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

Part1: Operating Revenue and Expenditure

R thousands	2021/22 Budget Main appropriation	2021/22 First Quarter Actual Expenditure	2021/22 First Quarter 1st Q as % of Main appropriation	2021/22 Year to Date Actual Expenditure	2021/22 Year to Date Total Expenditure as % of main appropriation	2020/21 First Quarter Actual Expenditure	2020/21 First Quarter Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Operating Revenue and Expenditure								
Operating Revenue	**724 650**	**306 147**	**42,2%**	**306 147**	**42,2%**	**292 059**	**42,4%**	**4,8%**
Property rates	42 972	14 232	33,1%	14 232	33,1%	9 766	18,8%	45,7%
	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	93 356	51 546	55,2%	51 546	55,2%	41 360	51,9%	24,6%
Service charges - sanitation revenue	1 624	438	27,0%	438	27,0%	349	27,1%	25,4%
Service charges - refuse revenue	30 487	9 019	29,6%	9 019	29,6%	7 344	23,2%	22,8%
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 125	354	31,4%	354	31,4%	347	33,1%	2,0%
Interest earned - external investments	4 000	1 809	45,2%	1 809	45,2%	1 150	25,9%	57,2%
Interest earned - outstanding debtors	61 390	16 146	26,3%	16 146	26,3%	13 982	27,5%	15,5%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 553	628	6,0%	628	6,0%	401	4,4%	56,5%
Licences and permits	176	45	25,5%	45	25,5%	61	33,2%	(27,1%)
Agency services	9 182	-	-	-	-	-	-	-
Transfers and subsidies	468 582	190 917	40,7%	190 917	40,7%	197 231	44,0%	(3,2%)
Other revenue	1 205	21 014	1 744,4%	21 014	1 744,4%	20 067	1 212,6%	4,7%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	**923 158**	**130 884**	**14,2%**	**130 884**	**14,2%**	**81 980**	**10,5%**	**59,7%**
Employee related costs	166 375	37 597	22,6%	37 597	22,6%	-	-	(100,0%)
Remuneration of councillors	28 229	6 222	22,0%	6 222	22,0%	-	-	(100,0%)
Debt impairment	305 555	144	-	144	-	446	,2%	(67,8%)
Depreciation and asset impairment	84 896	-	-	-	-	-	-	-
Finance charges	1 300	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	160 647	25 135	15,6%	25 135	15,6%	33 451	21,2%	(24,9%)
Contracted services	92 047	18 861	20,5%	18 861	20,5%	13 624	17,4%	38,4%
Transfers and subsidies	250	-	-	-	-	-	-	-
Other expenditure	83 858	42 926	51,2%	42 926	51,2%	34 459	53,5%	24,6%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(198 507)**	**175 263**		**175 263**		**210 079**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and	179 663	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,H	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(18 844)**	**175 263**		**175 263**		**210 079**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(18 844)**	**175 263**		**175 263**		**210 079**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(18 844)**	**175 263**		**175 263**		**210 079**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(18 844)**	**175 263**		**175 263**		**210 079**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**185 513**	**56 123**	**30,3%**	**56 123**	**30,3%**	**23 513**	**13,4%**	**138,7%**
National Government	179 663	56 123	31,2%	56 123	31,2%	23 513	13,8%	138,7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencie	-	-	-	-	-	-	-	-
Transfers recognised - capital	**179 663**	**56 123**	**31,2%**	**56 123**	**31,2%**	**23 513**	**13,8%**	**138,7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 850	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**185 513**	**56 123**	**30,3%**	**56 123**	**30,3%**	**23 513**	**13,4%**	**138,7%**
Municipal governance and administration	**5 850**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	5 850	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**13 359**	**8 205**	**61,4%**	**8 205**	**61,4%**	**2 454**	**16,4%**	**234,4%**
Community and Social Services	-	-	-	-	-	1 036	20,7%	(100,0%)
Sport And Recreation	13 359	8 205	61,4%	8 205	61,4%	1 418	14,2%	478,5%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55 673**	**22 687**	**40,8%**	**22 687**	**40,8%**	**4 351**	**8,5%**	**421,4%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	55 673	22 687	40,8%	22 687	40,8%	4 351	8,5%	421,4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**110 631**	**25 231**	**22,8%**	**25 231**	**22,8%**	**16 708**	**16,0%**	**51,0%**
