%	19.5%	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(21 470)	(99 630)		34 243		(65 387)		31 794			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	40 307	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	100	-	-	-	-	-	-	0	-	(100.0%)	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	18 937	(99 630)		34 243		(65 387)		31 794			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	18 937	(99 630)		34 243		(65 387)		31 794			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	18 937	(99 630)		34 243		(65 387)		31 794			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	18 937	(99 630)		34 243		(65 387)		31 794			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	42 792	736	1.7%	7 455	17.4%	8 192	19.1%	1 756	5.1%	324.5%	
National Government	33 302	736	2.2%	7 259	21.8%	7 996	24.0%	1 756	5.3%	313.4%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	33 302	736	2.2%	7 259	21.8%	7 996	24.0%	1 756	5.3%	313.4%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	9 489	-	-	196	2.1%	196	2.1%	-	-	(100.0%)	
Capital Expenditure Functional	60 292	941	1.6%	8 249	13.7%	9 191	15.2%	1 756	4.4%	369.8%	
Municipal governance and administration	13 000	-	-	176	1.4%	176	1.4%	-	-	(100.0%)	
Executive and Council	10 000	-	-	-	-	-	-	-	-	-	
Finance and administration	3 000	-	-	176	5.9%	176	5.9%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	2 000	-	-	-	-	-	-	-	-	-	
Community and Social Services	2 000	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	5 489	-	-	196	3.6%	196	3.6%	419	-	(53.2%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	5 489	-	-	196	3.6%	196	3.6%	419	-	(53.2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	39 802	941	2.4%	7 877	19.8%	8 818	22.2%	1 337	3.5%	489.1%	
Energy sources	10 000	-	-	2 648	26.5%	2 648	26.5%	-	-	(100.0%)	
Water Management	14 029	460	3.3%	777	5.5%	1 237	8.8%	1 125	7.6%	(30.9%)	
Waste Water Management	15 774	481	3.1%	4 452	28.2%	4 933	31.3%	212	1.3%	1 997.6%	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	1 024 099	208 820	20.4%	220 997	21.6%	429 817	42.0%	199 087	30.2%	11.0%	
Property rates	177 910	19 547	11.0%	36 726	20.6%	56 273	31.6%	20 326	24.4%	80.7%	
Service charges	659 419	119 482	18.1%	114 893	17.4%	234 375	35.5%	119 577	32.4%	(3.9%)	
Other revenue	4 883	(2 629)	(53.8%)	5 338	109.3%	2 710	55.5%	388	1.0%	1 276.6%	
Transfers and Subsidies - Operational	141 579	59 493	42.0%	48 724	34.4%	108 217	76.4%	57 460	37.1%	(15.2%)	
Transfers and Subsidies - Capital	40 307	12 926	32.1%	15 315	38.0%	28 241	70.1%	1 336	29.5%	1 046.7%	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(784 580)	(49 718)	6.3%	(70 715)	9.0%	(120 433)	15.3%	74 998	(194.3%)	(194.3%)	
Suppliers and employees	(784 580)	(49 718)	6.3%	(70 715)	9.0%	(120 433)	15.3%	74 998	(194.3%)	(194.3%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Operating Activities	239 518	159 103	66.4%	150 282	62.7%	309 384	129.2%	274 085	52.5%	(45.2%)	
Cash Flow from Investing Activities											
Receipts	51 211	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	49 867	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	1 344	-	-	-	-	-	-	-	-	-	
Payments	(85 583)	(847)	1.0%	(8 573)	10.0%	(9 420)	11.0%	(5 975)	15.3%	43.5%	

Capital assets	(85 583)	(847)	1.0%	(8 573)	10.0%	(9 420)	11.0%	(5 975)	15.3%	43.5%
Net Cash from/(used) Investing Activities	(34 372)	(847)	2.5%	(8 573)	24.9%	(9 420)	27.4%	(5 975)	18.9%	43.5%
Cash Flow from Financing Activities										
Receipts	(1 486)	6	(.4%)	1	-	7	(.5%)	(18)	(4.5%)	(103.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 486)	6	(.4%)	1	-	7	(.5%)	(18)	(4.5%)	(103.1%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 486)	6	(.4%)	1	-	7	(.5%)	(18)	(4.5%)	(103.1%)
Net Increase/(Decrease) in cash held	203 661	158 262	77.7%	141 709	69.6%	299 971	147.3%	268 092	53.5%	(47.1%)
Cash/cash equivalents at the year begin:	-	252 272	-	19 599	-	252 272	-	(554 951)	146.6%	(103.5%)
Cash/cash equivalents at the year end:	203 661	19 599	9.6%	161 308	79.2%	161 308	79.2%	(286 859)	(58.1%)	(156.2%)

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	5 321	1.6%	6 618	2.0%	7 015	2.1%	315 978	94.3%	334 931	22.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	27 339	13.3%	12 137	5.9%	8 368	4.1%	157 684	76.7%	205 528	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 475	4.2%	10 426	3.3%	9 596	3.0%	285 626	89.5%	319 122	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 462	2.2%	2 824	1.8%	3 138	2.0%	150 592	94.1%	160 018	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 666	2.3%	2 111	1.8%	1 965	1.7%	111 355	94.3%	118 097	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	9 065	100.0%	9 065	6%	-	-	-	-
Interest on Arrear Debtor Accounts	5 620	1.6%	5 374	1.5%	2 539	.7%	341 634	96.2%	355 166	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7 938	100.0%	7 938	5%	-	-	-	-
Total By Income Source	57 883	3.8%	39 491	2.6%	32 620	2.2%	1 379 870	91.4%	1 509 864	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 311	7.4%	5 529	4.4%	5 783	4.6%	105 314	83.6%	125 937	8.3%	-	-	-	-
Commercial	27 305	8.9%	16 125	5.3%	11 737	3.8%	251 713	82.0%	306 880	20.3%	-	-	-	-
Households	21 267	2.0%	17 837	1.7%	15 100	1.4%	1 022 843	95.0%	1 077 047	71.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	57 883	3.8%	39 491	2.6%	32 620	2.2%	1 379 870	91.4%	1 509 864	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	5 023	41.7%	7 030	58.3%	-	-	-	-	12 052	6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	98 610	4.8%	44 019	2.2%	64 735	3.2%	1 831 651	89.8%	2 039 015	99.8%
Auditor-General	-	-	0	-	114	94.7%	6	5.3%	121	-
Other	-	-	-	-	-	-	(7 639)	100.0%	(7 639)	(.4%)
Total	103 632	5.1%	51 049	2.5%	64 849	3.2%	1 824 018	89.3%	2 043 549	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	303 641	80 426	26.5%	73 573	24.2%	153 999	50.7%	65 829	54.4%	11.8%	
Property rates	33 418	8 547	25.6%	8 221	24.6%	16 769	50.2%	7 888	48.3%	4.2%	
Service charges - electricity revenue	73 472	18 143	24.7%	17 495	24.1%	35 838	48.8%	19 230	49.5%	(8.0%)	
Service charges - water revenue	25 009	5 489	21.9%	6 081	24.3%	11 570	46.3%	5 920	53.1%	2.7%	
Service charges - sanitation revenue	22 998	5 493	23.9%	5 817	25.3%	11 310	49.2%	5 431	52.8%	7.1%	
Service charges - refuse revenue	7 162	2 117	29.6%	2 132	29.8%	4 250	59.3%	1 687	41.2%	26.4%	
Rental of facilities and equipment	289	66	22.8%	65	22.3%	130	45.1%	108	79.0%	(40.1%)	
Interest earned - external investments	604	59	9.7%	31	5.1%	90	14.8%	62	14.6%	(50.5%)	
Interest earned - outstanding debtors	38 019	10 108	26.6%	10 253	27.0%	20 361	53.6%	8 978	64.0%	14.2%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	521	38	7.3%	30	5.7%	68	13.1%	39	6.6%	(23.9%)	
Licences and permits	7 500	1 467	19.6%	1 127	15.0%	2 595	34.6%	1 679	51.9%	(32.9%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	90 321	28 172	31.2%	21 100	23.4%	49 272	54.6%	13 727	59.5%	53.7%	
Other revenue	4 328	726	16.8%	1 021	23.6%	1 747	40.4%	1 080	72.4%	(5.5%)	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	315 450	51 527	16.3%	44 065	14.0%	95 592	30.3%	22 738	18.6%	93.8%	
Employee related costs	71 856	7 308	10.2%	11 186	15.6%	18 494	25.7%	265	1.2%	4 122.4%	
Remuneration of councillors	6 042	-	-	-	-	-	-	-	-	-	
Debt impairment	49 699	4 666	9.4%	-	-	4 666	9.4%	-	-	-	
Depreciation and asset impairment	28 262	198	.7%	-	-	198	.7%	-	-	-	
Finance charges	5 200	1 854	35.7%	2 274	43.7%	4 128	79.4%	530	33.4%	329.0%	
Bulk purchases	86 000	27 179	31.6%	17 666	20.5%	44 844	52.1%	11 860	57.3%	49.0%	
Other Materials	9 405	2 471	26.3%	2 800	29.8%	5 271	56.0%	2 636	34.7%	6.2%	
Contracted services	34 489	5 660	16.4%	7 046	20.4%	12 707	36.8%	6 074	29.1%	16.0%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Other expenditure	24 497	2 191	8.9%	3 093	12.6%	5 284	21.6%	1 374	9.8%	125.1%	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(11 809)	28 899		29 508		58 406		43 091			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	50 478	13 027	25.8%	-	-	13 027	25.8%	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	38 669	41 926		29 508		71 434		43 091			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	38 669	41 926		29 508		71 434		43 091			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	38 669	41 926		29 508		71 434		43 091			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	38 669	41 926		29 508		71 434		43 091			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	98 332	14 936	15.2%	24 291	24.7%	39 227	39.9%	6 318	16.2%	284.5%	
National Government	98 332	14 936	15.2%	24 117	24.5%	39 053	39.7%	6 318	16.2%	281.7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	98 332	14 936	15.2%	24 117	24.5%	39 053	39.7%	6 318	16.2%	281.7%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	174	-	174	-	-	-	(100.0%)	
Capital Expenditure Functional	98 332	14 936	15.2%	24 311	24.7%	39 247	39.9%	7 132	17.3%	240.9%	
Municipal governance and administration	-	-	-	194	-	194	-	119	-	63.5%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	194	-	194	-	119	-	63.5%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	16 127	1 562	9.3%	4 689	28.0%	6 251	37.4%	-	11.8%	(100.0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	16 127	1 562	9.3%	4 689	28.0%	6 251	37.4%	-	11.8%	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	81 605	13 374	16.4%	19 428	23.8%	32 802	40.2%	7 013	18.7%	177.0%	
Energy sources	31 995	11 976	37.4%	16 626	52.0%	28 601	89.4%	5 853	48.2%	184.1%	
Water Management	-	933	-	2 715	-	3 648	-	695	-	290.7%	
Waste Water Management	49 610	465	.9%	87	2%	552	1.1%	465	6.3%	(81.3%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	260 172	95 252	36.6%	79 470	30.5%	174 723	67.2%	94 209	68.9%	(15.6%)	
Property rates	22 359	3 322	14.9%	2 961	13.2%	6 284	28.1%	3 705	50.5%	(20.1%)	
Service charges	84 376	17 776	21.1%	24 907	29.5%	42 683	50.6%	29 955	61.3%	(16.9%)	
Other revenue	12 638	5 124	40.5%	6 130	48.5%	11 254	89.0%	3 602	31.3%	70.2%	
Transfers and Subsidies - Operational	90 321	40 996	45.4%	27 825	30.8%	68 821	76.2%	20 431	92.2%	36.2%	
Transfers and Subsidies - Capital	50 478	28 034	55.5%	17 647	35.0%	45 681	90.5%	36 515	72.2%	(51.7%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(242 689)	(22 687)	9.3%	(19 820)	8.2%	(42 507)	17.5%	(58 335)	75.2%	(66.0%)	
Suppliers and employees	(237 489)	(22 687)	9.6%	(19 820)	8.3%	(42 507)	17.9%	(58 335)	78.4%	(66.0%)	
Finance charges	(5 200)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Operating Activities	17 483	72 565	415.1%	59 650	341.2%	132 216	756.3%	35 874	64.2%	66.3%	
Cash Flow from Investing Activities											
Receipts	7 249	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	7 249	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(98 332)	(22 236)	22.6%	(27 935)	28.4%	(50 171)	51.0%	(5 641)	17.0%	395.2%	

Capital assets	(98 332)	(22 236)	22.6%	(27 935)	28.4%	(50 171)	51.0%	(5 641)	17.0%	395.2%
Net Cash from/(used) Investing Activities	(91 083)	(22 236)	24.4%	(27 935)	30.7%	(50 171)	55.1%	(5 641)	18.7%	395.2%
Cash Flow from Financing Activities										
Receipts	(104)	11	(10.5%)	(23)	22.3%	(12)	11.8%	2	(12.9%)	(1 093.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(104)	11	(10.5%)	(23)	22.3%	(12)	11.8%	2	(12.9%)	(1 093.2%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(104)	11	(10.5%)	(23)	22.3%	(12)	11.8%	2	(12.9%)	(1 093.2%)
Net Increase/(Decrease) in cash held	(73 704)	50 340	(68.3%)	31 693	(43.0%)	82 033	(111.3%)	30 236	98.0%	4.8%
Cash/cash equivalents at the year begin:	161 469	6 454	4.0%	56 794	35.2%	6 454	4.0%	(113 864)	-	(149.9%)
Cash/cash equivalents at the year end:	87 765	56 794	64.7%	88 487	100.8%	88 487	100.8%	(83 628)	(86.4%)	(205.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 295	2.4%	1 250	1.3%	1 133	1.2%	92 721	95.2%	97 399	15.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 132	11.3%	1 813	2.9%	1 294	2.0%	52 900	83.8%	63 139	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 659	3.1%	2 268	2.7%	2 184	2.6%	78 262	91.7%	85 373	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 241	2.0%	1 352	1.2%	1 322	1.2%	104 656	95.5%	109 572	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	809	1.3%	787	1.3%	774	1.3%	59 069	96.1%	61 440	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 304	100.0%	2 304	4%	-	-	-	-
Interest on Arrear Debtor Accounts	3 312	2.0%	3 293	2.0%	3 220	1.9%	156 715	94.1%	166 541	26.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	-	33	1%	60	2%	38 352	99.7%	38 454	6.2%	-	-	-	-
Total By Income Source	18 458	3.0%	10 796	1.7%	9 988	1.6%	584 978	93.7%	624 220	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	681	3.9%	645	3.7%	610	3.5%	15 381	88.8%	17 317	2.8%	-	-	-	-
Commercial	11 204	5.8%	3 698	1.9%	3 115	1.6%	176 267	90.7%	194 284	31.1%	-	-	-	-
Households	6 573	1.6%	6 452	1.6%	6 263	1.5%	393 330	95.3%	412 619	66.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 458	3.0%	10 796	1.7%	9 988	1.6%	584 978	93.7%	624 220	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	15 762	8.0%	5 905	3.0%	8 898	4.5%	166 756	84.5%	197 321	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 762	8.0%	5 905	3.0%	8 898	4.5%	166 756	84.5%	197 321	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	2 589 362	562 782	21.7%	555 973	21.5%	1 118 755	43.2%	660 397	49.7%	(15.8%)	
Property rates	371 135	95 381	25.7%	94 219	25.4%	189 599	51.1%	77 583	49.4%	21.4%	
Service charges - electricity revenue	699 171	118 855	17.0%	123 557	17.7%	242 413	34.7%	116 826	37.2%	5.8%	
Service charges - water revenue	577 597	91 228	15.8%	128 949	22.3%	220 178	38.1%	90 003	45.4%	43.3%	
Service charges - sanitation revenue	147 785	32 334	21.9%	33 508	22.7%	65 842	44.6%	30 456	45.1%	10.0%	
Service charges - refuse revenue	155 523	33 755	21.7%	33 819	21.7%	67 573	43.4%	32 156	42.9%	5.2%	
Rental of facilities and equipment	4 922	2 645	53.7%	2 715	55.2%	5 360	108.9%	1 443	58.5%	88.2%	
Interest earned - external investments	14 146	1 999	14.1%	2 165	15.3%	4 164	29.4%	1 634	23.1%	32.5%	
Interest earned - outstanding debtors	204 169	30 684	15.0%	31 057	15.2%	61 741	30.2%	17 793	6.5%	74.5%	
Dividends received	22	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	36 077	354	1.0%	1 011	2.8%	1 365	3.8%	221	.7%	358.3%	
Licences and permits	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	363 505	139 739	38.4%	99 006	27.2%	238 746	65.7%	291 133	107.5%	(66.0%)	
Other revenue	15 311	5 743	37.5%	5 085	33.2%	10 829	70.7%	1 149	38.1%	342.5%	
Gains	-	10 065	-	881	-	10 946	-	-	-	(100.0%)	
Operating Expenditure	2 492 629	509 181	20.4%	559 135	22.4%	1 068 315	42.9%	575 437	38.7%	(2.8%)	
Employee related costs	649 552	46 026	7.1%	184 443	28.4%	230 470	35.5%	226 497	43.1%	(18.6%)	
Remuneration of councillors	30 591	4 244	13.9%	6 038	19.7%	10 282	33.6%	10 096	41.5%	(40.2%)	
Debt impairment	202 186	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	154 535	44 291	28.7%	44 499	28.8%	88 790	57.5%	-	-	(100.0%)	
Finance charges	129 058	31 454	24.4%	22 213	17.2%	53 667	41.6%	19 897	22.1%	11.6%	
Bulk purchases	570 081	184 623	32.4%	109 989	19.3%	294 612	51.7%	151 045	59.0%	(27.2%)	
Other Materials	389 387	147 488	37.9%	95 713	24.6%	243 201	62.5%	94 531	51.0%	1.3%	
Contracted services	256 875	35 518	13.8%	55 987	21.8%	91 505	35.6%	43 421	23.4%	28.9%	
Transfers and subsidies	6 243	4 937	79.1%	8 086	129.5%	13 023	208.6%	116	1.8%	6 872.5%	
Other expenditure	104 121	10 600	10.2%	32 166	30.9%	42 766	41.1%	29 834	45.4%	7.8%	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	96 733	53 602		(3 162)		50 440		84 959			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	124 693	7 899	6.3%	21 035	16.9%	28 934	23.2%	35 981	20.9%	(41.5%)	
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		17 873		79 374		120 940			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	221 426	61 501		17 873		79 374		120 940			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	221 426	61 501		17 873		79 374		120 940			
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	221 426	61 501		17 873		79 374		120 940			

