

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2022

Part1: Operating Revenue and Expenditure

R thousands	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	611 954	583 087	22 370	3.7%	(315 641)	(51.6%)	(43 118)	(7.4%)	(336 389)	(57.7%)	106 087	86.2%	(140.6%)
Operating Revenue	104 984	104 984	9 481	9.0%	(328 009)	(312.4%)	(48 371)	(46.1%)	(366 899)	(349.5%)	8 815	26.1%	(648.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	43 381	43 381	5 750	13.3%	6 722	15.5%	3 295	7.6%	15 767	36.3%	4 469	48.0%	(26.3%)
Service charges - water revenue	47 283	46 501	(80)	(.2%)	752	1.6%	(2 340)	(5.0%)	(1 668)	(3.6%)	1 243	10.2%	(288.3%)
Service charges - sanitation revenue	12 893	12 893	707	5.5%	1 392	10.8%	(1 425)	(11.1%)	674	5.2%	698	22.9%	(304.1%)
Service charges - refuse revenue	11 041	11 041	709	6.4%	1 433	13.0%	(2 881)	(26.1%)	(738)	(6.7%)	751	29.8%	(483.7%)
Rental of facilities and equipment	15	134	133	915.5%	(7 411)	(51 055.5%)	175	130.7%	(7 103)	(5 288.7%)	23	3 040.1%	662.5%
Interest earned - external investments	-	190	373	-	754	-	983	517.4%	2 109	1 110.2%	1 236	361 530 100.0%	(20.4%)
Interest earned - outstanding debtors	34 344	8 042	4 766	13.9%	7 954	23.2%	6 457	80.3%	19 177	238.4%	4 552	163.7%	41.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	187	185	62	33.2%	265	141.6%	155	84.2%	483	261.5%	28	54.2%	446.3%
Licences and permits	-	-	7	-	1	-	6	-	13	-	7	-	(17.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	354 716	354 716	-	-	-	-	67	-	67	-	83 800	119.8%	(99.9%)
Other revenue	3 110	1 020	462	14.9%	505	16.3%	760	74.5%	1 728	169.4%	465	88.8%	63.6%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	606 952	742 248	129 275	21.3%	133 607	22.0%	174 189	23.5%	437 071	58.9%	128 988	55.0%	35.0%
Employee related costs	177 204	178 548	50 200	28.3%	34 426	19.4%	65 926	36.9%	150 553	84.3%	17 144	55.4%	284.6%
Remuneration of councillors	27 948	27 948	7 790	27.9%	5 153	18.4%	10 033	35.9%	22 975	82.2%	2 701	53.3%	271.5%
Debt impairment	45 327	30 720	-	-	-	-	219	.7%	219	.7%	-	-	(100.0%)
Depreciation and asset impairment	46 776	38 039	533	1.1%	331	.7%	(79)	(.2%)	785	2.1%	5 137	11.1%	(100.5%)
Finance charges	541	541	-	-	-	-	128	23.6%	1 308	23.6%	-	-	(100.0%)
Bulk purchases	106 349	94 990	23 058	21.7%	16 853	15.8%	31 389	33.0%	71 300	75.1%	47 553	69.4%	(34.0%)
Other Materials	66 576	43 845	5 283	7.9%	4 257	6.4%	7 363	16.8%	16 903	38.6%	10 195	84.2%	(27.8%)
Contracted services	93 784	249 108	35 038	37.4%	52 847	56.3%	45 156	18.1%	133 041	53.4%	32 297	81.9%	38.8%
Transfers and subsidies	2 556	3 481	828	32.4%	439	17.2%	1 031	29.6%	2 298	66.0%	1 360	59.8%	(24.2%)
Other expenditure	39 890	75 026	6 546	16.4%	19 300	48.4%	13 025	17.4%	38 871	51.8%	12 601	68.4%	3.4%
Losses	(0)	(0)	-	-	2	(108 800.0%)	(2)	108 800.0%	-	-	-	-	(100.0%)
Surplus/(Deficit)	5 002	(159 161)	(106 905)		(449 248)		(217 306)		(773 460)		(22 901)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and	313 076	347 076	64 914	20.7%	75 432	24.1%	52 567	15.1%	192 913	55.6%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	318 078	187 915	(41 992)		(373 816)		(164 740)		(580 547)		(22 901)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	318 078	187 915	(41 992)		(373 816)		(164 740)		(580 547)		(22 901)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	318 078	187 915	(41 992)		(373 816)		(164 740)		(580 547)		(22 901)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	318 078	187 915	(41 992)		(373 816)		(164 740)		(580 547)		(22 901)		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure	346 649	600 436	133 503	38.5%	38 048	11.0%	53 686	8.9%	225 238	37.5%	97 091	69.8%	(44.7%)
Source of Finance	345 123	544 910	129 394	37.5%	34 584	10.0%	52 081	9.6%	216 060	39.7%	96 045	70.7%	(45.8%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	345 123	544 910	129 394	37.5%	34 584	10.0%	52 081	9.6%	216 060	39.7%	96 045	70.7%	(45.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 526	55 526	4 109	269.3%	3 464	227.0%	1 605	2.9%	9 178	16.5%	1 046	17.7%	53.5%
Capital Expenditure Functional	346 649	600 436	133 503	38.5%	38 048	11.0%	53 686	8.9%	225 238	37.5%	97 881	70.6%	(45.2%)
Municipal governance and administration	1 526	45 526	1 736	113.8%	3 119	204.4%	796	1.7%	5 651	12.4%	440	52.8%	80.9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	17	9.9%	(100.0%)
Finance and administration	1 526	45 526	1 736	113.8%	3 119	204.4%	796	1.7%	5 651	12.4%	423	54.8%	88.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 700	8 755	14 654	862.0%	(14 490)	(852.4%)	-	-	164	1.9%	1 449	31.6%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 700	2 755	14 654	862.0%	(14 654)	(862.0%)	-	-	(0)	2.7%	1 449	71.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 292	27 982	5 327	18.2%	2 999	10.2%	3 624	13.0%	11 950	42.7%	4 963	87.5%	(27.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 292	27 982	5 327	18.2%	2 999	10.2%	3 624	13.0%	11 950	42.7%	4 963	88.4%	(27.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	314 131	518 174	111 786	35.6%	46 421	14.8%	49 266	9.5%	207 473	40.0%	91 029	71.4%	(45.9%)
Energy sources	19 856	34 524	18 655	94.0%	(1 611)	(8.1%)	5 674	16.4%	22 718	65.8%	5 023	72.2%	13.0%
Water Management	284 275	453 650	87 827	33.2%	35 774	13.5%	38 672	8.5%	162 272	35.8%	84 400	75.3%	(54.2%)
Waste Water Management	30 000	30 000	5 303	17.7%	12 259	40.9%	4 921	16.4%	22 483	74.9%	1 607	42.3%	206.3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22										2020/21		Q3 of 2020/21 to Q3 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	815 392	815 392	22 914	2.8%	68 751	8.4%	3 370	.4%	95 034	11.7%	5 639	10.8%	(40.2%)
Receipts	88 668	8 532	12.4%	39 190	57.1%	29 756	43.3%	77 478	112.8%	8 235	25.8%	261.3%	
Property rates	75 832	8 927	11.8%	14 012	18.5%	11 076	14.6%	34 015	44.9%	9 685	27.8%	14.4%	
Service charges	3 100	3 100	(250 788)	(8 089.9%)	(84 744)	(2 733.7%)	(463 140)	(14 940.0%)	(798 672)	(25 263.6%)	(211 021)	(20 687.8%)	119.5%
Other revenue	354 716	354 716	146 324	41.3%	93	-	203 720	57.4%	350 138	98.7%	84 459	121.0%	141.2%
Transfers and Subsidies - Operational	313 076	313 076	109 918	35.1%	100 200	32.0%	221 958	70.9%	432 076	138.0%	114 281	71.3%	94.2%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-								

