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Enquiries Mr IOP Strange Ref MPT 12(1):

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2021/22 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 2022

- 1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of each month, a consolidated statement on the state of municipal budget.
- 2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
- 3. The information in this publication is based on the 2021/22 adopted budgets and Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer is required to sign and submit to the National Treasury. Therefore, any queries on the budget, revenue and expenditure reflected in the statement must be referred to the relevant municipality.
- 4. Furthermore, it should be noted that this report is published using the figures from the mSCOA data strings. The Municipal Standard Chart of Account Regulation requires municipalities to upload budgets and financial information in a data string format to the Local Government portal across the six mSCOA segments. Therefore, the credibility of the information contained in the mSCOA data strings remains a concern as some municipality's sub-systems are not yet fully integrated with the core financial system, which indicates that some municipalities are not transacting and reporting directly from the core financial system.
- 5. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of June 2022.





MUNICIPALITY		SUB	MISSION C	ODE	
MONIOIPALIII	ORGB	PROR	M12	CR12	DR12
Albert Luthuli	- 1	-			
Bushbuckridge					
City of Moonbels					
Dipa les eng					
Dr JS Moroke					
Ehlanzeni District					
<u>Emakhazeni</u>					
Emalahleni					
Gert Sibande District					
Govan Moeld					
Lekw a					
Michondo					
Msukaligw a			70.00		
Nkangala District					
Nkomezi					
Pixley Ka Seme					
Steve Tehwete					
Thaba Chweu					
Thembisile Hani					
Victor Khanya					
Outstanding		1	Original Bu	dget	ORGB
Submitted			Project List		PROR
Submitted with Errors-phase 1			Month end		M
Bubmitted with Errors-phase 2		1	Creditors		CR

- 6. It should also be noted that the report contains preliminary figures as at the end of the fourth quarter ended 30 June 2022 pending verifications by municipalities.
- 7. The Section 71 reports facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for Councils, Provincial Legislature and officials in order to monitor and improve municipal performance hence credibility of the data strings is important.

MS GUGU MASHITENG

HEAD: PROVINCIAL TREASURY

DATE: 29/07/2022



MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Tartii Operating Nevenue and Expenditure						202	21/22						2020	0/21	
	Bud	get	First (Quarter	Second	l Quarter		Quarter	Fourth	Quarter	Year	to Date		Quarter	1
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	Q4 of 2020/21 to
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Expenditure	Expenditure as % of adjusted	Q4 of 2021/22
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	611,954	583,087	22,370	3.7%	(315,641)	(51.6%)	(43,118)	(7.4%)	47,118	8.1%	(289,271)	(49.6%)	76,012	89.3%	(38.0%)
Property rates	104,984	104,984		9.0%	(328,009)	, ,	(48,371)	(46.1%)	20,421		(346,479)	, , ,	33,533	59.7%	, ,
Service charges - electricity revenue	43,381	- 43,381	5,750	13.3%	6,722	- 15.5%	3,295	7.6%	- 9,931	22.9%	- 25,699	59.2%	11,047	- 77.2%	(10.1%)
Service charges - water revenue	47,283	46,501	(80)	(.2%)	752	1.6%			3,235		1,567	3.4%	2,154	14.9%	
Service charges - sanitation revenue	12,893	12,893	` '	5.5%	1,392	10.8%	(1,425)		1,427		2,102	16.3%	2,999	47.5%	
Service charges - refuse revenue	11,041	11,041	709	6.4%	1,433		(2,881)		1,045		307	2.8%	3,275	61.2%	` '
Rental of facilities and equipment	- 15	134	133	915.5%	- (7,411)	- (51,055.5%)	175	- 130.7%	- (439)	(327.0%)	- (7,542)	(5,615.7%)	- 532	- 752.9%	(182.6%)
Interest earned - external investments	-	190	373	-	754	(01,000.070)	983		892		3,002	1,579.9%	2,222	583,743,300.0%	` '
Interest earned - outstanding debtors	34,344	8,042	4.766	13.9%	7,954	23.2%	6,457		9,788		28,965	360.2%	18,573	474.3%	` '
Dividends received	-	-	-,,,,,,	-	- ,,,,,,	-	-	-	-		-	-	-	-	-
Fines, penalties and forfeits	187	185	62	33.2%	265	141.6%	155	84.2%	62	33.5%	545	295.0%	27	69.3%	127.8%
Licences and permits	-	-	7	-	1	-	6	-	(1)	-	12	-	74	-	(101.5%)
Agency services	-	-	-	-	-	_	_	-	-	-	-	_	_	-	-
Transfers and subsidies	354,716	354,716	-	-	-	_	67	-	42	-	110	_	_	98.5%	(100.0%)
Other revenue	3,110	1,020	462	14.9%	505	16.3%	760	74.5%	715	70.1%	2,443	239.4%	1,576	373.2%	
Gains	-	0	-	-	-	-	-	-	-	-	-	-	-	-	- 1
Operating Expenditure	606,952	592,893	129,275	21.3%	133,607	22.0%	174,189	29.4%	190,873	32.2%	627,944	105.9%	139,001	71.9%	37.3%
Employee related costs	177,204	178,548	50,200	28.3%	34,426	19.4%	65,926		51,406	28.8%	201,959	113.1%	52,854	85.4%	(2.7%)
Remuneration of councillors	27,948	27,948	7,790	27.9%	5,153	18.4%	10,033	35.9%	7,773	27.8%	30,748	110.0%	8,113	82.3%	(4.2%)
Debt impairment	45,327	30,720		-	-	-	219		14,358		14,577	47.5%	-	-	(100.0%)
Depreciation and asset impairment	46,776	17,839	533	1.1%	331	.7%	` '		994	5.6%	1,778	10.0%	399	12.0%	149.0%
Finance charges	541	320	-	-	-	-	128		-	-	128	39.8%	236	-	(100.0%)
Bulk purchases	106,349	94,990	23,058	21.7%	16,853	15.8%	31,389		30,665	32.3%	101,965	107.3%	22,075	87.1%	38.9%
Other Materials	66,576	25,085	5,283	7.9%	4,257	6.4%	7,363		1,614	6.4%	18,517	73.8%	8,741	50.6%	(81.5%)
Contracted services	93,784	163,960	35,038	37.4%	52,847	56.3%	45,156		61,389	37.4%	194,430	118.6%	33,821	99.0%	81.5%
Transfers and subsidies	2,556	3,481	828	32.4%	439	17.2%	1,031	29.6%	-	-	2,298	66.0%	839	115.3%	\ /
Other expenditure	39,890	50,000	6,546	16.4%	19,300	48.4%	13,025		22,672	45.3%	61,543	123.1%	11,923	91.3%	90.2%
Losses	(0)	(0)	-	-	2	(108,800.0%)		217,600.0%	-	-	-	-	-	-	-
Surplus/(Deficit)	5,002	(9,806)			(449,248)		(217,306)		(143,754)		(917,214)		(62,988)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	313,076	347,076	64,914	20.7%	75,432	24.1%	52,567	15.1%	147,814	42.6%	340,727	98.2%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	318,078	337,270	(41,992)		(373,816)		(164,740)		4,059		(576,488)		(62,988)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	318,078	337,270	(41,992)		(373,816)		(164,740)		4,059		(576,488)		(62,988)		
Attributable to minorities	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	318,078	337,270	(41,992)		(373,816)		(164,740)		4,059		(576,488)		(62,988)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	318,078	337,270	(41,992)		(373,816)		(164,740)		4,059		(576,488)		(62,988)		

Part 2: Capital Revenue and Expenditure 2021/22 2020/21 **Budget** First Quarter **Second Quarter Third Quarter Fourth Quarter** Year to Date **Fourth Quarter** Q4 of 2020/21 to Actual 1st Q as % of Actual 2nd Q as % of Actual 3rd Q as % of Actual 4th Q as % of Actual Total Adjusted Expenditure Q4 of 2021/22 Budget Expenditure Expenditure as appropriation Expenditure Main Expenditure Main adjusted budget Expenditure adjusted budget Expenditure Expenditure as appropriation appropriation % of adjusted % of adjusted budget budget R thousands Capital Revenue and Expenditure 346,649 133,503 138,899 12.3% 38.5% 732,518 53,686 7.3% 155,943 21.3% 52.0% 104.8% Source of Finance 38,048 11.0% 381,181 National Government 345,123 674,518 129,394 37.5% 34,584 10.0% 52,081 7.7% 148,561 22.0% 364,621 54.1% 135,372 105.8% 9.7% **Provincial Government** District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..) Transfers recognised - capital 345,123 674,518 129,394 37.5% 34,584 10.0% 52,081 7.7% 148,561 22.0% 364,621 54.1% 135,372 105.8% 9.7% Borrowing 1,526 2.8% 12.7% 3,528 58,000 4,109 269.3% 3,464 227.0% 1,605 7,382 16,560 28.6% 62.1% 109.3% Internally generated funds **Capital Expenditure Functional** 346,649 732,518 133,503 38.5% 38,048 11.0% 53,686 7.3% 155,943 381,181 52.0% 141,554 106.4% 10.2% 21.3% 1,526 1,736 1.7% 7,368 27.1% 167.0% 23.0% Municipal governance and administration 48,000 113.8% 3,119 204.4% 796 15.3% 13,018 5,990 **Executive and Council** 9.9% 1,526 1,736 7,368 15.3% 13,018 27.1% 5,990 173.8% 23.0% Finance and administration 48,000 113.8% 3,119 204.4% 1.7% Internal audit 1,700 **.2%** .2% 3,734 14,654 (852.4%) 178 2.0% 122.2% (99.6%) 8,755 862.0% (14,490) **Community and Public Safety** Community and Social Services 6,000 3.0% (100.0%) 1,700 2,755 14,654 862.0% (862.0%) 3,734 301.4% Sport And Recreation (14,654)(100.0%) Public Safety 54.7% Housing Health 27,982 3,624 13.0% 18,829 8,179 (15.9%) 5,327 2,999 6,879 24.6% 67.3% **Economic and Environmental Services** 29,292 18.2% 10.2% 102.5% Planning and Development (15.9%) 5,327 10.2% 13.0% 6,879 67.3% 29,292 27,982 18.2% 2,999 3,624 24.6% 18,829 8,179 103.3% Road Transport **Environmental Protection** 111,786 46,421 14.8% 7.6% 123,650 14.6% 35.6% 21.9% 53.9% 105.4% 314,131 647,782 49,266 141,682 349,155 **Trading Services** 18,655 (8.1%) 11.2% (38.8%) Energy sources 19,856 50,524 94.0% (1,611) 5,674 8.7% 27,132 53.7% 7,210 93.1% 264,275 567,258 87,827 33.2% 35,774 13.5% 6.8% 122,455 21.6% 50.2% 101,514 107.7% 20.6% Water Management 38,672 284,727 12,259 40.9% 16.4% 14,813 124.3% 14,926 (.8%) Waste Water Management 30,000 30,000 5,303 17.7% 4,921 49.4% 37,296 95.1% 77.4% Waste Management Other

Part 3: Cash Receipts and Payments						202	1/22						20	20/21	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	Q4 of 2020/21 to
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Expenditure	Expenditure as % of adjusted	Q4 of 2021/22
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	815,392	815,392	22,914	2.8%	68,751	8.4%	3,370	.4%	24,757	3.0%	119,791	14.7%	9,505	12.9%	160.5%
Property rates	68,668	68,668	8,532	12.4%			29,756	43.3%	20,468	29.8%	97,947	142.6%	11,235	57.1%	82.2%
		•			· ·				· ·						
Service charges	75,832	75,832	8,927	11.8%	· · · · · · · · · · · · · · · · · · ·	18.5%	11,076	14.6%	17,207	22.7% (421.3%)	51,221		15,501	65.0%	
Other revenue	3,100	3,100	(250,788)		(84,744)	, ,	(463,140)	(14,940.0%) 57.4%	(13,061) 143	(421.3%)	(811,733)		(17,291)	(21,235.3%) 100.0%	
Transfers and Subsidies - Operational	354,716	354,716	146,324 109,918	41.3% 35.1%	93	32.0%	203,720 221,958		1	-	350,281		60		,
Transfers and Subsidies - Capital	313,076	313,076	109,918		100,200		221,958	70.9%	-	-	432,076		-	88.1%	-
Interest Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(208,587)	-	_	(56,676)	- -	(58,404)	28.0%	(14,894)	7.1%	(129,974	62.3%	-	-	(100.0%)
Suppliers and employees	-	(206,497)	-	_	(56,676)	_	(58,404)	28.3%	(14,894)	7.1%	(129,974)		-	_	(100.0%)
Finance charges		(200,491)	- -	_	(30,070)	_	(30,404)	20.570	(14,034)	1.270	(129,914	02.376	_		(100.078)
Transfers and grants	_	(2,090)	_			_	_		_]]	_		_		
Net Cash from/(used) Operating Activities	815,392	606,805	22,914	2.8%	12,075	1.5%	(55,034)	(9.1%)	9,863	1.6%	(10,183) (1.7%)	9,505	12.9%	3.8%
	010,002	000,000	LLJOIT	2.070	12,010	11070	(00,001)	(0.170)	0,000	11070	(10,100)	(/0/	0,000	12.070	0.070
Cash Flow from Investing Activities															
Receipts	813	813	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	813	813	- (0.4.000)	-	(00.000)	-	- (40.044)	-	- (00.000)	- 770/	(0.4.050)	-	- (450.000)	_	- (00 00/)
Payments	-	(348,388)	(24,298)		(20,060)		(13,811)		(26,688)		(84,856)		(156,236)		(82.9%)
Capital assets		(348,388)	(24,298)		(20,060)		(13,811)	4.0%	(26,688)	7.7%	(84,856	,	(156,236)		(82.9%)
Net Cash from/(used) Investing Activities	813	(347,575)	(24,298)	(2,990.0%)	(20,060)	(2,468.4%)	(13,811)	4.0%	(26,688)	7.7%	(84,856)) 24.4%	(156,236)	-	(82.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	816,205	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	(1,000)	(.270)	(1,385)		(9,370)				(00,000)	- (50.1 70)	(158,479)		(50.6%)
		·	(4.005)	(60/)							/OF 000				
Cash/cash equivalents at the year end:	821,348	264,374	(1,385)	(.2%)	(9,370)	(1.1%)	(78,215)	(29.6%)	(95,039)	(35.9%)	(95,039)	(35.9%)	(305,211)	(34.0%)	(68.9%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb		•	Bad Debts ito Il Policy
R thousands	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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	143	80.1%	21	12.0%	6	3.1%	8	4.7%	179	-	-	-	-	<u> </u>
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														1
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	-	-	-	-	-	-	ı	-	-	-	-	-	-	-
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

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	00 Days	To	tal
R thousands	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 017 843 4038 Mr Dlamini M Financial Manager Mr G Mnisi 017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Of

Date: Date:

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Tarti. Operating Nevertae and Expenditure						202	1/22						202	20/21	
	Bud	get	First (Quarter	Second	l Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands				.,,		.,,		.				budget		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		24.1%	44,864	23.4%	45,084	24.6%	45,501	24.8%	,	99.2%	32,124		
Service charges - electricity revenue	- 276,349	- 242,727	- 63,467	23.0%	- 61,977	- 22.4%	- 56,082	- 23.1%	- 59,321	- 24.4%	- 240,846	- 99.2%	- 53,469	90.4%	10.9%
Service charges - water revenue	70,556	64,319		23.3%	15,728	22.3%	15,360	23.9%	16,803	26.1%	64,327	100.0%	(7,483)		
Service charges - sanitation revenue	43,432	48,326		27.8%	12,081	27.8%	12,414	25.7%	12,197	25.2%	48,774	100.9%	11,473		
Service charges - refuse revenue	50,859	40,183		19.8%	10,004	19.7%	10,051	25.0%	10,038	25.0%	40,181	100.0%	9,679		
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		46.9%	141	47.1%	211	70.5%	587	195.5%	1,080	360.1%	271	47.8%	
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		
Dividends received	-		-	-	-	-	-		-			-	-	-	-
Fines, penalties and forfeits	5,239	5,239	41	.8%	48	.9%	48	.9%	46	.9%	182	3.5%	48	3.9%	(5.8%)
Licences and permits	1,553	2,560	686	44.2%	832	53.6%	1,254	49.0%	902	35.2%	3,674	143.5%	2,514		` '
Agency services	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	.9%		98.6%	0	47.1%	, , ,
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)		'
Gains	-	953		-	348	-	-	-	782	82.1%	1,734	182.1%	1,100		` '
Operating Expenditure	1,143,511	952,265	166,169	14.5%	250,436	21.9%	158,153	16.6%	260,612	27.4%	•	87.7%	3,417	68.5%	, , , , , , , , , , , , , , , , , , ,
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		
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		` '
Debt impairment	152,853	80,202	-	-	62,426	40.8%	-	-	27	-	62,453	77.9%	101	75.7%	, ,
Depreciation and asset impairment	139,146	140,616	-	-	41,953	30.2%	-	-	-	-	41,953	29.8%	-	49.6%	-
Finance charges	-	29,200	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	340,294	208,789	87,952	25.8%	46,444	13.6%	52,921	25.3%	134,764	64.5%	322,081	154.3%	(8,674)	, and a second s	, ,
Other Materials	79,215	72,340	3,988	5.0%	4,457	5.6%	6,330	8.7%	10,364	14.3%		34.8%	(89,598)		
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		
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	18.6%	
Other expenditure	58,624	53,996	3,248	5.5%	14,168	24.2%	14,975	27.7%	13,427	24.9%	45,818 46,400	84.9%	11,349		
Losses	- (227 2 42)	- (100 000)	- (- 0)	-	-	-	-	-	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 and Dist)	199,069	199,069	-	-	113,656	57.1%	4,583	2.3%	3,499	1.8%	121,738	61.2%	-	49.7%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-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 minorities	-	-	-	-		-	-	-	-	-	-	-	-	-	-
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		

