

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	816 205	259 231	(1 385)	(2%)	(7 985)	(1,0%)	(68 845)	(26,6%)	(16 825)	(6,5%)	(95 039)	(36,7%)	(146 731)	(34,7%)	(88,5%)	
Cash/cash equivalents at the year begin:	5 143	5 143	-	-	(1 385)	(26,9%)	(9 370)	(182,2%)	(78 215)	(1 520,7%)	-	-	(158 479)	-	(50,6%)	
Cash/cash equivalents at the year end:	821 348	264 374	(1 385)	(2%)	(9 370)	(1,1%)	(78 215)	(28,6%)	(95 039)	(35,9%)	(95 039)	(35,9%)	(305 211)	(34,0%)	(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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 450	4,3%	1 452	4,3%	1 041	3,1%	29 901	88,3%	33 844	6,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 229	7,0%	821	4,7%	753	4,3%	14 826	84,1%	17 630	3,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 417	2,3%	6 066	1,9%	5 963	1,9%	296 857	93,9%	316 302	59,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 355	1,6%	1 169	1,3%	1 142	1,3%	83 192	95,8%	86 858	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 317	1,7%	1 185	1,5%	1 137	1,5%	73 452	95,3%	77 090	14,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	4,7%	221	18,7%	23	1,9%	883	74,7%	1 182	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	143	80,1%	21	12,0%	6	3,1%	8	4,7%	179	-	-	-	-	-
Total By Income Source	12 967	2,4%	10 935	2,1%	10 064	1,9%	499 118	93,6%	533 084	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 312	3,0%	3 389	2,3%	3 240	2,2%	134 383	92,5%	145 324	27,3%	-	-	-	-
Commercial	1 261	3,3%	1 301	3,4%	1 161	3,0%	34 869	90,4%	38 592	7,2%	-	-	-	-
Households	7 394	2,1%	6 245	1,8%	5 663	1,6%	329 866	94,5%	349 167	65,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 967	2,4%	10 935	2,1%	10 064	1,9%	499 118	93,6%	533 084	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	8 088	100,0%	-	-	-	-	-	-	8 088	26,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21 932	99,1%	207	,9%	-	-	0	-	22 139	73,2%
Total	30 021	99,3%	207	,7%	-	-	0	-	30 227	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 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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	906 168	842 373	161 115	17,8%	306 815	33,9%	207 150	24,6%	159 325	18,9%	834 406	99,1%	123 319	83,3%	29,2%		
Property rates	191 337	183 123	46 197	24,1%	44 864	23,4%	45 084	24,6%	45 501	24,8%	181 646	99,2%	32 124	101,1%	41,6%		
Service charges - water revenue	276 349	242 727	63 467	23,0%	61 977	22,4%	58 082	23,1%	59 321	24,4%	240 846	99,2%	53 469	90,4%	10,9%		
Service charges - sanitation revenue	43 432	48 326	12 082	27,8%	12 081	27,8%	12 414	25,7%	12 197	25,2%	48 774	100,0%	11 473	85,3%	6,3%		
Service charges - refuse revenue	50 859	40 183	10 087	19,8%	10 004	19,7%	10 051	25,0%	10 038	25,0%	40 181	100,0%	9 679	81,2%	3,7%		
Rental of facilities and equipment	2 688	2 657	671	25,0%	658	24,5%	699	26,3%	701	26,4%	2 728	102,7%	652	96,7%	7,4%		
Interest earned - external investments	300	300	141	46,9%	141	47,1%	211	70,5%	587	195,5%	1 080	360,1%	271	47,8%	116,7%		
Interest earned - outstanding debtors	41 985	27 580	6 817	16,2%	6 973	16,6%	7 755	28,1%	8 163	29,6%	29 709	107,7%	10 933	106,1%	(25,3%)		
Dividends received	5 239	5 239	41	0,8%	48	0,9%	48	0,9%	46	0,9%	182	3,5%	48	3,9%	(5,8%)		
Fines, penalties and forfeits	1 553	2 560	696	44,2%	832	53,6%	1 254	49,0%	902	35,2%	3 674	143,5%	2 514	7 016,1%	(64,1%)		
Licences and permits	9 000	8 600	1 874	20,8%	2 429	27,0%	2 445	28,4%	1 252	14,6%	8 001	93,0%	9 276	-	(86,5%)		
Transfers and subsidies	207 727	208 157	-	-	149 150	71,8%	54 272	26,1%	1 796	0,9%	205 218	98,6%	0	47,1%	898 063,5%		
Other revenue	5 142	7 649	2 011	39,1%	1 582	30,8%	1 474	19,3%	1 238	16,2%	6 305	82,4%	(738)	34,9%	(267,7%)		
Gains	-	953	604	-	348	-	-	-	782	82,1%	1 734	182,1%	1 100	232,0%	(28,9%)		
Operating Expenditure	1 143 511	952 265	166 169	14,5%	250 436	21,9%	158 153	16,6%	260 612	27,4%	835 371	87,7%	3 417	68,5%	7 526,0%		
Employee related costs	271 209	282 891	60 880	22,4%	64 666	23,8%	62 437	22,1%	63 321	22,4%	251 304	88,8%	62 696	99,4%	1,0%		
Remuneration of councillors	17 648	17 648	4 015	22,7%	3 370	19,1%	3 296	18,7%	3 111	17,6%	13 792	78,1%	4 369	95,7%	(28,8%)		
Debt impairment	152 853	80 202	-	-	62 426	40,8%	-	-	27	-	62 453	77,9%	101	75,7%	(73,8%)		
Depreciation and asset impairment	139 146	140 616	-	-	41 953	30,2%	-	-	-	-	41 953	29,8%	-	-	-		
Finance charges	-	29 200	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	340 294	208 789	87 952	25,8%	48 444	13,6%	52 921	25,3%	134 764	64,5%	322 081	154,3%	(8 674)	72,0%	(1 653,6%)		
Other materials	79 215	72 340	3 988	5,0%	4 457	5,8%	6 339	8,7%	10 364	14,3%	25 139	34,8%	(89 588)	(62,1%)	(111,6%)		
Contracted services	84 523	66 585	6 087	7,2%	12 954	15,3%	18 195	27,3%	19 406	29,1%	56 641	85,1%	21 459	70,9%	(9,6%)		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	58 624	53 996	3 248	5,5%	14 168	24,2%	14 975	27,7%	13 427	24,9%	45 818	84,9%	11 349	76,3%	18,3%		
Losses	-	-	-	-	-	-	-	-	16 192	-	16 192	-	1 715	-	844,0%		
Surplus/(Deficit)	(237 342)	(109 893)	(5 055)		56 379		48 997		(101 287)		(966)		119 901				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a)	199 069	199 069	-	-	113 656	57,1%	4 583	2,3%	3 459	1,8%	121 738	61,2%	-	-	(100,0%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(38 274)	89 176	(5 055)		170 035		53 580		(97 788)		120 773		119 901				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(38 274)	89 176	(5 055)		170 035		53 580		(97 788)		120 773		119 901				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(38 274)	89 176	(5 055)		170 035		53 580		(97 788)		120 773		119 901				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(38 274)	89 176	(5 055)		170 035		53 580		(97 788)		120 773		119 901				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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	243 924	237 386	77 889	31,9%	46 517	19,1%	9 870	4,2%	171 752	72,4%	306 027	128,9%	90 569	78,2%	89,6%	
National Government	199 069	198 901	75 825	38,1%	40 645	20,4%	4 058	2,0%	165 161	83,0%	285 690	143,6%	89 223	83,2%	85,1%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	199 069	198 901	75 825	38,1%	40 645	20,4%	4 058	2,0%	165 161	83,0%	285 690	143,6%	89 223	83,2%	85,1%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	44 856	38 485	2 063	4,6%	5 872	13,1%	5 812	15,1%	6 591	17,1%	20 337	52,8%	1 346	44,6%	389,7%	
Capital Expenditure Functional	243 924	237 386	77 889	31,9%	46 517	19,1%	9 870	4,2%	171 752	72,4%	306 027	128,9%	90 569	78,2%	89,6%	
Municipal governance and administration	12 991	6 957	206	1,6%	1 815	14,0%	547	7,9%	1 415	20,3%	3 983	57,2%	(4 891)	35,0%	(128,9%)	
Executive and Council	210	1 450	-	-	-	-	-	-	9	0,6%	9	0,6%	-	-	-	
Finance and administration	12 781	5 507	206	1,6%	1 815	14,2%	547	9,9%	1 406	25,9%	3 974	72,2%	(4 891)	33,5%	(128,8%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	4 664	3 922	156	3,3%	541	11,6%	899	22,9%	315	8,0%	1 911	48,7%	4 717	86,9%	(93,3%)	
Community and Social Services	2 300	300	-	-	19	0,8%	41	13,8%	70	23,3%	130	43,4%	23	2,4%	207,8%	
Sport And Recreation	2 364	1 170	23	1,0%	285	12,1%	106	9,1%	245	20,9%	659	56,3%	24	25,4%	923,8%	
Public Safety	-	2 452	133	-	237	-	752	30,7%	-	-	1 122	45,7%	534	79,6%	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	58 613	27 000	2 572	4,4%	673	1,1%	921	3,4%	13 044	48,3%	17 211	63,7%	4 387	76,1%	197,3%	
Planning and Development	3 030	-	-	-	-	-	-	-	-	-	-	-	4 387	76,1%	(100,0%)	
Road Transport	55 583	27 000	2 572	4,6%	673	1,2%	921	3,4%	13 044	48,3%	17 211	63,7%	-	-	(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	167 656	199 507	74 954	44,7%	43 488	25,9%	7 503	3,8%	156 978	78,7%	282 923	141,8%	86 356	80,9%	81,8%	
Energy sources	30 500	34 792	329	1,1%	3 883	12,7%	4 792	13,8%	11 703	33,6%	20 707	59,5%	27	1,4%	43 245,5%	
Water Management	87 080	103 087	66 562	76,4%	27 559	31,6%	1 130	1,1%	126 038	122,3%	221 289	214,7%	70 664	95,1%	78,4%	
Waste Water Management	50 000	59 187	8 063	16,1%	9 681	19,4%	1 581	2,7%	19 237	32,5%	38 562	65,2%	13 487	75,3%	42,6%	
Waste Management	76	2 441	-	-	2 365	3 112,2%	-	-	-	-	2 365	98,9%	2 177	88,1%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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	-	972 090	301 001	-	288 822	-	331 516	34,1%	141 426	14,5%	1 062 765	109,3%	143 756	33,1%	(1,6%)	
Property rates	-	132 030	29 409	-	40 372	-	34 710	26,3%	36 373	27,8%	141 229	107,0%	31 185	(37,1%)	17,8%	
Service charges	-	418 130	92 428	-	88 442	-	87 940	21,0%	82 076	19,6%	368 887	86,3%	89 840	(13,7%)	(13,7%)	
Other revenue	-	17 686	(1 527)	-	85 947	-	83 450	472,1%	22 612	127,9%	190 522					

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	(105)	215 634	-	178 589	-	378 376	(361 815,3%)	(204 931)	195 961,4%	567 668	(542 822,9%)	(138 687)	6,0%	47,8%		
Cash/cash equivalents at the year begin:	70 001	7 861	54 332	77,6%	221 837	316,9%	400 426	5 093,6%	778 802	9 906,6%	54 332	691,1%	2 578	27,7%	30 109,0%		
Cash/cash equivalents at the year end:	70 001	7 757	221 637	316,9%	400 426	572,0%	778 802	10 040,2%	573 871	7 398,3%	573 871	7 398,3%	(136 109)	(5,5%)	(521,6%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 538	3,7%	4 993	2,8%	2 810	1,6%	163 309	91,9%	177 650	18,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	15 588	12,7%	5 912	4,8%	3 099	2,5%	98 547	80,0%	123 146	12,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 524	9,7%	8 059	5,4%	6 402	4,3%	121 133	80,7%	150 117	15,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 273	3,9%	2 827	2,6%	2 518	2,3%	100 701	91,3%	110 320	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 554	3,4%	2 482	2,4%	2 069	2,0%	95 917	92,2%	104 021	10,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 797	1,2%	2 752	1,2%	2 695	1,2%	221 943	96,4%	230 186	24,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 027	1,8%	770	1,3%	351	0,6%	55 010	96,2%	57 159	6,0%	-	-	-	-
Total By Income Source	48 300	5,1%	27 795	2,9%	19 944	2,1%	856 560	89,9%	952 599	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 467	17,5%	3 195	12,5%	1 706	6,7%	16 215	63,4%	25 583	2,7%	-	-	-	-
Commercial	20 294	11,3%	8 298	4,6%	5 019	2,8%	145 534	81,2%	179 145	18,8%	-	-	-	-
Households	23 539	3,1%	16 302	2,2%	13 219	1,8%	694 811	92,9%	747 871	78,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	48 300	5,1%	27 795	2,9%	19 944	2,1%	856 560	89,9%	952 599	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	35 250	12,0%	-	-	-	-	258 336	88,0%	293 586	21,1%
Bulk Water	1 291	,1%	-	-	7 195	,7%	1 033 809	99,2%	1 042 094	74,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 562	72,7%	2 848	10,6%	679	2,5%	3 827	14,2%	26 916	1,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	15 471	50,0%	-	-	5 175	16,7%	10 319	33,3%	30 965	2,2%
Total	71 573	5,1%	2 848	,2%	13 049	,9%	1 306 092	93,7%	1 393 562	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 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	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	577 087	577 688	193 991	33,6%	171 767	29,8%	137 760	23,8%	101 311	17,5%	604 829	104,7%	86 018	96,0%	17,8%
Operating Revenue	577 087	577 688	193 991	33,6%	171 767	29,8%	137 760	23,8%	101 311	17,5%	604 829	104,7%	86 018	96,0%	17,8%
Property rates	81 391	76 708	18 545	22,8%	18 464	22,7%	18 536	24,2%	18 927	24,7%	74 473	97,1%	17 494	76,8%	8,2%
Service charges - electricity revenue	135 963	135 963	38 050	28,0%	42 055	30,9%	41 587	30,6%	43 882	32,3%	165 574	121,8%	39 581	87,2%	10,9%
Service charges - water revenue	17 100	17 100	5 376	31,4%	5 490	32,1%	6 162	36,0%	5 657	33,1%	23 686	138,5%	6 028	84,9%	6,2%
Service charges - sanitation revenue	11 145	11 145	2 854	25,6%	2 788	25,0%	2 870	25,8%	2 818	25,3%	11 330	101,7%	2 708	85,6%	4,1%
Service charges - refuse revenue	12 925	12 925	3 362	26,0%	3 369	26,1%	3 374	26,1%	3 374	26,1%	13 479	104,3%	3 215	86,1%	4,9%
Rental of facilities and equipment	779	846	218	28,0%	200	25,7%	341	40,4%	398	47,1%	1 158	136,9%	222	99,1%	79,8%
Interest earned - external investments	243	146	7 544	3 108,0%	7 661	3 156,0%	8 284	5 665,6%	8 874	6 069,0%	32 363	22 133,0%	6 852	11 460,8%	29,5%
Interest earned - outstanding debtors	31 355	30 195	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 613	10 592	382	23,7%	224	13,9%	164	1,5%	143	1,4%	913	8,6%	574	113,3%	(75,0%)
Licences and permits	31	82	4	12,9%	11	35,4%	110	135,1%	27	33,0%	152	186,4%	27	117,5%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	279 302	279 202	115 990	41,5%	91 064	32,6%	55 899	20,0%	16 379	5,9%	279 322	100,0%	8 902	110,1%	84,0%
Other revenue	5 011	2 746	666	13,3%	440	8,8%	393	14,3%	774	28,2%	2 272	82,7%	415	46,5%	86,7%
Gains	228	38	-	-	-	-	38	100,0%	58	153,1%	96	253,1%	-	-	(100,0%)
Operating Expenditure	753 672	742 201	159 714	21,2%	162 099	21,5%	131 742	17,8%	281 331	37,9%	734 886	99,0%	192 689	77,8%	46,0%
Employee related costs	224 250	223 265	53 703	23,9%	59 876	26,7%	46 155	20,7%	74 994	33,6%	234 727	105,1%	52 355	96,6%	43,2%
Remuneration of councillors	22 242	15 622	4 062	18,3%	3 795	17,1%	2 517	16,1%	5 179	33,2%	15 554	99,6%	4 171	79,0%	24,2%
Debt impairment	87 276	87 804	280	0,3%	-	-	77	1,1%	-	-	357	4,1%	3 270	3,9%	(100,0%)
Depreciation and asset impairment	146 647	74 102	-	-	(38)	-	(1 560)	(2,1%)	78 873	106,4%	77 275	104,3%	(2 928)	(4,3%)	(2 793,5%)
Finance charges	7 600	14 519	3 939	51,8%	5 299	69,7%	5 602	38,6%	12 315	84,8%	27 155	187,0%	4 263	72,8%	188,9%
Bulk purchases	116 000	154 569	52 127	44,9%	21 317	18,4%	51 267	33,2%	26 731	17,3%	151 443	98,0%	43 603	128,7%	(38,7%)
Other materials	24 070	30 280	5 405	22,5%	7 851	32,6%	36 571	120,8%	23 813	78,6%	73 639	243,2%	23 123	175,8%	3,0%
Contracted services	69 925	76 995	28 442	40,7%	42 130	60,2%	(5 306)	(6,9%)	25 861	33,6%	91 126	118,4%	42 544	142,7%	(39,2%)
Transfers and subsidies	2 551	5 240	1 397	54,8%	1 800	70,6%	1 659	31,7%	1 718	32,8%	6 574	125,5%	1 784	253,0%	(3,7%)
Other expenditure	53 110	59 805	10 359	19,5%	20 070	37,8%	(5 240)	(8,8%)	31 848	53,3%	57 036	95,4%	20 504	108,7%	55,3%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(176 585)	(164 513)	34 276	-	9 668	-	6 018	-	(180 020)	-	(130 058)	-	(106 671)	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	185 054	167 054	46 910	25,3%	78 599	42,5%	-	-	59 238	35,5%	184 747	110,6%	-	55,5%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 470	2 541	81 186	-	88 267	-	6 018	-	(120 782)	-	54 689	-	(106 671)	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 470	2 541	81 186	-	88 267	-	6 018	-	(120 782)	-	54 689	-	(106 671)	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 470	2 541	81 186	-	88 267	-	6 018	-	(120 782)	-	54 689	-	(106 671)	-	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 470	2 541	81 186	-	88 267	-	6 018	-	(120 782)	-	54 689	-	(106 671)	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	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	185 974	167 974	71 471	38,4%	65 625	35,3%	3 334	2,0%	21 578	12,8%	162 008	96,4%	15 388	82,3%	40,2%
Source of Finance	185 974	167 974	71 471	38,4%	65 625	35,3%	3 334	2,0%	21 578	12,8%	162 008	96,4%	15 388	82,3%	40,2%
National Government	185 054	167 054	70 263	38,0%	65 231	35,2%	2 884	1,7%	20 013	12,0%	158 392	94,8%	10 750	96,6%	86,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	185 054	167 054	70 263	38,0%	65 231	35,2%	2 884	1,7%	20 013	12,0%	158 392	94,8%	10 750	96,6%	86,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	920	920	1 208	131,3%	394	42,8%	450	48,9%	1 565	170,2%	3 616	393,3%	4 638	28,5%	(66,3%)
Capital Expenditure Functional	185 974	167 974	71 471	38,4%	65 625	35,3%	3 334	2,0%	21 779	13,0%	162 208	96,6%	14 845	82,0%	46,7%
Municipal governance and administration	620	620	60	9,6%	394	63,5%	450	72,6%	847	136,8%	1 750	282,5%	286	74,6%	196,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	620	620	60	9,6%	394	63,5%	450	72,6%	765	123,6%	1 668	269,3%	286	99,2%	167,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 437	8 437	7 078	83,9%	572	6,8%	-	-	7 650	90,7%	-	-	-	77,8%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 137	8 137	7 078	87,0%	572	7,0%	-	-	7 650	94,0%	-	-	-	77,8%	-
Public Safety	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 562	24 232	9 337	45,4%	9 181	44,7%	2 245	9,3%	1 342	5,5%	22 105	91,2%	1 389	92,2%	(3,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 562	24 232	9 337	45,4%	9 181	44,7%	2 245	9,3%	1 342	5,5%	22 105	91,2%	1 389	92,2%	(3,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	156 356	134 685	54 997	35,2%	55 478	35,5%	640	5,5%	19 589	14,5%	130 704	97,0%	13 170	79,8%	48,7%
Energy sources	36 360	18 360	9 020	24,8%	8 731	24,0%	1 984	10,8%	10 510	19,7%	19 734	107,5%	-	104,2%	-
Water Management	50 969	37 056	15 583	30,6%	19 587	38,4%	1 426	3,8%	8 440	22,8%	45 037	121,5%	7 507	79,9%	12,4%
Waste Water Management	69 026	79 269	30 394	44,0%	27 160	39,3%	(2 770)	(3,5%)	11 149	14,1%	65 933	83,2%	5 663	79,2%	96,9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-											

Payments	-	(2 306)	-	-	-	-	(2 058)	89,3%	(248)	10,7%	(2 306)	100,0%	-	-	(100,0%)
Repayment of borrowing	-	(2 306)	-	-	-	-	(2 058)	89,3%	(248)	10,7%	(2 306)	100,0%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(50)	(2 435)	(5)	10,6%	(39)	77,9%	(2 083)	85,6%	(257)	10,6%	(2 384)	97,9%	13	(396,2%)	(2 039,5%)
Net Increase/(Decrease) in cash held	1 338	61	4 046	302,3%	(25 550)	(1 909,2%)	37 008	60 371,2%	4 630	7 552,5%	20 134	32 845,0%	77 575	907,5%	(94,0%)
Cash/cash equivalents at the year begin:	6 590	7 783	7 525	114,2%	11 829	179,5%	(13 720)	(176,3%)	23 288	299,2%	7 525	96,7%	134 189	(1 127,6%)	(82,6%)
Cash/cash equivalents at the year end:	7 928	7 845	11 829	149,2%	(13 720)	(173,1%)	23 288	296,9%	27 918	355,9%	27 918	355,9%	211 764	630,6%	(86,8%)

