AGGREGRATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Operating Revenue	**20 914 259**	**21 420 790**	**5 561 365**	**26,6%**	**5 767 824**	**27,6%**	**5 427 722**	**25,3%**	**3 188 098**	**14,9%**	**19 945 009**	**93,1%**	**2 743 201**	**90,6%**	**16,2%**
Property rates	3 298 709	3 381 458	811 499	24,6%	817 633	24,8%	798 932	23,6%	880 735	26,0%	3 308 799	97,9%	727 489	95,6%	21,1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 302 713	5 230 479	1 331 279	25,1%	1 033 376	19,5%	1 098 918	21,0%	1 147 705	21,9%	4 611 278	88,2%	885 548	85,9%	29,6%
Service charges - water revenue	1 947 118	1 932 322	512 878	26,3%	414 936	21,3%	527 168	27,3%	356 151	18,4%	1 811 133	93,7%	368 703	95,5%	(3,4%)
Service charges - sanitation revenue	650 537	660 536	147 881	22,7%	147 405	22,7%	150 297	22,8%	150 459	22,8%	596 042	90,2%	121 938	96,7%	23,4%
Service charges - refuse revenue	754 515	762 445	166 526	22,1%	166 749	22,1%	207 080	27,2%	163 938	21,5%	704 293	92,4%	148 045	94,8%	10,7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	49 987	41 032	7 509	15,0%	7 624	15,3%	9 897	24,1%	9 353	22,8%	34 382	83,8%	8 006	75,7%	16,8%
Interest earned - external investments	202 742	187 437	20 149	9,9%	35 358	17,4%	25 166	13,4%	35 457	18,9%	116 131	62,0%	18 431	73,7%	92,4%
Interest earned - outstanding debtors	1 095 944	1 062 537	150 163	13,7%	234 308	21,4%	219 989	20,7%	210 626	19,8%	815 086	76,7%	171 833	88,7%	22,6%
Dividends received	161	161	-	-	-	-	-	-	-	-	-	-	586	89,6%	(100,0%)
Fines, penalties and forfeits	168 327	166 428	3 852	2,3%	23 857	14,2%	6 213	3,7%	12 295	7,4%	46 217	27,8%	65 535	95,5%	(81,2%)
Licences and permits	42 443	26 670	14 094	33,2%	19 555	46,1%	12 304	46,1%	13 469	50,5%	59 422	222,8%	4 403	67,8%	205,9%
Agency services	71 314	116 577	124	,2%	(1 842)	(2,6%)	2 620	2,2%	17 347	14,9%	18 249	15,7%	36 951	96,8%	(53,1%)
Transfers and subsidies	6 707 813	7 174 579	2 457 681	36,6%	2 386 524	35,6%	2 216 590	30,9%	70 671	1,0%	7 131 466	99,4%	126 108	89,6%	(44,0%)
Other revenue	612 762	668 895	235 605	38,4%	183 875	30,0%	151 733	22,7%	110 407	16,5%	681 620	101,9%	52 753	97,1%	109,3%
Gains	9 173	9 235	(297 875)	(3 247,5%)	298 468	3 253,9%	815	8,8%	9 485	102,7%	10 892	117,9%	6 872	59,7%	38,0%
Operating Expenditure	**22 896 666**	**23 466 387**	**3 878 814**	**16,9%**	**5 013 912**	**21,9%**	**3 925 968**	**16,7%**	**5 659 485**	**24,1%**	**18 478 179**	**78,7%**	**4 280 402**	**77,1%**	**32,2%**
Employee related costs	6 740 466	6 833 659	1 331 865	19,8%	1 771 843	26,3%	1 387 096	20,3%	1 720 987	25,2%	6 211 791	90,9%	1 518 218	80,1%	13,4%
Remuneration of councillors	436 240	436 646	74 822	17,2%	95 739	21,9%	81 843	18,7%	109 081	25,0%	361 484	82,8%	113 333	81,8%	(3,8%)
Debt impairment	2 395 309	2 371 668	18 755	,8%	475 836	19,9%	(5 048)	(,2%)	348 127	14,7%	837 669	35,3%	184 014	27,0%	89,2%
Depreciation and asset impairment	2 262 059	2 224 214	54 039	2,4%	132 867	5,9%	78 973	3,6%	258 692	11,6%	524 571	23,6%	200 051	41,2%	29,3%
Finance charges	740 159	714 973	33 761	4,6%	95 199	12,9%	88 314	12,4%	162 019	22,7%	379 292	53,0%	201 016	126,4%	(19,4%)
Bulk purchases	4 486 763	4 545 295	1 318 070	29,4%	976 764	21,8%	874 132	19,2%	1 388 484	30,5%	4 557 450	100,3%	822 341	92,8%	68,8%
Other Materials	1 313 665	1 403 041	280 898	21,4%	299 914	22,8%	285 304	20,3%	255 694	18,2%	1 121 811	80,0%	363 027	79,6%	(29,6%)
Contracted services	2 540 941	2 874 919	365 493	14,4%	691 885	27,2%	591 224	20,6%	903 744	31,4%	2 552 345	88,8%	482 893	85,4%	87,2%
Transfers and subsidies	262 781	305 185	54 055	20,6%	69 814	26,6%	181 196	59,4%	69 586	22,8%	374 651	122,8%	69 904	78,1%	(,5%)
Other expenditure	1 714 833	1 753 339	347 058	20,2%	404 052	23,6%	361 938	20,6%	441 096	25,2%	1 554 144	88,6%	320 473	86,0%	37,6%
Losses	3 449	3 449	0	-	(1)	-	996	28,9%	1 975	57,3%	2 970	86,1%	5 132	619,4%	(61,5%)
Surplus/(Deficit)	**(1 982 407)**	**(2 045 596)**	**1 682 550**		**753 912**		**1 501 754**		**(2 471 387)**		**1 466 830**		**(1 537 201)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	2 946 396	2 974 455	307 796	10,4%	433 675	14,7%	246 048	8,3%	206 983	7,0%	1 194 502	40,2%	699 522	57,0%	(70,4%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	6 696	2 196	26	,4%	239	3,6%	319	14,5%	423	19,3%	1 007	45,8%	331	769,6%	28,0%
Transfers and subsidies - capital (in-kind - all)	16 971	17 001	-	-	30	,2%	30	,2%	1 299	7,6%	1 358	8,0%	-	,8%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**987 656**	**948 055**	**1 990 371**		**1 187 856**		**1 748 151**		**(2 262 681)**		**2 663 697**		**(837 349)**		
Taxation			-	-		-		-		-		-		-	-
Surplus/(Deficit) after taxation	**987 656**	**948 055**	**1 990 371**		**1 187 856**		**1 748 151**		**(2 262 681)**		**2 663 697**		**(837 349)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**987 656**	**948 055**	**1 990 371**		**1 187 856**		**1 748 151**		**(2 262 681)**		**2 663 697**		**(837 349)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**987 656**	**948 055**	**1 990 371**		**1 187 856**		**1 748 151**		**(2 262 681)**		**2 663 697**		**(837 349)**		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Source of Finance	**3 914 777**	**4 177 060**	**489 212**	**12,5%**	**909 880**	**23,2%**	**618 431**	**14,8%**	**1 060 470**	**25,4%**	**3 077 992**	**73,7%**	**729 122**	**70,1%**	**45,4%**
National Government	2 768 167	2 800 009	357 856	12,9%	663 073	24,0%	436 179	15,6%	769 710	27,5%	2 226 819	79,5%	514 556	63,3%	49,6%
Provincial Government	-	1 829	-	-	-	-	-	-	182	9,9%	182	9,9%	-	100,0%	(100,0%)
District Municipality	48 571	30 545	-	-	-	-	-	-	(165)	(,5%)	(165)	(,5%)	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm A	6 300	6 373	3 991	63,3%	1 142	18,1%	-	-	2 080	32,6%	7 213	113,2%	-	69,1%	(100,0%)
Transfers recognised - capital	**2 823 037**	**2 838 756**	**361 847**	**12,8%**	**664 215**	**23,5%**	**436 179**	**15,4%**	**771 807**	**27,2%**	**2 234 048**	**78,7%**	**514 556**	**63,0%**	**50,0%**
Borrowing	287 800	249 090	37 030	12,9%	77 956	27,1%	70 908	28,5%	33 780	13,6%	219 674	88,2%	23 480	1 034,8%	43,9%
Internally generated funds	803 940	1 089 214	90 335	11,2%	167 709	20,9%	111 343	10,2%	254 883	23,4%	624 271	57,3%	191 086	82,2%	33,4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**4 105 707**	**4 419 610**	**496 261**	**12,1%**	**918 019**	**22,4%**	**648 720**	**14,7%**	**1 126 404**	**25,5%**	**3 189 405**	**72,2%**	**737 079**	**59,6%**	**52,8%**
Municipal governance and administration	**267 617**	**258 677**	**13 919**	**5,2%**	**48 450**	**18,1%**	**9 183**	**3,5%**	**73 273**	**28,3%**	**144 825**	**56,0%**	**57 238**	**58,2%**	**28,0%**
Executive and Council	7 200	16 612	37	,5%	837	11,6%	626	3,8%	3 524	21,2%	5 024	30,2%	5 724	152,3%	(38,4%)
Finance and administration	260 317	241 966	13 883	5,3%	47 613	18,3%	8 557	3,5%	69 749	28,8%	139 801	57,8%	51 505	56,5%	35,4%
Internal audit	100	100	-	-	-	-	-	-	-	-	-	-	9	9,4%	(100,0%)
Community and Public Safety	**243 444**	**267 290**	**31 054**	**12,8%**	**50 512**	**20,7%**	**48 262**	**18,1%**	**62 466**	**23,4%**	**192 294**	**71,9%**	**43 532**	**55,3%**	**43,5%**
Community and Social Services	110 772	128 644	15 266	13,8%	28 969	26,2%	22 394	17,4%	30 811	24,0%	97 440	75,7%	23 543	53,7%	30,9%
Sport And Recreation	64 440	72 341	8 763	13,6%	11 892	18,5%	12 580	17,4%	22 762	31,5%	55 996	77,4%	5 008	33,7%	354,5%
Public Safety	32 549	41 001	6 287	19,3%	8 906	27,4%	3 919	9,6%	4 078	9,9%	23 190	56,6%	16 344	122,3%	(75,0%)
Housing	32 373	5 973	-	-	-	-	-	-	721	12,1%	721	12,1%	(2 359)	13,8%	(130,6%)
Health	3 310	19 331	738	22,3%	745	22,5%	9 368	48,5%	4 095	21,2%	14 946	77,3%	996	41,2%	311,1%
Economic and Environmental Services	**985 728**	**1 036 764**	**145 451**	**14,8%**	**221 929**	**22,5%**	**152 500**	**14,7%**	**230 084**	**22,2%**	**749 963**	**72,3%**	**186 803**	**63,6%**	**23,2%**
Planning and Development	291 571	186 379	12 345	4,2%	44 612	15,3%	27 787	14,9%	18 595	10,0%	103 340	55,4%	14 665	35,4%	26,8%
Road Transport	693 737	849 969	133 091	19,2%	177 182	25,5%	124 712	14,7%	211 395	24,9%	646 380	76,0%	171 308	70,1%	23,4%
Environmental Protection	420	416	15	3,5%	134	32,0%	-	-	94	22,7%	243	58,5%	830	58,7%	(88,6%)
Trading Services	**2 608 443**	**2 856 605**	**305 816**	**11,7%**	**597 128**	**22,9%**	**438 777**	**15,4%**	**760 581**	**26,6%**	**2 102 303**	**73,6%**	**449 148**	**58,3%**	**69,3%**
Energy sources	445 538	476 454	49 058	11,0%	105 066	23,6%	104 505	21,9%	105 961	22,2%	364 590	76,5%	82 933	80,7%	27,8%
Water Management	1 353 042	1 621 643	164 848	12,2%	367 446	27,2%	260 606	16,1%	438 746	27,1%	1 231 646	76,0%	229 603	58,1%	91,1%
Waste Water Management	671 013	652 649	83 810	12,5%	113 911	17,0%	55 047	8,4%	191 706	29,4%	444 475	68,1%	112 864	55,2%	69,9%
Waste Management	138 850	105 859	8 100	5,8%	10 706	7,7%	18 618	17,6%	24 168	22,8%	61 592	58,2%	23 748	24,1%	1,8%
Other	**475**	**275**	**21**	**4,4%**	**-**	**-**	**-**	**-**	**-**	**-**	**21**	**7,6%**	**358**	**510,9%**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2020/21 Budget: Main appropriation	2020/21 Budget: Adjusted Budget	2020/21 First Quarter: Actual Expenditure	2020/21 First Quarter: 1st Q as % of Main appropriation	2020/21 Second Quarter: Actual Expenditure	2020/21 Second Quarter: 2nd Q as % of Main appropriation	2020/21 Third Quarter: Actual Expenditure	2020/21 Third Quarter: 3rd Q as % of adjusted budget	2020/21 Fourth Quarter: Actual Expenditure	2020/21 Fourth Quarter: 4th Q as % of adjusted budget	2020/21 Year to Date: Actual Expenditure	2020/21 Year to Date: Total Expenditure as % of adjusted budget	2019/20 Fourth Quarter: Actual Expenditure	2019/20 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2019/20 to Q4 of 2020/21
Cash Flow from Operating Activities															
Receipts	**16 851 592**	**20 961 917**	**2 511 333**	**14,9%**	**2 923 872**	**17,4%**	**4 164 348**	**19,9%**	**2 810 950**	**13,4%**	**12 410 503**	**59,2%**	**833 006**	**81,5%**	**237,4%**
Property rates	2 224 288	2 011 937	205 296	9,2%	335 818	15,1%	367 414	18,3%	449 440	22,3%	1 357 968	67,5%	141 846	294,2%	216,9%
Service charges	**6 130 638**	**4 677 502**	**582 668**	**9,5%**	**732 051**	**11,9%**	**1 097 394**	**23,5%**	**1 018 252**	**21,8%**	**3 430 365**	**73,3%**	**306 671**	**188,9%**	**232,0%**
Other revenue	977 073	6 373 712	275 807	28,2%	189 464	19,4%	1 231 370	19,3%	1 211 086	19,0%	2 907 728	45,6%	312 328	77,0%	287,8%
Transfers and Subsidies - Operational	5 227 824	5 652 012	1 209 442	23,1%	1 280 763	24,5%	851 607	15,1%	27 372	,5%	3 369 184	59,6%	48 292	51,1%	(43,3%)
Transfers and Subsidies - Capital	2 259 224	2 222 804	235 450	10,4%	378 492	16,8%	613 766	27,6%	9 007	,4%	1 236 715	55,6%	22 200	79,9%	(59,4%)
Interest	32 406	23 810	2 669	8,2%	7 284	22,5%	2 797	11,7%	95 793	402,3%	108 543	455,9%	1 669	1 137,2%	5 639,5%
Dividends	140	140	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(9 697 999)**	**(10 836 116)**	**(849 196)**	**8,8%**	**(855 218)**	**8,8%**	**(2 015 411)**	**18,6%**	**(2 137 316)**	**19,7%**	**(5 857 140)**	**54,1%**	**746 272**	**(537 143,6%)**	**(386,4%)**
Suppliers and employees	(9 662 557)	(10 767 137)	(849 196)	8,8%	(855 218)	8,9%	(2 015 411)	18,7%	(2 137 316)	19,9%	(5 857 140)	54,4%	746 272	(537 143,6%)	(386,4%)
Finance charges	(30 442)	(61 775)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 000)	(7 205)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 153 593**	**10 125 801**	**1 662 137**	**23,2%**	**2 068 655**	**28,9%**	**2 148 937**	**21,2%**	**673 634**	**6,7%**	**6 553 363**	**64,7%**	**1 579 279**	**126,7%**	**(57,3%)**
Cash Flow from Investing Activities															
Receipts	**854 154**	**738 850**	**(2 312)**	**(,3%)**	**44**	**-**	**2 970**	**,4%**	**3 565**	**,5%**	**4 268**	**,6%**	**2 996**	**-**	**19,0%**
Proceeds on disposal of PPE	3 563	1 348	1 838	51,6%	514	14,4%	2 363	175,3%	4 903	363,7%	9 618	713,5%	2 479	-	97,8%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	844 275	736 003	(4 989)	(,6%)	40	-	665	,1%	(1 398)	(,2%)	(5 682)	(,8%)	15	-	(9 380,3%)
Decrease (increase) in non-current investments	6 315	1 499	839	13,3%	(509)	(8,1%)	(58)	(3,9%)	60	4,0%	332	22,1%	502	-	(88,0%)
Payments	**(2 410 655)**	**(2 222 836)**	**(379 528)**	**15,7%**	**(585 480)**	**24,3%**	**(561 918)**	**25,3%**	**(846 266)**	**38,1%**	**(2 373 192)**	**106,8%**	**(325 819)**	**108,2%**	**159,7%**
Capital assets	(2 410 655)	(2 222 836)	(379 528)	15,7%	(585 480)	24,3%	(561 918)	25,3%	(846 266)	38,1%	(2 373 192)	106,8%	(325 819)	108,2%	159,7%
Net Cash from/(used) Investing Activities	**(1 556 502)**	**(1 483 986)**	**(381 840)**	**24,5%**	**(585 436)**	**37,6%**	**(558 947)**	**37,7%**	**(842 700)**	**56,8%**	**(2 368 924)**	**159,6%**	**(322 824)**	**107,8%**	**161,0%**
Cash Flow from Financing Activities															
Receipts	**425 289**	**135 520**	**(6 476)**	**(1,5%)**	**581**	**,1%**	**(441)**	**(,3%)**	**364**	**,3%**	**(5 971)**	**(4,4%)**	**48**	**-**	**657,4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	407 730	200 000	20	-	-	-	-	-	-	-	20	-	-	-	-
Increase (decrease) in consumer deposits	17 559	(64 480)	(6 496)	(37,0%)	581	3,3%	(441)	,7%	364	(,6%)	(5 991)	9,3%	48	-	657,4%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**(5 008)**	**-**	**-**	**-**	**(5 008)**	**-**	**(6 561)**	**-**	**(100,0%)**
Repayment of borrowing	-	-	-	-	-	-	(5 008)	-	-	-	(5 008)	-	(6 561)	-	(100,0%)
Net Cash from/(used) Financing Activities	**425 289**	**135 520**	**(6 476)**	**(1,5%)**	**581**	**,1%**	**(5 449)**	**(4,0%)**	**364**	**,3%**	**(10 979)**	**(8,1%)**	**(6 513)**	**-**	**(105,6%)**
Net Increase/(Decrease) in cash held	**6 022 381**	**8 777 334**	**1 273 821**	**21,2%**	**1 483 800**	**24,6%**	**1 584 541**	**18,1%**	**(168 702)**	**(1,9%)**	**4 173 461**	**47,5%**	**1 249 941**	**129,0%**	**(113,5%)**
Cash/cash equivalents at the year begin:	1 473 359	150 648	(196 080)	(13,3%)	1 024 875	69,6%	2 397 588	1 591,5%	3 363 953	2 233,0%	(196 080)	(130,2%)	6 542 265	53,1%	(48,6%)
Cash/cash equivalents at the year end:	**7 495 739**	**8 927 982**	**1 128 591**	**15,1%**	**2 400 723**	**32,0%**	**3 522 323**	**39,5%**	**3 015 988**	**33,8%**	**3 015 988**	**33,8%**	**7 760 997**	**104,9%**	**(61,1%)**

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	83 780	4,2%	33 259	1,6%	37 826	1,9%	1 861 632	92,3%	2 016 497	19,1%	(1 116)	(,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electric	158 737	19,2%	30 135	3,7%	40 592	4,9%	595 451	72,2%	824 914	7,8%	206	-	-	-
Receivables from Non-exchange Transactions - Property Rates	173 700	5,0%	59 433	1,7%	87 137	2,5%	3 125 641	90,7%	3 445 911	32,6%	21	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	26 054	3,8%	13 713	2,0%	13 627	2,0%	624 347	92,1%	677 741	6,4%	(46)	-	-	-
Receivables from Exchange Transactions - Waste Management	42 861	5,0%	14 569	1,7%	18 275	2,1%	782 494	91,2%	858 199	8,1%	(70)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	400	1,7%	253	1,1%	507	2,2%	22 368	95,1%	23 529	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	42 161	1,9%	30 965	1,4%	39 278	1,8%	2 110 715	94,9%	2 223 120	21,0%	3 426	,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 041	1,4%	3 854	,8%	2 789	,5%	496 347	97,3%	510 031	4,8%	10	-	-	-
Total By Income Source	**534 734**	**5,1%**	**186 182**	**1,8%**	**240 031**	**2,3%**	**9 618 994**	**90,9%**	**10 579 941**	**100,0%**	**2 431**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	70 033	3,8%	27 885	1,5%	39 003	2,1%	1 714 409	92,6%	1 851 330	17,5%	(64)	-	-	-
Commercial	170 599	10,6%	49 228	3,1%	46 491	2,9%	1 345 999	83,5%	1 612 317	15,2%	(361)	-	-	-
Households	270 346	4,0%	108 752	1,6%	142 650	2,1%	6 250 648	92,3%	6 772 396	64,0%	2 856	-	-	-
Other	23 756	6,9%	317	,1%	11 887	3,5%	307 938	89,5%	343 898	3,3%	-	-	-	-
Total By Customer Group	**534 734**	**5,1%**	**186 182**	**1,8%**	**240 031**	**2,3%**	**9 618 994**	**90,9%**	**10 579 941**	**100,0%**	**2 431**	**-**	**-**	**-**

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	132 761	10,0%	131 957	9,9%	97 397	7,3%	970 042	72,8%	1 332 157	14,4%
Bulk Water	25 593	3,3%	532	,1%	1 798	,2%	750 984	96,4%	778 908	8,4%
PAYE deductions	(3 879)	100,7%	(38)	1,0%	1	-	66	(1,7%)	(3 851)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	878	(14,6%)	(2 239)	37,1%	(73)	1,2%	(4 597)	76,2%	(6 031)	(,1%)
Loan repayments	-	-	-	-	-	-	20 488	100,0%	20 488	,2%
Trade Creditors	652 947	10,1%	143 103	2,2%	87 427	1,4%	5 578 974	86,3%	6 462 450	70,0%
Auditor-General	248	23,5%	-	-	-	-	806	76,5%	1 054	-
Other	18 070	2,8%	(5 525)	(,9%)	4 902	,8%	631 650	97,3%	649 097	7,0%
Total	**826 618**	**9,0%**	**267 789**	**2,9%**	**191 452**	**2,1%**	**7 948 412**	**86,1%**	**9 234 272**	**100,0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**548 646**	**614 797**	**184 630**	**33,7%**	**182 367**	**33,2%**	**106 087**	**17,3%**	**76 012**	**12,4%**	**549 096**	**89,3%**	**58 924**	**88,4%**	**29,0%**
Property rates	99 664	99 664	8 919	8,9%	8 245	8,3%	8 815	8,8%	33 533	33,6%	59 512	59,7%	36 577	78,1%	(8,3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	37 834	37 834	8 839	23,4%	4 845	12,8%	4 469	11,8%	11 047	29,2%	29 199	77,2%	4 535	68,8%	143,6%
Service charges - water revenue	45 587	45 587	2 305	5,1%	1 105	2,4%	1 243	2,7%	2 154	4,7%	6 808	14,9%	3 014	16,2%	(28,5%)
Service charges - sanitation revenue	12 194	12 194	1 392	11,4%	701	5,7%	698	5,7%	2 999	24,6%	5 790	47,5%	1 576	70,8%	90,3%
Service charges - refuse revenue	10 448	10 448	1 613	15,4%	755	7,2%	751	7,2%	3 275	31,4%	6 394	61,2%	3 160	124,8%	3,6%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	14	127	266	1 913,4%	133	961,0%	23	18,2%	532	419,5%	954	752,9%	266	94,8%	100,0%
Interest earned - external investments	0	0	1 352	135 187 000,0%	1 028	102 770 600,0%	1 236	123 572 500,0%	2 222	222 213 200,0%	5 837	583 743 300,0%	641	151,5%	246,7%
Interest earned - outstanding debtors	10 638	7 587	8 559	80,5%	4 303	40,4%	4 552	60,0%	18 573	244,8%	35 986	474,3%	8 859	108,7%	109,6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	179	179	27	15,3%	41	23,1%	28	15,9%	27	15,1%	124	69,3%	(27)	116,3%	(198,9%)
Licences and permits	-	-	57	-	8	-	7	-	74	-	146	-	136	-	(45,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	329 123	400 049	150 839	45,8%	159 496	48,5%	83 800	20,9%	-	-	394 135	98,5%	79	99,0%	(100,0%)
Other revenue	2 965	1 128	461	15,5%	1 707	57,6%	465	41,2%	1 576	139,8%	4 209	373,2%	109	188,7%	1 342,3%
Gains	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**548 824**	**613 161**	**65 440**	**11,9%**	**107 436**	**19,6%**	**128 988**	**21,0%**	**139 001**	**22,7%**	**440 864**	**71,9%**	**43 279**	**66,6%**	**221,2%**
Employee related costs	171 166	172 907	31 884	18,6%	45 851	26,8%	17 144	9,9%	52 854	30,6%	147 732	85,4%	27 310	119,5%	93,5%
Remuneration of councillors	27 948	27 948	4 932	17,6%	7 262	26,0%	2 701	9,7%	8 113	29,0%	23 008	82,3%	5 677	97,6%	42,9%
Debt impairment	56 658	56 658	0	-	-	-	-	-	-	-	0	-	-	-	-
Depreciation and asset impairment	47 405	47 405	-	-	139	,3%	5 137	10,8%	399	,8%	5 675	12,0%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	236	-	236	-	-	-	(100,0%)
Bulk purchases	94 545	100 579	1 653	1,7%	16 372	17,3%	47 553	47,3%	22 075	21,9%	87 653	87,1%	11	58,8%	197 262,4%
Other Materials	22 195	54 207	4 088	18,4%	4 414	19,9%	10 195	18,8%	8 741	16,1%	27 438	50,6%	2 645	43,5%	230,5%
Contracted services	91 713	110 087	17 362	18,9%	25 473	27,8%	32 297	29,3%	33 821	30,7%	108 952	99,0%	6 198	69,5%	445,7%
Transfers and subsidies	-	2 446	193	-	429	-	1 360	55,6%	839	34,3%	2 820	115,3%	411	153,4%	104,3%
Other expenditure	37 192	40 922	5 330	14,3%	7 495	20,2%	12 601	30,8%	11 923	29,1%	37 349	91,3%	1 027	62,1%	1 060,5%
Losses	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(177)**	**1 636**	**119 190**		**74 931**		**(22 901)**		**(62 988)**		**108 232**		**15 645**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	426 262	345 123	-	-	-	-	-	-	-	-	-	-	7 942	(8,7%)	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**426 085**	**346 759**	**119 190**		**74 931**		**(22 901)**		**(62 988)**		**108 232**		**23 586**		
Taxation				-		-	-	-	-	-		-		-	-
Surplus/(Deficit) after taxation	**426 085**	**346 759**	**119 190**		**74 931**		**(22 901)**		**(62 988)**		**108 232**		**23 586**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**426 085**	**346 759**	**119 190**		**74 931**		**(22 901)**		**(62 988)**		**108 232**		**23 586**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**426 085**	**346 759**	**119 190**		**74 931**		**(22 901)**		**(62 988)**		**108 232**		**23 586**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**330 638**	**352 493**	**35 421**	**10,7%**	**98 140**	**29,7%**	**97 091**	**27,5%**	**138 899**	**39,4%**	**369 552**	**104,8%**	**9 221**	**31,6%**	**1 406,4%**
National Government	324 718	345 123	35 421	10,9%	98 140	30,2%	96 045	27,8%	135 372	39,2%	364 979	105,8%	9 221	32,2%	1 368,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**324 718**	**345 123**	**35 421**	**10,9%**	**98 140**	**30,2%**	**96 045**	**27,8%**	**135 372**	**39,2%**	**364 979**	**105,8%**	**9 221**	**32,2%**	**1 368,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 920	7 370	-	-	-	-	1 046	14,2%	3 528	47,9%	4 573	62,1%	-	7,1%	(100,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**331 943**	**353 198**	**36 742**	**11,1%**	**99 708**	**30,0%**	**97 881**	**27,7%**	**141 554**	**40,1%**	**375 885**	**106,4%**	**9 221**	**31,5%**	**1 435,2%**
Municipal governance and administration	**5 245**	**5 245**	**1 321**	**25,2%**	**1 011**	**19,3%**	**440**	**8,4%**	**5 990**	**114,2%**	**8 761**	**167,0%**	**-**	**340,7%**	**(100,0%)**
Executive and Council	175	175	-	-	-	-	17	9,9%	-	-	17	9,9%	-	-	-
Finance and administration	5 030	5 030	1 321	26,3%	1 011	20,1%	423	8,4%	5 990	119,1%	8 744	173,8%	-	355,3%	(100,0%)
Internal audit	40	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 180**	**6 204**	**1 997**	**16,4%**	**400**	**3,3%**	**1 449**	**23,4%**	**3 734**	**60,2%**	**7 580**	**122,2%**	**2 128**	**106,8%**	**75,5%**
Community and Social Services	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 020	1 720	-	-	-	-	1 449	84,3%	3 734	217,1%	5 184	301,4%	1 171	57,9%	219,0%
Public Safety	10 060	4 384	1 997	19,8%	400	4,0%	-	-	-	-	2 396	54,7%	958	117,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 300**	**25 300**	**2 562**	**12,6%**	**10 236**	**50,4%**	**4 963**	**19,6%**	**8 179**	**32,3%**	**25 939**	**102,5%**	**5 691**	**68,2%**	**43,7%**
Planning and Development	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 100	25 100	2 562	12,7%	10 236	50,9%	4 963	19,8%	8 179	32,6%	25 939	103,3%	5 691	68,7%	43,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**294 218**	**316 449**	**30 863**	**10,5%**	**88 062**	**29,9%**	**91 029**	**28,8%**	**123 650**	**39,1%**	**333 605**	**105,4%**	**1 402**	**15,6%**	**8 721,7%**
Energy sources	17 550	21 356	-	-	7 644	43,6%	5 023	23,5%	7 210	33,8%	19 878	93,1%	-	59,2%	(100,0%)
Water Management	243 110	264 353	24 879	10,2%	73 816	30,4%	84 400	31,9%	101 514	38,4%	284 609	107,7%	-	7,3%	(100,0%)
Waste Water Management	32 238	30 020	5 984	18,6%	6 045	18,8%	1 607	5,4%	14 925	49,7%	28 562	95,1%	1 402	38,5%	964,9%
Waste Management	1 320	720	-	-	557	42,2%	-	-	-	-	557	77,4%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21 Budget Main appropriation	2020/21 Budget Adjusted Budget	2020/21 First Quarter Actual Expenditure	2020/21 First Quarter 1st Q as % of Main appropriation	2020/21 Second Quarter Actual Expenditure	2020/21 Second Quarter 2nd Q as % of Main appropriation	2020/21 Third Quarter Actual Expenditure	2020/21 Third Quarter 3rd Q as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter 4th Q as % of adjusted budget	2020/21 Year to Date Actual Expenditure	2020/21 Year to Date Total Expenditure as % of adjusted budget	2019/20 Fourth Quarter Actual Expenditure	2019/20 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2019/20 to Q4 of 2020/21
Cash Flow from Operating Activities															
Receipts	**964 270**	**880 053**	**2 270**	**,2%**	**96 047**	**10,0%**	**5 639**	**,6%**	**9 505**	**1,1%**	**113 461**	**12,9%**	**1 277**	**-**	**644,4%**
Property rates	99 664	64 781	11 518	11,6%	5 986	6,0%	8 235	12,7%	11 235	17,3%	36 974	57,1%	-	-	(100,0%)
Service charges	**106 063**	**68 941**	**11 068**	**10,4%**	**8 527**	**8,0%**	**9 685**	**14,0%**	**15 501**	**22,5%**	**44 782**	**65,0%**	**-**	**-**	**(100,0%)**
Other revenue	3 158	3 158	(250 765)	(7 940,8%)	(191 524)	(6 064,8%)	(211 021)	(6 682,2%)	(17 291)	(547,5%)	(670 601)	(21 235,3%)	1 277	-	(1 454,2%)
Transfers and Subsidies - Operational	329 123	398 049	153 318	46,6%	160 408	48,7%	84 459	21,2%	60	-	398 244	100,0%	-	-	(100,0%)
Transfers and Subsidies - Capital	426 262	345 123	77 131	18,1%	112 650	26,4%	114 281	33,1%	-	-	304 062	88,1%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**964 270**	**880 053**	**2 270**	**,2%**	**96 047**	**10,0%**	**5 639**	**,6%**	**9 505**	**1,1%**	**113 461**	**12,9%**	**1 277**	**-**	**644,4%**
Cash Flow from Investing Activities															
Receipts	**410**	**410**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	410	410	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(40 735)**	**-**	**(112 861)**	**-**	**(108 839)**	**-**	**(156 236)**	**-**	**(418 671)**	**-**	**-**	**-**	**(100,0%)**
Capital assets	-	-	(40 735)	-	(112 861)	-	(108 839)	-	(156 236)	-	(418 671)	-	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**410**	**410**	**(40 735)**	**(9 947,2%)**	**(112 861)**	**(27 560,2%)**	**(108 839)**	**(26 578,0%)**	**(156 236)**	**(38 152,2%)**	**(418 671)**	**(102 237,6%)**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities															
Receipts	**17**	**-**	**(5)**	**(28,0%)**	**(0)**	**(2,7%)**	**(0)**	**-**	**1**	**-**	**(5)**	**-**	**(1)**	**-**	**(169,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	17	-	(5)	(28,0%)	(0)	(2,7%)	(0)	-	1	-	(5)	-	(1)	-	(169,9%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**17**	**-**	**(5)**	**(28,0%)**	**(0)**	**(2,7%)**	**(0)**	**-**	**1**	**-**	**(5)**	**-**	**(1)**	**-**	**(169,9%)**
Net Increase/(Decrease) in cash held	**964 697**	**880 462**	**(38 469)**	**(4,0%)**	**(16 815)**	**(1,7%)**	**(103 201)**	**(11,7%)**	**(146 730)**	**(16,7%)**	**(305 215)**	**(34,7%)**	**1 276**	**-**	**(11 603,5%)**
Cash/cash equivalents at the year begin:	18 733	18 733	-	-	(38 469)	(205,4%)	(55 285)	(295,1%)	(158 485)	(846,0%)	-	-	1	-	(11 988 381,3%)
Cash/cash equivalents at the year end:	**983 430**	**899 195**	**(38 469)**	**(3,9%)**	**(55 285)**	**(5,6%)**	**(158 485)**	**(17,6%)**	**(305 215)**	**(33,9%)**	**(305 215)**	**(33,9%)**	**1 277**	**7,2%**	**(24 003,8%)**

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	1 452	4,4%	1 321	4,0%	1 404	4,3%	28 768	87,3%	32 944	3,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 496	7,0%	990	4,6%	656	3,1%	18 233	85,3%	21 375	2,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 405	1,6%	11 129	1,6%	11 041	1,6%	669 607	95,2%	703 183	76,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 203	1,5%	1 141	1,4%	1 101	1,3%	79 337	95,8%	82 782	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 272	1,7%	1 200	1,6%	1 168	1,6%	71 374	95,1%	75 015	8,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	168	2,1%	166	2,1%	154	1,9%	7 537	93,9%	8 025	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	71,8%	1	13,9%	0	,1%	1	14,3%	7	-	-	-	-	-
Total By Income Source	**17 001**	**1,8%**	**15 948**	**1,7%**	**15 524**	**1,7%**	**874 857**	**94,8%**	**923 330**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 688	2,5%	4 541	2,4%	4 554	2,4%	175 352	92,7%	189 136	20,5%	-	-	-	-
Commercial	1 714	3,7%	1 250	2,7%	984	2,1%	42 581	91,5%	46 528	5,0%	-	-	-	-
Households	10 599	1,5%	10 157	1,5%	9 987	1,5%	656 924	95,5%	687 667	74,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**17 001**	**1,8%**	**15 948**	**1,7%**	**15 524**	**1,7%**	**874 857**	**94,8%**	**923 330**	**100,0%**	**-**	**-**	**-**	**-**