						202	1/22						202	20/21	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter]
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	Q4 of 2020/21
	appropriation	Budget	Expenditure	Main	Expenditure	Main	Expenditure	adjusted	Expenditure	adjusted	Expenditure	Expenditure as	Expenditure	Expenditure as	Q4 of 2021/22
				appropriation		appropriation		budget		budget		% of adjusted		% of adjusted	
R thousands												budget		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%	85.19
Provincial Government	-	, -	, -	-	-	-	-								
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	85.19
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%	389.79
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	89.69
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	.6%	9	.6%	-	50.8%	(100.0%
Finance and administration	12,781	5,507	206	1.6%	1,815	14.2%	547	9.9%	1,406	25.5%	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%	,
Community and Social Services	2,300	300	-	-	19	.8%	41	13.8%	70	23.3%	130	43.4%	23		
Sport And Recreation	2,364	1,170	23	1.0%	285	12.1%	106	9.1%	245	20.9%	659	56.3%	24		923.89
Public Safety	-	2,452	133	-	237	-	752	30.7%	-	-	1,122	45.7%	534	79.6%	(100.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	4,137		(100.0%
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		
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		
Energy sources	30,500	34,792	329	1.1%	3,883	12.7%	4,792		11,703	33.6%	20,707	59.5%	27		· · · · · · · · · · · · · · · · · · ·
Water Management	87,080	103,087	66,562	76.4%	27,559	31.6%	1,130		126,038	122.3%	221,289	214.7%	70,664	95.1%	78.49
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%	
Waste Management	76	2,441	-	-	2,365	3,112.2%	-	-	-	-	2,365	96.9%	2,177	88.1%	(100.0%
Other	•	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						202	1/22						202	20/21	
	Bud	get	First Q	uarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	to Date	Fourth		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Cash Flow from Operating Activities												9		9	
		972,090	301,001		288,822		331,516	34.1%	141,426	14.5%	1,062,765	109.3%	143,756	33.1%	(4.60/.)
Receipts	-	-	·	-	•	-	•		•		1		•		(1.6%)
Property rates	-	132,030	29,409	-	40,372	-	34,710	26.3%	36,737	27.8%	141,229	107.0%	31,185	(37.1%)	17.8%
Service charges	-	418,130	92,428	-	98,442	-	87,940	21.0%	82,076	19.6%	360,887	86.3%	95,084	(57.6%)	(13.7%
Other revenue	-	17,686	(1,527)	-	85,947	-	83,490	472.1%	22,612	127.9%	190,522	1,077.2%	17,487	5.6%	29.3%
Transfers and Subsidies - Operational	-	204,875	146,101	-	26,080	-	115,000	56.1%	-	-	287,181	140.2%	-	-	-
Transfers and Subsidies - Capital	-	199,069 300	34,556 33	-	37,981	-	10,376	5.2%	-	-	82,913	41.7% 10.9%	-	-	-
Interest Dividends		300	33	-	-	-	_	-	-	_	33	10.9%	-	_	-
Payments	_	(735,761)	(8,083)	-	(64,065)	_	56,729	(7.7%)	(174,826)	23.8%	(190,244)	25.9%	(192,096)	93.1%	(9.0%
Suppliers and employees	_	(705,861)	(8,083)	-	(64,065)	-	56,729	(8.0%)	(174,826)	24.8%	(190,244)	27.0%	(192,096)		(9.0%
Finance charges	-	(29,900)	-	-	-	-	-	- ′	-	-	-	-	-	-	, -
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	236,329	292,918	-	224,758	-	388,246	164.3%	(33,401)	(14.1%)	872,521	369.2%	(48,340)	12.4%	(30.9%
Cash Flow from Investing Activities															
Receipts	_	953	604	-	348	_	_	_	222	23.3%	1,174	123.3%	222	_	_
Proceeds on disposal of PPE	-	953	604	-	348	-	-	-	222	23.3%	1,174	123.3%	222	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(237,386)	(77,889)	-	(46,517)	-	(9,870)	4.2%	(171,752)	72.4%	(306,027)		(90,569)		89.6%
Capital assets	-	(237,386)	(77,889)	-	(46,517)	-	(9,870)	4.2%	(171,752)	72.4%	(306,027)		(90,569)	77.7%	89.6%
Net Cash from/(used) Investing Activities		(236,434)	(77,284)	-	(46,169)	-	(9,870)	4.2%	(171,530)	72.5%	(304,853)	128.9%	(90,348)	77.4%	89.9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments Repayment of borrowing	-	-	-	-	-	-	-		-	_	-		-	_	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			0.1-00.1		4=0=0		0=0 0=0	(004.647.66)	(00.1.05.)	405.004.00	507.0 00		// 22 25-		4=
Net Increase/(Decrease) in cash held		(105)		-	178,589	-	378,376	(361,815.3%)	(204,931)		567,668		(138,687)		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		54,332		2,578	27.7%	30,109.0%
Cash/cash equivalents at the year end:	70,001	7,757	221,837	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%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -Ba Council F	
R thousands	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 - Electricity	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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1,027	1.8%	770	1.3%	351	.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

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	То	tal
R thousands	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%	1,033,609	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 DetailsMunicipal ManagerMr S.I. Malaza017 801 3504Financial ManagerMr S.M. Phiri017 801 3508

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Of

Pate:

ate:

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

						202	1/22						202	20/21	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	577,087	577,688	193,991	33.6%	171,767	29.8%	137,760	23.8%	52,274	9.0%	555,792	96.2%	86,018	96.0%	(39.2%)
Property rates	81,391	76,708	1	22.8%	18,464	22.7%	18,536	24.2%	12,886	16.8%	68,432		17,494	76.8%	, , ,
Omite shares also thirt servers	- 425.002	-	-	-	-	-	-	-	-	-	-	-	-	- 07.00/	- (25.00/
Service charges - electricity revenue	135,963	135,963	38,050	28.0%	42,055	30.9%	41,587	30.6%	25,355	18.6%	147,047	108.2%	39,581	87.2%	
Service charges - water revenue	17,100	17,100	6,376	37.3%	5,490	32.1%	6,162	36.0%	3,519	20.6%	21,548	126.0%	6,028	84.9%	
Service charges - sanitation revenue	11,145	11,145		25.6%	2,788	25.0%	2,870	25.8%	1,905	17.1%	10,418	93.5%	2,708	85.6%	
Service charges - refuse revenue	12,925	12,925	3,362	26.0%	3,369	26.1%	3,374	26.1%	2,247	17.4%	12,353	95.6%	3,215 -	86.1%	(30.1%)
Rental of facilities and equipment	779	846	218	28.0%	200	25.7%	341	40.4%	277	32.7%	1,037	122.6%	222	99.1%	24.9%
Interest earned - external investments	243	146	7,544	3,108.0%	7,661	3,156.0%	8,284	5,665.6%	5,697	3,895.9%	29,186	19,959.8%	6,852	11,460.8%	(16.9%)
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%	97	.9%	866	8.2%	574	113.3%	(83.2%)
Licences and permits	31	82	4	12.9%	11	35.4%	110	135.1%	7	8.6%	132	162.0%	27	117.5%	(74.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	279,302	279,202	115,990	41.5%	91,064	32.6%	55,899	20.0%	62	-	263,016	94.2%	8,902	110.1%	(99.3%)
Other revenue	5,011	2,746	666	13.3%	440	8.8%	393	14.3%	221	8.1%	1,719	62.6%	415	46.5%	(46.6%)
Gains	228	38	-	-	-	-	38	100.0%	-	-	38	100.0%	-	-	-
Operating Expenditure	753,672	742,201	159,714	21.2%	162,099	21.5%	131,742	17.8%	64,328	8.7%	517,884	69.8%	192,689	77.8%	(66.6%)
Employee related costs	224,250	223,265	53,703	23.9%	59,876	26.7%	46,155	20.7%	18,587	8.3%	178,321	79.9%	52,355	96.6%	(64.5%)
Remuneration of councillors	22,242	15,622	4,062	18.3%	3,795	17.1%	2,517	16.1%	1,257	8.0%	11,631	74.5%	4,171	79.0%	(69.9%)
Debt impairment	87,276	87,804	280	.3%	-	-	77	.1%	-	-	357	.4%	3,270	3.9%	(100.0%)
Depreciation and asset impairment	146,647	74,102	-	-	(38)	-	(1,560)	(2.1%)	7,075	9.5%	5,477	7.4%	(2,928)	(4.3%)	(341.6%)
Finance charges	7,600	14,519	3,939	51.8%	5,299	69.7%	5,602	38.6%	2,511	17.3%	17,351	119.5%	4,263	72.6%	(41.1%)
Bulk purchases	116,000	154,569	52,127	44.9%	21,317	18.4%	51,267	33.2%	166	.1%	124,878	80.8%	43,603	128.7%	(99.6%)
Other Materials	24,070	30,280	5,405	22.5%	7,851	32.6%	36,571	120.8%	3,835	12.7%	53,662	177.2%	23,123	175.4%	(83.4%)
Contracted services	69,925	76,995	28,442	40.7%	42,130	60.2%	(5,306)	(6.9%)	14,658	19.0%	79,923	103.8%	42,544	142.7%	(65.5%)
Transfers and subsidies	2,551	5,240	1,397	54.8%	1,800	70.6%	1,659	31.7%	1,147	21.9%	6,003	114.6%	1,784	253.0%	(35.7%)
Other expenditure	53,110	59,805	10,359	19.5%	20,070	37.8%	(5,240)	(8.8%)	15,092	25.2%	40,281	67.4%	20,504	108.7%	(26.4%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(176,585)	(164,513)	34,276		9,668		6,018		(12,054)		37,908		(106,671)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	185,054	167,054	46,910	25.3%	78,599	42.5%	-	-	-	-	125,509	75.1%	-	55.5%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	=	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	8,470	2,541	81,186		88,267		6,018		(12,054)		163,417		(106,671)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8,470	2,541	81,186		88,267		6,018		(12,054)		163,417		(106,671)		
Attributable to minorities	-	-	-	-	-	<u>-</u>	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8,470	2,541	81,186		88,267		6,018		(12,054)		163,417		(106,671)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8,470	2,541	81,186		88,267		6,018		(12,054)		163,417		(106,671)		

						202	1/22						202	20/21	
	Budç	jet	First C	uarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		buaget	
Capital Revenue and Expenditure															
Source of Finance	185,974	167,974	71,471	38.4%	65,625	35.3%	3,334	2.0%	18,764	11.2%	159,194	94.8%	15,388	82.3%	21.9%
National Government	185,054	167,054	70,263	38.0%	65,231	35.2%	2,884	1.7%	18,883	11.3%	157,262	94.1%	10,750	96.6%	75.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	=	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	185,054	167,054	70,263	38.0%	65,231	35.2%	2,884	1.7%	18,883	11.3%	157,262	94.1%	10,750	96.6%	75.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	920	920	1,208	131.3%	394	42.8%	450	48.9%	(119)	(13.0%)	1,932	210.1%	4,638	28.5%	(102.6%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	185,974	167,974	71,471	38.4%	65,625	35.3%	3,334	2.0%	18,764	11.2%	159,194	94.8%	14,845	82.0%	26.4%
Municipal governance and administration	620	620	60	9.6%	394	63.5%	450	72.6%	67	10.8%	970	156.5%	286	74.6%	(76.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	· - ′
Finance and administration	620	620	60	9.6%	394	63.5%	450	72.6%	67	10.8%	970	156.5%	286	99.2%	(76.7%)
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		-	-	-	<u>-</u>	-	<u>-</u>	-	-		-		<u>-</u>	-	
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%	17,355		128,470	95.4%	13,170	79.8%	
Energy sources	36,360	18,360	9,020	24.8%	8,731	24.0%	1,984	10.8%	-	-	19,734	107.5%	-	104.2%	
Water Management	50,969	37,056	15,583	30.6%	19,587	38.4%	1,426	3.8%	6,794	18.3%	43,391	117.1%	7,507	79.9%	(9.5%)
Waste Water Management	69,026	79,269	30,394	44.0%	27,160	39.3%	(2,770)	(3.5%)	10,561	13.3%	65,345	82.4%	5,663	79.2%	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	6.7%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	•	-

Part 3: Cash Receipts and Payments						202	1/22						202	0/21	T
	Bud	get	First Q	luarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	682,897	665,963	158,349	23.2%	113,154	16.6%	152,267	22.9%	41,685	6.3%	465,455	69.9%	68,933	64.6%	6 (39.5%
Property rates	57,332	60,077	15,395	26.9%	13,441	23.4%	12,703	21.1%	11,457	19.1%	52,997	88.2%	11,228	64.2%	6 2.0%
Service charges	148,877	124,776	45,013	30.2%	24,067	16.2%	24,234	19.4%	15,184	12.2%	108,499	87.0%	27,721	63.7%	
Other revenue	12,090	34,707	(641)	(5.3%)	311	2.6%	19,128	55.1%	947	2.7%	19,745	56.9%	784	50.9%	
Transfers and Subsidies - Operational	279,302	279,202	26,430	9.5%	25,864	9.3%	24,503	8.8%	14,095	5.0%	90,893	32.6%	29,199	41.3%	
Transfers and Subsidies - Capital	185,054	167,054	72,151	39.0%	49,469	26.7%	71,697	42.9%	-	-	193,317	115.7%	-	122.3%	
Interest	243	146	2	.6%	1	.5%	1	.6%	2	1.4%	6	3.9%	1	1.7%	67.0%
Dividends	(544 500)	- (50.4.007)	- (7.4.000)	-	- (00.540)	-	- (0.4.770)	-	- (00 740)		- (004 744)	-	-	-	- (40.4.70
Payments	(511,592)	(504,897)	(74,682)	14.6%	(82,540)	16.1%	(94,773)		(29,716)		(281,711)	55.8%	31,396	2.9% 3.0%	
Suppliers and employees Finance charges	(501,522) (7,519)	(485,137) (14,519)	(74,682)	14.9%	(82,540)	16.5%	(94,773)	19.5%	(29,716)	6.1%	(281,711)	58.1%	31,396	3.0%	(194.7%
Transfers and grants	(2,551)	(5,240)	-	-	-	-	_		-		-	_	-	_	
Net Cash from/(used) Operating Activities	171,305	161,066	83,668	48.8%	30,614	17.9%	57,494	35.7%	11,969	7.4%	183,744	114.1%	100,329	243.2%	6 (88.1%
Cash Flow from Investing Activities															
Receipts	947	(5)	_	_	100	10.6%	1,598	(31,471.9%)	2	(39.4%)	1,700	(33,481.0%)	2,941	722.8%	6 (99.9%)
Proceeds on disposal of PPE	904	38	-	_	100	11.1%	1,598	4,221.5%	2	5.3%	1,700	4,491.0%	2,941	709.0%	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	- 1,221.070	-	-	-	-	-	-	- (00.07)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	43	(43)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(170,863)	(158,565)	(79,616)	46.6%	(56,224)	32.9%	(20,001)	12.6%	(27,021)	17.0%	(182,863)	115.3%	(25,708)		
Capital assets	(170,863)	(158,565)	(79,616)	46.6%	(56,224)	32.9%	(20,001)	12.6%	(27,021)	17.0%	(182,863)	115.3%	(25,708)		
Net Cash from/(used) Investing Activities	(169,917)	(158,570)	(79,616)	46.9%	(56,124)	33.0%	(18,403)	11.6%	(27,019)	17.0%	(181,163)	114.2%	(22,767)	116.1%	6 18.79
Cash Flow from Financing Activities															
Receipts	(50)	(129)	(5)	10.6%	(39)	77.9%	(25)	19.3%	(6)	4.3%	(75)	57.9%	13	(396.2%)	o) (142.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-		<u>-</u>	-	-	-	
Increase (decrease) in consumer deposits	(50)	(129)	(5)	10.6%	(39)	77.9%	(25)		(6)	4.3%	(75)	57.9%	13	(396.2%)	(142.0%
Payments Page most of harrowing	-	(2,306) (2,306)	-	-	-	-	(2,058) (2,058)		-	-	(2,058)	89.3% 89.3%	-	-	-
Repayment of borrowing Net Cash from/(used) Financing Activities	(50)	(2,306)	(5)	10.6%	(39)	77.9%	, ,		(6)	.2%	(2,058) (2,133)		13	(396.2%)	(142.0%
· · · ·	` '	,	, ,		` ,		, , ,				,			` '	1
Net Increase/(Decrease) in cash held	1,338	61	4,046	302.3%	(25,550)	(1,909.2%)		1	(15,056)		449	731.8%	77,575		•
Cash/cash equivalents at the year begin:	6,590	7,783	7,525	114.2%	11,829	179.5%	(13,720)		23,288	299.2%	7,525	96.7%	134,189	(1,127.6%)	
Cash/cash equivalents at the year end:	7,928	7,845	11,829	149.2%	(13,720)	(173.1%)	23,288	296.9%	8,232	104.9%	8,232	104.9%	211,764	630.6%	% (96.1%

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

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	To	tal
R thousands	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.

Municpal Manager:

Chief Financial Of

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Farti. Operating Revenue and Expenditure						202	1/22						202	0/21	
	Bud	get	First (Quarter	Second	l Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	3rd Q as % of adjusted	Actual Expenditure	4th Q as % of adjusted	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q4 of 2020/21 Q4 of 2021/22
R thousands				appropriation		appropriation		budget		budget		% of adjusted budget		% of adjusted budget	
Operating Revenue and Expenditure															
•	272.020	272.020	442.027	20.20/	02 544	22.20/	70 522	40.00/	05 050	22.00/	202 727	402.40/	64 424	86.4%	40.4
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		
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%	9.)
Service charges - electricity 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
Service charges - water revenue	25,137	25,137	10,033	39.9%	6,620	26.3%	6,220	24.7%	6,779	27.0%	29,652	118.0%	8,219	150.2%	(17.
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%	
Service charges - refuse revenue	7,400	7,400	9,381	126.8%	7,166		(8,341)	(112.7%)	2,744	37.1%	10,950	148.0%	2,636	146.6%	4
Rental of facilities and equipment	- 1 160	- 1,169	- 313	- 26 99/	- 314	26.9%	- 334	28.6%	- 356	30.5%	- 1,318	- 112.7%	323	- 119.1%	10
Interest earned - external investments	1,169 4,751	4,751	313			20.9%	334	20.0%	330	30.5%	1,318	(.1%)	323	119.1%	1
Interest earned - external investments Interest earned - outstanding debtors	28,697	4,751 28,697	10,057	(.1%) 35.0%	- 13,633	- 47.5%	- 14,465	- 50.4%	- 18,155	63.3%	56,310	(.1%) 196.2%	9,623	130.2%	88
Dividends received	20,097	20,097	10,057	35.0%	-	47.5%	14,400	50.4%	10,133	03.3%		190.2%	9,023	130.2%	oc
		-	73	100.40/	-	75.3%	-	454.40/	- 00	161.7%	-	044 50/	- 21	318.9%	349
Fines, penalties and forfeits	1 040	59 1,049		123.4%	45		269	454.1%	96		483	814.5% 875.2%		2,711.9%	
Licences and permits	1,049	16,178	6,967	664.2%	3,304		(35)	, ,	(1,055)	(100.6%)	9,181		4,926		,
Agency services	16,178	,	(3,827)	(23.7%)	(2,852)		2,166	13.4%	22,209	137.3%	17,695	109.4%	2,605	(99.8%	755
Transfers and subsidies	138,079	138,079	55,318		22,309		33,191	24.0%	2,545	1.8%	113,363	82.1%	-	58.6%	(100
Other revenue	2,317	2,317	213	9.2%	389	16.8%	339	14.6%	185	8.0%	1,126	48.6%	148	7.0%	2
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%	•
Employee related costs	95,439	95,439	17,660		35,231	36.9%	24,956	26.1%	25,614	26.8%	103,461	108.4%	96,387	100.2%	,
Remuneration of councillors	9,571	9,571	2,253	23.5%	2,081		2,275	23.8%	2,355	24.6%	8,964	93.7%	7,333	87.4%	`
Debt impairment	63,852	63,852	(4,260)	(6.7%)	(1,476)	(2.3%)	-	-	5,736	9.0%	-	-	(4,368)	(16.5%	(231.
Depreciation and asset impairment	37,009	37,009	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	80,071	80,071	23,152	28.9%	22,504	28.1%	22,512	28.1%	36,605	45.7%	104,773	130.9%	24,294	99.2%	50
Other Materials	36,756	36,006	6,971	19.0%	6,843	18.6%	6,896	19.2%	10,776	29.9%	31,486	87.4%	10,953	76.8%	`
Contracted services	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
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
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 and Dist)	111,351	111,351	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-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	-	<u> </u>	-	-		-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	75,424	76,424	80,834		(8,487)		(2,005)		(39,653)		30,688		(111,766)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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: Canital Payanua and Expanditure