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	2 172	1,9%	1 658	1,5%	1 487	1,3%	1 07 988	95,3%	113 304	16,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 249	5,3%	5 851	3,4%	3 901	2,2%	155 316	89,1%	174 317	25,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 085	4,3%	3 809	3,2%	2 726	2,3%	106 778	90,2%	118 398	17,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managemen	993	2,1%	759	1,6%	675	1,5%	44 007	94,8%	46 433	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 228	1,5%	1 087	1,4%	1 045	1,3%	76 919	95,8%	80 279	11,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 162	2,2%	2 877	2,0%	2 850	1,9%	137 711	93,9%	146 601	21,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	246	4,1%	53	0,9%	50	0,8%	5 603	94,1%	5 953	9%	-	-	-	-
Total By Income Source	22 135	3,2%	16 095	2,3%	12 734	1,9%	634 327	92,6%	685 290	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 544	4,2%	3 017	3,6%	1 842	2,2%	75 690	90,0%	84 693	12,3%	-	-	-	-
Commercial	6 698	8,3%	3 507	4,4%	2 001	2,5%	68 037	84,8%	80 244	11,7%	-	-	-	-
Households	11 893	2,3%	9 570	1,8%	8 890	1,7%	490 610	94,2%	520 963	76,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 135	3,2%	16 095	2,3%	12 734	1,9%	634 327	92,6%	685 290	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	17	35,8%	-	-	-	-	30	64,2%	47	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 425	66,6%	403	3,6%	676	6,1%	2 647	23,7%	11 151	1,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	78 196	13,6%	7 504	1,3%	28 257	4,9%	460 169	80,2%	574 126	98,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	85 637	14,6%	7 908	1,4%	28 933	4,9%	462 845	79,1%	585 324	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 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	373 939	373 939	142 827	38,2%	83 511	22,3%	70 532	18,9%	85 858	23,0%	382 727	102,4%	61 131	86,4%	40,4%		
Property rates	62 496	62 496	34 078	54,5%	13 596	21,8%	6 479	10,4%	12 622	20,2%	66 774	106,8%	12 697	106,6%	(6,6%)		
Service charges - water revenue	70 980	70 980	15 415	21,7%	14 177	20,0%	10 637	15,0%	16 428	23,1%	56 656	79,8%	15 523	84,0%	5,8%		
Service charges - sanitation revenue	14 033	14 033	4 810	34,3%	4 811	34,3%	4 808	34,3%	4 795	34,2%	19 223	137,0%	4 410	129,7%	8,7%		
Service charges - refuse revenue	7 400	7 400	9 381	126,8%	7 166	96,8%	(8 341)	(112,7%)	2 744	37,1%	10 950	148,0%	2 636	146,6%	4,1%		
Rental of facilities and equipment	1 169	1 169	313	26,8%	314	26,9%	334	28,6%	356	30,5%	1 318	112,7%	323	119,1%	10,2%		
Interest earned - external investments	4 751	4 751	(4)	(1,1%)	-	-	-	-	-	-	(4)	(1,1%)	-	-	-		
Interest earned - outstanding debtors	28 697	28 697	10 057	35,0%	13 633	47,5%	14 465	50,4%	18 155	63,3%	56 310	196,2%	9 623	130,2%	88,7%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	59	59	73	123,4%	45	75,3%	269	454,1%	96	161,7%	483	814,5%	21	318,9%	349,7%		
Licences and permits	1 049	1 049	6 967	664,2%	3 304	315,0%	(35)	(3,3%)	(1 055)	(100,6%)	9 181	875,2%	4 906	2 711,9%	(121,4%)		
Agency services	16 178	16 178	(3 827)	(23,7%)	(2 852)	(17,6%)	2 166	13,4%	22 209	137,3%	17 695	109,4%	2 605	(99,8%)	752,9%		
Transfers and subsidies	138 079	138 079	55 318	40,1%	22 309	16,2%	33 191	24,0%	2 545	1,8%	113 363	82,1%	-	-	(100,0%)		
Other revenue	2 317	2 317	213	9,2%	389	16,8%	185	8,0%	1 126	48,6%	148	7,0%	207	142,9%	25,0%		
Gains	1 593	1 593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	409 866	408 866	61 994	15,1%	91 998	22,4%	72 537	17,7%	125 511	30,7%	352 039	86,1%	172 897	64,3%	(27,4%)		
Employee related costs	95 439	95 439	17 660	18,5%	35 231	36,9%	24 956	26,1%	25 614	26,8%	103 461	108,4%	96 387	100,2%	(73,4%)		
Remuneration of councillors	9 571	9 571	2 253	23,5%	2 081	21,7%	2 275	23,8%	8 964	93,7%	7 333	87,4%	7 333	87,4%	(67,9%)		
Debt impairment	63 852	63 852	(4 260)	(6,7%)	(1 476)	(2,3%)	-	-	5 736	9,0%	-	-	(4 368)	(16,5%)	(231,3%)		
Depreciation and asset impairment	37 009	37 009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	-	-	23 152	28,9%	22 504	28,1%	22 512	28,1%	36 805	45,7%	104 773	130,9%	24 294	99,2%	50,7%		
Bulk purchases	80 071	80 071	8 971	11,2%	8 843	11,0%	6 285	7,8%	10 776	13,3%	31 486	39,3%	10 953	16,8%	(16,6%)		
Other materials	46 273	46 023	8 837	19,1%	14 324	31,0%	9 344	20,3%	13 959	30,3%	46 464	101,0%	18 856	78,1%	(26,0%)		
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	40 894	40 894	7 379	18,0%	12 491	30,5%	6 554	16,0%	30 466	74,5%	56 890	139,1%	19 443	109,3%	56,7%		
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(35 927)	(34 927)	80 834		(8 487)		(2 005)		(39 653)		30 688		(111 766)				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a)	111 351	111 351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	75 424	76 424	80 834		(8 487)		(2 005)		(39 653)		30 688		(111 766)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	75 424	76 424	80 834		(8 487)		(2 005)		(39 653)		30 688		(111 766)				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	75 424	76 424	80 834		(8 487)		(2 005)		(39 653)		30 688		(111 766)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	75 424	76 424	80 834		(8 487)		(2 005)		(39 653)		30 688		(111 766)				

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	111 351	116 406	2 822	2,5%	5 433	4,9%	8 384	7,2%	15 734	13,5%	32 373	27,8%	14 535	50,7%	8,2%	
National Government	111 351	110 351	1 869	1,7%	5 278	4,7%	8 146	7,4%	13 805	12,5%	29 098	26,4%	7 194	49,8%	91,9%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	111 351	110 351	1 869	1,7%	5 278	4,7%	8 146	7,4%	13 805	12,5%	29 098	26,4%	7 194	49,8%	91,9%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6 054	954	15,7%	155	2,5%	238	3,9%	1 929	31,9%	3 276	54,1%	7 341	54,1%	(73,7%)	
Capital Expenditure Functional	111 351	116 406	2 822	2,5%	5 433	4,9%	8 384	7,2%	15 734	13,5%	32 373	27,8%	14 535	50,7%	8,2%	
Municipal governance and administration	3 000	3 380	168	5,6%	583	19,4%	792	23,4%	73	2,2%	1 616	47,8%	581	96,9%	(87,4%)	
Executive and Council	3 000	3 380	168	5,6%	583	19,4%	792	23,4%	73	2,2%	1 616	47,8%	581	96,9%	(100,0%)	
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 500	1 088	-	-	122	8,1%	-	-	766	70,4%	887	81,5%	3 831	59,9%	(80,0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	3 263	326,3%	(100,0%)	
Sport And Recreation	1 500	1 088	-	-	122	8,1%	-	-	766	70,4%	887	81,5%	568	62,8%	34,8%	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 000	6 252	686	22,9%	1 326	44,2%	2 128	34,0%	658	10,5%	4 798	76,7%	2 754	48,6%	(76,1%)	
Planning and Development	3 000	6 252	686	22,9%	1 326	44,2%	2 128	34,0%	658	10,5%	4 798	76,7%	2 754	48,6%	(76,1%)	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	103 851	105 685	1 968	1,9%	3 402	3,3%	5 465	5,2%	14 237	13,5%	25 072	23,7%	7 369	49,4%	93,2%	
Energy sources	4 000	3 422	898	22,4%	-	-	-	-	1 722	50,3%	2 620	76,6%	979	36,9%	75,9%	
Water Management	87 260	89 260	743	0,9%	1 741	2,0%	5 244	5,9%	9 856	11,0%	17 585	19,7%	3 573	39,6%	175,9%	
Waste Water Management	12 591	13 003	327	2,6%	1 661	13,2%	2 221	17,2%	2 658	20,4%	4 868	37,4%	2 817	82,2%	(5,6%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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		
R thousands																
Cash Flow from Operating Activities																
Receipts	252 839	252 839	96 483	38,2%	93 670	37,0%	78 275	31,0%	43 430	17,2%	311 859	123,3%	34 512	96,2%	25,8%	
Property rates	32 687	32 687	13 730	42,0%	4 532	13,9%	4 552	13,9%	7 377	22,6%	30 192	92,4%	5 136	38,9%	43,6%	
Service charges	72 792	72 792	17 851	24,5%	22 862	31,4%	19 732	27,1%	22 809	31,3%	83 254	114,4%	22 746	66,7%	3,3%	
Other revenue	3 137	3 137	7 891	251,5%	3 737											

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	91 011	33 477	34 565	38,0%	8 156	9,0%	15 511	46,3%	(40 324)	(120,5%)	17 909	53,5%	(12 255)	85,1%	229,1%	
Cash/cash equivalents at the year begin:	(90 366)	(90 366)	75 429	(83,5%)	149 721	(165,7%)	157 877	(174,7%)	173 389	(191,9%)	75 429	(83,5%)	339 828	739,9%	(49,0%)	
Cash/cash equivalents at the year end:	646	(56 889)	149 721	23 185,9%	157 877	24 449,0%	173 389	(304,8%)	164 328	(288,9%)	164 328	(288,9%)	327 573	138,0%	(49,8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 181	1,8%	2 068	1,2%	1 615	9%	172 469	96,2%	179 333	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 185	9,2%	609	1,1%	622	1,1%	49 752	88,6%	56 208	5,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 668	6,4%	2 474	1,2%	2 343	1,2%	181 339	91,2%	198 824	20,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managemem	1 786	1,8%	1 536	1,5%	1 488	1,5%	95 652	95,2%	100 462	10,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 022	1,8%	837	1,5%	802	1,4%	53 378	95,3%	56 040	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 414	1,4%	4 366	1,4%	4 336	1,4%	291 596	95,7%	304 711	32,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	419	8%	186	3%	163	3%	53 285	98,6%	54 062	5,7%	-	-	-	-
Total By Income Source	28 675	3,0%	12 075	1,3%	11 369	1,2%	897 511	94,5%	949 630	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 468	6,5%	1 077	1,1%	944	1,0%	99 738	91,4%	99 227	10,4%	-	-	-	-
Commercial	2 949	2,6%	1 269	1,3%	1 197	1,0%	109 037	95,3%	114 462	12,1%	-	-	-	-
Households	19 257	2,6%	9 729	1,3%	9 229	1,3%	697 735	94,8%	735 951	77,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 675	3,0%	12 075	1,3%	11 369	1,2%	897 511	94,5%	949 630	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	20 026	87,5%	(0)	-	-	-	2 856	12,5%	22 881	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100,0%	2	-
Total	20 026	87,5%	(0)	-	-	-	2 858	12,5%	22 883	100,0%

Contact Details

Municipal Manager	Mr Lb Tshabalala	017 734 6101
Financial Manager	Mr Nt Mokoko	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	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	1 076 307	927 380	255 083	23,7%	216 363	20,1%	226 139	24,4%	189 875	20,5%	887 460	95,7%	172 883	79,9%	9,8%		
Property rates	179 005	179 005	41 248	23,0%	43 185	24,1%	43 417	24,3%	42 399	23,7%	170 249	95,1%	36 715	83,3%	15,5%		
Service charges - water revenue	465 516	377 285	97 622	21,0%	89 470	19,2%	90 473	24,0%	92 338	24,5%	370 103	98,1%	84 263	81,6%	9,6%		
Service charges - sanitation revenue	71 214	42 656	10 599	14,9%	7 502	10,5%	10 146	23,8%	9 032	21,2%	37 279	87,4%	10 400	54,7%	(13,1%)		
Service charges - refuse revenue	65 513	27 551	6 862	10,5%	6 985	10,7%	7 029	25,5%	6 873	24,9%	27 749	100,7%	6 610	38,6%	4,0%		
Rental of facilities and equipment	2 154	2 160	427	19,8%	438	20,4%	438	20,3%	426	19,7%	1 729	80,0%	435	107,5%	(2,1%)		
Interest earned - external investments	654	654	29	4,4%	12	1,9%	12	1,9%	1 641	250,9%	1 682	257,3%	97	51,0%	1 588,1%		
Interest earned - outstanding debtors	53 637	57 693	15 009	28,0%	12 626	23,5%	18 126	31,4%	19 682	34,1%	65 442	113,4%	14 165	83,4%	39,0%		
Dividends received	550	2 499	1 072	194,8%	199	36,2%	192	7,7%	37	1,5%	1 500	60,0%	121	43,6%	(69,1%)		
Fines, penalties and forfeits	1 000	1 000	0	-	0	-	0	-	0	-	0	-	0	-	-		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies	141 569	140 702	59 144	41,8%	44 342	31,3%	33 733	24,0%	1 016	0,7%	138 236	98,2%	0	97,0%	3 387 060,0%		
Other revenue	2 098	2 098	458	32,3%	294	20,7%	474	22,6%	349	16,6%	1 575	75,1%	345	82,5%	1,2%		
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	1 097 777	1 252 787	354 713	32,3%	182 120	16,6%	279 895	22,3%	216 123	17,3%	1 032 851	82,4%	147 436	65,4%	46,6%		
Employee related costs	247 018	250 660	162 205	65,7%	20 615	8,3%	134 942	53,8%	(5 335)	(2,1%)	312 427	124,6%	475	49,6%	(1 223,5%)		
Remuneration of councillors	12 663	8 876	4 463	51,0%	198	1,6%	2 835	31,9%	1 682	14,6%	12 568	141,6%	283	80,7%	984,2%		
Debt impairment	67 594	207 594	39	1%	18	-	60	-	34	-	150	1%	60	7%	(43,3%)		
Depreciation and asset impairment	85 588	85 588	-	-	-	-	-	-	-	-	-	-	-	-	-		
Finance charges	42 758	57 641	10 613	24,8%	15 495	36,2%	13 725	23,8%	19 857	34,4%	59 691	103,6%	12 091	50,4%	64,2%		
Bulk purchases	374 289	427 241	158 322	42,3%	90 259	24,1%	83 596	19,6%	97 235	22,8%	429 412	100,5%	107 957	101,7%	(9,9%)		
Other Materials	102 847	83 226	3 323	3,2%	22 929	22,3%	8 324	10,0%	35 656	42,9%	70 242	84,4%	4 062	76,3%	773,8%		
Contracted services	104 282	78 367	7 970	7,6%	22 092	21,2%	21 502	27,4%	51 289	65,4%	102 853	131,2%	9 853	53,5%	420,6%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	60 739	53 594	5 778	9,5%	10 513	17,3%	14 911	27,8%	14 306	26,7%	45 509	84,9%	12 636	62,0%	13,2%		
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(21 470)	(325 407)	(99 630)		34 243		(53 756)		(26 248)		(145 391)		25 446				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	40 307	39 659	-	-	-	-	-	-	29 223	73,7%	29 223	73,7%	-	-	(100,0%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	18 937	(285 649)	(99 630)		34 243		(53 756)		2 975		(116 168)		25 446				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	18 937	(285 649)	(99 630)		34 243		(53 756)		2 975		(116 168)		25 446				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	18 937	(285 649)	(99 630)		34 243		(53 756)		2 975		(116 168)		25 446				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	18 937	(285 649)	(99 630)		34 243		(53 756)		2 975		(116 168)		25 446				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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	42 792	72 662	736	1,7%	7 455	17,4%	11 022	15,2%	15 537	21,4%	34 750	47,8%	5 819	31,1%	167,0%	
National Government	33 302	39 659	736	2,2%	7 259	21,8%	4 629	11,7%	12 073	30,4%	24 696	62,3%	4 724	46,6%	155,6%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	33 302	39 659	736	2,2%	7 259	21,8%	4 629	11,7%	12 073	30,4%	24 696	62,3%	4 724	46,6%	155,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	9 489	33 003	-	-	196	2,1%	6 392	19,4%	3 464	10,5%	10 052	30,5%	1 095	5,0%	216,2%	
Capital Expenditure Functional	60 292	72 662	941	1,6%	8 249	13,7%	10 549	14,5%	15 537	21,4%	35 277	48,5%	8 881	44,9%	74,9%	
Municipal governance and administration	13 000	13 170	-	-	176	1,4%	2	-	124	9%	303	2,3%	1 095	4,2%	(88,7%)	
Executive and Council	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	3 000	13 170	-	-	176	5,9%	2	-	124	9%	303	2,3%	1 095	4,2%	(88,7%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	5 489	16 830	-	-	196	3,6%	7 497	44,5%	12 084	71,8%	19 777	117,5%	-	-	(100,0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	5 489	16 830	-	-	196	3,6%	7 497	44,5%	12 084	71,8%	19 777	117,5%	-	-	(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	39 802	40 662	941	2,4%	7 877	19,8%	3 050	7,5%	3 329	8,2%	15 198	37,4%	7 786	67,3%	(57,2%)	
Energy sources	10 000	13 200	2 648	26,5%	1 645	12,5%	3 084	23,4%	7 377	55,9%	14 233	107,8%	1 423	95,1%	116,8%	
Water Management	14 029	16 380	460	3,3%	777	5,5%	(829)	(5,1%)	-	-	408	2,5%	2 019	55,4%	(100,0%)	
Waste Water Management	15 774	11 051	481	3,1%	4 452	28,2%	2 234	20,2%	245	2,2%	7 413	66,9%	4 344	64,4%	(94,3%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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	1 024 099	870 923	208 820	20,4%	220 997	21,6%	229 454	26,3%	237 081	27,2%	896 352	102,9%	142 319	69,0%	66,6%	
Property rates	177 910	176 749	19 547	11,0%	36 726	20,6%	28 737	16,3%	28 136	15,9%	113 146	64,0%	29 041	45,4%	(3,1%)	
Service charges	659 419	507 582	119 482	18,1%	114 893	17,4%	120 973	23,7%	104 978	20,7%	474 878	93,6%	109 396	70,6%	10,2%	
Other revenue	4 883	5 578	(2 629)	(53,8%)	5 338	109,3%	14 097	252,7%	3 525	63,2%	20 331	364,5%	(2 792)	(3,0%)	(226,3%)	
Transfers and Subsidies - Operational	141 579	140 702	59 493	42,0%	48 724	34,4%	34 481	24,5%	84 257	59,9%	226 955	161,3%	7 980	98,7%	1 216 428,5%	
Transfers and Subsidies - Capital	40 307	39 659	12 926	32,1%	15 315	38,0%	32 066	80,9%	-	-	60 307	152,1%	6 667	363,2%	(100,0%)	
Interest	-	654	-	-	-	-	-	-	635	97,1%	635	97,1%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(784 580)	(842 422)	(49 718) </													

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(4)	-	(1)	-	(0)	-	(0)	-	(5)	-	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	205 106	(14 290)	158 252	77,2%	141 708	69,1%	146 334	(1 024,0%)	(413 264)	2 892,0%	33 029	(231,1%)	179 019	104,2%	(330,8%)	
Cash/cash equivalents at the year begin:	-	-	252 272	-	19 589	-	161 296	-	307 602	-	252 272	-	(7 382)	146,6%	(4 266,7%)	
Cash/cash equivalents at the year end:	205 106	(14 290)	19 589	9,6%	161 296	78,6%	307 630	(2 152,8%)	(105 733)	739,9%	(105 733)	739,9%	171 636	42,3%	(161,6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Origins 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	3 807	25,1%	8 142	53,6%	-	-	3 244	21,4%	15 193	7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	386	24,7%	740	47,4%	435	27,9%	-	-	1 562	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	96 007	5,8%	56 180	3,4%	41 095	2,5%	1 472 465	88,4%	1 665 747	81,8%
Auditor-General	3	,3%	-	-	-	-	758	99,7%	760	-
Other	-	-	-	-	-	-	352 157	100,0%	352 157	17,3%
Total	100 203	4,9%	65 062	3,2%	41 530	2,0%	1 828 625	89,8%	2 035 420	100,0%

Contact Details

Municipal Manager	Mr Lebina Daniel Tsolets	017 712 9613
Financial Manager	Mr Kgomoiso Duba	017 712 9622

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 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	303 641	306 972	80 426	26,5%	73 573	24,2%	53 035	17,3%	52 796	17,2%	259 830	84,6%	50 039	85,2%	5,5%		
Property rates	33 418	33 418	8 547	25,6%	8 221	24,6%	8 382	25,1%	8 342	25,0%	33 493	100,2%	7 869	95,8%	6,0%		
Service charges - electricity revenue	18 143	18 143	5 489	30,2%	5 179	28,5%	5 979	32,9%	5 938	32,7%	23 386	128,8%	5 089	99,0%	(2,2%)		
Service charges - sanitation revenue	22 998	22 998	5 493	23,9%	5 817	25,3%	5 761	25,1%	5 907	25,7%	22 979	99,9%	5 333	96,5%	10,8%		
Service charges - refuse revenue	7 162	8 000	2 117	29,6%	2 132	29,8%	2 143	26,8%	2 185	27,3%	8 577	107,2%	2 007	111,2%	8,8%		
Rental of facilities and equipment	289	289	66	22,8%	65	22,3%	68	23,6%	66	22,9%	265	91,6%	69	88,2%	(3,8%)		
Interest earned - external investments	604	204	59	9,7%	31	5,1%	32	5,2%	30	4,8%	107	52,4%	20	33,6%	391,7%		
Interest earned - outstanding debtors	38 019	41 015	10 108	26,6%	10 253	27,2%	10 626	25,9%	10 984	26,8%	41 971	102,3%	9 595	131,5%	14,5%		
Dividends received	521	156	38	7,3%	30	5,7%	34	21,1%	38	21,5%	138	88,2%	47	69,7%	(28,7%)		
Fines, penalties and forfeits	7 500	7 500	1 467	19,6%	1 127	15,0%	1 146	15,3%	835	11,1%	4 575	61,0%	689	8 028 476,8%	21,2%		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	90 321	90 321	28 172	31,2%	21 100	23,4%	975	1,1%	373	0,4%	50 620	56,0%	483	52,3%	(108,0%)		
Other revenue	4 328	4 371	726	16,8%	1 021	23,6%	385	8,8%	495	11,3%	2 626	60,1%	483	133,8%	2,4%		
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	315 450	309 594	51 527	16,3%	44 065	14,0%	49 683	16,0%	78 697	25,4%	223 973	72,3%	35 990	46,2%	118,7%		
Employee related costs	71 856	70 666	7 308	10,2%	11 186	15,6%	10 556	14,9%	11 405	16,1%	40 454	57,2%	703	2,7%	1 522,9%		
Remuneration of councillors	6 042	6 042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt impairment	49 699	49 699	4 666	9,4%	-	-	-	-	-	-	4 666	9,4%	6 565	13,2%	(100,0%)		
Depreciation and asset impairment	28 262	28 262	198	0,7%	-	-	-	-	-	-	198	0,7%	-	-	-		
Finance charges	5 200	8 000	1 854	35,7%	2 274	43,7%	2 605	32,6%	3 335	41,7%	10 067	125,8%	1 671	149,2%	99,5%		
Bulk purchases	96 000	90 000	27 179	28,2%	17 874	19,8%	17 874	19,9%	23 705	26,3%	86 423	96,0%	18 006	110,3%	31,4%		
Other materials	9 405	12 880	2 471	26,3%	2 800	29,8%	7 098	59,9%	18 231	141,5%	31 200	242,2%	1 507	83,2%	1 109,4%		
Contracted services	34 489	26 024	5 660	16,4%	7 046	20,4%	5 815	22,3%	11 216	43,1%	29 738	114,3%	5 731	92,5%	95,7%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	24 497	18 022	2 191	8,9%	3 093	12,6%	5 135	28,5%	10 807	60,0%	21 226	117,8%	1 777	38,6%	508,3%		
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(11 809)	(2 623)	28 899		29 508		3 352		(25 901)		35 858		14 050				
Transfers and subsidies - capital (monetary allocations) (Nat/Prov a)	50 478	50 478	13 027	25,8%	-	-	26 285	52,1%	15 480	30,7%	54 793	108,5%	-	-	(100,0%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	38 669	47 855	41 926		29 508		29 638		(10 421)		90 650		14 050				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	38 669	47 855	41 926		29 508		29 638		(10 421)		90 650		14 050				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	38 669	47 855	41 926		29 508		29 638		(10 421)		90 650		14 050				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	38 669	47 855	41 926		29 508		29 638		(10 421)		90 650		14 050				