Part 2: Capital Revenue and Expenditure

	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	264 380	7 543	2.9%	29 906	11.3%	37 448	14.2%	20 552	21.7%	45.5%	
National Government	121 641	6 869	5.6%	27 821	22.9%	34 690	28.5%	20 552	21.7%	35.4%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	900	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	122 541	6 869	5.6%	27 821	22.7%	34 690	28.3%	20 552	21.7%	35.4%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	141 839	674	.5%	2 084	1.5%	2 758	1.9%	-	-	(100.0%)	
Capital Expenditure Functional	264 380	7 550	2.9%	29 906	11.3%	37 456	14.2%	21 864	12.9%	36.8%	
Municipal governance and administration	26 592	8		2 084	7.8%	2 092	7.9%	399	13.2%	422.9%	
Executive and Council	6 525	-	-	-	-	-	-	-	-	-	
Finance and administration	19 517	8	.0%	2 084	10.7%	2 092	10.7%	399	13.1%	422.9%	
Internal audit	550	-	-	-	-	-	-	-	-	-	
Community and Public Safety	16 185							191		(100.0%)	
Community and Social Services	1 650	-	-	-	-	-	-	191	-	(100.0%)	
Sport And Recreation	1 800	-	-	-	-	-	-	-	-	-	
Public Safety	11 985	-	-	-	-	-	-	-	-	-	
Housing	750	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	92 397	6 371	6.9%	4 311	4.7%	10 682	11.6%	14 231	28.0%	(69.7%)	
Planning and Development	62 206	6 371	10.2%	4 311	6.9%	10 682	17.2%	14 231	30.4%	(69.7%)	
Road Transport	23 296	-	-	-	-	-	-	-	-	-	
Environmental Protection	6 895	-	-	-	-	-	-	-	-	-	
Trading Services	129 206	1 172	.9%	23 510	18.2%	24 682	19.1%	7 043	9.0%	233.8%	
Energy sources	41 176	-	-	12 537	30.4%	12 537	30.4%	35	31.6%	35 719.1%	
Water Management	4 780	674	14.1%	-	-	674	14.1%	4 271	-	(100.0%)	
Waste Water Management	64 250	498	.8%	10 973	17.1%	11 471	17.9%	2 737	6.5%	300.9%	
Waste Management	19 000	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 925 492	604 932	31.4%	470 350	24.4%	1 075 282	55.8%	688 716	57.7%	(31.7%)	
Property rates	254 012	113 435	44.7%	81 952	32.3%	195 387	76.9%	136 786	46.1%	(40.1%)	
Service charges	1 145 654	145 996	12.7%	245 530	21.4%	391 526	34.2%	31 043	2.9%	690.9%	
Other revenue	23 461	155 168	661.4%	8 785	37.4%	163 954	698.8%	296 214	1 271.8%	(97.0%)	
Transfers and Subsidies - Operational	363 505	157 448	43.3%	100 907	27.8%	258 355	71.1%	134 621	81.1%	(25.0%)	
Transfers and Subsidies - Capital	124 693	32 885	26.4%	33 175	26.6%	66 060	53.0%	90 052	96.0%	(63.2%)	
Interest	14 146	-	-	-	-	-	-	-	-	-	
Dividends	22	-	-	-	-	-	-	-	-	-	
Payments	(1 872 462)	(283 428)	15.1%	(247 787)	13.2%	(531 215)	28.4%	55 334	(8.3%)	(547.8%)	
Suppliers and employees	(1 769 215)	(283 428)	16.0%	(247 787)	14.0%	(531 215)	30.0%	55 334	(8.3%)	(547.8%)	
Finance charges	(103 246)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Operating Activities	53 030	321 505	606.3%	222 562	419.7%	544 067	1 026.0%	744 050	(688.5%)	(70.1%)	
Cash Flow from Investing Activities											
Receipts	(4 328)	(52)	1.2%	(2)	-	(54)	1.2%	(2)	.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%)	(2)	(34.3%)	(54)	(1 062.8%)	(2)	12.8%	(16.5%)	
Payments	(256 380)	(10 857)	4.2%	(33 522)	13.1%	(44 379)	17.3%	(22 479)	40.1%	49.1%	

Capital assets	(256 380)	(10 857)	4.2%	(33 522)	13.1%	(44 379)	17.3%	(22 479)	40.1%	49.1%
Net Cash from/(used) Investing Activities	(260 708)	(10 909)	4.2%	(33 524)	12.9%	(44 433)	17.0%	(22 481)	34.9%	49.1%
Cash Flow from Financing Activities										
Receipts	347	144	41.5%	38	10.9%	182	52.4%	507	(634.7%)	(92.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	347	144	41.5%	38	10.9%	182	52.4%	507	(634.7%)	(92.5%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	347	144	41.5%	38	10.9%	182	52.4%	507	(634.7%)	(92.5%)
Net Increase/(Decrease) in cash held	(207 331)	310 740	(149.9%)	189 076	(91.2%)	499 816	(241.1%)	722 076	(388.9%)	(73.8%)
Cash/cash equivalents at the year begin:	225 999	203 130	89.9%	513 937	227.4%	203 130	89.9%	764 889	99.7%	(32.8%)
Cash/cash equivalents at the year end:	18 668	513 937	2 753.1%	703 014	3 765.9%	703 014	3 765.9%	1 486 966	(1 493.9%)	(52.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 271	5.2%	30 127	3.5%	23 926	2.8%	766 814	88.5%	866 138	30.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 411	10.4%	12 515	3.7%	10 744	3.2%	281 388	82.7%	340 057	12.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 570	11.0%	12 138	4.8%	10 760	4.3%	199 833	79.8%	250 302	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 458	3.7%	7 883	2.5%	7 468	2.4%	285 987	91.4%	312 795	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 166	4.0%	7 564	2.7%	7 035	2.5%	253 508	90.8%	279 274	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 477	2.5%	10 549	2.5%	9 993	2.4%	391 466	92.7%	422 485	15.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 233	.7%	781	.2%	2 617	.8%	324 372	98.3%	330 003	11.8%	-	-	-	-
Total By Income Source	143 585	5.1%	81 558	2.9%	72 543	2.6%	2 503 368	89.4%	2 801 054	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	39 357	22.2%	9 906	5.6%	7 937	4.5%	120 403	67.8%	177 603	6.3%	-	-	-	-
Commercial	31 463	10.3%	14 690	4.8%	11 162	3.7%	247 479	81.2%	304 795	10.9%	-	-	-	-
Households	72 766	3.1%	56 961	2.5%	53 443	2.3%	2 135 486	92.1%	2 318 656	82.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	143 585	5.1%	81 558	2.9%	72 543	2.6%	2 503 368	89.4%	2 801 054	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	8 657	100.0%	-	-	-	-	-	-	8 657	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	126 505	4.6%	27 147	1.0%	58 268	2.1%	2 547 849	92.3%	2 759 770	99.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	135 162	4.9%	27 147	1.0%	58 268	2.1%	2 547 849	92.0%	2 768 427	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.

Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(29)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	(6)	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 278)	126 702	(829.3%)	150 209	(983.2%)	276 911	(1 812.5%)	87 689	71.4%	71.3%
Cash/cash equivalents at the year begin:	218 476	186 830	85.5%	313 533	143.5%	186 830	85.5%	357 883	92.6%	(12.4%)
Cash/cash equivalents at the year end:	203 198	313 533	154.3%	463 741	228.2%	463 741	228.2%	445 572	80.4%	4.1%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	6	.4%	-	-	1 594	99.6%	1 601	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	6	.4%	-	-	1 594	99.6%	1 601	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22								2020/21		Q2 of 2020/21 to Q2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	651 567	118 031	18.1%	130 644	20.1%	248 674	38.2%	203 768	54.9%	(35.9%)	
Property rates	91 013	17 166	18.9%	20 950	23.0%	38 116	41.9%	35 464	55.4%	(40.9%)	
Service charges - electricity revenue	233 298	34 976	15.0%	40 861	17.5%	75 837	32.5%	45 275	41.7%	(9.8%)	
Service charges - water revenue	55 313	13 992	25.3%	13 319	24.1%	27 311	49.4%	12 988	53.4%	2.5%	
Service charges - sanitation revenue	14 155	2 704	19.1%	3 207	22.7%	5 911	41.8%	1 075	33.0%	198.3%	
Service charges - refuse revenue	11 763	2 397	20.4%	2 666	22.7%	5 064	43.0%	2 368	42.5%	12.6%	
Rental of facilities and equipment	3 180	813	25.6%	111	3.5%	924	29.1%	749	46.0%	(85.1%)	
Interest earned - external investments	-	407	-	239	-	646	-	2	-	9 484.5%	
Interest earned - outstanding debtors	85 834	(14 339)	(16.7%)	10 669	12.4%	(3 670)	(4.3%)	46 855	34.4%	(77.2%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 053	174	8.5%	299	14.6%	473	23.0%	219	27.0%	36.2%	
Licences and permits	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	116 808	46 625	39.9%	26 390	22.6%	73 015	62.5%	48 641	80.1%	(45.7%)	
Other revenue	38 152	13 116	34.4%	11 932	31.3%	25 047	65.7%	10 129	1 079.2%	17.8%	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	707 326	127 899	18.1%	144 363	20.4%	272 262	38.5%	174 880	46.0%	(17.5%)	
Employee related costs	148 158	39 283	26.5%	41 730	28.2%	81 013	54.7%	38 952	43.1%	7.1%	
Remuneration of councillors	9 020	1 414	15.7%	1 274	14.1%	2 689	29.8%	200	4.1%	536.0%	
Debt impairment	101 385	-	-	-	-	-	-	54 693	72.9%	(100.0%)	
Depreciation and asset impairment	56 996	-	-	-	-	-	-	15 185	27.2%	(100.0%)	
Finance charges	3 117	-	-	-	-	-	-	116	14.8%	(100.0%)	
Bulk purchases	161 249	44 135	27.4%	45 570	28.3%	89 705	55.6%	26 551	54.7%	71.6%	
Other Materials	96 265	17 764	18.5%	24 474	25.4%	42 238	43.9%	17 345	44.7%	41.1%	
Contracted services	76 581	20 205	26.4%	21 435	28.0%	41 640	54.4%	12 050	32.0%	77.9%	
Transfers and subsidies	7 000	-	-	-	-	-	-	-	-	-	
Other expenditure	47 554	5 097	10.7%	9 879	20.8%	14 976	31.5%	9 787	43.3%	9%	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(55 758)	(9 868)		(13 719)		(23 587)		28 888			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	26 134	-	-	-	-	-	-	-	4.7%	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(29 624)	(9 868)		(13 719)		(23 587)		28 888			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(29 624)	(9 868)		(13 719)		(23 587)		28 888			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(29 624)	(9 868)		(13 719)		(23 587)		28 888			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(29 624)	(9 868)		(13 719)		(23 587)		28 888			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22								2020/21		Q2 of 2020/21 to Q2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	36 879	3 535	9.6%	6 335	17.2%	9 871	26.8%	13 872	44.7%	(54.3%)	
National Government	26 134	3 535	13.5%	6 008	23.0%	9 543	36.5%	8 553	41.3%	(29.8%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	26 134	3 535	13.5%	6 008	23.0%	9 543	36.5%	8 553	41.3%	(29.8%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	10 745	-	-	327	3.0%	327	3.0%	5 319	57.8%	(93.8%)	
Capital Expenditure Functional	36 879	3 535	9.6%	6 335	17.2%	9 871	26.8%	13 872	44.7%	(54.3%)	
Municipal governance and administration	6 500	-	-	20	3%	20	3%	5 280	118.1%	(99.6%)	
Executive and Council	-	-	-	-	-	-	-	26	13.0%	(100.0%)	
Finance and administration	6 500	-	-	20	3%	20	3%	5 254	123.1%	(99.6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 230	-	-	779	63.3%	779	63.3%	10	7%	7 960.2%	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	30	-	-	779	2 596.7%	779	2 596.7%	-	-	(100.0%)	
Public Safety	1 200	-	-	-	-	-	-	10	2.6%	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	11 822	2 850	24.1%	5 229	44.2%	8 079	68.3%	948	9.0%	451.7%	
Planning and Development	-	-	-	-	-	-	-	29	7%	(100.0%)	
Road Transport	11 807	2 850	24.1%	5 229	44.3%	8 079	68.4%	919	14.7%	469.1%	
Environmental Protection	15	-	-	-	-	-	-	-	-	-	
Trading Services	17 327	685	4.0%	308	1.8%	993	5.7%	7 634	48.7%	(96.0%)	
Energy sources	-	-	-	-	-	-	-	4 384	47.6%	(100.0%)	
Water Management	16 160	387	2.4%	308	1.9%	695	4.3%	1 440	50.3%	(78.6%)	
Waste Water Management	1 168	298	25.5%	-	-	298	25.5%	1 810	45.8%	(100.0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22								2020/21		Q2 of 2020/21 to Q2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	578 500	84 247	14.6%	92 410	16.0%	176 658	30.5%	116 264	46.3%	(20.5%)	
Property rates	68 260	16 434	24.1%	22 268	32.6%	38 702	56.7%	20 162	59.1%	10.4%	
Service charges	321 730	53 129	16.5%	52 670	16.4%	105 799	32.9%	62 852	51.2%	(16.2%)	
Other revenue	41 885	12 124	28.9%	15 964	38.1%	28 088	67.1%	12 918	435.2%	23.6%	
Transfers and Subsidies - Operational	116 808	2 518	2.2%	1 435	1.2%	3 953	3.4%	1 247	3.0%	15.1%	
Transfers and Subsidies - Capital	29 818	-	-	-	-	-	-	19 034	82.9%	(100.0%)	
Interest	-	42	-	74	-	116	-	51	-	44.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(433 660)	(69 484)	16.0%	(56 821)	13.1%	(126 305)	29.1%	(73 057)	32.0%	(22.2%)	
Suppliers and employees	(440 660)	(69 484)	15.8%	(56 821)	12.9%	(126 305)	28.7%	(73 057)	32.0%	(22.2%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	7 000	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Operating Activities	144 841	14 764	10.2%	35 590	24.6%	50 353	34.8%	43 207	(94.1%)	(17.6%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(36 879)	(4 958)	13.4%	(7 428)	20.1%	(12 386)	33.6%	(15 853)	52.0%	(53.1%)	

Capital assets	(36 879)	(4 958)	13.4%	(7 428)	20.1%	(12 386)	33.6%	(15 853)	52.0%	(53.1%)
Net Cash from/(used) Investing Activities	(36 879)	(4 958)	13.4%	(7 428)	20.1%	(12 386)	33.6%	(15 853)	(157.9%)	(53.1%)
Cash Flow from Financing Activities										
Receipts	290	7	2.3%	(1)	(.5%)	5	1.9%	5	2.7%	(127.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	290	7	2.3%	(1)	(.5%)	5	1.9%	5	2.7%	(127.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	290	7	2.3%	(1)	(.5%)	5	1.9%	5	2.7%	(127.0%)
Net Increase/(Decrease) in cash held	108 251	9 813	9.1%	28 160	26.0%	37 973	35.1%	27 359	(69.1%)	2.9%
Cash/cash equivalents at the year begin:	18 174	18 779	103.3%	13 580	74.7%	18 779	103.3%	(204 973)	(1 328.4%)	(106.6%)
Cash/cash equivalents at the year end:	126 426	13 580	10.7%	41 740	33.0%	41 740	33.0%	(177 614)	847.3%	(123.5%)

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	4 259	2.1%	4 523	2.3%	2 876	1.4%	187 926	94.2%	199 584	25.0%	40	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 712	41.9%	8 526	21.4%	1 047	2.6%	13 572	34.1%	39 857	5.0%	90	2%	-	-
Receivables from Non-exchange Transactions - Property Rates	11 230	4.8%	8 557	3.6%	7 860	3.3%	208 748	88.3%	236 396	29.6%	2	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 187	6.1%	644	3.3%	471	2.4%	17 223	88.2%	19 525	2.4%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	936	5.1%	507	2.8%	380	2.1%	16 578	90.1%	18 401	2.3%	2	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 230	2.7%	4 117	2.6%	4 192	2.6%	146 324	92.1%	158 863	19.9%	227	1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	4	-	126 110	100.0%	126 117	15.8%	-	-	-	-
Total By Income Source	38 555	4.8%	26 876	3.4%	16 831	2.1%	716 480	89.7%	798 742	100.0%	364	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 097	6.6%	519	3.1%	413	2.5%	14 661	87.8%	16 688	2.1%	-	-	-	-
Commercial	23 682	15.5%	14 700	9.6%	5 138	3.4%	109 747	71.6%	153 267	19.2%	145	1%	-	-
Households	13 777	2.2%	11 658	1.9%	11 280	1.8%	592 073	94.2%	628 787	78.7%	220	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 555	4.8%	26 876	3.4%	16 831	2.1%	716 480	89.7%	798 742	100.0%	364	-	-	-