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	2 177	32,0%	56	,8%	4	,1%	4 565	67,1%	6 802	61,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 669	38,5%	1 504	34,7%	70	1,6%	1 093	25,2%	4 336	38,9%
Total	**3 846**	**34,5%**	**1 560**	**14,0%**	**74**	**,7%**	**5 658**	**50,8%**	**11 138**	**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.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Operating Revenue	**783 927**	**787 384**	**339 917**	**43,4%**	**58 790**	**7,5%**	**133 585**	**17,0%**	**123 319**	**15,7%**	**655 610**	**83,3%**	**131 645**	**97,0%**	**(6,3%)**
Property rates	124 695	124 695	30 405	24,4%	31 940	25,6%	31 537	25,3%	32 124	25,8%	126 006	101,1%	28 955	100,7%	10,9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	248 721	238 222	145 400	58,5%	(33 245)	(13,4%)	49 753	20,9%	53 469	22,4%	215 377	90,4%	51 040	88,4%	4,8%
Service charges - water revenue	60 071	66 562	41 743	69,5%	22 307	37,1%	17 047	25,6%	(7 483)	(11,2%)	73 615	110,6%	8 205	110,5%	(191,2%)
Service charges - sanitation revenue	30 882	55 052	11 921	38,6%	11 661	37,8%	11 903	21,6%	11 473	20,8%	46 957	85,3%	10 478	107,9%	9,5%
Service charges - refuse revenue	26 026	47 980	9 958	38,3%	9 676	37,2%	9 657	20,1%	9 679	20,2%	38 971	81,2%	8 605	104,6%	12,5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 522	2 586	489	13,9%	649	18,4%	710	27,5%	652	25,2%	2 500	96,7%	571	125,9%	14,2%
Interest earned - external investments	1 908	1 908	-	-	378	19,8%	263	13,8%	271	14,2%	912	47,8%	(1 384)	(11,7%)	(119,6%)
Interest earned - outstanding debtors	36 546	39 073	9 652	26,4%	10 114	27,7%	10 746	27,5%	10 933	28,0%	41 446	106,1%	9 182	112,4%	19,1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	5 225	63	8,0%	49	6,2%	43	,8%	48	,9%	204	3,9%	77	6,5%	(37,0%)
Licences and permits	6 802	49	9	,1%	870	12,8%	39	79,7%	2 514	5 139,4%	3 432	7 016,1%	3 817	121,2%	(34,1%)
Agency services	-	-	-	-	-	-	-	-	9 276	-	9 276	-	-	-	(100,0%)
Transfers and subsidies	226 710	189 063	88 862	39,2%	-	-	163	,1%	0	-	89 026	47,1%	149	98,1%	(99,9%)
Other revenue	17 248	15 969	1 320	7,7%	4 073	23,6%	915	5,7%	(738)	(4,6%)	5 569	34,9%	5 095	56,0%	(114,5%)
Gains	-	1 000	95	-	317	-	809	80,9%	1 100	110,0%	2 320	232,0%	6 845	-	(83,9%)
Operating Expenditure	**868 269**	**999 499**	**170 340**	**19,6%**	**352 423**	**40,6%**	**158 287**	**15,8%**	**3 417**	**,3%**	**684 468**	**68,5%**	**335 251**	**88,3%**	**(99,0%)**
Employee related costs	227 128	244 722	59 482	26,2%	60 203	26,5%	60 802	24,8%	62 696	25,6%	243 184	99,4%	64 703	99,6%	(3,1%)
Remuneration of councillors	16 888	16 888	3 933	23,3%	3 933	23,3%	3 933	23,3%	4 369	25,9%	16 167	95,7%	4 130	94,8%	5,8%
Debt impairment	38 142	98 817	-	-	74 707	195,9%	-	-	101	,1%	74 809	75,7%	27 859	124,4%	(99,6%)
Depreciation and asset impairment	128 340	125 047	-	-	61 996	48,3%	-	-	-	-	61 996	49,6%	30 972	121,6%	(100,0%)
Finance charges	-	-	-	-	24 810	-	-	-	-	-	24 810	-	18 659	-	(100,0%)
Bulk purchases	270 148	288 874	95 844	35,5%	69 923	25,9%	50 919	17,6%	(8 674)	(3,0%)	208 011	72,0%	87 839	70,1%	(109,9%)
Other Materials	61 330	83 685	1 362	2,2%	31 682	51,7%	6 223	7,4%	(89 598)	(107,1%)	(50 332)	(60,1%)	59 824	28,3%	(249,8%)
Contracted services	78 671	88 476	6 225	7,9%	15 054	19,1%	19 987	22,6%	21 459	24,3%	62 726	70,9%	29 217	83,0%	(26,6%)
Transfers and subsidies	-	562	-	-	104	-	-	-	-	-	104	18,6%	21	-	(100,0%)
Other expenditure	47 623	52 426	3 495	7,3%	10 010	21,0%	15 134	28,9%	11 349	21,6%	39 988	76,3%	7 893	87,8%	43,8%
Losses	-	-	-	-	-	-	1 290	-	1 715	-	3 005	-	4 134	-	(58,5%)
Surplus/(Deficit)	**(84 342)**	**(212 115)**	**169 577**		**(293 634)**		**(24 703)**		**119 901**		**(28 858)**		**(203 606)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	144 748	144 248	45 075	31,1%	26 569	18,4%	-	-	-	-	71 644	49,7%	43 064	54,9%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**60 405**	**(67 867)**	**214 652**		**(267 064)**		**(24 703)**		**119 901**		**42 786**		**(160 542)**		
Taxation				-		-		-	-	-		-		-	-
Surplus/(Deficit) after taxation	**60 405**	**(67 867)**	**214 652**		**(267 064)**		**(24 703)**		**119 901**		**42 786**		**(160 542)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**60 405**	**(67 867)**	**214 652**		**(267 064)**		**(24 703)**		**119 901**		**42 786**		**(160 542)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**60 405**	**(67 867)**	**214 652**		**(267 064)**		**(24 703)**		**119 901**		**42 786**		**(160 542)**		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Source of Finance	**182 817**	**183 943**	**17 412**	**9,5%**	**26 097**	**14,3%**	**9 732**	**5,3%**	**90 569**	**49,2%**	**143 811**	**78,2%**	**48 943**	**55,5%**	**85,1%**
National Government	154 748	159 963	15 703	10,1%	14 835	9,6%	13 359	8,4%	89 223	55,8%	133 121	83,2%	43 897	53,8%	103,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**154 748**	**159 963**	**15 703**	**10,1%**	**14 835**	**9,6%**	**13 359**	**8,4%**	**89 223**	**55,8%**	**133 121**	**83,2%**	**43 897**	**53,8%**	**103,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 069	23 981	1 709	6,1%	11 262	40,1%	(3 627)	(15,1%)	1 346	5,6%	10 691	44,6%	5 045	121,9%	(73,3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**182 817**	**183 943**	**17 412**	**9,5%**	**26 097**	**14,3%**	**9 732**	**5,3%**	**90 569**	**49,2%**	**143 811**	**78,2%**	**48 943**	**55,5%**	**85,1%**
Municipal governance and administration	**14 400**	**11 277**	**1 709**	**11,9%**	**11 121**	**77,2%**	**(3 994)**	**(35,4%)**	**(4 891)**	**(43,4%)**	**3 945**	**35,0%**	**3 987**	**435,2%**	**(222,7%)**
Executive and Council	-	940	-	-	3	-	474	50,5%	-	-	477	50,8%	3 982	434,6%	(100,0%)
Finance and administration	14 400	10 337	1 709	11,9%	11 118	77,2%	(4 469)	(43,2%)	(4 891)	(47,3%)	3 468	33,5%	6	-	(81 874,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 069**	**17 199**	**703**	**13,9%**	**411**	**8,1%**	**9 110**	**53,0%**	**4 717**	**27,4%**	**14 941**	**86,9%**	**5 443**	**129,6%**	**(13,3%)**
Community and Social Services	5 049	1 037	-	-	-	-	2	,2%	23	2,2%	24	2,4%	27	141,7%	(17,5%)
Sport And Recreation	20	194	-	-	-	-	25	13,1%	24	12,3%	49	25,4%	-	26,7%	(100,0%)
Public Safety	-	2 068	703	-	411	-	-	-	534	25,8%	1 647	79,6%	5 416	559,4%	(90,1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	13 900	-	-	-	-	9 083	65,3%	4 137	29,8%	13 220	95,1%	-	-	(100,0%)
Economic and Environmental Services	**55 348**	**17 118**	**4 269**	**7,7%**	**2 862**	**5,2%**	**1 506**	**8,8%**	**4 387**	**25,6%**	**13 024**	**76,1%**	**11 948**	**68,3%**	**(63,3%)**
Planning and Development	55 348	17 118	4 269	7,7%	2 862	5,2%	1 506	8,8%	4 387	25,6%	13 024	76,1%	11 948	68,3%	(63,3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**108 000**	**138 348**	**10 731**	**9,9%**	**11 704**	**10,8%**	**3 111**	**2,2%**	**86 356**	**62,4%**	**111 901**	**80,9%**	**27 564**	**46,4%**	**213,3%**
Energy sources	12 000	12 229	-	-	68	,6%	77	,6%	27	,2%	173	1,4%	5 206	53,3%	(99,5%)
Water Management	1 000	83 234	1 356	135,6%	4 929	492,9%	2 174	2,6%	70 664	84,9%	79 122	95,1%	3 064	4,8%	2 205,9%
Waste Water Management	95 000	40 413	9 375	9,9%	6 706	7,1%	860	2,1%	13 487	33,4%	30 429	75,3%	19 294	107,2%	(30,1%)
Waste Management	-	2 472	-	-	-	-	-	-	2 177	88,1%	2 177	88,1%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21 Budget Main appropriation	2020/21 Budget Adjusted Budget	2020/21 First Quarter Actual Expenditure	2020/21 First Quarter 1st Q as % of Main appropriation	2020/21 Second Quarter Actual Expenditure	2020/21 Second Quarter 2nd Q as % of Main appropriation	2020/21 Third Quarter Actual Expenditure	2020/21 Third Quarter 3rd Q as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter 4th Q as % of adjusted budget	2020/21 Year to Date Actual Expenditure	2020/21 Year to Date Total Expenditure as % of adjusted budget	2019/20 Fourth Quarter Actual Expenditure	2019/20 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2019/20 to Q4 of 2020/21
Cash Flow from Operating Activities															
Receipts	**-**	**2 741 266**	**310 807**	**-**	**268 629**	**-**	**183 276**	**6,7%**	**143 756**	**5,2%**	**906 468**	**33,1%**	**-**	**-**	**(100,0%)**
Property rates	-	(297 873)	38 723	-	27 832	-	12 656	(4,2%)	31 185	(10,5%)	110 396	(37,1%)	-	-	(100,0%)
Service charges	-	(989 337)	103 873	-	227 354	-	143 271	(14,5%)	95 084	(9,6%)	569 583	(57,6%)	-	-	(100,0%)
Other revenue	-	4 028 476	168 211	-	13 443	-	27 349	,7%	17 487	,4%	226 489	5,6%	-	-	(100,0%)
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(701 845)**	**(208 423)**	**-**	**(145 709)**	**-**	**(107 066)**	**15,3%**	**(192 096)**	**27,4%**	**(653 294)**	**93,1%**	**-**	**-**	**(100,0%)**
Suppliers and employees	-	(701 845)	(208 423)	-	(145 709)	-	(107 066)	15,3%	(192 096)	27,4%	(653 294)	93,1%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**2 039 421**	**102 384**	**-**	**122 921**	**-**	**76 210**	**3,7%**	**(48 340)**	**(2,4%)**	**253 175**	**12,4%**	**-**	**-**	**(100,0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**95**	**-**	**317**	**-**	**-**	**-**	**222**	**-**	**633**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	95	-	317	-	-	-	222	-	633	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(183 943)**	**(17 412)**	**-**	**(26 097)**	**-**	**(8 929)**	**4,9%**	**(90 569)**	**49,2%**	**(143 008)**	**77,7%**	**-**	**-**	**(100,0%)**
Capital assets	-	(183 943)	(17 412)	-	(26 097)	-	(8 929)	4,9%	(90 569)	49,2%	(143 008)	77,7%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**-**	**(183 943)**	**(17 317)**	**-**	**(25 781)**	**-**	**(8 929)**	**4,9%**	**(90 348)**	**49,1%**	**(142 375)**	**77,4%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities															
Receipts	**5 413**	**(67 465)**	**(1 488)**	**(27,5%)**	**57**	**1,1%**	**168**	**(,2%)**	**(211)**	**,3%**	**(1 474)**	**2,2%**	**(81)**	**-**	**160,2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	20	-	-	-	-	-	-	-	20	-	-	-	-
Increase (decrease) in consumer deposits	5 413	(67 465)	(1 508)	(27,9%)	57	1,1%	168	(,2%)	(211)	,3%	(1 495)	2,2%	(81)	-	160,2%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**5 413**	**(67 465)**	**(1 488)**	**(27,5%)**	**57**	**1,1%**	**168**	**(,2%)**	**(211)**	**,3%**	**(1 474)**	**2,2%**	**(81)**	**-**	**160,2%**
Net Increase/(Decrease) in cash held	**5 413**	**1 788 013**	**83 578**	**1 544,1%**	**97 197**	**1 795,7%**	**67 449**	**3,8%**	**(138 898)**	**(7,8%)**	**109 325**	**6,1%**	**(81)**	**-**	**171 191,3%**
Cash/cash equivalents at the year begin:	21 988	602 263	166 932	759,2%	95 603	434,8%	90 684	15,1%	1 294	,2%	166 932	27,7%	24 657	1 209,8%	(94,8%)
Cash/cash equivalents at the year end:	**27 401**	**2 390 276**	**182 310**	**665,3%**	**90 684**	**331,0%**	**8 525**	**,4%**	**(137 604)**	**(5,8%)**	**(137 604)**	**(5,8%)**	**24 576**	**1 212,3%**	**(659,9%)**

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	5 950	3,9%	3 735	2,5%	3 706	2,5%	137 568	91,1%	150 958	19,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	13 833	13,5%	4 500	4,4%	3 059	3,0%	81 165	79,1%	102 557	13,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 240	8,9%	4 883	4,7%	3 338	3,2%	86 932	83,3%	104 393	13,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 837	4,3%	2 447	2,7%	2 112	2,4%	80 992	90,6%	89 388	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 327	3,9%	2 299	2,7%	1 860	2,2%	77 779	91,2%	85 265	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 706	1,8%	3 646	1,8%	3 567	1,7%	193 503	94,7%	204 421	25,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	891	1,7%	660	1,3%	368	,7%	50 458	96,3%	52 376	6,6%	-	-	-	-
Total By Income Source	**40 784**	**5,2%**	**22 169**	**2,8%**	**18 009**	**2,3%**	**708 396**	**89,7%**	**789 358**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 641	20,3%	1 031	5,8%	954	5,3%	12 274	68,6%	17 900	2,3%	-	-	-	-
Commercial	15 545	10,8%	6 317	4,4%	5 048	3,5%	116 974	81,3%	143 884	18,2%	-	-	-	-
Households	21 598	3,4%	14 821	2,4%	12 007	1,9%	579 148	92,3%	627 574	79,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**40 784**	**5,2%**	**22 169**	**2,8%**	**18 009**	**2,3%**	**708 396**	**89,7%**	**789 358**	**100,0%**	**-**	**-**	**-**	**-**

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	39 296	18,0%	35 296	16,1%	-	-	144 000	65,9%	218 592	23,0%
Bulk Water	-	-	359	,1%	-	-	595 571	99,9%	595 930	62,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 100	60,5%	6 049	18,2%	3 455	10,4%	3 613	10,9%	33 218	3,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 557	1,5%	-	-	-	-	102 833	98,5%	104 390	11,0%
Total	**60 953**	**6,4%**	**41 704**	**4,4%**	**3 455**	**,4%**	**846 017**	**88,9%**	**952 129**	**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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**659 449**	**663 133**	**187 658**	**28,5%**	**212 839**	**32,3%**	**150 357**	**22,7%**	**86 018**	**13,0%**	**636 872**	**96,0%**	**76 154**	**97,0%**	**13,0%**
Property rates	69 801	92 760	18 740	26,8%	18 791	26,9%	16 212	17,5%	17 494	18,9%	71 237	76,8%	17 418	145,9%	,4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	169 270	166 856	31 375	18,5%	36 772	21,7%	37 827	22,7%	39 581	23,7%	145 556	87,2%	38 156	98,0%	3,7%
Service charges - water revenue	30 141	28 567	5 334	17,7%	6 526	21,7%	6 355	22,2%	6 028	21,1%	24 243	84,9%	6 893	95,2%	(12,5%)
Service charges - sanitation revenue	21 282	12 784	2 747	12,9%	2 744	12,9%	2 745	21,5%	2 708	21,2%	10 943	85,6%	2 703	59,4%	,2%
Service charges - refuse revenue	15 649	14 877	3 179	20,3%	3 198	20,4%	3 215	21,6%	3 215	21,6%	12 806	86,1%	2 897	99,8%	11,0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 239	750	43	1,3%	51	1,6%	428	57,0%	222	29,5%	743	99,1%	68	8,6%	224,7%
Interest earned - external investments	832	234	6 467	777,0%	6 603	793,3%	6 853	2 933,2%	6 852	2 933,1%	26 775	11 460,8%	6 488	1 580,8%	5,6%
Interest earned - outstanding debtors	34 952	30 471	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 345	1 553	289	12,3%	396	16,9%	500	32,2%	574	37,0%	1 759	113,3%	179	130,6%	220,1%
Licences and permits	139	160	45	32,2%	15	11,0%	101	63,0%	27	16,8%	188	117,5%	194	545,9%	(86,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	265 326	309 078	118 886	44,8%	136 839	51,6%	75 754	24,5%	8 902	2,9%	340 381	110,1%	283	98,5%	3 044,1%
Other revenue	46 472	4 823	554	1,2%	903	1,9%	370	7,7%	415	8,6%	2 241	46,5%	874	15,4%	(52,6%)
Gains	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**762 980**	**720 020**	**116 593**	**15,3%**	**133 338**	**17,5%**	**117 565**	**16,3%**	**192 689**	**26,8%**	**560 184**	**77,8%**	**159 588**	**85,6%**	**20,7%**
Employee related costs	199 074	216 602	51 900	26,1%	52 953	26,6%	52 072	24,0%	52 355	24,2%	209 281	96,6%	47 247	101,4%	10,8%
Remuneration of councillors	18 755	20 444	4 015	21,4%	3 945	21,0%	4 022	19,7%	4 171	20,4%	16 154	79,0%	4 311	92,1%	(3,2%)
Debt impairment	84 000	84 000	-	-	-	-	-	-	3 270	3,9%	3 270	3,9%	-	-	(100,0%)
Depreciation and asset impairment	141 143	141 143	(1 675)	(1,2%)	(171)	(,1%)	(1 283)	(,9%)	(2 928)	(2,1%)	(6 056)	(4,3%)	(2 479)	(3,7%)	18,1%
Finance charges	9 405	14 552	1 202	12,8%	2 933	31,2%	2 163	14,9%	4 263	29,3%	10 561	72,6%	3 339	98,3%	27,6%
Bulk purchases	165 000	100 000	39 176	23,7%	27 685	16,8%	18 276	18,3%	43 603	43,6%	128 740	128,7%	53 329	97,7%	(18,2%)
Other Materials	17 511	23 220	2 456	14,0%	6 980	39,9%	8 173	35,2%	23 123	99,6%	40 732	175,4%	13 299	210,0%	73,9%
Contracted services	74 699	68 931	10 637	14,2%	23 066	30,9%	22 127	32,1%	42 544	61,7%	98 373	142,7%	24 311	158,7%	75,0%
Transfers and subsidies	11 835	2 455	921	7,8%	1 765	14,9%	1 742	70,9%	1 784	72,7%	6 212	253,0%	2 176	51,9%	(18,0%)
Other expenditure	41 558	48 672	7 960	19,2%	14 181	34,1%	10 272	21,1%	20 504	42,1%	52 917	108,7%	14 055	106,8%	45,9%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(103 531)**	**(56 887)**	**71 066**		**79 501**		**32 792**		**(106 671)**		**76 688**		**(83 434)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	155 357	129 917	34 301	22,1%	14 778	9,5%	22 966	17,7%	-	-	72 045	55,5%	-	57,5%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 826**	**73 030**	**105 367**		**94 279**		**55 758**		**(106 671)**		**148 733**		**(83 434)**		
Taxation				-		-		-		-		-		-	-
Surplus/(Deficit) after taxation	**51 826**	**73 030**	**105 367**		**94 279**		**55 758**		**(106 671)**		**148 733**		**(83 434)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 826**	**73 030**	**105 367**		**94 279**		**55 758**		**(106 671)**		**148 733**		**(83 434)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 826**	**73 030**	**105 367**		**94 279**		**55 758**		**(106 671)**		**148 733**		**(83 434)**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**158 857**	**164 417**	**36 667**	**23,1%**	**58 002**	**36,5%**	**25 256**	**15,4%**	**15 388**	**9,4%**	**135 313**	**82,3%**	**25 260**	**83,1%**	**(39,1%)**
National Government	155 357	129 917	35 302	22,7%	56 094	36,1%	23 349	18,0%	10 750	8,3%	125 495	96,6%	18 433	81,2%	(41,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**155 357**	**129 917**	**35 302**	**22,7%**	**56 094**	**36,1%**	**23 349**	**18,0%**	**10 750**	**8,3%**	**125 495**	**96,6%**	**18 433**	**81,2%**	**(41,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	34 500	1 365	39,0%	1 908	54,5%	1 908	5,5%	4 638	13,4%	9 818	28,5%	6 827	91,7%	(32,1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**158 857**	**164 417**	**36 667**	**23,1%**	**58 002**	**36,5%**	**25 256**	**15,4%**	**14 845**	**9,0%**	**134 770**	**82,0%**	**24 887**	**83,1%**	**(40,3%)**
Municipal governance and administration	**2 000**	**4 850**	**1 365**	**68,3%**	**898**	**44,9%**	**1 070**	**22,1%**	**286**	**5,9%**	**3 619**	**74,6%**	**1 380**	**124,1%**	**(79,3%)**
Executive and Council	-	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 000	3 650	1 365	68,3%	898	44,9%	1 070	29,3%	286	7,8%	3 619	99,2%	1 380	124,1%	(79,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 300**	**890**	**-**	**-**	**-**	**-**	**693**	**77,8%**	**-**	**-**	**693**	**77,8%**	**562**	**50,2%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 300	890	-	-	-	-	693	77,8%	-	-	693	77,8%	562	50,2%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 942**	**30 533**	**2 880**	**19,3%**	**6 583**	**44,1%**	**17 299**	**56,7%**	**1 389**	**4,5%**	**28 151**	**92,2%**	**9 790**	**85,9%**	**(85,8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 942	30 533	2 880	19,3%	6 583	44,1%	17 299	56,7%	1 389	4,5%	28 151	92,2%	9 790	85,9%	(85,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**139 614**	**128 144**	**32 421**	**23,2%**	**50 521**	**36,2%**	**6 195**	**4,8%**	**13 170**	**10,3%**	**102 307**	**79,8%**	**13 155**	**84,7%**	**,1%**
Energy sources	16 940	11 500	5 744	33,9%	4 073	24,0%	2 170	18,9%	-	-	11 987	104,2%	975	79,5%	(100,0%)
Water Management	85 860	87 254	7 025	8,2%	29 360	34,2%	25 801	29,6%	7 507	8,6%	69 694	79,9%	5 074	77,1%	48,0%
Waste Water Management	36 814	25 740	19 652	53,4%	17 088	46,4%	(22 021)	(85,6%)	5 663	22,0%	20 381	79,2%	7 106	98,7%	(20,3%)
Waste Management	-	3 650	-	-	-	-	245	6,7%	-	-	245	6,7%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**696 567**	**703 768**	**114 646**	**16,5%**	**111 390**	**16,0%**	**159 553**	**22,7%**	**68 933**	**9,8%**	**454 522**	**64,6%**	**62 012**	**51,3%**	**11,2%**
Property rates	52 351	84 792	13 480	25,7%	14 907	28,5%	14 836	17,5%	11 228	13,2%	54 452	64,2%	16 577	101,4%	(32,3%)
Service charges	**182 174**	**171 951**	**17 636**	**9,7%**	**21 772**	**12,0%**	**42 320**	**24,6%**	**27 721**	**16,1%**	**109 448**	**63,7%**	**26 074**	**89,0%**	**6,3%**
Other revenue	31 502	7 797	769	2,4%	955	3,0%	1 463	18,8%	784	10,1%	3 971	50,9%	1 178	8,3%	(33,5%)
Transfers and Subsidies - Operational	275 184	309 078	24 314	8,8%	39 760	14,4%	34 522	11,2%	29 199	9,4%	127 795	41,3%	18 181	25,3%	60,6%
Transfers and Subsidies - Capital	155 357	129 917	58 446	37,6%	33 995	21,9%	66 411	51,1%	-	-	158 852	122,3%	-	91,5%	-
Interest	-	234	1	-	1	-	1	,4%	1	,5%	4	1,7%	2	,4%	(35,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(539 649)**	**(523 101)**	**(21 723)**	**4,0%**	**(12 460)**	**2,3%**	**(12 270)**	**2,3%**	**31 396**	**(6,0%)**	**(15 058)**	**2,9%**	**102 117**	**-**	**(69,3%)**
Suppliers and employees	(539 649)	(506 422)	(21 723)	4,0%	(12 460)	2,3%	(12 270)	2,4%	31 396	(6,2%)	(15 058)	3,0%	102 117	-	(69,3%)
Finance charges	-	(14 474)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2 205)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**156 918**	**180 667**	**92 923**	**59,2%**	**98 929**	**63,0%**	**147 283**	**81,5%**	**100 329**	**55,5%**	**439 464**	**243,2%**	**164 129**	**116,4%**	**(38,9%)**
Cash Flow from Investing Activities															
Receipts	**17**	**853**	**1 744**	**10 456,4%**	**197**	**1 184,3%**	**1 287**	**150,8%**	**2 941**	**344,6%**	**6 168**	**722,8%**	**2 479**	**-**	**18,6%**
Proceeds on disposal of PPE	-	870	1 744	-	197	-	1 287	147,9%	2 941	338,0%	6 168	709,0%	2 479	-	18,6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	16	(16)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(143 171)**	**(152 475)**	**(69 323)**	**48,4%**	**(57 026)**	**39,8%**	**(30 122)**	**19,8%**	**(25 708)**	**16,9%**	**(182 179)**	**119,5%**	**(9 711)**	**94,5%**	**164,7%**
Capital assets	(143 171)	(152 475)	(69 323)	48,4%	(57 026)	39,8%	(30 122)	19,8%	(25 708)	16,9%	(182 179)	119,5%	(9 711)	94,5%	164,7%
Net Cash from/(used) Investing Activities	**(143 154)**	**(151 622)**	**(67 580)**	**47,2%**	**(56 829)**	**39,7%**	**(28 836)**	**19,0%**	**(22 767)**	**15,0%**	**(176 011)**	**116,1%**	**(7 232)**	**92,3%**	**214,8%**
Cash Flow from Financing Activities															
Receipts	**27**	**73**	**(7)**	**(25,8%)**	**1**	**3,9%**	**1**	**1,3%**	**4**	**4,8%**	**(1)**	**(1,9%)**	**(34)**	**-**	**(110,3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	27	73	(7)	(25,8%)	1	3,9%	1	1,3%	4	4,8%	(1)	(1,9%)	(34)	-	(110,3%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**27**	**73**	**(7)**	**(25,8%)**	**1**	**3,9%**	**1**	**1,3%**	**4**	**4,8%**	**(1)**	**(1,9%)**	**(34)**	**-**	**(110,3%)**
Net Increase/(Decrease) in cash held	**13 791**	**29 119**	**25 336**	**183,7%**	**42 102**	**305,3%**	**118 448**	**406,8%**	**77 565**	**266,4%**	**263 451**	**904,8%**	**156 863**	**123,1%**	**(50,6%)**
Cash/cash equivalents at the year begin:	6 025	4 548	(51 285)	(851,3%)	(25 712)	(426,8%)	16 389	360,4%	134 154	2 949,6%	(51 285)	(1 127,6%)	431 064	-	(68,9%)
Cash/cash equivalents at the year end:	**19 815**	**33 667**	**(25 712)**	**(129,8%)**	**16 389**	**82,7%**	**134 838**	**400,5%**	**211 719**	**628,9%**	**211 719**	**628,9%**	**587 927**	**112,0%**	**(64,0%)**

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 318	2,3%	1 780	1,8%	1 820	1,8%	94 455	94,1%	100 374	17,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 426	5,9%	4 025	2,8%	3 705	2,6%	127 715	88,8%	143 871	24,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 132	5,1%	3 464	3,4%	3 120	3,1%	89 087	88,4%	100 802	17,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 037	2,5%	725	1,7%	711	1,7%	39 090	94,0%	41 563	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 179	1,7%	1 040	1,5%	1 004	1,4%	67 873	95,5%	71 097	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 398	2,0%	2 368	2,0%	2 324	2,0%	111 721	94,0%	118 812	20,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	244	4,5%	75	1,4%	24	,4%	5 082	93,7%	5 425	,9%	-	-	-	-
Total By Income Source	**20 736**	**3,6%**	**13 477**	**2,3%**	**12 708**	**2,2%**	**535 028**	**91,9%**	**581 949**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 815	5,4%	2 277	3,2%	2 216	3,2%	61 851	88,2%	70 159	12,1%	-	-	-	-
Commercial	6 117	8,9%	2 549	3,7%	2 054	3,0%	57 630	84,3%	68 349	11,7%	-	-	-	-
Households	10 804	2,4%	8 652	2,0%	8 438	1,9%	415 548	93,7%	443 441	76,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 736**	**3,6%**	**13 477**	**2,3%**	**12 708**	**2,2%**	**535 028**	**91,9%**	**581 949**	**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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	101 025	22,4%	16 664	3,7%	359	,1%	333 154	73,8%	451 202	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**101 025**	**22,4%**	**16 664**	**3,7%**	**359**	**,1%**	**333 184**	**73,8%**	**451 232**	**100,0%**