Net Cash from/(used) Operating Activities	815 392	815 392	22 914	2.8%	12 075	1.5%	(55 034)	(6.7%)	(20 046)	(2.5%)	5 639	10.8%	(1 076.0%)
Cash Flow from Investing Activities													
Receipts	813	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	813	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(24 298)	-	(20 060)	-	(13 811)	-	(58 169)	-	(108 839)	-	(87.3%)
Capital assets	-	-	(24 298)	-	(20 060)	-	(13 811)	-	(58 169)	-	(108 839)	-	(87.3%)
Net Cash from/(used) Investing Activities	813	813	(24 298)	(2 990.0%)	(20 060)	(2 468.4%)	(13 811)	(1 699.4%)	(58 169)	(7 157.8%)	(108 839)	-	(87.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	816 205	816 205	(1 385)	(.2%)	(7 985)	(1.0%)	(68 845)	(8.4%)	(78 215)	(9.6%)	(103 200)	(16.4%)	(33.3%)
Cash/cash equivalents at the year begin:	5 143	5 143	-	-	(1 385)	(26.9%)	(9 370)	(182.2%)	-	-	(55 279)	-	(83.1%)
Cash/cash equivalents at the year end:	821 348	821 348	(1 385)	(.2%)	(9 370)	(1.1%)	(78 215)	(9.5%)	(78 215)	(9.5%)	(158 479)	(16.1%)	(50.6%)

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 508	4.6%	1 379	4.2%	1 056	3.2%	29 047	88.0%	32 990	6.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 149	6.1%	1 089	5.8%	575	3.0%	16 111	85.1%	18 924	3.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 170	2.4%	6 701	2.0%	6 496	1.9%	312 302	93.6%	333 669	60.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 268	1.5%	1 161	1.4%	1 115	1.3%	81 976	95.9%	85 519	15.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 279	1.7%	1 121	1.5%	1 086	1.4%	72 690	95.4%	76 175	13.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	130	8.8%	125	8.5%	124	8.4%	1 097	74.3%	1 476	3.3%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	23.8%	19	64.9%	3	10.5%	0	8%	29	-	-	-	-
Total By Income Source	13 511	2.5%	11 595	2.1%	10 455	1.9%	513 223	93.5%	548 783	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 158	3.4%	4 156	2.7%	4 004	2.6%	138 924	91.3%	152 243	27.7%	-	-	-
Commercial	1 645	4.0%	1 498	3.6%	1 068	2.6%	37 163	89.8%	41 374	7.5%	-	-	-
Households	6 708	1.9%	5 941	1.7%	5 382	1.5%	337 136	94.9%	356 167	64.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 511	2.5%	11 595	2.1%	10 455	1.9%	513 223	93.5%	548 783	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	64	91.4%	-	-	-	-	6	8.6%	70	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 957	50.9%	1 866	48.5%	-	-	21	6%	3 844	98.2%
Total	2 021	51.6%	1 866	47.7%	-	-	27	7%	3 914	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.