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	32 057	7.3%	18 839	4.3%	25 380	5.7%	365 831	82.7%	442 107	65.3%
Bulk Water	16 535	24.2%	9 093	13.3%	8 478	12.4%	34 299	50.1%	68 405	10.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 870	1.7%	655	.4%	-	-	162 724	97.9%	166 250	24.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	51 463	7.6%	28 587	4.2%	33 858	5.0%	562 854	83.2%	676 761	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	3 802 907	873 859	23.0%	851 888	22.4%	1 725 747	45.4%	854 126	50.9%	(.3%)	
Operating Revenue	763 804	167 896	22.0%	179 628	23.5%	347 524	45.5%	159 115	52.3%	12.9%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	1 259 867	294 499	23.4%	246 109	19.5%	540 607	42.9%	225 153	43.3%	9.3%	
Service charges - water revenue	529 054	100 260	19.0%	129 045	24.4%	229 306	43.3%	111 407	41.8%	15.8%	
Service charges - sanitation revenue	162 163	37 038	22.8%	40 413	25.0%	77 650	47.9%	36 081	42.3%	12.6%	
Service charges - refuse revenue	145 597	33 431	23.0%	32 507	22.3%	65 938	45.3%	30 282	44.3%	7.3%	
Rental of facilities and equipment	11 325	3 371	29.8%	3 895	34.4%	7 266	64.2%	736	36.5%	428.9%	
Interest earned - external investments	3 274	57	1.7%	180	5.5%	237	7.2%	500	42.4%	(64.0%)	
Interest earned - outstanding debtors	371 116	62 622	16.9%	66 999	18.1%	129 620	34.9%	89 641	54.4%	(25.3%)	
Dividends received	259	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	37 788	5 617	14.9%	4 920	13.0%	10 537	27.9%	7 075	20.6%	(30.5%)	
Licences and permits	307	61	19.9%	75	24.3%	136	44.2%	57	38.0%	30.4%	
Agency services	45 320	546	1.2%	770	1.7%	1 317	2.9%	842	39.4%	(8.5%)	
Transfers and subsidies	440 689	157 064	35.6%	124 250	28.2%	281 315	63.8%	181 680	87.4%	(31.6%)	
Other revenue	30 743	11 397	37.1%	22 896	74.5%	34 294	111.5%	11 556	47.0%	98.1%	
Gains	1 601	-	-	-	-	-	-	-	-	-	
Operating Expenditure	4 088 203	817 767	20.0%	617 777	15.1%	1 435 544	35.1%	659 542	30.7%	(6.3%)	
Employee related costs	908 839	144 571	15.9%	277 104	30.5%	421 674	46.4%	248 662	48.6%	11.4%	
Remuneration of councillors	32 499	5 525	17.0%	3 408	10.5%	8 933	27.5%	5 215	33.3%	(34.7%)	
Debt impairment	784 782	13	-	-	-	13	-	115	-	(100.0%)	
Depreciation and asset impairment	335 236	-	-	-	-	-	-	-	-	-	
Finance charges	218 615	51 912	23.7%	20 907	9.6%	72 819	33.3%	25 402	11.3%	(17.7%)	
Bulk purchases	1 174 502	495 741	42.2%	103 211	8.8%	598 952	51.0%	178 576	43.5%	(42.2%)	
Other Materials	134 087	30 443	22.7%	25 103	18.7%	55 546	41.4%	38 138	40.7%	(34.2%)	
Contracted services	307 746	58 115	18.9%	121 225	39.4%	179 339	58.3%	108 155	47.6%	12.1%	
Transfers and subsidies	4 150	337	8.1%	139	3.4%	476	11.5%	496	18.6%	(71.9%)	
Other expenditure	187 747	31 109	16.6%	66 681	35.5%	97 791	52.1%	54 783	44.3%	21.7%	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(285 296)	56 092		234 111		290 202		194 583			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	189 132	-	-	-	-	-	-	57 089	45.2%	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	2 537	-	2 537	-	-	-	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	(96 165)	56 092		236 647		292 739		251 672			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(96 165)	56 092		236 647		292 739		251 672			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(96 165)	56 092		236 647		292 739		251 672			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(96 165)	56 092		236 647		292 739		251 672			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	183 780	29 411	16.0%	36 844	20.0%	66 255	36.1%	55 369	39.2%	(33.5%)	
Source of Finance	168 180	28 968	17.2%	33 626	20.0%	62 594	37.2%	39 183	39.6%	(14.2%)	
National Government	-	-	-	-	-	-	-	-	-	-	
Provincial Government	14 600	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	182 780	28 968	15.8%	33 626	18.4%	62 594	34.2%	39 183	36.2%	(14.2%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 000	444	44.4%	3 217	321.7%	3 661	366.1%	16 186	52.4%	(80.1%)	
Capital Expenditure Functional	183 780	29 411	16.0%	36 844	20.0%	66 255	36.1%	54 315	38.7%	(32.2%)	
Municipal governance and administration	6 000	444	7.4%	725	12.1%	1 168	19.5%	9 124	34.3%	(92.1%)	
Executive and Council	-	-	-	-	-	-	-	15	5.9%	(100.0%)	
Finance and administration	6 000	444	7.4%	725	12.1%	1 168	19.5%	9 109	34.5%	(92.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	7 000	660	9.4%	1 150	16.4%	1 810	25.9%	5	.1%	21 187.1%	
Community and Social Services	5 000	-	-	-	-	-	-	5	.2%	(100.0%)	
Sport And Recreation	2 000	660	33.0%	1 150	57.5%	1 810	90.5%	-	-	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	29 600	6 996	23.6%	7 575	25.6%	14 572	49.2%	6 287	27.7%	20.5%	
Planning and Development	-	-	-	-	-	-	-	5 089	5 088.8%	(100.0%)	
Road Transport	29 600	6 996	23.6%	7 575	25.6%	14 572	49.2%	1 199	8.4%	532.0%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	141 180	21 311	15.1%	27 394	19.4%	48 705	34.5%	38 899	42.0%	(29.6%)	
Energy sources	48 500	961	2.0%	3 336	6.9%	4 298	8.9%	2 189	23.6%	52.4%	
Water Management	17 000	15 690	92.3%	17 684	104.0%	33 374	196.3%	12 021	48.8%	47.1%	
Waste Water Management	70 680	4 660	6.6%	6 243	8.8%	10 903	15.4%	24 688	50.7%	(74.7%)	
Waste Management	5 000	-	-	131	2.6%	131	2.6%	-	1.5%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	3 150 284	540 956	17.2%	692 296	22.0%	1 233 252	39.1%	-	-	(100.0%)	
Receipts	573 188	64 738	11.3%	115 057	20.1%	179 795	31.4%	-	-	(100.0%)	
Property rates	1 850 512	242 998	13.1%	344 998	18.6%	587 996	31.8%	-	-	(100.0%)	
Other revenue	94 113	6 674	7.1%	28 282	30.1%	34 956	37.1%	-	-	(100.0%)	
Transfers and Subsidies - Operational	440 689	180 624	41.0%	142 888	32.4%	323 512	73.4%	-	-	(100.0%)	
Transfers and Subsidies - Capital	189 132	45 922	24.3%	61 070	32.3%	106 992	56.6%	-	-	(100.0%)	
Interest	2 650	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(3 020 080)	(557 232)	18.5%	(608 966)	20.2%	(1 166 198)	38.6%	(599 321)	74.4%	1.6%	
Suppliers and employees	(2 793 468)	(557 232)	19.9%	(608 966)	21.8%	(1 166 198)	41.7%	(599 321)	74.4%	1.6%	
Finance charges	(226 612)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	130 204	(16 276)	(12.5%)	83 330	64.0%	67 054	51.5%	(599 321)	(126.1%)	(113.9%)	
Cash Flow from Investing Activities	399	-	-	-	-	-	-	-	-	-	
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	399	-	-	-	-	-	-	-	-	-	
Payments	(183 780)	(27 405)	14.9%	(55 670)	30.3%	(83 074)	45.2%	-	-	(100.0%)	

Capital assets	(183 780)	(27 405)	14.9%	(55 670)	30.3%	(83 074)	45.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(183 381)	(27 405)	14.9%	(55 670)	30.4%	(83 074)	45.3%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	214	(90)	(41.9%)	(76)	(35.7%)	(166)	(77.6%)	160	8.9%	(147.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	214	(90)	(41.9%)	(76)	(35.7%)	(166)	(77.6%)	160	8.9%	(147.7%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	214	(90)	(41.9%)	(76)	(35.7%)	(166)	(77.6%)	160	8.9%	(147.7%)
Net Increase/(Decrease) in cash held	(52 963)	(43 770)	82.6%	27 584	(52.1%)	(16 186)	30.6%	(599 161)	(82.5%)	(104.6%)
Cash/cash equivalents at the year begin:	74 277	54 826	73.8%	11 056	14.9%	54 826	73.8%	(741 282)	(623.2%)	(101.5%)
Cash/cash equivalents at the year end:	21 314	11 056	51.9%	38 640	181.3%	38 640	181.3%	(1 336 005)	(84.2%)	(102.9%)

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	46 860	2.8%	37 181	2.2%	30 368	1.8%	1 583 449	93.3%	1 697 857	27.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	64 025	5.7%	30 940	2.8%	27 154	2.4%	998 368	89.1%	1 120 488	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 011	5.9%	26 661	3.4%	24 843	3.2%	683 074	87.5%	780 588	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 274	2.4%	10 347	1.7%	10 001	1.7%	565 456	94.2%	600 078	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 627	2.6%	8 222	2.0%	7 628	1.9%	377 972	93.5%	404 449	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 268	17.8%	22 848	17.5%	22 432	17.1%	62 376	47.6%	130 924	2.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	-	4 283	-3%	8 648	6%	1 526 843	99.2%	1 539 843	24.5%	-	-	-	-
Total By Income Source	205 133	3.3%	140 480	2.2%	131 074	2.1%	5 797 539	92.4%	6 274 227	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 630	11.2%	8 117	12.0%	3 714	5.5%	48 422	71.3%	67 883	1.1%	-	-	-	-
Commercial	133 979	2.6%	101 685	2.0%	102 528	2.0%	4 823 295	93.4%	5 161 488	82.3%	-	-	-	-
Households	63 524	6.1%	30 678	2.9%	24 832	2.4%	925 822	88.6%	1 044 856	16.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	205 133	3.3%	140 480	2.2%	131 074	2.1%	5 797 539	92.4%	6 274 227	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	121 217	2.7%	-	-	535 629	11.7%	3 901 940	85.6%	4 558 786	98.1%
Bulk Water	6 332	19.1%	-	-	7 595	22.9%	19 190	57.9%	33 117	7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 418	100.0%	-	-	-	-	-	-	3 418	1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 942	49.2%	5 256	10.4%	5 330	10.5%	15 147	29.9%	50 676	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	155 909	3.4%	5 256	.1%	548 553	11.8%	3 936 277	84.7%	4 645 996	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: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	1 993 805	526 606	26.4%	479 138	24.0%	1 005 744	50.4%	471 725	54.1%	1.6%	
Property rates	442 822	111 790	25.2%	111 000	25.1%	222 790	50.3%	105 047	50.0%	5.7%	
Service charges - electricity revenue	806 629	216 537	26.8%	192 204	23.8%	408 741	50.7%	151 386	49.3%	27.0%	
Service charges - water revenue	122 500	28 243	23.1%	27 126	22.1%	55 368	45.2%	21 924	39.3%	23.7%	
Service charges - sanitation revenue	82 473	22 723	27.6%	21 335	25.9%	44 058	53.4%	20 101	50.2%	6.1%	
Service charges - refuse revenue	87 800	27 577	31.4%	22 573	25.7%	50 150	57.1%	21 153	49.6%	6.7%	
Rental of facilities and equipment	1 366	316	23.1%	272	19.9%	588	43.1%	360	30.9%	(24.4%)	
Interest earned - external investments	38 995	1 506	3.9%	511	1.3%	2 018	5.2%	16 890	49.0%	(97.0%)	
Interest earned - outstanding debtors	6 404	1 854	29.0%	2 024	31.6%	3 878	60.6%	1 516	46.1%	33.5%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	18 233	134	.7%	77	.4%	212	1.2%	12 680	73.7%	(99.4%)	
Licences and permits	7 634	1 627	21.3%	1 424	18.6%	3 051	40.0%	1 794	36.6%	(20.6%)	
Agency services	27 014	-	-	8 955	33.1%	8 955	33.1%	9 207	62.5%	(2.7%)	
Transfers and subsidies	252 227	102 435	40.6%	84 302	33.4%	186 737	74.0%	99 253	86.8%	(15.1%)	
Other revenue	77 628	11 864	15.3%	7 335	9.4%	19 199	24.7%	10 416	49.4%	(29.6%)	
Gains	22 080	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 164 828	452 287	20.9%	461 694	21.3%	913 981	42.2%	428 202	44.0%	7.8%	
Employee related costs	705 700	153 696	21.8%	163 023	23.1%	316 719	44.9%	156 689	48.8%	4.0%	
Remuneration of councillors	24 804	5 862	23.6%	5 647	22.8%	11 509	46.4%	5 917	46.8%	(4.6%)	
Debt impairment	61 331	-	-	-	-	-	-	1 413	6.4%	(100.0%)	
Depreciation and asset impairment	250 418	62 605	25.0%	62 605	25.0%	125 209	50.0%	53 185	50.0%	17.7%	
Finance charges	61 722	17	.0%	7	.0%	23	.0%	54	.1%	(87.4%)	
Bulk purchases	624 018	157 617	25.3%	134 598	21.6%	292 215	46.8%	122 057	47.4%	10.3%	
Other Materials	59 722	8 371	14.0%	8 013	13.4%	16 384	27.4%	6 932	23.0%	15.6%	
Contracted services	220 481	31 804	14.4%	66 242	30.0%	98 046	44.5%	64 613	41.5%	2.5%	
Transfers and subsidies	21 393	373	1.7%	1 373	6.4%	1 746	8.2%	10	45.5%	13 627.9%	
Other expenditure	130 509	31 942	24.5%	20 187	15.5%	52 129	39.9%	17 332	33.8%	16.5%	
Losses	4 730	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(171 023)	74 318		17 444		91 763		43 523			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	177 209	5 941	3.4%	75 129	42.4%	81 070	45.7%	48 760	59.8%	54.1%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	2 178	1 205	55.3%	4 098	188.2%	5 302	243.5%	239	7.2%	1 613.5%	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	8 364	81 464		96 672		178 136		92 522			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	8 364	81 464		96 672		178 136		92 522			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	8 364	81 464		96 672		178 136		92 522			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	8 364	81 464		96 672		178 136		92 522			

Part 2: Capital Revenue and Expenditure

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	611 391	96 065	15.7%	157 055	25.7%	253 119	41.4%	189 463	44.0%	(17.1%)	
National Government	177 209	41 548	23.4%	39 775	22.4%	81 323	45.9%	48 886	62.5%	(18.6%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	597	-	597	-	-	-	(100.0%)	
Transfers recognised - capital	177 209	41 548	23.4%	40 372	22.8%	81 920	46.2%	48 886	62.5%	(17.4%)	
Borrowing	200 000	22 500	11.3%	58 306	29.2%	80 807	40.4%	77 956	40.0%	(25.2%)	
Internally generated funds	234 181	32 017	13.7%	58 377	24.9%	90 393	38.6%	62 621	40.0%	(6.8%)	
Capital Expenditure Functional	611 391	96 065	15.7%	157 055	25.7%	253 119	41.4%	189 463	44.0%	(17.1%)	
Municipal governance and administration	74 457	4 831	6.5%	9 031	12.1%	13 862	18.6%	7 077	13.0%	27.6%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	74 412	4 831	6.5%	9 031	12.1%	13 862	18.6%	7 077	13.2%	27.6%	
Internal audit	45	-	-	-	-	-	-	-	-	-	
Community and Public Safety	48 813	7 867	16.1%	8 938	18.3%	16 805	34.4%	17 937	38.8%	(50.2%)	
Community and Social Services	36 212	4 762	13.2%	5 531	15.3%	10 293	28.4%	13 101	39.3%	(57.8%)	
Sport And Recreation	11 944	3 092	25.9%	3 149	26.4%	6 241	52.3%	3 747	36.4%	(15.9%)	
Public Safety	557	13	2.3%	158	28.4%	171	30.7%	1 089	56.7%	(85.5%)	
Housing	100	-	-	100	100.0%	100	100.0%	-	-	(100.0%)	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	60 110	14 987	24.9%	27 058	45.0%	42 046	69.9%	28 286	71.4%	(4.3%)	
Planning and Development	-	-	-	597	-	597	-	-	-	(100.0%)	
Road Transport	60 110	14 987	24.9%	26 462	44.0%	41 449	69.0%	28 191	71.3%	(6.1%)	
Environmental Protection	-	-	-	-	-	-	-	96	95.8%	(100.0%)	
Trading Services	427 781	68 290	16.0%	111 910	26.2%	180 201	42.1%	136 163	45.8%	(17.8%)	
Energy sources	152 752	26 159	17.1%	56 867	37.2%	83 026	54.4%	47 536	34.5%	19.6%	
Water Management	194 419	24 132	12.4%	38 166	19.6%	62 298	32.0%	63 887	46.3%	(40.3%)	
Waste Water Management	73 230	17 014	23.2%	15 478	21.1%	32 492	44.4%	17 574	72.0%	(11.9%)	
Waste Management	7 380	986	13.4%	1 399	19.0%	2 385	32.3%	7 166	73.0%	(80.5%)	
Other	230	90	39.0%	117	50.7%	206	89.7%	-	7.6%	(100.0%)	