Contact Details

Municipal Manager	Mr Maqhawe 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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**374 024**	**395 290**	**72 545**	**19,4%**	**117 855**	**31,5%**	**89 970**	**22,8%**	**61 131**	**15,5%**	**341 502**	**86,4%**	**32 158**	**55,4%**	**90,1%**
Property rates	65 618	65 618	31 148	47,5%	14 869	22,7%	11 218	17,1%	12 697	19,4%	69 932	106,6%	7 583	80,6%	67,4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	67 574	67 574	12 170	18,0%	15 411	22,8%	13 625	20,2%	15 523	23,0%	56 729	84,0%	2 332	84,7%	565,8%
Service charges - water revenue	26 393	26 393	9 239	35,0%	12 632	47,9%	9 541	36,1%	8 219	31,1%	39 631	150,2%	11 871	84,6%	(30,8%)
Service charges - sanitation revenue	14 734	14 734	4 419	30,0%	5 874	39,9%	4 408	29,9%	4 410	29,9%	19 111	129,7%	2 820	96,1%	56,4%
Service charges - refuse revenue	7 770	7 770	2 635	33,9%	3 498	45,0%	2 624	33,8%	2 636	33,9%	11 393	146,6%	1 675	97,4%	57,4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 227	1 227	420	34,2%	417	34,0%	302	24,6%	323	26,3%	1 462	119,1%	326	151,5%	(1,0%)
Interest earned - external investments	4 988	4 988	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	30 131	30 131	8 545	28,4%	11 839	39,3%	9 236	30,7%	9 623	31,9%	39 243	130,2%	7 141	127,0%	34,8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	62	62	41	66,1%	73	116,5%	64	102,1%	21	34,2%	199	318,9%	2	355,6%	847,6%
Licences and permits	1 101	1 101	9 748	885,0%	8 575	778,5%	6 622	601,2%	4 926	447,2%	29 871	2 711,9%	(1 441)	-	(441,7%)
Agency services	16 987	16 987	(5 690)	(33,5%)	(11 902)	(70,1%)	(1 964)	(11,6%)	2 605	15,3%	(16 950)	(99,8%)	-	-	(100,0%)
Transfers and subsidies	133 432	154 698	-	-	56 609	42,4%	34 110	22,0%	-	-	90 719	58,6%	(167)	(,7%)	(100,0%)
Other revenue	2 332	2 332	(130)	(5,6%)	(39)	(1,7%)	184	7,9%	148	6,3%	163	7,0%	17	24,4%	773,5%
Gains	1 673	1 673	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**424 346**	**427 446**	**35 962**	**8,5%**	**35 218**	**8,3%**	**30 777**	**7,2%**	**172 897**	**40,4%**	**274 854**	**64,3%**	**19 831**	**26,5%**	**771,9%**
Employee related costs	96 753	96 753	581	,6%	-	-	-	-	96 387	99,6%	96 968	100,2%	2 308	3,6%	4 076,7%
Remuneration of councillors	10 049	10 049	1 449	14,4%	-	-	-	-	7 333	73,0%	8 781	87,4%	2 976	61,7%	146,4%
Debt impairment	77 856	77 856	(635)	(,8%)	(3 325)	(4,3%)	(4 535)	(5,8%)	(4 368)	(5,6%)	(12 863)	(16,5%)	(3 389)	(21,2%)	28,9%
Depreciation and asset impairment	45 716	45 716	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	74 151	74 151	19 351	26,1%	14 986	20,2%	14 944	20,2%	24 294	32,8%	73 574	99,2%	8 454	84,4%	187,4%
Other Materials	33 249	33 249	2 708	8,1%	8 402	25,3%	3 466	10,4%	10 953	32,9%	25 528	76,8%	(934)	38,9%	(1 273,0%)
Contracted services	30 999	48 574	4 671	15,1%	7 948	25,6%	6 452	13,3%	18 856	38,8%	37 926	78,1%	4 427	56,0%	325,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	1 691	8,9%	(100,0%)
Other expenditure	55 573	41 098	7 838	14,1%	7 207	13,0%	10 450	25,4%	19 443	47,3%	44 939	109,3%	4 298	95,1%	352,4%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(50 322)**	**(32 156)**	**36 583**		**82 637**		**59 193**		**(111 766)**		**66 648**		**12 327**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	54 956	54 956	-	-	-	-	-	-	-	-	-	-	-	37,4%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 633**	**22 799**	**36 583**		**82 637**		**59 193**		**(111 766)**		**66 648**		**12 327**		
Taxation				-		-		-		-		-		-	-
Surplus/(Deficit) after taxation	**4 633**	**22 799**	**36 583**		**82 637**		**59 193**		**(111 766)**		**66 648**		**12 327**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 633**	**22 799**	**36 583**		**82 637**		**59 193**		**(111 766)**		**66 648**		**12 327**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 633**	**22 799**	**36 583**		**82 637**		**59 193**		**(111 766)**		**66 648**		**12 327**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**54 956**	**68 856**	**5 631**	**10,2%**	**9 280**	**16,9%**	**5 456**	**7,9%**	**14 535**	**21,1%**	**34 902**	**50,7%**	**3 281**	**51,3%**	**343,1%**
National Government	54 956	54 956	5 631	10,2%	9 234	16,8%	5 317	9,7%	7 194	13,1%	27 376	49,8%	3 281	51,3%	119,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**54 956**	**54 956**	**5 631**	**10,2%**	**9 234**	**16,8%**	**5 317**	**9,7%**	**7 194**	**13,1%**	**27 376**	**49,8%**	**3 281**	**51,3%**	**119,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	13 900	-	-	46	-	139	1,0%	7 341	52,8%	7 526	54,1%	-	-	(100,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**62 956**	**68 856**	**5 631**	**8,9%**	**9 280**	**14,7%**	**5 456**	**7,9%**	**14 535**	**21,1%**	**34 902**	**50,7%**	**3 281**	**46,3%**	**343,1%**
Municipal governance and administration	**-**	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**581**	**96,9%**	**581**	**96,9%**	**-**	**16,3%**	**(100,0%)**
Executive and Council	-	600	-	-	-	-	-	-	581	96,9%	581	96,9%	-	-	(100,0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	45,6%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 500**	**6 500**	**-**	**-**	**60**	**1,1%**	**-**	**-**	**3 831**	**58,9%**	**3 891**	**59,9%**	**260**	**27,2%**	**1 373,4%**
Community and Social Services	-	1 000	-	-	-	-	-	-	3 263	326,3%	3 263	326,3%	260	33,2%	1 155,0%
Sport And Recreation	1 000	1 000	-	-	60	6,0%	-	-	568	56,8%	628	62,8%	-	-	(100,0%)
Public Safety	4 500	4 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 500**	**8 000**	**19**	**,2%**	**617**	**6,5%**	**501**	**6,3%**	**2 754**	**34,4%**	**3 890**	**48,6%**	**374**	**49,5%**	**636,4%**
Planning and Development	9 500	8 000	19	,2%	617	6,5%	501	6,3%	2 754	34,4%	3 890	48,6%	374	49,5%	636,4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**47 956**	**53 756**	**5 612**	**11,7%**	**8 603**	**17,9%**	**4 955**	**9,2%**	**7 369**	**13,7%**	**26 539**	**49,4%**	**2 647**	**48,1%**	**178,4%**
Energy sources	-	2 800	-	-	27	-	26	,9%	979	35,0%	1 032	36,9%	-	67,5%	(100,0%)
Water Management	34 000	38 500	5 612	16,5%	2 766	8,1%	3 312	8,6%	3 573	9,3%	15 263	39,6%	2 246	46,1%	59,1%
Waste Water Management	13 956	12 456	-	-	5 810	41,6%	1 618	13,0%	2 817	22,6%	10 245	82,2%	401	40,6%	603,1%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21 Budget Main appropriation	2020/21 Budget Adjusted Budget	2020/21 First Quarter Actual Expenditure	2020/21 First Quarter 1st Q as % of Main appropriation	2020/21 Second Quarter Actual Expenditure	2020/21 Second Quarter 2nd Q as % of Main appropriation	2020/21 Third Quarter Actual Expenditure	2020/21 Third Quarter 3rd Q as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter 4th Q as % of adjusted budget	2020/21 Year to Date Actual Expenditure	2020/21 Year to Date Total Expenditure as % of adjusted budget	2019/20 Fourth Quarter Actual Expenditure	2019/20 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2019/20 to Q4 of 2020/21
Cash Flow from Operating Activities															
Receipts	**290 677**	**290 677**	**52 045**	**17,9%**	**97 182**	**33,4%**	**95 829**	**33,0%**	**34 512**	**11,9%**	**279 568**	**96,2%**	**19 127**	**46,6%**	**80,4%**
Property rates	68 389	68 389	11 643	17,0%	5 069	7,4%	4 743	6,9%	5 136	7,5%	26 592	38,9%	2 137	24,6%	140,4%
Service charges	**131 879**	**131 879**	**22 134**	**16,8%**	**23 501**	**17,8%**	**19 501**	**14,8%**	**22 746**	**17,2%**	**87 883**	**66,6%**	**13 576**	**60,1%**	**67,5%**
Other revenue	3 229	3 229	11 542	357,4%	9 537	295,4%	6 924	214,4%	5 182	160,5%	33 185	1 027,7%	621	1 384,3%	734,6%
Transfers and Subsidies - Operational	25 627	25 627	1 725	6,7%	59 073	230,5%	39 660	154,8%	1 448	5,7%	101 906	397,7%	2 793	125,6%	(48,2%)
Transfers and Subsidies - Capital	56 564	56 564	5 000	8,8%	1	-	25 001	44,2%	1	-	30 002	53,0%	-	-	(100,0%)
Interest	4 988	4 988	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 660)**	**(3 660)**	**(12 914)**	**352,9%**	**74**	**(2,0%)**	**(10 893)**	**297,6%**	**(30 284)**	**827,5%**	**(54 016)**	**1 476,0%**	**17 034**	**-**	**(277,8%)**
Suppliers and employees	(3 660)	(3 660)	(12 914)	352,9%	74	(2,0%)	(10 893)	297,6%	(30 284)	827,5%	(54 016)	1 476,0%	17 034	-	(277,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**287 017**	**287 017**	**39 131**	**13,6%**	**97 256**	**33,9%**	**84 937**	**29,6%**	**4 228**	**1,5%**	**225 551**	**78,6%**	**36 161**	**89,5%**	**(88,3%)**
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	**(54 956)**	**(68 856)**	**(6 491)**	**11,8%**	**(10 662)**	**19,4%**	**(6 238)**	**9,1%**	**(16 482)**	**23,9%**	**(39 874)**	**57,9%**	**(907)**	**56,3%**	**1 717,9%**
Capital assets	(54 956)	(68 856)	(6 491)	11,8%	(10 662)	19,4%	(6 238)	9,1%	(16 482)	23,9%	(39 874)	57,9%	(907)	56,3%	1 717,9%
Net Cash from/(used) Investing Activities	**(54 989)**	**(68 856)**	**(6 491)**	**11,8%**	**(10 662)**	**19,4%**	**(6 238)**	**9,1%**	**(16 482)**	**23,9%**	**(39 874)**	**57,9%**	**(907)**	**56,3%**	**1 717,9%**
Cash Flow from Financing Activities															
Receipts	**(362)**	**-**	**-**	**-**	**3**	**(,9%)**	**(0)**	**-**	**(2)**	**-**	**1**	**-**	**(2)**	**-**	**(13,8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(362)	-	-	-	3	(,9%)	(0)	-	(2)	-	1	-	(2)	-	(13,8%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(362)**	**-**	**-**	**-**	**3**	**(,9%)**	**(0)**	**-**	**(2)**	**-**	**1**	**-**	**(2)**	**-**	**(13,8%)**
Net Increase/(Decrease) in cash held	**231 665**	**218 162**	**32 640**	**14,1%**	**86 597**	**37,4%**	**78 698**	**36,1%**	**(12 257)**	**(5,6%)**	**185 678**	**85,1%**	**35 252**	**100,9%**	**(134,8%)**
Cash/cash equivalents at the year begin:	19 178	19 178	141 889	739,9%	174 529	910,1%	261 126	1 361,6%	339 831	1 772,0%	141 889	739,9%	551 844	-	(38,4%)
Cash/cash equivalents at the year end:	**250 843**	**237 339**	**174 529**	**69,6%**	**261 126**	**104,1%**	**339 831**	**143,2%**	**327 574**	**138,0%**	**327 574**	**138,0%**	**587 096**	**285,5%**	**(44,2%)**

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	3 085	1,9%	2 853	1,8%	2 474	1,5%	154 438	94,8%	162 850	19,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 306	4,6%	1 349	2,7%	1 178	2,3%	45 456	90,4%	50 289	6,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 997	2,5%	3 494	2,2%	2 587	1,6%	148 645	93,6%	158 724	19,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 596	1,8%	1 392	1,6%	1 342	1,5%	82 646	95,0%	86 977	10,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	958	2,0%	807	1,6%	772	1,6%	46 474	94,8%	49 011	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 579	1,8%	4 877	1,9%	4 803	1,9%	241 141	94,4%	255 400	31,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	204	,4%	178	,3%	171	,3%	53 380	99,0%	53 932	6,6%	-	-	-	-
Total By Income Source	**16 726**	**2,0%**	**14 950**	**1,8%**	**13 328**	**1,6%**	**772 180**	**94,5%**	**817 184**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 991	2,6%	1 177	1,5%	1 144	1,5%	72 649	94,4%	76 961	9,4%	-	-	-	-
Commercial	1 696	2,3%	1 505	2,0%	1 412	1,9%	69 269	93,8%	73 882	9,0%	-	-	-	-
Households	13 039	2,0%	12 268	1,8%	10 773	1,6%	630 262	94,6%	666 341	81,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16 726**	**2,0%**	**14 950**	**1,8%**	**13 328**	**1,6%**	**772 180**	**94,5%**	**817 184**	**100,0%**	**-**	**-**	**-**	**-**

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	307	35,8%	-	-	-	-	550	64,2%	857	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**307**	**35,8%**	**-**	**-**	**-**	**-**	**550**	**64,2%**	**857**	**100,0%**

Contact Details

Municipal Manager	Mr LB Tshabalala	017 734 6101
Financial Manager	Mr NT Mokako	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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**1 080 833**	**1 046 640**	**164 363**	**15,2%**	**233 513**	**21,6%**	**265 025**	**25,3%**	**172 883**	**16,5%**	**835 784**	**79,9%**	**96 022**	**69,9%**	**80,0%**
Property rates	139 336	187 768	31 268	22,4%	44 746	32,1%	43 695	23,3%	36 715	19,6%	156 424	83,3%	16 414	107,1%	123,7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	457 526	403 534	82 612	18,1%	83 684	18,3%	78 578	19,5%	84 263	20,9%	329 137	81,6%	48 295	64,2%	74,5%
Service charges - water revenue	99 517	98 660	21 776	21,9%	21 143	21,2%	22 124	22,4%	19 733	20,0%	84 777	85,9%	13 269	81,8%	48,7%
Service charges - sanitation revenue	78 435	74 700	9 839	12,5%	9 652	12,3%	10 992	14,7%	10 400	13,9%	40 882	54,7%	5 699	62,0%	82,5%
Service charges - refuse revenue	78 723	68 286	6 655	8,5%	6 594	8,4%	6 606	9,7%	6 610	9,7%	26 465	38,8%	3 893	53,5%	69,8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 289	1 549	396	9,2%	419	9,8%	415	26,8%	435	28,1%	1 666	107,5%	266	25,9%	63,3%
Interest earned - external investments	639	528	-	-	64	10,0%	108	20,5%	97	18,4%	269	51,0%	-	-	(100,0%)
Interest earned - outstanding debtors	59 474	56 262	11 659	19,6%	9 494	16,0%	11 613	20,6%	14 165	25,2%	46 930	83,4%	8 032	135,1%	76,4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	522	13	,9%	-	-	94	18,0%	121	23,1%	228	43,6%	13	32,2%	831,5%
Licences and permits	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	154 738	152 577	0	-	57 460	37,1%	90 514	59,3%	0	-	147 974	97,0%	-	67,5%	(100,0%)
Other revenue	5 657	1 253	144	2,6%	257	4,6%	286	22,9%	345	27,5%	1 033	82,5%	141	3,5%	144,8%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 058 704**	**1 076 496**	**231 658**	**21,9%**	**201 719**	**19,1%**	**123 598**	**11,5%**	**147 436**	**13,7%**	**704 412**	**65,4%**	**19 363**	**58,2%**	**661,5%**
Employee related costs	247 752	228 893	55 090	22,2%	55 632	22,5%	2 354	1,0%	475	,2%	113 552	49,6%	200	49,5%	136,9%
Remuneration of councillors	14 399	13 091	3 913	27,2%	3 637	25,3%	2 737	20,9%	283	2,2%	10 571	80,7%	230	100,7%	23,2%
Debt impairment	59 492	43 812	91	,2%	105	,2%	41	,1%	60	,1%	298	,7%	123	3,4%	(51,5%)
Depreciation and asset impairment	80 000	85 063	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	96 229	69 552	3 243	3,4%	8 720	9,1%	11 020	15,8%	12 091	17,4%	35 075	50,4%	4 645	91,5%	160,3%
Bulk purchases	290 785	358 311	91 524	31,5%	96 606	33,2%	68 139	19,0%	107 957	30,1%	364 226	101,7%	781	86,4%	13 718,1%
Other Materials	107 449	117 158	61 010	56,8%	11 124	10,4%	13 126	11,2%	4 082	3,5%	89 341	76,3%	3 670	13,6%	11,2%
Contracted services	93 577	97 502	9 802	10,5%	17 093	18,3%	15 449	15,8%	9 853	10,1%	52 196	53,5%	6 152	84,9%	60,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	69 020	63 113	6 984	10,1%	8 801	12,8%	10 733	17,0%	12 636	20,0%	39 153	62,0%	3 560	53,3%	255,0%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 129**	**(29 856)**	**(67 295)**		**31 794**		**141 426**		**25 446**		**131 371**		**76 660**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	39 623	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	3 000	100	-	-	0	-	-	-	-	-	0	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**64 753**	**(19 756)**	**(67 295)**		**31 794**		**141 426**		**25 446**		**131 371**		**76 660**		
Taxation				-		-		-	-	-		-		-	-
Surplus/(Deficit) after taxation	**64 753**	**(19 756)**	**(67 295)**		**31 794**		**141 426**		**25 446**		**131 371**		**76 660**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**64 753**	**(19 756)**	**(67 295)**		**31 794**		**141 426**		**25 446**		**131 371**		**76 660**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**64 753**	**(19 756)**	**(67 295)**		**31 794**		**141 426**		**25 446**		**131 371**		**76 660**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**41 623**	**58 807**	**349**	**,8%**	**1 756**	**4,2%**	**10 337**	**17,6%**	**5 819**	**9,9%**	**18 261**	**31,1%**	**7 500**	**20,6%**	**(22,4%)**
National Government	39 623	36 807	349	,9%	1 756	4,4%	10 337	28,1%	4 724	12,8%	17 166	46,6%	-	4,5%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 623**	**36 807**	**349**	**,9%**	**1 756**	**4,4%**	**10 337**	**28,1%**	**4 724**	**12,8%**	**17 166**	**46,6%**	**-**	**4,5%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 000	22 000	-	-	-	-	-	-	1 095	5,0%	1 095	5,0%	7 500	66,7%	(85,4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**47 623**	**70 807**	**349**	**,7%**	**1 756**	**3,7%**	**20 839**	**29,4%**	**8 881**	**12,5%**	**31 825**	**44,9%**	**7 500**	**21,3%**	**18,4%**
Municipal governance and administration	**-**	**26 000**	**-**	**-**	**-**	**-**	**-**	**-**	**1 095**	**4,2%**	**1 095**	**4,2%**	**7 500**	**-**	**(85,4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	26 000	-	-	-	-	-	-	1 095	4,2%	1 095	4,2%	7 500	-	(85,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**144**	**-**	**-**	**-**	**144**	**-**	**-**	**44,3%**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	144	-	-	-	144	-	-	64,8%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**419**	**-**	**-**	**-**	**-**	**-**	**419**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	419	-	-	-	-	-	419	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**47 623**	**44 807**	**349**	**,7%**	**1 337**	**2,8%**	**20 694**	**46,2%**	**7 786**	**17,4%**	**30 166**	**67,3%**	**-**	**1,1%**	**(100,0%)**
Energy sources	12 385	10 000	-	-	-	-	8 086	80,9%	1 423	14,2%	9 509	95,1%	-	(7,5%)	(100,0%)
Water Management	19 438	19 628	349	1,8%	1 125	5,8%	7 388	37,6%	2 019	10,3%	10 881	55,4%	-	27,5%	(100,0%)
Waste Water Management	15 801	15 178	-	-	212	1,3%	5 220	34,4%	4 344	28,6%	9 777	64,4%	-	(8,0%)	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**1 119 698**	**1 056 598**	**138 979**	**12,4%**	**199 087**	**17,8%**	**248 588**	**23,5%**	**142 319**	**13,5%**	**728 973**	**69,0%**	**53 631**	**52,0%**	**165,4%**
Property rates	141 942	188 925	14 358	10,1%	20 326	14,3%	22 018	11,7%	29 041	15,4%	85 743	45,4%	10 202	59,6%	184,7%
Service charges	**721 011**	**648 652**	**114 066**	**15,8%**	**119 577**	**16,6%**	**114 959**	**17,7%**	**109 396**	**16,9%**	**457 999**	**70,6%**	**43 232**	**54,1%**	**153,0%**
Other revenue	62 384	56 450	208	,3%	388	,6%	504	,9%	(2 792)	(4,9%)	(1 692)	(3,0%)	197	3,8%	(1 516,5%)
Transfers and Subsidies - Operational	154 738	152 571	0	-	57 460	37,1%	93 133	61,0%	7	-	150 600	98,7%	0	72,8%	36 352,6%
Transfers and Subsidies - Capital	39 623	10 000	10 346	26,1%	1 336	3,4%	17 974	179,7%	6 667	66,7%	36 323	363,2%	-	2,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**174 961**	**-**	**74 998**	**-**	**42 758**	**-**	**43 391**	**-**	**336 109**	**-**	**19 220**	**-**	**125,8%**
Suppliers and employees	-	-	174 961	-	74 998	-	42 758	-	43 391	-	336 109	-	19 220	-	125,8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 119 698**	**1 056 598**	**313 940**	**28,0%**	**274 085**	**24,5%**	**291 346**	**27,6%**	**185 711**	**17,6%**	**1 065 082**	**100,8%**	**72 851**	**106,2%**	**154,9%**
Cash Flow from Investing Activities															
Receipts	**7 934**	**1 270**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	6 664	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 270	1 270	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(41 623)**	**(58 807)**	**(402)**	**1,0%**	**(5 975)**	**14,4%**	**(11 887)**	**20,2%**	**(6 692)**	**11,4%**	**(24 956)**	**42,4%**	**(4 313)**	**17,4%**	**55,2%**
Capital assets	(41 623)	(58 807)	(402)	1,0%	(5 975)	14,4%	(11 887)	20,2%	(6 692)	11,4%	(24 956)	42,4%	(4 313)	17,4%	55,2%
Net Cash from/(used) Investing Activities	**(33 689)**	**(57 536)**	**(402)**	**1,2%**	**(5 975)**	**17,7%**	**(11 887)**	**20,7%**	**(6 692)**	**11,6%**	**(24 956)**	**43,4%**	**(4 313)**	**17,4%**	**55,2%**
Cash Flow from Financing Activities															
Receipts	**412**	**-**	**(0)**	**-**	**(18)**	**(4,4%)**	**(126)**	**-**	**128**	**-**	**(16)**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	412	-	(0)	-	(18)	(4,4%)	(126)	-	128	-	(16)	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**412**	**-**	**(0)**	**-**	**(18)**	**(4,4%)**	**(126)**	**-**	**128**	**-**	**(16)**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**1 086 421**	**999 061**	**313 539**	**28,9%**	**268 092**	**24,7%**	**279 333**	**28,0%**	**179 146**	**17,9%**	**1 040 110**	**104,1%**	**68 538**	**114,1%**	**161,4%**
Cash/cash equivalents at the year begin:	(592 492)	(592 492)	(868 490)	146,6%	(554 951)	93,7%	(286 859)	48,4%	(7 526)	1,3%	(868 490)	146,6%	346 065	-	(102,2%)
Cash/cash equivalents at the year end:	**493 928**	**406 569**	**(554 951)**	**(112,4%)**	**(286 859)**	**(58,1%)**	**(7 526)**	**(1,9%)**	**171 620**	**42,2%**	**171 620**	**42,2%**	**414 603**	**52,8%**	**(58,6%)**

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 162	2,9%	6 766	2,1%	6 138	1,9%	298 689	93,1%	320 755	22,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	29 378	16,1%	9 615	5,3%	7 218	4,0%	135 758	74,6%	181 970	13,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 355	4,3%	9 439	3,3%	8 861	3,1%	258 574	89,4%	289 230	20,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	4 227	2,8%	3 118	2,1%	2 876	1,9%	140 224	93,2%	150 444	10,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 488	2,3%	1 956	1,8%	1 841	1,7%	102 447	94,2%	108 732	7,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	9 082	100,0%	9 082	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	4 783	1,4%	4 715	1,4%	4 593	1,4%	316 355	95,7%	330 447	23,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	-	7 989	100,0%	7 989	,6%	-	-	-	-
Total By Income Source	**62 393**	**4,5%**	**35 609**	**2,5%**	**31 528**	**2,3%**	**1 269 119**	**90,7%**	**1 398 649**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 991	8,9%	6 420	5,2%	5 512	4,4%	101 075	81,5%	123 998	8,9%	-	-	-	-
Commercial	31 708	11,4%	13 276	4,8%	10 744	3,9%	221 562	79,9%	277 290	19,8%	-	-	-	-
Households	19 693	2,0%	15 913	1,6%	15 272	1,5%	946 482	94,9%	997 360	71,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**62 393**	**4,5%**	**35 609**	**2,5%**	**31 528**	**2,3%**	**1 269 119**	**90,7%**	**1 398 649**	**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	109 481	6,4%	33 179	1,9%	44 631	2,6%	1 536 148	89,1%	1 723 439	100,4%
Auditor-General	246	100,0%	-	-	-	-	-	-	246	-
Other	-	-	-	-	-	-	(7 639)	100,0%	(7 639)	(,4%)
Total	**109 727**	**6,4%**	**33 179**	**1,9%**	**44 631**	**2,6%**	**1 528 510**	**89,1%**	**1 716 047**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Operating Revenue	**271 457**	**287 485**	**81 917**	**30,2%**	**65 829**	**24,3%**	**47 210**	**16,4%**	**50 039**	**17,4%**	**244 996**	**85,2%**	**26 878**	**133,9%**	**86,2%**
Property rates	33 115	33 115	8 096	24,4%	7 888	23,8%	7 877	23,8%	7 869	23,8%	31 731	95,8%	4 873	91,1%	61,5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	62 809	62 944	11 878	18,9%	19 230	30,6%	12 773	20,3%	17 858	28,4%	61 739	98,1%	7 160	283 869,4%	149,4%
Service charges - water revenue	21 949	23 512	5 743	26,2%	5 920	27,0%	5 540	23,6%	6 069	25,8%	23 272	99,0%	2 742	92,9%	121,3%
Service charges - sanitation revenue	20 409	21 600	5 351	26,2%	5 431	26,6%	5 152	23,9%	5 333	24,7%	21 266	98,5%	2 680	92,3%	99,0%
Service charges - refuse revenue	7 832	6 500	1 537	19,6%	1 687	21,5%	1 995	30,7%	2 007	30,9%	7 226	111,2%	1 028	-	95,2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	179	309	33	18,7%	108	60,3%	62	20,1%	69	22,3%	272	88,2%	24	75,1%	184,3%
Interest earned - external investments	1 227	1 227	117	9,5%	62	5,0%	214	17,4%	20	1,6%	413	33,6%	409	58,1%	(95,1%)
Interest earned - outstanding debtors	27 811	27 811	8 820	31,7%	8 978	32,3%	9 191	33,0%	9 595	34,5%	36 583	131,5%	7 707	153,1%	24,5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	859	228	17	2,0%	39	4,6%	55	24,1%	47	20,7%	159	69,7%	9	4,5%	402,9%
Licences and permits	0	0	1 853	2 685 905,8%	1 679	2 433 727,5%	1 318	1 910 407,2%	689	998 436,2%	5 540	8 028 476,8%	25	168,6%	2 665,3%
Agency services	6 231	7 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	86 727	99 657	37 881	43,7%	13 727	15,8%	530	,5%	-	-	52 138	52,3%	156	98,0%	(100,0%)
Other revenue	2 308	3 481	590	25,6%	1 080	46,8%	2 503	71,9%	483	13,9%	4 656	133,8%	64	134,7%	652,9%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**294 517**	**276 632**	**32 047**	**10,9%**	**22 738**	**7,7%**	**36 926**	**13,3%**	**35 990**	**13,0%**	**127 701**	**46,2%**	**28 107**	**86,5%**	**28,0%**
Employee related costs	68 091	66 173	544	,8%	265	,4%	266	,4%	703	1,1%	1 778	2,7%	360	4,2%	95,4%
Remuneration of councillors	5 646	5 646	-	-	-	-	-	-	-	-	-	-	-	1,5%	-
Debt impairment	49 699	49 699	-	-	-	-	-	-	6 565	13,2%	6 565	13,2%	-	10,6%	(100,0%)
Depreciation and asset impairment	27 407	27 407	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5 304	3 600	1 241	23,4%	530	10,0%	1 930	53,6%	1 671	46,4%	5 371	149,2%	2 122	-	(21,3%)
Bulk purchases	61 361	70 200	23 273	37,9%	11 860	19,3%	24 282	34,6%	18 036	25,7%	77 450	110,3%	18 820	-	(4,2%)
Other Materials	13 330	9 728	1 985	14,9%	2 636	19,8%	1 961	20,2%	1 507	15,5%	8 089	83,2%	1 648	69,9%	(8,5%)
Contracted services	33 044	22 414	3 543	10,7%	6 074	18,4%	5 386	24,0%	5 731	25,6%	20 734	92,5%	3 796	160,8%	51,0%
Transfers and subsidies	1 800	1 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 835	19 966	1 461	5,1%	1 374	4,8%	3 102	15,5%	1 777	8,9%	7 714	38,6%	1 361	146,4%	30,5%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 060)**	**10 852**	**49 870**		**43 091**		**10 284**		**14 050**		**117 295**		**(1 229)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	79 246	79 246	-	-	-	-	-	-	-	-	-	-	-	69,0%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 186**	**90 099**	**49 870**		**43 091**		**10 284**		**14 050**		**117 295**		**(1 229)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**56 186**	**90 099**	**49 870**		**43 091**		**10 284**		**14 050**		**117 295**		**(1 229)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 186**	**90 099**	**49 870**		**43 091**		**10 284**		**14 050**		**117 295**		**(1 229)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 186**	**90 099**	**49 870**		**43 091**		**10 284**		**14 050**		**117 295**		**(1 229)**		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Source of Finance	**79 246**	**79 246**	**6 546**	**8,3%**	**6 318**	**8,0%**	**7 935**	**10,0%**	**10 785**	**13,6%**	**31 585**	**39,9%**	**11 060**	**-**	**(2,5%)**
National Government	79 246	79 246	6 546	8,3%	6 318	8,0%	6 334	8,0%	10 785	13,6%	29 983	37,8%	11 060	-	(2,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79 246**	**79 246**	**6 546**	**8,3%**	**6 318**	**8,0%**	**6 334**	**8,0%**	**10 785**	**13,6%**	**29 983**	**37,8%**	**11 060**	**-**	**(2,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	1 601	-	-	-	1 601	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**79 246**	**79 246**	**6 561**	**8,3%**	**7 132**	**9,0%**	**8 020**	**10,1%**	**10 803**	**13,6%**	**32 516**	**41,0%**	**11 060**	**18,5%**	**(2,3%)**
Municipal governance and administration	**-**	**-**	**15**	**-**	**119**	**-**	**-**	**-**	**17**	**-**	**151**	**-**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	15	-	119	-	-	-	17	-	151	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**85**	**-**	**-**	**-**	**85**	**-**	**553**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	85	-	-	-	85	-	553	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 781**	**17 781**	**2 089**	**11,8%**	**-**	**-**	**686**	**3,9%**	**4 298**	**24,2%**	**7 073**	**39,8%**	**-**	**50,4%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 781	17 781	2 089	11,8%	-	-	686	3,9%	4 298	24,2%	7 073	39,8%	-	50,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**61 465**	**61 465**	**4 457**	**7,3%**	**7 013**	**11,4%**	**7 249**	**11,8%**	**6 488**	**10,6%**	**25 207**	**41,0%**	**10 507**	**11,7%**	**(38,3%)**
Energy sources	16 465	16 465	2 076	12,6%	5 853	35,5%	7 249	44,0%	4 936	30,0%	20 115	122,2%	6 898	-	(28,4%)
Water Management	-	-	-	-	695	-	-	-	1 551	-	2 246	-	-	-	(100,0%)
Waste Water Management	45 000	45 000	2 381	5,3%	465	1,0%	-	-	-	-	2 846	6,3%	3 610	3,0%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**295 545**	**388 100**	**109 344**	**37,0%**	**94 209**	**31,9%**	**57 116**	**14,7%**	**34 542**	**8,9%**	**295 211**	**76,1%**	**14 970**	**206,6%**	**130,7%**
Property rates	21 481	20 844	7 140	33,2%	3 705	17,2%	2 601	12,5%	4 696	22,5%	18 142	87,0%	1 317	-	256,5%
Service charges	**76 232**	**165 621**	**16 746**	**22,0%**	**29 955**	**39,3%**	**15 946**	**9,6%**	**29 591**	**17,9%**	**92 239**	**55,7%**	**10 354**	**-**	**185,8%**
Other revenue	30 882	22 732	6 065	19,6%	3 602	11,7%	4 936	21,7%	(788)	(3,5%)	13 815	60,8%	771	2 748,4%	(202,3%)
Transfers and Subsidies - Operational	83 477	99 657	56 535	67,7%	20 431	24,5%	8 497	8,5%	(3 957)	(4,0%)	81 506	81,8%	2 527	54,4%	(256,6%)
Transfers and Subsidies - Capital	82 246	79 246	22 858	27,8%	36 515	44,4%	25 136	31,7%	5 000	6,3%	89 510	113,0%	-	-	(100,0%)
Interest	1 227	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(126 673)**	**(247 978)**	**(36 877)**	**29,1%**	**(58 335)**	**46,1%**	**(29 377)**	**11,8%**	**(31 165)**	**12,6%**	**(155 754)**	**62,8%**	**12 332**	**-**	**(352,7%)**
Suppliers and employees	(121 368)	(242 673)	(36 877)	30,4%	(58 335)	48,1%	(29 377)	12,1%	(31 165)	12,8%	(155 754)	64,2%	12 332	-	(352,7%)
Finance charges	(5 304)	(5 304)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**168 872**	**140 123**	**72 467**	**42,9%**	**35 874**	**21,2%**	**27 739**	**19,8%**	**3 377**	**2,4%**	**139 457**	**99,5%**	**27 302**	**197,9%**	**(87,6%)**
Cash Flow from Investing Activities															
Receipts	**7 249**	**7 249**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7 249	7 249	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(79 246)**	**12**	**(7 819)**	**9,9%**	**(5 641)**	**7,1%**	**(10 125)**	**(82 386,2%)**	**(7 837)**	**(63 768,6%)**	**(31 422)**	**(255 672,7%)**	**(11 475)**	**-**	**(31,7%)**
Capital assets	(79 246)	12	(7 819)	9,9%	(5 641)	7,1%	(10 125)	(82 386,2%)	(7 837)	(63 768,6%)	(31 422)	(255 672,7%)	(11 475)	-	(31,7%)
Net Cash from/(used) Investing Activities	**(71 997)**	**7 262**	**(7 819)**	**10,9%**	**(5 641)**	**7,8%**	**(10 125)**	**(139,4%)**	**(7 837)**	**(107,9%)**	**(31 422)**	**(432,7%)**	**(11 475)**	**-**	**(31,7%)**
Cash Flow from Financing Activities															
Receipts	**(86)**	**-**	**9**	**(10,2%)**	**2**	**(2,7%)**	**(3)**	**-**	**5**	**-**	**14**	**-**	**(1)**	**-**	**(617,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(86)	-	9	(10,2%)	2	(2,7%)	(3)	-	5	-	14	-	(1)	-	(617,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(86)**	**-**	**9**	**(10,2%)**	**2**	**(2,7%)**	**(3)**	**-**	**5**	**-**	**14**	**-**	**(1)**	**-**	**(617,0%)**
Net Increase/(Decrease) in cash held	**96 789**	**147 384**	**64 657**	**66,8%**	**30 236**	**31,2%**	**17 611**	**11,9%**	**(4 455)**	**(3,0%)**	**108 049**	**73,3%**	**15 826**	**184,8%**	**(128,2%)**
Cash/cash equivalents at the year begin:	-	-	(178 520)	-	(113 864)	-	(83 628)	-	(66 017)	-	(178 520)	-	169 990	-	(138,8%)
Cash/cash equivalents at the year end:	**96 789**	**147 384**	**(113 864)**	**(117,6%)**	**(83 628)**	**(86,4%)**	**(66 017)**	**(44,8%)**	**(70 472)**	**(47,8%)**	**(70 472)**	**(47,8%)**	**185 816**	**96,2%**	**(137,9%)**