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	98 332	49 577	14 936	15,2%	24 291	24,7%	2 237	4,5%	13 502	27,2%	54 966	110,9%	10 785	39,9%	25,2%	
National Government	98 332	49 577	14 936	15,2%	24 117	24,5%	2 237	4,5%	13 502	27,2%	54 793	110,5%	10 785	37,8%	25,2%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	98 332	49 577	14 936	15,2%	24 117	24,5%	2 237	4,5%	13 502	27,2%	54 793	110,5%	10 785	37,8%	25,2%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	174	-	-	-	-	-	174	-	-	-	-	-
Capital Expenditure Functional	98 332	49 577	14 936	15,2%	24 311	24,7%	2 252	4,5%	14 110	28,5%	55 609	112,2%	10 803	41,0%	30,6%	
Municipal governance and administration	-	-	-	-	194	-	771	-	607	-	1 572	-	17	-	3 394,7%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	194	-	771	-	607	-	1 572	-	17	-	3 394,7%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 727	10 170	1 562	9,3%	4 689	28,0%	922	9,1%	1 864	18,3%	9 037	88,9%	4 298	39,8%	(56,6%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 727	10 170	1 562	9,3%	4 689	28,0%	922	9,1%	1 864	18,3%	9 037	88,9%	4 298	39,8%	(56,6%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	81 605	39 407	13 374	16,4%	19 428	23,8%	559	1,4%	11 638	29,5%	44 999	114,2%	6 488	41,0%	79,4%	
Energy sources	31 995	34 797	11 976	37,4%	16 626	52,0%	280	0,9%	9 731	28,0%	38 592	110,9%	4 936	122,2%	97,1%	
Water Management	-	-	933	-	2 715	-	299	-	496	-	4 443	-	1 551	-	(68,1%)	
Waste Water Management	49 610	4 610	465	0,9%	87	0,2%	-	-	1 412	30,6%	1 965	42,6%	-	6,3%	(100,0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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		
R thousands																
Cash Flow from Operating Activities																
Receipts	260 172	264 107	95 252	36,6%	79 470	30,5%	73 443	27,8%	38 969	14,8%	287 135	108,7%	34 542	76,1%	12,8%	
Property rates	22 359	22 359	3 322	14,9%	2 961	13,2%	2 893	12,9%	4 357	19,5%	13 534	60,5%	4 696	87,0%	(7,2%)	
Service charges	84 376	85 476	17 776	21,1%	24 907	29,5%	23 867	27,9%	21 217	24,8%	87 768	102,7%	29 591	55,7%	(28,3%)	
Other revenue	12 638	12 273	5 124	40,5%	6 130	48,5%	1 983	16,2%	4 162	33,9%	17 399	141,8%	(788)	(80,8%)	(628,0%)	
Transfers and Subsidies - Operational	90 321	93 317	40 996	45,4%	27 825	30,8%	26 667	28,6%	9 234	9,9%	104 721	112,2%	(3 957)	61,8%	(333,3%)	
Transfers and Subsidies - Capital	50 478	50 478	28 034	55,5%	17 647	35,0										

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(3)	-	(33)	-	(8)	-	(35)	-	(79)	-	(3)	-	1 075.2%
Net Increase/(Decrease) in cash held	(73 600)	(22 987)	50 327	(68,4%)	31 682	(43,0%)	46 692	(203,1%)	(666)	2,9%	128 034	(557,0%)	(4 463)	77,1%	(85,1%)
Cash/cash equivalents at the year begin:	161 469	161 469	6 454	4,0%	56 781	35,2%	88 463	54,8%	135 155	83,7%	6 454	4,0%	(66 025)	-	(304,7%)
Cash/cash equivalents at the year end:	87 869	138 482	56 781	64,6%	88 463	100,7%	135 155	97,6%	134 488	97,1%	134 488	97,1%	(70 488)	(50,3%)	(290,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 266	2,2%	2 204	2,1%	1 142	1,1%	98 507	94,6%	104 119	15,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 676	8,0%	4 910	6,9%	1 343	1,9%	59 197	83,2%	71 127	10,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 678	2,8%	2 147	2,3%	2 086	2,2%	88 058	92,7%	94 969	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 177	1,8%	2 195	1,9%	1 340	1,1%	112 005	95,1%	117 717	17,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	840	1,3%	799	1,2%	776	1,2%	63 414	96,3%	65 830	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 304	100,0%	2 304	3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 581	1,9%	3 507	1,9%	3 462	1,9%	175 820	94,3%	186 370	27,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	100	3%	723	1,8%	24	1%	38 601	97,9%	39 448	5,8%	-	-	-	-
Total By Income Source	17 318	2,5%	16 485	2,4%	10 175	1,5%	637 906	93,6%	681 883	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	703	3,6%	662	3,4%	663	3,4%	17 726	89,7%	19 754	2,9%	-	-	-	-
Commercial	9 846	4,6%	9 276	4,3%	3 141	1,5%	192 045	89,6%	214 309	31,4%	-	-	-	-
Households	6 769	1,5%	6 546	1,5%	6 370	1,4%	428 135	95,6%	447 821	65,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 318	2,5%	16 485	2,4%	10 175	1,5%	637 906	93,6%	681 883	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	35 439	16,8%	12 753	6,0%	6 395	3,0%	156 384	74,1%	210 971	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	35 439	16,8%	12 753	6,0%	6 395	3,0%	156 384	74,1%	210 971	100,0%

Contact Details

Municipal Manager	Mr. Johnny Mkgatsi	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 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	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	2 589 362	2 589 741	562 782	21,7%	555 973	21,5%	537 048	20,7%	460 003	17,8%	2 115 806	81,7%	371 833	87,1%	23,7%			
Property rates	371 135	371 135	95 381	25,7%	94 219	25,4%	94 235	25,4%	89 690	24,2%	373 524	100,6%	88 759	102,1%	1,0%			
Service charges - water revenue	699 171	699 171	118 855	17,1%	123 557	17,7%	122 696	17,5%	126 766	18,1%	491 874	70,4%	85 061	71,5%	49,0%			
Service charges - sanitation revenue	147 785	147 785	32 334	21,9%	33 508	22,7%	33 967	22,9%	32 788	22,2%	131 967	89,3%	31 261	89,1%	4,9%			
Service charges - refuse revenue	155 523	155 523	33 755	21,7%	33 819	21,7%	33 981	21,8%	33 184	21,3%	134 739	86,6%	32 522	86,5%	2,0%			
Rental of facilities and equipment	4 922	4 922	2 645	53,7%	2 715	55,2%	1 688	34,3%	1 830	37,2%	8 878	180,4%	1 995	119,5%	(8,3%)			
Interest earned - external investments	14 146	14 146	1 999	14,1%	2 165	15,3%	2 312	16,3%	2 576	18,2%	9 052	64,0%	2 084	56,0%	23,6%			
Interest earned - outstanding debtors	204 169	204 169	30 684	15,0%	31 057	15,2%	32 702	16,0%	33 448	16,4%	127 891	62,6%	29 943	36,3%	11,7%			
Dividends received	22	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	36 077	36 077	354	1,0%	1 011	2,8%	1 157	3,2%	1 345	3,7%	3 867	10,7%	217	2,2%	519,7%			
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	363 505	363 885	139 739	38,4%	99 006	27,2%	87 710	24,1%	15 215	4,2%	341 671	93,9%	10 632	128,0%	43,1%			
Other revenue	15 311	15 311	5 743	37,5%	5 085	33,2%	(2 618)	(17,1%)	1 408	9,2%	9 619	62,8%	1 606	84,7%	(12,3%)			
Gains	-	-	10 065	-	881	-	1 196	-	-	-	8 771	-	66	-	(5 246,3%)			
Operating Expenditure	2 492 629	2 515 424	509 181	20,4%	559 135	22,4%	607 952	24,2%	913 349	36,3%	2 589 616	102,9%	748 755	92,0%	22,0%			
Employee related costs	649 552	634 759	46 026	7,1%	184 443	28,4%	188 384	29,7%	144 125	22,7%	562 980	88,7%	136 132	86,5%	5,9%			
Remuneration of councillors	30 591	30 591	4 244	13,9%	6 038	19,7%	8 005	26,2%	6 110	20,0%	24 397	79,8%	6 379	84,6%	(4,2%)			
Debt impairment	202 186	202 186	-	-	-	-	-	-	-	-	-	-	(256)	(1,0%)	(100,0%)			
Depreciation and asset impairment	154 535	154 535	44 291	28,7%	44 499	28,8%	38 282	24,8%	38 850	25,1%	165 922	107,4%	192 684	129,8%	(79,8%)			
Finance charges	129 058	128 652	31 454	24,4%	22 213	17,2%	33 074	25,7%	63 864	49,6%	150 605	117,1%	34 726	65,2%	83,9%			
Bulk purchases	570 081	558 061	184 623	32,4%	109 989	19,3%	152 122	27,4%	334 982	60,2%	781 716	140,6%	182 292	106,5%	83,8%			
Other Materials	389 387	405 335	147 488	37,9%	95 713	24,6%	116 092	29,8%	146 881	36,2%	508 173	124,9%	95 586	59,3%	53,7%			
Contracted services	256 875	276 745	35 518	13,8%	58 987	21,3%	50 266	18,2%	62 279	22,5%	204 050	73,7%	71 401	68,1%	(12,8%)			
Transfers and subsidies	6 243	26 233	4 937	79,1%	8 086	129,5%	8 833	33,7%	96 824	369,1%	118 679	452,4%	12 208	2 127,2%	683,1%			
Other expenditure	104 121	100 307	10 600	10,2%	32 166	30,9%	12 894	12,9%	19 433	19,4%	75 093	74,9%	17 604	76,9%	10,4%			
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	96 733	74 318	53 602		(3 162)		(70 904)		(453 345)		(473 810)		(376 922)					
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	124 693	193 167	7 899	6,3%	21 035	16,9%	5 305	2,7%	33 355	17,3%	67 594	35,0%	17 013	51,6%	96,0%			
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	221 426	267 485	61 501		17 873		(65 599)		(419 990)		(406 215)		(359 909)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	221 426	267 485	61 501		17 873		(65 599)		(419 990)		(406 215)		(359 909)					
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	221 426	267 485	61 501		17 873		(65 599)		(419 990)		(406 215)		(359 909)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	221 426	267 485	61 501		17 873		(65 599)		(419 990)		(406 215)		(359 909)					

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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	264 380	290 725	7 543	2,9%	29 906	11,3%	16 350	5,6%	41 148	14,2%	94 946	32,7%	36 554	47,7%	12,6%		
National Government	121 641	191 060	6 869	5,6%	27 821	22,9%	11 196	5,9%	29 227	15,3%	75 113	39,3%	34 629	49,4%	(15,6%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	900	900	-	-	-	-	-	-	-	-	-	-	1 925	18,9%	(100,0%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	4 061	-	4 061	-	-	-	(100,0%)		
Transfers recognised - capital	122 541	191 960	6 869	5,6%	27 821	22,7%	11 196	5,8%	33 288	17,3%	79 174	41,2%	36 554	47,7%	(8,9%)		
Borrowing	141 839	98 764	674	5,1%	2 084	1,5%	5 154	5,2%	7 860	8,0%	15 772	16,0%	-	-	(100,0%)		
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	264 380	290 725	7 550	2,9%	29 906	11,3%	16 500	5,7%	41 199	14,2%	95 155	32,7%	66 695	46,2%	(38,2%)		
Municipal governance and administration	26 592	21 167	8		2 084	7,8%	5 124	24,2%	6 109	28,9%	13 325	63,0%	4 610	28,6%	32,5%		
Executive and Council	6 525	2 900	-	-	-	-	-	-	-	-	-	-	146	2,7%	(100,0%)		
Finance and administration	19 517	17 717	8	-	2 084	10,7%	5 124	28,9%	6 109	34,5%	13 325	75,2%	4 464	40,6%	36,9%		
Internal audit	550	550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 185	7 195							95	1,3%	95	1,3%	1 376	26,5%	(93,1%)		
Community and Social Services	1 650	1 050	-	-	-	-	-	-	-	-	-	-	17	23,1%	(100,0%)		
Sport And Recreation	1 800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	11 985	5 285	-	-	-	-	-	-	95	1,8%	95	1,8%	1 359	27,2%	(93,0%)		
Housing	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	92 397	80 329	6 371	6,9%	4 311	4,7%	7 113	8,9%	15 564	19,4%	33 359	41,5%	9 862	52,8%	57,8%		
Planning and Development	62 206	56 518	6 371	10,2%	4 311	6,9%	7 113	12,6%	14 418	25,5%	32 213	57,0%	6 245	57,3%	130,5%		
Road Transport	23 296	17 816	-	-	-	-	-	-	1	-	1	-	3 626	32,7%	(100,0%)		
Environmental Protection	6 895	5 995	-	-	-	-	-	-	1 145	19,1%	1 145	19,1%	-	(9)	(12 996,2%)		
Trading Services	129 206	182 034	1 172	0,9%	23 510	18,2%	4 263	2,3%	19 431	10,7%	48 375	26,6%	50 848	46,2%	(61,8%)		
Energy sources	41 176	47 005	-	-	12 537	30,4%	-	-	10 779	22,9%	23 316	49,6%	5 478	42,7%	96,8%		
Water Management	4 780	4 100	674	14,1%	-	-	-	-	8	-	674	16,4%	3 739	53,7%	(100,0%)		
Waste Water Management	64 250	120 929	498	0,8%	10 973	17,1%	4 263	3,5%	0	-	24 385	20,2%	35 952	45,5%	(75,9%)		
Waste Management	19 000	10 000	-	-	-	-	-	-	-	-	-	-	5 679	46,9%	(100,0%)		
Other	-	-	-		-		-		-		-		-				

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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	1 925 492	1 994 346	604 932	31,4%	470 350	24,4%	474 203	23,8%	377 730	18,9%	1 927 215	96,6%	415 138	101,1%	(9,0%)		
Property rates	254 012	254 012	113 435	44,7%	81 952	32,3%	73 813	29,1%	87 675	34,5%							

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(833)	-	(1 187)	-	(3 165)	-	(564)	-	(5 748)	-	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(207 678)	(84 680)	309 763	(149,2%)	187 852	(90,5%)	202 981	(239,7%)	161 145	(190,3%)	861 741	(1 017,6%)	376 767	(665,7%)	(57,2%)	
Cash/cash equivalents at the year begin:	225 999	225 999	203 130	89,9%	512 961	227,0%	700 813	310,1%	903 794	399,9%	203 130	89,9%	1 892 429	99,7%	(52,2%)	
Cash/cash equivalents at the year end:	18 321	141 319	512 961	2 799,8%	700 813	3 825,2%	903 794	639,5%	1 064 939	753,6%	1 064 939	753,6%	2 289 196	(2 765,7%)	(53,1%)	

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	43 896	4,7%	24 969	2,7%	21 692	2,3%	842 425	90,3%	932 982	31,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	35 017	9,4%	12 795	3,4%	10 625	2,9%	313 441	84,3%	371 878	12,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 078	9,4%	11 413	4,3%	9 358	3,5%	221 006	82,8%	266 855	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	11 474	3,3%	8 532	2,4%	8 138	2,3%	321 519	92,0%	349 663	11,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 611	3,7%	8 289	2,6%	7 755	2,5%	287 673	91,2%	315 328	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 125	2,7%	12 864	2,7%	11 844	2,4%	446 620	92,2%	484 454	16,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 204	9%	4 789	1,9%	1 638	7%	240 574	96,5%	249 185	8,4%	-	-	-	-
Total By Income Source	142 404	4,8%	83 631	2,8%	71 051	2,4%	2 673 259	90,0%	2 970 345	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	40 033	24,1%	9 024	5,4%	6 202	3,7%	110 622	66,7%	165 881	5,6%	-	-	-	-
Commercial	27 687	13,1%	10 756	5,1%	8 861	3,2%	186 423	78,6%	211 726	7,1%	-	-	-	-
Households	74 684	2,9%	63 852	2,5%	57 988	2,2%	2 396 214	92,4%	2 592 737	87,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	142 404	4,8%	83 631	2,8%	71 051	2,4%	2 673 259	90,0%	2 970 345	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 328	48,8%	7 898	46,3%	467	2,7%	367	2,2%	17 060	4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	430 607	11,4%	138 662	3,7%	23 170	,6%	3 195 876	84,4%	3 788 314	99,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	438 935	11,5%	146 560	3,9%	23 636	,6%	3 196 243	84,0%	3 805 374	100,0%

Contact Details

Municipal Manager	Mr S/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.

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(3)	-	(1)	-	(4)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(15 272)	(14 716)	126 702	(829,6%)	150 209	(983,6%)	121 235	(823,8%)	12 661	(86,0%)	410 807	(2 791,5%)	(4 796)	90,6%	(364,0%)
Cash/cash equivalents at the year begin:	218 476	218 476	186 830	85,5%	313 533	143,5%	463 741	212,3%	584 977	267,8%	186 830	85,5%	519 706	92,6%	12,6%
Cash/cash equivalents at the year end:	203 205	203 760	313 533	154,3%	463 741	228,2%	584 977	287,1%	597 637	293,3%	597 637	283,3%	514 910	91,4%	16,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful 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	64	9,8%	77	11,8%	0	-	511	78,5%	652	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	64	9,8%	77	11,8%	0	-	511	78,5%	652	100,0%

Contact Details

Municipal Manager	Mr Ca Habile	017 801 7008
Financial Manager	Mr Zakhele Robert Buthelezi	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 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	651 567	651 567	118 031	18,1%	130 644	20,1%	168 371	25,8%	116 158	17,8%	533 203	81,8%	137 307	83,3%		(15,4%)	
Property rates	91 013	91 013	17 166	18,9%	20 950	23,0%	22 113	24,3%	25 707	28,2%	85 936	94,4%	55 462	64,8%		(53,7%)	
Service charges - electricity revenue	233 298	233 298	34 976	15,0%	40 861	17,5%	30 678	13,1%	53 049	22,7%	159 965	68,4%	40 622	85,7%		30,6%	
Service charges - sanitation revenue	14 155	14 155	2 704	19,1%	3 207	22,7%	2 925	20,7%	2 834	20,0%	11 671	82,5%	2 755	76,4%		(18,9%)	
Service charges - refuse revenue	11 763	11 763	2 397	20,4%	2 666	22,7%	2 680	22,8%	2 694	22,9%	10 438	88,7%	2 482	86,4%		8,6%	
Rental of facilities and equipment	3 180	3 180	813	25,6%	111	3,5%	592	18,6%	565	17,8%	2 081	65,4%	575	89,8%		(1,7%)	
Interest earned - external investments	-	-	407	-	239	-	796	-	(456)	-	9	-	417	-		(209,3%)	
Interest earned - outstanding debtors	85 834	85 834	(14 339)	(16,7%)	10 669	12,4%	11 423	13,3%	39 330	45,8%	47 082	54,9%	(1 884)	49,7%		(2 187,2%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Fines, penalties and forfeits	2 053	2 053	174	8,5%	299	14,6%	736	35,9%	1 243	60,6%	2 452	119,5%	293	83,8%		325,0%	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers and subsidies	116 808	116 808	46 625	39,9%	26 390	22,6%	74 598	63,9%	(30 805)	(26,4%)	116 808	100,0%	13 474	99,3%		(328,6%)	
Other revenue	38 152	38 152	13 116	34,4%	11 932	31,3%	12 057	31,6%	12 095	31,7%	49 200	129,0%	10 908	102,1%		10,9%	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Operating Expenditure	707 326	711 092	127 899	18,1%	144 363	20,4%	117 655	16,5%	148 487	20,9%	538 404	75,7%	208 570	95,4%		(28,8%)	
Employee related costs	148 158	180 458	39 283	26,5%	41 730	28,2%	45 765	25,4%	43 891	24,3%	170 670	94,6%	39 280	93,8%		11,7%	
Remuneration of councillors	9 020	9 020	1 414	15,7%	1 274	14,1%	-	-	2 679	29,8%	1 879	29,8%	1 414	72,0%		(100,0%)	
Debt impairment	101 385	101 385	-	-	-	-	133	1,1%	-	-	133	1,1%	57 288	204,1%		(100,0%)	
Depreciation and asset impairment	56 996	56 996	-	-	-	-	(4 443)	(7,8%)	(9 101)	(16,0%)	(13 545)	(23,8%)	-	-		(100,0%)	
Finance charges	3 117	1 984	-	-	-	-	-	-	33 752	1 701,2%	33 752	1 701,2%	14 951	514,9%		125,8%	
Bulk purchases	161 249	151 249	44 135	27,4%	45 570	28,3%	30 291	20,0%	26 476	17,5%	146 472	96,8%	48 617	93,5%		(45,5%)	
Other Materials	96 355	81 486	17 764	18,5%	24 474	25,4%	19 285	23,7%	21 067	25,9%	82 591	101,4%	27 680	84,4%		(23,9%)	
Contracted services	76 581	79 426	20 205	26,4%	21 435	28,0%	19 084	24,0%	20 318	25,6%	81 042	102,0%	23 920	86,6%		(15,1%)	
Transfers and subsidies	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-		-	
Other expenditure	47 454	42 087	5 097	10,7%	9 879	20,8%	7 539	17,9%	11 991	28,5%	34 506	82,0%	(4 592)	42,5%		(361,2%)	
Losses	-	-	-	-	-	-	-	-	94	-	94	-	12	-		664,3%	
Surplus/(Deficit)	(55 758)	(59 524)	(9 868)		(13 719)		50 716		(32 329)		(5 201)		(71 264)				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	26 134	26 134	-	-	-	-	-	-	26 134	100,0%	26 134	100,0%	15 733	68,2%		66,1%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	(29 624)	(33 390)	(9 868)		(13 719)		50 716		(6 195)		20 933		(55 531)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after taxation	(29 624)	(33 390)	(9 868)		(13 719)		50 716		(6 195)		20 933		(55 531)				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	(29 624)	(33 390)	(9 868)		(13 719)		50 716		(6 195)		20 933		(55 531)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) for the year	(29 624)	(33 390)	(9 868)		(13 719)		50 716		(6 195)		20 933		(55 531)				

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	36 879	36 679	3 535	9,6%	6 335	17,2%	1 829	5,0%	9 043	24,7%	20 743	56,6%	9 250	65,9%		(2,2%)
National Government	26 134	26 134	3 535	13,5%	6 008	23,0%	1 490	5,7%	8 091	31,0%	19 125	73,2%	7 250	65,5%		11,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Transfers recognised - capital	26 134	26 134	3 535	13,5%	6 008	23,0%	1 490	5,7%	8 091	31,0%	19 125	73,2%	7 250	65,5%		11,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Internally generated funds	10 745	10 545	-	-	327	3,0%	339	3,2%	952	9,0%	1 618	15,3%	2 001	66,8%		(52,4%)
Capital Expenditure Functional	36 879	36 679	3 535	9,6%	6 335	17,2%	1 829	5,0%	9 043	24,7%	20 743	56,6%	9 422	66,2%		(4,0%)
Municipal governance and administration	6 500	6 900	-	-	20	,3%	339	4,9%	382	5,5%	741	10,7%	219	10,5%		74,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	201	100,0%		(100,0%)
Finance and administration	6 500	6 900	-	-	20	,3%	339	4,9%	382	5,5%	741	10,7%	18	3,7%		2 040,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Community and Public Safety	1 230	4 107	-	-	779	63,3%	1 123	27,3%	561	13,7%	2 463	60,0%	445	77,5%		26,0%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-		88,4%
Sport And Recreation	30	3 507	-	-	779	2 596,7%	1 123	32,0%	561	16,0%	2 463	70,2%	445	41,6%		26,0%
Public Safety	1 200	600	-	-	-	-	-	-	-	-	-	-	-	-		3,0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Economic and Environmental Services	11 822	17 998	2 850	24,1%	5 229	44,2%	-	-	3 820	21,2%	11 900	66,1%	3 529	63,6%		8,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	1 953	92,6%		(100,0%)
Road Transport	11 807	17 983	2 850	24,1%	5 229	44,3%	-	-	3 820	21,2%	11 900	66,2%	1 576	43,5%		142,4%
Environmental Protection	15	15	-	-	-	-	-	-	-	-	-	-	-	-		-
Trading Services	17 327	7 674	685	4,0%	308	1,8%	367	4,8%	4 279	55,8%	5 639	73,5%	5 228	70,8%		(18,2%)
Energy sources	1 200	-	-	-	-	-	-	-	975	81,3%	975	81,3%	3 480	86,6%		(72,0%)
Water Management	16 160	3 500	387	2,4%	308	1,9%	-	-	565	3,5%	1 260	36,0%	2 053	65,9%		(72,5%)
Waste Water Management	1 168	1 474	298	25,5%	-	-	367	24,9%	948	64,3%	1 613	109,4%	613	51,1%		(411,0%)
Waste Management	-	1 500	-	-	-	-	-	-	1 791	119,4%	1 791	119,4%	-	-		(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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		
R thousands																
Cash Flow from Operating Activities																
Receipts	578 500	492 667	84 247	14,6%	92 410	16,0%	141 531	28,7%	50 036	10,2%	368 225	74,7%	124 737	71,6%		(59,9%)
Property rates	68 260	68 260	16 434	24,1%	22 268	32,6%	18 223	26,7%	23 304	34,1%	80 229	117,5%	15 740	74,5%		48,1%
Service charges	321 730	235 896	53 129	16,5%	52 670	16,4%</										