Energy sources	4 500	-	-	-	-	-	-	-
Water Management	90 465	19 580	21,6%	19 580	21,6%	11 256	14,2%	73,9%
Waste Water Management	5 000	2 343	46,9%	2 343	46,9%	2 773	17,3%	(15,5%)
Waste Management	10 666	3 308	31,0%	3 308	31,0%	2 679	53,6%	23,5%
Other	**-**	-	**-**	**-**	**-**	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22 Budget Main appropriation	2021/22 First Quarter Actual Expenditure	2021/22 First Quarter 1st Q as % of Main appropriation	2021/22 Year to Date Actual Expenditure	2021/22 Year to Date Total Expenditure as % of main appropriation	2020/21 First Quarter Actual Expenditure	2020/21 First Quarter Total Expenditure as % of main appropriation	Q1 of 2020/21 to Q1 of 2021/22
Cash Flow from Operating Activities								
Receipts	**692 657**	**212 054**	**30,6%**	**212 054**	**30,6%**	**220 948**	**33,6%**	**(4,0%)**
Property rates	16 037	1 381	8,6%	1 381	8,6%	2 870	18,1%	(51,9%)
Service charges	2 134	723	33,9%	723	33,9%	833	38,7%	(13,2%)
Other revenue	**22 241**	**21 319**	**95,9%**	**21 319**	**95,9%**	**21 088**	**100,3%**	**1,1%**
Transfers and Subsidies - Operational	468 582	188 632	40,3%	188 632	40,3%	196 156	43,8%	(3,8%)
Transfers and Subsidies - Capital	179 663	-	-	-	-	-	-	-
Interest	4 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(532 456)**	**(9 217)**	**1,7%**	**(9 217)**	**1,7%**	**(3 479)**	**,7%**	**164,9%**
Suppliers and employees	(531 156)	(9 217)	1,7%	(9 217)	1,7%	(3 479)	,7%	164,9%
Finance charges	(1 300)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**160 201**	**202 837**	**126,6%**	**202 837**	**126,6%**	**217 468**	**124,9%**	**(6,7%)**
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(185 513)**	**(59 097)**	**31,9%**	**(59 097)**	**31,9%**	**(40 936)**	**23,4%**	**44,4%**
Capital assets	(185 513)	(59 097)	31,9%	(59 097)	31,9%	(40 936)	23,4%	44,4%
Net Cash from/(used) Investing Activities	**(185 513)**	**(59 097)**	**31,9%**	**(59 097)**	**31,9%**	**(40 936)**	**23,4%**	**44,4%**
Cash Flow from Financing Activities								
Receipts	**(111)**	**6**	**(5,4%)**	**6**	**(5,4%)**	-	-	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(111)	6	(5,4%)	6	(5,4%)	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(111)**	**6**	**(5,4%)**	**6**	**(5,4%)**	-	-	**(100,0%)**
Net Increase/(Decrease) in cash held	**(25 424)**	**143 746**	**(565,4%)**	**143 746**	**(565,4%)**	**176 533**	**(20 294,6%)**	**(18,6%)**
Cash/cash equivalents at the year begin:	109 000	138 713	127,3%	138 713	127,3%	94 076	134,4%	47,4%
Cash/cash equivalents at the year end:	**83 576**	**281 595**	**336,9%**	**281 595**	**336,9%**	**270 651**	**391,5%**	**4,0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 271	1,3%	7 206	1,3%	7 181	1,3%	552 141	96,2%	573 798	38,8%	1 006	,2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 296	1,9%	3 918	1,7%	3 898	1,7%	217 781	94,7%	229 893	15,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	130	1,4%	123	1,3%	122	1,3%	9 171	96,1%	9 545	,6%	18	,2%	-	-
Receivables from Exchange Transactions - Waste Management	3 427	1,4%	3 397	1,3%	3 381	1,3%	243 171	96,0%	253 376	17,1%	469	,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 459	2,1%	5 383	2,1%	5 301	2,1%	240 242	93,7%	256 384	17,3%	4	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	157 093	100,0%	157 124	10,6%	-	-	-	-
Total By Income Source	**20 614**	**1,4%**	**20 026**	**1,4%**	**19 882**	**1,3%**	**1 419 598**	**95,9%**	**1 480 120**	**100,0%**	**1 496**	**,1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 018	1,7%	2 961	1,7%	2 912	1,6%	168 787	95,0%	177 679	12,0%	47	-	-	-
Commercial	1 731	2,6%	1 332	2,0%	1 319	2,0%	61 952	93,4%	66 335	4,5%	151	,2%	-	-
Households	15 864	1,3%	15 733	1,3%	15 651	1,3%	1 188 858	96,2%	1 236 106	83,5%	1 298	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 614**	**1,4%**	**20 026**	**1,4%**	**19 882**	**1,3%**	**1 419 598**	**95,9%**	**1 480 120**	**100,0%**	**1 496**	**,1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %

Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13	100,0%	-	-	-	-	-	-	13	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**13**	**100,0%**	-	-	-	-	-	-	**13**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Date: 2021/10/27

Chief Financial Officer:

Date: 2021/10/27