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 608	1,8%	1 044	1,1%	1 327	1,4%	87 801	95,7%	91 780	16,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 465	4,7%	1 201	2,3%	1 185	2,3%	47 266	90,7%	52 117	9,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 526	3,4%	2 098	2,8%	2 034	2,7%	68 313	91,1%	74 971	13,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 336	1,3%	1 224	1,2%	1 245	1,2%	98 762	96,3%	102 567	18,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	760	1,3%	727	1,3%	719	1,2%	55 637	96,2%	57 843	10,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 305	100,0%	2 305	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	3 073	2,1%	3 089	2,1%	3 021	2,0%	139 635	93,8%	148 817	26,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77	,2%	25	,1%	23	,1%	38 505	99,7%	38 630	6,8%	-	-	-	-
Total By Income Source	**11 844**	**2,1%**	**9 408**	**1,7%**	**9 554**	**1,7%**	**538 224**	**94,6%**	**569 030**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	646	4,7%	544	4,0%	565	4,1%	11 863	87,1%	13 618	2,4%	-	-	-	-
Commercial	4 918	2,8%	3 045	1,8%	3 102	1,8%	162 595	93,6%	173 661	30,5%	-	-	-	-
Households	6 280	1,6%	5 818	1,5%	5 888	1,5%	363 766	95,3%	381 752	67,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 844**	**2,1%**	**9 408**	**1,7%**	**9 554**	**1,7%**	**538 224**	**94,6%**	**569 030**	**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	21 838	12,5%	7 341	4,2%	6 585	3,8%	139 440	79,6%	175 203	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**21 838**	**12,5%**	**7 341**	**4,2%**	**6 585**	**3,8%**	**139 440**	**79,6%**	**175 203**	**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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Operating Revenue	**2 432 912**	**2 432 912**	**548 290**	**22,5%**	**660 397**	**27,1%**	**538 468**	**22,1%**	**371 833**	**15,3%**	**2 118 989**	**87,1%**	**385 035**	**88,9%**	**(3,4%)**
Property rates	346 777	346 777	93 810	27,1%	77 583	22,4%	93 941	27,1%	88 759	25,6%	354 093	102,1%	82 032	103,9%	8,2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	610 150	610 150	109 878	18,0%	116 826	19,1%	124 192	20,4%	85 061	13,9%	435 957	71,5%	111 292	90,1%	(23,6%)
Service charges - water revenue	545 933	545 933	157 904	28,9%	90 003	16,5%	155 534	28,5%	87 687	16,1%	491 129	90,0%	119 971	105,1%	(26,9%)
Service charges - sanitation revenue	139 683	139 683	32 599	23,3%	30 456	21,8%	30 096	21,5%	31 261	22,4%	124 412	89,1%	29 877	104,2%	4,6%
Service charges - refuse revenue	149 397	149 397	31 994	21,4%	32 156	21,5%	32 573	21,8%	32 522	21,8%	129 245	86,5%	31 083	99,4%	4,6%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 728	4 728	1 324	28,0%	1 443	30,5%	889	18,8%	1 995	42,2%	5 651	119,5%	1 145	125,9%	74,1%
Interest earned - external investments	13 588	13 588	1 501	11,0%	1 634	12,0%	2 388	17,6%	2 084	15,3%	7 607	56,0%	2 387	163,6%	(12,7%)
Interest earned - outstanding debtors	196 128	196 128	(5 117)	(2,6%)	17 793	9,1%	28 593	14,6%	29 943	15,3%	71 212	36,3%	5 356	87,8%	459,1%
Dividends received	21	21	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 646	34 646	33	,1%	221	,6%	307	,9%	217	,6%	777	2,2%	48	3,4%	354,9%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	385 183	385 183	122 973	31,9%	291 133	75,6%	68 446	17,8%	10 632	2,8%	493 183	128,0%	1 013	47,0%	949,6%
Other revenue	6 677	6 677	1 393	20,9%	1 149	17,2%	1 509	22,6%	1 606	24,1%	5 656	84,7%	809	106,0%	98,6%
Gains	-	-	-	-	-	-	-	-	66	-	66	-	22	88,8%	198,9%
Operating Expenditure	**2 376 700**	**2 405 774**	**343 296**	**14,4%**	**575 437**	**24,2%**	**544 777**	**22,6%**	**748 755**	**31,1%**	**2 212 266**	**92,0%**	**932 441**	**85,2%**	**(19,7%)**
Employee related costs	628 945	629 965	44 560	7,1%	226 497	36,0%	137 446	21,8%	136 132	21,6%	544 635	86,5%	509 632	88,2%	(73,3%)
Remuneration of councillors	29 386	29 386	2 095	7,1%	10 096	34,4%	6 304	21,5%	6 379	21,7%	24 873	84,6%	25 303	97,5%	(74,8%)
Debt impairment	194 223	194 223	-	-	-	-	-	-	(256)	(,1%)	(256)	(,1%)	-	-	(100,0%)
Depreciation and asset impairment	148 449	148 449	-	-	-	-	-	-	192 684	129,8%	192 684	129,8%	-	-	(100,0%)
Finance charges	123 975	123 975	7 442	6,0%	19 897	16,0%	18 743	15,1%	34 726	28,0%	80 808	65,2%	26 150	248,0%	32,8%
Bulk purchases	547 628	547 628	171 881	31,4%	151 045	27,6%	88 852	16,2%	182 292	33,3%	594 070	108,5%	168 566	111,2%	8,1%
Other Materials	369 653	375 826	94 172	25,5%	94 531	25,6%	89 011	23,7%	95 586	25,4%	373 301	99,3%	123 633	107,3%	(22,7%)
Contracted services	251 916	260 898	15 550	6,2%	43 421	17,2%	47 264	18,1%	71 401	27,4%	177 635	68,1%	51 110	65,7%	39,7%
Transfers and subsidies	-	7 371	(15)	-	116	-	144 489	1 960,2%	12 208	165,6%	156 798	2 127,2%	9 492	85,1%	28,6%
Other expenditure	82 527	88 055	7 611	9,2%	29 834	36,2%	12 667	14,4%	17 604	20,0%	67 718	76,9%	18 057	68,8%	(2,5%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	500	(640,7%)	(100,0%)
Surplus/(Deficit)	**56 212**	**27 138**	**204 994**		**84 959**		**(6 309)**		**(376 922)**		**(93 277)**		**(547 407)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	172 422	181 872	-	-	35 981	20,9%	40 889	22,5%	17 013	9,4%	93 883	51,6%	2 070	77,1%	721,9%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	885,6%	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**228 634**	**209 010**	**204 994**		**120 940**		**34 581**		**(359 909)**		**606**		**(545 337)**		
Taxation				-		-		-	-	-	-	-		-	-
Surplus/(Deficit) after taxation	**228 634**	**209 010**	**204 994**		**120 940**		**34 581**		**(359 909)**		**606**		**(545 337)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	**228 634**	**209 010**	**204 994**		**120 940**		**34 581**		**(359 909)**		**606**		**(545 337)**		
Share of surplus/ (deficit) of associate			-	-		-		-	-	-		-		-	-
Surplus/(Deficit) for the year	**228 634**	**209 010**	**204 994**		**120 940**		**34 581**		**(359 909)**		**606**		**(545 337)**		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Source of Finance	**169 586**	**189 201**	**16 274**	**9,6%**	**20 552**	**12,1%**	**16 887**	**8,9%**	**36 554**	**19,3%**	**90 268**	**47,7%**	**42 039**	**79,2%**	**(13,0%)**
National Government	169 586	179 001	16 274	9,6%	20 552	12,1%	16 887	9,4%	34 629	19,3%	88 342	49,4%	42 039	79,2%	(17,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	10 200	-	-	-	-	-	-	1 925	18,9%	1 925	18,9%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**169 586**	**189 201**	**16 274**	**9,6%**	**20 552**	**12,1%**	**16 887**	**8,9%**	**36 554**	**19,3%**	**90 268**	**47,7%**	**42 039**	**79,2%**	**(13,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**325 861**	**309 292**	**20 116**	**6,2%**	**21 864**	**6,7%**	**34 299**	**11,1%**	**66 695**	**21,6%**	**142 975**	**46,2%**	**43 961**	**51,6%**	**51,7%**
Municipal governance and administration	**9 465**	**18 050**	**849**	**9,0%**	**399**	**4,2%**	**(702)**	**(3,9%)**	**4 610**	**25,5%**	**5 155**	**28,6%**	**576**	**38,7%**	**700,4%**
Executive and Council	-	5 750	12	-	-	-	-	-	146	2,5%	158	2,7%	-	21,6%	(100,0%)
Finance and administration	9 465	12 300	838	8,8%	399	4,2%	(702)	(5,7%)	4 464	36,3%	4 998	40,6%	576	40,9%	675,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**5 900**	**-**	**-**	**191**	**-**	**-**	**-**	**1 376**	**23,3%**	**1 566**	**26,5%**	**3 791**	**38,2%**	**(63,7%)**
Community and Social Services	-	900	-	-	191	-	-	-	17	1,9%	207	23,1%	3 791	54,8%	(99,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	5 000	-	-	-	-	-	-	1 359	27,2%	1 359	27,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**62 886**	**69 142**	**3 385**	**5,4%**	**14 231**	**22,6%**	**8 996**	**13,0%**	**9 862**	**14,3%**	**36 475**	**52,8%**	**2 418**	**29,5%**	**307,8%**
Planning and Development	57 986	56 242	3 371	5,8%	14 231	24,5%	8 403	14,9%	6 245	11,1%	32 250	57,3%	-	-	(100,0%)
Road Transport	4 900	12 900	-	-	-	-	594	4,6%	3 626	28,1%	4 219	32,7%	2 418	45,7%	49,9%
Environmental Protection	-	-	15	-	-	-	-	-	(9)	-	6	-	-	-	(100,0%)
Trading Services	**253 510**	**216 199**	**15 882**	**6,3%**	**7 043**	**2,8%**	**26 005**	**12,0%**	**50 848**	**23,5%**	**99 778**	**46,2%**	**37 176**	**59,6%**	**36,8%**
Energy sources	32 000	37 526	10 082	31,5%	35	,1%	430	1,1%	5 478	14,6%	16 026	42,7%	7 932	93,2%	(30,9%)
Water Management	-	23 342	727	-	4 271	-	3 803	16,3%	3 739	16,0%	12 541	53,7%	10 858	167,6%	(65,6%)
Waste Water Management	120 000	119 251	5 073	4,2%	2 737	2,3%	10 529	8,8%	35 952	30,1%	54 291	45,5%	17 924	54,7%	100,6%
Waste Management	101 510	36 080	-	-	-	-	11 242	31,2%	5 679	15,7%	16 921	46,9%	462	(173,8%)	1 128,8%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**1 961 913**	**1 961 913**	**442 661**	**22,6%**	**688 716**	**35,1%**	**437 109**	**22,3%**	**415 138**	**21,2%**	**1 983 623**	**101,1%**	**327 931**	**83,6%**	**26,6%**
Property rates	297 207	297 207	233	,1%	136 786	46,0%	977	,3%	32 847	11,1%	170 843	57,5%	30 064	396,7%	9,3%
Service charges	**1 143 893**	**1 143 893**	**2 687**	**,2%**	**31 043**	**2,7%**	**43 136**	**3,8%**	**25 630**	**2,2%**	**102 496**	**9,0%**	**35 100**	**79,5%**	**(27,0%)**
Other revenue	44 625	44 625	271 318	608,0%	296 214	663,8%	266 811	597,9%	356 661	799,2%	1 191 004	2 668,9%	260 567	70,6%	36,9%
Transfers and Subsidies - Operational	342 764	342 764	143 422	41,8%	134 621	39,3%	90 038	26,3%	-	-	368 081	107,4%	-	93,7%	-
Transfers and Subsidies - Capital	119 836	119 836	25 000	20,9%	90 052	75,1%	36 147	30,2%	-	-	151 199	126,2%	2 200	-	(100,0%)
Interest	13 588	13 588	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 152 060)**	**(2 152 060)**	**122 474**	**(5,7%)**	**55 334**	**(2,6%)**	**(14 984)**	**,7%**	**(3 338)**	**,2%**	**159 485**	**(7,4%)**	**410 999**	**-**	**(100,8%)**
Suppliers and employees	(2 152 060)	(2 152 060)	122 474	(5,7%)	55 334	(2,6%)	(14 984)	,7%	(3 338)	,2%	159 485	(7,4%)	410 999	-	(100,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(190 146)**	**(190 146)**	**565 134**	**(297,2%)**	**744 050**	**(391,3%)**	**422 125**	**(222,0%)**	**411 799**	**(216,6%)**	**2 143 109**	**(1 127,1%)**	**738 930**	**164,3%**	**(44,3%)**
Cash Flow from Investing Activities															
Receipts	**(17 450)**	**-**	**(62)**	**,4%**	**(2)**	**-**	**(58)**	**-**	**60**	**-**	**(62)**	**-**	**502**	**-**	**(88,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(16 948)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(502)	-	(62)	12,4%	(2)	,4%	(58)	-	60	-	(62)	-	502	-	(88,0%)
Payments	**(117 000)**	**(117 000)**	**(24 390)**	**20,8%**	**(22 479)**	**19,2%**	**(16 345)**	**14,0%**	**(35 093)**	**30,0%**	**(98 306)**	**84,0%**	**(24 124)**	**66,9%**	**45,5%**
Capital assets	(117 000)	(117 000)	(24 390)	20,8%	(22 479)	19,2%	(16 345)	14,0%	(35 093)	30,0%	(98 306)	84,0%	(24 124)	66,9%	45,5%
Net Cash from/(used) Investing Activities	**(134 450)**	**(117 000)**	**(24 452)**	**18,2%**	**(22 481)**	**16,7%**	**(16 403)**	**14,0%**	**(35 033)**	**29,9%**	**(98 368)**	**84,1%**	**(23 623)**	**66,4%**	**48,3%**
Cash Flow from Financing Activities															
Receipts	**(41)**	**-**	**(248)**	**609,4%**	**507**	**(1 244,1%)**	**(465)**	**-**	**(368)**	**-**	**(575)**	**-**	**(6)**	**-**	**6 105,4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(41)	-	(248)	609,4%	507	(1 244,1%)	(465)	-	(368)	-	(575)	-	(6)	-	6 105,4%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(41)**	**-**	**(248)**	**609,4%**	**507**	**(1 244,1%)**	**(465)**	**-**	**(368)**	**-**	**(575)**	**-**	**(6)**	**-**	**6 105,4%**
Net Increase/(Decrease) in cash held	**(324 637)**	**(307 146)**	**540 434**	**(166,5%)**	**722 076**	**(222,4%)**	**405 257**	**(131,9%)**	**376 399**	**(122,5%)**	**2 044 166**	**(665,5%)**	**715 301**	**169,5%**	**(47,4%)**
Cash/cash equivalents at the year begin:	225 098	225 098	224 455	99,7%	764 889	339,8%	1 486 966	660,6%	1 892 222	840,6%	224 455	99,7%	2 928 864	-	(35,4%)
Cash/cash equivalents at the year end:	**(99 538)**	**(82 048)**	**764 889**	**(768,4%)**	**1 486 966**	**(1 493,9%)**	**1 892 222**	**(2 306,2%)**	**2 268 621**	**(2 765,0%)**	**2 268 621**	**(2 765,0%)**	**3 644 165**	**191,5%**	**(37,7%)**

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 ito 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 - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	196 435	8,2%	57 047	2,4%	11 545	,5%	2 134 058	89,0%	2 399 085	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**196 435**	**8,2%**	**57 047**	**2,4%**	**11 545**	**,5%**	**2 134 058**	**89,0%**	**2 399 085**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Operating Revenue	**337 041**	**335 354**	**(158 836)**	**(47,1%)**	**397 024**	**117,8%**	**81 582**	**24,3%**	**19 326**	**5,8%**	**339 096**	**101,1%**	**3 696**	**94,7%**	**422,9%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	120	120	37	30,8%	13	11,2%	40	33,3%	16	13,2%	106	88,5%	11	3,6%	41,9%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	20 882	10 137	852	4,1%	1 513	7,2%	1 723	17,0%	5 030	49,6%	9 118	89,9%	1 224	42,8%	311,0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	1 239	-	1 239	-	-	-	(100,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	315 116	317 879	138 022	43,8%	97 087	30,8%	79 673	25,1%	2 740	,9%	317 523	99,9%	2 020	99,1%	35,7%
Other revenue	923	7 219	223	24,1%	262	28,4%	146	2,0%	9 531	132,0%	10 162	140,8%	441	73,9%	2 061,4%
Gains	-	-	(297 970)	-	298 149	-	-	-	769	-	948	-	-	-	(100,0%)
Operating Expenditure	**372 737**	**371 000**	**81 721**	**21,9%**	**74 425**	**20,0%**	**77 646**	**20,9%**	**77 863**	**21,0%**	**311 656**	**84,0%**	**53 656**	**71,7%**	**45,1%**
Employee related costs	196 890	194 041	44 207	22,5%	46 055	23,4%	46 452	23,9%	21 155	10,9%	157 869	81,4%	30 752	70,9%	(31,2%)
Remuneration of councillors	15 525	15 696	3 312	21,3%	3 423	22,0%	3 478	22,2%	3 387	21,6%	13 599	86,6%	3 138	87,3%	7,9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 617	23 617	-	-	-	-	-	-	20 470	86,7%	20 470	86,7%	-	48,1%	(100,0%)
Finance charges	645	645	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6 484	4 949	311	4,8%	971	15,0%	749	15,1%	662	13,4%	2 693	54,4%	137	40,6%	383,0%
Contracted services	41 342	40 222	5 910	14,3%	7 609	18,4%	9 034	22,5%	13 079	32,5%	35 633	88,6%	7 638	79,5%	71,2%
Transfers and subsidies	23 185	25 465	13 769	59,4%	4 967	21,4%	4 197	16,5%	1 501	5,9%	24 434	96,0%	6 011	70,0%	(75,0%)
Other expenditure	65 050	66 366	14 213	21,8%	11 400	17,5%	13 736	20,7%	17 467	26,3%	56 816	85,6%	5 980	77,1%	192,1%
Losses	-	-	-	-	-	-	-	-	143	-	143	-	-	-	(100,0%)
Surplus/(Deficit)	**(35 696)**	**(35 645)**	**(240 557)**		**322 599**		**3 936**		**(58 537)**		**27 441**		**(49 961)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	2 334	2 334	-	-	571	24,5%	254	10,9%	1 434	61,4%	2 259	96,8%	596	73,3%	140,5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(33 362)**	**(33 311)**	**(240 557)**		**323 170**		**4 191**		**(57 104)**		**29 700**		**(49 364)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(33 362)**	**(33 311)**	**(240 557)**		**323 170**		**4 191**		**(57 104)**		**29 700**		**(49 364)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(33 362)**	**(33 311)**	**(240 557)**		**323 170**		**4 191**		**(57 104)**		**29 700**		**(49 364)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(33 362)**	**(33 311)**	**(240 557)**		**323 170**		**4 191**		**(57 104)**		**29 700**		**(49 364)**		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Source of Finance	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**19 350**	**13 466**	**50**	**,3%**	**5 187**	**26,8%**	**970**	**7,2%**	**4 480**	**33,3%**	**10 687**	**79,4%**	**606**	**63,8%**	**639,5%**
Municipal governance and administration	**14 950**	**12 866**	**50**	**,3%**	**4 383**	**29,3%**	**1 734**	**13,5%**	**4 520**	**35,1%**	**10 687**	**83,1%**	**606**	**89,3%**	**646,1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 950	12 866	50	,3%	4 383	29,3%	1 734	13,5%	4 520	35,1%	10 687	83,1%	606	89,3%	646,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**900**	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	900	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 500**	**-**	**-**	**-**	**804**	**23,0%**	**(764)**	**-**	**(40)**	**-**	**-**	**-**	**-**	**-**	**(100,0%)**
Planning and Development	3 500	-	-	-	804	23,0%	(764)	-	(40)	-	-	-	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21 Budget Main appropriation	2020/21 Budget Adjusted Budget	2020/21 First Quarter Actual Expenditure	2020/21 First Quarter 1st Q as % of Main appropriation	2020/21 Second Quarter Actual Expenditure	2020/21 Second Quarter 2nd Q as % of Main appropriation	2020/21 Third Quarter Actual Expenditure	2020/21 Third Quarter 3rd Q as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter 4th Q as % of adjusted budget	2020/21 Year to Date Actual Expenditure	2020/21 Year to Date Total Expenditure as % of adjusted budget	2019/20 Fourth Quarter Actual Expenditure	2019/20 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2019/20 to Q4 of 2020/21
Cash Flow from Operating Activities															
Receipts	**318 493**	**327 551**	**143 983**	**45,2%**	**94 724**	**29,7%**	**82 090**	**25,1%**	**3 557**	**1,1%**	**324 355**	**99,0%**	**636**	**97,8%**	**459,1%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**120**	**120**	**43**	**35,5%**	**17**	**14,3%**	**46**	**38,3%**	**18**	**15,1%**	**124**	**103,2%**	**13**	**4,2%**	**41,9%**
Other revenue	123	123	-	-	6	5,2%	13	10,7%	10	8,3%	30	24,2%	-	44,7%	(100,0%)
Transfers and Subsidies - Operational	315 916	318 679	142 307	45,0%	94 700	30,0%	81 331	25,5%	3 529	1,1%	321 867	101,0%	623	98,5%	466,0%
Transfers and Subsidies - Capital	2 334	8 629	1 634	70,0%	-	-	700	8,1%	-	-	2 334	27,0%	-	100,0%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(4 341)**	**-**	**(7 035)**	**-**	**(7 955)**	**-**	**(8 353)**	**-**	**(27 684)**	**-**	**7 380**	**-**	**(213,2%)**
Suppliers and employees	-	-	(4 341)	-	(7 035)	-	(7 955)	-	(8 353)	-	(27 684)	-	7 380	-	(213,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**318 493**	**327 551**	**139 642**	**43,8%**	**87 689**	**27,5%**	**74 135**	**22,6%**	**(4 796)**	**(1,5%)**	**296 670**	**90,6%**	**8 016**	**112,0%**	**(159,8%)**
Cash Flow from Investing Activities															
Receipts	**(20)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(20)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**(26)**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**1**	**-**	**2**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(26)	-	-	-	-	-	0	-	1	-	2	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(26)**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**1**	**-**	**2**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**318 447**	**327 551**	**139 642**	**43,9%**	**87 689**	**27,5%**	**74 136**	**22,6%**	**(4 795)**	**(1,5%)**	**296 672**	**90,6%**	**8 016**	**112,0%**	**(159,8%)**
Cash/cash equivalents at the year begin:	235 557	235 557	218 241	92,6%	357 883	151,9%	445 572	189,2%	519 708	220,6%	218 241	92,6%	582 738	90,2%	(10,8%)
Cash/cash equivalents at the year end:	**554 004**	**563 108**	**357 883**	**64,6%**	**445 572**	**80,4%**	**519 708**	**92,3%**	**514 913**	**91,4%**	**514 913**	**91,4%**	**590 754**	**102,2%**	**(12,8%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 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	550	27,4%	-	-	2	,1%	1 456	72,5%	2 008	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**550**	**27,4%**	**-**	**-**	**2**	**,1%**	**1 456**	**72,5%**	**2 008**	**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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**571 871**	**632 791**	**110 408**	**19,3%**	**203 768**	**35,6%**	**75 515**	**11,9%**	**137 307**	**21,7%**	**526 998**	**83,3%**	**113 065**	**98,8%**	**21,4%**
Property rates	78 784	94 425	8 177	10,4%	35 464	45,0%	(37 898)	(40,1%)	55 462	58,7%	61 206	64,8%	12 709	65,7%	336,4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	216 729	202 868	45 011	20,8%	45 275	20,9%	42 975	21,2%	40 622	20,0%	173 883	85,7%	27 638	98,8%	47,0%
Service charges - water revenue	48 471	52 280	12 899	26,6%	12 988	26,8%	13 417	25,7%	12 205	23,3%	51 509	98,5%	6 268	72,6%	94,7%
Service charges - sanitation revenue	14 855	13 623	3 828	25,8%	1 075	7,2%	2 749	20,2%	2 755	20,2%	10 407	76,4%	1 993	79,1%	38,2%
Service charges - refuse revenue	11 321	11 321	2 442	21,6%	2 368	20,9%	2 494	22,0%	2 482	21,9%	9 786	86,4%	1 531	93,1%	62,1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 041	3 041	651	21,4%	749	24,6%	755	24,8%	575	18,9%	2 729	89,8%	2 052	71,3%	(72,0%)
Interest earned - external investments	-	-	1	-	2	-	8	-	417	-	429	-	7	-	6 070,6%
Interest earned - outstanding debtors	75 399	75 399	(20 901)	(27,7%)	46 855	62,1%	13 394	17,8%	(1 884)	(2,5%)	37 464	49,7%	28 638	113,5%	(106,6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 100	1 100	77	7,0%	219	19,9%	332	30,2%	293	26,6%	921	83,8%	27	8,7%	969,0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	120 252	137 141	47 628	39,6%	48 641	40,4%	26 460	19,3%	13 474	9,8%	136 203	99,3%	27 726	100,0%	(51,4%)
Other revenue	1 920	41 594	10 595	551,8%	10 129	527,5%	10 829	26,0%	10 908	26,2%	42 461	102,1%	4 475	2 988,4%	143,8%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**649 881**	**681 201**	**124 255**	**19,1%**	**174 880**	**26,9%**	**142 014**	**20,8%**	**208 570**	**30,6%**	**649 720**	**95,4%**	**107 924**	**95,8%**	**93,3%**
Employee related costs	180 258	162 010	38 722	21,5%	38 952	21,6%	34 983	21,6%	39 280	24,2%	151 937	93,8%	35 347	78,3%	11,1%
Remuneration of councillors	9 892	9 892	203	2,0%	200	2,0%	5 303	53,6%	1 414	14,3%	7 121	72,0%	2 247	80,1%	(37,1%)
Debt impairment	75 018	54 879	19	-	54 693	72,9%	-	-	57 288	104,4%	112 000	204,1%	15 640	61,5%	266,3%
Depreciation and asset impairment	55 731	54 731	(4)	-	15 185	27,2%	15 282	27,9%	-	-	30 463	55,7%	(4)	58,5%	(100,0%)
Finance charges	3 000	3 000	328	10,9%	116	3,9%	53	1,8%	14 951	498,4%	15 448	514,9%	30 102	3 388,4%	(50,3%)
Bulk purchases	140 000	170 000	50 035	35,7%	26 551	19,0%	33 692	19,8%	48 617	28,6%	158 895	93,5%	10 447	131,9%	365,4%
Other Materials	80 855	102 931	18 822	23,3%	17 345	21,5%	23 060	22,4%	27 680	26,9%	86 908	84,4%	(848)	89,9%	(3 363,6%)
Contracted services	67 144	77 892	9 455	14,1%	12 050	17,9%	22 003	28,2%	23 920	30,7%	67 429	86,6%	4 694	101,1%	409,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 982	45 866	6 673	17,6%	9 787	25,8%	7 638	16,7%	(4 592)	(10,0%)	19 506	42,5%	10 301	129,6%	(144,6%)
Losses	-	-	-	-	-	-	-	-	12	-	12	-	-	-	(100,0%)
Surplus/(Deficit)	**(78 010)**	**(48 410)**	**(13 847)**		**28 888**		**(66 499)**		**(71 264)**		**(122 722)**		**5 140**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	24 768	24 768	1 168	4,7%	-	-	-	-	15 733	63,5%	16 901	68,2%	4 314	72,4%	264,7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(53 242)**	**(23 642)**	**(12 679)**		**28 888**		**(66 499)**		**(55 531)**		**(105 821)**		**9 454**		
Taxation				-		-		-	-	-		-		-	-
Surplus/(Deficit) after taxation	**(53 242)**	**(23 642)**	**(12 679)**		**28 888**		**(66 499)**		**(55 531)**		**(105 821)**		**9 454**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(53 242)**	**(23 642)**	**(12 679)**		**28 888**		**(66 499)**		**(55 531)**		**(105 821)**		**9 454**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(53 242)**	**(23 642)**	**(12 679)**		**28 888**		**(66 499)**		**(55 531)**		**(105 821)**		**9 454**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**44 275**	**51 775**	**5 919**	**13,4%**	**13 872**	**31,3%**	**5 069**	**9,8%**	**9 250**	**17,9%**	**34 110**	**65,9%**	**(1 778)**	**55,9%**	**(620,3%)**
National Government	35 070	37 570	5 919	16,9%	8 553	24,4%	2 900	7,7%	7 250	19,3%	24 622	65,5%	1 990	58,1%	264,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 070**	**37 570**	**5 919**	**16,9%**	**8 553**	**24,4%**	**2 900**	**7,7%**	**7 250**	**19,3%**	**24 622**	**65,5%**	**1 990**	**58,1%**	**264,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 205	14 205	-	-	5 319	57,8%	2 168	15,3%	2 001	14,1%	9 488	66,8%	(3 768)	-	(153,1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**44 275**	**51 775**	**5 919**	**13,4%**	**13 872**	**31,3%**	**5 069**	**9,8%**	**9 422**	**18,2%**	**34 282**	**66,2%**	**(1 778)**	**55,9%**	**(630,0%)**
Municipal governance and administration	**4 470**	**3 470**	**-**	**-**	**5 280**	**118,1%**	**(5 136)**	**(148,0%)**	**219**	**6,3%**	**363**	**10,5%**	**529**	**112,7%**	**(58,6%)**
Executive and Council	200	200	-	-	26	13,0%	15	7,3%	201	100,5%	242	120,9%	-	-	(100,0%)
Finance and administration	4 270	3 270	-	-	5 254	123,1%	(5 151)	(157,5%)	18	,5%	121	3,7%	529	112,7%	(96,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 435**	**7 435**	**-**	**-**	**10**	**,7%**	**5 305**	**71,3%**	**445**	**6,0%**	**5 760**	**77,5%**	**(3 000)**	**-**	**(114,8%)**
Community and Social Services	-	6 000	-	-	-	-	5 303	88,4%	-	-	5 303	88,4%	-	-	-
Sport And Recreation	1 070	1 070	-	-	-	-	-	-	445	41,6%	445	41,6%	-	-	(100,0%)
Public Safety	365	365	-	-	10	2,6%	1	,4%	-	-	11	3,0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	(3 000)	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 538**	**10 538**	**-**	**-**	**948**	**9,0%**	**2 221**	**21,1%**	**3 529**	**33,5%**	**6 698**	**63,6%**	**(6 852)**	**-**	**(151,5%)**
Planning and Development	4 300	4 300	-	-	29	,7%	2 000	46,5%	1 953	45,4%	3 982	92,6%	-	-	(100,0%)
Road Transport	6 238	6 238	-	-	919	14,7%	221	3,5%	1 576	25,3%	2 716	43,5%	(6 852)	-	(123,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**27 832**	**30 332**	**5 919**	**21,3%**	**7 634**	**27,4%**	**2 679**	**8,8%**	**5 228**	**17,2%**	**21 461**	**70,8%**	**7 545**	**74,1%**	**(30,7%)**
Energy sources	9 942	9 942	350	3,5%	4 384	44,1%	399	4,0%	3 480	35,0%	8 614	86,6%	7 435	-	(53,2%)
Water Management	13 938	16 438	5 569	40,0%	1 440	10,3%	1 764	10,7%	2 053	12,5%	10 826	65,9%	2 621	-	(21,7%)
Waste Water Management	3 952	3 952	-	-	1 810	45,8%	516	13,1%	(305)	(7,7%)	2 021	51,1%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	(2 511)	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**447 208**	**579 169**	**90 989**	**20,3%**	**116 264**	**26,0%**	**82 981**	**14,3%**	**124 737**	**21,5%**	**414 971**	**71,6%**	**52 541**	**(96,7%)**	**137,4%**
Property rates	63 027	94 027	17 059	27,1%	20 162	32,0%	17 089	18,2%	15 740	16,7%	70 051	74,5%	7 529	1 199,7%	109,1%
Service charges	**233 100**	**277 499**	**56 496**	**24,2%**	**62 852**	**27,0%**	**56 749**	**20,5%**	**73 191**	**26,4%**	**249 288**	**89,8%**	**36 423**	**(74,2%)**	**100,9%**
Other revenue	6 061	45 734	13 456	222,0%	12 918	213,1%	8 177	17,9%	35 709	78,1%	70 260	153,6%	8 589	(103,1%)	315,8%
Transfers and Subsidies - Operational	120 252	137 141	2 393	2,0%	1 247	1,0%	830	,6%	-	-	4 470	3,3%	-	107,2%	-
Transfers and Subsidies - Capital	24 768	24 768	1 500	6,1%	19 034	76,8%	-	-	-	-	20 534	82,9%	-	-	-
Interest	-	-	84	-	51	-	136	-	97	-	368	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(498 277)**	**(480 029)**	**(86 145)**	**17,3%**	**(73 057)**	**14,7%**	**(97 937)**	**20,4%**	**(53 845)**	**11,2%**	**(310 984)**	**64,8%**	**58 403**	**-**	**(192,2%)**
Suppliers and employees	(498 277)	(480 029)	(86 145)	17,3%	(73 057)	14,7%	(97 937)	20,4%	(53 845)	11,2%	(310 984)	64,8%	58 403	-	(192,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(51 069)**	**99 140**	**4 844**	**(9,5%)**	**43 207**	**(84,6%)**	**(14 956)**	**(15,1%)**	**70 892**	**71,5%**	**103 987**	**104,9%**	**110 944**	**(213,9%)**	**(36,1%)**
Cash Flow from Investing Activities															
Receipts	**58 854**	**(59 691)**	**(4 974)**	**(8,5%)**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 974)**	**8,3%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	58 854	(59 691)	(4 974)	(8,5%)	-	-	-	-	-	-	(4 974)	8,3%	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(44 275)**	**(51 775)**	**(7 162)**	**16,2%**	**(15 853)**	**35,8%**	**(5 407)**	**10,4%**	**(10 352)**	**20,0%**	**(38 774)**	**74,9%**	**(3 052)**	**84,9%**	**239,2%**
Capital assets	(44 275)	(51 775)	(7 162)	16,2%	(15 853)	35,8%	(5 407)	10,4%	(10 352)	20,0%	(38 774)	74,9%	(3 052)	84,9%	239,2%
Net Cash from/(used) Investing Activities	**14 579**	**(111 466)**	**(12 137)**	**(83,2%)**	**(15 853)**	**(108,7%)**	**(5 407)**	**4,9%**	**(10 352)**	**9,3%**	**(43 749)**	**39,2%**	**(3 052)**	**84,9%**	**239,2%**
Cash Flow from Financing Activities															
Receipts	**272**	**-**	**3**	**,9%**	**5**	**1,8%**	**(6)**	**-**	**(0)**	**-**	**1**	**-**	**1**	**-**	**(120,6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	272	-	3	,9%	5	1,8%	(6)	-	(0)	-	1	-	1	-	(120,6%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**272**	**-**	**3**	**,9%**	**5**	**1,8%**	**(6)**	**-**	**(0)**	**-**	**1**	**-**	**1**	**-**	**(120,6%)**
Net Increase/(Decrease) in cash held	**(36 217)**	**(12 326)**	**(7 290)**	**20,1%**	**27 359**	**(75,5%)**	**(20 369)**	**165,2%**	**60 540**	**(491,1%)**	**60 240**	**(488,7%)**	**107 893**	**(190,1%)**	**(43,9%)**
Cash/cash equivalents at the year begin:	15 255	15 255	(202 657)	(1 328,4%)	(209 947)	(1 376,2%)	(182 588)	(1 196,9%)	(202 957)	(1 330,4%)	(202 657)	(1 328,4%)	500 148	-	(140,6%)
Cash/cash equivalents at the year end:	**(20 962)**	**2 929**	**(209 947)**	**1 001,6%**	**(182 588)**	**871,1%**	**(202 957)**	**(6 929,9%)**	**(142 418)**	**(4 862,8%)**	**(142 418)**	**(4 862,8%)**	**608 041**	**(188,7%)**	**(123,4%)**

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 639	2,3%	3 086	1,5%	2 370	1,2%	191 794	95,0%	201 889	26,5%	196	,1%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	12 703	41,0%	2 060	6,6%	406	1,3%	15 818	51,0%	30 986	4,1%	295	1,0%	-	-
Receivables from Non-exchange Transactions - Property Rates	11 665	5,4%	8 140	3,7%	7 402	3,4%	190 679	87,5%	217 886	28,6%	71	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	996	5,1%	550	2,8%	480	2,5%	17 355	89,5%	19 381	2,5%	50	,3%	-	-
Receivables from Exchange Transactions - Waste Management	858	4,8%	445	2,5%	368	2,0%	16 370	90,7%	18 041	2,4%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 248	3,0%	4 311	3,0%	4 213	3,0%	129 273	91,0%	142 045	18,6%	3 406	2,4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	94	,1%	132 385	99,9%	132 482	17,4%	10	-	-	-
Total By Income Source	**35 111**	**4,6%**	**18 593**	**2,4%**	**15 333**	**2,0%**	**693 674**	**90,9%**	**762 711**	**100,0%**	**4 029**	**,5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 471	8,4%	787	4,5%	789	4,5%	14 439	82,6%	17 486	2,3%	3	-	-	-
Commercial	19 510	14,3%	6 506	4,8%	4 325	3,2%	106 184	77,8%	136 526	17,9%	142	,1%	-	-
Households	14 130	2,3%	11 300	1,9%	10 218	1,7%	573 051	94,1%	608 699	79,8%	3 885	,6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**35 111**	**4,6%**	**18 593**	**2,4%**	**15 333**	**2,0%**	**693 674**	**90,9%**	**762 711**	**100,0%**	**4 029**	**,5%**	**-**	**-**