Part 3: Cash Receipts and Payments

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 924 222	369 716	19.2%	477 114	24.8%	846 830	44.0%	445 025	41.2%	7.2%	
Property rates	423 436	83 734	19.8%	87 748	20.7%	171 481	40.5%	86 625	37.9%	1.3%	
Service charges	1 051 629	170 929	16.3%	155 462	14.8%	326 391	31.0%	161 135	29.6%	(3.5%)	
Other revenue	10 086	13 812	13.8%	18 288	17.6%	32 100	30.8%	11 141	26.9%	64.1%	
Transfers and Subsidies - Operational	261 077	101 241	38.8%	85 856	32.9%	187 097	71.7%	103 178	88.2%	(16.8%)	
Transfers and Subsidies - Capital	45 000	-	-	129 250	287.2%	129 250	287.2%	75 839	70.5%	70.4%	
Interest	38 995	-	-	511	1.3%	511	1.3%	7 107	-	(92.8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 807 366)	(86 843)	4.8%	(183 997)	10.2%	(270 841)	15.0%	(15 061)	1.4%	1 121.7%	
Suppliers and employees	(1 724 251)	(66 843)	3.9%	(183 997)	10.7%	(250 841)	14.5%	(15 061)	1.4%	1 121.7%	
Finance charges	(61 722)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(21 393)	(20 000)	93.5%	-	-	(20 000)	93.5%	-	-	-	
Net Cash from/(used) Operating Activities	116 856	282 872	242.1%	293 117	250.8%	575 989	492.9%	429 965	229.2%	(31.8%)	
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%	(179 451)	30.4%	(265 750)	45.1%	(200 061)	157.2%	(10.3%)	

Capital assets	(589 433)	(86 299)	14.6%	(179 451)	30.4%	(265 750)	45.1%	(200 061)	157.2%	(10.3%)
Net Cash from/(used) Investing Activities	(584 357)	(86 299)	14.8%	(179 451)	30.7%	(265 750)	45.5%	(200 061)	161.4%	(10.3%)
Cash Flow from Financing Activities										
Receipts	201 394	(167)	(.1%)	1 953	1.0%	1 786	.9%	239	.1%	717.5%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 394	(167)	(12.0%)	1 953	140.1%	1 786	128.2%	239	.7%	717.5%
Payments	(13 330)	-	-	(32 676)	245.1%	(32 676)	245.1%	-	-	(100.0%)
Repayment of borrowing	(13 330)	-	-	(32 676)	245.1%	(32 676)	245.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	188 063	(167)	(.1%)	(30 724)	(16.3%)	(30 891)	(16.4%)	239	.1%	(12 962.1%)
Net Increase/(Decrease) in cash held	(279 438)	196 406	(70.3%)	82 942	(29.7%)	279 348	(100.0%)	230 143	129.4%	(64.0%)
Cash/cash equivalents at the year begin:	654 350	342 644	52.4%	540 981	82.7%	342 644	52.4%	361 094	16.9%	49.8%
Cash/cash equivalents at the year end:	374 913	540 981	144.3%	623 924	166.4%	623 924	166.4%	590 979	56.2%	5.6%

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	10 811	31.5%	2 664	7.8%	1 951	5.7%	18 883	55.0%	34 310	11.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 972	65.7%	3 730	5.1%	2 341	3.2%	18 954	26.0%	72 997	23.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 434	27.4%	5 521	5.9%	4 372	4.7%	57 610	62.0%	92 937	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 147	26.9%	1 925	8.4%	1 580	6.9%	13 212	57.8%	22 863	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 461	27.9%	1 939	8.4%	1 549	6.7%	13 249	57.1%	23 198	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	68	100.0%	68	-	-	-	-	-
Interest on Arrear Debtor Accounts	715	4.3%	621	3.7%	581	3.5%	14 794	88.5%	16 711	5.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 991	8.6%	6 714	14.4%	1 997	4.3%	33 892	72.7%	46 595	15.0%	-	-	-	-
Total By Income Source	101 531	32.8%	23 115	7.5%	14 371	4.6%	170 662	55.1%	309 679	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 511	23.7%	2 315	21.9%	1 091	10.3%	4 662	44.1%	10 579	3.4%	-	-	-	-
Commercial	65 998	37.5%	12 618	7.2%	6 788	3.9%	90 797	51.5%	176 201	56.9%	-	-	-	-
Households	33 022	26.9%	8 182	6.7%	6 492	5.3%	75 203	61.2%	122 899	39.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	101 531	32.8%	23 115	7.5%	14 371	4.6%	170 662	55.1%	309 679	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	2.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	174	100.0%	-	-	-	-	-	-	174	3.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	912	19.2%	9	.2%	-	-	3 835	80.6%	4 756	94.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 086	21.6%	9	.2%	-	-	3 936	78.2%	5 031	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	316 915	99 610	31.4%	58 540	18.5%	158 149	49.9%	65 306	44.8%	(10.4%)	
Property rates	66 288	34 897	52.6%	12 251	18.5%	47 148	71.1%	2 295	5.9%	433.9%	
Service charges - electricity revenue	93 435	19 703	21.1%	19 259	20.6%	38 961	41.7%	27 121	61.3%	(29.0%)	
Service charges - water revenue	20 219	4 254	21.0%	4 253	21.0%	8 507	42.1%	3 808	42.6%	11.1%	
Service charges - sanitation revenue	13 074	3 361	25.7%	3 337	25.5%	6 698	51.2%	3 123	46.7%	6.8%	
Service charges - refuse revenue	11 424	2 582	22.6%	2 565	22.4%	5 147	45.1%	2 456	38.7%	4.4%	
Rental of facilities and equipment	8 404	44	0.5%	51	0.6%	96	1.1%	38	2.1%	36.3%	
Interest earned - external investments	3 181	30	1.0%	47	1.5%	78	2.4%	320	34.7%	(85.3%)	
Interest earned - outstanding debtors	3 804	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 567	10	0.4%	(316)	(12.3%)	(306)	(11.9%)	393	1.9%	(180.5%)	
Licences and permits	30	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	77 219	33 140	42.9%	16 856	21.8%	49 996	64.7%	25 404	80.2%	(33.6%)	
Other revenue	17 270	1 587	9.2%	237	1.4%	1 824	10.6%	328	9.8%	(27.9%)	
Gains	-	0	-	0	-	0	-	0	-	110.9%	
Operating Expenditure	399 277	63 240	15.8%	52 724	13.2%	115 965	29.0%	51 007	36.4%	3.4%	
Employee related costs	113 912	18 611	16.3%	22 348	19.6%	40 959	36.0%	21 970	46.2%	1.7%	
Remuneration of councillors	8 217	1 218	14.8%	1 518	18.5%	2 736	33.3%	1 525	44.2%	(5%)	
Debt impairment	68 808	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	51 919	-	-	-	-	-	-	-	-	-	
Finance charges	2 000	417	20.8%	1 152	57.6%	1 569	78.5%	251	11.4%	359.6%	
Bulk purchases	60 000	25 315	42.2%	14 910	24.8%	40 225	67.0%	12 899	58.9%	15.6%	
Other Materials	16 066	3 965	24.7%	314	2.0%	4 279	26.6%	4 884	60.1%	(93.6%)	
Contracted services	45 084	9 728	21.6%	9 333	20.7%	19 061	42.3%	7 000	44.0%	33.3%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Other expenditure	32 625	3 986	12.2%	3 150	9.7%	7 135	21.9%	2 478	28.7%	27.1%	
Losses	647	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(82 362)	36 369		5 815		42 185		14 300			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	72 094	28 072	38.9%	(47 470)	(65.8%)	(19 398)	(26.9%)	7 070	42.6%	(771.4%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(10 268)	64 441		(41 655)		22 786		21 370			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(10 268)	64 441		(41 655)		22 786		21 370			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(10 268)	64 441		(41 655)		22 786		21 370			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(10 268)	64 441		(41 655)		22 786		21 370			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	100 157	12 136	12.1%	41 410	41.3%	53 546	53.5%	20 662	28.5%	100.4%	
National Government	72 094	8 674	12.0%	38 902	54.0%	47 576	66.0%	13 158	25.8%	195.7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	72 094	8 674	12.0%	38 902	54.0%	47 576	66.0%	13 158	25.8%	195.7%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	28 063	3 463	12.3%	2 508	8.9%	5 970	21.3%	7 504	34.4%	(66.6%)	
Capital Expenditure Functional	100 157	12 136	12.1%	41 410	41.3%	53 546	53.5%	20 673	30.4%	100.3%	
Municipal governance and administration	15 322	77	0.5%	2 396	15.6%	2 473	16.1%	955	17.6%	150.8%	
Executive and Council	5 000	-	-	-	-	-	-	39	1.3%	(100.0%)	
Finance and administration	10 322	77	0.7%	2 396	23.2%	2 473	24.0%	916	31.2%	161.6%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	2 485	-	-	-	-	-	-	-	260.1%	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	1 693	-	-	-	-	-	-	-	-	-	
Public Safety	791	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	16 080	5 238	32.6%	3 391	21.1%	8 630	53.7%	15 614	59.6%	(78.3%)	
Planning and Development	1 000	19	1.9%	1	0.1%	20	2.0%	-	-	(100.0%)	
Road Transport	15 080	5 219	34.6%	3 390	22.5%	8 609	57.1%	15 614	59.6%	(78.3%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	66 271	6 821	10.3%	35 623	53.8%	42 444	64.0%	4 103	11.9%	768.1%	
Energy sources	38 971	1 107	2.8%	30 790	79.0%	31 897	81.8%	473	3.2%	6 408.1%	
Water Management	19 331	5 314	27.5%	4 566	23.6%	9 880	51.1%	2 653	20.0%	72.1%	
Waste Water Management	6 969	400	5.7%	267	3.8%	667	9.6%	978	11.2%	(72.7%)	
Waste Management	1 000	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	358 590	89 318	24.9%	77 980	21.7%	167 297	46.7%	64 654	43.1%	20.6%	
Property rates	57 671	10 780	18.7%	17 987	31.2%	28 767	49.9%	0	-	8 405 112.1%	
Service charges	120 192	15 585	13.0%	19 344	16.1%	34 929	29.1%	31 272	53.1%	(38.1%)	
Other revenue	28 233	1 717	6.1%	4 610	16.3%	6 327	22.4%	805	3.8%	472.5%	
Transfers and Subsidies - Operational	77 219	33 140	42.9%	20 034	25.9%	53 174	68.9%	25 429	80.3%	(21.2%)	
Transfers and Subsidies - Capital	72 094	28 072	38.9%	15 974	22.2%	44 046	61.1%	7 070	42.6%	125.9%	
Interest	3 181	23	0.7%	30	1.0%	53	1.7%	77	4.7%	(60.5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(277 903)	(43 511)	15.7%	(37 070)	13.3%	(80 581)	29.0%	(20 810)	78.1%		
Suppliers and employees	(275 903)	(43 511)	15.8%	(37 070)	13.4%	(80 581)	29.2%	(20 810)	78.1%	-	
Finance charges	(2 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	80 688	45 807	56.8%	40 910	50.7%	86 717	107.5%	43 843	30.7%	(6.7%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(100 157)	(28 893)	28.8%	(21 004)	21.0%	(49 898)	49.8%	(20 585)	39.0%	2.0%	

Capital assets	(100 157)	(28 893)	28.8%	(21 004)	21.0%	(49 898)	49.8%	(20 585)	39.0%	2.0%
Net Cash from/(used) Investing Activities	(100 157)	(28 893)	28.8%	(21 004)	21.0%	(49 898)	49.8%	(20 585)	39.0%	2.0%
Cash Flow from Financing Activities										
Receipts	(110)	(3)	2.8%	0	(.3%)	(3)	2.5%	(6)	(13.9%)	(105.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(110)	(3)	2.8%	0	(.3%)	(3)	2.5%	(6)	(13.9%)	(105.4%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(110)	(3)	2.8%	0	(.3%)	(3)	2.5%	(6)	(13.9%)	(105.4%)
Net Increase/(Decrease) in cash held	(19 579)	16 911	(86.4%)	19 906	(101.7%)	36 816	(188.0%)	23 252	27.6%	(14.4%)
Cash/cash equivalents at the year begin:	43 492	36 694	84.4%	54 462	125.3%	36 694	84.4%	74 199	143.2%	(26.6%)
Cash/cash equivalents at the year end:	23 913	54 482	227.8%	74 388	311.1%	74 388	311.1%	97 451	35.7%	(23.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 563	3.1%	1 326	2.7%	1 234	2.5%	45 695	91.7%	49 819	14.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 406	4.4%	2 642	3.4%	3 589	4.6%	68 265	87.6%	77 902	22.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 503	3.4%	3 634	2.7%	3 101	2.3%	123 000	91.6%	134 238	39.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 168	4.4%	711	2.7%	637	2.4%	23 770	90.4%	26 286	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	883	3.2%	726	2.6%	665	2.4%	25 574	91.8%	27 848	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	4%	0	4%	0	4%	111	98.8%	112	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 056	5.2%	1 037	5.1%	1 014	5.0%	17 286	84.8%	20 394	6.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	1%	5	1%	5	1%	4 110	99.6%	4 126	1.2%	-	-	-	-
Total By Income Source	12 586	3.7%	10 083	3.0%	10 245	3.0%	307 811	90.3%	340 725	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 214	3.6%	1 364	2.2%	1 623	2.6%	56 236	91.5%	61 437	18.0%	-	-	-	-
Commercial	2 724	4.8%	1 810	3.2%	1 420	2.5%	50 274	89.4%	56 228	16.5%	-	-	-	-
Households	7 647	3.4%	6 909	3.1%	7 203	3.2%	201 301	90.2%	223 060	65.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 586	3.7%	10 083	3.0%	10 245	3.0%	307 811	90.3%	340 725	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	156	100.0%	-	-	-	-	-	-	156	2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1	100.0%	-	-	-	-	-	-	1	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5	100.0%	-	-	-	-	-	-	5	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 349	45.0%	7 014	7.5%	8 763	9.3%	35 949	38.2%	94 075	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	42 511	45.1%	7 014	7.4%	8 763	9.3%	35 949	38.1%	94 238	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	724 650	306 147	42.2%	279 080	38.5%	585 226	80.8%	304 166	86.6%	(8.2%)	
Property rates	42 972	14 232	33.1%	13 657	31.8%	27 890	64.9%	10 913	39.7%	25.1%	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	93 356	51 546	55.2%	51 508	55.2%	103 053	110.4%	41 245	103.6%	24.9%	
Service charges - sanitation revenue	1 624	438	27.0%	454	28.0%	892	54.9%	392	57.5%	15.7%	
Service charges - refuse revenue	30 487	9 019	29.6%	9 019	29.6%	18 038	59.2%	7 327	46.4%	23.1%	
Rental of facilities and equipment	1 125	354	31.4%	83	7.4%	437	38.8%	190	51.2%	(56.2%)	
Interest earned - external investments	4 000	1 809	45.2%	722	18.1%	2 531	63.3%	642	40.4%	12.5%	
Interest earned - outstanding debtors	61 390	16 146	26.3%	16 827	27.4%	32 973	53.7%	14 451	55.9%	16.4%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	10 553	628	6.0%	374	3.5%	1 002	9.5%	702	12.0%	(46.7%)	
Licences and permits	176	45	25.5%	21	12.2%	66	37.6%	24	45.9%	(9.3%)	
Agency services	9 182	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	468 582	190 917	40.7%	153 420	32.7%	344 337	73.5%	212 186	91.4%	(27.7%)	
Other revenue	1 205	21 014	1 744.4%	32 993	2 738.7%	54 007	4 483.1%	16 096	2 185.1%	105.0%	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	923 158	130 884	14.2%	105 945	11.5%	236 829	25.7%	170 420	32.4%	(37.8%)	
Employee related costs	166 375	37 597	22.6%	(110)	(.1%)	37 486	22.5%	61 793	38.5%	(100.2%)	
Remuneration of councillors	28 229	6 222	22.0%	19	.1%	6 241	22.1%	10 340	37.5%	(99.8%)	
Debt impairment	305 555	144	-	392	.1%	536	.2%	917	.7%	(57.3%)	
Depreciation and asset impairment	84 896	-	-	-	-	-	-	-	-	-	
Finance charges	1 300	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	
Other Materials	160 647	25 135	15.6%	25 592	15.9%	50 727	31.6%	32 711	42.0%	(21.8%)	
Contracted services	92 047	18 861	20.5%	32 287	35.1%	51 148	55.6%	26 380	50.9%	22.4%	
Transfers and subsidies	250	-	-	-	-	-	-	-	-	-	
Other expenditure	83 858	42 926	51.2%	47 765	57.0%	90 691	108.1%	38 279	113.0%	24.8%	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(198 507)	175 263		173 134		348 397		133 746			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	179 663	-	-	56 404	31.4%	56 404	31.4%	-	-	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(18 844)	175 263		229 539		404 801		133 746			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(18 844)	175 263		229 539		404 801		133 746			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(18 844)	175 263		229 539		404 801		133 746			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(18 844)	175 263		229 539		404 801		133 746			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	185 513	56 123	30.3%	53 022	28.6%	109 145	58.8%	62 482	49.2%	(15.1%)	
National Government	179 663	56 123	31.2%	49 908	27.8%	106 031	59.0%	56 750	47.1%	(12.1%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	179 663	56 123	31.2%	49 908	27.8%	106 031	59.0%	56 750	47.1%	(12.1%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 850	-	-	3 114	53.2%	3 114	53.2%	5 731	130.3%	(45.7%)	
Capital Expenditure Functional	185 513	56 123	30.3%	53 022	28.6%	109 145	58.8%	62 482	49.2%	(15.1%)	
Municipal governance and administration	5 850	-	-	3 114	53.2%	3 114	53.2%	37	.9%	8 301.8%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	5 850	-	-	3 114	53.2%	3 114	53.2%	37	.9%	8 301.8%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	13 359	8 205	61.4%	2 448	18.3%	10 653	79.7%	5 914	55.8%	(58.6%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	13 359	8 205	61.4%	2 448	18.3%	10 653	79.7%	5 914	73.3%	(58.6%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	55 673	22 687	40.8%	13 703	24.6%	36 391	65.4%	21 420	50.3%	(36.0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	55 673	22 687	40.8%	13 703	24.6%	36 391	65.4%	21 420	50.3%	(36.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	110 631	25 231	22.8%	33 757	30.5%	58 987	53.3%	35 111	49.7%	(3.9%)	
Energy sources	4 500	-	-	965	21.4%	965	21.4%	2 386	59.7%	(59.6%)	
Water Management	90 465	19 580	21.6%	32 217	35.6%	51 797	57.3%	25 743	46.6%	25.1%	
Waste Water Management	5 000	2 343	46.9%	-	-	2 343	46.9%	4 005	42.4%	(100.0%)	
Waste Management	10 666	3 308	31.0%	574	5.4%	3 882	36.4%	2 976	113.1%	(80.7%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	692 657	212 054	30.6%	185 543	26.8%	397 597	57.4%	235 048	69.4%	(21.1%)	
Property rates	16 037	1 381	8.6%	1 594	9.9%	2 975	18.6%	9 560	78.6%	(83.3%)	
Service charges	2 134	723	33.9%	811	38.0%	1 535	71.9%	763	74.1%	6.3%	
Other revenue	22 241	21 319	95.9%	33 506	150.7%	54 825	246.5%	17 282	182.6%	93.9%	
Transfers and Subsidies - Operational	468 582	188 632	40.3%	149 631	31.9%	338 263	72.2%	207 443	90.1%	(27.9%)	
Transfers and Subsidies - Capital	179 663	-	-	-	-	-	-	-	-	-	
Interest	4 000	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(532 456)	(9 217)	1.7%	(7 735)	1.5%	(16 952)	3.2%	(2 477)	1.2%	212.2%	
Suppliers and employees	(531 156)	(9 217)	1.7%	(7 735)	1.5%	(16 952)	3.2%	(2 477)	1.2%	212.2%	
Finance charges	(1 300)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	160 201	202 837	126.6%	177 808	111.0%	380 645	237.6%	232 571	258.4%	(23.5%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(185 513)	(59 097)	31.9%	(53 721)	29.0%	(112 818)	60.8%	(65 796)	61.0%	(18.4%)	