						202	1/22						202	20/21	
	Bud	get	First 0	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 Q4 of 2021/22
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%	8.29
National Government	111,351	110,400	1,869	1.7%	5,278	4.7%	8,146	7.4%	13,805	12.5%	29,098		7,194	49.8%	91.9
Provincial Government	111,331	110,331	1,009	1.770	•	4.1 70	0,140	1.470	13,003	12.570	29,090	20.470	7,194	49.070	91.9
	-	-	-	-	-	-	-	_	-	-	-	-		-	_
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,) 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	111,331	110,331	1,009	1.770	5,276	4.770	0,140	1.470	13,003	12.3%	29,090	20.4%	7,194		91.9
Internally generated funds	-	6,054	954	-	155	_	238	3.9%	1,929	31.9%	3,276		7,341	- 54.1%	(73.7%
internally generated funds	-		-	-	-	-	-	- 3.970	-	-	- 3,270	- 54.170	- 1,541	- 54.170	(13.17)
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%	(87.49
Executive and Council	-	-	-	-	-	-	-	-	-	-	· -	-	581	96.9%	(100.0%
Finance and administration	3,000	3,380	168	5.6%	583	19.4%	792	23.4%	73	2.2%	1,616	47.8%	-	_	(100.09
Internal audit	-	-	-	-	-	-	-	-	-	-	· -	-	-	-	
Community and Public Safety	1,500	1,088	-	_	122	8.1%	-	-	766	70.4%	887	81.5%	3,831	59.9%	(80.09)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	_	-	3,263	326.3%	(100.09
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%	(76.19
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%	(76.19
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	103,851	105,685	1,968		3,402	3.3%	5,465	5.2%	14,237	13.5%	25,072		7,369	49.4%	
Energy sources	4,000	3,422	898	22.4%	-	-	-	-	1,722	50.3%	2,620		979	36.9%	75.9
Water Management	87,260	89,260	743	.9%	1,741	2.0%	5,244	5.9%	9,856	11.0%	17,585		3,573	39.6%	175.9
Waste Water Management	12,591	13,003	327	2.6%	1,661	13.2%	221	1.7%	2,658	20.4%	4,868	37.4%	2,817	82.2%	(5.69
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						202	1/22						202	20/21	
	Bud	get	First C	Quarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 t Q4 of 2021/22
R thousands												budget		budget	
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%	43.69
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	66.6%	.39
Other revenue	3,137	3,137	7,891	251.5%	3,737	119.1%	852	27.2%	8,490	270.6%	20,970	668.4%	5,182	1,027.7%	63.99
Transfers and Subsidies - Operational	26,438	26,438	57,011	215.6%	27,539	104.2%	53,117	200.9%	4,754	18.0%	142,421	538.7%	1,448	397.7%	228.39
Transfers and Subsidies - Capital	113,033	113,033	-	-	35,000	31.0%	21	-	-	-	35,021	31.0%	1	53.0%	(100.0%
Interest	4,751	4,751	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(161,794)	(161,794)	(55,541)	34.3%	(79,277)	49.0%	(53,309)	32.9%	(65,798)	40.7%	(253,924)	156.9%	(30,284)	1,476.0%	117.39
Suppliers and employees	(161,794)	(161,794)	(55,541)	34.3%	(79,277)	49.0%	(53,309)	32.9%	(65,798)	40.7%	(253,924)	156.9%	(30,284)	1,476.0%	117.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	91,045	91,045	40,942	45.0%	14,394	15.8%	24,966	27.4%	(22,368)	(24.6%)	57,934	63.6%	4,228	78.6%	(629.1%
Cash Flow from Investing Activities															
Receipts	(34)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(34)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(57,568)	(6,377)	-	(6,237)	-	(9,455)		(17,956)		(40,026)		(16,482)	57.9%	
Capital assets	-	(57,568)	(6,377)	-	(6,237)	-	(9,455)		(17,956)	31.2%	(40,026)		(16,482)	57.9%	
Net Cash from/(used) Investing Activities	(34)	(57,568)	(6,377)	18,834.1%	(6,237)	18,421.9%	(9,455)	16.4%	(17,956)	31.2%	(40,026)	69.5%	(16,482)	57.9%	8.99
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
· · ·	•	-	-	-	-	-	-	-	-	-	•	-	•	-	-
Net Increase/(Decrease) in cash held	91,011	33,477	34,565		8,156	9.0%	15,511	46.3%	(40,324)		· ·		(12,255)		
Cash/cash equivalents at the year begin:	(90,366)	(90,366)	75,429	(83.5%)	149,721	(165.7%)	157,877	(174.7%)				, , ,	339,828	739.9%	,
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%

	0 - 30 D)ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Debt		Impairment -E Council	
R thousands	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 - Electricity	5,185	9.2%	609	1.1%	622	1.1%	49,792	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 Management	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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	419	.8%	186	.3%	163	.3%	53,285	98.6%	54,052	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%	90,738	91.4%	99,227	10.4%	-	-	-	
Commercial	2,949	2.6%	1,269	1.1%	1,197	1.0%	109,037	95.3%	114,452	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

	0 - 30) Days	31 - 60 Days		61 - 90) Days	Over 90	Days	Tot	al
R thousands	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%

Municipal ManagerMr Lb Tshabalala017 734 6101Financial ManagerMr Nt Mokako017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Contact Details

Chief Financial Of

Date:

ate:

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

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure						202	1/22						202	0/21	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	3rd Q as % of adjusted	Actual Expenditure	4th Q as % of adjusted	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q4 of 2020/21 t Q4 of 2021/22
R thousands				appropriation		appropriation		budget		budget		% of adjusted budget		% 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%	189,873	20.5%	887,458	95.7%	172,883	79.9%	9.8%
	179,005	179,005	41,248	23.7 %	43,185	24.1%	43,417	24.4 %	42,399	23.7%	170,249	95.1%	36,715	83.3%	
Property rates	179,005	179,005	41,240	23.0%	43,100	24.1%	43,417	24.3%	42,399	23.170	170,249	95.1%	30,715	03.3%	15.57
Service charges - electricity revenue	465,516	377,285	97,822	21.0%	89,470	19.2%	90,473	24.0%	92,338	24.5%	370,103	98.1%	84,263	81.6%	9.69
Service charges - water revenue	94,076	94,076	22,414	23.8%	11,308	12.0%	22,110	23.5%	16,082	17.1%	71,914	76.4%	19,733	85.9%	(18.5%
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%	
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	38.8%	,
Rental of facilities and equipment	- 2.154	- 2,160	- 427	-	- 438	- 20.4%	-	- 20.3%	- 426	- 19.7%	- 1,729	-	-	- 107.5%	- (2.10/
• •	2,154		427	19.8%			438	20.3%				80.0%	435 97		,
Interest earned - external investments	654	654	29	4.4%	12	1.9%	-	- 31.4%	1,639 19,682	250.7%	1,680	257.0%	•	51.0% 83.4%	
Interest earned - outstanding debtors	53,637	57,693	15,009	28.0%	12,626	23.5%	18,126	31.4%	19,082	34.1%	65,442	113.4%	14,165	83.4%	39.00
Dividends received	-	- 0.400	- 4.070	-	-	-	-	- 7.70/	-	-	-	-	-	-	(00.40)
Fines, penalties and forfeits	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%
Licences and permits	1,000	1,000	0	-	0	-	-	-	-	-	0	-	-	-	-
Agency services	- 444 500	-	-	-	-	-	-	- 04.00/	-	-	-	-	-	- 07.00	2 207 200 20
Transfers and subsidies	141,569	140,702	59,144	41.8%	44,342	31.3%	33,733	24.0%	1,016	./%	138,236	98.2%	0	97.0%	3,387,060.09
Other revenue	1,419	2,098	458	32.3%	294	20.7%	474	22.6%	349	16.6%	1,575	75.1%	345	82.5%	1.29
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,097,777	1,252,787	354,713	32.3%	182,120	16.6%	279,895	22.3%	225,923	18.0%	1,042,651	83.2%	147,436	65.4%	53.2%
Employee related costs	247,018	250,660	162,205	65.7%	20,615	8.3%	134,942	53.8%	4,337	1.7%	322,099	128.5%	475	49.6%	813.29
Remuneration of councillors	12,663	8,876	6,463	51.0%	198	1.6%	2,835	31.9%	3,072	34.6%	12,568	141.6%	283	80.7%	984.29
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%	
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%	35,665	42.9%	70,242	84.4%	4,082	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%	14,434	26.9%	45,637	85.2%	12,636	62.0%	14.2%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21,470)	(325,407)	(99,630)		34,243		(53,756)		(36,050)		(155,192)		25,446		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	40,307	39,659	-	-	-	-	-	-	29,223	73.7%	29,223	73.7%	-	-	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18,937	(285,649)	(99,630)		34,243		(53,756)		(6,827)		(125,970)		25,446		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18,937	(285,649)	(99,630)		34,243		(53,756)		(6,827)		(125,970)		25,446		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18,937	(285,649)	(99,630)		34,243		(53,756)		(6,827)		(125,970)		25,446		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18,937	(285,649)	(99,630)		34,243		(53,756)		(6,827)		(125,970)		25,446		

						202	1/22						202	20/21	
	Bud	lget	First 0	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 Q4 of 2021/22
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%	167.09
National Government	33,302	39,659	736		7,259	21.8%	4,629	11.7%	12,073	30.4%	24,698		4,724	46.6%	155.6
Provincial Government	33,302	39,039	730	2.270	-	21.070	4,023	11.770	12,073	30.470	24,090	02.576	4,724	40.076	155.0
District Municipality	-	-	-	_	- -	_	_	_	_	-	- -	_	- -	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-		- -	_	- -	-	_	-	- -		-	-	-
Transfers recognised - capital	33,302	39,659	736	2.2%	7,259	21.8%	4,629	11.7%	12,073	30.4%	24,698	62.3%	4,724	46.6%	155.6
Borrowing	33,302	35,035	730	2.2/0	1,239	21.070	4,029	- 11.7 /0	12,073	30.4 /0	24,090	02.370	4,724	40.070	133.0
Internally generated funds	9,489	33,003	-	_	196	2.1%	6,392	19.4%	3,464	10.5%	10,052		1,095	5.0%	216.2
internally generated funds	9,409	-	-	-	-	- 2.1/0	- 0,392	19.4 /0	- 5,404	-	-	- 30.5 /6	-	- 3.0 %	- 210.2
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%	(88.79
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%	(88.79
Internal audit	- 1	-	-	-	-	-	-	-	-	-	-	-	· -	-	` -
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		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%	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	11,081	481	3.1%	4,452	28.2%	2,234	20.2%	245	2.2%	7,413	66.9%	4,344	64.4%	(94.39
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						2021	1/22						202	20/21	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Fourth (Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted	
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	1,024,099	870,923	208,820	20.4%	220,997	21.6%	229,454	26.3%	237,080	27.2%	896,350	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%	120,073		120,530	23.7%	474,978	93.6%	109,396	70.6%	,
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%)	
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	98.7%	
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%	
Interest	-	654	-	-	-	-	-	-	633	96.8%	633	96.8%	-	-	(100.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(784,580)	(842,422)	(49,718)			9.0%	(76,024)		(633,491)	75.2%	(829,948)	98.5%	43,391	-	(1,560.0%
Suppliers and employees	(784,580)	(842,422)	(49,718)	6.3%	(70,715)	9.0%	(76,024)	9.0%	(633,491)	75.2%	(829,948)	98.5%	43,391	-	(1,560.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	239,518	28,502	159,103	66.4%	150,282	62.7%	153,430	538.3%	(396,412)	(1,390.8%)	66,402	233.0%	185,711	100.8%	6 (313.5%
Cash Flow from Investing Activities															
Receipts	51,170	-	-	-	-	-	-	-	41	-	41	-	-	-	(100.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	49,900	-	-	-	-	-	-	-	(33)	-	(33)	-	-	-	(100.0%
Decrease (increase) in non-current investments	1,270	-	-	-	-	-	-	-	74	-	74	-	-	-	(100.0%
Payments	(85,583)	(42,792)	(847)	1.0%	(8,573)	10.0%	(7,096)		(16,895)	39.5%	(33,411)	78.1%	(6,692)	42.4%	
Capital assets	(85,583)	(42,792)	(847)	1.0%	(8,573)	10.0%	(7,096)		(16,895)	39.5%	(33,411)	78.1%	(6,692)	42.4%	
Net Cash from/(used) Investing Activities	(34,413)	(42,792)	(847)	2.5%	(8,573)	24.9%	(7,096)	16.6%	(16,854)	39.4%	(33,370)	78.0%	(6,692)	42.4%	6 151.8%
Cash Flow from Financing Activities															
Receipts	-	-	(4)	-	(1)	-	(0)	_	(0)	-	(5)	-	-	_	(100.0%
Short term loans	-	-	-	-	- '	-	-	-	- '	-	- '	-	-	-	` -
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(4)	-	(1)	-	(0)	-	(0)	-	(5)	-	-	-	(100.0%
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%)	(413,266)	2,892.0%	33,028	(231.1%)	179,019	104.2%	(330.9%)
Cash/cash equivalents at the year begin:		-	252,272	-	19,589	-	161,296		307,602	_,: 3: 70	252,272	-	(7,382)	146.6%	•
Cash/cash equivalents at the year end:	205,106	(14,290)	19,589	9.6%		78.6%	,	(2,152.8%)		739.9%			, ,	42.3%	` `

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

Chief Financial Of

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	Tot	al
R thousands	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 ManagerMr Lebina Daniel Tsotetsi017 712 9613Financial ManagerMr Kgomotso Duba017 712 9622

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Date.

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

						202	1/22						202	0/21	
	Bud	get	First (Quarter	Second	l Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	Q4 of 2020/21 to
P.H I	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	Q4 of 2021/22
R thousands												budget		buaget	+
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	- 73,472	73,679	- 18,143	- 24.7%	- 17,695	- 24.1%	- 17,603	23.9%	- 17,539	23.8%	- 70,980	- 96.3%	- 17,858	- 98.1%	- 6 (1.8%
Service charges - water revenue	25,009	25,020	5,489		6,081	24.3%	5,879	23.5%	5,938		23,386	93.5%	6,069	99.0%	
Service charges - sanitation revenue	22,998	22,998	5,493		5,817	25.3%	5,761	25.1%	5,907	25.7%	22,979	99.9%	5,333	98.5%	
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%	
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%	- 6 (3.8%
Interest earned - external investments	604	204	59	9.7%	31	5.1%	32	15.8%	99	48.3%	203	107.9%	20	33.6%	
Interest earned - outstanding debtors	38,019	41,015	10,108	26.6%	10,253	27.0%	10,626	25.9%	10,984	26.8%	41,971	102.3%	9,595	131.5%	
Dividends received	30,019	41,013	10,100	20.070	10,233	21.070	10,020	25.570	10,304	20.070	41,971	102.570	3,333	101.07	14.57
Fines, penalties and forfeits	521	156	38	7.3%	30	5.7%	36	23.1%	34	21.5%	138	88.2%	- 47	69.7%	6 (28.7%
Licences and permits	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%	
Agency services	7,500	7,500	1,407	15.070	- 1,121	10.070	1,140	15.570	-	-	4,575	01.070	-	0,020,470.07	21.27
Transfers and subsidies	90,321	90,321	28,172	31.2%	21,100	23.4%	975	1.1%	373	.4%	50,620	56.0%	_	52.3%	(100.0%
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%	,
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%	6 118.7%
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%	6 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%	6 (100.0%
Depreciation and asset impairment	28,262	28,262	198	.7%	-	-	-	-	-	-	198	.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%	6 99.5%
Bulk purchases	86,000	90,000	27,179	31.6%	17,666	20.5%	17,874	19.9%	23,705	26.3%	86,423	96.0%	18,036	110.3%	6 31.49
Other Materials	9,405	12,880	2,471	26.3%	2,800	29.8%	7,698	59.8%	18,231	141.5%		242.2%	1,507	83.2%	6 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%	6 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%	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 and Dist)	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,HH,PE,PC,)	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-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 minorities	-	-	-	-		-	-	-	-	-	-	-	-	-	-
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	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38,669	47,855	41,926		29,508		29,638		(10,421)		90,650		14,050		

						202	1/22						20	20/21	
	Bud	get	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	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%			10,785		
Provincial Government	-	-	- 1,,555	-	- 1,111	-	_,	-	-	-	-	-	-	-	
District Municipality	_	_	_	_	<u>-</u>	_	-	_	_	_	_	_	<u>-</u>	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	_	_	_	_	_	-	_	_	_	_	_	_	_	_
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	7 -	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%			6,488		
Energy sources	31,995	34,797	· ·		16,626	52.0%	260	.7%	9,731	28.0%	38,592		4,936		
Water Management	-	-	933		2,715	-	299	-	496	-	4,443		1,551		(68.1%
Waste Water Management	49,610	4,610	465	.9%	87	.2%	-	-	1,412	30.6%	1,965	42.6%	-	6.3%	(100.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						202	1/22						20	20/21	
	Bud	get	First C	Quarter	Second	Quarter	Third Q	uarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
D the wands	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	Q4 of 2020/21 t Q4 of 2021/22
R thousands												buuget		buuget	+
Cash Flow from Operating Activities		004.40=		00.00/		20 =0/	- 0.440	0= 00/		44.00/	00= 40=	400 =0/	0.4.7.40		
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%	· ·	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%	6 (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	60.8%	(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	81.8%	(333.3%
Transfers and Subsidies - Capital	50,478	50,478	28,034	55.5%	17,647	35.0%	18,033	35.7%	-	-	63,714	126.2%	5,000	113.0%	(100.0%
Interest	-	204	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(242,689)	(235,633)	(22,687)	9.3%	(19,820)	8.2%	(25,338)	10.8%	(27,708)		(95,552)		, , ,		,
Suppliers and employees	(237,489)	(227,633)	(22,687)	9.6%	(19,820)	8.3%	(25,338)	11.1%	(27,708)	12.2%	(95,552)	42.0%	(31,165	64.2%	(11.19
Finance charges	(5,200)	(8,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17,483	28,474	72,565	415.1%	59,650	341.2%	48,105	168.9%	11,262	39.6%	191,583	672.8%	3,377	99.5%	6 233.5°
Cash Flow from Investing Activities															
Receipts	7,249	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7,249	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98,332)	(51,461)	(22,236)	22.6%	(27,935)	28.4%	(1,405)	2.7%	(11,893)		(63,469)			(255,672.7%)	
Capital assets	(98,332)	(51,461)	(22,236)	22.6%	(27,935)	28.4%	(1,405)	2.7%	(11,893)	23.1%	(63,469)			(255,672.7%)	51.89
Net Cash from/(used) Investing Activities	(91,083)	(51,461)	(22,236)	24.4%	(27,935)	30.7%	(1,405)	2.7%	(11,893)	23.1%	(63,469)	123.3%	(7,837)	(255,672.7%)	51.89
Cash Flow from Financing Activities															
Receipts	-	-	(3)	_	(33)	-	(8)	-	(35)	-	(79)	-	(3)	-	1,075.29
Short term loans	-	-	- '	-	- 1	-	- 1	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(3)	-	(33)	-	(8)	-	(35)	-	(79)	-	(3	-	1,075.29
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%			(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%	,		,

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -Ba Council F	
R thousands	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 - Electricity	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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
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

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	То	tal
R thousands	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