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	50 770	13,4%	12 725	3,4%	11 850	3,1%	302 351	80,1%	377 697	62,3%
Bulk Water	25 297	74,1%	-	-	-	-	8 857	25,9%	34 154	5,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 274	2,2%	-	-	198	,1%	189 541	97,7%	194 014	32,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**80 341**	**13,3%**	**12 725**	**2,1%**	**12 048**	**2,0%**	**500 749**	**82,7%**	**605 864**	**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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**3 428 838**	**3 428 838**	**890 941**	**26,0%**	**854 126**	**24,9%**	**760 612**	**22,2%**	**731 246**	**21,3%**	**3 236 924**	**94,4%**	**375 338**	**84,5%**	**94,8%**
Property rates	614 398	614 398	162 312	26,4%	159 115	25,9%	160 383	26,1%	190 429	31,0%	672 239	109,4%	93 779	85,5%	103,1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 146 904	1 146 904	271 802	23,7%	225 153	19,6%	207 253	18,1%	220 743	19,2%	924 951	80,6%	115 720	72,4%	90,8%
Service charges - water revenue	508 985	508 985	101 358	19,9%	111 407	21,9%	108 067	21,2%	109 964	21,6%	430 795	84,6%	63 496	92,7%	73,2%
Service charges - sanitation revenue	163 645	163 645	33 102	20,2%	36 081	22,0%	35 170	21,5%	34 874	21,3%	139 226	85,1%	22 037	101,3%	58,3%
Service charges - refuse revenue	136 952	136 952	30 327	22,1%	30 282	22,1%	30 580	22,3%	31 240	22,8%	122 430	89,4%	20 087	85,4%	55,5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 659	3 659	598	16,3%	736	20,1%	627	17,1%	714	19,5%	2 675	73,1%	528	116,3%	35,2%
Interest earned - external investments	3 840	3 840	1 128	29,4%	500	13,0%	600	15,6%	1 462	38,1%	3 690	96,1%	-	-	(100,0%)
Interest earned - outstanding debtors	328 073	328 073	88 951	27,1%	89 641	27,3%	94 234	28,7%	96 834	29,5%	369 661	112,7%	56 589	96,0%	71,1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	432	88,8%	(100,0%)
Fines, penalties and forfeits	40 359	40 359	1 240	3,1%	7 075	17,5%	3 657	9,1%	4 503	11,2%	16 475	40,8%	509	80,5%	785,0%
Licences and permits	287	287	52	18,0%	57	20,0%	120	41,7%	52	18,2%	281	97,9%	16	73,2%	225,7%
Agency services	2 712	2 712	228	8,4%	842	31,0%	525	19,4%	1 183	43,6%	2 778	102,4%	-	-	(100,0%)
Transfers and subsidies	420 424	420 424	185 976	44,2%	181 680	43,2%	100 939	24,0%	9 236	2,2%	477 831	113,7%	401	95,3%	2 206,0%
Other revenue	54 102	54 102	13 868	25,6%	11 556	21,4%	18 457	34,1%	28 307	52,3%	72 187	133,4%	1 744	102,3%	1 522,7%
Gains	4 500	4 500	-	-	-	-	-	-	1 706	37,9%	1 706	37,9%	-	8,6%	(100,0%)
Operating Expenditure	**4 504 262**	**4 504 262**	**722 940**	**16,1%**	**659 542**	**14,6%**	**586 815**	**13,0%**	**1 437 859**	**31,9%**	**3 407 155**	**75,6%**	**410 384**	**67,9%**	**250,4%**
Employee related costs	994 369	994 369	234 457	23,6%	248 662	25,0%	238 750	24,0%	239 265	24,1%	961 135	96,7%	150 968	88,8%	58,5%
Remuneration of councillors	32 528	32 528	5 614	17,3%	5 215	16,0%	5 067	15,6%	5 188	15,9%	21 084	64,8%	3 350	68,2%	54,9%
Debt impairment	833 069	833 069	67	-	115	-	66	-	278 972	33,5%	279 221	33,5%	252	14,5%	110 782,8%
Depreciation and asset impairment	355 689	355 689	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	363 602	363 602	15 779	4,3%	25 402	7,0%	26 887	7,4%	80 986	22,3%	149 053	41,0%	41 937	104,2%	93,1%
Bulk purchases	1 192 605	1 192 605	340 192	28,5%	178 576	15,0%	159 054	13,3%	536 057	44,9%	1 213 879	101,8%	141 064	79,8%	280,0%
Other Materials	139 385	139 385	18 562	13,3%	38 138	27,4%	51 940	37,3%	51 027	36,6%	159 666	114,6%	28 081	96,3%	81,7%
Contracted services	352 394	352 944	59 472	16,9%	108 155	30,7%	73 542	20,8%	203 495	57,7%	444 664	126,0%	26 810	83,6%	659,0%
Transfers and subsidies	4 650	4 650	380	8,2%	496	10,7%	342	7,3%	798	17,2%	2 015	43,3%	4 037	51,1%	(80,2%)
Other expenditure	233 140	232 590	48 416	20,8%	54 783	23,5%	31 168	13,4%	42 071	18,1%	176 438	75,9%	13 887	55,3%	203,0%
Losses	2 830	2 830	-	-	-	-	-	-	-	-	-	-	-	536,3%	-
Surplus/(Deficit)	**(1 075 424)**	**(1 075 424)**	**168 002**		**194 583**		**173 797**		**(706 613)**		**(170 231)**		**(35 047)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	184 190	184 190	26 103	14,2%	57 089	31,0%	-	-	-	-	83 192	45,2%	-	36,3%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	16 971	16 971	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(874 263)**	**(874 263)**	**194 105**		**251 672**		**173 797**		**(706 613)**		**(87 039)**		**(35 047)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(874 263)**	**(874 263)**	**194 105**		**251 672**		**173 797**		**(706 613)**		**(87 039)**		**(35 047)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(874 263)**	**(874 263)**	**194 105**		**251 672**		**173 797**		**(706 613)**		**(87 039)**		**(35 047)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(874 263)**	**(874 263)**	**194 105**		**251 672**		**173 797**		**(706 613)**		**(87 039)**		**(35 047)**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**245 771**	**95 913**	**40 916**	**16,6%**	**55 369**	**22,5%**	**32 667**	**34,1%**	**29 359**	**30,6%**	**158 310**	**165,1%**	**11 800**	**41,3%**	**148,8%**
National Government	184 190	73 739	33 717	18,3%	39 183	21,3%	28 096	38,1%	11 970	16,2%	112 966	153,2%	11 800	41,9%	1,4%
Provincial Government	-	1 829	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	16 971	20 345	-	-	-	-	-	-	(2 091)	(10,3%)	(2 091)	(10,3%)	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**201 161**	**95 913**	**33 717**	**16,8%**	**39 183**	**19,5%**	**28 096**	**29,3%**	**9 880**	**10,3%**	**110 876**	**115,6%**	**11 800**	**41,3%**	**(16,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44 610	-	7 199	16,1%	16 186	36,3%	4 570	-	19 480	-	47 435	-	-	-	(100,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**245 771**	**191 647**	**40 916**	**16,6%**	**54 315**	**22,1%**	**32 667**	**17,0%**	**55 536**	**29,0%**	**183 434**	**95,7%**	**17 691**	**42,7%**	**213,9%**
Municipal governance and administration	**26 830**	**11 802**	**67**	**,2%**	**9 124**	**34,0%**	**825**	**7,0%**	**15 522**	**131,5%**	**25 537**	**216,4%**	**3**	**28,7%**	**598 279,5%**
Executive and Council	250	1 272	-	-	15	5,9%	91	7,2%	179	14,1%	285	22,4%	3	7,5%	6 816,0%
Finance and administration	26 580	10 531	67	,3%	9 109	34,3%	734	7,0%	15 343	145,7%	25 252	239,8%	-	29,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 230**	**5 060**	**-**	**-**	**5**	**,1%**	**444**	**8,8%**	**6 376**	**126,0%**	**6 826**	**134,9%**	**-**	**12,9%**	**(100,0%)**
Community and Social Services	2 230	5 060	-	-	5	,2%	444	8,8%	6 376	126,0%	6 826	134,9%	-	12,9%	(100,0%)
Sport And Recreation	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 250**	**72 142**	**994**	**3,8%**	**6 287**	**24,0%**	**4 827**	**6,7%**	**770**	**1,1%**	**12 879**	**17,9%**	**1 232**	**24,5%**	**(37,5%)**
Planning and Development	100	-	-	-	5 089	5 088,8%	1 942	-	(4 854)	-	2 177	-	754	8,1%	(735,3%)
Road Transport	26 150	72 142	994	3,8%	1 199	4,6%	2 885	4,0%	5 624	7,8%	10 701	14,8%	468	28,7%	1 102,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	22,1%	-
Trading Services	**187 461**	**102 642**	**39 855**	**21,3%**	**38 899**	**20,8%**	**26 571**	**25,9%**	**32 868**	**32,0%**	**138 192**	**134,6%**	**16 457**	**49,2%**	**99,7%**
Energy sources	56 251	73 770	11 082	19,7%	2 189	3,9%	9 384	12,7%	12 732	17,3%	35 387	48,0%	10 924	43,3%	16,5%
Water Management	55 721	8 527	15 188	27,3%	12 021	21,6%	2 114	24,8%	(12 723)	(149,2%)	16 601	194,7%	2 011	43,8%	(732,5%)
Waste Water Management	75 439	20 345	13 584	18,0%	24 688	32,7%	15 073	74,1%	32 659	161,5%	86 204	423,7%	3 522	65,0%	833,0%
Waste Management	50	-	1	1,5%	-	-	-	-	-	-	1	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21 Budget: Main appropriation	2020/21 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2019/20 Fourth Quarter: Actual Expenditure	2019/20 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2019/20 to Q4 of 2020/21
Cash Flow from Operating Activities															
Receipts	**2 746 793**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	491 518	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**1 565 189**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other revenue	90 942	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	414 954	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	184 190	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 727 317)**	**(260 325)**	**(685 955)**	**39,7%**	**(599 321)**	**34,7%**	**(568 649)**	**218,4%**	**(416 326)**	**159,9%**	**(2 270 250)**	**872,1%**	**(100 955)**	**-**	**312,4%**
Suppliers and employees	(1 727 317)	(260 325)	(685 955)	39,7%	(599 321)	34,7%	(568 649)	218,4%	(416 326)	159,9%	(2 270 250)	872,1%	(100 955)	-	312,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 019 476**	**(260 325)**	**(685 955)**	**(67,3%)**	**(599 321)**	**(58,8%)**	**(568 649)**	**218,4%**	**(416 326)**	**159,9%**	**(2 270 250)**	**872,1%**	**(100 955)**	**-**	**312,4%**
Cash Flow from Investing Activities															
Receipts	**782 378**	**782 018**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	782 198	782 198	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	180	(180)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(245 771)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(245 771)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**536 607**	**782 018**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**1 133**	**(1 133)**	**(59)**	**(5,2%)**	**160**	**14,1%**	**(730)**	**64,4%**	**1 518**	**(134,0%)**	**889**	**(78,5%)**	**119**	**-**	**1 173,2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 133	(1 133)	(59)	(5,2%)	160	14,1%	(730)	64,4%	1 518	(134,0%)	889	(78,5%)	119	-	1 173,2%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1 133**	**(1 133)**	**(59)**	**(5,2%)**	**160**	**14,1%**	**(730)**	**64,4%**	**1 518**	**(134,0%)**	**889**	**(78,5%)**	**119**	**-**	**1 173,2%**
Net Increase/(Decrease) in cash held	**1 557 216**	**520 560**	**(686 013)**	**(44,1%)**	**(599 161)**	**(38,5%)**	**(569 378)**	**(109,4%)**	**(414 808)**	**(79,7%)**	**(2 269 360)**	**(435,9%)**	**(100 836)**	**-**	**311,4%**
Cash/cash equivalents at the year begin:	30 081	(1 978 430)	(187 467)	(623,2%)	(741 282)	(2 464,3%)	(1 334 920)	67,5%	(2 355 709)	119,1%	(187 467)	9,5%	(1 948 345)	(210,0%)	20,9%
Cash/cash equivalents at the year end:	**1 587 296**	**(1 457 870)**	**(747 043)**	**(47,1%)**	**(1 336 005)**	**(84,2%)**	**(2 207 304)**	**151,4%**	**(2 933 860)**	**201,2%**	**(2 933 860)**	**201,2%**	**(2 076 833)**	**(2 647,4%)**	**41,3%**

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	35	2,6%	26	2,0%	27	2,1%	1 240	93,3%	1 328	23,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	54	6,1%	29	3,3%	19	2,2%	771	88,4%	872	15,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	67	10,4%	38	5,8%	30	4,7%	512	79,1%	647	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	11	2,3%	8	1,7%	7	1,5%	449	94,5%	475	8,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9	3,0%	7	2,2%	7	2,4%	287	92,5%	311	5,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(1,6%)	-	-	-	-	7	101,6%	7	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(277)	(13,5%)	136	6,6%	25	1,2%	2 167	105,7%	2 049	36,0%	-	-	-	-
Total By Income Source	**(101)**	**(1,8%)**	**243**	**4,3%**	**116**	**2,0%**	**5 432**	**95,5%**	**5 690**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(13)	(28,9%)	7	15,4%	3	6,5%	48	107,0%	45	,8%	-	-	-	-
Commercial	(10)	(2,1%)	61	12,4%	18	3,7%	419	86,0%	487	8,6%	-	-	-	-
Households	(47)	(1,0%)	164	3,5%	91	1,9%	4 500	95,6%	4 708	82,7%	-	-	-	-
Other	(31)	(7,0%)	12	2,6%	4	,9%	465	103,4%	449	7,9%	-	-	-	-
Total By Customer Group	**(101)**	**(1,8%)**	**243**	**4,3%**	**116**	**2,0%**	**5 432**	**95,5%**	**5 690**	**100,0%**	**-**	**-**	**-**	**-**

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	187	3,6%	117	2,3%	90	1,7%	4 786	92,4%	5 180	91,5%
Bulk Water	12	4,5%	12	4,6%	3	1,3%	232	89,6%	259	4,6%
PAYE deductions	16	100,0%	-	-	-	-	-	-	16	,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12	100,0%	-	-	-	-	-	-	12	,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70	35,7%	33	16,7%	38	19,3%	56	28,3%	197	3,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**297**	**5,2%**	**162**	**2,9%**	**131**	**2,3%**	**5 074**	**89,6%**	**5 664**	**100,0%**

Contact Details

Municipal Manager	Mr H. S. Mayisela	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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Operating Revenue	**1 776 708**	**1 813 196**	**489 275**	**27,5%**	**471 725**	**26,6%**	**404 312**	**22,3%**	**391 609**	**21,6%**	**1 756 922**	**96,9%**	**393 347**	**103,5%**	**(,4%)**
Property rates	418 502	418 502	104 286	24,9%	105 047	25,1%	106 217	25,4%	108 974	26,0%	424 523	101,4%	98 478	100,6%	10,7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	700 279	702 027	193 859	27,7%	151 386	21,6%	151 426	21,6%	162 837	23,2%	659 508	93,9%	145 628	94,6%	11,8%
Service charges - water revenue	117 902	117 902	24 450	20,7%	21 924	18,6%	25 248	21,4%	24 242	20,6%	95 863	81,3%	22 926	104,8%	5,7%
Service charges - sanitation revenue	78 530	79 377	19 283	24,6%	20 101	25,6%	21 712	27,4%	23 221	29,3%	84 318	106,2%	17 562	102,1%	32,2%
Service charges - refuse revenue	84 480	84 504	20 757	24,6%	21 153	25,0%	24 629	29,1%	26 339	31,2%	92 878	109,9%	20 353	102,8%	29,4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 004	1 314	259	12,9%	360	18,0%	213	16,2%	372	28,3%	1 204	91,6%	243	92,8%	53,2%
Interest earned - external investments	38 531	37 531	1 984	5,1%	16 890	43,8%	1 152	3,1%	2 693	7,2%	22 718	60,5%	(1 236)	85,6%	(317,9%)
Interest earned - outstanding debtors	6 573	6 164	1 515	23,0%	1 516	23,1%	1 660	26,9%	1 692	27,4%	6 381	103,5%	1 490	133,4%	13,6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18 410	19 163	882	4,8%	12 680	68,9%	(53)	(,3%)	2 479	12,9%	15 987	83,4%	65 362	575,3%	(96,2%)
Licences and permits	9 628	7 348	1 729	18,0%	1 794	18,6%	1 753	23,9%	1 702	23,2%	6 978	95,0%	302	58,3%	463,4%
Agency services	23 605	26 000	5 541	23,5%	9 207	39,0%	4 057	15,6%	3 802	14,6%	22 607	87,0%	1 990	84,8%	91,1%
Transfers and subsidies	232 278	264 306	102 447	44,1%	99 253	42,7%	58 760	22,2%	3 125	1,2%	263 586	99,7%	3 690	99,6%	(15,3%)
Other revenue	45 987	49 058	12 283	26,7%	10 416	22,6%	7 539	15,4%	24 296	49,5%	54 534	111,2%	16 559	126,5%	46,7%
Gains	-	-	-	-	-	-	-	-	5 835	-	5 835	-	-	-	(100,0%)
Operating Expenditure	**1 906 279**	**1 926 960**	**411 449**	**21,6%**	**428 202**	**22,5%**	**424 512**	**22,0%**	**418 488**	**21,7%**	**1 682 651**	**87,3%**	**390 185**	**90,3%**	**7,3%**
Employee related costs	633 576	632 338	152 764	24,1%	156 689	24,7%	156 321	24,7%	156 703	24,8%	622 477	98,4%	145 443	95,6%	7,7%
Remuneration of councillors	25 222	25 222	5 889	23,4%	5 917	23,5%	5 620	22,3%	5 775	22,9%	23 201	92,0%	6 441	97,3%	(10,3%)
Debt impairment	22 177	22 177	-	-	1 413	6,4%	138	,6%	816	3,7%	2 367	10,7%	11	,9%	7 409,4%
Depreciation and asset impairment	212 738	212 738	53 185	25,0%	53 185	25,0%	53 185	25,0%	35 456	16,7%	195 010	91,7%	42 891	100,0%	(17,3%)
Finance charges	50 000	50 000	19	-	54	,1%	21 440	42,9%	27	,1%	21 541	43,1%	4	47,4%	600,2%
Bulk purchases	545 237	550 237	136 377	25,0%	122 057	22,4%	112 071	20,4%	111 679	20,3%	482 183	87,6%	101 169	86,1%	10,4%
Other Materials	64 506	66 660	7 918	12,3%	6 932	10,7%	10 455	15,7%	22 119	33,2%	47 425	71,1%	15 592	89,0%	41,9%
Contracted services	229 301	242 264	30 636	13,4%	64 613	28,2%	45 568	18,8%	50 925	21,0%	191 742	79,1%	54 593	95,2%	(6,7%)
Transfers and subsidies	2 238	7 123	1 008	45,0%	10	,4%	65	,9%	650	9,1%	1 733	24,3%	5	80,8%	12 900,0%
Other expenditure	121 283	118 200	23 653	19,5%	17 332	14,3%	19 650	16,6%	34 337	29,0%	94 972	80,3%	24 038	86,3%	42,8%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(129 571)**	**(113 764)**	**77 827**		**43 523**		**(20 199)**		**(26 879)**		**74 272**		**3 162**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	125 937	158 776	26 588	21,1%	48 760	38,7%	35 518	22,4%	27 773	17,5%	138 638	87,3%	21 581	99,2%	28,7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	3 696	2 096	26	,7%	239	6,5%	317	15,1%	419	20,0%	1 001	47,8%	331	104,2%	26,7%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	1 203	-	1 203	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**62**	**47 108**	**104 440**		**92 522**		**15 636**		**2 516**		**215 114**		**25 074**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**62**	**47 108**	**104 440**		**92 522**		**15 636**		**2 516**		**215 114**		**25 074**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**62**	**47 108**	**104 440**		**92 522**		**15 636**		**2 516**		**215 114**		**25 074**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**62**	**47 108**	**104 440**		**92 522**		**15 636**		**2 516**		**215 114**		**25 074**		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Source of Finance	**682 404**	**669 162**	**110 975**	**16,3%**	**189 463**	**27,8%**	**145 011**	**21,7%**	**144 822**	**21,6%**	**590 272**	**88,2%**	**157 536**	**391,5%**	**(8,1%)**
National Government	122 220	155 059	27 510	22,5%	48 886	40,0%	33 887	21,9%	29 764	19,2%	140 047	90,3%	11 717	112,2%	154,0%
Provincial Government	-	-	-	-	-	-	-	-	182	-	182	-	-	100,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	1 022	-	1 022	-	-	-	(100,0%)
Transfers recognised - capital	**122 220**	**155 059**	**27 510**	**22,5%**	**48 886**	**40,0%**	**33 887**	**21,9%**	**30 967**	**20,0%**	**141 250**	**91,1%**	**11 717**	**97,2%**	**164,3%**
Borrowing	287 800	249 090	37 030	12,9%	77 956	27,1%	70 908	28,5%	33 780	13,6%	219 674	88,2%	23 480	1 034,8%	43,9%
Internally generated funds	272 385	265 014	46 436	17,0%	62 621	23,0%	40 216	15,2%	80 075	30,2%	229 348	86,5%	122 339	1 661,8%	(34,5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**682 404**	**669 162**	**110 975**	**16,3%**	**189 463**	**27,8%**	**145 011**	**21,7%**	**144 822**	**21,6%**	**590 272**	**88,2%**	**155 738**	**98,0%**	**(7,0%)**
Municipal governance and administration	**95 223**	**51 569**	**5 275**	**5,5%**	**7 077**	**7,4%**	**5 803**	**11,3%**	**17 520**	**34,0%**	**35 676**	**69,2%**	**24 929**	**90,0%**	**(29,7%)**
Executive and Council	1 300	1 300	-	-	-	-	-	-	1 163	89,5%	1 163	89,5%	426	279,4%	173,3%
Finance and administration	93 923	50 269	5 275	5,6%	7 077	7,5%	5 803	11,5%	16 357	32,5%	34 513	68,7%	24 495	89,0%	(33,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	9	100,0%	(100,0%)
Community and Public Safety	**60 031**	**56 704**	**5 371**	**8,9%**	**17 937**	**29,9%**	**7 783**	**13,7%**	**19 027**	**33,6%**	**50 117**	**88,4%**	**5 914**	**58,7%**	**221,7%**
Community and Social Services	36 581	33 548	1 286	3,5%	13 101	35,8%	4 283	12,8%	10 186	30,4%	28 856	86,0%	610	59,8%	1 569,3%
Sport And Recreation	21 530	21 424	4 085	19,0%	3 747	17,4%	3 275	15,3%	8 519	39,8%	19 626	91,6%	1 610	46,7%	429,3%
Public Safety	1 920	1 731	-	-	1 089	56,7%	225	13,0%	321	18,5%	1 635	94,4%	3 053	66,9%	(89,5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	641	109,0%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**92 123**	**91 864**	**37 453**	**40,7%**	**28 286**	**30,7%**	**15 505**	**16,9%**	**7 796**	**8,5%**	**89 040**	**96,9%**	**25 289**	**119,0%**	**(69,2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	92 023	91 768	37 453	40,7%	28 191	30,6%	15 505	16,9%	7 796	8,5%	88 944	96,9%	24 989	119,6%	(68,8%)
Environmental Protection	100	96	-	-	96	95,8%	-	-	-	-	96	100,0%	300	196,9%	(100,0%)
Trading Services	**434 752**	**468 751**	**62 856**	**14,5%**	**136 163**	**31,3%**	**115 920**	**24,7%**	**100 479**	**21,4%**	**415 418**	**88,6%**	**99 588**	**101,4%**	**,9%**
Energy sources	158 711	142 514	7 213	4,5%	47 536	30,0%	49 785	34,9%	34 663	24,3%	139 197	97,7%	20 295	146,9%	70,8%
Water Management	212 173	240 449	34 252	16,1%	63 887	30,1%	56 736	23,6%	43 927	18,3%	198 803	82,7%	31 211	149,1%	40,7%
Waste Water Management	46 618	64 672	15 971	34,3%	17 574	37,7%	5 430	8,4%	20 384	31,5%	59 360	91,8%	26 515	77,7%	(23,1%)
Waste Management	17 250	21 116	5 420	31,4%	7 166	41,5%	3 968	18,8%	1 505	7,1%	18 059	85,5%	21 567	42,5%	(93,0%)
Other	**275**	**275**	**21**	**7,6%**	**-**	**-**	**-**	**-**	**-**	**-**	**21**	**7,6%**	**18**	**283,9%**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2020/21 Budget Main appropriation	2020/21 Budget Adjusted Budget	2020/21 First Quarter Actual Expenditure	2020/21 First Quarter 1st Q as % of Main appropriation	2020/21 Second Quarter Actual Expenditure	2020/21 Second Quarter 2nd Q as % of Main appropriation	2020/21 Third Quarter Actual Expenditure	2020/21 Third Quarter 3rd Q as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter 4th Q as % of adjusted budget	2020/21 Year to Date Actual Expenditure	2020/21 Year to Date Total Expenditure as % of adjusted budget	2019/20 Fourth Quarter Actual Expenditure	2019/20 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2019/20 to Q4 of 2020/21
Cash Flow from Operating Activities															
Receipts	**1 978 938**	**1 981 066**	**371 126**	**18,8%**	**445 025**	**22,5%**	**320 853**	**16,2%**	**250 545**	**12,6%**	**1 387 550**	**70,0%**	**212 542**	**332,7%**	**17,9%**
Property rates	438 238	437 944	79 276	18,1%	86 625	19,8%	83 062	19,0%	90 913	20,8%	339 876	77,6%	71 573	16 543,9%	27,0%
Service charges	**1 083 859**	**1 083 459**	**159 210**	**14,7%**	**161 135**	**14,9%**	**140 863**	**13,0%**	**143 169**	**13,2%**	**604 378**	**55,8%**	**115 036**	**9 135,4%**	**24,5%**
Other revenue	98 626	101 447	15 385	15,6%	11 141	11,3%	14 111	13,9%	16 221	16,0%	56 858	56,0%	23 565	72,5%	(31,2%)
Transfers and Subsidies - Operational	232 278	232 278	101 715	43,8%	103 178	44,4%	57 871	24,9%	-	-	262 764	113,1%	700	97,1%	(100,0%)
Transfers and Subsidies - Capital	125 937	125 937	13 000	10,3%	75 639	60,2%	23 794	18,9%	5 000	4,0%	117 633	93,4%	-	14,4%	(100,0%)
Interest	-	-	2 540	-	7 107	-	1 152	-	(4 758)	-	6 041	-	1 667	-	(385,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 633 104)**	**(1 633 104)**	**(8 490)**	**,5%**	**(15 061)**	**,9%**	**(10 537)**	**,6%**	**(16 530)**	**1,0%**	**(50 618)**	**3,1%**	**26 294**	**-**	**(162,9%)**
Suppliers and employees	(1 633 104)	(1 633 104)	(8 490)	,5%	(15 061)	,9%	(10 537)	,6%	(16 530)	1,0%	(50 618)	3,1%	26 294	-	(162,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**345 834**	**347 962**	**362 636**	**104,9%**	**429 965**	**124,3%**	**310 316**	**89,2%**	**234 015**	**67,3%**	**1 336 932**	**384,2%**	**238 836**	**350,4%**	**(2,0%)**
Cash Flow from Investing Activities															
Receipts	**2 652**	**2 652**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 652	2 652	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(201 797)**	**(107 917)**	**(117 256)**	**58,1%**	**(200 061)**	**99,1%**	**(138 286)**	**128,1%**	**(142 391)**	**131,9%**	**(597 994)**	**554,1%**	**(154 367)**	**269,7%**	**(7,8%)**
Capital assets	(201 797)	(107 917)	(117 256)	58,1%	(200 061)	99,1%	(138 286)	128,1%	(142 391)	131,9%	(597 994)	554,1%	(154 367)	269,7%	(7,8%)
Net Cash from/(used) Investing Activities	**(199 144)**	**(105 265)**	**(117 256)**	**58,9%**	**(200 061)**	**100,5%**	**(138 286)**	**131,4%**	**(142 391)**	**135,3%**	**(597 994)**	**568,1%**	**(154 367)**	**269,7%**	**(7,8%)**
Cash Flow from Financing Activities															
Receipts	**218 147**	**200 000**	**(1 612)**	**(,7%)**	**239**	**,1%**	**624**	**,3%**	**(731)**	**(,4%)**	**(1 480)**	**(,7%)**	**101**	**-**	**(821,3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	200 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	18 147	-	(1 612)	(8,9%)	239	1,3%	624	-	(731)	-	(1 480)	-	101	-	(821,3%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**(5 008)**	**-**	**-**	**-**	**(5 008)**	**-**	**(6 561)**	**-**	**(100,0%)**
Repayment of borrowing	-	-	-	-	-	-	(5 008)	-	-	-	(5 008)	-	(6 561)	-	(100,0%)
Net Cash from/(used) Financing Activities	**218 147**	**200 000**	**(1 612)**	**(,7%)**	**239**	**,1%**	**(4 384)**	**(2,2%)**	**(731)**	**(,4%)**	**(6 488)**	**(3,2%)**	**(6 460)**	**-**	**(88,7%)**
Net Increase/(Decrease) in cash held	**364 837**	**442 698**	**243 768**	**66,8%**	**230 143**	**63,1%**	**167 646**	**37,9%**	**90 893**	**20,5%**	**732 450**	**165,5%**	**78 009**	**385,9%**	**16,5%**
Cash/cash equivalents at the year begin:	685 031	685 031	115 827	16,9%	359 595	52,5%	589 480	86,1%	757 126	110,5%	115 827	16,9%	1 124 358	-	(32,7%)
Cash/cash equivalents at the year end:	**1 049 868**	**1 127 728**	**359 595**	**34,3%**	**589 480**	**56,1%**	**757 126**	**67,1%**	**848 025**	**75,2%**	**848 025**	**75,2%**	**1 202 367**	**489,8%**	**(29,5%)**

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	7 533	28,2%	2 355	8,8%	1 470	5,5%	15 338	57,5%	26 696	11,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	22 041	54,5%	2 346	5,8%	1 200	3,0%	14 826	36,7%	40 414	16,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 069	30,6%	4 534	5,5%	3 205	3,9%	49 050	59,9%	81 859	33,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	6 983	35,5%	1 924	9,8%	1 123	5,7%	9 631	49,0%	19 661	8,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 472	38,6%	1 552	8,0%	937	4,8%	9 380	48,5%	19 341	8,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	5,8%	-	-	-	-	70	94,2%	74	-	-	-	-	-
Interest on Arrear Debtor Accounts	580	3,9%	533	3,6%	490	3,3%	13 076	89,1%	14 679	6,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 246	10,9%	2 437	6,2%	1 608	4,1%	30 806	78,8%	39 098	16,2%	-	-	-	-
Total By Income Source	**73 930**	**30,6%**	**15 680**	**6,5%**	**10 034**	**4,1%**	**142 178**	**58,8%**	**241 822**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 301	28,7%	1 761	22,0%	961	12,0%	2 988	37,3%	8 011	3,3%	-	-	-	-
Commercial	38 455	29,4%	7 253	5,5%	4 591	3,5%	80 660	61,6%	130 959	54,2%	-	-	-	-
Households	33 173	32,3%	6 666	6,5%	4 483	4,4%	58 530	56,9%	102 852	42,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**73 930**	**30,6%**	**15 680**	**6,5%**	**10 034**	**4,1%**	**142 178**	**58,8%**	**241 822**	**100,0%**	**-**	**-**	**-**	**-**