Capital assets	(185 513)	(59 097)	31.9%	(53 721)	29.0%	(112 818)	60.8%	(65 796)	61.0%	(18.4%)
Net Cash from/(used) Investing Activities	(185 513)	(59 097)	31.9%	(53 721)	29.0%	(112 818)	60.8%	(65 796)	61.0%	(18.4%)
Cash Flow from Financing Activities										
Receipts	(111)	6	(5.4%)	(6)	5.1%	0	(3%)	1	(1.5%)	(537.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(111)	6	(5.4%)	(6)	5.1%	0	(3%)	1	(1.5%)	(537.6%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(111)	6	(5.4%)	(6)	5.1%	0	(3%)	1	(1.5%)	(537.6%)
Net Increase/(Decrease) in cash held	(25 424)	143 746	(565.4%)	124 081	(488.1%)	267 827	(1 053.5%)	166 776	(39 467.6%)	(25.6%)
Cash/cash equivalents at the year begin:	109 000	138 713	127.3%	281 595	258.3%	138 713	127.3%	270 651	134.4%	4.0%
Cash/cash equivalents at the year end:	83 576	281 595	336.9%	405 676	485.4%	405 676	485.4%	437 428	632.7%	(7.3%)

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	7 280	1.2%	7 205	1.2%	7 190	1.2%	573 375	96.4%	595 050	38.6%	1 006	2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 596	1.9%	3 827	1.6%	3 815	1.6%	229 202	94.9%	241 439	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	144	1.5%	128	1.3%	127	1.3%	9 479	96.0%	9 878	6%	18	2%	-	-
Receivables from Exchange Transactions - Waste Management	3 425	1.3%	3 395	1.3%	3 388	1.3%	253 162	96.1%	263 370	17.1%	469	2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 719	2.1%	5 611	2.1%	5 533	2.0%	256 235	93.8%	273 098	17.7%	6	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	156 947	100.0%	156 947	10.2%	-	-	-	-
Total By Income Source	21 164	1.4%	20 167	1.3%	20 053	1.3%	1 478 399	96.0%	1 539 782	100.0%	1 498	.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 000	1.6%	2 905	1.6%	2 890	1.5%	178 064	95.3%	186 859	12.1%	47	-	-	-
Commercial	2 138	3.0%	1 356	1.9%	1 338	1.9%	67 341	93.3%	72 174	4.7%	151	2%	-	-
Households	16 026	1.3%	15 905	1.2%	15 825	1.2%	1 232 994	96.3%	1 280 750	83.2%	1 300	1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 164	1.4%	20 167	1.3%	20 053	1.3%	1 478 399	96.0%	1 539 782	100.0%	1 498	.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 090	99.9%	8	.1%	-	-	-	-	7 098	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 090	99.9%	8	.1%	-	-	-	-	7 098	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	624 760	211 709	33.9%	186 161	29.8%	397 870	63.7%	38 304	16.8%	386.0%	
Property rates	40 000	10 754	26.9%	11 597	29.0%	22 350	55.9%	10 104	50.5%	14.8%	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	82 000	12 640	15.4%	14 532	17.7%	27 172	33.1%	11 557	52.2%	25.7%	
Service charges - refuse revenue	9 200	1 944	21.1%	2 140	23.3%	4 084	44.4%	1 919	42.4%	11.5%	
Service charges - refuse revenue	6 500	1 142	17.6%	1 143	17.6%	2 285	35.2%	1 093	35.8%	4.6%	
Rental of facilities and equipment	300	32	10.8%	39	13.1%	72	23.9%	49	41.9%	(19.5%)	
Interest earned - external investments	6 500	-	-	4	1%	4	1%	-	4%	(100.0%)	
Interest earned - outstanding debtors	48 500	10 331	21.3%	10 884	22.4%	21 215	43.7%	7 276	107.4%	49.6%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	380	2	5%	3	7%	5	1.2%	1	1%	108.0%	
Licences and permits	3 197	17	5%	1 590	49.7%	1 608	50.3%	1 620	19.5%	(1.9%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	423 034	174 639	41.3%	139 711	33.0%	314 350	74.3%	-	-	(100.0%)	
Other revenue	5 149	208	4.0%	4 517	87.7%	4 725	91.8%	4 685	180.6%	(3.6%)	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	618 947	46 690	7.5%	167 639	27.1%	214 329	34.6%	428 260	75.9%	(60.9%)	
Employee related costs	215 830	(403)	(2%)	85 627	39.7%	85 225	39.5%	11 416	12.5%	650.1%	
Remuneration of councillors	25 600	-	-	9 593	37.5%	9 593	37.5%	2 056	15.2%	366.6%	
Debt impairment	77 345	-	-	-	-	-	-	344 377	688.8%	(100.0%)	
Depreciation and asset impairment	61 319	-	-	-	-	-	-	-	-	-	
Finance charges	3 200	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	
Other Materials	8 920	1 802	20.2%	3 892	43.6%	5 694	63.8%	1 955	28.7%	99.1%	
Contracted services	112 480	23 811	21.2%	46 360	41.2%	70 171	62.4%	41 141	45.6%	12.7%	
Transfers and subsidies	5 450	888	16.3%	3 752	68.8%	4 640	85.1%	786	10.6%	377.5%	
Other expenditure	108 803	20 591	18.9%	18 415	16.9%	39 007	35.9%	26 530	39.8%	(30.6%)	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	5 813	165 019		18 522		183 541		(389 957)			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	132 482	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	4	-	-	-	4	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	138 295	165 023		18 522		183 545		(389 957)			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	138 295	165 023		18 522		183 545		(389 957)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	138 295	165 023		18 522		183 545		(389 957)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	138 295	165 023		18 522		183 545		(389 957)			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	129 357	20 119	15.6%	42 187	32.6%	62 306	48.2%	14 892	13.5%	183.3%	
National Government	129 357	18 865	14.6%	40 971	31.7%	59 836	46.3%	14 414	16.7%	184.2%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	129 357	18 865	14.6%	40 971	31.7%	59 836	46.3%	14 414	13.2%	184.2%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	1 253	-	1 217	-	2 470	-	478	-	154.6%	
Capital Expenditure Functional	129 357	20 576	15.9%	42 980	33.2%	63 555	49.1%	14 892	13.5%	188.6%	
Municipal governance and administration											
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	3 500										
Community and Social Services	3 500	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	60 778	5 822	9.6%	14 983	24.7%	20 805	34.2%	12 366	16.9%	21.2%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	60 778	5 822	9.6%	14 983	24.7%	20 805	34.2%	12 366	24.1%	21.2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	65 078	14 753	22.7%	27 997	43.0%	42 750	65.7%	2 526	5.6%	1 008.2%	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	1 710	-	2 009	-	3 719	-	478	-	320.4%	
Waste Water Management	65 078	13 043	20.0%	25 988	39.9%	39 031	60.0%	2 048	4.6%	1 168.7%	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	668 500	210 683	31.5%	172 618	25.8%	383 302	57.3%	211 333	55.3%	(18.3%)	
Property rates	28 000	9 778	34.9%	8 966	32.0%	18 743	66.9%	4 853	30.7%	84.8%	
Service charges	63 505	2 231	3.5%	2 806	4.4%	5 037	7.9%	2 053	2.9%	36.7%	
Other revenue	14 979	21 586	144.1%	21 136	141.1%	42 722	285.2%	14 615	102.5%	44.6%	
Transfers and Subsidies - Operational	423 034	174 639	41.3%	139 711	33.0%	314 350	74.3%	189 812	65.7%	(26.4%)	
Transfers and Subsidies - Capital	132 482	2 450	1.8%	-	-	2 450	1.8%	-	-	-	
Interest	6 500	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(480 283)	(4 280)	9%	(22 373)	4.7%	(26 653)	5.5%	(20 695)	5.3%	8.1%	
Suppliers and employees	(477 083)	(4 280)	9%	(22 373)	4.7%	(26 653)	5.6%	(20 695)	5.3%	8.1%	
Finance charges	(3 200)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	188 217	206 403	109.7%	150 245	79.8%	356 649	189.5%	190 638	204.4%	(21.2%)	
Cash Flow from Investing Activities											
Receipts		1 050		(1 050)						(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	1 050	-	(1 050)	-	-	-	-	-	(100.0%)	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(129 357)	(20 119)	15.6%	(44 118)	34.1%	(64 237)	49.7%	(14 892)	17.1%	196.3%	

Capital assets	(129 357)	(20 119)	15.6%	(44 118)	34.1%	(64 237)	49.7%	(14 892)	17.1%	196.3%
Net Cash from/(used) Investing Activities	(129 357)	(19 069)	14.7%	(45 168)	34.9%	(64 237)	49.7%	(14 892)	17.3%	203.3%
Cash Flow from Financing Activities										
Receipts	(82)	12	(14.8%)	(10)	12.7%	2	(2.1%)	(1)	(1.5%)	1 731.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(82)	12	(14.8%)	(10)	12.7%	2	(2.1%)	(1)	(1.5%)	1 731.2%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(82)	12	(14.8%)	(10)	12.7%	2	(2.1%)	(1)	(1.5%)	1 731.2%
Net Increase/(Decrease) in cash held	58 779	187 347	318.7%	105 067	178.7%	292 413	497.5%	175 745	500.5%	(40.2%)
Cash/cash equivalents at the year begin:	27 597	102 075	369.9%	248 577	900.7%	102 075	369.9%	(119 175)	(51.3%)	(308.6%)
Cash/cash equivalents at the year end:	86 376	248 577	287.8%	353 644	409.4%	353 644	409.4%	56 571	43.1%	525.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 247	9%	4 665	2.0%	9 423	4.0%	221 133	93.1%	237 467	51.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 593	2.8%	2 427	2.6%	2 254	2.4%	85 159	92.1%	92 434	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	810	4.0%	669	3.3%	608	3.0%	18 315	89.8%	20 401	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	435	2.0%	434	2.0%	434	2.0%	20 208	93.9%	21 510	4.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 806	4.1%	3 741	4.0%	3 611	3.9%	82 622	88.1%	93 779	20.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	315	100.0%	315	1%	-	-	-	-
Total By Income Source	9 891	2.1%	11 935	2.6%	16 329	3.5%	427 751	91.8%	465 907	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 471	1.7%	6 693	2.5%	11 172	4.1%	248 622	91.8%	270 958	58.2%	-	-	-	-
Commercial	1 132	2.0%	988	1.7%	967	1.7%	54 419	94.6%	57 506	12.3%	-	-	-	-
Households	4 288	3.1%	4 254	3.1%	4 190	3.0%	124 710	90.7%	137 443	29.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 891	2.1%	11 935	2.6%	16 329	3.5%	427 751	91.8%	465 907	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	6 002	81.0%	-	-	480	6.5%	928	12.5%	7 410	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 002	81.0%	-	-	480	6.5%	928	12.5%	7 410	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	509 652	158 876	31.2%	132 595	26.0%	291 471	57.2%	118 125	67.2%	12.3%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	20 600	658	3.2%	2 838	13.8%	3 496	17.0%	2 255	17.5%	25.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	780	7	.9%	(2)	(.2%)	5	.7%	19	3.0%	(107.9%)
Licences and permits	900	290	32.3%	294	32.7%	585	64.9%	191	34.3%	54.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	136 046	11 598	8.5%	12 155	8.9%	23 753	17.5%	7 087	33.0%	71.5%
Other revenue	351 326	146 322	41.6%	117 310	33.4%	263 632	75.0%	108 572	77.1%	8.0%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	594 905	99 001	16.6%	109 132	18.3%	208 134	35.0%	132 154	45.2%	(17.4%)
Employee related costs	191 796	45 179	23.6%	44 460	23.2%	89 639	46.7%	39 693	49.8%	12.0%
Remuneration of councillors	17 033	3 752	22.0%	3 482	20.4%	7 234	42.5%	3 637	46.4%	(4.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17 792	4 396	24.7%	4 422	24.9%	8 818	49.6%	-	-	(100.0%)
Finance charges	159	41	25.6%	27	17.0%	68	42.6%	6	7.5%	330.4%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	6 341	699	11.0%	1 629	25.7%	2 328	36.7%	1 600	40.8%	1.8%
Contracted services	72 257	8 335	11.5%	15 226	21.1%	23 561	32.6%	14 817	39.0%	2.8%
Transfers and subsidies	230 945	27 385	11.9%	32 087	13.9%	59 471	25.8%	60 576	52.3%	(47.0%)
Other expenditure	58 583	9 215	15.7%	7 800	13.3%	17 015	29.0%	11 824	30.2%	(34.0%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(85 253)	59 874		23 463		83 337		(14 030)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	2 228	-	-	927	41.6%	927	41.6%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(83 025)	59 874		24 390		84 264		(14 030)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(83 025)	59 874		24 390		84 264		(14 030)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(83 025)	59 874		24 390		84 264		(14 030)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(83 025)	59 874		24 390		84 264		(14 030)		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	35 410	826	2.3%	602	1.7%	1 427	4.0%	10 895	68.4%	(94.5%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 410	826	2.3%	602	1.7%	1 427	4.0%	10 895	68.4%	(94.5%)
Capital Expenditure Functional	35 410	826	2.3%	602	1.7%	1 427	4.0%	10 895	68.4%	(94.5%)
Municipal governance and administration	15 520	671	4.3%	159	1.0%	830	5.3%	4 014	59.3%	(96.0%)
Executive and Council	850	41	4.9%	2	.3%	43	5.1%	583	58.3%	(99.6%)
Finance and administration	14 670	630	4.3%	157	1.1%	786	5.4%	3 431	59.4%	(95.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 650	155	.8%	443	2.3%	598	3.0%	6 881	74.0%	(93.6%)
Community and Social Services	2 000	-	-	-	-	-	-	-	-	37.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	17 000	25	.1%	443	2.6%	468	2.8%	6 825	99.2%	(93.5%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	650	129	19.9%	-	-	129	19.9%	56	25.2%	(100.0%)
Economic and Environmental Services	240	-	-	-	-	-	-	-	-	-
Planning and Development	240	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	384 033	158 607	41.3%	126 742	33.0%	285 348	74.3%	115 853	76.9%	9.4%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 285	90	7.0%	114	8.9%	204	15.9%	74	6.2%	54.7%
Transfers and Subsidies - Operational	382 748	158 060	41.3%	126 628	33.1%	284 688	74.4%	115 780	77.3%	9.4%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	-	456	-	-	-	456	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(15 274)	-	(20 648)	-	(35 921)	-	(17 631)	-	17.1%
Suppliers and employees	-	(15 274)	-	(20 648)	-	(35 921)	-	(17 631)	-	17.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	384 033	143 333	37.3%	106 094	27.6%	249 427	64.9%	98 222	68.7%	8.0%
Cash Flow from Investing Activities										
Receipts	4 517	-	-	-	-	-	-	(507)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	4 517	-	-	-	-	-	-	(507)	-	(100.0%)
Payments	(35 410)	(946)	2.7%	(615)	1.7%	(1 561)	4.4%	(11 474)	72.6%	(94.6%)