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

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Of

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

Part1: Operating Revenue and Expenditure						202	1/22						202	20/21	
	Bud	get	First (Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
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			94,219	25.4%	94,235	25.4%	89,690	24.2%	373,524	100.6%	88,759	102.1%	1.0%
Service charges - electricity revenue	699,171	- 699,171	118,855	17.0%	123,557	- 17.7%	122,696	- 17.5%	126,766	- 18.1%	491,874	70.4%	85,061	71.5%	49.0%
Service charges - water revenue	577,597	577,597	91,228	15.8%	128,949	22.3%	128,622	22.3%	125,124	21.7%	473,924	82.1%	87,687	90.0%	42.7%
Service charges - sanitation revenue	147,785	147,785	32,334	21.9%	33,508	22.7%	33,366	22.6%	32,788	22.2%	131,997	89.3%	31,261	89.1%	4.9%
Service charges - refuse revenue	155,523	155,523			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	- 1	-	-	-	-	-	-	-	-	_	_	-	_	-	_
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		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	-	(3,371)	-	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		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%	(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	556,081	184,623	32.4%	109,989	19.3%	152,122	27.4%	334,982	60.2%	781,716	140.6%	182,292	108.5%	83.8%
Other Materials	389,387	405,335	147,488	37.9%	95,713	24.6%	116,092	28.6%	146,881	36.2%	506,173	124.9%	95,586	99.3%	53.7%
Contracted services	256,875	276,745	35,518	13.8%	55,987	21.8%	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			8,086	129.5%	8,833	33.7%	96,824	369.1%	118,679	452.4%	12,208	2,127.2%	693.1%
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	· · · · · · · · · · · · · · · · · · ·		(3,162)		(70,904)		(453,345)		(473,810)		(376,922)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	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,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-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 minorities	-	-	-	-	-		-	-	-	-	-	-	-	-	-
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)		

						202	1/22						20	20/21	
	Bud	lget	First 0	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	to Date	Fourth	Quarter	
D.th.	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	Q4 of 2020/21 to Q4 of 2021/22
R thousands												buuget		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		11,196	5.9%	29,227			39.3%	34,629		
Provincial Government	-	-	-	-	-	-	· -	-	-	-	-	-	, -	-	, -
District Municipality	900	900	-	-	-	-	-	-	-	-	-	-	1,925	18.9%	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	141,839	98,764	674	.5%	2,084	1.5%	5,154	5.2%	7,860	8.0%	15,772	16.0%	-	-	(100.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	· -	-	-	-	0	-	0	-	146		(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%	36.99
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	860	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	92,397	80,329	6,371	6.9%	4,311	4.7%	7,113	8.9%	15,564			41.5%	9,862		
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		
Road Transport	23,296	17,816	-	-	-	-	-	-	1	-	1	-	3,626	32.7%	
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	.9%	23,510		4,263	2.3%	19,431	10.7%		26.6%	50,848		
Energy sources	41,176	47,005	-		12,537	30.4%	-	-	10,779	22.9%	23,316		5,478		
Water Management	4,780	4,100	674	14.1%	-	-	-	-	0	-	674	16.4%	3,739		,
Waste Water Management	64,250	120,929	498	.8%	10,973	17.1%	4,263	3.5%	8,651	7.2%	24,385	20.2%	35,952		
Waste Management	19,000	10,000	-	-	-	-	-	-	-	-	-	-	5,679	46.9%	(100.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						202	1/22						202	20/21	
	Bud	get	First Q	uarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		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%	356,874	140.5%	32,847	57.5%	166.9%
Service charges	1,145,654	1,145,654	145,996	12.7%	245,530	21.4%	256,259	22.4%	255,228	22.3%	903,013	78.8%	25,630	9.0%	895.8%
Other revenue	23,461	23,461	155,168	661.4%	8,785	37.4%	24,710	105.3%	10,012	42.7%	198,676	846.8%	356,661	2,668.9%	(97.2%)
Transfers and Subsidies - Operational	363,505	363,885	157,448	43.3%	100,907	27.8%	101,918	28.0%	24,816	6.8%	385,090	105.8%	-	107.4%	(100.0%)
Transfers and Subsidies - Capital	124,693	193,167	32,885	26.4%	33,175	26.6%	17,502	9.1%	-	-	83,562	43.3%	-	126.2%	-
Interest	14,146 22	14,146	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends Payments	(1,872,462)	22 (1,865,267)	(283,428)	- 15.1%	(247,787)	- 13.2%	- (251,733)	- 13.5%	(172,069)	9.2%	(955,017)	- 51.2%	(3,338)	- (7.4%)	5,054.6%
Suppliers and employees	(1,769,215)	(1,761,726)	(283,428)	16.0%	(247,787)	14.0%	(251,733)	14.3%	(172,069)	9.8%	(955,017)	54.2%	(3,338)		5,054.6%
Finance charges	(103,246)	(103,541)	-	-	-	-	(== 1,1 ==)	-	-	-	-	-	-	-	-
Transfers and grants	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53,030	129,079	321,505	606.3%	222,562	419.7%	222,470	172.4%	205,661	159.3%	972,198	753.2%	411,799	(1,127.1%)	(50.1%)
Cash Flow from Investing Activities															
Receipts	(4,328)	-	(52)	1.2%	(2)	-	-	-	(20)	-	(73)	-	60	-	(132.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(4,333)	-	- (50)	-	-	- (0.4.00()	-	-	-	-	-	-	-	-	- (100 50)
Decrease (increase) in non-current investments	(256 290)	- (213,759)	(52)	(1,028.5%) 4.2%	(2)	(34.3%) 13.1%	- (16 224)	- 7 6 0/	(20) (43,932)	- 20.6%	(/3)	- 49.0%	60 (35,093)	- 84.0%	(132.5%) 25.2%
Payments Capital assets	(256,380) (256,380)	(213,759)	(10,857) (10,857)	4.2%	(33,522) (33,522)	13.1%	(16,324) (16,324)	7.6% 7.6%	(43,932)	20.6%	(104,635) (104,635)		(35,093)	84.0%	25.2%
Net Cash from/(used) Investing Activities	(260,708)	(213,759)	, ,	4.2%	(33,524)	12.9%	(16,324)	7.6%	(43,952)	20.6%	(104,709)		(35,033)		
, ,	(200,100)	(===,===)	(10,000)		(**,*= -)	1_10,10	(10,02.7)		(10,000)		(10.3,1.00)	151575	(52,552)		
Cash Flow from Financing Activities			(022)		(4.407)		(2.465)		(ECA)		/E 740\				(400.00/
Receipts Short term loans		-	(833)	-	(1,187)	-	(3,165)	-	(564)	-	(5,748)	-	•	-	(100.0%)
Borrowing long term/refinancing	_	-	-	-	-	_	_	-	-	-	-	_	-	_	_
Increase (decrease) in consumer deposits	-	-	(833)	-	(1,187)	-	(3,165)	-	(564)	-	(5,748)	-	-	-	(100.0%)
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%	
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%	2,269,196	(2,765.7%)	(53.1%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Debt		Impairment -I Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														1
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%	-	-	-	4
Trade and Other Receivables from Exchange Transactions - Electricity	35,017	9.4%	12,795	3.4%	10,625	2.9%	313,441	84.3%	371,878	12.5%	-	-	-	1
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%	-	-	-	4
Receivables from Exchange Transactions - Waste Water Management	11,474	3.3%	8,532	2.4%	8,138	2.3%	321,519	92.0%	349,663	11.8%	-	-	-	4
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%	-	-	-	4
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	4
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%	-	-	-	4
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	4
Other	2,204	.9%	4,769	1.9%	1,638	.7%	240,574	96.5%	249,185	8.4%	-	-	-	1
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%	-	-	-	1
Debtors Age Analysis By Customer Group														1
Organs of State	40,033	24.1%	9,024	5.4%	6,202	3.7%	110,622	66.7%	165,881	5.6%	-	-	-	1
Commercial	27,687	13.1%	10,756	5.1%	6,861	3.2%	166,423	78.6%	211,726	7.1%	-	-	-	1
Households	74,684	2.9%	63,852	2.5%	57,988	2.2%	2,396,214	92.4%	2,592,737	87.3%	-	-	-	1
Other			<u>-</u>		-	-		-	-		-		-	1
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%	-	-	-	1

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	Tot	al
R thousands	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

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

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Of

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Farti. Operating Revenue and Expenditure						202	21/22						202	0/21	
	Bud	lget	First (Quarter	Second	Quarter		Quarter	Fourth	Quarter	Year	to Date		Quarter	-
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	Q4 of 2020/21 to
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Expenditure	Expenditure as % of adjusted	Q4 of 2021/22
R thousands												budget		budget	<u> </u>
Operating Revenue and Expenditure															
Operating Revenue	347,765	351,694	134,326	38.6%	113,346	32.6%	88,077	25.0%	14,605	4.2%	350,353	99.6%	19,326	101.1%	(24.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	· <u>-</u>	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	125	125	27	21.6%	13	10.7%	3	2.6%	21	17.1%	65	52.0%	16	88.5%	35.1%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10,542	10,542	964	9.1%	1,529	- 14.5%	1,650	15.6%	- 7,768	73.7%	- 11,910	113.0%	5,030	89.9%	54.4%
Interest earned - external investments Interest earned - outstanding debtors	10,542	10,542	304	3.170	1,329	14.570	1,050	15.070	7,700	75.770	-	113.070	1,239	09.970	(100.0%)
Dividends received	_	-	_	_	_	_	_	_	_	_	<u>-</u>	_	1,200	_	(100.070)
Fines, penalties and forfeits	_	_	_	_	_	_	_	_	_	_	<u>-</u>	_	_	_	_
Licences and permits	-	-	_	-	_	-	-	_	-	_	-	_	-	_	_
Agency services	-	-	-	-	-	-	_	-	-	-	-	-	-	-	-
Transfers and subsidies	326,967	326,462	132,124	40.4%	108,719	33.3%	81,629	25.0%	4,391	1.3%	326,863	100.1%	2,740	99.9%	60.2%
Other revenue	10,131	14,565	1,211	11.9%	3,084	30.4%	4,795	32.9%	2,425	16.6%	11,515	79.1%	9,531	140.8%	(74.6%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	769	-	(100.0%)
Operating Expenditure	379,392	378,902	82,053	21.6%	89,301	23.5%	87,623	23.1%	88,638	23.4%	347,616	91.7%	77,863	84.0%	13.8%
Employee related costs	208,770	203,845	45,586	21.8%		24.3%	47,471		44,468	21.8%	188,358	92.4%	21,155	81.4%	
Remuneration of councillors	16,795	16,795	3,267	19.5%		19.0%	3,544		3,080	18.3%	13,081	77.9%	3,387	86.6%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- '
Depreciation and asset impairment	24,562	24,562	6,114	24.9%	6,102	24.8%	6,011	24.5%	4,056	16.5%	22,283	90.7%	20,470	86.7%	(80.2%)
Finance charges	671	671	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4,392	4,226	192	4.4%		15.8%	618		1,819	43.0%	3,324		662	54.4%	
Contracted services	43,858	47,983	11,136	25.4%	10,265	23.4%	13,528		11,288	23.5%	46,217	96.3%	13,079	88.6%	(13.7%)
Transfers and subsidies	8,340	9,536	5,578	66.9%	418	5.0%	776		1,487	15.6%	8,259		1,501	96.0%	
Other expenditure	72,004	71,284	10,182	14.1%	17,798	24.7%	15,676	22.0%	22,439	31.5%	66,094	92.7%	17,467 143	85.6%	
Losses	-	-	-	-	-	-	-	-	-	-		-		-	(100.0%)
Surplus/(Deficit)	(31,627)		52,272		24,045		454		(74,034)		2,738		(58,537)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,365	2,365	26	1.1%	1,369	57.9%	(193	(8.2%)	1,160	49.1%	2,362	99.9%	1,434	96.8%	(19.1%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(29,262)	(24,843)	52,299		25,414		261		(72,873)		5,100		(57,104)		
Taxation	-			-		-		-		-		-		-	-
Surplus/(Deficit) after taxation	(29,262)	(24,843)	52,299		25,414		261		(72,873)		5,100		(57,104)		
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29,262)	(24,843)	52,299		25,414		261		(72,873)		5,100		(57,104)		
Share of surplus/ (deficit) of associate	(,-)	- (= :,: :=)	-	-	,	-		-	- (,	_	-	_	-	-	-
Surplus/(Deficit) for the year	(29,262)	(24,843)	52,299		25,414		261		(72,873)		5,100		(57,104)		
Carpias (Denoty for the year	(23,202)	(24,043)	JZ,299		20,414		1 201		(12,013)		3,100		(37,104)		

						202	1/22						202	20/21	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	-	-	-	-	-	-	-	_	-	_	-	-	-	_	-
National Government	_	-	_	_	-	_	-	_	-	_	_	_	_	_	_
Provincial Government	_	_	-	_	-	_	-	_	-	_	_	_	-	_	_
District Municipality	-	-	-	-	-	_	-	_	-	-	-	-	-	_	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	_	-	-	_	_	-	_	-	_	_	-	-	_	_
Transfers recognised - capital	_	-	-	-	-	-	_	_	-	_	-	_	-	_	_
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
, ,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	5,100	4,994	312	6.1%	38	.8%	1,477	29.6%	622	12.5%	2,449	49.0%	4,480	79.4%	(86.1%
Municipal governance and administration	5,100	4,994	312	6.1%	2	-	1,477	29.6%	518	10.4%		46.2%	4,520	83.1%	
Executive and Council	-	-	-	-	-	-	, -	-	-	-	, -	-	· -	-	` -
Finance and administration	5,100	4,994	312	6.1%	2	-	1,477	29.6%	518	10.4%	2,309	46.2%	4,520	83.1%	(88.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	` -
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	(40)	-	(100.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	(40)	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	36	-	-	-	104	-	141	-	-	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	36	-	-	-	104	-	141	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						202							202	0/21	
	Budg	get	First Q		Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
Distriction	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	Q4 of 2020/21 to Q4 of 2021/22
R thousands												buuget		budget	+
Cash Flow from Operating Activities	220 500	240.444	444 400	44.00/	407.750	40.40/	440.404	44.00/	22.740	0.00/	405.000	440.00/	0.557	00.00/	040.50
Receipts	339,588	340,114	141,106	41.6%	167,756	49.4%	142,401	41.9%	33,740	9.9%	485,002	142.6%	3,557	99.0%	848.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	125	125	31	24.9%	15	12.1%	4	3.0%	25	19.7%	75	59.7%	18	103.2%	
Other revenue	128	128	10	7.4%	53,241	41,656.1%	19,836		22,351	17,487.6%	95,437	74,670.8%	10	24.2%	
Transfers and Subsidies - Operational	327,799	327,799	138,139	42.1%	104,856	32.0%	85,337		423	.1%	328,756	100.3%	3,529	101.0%	
Transfers and Subsidies - Capital	11,536	12,062	2,926	25.4%	9,644	83.6%	37,224	308.6%	10,941	90.7%	60,735	503.5%	-	27.0%	(100.0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	(254.930)	- (254.020)	- (4.4.402)	- 4.40/	- (47 E47)	-	- (24.462)	- 6 00/	- (24.070)		- (74.404)	-	- (0.252)	-	450.00
Payments Symplical and ampleyees	(354,830) (354,830)	(354,830) (354,830)	(14,403) (14,403)	4.1% 4.1%	(17,547) (17,547)	4.9% 4.9%	(21,163) (21,163)		(21,078) (21,078)	5.9% 5.9%	(74,191) (74,191)	20.9% 20.9%	(8,353) (8,353)	-	152.3% 152.3%
Suppliers and employees Finance charges	(354,630)	(354,630)	(14,403)	4.170	(17,547)	4.9%	(21,103)	0.0%	(21,076)	5.9%	(74,191)	20.9%	(0,353)	-	152.37
Transfers and grants		_	-	_	_	_	-		_		_	_ [_	_	
Net Cash from/(used) Operating Activities	(15,242)	(14,716)	126,702	(831.2%)	150,209	(985.5%)	121,238	(823.8%)	12,662	(86.0%)	410,811	(2,791.5%)	(4,796)	90.6%	6 (364.0%
, , , ,		(, ,	,	, ,	,	,	,	, ,	,	\	,	,	(, ,		+ ,
Cash Flow from Investing Activities	(30)														
Receipts Proceeds on disposal of PPE	(29)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)		_		_	_	_	-	_	_	[]	_		_	_	
Decrease (increase) in non-current receivables	(29)	_	_	_	-	_		_	_	_	_	_	_	_	
Decrease (increase) in non-current investments	-	_	-	_	-	_	_	_	_	_	-	_	-	_	_
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(29)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	_	_	_	_	_	_	(3)	_	(1)	ا <u>-</u> ا	(4)	_	-	_	(100.0%
Short term loans	_	_	_	_	-	_	-	_	- '	′l	-	_	_	_	- (1001070
Borrowing long term/refinancing	_	-	-	-	-	-	-	_	-	_	-	_	-	-	_
Increase (decrease) in consumer deposits	-	-	-	-	-	-	(3)	-	(1)	-	(4)	-	-	-	(100.0%
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		584,977	267.8%	186,830	85.5%	519,706	92.6%	
Cash/cash equivalents at the year end:	203,205	203,760	313,533	154.3%		228.2%	584,977	287.1%	597,637	293.3%	597,637	293.3%	514,910	91.4%	

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

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	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
Financial Manager
Mr Zakhele Robert Buthelezi
017 801 7008
017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Of

Date: Date:

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	1/22						202	0/21	
	Bud	get	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	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
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	1	18.9%	20,950	23.0%	22,113	24.3%	25,707	28.2%	85,936	94.4%	55,462	64.8%	, , , ,
1 Topolity failes	-	-	-	-	20,300	-	-	24.070	20,707	20.270	-	34.470	-	- 04.070	- (55.770)
Service charges - electricity revenue	233,298	233,298	34,976	15.0%	40,861	17.5%	30,678	13.1%	53,049	22.7%	159,565	68.4%	40,622	85.7%	30.6%
Service charges - water revenue	55,313	55,313		25.3%	13,319	24.1%	9,772	17.7%	9,902	17.9%		84.9%	12,205	98.5%	
Service charges - sanitation revenue	14,155	14,155		19.1%	3,207	22.7%	2,925	20.7%	2,834	20.0%		82.5%	2,755	76.4%	` '
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)	-	986	-	417	-	(209.3%)
Interest earned - outstanding debtors	85,834	85,834		(16.7%)	10,669	12.4%	11,423	13.3%	39,330	45.8%	47,082	54.9%	(1,884)	49.7%	
Dividends received	-	-	-	- 1	-	-	-	-	- -	-	-	-	-	-	- 1
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		39.9%	26,390	22.6%	74,598	63.9%	(30,805)	(26.4%)		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%	-	-	-	-	2,689	29.8%	1,414	72.0%	(100.0%)
Debt impairment	101,385	101,385	-	-	-	-	133	.1%	-	-	133	.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)		-	55.7%	(100.0%)
Finance charges	3,117	1,984	-	-	-	-	-	-	33,752	1,701.2%			14,951	514.9%	
Bulk purchases	161,249	151,249		27.4%	45,570	28.3%	30,291	20.0%	26,476	17.5%		96.8%	48,617	93.5%	` '
Other Materials	96,265	81,486		18.5%	24,474	25.4%	19,286	23.7%	21,067	25.9%		101.4%	27,680	84.4%	` '
Contracted services	76,581	79,426		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	47,554	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%	` '
Losses	-	<u>-</u>	-	-	-	-	-	-	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 and Dist)	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,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-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		<u> </u>	-		-	-	-	-	-		-		<u> </u>	-	-
Surplus/(Deficit) after taxation	(29,624)	(33,390)	(9,868)		(13,719)		50,716		(6,195)		20,933		(55,531)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-		-	-
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)		