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	-	-	-	-	-	-	101	100,0%	101	1,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 292	70,2%	13	,1%	4	-	3 079	29,6%	10 388	99,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 292**	**69,5%**	**13**	**,1%**	**4**	**-**	**3 180**	**30,3%**	**10 489**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**322 062**	**319 164**	**79 085**	**24,6%**	**65 306**	**20,3%**	**73 239**	**22,9%**	**41 983**	**13,2%**	**259 613**	**81,3%**	**76 260**	**147,3%**	**(44,9%)**
Property rates	63 434	63 434	1 433	2,3%	2 295	3,6%	40 056	63,1%	7 553	11,9%	51 337	80,9%	34 685	(572,8%)	(78,2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	95 748	92 282	31 600	33,0%	27 121	28,3%	7 926	8,6%	19 334	21,0%	85 981	93,2%	17 668	73,3%	9,4%
Service charges - water revenue	21 348	19 348	5 276	24,7%	3 828	17,9%	4 188	21,6%	4 118	21,3%	17 410	90,0%	2 600	58,7%	58,4%
Service charges - sanitation revenue	13 711	12 511	3 284	24,0%	3 123	22,8%	3 165	25,3%	3 179	25,4%	12 751	101,9%	2 026	66,3%	56,9%
Service charges - refuse revenue	13 432	10 932	2 741	20,4%	2 456	18,3%	2 452	22,4%	2 458	22,5%	10 107	92,4%	1 608	53,8%	52,9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7 362	7 362	120	1,6%	38	,5%	41	,6%	58	,8%	257	3,5%	28	11,3%	109,9%
Interest earned - external investments	2 103	2 103	410	19,5%	320	15,2%	267	12,7%	(181)	(8,6%)	816	38,8%	568	-	(132,0%)
Interest earned - outstanding debtors	3 640	3 640	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 570	17 355	22	,1%	393	1,8%	2	-	2	-	418	2,4%	(1 835)	595,8%	(100,1%)
Licences and permits	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	73 995	84 346	33 971	45,9%	25 404	34,3%	14 767	17,5%	(1 208)	(1,4%)	72 934	86,5%	18 692	(71,1%)	(106,5%)
Other revenue	5 698	5 830	228	4,0%	328	5,8%	377	6,5%	6 669	114,4%	7 603	130,4%	220	18,0%	2 931,4%
Gains	-	-	-	-	0	-	0	-	0	-	0	-	0	-	(42,7%)
Operating Expenditure	**354 344**	**379 049**	**78 043**	**22,0%**	**51 007**	**14,4%**	**48 408**	**12,8%**	**79 651**	**21,0%**	**257 109**	**67,8%**	**36 326**	**106,1%**	**119,3%**
Employee related costs	99 537	99 478	23 972	24,1%	21 970	22,1%	16 211	16,3%	39 908	40,1%	102 061	102,6%	8 635	80,6%	362,2%
Remuneration of councillors	6 906	6 906	1 527	22,1%	1 525	22,1%	1 011	14,6%	2 800	40,5%	6 863	99,4%	815	52,7%	243,4%
Debt impairment	65 845	65 845	15 818	24,0%	-	-	-	-	-	-	15 818	24,0%	-	31 118 622,2%	-
Depreciation and asset impairment	49 683	49 683	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4 080	3 000	213	5,2%	251	6,1%	322	10,7%	206	6,9%	991	33,0%	199	65,4%	3,6%
Bulk purchases	59 434	59 434	22 089	37,2%	12 899	21,7%	12 043	20,3%	15 502	26,1%	62 533	105,2%	15 066	215,6%	2,9%
Other Materials	12 749	21 756	2 783	21,8%	4 884	38,3%	4 686	21,5%	3 576	16,4%	15 929	73,2%	5 484	117,5%	(34,8%)
Contracted services	33 898	42 871	7 921	23,4%	7 000	20,6%	8 702	20,3%	10 316	24,1%	33 940	79,2%	7 500	175,6%	37,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	21 592	29 456	3 720	17,2%	2 478	11,5%	5 433	18,4%	7 343	24,9%	18 975	64,4%	(1 372)	201,8%	(635,3%)
Losses	619	619	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(32 282)**	**(59 885)**	**1 043**		**14 300**		**24 831**		**(37 669)**		**2 505**		**39 934**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	64 782	57 232	20 535	31,7%	7 070	10,9%	29 966	52,4%	(31 655)	(55,3%)	25 916	45,3%	26 432	58,6%	(219,8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**32 500**	**(2 653)**	**21 578**		**21 370**		**54 797**		**(69 324)**		**28 421**		**66 366**		
Taxation				-		-		-		-		-		-	-
Surplus/(Deficit) after taxation	**32 500**	**(2 653)**	**21 578**		**21 370**		**54 797**		**(69 324)**		**28 421**		**66 366**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**32 500**	**(2 653)**	**21 578**		**21 370**		**54 797**		**(69 324)**		**28 421**		**66 366**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32 500**	**(2 653)**	**21 578**		**21 370**		**54 797**		**(69 324)**		**28 421**		**66 366**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**93 439**	**100 852**	**5 930**	**6,3%**	**20 662**	**22,1%**	**8 272**	**8,2%**	**37 329**	**37,0%**	**72 193**	**71,6%**	**39 399**	**82,9%**	**(5,3%)**
National Government	64 839	57 232	3 590	5,5%	13 158	20,3%	3 188	5,6%	26 909	47,0%	46 845	81,9%	38 074	81,2%	(29,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 839**	**57 232**	**3 590**	**5,5%**	**13 158**	**20,3%**	**3 188**	**5,6%**	**26 909**	**47,0%**	**46 845**	**81,9%**	**38 074**	**81,2%**	**(29,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 600	43 620	2 340	8,2%	7 504	26,2%	5 083	11,7%	10 421	23,9%	25 348	58,1%	1 324	863,3%	686,9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**93 439**	**100 852**	**7 750**	**8,3%**	**20 673**	**22,1%**	**8 298**	**8,2%**	**37 329**	**37,0%**	**74 051**	**73,4%**	**39 453**	**80,8%**	**(5,4%)**
Municipal governance and administration	**6 600**	**8 150**	**209**	**3,2%**	**955**	**14,5%**	**1 073**	**13,2%**	**1 811**	**22,2%**	**4 048**	**49,7%**	**932**	**88,2%**	**94,3%**
Executive and Council	3 000	600	0	-	39	1,3%	-	-	-	-	40	6,6%	820	-	(100,0%)
Finance and administration	3 600	7 550	209	5,8%	916	25,4%	1 073	14,2%	1 811	24,0%	4 009	53,1%	112	24,4%	1 516,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**700**	**4 820**	**1 820**	**260,1%**	**-**	**-**	**-**	**-**	**618**	**12,8%**	**2 438**	**50,6%**	**7 881**	**-**	**(92,2%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	7 603	-	(100,0%)
Sport And Recreation	-	4 120	1 820	-	-	-	-	-	174	4,2%	1 994	48,4%	-	-	(100,0%)
Public Safety	700	700	-	-	-	-	-	-	444	63,5%	444	63,5%	279	-	59,4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 790**	**34 184**	**3 342**	**10,5%**	**15 614**	**49,1%**	**4 265**	**12,5%**	**12 463**	**36,5%**	**35 685**	**104,4%**	**3 232**	**-**	**285,6%**
Planning and Development	-	2 450	-	-	-	-	-	-	161	6,6%	161	6,6%	-	-	(100,0%)
Road Transport	31 790	31 734	3 342	10,5%	15 614	49,1%	4 265	13,4%	12 302	38,8%	35 524	111,9%	3 232	-	280,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**54 349**	**53 699**	**2 379**	**4,4%**	**4 103**	**7,6%**	**2 960**	**5,5%**	**22 437**	**41,8%**	**31 879**	**59,4%**	**27 407**	**57,7%**	**(18,1%)**
Energy sources	18 400	11 700	113	,6%	473	2,6%	843	7,2%	3 658	31,3%	5 087	43,5%	3 745	68,2%	(2,3%)
Water Management	23 449	22 999	2 027	8,6%	2 653	11,3%	479	2,1%	12 109	52,7%	17 267	75,1%	20 334	61,8%	(40,4%)
Waste Water Management	10 900	16 400	239	2,2%	978	9,0%	1 639	10,0%	6 670	40,7%	9 525	58,1%	3 327	105,3%	100,4%
Waste Management	1 600	2 600	-	-	-	-	-	-	-	-	-	-	-	7,3%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**347 524**	**345 291**	**85 297**	**24,5%**	**64 654**	**18,6%**	**86 007**	**24,9%**	**29 187**	**8,5%**	**265 145**	**76,8%**	**71 885**	**234,5%**	**(59,4%)**
Property rates	55 947	54 194	16	-	0	-	9 391	17,3%	7 500	13,8%	16 908	31,2%	-	-	(100,0%)
Service charges	**115 750**	**118 689**	**30 202**	**26,1%**	**31 272**	**27,0%**	**20 213**	**17,0%**	**20 784**	**17,5%**	**102 472**	**86,3%**	**25 943**	**68,2%**	**(19,9%)**
Other revenue	34 946	30 830	527	1,5%	805	2,3%	431	1,4%	903	2,9%	2 666	8,6%	809	26,9%	11,5%
Transfers and Subsidies - Operational	73 995	84 346	33 995	45,9%	25 429	34,4%	17 569	20,8%	1	-	76 993	91,3%	25 132	(78,2%)	(100,0%)
Transfers and Subsidies - Capital	64 782	57 232	20 535	31,7%	7 070	10,9%	38 311	66,9%	-	-	65 916	115,2%	20 000	(309,0%)	(100,0%)
Interest	2 103	-	23	1,1%	77	3,7%	91	-	-	-	190	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(262 901)**	**(22 556)**	**-**	**(20 810)**	**-**	**(21 021)**	**8,0%**	**(9 577)**	**3,6%**	**(73 964)**	**28,1%**	**51 220**	**(24 330,6%)**	**(118,7%)**
Suppliers and employees	-	(259 901)	(22 556)	-	(20 810)	-	(21 021)	8,1%	(9 577)	3,7%	(73 964)	28,5%	51 220	(24 330,6%)	(118,7%)
Finance charges	-	(3 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**347 524**	**82 390**	**62 741**	**18,1%**	**43 843**	**12,6%**	**64 986**	**78,9%**	**19 611**	**23,8%**	**191 181**	**232,0%**	**123 104**	**456,6%**	**(84,1%)**
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	**(93 439)**	**(100 852)**	**(15 821)**	**16,9%**	**(20 585)**	**22,0%**	**(11 425)**	**11,3%**	**(23 684)**	**23,5%**	**(71 516)**	**70,9%**	**(17 258)**	**-**	**37,2%**
Capital assets	(93 439)	(100 852)	(15 821)	16,9%	(20 585)	22,0%	(11 425)	11,3%	(23 684)	23,5%	(71 516)	70,9%	(17 258)	-	37,2%
Net Cash from/(used) Investing Activities	**(93 439)**	**(100 852)**	**(15 821)**	**16,9%**	**(20 585)**	**22,0%**	**(11 425)**	**11,3%**	**(23 684)**	**23,5%**	**(71 516)**	**70,9%**	**(17 258)**	**-**	**37,2%**
Cash Flow from Financing Activities															
Receipts	**23**	**-**	**2**	**10,6%**	**(6)**	**(24,5%)**	**50**	**-**	**(31)**	**-**	**16**	**-**	**(7)**	**-**	**326,6%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	23	-	2	10,6%	(6)	(24,5%)	50	-	(31)	-	16	-	(7)	-	326,6%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**23**	**-**	**2**	**10,6%**	**(6)**	**(24,5%)**	**50**	**-**	**(31)**	**-**	**16**	**-**	**(7)**	**-**	**326,6%**
Net Increase/(Decrease) in cash held	**254 108**	**(18 462)**	**46 922**	**18,5%**	**23 252**	**9,2%**	**53 611**	**(290,4%)**	**(4 104)**	**22,2%**	**119 681**	**(648,2%)**	**105 839**	**399,9%**	**(103,9%)**
Cash/cash equivalents at the year begin:	19 047	19 047	27 277	143,2%	74 199	389,6%	97 451	511,6%	151 062	793,1%	27 277	143,2%	151 236	-	(,1%)
Cash/cash equivalents at the year end:	**273 155**	**585**	**74 199**	**27,2%**	**97 451**	**35,7%**	**151 062**	**25 828,8%**	**137 123**	**23 445,4%**	**137 123**	**23 445,4%**	**257 075**	**362,9%**	**(46,7%)**

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 ito 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 - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1	100,0%	-	-	-	-	-	-	1	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	0	100,0%	-	-	-	-	-	-	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48 198	78,5%	5 100	8,3%	961	1,6%	7 137	11,6%	61 396	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**48 199**	**78,5%**	**5 100**	**8,3%**	**961**	**1,6%**	**7 137**	**11,6%**	**61 398**	**100,0%**

Contact Details

Municipal Manager	Mr G Mthimunye	013 253 7628
Financial Manager	Mr P Leshage (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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Operating Revenue	**688 808**	**808 866**	**292 059**	**42,4%**	**304 166**	**44,2%**	**297 164**	**36,7%**	**18 018**	**2,2%**	**911 407**	**112,7%**	**81 608**	**99,0%**	**(77,9%)**
Property rates	52 059	41 359	9 766	18,8%	10 913	21,0%	12 905	31,2%	(6 067)	(14,7%)	27 517	66,5%	7 394	104,0%	(182,1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	79 763	84 620	41 360	51,9%	41 245	51,7%	97 214	114,9%	21 445	25,3%	201 264	237,8%	37 143	96,3%	(42,3%)
Service charges - sanitation revenue	1 288	1 483	349	27,1%	392	30,5%	1 542	104,0%	383	25,8%	2 666	179,8%	321	70,3%	19,2%
Service charges - refuse revenue	31 629	29 341	7 344	23,2%	7 327	23,2%	43 855	149,5%	(4 166)	(14,2%)	54 359	185,3%	7 716	93,3%	(154,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 047	1 083	347	33,1%	190	18,1%	505	46,6%	391	36,1%	1 432	132,2%	311	79,9%	25,8%
Interest earned - external investments	4 436	3 585	1 150	25,9%	642	14,5%	933	26,0%	1 072	29,9%	3 797	105,9%	1 429	86,9%	(25,0%)
Interest earned - outstanding debtors	50 885	56 888	13 982	27,5%	14 451	28,4%	14 488	25,5%	(6 500)	(11,4%)	36 421	64,0%	13 474	112,7%	(148,2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 201	10 344	401	4,4%	702	7,6%	313	3,0%	532	5,1%	1 948	18,8%	848	11,9%	(37,2%)
Licences and permits	185	169	61	33,2%	24	12,7%	14	8,4%	41	24,4%	141	83,0%	180	9,3%	(77,1%)
Agency services	8 779	8 779	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	447 881	533 389	197 231	44,0%	212 186	47,4%	109 573	20,5%	-	-	518 990	97,3%	596	94,6%	(100,0%)
Other revenue	1 655	37 827	20 067	1 212,6%	16 096	972,6%	15 823	41,8%	10 886	28,8%	62 872	166,2%	12 197	457,3%	(10,7%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**779 571**	**913 264**	**81 980**	**10,5%**	**170 420**	**21,9%**	**140 594**	**15,4%**	**190 302**	**20,8%**	**583 296**	**63,9%**	**145 312**	**71,2%**	**31,0%**
Employee related costs	160 422	160 479	-	-	61 793	38,5%	37 689	23,5%	49 511	30,9%	148 993	92,8%	33 832	81,4%	46,3%
Remuneration of councillors	27 554	27 554	-	-	10 340	37,5%	6 276	22,8%	8 367	30,4%	24 984	90,7%	6 887	82,6%	21,5%
Debt impairment	204 689	285 659	446	,2%	917	,4%	(1 151)	(,4%)	4 871	1,7%	5 083	1,8%	678	6,6%	618,3%
Depreciation and asset impairment	84 896	84 896	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	157 578	164 551	33 451	21,2%	32 711	20,8%	22 536	13,7%	45 997	28,0%	134 694	81,9%	49 936	97,8%	(7,9%)
Contracted services	78 524	115 651	13 624	17,4%	26 380	33,6%	32 028	27,7%	34 237	29,6%	106 268	91,9%	22 341	93,1%	53,2%
Transfers and subsidies	250	1 250	-	-	-	-	-	-	985	78,8%	985	78,8%	-	-	(100,0%)
Other expenditure	64 359	71 923	34 459	53,5%	38 279	59,5%	43 217	60,1%	46 334	64,4%	162 288	225,6%	31 638	98,0%	46,5%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(90 763)**	**(104 398)**	**210 079**		**133 746**		**156 571**		**(172 285)**		**328 112**		**(63 704)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	170 446	167 107	-	-	-	-	-	-	-	-	-	-	-	32,5%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**79 683**	**62 709**	**210 079**		**133 746**		**156 571**		**(172 285)**		**328 112**		**(63 704)**		
Taxation				-		-		-		-		-		-	-
Surplus/(Deficit) after taxation	**79 683**	**62 709**	**210 079**		**133 746**		**156 571**		**(172 285)**		**328 112**		**(63 704)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**79 683**	**62 709**	**210 079**		**133 746**		**156 571**		**(172 285)**		**328 112**		**(63 704)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**79 683**	**62 709**	**210 079**		**133 746**		**156 571**		**(172 285)**		**328 112**		**(63 704)**		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Source of Finance	**174 846**	**238 173**	**23 513**	**13,4%**	**62 482**	**35,7%**	**41 946**	**17,6%**	**89 473**	**37,6%**	**217 414**	**91,3%**	**72 608**	**94,2%**	**23,2%**
National Government	170 446	167 107	23 513	13,8%	56 750	33,3%	32 661	19,5%	37 564	22,5%	150 488	90,1%	72 608	94,2%	(48,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**170 446**	**167 107**	**23 513**	**13,8%**	**56 750**	**33,3%**	**32 661**	**19,5%**	**37 564**	**22,5%**	**150 488**	**90,1%**	**72 608**	**94,2%**	**(48,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 400	71 066	-	-	5 731	130,3%	9 285	13,1%	51 909	73,0%	66 926	94,2%	-	-	(100,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**174 846**	**238 173**	**23 513**	**13,4%**	**62 482**	**35,7%**	**42 450**	**17,8%**	**89 518**	**37,6%**	**217 963**	**91,5%**	**73 587**	**94,2%**	**21,6%**
Municipal governance and administration	**4 300**	**5 800**	**-**	**-**	**37**	**,9%**	**3 115**	**53,7%**	**1 916**	**33,0%**	**5 067**	**87,4%**	**979**	**95,8%**	**95,7%**
Executive and Council	-	1 300	-	-	-	-	-	-	1 150	88,5%	1 150	88,5%	-	-	(100,0%)
Finance and administration	4 300	4 500	-	-	37	,9%	3 115	69,2%	766	17,0%	3 917	87,1%	979	95,8%	(21,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 000**	**24 108**	**2 454**	**16,4%**	**5 914**	**39,4%**	**7 375**	**30,6%**	**6 504**	**27,0%**	**22 248**	**92,3%**	**2 278**	**38,0%**	**185,5%**
Community and Social Services	5 000	2 094	1 036	20,7%	-	-	381	18,2%	60	2,9%	1 477	70,5%	986	41,7%	(93,9%)
Sport And Recreation	10 000	22 015	1 418	14,2%	5 914	59,1%	6 994	31,8%	6 444	29,3%	20 771	94,3%	1 292	35,0%	398,9%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 226**	**75 258**	**4 351**	**8,5%**	**21 420**	**41,8%**	**19 980**	**26,5%**	**20 000**	**26,6%**	**65 751**	**87,4%**	**12 663**	**78,1%**	**57,9%**
Planning and Development	-	2 500	-	-	-	-	78	3,1%	206	8,2%	284	11,4%	(3)	-	(7 930,4%)
Road Transport	51 226	72 758	4 351	8,5%	21 420	41,8%	19 902	27,4%	19 794	27,2%	65 467	90,0%	12 666	78,1%	56,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**104 321**	**133 007**	**16 708**	**16,0%**	**35 111**	**33,7%**	**11 980**	**9,0%**	**61 098**	**45,9%**	**124 897**	**93,9%**	**57 666**	**105,2%**	**6,0%**
Energy sources	4 000	3 600	-	-	2 386	59,7%	1 462	40,6%	(781)	(21,7%)	3 068	85,2%	5 881	51,3%	(113,3%)
Water Management	79 321	98 172	11 256	14,2%	25 743	32,5%	8 744	8,9%	49 330	50,2%	95 074	96,8%	42 791	113,6%	15,3%
Waste Water Management	16 000	12 235	2 773	17,3%	4 005	25,0%	1 494	12,2%	624	5,1%	8 896	72,7%	7 891	337,0%	(92,1%)
Waste Management	5 000	19 000	2 679	53,6%	2 976	59,5%	280	1,5%	11 925	62,8%	17 859	94,0%	1 102	76,2%	981,8%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**657 319**	**769 374**	**220 948**	**33,6%**	**235 048**	**35,8%**	**140 021**	**18,2%**	**112 385**	**14,6%**	**708 401**	**92,1%**	**13 448**	**70,2%**	**735,7%**
Property rates	15 821	15 820	2 870	18,1%	9 560	60,4%	15 376	97,2%	2 736	17,3%	30 543	193,1%	1 944	-	40,7%
Service charges	**2 154**	**2 995**	**833**	**38,7%**	**763**	**35,4%**	**841**	**28,1%**	**855**	**28,5%**	**3 291**	**109,9%**	**433**	**3 901,0%**	**97,5%**
Other revenue	21 017	50 063	21 088	100,3%	17 282	82,2%	16 844	33,6%	12 035	24,0%	67 249	134,3%	12 993	67,3%	(7,4%)
Transfers and Subsidies - Operational	447 881	533 389	196 156	43,8%	207 443	46,3%	106 960	20,1%	(3 241)	(,6%)	507 318	95,1%	(1 922)	90,8%	68,7%
Transfers and Subsidies - Capital	170 446	167 107	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	100 000	-	100 000	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(483 257)**	**(571 984)**	**(3 479)**	**,7%**	**(2 477)**	**,5%**	**(8 144)**	**1,4%**	**(15 813)**	**2,8%**	**(29 914)**	**5,2%**	**6 363**	**-**	**(348,5%)**
Suppliers and employees	(481 957)	(570 684)	(3 479)	,7%	(2 477)	,5%	(8 144)	1,4%	(15 813)	2,8%	(29 914)	5,2%	6 363	-	(348,5%)
Finance charges	(1 300)	(1 300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**174 062**	**197 390**	**217 468**	**124,9%**	**232 571**	**133,6%**	**131 877**	**66,8%**	**96 572**	**48,9%**	**678 488**	**343,7%**	**19 811**	**74,6%**	**387,5%**
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	**(174 846)**	**(207 647)**	**(40 936)**	**23,4%**	**(65 796)**	**37,6%**	**(46 599)**	**22,4%**	**(89 211)**	**43,0%**	**(242 542)**	**116,8%**	**(61 813)**	**90,5%**	**44,3%**
Capital assets	(174 846)	(207 647)	(40 936)	23,4%	(65 796)	37,6%	(46 599)	22,4%	(89 211)	43,0%	(242 542)	116,8%	(61 813)	90,5%	44,3%
Net Cash from/(used) Investing Activities	**(174 846)**	**(207 647)**	**(40 936)**	**23,4%**	**(65 796)**	**37,6%**	**(46 599)**	**22,4%**	**(89 211)**	**43,0%**	**(242 542)**	**116,8%**	**(61 813)**	**90,5%**	**44,3%**
Cash Flow from Financing Activities															
Receipts	**(86)**	**(86)**	**-**	**-**	**1**	**(1,5%)**	**8**	**(9,0%)**	**(7)**	**7,8%**	**2**	**(2,6%)**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(86)	(86)	-	-	1	(1,5%)	8	(9,0%)	(7)	7,8%	2	(2,6%)	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(86)**	**(86)**	**-**	**-**	**1**	**(1,5%)**	**8**	**(9,0%)**	**(7)**	**7,8%**	**2**	**(2,6%)**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(870)**	**(10 343)**	**176 533**	**(20 294,6%)**	**166 776**	**(19 173,0%)**	**85 285**	**(824,5%)**	**7 354**	**(71,1%)**	**435 948**	**(4 214,8%)**	**(42 002)**	**69,0%**	**(117,5%)**
Cash/cash equivalents at the year begin:	70 005	119 464	94 076	134,4%	270 651	386,6%	437 428	366,2%	522 713	437,5%	94 076	78,7%	409 745	-	27,6%
Cash/cash equivalents at the year end:	**69 135**	**109 121**	**270 651**	**391,5%**	**437 428**	**632,7%**	**522 713**	**479,0%**	**530 067**	**485,8%**	**530 067**	**485,8%**	**367 743**	**78,9%**	**44,1%**

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 501	4,1%	6 590	1,2%	5 076	,9%	518 258	93,8%	552 425	38,9%	119	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 767	1,7%	3 716	1,7%	3 627	1,7%	208 020	94,9%	219 130	15,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	301	3,3%	109	1,2%	90	1,0%	8 732	94,6%	9 232	,6%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	11 531	4,7%	3 340	1,4%	2 503	1,0%	225 963	92,9%	243 336	17,1%	38	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 051	2,1%	5 011	2,1%	4 954	2,1%	225 326	93,8%	240 342	16,9%	20	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	157 222	100,0%	157 222	11,1%	-	-	-	-
Total By Income Source	**43 150**	**3,0%**	**18 766**	**1,3%**	**16 251**	**1,1%**	**1 343 520**	**94,5%**	**1 421 687**	**100,0%**	**179**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 204	1,9%	2 782	1,6%	2 680	1,6%	161 297	94,9%	169 963	12,0%	10	-	-	-
Commercial	4 717	7,8%	1 196	2,0%	786	1,3%	54 111	89,0%	60 810	4,3%	56	,1%	-	-
Households	35 229	3,0%	14 788	1,2%	12 785	1,1%	1 128 112	94,7%	1 190 914	83,8%	113	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43 150**	**3,0%**	**18 766**	**1,3%**	**16 251**	**1,1%**	**1 343 520**	**94,5%**	**1 421 687**	**100,0%**	**179**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 348	89,7%	-	-	-	-	155	10,3%	1 503	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 348**	**89,7%**	**-**	**-**	**-**	**-**	**155**	**10,3%**	**1 503**	**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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**591 320**	**644 010**	**61 290**	**10,4%**	**38 304**	**6,5%**	**507 057**	**78,7%**	**31 757**	**4,9%**	**638 408**	**99,1%**	**33 613**	**124,1%**	**(5,5%)**
Property rates	40 000	40 000	10 113	25,3%	10 104	25,3%	10 113	25,3%	10 119	25,3%	40 450	101,1%	7 722	496,1%	31,0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	81 000	73 000	30 738	37,9%	11 557	14,3%	10 852	14,9%	6 288	8,6%	59 435	81,4%	12 587	375,6%	(50,0%)
Service charges - sanitation revenue	9 000	7 000	1 896	21,1%	1 919	21,3%	1 877	26,8%	1 892	27,0%	7 584	108,3%	1 636	341,0%	15,6%
Service charges - refuse revenue	6 300	5 600	1 164	18,5%	1 093	17,4%	1 093	19,5%	1 099	19,6%	4 449	79,5%	1 275	2 850,4%	(13,8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	195	195	33	16,8%	49	25,1%	45	23,3%	34	17,4%	161	82,6%	26	138,5%	30,8%
Interest earned - external investments	5 500	5 500	20	,4%	-	-	-	-	-	-	20	,4%	419	173,4%	(100,0%)
Interest earned - outstanding debtors	20 000	20 000	14 212	71,1%	7 276	36,4%	9 378	46,9%	9 873	49,4%	40 738	203,7%	8 839	7 504,6%	11,7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 305	805	1	,1%	1	,1%	5	,7%	3	,3%	11	1,4%	1	16,2%	365,1%
Licences and permits	8 375	5 555	14	,2%	1 620	19,3%	102	1,8%	2 570	46,3%	4 307	77,5%	307	66,6%	735,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	414 336	482 226	-	-	-	-	473 430	98,2%	(1 377)	(,3%)	472 053	97,9%	-	97,7%	(100,0%)
Other revenue	4 309	4 129	3 098	71,9%	4 685	108,7%	160	3,9%	1 258	30,5%	9 202	222,9%	801	42,0%	57,1%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**643 049**	**701 014**	**59 920**	**9,3%**	**428 260**	**66,6%**	**65 105**	**9,3%**	**272 098**	**38,8%**	**825 383**	**117,7%**	**25 799**	**16,8%**	**954,7%**
Employee related costs	232 500	233 750	17 649	7,6%	11 416	4,9%	15 370	6,6%	148 372	63,5%	192 807	82,5%	(78)	12,7%	(191 495,4%)
Remuneration of councillors	26 624	26 624	1 992	7,5%	2 056	7,7%	2 074	7,8%	17 687	66,4%	23 809	89,4%	-	15,0%	(100,0%)
Debt impairment	50 000	50 000	-	-	344 377	688,8%	46	,1%	65	,1%	344 488	689,0%	-	-	(100,0%)
Depreciation and asset impairment	66 000	66 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	12 650	13 850	1 674	13,2%	1 955	15,5%	1 291	9,3%	6 699	48,4%	11 618	83,9%	369	11,4%	1 715,2%
Contracted services	138 369	177 350	21 917	15,8%	41 141	29,7%	32 190	18,2%	70 632	39,8%	165 880	93,5%	14 455	23,5%	388,6%
Transfers and subsidies	8 750	11 250	140	1,6%	786	9,0%	1 394	12,4%	2 861	25,4%	5 181	46,1%	368	32,8%	677,4%
Other expenditure	108 157	121 791	16 548	15,3%	26 530	24,5%	12 739	10,5%	25 784	21,2%	81 600	67,0%	10 684	42,7%	141,3%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(51 730)**	**(57 004)**	**1 370**		**(389 957)**		**441 952**		**(240 340)**		**(186 975)**		**7 814**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	151 745	124 245	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	2	-	4	-	6	-	-	-	(100,0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**100 015**	**67 241**	**1 370**		**(389 957)**		**441 954**		**(240 336)**		**(186 969)**		**7 814**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**100 015**	**67 241**	**1 370**		**(389 957)**		**441 954**		**(240 336)**		**(186 969)**		**7 814**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**100 015**	**67 241**	**1 370**		**(389 957)**		**441 954**		**(240 336)**		**(186 969)**		**7 814**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**100 015**	**67 241**	**1 370**		**(389 957)**		**441 954**		**(240 336)**		**(186 969)**		**7 814**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**149 632**	**189 498**	**5 300**	**3,5%**	**14 892**	**10,0%**	**40 639**	**21,4%**	**52 889**	**27,9%**	**113 719**	**60,0%**	**6 439**	**32,9%**	**721,4%**
National Government	118 033	118 498	5 300	4,5%	14 414	12,2%	40 073	33,8%	45 944	38,8%	105 731	89,2%	6 439	32,9%	613,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	31 600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**149 632**	**118 498**	**5 300**	**3,5%**	**14 414**	**9,6%**	**40 073**	**33,8%**	**45 944**	**38,8%**	**105 731**	**89,2%**	**6 439**	**32,9%**	**613,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	71 000	-	-	478	-	566	,8%	6 944	9,8%	7 988	11,3%	-	-	(100,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**149 632**	**189 498**	**5 300**	**3,5%**	**14 892**	**10,0%**	**40 639**	**21,4%**	**53 128**	**28,0%**	**113 959**	**60,1%**	**6 465**	**33,0%**	**721,8%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**104 808**	**90 913**	**5 300**	**5,1%**	**12 366**	**11,8%**	**24 576**	**27,0%**	**31 875**	**35,1%**	**74 116**	**81,5%**	**4 691**	**29,4%**	**579,6%**
Planning and Development	31 600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	73 208	90 913	5 300	7,2%	12 366	16,9%	24 576	27,0%	31 875	35,1%	74 116	81,5%	4 691	29,4%	579,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**44 825**	**98 585**	**-**	**-**	**2 526**	**5,6%**	**16 063**	**16,3%**	**21 253**	**21,6%**	**39 842**	**40,4%**	**1 774**	**65,1%**	**1 097,9%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	24	-	(100,0%)
Water Management	-	56 000	-	-	478	-	-	-	7 184	12,8%	7 661	13,7%	-	-	(100,0%)
Waste Water Management	44 825	42 585	-	-	2 048	4,6%	16 063	37,7%	14 069	33,0%	32 181	75,6%	1 750	65,9%	703,8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**762 568**	**794 458**	**210 469**	**27,6%**	**211 333**	**27,7%**	**145 381**	**18,3%**	**17 256**	**2,2%**	**584 438**	**73,6%**	**2 272**	**21,6%**	**659,7%**
Property rates	45 000	45 000	8 978	20,0%	4 853	10,8%	1 906	4,2%	8 824	19,6%	24 561	54,6%	287	-	2 975,8%
Service charges	**114 200**	**114 200**	**1 208**	**1,1%**	**2 053**	**1,8%**	**3 140**	**2,7%**	**1 632**	**1,4%**	**8 033**	**7,0%**	**470**	**-**	**247,3%**
Other revenue	31 787	28 787	17 957	56,5%	14 615	46,0%	38 428	133,5%	6 799	23,6%	77 800	270,3%	1 515	-	348,9%
Transfers and Subsidies - Operational	566 081	482 226	182 326	32,2%	189 812	33,5%	101 292	21,0%	-	-	473 430	98,2%	-	17,3%	-
Transfers and Subsidies - Capital	-	124 245	-	-	-	-	614	,5%	-	-	614	,5%	-	-	-
Interest	5 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(571 065)**	**(535 935)**	**(9 376)**	**1,6%**	**(20 695)**	**3,6%**	**(25 226)**	**4,7%**	**(18 017)**	**3,4%**	**(73 313)**	**13,7%**	**3 521**	**-**	**(611,7%)**
Suppliers and employees	(571 065)	(535 935)	(9 376)	1,6%	(20 695)	3,6%	(25 226)	4,7%	(18 017)	3,4%	(73 313)	13,7%	3 521	-	(611,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**191 503**	**258 523**	**201 092**	**105,0%**	**190 638**	**99,5%**	**120 155**	**46,5%**	**(761)**	**(,3%)**	**511 125**	**197,7%**	**5 792**	**21,9%**	**(113,1%)**
Cash Flow from Investing Activities															
Receipts	**1 050**	**1 050**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 050	1 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(118 033)**	**(189 498)**	**(5 300)**	**4,5%**	**(14 892)**	**12,6%**	**(40 875)**	**21,6%**	**(45 070)**	**23,8%**	**(106 138)**	**56,0%**	**(6 439)**	**33,0%**	**600,0%**
Capital assets	(118 033)	(189 498)	(5 300)	4,5%	(14 892)	12,6%	(40 875)	21,6%	(45 070)	23,8%	(106 138)	56,0%	(6 439)	33,0%	600,0%
Net Cash from/(used) Investing Activities	**(116 983)**	**(188 448)**	**(5 300)**	**4,5%**	**(14 892)**	**12,7%**	**(40 875)**	**21,7%**	**(45 070)**	**23,9%**	**(106 138)**	**56,3%**	**(6 439)**	**33,0%**	**600,0%**
Cash Flow from Financing Activities															
Receipts	**(288)**	**-**	**5**	**(1,6%)**	**(1)**	**,2%**	**(1)**	**-**	**(14)**	**-**	**(11)**	**-**	**(5)**	**-**	**204,2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(288)	-	5	(1,6%)	(1)	,2%	(1)	-	(14)	-	(11)	-	(5)	-	204,2%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(288)**	**-**	**5**	**(1,6%)**	**(1)**	**,2%**	**(1)**	**-**	**(14)**	**-**	**(11)**	**-**	**(5)**	**-**	**204,2%**
Net Increase/(Decrease) in cash held	**74 232**	**70 075**	**195 797**	**263,8%**	**175 745**	**236,8%**	**79 278**	**113,1%**	**(45 845)**	**(65,4%)**	**404 976**	**577,9%**	**(651)**	**21,3%**	**6 943,5%**
Cash/cash equivalents at the year begin:	57 135	57 135	(314 972)	(551,3%)	(119 175)	(208,6%)	56 571	99,0%	135 797	237,7%	(314 972)	(551,3%)	273 530	-	(50,4%)
Cash/cash equivalents at the year end:	**131 367**	**127 210**	**(119 175)**	**(90,7%)**	**56 571**	**43,1%**	**135 849**	**106,8%**	**84 788**	**66,7%**	**84 788**	**66,7%**	**272 880**	**13,3%**	**(68,9%)**