Capital assets	(35 410)	(946)	2.7%	(615)	1.7%	(1 561)	4.4%	(11 474)	72.6%	(94.6%)
Net Cash from/(used) Investing Activities	(30 893)	(946)	3.1%	(615)	2.0%	(1 561)	5.1%	(11 981)	90.4%	(94.9%)
Cash Flow from Financing Activities										
Receipts	1	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	353 140	142 387	40.3%	105 479	29.9%	247 866	70.2%	86 241	67.3%	22.3%
Cash/cash equivalents at the year begin:	387 963	(38 578)	(9.9%)	110 711	28.5%	(38 578)	(9.9%)	165 956	3.8%	(33.3%)
Cash/cash equivalents at the year end:	741 103	110 711	14.9%	216 189	29.2%	216 189	29.2%	252 198	33.0%	(14.3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	33	100.0%	33	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	33	100.0%	33	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	33	100.0%	33	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	33	100.0%	33	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	648 943	182 859	28.2%	161 506	24.9%	344 365	53.1%	157 124	61.4%	2.8%	
Property rates	125 000	25 127	20.1%	25 499	20.4%	50 626	40.5%	23 170	49.4%	10.1%	
Service charges - electricity revenue	206 324	57 716	28.0%	50 530	24.5%	108 246	52.5%	32 493	55.6%	55.5%	
Service charges - water revenue	59 818	13 651	22.8%	13 649	22.8%	27 300	45.6%	11 797	45.2%	15.7%	
Service charges - sanitation revenue	19 194	4 610	24.0%	4 683	24.4%	9 293	48.4%	9 848	121.5%	(52.4%)	
Service charges - refuse revenue	18 206	5 533	30.4%	5 579	30.6%	11 112	61.0%	5 155	60.8%	8.2%	
Rental of facilities and equipment	5 000	743	14.9%	700	14.0%	1 443	28.9%	549	312.2%	27.6%	
Interest earned - external investments	2 500	187	7.5%	48	1.9%	235	9.4%	69	3.4%	(30.6%)	
Interest earned - outstanding debtors	30 000	5 286	17.6%	6 268	20.9%	11 553	38.5%	-	-	(100.0%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 500	233	9.3%	353	14.1%	586	23.5%	302	11.0%	16.9%	
Licences and permits	-	23	-	20	-	44	-	22	-	(7.5%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	170 401	69 833	41.0%	53 866	31.6%	123 699	72.6%	73 134	89.2%	(26.3%)	
Other revenue	10 000	(82)	(8%)	309	3.1%	227	2.3%	586	9.7%	(47.2%)	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	748 386	181 090	24.2%	186 735	25.0%	367 825	49.1%	154 967	57.8%	20.5%	
Employee related costs	230 475	52 834	22.9%	57 760	25.1%	110 594	48.0%	56 065	55.0%	3.0%	
Remuneration of councillors	13 463	2 853	21.2%	2 685	19.9%	5 539	41.1%	2 912	46.4%	(7.8%)	
Debt impairment	75 000	523	0.7%	1 024	1.4%	1 547	2.1%	2 832	25.7%	(63.8%)	
Depreciation and asset impairment	55 000	500	0.9%	500	0.9%	500	0.9%	-	-	-	
Finance charges	10 000	18 499	185.0%	9 925	99.2%	28 424	284.2%	5 676	65.7%	74.8%	
Bulk purchases	154 000	54 226	35.2%	33 332	21.6%	87 558	56.9%	28 426	53.2%	17.3%	
Other Materials	8 654	876	10.1%	2 402	27.8%	3 278	37.9%	2 082	153.3%	15.4%	
Contracted services	109 510	29 039	26.5%	39 968	36.5%	69 007	63.0%	36 107	94.6%	10.7%	
Transfers and subsidies	500	-	-	-	-	-	-	-	100.0%	-	
Other expenditure	91 783	21 740	23.7%	39 638	43.2%	61 378	66.9%	20 867	72.6%	90.0%	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(99 443)	1 769		(25 229)		(23 460)		2 157			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	74 982	14 371	19.2%	26 989	36.0%	41 360	55.2%	17 541	48.9%	53.9%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(24 461)	16 140		1 760		17 900		19 698			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(24 461)	16 140		1 760		17 900		19 698			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(24 461)	16 140		1 760		17 900		19 698			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(24 461)	16 140		1 760		17 900		19 698			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	84 573	13 842	16.4%	24 374	28.8%	38 215	45.2%	13 588	40.6%	79.4%	
National Government	72 483	13 318	18.4%	23 095	31.9%	36 413	50.2%	10 033	35.2%	130.2%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	72 483	13 318	18.4%	23 095	31.9%	36 413	50.2%	10 033	35.2%	130.2%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	12 090	523	4.3%	1 279	10.6%	1 802	14.9%	3 555	651.1%	(64.0%)	
Capital Expenditure Functional	84 573	13 842	16.4%	24 374	28.8%	38 215	45.2%	13 588	40.6%	79.4%	
Municipal governance and administration	990	-	-	-	-	-	-	15	(100.0%)		
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	990	-	-	-	-	-	-	15	(100.0%)		
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	700	-	-	-	-	-	-	697	49.9%	(100.0%)	
Community and Social Services	300	-	-	-	-	-	-	697	52.2%	(100.0%)	
Sport And Recreation	400	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	36 020	7 095	19.7%	12 756	35.4%	19 851	55.1%	4 388	18.4%	190.7%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	36 020	7 095	19.7%	12 756	35.4%	19 851	55.1%	4 388	18.5%	190.7%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	46 863	6 747	14.4%	11 618	24.8%	18 365	39.2%	8 487	63.0%	36.9%	
Energy sources	10 000	1 242	12.4%	1 279	12.8%	2 521	25.2%	808	40.4%	58.4%	
Water Management	33 439	5 290	15.8%	8 571	25.6%	13 861	41.5%	7 680	64.0%	11.6%	
Waste Water Management	3 025	215	7.1%	1 768	58.5%	1 983	65.6%	-	67.9%	(100.0%)	
Waste Management	400	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	622 605	77 918	12.5%	48 897	7.9%	126 814	20.4%	85 711	22.7%	(43.0%)	
Property rates	106 250	24 024	22.6%	18 185	17.1%	42 210	39.7%	7	-	261 409.6%	
Service charges	250 972	34 984	13.9%	30 028	12.0%	65 012	25.9%	12 228	25.8%	145.6%	
Other revenue	17 500	18 818	107.5%	663	3.8%	19 481	111.3%	8	1%	8 661.7%	
Transfers and Subsidies - Operational	170 401	-	-	-	-	-	-	71 421	44.1%	(100.0%)	
Transfers and Subsidies - Capital	74 982	-	-	-	-	-	-	2 000	3.1%	(100.0%)	
Interest	2 500	91	3.7%	20	0.8%	111	4.5%	48	1.4%	(58.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(530 046)	(61 386)	11.6%	(143 027)	27.0%	(204 413)	38.6%	(13 033)	18 531.3%	997.4%	
Suppliers and employees	(520 046)	(61 386)	11.8%	(143 027)	27.5%	(204 413)	39.3%	(13 033)	18 531.3%	997.4%	
Finance charges	(10 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Operating Activities	92 559	16 532	17.9%	(94 130)	(101.7%)	(77 598)	(83.8%)	72 678	14.8%	(229.5%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(83 583)	(22 727)	27.2%	(32 000)	38.3%	(54 728)	65.5%	(16 077)	55.3%	99.0%	

Capital assets	(83 583)	(22 727)	27.2%	(32 000)	38.3%	(54 728)	65.5%	(16 077)	55.3%	99.0%
Net Cash from/(used) Investing Activities	(83 583)	(22 727)	27.2%	(32 000)	38.3%	(54 728)	65.5%	(16 077)	55.3%	99.0%
Cash Flow from Financing Activities										
Receipts	546	32	5.9%	(15)	(2.7%)	18	3.3%	(8)	2.8%	84.0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	546	32	5.9%	(15)	(2.7%)	18	3.3%	(8)	2.8%	84.0%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	546	32	5.9%	(15)	(2.7%)	18	3.3%	(8)	2.8%	84.0%
Net Increase/(Decrease) in cash held	9 522	(6 163)	(64.7%)	(126 145)	(1 324.8%)	(132 308)	(1 389.6%)	56 593	9.9%	(322.9%)
Cash/cash equivalents at the year begin:	6 037	65 857	1 090.9%	(1 744)	(28.9%)	65 857	1 090.9%	204 385	3 737.7%	(100.9%)
Cash/cash equivalents at the year end:	15 558	(1 744)	(11.2%)	(127 889)	(822.0%)	(127 889)	(822.0%)	260 978	49.6%	(149.0%)

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	-	-	-	-	-	-	-	-	-	-	(226)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(205)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(873)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(108)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(93)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-
Total By Income Source											(1 506)			
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(49)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(2)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(1 456)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group											(1 506)			

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	31 182	12.7%	16 175	6.6%	14 911	6.1%	183 928	74.7%	246 197	23.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	189	100.0%	-	-	-	-	-	-	189	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 879	2.6%	6 072	.7%	4 829	.6%	792 850	96.0%	825 631	77.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	53 250	5.0%	22 247	2.1%	19 740	1.8%	976 779	91.1%	1 072 016	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	1 035 958	350 929	33.9%	303 093	29.3%	654 021	63.1%	80 067	43.7%	278.5%
Property rates	113 841	29 110	25.6%	28 611	25.1%	57 721	50.7%	27 872	52.9%	2.6%
Service charges - electricity revenue	131 213	29 315	22.3%	31 245	23.8%	60 560	46.2%	31 386	45.4%	(4%)
Service charges - water revenue	29 821	7 580	25.4%	6 956	23.3%	14 536	48.7%	6 907	51.4%	(4%)
Service charges - sanitation revenue	5 516	1 392	25.2%	1 387	25.2%	2 780	50.4%	1 300	49.3%	6.7%
Service charges - refuse revenue	10 430	2 651	25.4%	2 626	25.2%	5 277	50.6%	2 486	49.7%	5.6%
Rental of facilities and equipment	4 630	410	8.9%	2 874	62.1%	3 284	70.9%	326	16.2%	781.4%
Interest earned - external investments	36 408	1 637	4.5%	1 939	5.3%	3 576	9.8%	873	7.1%	122.2%
Interest earned - outstanding debtors	8 314	2 099	25.2%	1 874	22.5%	3 973	47.8%	1 762	41.4%	6.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 730	251	2.6%	28	0.3%	279	2.9%	340	2.1%	(91.7%)
Licences and permits	30	6	20.5%	4	14.1%	10	34.5%	7	1.5%	(38.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	681 195	275 482	40.4%	224 914	33.0%	500 396	73.5%	5 961	44.6%	3 673.1%
Other revenue	4 832	994	20.6%	634	13.1%	1 628	33.7%	769	66.2%	(17.5%)
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 174 143	242 737	20.7%	324 023	27.6%	566 760	48.3%	266 263	47.1%	21.7%
Employee related costs	554 250	142 819	25.8%	176 899	31.9%	319 718	57.7%	145 250	61.9%	21.8%
Remuneration of councillors	26 121	6 198	23.7%	4 233	16.2%	10 431	39.9%	6 082	47.3%	(30.4%)
Debt impairment	14 348	-	-	19 936	139.0%	19 936	139.0%	-	-	(100.0%)
Depreciation and asset impairment	76 725	-	-	-	-	-	-	-	-	-
Finance charges	553	132	23.8%	5	1.0%	137	24.8%	323	65.4%	(98.3%)
Bulk purchases	108 467	22 897	21.1%	23 260	21.4%	46 157	42.6%	21 600	45.8%	7.7%
Other Materials	50 525	6 975	13.8%	11 475	22.7%	18 450	36.5%	5 535	34.5%	107.3%
Contracted services	134 197	20 036	14.9%	32 841	24.5%	52 877	39.4%	48 686	48.6%	(32.5%)
Transfers and subsidies	20 832	1 042	5.0%	5 813	27.9%	6 855	32.9%	374	6.5%	1 452.9%
Other expenditure	188 127	42 638	22.7%	49 559	26.3%	92 198	49.0%	38 413	45.4%	29.0%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(138 185)	108 191		(20 930)		87 261		(186 196)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	360 425	151 917	42.1%	113 564	31.5%	265 481	73.7%	82 907	72.3%	37.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	222 240	260 108		92 634		352 743		(103 289)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	222 240	260 108		92 634		352 743		(103 289)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	222 240	260 108		92 634		352 743		(103 289)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	222 240	260 108		92 634		352 743		(103 289)		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	458 536	112 591	24.6%	93 833	20.5%	206 423	45.0%	68 226	44.0%	37.5%
National Government	355 025	108 870	30.7%	85 253	24.0%	194 122	54.7%	60 802	53.4%	40.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	355 025	108 870	30.7%	85 253	24.0%	194 122	54.7%	60 802	53.4%	40.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	103 511	3 721	3.6%	8 580	8.3%	12 301	11.9%	7 424	17.0%	15.6%
Capital Expenditure Functional	458 536	112 591	24.6%	93 833	20.5%	206 423	45.0%	68 226	44.0%	37.5%
Municipal governance and administration	6 161	258	4.2%	2 743	44.5%	3 002	48.7%	347	7.4%	691.2%
Executive and Council	456	-	-	-	-	-	-	-	-	-
Finance and administration	5 645	258	4.6%	2 743	48.6%	3 002	53.2%	347	8.9%	691.2%
Internal audit	60	-	-	-	-	-	-	-	-	-
Community and Public Safety	23 828	6 883	28.9%	11 945	50.1%	18 827	79.0%	3 480	30.7%	243.3%
Community and Social Services	21 549	6 883	31.9%	11 885	55.2%	18 767	87.1%	3 308	34.0%	259.3%
Sport And Recreation	200	-	-	60	30.0%	60	30.0%	-	-	(100.0%)
Public Safety	1 273	-	-	-	-	-	-	172	5.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	806	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 316	44 289	58.0%	26 308	34.5%	70 597	92.5%	17 228	62.0%	52.7%
Planning and Development	4 016	-	-	1 095	27.3%	1 095	27.3%	-	-	(100.0%)
Road Transport	72 301	44 289	61.3%	25 213	34.9%	69 502	96.1%	17 190	64.9%	46.7%
Environmental Protection	-	-	-	-	-	-	-	39	12.0%	(100.0%)
Trading Services	349 580	61 160	17.5%	52 837	15.1%	113 997	32.6%	47 171	39.5%	12.0%
Energy sources	20 414	1 334	6.5%	1 640	8.0%	2 973	14.6%	577	3.0%	184.3%
Water Management	310 883	59 218	19.0%	49 932	16.1%	109 150	35.1%	45 525	44.7%	9.7%
Waste Water Management	4 500	609	13.5%	1 218	27.1%	1 826	40.6%	1 062	20.3%	14.7%
Waste Management	13 784	-	-	48	0.3%	48	0.3%	8	0.2%	521.4%
Other	2 650	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	1 394 994	549 315	39.4%	433 157	31.1%	982 471	70.4%	-	-	(100.0%)
Property rates	101 318	27 544	27.2%	31 209	30.8%	58 753	58.0%	-	-	(100.0%)
Service charges	172 376	32 167	18.7%	36 061	20.9%	68 229	39.6%	-	-	(100.0%)
Other revenue	110 337	301 175	273.0%	264 704	239.9%	565 879	512.9%	-	-	(100.0%)
Transfers and Subsidies - Operational	686 595	3 302	0.5%	4 000	0.6%	7 302	1.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	355 025	185 126	52.1%	97 182	27.4%	282 308	79.5%	-	-	(100.0%)
Interest	(30 657)	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(976 961)	(120 434)	12.3%	(60 058)	6.1%	(180 492)	18.5%	-	-	(100.0%)
Suppliers and employees	(976 408)	(120 434)	12.3%	(60 058)	6.2%	(180 492)	18.5%	-	-	(100.0%)
Finance charges	(553)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	418 033	428 880	102.6%	373 098	89.3%	801 979	191.8%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(458 536)	(112 591)	24.6%	(93 833)	20.5%	(206 423)	45.0%	-	-	(100.0%)