						202	1/22						202	20/21	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
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		8,091	31.0%	19,125	73.2%	7,250	65.5%	
Provincial Government	-	-	-	-	-	-	- 1,100	-	-	-	-	- 10.270	- ,200	-	-
District Municipality	_	_	_	_	-	_	_	_	_	_	_	_	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	_	_	_	-	_	_	_	_	_	_	_	_	_	_
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%	
Executive and Council	-	, -	-	-	-	-	-	-	-	_	-	-	201	120.9%	
Finance and administration	6,500	6,900	-	-	20	.3%	339	4.9%	382	5.5%	741	10.7%	18	3.7%	
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%	
Energy sources	-	1,200	-	-	-	-	-	-	975	81.3%	975	81.3%	3,480	86.6%	
Water Management	16,160	3,500	387	2.4%	308	1.9%	-	-	565	16.1%	1,260	36.0%	2,053	65.9%	, ,
Waste Water Management	1,168	1,474	298	25.5%	-	-	367	24.9%	948	64.3%	1,613	109.4%	(305)	51.1%	, ,
Waste Management	-	1,500	-	-	-	-	-	-	1,791	119.4%	1,791	119.4%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments						202	21/22						202	0/21	
	Bud	lget	First C	Quarter	Second			Quarter	Fourth	Quarter	Year t	o Date	Fourth		•
	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
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%	
Service charges	321,730	235,896	53,129	16.5%	52,670	16.4%	62,193		62,302	26.4%	230,294	97.6%	73,191	89.8%	
Other revenue	41,885	41,885	12,124	28.9%	15,964	38.1%	59,241	141.4%	(34,884)		52,444	125.2%	35,709	153.6%	
Transfers and Subsidies - Operational	116,808	116,808	2,518	2.2%	1,435	1.2%	1,756		(798)		4,911	4.2%	-	3.3%	
Transfers and Subsidies - Capital	29,818	29,818		-	-	-	,. • •	-	-	- (, ,		-	_	82.9%	
Interest			42	-	74	-	118	_	112	_	346	-	97	-	15.6%
Dividends	_	-	-	-	-	-	_	-	-	_	-	-	-	-	_
Payments	(433,660)	(433,660)	(69,484)	16.0%	(56,821)	13.1%	(86,958)	20.1%	(93,151)	21.5%	(306,414)	70.7%	(53,845)	64.8%	73.0%
Suppliers and employees	(440,660)	(440,660)	(69,484)	15.8%	(56,821)	12.9%	(86,958)		(93,151)	21.1%	(306,414)	69.5%	(53,845)	64.8%	
Finance charges	- 1	-	-	-	-	-	- '	-	-	-	-	-	-	-	-
Transfers and grants	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	144,841	59,007	14,764	10.2%	35,590	24.6%	54,573	92.5%	(43,115)	(73.1%)	61,811	104.8%	70,892	104.9%	(160.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36,879)	(36,879)	(4,958)	13.4%	(7,428)		(1,728)		(9,165)		(23,278)	63.1%	(10,352)		,
Capital assets	(36,879)	(36,879)	(4,958)	13.4%	(7,428)		(1,728)		(9,165)		(23,278)	63.1%	(10,352)	74.9%	
Net Cash from/(used) Investing Activities	(36,879)	(36,879)	(4,958)	13.4%	(7,428)	20.1%	(1,728)	4.7%	(9,165)	24.9%	(23,278)	63.1%	(10,352)	39.2%	(11.5%
Cash Flow from Financing Activities															
Receipts	-	-	(10)	-	(8)	-	(3)) -	(7)	-	(28)	-	-	-	(100.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(10)	-	(8)	-	(3)	-	(7)	-	(28)	-	-	-	(100.0%
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%			(52,287)		38,504	174.0%	60,540	(488.7%)	
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%	(202,958)	(1,328.4%)	(146.6%
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%	(142,418)	(4,862.8%)	(129.7%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb		•	Bad Debts ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Deb ^o Amount	w l	Amount	l Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	_	-	76	_	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	_	-	729	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	_	-	12	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	9	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	6	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	283	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	1,113	-	•	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	_	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	_	-	800	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	313	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	1,113	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	To	tal
R thousands	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%	159,463	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 Matladi
Financial Manager
Ms Thokozile Mahlangu
013 665 6021
013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Of

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Turti. Operating Revenue and Expenditure						202	21/22						202	0/21	T
	Budg	get	First (Quarter	Second	l Quarter	Third	Quarter	Fourth	Quarter	Year t	to Date	Fourth	Quarter	1
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	Q4 of 2020/21 to
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	Q4 of 2021/22
															+
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%	٠,
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	80.6%	(5.0%
Service charges - water revenue	529,054	523,857	100,260		129,045	24.4%	101,052	19.3%	38,657	7.4%	369,015	70.4%	109,964	84.6%	
Service charges - sanitation revenue	162,163	156,991	37,038		40,613	25.0%	37,316	23.8%	20,290	12.9%	135,256	86.2%	34,874	85.1%	
Service charges - refuse revenue	145,597	142,725		23.0%	32,507	22.3%	32,965	23.1%	18,026	12.6%	116,929	81.9%	31,240	89.4%	`
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		1.7%	180	5.5%	266	23.7%	2,103	187.9%	2,606	232.8%	1,462	96.1%	
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%	96,834	112.7%	
Dividends received	259	259	02,022	10.570	-	10.170	01,029	20.370	J4,4J3 _	10.570	231,000	09.570	30,034	112.770	(04.470
Fines, penalties and forfeits	37,788	36,923	5,617	14.9%	4,920	13.0%	4,766	12.9%	6,467	17.5%	21,770	59.0%	4,503	40.8%	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%	
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%	
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%	,
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%	
Gains	1,601	1,601	-	-	-	-	-	-	-	-	-	-	1,706	37.9%	,
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%	
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%	80,986	41.0%	(1.4%
Bulk purchases	1,174,502	1,190,904	495,741	42.2%	103,211	8.8%	372,346	31.3%	323,361	27.2%	1,294,659	108.7%	536,057	101.8%	(39.7%)
Other Materials	134,087	164,946	30,443	22.7%	25,103	18.7%	54,407	33.0%	69,183	41.9%	179,136	108.6%	51,027	114.6%	
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		8.1%	139	3.4%	177	,	355	8.6%	1,008	24.3%	798	43.3%	,
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%	
Losses	-	-	-	-	-	-	-	-	(1,859)	-	(1,859)	-	-	-	(100.0%)
Surplus/(Deficit)	(285,296)	(326,136)			234,111		(718,906)		(481,684)		(910,387)		(706,613)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	189,132	197,678	-	-	-	-	-	-	5,510	2.8%	5,510	2.8%	-	45.2%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-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 minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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: Canital Payanua and Expanditura

						202	1/22						202	20/21	
	Bud	get	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	to Date	Fourth	Quarter	1
	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	Q4 of 2020/21 to Q4 of 2021/22
R thousands												buaget		buaget	
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%	257.59
Provincial Government	-	-	· -	-	, -	-	, -	-	, -	-	-	-	-	-	-
District Municipality	14,600	14,778	-	-	-	-	-	-	-	-	-	-	(2,091)	(10.3%)	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	` -
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%	333.19
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,000	52,798	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%	1.79
Municipal governance 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	-	-	-	-	-	-	-	-	-	-	-	-	179	22.4%	(100.0%
Finance and administration	6,000	32,295	444	7.4%	725	12.1%	17,896	55.4%	4,911	15.2%	23,975	74.2%	15,343	239.8%	(68.0%
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		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		770	17.9%	,
Planning and Development	-	100	-	-	-	-	-	-	97	97.4%	97		(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%	68.69
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		32,868	134.6%	
Energy sources	48,500	71,027	961	2.0%	3,336	6.9%	14,929	21.0%	21,667	30.5%	40,893		12,732		
Water Management	17,000	61,401	15,690	92.3%	17,684	104.0%	15,945	26.0%	6,821	11.1%	56,140		(12,723)		`
Waste Water Management	70,680	28,858	4,660	6.6%	6,243	8.8%	1,456	5.0%	11,177	38.7%	23,535		32,859	423.7%	,
Waste Management	5,000	2,150	-	-	131	2.6%	-	-	18	.8%	148	6.9%	-	-	(100.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						202	1/22						202	20/21	
	Bud	get	First C	Quarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
D.th.	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	Q4 of 2020/21 to Q4 of 2021/22
R thousands												buuget		buuget	
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	64,738	11.3%	115,057	20.1%	116,047	20.2%	121,388	21.2%	417,230	72.8%	-	-	(100.0%
Service charges	1,850,512	1,850,512	242,998	13.1%	344,998	18.6%	337,601	18.2%	352,932	19.1%	1,278,530	69.1%	-	-	(100.0%
Other revenue	94,113	94,113	6,674	7.1%	28,282	30.1%	305,747	324.9%	63,027	67.0%	403,730	429.0%	-	-	(100.0%
Transfers and Subsidies - Operational	440,689	468,378	180,624	41.0%	142,888	32.4%	106,829	22.8%	602	.1%	430,943	92.0%	-	-	(100.0%
Transfers and Subsidies - Capital	189,132	189,132	45,922	24.3%	61,070	32.3%	57,540	30.4%	5,000	2.6%	169,532	89.6%	-	-	(100.0%
Interest	2,650	1,041	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3,020,080)	(2,981,581)	(557,232)	18.5%	(608,966)	20.2%	(520,497)	17.5%	(436,121)		(2,122,816)	71.2%	(416,326)	872.1%	4.8%
Suppliers and employees	(2,793,468)	(2,754,969)	(557,232)	19.9%	(608,966)	21.8%	(520,497)	18.9%	(435,040)	15.8%	(2,121,735)	77.0%	(416,326)	872.1%	4.5%
Finance charges	(226,612)	(226,612)	-	-	-	-	-	-	(1,080)	.5%	(1,080)	.5%	-	-	(100.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	130,204	194,782	(16,276)	(12.5%)	83,330	64.0%	403,267	207.0%	106,828	54.8%	577,149	296.3%	(416,326)	872.1%	(125.7%
Cash Flow from Investing Activities															
Receipts	399	(248)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	399	(248)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(183,780)	(231,756)	(27,405)		(55,670)	30.3%	(46,079)	19.9%	(61,837)		(190,991)	82.4%	-	-	(100.0%
Capital assets	(183,780)	(231,756)	(27,405)		(55,670)	30.3%	(46,079)	19.9%	(61,837)		(190,991)	82.4%	-	-	(100.0%
Net Cash from/(used) Investing Activities	(183,381)	(232,004)	(27,405)	14.9%	(55,670)	30.4%	(46,079)	19.9%	(61,837)	26.7%	(190,991)	82.3%	-	-	(100.0%
Cash Flow from Financing Activities															
Receipts	-	-	(139)	-	(841)	-	(456)	-	(1,260)	-	(2,697)	-	-	-	(100.0%
Short term loans	-	-	-	-	- 1	-	· - '	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(139)	-	(841)	-	(456)	-	(1,260)	-	(2,697)	-	-	-	(100.0%
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	969.0%	54,826	136.5%	(2,355,081)	9.5%	
Cash/cash equivalents at the year end:	21,100	2,954	11,007	52.2%		179.3%	390,027	13,205.2%	434,548		434,548	14,712.6%			,

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Debt		Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														İ
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%	-	-	-	İ
Trade and Other Receivables from Exchange Transactions - Electricity	60,792	5.4%	25,252	2.3%	21,811	1.9%	1,013,552	90.4%	1,121,406	17.0%	-	-	-	İ
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%	-	-	-	İ
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%	-	-	-	İ
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%	-	-	-	İ
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	İ
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%	-	-	-	İ
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	İ
Other	4,444	.3%	965	.1%	2,407	.1%	1,750,548	99.6%	1,758,365	26.7%	-	-	-	İ
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%	68,882	1.0%	-	-	-	İ
Commercial	120,291	2.2%	90,927	1.7%	83,415	1.5%	5,103,592	94.5%	5,398,224	82.0%	-	-	-	l
Households	67,399	6.0%	21,743	1.9%	20,705	1.9%	1,006,171	90.2%	1,116,017	17.0%	-	-	-	İ
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	İ
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%	-	-	-	İ

Chief Financial Of

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	Tot	tal
R thousands	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%

Municipal ManagerMr Humphry Sizwe Mayisela013 690 6208Financial ManagerMs Jabulile Precious Hlatshwayo013 690 6241

Source Local Government Database

Contact Details

1. All figures in this report are unaudited.

Municpal Manager:

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

						202	1/22						202	20/21	
	Budg	get	First C	Quarter	Second	l Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	Q4 of 2020/21 to
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Expenditure	Expenditure as % of adjusted	Q4 of 2021/22
R thousands												budget		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%	.59
Property rates	442,822	442,822	111,790	25.2%	111,000	25.1%	111,678	25.2%	110,842	25.0%	445,310		108,974	101.4%	
Traperty taxos	-	-	-	-	-	-	-	-	-	-	-	-	-	_	
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%	162,837	93.9%	3.0
Service charges - water revenue	122,500	122,500	28,243	23.1%	27,126	22.1%	24,312	19.8%	23,520	19.2%	103,201	84.2%	24,242	81.3%	
Service charges - sanitation revenue	82,473	82,473	22,723	27.6%	21,335	25.9%	21,407	26.0%	22,396	27.2%	87,860		23,221	106.2%	
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		26,339	109.9%	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	1,366	1,366	316	23.1%	272	19.9%	367	26.9%	369	27.0%	1,324		372	91.6%	
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		2,693	60.5%	
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%	44.29
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18,233	18,233	134	.7%	77	.4%	494	2.7%	1,069	5.9%	1,775	9.7%	2,479	83.4%	
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		1,702	95.0%	
Agency services	27,014	27,014	-	-	8,955	33.1%	-	-	12,425	46.0%	21,380		3,802	87.0%	
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		3,125	99.7%	
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%	,
Gains	22,080	22,080	-	-	-	-	-	-	-	-	-	-	5,835	-	(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%	105,906	15.1%	174,763	24.9%	597,388		156,703	98.4%	
Remuneration of councillors	24,804	28,343	5,862	23.6%	5,647	22.8%	5,185	18.3%	6,804	24.0%	23,498		5,775	92.0%	
Debt impairment	61,331	61,331	-	-	-	-	-	-	71	.1%	71	.1%	816	10.7%	
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		35,456	91.7%	`
Finance charges	61,722	61,723	17	-	7	-	0	_	54,245	87.9%	54,269		27	43.1%	
Bulk purchases	624,018	614,018	157,617	25.3%	134,598	21.6%	129,619	21.1%	126,838	20.7%	548,672		111,679	87.6%	
Other Materials	59,722	61,573	8,371	14.0%	8,013	13.4%	11,495	18.7%	23,909	38.8%	51,788		22,119		
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%	50,925	79.1%	35.89
Transfers and subsidies	21,393	23,328	373	1.7%	1,373	6.4%	1,757	7.5%	19,790	84.8%	23,293	99.8%	650	24.3%	2,944.79
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%	1.99
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 and Dist)	177,209	177,209	5,941	3.4%	75,129	42.4%	31,381	17.7%	51,619		164,070		27,773		85.99
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	2,178	2,178	1,205	55.3%	4,098	188.2%	896	41.1%	1,428	65.6%	7,626		419	47.8%	
Transfers and subsidies - capital (in-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 minorities	- 0,304	(13,010)		_		_	14,100	_	(120,330)	_	120,040	_	2,510	-	-
Surplus/(Deficit) attributable to municipality	8,364	(19,818)	81,464	-	96,672	-	74,760	-	(126,550)	-	126,346	-	2,516	-	_
	0,304	(13,010)	01,404		30,012		14,100		(120,550)		120,340		2,310		
Share of surplus/ (deficit) of associate	-	- (40.042)	-	-	-	-	-	-	- //00 ===:	-	-	-	-	-	-
Surplus/(Deficit) for the year	8,364	(19,818)	81,464		96,672		74,760		(126,550)		126,346		2,516		

						202	1/22						202	20/21	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		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		23.4%	39,775	22.4%	31,300	17.7%	58,907	33.2%	,	96.8%	29,764	90.3%	
Provincial Government	-	-	-	-	-		-	-	-	-	-	-	182	-	(100.0%
District Municipality	_	_	_	_	_	_	_	_	_	_	_	_	-	_	- (10010)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	382	_	_	597	_	(255)	(66.7%)	_	_	342	89.3%	1,022	_	(100.0%
Transfers recognised - capital	177,209	177,592		23.4%	40,372	22.8%	31,045	17.5%	58,907	33.2%		96.8%	30,967	91.1%	
Borrowing	200,000	191,734		11.3%	58,306	29.2%	19,006	9.9%	31,029			68.2%	33,780	88.2%	
Internally generated funds	234,181	200,586	32,017	13.7%	58,377	24.9%	31,309	15.6%	44,060		165,761	82.6%	80,075	86.5%	
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	74,457	32,706	,	6.5%	9,031	12.1%	7,149	21.9%	8,343	25.5%	,	89.7%	17,520	69.2%	
Executive and Council	14,431	32,700	4,031	0.5 /6	9,031	12.1/0	7,149	21.5/0	0,343	23.370	29,333	03.1 /0	1,163	89.5%	
Finance and administration	74,412	32,661	4,831	6.5%	9,031	12.1%	7,149	21.9%	8,333	25.5%	29,343	89.8%	16,357	68.7%	,
Internal audit	45	45	· ·	0.570	5,001	12.170	7,143	21.570	10	21.6%		21.6%	10,557	- 00.7 /0	(100.0%
Community and Public Safety	48,813	47,753		16.1%	8,938	18.3%	4,166	8.7%	8,067			60.8%	19,027	88.4%	
Community and Social Services	36,212	35,153		13.2%	5,531	15.3%	4,166	11.9%	5,946			58.0%	10,186	86.0%	
Sport And Recreation	11,944	11,942		25.9%	3,149	26.4%	-,,,,,,	-	1,732				8,519	91.6%	
Public Safety	557	557	·	2.3%	158	28.4%	_	_	389			100.5%	321	94.4%	`
Housing	100	101	_	-	100	100.0%	_	_	-	-	100	98.9%	-	_	
Health	-	-	-	-	-	_	-	_	_	_	-	_	-	_	_
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%	6 15.0%
Planning and Development	, <u> </u>	382	,	-	597	_	(255)		, -	_	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%	6 14.09
Environmental Protection	-	103	-	-	-	-	-	-	81	78.5%		78.5%	-	100.0%	(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%	8.19
Energy sources	152,752	152,863	26,159	17.1%	56,867	37.2%	22,805	14.9%	34,751	22.7%	140,582	92.0%	34,663	97.7%	.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%	11,782	14.4%	59,195	72.6%	20,384	91.8%	(42.2%
Waste Management	7,380	7,727	986	13.4%	1,399	19.0%	1,086	14.1%	1,747		5,219	67.5%	1,505	85.5%	
Other	230	235	90	39.0%	117	50.7%	_	-	13	5.5%	219	93.5%	-	7.6%	(100.0%