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 ito 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 - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	398	100,0%	-	-	-	-	-	-	398	5,2%
Bulk Water	285	100,0%	-	-	-	-	-	-	285	3,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 659	81,5%	-	-	-	-	1 287	18,5%	6 946	91,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**6 341**	**83,1%**	**-**	**-**	**-**	**-**	**1 287**	**16,9%**	**7 628**	**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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**429 237**	**425 225**	**170 406**	**39,7%**	**118 125**	**27,5%**	**95 163**	**22,4%**	**3 827**	**,9%**	**387 521**	**91,1%**	**6 320**	**96,7%**	**(39,4%)**
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	23 500	23 500	1 855	7,9%	2 255	9,6%	2 806	11,9%	32	,1%	6 949	29,6%	1 303	42,1%	(97,5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 340	380	21	1,6%	19	1,4%	72	19,0%	(25)	(6,6%)	87	22,9%	13	20,5%	(292,7%)
Licences and permits	1 190	1 190	217	18,2%	191	16,0%	125	10,5%	185	15,5%	718	60,3%	108	154,9%	70,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	61 223	52 888	13 128	21,4%	7 087	11,6%	8 807	16,7%	3 402	6,4%	32 425	61,3%	4 798	106,2%	(29,1%)
Other revenue	341 984	347 267	155 184	45,4%	108 572	31,7%	83 353	24,0%	233	,1%	347 343	100,0%	98	100,1%	138,0%
Gains	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Operating Expenditure	**497 711**	**535 299**	**92 750**	**18,6%**	**132 154**	**26,6%**	**91 971**	**17,2%**	**127 722**	**23,9%**	**444 597**	**83,1%**	**104 951**	**96,7%**	**21,7%**
Employee related costs	156 553	162 044	38 198	24,4%	39 693	25,4%	39 715	24,5%	43 007	26,5%	160 613	99,1%	39 492	97,9%	8,9%
Remuneration of councillors	15 869	15 869	3 720	23,4%	3 637	22,9%	3 558	22,4%	3 761	23,7%	14 676	92,5%	4 107	97,8%	(8,4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17 405	17 405	-	-	-	-	4 116	23,6%	10 922	62,8%	15 037	86,4%	-	82,4%	(100,0%)
Finance charges	239	154	12	4,9%	6	2,6%	3	2,0%	4	2,6%	25	16,2%	34	81,9%	(88,4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6 692	5 840	1 131	16,9%	1 600	23,9%	726	12,4%	1 037	17,8%	4 495	77,0%	4 217	93,7%	(75,4%)
Contracted services	58 175	56 070	7 876	13,5%	14 817	25,5%	10 932	19,5%	13 910	24,8%	47 536	84,8%	8 906	76,6%	56,2%
Transfers and subsidies	185 088	226 421	36 225	19,6%	60 576	32,7%	25 094	11,1%	45 488	20,1%	167 383	73,9%	38 534	114,2%	18,0%
Other expenditure	57 689	51 495	5 588	9,7%	11 824	20,5%	7 827	15,2%	9 809	19,0%	35 047	68,1%	9 661	69,9%	1,5%
Losses	-	-	-	-	-	-	-	-	(215)	-	(215)	-	-	-	(100,0%)
Surplus/(Deficit)	**(68 474)**	**(110 074)**	**77 656**		**(14 030)**		**3 192**		**(123 895)**		**(57 076)**		**(98 631)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	2 198	12 198	-	-	-	-	-	-	9 453	77,5%	9 453	77,5%	2 702	119,4%	249,8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(66 276)**	**(97 876)**	**77 656**		**(14 030)**		**3 192**		**(114 442)**		**(47 623)**		**(95 929)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(66 276)**	**(97 876)**	**77 656**		**(14 030)**		**3 192**		**(114 442)**		**(47 623)**		**(95 929)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(66 276)**	**(97 876)**	**77 656**		**(14 030)**		**3 192**		**(114 442)**		**(47 623)**		**(95 929)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(66 276)**	**(97 876)**	**77 656**		**(14 030)**		**3 192**		**(114 442)**		**(47 623)**		**(95 929)**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**27 005**	**34 695**	**7 570**	**28,0%**	**10 895**	**40,3%**	**4 191**	**12,1%**	**1 758**	**5,1%**	**24 414**	**70,4%**	**12 607**	**96,8%**	**(86,1%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	73	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**73**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 005	34 622	7 570	28,0%	10 895	40,3%	4 191	12,1%	1 758	5,1%	24 414	70,5%	12 607	95,6%	(86,1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**27 005**	**34 695**	**7 570**	**28,0%**	**10 895**	**40,3%**	**4 191**	**12,1%**	**1 075**	**3,1%**	**23 731**	**68,4%**	**12 607**	**96,8%**	**(91,5%)**
Municipal governance and administration	**10 355**	**9 163**	**2 127**	**20,5%**	**4 014**	**38,8%**	**323**	**3,5%**	**1 157**	**12,6%**	**7 621**	**83,2%**	**3 130**	**65,3%**	**(63,0%)**
Executive and Council	1 000	1 000	-	-	583	58,3%	-	-	16	1,6%	599	59,9%	-	-	(100,0%)
Finance and administration	9 355	8 163	2 127	22,7%	3 431	36,7%	323	4,0%	1 142	14,0%	7 023	86,0%	3 130	63,3%	(63,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 650**	**25 219**	**5 443**	**32,7%**	**6 881**	**41,3%**	**3 868**	**15,3%**	**(82)**	**(,3%)**	**16 109**	**63,9%**	**9 477**	**175,2%**	**(100,9%)**
Community and Social Services	3 000	3 550	1 117	37,2%	-	-	-	-	-	-	1 117	31,5%	2 464	69,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10 500	17 203	3 588	34,2%	6 825	65,0%	3 583	20,8%	-	-	13 996	81,4%	6 639	307,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	3 150	4 465	738	23,4%	56	1,8%	285	6,4%	(82)	(1,8%)	996	22,3%	374	21,8%	(122,0%)
Economic and Environmental Services	**-**	**313**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**85,6%**	**-**
Planning and Development	-	313	-	-	-	-	-	-	-	-	-	-	-	85,6%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**373 209**	**387 482**	**171 102**	**45,8%**	**115 853**	**31,0%**	**93 586**	**24,2%**	**884**	**,2%**	**381 426**	**98,4%**	**297**	**98,8%**	**198,1%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 910	905	46	2,4%	74	3,8%	124	13,7%	119	13,1%	362	40,0%	41	129,7%	189,7%
Transfers and Subsidies - Operational	371 299	376 577	171 056	46,1%	115 780	31,2%	92 099	24,5%	325	,1%	379 260	100,7%	256	99,3%	27,1%
Transfers and Subsidies - Capital	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	1 363	-	440	-	1 803	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(13 057)**	**-**	**(17 631)**	**-**	**(15 535)**	**-**	**(19 751)**	**-**	**(65 975)**	**-**	**14 859**	**-**	**(232,9%)**
Suppliers and employees	-	-	(13 057)	-	(17 631)	-	(15 535)	-	(19 751)	-	(65 975)	-	14 859	-	(232,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**373 209**	**387 482**	**158 045**	**42,3%**	**98 222**	**26,3%**	**78 051**	**20,1%**	**(18 867)**	**(4,9%)**	**315 451**	**81,4%**	**15 155**	**118,7%**	**(224,5%)**
Cash Flow from Investing Activities															
Receipts	**5 295**	**-**	**507**	**9,6%**	**(507)**	**(9,6%)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5 295	-	507	9,6%	(507)	(9,6%)	-	-	-	-	-	-	-	-	-
Payments	**(27 005)**	**(34 695)**	**(8 142)**	**30,1%**	**(11 474)**	**42,5%**	**(5 251)**	**15,1%**	**(1 176)**	**3,4%**	**(26 043)**	**75,1%**	**(13 095)**	**101,9%**	**(91,0%)**
Capital assets	(27 005)	(34 695)	(8 142)	30,1%	(11 474)	42,5%	(5 251)	15,1%	(1 176)	3,4%	(26 043)	75,1%	(13 095)	101,9%	(91,0%)
Net Cash from/(used) Investing Activities	**(21 710)**	**(34 695)**	**(7 635)**	**35,2%**	**(11 981)**	**55,2%**	**(5 251)**	**15,1%**	**(1 176)**	**3,4%**	**(26 043)**	**75,1%**	**(13 095)**	**101,9%**	**(91,0%)**
Cash Flow from Financing Activities															
Receipts	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**351 497**	**352 787**	**150 410**	**42,8%**	**86 241**	**24,5%**	**72 799**	**20,6%**	**(20 043)**	**(5,7%)**	**289 408**	**82,0%**	**2 060**	**120,6%**	**(1 072,8%)**
Cash/cash equivalents at the year begin:	411 709	411 709	15 546	3,8%	165 956	40,3%	252 198	61,3%	324 997	78,9%	15 546	3,8%	550 096	-	(40,9%)
Cash/cash equivalents at the year end:	**763 206**	**764 496**	**165 956**	**21,7%**	**252 198**	**33,0%**	**324 997**	**42,5%**	**304 954**	**39,9%**	**304 954**	**39,9%**	**552 156**	**168,7%**	**(44,8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	23	39,2%	-	-	36	60,8%	59	100,0%	-	-	-	-
Total By Income Source	**-**	**-**	**23**	**39,2%**	**-**	**-**	**36**	**60,8%**	**59**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	23	39,2%	-	-	36	60,8%	59	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**23**	**39,2%**	**-**	**-**	**36**	**60,8%**	**59**	**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	Mrs 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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Operating Revenue	**561 362**	**629 097**	**187 566**	**33,4%**	**157 124**	**28,0%**	**151 751**	**24,1%**	**142 165**	**22,6%**	**638 606**	**101,5%**	**173 724**	**91,1%**	**(18,2%)**
Property rates	93 093	107 057	22 817	24,5%	23 170	24,9%	26 129	24,4%	24 410	22,8%	96 526	90,2%	28 900	59,0%	(15,5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	172 873	187 567	63 652	36,8%	32 493	18,8%	56 207	30,0%	88 303	47,1%	240 655	128,3%	53 254	70,9%	65,8%
Service charges - water revenue	55 644	55 644	13 364	24,0%	11 797	21,2%	12 152	21,8%	10 842	19,5%	48 154	86,5%	19 195	130,8%	(43,5%)
Service charges - sanitation revenue	16 086	17 855	9 696	60,3%	9 848	61,2%	10 088	56,5%	8 109	45,4%	37 742	211,4%	13 277	175,4%	(38,9%)
Service charges - refuse revenue	16 936	16 936	5 134	30,3%	5 155	30,4%	5 227	30,9%	5 225	30,9%	20 742	122,5%	6 386	85,2%	(18,2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	439	3 439	821	187,1%	549	125,1%	731	21,3%	734	21,3%	2 834	82,4%	461	67,3%	59,2%
Interest earned - external investments	5 000	5 000	103	2,1%	69	1,4%	148	3,0%	66	1,3%	385	7,7%	515	22,0%	(87,3%)
Interest earned - outstanding debtors	27 619	27 619	-	-	-	-	-	-	1 949	7,1%	1 949	7,1%	-	3,1%	(100,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 291	5 291	280	5,3%	302	5,7%	241	4,6%	531	10,0%	1 354	25,6%	111	21,6%	376,9%
Licences and permits	-	-	44	-	22	-	92	-	22	-	179	-	367	241,7%	(94,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	162 351	186 658	71 654	44,1%	73 134	45,0%	40 550	21,7%	1 464	,8%	186 802	100,1%	50 554	140,0%	(97,1%)
Other revenue	6 030	16 030	1	-	586	9,7%	187	1,2%	510	3,2%	1 284	8,0%	704	39,5%	(27,6%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**557 483**	**612 828**	**167 121**	**30,0%**	**154 967**	**27,8%**	**135 482**	**22,1%**	**165 153**	**26,9%**	**622 723**	**101,6%**	**172 202**	**89,1%**	**(4,1%)**
Employee related costs	204 843	217 440	56 511	27,6%	56 065	27,4%	50 055	23,0%	36 990	17,0%	199 622	91,8%	64 066	84,3%	(42,3%)
Remuneration of councillors	12 524	12 524	2 897	23,1%	2 912	23,3%	2 857	22,8%	2 887	23,0%	11 552	92,2%	5 183	100,0%	(44,3%)
Debt impairment	22 500	11 741	2 948	13,1%	2 832	12,6%	347	3,0%	725	6,2%	6 852	58,4%	1 880	13,1%	(61,4%)
Depreciation and asset impairment	28 500	10 000	-	-	-	-	-	-	-	-	-	-	-	4,3%	-
Finance charges	15 000	15 000	4 177	27,8%	5 676	37,8%	5 454	36,4%	6 622	44,1%	21 929	146,2%	33 548	276,0%	(80,3%)
Bulk purchases	140 000	140 000	46 076	32,9%	28 426	20,3%	30 570	21,8%	37 511	26,8%	142 583	101,8%	12 235	80,0%	206,6%
Other Materials	4 596	10 608	4 966	108,0%	2 082	45,3%	1 410	13,3%	3 775	35,6%	12 233	115,3%	162	102,5%	2 235,7%
Contracted services	55 972	106 909	16 852	30,1%	36 107	64,5%	20 049	18,8%	36 664	34,3%	109 672	102,6%	25 038	104,5%	46,4%
Transfers and subsidies	500	500	500	100,0%	-	-	-	-	-	-	500	100,0%	307	50,0%	(100,0%)
Other expenditure	73 049	88 106	32 194	44,1%	20 867	28,6%	24 741	28,1%	39 978	45,4%	117 780	133,7%	29 785	144,7%	34,2%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 879**	**16 268**	**20 444**		**2 157**		**16 269**		**(22 988)**		**15 883**		**1 522**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	64 076	67 162	13 795	21,5%	17 541	27,4%	5 489	8,2%	33 457	49,8%	70 282	104,6%	33 272	66,9%	,6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**67 955**	**83 430**	**34 240**		**19 698**		**21 758**		**10 469**		**86 165**		**34 794**		
Taxation				-		-		-	-	-	-	-		-	-
Surplus/(Deficit) after taxation	**67 955**	**83 430**	**34 240**		**19 698**		**21 758**		**10 469**		**86 165**		**34 794**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**67 955**	**83 430**	**34 240**		**19 698**		**21 758**		**10 469**		**86 165**		**34 794**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**67 955**	**83 430**	**34 240**		**19 698**		**21 758**		**10 469**		**86 165**		**34 794**		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Source of Finance	**62 272**	**76 803**	**11 720**	**18,8%**	**13 588**	**21,8%**	**13 846**	**18,0%**	**40 652**	**52,9%**	**79 806**	**103,9%**	**21 167**	**64,3%**	**92,1%**
National Government	61 722	64 808	11 694	18,9%	10 033	16,3%	10 577	16,3%	34 235	52,8%	66 539	102,7%	18 056	66,8%	89,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61 722**	**64 808**	**11 694**	**18,9%**	**10 033**	**16,3%**	**10 577**	**16,3%**	**34 235**	**52,8%**	**66 539**	**102,7%**	**18 056**	**66,8%**	**89,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	550	11 995	26	4,7%	3 555	646,4%	3 268	27,2%	6 417	53,5%	13 267	110,6%	3 111	44,8%	106,3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**62 272**	**77 158**	**11 720**	**18,8%**	**13 588**	**21,8%**	**13 846**	**17,9%**	**40 826**	**52,9%**	**79 979**	**103,7%**	**21 167**	**64,3%**	**92,9%**
Municipal governance and administration	**-**	**9 000**	**26**	**-**	**15**	**-**	**(545)**	**(6,1%)**	**6 082**	**67,6%**	**5 578**	**62,0%**	**20**	**66,6%**	**30 459,7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	9 000	26	-	15	-	(545)	(6,1%)	6 082	67,6%	5 578	62,0%	20	66,6%	30 459,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 990**	**8 790**	**3 290**	**41,2%**	**697**	**8,7%**	**2 690**	**30,6%**	**652**	**7,4%**	**7 329**	**83,4%**	**2 049**	**31,4%**	**(68,2%)**
Community and Social Services	7 640	8 040	3 290	43,1%	697	9,1%	2 598	32,3%	227	2,8%	6 812	84,7%	2 049	31,4%	(88,9%)
Sport And Recreation	-	355	-	-	-	-	-	-	173	48,8%	173	48,8%	-	-	(100,0%)
Public Safety	350	395	-	-	-	-	92	23,3%	252	63,7%	343	87,0%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 922**	**1 996**	**919**	**3,2%**	**4 388**	**15,2%**	**3 669**	**183,8%**	**9 344**	**468,0%**	**18 320**	**917,7%**	**15 046**	**81,4%**	**(37,9%)**
Planning and Development	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	28 722	1 796	919	3,2%	4 388	15,3%	3 669	204,2%	9 344	520,2%	18 320	1 019,8%	15 046	81,4%	(37,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 360**	**57 372**	**7 485**	**29,5%**	**8 487**	**33,5%**	**8 033**	**14,0%**	**24 748**	**43,1%**	**48 753**	**85,0%**	**4 052**	**56,5%**	**510,7%**
Energy sources	2 000	4 000	-	-	808	40,4%	656	16,4%	367	9,2%	1 831	45,8%	2 110	79,9%	(82,6%)
Water Management	18 128	41 355	3 930	21,7%	7 680	42,4%	7 377	17,8%	12 104	29,3%	31 091	75,2%	153	14,1%	7 830,6%
Waste Water Management	5 232	12 017	3 554	67,9%	-	-	-	-	12 277	102,2%	15 831	131,7%	901	1 190,1%	1 263,0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	889	304,4%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**582 134**	**619 527**	**46 668**	**8,0%**	**85 711**	**14,7%**	**85 223**	**13,8%**	**79 514**	**12,8%**	**297 116**	**48,0%**	**441**	**-**	**17 919,9%**
Property rates	111 070	111 070	1	-	7	-	-	-	11 057	10,0%	11 064	10,0%	218	-	4 983,3%
Service charges	**227 877**	**227 877**	**46 465**	**20,4%**	**12 228**	**5,4%**	**34 892**	**15,3%**	**75 013**	**32,9%**	**168 598**	**74,0%**	**18**	**-**	**414 338,0%**
Other revenue	11 760	21 760	-	-	8	,1%	2	-	(6 567)	(30,2%)	(6 558)	(30,1%)	206	-	(3 293,4%)
Transfers and Subsidies - Operational	162 351	186 658	180	,1%	71 421	44,0%	39 774	21,3%	-	-	111 375	59,7%	-	-	-
Transfers and Subsidies - Capital	64 076	67 162	-	-	2 000	3,1%	10 500	15,6%	-	-	12 500	18,6%	-	-	-
Interest	5 000	5 000	23	,5%	48	1,0%	54	1,1%	12	,2%	137	2,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(250)**	**(250)**	**(33 294)**	**13 318,0%**	**(13 033)**	**5 213,3%**	**(8 715)**	**3 485,9%**	**17 470**	**(6 988,1%)**	**(37 572)**	**15 029,0%**	**117 485**	**-**	**(85,1%)**
Suppliers and employees	(250)	(250)	(33 294)	13 318,0%	(13 033)	5 213,3%	(8 715)	3 485,9%	17 470	(6 988,1%)	(37 572)	15 029,0%	117 485	-	(85,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**581 884**	**619 277**	**13 373**	**2,3%**	**72 678**	**12,5%**	**76 508**	**12,4%**	**96 985**	**15,7%**	**259 544**	**41,9%**	**117 926**	**-**	**(17,8%)**
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	**(62 272)**	**(65 072)**	**(18 339)**	**29,5%**	**(16 077)**	**25,8%**	**(15 722)**	**24,2%**	**(17 533)**	**26,9%**	**(67 672)**	**104,0%**	**(19 267)**	**-**	**(9,0%)**
Capital assets	(62 272)	(65 072)	(18 339)	29,5%	(16 077)	25,8%	(15 722)	24,2%	(17 533)	26,9%	(67 672)	104,0%	(19 267)	-	(9,0%)
Net Cash from/(used) Investing Activities	**(62 272)**	**(65 072)**	**(18 339)**	**29,5%**	**(16 077)**	**25,8%**	**(15 722)**	**24,2%**	**(17 533)**	**26,9%**	**(67 672)**	**104,0%**	**(19 267)**	**-**	**(9,0%)**
Cash Flow from Financing Activities															
Receipts	**686**	**-**	**27**	**3,9%**	**(8)**	**(1,2%)**	**(99)**	**-**	**135**	**-**	**55**	**-**	**3**	**-**	**4 200,3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	686	-	27	3,9%	(8)	(1,2%)	(99)	-	135	-	55	-	3	-	4 200,3%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**686**	**-**	**27**	**3,9%**	**(8)**	**(1,2%)**	**(99)**	**-**	**135**	**-**	**55**	**-**	**3**	**-**	**4 200,3%**
Net Increase/(Decrease) in cash held	**520 299**	**554 205**	**(4 939)**	**(,9%)**	**56 593**	**10,9%**	**60 687**	**11,0%**	**79 587**	**14,4%**	**191 928**	**34,6%**	**98 663**	**-**	**(19,3%)**
Cash/cash equivalents at the year begin:	5 600	5 600	209 324	3 737,7%	204 385	3 649,5%	260 978	4 660,1%	321 665	5 743,7%	209 324	3 737,7%	69 103	-	365,5%
Cash/cash equivalents at the year end:	**525 899**	**559 805**	**204 385**	**38,9%**	**260 978**	**49,6%**	**321 665**	**57,5%**	**401 252**	**71,7%**	**401 252**	**71,7%**	**167 766**	**671,1%**	**139,2%**

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 223	4,3%	3 098	2,6%	2 404	2,0%	109 678	91,1%	120 402	22,6%	(1 431)	(1,2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 055	11,2%	3 297	4,1%	2 871	3,6%	65 429	81,1%	80 651	15,2%	(88)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 290	4,8%	4 022	2,7%	5 668	3,7%	134 690	88,8%	151 671	28,5%	(50)	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 495	3,8%	997	2,5%	934	2,4%	35 856	91,3%	39 282	7,4%	(99)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Management	1 816	4,3%	1 165	2,8%	1 092	2,6%	37 885	90,3%	41 958	7,9%	(109)	(,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 978	2,1%	1 946	2,1%	1 884	2,0%	88 295	93,8%	94 103	17,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47	1,2%	16	,4%	14	,4%	3 968	98,1%	4 046	,8%	(1)	-	-	-
Total By Income Source	**26 904**	**5,1%**	**14 540**	**2,7%**	**14 868**	**2,8%**	**475 801**	**89,4%**	**532 113**	**100,0%**	**(1 778)**	**(,3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 668	4,7%	3 382	3,4%	4 987	5,0%	86 322	86,9%	99 359	18,7%	(77)	(,1%)	-	-
Commercial	10 841	5,3%	4 827	2,4%	4 003	2,0%	183 650	90,3%	203 321	38,2%	(559)	(,3%)	-	-
Households	11 396	5,0%	6 331	2,8%	5 878	2,6%	205 829	89,7%	229 433	43,1%	(1 141)	(,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**26 904**	**5,1%**	**14 540**	**2,7%**	**14 868**	**2,8%**	**475 801**	**89,4%**	**532 113**	**100,0%**	**(1 778)**	**(,3%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	41 408	26,9%	12 637	8,2%	11 576	7,5%	88 203	57,3%	153 824	15,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56 756	6,7%	7 210	,8%	7 989	,9%	780 592	91,6%	852 548	84,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**98 164**	**9,8%**	**19 847**	**2,0%**	**19 565**	**1,9%**	**868 795**	**86,3%**	**1 006 372**	**100,0%**

Contact Details

Municipal Manager	Ms SS Matsi	013 235 7307
Financial Manager	Mr Richard Mzikawande Mnisi	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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**992 399**	**1 099 889**	**354 054**	**35,7%**	**80 067**	**8,1%**	**534 353**	**48,6%**	**81 627**	**7,4%**	**1 050 101**	**95,5%**	**72 692**	**88,8%**	**12,3%**
Property rates	105 073	107 527	27 690	26,4%	27 872	26,5%	27 880	25,9%	28 187	26,2%	111 629	103,8%	25 775	86,4%	9,4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	127 584	123 003	26 569	20,8%	31 386	24,6%	27 228	22,1%	26 394	21,5%	111 576	90,7%	23 263	86,8%	13,5%
Service charges - water revenue	27 013	28 928	6 908	25,6%	6 987	25,9%	7 099	24,5%	7 362	25,4%	28 355	98,0%	6 250	99,6%	17,8%
Service charges - sanitation revenue	5 288	5 206	1 306	24,7%	1 300	24,6%	1 299	25,0%	1 306	25,1%	5 211	100,1%	1 223	77,8%	6,8%
Service charges - refuse revenue	9 851	9 829	2 410	24,5%	2 486	25,2%	2 490	25,3%	2 482	25,3%	9 868	100,4%	2 420	100,8%	2,6%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 430	4 431	394	8,9%	326	7,4%	2 813	63,5%	573	12,9%	4 105	92,6%	336	84,2%	70,3%
Interest earned - external investments	33 913	33 913	1 532	4,5%	873	2,6%	2 347	6,9%	10 095	29,8%	14 846	43,8%	844	26,9%	1 095,5%
Interest earned - outstanding debtors	8 310	7 525	1 679	20,2%	1 762	21,2%	1 881	25,0%	2 019	26,8%	7 341	97,6%	1 746	96,0%	15,6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 712	17 564	14	,1%	340	2,0%	173	1,0%	371	2,1%	899	5,1%	59	2,9%	531,1%
Licences and permits	1 232	1 232	12	1,0%	7	,6%	2	,2%	13	1,1%	35	2,8%	960	2 571,6%	(98,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	0	18,1%	(100,0%)
Transfers and subsidies	649 410	755 772	283 939	43,7%	5 961	,9%	460 447	60,9%	1 535	,2%	751 882	99,5%	9 331	96,8%	(83,6%)
Other revenue	3 583	4 958	1 602	44,7%	769	21,5%	694	14,0%	1 287	26,0%	4 352	87,8%	484	74,8%	165,9%
Gains	-	-	-	-	-	-	-	-	1	-	1	-	0	-	244,5%
Operating Expenditure	**1 025 415**	**1 095 975**	**216 360**	**21,1%**	**266 263**	**26,0%**	**249 963**	**22,8%**	**258 315**	**23,6%**	**990 901**	**90,4%**	**191 242**	**93,7%**	**35,1%**
Employee related costs	409 927	483 439	108 555	26,5%	145 250	35,4%	134 375	27,8%	134 528	27,8%	522 709	108,1%	64 373	100,8%	109,0%
Remuneration of councillors	25 941	26 089	6 192	23,9%	6 082	23,4%	6 153	23,6%	6 196	23,8%	24 623	94,4%	4 911	98,7%	26,2%
Debt impairment	22 755	17 755	-	-	-	-	-	-	19	,1%	19	,1%	-	,1%	(100,0%)
Depreciation and asset impairment	74 626	74 626	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	517	517	15	2,8%	323	62,6%	99	19,1%	106	20,5%	542	105,0%	152	64,3%	(30,3%)
Bulk purchases	92 077	92 077	20 585	22,4%	21 600	23,5%	23 079	25,1%	21 016	22,8%	86 281	93,7%	18 421	111,3%	14,1%
Other Materials	51 827	46 694	12 321	23,8%	5 535	10,7%	9 707	20,8%	17 483	37,4%	45 046	96,5%	17 898	100,7%	(2,3%)
Contracted services	159 750	165 244	28 935	18,1%	48 686	30,5%	22 819	13,8%	36 046	21,8%	136 487	82,6%	40 202	103,6%	(10,3%)
Transfers and subsidies	17 406	6 964	751	4,3%	374	2,2%	2 097	30,1%	2 166	31,1%	5 389	77,4%	3 893	73,7%	(44,4%)
Other expenditure	170 590	182 570	39 006	22,9%	38 413	22,5%	51 634	28,3%	40 581	22,2%	169 634	92,9%	41 384	112,1%	(1,9%)
Losses	-	-	-	-	-	-	-	-	171	-	171	-	7	-	2 198,0%
Surplus/(Deficit)	**(33 016)**	**3 914**	**137 694**		**(186 196)**		**284 390**		**(176 688)**		**59 200**		**(118 550)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	238 469	255 992	89 609	37,6%	82 907	34,8%	35 095	13,7%	43 579	17,0%	251 190	98,1%	48 908	99,9%	(10,9%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**205 453**	**259 906**	**227 303**		**(103 289)**		**319 484**		**(133 109)**		**310 390**		**(69 642)**		
Taxation				-		-		-		-		-		-	-
Surplus/(Deficit) after taxation	**205 453**	**259 906**	**227 303**		**(103 289)**		**319 484**		**(133 109)**		**310 390**		**(69 642)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**205 453**	**259 906**	**227 303**		**(103 289)**		**319 484**		**(133 109)**		**310 390**		**(69 642)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**205 453**	**259 906**	**227 303**		**(103 289)**		**319 484**		**(133 109)**		**310 390**		**(69 642)**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**328 728**	**355 919**	**76 279**	**23,2%**	**68 226**	**20,8%**	**28 818**	**8,1%**	**45 348**	**12,7%**	**218 670**	**61,4%**	**50 325**	**73,4%**	**(9,9%)**
National Government	243 416	252 508	69 214	28,4%	60 802	25,0%	23 840	9,4%	39 569	15,7%	193 425	76,6%	36 666	83,6%	7,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**243 416**	**252 508**	**69 214**	**28,4%**	**60 802**	**25,0%**	**23 840**	**9,4%**	**39 569**	**15,7%**	**193 425**	**76,6%**	**36 666**	**83,6%**	**7,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	85 311	103 411	7 065	8,3%	7 424	8,7%	4 977	4,8%	5 779	5,6%	25 245	24,4%	13 659	38,2%	(57,7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**328 728**	**355 919**	**76 279**	**23,2%**	**68 226**	**20,8%**	**28 818**	**8,1%**	**45 348**	**12,7%**	**218 670**	**61,4%**	**50 325**	**73,4%**	**(9,9%)**
Municipal governance and administration	**5 037**	**7 633**	**26**	**,5%**	**347**	**6,9%**	**217**	**2,8%**	**58**	**,8%**	**647**	**8,5%**	**1 855**	**24,0%**	**(96,9%)**
Executive and Council	775	1 775	-	-	-	-	-	-	-	-	-	-	(0)	6,1%	(100,0%)
Finance and administration	4 202	5 798	26	,6%	347	8,3%	217	3,7%	58	1,0%	647	11,2%	1 856	24,3%	(96,9%)
Internal audit	60	60	-	-	-	-	-	-	-	-	-	-	-	21,3%	-
Community and Public Safety	**28 586**	**28 660**	**5 296**	**18,5%**	**3 480**	**12,2%**	**2 729**	**9,5%**	**5 024**	**17,5%**	**16 528**	**57,7%**	**2 606**	**59,8%**	**92,8%**
Community and Social Services	25 272	24 846	5 296	21,0%	3 308	13,1%	2 711	10,9%	3 856	15,5%	15 171	61,1%	2 606	60,8%	47,9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 154	3 654	-	-	172	5,4%	18	,5%	1 169	32,0%	1 358	37,2%	-	17,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	160	160	-	-	-	-	-	-	-	-	-	-	-	71,6%	-
Economic and Environmental Services	**83 310**	**100 122**	**34 424**	**41,3%**	**17 228**	**20,7%**	**7 683**	**7,7%**	**12 415**	**12,4%**	**71 750**	**71,7%**	**12 296**	**73,3%**	**1,0%**
Planning and Development	3 447	3 447	-	-	-	-	13	,4%	51	1,5%	64	1,9%	-	-	(100,0%)
Road Transport	79 543	96 355	34 424	43,3%	17 190	21,6%	7 670	8,0%	12 260	12,7%	71 545	74,3%	11 766	73,9%	4,2%
Environmental Protection	320	320	-	-	39	12,0%	-	-	103	32,3%	142	44,3%	530	-	(80,5%)
Trading Services	**211 796**	**219 504**	**36 533**	**17,2%**	**47 171**	**22,3%**	**18 189**	**8,3%**	**27 851**	**12,7%**	**129 744**	**59,1%**	**33 567**	**79,9%**	**(17,0%)**
Energy sources	19 160	19 160	-	-	577	3,0%	2 076	10,8%	1 414	7,4%	4 067	21,2%	2 469	49,0%	(42,7%)
Water Management	183 526	182 270	36 533	19,9%	45 525	24,8%	16 112	8,8%	24 992	13,7%	123 162	67,6%	27 861	85,3%	(10,3%)
Waste Water Management	5 240	6 704	-	-	1 062	20,3%	-	-	1 172	17,5%	2 233	33,3%	3 250	162,5%	(63,9%)
Waste Management	3 870	11 370	-	-	8	,2%	-	-	273	2,4%	281	2,5%	(13)	4,3%	(2 249,6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**1 209 820**	**1 458 109**	**-**	**-**	**-**	**-**	**575 115**	**39,4%**	**544 134**	**37,3%**	**1 119 248**	**76,8%**	**-**	**-**	**(100,0%)**
Property rates	95 883	4 300	-	-	-	-	10 668	248,1%	20 060	466,5%	30 728	714,6%	-	-	(100,0%)
Service charges	**170 810**	**(31 358)**	**-**	**-**	**-**	**-**	**81 175**	**(258,9%)**	**35 711**	**(113,9%)**	**116 886**	**(372,7%)**	**-**	**-**	**(100,0%)**
Other revenue	666 749	1 485 167	-	-	-	-	436 551	29,4%	488 363	32,9%	924 913	62,3%	-	-	(100,0%)
Transfers and Subsidies - Operational	7 955	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	268 423	-	-	-	-	-	46 721	-	-	-	46 721	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(837 842)**	**601 690**	**-**	**-**	**-**	**-**	**7 295**	**1,2%**	**(1 093)**	**(,2%)**	**6 201**	**1,0%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(837 842)	601 690	-	-	-	-	7 295	1,2%	(1 093)	(,2%)	6 201	1,0%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**371 977**	**2 059 799**	**-**	**-**	**-**	**-**	**582 409**	**28,3%**	**543 040**	**26,4%**	**1 125 450**	**54,6%**	**-**	**-**	**(100,0%)**
Cash Flow from Investing Activities															
Receipts	**3 060**	**(25)**	**2**	**,1%**	**-**	**-**	**1 076**	**(4 311,4%)**	**1 741**	**(6 972,7%)**	**2 819**	**(11 292,4%)**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	3 085	-	-	-	-	-	1 076	-	1 741	-	2 817	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(25)	(25)	2	(8,3%)	-	-	-	-	-	-	2	(8,3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(328 728)**	**(27 192)**	**-**	**-**	**-**	**-**	**(8 824)**	**32,5%**	**(45 348)**	**166,8%**	**(54 172)**	**199,2%**	**-**	**-**	**(100,0%)**
Capital assets	(328 728)	(27 192)	-	-	-	-	(8 824)	32,5%	(45 348)	166,8%	(54 172)	199,2%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(325 668)**	**(27 217)**	**2**	**-**	**-**	**-**	**(7 748)**	**28,5%**	**(43 608)**	**160,2%**	**(51 353)**	**188,7%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities															
Receipts	**(3 817)**	**4 131**	**61**	**(1,6%)**	**(124)**	**3,2%**	**(10)**	**(,2%)**	**26**	**,6%**	**(47)**	**(1,1%)**	**58**	**-**	**(54,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 817)	4 131	61	(1,6%)	(124)	3,2%	(10)	(,2%)	26	,6%	(47)	(1,1%)	58	-	(54,9%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3 817)**	**4 131**	**61**	**(1,6%)**	**(124)**	**3,2%**	**(10)**	**(,2%)**	**26**	**,6%**	**(47)**	**(1,1%)**	**58**	**-**	**(54,9%)**
Net Increase/(Decrease) in cash held	**42 493**	**2 036 713**	**63**	**,1%**	**(124)**	**(,3%)**	**574 652**	**28,2%**	**499 459**	**24,5%**	**1 074 050**	**52,7%**	**58**	**-**	**859 776,0%**
Cash/cash equivalents at the year begin:	174 201	217 466	218 307	125,3%	218 800	125,6%	218 677	100,6%	793 328	364,8%	218 307	100,4%	205 778	(186,1%)	285,5%
Cash/cash equivalents at the year end:	**216 694**	**2 254 179**	**218 800**	**101,0%**	**218 677**	**100,9%**	**793 328**	**35,2%**	**1 292 787**	**57,4%**	**1 292 787**	**57,4%**	**205 836**	**117,6%**	**528,1%**