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(10)	-	(8)	-	(3)	-	(7)	-	(28)	-	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	107 962	22 128	9 796	9,1%	28 154	26,1%	52 841	238,8%	(52 287)	(236,3%)	38 504	174,0%	60 540	(529,1%)	(186,4%)	
Cash/cash equivalents at the year begin:	18 174	18 174	18 779	103,3%	13 564	74,6%	41 717	229,5%	94 559	520,3%	18 779	103,3%	(197 984)	(1 328,4%)	(147,8%)	
Cash/cash equivalents at the year end:	126 136	40 302	13 564	10,8%	41 717	33,1%	94 559	234,6%	42 271	104,9%	42 271	104,9%	(137 444)	(4 693,0%)	(130,8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 897	1,9%	2 330	1,1%	2 359	1,2%	196 454	95,8%	205 041	24,5%	89	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	11 992	42,9%	1 694	6,1%	290	1,0%	13 946	49,9%	27 922	3,3%	758	2,7%	-	-
Receivables from Non-exchange Transactions - Property Rates	11 453	4,4%	7 742	3,0%	6 885	2,7%	232 394	89,9%	258 474	30,9%	13	-	-	-
Receivables from Exchange Transactions - Waste Water Management	984	4,9%	552	2,7%	392	1,9%	18 248	90,4%	20 176	2,4%	9	-	-	-
Receivables from Exchange Transactions - Waste Management	951	4,9%	460	2,4%	404	2,1%	17 492	90,6%	19 308	2,3%	7	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Amear Debtor Accounts	4 440	2,5%	4 309	2,4%	4 242	2,3%	167 922	92,8%	180 914	21,6%	424	,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	-	1	-	1	-	124 440	100,0%	124 453	14,9%	-	-	-	-
Total By Income Source	33 728	4,0%	17 089	2,0%	14 575	1,7%	770 896	92,2%	836 288	100,0%	1 300	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 718	41,4%	1 394	4,6%	420	1,5%	14 855	52,5%	28 298	3,4%	7	-	-	-
Commercial	8 788	6,7%	4 714	3,6%	3 509	2,7%	113 737	87,0%	130 748	15,6%	894	,7%	-	-
Households	13 222	2,0%	11 071	1,6%	10 645	1,6%	642 304	94,8%	677 242	81,0%	399	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 728	4,0%	17 089	2,0%	14 575	1,7%	770 896	92,2%	836 288	100,0%	1 300	,2%	-	-

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	33 409	6,6%	16 253	3,2%	2 856	,6%	453 396	89,6%	505 913	63,2%
Bulk Water	32 772	29,0%	-	-	-	-	80 212	71,0%	112 984	14,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	639	99,0%	7	1,0%	-	-	-	-	646	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 469	7,5%	5 556	3,1%	2 034	1,1%	159 453	88,3%	180 522	22,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	80 289	10,0%	21 815	2,7%	4 890	,6%	693 071	86,6%	800 064	100,0%

Contact Details

Municipal Manager	Ms Sebote Thabitha Mlatadi	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 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	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	3 802 907	3 759 821	873 859	23,0%	851 888	22,4%	821 947	21,9%	516 280	13,7%	3 063 973	81,5%	731 246	94,4%	(29,4%)		
Property rates	763 804	757 016	167 896	22,0%	179 628	23,5%	167 767	22,2%	146 095	19,3%	661 386	87,4%	190 429	109,4%	(23,3%)		
Service charges - electricity revenue	1 259 867	1 212 694	294 499	23,4%	246 109	19,5%	242 282	20,0%	209 776	17,3%	992 666	81,9%	220 743	80,8%	(5,0%)		
Service charges - sanitation revenue	529 054	523 857	100 260	19,0%	129 045	24,4%	101 052	19,3%	38 557	7,4%	389 015	70,4%	109 964	84,8%	(64,8%)		
Service charges - refuse revenue	162 163	156 991	37 038	22,8%	40 613	25,0%	37 316	23,8%	20 290	12,9%	135 256	86,2%	34 874	85,1%	(41,8%)		
Rental of facilities and equipment	11 325	17 588	3 371	29,8%	3 895	34,4%	3 990	22,7%	1 703	9,7%	12 959	73,7%	714	73,1%	138,6%		
Interest earned - external investments	3 274	1 119	57	1,7%	180	5,5%	266	23,7%	2 103	187,9%	2 382	232,8%	1 462	96,1%	43,8%		
Interest earned - outstanding debtors	371 116	333 669	62 622	16,9%	66 999	18,1%	67 829	20,3%	34 439	10,3%	231 888	69,5%	96 634	112,7%	(64,4%)		
Dividends received	259	259	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	37 088	36 923	5 617	14,9%	4 920	13,0%	4 768	12,9%	2 170	5,8%	21 770	59,0%	4 503	40,3%	43,6%		
Licences and permits	307	408	61	19,9%	75	24,3%	189	46,2%	86	21,0%	410	100,4%	52	97,9%	64,9%		
Agency services	45 320	45 320	546	1,2%	770	1,7%	720	1,6%	689	1,5%	2 727	6,0%	1 183	102,4%	(41,7%)		
Transfers and subsidies	440 689	468 378	157 064	35,6%	124 250	28,2%	134 589	28,7%	14 421	3,1%	430 325	91,9%	9 236	113,7%	56,1%		
Other revenue	30 743	61 272	11 397	37,1%	22 896	74,5%	28 214	46,0%	23 529	38,4%	86 037	140,4%	28 307	133,4%	(16,9%)		
Gains	1 601	1 601	-	-	-	-	-	-	-	-	-	-	1 706	37,9%	(100,0%)		
Operating Expenditure	4 088 203	4 085 957	817 767	20,0%	617 777	15,1%	1 540 853	37,7%	997 964	24,4%	3 974 361	97,3%	1 437 859	75,6%	(30,6%)		
Employee related costs	908 839	961 992	144 571	15,9%	277 104	30,5%	335 531	34,9%	244 230	25,4%	1 001 435	104,1%	239 265	96,7%	2,1%		
Remuneration of councillors	32 499	32 499	5 525	17,0%	3 408	10,5%	7 028	21,6%	5 676	17,5%	21 637	66,6%	5 188	64,8%	9,4%		
Debt impairment	784 782	683 782	13	-	-	-	-	533 744	78,1%	41 303	6,0%	575 060	84,1%	278 972	33,5%	(85,2%)	
Depreciation and asset impairment	335 236	246 736	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	218 615	214 021	51 912	23,7%	20 907	9,6%	94 087	44,0%	79 865	37,3%	246 771	115,3%	90 986	41,0%	(1,4%)		
Bulk purchases	1 174 302	1 180 504	495 741	42,2%	103 211	8,8%	372 346	31,3%	323 361	27,2%	1 294 659	108,7%	536 667	101,8%	(39,7%)		
Other materials	134 687	164 946	30 443	22,3%	25 103	18,7%	54 407	33,0%	59 163	41,2%	179 136	108,6%	51 027	114,6%	(6,6%)		
Contracted services	307 746	383 639	58 115	18,9%	121 225	39,4%	111 000	28,9%	183 967	48,0%	474 306	123,6%	203 495	126,0%	(9,6%)		
Transfers and subsidies	4 150	4 150	337	8,1%	139	3,4%	177	4,3%	355	8,6%	1 008	24,3%	798	43,3%	(55,5%)		
Other expenditure	187 747	203 287	31 109	16,6%	66 681	35,5%	32 534	16,0%	51 884	25,5%	182 208	89,6%	42 071	75,9%	23,3%		
Losses	-	-	(1 859)	-	-	-	-	-	(1 859)	-	-	-	-	-	(100,0%)		
Surplus/(Deficit)	(285 296)	(326 136)	56 092		234 111		(718 906)		(481 684)		(910 337)		(706 613)				
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	189 132	197 678	-	-	-	-	-	-	5 510	2,8%	5 510	2,8%	-	45,2%	(100,0%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	2 537	-	-	-	1 269	-	3 806	-	-	-	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	(96 165)	(128 458)	56 092		236 647		(718 906)		(474 904)		(901 071)		(706 613)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(96 165)	(128 458)	56 092		236 647		(718 906)		(474 904)		(901 071)		(706 613)				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(96 165)	(128 458)	56 092		236 647		(718 906)		(474 904)		(901 071)		(706 613)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(96 165)	(128 458)	56 092		236 647		(718 906)		(474 904)		(901 071)		(706 613)				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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	183 780	239 365	29 411	16,0%	36 844	20,0%	52 295	21,8%	56 473	23,6%	175 023	73,1%	29 359	165,1%	92,4%	
National Government	168 180	171 789	28 968	17,2%	33 626	20,0%	27 917	16,3%	42 793	24,9%	133 303	77,6%	11 970	153,2%	257,5%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	14 600	14 778	-	-	-	-	-	-	-	-	-	-	(2 091)	(10,3%)	(100,0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	182 780	186 567	28 968	15,8%	33 626	18,4%	27 917	15,0%	42 793	22,9%	133 303	71,5%	9 880	115,6%	333,1%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	52 738	444	44,4%	3 217	321,7%	24 378	46,2%	13 680	25,9%	41 719	79,0%	19 480	-	(29,8%)	
Capital Expenditure Functional	183 780	239 365	29 411	16,0%	36 844	20,0%	52 295	21,8%	56 473	23,6%	175 023	73,1%	55 536	95,7%	1,7%	
Municipal government and administration	6 000	32 295	444	7,4%	725	12,1%	17 896	55,4%	4 911	15,2%	23 975	74,2%	15 522	216,4%	(68,4%)	
Executive and Council	6 000	32 295	444	7,4%	725	12,1%	17 896	55,4%	4 911	15,2%	23 975	74,2%	15 343	239,8%	(68,0%)	
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 000	8 827	660	9,4%	1 150	16,4%	86	1,0%	2 298	26,0%	4 194	47,5%	6 376	134,9%	(64,0%)	
Community and Social Services	5 000	2 827	-	-	-	-	-	-	747	26,4%	747	26,4%	6 376	134,9%	(88,3%)	
Sport And Recreation	2 000	5 000	660	33,0%	1 150	57,5%	86	1,7%	1 551	31,0%	3 446	68,9%	-	-	(100,0%)	
Public Safety	-	1 000	-	-	-	-	-	-	1	,1%	1	,1%	-	-	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 600	34 807	6 996	23,6%	7 575	25,6%	1 983	5,7%	9 582	27,5%	26 137	75,1%	770	17,9%	1 144,2%	
Planning and Development	-	100	-	-	-	-	-	-	97	97,4%	97	97,4%	(4 854)	-	(102,0%)	
Road Transport	29 600	34 707	6 996	23,6%	7 575	25,6%	1 983	5,7%	9 484	27,3%	26 039	75,0%	5 624	14,8%	68,6%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	141 180	163 436	21 311	15,1%	27 394	19,4%	32 330	19,8%	39 681	24,3%	120 717	73,9%	32 868	134,6%	20,7%	
Energy sources	48 500	71 027	961	2,0%	3 336	6,9%	14 929	21,0%	21 667	30,5%	40 893	57,6%	12 732	48,0%	70,2%	
Water Management	17 000	61 401	15 690	92,3%	17 684	104,0%	15 945	26,0%	6 821	11,1%	56 140	91,4%	(12 723)	194,7%	(153,6%)	
Waste Water Management	70 680	28 958	4 660	6,6%	6 243	8,8%	1 456	5,0%	11 177	38,7%	23 535	81,6%	32 859	423,7%	(66,0%)	
Waste Management	5 000	2 150	-	-	131	2,6%	-	-	18	,8%	148	6,9%	-	-	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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	3 150 284	3 176 364	540 956	17,2%	692 296	22,0%	923 764	29,1%	542 949	17,1%	2 699 965	85,0%	-	-	(100,0%)	
Property rates	573 188	573 188	64													

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(139)	-	(841)	-	(456)	-	(1 260)	-	(2 697)	-	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(53 177)	(37 222)	(43 820)	82,4%	26 819	(50,4%)	356 732	(958,4%)	43 731	(117,5%)	383 461	(1 030,2%)	(416 326)	217,7%	(110,5%)	
Cash/cash equivalents at the year begin:	74 277	40 175	54 826	73,8%	11 007	14,8%	37 826	94,2%	389 281	959,0%	54 826	136,5%	(2 355 081)	9,5%	(116,5%)	
Cash/cash equivalents at the year end:	21 100	2 954	11 007	52,2%	37 826	179,3%	390 027	13 205,2%	434 548	14 712,6%	434 548	14 712,6%	(2 934 749)	97,1%	(114,8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 886	2,1%	25 390	1,6%	22 828	1,4%	1 549 261	94,9%	1 632 365	24,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	60 792	5,4%	25 252	2,3%	21 811	1,9%	1 013 552	90,4%	1 121 406	17,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 171	5,6%	24 344	3,0%	21 207	2,6%	732 432	88,9%	824 154	12,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 517	2,1%	8 847	1,5%	8 195	1,4%	553 221	94,9%	582 781	8,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 755	2,7%	7 832	2,0%	7 344	1,8%	371 065	93,5%	396 996	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1	100,0%	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	24 459	9,2%	24 157	9,0%	23 739	8,9%	194 699	72,9%	267 054	4,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 444	3%	985	1%	2 407	1%	1 750 548	99,6%	1 758 365	26,7%	-	-	-	-
Total By Income Source	194 025	2,9%	116 787	1,8%	107 531	1,6%	6 164 780	93,6%	6 583 123	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 336	9,2%	4 117	6,0%	3 412	5,0%	55 017	79,9%	68 802	1,0%	-	-	-	-
Commercial	120 291	2,2%	90 927	1,7%	83 415	1,5%	5 103 592	94,5%	5 398 224	82,0%	-	-	-	-
Households	67 399	6,0%	21 743	1,9%	20 705	1,9%	1 006 171	90,2%	1 116 017	17,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	194 025	2,9%	116 787	1,8%	107 531	1,6%	6 164 780	93,6%	6 583 123	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	333 473	12,2%	-	-	96 621	3,5%	2 300 030	84,2%	2 730 124	49,6%
Bulk Water	27 612	31,2%	11 366	12,8%	10 095	11,4%	39 469	44,6%	88 542	1,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	33 969	96,2%	874	2,5%	451	1,3%	-	-	35 293	6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	113 528	4,3%	7 607	3%	16 059	6%	2 514 046	94,8%	2 651 240	48,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	508 583	9,2%	19 847	4%	123 226	2,2%	4 853 545	88,2%	5 505 200	100,0%

Contact Details

Municipal Manager	Mr Humphry Sizwe Mayisela	013 690 6208
Financial Manager	Ms Jabulile Precious 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 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	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	1 993 805	2 001 305	526 606	26,4%	479 138	24,0%	404 252	20,2%	393 554	19,7%	1 803 550	90,1%	391 609	96,9%			,5%	
Property rates	442 822	442 822	111 790	25,2%	111 000	25,1%	111 678	25,2%	110 842	25,0%	445 310	100,6%	108 974	101,4%			1,7%	
Service charges - electricity revenue	806 629	806 629	216 537	26,8%	192 204	23,8%	140 653	17,4%	167 664	20,8%	717 058	88,9%	162 897	89,9%			3,0%	
Service charges - sanitation revenue	82 473	82 473	22 723	27,6%	21 335	25,9%	22 366	27,0%	22 396	27,2%	87 860	106,5%	23 221	106,2%			0,6%	
Service charges - refuse revenue	87 800	92 800	27 577	31,4%	22 573	25,7%	24 485	26,4%	25 221	27,2%	99 856	107,6%	26 339	109,9%			4,2%	
Rental of facilities and equipment	1 366	1 366	316	23,1%	272	19,9%	367	26,9%	369	27,0%	1 324	97,0%	372	91,6%			(1,0%)	
Interest earned - external investments	38 995	38 995	1 506	3,9%	511	1,3%	6 988	17,9%	13 565	34,8%	22 570	57,9%	2 693	60,5%			403,7%	
Interest earned - outstanding debtors	6 404	6 404	1 854	29,0%	2 024	31,6%	2 177	34,0%	2 440	38,1%	8 495	132,7%	1 692	103,5%			44,2%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	
Fines, penalties and forfeits	18 233	18 233	134	0,7%	77	0,4%	494	2,7%	1 069	5,9%	1 775	9,7%	2 479	83,4%			(56,9%)	
Licences and permits	7 634	7 634	1 627	21,3%	1 424	18,6%	1 202	15,7%	1 472	19,3%	5 725	75,0%	1 702	95,0%			(13,5%)	
Agency services	27 014	27 014	-	-	8 955	33,1%	-	-	12 425	46,0%	21 380	79,1%	3 802	87,0%			226,8%	
Transfers and subsidies	252 227	254 727	102 435	40,6%	84 302	33,4%	64 502	25,3%	3 787	1,5%	255 026	100,1%	3 125	99,7%			21,2%	
Other revenue	77 628	77 628	11 864	15,3%	7 335	9,4%	5 988	7,7%	8 784	11,3%	33 971	43,8%	24 296	111,2%			(63,8%)	
Gains	22 080	22 080	-	-	-	-	-	-	-	-	-	-	-	-			(100,0%)	
Operating Expenditure	2 164 828	2 200 509	452 287	20,9%	461 694	21,3%	361 768	16,4%	573 151	26,0%	1 848 901	84,0%	418 488	87,3%			37,0%	
Employee related costs	705 700	701 496	153 696	21,8%	163 023	23,1%	109 906	15,1%	174 763	24,9%	597 388	85,2%	156 703	98,4%			11,5%	
Remuneration of councillors	24 804	28 343	5 862	23,9%	5 647	20,0%	5 185	18,3%	6 804	24,0%	23 498	82,9%	5 775	92,0%			17,8%	
Debt impairment	61 331	61 331	-	-	-	-	-	-	71	0,1%	71	0,1%	816	10,7%			(91,3%)	
Depreciation and asset impairment	250 418	250 418	62 605	25,0%	62 605	25,0%	41 736	16,7%	62 605	25,0%	229 550	91,7%	35 456	91,7%			76,6%	
Finance charges	61 722	61 723	17	0,0%	7	0,0%	-	-	54 245	87,9%	54 269	87,9%	27	43,1%			197 180,6%	
Bulk purchases	624 018	614 018	157 617	25,3%	134 598	21,9%	129 619	21,1%	126 838	20,7%	548 672	89,4%	111 679	87,6%			13,6%	
Other materials	59 722	61 573	8 371	14,0%	8 013	13,4%	11 495	19,7%	23 909	38,9%	51 798	84,1%	22 419	71,3%			81,3%	
Contracted services	220 481	256 924	31 804	14,4%	66 242	30,0%	48 979	19,1%	69 135	26,9%	216 160	84,1%	59 925	79,1%			35,8%	
Transfers and subsidies	21 393	23 328	373	1,7%	1 373	6,4%	1 757	7,5%	19 790	84,8%	23 993	99,8%	650	24,3%			2 944,7%	
Other expenditure	130 509	136 625	31 942	24,5%	20 187	15,5%	17 090	12,5%	34 992	25,6%	104 211	76,3%	34 337	80,3%			1,9%	
Losses	4 730	4 730	-	-	-	-	-	-	-	-	-	-	-	-			-	
Surplus/(Deficit)	(171 023)	(199 205)	74 318		17 444		42 484		(179 597)		(45 350)		(26 879)					
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	177 209	177 209	5 941	3,4%	75 129	42,4%	31 381	17,7%	51 619	29,1%	184 070	92,6%	27 773	87,3%			85,9%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	2 178	2 178	1 205	55,3%	4 098	188,2%	896	41,1%	1 428	65,6%	7 626	350,2%	419	47,8%			240,8%	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	1 203	-			(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	8 364	(19 818)	81 464		96 672		74 760		(126 550)		126 346		2 516					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	
Surplus/(Deficit) after taxation	8 364	(19 818)	81 464		96 672		74 760		(126 550)		126 346		2 516					
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	
Surplus/(Deficit) attributable to municipality	8 364	(19 818)	81 464		96 672		74 760		(126 550)		126 346		2 516					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	
Surplus/(Deficit) for the year	8 364	(19 818)	81 464		96 672		74 760		(126 550)		126 346		2 516					