Other	250	200	30	33.070	117	30.1 /0	_	_	10	3.370	213	33.370	-	7.070	(100.070)
Part 3: Cash Receipts and Payments															
						202	21/22						202	0/21	1
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	1,924,222	1,924,222	369,716	19.2%	477,114	24.8%	341,346	17.7%	246,486	12.8%	1,434,662	74.6%	250,545	70.0%	(1.6%)
Property rates	423,436	423,436	83,734	19.8%	87,748	20.7%	79,600		83,184	19.6%	334,266	78.9%	90,913	77.6%	, ,
Service charges	1,051,629	1,051,629	170,929	16.3%	155,462	14.8%	125,479		146,481	13.9%	598,351		143,169	55.8%	
Other revenue	104,086	104,086	13,812	13.3%	18,288	17.6%	6,369		12,163		50,632		16,221	56.0%	
Transfers and Subsidies - Operational	261,077	261,077	101,241	38.8%	85,856	32.9%	63,196		560		250,853		-	113.1%	
Transfers and Subsidies - Capital	45,000	45,000	-	-	129,250	287.2%	59,714		-	-	188,964		5,000	93.4%	
Interest	38,995	38,995	_	-	511	1.3%	6,988		4,097	10.5%	11,596		(4,758)		(186.1%)
Dividends	-	-	_	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,807,366)	(1,808,266)	(86,843)	4.8%	(183,997)	10.2%	(17,046	.9%	(139,663) 7.7%	(427,550)	23.6%	(16,530)	3.1%	744.9%
Suppliers and employees	(1,724,251)	(1,725,151)	(66,843)	3.9%	(183,997)	10.7%	(37,046		(139,663		(427,550)		(16,530)		
Finance charges	(61,722)	(61,722)	- 1	-	-	-		-	-	-	- '	-	-	-	-
Transfers and grants	(21,393)	(21,393)	(20,000)	93.5%	-	-	20,000	(93.5%)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	116,856	115,956	282,872	242.1%	293,117	250.8%	324,299	279.7%	106,823	92.1%	1,007,112	868.5%	234,015	384.2%	(54.4%)
Cash Flow from Investing Activities															
Receipts	5,076	7,000	-	-	-	-	-	-	-	_	-	-	-	-	-
Proceeds on disposal of PPE	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1,924)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(589,433)	(591,967)	(86,299)	14.6%	(179,451)	30.4%	(87,356		(148,034		(501,140)		(142,391)	554.1%	
Capital assets	(589,433)	(591,967)	(86,299)	14.6%	(179,451)	30.4%	(87,356	,	(148,034		(501,140)	<i>'</i>	(142,391)	554.1%	
Net Cash from/(used) Investing Activities	(584,357)	(584,967)	(86,299)	14.8%	(179,451)	30.7%	(87,356) 14.9%	(148,034) 25.3%	(501,140)	85.7%	(142,391)	554.1%	4.0%
Cash Flow from Financing Activities															
Receipts	199,012	199,012	(181)	(.1%)	(395)	(.2%)	(609	(.3%)	199,036	100.0%	197,852	99.4%	-	-	(100.0%)
Short term loans	-	-	`-	` - '	` -		`-	´ ` - ´	-	-	· -	-	-	-	· - ′
Borrowing long term/refinancing	200,000	200,000	-	-	-	-	-	-	200,000	100.0%	200,000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	(988)	(988)	(181)	18.3%	(395)		(609	61.6%	(964	97.6%	(2,148)		-	-	(100.0%)
Payments	(13,330)	(13,330)	-	-	(32,676)		-	-	(19,538		(52,214)		-	-	(100.0%)
Repayment of borrowing	(13,330)	(13,330)	-	-	(32,676)		-	-	(19,538		(52,214)	,	-	-	(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%	4 17.3%
	3.2,001	,	1	1	,	1	1	1 -5::2/0	223,100	1 =====	1	1 =55.670	1	I	1

	0 - 30 I	Davs	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			bts Written Off to	•	Bad Debts ito
	0 00.	Juyo	Or oo bays		or so bays		Over 50 Buys		Total		Del	btors	Counci	l Policy
R thousands	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 - Electricity	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%		3.7%	62,958	64.2%	98,025	31.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6,830	25.3%	1,886	7.0%		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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,900	12.0%	1,381	2.8%	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	-	-	<u>-</u> _	-	-	-	<u> </u>	-				-	-	-
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

	0 - 30) Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	To	tal
R thousands	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 ManagerMr Bheki Khenisa013 249 7263Financial ManagerMr Mothiba Mogofe013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Of

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

						202	1/22						202	20/21	
	Budg	get	First C	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	316,915	314,768	99,610	31.4%	58,540	18.5%	41,547	13.2%	75,334	23.9%	275,030	87.4%	41,983	81.3%	79.4%
Property rates	66,288	66,288	34,897	52.6%	12,251	18.5%	12,371	18.7%	12,172	18.4%	71,691	108.2%	7,553	80.9%	
1 Toperty rates	-	-	5 4 ,657	52.070	12,251	10.570	12,571	10.770	12,172	10.470	- 1,051	100.2 /0	-	- 00.5 /6	01.27
Service charges - electricity revenue	93,435	93,435	19,703	21.1%	19,259	20.6%	18,688	20.0%	34,037	36.4%	91,686	98.1%	19,334	93.2%	76.09
Service charges - water revenue	20,219	20,219	4,254	21.0%	4,253	21.0%	4,106		4,259	21.1%	16,872		4,118	90.0%	3.49
Service charges - sanitation revenue	13,074	13,074	3,361	25.7%	3,337	25.5%	3,330		3,318	25.4%	13,346	102.1%	3,179	101.9%	
Service charges - refuse revenue	11,424	11,424	2,582	22.6%	2,565	22.4%	2,556		2,557	22.4%	10,260		2,458	92.4%	
Rental of facilities and equipment	8,404	- 5,139	- 44	- .5%	- 51	.6%	- 51	1.0%	- 763	- 14.9%	- 910	17.7%	- 58	3.5%	1,215.09
Interest earned - external investments	3,181	3,350	30	1.0%	47	1.5%	117	3.5%	392	11.7%	587	17.5%	(181)	38.8%	(316.4%
Interest earned - outstanding debtors	3,804	3,804	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,567	8,636	10	.4%	(316)	(12.3%)	5	.1%	(2)	-	(303)	(3.5%)	2	2.4%	(224.6%
Licences and permits	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	77,219	77,219	33,140	42.9%	16,856	21.8%	32	-	17,360	22.5%	67,389	87.3%	(1,208)	86.5%	(1,537.6%
Other revenue	17,270	12,179	1,587	9.2%	237	1.4%	292	2.4%	477	3.9%	2,592	21.3%	6,669	130.4%	(92.8%
Gains	-	-	0	-	0	-	0	-	-	-	1	-	0	-	(100.0%
Operating Expenditure	399,277	411,752	63,240	15.8%	52,724	13.2%	59,088	14.4%	90,460	22.0%	265,513	64.5%	79,651	67.8%	13.6%
Employee related costs	113,912	113,912	18,611	16.3%	22,348	19.6%	14,028	12.3%	49,694	43.6%	104,681	91.9%	39,908	102.6%	
Remuneration of councillors	8,217	8,217	1,218	14.8%	1,518	18.5%	1,601	19.5%	711	8.6%	5,048	61.4%	2,800	99.4%	,
Debt impairment	68,808	68,808	-	-	-	-	11,819	17.2%	-	-	11,819	17.2%	-	24.0%	-
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%	2,288	76.3%	5,668	188.9%	206	33.0%	
Bulk purchases	60,000	73,000	25,315	42.2%	14,910	24.8%	13,872		18,475	25.3%	72,571	99.4%	15,502	105.2%	
Other Materials	16,066	16,923	3,965	24.7%	314	2.0%	1,978		3,147	18.6%	9,404	55.6%	3,576	73.2%	
Contracted services	45,084	45,732	9,728	21.6%	9,333	20.7%	6,868	15.0%	11,992	26.2%	37,921	82.9%	10,316	79.2%	16.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	32,625	29,595	3,986	12.2%	3,150	9.7%	7,111	24.0%	4,154	14.0%	18,401	62.2%	7,343	64.4%	(43.4%
Losses	647	647	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(82,362)	(96,984)	36,369		5,815		(17,541)		(15,127)		9,517		(37,669)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	72,094	72,094	28,072	38.9%	(47,470)	(65.8%)	-	-	9,398	13.0%	(10,000)	(13.9%)	(31,655)	45.3%	(129.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10,268)	(24,890)	64,441		(41,655)		(17,541)		(5,728)		(483)		(69,324)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10,268)	(24,890)	64,441		(41,655)		(17,541)		(5,728)		(483)		(69,324)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	- '	-	- ,	-	-
Surplus/(Deficit) attributable to municipality	(10,268)	(24,890)	64,441		(41,655)		(17,541)		(5,728)		(483)		(69,324)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10,268)	(24,890)	64,441		(41,655)		(17,541)		(5,728)		(483)		(69,324)		

						202	1/22						202	20/21	
	Budg	get	First C	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	100,157	89,026	12,136	12.1%	41,410	41.3%	16,438	18.5%	23,353	26.2%	93,337	104.8%	37,329	71.6%	(37.4%
National Government	72,094	72,094	8,674	12.0%	38,902	54.0%	15,018	20.8%	13,490	18.7%	76,085	105.5%	26,909	81.9%	
Provincial Government	-	, -	, -	-	, -	-	, -	_	-	-	, -	-	-	-	-
District Municipality	-	-	-	-	-	-	-	_	-	-	-	-	_	-	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	_	-	-	-	-	-	-	_
Transfers recognised - capital	72,094	72,094	8,674	12.0%	38,902	54.0%	15,018	20.8%	13,490	18.7%	76,085	105.5%	26,909	81.9%	(49.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	_	-	
Internally generated funds	28,063	16,933	3,463	12.3%	2,508	8.9%	1,420	8.4%	9,862	58.2%	17,252	101.9%	10,421	58.1%	(5.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	100,157	89,026	12,136	12.1%	41,410	41.3%	16,898	19.0%	24,863	27.9%	95,307	107.1%	37,329	73.4%	(33.4%
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	-	-	-	-	-	-	-	-	-	-	-	-	6.6%	
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%	,
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%	1,846	12.8%	16,046	111.2%	12,463	104.4%	,
Planning and Development	1,000	600	19	1.9%	1	.1%	1	.1%	170	28.3%	191	31.8%	161	6.6%	
Road Transport	15,080	13,830	5,219	34.6%	3,390	22.5%	5,569	40.3%	1,676	12.1%	15,855	114.6%	12,302	111.9%	(86.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	66,271	68,597	6,821	10.3%	35,623	53.8%	10,746		21,954	32.0%	75,144	109.5%	22,437	59.4%	
Energy sources	38,971	37,814	1,107	2.8%	30,790	79.0%	6,327		6,664	17.6%	44,888	118.7%	3,658	43.5%	
Water Management	19,331	19,331	5,314	27.5%	4,566	23.6%	2,610		9,249	47.8%	21,739	112.5%	12,109	75.1%	,
Waste Water Management	6,969	11,452	400	5.7%	267	3.8%	1,809	15.8%	6,041	52.7%	8,516	74.4%	6,670	58.1%	(9.4%
Waste Management	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

										ı	l	1			
Part 3: Cash Receipts and Payments							1100								
	_						1/22				1			20/21	_
	Bud			Quarter	Second	•		Quarter		Quarter		o Date		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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	358,590	356,444	89,318	24.9%	77,980	21.7%	46,971	13.2%	66,776	18.7%	281,044	78.8%	29,187	76.8%	128.8%
Property rates	57,671	57,671	10,780	18.7%	17,987	31.2%	9,488	16.5%	10,419	18.1%	48,675	84.4%	7,500	31.2%	38.9%
Service charges	120,192	120,192	15,585		19,344	16.1%	19,611	16.3%	18,881	15.7%	73,421	61.1%	20,784		
Other revenue	28,233	25,918	1,717		4,610	16.3%	436		7,274	28.1%		54.2%	903		
Transfers and Subsidies - Operational	77,219	77,219	33,140		20,034	25.9%	431	.6%	18,001	23.3%	71,606	92.7%	1	91.3%	
Transfers and Subsidies - Capital	72,094	72,094	28,072		15,974	22.2%	17,000		12,000	16.6%	73,046	101.3%	-	115.2%	
Interest	3,181	3,350	23		30	1.0%	4	.1%	201	6.0%	259	7.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	- '	- '
Payments	(277,903)	(291,678)	(43,511)	15.7%	(37,070)	13.3%	(36,437)	12.5%	(36,630	12.6%	(153,648)	52.7%	(9,577	28.1%	282.5%
Suppliers and employees	(275,903)	(288,678)	(43,511)	15.8%	(37,070)	13.4%	(36,437)	12.6%	(36,630	12.7%	(153,648)	53.2%	(9,577	28.5%	282.5%
Finance charges	(2,000)	(3,000)	-	-	-	-	-	-	-	-	-	-	-	- '	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80,688	64,766	45,807	56.8%	40,910	50.7%	10,534	16.3%	30,145	46.5%	127,396	196.7%	19,611	232.0%	53.7%
Cash Flow from Investing Activities														1	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	- '	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	- '	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	- '	-
Payments	(100,157)	(89,026)	(28,893)		(21,004)		(17,418)		(16,921		(84,237)	94.6%	(23,684		
Capital assets	(100,157)	(89,026)	(28,893)		(21,004)		(17,418)		(16,921	19.0%	(84,237)		(23,684	/	\ /
Net Cash from/(used) Investing Activities	(100,157)	(89,026)	(28,893)	28.8%	(21,004)	21.0%	(17,418	19.6%	(16,921	19.0%	(84,237)	94.6%	(23,684	70.9%	(28.6%)
Cash Flow from Financing Activities														'	
Receipts	-	-	(12)	-	(4)	-	(28)) -	(11	-	(55)	-	47	-	(123.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	- '	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(12)	-	(4)	-	(28)	-	(11	-	(55)	-	47	- '	(123.9%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(12)	-	(4)	-	(28	-	(11	-	(55)	-	47	-	(123.9%)
Net Increase/(Decrease) in cash held	(19,470)	(24,260)		, ,	19,901	(102.2%)	(6,912)			(54.5%)	43,104	(177.7%)			(428.2%)
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%	80,675	419.5%	80,675	419.5%	137,238	23,465.2%	(41.2%)
		i e		i	i	i e		1		1			1	1	i

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			bts Written Off to btors		Bad Debts ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														1
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	<u> </u>
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														1
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group		•	-		-	-	-	•	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	Tot	tal
R thousands	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	4	31.6%	1	8.5%	2	17.1%	5	42.7%	12	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27,368	18.3%	10,266	6.8%	7,451	5.0%	104,835	69.9%	149,920	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27,687	18.4%	10,267	6.8%	7,453	5.0%	104,840	69.8%	150,247	100.0%

Contact Details

Municipal ManagerMr G Mthimunye013 253 7628Financial ManagerMr P Leshage (Acting)013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Of

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

							1/22						202	20/21	
	Budg	get	First C	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Operating Revenue and Expenditure															
Operating Revenue	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%
Property rates	42,972	55,779	14,232	33.1%	13,657	31.8%	13,773	24.7%	44,643		86,305	154.7%	(6,067)	66.5%	·
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	- 02.250	70 505	-	-	-	-		- 07.40/	-	424.20/	-	-	- 04 445	- 027.00/	- 200.00
Service charges - water revenue	93,356	76,535	51,546	55.2%	51,508	55.2%	51,552		100,525		255,129		21,445	237.8%	
Service charges - sanitation revenue	1,624	1,783	438	27.0%	454	28.0%	465	26.1%	4,934		6,291	352.8%	383	179.8%	
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%	
Interest earned - external investments	4,000	5,062	1,809	45.2%	722	18.1%	1,117	22.1%	7,519		11,167	220.6%	1,072	105.9%	
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	10,553	12,621	628	6.0%	374	3.5%	2,461	19.5%	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%	18.79
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%	(43,082)		16,207	2,812.9%	27,132	4,709.1%	10,886	166.2%	
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%)	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%	12,562		6,307	23.5%	25,110	93.5%	8,367	90.7%	
Debt impairment	305,555	305,555	144	-	392	.1%	809	.3%	156,454		157,798	51.6%	4,871	1.8%	,
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%	136,994	85.2%	45,997	81.9%	36.0%
Contracted services	92,047	111,706	18,861	20.5%	32,287	35.1%	20,314		31,425		102,887	92.1%	34,237	91.9%	
Transfers and subsidies	250	250	-	-	-	-		-	200		200		985		,
Other expenditure	83,858	86,695	42,926	51.2%	47,765	57.0%	49,466	57.1%	46,022		186,179		46,334	225.6%	
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 and Dist)	179,663	180,263	-	-	56,404	31.4%	22,429	12.4%	67,704		146,538	81.3%	-	-	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-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 minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)		

						202	1/22						202	20/21	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	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%
National Government	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%	
Provincial Government	-	, -	-	-	, -	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	_	_
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	` -
Internally generated funds	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%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		104,105		61,098	93.9%	(60.1%
Energy sources	4,500	4,500	-	-	965	21.4%	2,000	44.5%	946	21.0%		86.9%	(781)	85.2%	(221.2%
Water Management	90,465	101,339	19,580	21.6%	32,217	35.6%	15,320	15.1%	21,511	21.2%	88,628	87.5%	49,330	96.8%	(56.4%
Waste Water Management	5,000	3,835	2,343	46.9%	-	-	1,655	43.2%	(164)		3,835	100.0%	624	72.7%	(126.2%
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	-	-	-	-	-	=	-	-	-	-	-	-	-	-	-

Other															
Part 3: Cash Receipts and Payments															_
							1/22							20/21	
	Bud			Quarter		Quarter		Quarter		Quarter		o Date		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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	692,657	700,047	212,054	30.6%	185,543	26.8%	145,062	20.7%	19,666	2.8%	562,325	80.3%	112,385	92.1%	(82.5%
Property rates	16,037	28,845	1,381	8.6%	1,594	9.9%	18,594	64.5%	5,212	18.1%	26,781	92.8%	2,736	193.1%	
Service charges	2,134	2,968	723	33.9%	811	38.0%	1,475		654	22.0%	3,663		855	109.9%	
Other revenue	22,241	14,927	21,319	95.9%	33,506	150.7%	12,294		16,075	107.7%	83,194	557.3%	12,035	134.3%	
Transfers and Subsidies - Operational	468,582	467,982	188,632	40.3%	149,631	31.9%	112,699		(2,275)		448,687	95.9%	(3,241)	95.1%	(29.8%
Transfers and Subsidies - Capital	179,663	180,263	-	-	-	-	-		-	-	-	-	-	-	-
Interest	4,000	5,062	-	-	-	_	-	_	-	_	-	-	100,000	_	(100.0%
Dividends	-	, -	-	-	-	-	-	-	-	-	-	-	-	_	, -
Payments	(532,456)	(559,903)	(9,217)	1.7%	(7,735)	1.5%	(11,293)	2.0%	(18,811)	3.4%	(47,056)	8.4%	(15,813)	5.2%	19.0%
Suppliers and employees	(531,156)	(558,603)	(9,217)	1.7%	(7,735)		(11,293		(18,811)	3.4%	(47,056)	8.4%	(15,813)		
Finance charges	(1,300)	(1,300)	-	-	-	-	- '	´ -	-	-	-	-	-	-	-
Transfers and grants	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	160,201	140,144	202,837	126.6%	177,808	111.0%	133,769	95.5%	855	.6%	515,269	367.7%	96,572	343.7%	(99.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	_	-	-	_	-	-	-	_	_
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(185,513)	(194,827)	(59,097)	31.9%	(53,721)		(36,055)		(37,042)		(185,915)		(89,211)		
Capital assets	(185,513)	(194,827)	(59,097)	31.9%	(53,721)	29.0%	(36,055)	, i	(37,042)		(185,915)		(89,211)	116.8%	
Net Cash from/(used) Investing Activities	(185,513)	(194,827)	(59,097)	31.9%	(53,721)	29.0%	(36,055	18.5%	(37,042)	19.0%	(185,915)	95.4%	(89,211)	116.8%	(58.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	•	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(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		503,389		138,713		522,704	78.7%	
Cash/cash equivalents at the year end:	83,688	83,631	281,589	336.5%	405,676		503,389	601.9%	467,203	558.6%	467,203	558.6%	530,064	485.4%	
Sastrassi oguitalotto at tilo jour otta.	33,000	00,001	201,505	000.070	400,010	104.170	000,000	1 001.570	-01 jE00				000,004	1	1 '''''