Capital assets	(458 536)	(112 591)	24.6%	(93 833)	20.5%	(206 423)	45.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(458 536)	(112 591)	24.6%	(93 833)	20.5%	(206 423)	45.0%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	123	(416)	(338.1%)	(12)	(9.4%)	(428)	(347.6%)	(124)	(5%)	(90.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	123	(416)	(338.1%)	(12)	(9.4%)	(428)	(347.6%)	(124)	(5%)	(90.6%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	123	(416)	(338.1%)	(12)	(9.4%)	(428)	(347.6%)	(124)	(5%)	(90.6%)
Net Increase/(Decrease) in cash held	(40 380)	315 873	(782.3%)	279 254	(691.6%)	595 127	(1 473.8%)	(124)	-	(225 885.8%)
Cash/cash equivalents at the year begin:	220 363	-	-	562 492	255.3%	-	-	218 878	125.3%	157.0%
Cash/cash equivalents at the year end:	179 983	562 492	312.5%	841 746	467.7%	841 746	467.7%	218 755	101.0%	284.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 630	26.9%	358	3.7%	278	2.8%	6 512	66.6%	9 778	7.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 682	49.0%	414	2.3%	428	2.4%	8 207	46.3%	17 731	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 959	13.3%	2 866	3.8%	2 690	3.6%	59 594	79.3%	75 108	59.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	487	21.4%	74	3.3%	60	2.6%	1 656	72.7%	2 277	1.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	729	27.8%	118	4.5%	95	3.6%	1 680	64.1%	2 622	2.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 175	7.8%	417	2.8%	415	2.8%	13 085	86.7%	15 092	11.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	725	16.7%	157	3.6%	61	1.4%	3 400	78.3%	4 343	3.4%	-	-	-	-
Total By Income Source	24 387	19.2%	4 404	3.5%	4 027	3.2%	94 133	74.1%	126 952	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 053	15.6%	1 955	5.0%	1 887	4.9%	28 996	74.6%	38 892	30.6%	-	-	-	-
Commercial	11 416	20.9%	1 224	2.2%	1 251	2.3%	40 647	74.5%	54 537	43.0%	-	-	-	-
Households	5 704	25.0%	974	4.3%	682	3.0%	15 417	67.7%	22 777	17.9%	-	-	-	-
Other	1 215	11.3%	251	2.3%	207	1.9%	9 075	84.4%	10 747	8.5%	-	-	-	-
Total By Customer Group	24 387	19.2%	4 404	3.5%	4 027	3.2%	94 133	74.1%	126 952	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	8 973	100.0%	-	-	-	-	-	-	8 973	51.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 749	100.0%	-	-	-	-	-	-	5 749	32.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 420	51.0%	52	1.9%	835	30.0%	476	17.1%	2 782	15.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 142	92.2%	52	.3%	835	4.8%	476	2.7%	17 504	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(742 320)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(741 818)	-	-	-	-	-	-	-	-	-
Cash Flow from/(used) Financing Activities										
Receipts	(31)	(206)	669.1%	(1)	2.9%	(207)	672.1%	(12)	-	(92.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(31)	(206)	669.1%	(1)	2.9%	(207)	672.1%	(12)	-	(92.2%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(31)	(206)	669.1%	(1)	2.9%	(207)	672.1%	(12)	-	(92.2%)
Net Increase/(Decrease) in cash held	(154 108)	(206)	.1%	(1)	-	(207)	.1%	(12)	-	(92.2%)
Cash/cash equivalents at the year begin:	204 403	(3 108)	(1.5%)	(12 870)	(6.3%)	(3 108)	(1.5%)	(13 922)	-	(7.6%)
Cash/cash equivalents at the year end:	50 295	(10 945)	(21.8%)	(12 796)	(25.4%)	(12 796)	(25.4%)	(23 949)	(83.1%)	(46.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 462	.7%	3 171	1.5%	3 222	1.5%	208 667	96.4%	216 523	10.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 788	1.7%	19 563	1.7%	19 293	1.7%	1 087 950	94.9%	1 146 594	54.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	193	.7%	269	1.0%	274	1.0%	26 537	97.3%	27 273	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	410	.8%	532	1.0%	656	1.3%	49 889	96.9%	51 487	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	3.4%	93	3.4%	-	-	2 570	93.2%	2 756	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(4)	-	7 123	1.1%	8 235	1.3%	640 347	97.7%	655 701	31.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	-	-	-	6 752	100.0%	6 753	3%	-	-	-	-
Total By Income Source	21 941	1.0%	30 753	1.5%	31 680	1.5%	2 022 712	96.0%	2 107 087	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 688	.6%	7 949	.9%	8 984	1.0%	884 632	97.5%	907 253	43.1%	-	-	-	-
Commercial	2 191	1.1%	3 002	1.5%	2 943	1.5%	191 742	95.9%	199 878	9.5%	-	-	-	-
Households	4 090	.7%	8 075	1.3%	8 078	1.3%	594 020	96.7%	614 263	29.2%	-	-	-	-
Other	9 972	2.6%	11 728	3.0%	11 675	3.0%	352 317	91.3%	385 693	18.3%	-	-	-	-
Total By Customer Group	21 941	1.0%	30 753	1.5%	31 680	1.5%	2 022 712	96.0%	2 107 087	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100.0%	3 580	31.7%
PAYE deductions	(8 670)	20.2%	(9 764)	22.7%	(8 150)	19.0%	(16 384)	38.1%	(42 968)	(381.0%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	(22 116)	45.4%	(14 500)	29.8%	(12 068)	24.8%	(48 684)	(431.7%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(20 600)	(138.5%)	1 540	10.4%	5 632	37.9%	28 298	190.3%	14 870	131.9%
Auditor-General	-	-	(0)	100.0%	-	-	-	-	(0)	-
Other	(25 854)	(30.6%)	1 441	1.7%	(7 941)	(9.4%)	116 833	138.3%	84 479	749.1%
Total	(55 124)	(488.8%)	(28 899)	(256.3%)	(24 959)	(221.3%)	120 260	1 066.4%	11 277	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	3 474 234	977 272	28.1%	875 586	25.2%	1 852 858	53.3%	949 647	58.5%	(7.8%)	
Property rates	742 956	182 358	24.5%	190 537	25.6%	372 895	50.2%	178 916	53.0%	6.5%	
Service charges - electricity revenue	1 362 145	342 271	25.1%	302 075	22.2%	644 346	47.3%	277 039	48.3%	9.0%	
Service charges - water revenue	123 151	27 540	22.4%	27 347	22.2%	54 887	44.6%	27 779	46.6%	(1.6%)	
Service charges - sanitation revenue	25 259	6 045	23.9%	6 453	25.5%	12 498	49.5%	6 052	47.2%	6.6%	
Service charges - refuse revenue	150 933	36 564	24.2%	36 189	24.0%	72 753	48.2%	34 822	50.2%	3.9%	
Rental of facilities and equipment	51 315	1 238	2.4%	1 249	2.4%	2 488	4.8%	1 226	27.0%	1.9%	
Interest earned - external investments	1 920	362	18.9%	361	18.8%	723	37.7%	306	14.4%	18.0%	
Interest earned - outstanding debtors	41 565	5 570	13.4%	6 340	15.3%	11 910	28.7%	10 287	47.7%	(38.4%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	9 014	398	4.4%	588	6.5%	986	10.9%	1 307	20.2%	(55.0%)	
Licences and permits	6 963	3	-	-	-	3	-	6	-	(100.0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	844 096	359 590	42.6%	293 579	34.8%	653 168	77.4%	401 217	81.6%	(26.8%)	
Other revenue	114 916	15 333	13.3%	10 868	9.5%	26 201	22.8%	10 692	41.3%	1.6%	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	3 353 878	851 497	25.4%	876 751	26.1%	1 728 248	51.5%	724 230	37.8%	21.1%	
Employee related costs	1 127 748	288 316	25.6%	285 908	25.4%	574 224	50.9%	273 414	48.1%	4.6%	
Remuneration of councillors	63 593	14 669	23.1%	14 374	22.6%	29 042	45.7%	14 937	46.8%	(3.8%)	
Debt impairment	120 222	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	474 340	118 585	25.0%	118 585	25.0%	237 170	50.0%	-	-	(100.0%)	
Finance charges	29 377	0	-	(0)	-	0	-	0	-	(490.9%)	
Bulk purchases	870 000	323 168	37.1%	226 760	26.1%	549 928	63.2%	198 178	56.3%	14.4%	
Other Materials	96 495	9 291	9.6%	20 331	21.1%	29 622	30.7%	25 804	38.9%	(21.2%)	
Contracted services	446 404	53 150	11.9%	163 999	36.7%	217 149	48.6%	158 502	51.7%	3.5%	
Transfers and subsidies	1 034	520	50.3%	1 207	116.7%	1 727	167.0%	37	6.2%	3 160.1%	
Other expenditure	124 664	43 799	35.1%	45 587	36.6%	89 386	71.7%	53 357	61.9%	(14.6%)	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	120 355	125 775		(1 166)		124 609		225 416			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	499 135	52 177	10.5%	78 621	15.8%	130 798	26.2%	142 408	52.4%	(44.8%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	619 490	177 952		77 455		255 407		367 824			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	619 490	177 952		77 455		255 407		367 824			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	619 490	177 952		77 455		255 407		367 824			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	619 490	177 952		77 455		255 407		367 824			

Part 2: Capital Revenue and Expenditure

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	617 205	55 154	8.9%	104 032	16.9%	159 186	25.8%	161 329	50.4%	(35.5%)	
National Government	493 135	47 898	9.7%	77 683	15.8%	125 581	25.5%	147 869	51.9%	(47.5%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	6 000	4 280	71.3%	1 715	28.6%	5 995	99.9%	1 142	81.5%	50.2%	
Transfers recognised - capital	499 135	52 177	10.5%	79 398	15.9%	131 575	26.4%	149 011	52.4%	(46.7%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	118 070	2 977	2.5%	24 634	20.9%	27 611	23.4%	12 318	32.2%	100.0%	
Capital Expenditure Functional	617 205	55 154	8.9%	104 032	16.9%	159 186	25.8%	161 329	50.4%	(35.5%)	
Municipal governance and administration	15 970	665	4.2%	104	.6%	769	4.8%	1 885	48.7%	(94.5%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	15 970	665	4.2%	104	.6%	769	4.8%	1 885	48.7%	(94.5%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	19 150	2 119	11.1%	13 550	70.8%	15 669	81.8%	13 838	58.4%	(2.1%)	
Community and Social Services	7 150	2 119	29.6%	4 204	58.8%	6 323	88.4%	11 667	74.5%	(64.0%)	
Sport And Recreation	10 500	-	-	8 262	78.7%	8 262	78.7%	2 170	28.9%	280.7%	
Public Safety	1 500	-	-	1 084	72.2%	1 084	72.2%	-	-	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	293 379	27 141	9.3%	38 665	13.2%	65 805	22.4%	66 116	37.8%	(41.5%)	
Planning and Development	99 350	7 485	7.5%	6 379	6.4%	13 864	14.0%	20 088	24.3%	(68.2%)	
Road Transport	194 029	19 656	10.1%	32 285	16.6%	51 941	26.8%	46 028	49.1%	(29.9%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	288 706	25 228	8.7%	51 714	17.9%	76 943	26.7%	79 490	67.3%	(34.9%)	
Energy sources	123 206	16 459	13.4%	36 634	29.7%	53 093	43.1%	29 012	83.3%	26.3%	
Water Management	125 100	4 180	3.3%	8 337	6.7%	12 517	10.0%	34 700	55.6%	(76.0%)	
Waste Water Management	40 200	4 589	11.4%	6 744	16.8%	11 333	28.2%	15 778	70.0%	(57.3%)	
Waste Management	200	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	3 840 038	1 090 478	28.4%	950 466	24.8%	2 040 944	53.1%	-	-	(100.0%)	
Property rates	705 808	149 548	21.2%	172 637	24.5%	322 185	45.6%	-	-	(100.0%)	
Service charges	1 630 327	343 779	21.1%	349 873	21.5%	693 652	42.5%	-	-	(100.0%)	
Other revenue	160 672	387 689	241.3%	307 592	191.4%	695 281	432.7%	-	-	(100.0%)	
Transfers and Subsidies - Operational	850 096	6 309	.7%	5 166	.6%	11 475	1.3%	-	-	(100.0%)	
Transfers and Subsidies - Capital	493 135	203 153	41.2%	115 198	23.4%	318 351	64.6%	-	-	(100.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(3 109 162)	(1 633 021)	52.5%	(1 640 640)	52.8%	(3 273 660)	105.3%	-	-	(100.0%)	
Suppliers and employees	(3 079 785)	(1 633 021)	53.0%	(1 640 640)	53.3%	(3 273 660)	106.3%	-	-	(100.0%)	
Finance charges	(29 377)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	730 876	(542 543)	(74.2%)	(690 174)	(94.4%)	(1 232 717)	(168.7%)	-	-	(100.0%)	
Cash Flow from Investing Activities											
Receipts	2 175	1	-	(0)	-	1	-	40	.9%	(101.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	2 175	1	-	(0)	-	1	-	40	.9%	(101.0%)	
Decrease (Increase) in non-current investments	0	-	-	-	-	-	-	-	-	-	
Payments	(617 205)	(55 154)	8.9%	(104 032)	16.9%	(159 186)	25.8%	-	-	(100.0%)	

Capital assets	(617 205)	(55 154)	8.9%	(104 032)	16.9%	(159 186)	25.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(615 030)	(55 153)	9.0%	(104 033)	16.9%	(159 186)	25.9%	40	.9%	(263 367.5%)
Cash Flow from Financing Activities										
Receipts	(3 660)	(2 992)	81.8%	(83)	2.3%	(3 075)	84.0%	(226)	-	(63.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 660)	(2 992)	81.8%	(83)	2.3%	(3 075)	84.0%	(226)	(1.5%)	(63.4%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 660)	(2 992)	81.8%	(83)	2.3%	(3 075)	84.0%	(226)	-	(63.4%)
Net Increase/(Decrease) in cash held	112 186	(600 688)	(535.4%)	(794 289)	(708.0%)	(1 394 978)	(1 243.5%)	(186)	-	426 856.9%
Cash/cash equivalents at the year begin:	61 915	61 915	-	(538 355)	-	61 915	-	73 284	-	(834.6%)
Cash/cash equivalents at the year end:	112 186	(538 355)	(479.9%)	(1 332 644)	(1 187.9%)	(1 332 644)	(1 187.9%)	73 098	34.2%	(1 923.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 525	12.8%	10	-	7 686	10.3%	57 361	76.9%	74 582	10.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	79 684	43.0%	124	.1%	25 744	13.9%	79 946	43.1%	185 497	27.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 604	16.7%	132	-	20 830	7.8%	201 493	75.4%	267 059	39.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 079	15.2%	2	-	1 313	9.6%	10 311	75.2%	13 705	2.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 071	15.8%	27	-	6 653	9.5%	52 269	74.6%	70 019	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	183	7.8%	-	-	122	5.2%	2 046	87.0%	2 351	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	2 674	4.8%	0	-	2 404	4.3%	50 518	90.9%	55 596	8.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 286	9.0%	110	.8%	1 243	8.7%	11 574	81.4%	14 213	2.1%	-	-	-	-
Total By Income Source	151 105	22.1%	404	.1%	65 996	9.7%	465 517	68.2%	683 023	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24 389	14.7%	70	-	17 963	10.9%	122 933	74.3%	165 354	24.2%	-	-	-	-
Commercial	32 604	28.3%	8	-	11 264	9.8%	71 310	61.9%	115 187	16.9%	-	-	-	-
Households	93 395	23.5%	326	.1%	36 237	9.1%	266 635	67.2%	396 593	58.1%	-	-	-	-
Other	717	12.2%	1	-	533	9.0%	4 639	78.8%	5 889	9%	-	-	-	-
Total By Customer Group	151 105	22.1%	404	.1%	65 996	9.7%	465 517	68.2%	683 023	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	90 303	9.6%	91 066	9.7%	83 372	8.9%	674 093	71.8%	938 835	62.5%
Bulk Water	-	-	-	-	478	.3%	162 608	99.7%	163 086	10.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	20 488	100.0%	20 488	1.4%
Trade Creditors	5 704	3.6%	14 191	9.0%	12 000	7.6%	125 763	79.8%	157 658	10.5%
Auditor-General	-	-	-	-	-	-	8 391	100.0%	8 391	.6%
Other	4	-	120	.1%	95	-	213 673	99.9%	213 891	14.2%
Total	96 012	6.4%	105 377	7.0%	95 945	6.4%	1 205 016	80.2%	1 502 349	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: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	292 160	117 957	40.4%	92 647	31.7%	210 604	72.1%	100 875	79.5%	(8.2%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	646	45	7.0%	2	2%	47	7.2%	101	31.5%	(98.4%)
Interest earned - external investments	10 500	1 456	13.9%	411	3.9%	1 868	17.8%	1 327	19.3%	(69.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	164	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	1 558	163	10.4%	206	13.2%	369	23.7%	156	33.9%	31.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	278 932	116 267	41.7%	91 874	32.9%	208 141	74.6%	99 239	81.8%	(7.4%)
Other revenue	360	26	7.2%	154	42.8%	180	50.0%	50	16.9%	209.0%
Gains	-	-	-	-	-	-	-	2	-	(100.0%)
Operating Expenditure	278 787	59 169	21.2%	69 793	25.0%	128 961	46.3%	66 629	46.4%	4.7%
Employee related costs	174 363	37 566	21.5%	40 119	23.0%	77 685	44.6%	37 575	47.4%	6.8%
Remuneration of councillors	16 726	4 081	24.4%	3 840	23.0%	7 921	47.4%	4 049	45.9%	(5.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 484	3 051	26.6%	2 785	24.2%	5 835	50.8%	2 533	62.2%	10.0%
Finance charges	13 679	0	-	6 474	47.3%	6 474	47.3%	6 914	46.0%	(6.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 133	322	28.4%	604	53.4%	926	81.8%	638	32.3%	(5.2%)
Contracted services	25 024	6 954	27.8%	6 432	25.7%	13 387	53.5%	7 747	74.3%	(17.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	36 379	7 195	19.8%	9 538	26.2%	16 733	46.0%	7 171	28.8%	33.0%
Losses	-	-	-	-	-	-	-	3	-	(100.0%)
Surplus/(Deficit)	13 372	58 788		22 855		81 643		34 246		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	2 403	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	30	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	15 775	58 788		22 855		81 643		34 276		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 775	58 788		22 855		81 643		34 276		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 775	58 788		22 855		81 643		34 276		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 775	58 788		22 855		81 643		34 276		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	20 603	3 758	18.2%	5 141	25.0%	8 899	43.2%	8 588	51.2%	(40.1%)
National Government	2 403	-	-	173	7.2%	173	7.2%	527	35.7%	(67.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 403	-	-	173	7.2%	173	7.2%	527	35.7%	(67.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 200	3 758	20.6%	4 968	27.3%	8 726	47.9%	8 060	53.6%	(38.4%)
Capital Expenditure Functional	20 603	3 758	18.2%	5 141	25.0%	8 899	43.2%	8 788	52.3%	(41.5%)
Municipal governance and administration	6 150	28	5%	1 373	22.3%	1 401	22.8%	1 591	35.5%	(13.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 150	28	5%	1 373	22.3%	1 401	22.8%	1 591	35.5%	(13.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	689	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	689	-	(100.0%)
Economic and Environmental Services	10 053	133	1.3%	1 787	17.8%	1 920	19.1%	527	25.1%	238.8%
Planning and Development	2 000	133	6.7%	117	5.8%	250	12.5%	-	-	(100.0%)
Road Transport	8 053	-	-	1 670	20.7%	1 670	20.7%	527	35.7%	216.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 400	3 597	81.7%	1 981	45.0%	5 578	126.8%	5 980	62.6%	(66.9%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	3 000	1 646	54.9%	625	20.8%	2 270	75.7%	5 645	80.9%	(88.9%)
Waste Water Management	1 400	1 951	139.4%	1 356	96.9%	3 307	236.2%	335	12.9%	305.2%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	284 063	507 065	178.5%	563 920	198.5%	1 070 985	377.0%	-	-	(100.0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	2 564	180 052	7 022.5%	428 344	16 706.5%	608 396	23 728.9%	-	-	(100.0%)
Transfers and Subsidies - Operational	278 932	290 958	104.3%	93 021	33.3%	383 979	137.7%	-	-	(100.0%)
Transfers and Subsidies - Capital	2 403	36 055	1 500.4%	42 555	1 770.9%	78 610	3 271.3%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	164	-	-	-	-	-	-	-	-	-
Payments	(267 180)	(79 752)	29.8%	(121 416)	45.4%	(201 168)	75.3%	-	-	(100.0%)
Suppliers and employees	(253 501)	(79 752)	31.5%	(121 416)	47.9%	(201 168)	79.4%	-	-	(100.0%)
Finance charges	(13 679)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	16 883	427 313	2 531.0%	442 505	2 421.0%	869 817	5 152.0%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	6 389	394	6.2%	(1 369)	(21.4%)	(975)	(15.3%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	6 520	-	-	(1 369)	(21.0%)	(1 369)	(21.0%)	-	-	(100.0%)
Decrease (Increase) in non-current investments	(130)	394	(302.1%)	-	-	394	(302.1%)	-	-	-
Payments	(20 603)	(3 758)	18.2%	(5 141)	25.0%	(8 899)	43.2%	-	-	(100.0%)