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	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	611 391	569 912	96 065	15,7%	157 055	25,7%	81 360	14,3%	133 995	23,5%	468 474	82,2%	144 822	88,2%			(7,5%)	
National Government	177 209	177 209	41 548	23,4%	39 775	22,4%	31 300	17,7%	58 907	33,2%	171 530	96,8%	29 764	90,3%			97,9%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	182	-			(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	382	-	597	-	(255)	(66,7%)	-	-	342	89,3%	1 022	-			(100,0%)	
Transfers recognised - capital	177 209	177 992	41 548	23,4%	40 372	22,8%	31 045	17,5%	58 807	33,2%	171 872	96,6%	30 967	91,1%			90,2%	
Borrowing	200 000	191 574	22 500	11,3%	58 306	29,2%	19 095	9,9%	31 029	16,2%	130 642	68,2%	33 780	88,2%			(6,1%)	
Internally generated funds	234 181	200 586	32 017	13,7%	58 377	24,9%	31 309	15,6%	44 060	22,0%	165 781	82,6%	80 075	86,5%			(45,0%)	
Capital Expenditure Functional	611 391	569 912	96 065	15,7%	157 055	25,7%	81 360	14,3%	133 995	23,5%	468 474	82,2%	144 822	88,2%			(7,5%)	
Municipal governance and administration	74 417	32 706	4 831	6,5%	9 031	12,1%	7 149	21,9%	8 343	25,5%	29 353	89,7%	17 520	69,2%			(52,4%)	
Executive and Council	74 417	32 661	4 831	6,5%	9 031	12,1%	7 149	21,9%	8 333	25,5%	29 343	89,8%	16 387	68,7%			(89,5%)	
Finance and administration	45	45	-	-	-	-	-	-	10	21,6%	10	21,6%	-	-			(100,0%)	
Internal audit	45	45	-	-	-	-	-	-	10	21,6%	10	21,6%	-	-			(100,0%)	
Community and Public Safety	48 813	47 753	7 867	16,1%	8 938	18,3%	4 166	8,7%	8 067	16,9%	29 038	60,8%	19 027	88,4%			(57,6%)	
Community and Social Services	36 212	35 153	4 762	13,2%	5 531	15,3%	4 166	11,9%	5 946	16,9%	20 405	58,0%	10 186	86,0%			(41,6%)	
Sport And Recreation	11 944	11 942	3 092	25,9%	3 149	26,4%	1 732	14,5%	7 973	66,8%	8 519	91,6%	916	79,7%			(79,7%)	
Public Safety	57	57	13	2,3%	158	28,4%	-	-	389	69,8%	560	100,5%	321	94,4%			21,1%	
Housing	100	101	-	-	100	100,0%	-	-	-	-	100	98,9%	-	-			-	
Economic and Environmental Services	60 110	63 128	14 987	24,9%	27 058	45,0%	8 140	12,9%	8 968	14,2%	59 154	93,7%	7 796	96,9%			15,0%	
Planning and Development	-	-	382	-	597	-	(255)	(66,7%)	-	-	342	89,3%	-	-			-	
Road Transport	60 110	62 643	14 987	24,9%	26 462	44,0%	8 395	13,4%	8 888	14,2%	58 732	93,8%	7 796	96,9%			14,0%	
Environmental Protection	-	103	-	-	-	-	-	-	81	78,5%	81	78,5%	-	-			(100,0%)	
Trading Services	427 781	426 090	68 290	16,0%	111 910	26,2%	61 905	14,5%	108 604	25,5%	350 710	82,3%	100 479	88,6%			8,1%	
Energy sources	152 752	152 863	26 159	17,1%	56 867	37,2%	22 805	14,9%	34 751	22,7%	34 663	97,9%	34 663	97,9%			3,3%	
Water Management	194 419	183 953	24 132	12,4%	38 166	19,6%	23 093	12,6%	60 324	32,8%	145 714	79,2%	43 927	82,7%			37,3%	
Waste Water Management	73 230	81 546	17 014	23,2%	15 478	21,1%	14 921	18,3%	11 792	14,4%	59 185	72,6%	20 364	91,6%			(42,2%)	
Waste Management	7 389	7 727	986	13,4%	1 389	18,0%	1 086	14,1%	1 747	22,8%	5 219	67,5%	1 965	85,5%			16,1%	
Other	230	235	90	38,0%	117	50,7%	-	-	13	5,5%	219	93,5%	-	-			(100,0%)</	

Payments	(13 330)	(13 330)	-	-	(32 676)	245,1%	-	-	(19 538)	146,6%	(52 214)	391,7%	-	-	(100,0%)
Repayment of borrowing	(13 330)	(13 330)	-	-	(32 676)	245,1%	-	-	(19 538)	146,6%	(52 214)	391,7%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	185 682	185 682	(181)	(,1%)	(33 072)	(17,8%)	(609)	(,3%)	179 499	96,7%	145 637	78,4%	-	(2,5%)	(100,0%)
Net Increase/(Decrease) in cash held	(281 819)	(283 330)	196 392	(69,7%)	80 594	(28,6%)	236 335	(83,4%)	138 288	(48,8%)	651 609	(230,0%)	91 624	166,8%	50,9%
Cash/cash equivalents at the year begin:	654 350	654 350	342 644	52,4%	540 968	82,7%	621 562	95,0%	857 897	131,1%	342 644	52,4%	757 875	16,9%	13,2%
Cash/cash equivalents at the year end:	372 531	371 021	540 968	145,2%	621 562	166,8%	857 897	231,2%	996 185	268,5%	996 185	268,5%	849 505	75,5%	17,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 506	22,5%	3 063	8,1%	2 067	5,5%	24 210	64,0%	37 846	12,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	25 836	49,1%	3 667	7,0%	2 010	3,8%	21 063	40,1%	52 576	16,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 712	27,3%	4 769	4,9%	3 586	3,7%	62 958	64,2%	98 025	31,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 830	25,3%	1 896	7,0%	1 407	5,2%	16 869	62,5%	26 992	8,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 141	27,0%	1 879	7,1%	1 313	5,0%	16 162	61,0%	26 494	8,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	5,8%	0	,4%	-	-	60	93,8%	64	-	-	-	-	-
Interest on Arrear Debtor Accounts	895	4,6%	751	3,8%	715	3,7%	17 223	87,9%	19 584	6,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 900	12,0%	1 381	2,9%	3 163	6,4%	38 734	78,8%	49 178	15,8%	0	-	-	-
Total By Income Source	81 823	26,3%	17 396	5,6%	14 261	4,6%	197 279	63,5%	310 758	100,0%	0	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 608	38,3%	1 174	12,5%	852	9,0%	3 785	40,2%	9 419	3,0%	-	-	-	-
Commercial	45 360	26,9%	7 990	4,7%	7 599	4,5%	107 475	63,8%	168 424	54,2%	-	-	-	-
Households	32 855	24,7%	8 232	6,2%	5 810	4,4%	86 018	64,7%	132 915	42,8%	0	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	81 823	26,3%	17 396	5,6%	14 261	4,6%	197 279	63,5%	310 758	100,0%	0	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100,0%	101	1,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 931	83,4%	-	-	(53)	(2,3%)	438	18,9%	2 316	22,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 489	43,7%	8	,1%	61	,8%	4 433	55,5%	7 991	76,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 420	52,1%	8	,1%	8	,1%	4 972	47,8%	10 408	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 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	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	316 915	314 768	99 610	31,4%	58 540	18,5%	41 547	13,2%	78 254	24,9%	277 950	88,3%	41 983	81,3%	86,4%
Operating Revenue	316 915	314 768	99 610	31,4%	58 540	18,5%	41 547	13,2%	78 254	24,9%	277 950	88,3%	41 983	81,3%	86,4%
Property rates	66 288	66 288	34 897	52,6%	12 251	18,5%	12 371	18,7%	12 182	18,4%	71 701	108,2%	7 553	80,9%	61,3%
Service charges - electricity revenue	93 435	93 435	19 703	21,1%	19 259	20,6%	18 688	20,0%	15 766	16,9%	73 415	78,6%	19 334	93,2%	(18,5%)
Service charges - sanitation revenue	13 074	13 074	3 361	25,7%	3 337	25,5%	3 326	24,7%	3 326	24,7%	13 254	101,4%	3 179	101,5%	1,5%
Service charges - refuse revenue	11 424	11 424	2 582	22,6%	2 565	22,4%	2 556	22,4%	2 558	22,4%	10 261	89,8%	2 458	92,4%	4,1%
Rental of facilities and equipment	8 404	5 139	44	,5%	51	,6%	51	1,0%	8 120	158,0%	8 267	160,9%	58	3,5%	13 892,4%
Interest earned - external investments	3 181	3 350	30	1,0%	47	1,5%	117	3,5%	395	17,6%	590	17,6%	(181)	38,8%	(181)
Interest earned - outstanding debtors	3 804	3 804	-	-	-	-	-	-	10 295	270,6%	10 295	270,6%	-	-	(100,0%)
Dividends received	2 567	8 636	10	,4%	(316)	(12,3%)	5	,1%	1 912	22,1%	1 611	18,6%	2	2,4%	104 585,7%
Fines, penalties and forfeits	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	77 219	77 219	33 140	42,9%	18 856	21,8%	32	-	17 360	22,5%	67 389	87,3%	(1 208)	86,5%	(1 537,6%)
Other revenue	12 179	1 587	1 587	9,2%	237	1,4%	292	2,4%	540	4,4%	2 656	21,8%	6 669	130,4%	(91,9%)
Gains	-	-	0	-	0	-	0	-	-	-	1	-	0	-	(47,3%)
Operating Expenditure	399 277	411 752	63 240	15,8%	52 724	13,2%	59 088	14,4%	118 265	28,7%	293 317	71,2%	79 651	67,8%	48,5%
Employee related costs	113 912	113 912	18 611	16,3%	22 348	19,6%	14 028	12,3%	60 350	53,0%	115 337	101,3%	39 908	102,6%	51,2%
Remuneration of councillors	8 217	8 217	1 218	14,8%	1 518	18,5%	1 601	19,5%	2 984	36,3%	7 321	89,1%	2 800	99,4%	6,6%
Debt impairment	68 808	68 808	-	-	-	-	-	-	11 819	17,2%	-	-	11 819	17,2%	-
Depreciation and asset impairment	51 919	51 919	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 000	3 000	417	20,8%	1 152	57,6%	1 811	60,4%	2 404	80,1%	5 784	192,8%	206	3,0%	1 068,4%
Bulk purchases	60 000	73 000	25 315	42,2%	14 910	24,8%	13 872	19,0%	18 475	25,3%	72 571	99,4%	15 502	105,2%	19,2%
Other Materials	16 066	16 923	3 965	24,7%	314	2,0%	1 978	11,7%	5 887	34,8%	12 143	71,8%	3 576	73,2%	64,6%
Contracted services	45 084	45 732	9 728	21,6%	9 333	20,7%	6 868	15,0%	20 012	43,8%	45 941	100,5%	10 316	79,2%	94,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 625	29 595	3 986	12,2%	3 150	9,7%	7 111	24,0%	8 154	27,6%	22 400	75,7%	7 343	64,4%	11,0%
Losses	647	647	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(82 362)	(96 984)	36 369		5 815		(17 541)		(40 011)		(15 367)		(37 669)		
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a)	72 094	72 094	28 072	38,9%	(47 470)	(65,8%)	-	-	14 388	20,0%	(5 000)	(6,9%)	(31 655)	45,3%	(145,5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 268)	(24 890)	64 441		(41 655)		(17 541)		(25 612)		(20 367)		(69 324)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 268)	(24 890)	64 441		(41 655)		(17 541)		(25 612)		(20 367)		(69 324)		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 268)	(24 890)	64 441		(41 655)		(17 541)		(25 612)		(20 367)		(69 324)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 268)	(24 890)	64 441		(41 655)		(17 541)		(25 612)		(20 367)		(69 324)		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	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	100 157	89 026	12 136	12,1%	41 410	41,3%	16 438	18,5%	22 981	25,8%	92 965	104,4%	37 329	71,6%	(38,4%)
Source of Finance	100 157	89 026	12 136	12,1%	41 410	41,3%	16 438	18,5%	22 981	25,8%	92 965	104,4%	37 329	71,6%	(38,4%)
National Government	72 094	72 094	8 674	12,0%	38 902	54,0%	15 018	20,8%	12 888	17,9%	75 482	104,7%	26 909	81,9%	(52,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 094	72 094	8 674	12,0%	38 902	54,0%	15 018	20,8%	12 888	17,9%	75 482	104,7%	26 909	81,9%	(52,1%)
Borrowing	28 063	16 933	3 463	12,3%	2 508	8,9%	1 420	8,4%	10 093	59,6%	17 483	103,3%	10 421	58,1%	(3,1%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	100 157	89 026	12 136	12,1%	41 410	41,3%	16 898	19,0%	24 491	27,5%	94 935	106,6%	37 329	73,4%	(34,4%)
Municipal governance and administration	15 322	6 000	77	,5%	2 396	15,6%	582	9,7%	1 063	17,7%	4 118	68,6%	1 811	49,7%	(41,3%)
Executive and Council	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 322	6 000	77	,7%	2 396	23,2%	582	9,7%	1 063	17,7%	4 118	68,6%	1 811	53,1%	(41,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 485	-	-	-	-	-	-	-	-	-	-	-	618	50,6%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 693	-	-	-	-	-	-	-	-	-	-	-	174	48,4%	(100,0%)
Public Safety	791	-	-	-	-	-	-	-	-	-	-	-	444	63,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 080	14 430	5 238	32,6%	3 391	21,1%	5 570	38,6%	1 854	12,8%	16 054	111,3%	12 463	104,4%	(85,1%)
Planning and Development	1 000	600	19	1,9%	1	,1%	1	,1%	170	28,3%	191	31,8%	161	6,6%	5,6%
Road Transport	15 080	13 830	5 219	34,6%	3 390	22,5%	5 569	40,3%	1 684	12,2%	15 863	114,7%	12 302	111,9%	(86,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	66 271	68 597	6 821	10,3%	35 623	53,8%	10 746	15,7%	21 573	31,4%	74 763	109,0%	22 437	59,4%	(3,8%)
Energy sources	38 971	37 814	1 107	2,8%	30 790	79,0%	6 327	16,7%	6 718	17,8%	44 942	118,8%	3 658	43,5%	83,6%
Water Management	19 331	19 331	5 314	27,5%	4 566	23,6%	2 610	13,5%	8 790	45,5%	21 280	110,1%	12 109	75,1%	(27,4%)
Waste Water Management	6 969	11 452	400	5,7%	267	3,8%	1 809	15,8%	6 066	53,0%	8 542	74,6%	6 670	58,1%	(9,0%)
Waste Management	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	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	

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(12)	-	(4)	-	(28)	-	(16)	-	(60)	-	47	-	(133.8%)	
Net Increase/(Decrease) in cash held	(19 470)	(24 260)	16 902	(86,8%)	19 901	(102,2%)	(6 912)	28,5%	12 153	(50,1%)	42 044	(173,3%)	(4 026)	(648,9%)	(401,9%)	
Cash/cash equivalents at the year begin:	43 492	43 492	36 694	84,4%	54 473	125,2%	74 374	171,0%	67 462	155,1%	36 694	84,4%	151 100	143,2%	(55,4%)	
Cash/cash equivalents at the year end:	24 022	19 231	54 473	226,8%	74 374	309,6%	67 462	350,8%	79 615	414,0%	79 615	414,0%	137 238	23 465,2%	(42,0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 541	3,1%	1 324	2,6%	1 117	2,2%	46 053	92,0%	50 035	14,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 572	4,4%	2 473	3,1%	2 264	2,8%	72 529	89,7%	80 838	22,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 471	3,2%	3 683	2,7%	3 075	2,2%	127 393	91,9%	138 622	39,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 158	4,3%	768	2,8%	676	2,5%	24 414	90,4%	27 016	7,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	878	3,1%	716	2,5%	666	2,4%	25 937	92,0%	28 197	8,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	0,4%	0	0,4%	0	0,4%	112	98,8%	113	0,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 085	4,4%	1 061	4,3%	1 046	4,2%	21 729	87,2%	24 922	7,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	-1%	5	-1%	4	-1%	3 897	99,6%	3 911	1,1%	-	-	-	-
Total By Income Source	12 711	3,6%	10 030	2,8%	8 848	2,5%	322 063	91,1%	353 653	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 977	3,7%	1 251	2,4%	1 095	2,1%	48 524	91,8%	52 847	14,9%	-	-	-	-
Commercial	2 872	5,2%	1 756	3,2%	1 480	2,7%	49 594	89,0%	55 703	15,8%	-	-	-	-
Households	7 862	3,2%	7 023	2,9%	6 274	2,6%	223 945	91,4%	245 103	69,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 711	3,6%	10 030	2,8%	8 848	2,5%	322 063	91,1%	353 653	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	314	100,0%	-	-	-	-	-	-	314	2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1	100,0%	-	-	-	-	-	-	1	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5	38,9%	1	7,6%	2	15,3%	5	38,2%	13	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 175	27,6%	10 265	6,1%	7 321	4,4%	103 284	61,8%	167 045	99,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	46 495	27,8%	10 266	6,1%	7 323	4,4%	103 289	61,7%	167 374	100,0%

Contact Details

Municipal Manager	Mr G Mthimunya	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 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	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	724 650	734 735	306 147	42,2%	279 080	38,5%	218 716	29,8%	218 485	29,7%	1 022 428	139,2%	18 018	112,7%	1 112,6%
Operating Revenue	42 972	55 779	14 232	33,1%	13 657	31,8%	13 773	24,7%	44 643	80,0%	86 305	154,7%	(6 067)	66,5%	(835,8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	93 356	76 535	51 546	55,2%	51 508	55,2%	51 552	67,4%	100 525	131,3%	255 129	333,3%	21 445	237,8%	368,8%
Service charges - sanitation revenue	1 624	1 783	438	27,0%	454	28,0%	465	28,1%	4 934	276,7%	6 291	352,8%	383	179,5%	1 188,0%
Service charges - refuse revenue	30 487	36 077	9 019	29,6%	9 019	29,6%	9 035	25,0%	30 419	84,3%	57 492	159,4%	(4 166)	185,3%	(830,2%)
Rental of facilities and equipment	1 125	879	354	31,4%	83	7,4%	131	14,9%	430	49,0%	998	113,5%	391	132,2%	10,2%
Interest earned - external investments	4 000	5 062	1 809	45,2%	722	18,1%	1 117	22,1%	7 519	148,5%	11 167	220,6%	1 072	105,9%	601,4%
Interest earned - outstanding debtors	61 390	65 956	16 146	26,3%	16 827	27,4%	17 548	26,6%	56 214	85,2%	106 734	161,8%	(6 500)	64,0%	(964,9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 563	12 621	628	6,0%	374	3,5%	21	0,1%	551	4,4%	4 015	31,8%	532	18,8%	3,5%
Licences and permits	176	132	45	25,5%	21	12,2%	36	27,3%	49	37,0%	151	114,3%	41	83,0%	18,7%
Agency services	9 182	11 351	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	468 582	467 982	190 917	40,7%	153 420	32,7%	165 681	35,4%	(43 005)	(9,2%)	467 013	99,8%	-	97,3%	(100,0%)
Other revenue	1 205	576	21 014	1 744,4%	32 993	2 738,7%	16 207	(7 477,4%)	16 207	2 812,9%	27 132	4 709,1%	10 886	166,2%	48,9%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	923 158	945 105	130 884	14,2%	105 945	11,5%	189 356	20,0%	340 319	36,0%	766 504	81,1%	190 302	63,9%	78,8%
Employee related costs	166 375	167 087	37 597	22,6%	(110)	(1,1%)	82 496	49,4%	37 354	22,4%	157 336	94,2%	49 511	92,8%	(24,6%)
Remuneration of councillors	28 229	26 861	6 222	22,0%	19	1,1%	12 562	46,8%	6 307	23,5%	25 110	93,5%	8 367	90,7%	(24,6%)
Debt impairment	305 555	305 555	144	-	392	1,1%	809	3,1%	156 554	51,2%	157 798	51,6%	4 871	1,8%	3 111,8%
Depreciation and asset impairment	84 896	84 896	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	160 647	160 755	25 135	15,6%	25 592	15,9%	23 710	14,7%	62 557	38,9%	136 594	85,2%	45 997	81,9%	36,0%
Contracted services	92 047	111 706	18 861	20,5%	32 287	35,1%	20 314	18,2%	31 425	28,1%	102 887	92,1%	34 237	91,5%	(8,2%)
Transfers and subsidies	250	250	-	-	-	-	-	-	200	79,8%	200	79,8%	985	78,8%	(79,7%)
Other expenditure	83 858	86 695	42 926	51,2%	47 765	57,0%	49 466	57,1%	46 022	53,1%	186 179	214,8%	46 334	225,6%	(7,1%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(198 507)	(210 370)	175 263		173 134		29 361		(121 834)		255 924		(172 285)		
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a)	179 663	180 263	-	-	56 404	31,4%	22 429	12,4%	67 704	37,6%	146 538	81,3%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(18 844)	(30 107)	175 263		229 539		51 790		(54 130)		402 462		(172 285)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(18 844)	(30 107)	175 263		229 539		51 790		(54 130)		402 462		(172 285)		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(18 844)	(30 107)	175 263		229 539		51 790		(54 130)		402 462		(172 285)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(18 844)	(30 107)	175 263		229 539		51 790		(54 130)		402 462		(172 285)		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	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	185 513	194 827	56 123	30,3%	53 022	28,6%	28 764	14,8%	35 284	18,1%	173 193	88,9%	89 473	91,3%	(60,6%)
Source of Finance	179 663	180 263	56 123	31,2%	49 908	27,8%	21 747	12,1%	32 690	18,1%	160 469	89,0%	37 564	90,1%	(13,0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	179 663	180 263	56 123	31,2%	49 908	27,8%	21 747	12,1%	32 690	18,1%	160 469	89,0%	37 564	90,1%	(13,0%)
Transfers recognised - capital	179 663	180 263	56 123	31,2%	49 908	27,8%	21 747	12,1%	32 690	18,1%	160 469	89,0%	37 564	90,1%	(13,0%)
Borrowing	5 850	14 564	-	-	3 114	53,2%	7 017	48,2%	2 594	17,8%	12 724	87,4%	51 909	94,2%	(95,0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	185 513	194 827	56 123	30,3%	53 022	28,6%	28 789	14,8%	35 833	18,4%	173 767	89,2%	89 518	91,5%	(60,0%)
Municipal governance and administration	5 850	7 250	-	-	3 114	53,2%	1 645	22,7%	1 397	19,3%	6 156	84,9%	1 916	87,4%	(27,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	1 150	88,5%	(100,0%)
Finance and administration	5 850	7 250	-	-	3 114	53,2%	1 645	22,7%	1 397	19,3%	6 156	84,9%	766	87,1%	82,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 359	17 498	8 205	61,4%	2 448	18,3%	-	-	5 300	30,3%	15 952	91,2%	6 504	92,3%	(18,5%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	60	70,5%	(100,0%)
Sport And Recreation	13 359	17 498	8 205	61,4%	2 448	18,3%	-	-	5 300	30,3%	15 952	91,2%	6 444	94,3%	(17,8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 673	54 375	22 687	40,8%	13 703	24,6%	6 422	11,8%	4 741	8,7%	47 553	87,5%	20 000	87,4%	(76,3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	206	11,4%	(100,0%)
Road Transport	55 673	54 375	22 687	40,8%	13 703	24,6%	6 422	11,8%	4 741	8,7%	47 553	87,5%	19 794	90,0%	(76,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	110 631	115 704	25 231	22,8%	33 757	30,5%	20 722	17,9%	24 396	21,1%	104 105	90,0%	61 098	83,9%	(60,1%)
Energy sources	4 500	4 500	965	21,4%	2 000	44,5%	846	21,0%	3 912	86,9%	9 312	100,0%	(781)	92,2%	(8,5%)
Water Management	90 465	101 339	19 580	21,6%	32 217	35,6%	15 320	15,1%	21 511	21,2%	86 628	87,5%	49 330	96,8%	(56,4%)
Waste Water Management	5 000	3 855	2 343	46,9%	1 655	43,2%	(164)	(4,3%)	3 835	100,0%	10 076	100,0%	624	77,2%	(125,2%)
Waste Management	10 666	6 030	3 308	31,0%	574	5,4%	1 746	29,0%	2 102	34,9%	7 730	128,2%	11 925	94,0%	(82,4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	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 %					

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(25 312)	(54 683)	143 740	(567,9%)	124 087	(490,2%)	97 714	(178,7%)	(36 187)	66,2%	329 354	(602,3%)	7 361	(4 249,9%)	(591,6%)	
Cash/cash equivalents at the year begin:	109 000	138 314	138 713	127,3%	281 589	258,3%	405 676	293,3%	503 389	363,9%	138 713	100,3%	522 704	78,7%	(3,7%)	
Cash/cash equivalents at the year end:	83 688	83 631	281 589	336,5%	405 676	484,7%	503 389	601,9%	467 203	558,6%	467 203	558,6%	530 064	485,4%	(11,9%)	