	0 - 30 D)ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Debto		Impairment - Counci	Bad Debts ito
R thousands	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 Expenditure	-	=	-	-	-	-	-	-	-	-	-	-	-	
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%	80,992	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

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	То	tal
R thousands	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 ManagerMr O Nkosi013 986 9115Financial ManagerMrs G J Mahlangu013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Of

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	1/22						202	20/21	
	Budg	get	First C	luarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
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%
•	40,000	53,050	10,754	26.9%	11,597	29.0%	11,922	22.5%	11,991	22.6%	46,264		10,119	101.1%	
Property rates	40,000	55,050	10,734	20.9%	11,597	29.070	11,922	22.576	11,991	22.0%	40,204	07.270	10,119	101.176	10.5%
Service charges - electricity revenue		_	_	_	_	_	_		_	_	_		_		
Service charges - water 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%	
Service charges - refuse revenue	6,500	6,500	1,142	17.6%	1,143	17.6%	1,139	17.5%	1,143		4,567		1,099	79.5%	
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	380	380	2	.5%	3	.7%	10	2.6%	9	2.3%	24		3	1.4%	217.9%
Licences and permits	3,197	3,197	17	.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	-	443,724		(1,377)	97.9%	(116.2%
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%	(419.2%
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		272,098	117.7%	, ,
Employee related costs	215,830	210,300	(403)	(.2%)	85,627	39.7%	70,339	33.4%	52,447	24.9%	208,010		148,372	82.5%	
Remuneration of councillors	25,600	25,600	-	-	9,593	37.5%	7,985	31.2%	5,871	22.9%	23,449		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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- (40.70)
Other Materials	8,920	17,140	1,802	20.2%	3,892	43.6%	4,250	24.8%	3,837	22.4%	13,780		6,699	83.9%	(42.7%
Contracted services	112,480 5,450	139,548 6,197	23,811 888	21.2% 16.3%	46,360 3,752	41.2% 68.8%	41,040 1,622	29.4% 26.2%	42,959 1,569	30.8% 25.3%	154,170	110.5% 126.4%	70,632 2,861	93.5%	
Transfers and subsidies Other expenditure	108,803	98,323	20,591	18.9%	18,415	16.9%	22,341	20.2%	27,954	28.4%	7,831 89,303		25,784	46.1% 67.0%	
Losses	-	90,323	20,591	10.976	10,413	10.3 /0	-	-	-	20.470	-	90.076	25,764	-	- 0.476
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 and Dist)	132,482	132,482	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-	-	4	-	-	-	4	_	0	_	9	_	4	_	(92.5%)
Transfers and subsidies - capital (in-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)		

Tare 21 Suprial Novolido dila Expolianalo						202	1/22						202	20/21	
	Budg	get	First C	luarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
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		121,715		45,944	89.2%	
Provincial Government	-	-	-	- 11.070	-	-		-	-			-	-	-	- (10.070)
District Municipality	_	_	_	_	-	_	_	_	_	_	_	_	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	_	_	_	-	_	_	_	_	_	_	_	_	_	_
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			-	-	-	-		_	1,227	_	1,227	-		_	(100.0%)
Executive and Council	-	-	-	-	-	-	-	_	1,227	-	1,227	-	-	_	(100.0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- '
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		25,743		7,184	13.7%	
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						202	1/22						202	0/21	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	7
D. H d.	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												buuget		budget	
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%	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	63,505	63,505	2,231	3.5%	2,806	4.4%	2,310	3.6%	2,208	3.5%	9,555	15.0%	1,632	7.0%	
Other revenue	14,979	14,769	21,586	144.1%	21,136	141.1%	15,906		64,558	437.1%	123,185	834.1%	6,799	270.3%	
Transfers and Subsidies - Operational	423,034	485,325	174,639	41.3%	139,711	33.0%	128,935		-	_	443,285	91.3%	-	98.2%	
Transfers and Subsidies - Capital	132,482	132,482	2,450	1.8%	· -	-	· -	-	-	-	2,450	1.8%	-	.5%	
Interest	6,500	1,250	-	-	-	-	-	-	-	-	- -	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(480,283)	(480,283)	(4,280)	.9%	(22,373)	4.7%	(57,844	12.0%	(25,412)	5.3%	(109,909)	22.9%	(18,017)	13.7%	% 41.0°
Suppliers and employees	(477,083)	(477,083)	(4,280)	.9%	(22,373)	4.7%	(57,672)	12.1%	(25,314)	5.3%	(109,640)	23.0%	(18,017)	13.7%	% 40.5°
Finance charges	(3,200)	(3,200)	-	-	-	-	(172)	5.4%	(97)	3.0%	(269)	8.4%	-	-	(100.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	188,217	245,048	206,403	109.7%	150,245	79.8%	91,933	37.5%	44,442	18.1%	493,023	201.2%	(761)	197.7%	% (5,941.0%
Cash Flow from Investing Activities															
Receipts	-	-	1,050	-	(1,050)	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	1,050	-	(1,050)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(129,357)	(129,357)	(20,119)	15.6%	(44,118)		(36,463)		(44,935)		(145,635)		(45,070)		
Capital assets	(129,357)	(129,357)	(20,119)		(44,118)		(36,463)	,	(44,935)		(145,635)		(45,070)	56.0%	
Net Cash from/(used) Investing Activities	(129,357)	(129,357)	(19,069)	14.7%	(45,168)	34.9%	(36,463)	28.2%	(44,935)	34.7%	(145,635)	112.6%	(45,070)	56.0%	% (.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	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		353,642		409,112		102,075		135,794	(551.3%)	
Cash/cash equivalents at the year end:	86,457	176,922			353,642				408,376		408,376		84,800	67.2%	·

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

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	u Days	101	iai
R thousands	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 ManagerMr B.M Mhlanga013 973 1101Financial ManagerMr S.K Mahlangu013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Of

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Turri. Operating revenue una Expenditure						202	21/22						202	20/21	
	Budg	get	First	Quarter	Second	l Quarter	Third	Quarter	Fourth	Quarter	Year	to Date		Quarter	1
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	Q4 of 2020/21 to
D the weed do	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	Q4 of 2021/22
R thousands				-						-		buuget		buuget	
Operating Revenue and Expenditure															
Operating Revenue	509,652	452,652	158,876	31.2%	132,595	26.0%	97,759	21.6%	10,129	2.2%	399,358	88.2%	3,827	91.1%	164.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Teruse revenue		-	_	_	_	_	_	_	_	_	_	_	_		
Rental of facilities and equipment		-]		_]]]		_]]
Interest earned - external investments	20,600	20,600	658	3.2%	2,838	13.8%	1,683	8.2%	2,081	10.1%	7,261	35.2%	32	29.6%	6,380.5%
Interest earned - outstanding debtors	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	- 5,000.076
Dividends received	_	-	_	_	_	_	_	_	_	_	-	_	_	_	_
Fines, penalties and forfeits	780	630	7	.9%	(2)	(.2%)	2	.4%	83	13.1%	90	14.3%	(25) 22.9%	(428.0%
Licences and permits	900	900	290	32.3%	294		223	24.8%	301	33.4%	1,108		185		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	_
Transfers and subsidies	136,046	79,046	11,598	8.5%	12,155	8.9%	7,966	10.1%	7,583	9.6%	39,301	49.7%	3,402	61.3%	122.9%
Other revenue	351,326	351,476	146,322	41.6%	117,310	33.4%	87,879	25.0%	82	-	351,593	100.0%	233	100.0%	(64.8%
Gains	-	-	-	-	-	-	5	-	-	-	5	-	0	-	(100.0%
Operating Expenditure	594,905	560,737	99,001	16.6%	109,132	18.3%	109,256	19.5%	133,689	23.8%	451,079	80.4%	127,722	83.1%	4.7%
Employee related costs	191,796	196,519	45,179		44,460	23.2%	38,369	19.5%	45,323	23.1%	173,331		43,007		5.4%
Remuneration of councillors	17,033	17,033			3,482		3,809	22.4%	3,766	22.1%	14,809		3,761	92.5%	
Debt impairment	-	-	· -	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17,792	17,792	4,396	24.7%	4,422	24.9%	4,255	23.9%	2,798	15.7%	15,870	89.2%	10,922	86.4%	(74.4%
Finance charges	159	179	41	25.6%	27	17.0%	36	20.1%	110	61.8%	214	119.8%	4	16.2%	2,681.2%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6,341	5,946	699		1,629		423	7.1%	923	15.5%	3,674		1,037		
Contracted services	72,257	61,882		11.5%	15,226		12,162	19.7%	13,427	21.7%	49,150		13,910		
Transfers and subsidies	230,945	203,011	27,385		32,087		40,394	19.9%	53,180	26.2%			45,488		
Other expenditure	58,583	58,376	9,215	15.7%	7,800	13.3%	9,767	16.7%	13,262	22.7%	40,045		9,809		
Losses	-	-	-	-	-	-	42	-	899	-	941	-	(215	-	(518.3%
Surplus/(Deficit)	(85,253)	(108,085)	59,874		23,463		(11,498)		(123,560)		(51,720)		(123,895)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,228	2,228	-	-	927	41.6%	-	-	1,299	58.3%	2,227	99.9%	9,453	77.5%	(86.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(83,025)	(105,857)	59,874		24,390		(11,498)		(122,260)		(49,494)		(114,442)		
Taxation	_		_	-	_	-	_	-	_	-	_	-		-	-
Surplus/(Deficit) after taxation	(83,025)	(105,857)	59,874		24,390		(11,498)		(122,260)		(49,494)		(114,442)		
Attributable to minorities	- (30,020)	- (100,001)	-	-		-	(11,400)	-	(.22,200)	-	(10,404)	-	(114,442)	-	-
Surplus/(Deficit) attributable to municipality	(83,025)	(105,857)	59,874		24,390		(11,498)		(122,260)		(49,494)		(114,442)		
Share of surplus/ (deficit) of associate	-	-	-	-	_ :,::•	-	-	-	-	-	- (,)	-	-	-	-
Surplus/(Deficit) for the year	(83,025)	(105,857)	59,874		24,390		(11,498)		(122,260)		(49,494)		(114,442)		
, carplas, bollow, for the Jour	(55,525)	(100,001)	1 00,014		L-T,000		L (11,730)		(122,200)		(+0,+04)		L (117,772)		

							1/22							20/21	_
	Bud		First 0	Quarter	Second	Quarter	Third (Fourth	Quarter		o Date		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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	35,410	33,619	826	2.3%	602	1.7%	1,388	4.1%	4,103	12.2%	6,919	20.6%	1,758	70.4%	133.4%
National Government	, , , , , , , , , , , , , , , , , , ,	-	-	_	_	_	, -	_	, -	_	, , , , , , , , , , , , , , , , , , ,	-	, -	_	_
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	_	_	_	-	_	-	-	_	_	-	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	_	_	_	-	_	-	-	_	_	-	_	-
Transfers recognised - capital	-	-	-	-	-	_	-	_	-	-	_	-	-	-	_
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35,410	33,619	826	2.3%	602	1.7%	1,388	4.1%	4,103	12.2%	6,919	20.6%	1,758	70.5%	133.4%
, ,	-	· -	-	-	-	-	-	-	-	-	-	-	· -	-	-
Capital Expenditure Functional	35,410	33,619	826	2.3%	602	1.7%	1,388	4.1%	4,103	12.2%	6,919	20.6%	1,075	68.4%	281.79
Municipal governance and administration	15,520	14,200	671	4.3%	159	1.0%	673	4.7%	829	5.8%	2,332	16.4%	1,157	83.2%	(28.4%
Executive and Council	850	744	41	4.9%	2	.3%	602	81.0%	-	-	646	86.8%	16	59.9%	
Finance and administration	14,670	13,456	630	4.3%	157	1.1%	71	.5%	829	6.2%	1,686	12.5%	1,142	86.0%	(27.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	19,650	19,179	155	.8%	443	2.3%	715	3.7%	3,267	17.0%	4,580	23.9%	(82	63.9%	(4,064.5%
Community and Social Services	2,000	1,000	-	-	-	-	-	-	-	-	-	-	-	31.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	17,000	17,400	25	.1%	443	2.6%	715	4.1%	3,267	18.8%	4,450	25.6%	-	81.4%	(100.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	650	779	129	19.9%	-	-	-	-	-	-	129	16.6%	(82	22.3%	
Economic and Environmental Services	240	240	-	-	-	-	-	-	7	2.7%	7	2.7%	-	-	(100.0%
Planning and Development	240	240	-	-	-	-	-	-	7	2.7%	7	2.7%	-	-	(100.0%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						202	1/22						20	20/21	
	Bud	get	First C	Quarter	Second	Quarter	Third Q	uarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															<u> </u>
Receipts	384,033	383,883	158,607	41.3%	126,742	33.0%	95,519	24.9%	579	.2%	381,447	99.4%	884	98.4%	(34.5%
·	304,033	303,003	130,007	41.570	120,742	33.0 /0	93,319	24.5 /0	313	.2 /0	301,447	33.4 /0	004	30.470	(34.37)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1,285	1,135	90	7.0%	114	8.9%	528	46.5%	165	14.6%	897	79.0%	119		
Transfers and Subsidies - Operational	382,748	382,748	158,060	41.3%	126,628	33.1%	94,992	24.8%	414	.1%	380,094	99.3%	325	100.7%	6 27.49
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	456	-	-	-	-	-	-	-	456	-	440	-	(100.0%
Dividends	-	-	- (45.07.4)	-	- (00.040)	-	- (47.000)	-	- (00.447)	-	- (75.070)	-	- (40.754)	-	-
Payments	-	-	(15,274)	-	(20,648)	-	(17,338)	-	(22,117)	-	(75,376)	-	(19,751)		12.09
Suppliers and employees	-	-	(15,274)	-	(20,648)	-	(17,338)	-	(22,117)	-	(75,376)	-	(19,751	-	12.09
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	- 204 022	- 202.002	- 442 222	- 27.20/	-	- 27.60/	70 400	-	- (24 F20)	- /E C0/\	- 206 074	- 70.70/	- (40.067)	81.4%	- 442
Net Cash from/(used) Operating Activities	384,033	383,883	143,333	37.3%	106,094	27.6%	78,182	20.4%	(21,538)	(5.6%)	306,071	79.7%	(18,867)	81.4%	6 14.29
Cash Flow from Investing Activities															
Receipts	4,517	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	4,517	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35,410)	(33,619)	(946)	2.7%	(615)	1.7%	(1,598)	4.8%	(4,531)	13.5%	(7,690)		(1,176)		
Capital assets	(35,410)	(33,619)	(946)	2.7%	(615)	1.7%	(1,598)	4.8%	(4,531)	13.5%	(7,690)	22.9%	(1,176	/	
Net Cash from/(used) Investing Activities	(30,893)	(33,619)	(946)	3.1%	(615)	2.0%	(1,598)	4.8%	(4,531)	13.5%	(7,690)	22.9%	(1,176)	75.1%	6 285.49
Cash Flow from Financing Activities															
Receipts	_	_	-		_	-	_	-	-	_	_	_	_		_
Short term loans	-	-	_	_	_	-	-	-	-	_	-	-	-	-	_
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing				-						-					-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	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%	6 30.19
Cash/cash equivalents at the year begin:	387,963	387,963	(38,578)		110,711	28.5%	216,189	55.7%	292,773	75.5%	(38,578)				
assistanti administration of the jour bogin	007,000	337,330	(55,575)	(0.070)	110,711	20.070	210,100	00.7 70	202,110	1 0.070	(00,010)	(0.070)	02 1,001	0.070	(0.07)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	•	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	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

	0 - 30) Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	То	tal
R thousands	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

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.

Municpal Manager:

Chief Financial Of

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	1/22						202	0/21	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Operating Revenue and Expenditure															'
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%	,	81.1%	24,410	90.2%	, ,
	· -	-	-	-	-	-	-	-	-	-	· -	-	, -	-	-
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	128.3%	(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%		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	-	- 762	- 15.6%	- 728	- 14.9%	- 2,933	59.9%	- 724	82.4%	(.8%)
Interest earned - external investments	2,500	2,500	187	7.5%	48	14.0%	69		93	3.7%	2,933	15.9%	734 66	7.7%	
Interest earned - external investments Interest earned - outstanding debtors	30,000	30,000	5,286	17.6%	6,268	1.9% 20.9%	6,806	2.8% 22.7%	7,400	24.7%	25,759		1,949	7.1%	
Dividends received	30,000	30,000	5,200	- 17.0%	0,200	20.970	-	22.1 70	7,400	24.1 70	25,759	05.970	1,949	1.170	219.0%
Fines, penalties and forfeits	2,500	2,500	233		353	- 14.1%	277	11.1%	9,295	371.8%		406.4%	531	25.6%	1,651.8%
Licences and permits	2,500	100	23		20	14.170	62	61.5%	23	22.9%		127.9%	22	25.070	4.3%
Agency services		-			-	_	-	01.570		22.570	120	127.570	-		4.570
Transfers and subsidies	170,401	175,036	69,833	41.0%	53,866	31.6%	47,631	27.2%	1,264	.7%	172,594	98.6%	1,464	100.1%	(13.7%)
Other revenue	10,000	10,000	(82)	(.8%)	309	3.1%	2,277	22.8%	4,868	48.7%	7,372	73.7%	510	8.0%	, , ,
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%		95.0%	36,990	91.8%	
Remuneration of councillors	13,463	13,463	2,853	21.2%	2,685	19.9%	2,778	20.6%	2,865	21.3%		83.1%	2,887	92.2%	
Debt impairment	75,000	41,000	523	.7%	1,024	1.4%	3,087	7.5%	(237)	(.6%)	4,396	10.7%	725	58.4%	
Depreciation and asset impairment	55,000	70,000	500	.9%	-	-	43,563	62.2%	14,232	20.3%		83.3%	-	- 50.470	(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%	
Bulk purchases	154,000	154,000	54,226	35.2%	33,332	21.6%	32,506	21.1%	45,037	29.2%		107.2%	37,511	101.8%	
Other Materials	8,654	9,934	876	10.1%	2,402	27.8%	2,560	25.8%	2,338	23.5%	8,175	82.3%	3,775	115.3%	
Contracted services	109,510	156,915		26.5%	39,968	36.5%	34,542	22.0%	47,439	30.2%	150,989	96.2%	36,664	102.6%	
Transfers and subsidies	500	500	-	-	-	-	-	-	-	-	-	-	· -	100.0%	
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%	
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 and Dist)	74,982	84,982	14,371	19.2%	26,989	36.0%	14,510	17.1%		34.1%			33,457	104.6%	(13.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	· <u>-</u>	-	-	-	-	-	-	-	-	-	_	-	-	- 1
Transfers and subsidies - capital (in-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 minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24,461)	(75,461)	16,140		1,760		(33,880)		(65,041)		(81,021)		10,469		