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 079	22,0%	559	5,9%	374	4,0%	6 426	68,1%	9 438	6,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 041	43,5%	657	4,1%	508	3,1%	7 982	49,3%	16 187	11,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 139	12,5%	3 888	4,4%	3 716	4,2%	70 358	79,0%	89 100	62,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	445	20,1%	73	3,3%	63	2,8%	1 636	73,8%	2 218	1,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	671	25,8%	118	4,5%	99	3,8%	1 708	65,8%	2 596	1,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 029	6,2%	489	2,9%	466	2,8%	14 744	88,1%	16 727	11,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 496	28,2%	116	2,2%	194	3,7%	3 495	65,9%	5 300	3,7%	-	-	-	-
Total By Income Source	**23 899**	**16,9%**	**5 900**	**4,2%**	**5 418**	**3,8%**	**106 349**	**75,1%**	**141 566**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 806	11,4%	3 208	5,3%	3 093	5,2%	46 853	78,1%	59 960	42,4%	-	-	-	-
Commercial	10 687	21,8%	1 530	3,1%	1 374	2,8%	35 336	72,2%	48 926	34,6%	-	-	-	-
Households	5 460	24,8%	937	4,3%	744	3,4%	14 871	67,6%	22 012	15,5%	-	-	-	-
Other	947	8,9%	225	2,1%	208	2,0%	9 289	87,1%	10 668	7,5%	-	-	-	-
Total By Customer Group	**23 899**	**16,9%**	**5 900**	**4,2%**	**5 418**	**3,8%**	**106 349**	**75,1%**	**141 566**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 203	100,0%	-	-	-	-	-	-	7 203	22,7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 531	100,0%	-	-	-	-	-	-	5 531	17,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 910	78,7%	0	-	-	-	4 027	21,3%	18 938	59,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**27 644**	**87,3%**	**0**	**-**	**-**	**-**	**4 027**	**12,7%**	**31 671**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**1 570 200**	**1 487 770**	**452 543**	**28,8%**	**495 977**	**31,6%**	**283 658**	**19,1%**	**81 174**	**5,5%**	**1 313 351**	**88,3%**	**77 024**	**58,2%**	**5,4%**
Property rates	273 458	243 458	60 468	22,1%	60 676	22,2%	60 715	24,9%	60 944	25,0%	242 803	99,7%	61 189	82,2%	(,4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	59 220	40 220	5 181	8,7%	5 787	9,8%	4 227	10,5%	5 865	14,6%	21 059	52,4%	6 996	27,4%	(16,2%)
Service charges - sanitation revenue	5 139	5 139	971	18,9%	982	19,1%	972	18,9%	1 012	19,7%	3 937	76,6%	935	62,8%	8,3%
Service charges - refuse revenue	9 380	9 380	2 042	21,8%	2 043	21,8%	2 042	21,8%	2 039	21,7%	8 166	87,1%	1 926	75,1%	5,8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 000	1 000	17	1,7%	80	8,0%	81	8,1%	167	16,7%	345	34,5%	75	25,3%	122,6%
Interest earned - external investments	27 526	27 526	855	3,1%	893	3,2%	997	3,6%	942	3,4%	3 686	13,4%	(390)	21,8%	(341,3%)
Interest earned - outstanding debtors	140 180	110 180	-	-	-	-	-	-	(4)	-	(4)	-	-	(,1%)	(100,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 068	3 068	(1)	-	-	-	-	-	0	-	(0)	-	-	-	(100,0%)
Licences and permits	4 933	1 007	92	1,9%	4 530	91,8%	1 863	184,9%	447	44,3%	6 932	688,0%	(669)	(2,3%)	(166,8%)
Agency services	13 000	10 000	45	,3%	11	,1%	2	-	481	4,8%	538	5,4%	-	5,2%	(100,0%)
Transfers and subsidies	1 025 986	1 027 627	381 980	37,2%	420 372	41,0%	212 277	20,7%	8 163	,8%	1 022 792	99,5%	6 668	66,7%	22,4%
Other revenue	4 310	7 322	893	20,7%	604	14,0%	484	6,6%	1 119	15,3%	3 099	42,3%	293	12,0%	281,6%
Gains	3 000	1 843	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 383 747**	**1 330 357**	**146 196**	**10,6%**	**254 622**	**18,4%**	**82 607**	**6,2%**	**166 501**	**12,5%**	**649 926**	**48,9%**	**57 779**	**17,2%**	**188,2%**
Employee related costs	591 126	592 127	87 336	14,8%	192 905	32,6%	39 961	6,7%	97 966	16,5%	418 168	70,6%	-	8,0%	(100,0%)
Remuneration of councillors	33 164	32 870	4 185	12,6%	6 572	19,8%	2 055	6,3%	2 126	6,5%	14 938	45,4%	-	8,2%	(100,0%)
Debt impairment	108 900	85 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	150 000	140 000	0	-	-	-	3	-	1	-	5	-	-	-	(100,0%)
Finance charges	23 838	23 838	89	,4%	(435)	(1,8%)	201	,8%	(468)	(2,0%)	(613)	(2,6%)	90	1,6%	(617,9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	58 895	35 895	1 701	2,9%	1 552	2,6%	3 132	8,7%	1 632	4,5%	8 017	22,3%	3 666	8,9%	(55,5%)
Contracted services	223 771	225 675	24 765	11,1%	20 950	9,4%	17 313	7,7%	34 708	15,4%	97 736	43,3%	29 437	47,6%	17,9%
Transfers and subsidies	5 000	5 000	91	1,8%	155	3,1%	128	2,6%	101	2,0%	475	9,5%	2 906	30,4%	(96,5%)
Other expenditure	189 053	189 053	28 028	14,8%	32 928	17,4%	20 111	10,6%	30 592	16,2%	111 658	59,1%	21 477	53,2%	42,4%
Losses	-	-	-	-	(5)	-	(297)	-	(158)		(459)	-	202	-	(178,0%)
Surplus/(Deficit)	**186 453**	**157 413**	**306 347**		**241 355**		**201 051**		**(85 327)**		**663 426**		**19 245**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	474 379	532 879	-	-	0	-	-	-	23 000	4,3%	23 000	4,3%	423 048	82,2%	(94,6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	96	-	96	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**660 832**	**690 292**	**306 347**		**241 355**		**201 051**		**(62 232)**		**686 522**		**442 293**		
Taxation				-		-		-		-		-		-	-
Surplus/(Deficit) after taxation	**660 832**	**690 292**	**306 347**		**241 355**		**201 051**		**(62 232)**		**686 522**		**442 293**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**660 832**	**690 292**	**306 347**		**241 355**		**201 051**		**(62 232)**		**686 522**		**442 293**		
Share of surplus/ (deficit) of associate				-		-		-		-		-		-	-
Surplus/(Deficit) for the year	**660 832**	**690 292**	**306 347**		**241 355**		**201 051**		**(62 232)**		**686 522**		**442 293**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**660 832**	**690 292**	**37 094**	**5,6%**	**70 369**	**10,6%**	**27 950**	**4,0%**	**164 155**	**23,8%**	**299 567**	**43,4%**	**85 747**	**29,4%**	**91,4%**
National Government	425 839	452 565	21 827	5,1%	55 968	13,1%	10 900	2,4%	131 082	29,0%	219 777	48,6%	77 582	39,4%	69,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**425 839**	**452 565**	**21 827**	**5,1%**	**55 968**	**13,1%**	**10 900**	**2,4%**	**131 082**	**29,0%**	**219 777**	**48,6%**	**77 582**	**39,4%**	**69,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	234 993	237 727	15 267	6,5%	14 401	6,1%	17 050	7,2%	33 073	13,9%	79 790	33,6%	8 166	9,2%	305,0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**660 832**	**690 292**	**37 094**	**5,6%**	**70 471**	**10,7%**	**27 950**	**4,0%**	**164 155**	**23,8%**	**299 669**	**43,4%**	**85 747**	**28,4%**	**91,4%**
Municipal governance and administration	**58 650**	**51 316**	**48**	**,1%**	**195**	**,3%**	**2 301**	**4,5%**	**9 903**	**19,3%**	**12 447**	**24,3%**	**6 804**	**15,4%**	**45,5%**
Executive and Council	500	500	24	4,9%	171	34,2%	28	5,7%	88	17,6%	311	62,3%	-	5,6%	(100,0%)
Finance and administration	58 150	50 816	24	-	24	-	2 273	4,5%	9 815	19,3%	12 135	23,9%	6 804	15,5%	44,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**51 873**	**19 973**	**1 009**	**1,9%**	**-**	**-**	**-**	**-**	**3 752**	**18,8%**	**4 761**	**23,8%**	**160**	**3,4%**	**2 238,6%**
Community and Social Services	5 000	4 500	2	-	-	-	-	-	1 786	39,7%	1 788	39,7%	160	11,4%	1 013,3%
Sport And Recreation	15 500	9 500	1 007	6,5%	-	-	-	-	1 245	13,1%	2 252	23,7%	-	4,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	31 373	5 973	-	-	-	-	-	-	721	12,1%	721	12,1%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**146 000**	**152 526**	**24 853**	**17,0%**	**12 996**	**8,9%**	**284**	**,2%**	**24 250**	**15,9%**	**62 384**	**40,9%**	**25 199**	**28,2%**	**(3,8%)**
Planning and Development	22 741	18 841	38	,2%	893	3,9%	-	-	-	-	931	4,9%	-	5,9%	-
Road Transport	123 259	133 685	24 815	20,1%	12 103	9,8%	284	,2%	24 250	18,1%	61 452	46,0%	25 199	34,9%	(3,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**404 109**	**466 477**	**11 184**	**2,8%**	**57 280**	**14,2%**	**25 365**	**5,4%**	**126 250**	**27,1%**	**220 078**	**47,2%**	**53 584**	**32,7%**	**135,6%**
Energy sources	20 030	22 030	2	-	-	-	-	-	8 647	39,3%	8 649	39,3%	-	13,1%	(100,0%)
Water Management	305 080	321 948	11 182	3,7%	50 711	16,6%	22 482	7,0%	102 935	32,0%	187 309	58,2%	45 300	37,5%	127,2%
Waste Water Management	71 399	114 399	-	-	6 569	9,2%	-	-	12 058	10,5%	18 627	16,3%	6 032	24,8%	99,9%
Waste Management	7 600	8 100	-	-	-	-	2 883	35,6%	2 610	32,2%	5 493	67,8%	2 252	21,9%	15,9%
Other	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**1 811 558**	**1 871 719**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	226 749	226 749	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**58 402**	**58 402**	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	26 062	26 062	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1 025 966	1 027 627	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	474 379	532 879	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 124 847)**	**(1 104 457)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(1 096 009)	(1 075 619)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(23 838)	(23 838)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 000)	(5 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**686 711**	**767 262**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities															
Receipts	**478**	**478**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	478	478	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(660 832)**	**(690 292)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(660 832)	(690 292)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(660 354)**	**(689 814)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**(2)**	**-**	**(195)**	**8 825,7%**	**(12)**	**523,4%**	**2**	**-**	**6**	**-**	**(199)**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2)	-	(195)	8 825,7%	(12)	523,4%	2	-	6	-	(199)	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2)**	**-**	**(195)**	**8 825,7%**	**(12)**	**523,4%**	**2**	**-**	**6**	**-**	**(199)**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**26 355**	**77 448**	**(195)**	**(,7%)**	**(12)**	**-**	**2**	**-**	**6**	**-**	**(199)**	**(,3%)**	**-**	**-**	**(100,0%)**
Cash/cash equivalents at the year begin:	-	-	(3 587)	-	(14 128)	-	(28 376)	-	(37 572)	-	(3 587)	-	(44 898)	-	(16,3%)
Cash/cash equivalents at the year end:	**26 355**	**77 448**	**(11 877)**	**(45,1%)**	**(24 156)**	**(91,7%)**	**(35 574)**	**(45,9%)**	**(38 494)**	**(49,7%)**	**(38 494)**	**(49,7%)**	**(48 457)**	**-**	**(20,6%)**

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 897	2,9%	35	-	1 885	,9%	192 604	96,1%	200 421	10,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39 150	3,6%	(112)	-	17 728	1,6%	1 023 216	94,7%	1 079 981	54,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	778	3,0%	(1)	-	401	1,6%	24 628	95,4%	25 807	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 448	3,0%	(137)	(,3%)	275	,6%	46 350	96,7%	47 935	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	87	3,8%	87	3,8%	87	3,8%	2 054	88,7%	2 316	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	7 413	1,2%	(24)	-	5 888	1,0%	598 769	97,8%	612 045	31,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(48)	(1,0%)	4 736	101,0%	4 688	,2%	-	-	-	-
Total By Income Source	**54 773**	**2,8%**	**(153)**	**-**	**26 216**	**1,3%**	**1 892 357**	**95,9%**	**1 973 194**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 033	1,6%	(103)	-	4 684	,5%	865 796	97,9%	884 410	44,8%	-	-	-	-
Commercial	4 988	2,6%	(116)	(,1%)	2 593	1,4%	182 390	96,1%	189 855	9,6%	-	-	-	-
Households	13 588	2,4%	(4)	-	7 800	1,4%	547 832	96,2%	569 216	28,8%	-	-	-	-
Other	22 164	6,7%	70	-	11 140	3,4%	296 338	89,9%	329 713	16,7%	-	-	-	-
Total By Customer Group	**54 773**	**2,8%**	**(153)**	**-**	**26 216**	**1,3%**	**1 892 357**	**95,9%**	**1 973 194**	**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	2,1%
PAYE deductions	(11 098)	100,3%	(38)	,3%	1	-	66	(,6%)	(11 070)	(6,6%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(4 666)	40,3%	(2 239)	19,3%	(73)	,6%	(4 597)	39,7%	(11 575)	(6,9%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 835	37,6%	(1 067)	(1,8%)	4 691	8,1%	32 633	56,2%	58 092	34,6%
Auditor-General	2	100,0%	-	-	-	-	-	-	2	-
Other	14 737	11,4%	(7 085)	(5,5%)	4 769	3,7%	116 546	90,4%	128 967	76,8%
Total	**20 809**	**12,4%**	**(10 429)**	**(6,2%)**	**9 388**	**5,6%**	**148 228**	**88,2%**	**167 996**	**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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Operating Revenue	**3 213 492**	**3 269 467**	**931 811**	**29,0%**	**949 647**	**29,6%**	**762 572**	**23,3%**	**564 470**	**17,3%**	**3 208 500**	**98,1%**	**525 124**	**99,6%**	**7,5%**
Property rates	680 902	700 902	182 049	26,7%	178 916	26,3%	179 138	25,6%	171 531	24,5%	711 634	101,5%	162 996	102,1%	5,2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 188 712	1 188 712	296 632	25,0%	277 039	23,3%	284 688	23,9%	282 671	23,8%	1 141 029	96,0%	239 567	95,1%	18,0%
Service charges - water revenue	118 180	116 180	27 299	23,1%	27 779	23,5%	27 321	23,5%	31 413	27,0%	113 813	98,0%	25 274	93,2%	24,3%
Service charges - sanitation revenue	25 255	23 830	5 863	23,2%	6 052	24,0%	5 690	23,9%	5 128	21,5%	22 733	95,4%	5 085	94,5%	,9%
Service charges - refuse revenue	138 390	142 390	34 594	25,0%	34 822	25,2%	34 796	24,4%	34 796	24,4%	139 009	97,6%	32 399	99,7%	7,4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 972	3 872	1 198	13,3%	1 226	13,7%	1 156	29,9%	1 408	36,4%	4 988	128,8%	1 207	69,7%	16,6%
Interest earned - external investments	6 329	1 829	608	9,6%	306	4,8%	576	31,5%	430	23,5%	1 919	104,9%	1 176	79,6%	(63,4%)
Interest earned - outstanding debtors	39 586	39 586	8 608	21,7%	10 287	26,0%	11 024	27,8%	12 578	31,8%	42 496	107,4%	14 782	160,1%	(14,9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 585	8 585	430	5,0%	1 307	15,2%	379	4,4%	2 551	29,7%	4 667	54,4%	139	35,8%	1 730,7%
Licences and permits	6 631	6 631	4	,1%	6	,1%	11	,2%	26	,4%	47	,7%	4	-	478,8%
Agency services	-	45 000	-	-	-	-	-	-	-	-	-	-	34 961	-	(100,0%)
Transfers and subsidies	934 350	934 350	361 414	38,7%	401 217	42,9%	210 412	22,5%	10 582	1,1%	983 624	105,3%	120	99,8%	8 684,1%
Other revenue	57 601	57 601	13 112	22,8%	10 692	18,6%	7 382	12,8%	11 356	19,7%	42 542	73,9%	7 414	91,9%	53,2%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 618 653**	**3 610 885**	**642 405**	**17,8%**	**724 230**	**20,0%**	**681 863**	**18,9%**	**751 339**	**20,8%**	**2 799 836**	**77,5%**	**991 665**	**105,6%**	**(24,2%)**
Employee related costs	1 086 635	1 085 415	249 604	23,0%	273 414	25,2%	270 585	24,9%	276 874	25,5%	1 070 477	98,6%	258 740	103,6%	7,0%
Remuneration of councillors	63 593	63 593	14 820	23,3%	14 937	23,5%	14 697	23,1%	14 802	23,3%	59 256	93,2%	29 235	133,4%	(49,4%)
Debt impairment	430 288	339 577	-	-	-	-	-	-	-	-	-	-	140 960	205,7%	(100,0%)
Depreciation and asset impairment	516 567	503 547	-	-	-	-	-	-	-	-	-	-	126 962	93,1%	(100,0%)
Finance charges	27 978	27 978	1	-	0	-	0	-	0	-	2	-	36 364	110,1%	(100,0%)
Bulk purchases	813 791	801 198	260 014	32,0%	198 178	24,4%	190 658	23,8%	228 521	28,5%	877 371	109,5%	186 141	99,8%	22,8%
Other Materials	90 007	90 449	9 234	10,3%	25 804	28,7%	22 931	25,4%	19 192	21,2%	77 162	85,3%	34 266	69,3%	(44,0%)
Contracted services	425 294	539 241	61 456	14,5%	158 502	37,3%	143 112	26,5%	166 761	30,9%	529 830	98,3%	110 587	118,9%	50,8%
Transfers and subsidies	2 080	1 029	91	4,4%	37	1,8%	102	9,9%	205	19,9%	435	42,3%	53	15,7%	287,9%
Other expenditure	162 420	158 858	47 184	29,1%	53 357	32,9%	39 778	25,0%	44 684	28,1%	185 003	116,5%	68 244	121,3%	(34,5%)
Losses	-	-	-	-	-	-	-	-	300	-	300	-	112	-	166,6%
Surplus/(Deficit)	**(405 161)**	**(341 418)**	**289 407**		**225 416**		**80 709**		**(186 869)**		**408 664**		**(466 540)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	368 087	439 840	50 622	13,8%	142 408	38,7%	75 871	17,2%	67 197	15,3%	336 098	76,4%	83 102	75,3%	(19,1%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(37 074)**	**98 421**	**340 029**		**367 824**		**156 581**		**(119 672)**		**744 762**		**(383 439)**		
Taxation				-		-		-		-		-		-	-
Surplus/(Deficit) after taxation	**(37 074)**	**98 421**	**340 029**		**367 824**		**156 581**		**(119 672)**		**744 762**		**(383 439)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(37 074)**	**98 421**	**340 029**		**367 824**		**156 581**		**(119 672)**		**744 762**		**(383 439)**		
Share of surplus/ (deficit) of associate				-		-		-		-		-		-	-
Surplus/(Deficit) for the year	**(37 074)**	**98 421**	**340 029**		**367 824**		**156 581**		**(119 672)**		**744 762**		**(383 439)**		

Part 2: Capital Revenue and Expenditure

	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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															
Source of Finance	**410 187**	**549 545**	**45 243**	**11,0%**	**161 329**	**39,3%**	**94 728**	**17,2%**	**126 737**	**23,1%**	**428 037**	**77,9%**	**120 247**	**73,9%**	**5,4%**
National Government	361 787	433 540	40 029	11,1%	147 869	40,9%	78 123	18,0%	112 096	25,9%	378 117	87,2%	109 202	79,5%	2,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	6 300	6 300	3 991	63,3%	1 142	18,1%	-	-	1 058	16,8%	6 191	98,3%	-	63,8%	(100,0%)
Transfers recognised - capital	**368 087**	**439 840**	**44 019**	**12,0%**	**149 011**	**40,5%**	**78 123**	**17,8%**	**113 154**	**25,7%**	**384 308**	**87,4%**	**109 202**	**79,2%**	**3,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 100	109 704	1 224	2,9%	12 318	29,3%	16 604	15,1%	13 583	12,4%	43 729	39,9%	11 045	43,5%	23,0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**410 187**	**549 545**	**45 243**	**11,0%**	**161 329**	**39,3%**	**94 728**	**17,2%**	**126 737**	**23,1%**	**428 037**	**77,9%**	**120 247**	**73,9%**	**5,4%**
Municipal governance and administration	**5 500**	**15 703**	**791**	**14,4%**	**1 885**	**34,3%**	**1 912**	**12,2%**	**4 478**	**28,5%**	**9 066**	**57,7%**	**2 309**	**12,4%**	**93,9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	111	39,8%	(100,0%)
Finance and administration	5 500	15 703	791	14,4%	1 885	34,3%	1 912	12,2%	4 478	28,5%	9 066	57,7%	2 198	12,2%	103,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**30 000**	**48 421**	**3 672**	**12,2%**	**13 838**	**46,1%**	**6 587**	**13,6%**	**6 452**	**13,3%**	**30 548**	**63,1%**	**2 730**	**32,8%**	**136,3%**
Community and Social Services	20 000	37 369	3 240	16,2%	11 667	58,3%	6 587	17,6%	5 017	13,4%	26 511	70,9%	2 356	34,0%	113,0%
Sport And Recreation	9 000	10 052	433	4,8%	2 170	24,1%	-	-	1 434	14,3%	4 037	40,2%	374	30,4%	283,6%
Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**223 133**	**235 286**	**18 293**	**8,2%**	**66 116**	**29,6%**	**35 998**	**15,3%**	**75 217**	**32,0%**	**195 624**	**83,1%**	**60 893**	**76,1%**	**23,5%**
Planning and Development	101 650	71 393	4 648	4,6%	20 088	19,8%	14 109	19,8%	6 784	9,5%	45 629	63,9%	1 180	33,9%	474,7%
Road Transport	121 483	163 894	13 645	11,2%	46 028	37,9%	21 888	13,4%	68 433	41,8%	149 994	91,5%	59 713	89,0%	14,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**151 554**	**250 133**	**22 487**	**14,8%**	**79 490**	**52,4%**	**50 232**	**20,1%**	**40 591**	**16,2%**	**192 799**	**77,1%**	**53 974**	**93,1%**	**(24,8%)**
Energy sources	49 704	77 862	12 396	24,9%	29 012	58,4%	16 837	21,6%	21 726	27,9%	79 971	102,7%	9 040	63,7%	140,3%
Water Management	71 200	105 149	4 868	6,8%	34 700	48,7%	16 376	15,6%	5 381	5,1%	61 323	58,3%	36 037	101,2%	(85,1%)
Waste Water Management	30 000	66 372	5 224	17,4%	15 778	52,6%	17 020	25,6%	13 483	20,3%	51 505	77,6%	8 898	121,7%	51,5%
Waste Management	650	750	-	-	-	-	-	-	-	-	-	-	-	27,0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**340**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2020/21 Budget Main appropriation	2020/21 Budget Adjusted Budget	2020/21 First Quarter Actual Expenditure	2020/21 First Quarter 1st Q as % of Main appropriation	2020/21 Second Quarter Actual Expenditure	2020/21 Second Quarter 2nd Q as % of Main appropriation	2020/21 Third Quarter Actual Expenditure	2020/21 Third Quarter 3rd Q as % of adjusted budget	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter 4th Q as % of adjusted budget	2020/21 Year to Date Actual Expenditure	2020/21 Year to Date Total Expenditure as % of adjusted budget	2019/20 Fourth Quarter Actual Expenditure	2019/20 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2019/20 to Q4 of 2020/21
Cash Flow from Operating Activities															
Receipts	**7 317**	**3 503 910**	**-**	**-**	**-**	**-**	**957 989**	**27,3%**	**568 101**	**16,2%**	**1 526 091**	**43,6%**	**-**	**-**	**(100,0%)**
Property rates	-	595 766	-	-	-	-	163 855	27,5%	167 241	28,1%	331 096	55,6%	-	-	(100,0%)
Service charges	**197 925**	**1 484 018**	**-**	**-**	**-**	**-**	**370 655**	**25,0%**	**342 210**	**23,1%**	**712 865**	**48,0%**	**-**	**-**	**(100,0%)**
Other revenue	(190 609)	121 689	-	-	-	-	259 463	213,2%	58 648	48,2%	318 111	261,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	-	940 650	-	-	-	-	3 573	,4%	2	-	3 575	,4%	-	-	(100,0%)
Transfers and Subsidies - Capital	-	361 787	-	-	-	-	160 443	44,3%	-	-	160 443	44,3%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(2 658 227)**	**-**	**-**	**-**	**-**	**(1 032 615)**	**38,8%**	**(1 332 444)**	**50,1%**	**(2 365 059)**	**89,0%**	**-**	**-**	**(100,0%)**
Suppliers and employees	-	(2 658 227)	-	-	-	-	(1 032 615)	38,8%	(1 332 444)	50,1%	(2 365 059)	89,0%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 317**	**845 683**	**-**	**-**	**-**	**-**	**(74 626)**	**(8,8%)**	**(764 343)**	**(90,4%)**	**(838 968)**	**(99,2%)**	**-**	**-**	**(100,0%)**
Cash Flow from Investing Activities															
Receipts	**2 586**	**2 586**	**(17)**	**(,7%)**	**40**	**1,5%**	**(25)**	**(1,0%)**	**2**	**,1%**	**-**	**-**	**15**	**-**	**(85,9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 586	2 586	(17)	(,7%)	40	1,5%	(25)	(1,0%)	2	,1%	-	-	15	-	(85,9%)
Decrease (increase) in non-current investments	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(139 358)**	**-**	**-**	**-**	**-**	**(94 728)**	**68,0%**	**(126 737)**	**90,9%**	**(221 465)**	**158,9%**	**-**	**-**	**(100,0%)**
Capital assets	-	(139 358)	-	-	-	-	(94 728)	68,0%	(126 737)	90,9%	(221 465)	158,9%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**2 586**	**(136 772)**	**(17)**	**(,7%)**	**40**	**1,5%**	**(94 752)**	**69,3%**	**(126 735)**	**92,7%**	**(221 465)**	**161,9%**	**15**	**-**	**(841 636,4%)**
Cash Flow from Financing Activities															
Receipts	**203 869**	**(0)**	**(2 969)**	**(1,5%)**	**(226)**	**(,1%)**	**148**	**(296 476,0%)**	**(96)**	**192 130,0%**	**(3 143)**	**6 285 570,0%**	**(97)**	**-**	**(1,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	207 730	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 861)	-	(2 969)	76,9%	(226)	5,8%	148	-	(96)	-	(3 143)	-	(97)	-	(1,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**203 869**	**(0)**	**(2 969)**	**(1,5%)**	**(226)**	**(,1%)**	**148**	**(296 476,0%)**	**(96)**	**192 130,0%**	**(3 143)**	**6 285 570,0%**	**(97)**	**-**	**(1,0%)**
Net Increase/(Decrease) in cash held	**213 772**	**708 911**	**(2 986)**	**(1,4%)**	**(186)**	**(,1%)**	**(169 230)**	**(23,9%)**	**(891 174)**	**(125,7%)**	**(1 063 576)**	**(150,0%)**	**(82)**	**-**	**1 087 267,7%**
Cash/cash equivalents at the year begin:	-	-	93 539	-	70 033	-	69 847	-	(99 382)	-	93 539	-	126 233	-	(178,7%)
Cash/cash equivalents at the year end:	**213 772**	**708 911**	**90 552**	**42,4%**	**69 847**	**32,7%**	**(99 382)**	**(14,0%)**	**(990 556)**	**(139,7%)**	**(990 556)**	**(139,7%)**	**126 151**	**-**	**(885,2%)**

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	12 298	27,8%	13	-	7 351	16,6%	24 575	55,6%	44 236	10,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	49 939	48,2%	66	,1%	18 587	17,9%	35 033	33,8%	103 625	24,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 898	17,7%	700	,4%	14 779	8,5%	127 957	73,4%	174 334	41,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 808	22,7%	6	,1%	1 140	14,3%	5 010	62,9%	7 964	1,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 070	24,0%	51	,1%	5 630	14,9%	22 967	60,9%	37 718	8,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	141	8,2%	-	-	265	15,5%	1 309	76,3%	1 715	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	3 324	7,3%	5	-	3 075	6,8%	38 876	85,9%	45 280	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106	1,6%	188	2,8%	317	4,7%	6 117	90,9%	6 728	1,6%	-	-	-	-
Total By Income Source	**107 585**	**25,5%**	**1 029**	**,2%**	**51 144**	**12,1%**	**261 843**	**62,1%**	**421 601**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 790	9,8%	70	,1%	6 861	5,7%	101 602	84,4%	120 323	28,5%	-	-	-	-
Commercial	19 715	34,1%	7	-	5 459	9,4%	32 601	56,4%	57 782	13,7%	-	-	-	-
Households	75 403	31,4%	942	,4%	38 289	15,9%	125 794	52,3%	240 428	57,0%	-	-	-	-
Other	677	22,1%	10	,3%	535	17,4%	1 846	60,2%	3 067	,7%	-	-	-	-
Total By Customer Group	**107 585**	**25,5%**	**1 029**	**,2%**	**51 144**	**12,1%**	**261 843**	**62,1%**	**421 601**	**100,0%**	**-**	**-**	**-**	**-**

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	703	,1%	71 182	12,4%	73 881	12,8%	430 571	74,7%	576 336	35,4%
Bulk Water	-	-	161	,1%	1 795	1,2%	142 744	98,6%	144 700	8,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	20 488	100,0%	20 488	1,3%
Trade Creditors	40 692	8,7%	11 476	2,5%	6 965	1,5%	407 482	87,3%	466 615	28,7%
Auditor-General	-	-	-	-	-	-	806	100,0%	806	-
Other	107	-	55	-	63	-	418 817	99,9%	419 042	25,7%
Total	**41 502**	**2,5%**	**82 874**	**5,1%**	**82 703**	**5,1%**	**1 420 908**	**87,3%**	**1 627 988**	**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 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Operating Revenue	**279 672**	**299 484**	**121 440**	**43,4%**	**100 875**	**36,1%**	**70 041**	**23,4%**	**2 355**	**,8%**	**294 711**	**98,4%**	**4 575**	**101,4%**	**(48,5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	640	360	101	15,8%	101	15,8%	101	28,0%	101	28,0%	404	112,1%	72	85,6%	39,9%
Interest earned - external investments	8 000	10 500	215	2,7%	1 327	16,6%	2 548	24,3%	1 853	17,6%	5 943	56,6%	4 034	152,7%	(54,1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	140	140	-	-	-	-	-	-	-	-	-	-	153	109,4%	(100,0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	920	920	156	16,9%	156	17,0%	136	14,7%	181	19,7%	629	68,4%	97	97,7%	86,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	268 972	287 266	120 849	44,9%	99 239	36,9%	67 178	23,4%	-	-	287 266	100,0%	-	100,0%	-
Other revenue	1 000	298	119	11,9%	50	5,0%	72	24,3%	212	71,1%	453	152,1%	214	100,2%	(1,2%)
Gains	-	-	0	-	2	-	6	-	8	-	16	-	4	-	103,2%
Operating Expenditure	**269 193**	**285 264**	**58 340**	**21,7%**	**66 629**	**24,8%**	**58 070**	**20,4%**	**65 438**	**22,9%**	**248 478**	**87,1%**	**55 116**	**86,8%**	**18,7%**
Employee related costs	154 919	160 712	35 847	23,1%	37 575	24,3%	36 545	22,7%	35 826	22,3%	145 794	90,7%	34 891	94,9%	2,7%
Remuneration of councillors	17 825	17 825	4 134	23,2%	4 049	22,7%	3 998	22,4%	4 044	22,7%	16 224	91,0%	4 391	96,6%	(7,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 147	11 053	2 533	31,1%	2 533	31,1%	2 533	22,9%	1 688	15,3%	9 286	84,0%	1 709	79,4%	(1,2%)
Finance charges	15 046	13 859	-	-	6 914	46,0%	0	-	6 598	47,6%	13 512	97,5%	3 670	67,2%	79,8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 724	2 400	243	8,9%	638	23,4%	526	21,9%	421	17,5%	1 828	76,2%	282	47,8%	49,0%
Contracted services	22 390	35 705	8 884	39,7%	7 747	34,6%	4 969	13,9%	5 385	15,1%	26 986	75,6%	5 480	86,1%	(1,7%)
Transfers and subsidies	-	900	-	-	-	-	187	20,7%	-	-	187	20,7%	-	-	-
Other expenditure	48 141	42 811	6 698	13,9%	7 171	14,9%	9 309	21,7%	11 470	26,8%	34 647	80,9%	4 515	72,5%	154,0%
Losses	-	-	0	-	3	-	3	-	6	-	13	-	176	-	(96,5%)
Surplus/(Deficit)	**10 479**	**14 219**	**63 100**		**34 246**		**11 970**		**(63 084)**		**46 233**		**(50 541)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	2 371	2 371	-	-	-	-	-	-	-	-	-	-	2 491	100,0%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	30	-	-	30	-	30	100,0%	-	-	59	200,0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 850**	**16 620**	**63 100**		**34 276**		**12 000**		**(63 084)**		**46 292**		**(48 050)**		
Taxation				-		-		-		-		-		-	-
Surplus/(Deficit) after taxation	**12 850**	**16 620**	**63 100**		**34 276**		**12 000**		**(63 084)**		**46 292**		**(48 050)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 850**	**16 620**	**63 100**		**34 276**		**12 000**		**(63 084)**		**46 292**		**(48 050)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 850**	**16 620**	**63 100**		**34 276**		**12 000**		**(63 084)**		**46 292**		**(48 050)**		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Source of Finance	**17 662**	**27 470**	**454**	**2,6%**	**8 588**	**48,6%**	**2 601**	**9,5%**	**6 145**	**22,4%**	**17 788**	**64,8%**	**5 721**	**114,3%**	**7,4%**
National Government	2 371	2 371	318	13,4%	527	22,2%	306	12,9%	649	27,4%	1 800	75,9%	2 491	-	(73,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 371**	**2 371**	**318**	**13,4%**	**527**	**22,2%**	**306**	**12,9%**	**649**	**27,4%**	**1 800**	**75,9%**	**2 491**	**-**	**(73,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 291	25 099	136	,9%	8 060	52,7%	2 295	9,1%	5 496	21,9%	15 988	63,7%	3 230	100,1%	70,2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**17 662**	**27 670**	**454**	**2,6%**	**8 788**	**49,8%**	**2 601**	**9,4%**	**6 145**	**22,2%**	**17 988**	**65,0%**	**6 371**	**118,0%**	**(3,5%)**
Municipal governance and administration	**4 592**	**6 183**	**40**	**,9%**	**1 591**	**34,7%**	**749**	**12,1%**	**2 398**	**38,8%**	**4 777**	**77,3%**	**1 699**	**82,4%**	**41,1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	383	-	(100,0%)
Finance and administration	4 592	6 183	40	,9%	1 591	34,7%	749	12,1%	2 398	38,8%	4 777	77,3%	1 315	72,7%	82,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**805**	**-**	**-**	**689**	**-**	**-**	**-**	**40**	**5,0%**	**729**	**90,6%**	**698**	**93,0%**	**(94,3%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	76	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	805	-	-	689	-	-	-	40	5,0%	729	90,6%	622	82,9%	(93,6%)
Economic and Environmental Services	**3 371**	**3 746**	**318**	**9,4%**	**527**	**15,6%**	**306**	**8,2%**	**1 595**	**42,6%**	**2 746**	**73,3%**	**2 892**	**91,3%**	**(44,8%)**
Planning and Development	1 000	1 375	-	-	-	-	-	-	946	68,8%	946	68,8%	401	85,2%	136,1%
Road Transport	2 371	2 371	318	13,4%	527	22,2%	306	12,9%	649	27,4%	1 800	75,9%	2 491	96,8%	(73,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 699**	**16 936**	**96**	**1,0%**	**5 980**	**61,7%**	**1 546**	**9,1%**	**2 113**	**12,5%**	**9 735**	**57,5%**	**1 082**	**163,2%**	**95,2%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	7 099	12 026	96	1,4%	5 645	79,5%	1 546	12,9%	886	7,4%	8 174	68,0%	42	22,2%	2 033,3%
Waste Water Management	2 600	4 910	-	-	335	12,9%	-	-	1 227	25,0%	1 561	31,8%	1 041	-	17,8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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															
Receipts	**280 043**	**301 884**	**-**	**-**	**-**	**-**	**407 993**	**135,1%**	**231 943**	**76,8%**	**639 936**	**212,0%**	**-**	**-**	**(100,0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 920	294 679	-	-	-	-	360 259	122,3%	239 604	81,3%	599 864	203,6%	-	-	(100,0%)
Transfers and Subsidies - Operational	277 983	4 694	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	2 371	-	-	-	-	47 733	2 013,2%	(7 661)	(323,1%)	40 072	1 690,1%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	140	140	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(301 950)**	**-**	**-**	**-**	**-**	**(94 541)**	**31,3%**	**(80 939)**	**26,8%**	**(175 481)**	**58,1%**	**-**	**-**	**(100,0%)**
Suppliers and employees	-	(288 092)	-	-	-	-	(94 541)	32,8%	(80 939)	28,1%	(175 481)	60,9%	-	-	(100,0%)
Finance charges	-	(13 858)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**280 043**	**(66)**	**-**	**-**	**-**	**-**	**313 452**	**(474 861,8%)**	**151 004**	**(228 762,4%)**	**464 455**	**(703 624,3%)**	**-**	**-**	**(100,0%)**
Cash Flow from Investing Activities															
Receipts	**(305)**	**(0)**	**394**	**(129,3%)**	**-**	**-**	**690**	**(69 000 000,0%)**	**(1 400)**	**139 973 900,0%**	**(316)**	**31 564 300,0%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	(0)	-	-	-	-	690	(69 000 000,0%)	(1 400)	139 973 900,0%	(710)	70 973 900,0%	-	-	(100,0%)
Decrease (increase) in non-current investments	(305)	-	394	(129,3%)	-	-	-	-	-	-	394	-	-	-	-
Payments	**(17 662)**	**(27 470)**	**-**	**-**	**-**	**-**	**(2 314)**	**8,4%**	**(6 145)**	**22,4%**	**(8 459)**	**30,8%**	**-**	**-**	**(100,0%)**
Capital assets	(17 662)	(27 470)	-	-	-	-	(2 314)	8,4%	(6 145)	22,4%	(8 459)	30,8%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(17 967)**	**(27 470)**	**394**	**(2,2%)**	**-**	**-**	**(1 624)**	**5,9%**	**(7 545)**	**27,5%**	**(8 775)**	**31,9%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities															
Receipts	**(1)**	**(1)**	**1**	**(100,0%)**	**(1)**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1)	(1)	1	(100,0%)	(1)	100,0%	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1)**	**(1)**	**1**	**(100,0%)**	**(1)**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**262 075**	**(27 536)**	**395**	**,2%**	**(1)**	**-**	**311 828**	**(1 132,4%)**	**143 459**	**(521,0%)**	**455 681**	**(1 654,8%)**	**-**	**-**	**(100,0%)**
Cash/cash equivalents at the year begin:	71 207	85 484	85 484	120,0%	85 879	120,6%	85 878	100,5%	397 706	465,2%	85 484	100,0%	90 056	123,2%	341,6%
Cash/cash equivalents at the year end:	**333 283**	**57 948**	**85 879**	**25,8%**	**85 878**	**25,8%**	**397 706**	**686,3%**	**541 165**	**933,9%**	**541 165**	**933,9%**	**90 056**	**123,2%**	**500,9%**

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 ito 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 - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.