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	62 713	9,0%	7 244	1,0%	7 233	1,0%	617 015	88,9%	694 206	42,4%	1 007	,1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	169	99,9%	-	-	-	-	0	,1%	169	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 539	13,0%	3 741	1,4%	3 732	1,4%	231 133	84,3%	274 146	16,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 178	33,5%	128	,8%	126	,8%	10 043	64,9%	15 475	,9%	18	,1%	-	-
Receivables from Exchange Transactions - Waste Management	27 744	9,0%	3 411	1,1%	3 405	1,1%	272 963	88,8%	307 523	18,8%	469	,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	45 360	13,1%	6 078	1,8%	5 999	1,7%	288 742	83,4%	346 179	21,1%	18	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	44,7%	-	-	-	-	37	55,3%	67	-	-	-	-	-
Total By Income Source	176 734	10,8%	20 602	1,3%	20 495	1,3%	1 419 933	86,7%	1 637 765	100,0%	1 512	,1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 636	2,0%	2 857	1,5%	2 840	1,5%	175 339	94,9%	184 672	11,3%	49	-	-	-
Commercial	4 860	6,0%	1 455	1,8%	1 444	1,8%	73 234	90,4%	80 962	4,9%	158	,2%	-	-
Households	168 238	12,3%	16 291	1,2%	16 211	1,2%	1 171 361	85,4%	1 372 101	83,8%	1 305	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	176 734	10,8%	20 602	1,3%	20 495	1,3%	1 419 933	86,7%	1 637 765	100,0%	1 512	,1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	442	100,0%	-	-	-	-	-	-	442	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	442	100,0%	-	-	-	-	-	-	442	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 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	624 760	696 051	211 709	33,9%	186 161	29,8%	185 908	26,7%	42 846	6,2%	626 624	90,0%	31 757	99,1%	34,9%		
Property rates	40 000	53 050	10 754	26,9%	11 597	29,0%	11 922	22,5%	11 991	22,6%	46 264	87,2%	10 119	101,1%	18,5%		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	82 000	81 910	12 640	15,4%	14 532	17,7%	23 219	28,3%	17 670	21,6%	68 061	83,1%	6 288	81,4%	181,0%		
Service charges - sanitation revenue	9 200	9 200	1 944	21,1%	2 140	23,3%	1 775	19,3%	1 957	21,3%	7 817	85,0%	1 892	108,3%	3,5%		
Service charges - refuse revenue	6 500	6 500	1 142	17,6%	1 143	17,6%	1 139	17,5%	1 143	17,6%	4 567	70,3%	1 099	79,5%	4,0%		
Rental of facilities and equipment	300	90	32	10,8%	39	13,1%	53	58,8%	42	46,2%	166	184,7%	34	82,6%	22,7%		
Interest earned - external investments	6 500	1 250	-	-	4	1%	75	6,0%	158	12,7%	237	19,0%	-	4%	(100,0%)		
Interest earned - outstanding debtors	48 500	50 000	10 331	21,3%	10 884	22,4%	11 394	22,8%	12 523	25,0%	45 133	90,3%	9 873	203,7%	26,8%		
Dividends received	380	390	2	0,5%	3	0,7%	10	2,6%	9	2,3%	24	6,2%	3	1,4%	217,9%		
Fines, penalties and forfeits	3 197	3 197	17	0,5%	1 590	49,7%	1 336	41,8%	1 146	35,9%	4 090	127,9%	2 570	77,5%	(55,4%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	423 034	485 325	174 639	41,3%	139 711	33,0%	129 152	26,6%	223	0,5%	443 724	91,4%	(1 377)	97,9%	(16,2%)		
Other revenue	5 149	5 149	208	4,0%	4 517	87,7%	5 833	113,3%	(4 016)	(78,0%)	6 542	127,1%	1 258	222,9%	59,2%		
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	618 947	634 451	46 690	7,5%	167 639	27,1%	147 588	23,3%	134 661	21,2%	496 578	78,3%	272 098	117,7%	(50,5%)		
Employee related costs	215 830	210 300	(403)	(2%)	85 627	39,7%	70 339	33,4%	52 447	24,9%	208 010	98,9%	148 372	82,5%	(64,7%)		
Remuneration of councillors	25 600	25 600	-	-	9 593	37,5%	7 985	31,2%	5 871	22,9%	20 010	91,6%	17 687	89,4%	(66,8%)		
Debt impairment	77 345	72 824	-	-	-	-	11	-	24	-	35	-	65	689,0%	(63,2%)		
Depreciation and asset impairment	61 319	61 319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	3 200	3 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	9 920	17 140	1 802	20,2%	3 892	43,6%	4 250	24,8%	3 837	22,4%	13 780	80,4%	6 689	83,9%	(42,7%)		
Other Materials	112 480	139 548	23 811	21,2%	46 360	41,2%	41 040	29,4%	42 959	30,8%	154 170	110,5%	70 632	93,5%	(39,2%)		
Contracted services	5 450	6 197	888	16,3%	3 752	68,8%	1 622	26,2%	1 569	25,3%	6 542	126,4%	2 861	46,1%	(45,1%)		
Transfers and subsidies	108 803	98 323	20 591	18,9%	18 415	16,9%	22 341	22,7%	27 954	28,4%	89 303	90,8%	25 784	67,0%	8,4%		
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	5 813	61 600	165 019		18 522		38 320		(91 815)		130 046		(240 340)				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	132 482	132 482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	4	-	-	-	-	4	0	-	9	-	4	-	(92,5%)		
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	138 295	194 082	165 023		18 522		38 324		(91 815)		130 054		(240 336)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	138 295	194 082	165 023		18 522		38 324		(91 815)		130 054		(240 336)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	138 295	194 082	165 023		18 522		38 324		(91 815)		130 054		(240 336)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	138 295	194 082	165 023		18 522		38 324		(91 815)		130 054		(240 336)				

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	129 357	193 648	20 119	15,6%	42 187	32,6%	35 937	18,6%	50 692	26,2%	148 935	76,9%	52 889	60,0%	(4,2%)	
National Government	129 357	131 357	18 865	14,6%	40 971	31,7%	24 421	18,6%	37 458	28,5%	121 715	92,7%	45 944	89,2%	(18,5%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	129 357	131 357	18 865	14,6%	40 971	31,7%	24 421	18,6%	37 458	28,5%	121 715	92,7%	45 944	89,2%	(18,5%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	62 291	1 253	-	1 217	-	11 517	18,5%	13 233	21,2%	27 220	43,7%	6 944	11,3%	90,6%	
Capital Expenditure Functional	129 357	193 648	20 576	15,9%	42 980	33,2%	35 937	18,6%	50 692	26,2%	150 184	77,6%	53 128	60,1%	(4,6%)	
Municipal governance and administration																
Executive and Council	-	-	-	-	-	-	-	-	1 227	-	1 227	-	-	-	(100,0%)	
Finance and administration	-	-	-	-	-	-	-	-	1 227	-	1 227	-	-	-	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 500	5 500							5 645	102,6%	5 645	102,6%			(100,0%)	
Community and Social Services	3 500	5 500	-	-	-	-	-	-	5 645	102,6%	5 645	102,6%	-	-	(100,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 778	61 240	5 822	9,6%	14 983	24,7%	19 058	31,1%	20 228	33,0%	60 091	98,1%	31 875	81,5%	(36,5%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	60 778	61 240	5 822	9,6%	14 983	24,7%	19 058	31,1%	20 228	33,0%	60 091	98,1%	31 875	81,5%	(36,5%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	65 078	126 908	14 753	22,7%	27 997	43,0%	16 880	13,3%	23 591	18,6%	83 221	65,6%	21 253	40,4%	11,0%	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	52 291	1 710	-	2 009	-	11 517	22,0%	10 507	20,1%	25 743	49,2%	7 184	13,7%	46,3%	
Waste Water Management	65 078	74 617	13 043	20,0%	25 988	39,9%	5 363	7,2%	13 085	17,5%	57 478	77,0%	14 069	75,6%	(7,0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other																

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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		
R thousands																
Cash Flow from Operating Activities																
Receipts	668 500	725 331	210 683	31,5%	172 618	25,8%	149 777	20,6%	69 853	9,6%	602 932	83,1%	17 256	73,6%	304,8%	
Property rates	28 000	28 000	9 778	34,9%	8 966	32,0%	2 626	9,4%	3 087	11,0%	24 456	87,3%	8 824	54,6%	(65,0%)	
Service charges	63 905	63 905	2 231	3,5%	2 806	4,4%	2 310	3,6%	9 555	15,0%	1 632	7,0%	1 632	35,3%	35,3%	
Other revenue	14 979	14 769	21 586	144,1%	21 136	141,1%	15 906	107,7%	64 558	437,1%	123 185	834,1%	6 799	270,3%	849,5%	
Transfers and Subsidies - Operational	423 034	485 325	174 639	41,3%	139 711	33,0%	128 935	26,6%	-	-	443 285	91,3%	-	98,2%	-	
Transfers and Subsidies - Capital	132 482	132 482	2 450	1,8%	-	-	-	-	-	-	2 450	1,8%	-	0,5%	-	
Interest	6 500	1 250	-	-	-	-	-									

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	58 860	115 691	187 334	318,3%	105 077	178,5%	55 470	47,9%	(493)	(,4%)	347 388	300,3%	(45 831)	586,7%	(98,9%)		
Cash/cash equivalents at the year begin:	27 597	61 231	102 075	369,9%	248 565	900,7%	353 642	577,6%	409 112	668,1%	102 075	166,7%	135 794	(551,3%)	201,3%		
Cash/cash equivalents at the year end:	86 457	176 922	248 565	287,5%	353 642	409,0%	409 112	231,2%	408 376	230,8%	408 376	230,8%	84 800	67,2%	381,6%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Origins 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	231	100,0%	-	-	-	-	-	-	231	2,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 409	99,9%	-	-	10	,1%	-	-	9 418	97,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 640	99,9%	-	-	10	,1%	-	-	9 650	100,0%

Contact Details

Municipal Manager	Ms Monica Mathari Mathebela	013 973 1101
Financial Manager	Mr Siphon Mahlangu	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	353 140	350 264	142 387	40,3%	105 479	29,9%	76 584	21,9%	(26 069)	(7,4%)	298 380	85,2%	(20 043)	82,0%	30,1%	
Cash/cash equivalents at the year begin:	387 963	387 963	(38 578)	(9,9%)	110 711	28,5%	216 189	55,7%	292 773	75,5%	(38 578)	(9,9%)	324 997	3,8%	(9,9%)	
Cash/cash equivalents at the year end:	741 103	738 227	110 711	14,9%	216 189	29,2%	292 773	39,7%	266 704	36,1%	266 704	36,1%	304 954	39,9%	(12,5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	26	100,0%	26	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	26	100,0%	26	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	26	100,0%	26	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	26	100,0%	26	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 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	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	648 943	653 578	182 859	28.2%	161 506	24.9%	156 389	23.9%	119 088	18.2%	619 843	94.8%	142 165	101.5%	(16.2%)
Operating Revenue	648 943	653 578	182 859	28.2%	161 506	24.9%	156 389	23.9%	119 088	18.2%	619 843	94.8%	142 165	101.5%	(16.2%)
Property rates	125 000	125 000	25 127	20.1%	25 499	20.4%	25 319	20.3%	25 481	20.4%	101 427	81.1%	24 410	90.2%	4.4%
Service charges - electricity revenue	206 324	206 324	57 716	28.0%	50 530	24.5%	49 308	23.9%	46 530	22.6%	204 084	98.9%	88 303	126.3%	(47.3%)
Service charges - water revenue	59 818	59 818	13 651	22.8%	13 649	22.8%	13 519	22.6%	13 082	21.9%	53 901	90.1%	10 842	86.5%	20.7%
Service charges - sanitation revenue	19 194	19 194	4 610	24.0%	4 683	24.4%	4 726	24.6%	4 704	24.5%	18 724	97.5%	8 109	211.4%	(42.0%)
Service charges - refuse revenue	18 206	18 206	5 533	30.4%	5 579	30.6%	5 633	30.9%	5 619	30.9%	22 365	122.8%	5 225	122.5%	7.5%
Rental of facilities and equipment	5 000	4 900	743	14.9%	700	14.0%	762	15.6%	728	14.9%	2 933	59.9%	734	82.4%	(8.8%)
Interest earned - external investments	2 500	2 500	187	7.5%	48	1.9%	69	2.8%	93	3.7%	397	15.9%	66	41.9%	(7.8%)
Interest earned - outstanding debtors	30 000	30 000	5 286	17.6%	6 268	20.9%	6 806	22.7%	7 400	24.7%	25 759	85.9%	1 949	7.1%	279.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 500	2 500	233	9.3%	353	14.1%	277	11.1%	9 295	371.8%	10 159	406.4%	531	25.6%	161.8%
Licences and permits	-	100	23	-	20	-	62	61.5%	23	22.9%	128	127.9%	22	-	4.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	170 411	175 036	69 833	41.0%	53 866	31.6%	47 631	27.2%	1 264	0.7%	172 594	98.6%	1 464	100.1%	(13.7%)
Other revenue	10 000	10 000	(82)	(8.2%)	309	3.1%	2 277	22.8%	4 868	48.7%	7 372	73.7%	510	8.0%	854.2%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	748 386	814 021	181 090	24.2%	186 735	25.0%	204 780	25.2%	213 145	26.2%	785 749	96.5%	165 153	101.6%	29.1%
Employee related costs	230 475	230 475	52 834	22.9%	57 760	25.1%	53 074	23.0%	55 297	24.0%	218 965	95.0%	36 990	91.8%	49.5%
Remuneration of councillors	13 463	13 463	2 853	21.2%	2 685	19.9%	2 865	21.3%	2 878	21.3%	11 182	83.1%	2 887	92.2%	(7.7%)
Debt impairment	75 000	41 000	523	0.7%	1 024	1.4%	3 087	7.5%	(237)	(6.6%)	4 396	10.7%	725	58.4%	(132.8%)
Depreciation and asset impairment	55 000	70 000	500	0.9%	500	0.7%	43 563	62.2%	14 232	20.3%	85 295	83.3%	103	100.0%	(100.0%)
Finance charges	10 000	41 000	18 499	185.0%	9 925	99.2%	10 504	25.6%	2 157	5.3%	41 084	100.2%	6 622	146.2%	(67.4%)
Bulk purchases	154 000	154 000	54 226	35.2%	33 332	21.6%	32 506	21.1%	45 037	29.2%	165 101	107.2%	37 511	101.8%	20.1%
Other materials	8 654	9 934	876	10.1%	2 452	27.8%	2 509	25.9%	2 338	23.5%	8 176	82.3%	3 375	115.3%	(38.1%)
Contracted services	109 510	156 915	29 039	26.5%	39 968	36.5%	34 542	22.0%	47 439	30.2%	150 989	96.2%	36 664	102.6%	29.4%
Transfers and subsidies	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	91 783	96 734	21 740	23.7%	39 638	43.2%	22 166	22.9%	44 017	45.5%	127 562	131.9%	39 978	133.7%	10.1%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(99 443)	(160 443)	1 769		(25 229)		(48 390)		(94 056)		(165 906)		(22 988)		
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	74 982	84 982	14 371	19.2%	26 989	36.0%	14 510	17.1%	29 016	34.1%	84 886	99.9%	33 457	104.6%	(13.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 461)	(75 461)	16 140		1 760		(33 880)		(65 041)		(81 021)		10 469		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24 461)	(75 461)	16 140		1 760		(33 880)		(65 041)		(81 021)		10 469		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 461)	(75 461)	16 140		1 760		(33 880)		(65 041)		(81 021)		10 469		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 461)	(75 461)	16 140		1 760		(33 880)		(65 041)		(81 021)		10 469		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	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	84 573	94 573	13 842	16.4%	24 374	28.8%	12 806	13.5%	20 073	21.2%	71 094	75.2%	40 652	103.9%	(50.6%)
Source of Finance	84 573	94 573	13 842	16.4%	24 374	28.8%	12 806	13.5%	20 073	21.2%	71 094	75.2%	40 652	103.9%	(50.6%)
National Government	72 483	82 483	13 318	18.4%	23 095	31.9%	11 119	13.5%	17 201	20.9%	64 733	78.5%	34 235	102.7%	(49.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 483	82 483	13 318	18.4%	23 095	31.9%	11 119	13.5%	17 201	20.9%	64 733	78.5%	34 235	102.7%	(49.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 090	12 090	523	4.3%	1 279	10.6%	1 687	14.0%	2 871	23.7%	6 360	52.6%	6 417	110.6%	(55.3%)
Capital Expenditure Functional	84 573	94 573	13 842	16.4%	24 374	28.8%	12 806	13.5%	20 073	21.2%	71 094	75.2%	40 652	103.7%	(50.8%)
Municipal governance and administration	990	990	-	-	-	-	29	2.9%	-	-	29	2.9%	6 082	62.0%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	990	990	-	-	-	-	29	2.9%	-	-	29	2.9%	6 082	62.0%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	700	1 264	-	-	-	-	457	36.2%	56	4.4%	514	40.6%	652	83.4%	(91.4%)
Community and Social Services	300	864	-	-	-	-	457	52.9%	56	6.5%	514	59.4%	227	84.7%	(75.3%)
Sport And Recreation	400	400	-	-	-	-	-	-	-	-	-	-	173	48.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	252	87.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 020	37 862	7 095	19.7%	12 756	35.4%	3 225	8.5%	4 079	10.8%	27 155	71.7%	9 344	917.7%	(56.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	36 020	37 862	7 095	19.7%	12 756	35.4%	3 225	8.5%	4 079	10.8%	27 155	71.7%	9 344	1 019.8%	(56.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46 863	54 456	6 747	14.4%	11 618	24.8%	9 094	16.7%	15 938	29.3%	43 396	79.7%	24 748	85.0%	(35.6%)
Energy sources	10 000	10 000	1 242	12.4%	1 279	12.8%	747	7.5%	2 871	28.7%	6 139	61.7%	367	68.1%	(68.1%)
Water Management	33 439	36 812	5 290	15.8%	8 571	25.6%	7 066	19.2%	10 461	28.4%	31 389	85.3%	12 104	75.2%	(13.6%)
Waste Water Management	3 025	7 244	215	7.1%	1 768	58.5%	1 088	15.0%	2 605	36.0%	5 676	78.4%	12 277	131.7%	(78.8%)
Waste Management	400	400	-	-	-	-	193	48.2%	-	-	193	48.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/											
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Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(2)	-	(2)	-	(5)	-	(10)	-	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	8 976	9 789	(6 196)	(69,0%)	(126 133)	(1 405,2%)	144 733	1 478,5%	(16 138)	(164,8%)	(3 733)	(38,1%)	79 452	34,6%	(120,3%)	
Cash/cash equivalents at the year begin:	6 037	2 435	65 857	1 090,9%	(1 776)	(29,4%)	(130 824)	(5 372,5%)	13 909	571,2%	65 857	2 704,5%	321 745	3 737,7%	(95,7%)	
Cash/cash equivalents at the year end:	15 013	12 224	(1 776)	(11,8%)	(127 909)	(852,0%)	13 909	113,8%	(2 229)	(18,2%)	(2 229)	(18,2%)	401 197	71,7%	(100,6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 642	3,4%	3 440	2,5%	2 583	1,9%	127 706	92,3%	138 372	23,1%	(194)	(1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 481	10,2%	3 002	3,6%	2 444	2,9%	69 507	83,3%	83 433	13,9%	(249)	(3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	6 929	4,3%	3 343	2,1%	2 953	1,8%	148 390	91,8%	161 614	27,0%	(1 254)	(8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 621	3,4%	1 071	2,3%	1 003	2,1%	43 568	92,2%	47 264	7,9%	(131)	(3%)	-	-
Receivables from Exchange Transactions - Waste Management	1 950	3,8%	1 250	2,4%	1 172	2,3%	46 848	91,5%	51 220	8,5%	(115)	(2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 550	2,2%	2 392	2,1%	2 346	2,1%	106 112	93,6%	113 400	18,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	90	2,2%	24	0%	8	2%	4 036	97,1%	4 158	7%	(5)	(1%)	-	-
Total By Income Source	26 263	4,4%	14 521	2,4%	12 509	2,1%	546 167	91,1%	599 461	100,0%	(1 948)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 794	4,2%	2 113	2,3%	1 894	2,1%	83 584	91,5%	91 375	15,2%	(49)	(1%)	-	-
Commercial	11 017	4,8%	4 738	2,1%	3 977	1,7%	208 093	91,3%	227 826	38,0%	(293)	(1%)	-	-
Households	11 452	4,1%	7 669	2,7%	6 649	2,4%	254 490	90,8%	280 260	46,8%	(1 607)	(6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 263	4,4%	14 521	2,4%	12 509	2,1%	546 167	91,1%	599 461	100,0%	(1 948)	(,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	28 849	8,3%	17 831	5,1%	16 894	4,9%	283 677	81,7%	347 250	28,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	862	94,0%	55	6,0%	-	-	-	-	917	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48 287	5,5%	11 712	1,3%	4 586	,5%	810 759	92,6%	875 345	71,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	77 999	6,4%	29 598	2,4%	21 480	1,8%	1 094 436	89,5%	1 223 512	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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	1 035 958	1 043 696	350 929	33,9%	303 093	29,3%	241 843	23,2%	75 046	7,2%	970 910	93,0%	81 627	95,5%	(8,1%)		
Property rates	113 841	118 241	29 110	25,6%	28 611	25,1%	26 945	22,8%	27 608	23,3%	112 274	95,0%	28 187	103,8%	(2,1%)		
Service charges - electricity revenue	131 213	133 233	29 315	22,3%	31 245	23,8%	35 940	27,0%	31 733	23,8%	128 234	96,2%	26 394	90,7%	20,2%		
Service charges - sanitation revenue	5 516	5 516	1 392	25,2%	1 387	25,2%	1 389	25,2%	1 391	25,2%	5 559	100,8%	1 306	100,1%	6,5%		
Service charges - refuse revenue	10 430	13 930	2 651	25,4%	2 626	25,2%	2 511	18,0%	2 609	18,7%	10 397	74,6%	2 482	100,4%	5,1%		
Rental of facilities and equipment	4 630	4 630	410	8,9%	2 874	62,1%	335	7,2%	350	7,6%	3 970	85,7%	573	92,6%	(38,8%)		
Interest earned - external investments	36 408	36 408	1 637	4,5%	1 939	5,3%	2 901	8,0%	7 987	21,9%	10 095	43,8%	10 095	43,8%	(65,0%)		
Interest earned - outstanding debtors	8 314	8 314	2 099	25,2%	1 874	22,5%	1 960	23,6%	1 879	22,6%	7 813	94,0%	2 019	97,6%	(6,9%)		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	9 730	9 730	251	2,6%	28	0,3%	46	0,5%	55	0,6%	380	3,9%	371	5,1%	(85,2%)		
Licences and permits	30	47	6	20,5%	4	14,1%	24	51,6%	7	14,8%	42	88,5%	13	2,8%	(48,3%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	681 195	678 695	275 482	40,4%	224 914	33,0%	161 655	23,8%	152	-	662 203	97,6%	1 535	99,5%	(90,1%)		
Other revenue	4 832	5 132	994	20,6%	634	13,1%	701	13,7%	766	14,9%	3 095	60,3%	1 287	87,8%	(40,5%)		
Gains	-	-	-	-	-	-	-	-	9	-	9	-	1	-	565,3%		
Operating Expenditure	1 174 143	1 039 745	242 737	20,7%	324 023	27,6%	209 347	20,1%	347 507	33,4%	1 123 615	108,1%	258 315	90,4%	34,5%		
Employee related costs	554 250	537 818	142 819	25,8%	176 899	31,9%	98 015	18,2%	194 540	36,2%	612 273	113,8%	134 528	108,1%	44,6%		
Remuneration of councillors	26 121	23 274	6 198	23,7%	4 233	18,2%	8 238	35,4%	6 404	27,5%	25 073	107,7%	6 196	94,4%	3,4%		
Debt impairment	14 348	14 348	-	-	19 936	139,0%	8	0,1%	-	-	19 944	139,0%	19	0,1%	(100,0%)		
Depreciation and asset impairment	76 725	67 725	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	563	277	132	23,8%	5	1,0%	24	8,8%	130	28,9%	241	87,3%	106	105,0%	(24,7%)		
Bulk purchases	108 467	92 314	22 897	21,1%	23 260	21,4%	25 104	27,2%	22 837	24,7%	94 099	101,9%	21 016	93,7%	8,7%		
Other materials	50 525	40 474	6 975	13,8%	11 475	22,7%	7 592	15,8%	12 553	31,0%	38 594	95,4%	17 483	95,3%	(28,2%)		
Contracted services	134 197	95 857	20 036	14,9%	32 841	24,5%	28 949	30,2%	42 426	44,3%	124 253	129,6%	36 046	82,6%	17,7%		
Transfers and subsidies	20 832	16 079	1 042	5,0%	5 813	27,9%	1 117	7,3%	3 018	18,8%	9 990	62,1%	2 166	77,4%	39,3%		
Other expenditure	188 127	151 579	42 638	22,7%	49 559	26,3%	41 301	27,2%	65 488	43,2%	198 986	131,3%	40 581	92,9%	61,4%		
Losses	-	-	-	-	-	-	-	-	162	-	162	-	171	-	(5,8%)		
Surplus/(Deficit)	(138 185)	3 951	108 191		(20 930)		32 495		(272 462)		(152 705)		(176 688)				
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	360 425	361 677	151 917	42,1%	113 564	31,5%	233	1,1%	-	-	265 714	73,5%	43 579	98,1%	(100,0%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	222 240	365 628	260 108		92 634		32 728		(272 462)		113 009		(133 109)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	222 240	365 628	260 108		92 634		32 728		(272 462)		113 009		(133 109)				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	222 240	365 628	260 108		92 634		32 728		(272 462)		113 009		(133 109)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	222 240	365 628	260 108		92 634		32 728		(272 462)		113 009		(133 109)				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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	458 536	428 784	112 591	24,6%	93 833	20,5%	38 716	9,0%	63 690	14,9%	308 829	72,0%	45 348	61,4%	40,4%	
National Government	355 025	351 938	108 870	30,7%	85 253	24,0%	33 865	9,6%	49 911	14,2%	277 899	79,0%	39 569	76,6%	26,1%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	355 025	351 938	108 870	30,7%	85 253	24,0%	33 865	9,6%	49 911	14,2%	277 899	79,0%	39 569	76,6%	26,1%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	103 511	76 847	3 721	3,6%	8 580	8,3%	4 850	6,3%	13 779	17,9%	30 931	40,2%	5 779	24,4%	138,4%	
Capital Expenditure Functional	458 536	428 784	112 591	24,6%	93 833	20,5%	38 716	9,0%	63 690	14,9%	308 829	72,0%	45 348	61,4%	40,4%	
Municipal governance and administration	6 161	8 236	258	4,2%	2 743	44,5%	319	3,9%	2 730	33,1%	6 051	73,5%	58	8,5%	4 636,3%	
Executive and Council	456	431	-	-	-	-	87	20,1%	124	28,7%	210	48,8%	58	11,2%	(100,0%)	
Finance and administration	5 645	7 745	258	4,6%	2 743	48,6%	233	3,0%	2 606	33,7%	5 841	75,4%	58	8,5%	4 421,5%	
Internal audit	60	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	23 828	28 023	6 883	28,9%	11 945	50,1%	2 677	9,6%	1 165	4,2%	22 669	80,9%	5 024	57,7%	(78,8%)	
Community and Social Services	21 549	26 944	6 883	31,9%	11 885	55,2%	2 677	9,9%	813	3,0%	22 257	82,6%	3 856	61,1%	(79,9%)	
Sport And Recreation	200	200	-	-	60	30,0%	-	-	48	24,1%	108	54,1%	-	-	(100,0%)	
Public Safety	1 273	73	-	-	-	-	-	-	-	-	-	-	1 169	37,2%	(100,0%)	
Housing	806	806	-	-	-	-	-	-	-	304	37,7%	304	37,7%	-	-	(100,0%)
Economic and Environmental Services	76 316	82 336	44 289	58,0%	26 308	34,5%	10 024	12,2%	539	1,7%	81 161	98,6%	12 415	71,7%	(95,7%)	
Planning and Development	4 016	2 716	-	-	1 095	27,3%	423	15,6%	445	16,4%	1 963	72,3%	51	1,9%	767,6%	
Road Transport	72 301	79 621	44 289	61,3%	25 213	34,9%	9 601	12,1%	94	1,1%	79 197	99,5%	12 260	74,3%	(99,2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	103	44,3%	(100,0%)	
Trading Services	349 580	310 189	61 160	17,5%	52 837	15,1%	25 696	8,3%	59 255	19,1%	198 948	64,1%	27 851	59,1%	112,8%	
Energy sources	20 414	20 257	1 334	6,5%	1 640	8,0%	960	4,7%	4 028	19,9%	7 962	39,3%	1 414	21,7%	184,9%	
Water Management	310 883	278 248	59 218	19,0%	49 932	16,1%	24 522	8,8%	53 711	19,3%	187 383	67,3%	24 992	67,6%	114,9%	
Waste Water Management	4 500	4 500	609	13,5%	1 218	27,1%	201	4,5%	1 027	45,1%	2 027	45,1%	1 172	33,3%	(100,0%)	
Waste Management	13 784	7 184	-	-	48	0,3%	12	0,2%	1 516	21,1%	1 516	21,9%	273	2,9%	455,3%	
Other	2 650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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	1 394 994	1 429 150	549 315	39,4%	433 157	31,1%	854 944	59,8%	511 516	35,8%	2 348 932	164,4%	545 874	77,0%	(6,3%)	
Property rates	101 318	91 860	27 544	27,2%	31 209	30,8%	21 541	23,5%	48 808	53,1%	129 102	140,5%	20 060	714,6%	143,3%	
Service charges	172 376	167 357	32 167</													