Capital assets	(20 603)	(3 758)	18.2%	(5 141)	25.0%	(8 899)	43.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(14 214)	(3 364)	23.7%	(6 510)	45.8%	(9 873)	69.5%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	(1)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(1)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(1)	-	(100.0%)
Net Increase/(Decrease) in cash held	2 669	423 949	15 882.2%	435 995	16 333.4%	859 944	32 215.6%	(1)	-	#####
Cash/cash equivalents at the year begin:	85 484	80 961	94.7%	505 761	591.6%	80 961	94.7%	85 485	120.0%	491.6%
Cash/cash equivalents at the year end:	88 153	505 761	573.7%	941 756	1 068.3%	941 756	1 068.3%	85 484	25.6%	1 001.7%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 282	20.3%	1 355	21.5%	672	10.7%	2 993	47.5%	6 302	100.0%
Total	1 282	20.3%	1 355	21.5%	672	10.7%	2 993	47.5%	6 302	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021**

Part1: Operating Revenue and Expenditure

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	22 433 143	5 922 814	26.4%	5 100 623	22.7%	11 023 436	49.1%	5 767 824	54.2%	(11.6%)
Property rates	3 695 921	907 845	24.6%	528 721	14.3%	1 436 566	38.9%	817 633	49.4%	(35.3%)
Service charges - electricity revenue	5 857 744	1 352 517	23.1%	1 237 937	21.1%	2 590 454	44.2%	1 033 376	44.6%	19.8%
Service charges - water revenue	2 012 722	420 694	20.9%	467 551	23.2%	888 245	44.1%	414 936	47.7%	12.7%
Service charges - sanitation revenue	661 420	149 884	22.7%	152 103	23.0%	301 987	45.7%	147 405	45.4%	3.2%
Service charges - refuse revenue	792 942	189 290	23.9%	181 190	22.9%	370 480	46.7%	166 749	44.2%	8.7%
Rental of facilities and equipment	100 307	12 080	12.0%	6 505	6.5%	18 585	18.5%	7 624	30.3%	(14.7%)
Interest earned - external investments	186 642	20 091	10.8%	20 429	10.9%	40 520	21.7%	35 358	27.4%	(42.2%)
Interest earned - outstanding debtors	1 199 311	167 010	13.9%	204 380	17.0%	371 390	31.0%	234 308	35.1%	(12.8%)
Dividends received	444	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	140 913	9 474	6.7%	8 147	5.8%	17 621	12.5%	23 857	16.5%	(65.9%)
Licences and permits	36 862	11 617	31.5%	9 162	24.9%	20 778	56.4%	19 555	79.3%	(53.1%)
Agency services	119 695	(789)	(7%)	10 233	8.5%	9 444	7.9%	(1 842)	(2.4%)	(655.4%)
Transfers and subsidies	6 683 389	2 437 833	36.5%	2 050 534	30.7%	4 488 367	67.2%	2 386 524	72.2%	(14.1%)
Other revenue	917 328	234 598	25.6%	222 502	24.3%	457 100	49.8%	183 875	68.5%	21.0%
Gains	27 503	10 669	38.8%	1 229	4.5%	11 899	43.3%	298 468	6.5%	(99.6%)
Operating Expenditure	23 536 823	4 782 958	20.3%	4 894 489	20.8%	9 677 447	41.1%	5 013 912	38.8%	(2.4%)
Employee related costs	7 085 692	1 482 219	20.9%	1 824 547	25.7%	3 306 766	46.7%	1 771 843	46.0%	3.0%
Remuneration of councillors	443 674	88 141	19.9%	80 026	18.0%	168 167	37.9%	95 739	39.1%	(16.4%)
Debt impairment	2 487 617	1 405	.1%	82 320	3.3%	83 725	3.4%	475 836	20.6%	(82.7%)
Depreciation and asset impairment	2 281 650	270 092	11.8%	308 102	13.5%	578 193	25.3%	132 867	8.3%	31.9%
Finance charges	549 549	118 903	21.6%	83 783	15.2%	202 687	36.9%	95 199	17.4%	(12.0%)
Bulk purchases	4 825 318	1 679 512	34.8%	906 673	18.8%	2 586 185	53.6%	976 764	51.1%	(7.2%)
Other Materials	1 369 592	281 080	20.5%	270 225	19.7%	551 305	40.3%	299 914	44.2%	(9.9%)
Contracted services	2 508 028	461 743	18.4%	811 920	32.4%	1 273 663	50.8%	691 885	41.6%	17.3%
Transfers and subsidies	315 244	43 358	13.8%	55 190	17.5%	98 547	31.3%	69 814	47.1%	(20.9%)
Other expenditure	1 665 081	357 169	21.5%	472 943	28.4%	830 112	49.9%	404 052	43.8%	17.0%
Losses	5 378	(644)	(12.3%)	(1 239)	(23.0%)	(1 903)	(35.4%)	(1)	-	85 306.5%
Surplus/(Deficit)	(1 103 680)	1 139 856		206 134		1 345 990		753 912		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	3 198 969	385 255	12.0%	594 257	18.6%	979 512	30.6%	433 675	25.2%	37.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	2 278	1 209	53.1%	4 098	179.9%	5 307	233.0%	239	4.0%	1 613.4%
Transfers and subsidies - capital (in-kind - all)	-	194	-	2 729	-	2 923	-	30	2%	9 134.7%
Surplus/(Deficit) after capital transfers and contributions	2 097 566	1 526 514		807 218		2 333 732		1 187 856		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 097 566	1 526 514		807 218		2 333 732		1 187 856		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 097 566	1 526 514		807 218		2 333 732		1 187 856		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 097 566	1 526 514		807 218		2 333 732		1 187 856		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	4 499 127	754 076	16.8%	811 685	18.0%	1 565 761	34.8%	909 880	35.7%	(10.8%)
National Government	3 224 526	541 842	16.8%	617 721	19.2%	1 159 564	36.0%	663 073	36.9%	(6.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	15 500	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	6 000	4 280	71.3%	2 312	38.5%	6 591	109.9%	1 142	81.5%	102.4%
Transfers recognised - capital	3 246 026	546 122	16.8%	620 033	19.1%	1 166 155	35.9%	664 215	36.3%	(6.7%)
Borrowing	200 000	22 500	11.3%	58 306	29.2%	80 807	40.4%	77 956	40.0%	(25.2%)
Internally generated funds	1 053 101	185 454	17.6%	133 346	12.7%	318 800	30.3%	167 709	32.1%	(20.5%)
Capital Expenditure Functional	4 521 727	755 057	16.7%	813 330	18.0%	1 568 387	34.7%	918 019	34.4%	(11.4%)
Municipal governance and administration	269 899	3 519	1.3%	28 031	10.4%	31 550	11.7%	48 450	23.3%	(42.1%)
Executive and Council	28 391	1 136	4.0%	2	-	1 138	4.0%	837	12.1%	(99.7%)
Finance and administration	240 853	2 383	1.0%	28 029	11.6%	30 412	12.6%	47 613	23.6%	(41.1%)
Internal audit	655	-	-	-	-	-	-	-	-	-
Community and Public Safety	280 960	52 509	18.7%	35 101	12.5%	87 610	31.2%	50 512	33.5%	(30.5%)
Community and Social Services	85 161	14 420	16.9%	21 894	25.6%	36 224	42.5%	28 969	39.9%	(24.7%)
Sport And Recreation	81 586	35 703	43.8%	21 172	2.7%	37 875	46.4%	11 892	32.1%	(81.7%)
Public Safety	38 406	1 140	3.0%	9 120	23.7%	10 261	26.7%	8 906	46.7%	2.4%
Housing	74 350	1 116	1.5%	2 004	2.7%	3 121	4.2%	-	-	(100.0%)
Health	1 456	129	8.9%	-	-	129	8.9%	745	44.8%	(100.0%)
Economic and Environmental Services	1 021 051	207 272	20.3%	180 431	17.7%	387 703	38.0%	221 929	37.3%	(18.7%)
Planning and Development	206 842	14 936	7.2%	13 856	6.7%	28 791	13.9%	44 612	19.5%	(68.9%)
Road Transport	807 300	192 336	23.8%	166 575	20.6%	358 912	44.5%	177 182	44.7%	(6.0%)
Environmental Protection	6 910	-	-	-	-	-	-	134	35.4%	(100.0%)
Trading Services	2 946 936	491 668	16.7%	569 650	19.3%	1 061 318	36.0%	597 128	34.6%	(4.6%)
Energy sources	591 230	95 321	16.1%	174 324	29.5%	269 645	45.6%	105 066	34.6%	65.9%
Water Management	1 577 399	297 304	18.8%	256 326	16.2%	553 630	35.1%	367 446	39.3%	(30.2%)
Waste Water Management	697 302	94 318	13.5%	131 478	18.9%	225 796	32.4%	113 911	29.5%	15.4%
Waste Management	81 006	4 725	5.8%	7 522	9.3%	12 247	15.1%	10 706	13.5%	(29.7%)
Other	2 880	90	3.1%	117	4.1%	206	7.2%	-	4.4%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	20 840 533	5 519 214	26.5%	5 324 112	25.5%	10 843 326	52.0%	2 923 872	32.2%	82.1%
Property rates	2 809 796	591 332	21.0%	694 827	24.7%	1 286 159	45.8%	335 818	24.3%	106.9%
Service charges	7 685 846	1 344 030	17.5%	1 536 783	20.0%	2 880 812	37.5%	732 051	21.4%	109.9%
Other revenue	745 097	877 664	117.8%	1 201 948	161.3%	2 079 612	279.1%	189 644	47.6%	534.4%
Transfers and Subsidies - Operational	6 631 815	1 911 366	28.8%	1 130 259	17.0%	3 041 625	45.9%	1 280 763	47.6%	(11.8%)
Transfers and Subsidies - Capital	2 868 600	794 175	27.7%	759 660	26.5%	1 553 834	54.2%	378 492	27.1%	100.7%
Interest	99 194	647	0.7%	636	0.6%	1 283	1.3%	7 284	30.7%	(91.3%)
Dividends	186	-	-	-	-	-	-	-	-	-
Payments	(16 416 871)	(3 188 976)	19.4%	(3 541 176)	21.6%	(6 730 152)	41.0%	(855 218)	17.6%	314.1%
Suppliers and employees	(15 911 518)	(3 168 976)	19.9%	(3 541 176)	22.3%	(6 710 152)	42.2%	(855 218)	17.6%	314.1%
Finance charges	(484 409)	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 944)	(20 000)	95.5%	-	-	(20 000)	95.5%	-	-	-
Net Cash from/(used) Operating Activities	4 423 663	2 330 238	52.7%	1 782 936	40.3%	4 113 174	93.0%	2 068 655	52.1%	(13.8%)
Cash Flow from Investing Activities										
Receipts	74 887	1 997	2.7%	(1 973)	(2.6%)	25	-	44	.3%	(4 548.9%)
Proceeds on disposal of PPE	8 406	604	7.2%	448	5.3%	1 053	12.5%			

Capital assets	(3 793 936)	(644 066)	17.0%	(796 083)	21.0%	(1 440 149)	38.0%	(585 480)	40.0%	36.0%
Net Cash from/(used) Investing Activities	(3 719 049)	(642 069)	17.3%	(798 055)	21.5%	(1 440 124)	38.7%	(585 436)	61.9%	36.3%
Cash Flow from Financing Activities										
Receipts	200 388	(5 433)	(2.7%)	2 158	1.1%	(3 274)	(1.6%)	581	.2%	271.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	388	(5 433)	(1 399.8%)	2 158	556.1%	(3 274)	(843.7%)	581	3.3%	271.2%
Payments	(13 330)	-	-	(32 676)	245.1%	(32 676)	245.1%	-	-	(100.0%)
Repayment of borrowing	(13 330)	-	-	(32 676)	245.1%	(32 676)	245.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	187 058	(5 433)	(2.9%)	(30 518)	(16.3%)	(35 951)	(19.2%)	581	.2%	(5 349.2%)
Net Increase/(Decrease) in cash held	891 672	1 682 737	188.7%	954 362	107.0%	2 637 099	295.7%	1 483 800	45.9%	(35.7%)
Cash/cash equivalents at the year begin:	2 428 454	1 646 751	67.8%	3 060 362	126.0%	1 646 751	67.8%	1 036 024	(13.3%)	195.4%
Cash/cash equivalents at the year end:	3 320 125	3 062 287	92.2%	4 014 798	120.9%	4 014 798	120.9%	2 411 872	32.2%	66.5%

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	151 787	3.1%	111 159	2.3%	104 508	2.1%	4 526 226	92.5%	4 893 680	23.7%	820	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	316 910	12.8%	86 017	3.5%	90 864	3.7%	1 980 224	80.0%	2 474 016	12.0%	(116)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	243 612	5.4%	121 140	2.7%	132 268	2.9%	4 047 570	89.1%	4 544 590	22.0%	(871)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	51 580	3.1%	32 911	2.0%	32 641	2.0%	1 530 182	92.9%	1 647 314	8.0%	(87)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	56 456	3.4%	34 015	2.1%	38 435	2.3%	1 524 894	92.2%	1 653 800	8.0%	378	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	404	2.3%	256	1.4%	151	0.9%	16 965	95.4%	17 776	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	72 273	2.4%	74 772	2.5%	74 030	2.5%	2 772 687	92.6%	2 993 763	14.5%	233	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 221	.4%	12 871	.5%	15 792	.7%	2 353 096	98.4%	2 390 980	11.6%	(1)	-	-	-
Total By Income Source	902 243	4.4%	473 142	2.3%	488 690	2.4%	18 751 845	91.0%	20 615 919	100.0%	356	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	120 443	5.0%	59 903	2.5%	73 767	3.0%	2 167 075	89.5%	2 421 188	11.7%	(1)	-	-	-
Commercial	374 694	5.2%	186 123	2.6%	170 601	2.4%	6 485 271	89.9%	7 216 689	35.0%	294	-	-	-
Households	395 202	3.7%	215 136	2.0%	231 907	2.2%	9 733 469	92.0%	10 575 713	51.3%	64	-	-	-
Other	11 904	3.0%	11 980	3.0%	12 415	3.1%	366 031	91.0%	402 329	2.0%	-	-	-	-
Total By Customer Group	902 243	4.4%	473 142	2.3%	488 690	2.4%	18 751 845	91.0%	20 615 919	100.0%	356	-	-	-

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	297 361	4.7%	148 879	2.3%	659 293	10.3%	5 271 549	82.7%	6 377 081	43.1%
Bulk Water	22 867	1.8%	14 543	1.1%	26 884	2.1%	1 208 776	94.9%	1 273 070	8.6%
PAYE deductions	5 327	(24.3%)	(2 734)	(12.5%)	(8 150)	(37.1%)	(16 384)	74.7%	(21 942)	(1%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	20 327	(63.3%)	(25 866)	(80.6%)	(14 500)	(45.2%)	(12 068)	37.6%	(32 108)	(2%)
Loan repayments	-	-	-	-	-	-	20 488	100.0%	20 488	1%
Trade Creditors	410 914	6.0%	203 129	3.0%	190 130	2.8%	6 041 786	88.3%	6 845 959	46.2%
Auditor-General	-	-	1 644	13.7%	1 959	16.3%	8 397	70.0%	12 000	1%
Other	(24 520)	(7.4%)	6 903	2.1%	(3 124)	(9%)	352 857	106.2%	332 115	2.2%
Total	732 275	4.9%	346 497	2.3%	852 491	5.8%	12 875 400	87.0%	14 806 663	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.