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 503)	23 405	316 290	(780,9%)	279 266	(689,5%)	782 391	3 342,9%	474 731	2 028,4%	1 852 677	7 915,9%	499 433	52,8%	(4,9%)	
Cash/cash equivalents at the year begin:	220 363	246 618	-	-	562 908	255,4%	842 174	341,5%	1 624 565	658,7%	-	-	793 399	100,4%	104,8%	
Cash/cash equivalents at the year end:	179 860	270 023	562 908	313,0%	842 174	468,2%	1 624 565	601,6%	2 099 296	777,5%	2 099 296	777,5%	1 292 831	57,5%	62,4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 817	18,5%	460	4,7%	342	3,5%	7 214	73,4%	9 833	7,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 485	44,1%	971	5,1%	721	3,8%	9 041	47,0%	19 219	15,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 105	20,0%	2 678	3,8%	2 286	3,2%	51 550	73,0%	70 619	55,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	489	20,0%	88	3,6%	71	2,9%	1 797	73,5%	2 445	1,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	689	23,3%	137	4,6%	115	3,9%	2 017	68,2%	2 958	2,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 008	6,4%	405	2,6%	407	2,6%	14 054	88,5%	15 876	12,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 877	40,4%	264	3,7%	181	2,5%	3 799	53,3%	7 121	5,6%	-	-	-	-
Total By Income Source	29 471	23,0%	5 004	3,9%	4 123	3,2%	89 472	69,9%	128 070	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 295	23,3%	1 716	3,9%	1 441	3,3%	30 682	69,5%	44 133	34,5%	-	-	-	-
Commercial	11 595	20,7%	2 194	3,9%	1 861	3,0%	40 524	72,4%	55 974	43,7%	-	-	-	-
Households	5 543	22,6%	1 070	4,4%	998	4,1%	16 894	68,9%	24 505	19,1%	-	-	-	-
Other	2 038	58,9%	24	,7%	24	,7%	1 372	39,7%	3 458	2,7%	-	-	-	-
Total By Customer Group	29 471	23,0%	5 004	3,9%	4 123	3,2%	89 472	69,9%	128 070	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	5 628	100,0%	-	-	2	-	-	-	5 629	17,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 581	100,0%	-	-	-	-	-	-	7 581	23,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 702	100,0%	-	-	-	-	-	-	5 702	17,4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 796	92,8%	279	2,0%	-	-	720	5,2%	13 795	42,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	31 707	96,9%	279	,9%	2	-	720	2,2%	32 707	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 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	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		
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	1 571 370	1 604 031	446 042	28,4%	344 039	21,9%	296 595	18,5%	103 690	6,5%	1 190 367	74,2%	81 174	88,3%	27,7%		
Property rates	243 458	243 458	61 038	25,1%	40 450	16,6%	60 575	24,9%	60 509	24,9%	222 572	91,4%	60 944	99,7%	(7,7%)		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	40 733	40 733	9 091	22,3%	4 887	12,0%	8 826	21,7%	20 603	50,6%	43 407	106,6%	5 885	52,4%	251,3%		
Service charges - refuse revenue	5 139	5 139	724	14,1%	581	11,3%	524	10,2%	918	17,9%	2 747	53,5%	1 012	76,6%	(9,2%)		
Service charges - refuse revenue	9 380	9 380	2 121	22,6%	1 413	15,1%	2 120	22,6%	2 122	22,6%	7 776	82,9%	2 039	87,1%	4,1%		
Rental of facilities and equipment	1 000	1 000	240	24,0%	248	24,8%	256	25,6%	85	8,5%	828	82,8%	167	34,5%	(49,2%)		
Interest earned - external investments	27 526	27 526	876	3,2%	837	3,0%	969	3,5%	1 191	4,3%	3 873	14,1%	942	13,4%	26,4%		
Interest earned - outstanding debtors	110 180	110 180	-	-	-	-	-	-	-	-	-	-	(4)	(100,0%)	-		
Dividends received	3 068	3 068	(1)	-	-	-	-	-	282	9,2%	281	9,1%	0	-	626 566,7%		
Fines, penalties and forfeits	4 933	4 933	249	5,1%	252	5,1%	635	12,9%	3 585	72,7%	4 721	95,7%	447	688,0%	702,6%		
Licences and permits	13 000	13 000	617	4,7%	931	7,2%	1 542	11,9%	1 337	10,3%	4 428	34,1%	481	5,4%	178,3%		
Agency services	891 974	891 974	369 756	41,5%	293 525	32,9%	219 986	24,7%	12 029	1,3%	895 296	100,4%	8 163	99,5%	47,4%		
Other revenue	218 980	251 641	1 330	,6%	916	,4%	1 164	,5%	1 029	,4%	4 438	1,8%	1 119	42,3%	(8,0%)		
Gains	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 285 739	1 308 027	196 070	15,2%	265 151	20,6%	187 819	14,4%	179 417	13,7%	828 457	63,3%	166 501	48,9%	7,8%		
Employee related costs	602 948	606 082	78 582	13,0%	168 402	27,9%	93 826	15,5%	98 615	16,3%	439 425	72,5%	97 966	70,6%	,7%		
Remuneration of councillors	34 870	26 471	4 252	12,2%	6 129	17,6%	2 470	7,0%	5 394	20,4%	20 370	77,0%	2 126	45,4%	153,7%		
Debt impairment	210 054	210 054	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	143 000	143 000	29 820	20,9%	26 859	18,8%	29 686	20,8%	5 744	4,0%	92 109	64,4%	1	-	412 578,1%		
Finance charges	20 000	7 100	27	,1%	5	-	41	,6%	14	,2%	221	3,1%	(468)	(2,6%)	(31,7%)		
Bulk purchases	18 090	18 090	317	1,8%	849	4,7%	247	1,3%	2 709	14,3%	4 122	21,8%	1 632	22,3%	66,0%		
Other Materials	132 207	150 675	43 017	32,5%	38 928	29,4%	29 472	19,6%	40 963	27,2%	152 380	101,1%	34 708	43,3%	18,0%		
Transfers and subsidies	4 000	4 000	71	1,8%	76	1,9%	1 564	38,1%	381	9,5%	2 092	52,3%	101	9,5%	275,7%		
Other expenditure	120 569	141 755	40 648	33,7%	25 144	20,9%	29 784	21,0%	27 614	19,5%	123 190	86,9%	30 592	59,1%	(8,7%)		
Losses	(664)	(664)	-	-	(1 241)	-	(1 395)	-	-	-	(5 452)	-	(158)	-	1 264,6%		
Surplus/(Deficit)	285 631	296 004	249 972		78 888		108 776		(75 727)		361 909		(85 327)				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	456 689	456 689	-	-	2	-	0	-	456 682	100,0%	456 684	100,0%	23 000	4,3%	1 885,6%		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	194	-	192	-	-	-	261	-	648	-	96	-	173,6%		
Surplus/(Deficit) after capital transfers and contributions	742 320	752 693	250 167		79 082		108 777		381 226		819 252		(62 232)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	742 320	752 693	250 167		79 082		108 777		381 226		819 252		(62 232)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	742 320	752 693	250 167		79 082		108 777		381 226		819 252		(62 232)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	742 320	752 693	250 167		79 082		108 777		381 226		819 252		(62 232)				

Part 2: Capital Revenue and Expenditure

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	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		
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	742 320	752 693	41 617	5,6%	29 576	4,0%	40 831	5,4%	111 600	14,8%	223 624	29,7%	164 155	43,4%	(32,0%)		
National Government	454 970	454 071	(85 849)	(18,9%)	17 391	3,8%	30 867	6,8%	38 571	8,5%	979	,2%	131 082	48,6%	(70,6%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	454 970	454 071	(85 849)	(18,9%)	17 391	3,8%	30 867	6,8%	38 571	8,5%	979	,2%	131 082	48,6%	(70,6%)		
Borrowing	287 350	298 622	127 466	44,4%	12 185	4,2%	9 964	3,3%	73 030	24,5%	222 645	74,6%	33 073	33,6%	120,8%		
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	742 320	752 693	41 617	5,6%	29 576	4,0%	40 831	5,4%	111 600	14,8%	223 624	29,7%	164 155	43,4%	(32,0%)		
Municipal governance and administration	54 150	62 650	(5 945)	(11,0%)	-	-	2 179	3,5%	13 554	21,6%	9 788	15,6%	9 903	24,3%	36,9%		
Executive and Council	5 350	650	1 085	20,5%	-	-	1	,2%	25	3,8%	1 121	172,4%	68	62,3%	(72,9%)		
Finance and administration	48 800	62 000	(7 040)	(14,4%)	-	-	2 178	3,5%	13 524	21,8%	8 662	14,0%	9 815	23,9%	37,8%		
Internal audit	-	-	-	-	-	-	-	-	5	-	5	-	-	-	(100,0%)		
Community and Public Safety	106 790	62 900	4 733	4,4%	9 105	8,5%	4 137	6,6%	3 149	5,0%	21 124	33,6%	3 752	23,8%	(16,1%)		
Community and Social Services	3 500	7 000	656	18,7%	2	-	2 558	36,5%	-	-	3 216	45,9%	1 786	39,7%	(100,0%)		
Sport And Recreation	25 960	20 000	1 992	7,7%	-	-	1 388	6,9%	2 759	13,8%	6 139	30,7%	1 245	23,7%	121,6%		
Public Safety	3 800	2 500	969	25,5%	7 199	189,4%	1 904	2,6%	190	,6%	8 168	326,7%	721	12,1%	(45,8%)		
Housing	73 500	33 400	1 116	1,5%	1 904	2,6%	-	-	391	1,2%	3 802	10,8%	721	12,1%	(45,8%)		
Economic and Environmental Services	144 900	263 149	44 176	30,5%	5 602	3,9%	12 375	4,7%	53 764	20,4%	115 917	44,0%	24 250	40,9%	121,7%		
Planning and Development	32 000	21 700	241	,5%	30	,1%	674	3,1%	5 694	26,2%	6 638	30,6%	-	-	4,5%	(100,0%)	
Road Transport	112 900	241 449	43 935	38,9%	5 572	4,9%	11 701	4,8%	48 070	19,9%	109 279	45,3%	24 250	46,0%	98,2%		
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	436 510	363 994	(1 348)	(3,3%)	14 870	3,4%	22 140	6,1%	41 133	11,3%	76 795	21,1%	126 250	47,2%	(61,4%)		
Energy sources	19 000	22 300	7 182	37,8%	-	-	-	-	-	-	7 182	32,2%	8 647	39,3%	(100,0%)		
Water Management	259 210	224 127	(12 628)	(4,9%)	5 722	2,2%	11 745	5,2%	34 287	15,3%	39 129	17,5%	102 935	58,2%	(66,7%)		
Waste Water Management	134 600	94 167	3 665	2,7%	6 143	4,6%	10 395	11,0%	5 605	6,3%	25 808	27,4%	12 058	16,3%	(53,5%)		
Waste Management	23 500	23 400	432	1,8%	3 005	12,8%	-	-	1 240	5,3%	4 677	20,0%	2 610	67,8%	(82,5%)		
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	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
R thousands</															

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(154 078)	134 622	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	204 403	328 520	(3 108)	(1,5%)	(12 664)	(6,2%)	(12 510)	(3,8%)	(8 572)	(2,6%)	(3 108)	(,9%)	(37 368)	(,9%)	(37 368)	(,9%)	(77,1%)
Cash/cash equivalents at the year end:	50 326	463 142	(10 739)	(21,3%)	(12 589)	(25,0%)	(10 546)	(2,3%)	(7 727)	(1,7%)	(7 727)	(1,7%)	(38 296)	(1,7%)	(38 296)	(1,7%)	(79,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 802	6,0%	38	-	9 124	3,1%	269 638	90,9%	296 602	13,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36 551	3,2%	(123)	-	18 523	1,6%	1 073 297	95,1%	1 128 247	52,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	677	2,4%	(7)	-	346	1,2%	27 494	96,4%	28 509	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	655	1,3%	(60)	(,1%)	702	1,3%	51 064	97,5%	52 361	2,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	4,2%	93	4,2%	93	4,2%	1 943	87,4%	2 222	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	(534)	(,1%)	(197)	-	(21)	-	622 674	100,1%	621 922	29,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1	-	4 432	100,0%	4 433	,2%	-	-	-	-
Total By Income Source	55 243	2,6%	(256)	-	28 768	1,3%	2 050 541	96,1%	2 134 297	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 938	1,0%	(105)	-	5 349	,6%	820 842	98,4%	834 023	39,1%	-	-	-	-
Commercial	4 303	2,1%	14	-	2 170	1,1%	194 827	96,8%	201 314	9,4%	-	-	-	-
Households	11 651	1,9%	(67)	-	5 952	1,0%	606 479	97,2%	624 016	29,2%	-	-	-	-
Other	31 351	6,6%	(97)	-	15 297	3,2%	428 393	90,2%	474 944	22,3%	-	-	-	-
Total By Customer Group	55 243	2,6%	(256)	-	28 768	1,3%	2 050 541	96,1%	2 134 297	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	1,1%
PAYE deductions	-	-	304	97,2%	3	1,0%	5	1,7%	312	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(1 295)	(9,9%)	6 788	51,9%	811	6,2%	6 775	51,8%	13 079	4,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 076	50,3%	17 320	19,3%	4 385	4,9%	22 857	25,5%	89 638	27,5%
Auditor-General	109	100,0%	-	-	-	-	-	-	109	,1%
Other	81 110	36,9%	38 095	17,3%	6 523	3,0%	93 900	42,8%	219 628	67,3%
Total	125 000	38,3%	62 506	19,2%	11 723	3,6%	127 118	39,0%	326 347	100,0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Financial Manager	Mrs Nlimane	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 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	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	3 474 234	3 478 701	977 272	28,1%	875 586	25,2%	815 553	23,4%	597 518	17,2%	3 265 929	93,9%	564 470	98,1%	5,9%		
Property rates	742 956	747 956	182 358	24,5%	190 537	25,6%	188 733	25,2%	185 454	24,8%	747 082	99,9%	171 531	101,5%	8,1%		
Service charges - water revenue	1 362 145	1 362 145	342 271	25,1%	302 075	22,2%	314 869	23,1%	295 034	21,7%	1 254 250	92,1%	282 671	96,0%	4,4%		
Service charges - sanitation revenue	25 259	25 259	6 045	23,9%	6 453	25,5%	6 805	23,0%	4 869	19,3%	23 171	91,7%	5 128	95,4%	(5,1%)		
Service charges - refuse revenue	150 933	150 933	36 564	24,2%	36 189	24,0%	35 065	23,2%	34 962	23,2%	142 779	94,6%	34 796	97,6%	,5%		
Rental of facilities and equipment	51 315	51 839	1 238	2,4%	1 249	2,4%	1 278	2,5%	5 468	10,5%	9 234	17,8%	1 408	128,8%	288,3%		
Interest earned - external investments	1 920	1 920	362	18,8%	361	18,8%	(9 877)	(514,4%)	1 078	56,1%	(420,6%)	430	104,9%	150,7%	(26,0%)		
Interest earned - outstanding debtors	41 565	34 508	5 570	13,4%	6 340	15,3%	9 388	22,7%	9 312	27,0%	30 610	88,7%	12 578	107,4%	,1%		
Dividends received	9 014	9 014	398	4,4%	588	6,5%	1 507	16,7%	1 468	16,3%	3 960	43,9%	2 551	54,4%	(42,4%)		
Fines, penalties and forfeits	6 963	6 963	3	,0%	-	-	-	-	-	-	3	,0%	26	,7%	(100,0%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	844 096	850 096	359 590	42,6%	293 579	34,8%	232 678	27,4%	8 548	1,0%	894 394	105,2%	10 582	105,3%	(19,2%)		
Other revenue	114 916	114 916	15 333	13,3%	10 868	9,5%	13 506	11,8%	23 242	20,2%	62 949	54,8%	11 356	73,9%	104,7%		
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	3 353 878	3 780 027	851 497	25,4%	876 751	26,1%	898 996	23,8%	843 763	22,3%	3 471 007	91,8%	751 339	77,5%	12,3%		
Employee related costs	1 127 748	1 138 252	288 316	25,6%	285 908	25,4%	283 039	24,9%	291 778	25,6%	1 149 041	100,9%	276 874	96,6%	5,4%		
Remuneration of councillors	63 993	61 093	14 669	23,1%	14 374	22,6%	14 829	24,3%	14 810	24,2%	58 682	96,1%	14 802	93,2%	,1%		
Debt impairment	120 222	120 222	-	-	-	-	355	,3%	49 681	41,3%	50 036	41,6%	-	-	(100,0%)		
Depreciation and asset impairment	474 340	474 340	118 585	25,0%	118 585	25,0%	118 585	25,0%	118 585	25,0%	474 340	100,0%	-	-	(100,0%)		
Finance charges	29 377	37 877	0	,0%	(0)	-	37 925	100,1%	12	,0%	37 938	100,2%	0	-	7 274,1%		
Bulk purchases	870 000	1 047 601	323 168	37,1%	228 760	26,1%	223 546	21,3%	149 623	14,3%	923 097	88,1%	228 521	109,5%	(34,5%)		
Other materials	98 495	94 110	9 291	9,8%	20 331	21,1%	37 949	40,3%	24 460	26,0%	92 030	97,8%	19 162	85,3%	(27,4%)		
Contracted services	446 404	608 110	53 150	11,9%	163 999	36,7%	134 462	22,1%	148 632	24,4%	500 243	82,3%	166 781	98,3%	(10,9%)		
Transfers and subsidies	1 034	1 752	50,3%	5,0%	1 207	116,7%	166	9,5%	94	5,3%	1 907	113,4%	205	42,3%	(54,2%)		
Other expenditure	124 664	196 670	43 799	35,1%	45 587	36,6%	48 140	24,5%	46 088	23,4%	183 613	93,4%	44 684	116,5%	3,1%		
Losses	-	-	-	-	-	-	-	-	-	-	-	-	300	100,0%	-	-	
Surplus/(Deficit)	120 355	(301 326)	125 775		(1 166)		(83 443)		(246 244)		(205 078)		(186 869)				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	499 135	466 288	52 177	10,5%	78 621	15,8%	122 821	26,3%	64 644	13,9%	318 282	68,3%	67 197	76,4%	(3,8%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	619 490	164 962	177 952		77 455		39 378		(181 601)		113 185		(119 672)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	619 490	164 962	177 952		77 455		39 378		(181 601)		113 185		(119 672)				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	619 490	164 962	177 952		77 455		39 378		(181 601)		113 185		(119 672)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	619 490	164 962	177 952		77 455		39 378		(181 601)		113 185		(119 672)				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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	617 205	675 025	55 154	8,9%	104 032	16,9%	151 785	22,5%	94 359	14,0%	405 330	60,0%	126 737	77,9%	(25,5%)	
National Government	493 135	466 288	47 898	9,7%	77 683	15,8%	127 565	27,4%	67 060	14,4%	320 206	68,7%	112 096	87,2%	(40,2%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	6 000	-	4 280	71,3%	1 715	28,6%	(5 995)	-	-	-	-	-	1 058	98,3%	(100,0%)	
Transfers recognised - capital	499 135	466 288	52 177	10,5%	79 398	15,9%	121 570	26,1%	67 060	14,4%	320 206	68,7%	113 154	87,4%	(40,7%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	118 070	208 737	2 977	2,5%	24 634	20,9%	30 214	14,5%	27 299	13,1%	85 124	40,8%	13 583	39,9%	101,0%	
Capital Expenditure Functional	617 205	675 025	55 154	8,9%	104 032	16,9%	151 785	22,5%	94 359	14,0%	405 330	60,0%	126 737	77,9%	(25,5%)	
Municipal governance and administration	15 970	23 914	665	4,2%	104	,6%	6 936	29,0%	3 964	16,6%	11 670	48,8%	4 478	57,7%	(11,5%)	
Executive and Council	15 970	23 914	665	4,2%	104	,6%	6 936	29,0%	3 964	16,6%	11 670	48,8%	4 478	57,7%	(11,5%)	
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 150	44 750	2 119	11,1%	13 550	70,8%	9 089	20,3%	6 555	14,6%	31 313	70,0%	6 452	63,1%	1,6%	
Community and Social Services	7 150	20 575	2 119	29,6%	4 204	58,8%	3 648	17,7%	283	1,4%	10 254	49,8%	5 017	70,9%	(94,4%)	
Sport And Recreation	10 500	22 175	-	-	8 262	78,7%	5 441	24,5%	5 911	26,7%	19 614	88,5%	1 434	40,2%	312,1%	
Public Safety	1 500	2 000	-	-	1 084	72,2%	-	-	361	18,1%	1 445	72,2%	-	-	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	293 379	286 611	27 141	9,3%	38 665	13,2%	101 343	35,4%	38 095	13,3%	205 244	71,6%	75 217	83,1%	(49,4%)	
Planning and Development	99 350	95 069	7 485	7,5%	6 379	6,4%	33 046	34,8%	10 730	11,3%	57 640	60,6%	6 784	63,9%	(58,2%)	
Road Transport	194 029	191 542	19 656	10,1%	32 285	16,8%	68 298	35,7%	27 365	14,3%	147 604	77,1%	68 433	91,5%	(60,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	288 706	319 749	25 228	8,7%	51 714	17,9%	34 417	10,8%	45 744	14,3%	157 104	49,1%	40 591	77,1%	12,7%	
Energy sources	123 206	173 280	16 459	13,4%	36 634	29,7%	19 855	11,5%	21 532	12,4%	94 480	54,5%	21 726	102,7%	(9,9%)	
Water Management	125 100	90 787	4 180	3,3%	8 337	6,7%	7 156	7,9%	18 185	20,0%	37 859	41,7%	5 381	58,3%	238,0%	
Waste Water Management	40 200	52 662	4 589	11,4%	6 744	16,8%	7 405	14,1%	6 027	11,4%	24 764	47,0%	13 483	77,6%	(55,3%)	
Waste Management	200	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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	3 840 038	3 815 401	1 090 478	28,4%	950 466	24,8%	1 024 950	26,9%	811 004	21,3%	3 876 898	101,6%	568 101	43,6%	42,8%	
Property rates	70															

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	115 846	89 034	(597 696)	(515,9%)	(794 207)	(685,6%)	(1 003 448)	(1 127,0%)	(669 983)	(752,5%)	(3 065 334)	(3 442,9%)	(891 078)	(150,1%)	(24,8%)		
Cash/cash equivalents at the year begin:	-	-	61 915	-	(535 362)	-	(1 329 569)	-	(2 333 014)	-	61 915	-	(96 336)	-	2 321,8%		
Cash/cash equivalents at the year end:	115 846	89 034	(535 362)	(462,1%)	(1 329 569)	(1 147,7%)	(2 333 014)	(2 620,4%)	(3 002 997)	(3 372,8%)	(3 002 997)	(3 372,9%)	(987 414)	(139,8%)	204,1%		

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	10 015	19,4%	20	-	7 569	14,7%	33 977	65,9%	51 582	10,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	60 662	54,8%	2 860	2,6%	16 092	14,5%	31 122	28,1%	110 736	23,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 985	21,4%	101	,1%	18 895	9,9%	131 759	68,7%	191 740	40,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 906	17,9%	3	-	1 112	10,5%	7 610	71,6%	10 632	2,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 687	23,4%	36	,1%	5 824	14,0%	25 908	62,5%	41 455	8,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	160	9,6%	-	-	193	11,5%	1 318	78,9%	1 671	4%	-	-	-	-
Interest on Arrear Debtor Accounts	2 996	6,4%	4	-	3 042	6,5%	40 971	87,1%	47 013	9,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 222	10,1%	12 132	55,4%	633	2,9%	6 915	31,6%	21 902	4,6%	-	-	-	-
Total By Income Source	128 635	27,0%	15 156	3,2%	53 360	11,2%	279 579	58,6%	476 730	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	22 229	13,3%	1 822	1,1%	10 773	6,5%	131 919	78,1%	166 743	35,0%	-	-	-	-
Commercial	23 625	38,2%	2 914	4,7%	4 965	8,0%	30 412	49,1%	61 915	13,0%	-	-	-	-
Households	82 095	33,5%	10 287	4,2%	37 142	15,1%	115 690	47,2%	245 214	51,4%	-	-	-	-
Other	686	24,0%	134	4,7%	481	16,8%	1 558	54,5%	2 859	6%	-	-	-	-
Total By Customer Group	128 635	27,0%	15 156	3,2%	53 360	11,2%	279 579	58,6%	476 730	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	148 440	13,5%	90 611	8,2%	71 073	6,5%	789 291	71,8%	1 099 415	62,3%
Bulk Water	-	-	-	-	478	,4%	131 086	99,6%	131 564	7,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	75 091	24,0%	10 055	3,2%	12 214	3,9%	215 217	68,9%	312 577	17,7%
Auditor-General	-	-	-	-	-	-	6 587	100,0%	6 587	4%
Other	51	-	87	-	50	-	213 637	99,9%	213 825	12,1%
Total	223 583	12,7%	100 754	5,7%	83 814	4,8%	1 355 818	76,9%	1 763 968	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.

Payments	-	(7 717)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(7 717)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(7 717)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 669	(25 345)	423 949	15 882.2%	435 995	16 333.4%	528 504	(2 085.2%)	(50 733)	200.2%	1 337 715	(5 278.0%)	143 459	(1 653.4%)	(135.4%)	
Cash/cash equivalents at the year begin:	85 484	85 484	80 961	94.7%	505 761	591.6%	941 756	1 101.7%	1 470 260	1 719.9%	80 961	94.7%	397 312	100.0%	270.1%	
Cash/cash equivalents at the year end:	88 153	60 139	505 761	573.7%	941 756	1 068.3%	1 470 260	2 444.8%	1 419 527	2 360.4%	1 419 527	2 360.4%	540 770	933.2%	162.5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Origins 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	38	100.0%	-	-	-	-	-	-	38	100.0%
Total	38	100.0%	-	-	-	-	-	-	38	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	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	22 433 143	22 233 454	5 922 814	26,4%	5 100 623	22,7%	4 796 635	21,6%	3 386 460	15,2%	19 206 532	86,4%	3 188 098	93,1%	6,2%			
Property rates	3 695 921	3 711 493	907 845	24,6%	528 721	14,3%	808 957	21,8%	888 413	23,9%	3 133 936	84,4%	880 735	97,9%	9,9%			
Service charges - electricity revenue	5 857 744	5 690 947	1 352 517	23,1%	1 237 937	21,1%	1 174 792	20,6%	1 185 758	20,8%	4 951 004	87,0%	1 147 705	88,2%	3,3%			
Service charges - sanitation revenue	2 012 722	1 983 807	420 694	20,9%	467 551	23,2%	448 407	22,6%	444 536	22,4%	1 781 187	89,8%	355 151	93,7%	24,8%			
Service charges - refuse revenue	661 420	632 744	149 884	22,7%	152 103	23,0%	147 606	23,0%	136 505	21,6%	586 907	92,6%	150 459	93,0%	9,3%			
Rental of facilities and equipment	100 307	103 434	12 080	12,0%	6 505	6,5%	11 649	11,3%	21 198	20,5%	51 433	49,7%	9 353	83,8%	126,7%			
Interest earned - external investments	186 642	178 263	20 091	10,9%	20 429	10,9%	20 603	11,6%	53 500	30,0%	114 624	64,3%	35 457	62,0%	50,9%			
Interest earned - outstanding debtors	1 199 311	1 126 061	167 010	13,9%	204 380	17,0%	218 655	19,4%	274 050	24,3%	864 096	76,7%	210 626	70,7%	30,1%			
Dividends received	444	444	-	-	-	-	-	-	153	34,5%	153	34,5%	-	-	100,0%			
Fines, penalties and forfeits	140 913	168 596	9 474	6,7%	8 147	5,8%	12 326	7,8%	24 197	15,3%	54 144	34,1%	12 295	27,8%	96,8%			
Licences and permits	36 962	37 284	11 617	31,5%	9 162	24,9%	6 334	17,0%	7 509	20,1%	34 620	92,9%	13 469	222,8%	(44,3%)			
Agency services	119 695	121 463	(789)	(0,7%)	10 233	8,5%	6 874	5,7%	37 912	31,2%	54 230	44,6%	17 347	15,7%	118,6%			
Transfers and subsidies	6 683 389	6 725 741	2 437 833	36,5%	2 050 534	30,7%	1 654 621	24,6%	35 431	0,5%	6 178 419	91,9%	70 671	99,4%	(49,9%)			
Other revenue	917 328	978 470	234 598	25,6%	222 502	24,3%	121 025	12,4%	95 005	9,7%	110 407	10,2%	114 041	10,4%	(14,0%)			
Gains	27 503	28 546	10 669	38,8%	1 229	4,5%	1 239	4,3%	(2 522)	(8,8%)	10 616	37,2%	9 485	117,9%	(126,6%)			
Operating Expenditure	23 536 823	23 927 795	4 782 958	20,3%	4 894 489	20,8%	5 651 060	23,6%	6 254 665	26,1%	21 583 711	90,2%	5 659 485	78,7%	10,5%			
Employee related costs	7 085 692	7 150 082	1 482 219	20,9%	1 824 547	25,7%	1 839 164	25,7%	1 746 440	24,4%	6 892 370	96,4%	1 720 987	90,9%	1,5%			
Remuneration of councillors	443 674	421 710	88 141	19,9%	105 463	25,0%	96 013	22,8%	369 642	87,7%	1 099 081	82,8%	109 081	82,8%	(12,0%)			
Debt impairment	2 487 617	2 401 366	1 405	0,1%	82 320	3,3%	500 320	22,9%	267 450	11,1%	901 495	37,5%	348 127	35,3%	(23,2%)			
Depreciation and asset impairment	2 281 650	2 099 326	270 092	11,8%	308 102	13,5%	279 248	13,5%	219 284	15,2%	1 176 725	56,1%	258 692	23,0%	23,4%			
Finance charges	549 549	623 343	83 783	13,3%	83 783	13,3%	199 562	32,0%	278 280	44,6%	680 529	53,0%	162 019	60,2%	71,8%			
Bulk purchases	4 825 318	4 934 827	1 679 512	34,2%	906 673	18,2%	1 238 967	25,1%	1 397 334	28,3%	5 222 485	105,8%	1 388 464	100,3%	8,6%			
Materials	1 389 913	1 343 830	281 080	20,9%	270 225	19,7%	354 922	26,4%	479 710	35,3%	1 386 887	103,8%	255 684	80,0%	2,4%			
Contracted services	2 508 028	2 908 726	461 743	18,4%	811 920	32,4%	653 005	22,4%	924 982	37,8%	2 851 650	98,0%	903 744	88,8%	12,8%			
Transfers and subsidies	315 244	310 758	43 358	13,8%	55 190	17,5%	58 095	18,7%	178 615	57,5%	335 558	107,9%	69 586	82,5%	156,7%			
Other expenditure	1 665 081	1 728 450	357 169	21,5%	472 943	28,4%	373 769	21,6%	553 157	32,0%	1 757 038	101,7%	441 096	86,6%	25,4%			
Losses	5 378	5 378	(664)	(12,3%)	(1 239)	(23,0%)	(5 378)	(25,2%)	(13 340)	(24,1%)	10 082	187,5%	1 975	86,1%	575,4%			
Surplus/(Deficit)	(1 103 680)	(1 694 341)	1 139 856		206 134		(854 424)		(2 868 205)		(2 376 639)		(2 471 387)					
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a)	3 198 969	3 270 345	385 255	12,0%	594 257	18,6%	279 922	8,6%	1 009 188	30,9%	2 288 622	69,4%	206 983	40,2%	387,6%			
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	2 278	2 278	1 209	53,1%	4 098	179,9%	901	39,5%	1 428	62,7%	7 635	335,2%	423	45,8%	237,6%			
Transfers and subsidies - capital (n-kind - all)	-	-	194	-	-	-	-	-	1 531	-	4 454	-	1 299	8,0%	17,8%			
Surplus/(Deficit) after capital transfers and contributions	2 097 566	1 578 282	1 526 514		807 218		(573 602)		(1 856 058)		(95 928)		(2 262 681)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation	2 097 566	1 578 282	1 526 514		807 218		(573 602)		(1 856 058)		(95 928)		(2 262 681)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	2 097 566	1 578 282	1 526 514		807 218		(573 602)		(1 856 058)		(95 928)		(2 262 681)					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year	2 097 566	1 578 282	1 526 514		807 218		(573 602)		(1 856 058)		(95 928)		(2 262 681)					

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	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	4 499 127	5 013 568	754 076	16,8%	811 685	18,0%	571 736	11,4%	1 045 523	20,9%	3 183 021	63,5%	1 060 470	73,7%	(1,4%)		
National Government	3 224 526	3 547 150	541 842	16,8%	617 721	19,2%	411 259	11,6%	768 620	21,7%	2 339 442	66,0%	769 710	79,5%	(1,4%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	182	9,9%	(100,0%)		
District Municipality	15 500	15 678	4 280	27,3%	2 312	14,8%	(6 250)	(40,0%)	4 061	25,9%	1 151 212	73,6%	2 080	113,2%	95,2%		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	3 246 026	3 563 210	546 122	16,8%	620 033	19,1%	405 009	11,4%	772 681	21,7%	2 343 845	65,8%	771 807	78,7%	-1,1%		
Borrowing	200 000	191 734	22 500	11,3%	58 306	30,4%	19 065	9,9%	31 029	16,2%	130 842	68,2%	53 780	88,2%	(6,1%)		
Internally generated funds	1 053 101	1 288 624	185 454	17,6%	133 346	12,7%	147 721	11,7%	241 614	19,2%	708 335	56,3%	254 863	57,3%	(5,1%)		
Capital Expenditure Functional	4 521 727	5 018 563	755 057	16,7%	813 330	18,0%	573 391	11,4%	1 049 064	20,9%	3 190 842	63,6%	1 126 404	72,2%	(6,9%)		
Municipal government and administration	269 899	300 734	3 519	1,3%	28 031	10,4%	49 143	16,3%	56 028	18,6%	136 721	45,5%	73 273	56,0%	(23,5%)		
Executive and Council	28 391	6 175	1 138	4,0%	2	0,0%	4 666	11,2%	1 466	23,7%	3 294	53,3%	3 524	30,2%	(58,4%)		
Finance and administration	240 853	293 904	2 383	1,0%	28 029	11,6%	48 452	16,5%	54 547	18,6%	133 412	45,4%	69 749	57,8%	(21,8%)		
Internal audit	655	655	-	-	-	-	-	-	15	2,3%	15	2,3%	-	-	(100,0%)		
Community and Public Safety	280 960	271 198	52 509	18,7%	35 101	12,5%	23 348	8,6%	37 255	13,7%	148 213	54,7%	62 466	71,9%	(40,4%)		
Community and Social Services	85 161	109 214	14 420	16,9%	21 804	25,6%	13 447	12,4%	13 575	12,4%	63 346	58,0%	30 811	75,7%	(55,9%)		
Sport And Recreation	81 586	93 870	35 703	43,8%	2 172	2,7%	8 144	8,7%	18 872	20,1%	64 891	69,1%	22 762	17,1%	(17,1%)		
Public Safety	38 406	32 167	1 140	3,0%	9 120	29,7%	1 467	4,6%	4 113	12,8%	15 841	49,7%	4 078	56,6%	9,9%		
Housing	74 350	34 361	1 116	1,5%	2 004	2,7%	1 190	6,6%	391	1,1%	3 702	10,8%	721	12,1%	(92,6%)		
Economic and Environmental Services	1 021 051	1 124 948	207 272	20,3%	180 431	17,7%	194 928	17,3%	202 771	18,0%	785 402	69,8%	230 084	72,3%	(11,9%)		
Planning and Development	206 842	190 118	14 536	7,2%	13 856	6,7%	43 205	22,7%	34 169	18,0%	106 165	55,8%	18 595	55,4%	83,8%		
Road Transport	807 300	928 717	192 336	23,8%	166 575	20,6%	151 723	16,3%	167 376	18,0%	678 011	73,0%	211 395	76,0%	(20,8%)		
Environmental Protection	6 910	6 113	-	-	-	-	-	-	1 226	20,1%	1 226	20,1%	94	58,5%	119,5%		
Trading Services	2 946 936	3 321 448	491 688	16,7%	569 550	19,3%	305 972	9,2%	752 997	22,7%	2 120 287	63,8%	760 581	73,6%	(1,0%)		
Energy sources	591 230	695 341	95 321	16,1%	174 324	29,5%	81 977	11,8%	134 922	19,4%	486 545	70,0%	109 961	76,5%	27,3%		
Water Management	1 577 399	1 877 216	297 304	18,8%	296 326	16,2%	165 229	8,8%	494 022	26,3%	1 212 880	64,6%	438 746	76,0%	12,8%		
Waste Water Management	697 302	665 657	94 318	13,5%	131 478	19,9%	55 728	8,1%	116 640	16,9%	397 614	59,0%	191 706	68,1%	(39,7%)		
Waste Management	81 006	63 833	4 725	5,8%	7 522	9,3%	3 038	4,6%	8 414	13,2%	23 699						

Payments	(13 330)	(23 353)	-	-	(32 676)	245.1%	(2 058)	8.8%	(19 785)	84.7%	(54 520)	233.5%	-	-	(100.0%)
Repayment of borrowing	(13 330)	(23 353)	-	-	(32 676)	245.1%	(2 058)	8.8%	(19 785)	84.7%	(54 520)	233.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	185 632	175 530	(1 186)	(.6%)	(35 187)	(19.0%)	(6 357)	(3.6%)	177 352	101.0%	134 622	76.7%	58	(2.4%)	307 077.5%
Net Increase/(Decrease) in cash held	890 205	476 084	1 686 984	189.5%	949 693	106.7%	2 200 233	462.2%	(680 561)	(142.9%)	4 156 349	873.0%	(169 009)	57.6%	302.7%
Cash/cash equivalents at the year begin:	2 428 454	2 543 123	1 646 751	67.8%	3 064 609	126.2%	4 011 540	157.7%	6 210 411	244.2%	1 646 751	64.8%	3 375 000	(130.2%)	84.0%
Cash/cash equivalents at the year end:	3 318 659	3 019 207	3 066 534	92.4%	4 014 376	121.0%	6 209 211	205.7%	5 563 180	184.3%	5 563 180	184.3%	3 026 728	40.8%	83.8%

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	205 324	4.4%	80 653	1.7%	85 010	1.8%	4 286 125	92.0%	4 657 111	23.5%	903	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	251 933	10.9%	70 816	3.1%	65 976	2.9%	1 921 881	83.2%	2 310 606	11.7%	509	-	-	-
Receivables from Non-exchange Transactions - Property Rates	290 367	6.8%	84 244	2.0%	110 019	2.6%	3 806 477	88.7%	4 291 107	21.6%	(1 241)	-	-	-
Receivables from Exchange Transactions - Waste Water Managemen	53 417	3.4%	30 355	1.9%	28 631	1.8%	1 460 340	92.9%	1 572 743	7.9%	(104)	-	-	-
Receivables from Exchange Transactions - Waste Management	80 022	4.9%	30 339	1.9%	34 529	2.1%	1 480 209	91.1%	1 625 099	8.2%	362	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	313	4.1%	315	4.2%	309	4.1%	6 626	87.6%	7 563	-	-	-	-	
Interest on Amear Debtor Accounts	109 338	3.7%	65 327	2.2%	66 702	2.2%	2 747 817	91.9%	2 989 185	15.1%	442	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 717	.8%	21 296	.9%	8 631	.4%	2 329 943	97.9%	2 379 588	12.0%	(5)	-	-	-
Total By Income Source	1 010 431	5.1%	383 344	1.9%	399 807	2.0%	18 039 419	91.0%	19 833 002	100.0%	865	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	131 057	6.5%	36 612	1.8%	42 652	2.1%	1 809 912	89.6%	2 020 243	10.2%	8	-	-	-
Commercial	301 446	4.2%	151 110	2.1%	129 599	1.8%	6 637 461	91.9%	7 219 615	36.4%	759	-	-	-
Households	543 854	5.4%	195 562	1.9%	211 745	2.1%	9 160 722	90.6%	10 111 882	51.0%	98	-	-	-
Other	34 074	7.1%	61	-	15 801	3.3%	431 324	89.6%	481 261	2.4%	-	-	-	-
Total By Customer Group	1 010 431	5.1%	383 344	1.9%	399 807	2.0%	18 039 419	91.0%	19 833 002	100.0%	865	-	-	-

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	585 611	11.8%	124 695	2.5%	187 444	3.8%	4 084 860	82.0%	4 982 610	27.8%
Bulk Water	61 675	4.5%	11 366	.8%	17 768	1.3%	1 287 355	93.4%	1 378 764	7.7%
PAYE deductions	11 389	49.3%	8 446	36.6%	3	-	3 250	14.1%	23 088	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	57 953	66.1%	16 766	19.1%	2 788	3.2%	10 231	11.7%	87 738	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 055 749	10.0%	280 826	2.6%	146 268	1.4%	9 122 869	86.0%	10 605 711	59.2%
Auditor-General	112	1.5%	-	-	-	-	7 345	98.5%	7 456	-
Other	118 602	14.1%	38 389	4.6%	11 748	1.4%	670 015	79.9%	838 754	4.7%
Total	1 891 091	10.6%	480 486	2.7%	366 019	2.0%	15 186 525	84.7%	17 924 121	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.