						202	1/22						202	20/21	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Capital Revenue and Expenditure															
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		18.4%	23,095	31.9%	11,119	13.5%	17,201	20.9%	64,733		34,235	102.7%	
Provincial Government	-	, -	, <u>-</u>	-	, -	-	-	-	, -	-	-	-	, -	_	-
District Municipality	-	-	_	-	-	_	-	-	-	-	-	-	-	_	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	_	-	-	_	-	-	-	-	_	-	-	_	-
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%	40,826	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%	
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		14.4%	11,618	24.8%	9,094	16.7%	15,938	29.3%	43,396	79.7%	24,748	85.0%	
Energy sources	10,000	10,000		12.4%	1,279	12.8%	747	7.5%	2,871	28.7%	6,139	61.4%	367	45.8%	681.8%
Water Management	33,439	36,812		15.8%	8,571	25.6%	7,066	19.2%	10,461	28.4%	31,389		12,104	75.2%	(13.6%)
Waste Water Management	3,025	7,244		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						202	1/22						202	0/21	
	Bud	get	First C	Quarter	Second			Quarter	Fourth	Quarter	Year t	o Date	Fourth		1
	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	622,605	643,352	77,918	12.5%	48,897	7.9%	97,355	15.1%	66,235	10.3%	290,404	45.1%	79,514	48.0%	(16.7%)
Property rates	106,250	100,000	24,024	22.6%	18,185	17.1%	20,865	20.9%	18,627	18.6%	81,702	81.7%	11,057	10.0%	68.5%
Service charges	250,972	263,334	34,984	13.9%	30,028	12.0%	28,993	11.0%	30,579	11.6%	124,585	47.3%	75,013	74.0%	
Other revenue	17,500	17,500	18,818	107.5%	663	3.8%	41,816	239.0%	17,027	97.3%	78,324	447.6%	(6,567)	(30.1%)	
Transfers and Subsidies - Operational	170,401	175,036	-	-	-	-	5,186	3.0%	-	-	5,186	3.0%	-	59.7%	
Transfers and Subsidies - Capital	74,982	84,982	-	-	-	-	476	.6%	-	-	476	.6%	_	18.6%	
Interest	2,500	2,500	91	3.7%	20	.8%	18	.7%	2	.1%	131	5.3%	12	2.7%	(82.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(530,046)	(538,989)	(61,386)	11.6%	(143,027)	27.0%	66,630	(12.4%)	(66,204)		(203,987)	37.8%	17,470	15,029.0%	
Suppliers and employees	(520,046)	(520,046)	(61,386)	11.8%	(143,027)	27.5%	66,630	(12.8%)	(66,204)	12.7%	(203,987)	39.2%	17,470	15,029.0%	(479.0%)
Finance charges	(10,000)	(18,944)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92,559	104,362	16,532	17.9%	(94,130)	(101.7%)	163,985	157.1%	31	-	86,417	82.8%	96,985	41.9%	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(00.500)	- (0.4.570)	- (00 707)	-	- (22.222)	-	- (40.050)	-	- (40.400)	-	- (00.440)	-	- (47 500)	-	- (7.00)
Payments	(83,583)	(94,573)	(22,727)	27.2%	(32,000)	38.3%	(19,250)	20.4% 20.4%	(16,163)		(90,140)	95.3%	(17,533)	104.0%	(7.8%)
Capital assets Net Cash from/(used) Investing Activities	(83,583)	(94,573)	(22,727)	27.2% 27.2%	(32,000) (32,000)	38.3% 38.3%	(19,250)		(16,163) (16,163)		(90,140)		(17,533)	104.0%	, ,
	(83,583)	(94,573)	(22,727)	21.2%	(32,000)	30.3%	(19,250)	20.4%	(10,103)	17.170	(90,140)	95.5%	(17,533)	104.0%	(1.070)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	(2)	-	(2)	-	(5)	-	(10)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(2)	-	(2)	-	(5)	-	(10)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing Net Cash from/(used) Financing Activities	-	-	-	-	(2)	-	- (2)	-	(5)	-	(10)	-	-	-	(100.00/
· · ·	-	-	-	-		-	(2)	1					-	-	(100.0%)
Net Increase/(Decrease) in cash held	8,976	9,789	(6,196)		(126,133)		144,733		(16,138)		(3,733)		79,452	34.6%	, ,
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%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Debt		•	Bad Debts ito I Policy
R thousands	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 - Electricity	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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	90	2.2%	24	.6%	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%	1,884	2.1%	83,584	91.5%	91,375	15.2%	(49)	(.1%)	-	-
Commercial	11,017	4.8%	4,739	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	-	-	-	-	-	-	-	-	-	-	- 1	- 1	-	-
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

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	To	al
R thousands	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 ManagerMs Ss Matsi013 235 7307Financial ManagerMr Richard Mzikawande Mnisi013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Of

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

Part1: Operating Revenue and Expenditure

R thousands Operating Revenue and Expenditure Operating Revenue	Main appropriation 1,035,958 113,841	get Adjusted Budget	First Q Actual Expenditure	uarter 1st Q as % of Main appropriation	Second Actual Expenditure	Quarter 2nd Q as % of Main appropriation	Third Actual Expenditure	Quarter 3rd Q as % of	Fourth Actual	Quarter 4th Q as % of	Year t	to Date Total	Fourth Actual	Quarter Total	Q4 of 2020/21 to
Operating Revenue and Expenditure	appropriation 1,035,958	Budget		Main		Main			Actual	4th Q as % of	Actual	Total	Actual	Total	Q4 of 2020/21 to
Operating Revenue and Expenditure	• •	1,043,696				appropriation.		adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Expenditure	Expenditure as % of adjusted	
•	• •	1,043,696		I								budget		budget	
•	• •	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	110,011	118,241	29,110	25.6%	28,611	25.1%	26,945	22.8%	27,608	23.3%	112,274		28,187	103.8%	
Troporty ratio	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 - water revenue	29,821	29,821	7,580	25.4%	6,956	23.3%	7,435	24.9%	6,977	23.4%	28,948	97.1%	7,362	98.0%	(5.2%
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%	1,510	4.1%	7,987	21.9%	10,095	43.8%	(85.0%)
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	.3%	46	.5%	55	.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%	
Remuneration of councillors	26,121	23,274	6,198	23.7%	4,233	16.2%	8,238	35.4%	6,404	27.5%	25,073		6,196	94.4%	3.4%
Debt impairment	14,348	14,348	-	-	19,936	139.0%	8	.1%	-	-	19,944	139.0%	19	.1%	(100.0%)
Depreciation and asset impairment	76,725	67,725	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	553	277	132	23.8%	5	1.0%	24	8.8%	80	28.9%	241	87.3%	106	105.0%	` '
Bulk purchases	108,467	92,314	22,897	21.1%	23,260	21.4%	25,104	27.2%	22,837	24.7%	94,099		21,016	93.7%	8.7%
Other Materials	50,525	40,474	6,975	13.8%	11,475	22.7%	7,592	18.8%	12,553	31.0%	38,594	95.4%	17,483	96.5%	(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		36,046		
Transfers and subsidies	20,832	16,079	1,042	5.0%	5,813	27.9%	117		3,018	18.8%	9,990	62.1%	2,166	77.4%	
Other expenditure	188,127	151,579	42,638	22.7%	49,559	26.3%	41,301	27.2%	65,488	43.2%	198,986		40,581	92.9%	
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 and Dist)	360,425	361,677	151,917	42.1%	113,564	31.5%	233	.1%	-	-	265,714	73.5%	43,579	98.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-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	-	-	-	<u>-</u>	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	222,240	365,628	260,108		92,634		32,728		(272,462)		113,009		(133,109)		
Attributable to minorities	-			-		-		-		-		-		-	-
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	-	-	-	-	-	-	-	-	- 1	-	- -	-	<u> </u>	-	-
Surplus/(Deficit) for the year	222,240	365,628	260,108		92,634		32,728		(272,462)		113,009		(133,109)		

						202	1/22						202	20/21	
	Budg	jet	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
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		308,829		45,348		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,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		210		-	-	(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	11.2%	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%	(76.8%)
Community and Social Services	21,549	26,944	6,883	31.9%	11,885	55.2%	2,677	9.9%	813		22,257	82.6%	3,856	61.1%	(78.9%
Sport And Recreation	200	200	-	-	60	30.0%	, -	-	48		108		, -	-	(100.0%
Public Safety	1,273	73	_	-	-	_	_	_	_	_	_	_	1,169	37.2%	(100.0%
Housing	-	-	_	-	-	_	_	_	_	_	_	_	-	_	_
Health	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		81,161		12,415	71.7%	(95.7%
Planning and Development	4,016	2,716	-	-	1,095	27.3%	423	15.6%	445		1,963		, 51		767.6%
Road Transport	72,301	79,621	44,289	61.3%	25,213	34.9%	9,601	12.1%	94	.1%	79,197		12,260		(99.2%
Environmental Protection	-	-	-	-	-	_	-		_		-	_	103		(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		112.8%
Energy sources	20,414	20,257	1,334	6.5%	1,640	8.0%	960	4.7%	4,028		7,962		1,414		184.9%
Water Management	310,883	278,248	59,218	19.0%	49,932		24,522	8.8%	53,711		187,383		24,992		114.9%
Waste Water Management	4,500	4,500	609	13.5%	1,218	27.1%	201	4.5%	-	-	2,027	45.1%	1,172		(100.0%
Waste Management	13,784	7,184	-	-	48	.3%	12	.2%	1,516	21.1%	1,576		273		455.3%
Other	2,650	-	_	_	-			-			.,0.0				_

Outer	2,030	<u>-</u>	_	_		_	_	-		_	_				
Part 3: Cash Receipts and Payments															
						202	21/22						202	20/21	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
	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	Actual Expenditure	Total Expenditure as % of adjusted	
R thousands												budget		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%	-
Service charges	172,376	167,357	32,167	18.7%	36,061	20.9%			36,337		142,485		35,711		
Other revenue	110,337	158,969	301,175	273.0%	264,704		692,472		424,447		1,682,799		488,363		
Transfers and Subsidies - Operational	686,595	686,595	3,302	.5%	4,000	.6%				-	11,895		-	-	-
Transfers and Subsidies - Capital	355,025	355,025	185,126	52.1%	97,182				1,923	.5%	382,650		1,741	-	10.5%
Interest	(30,657)	(30,657)	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(976,961)	(976,961)	(120,434)		(60,058)		(33,838		26,905		(187,425		(1,093)		
Suppliers and employees	(976,408)	(976,408)	(120,434)	12.3%	(60,058)	6.2%	(33,838	3.5%	26,905	(2.8%)	(187,425	19.2%	(1,093)	1.0%	(2,561.1%
Finance charges	(553)	(553)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	418,033	452,189	428,880	102.6%	373,098	89.3%	821,106	181.6%	538,421	119.1%	2,161,507	478.0%	544,781	54.8%	% (1.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	8.3%	/ 6
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	8.3%	6 -
Decrease (increase) in non-current investments	- (470 700)	- (400 =0 4)	- (440 = 04)	-	-	-			-		-		- (4= 0.40)	-	-
Payments	(458,536)	(428,784)		24.6%	(93,833)		(38,716		(63,690		(308,829		(45,348)		
Capital assets	(458,536)	(428,784)	(112,591)	24.6%	(93,833)		(38,716	,	(63,690	,	(308,829	,	(45,348)		
Net Cash from/(used) Investing Activities	(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)	199.4%	40.4 %
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40,503)	23,405	316,290	(780.9%)	279,266	(689.5%)	1		474,731		1,852,677	7,915.9%	499,433		•
Cash/cash equivalents at the year begin:	220,363	246,618	-	-	562,908	255.4%	842,174	341.5%	1,624,565	658.7%	-	-	793,401	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%	1,292,834	57.5%	62.4%
	ı		1	1		1	1	1		1	1	1		i	i

	0 - 30 D	ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	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%	406	2.6%	407	2.6%	14,054	88.5%	15,876	12.4%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
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%	1,661	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

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	To	tal
R thousands	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.

Municpal Manager:

Chief Financial Of

Date: Date:

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	1/22						202	20/21	
	Budg	get	First C	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
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		60,944	99.7%	
Fropertyrates	243,430	243,430	01,030	23.1 /0	40,430	10.0 /0	- 00,373	24.970	00,309	24.970	222,312	31.470	00,944	99.1 /0	(.1 /0
Service charges - electricity revenue	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Service charges - water 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%	5,865	52.4%	251.39
Service charges - sanitation revenue	5,139	5,139	724	14.1%	581	11.3%	524	10.2%	918	17.9%	2,747		1,012	76.6%	
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		2,039	87.1%	,
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%	26.49
Interest earned - outstanding debtors	110,180	110,180	-	-	-	-	-	-	-	-	-	-	(4)	-	(100.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3,068	3,068	(1)	-	-	-	-	-	282	9.2%	281	9.1%	0	-	626,566.7%
Licences and permits	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%
Agency services	13,000	13,000	617	4.7%	931	7.2%	1,542	11.9%	1,337	10.3%	4,428		481	5.4%	
Transfers and subsidies	891,974	891,974	369,756	41.5%	293,525	32.9%	219,986	24.7%	12,029	1.3%	895,296		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%	
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		97,966	70.6%	
Remuneration of councillors	34,870	26,471	4,252	12.2%	6,129	17.6%	4,594	17.4%	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		1	-	412,578.1%
Finance charges	20,000	7,100	27	.1%	5	-	41	.6%	148	2.1%	221	3.1%	(468)	(2.6%)	(131.7%
Bulk purchases	- 40.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	18,090	18,890	317	1.8%	849	4.7%	247	1.3%	2,709	14.3%	4,122		1,632	22.3%	
Contracted services	132,207	150,675	43,017	32.5%	38,928	29.4%	29,472	19.6%	40,963	27.2%	152,380		34,708	43.3%	
Transfers and subsidies	4,000 120,569	4,000 141,755	71 40,648	1.8% 33.7%	76 25,144	1.9% 20.9%	1,564 29,784	39.1% 21.0%	381 27,614	9.5% 19.5%	2,092 123,190		101 30,592	9.5% 59.1%	
Other expenditure Losses	120,309	141,735	(664)	-	(1,241)	20.976	(1,395)		(2,152)		(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 and Dist)	456,689	456,689	-	-	2	-	0	-	456,692	100.0%	456,694	100.0%	23,000	4.3%	1,885.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-	-	-	-	-	-	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)		

						202	1/22						202	20/21	
	Bud	lget	First C	luarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
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	-	-	(00,010)	-	-	-	-	-	-	-	-	- 1	-	-	- (10.070)
District Municipality	_	_	_	_	-	_	_	_	_	_	_	_	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	_	_	_	-	_	_	_	_	_	_	_	_	_	_
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	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%
, ,	-	-	-	- 1	-	-	-	-	-	-	-	-	-	-	-
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	1,095	20.5%	-	-	1	.2%	25	3.8%	1,121	172.4%	. 88	62.3%	(72.0%)
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	-	-	-	- 1	-	-	-	-	5	-	5	-	-	-	(100.0%)
Community and Public Safety	106,760	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%	-	-	-	-	8,168	326.7%	-	-	-
Housing	73,500	33,400	1,116	1.5%	1,904	2.6%	190	.6%	391	1.2%	3,602	10.8%	721	12.1%	(45.8%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	.8%	30	.1%	674	3.1%	5,694	26.2%	6,638	30.6%	-	4.9%	(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%)	14,870	3.4%	22,140	6.1%	41,133	11.3%	76,795	21.1%	126,250	47.2%	(67.4%)
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	(12,626)	(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	134,800	94,167	3,665	2.7%	6,143	4.6%	10,395	11.0%	5,605	6.0%	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%	(52.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other	-	-		-	-	_		_	-		-	-	-	-	
Part 3: Cash Receipts and Payments															
							21/22						202	20/21	
	Budg		First 0			I Quarter		Quarter		Quarter		to Date	Fourth		
	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	1,641,569	1,840,917	-	-	-	-	-	-	-	_	-	-	-	_	-
Property rates	116,860	116,860	-	_	_	_	_	_	_	_	_	_	_	_	_
Service charges	35,395	26,521	-	_	_	_	_		_	_	_		_	_	
Other revenue	87,765	295,987	-	-	_	_	_	_	_	_	_	_	_	_	_
Transfers and Subsidies - Operational	891,974	891,974	-	-	-	-	_	_	-	-	-	_	-	-	- 1
Transfers and Subsidies - Capital	456,689	456,689	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	52,886	52,886	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,053,828)	(954,973)	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(1,029,828)	(943,873)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(20,000)	(7,100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4,000)	(4,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	587,741	885,944	-	•	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities															
Receipts	502	1,372	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	502	1,372	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(740,000)	(750,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(742,320)	(752,693)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets Net Cash from/(used) Investing Activities	(742,320)	(752,693)	<u>-</u>	-	-	-	-	-	-	-	-	-	-	-	-
` '	(741,818)	(751,321)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(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)	-	(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)	(49.4%)	(79.8%)
1				1	1	1	1	1	i	i	1	1	1	i	1

	0 - 30 [)ave	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			bts Written Off to	•	Bad Debts ito
	0 00 1	Juyo	31 - 00 Day3		01 - 30 Day3		Over 30 Days		Total		Del	btors	Counci	l Policy
R thousands	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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	(106)	-	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

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	То	tal
R thousands	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	-
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 ManagerMrs C Nkuna013 799 1889Financial ManagerMrs Ntimane013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Of

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

Part1: Operating Revenue and Expenditure						202	1/22						202	0/21	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
D the week de	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	Q4 of 2020/21 to Q4 of 2021/22
R thousands												buuget		buuget	
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 - electricity 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 - electricity revenue Service charges - water revenue	123,151	1,362,145	27,540	22.4%	27,347	22.2% 22.2%	22,602	18.4%	295,034	22.8%	1,254,250	92.1% 85.7%	31,413	98.0%	
Service charges - water revenue Service charges - sanitation revenue	25,259	25,259	6,045	23.9%	6,453	25.5%	5,805	23.0%	4,869	19.3%	23,171	91.7%	5,128	95.4%	
Service charges - samation 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%	` /
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	
Interest earned - external investments	1,920	1,920	362	18.9%	361	18.8%	(9,877)	(514.4%)	1,078	56.1%	(8,077)	(420.6%)	430	104.9%	
Interest earned - outstanding debtors	41,565	34,508	5,570	13.4%	6,340	15.3%	9,388	27.2%	9,312	27.0%	30,610	88.7%	12,578	107.4%	(26.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	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%	\ /
Licences and permits	6,963	6,963	3	-	-	-	-	-	-	-	3	-	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%	
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%	
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	98.6%	5.4%
Remuneration of councillors	63,593	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%	
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)	-	37,925	100.1%	12	-	37,938	100.2%	0	-	7,274.1%
Bulk purchases	870,000	1,047,601	323,168	37.1%	226,760	26.1%	223,546	21.3%	149,623	14.3%	923,097	88.1%	228,521	109.5%	` '
Other Materials	96,495	94,110	9,291	9.6%	20,331	21.1%	37,949	40.3%	24,460	26.0%	92,030	97.8%	19,192	85.3%	
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%	166,761	98.3%	
Transfers and subsidies	1,034	1,752	520	50.3%	1,207	116.7%	166	9.5%	94	5.3%	1,987	113.4%	205	42.3%	
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%	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	300	-	(100.0%)
Surplus/(Deficit)	120,355	(301,326)	· · · · · · · · · · · · · · · · · · ·		(1,166)		(83,443)		(246,244)		(205,078)		(186,869)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	499,135	466,288	52,177	10.5%	78,621	15.8%	122,821	26.3%	64,644	13.9%	318,262	68.3%	67,197	76.4%	(3.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-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 minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)		

						202	1/22						202	20/21	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		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		67,060	14.4%	320,206	68.7%	112,096	87.2%	
Provincial Government			-	-	-	10.070	127,000	-	-	-	-	- 00.7 70	-	- 01.270	(40.270)
District Municipality	_	_	_	_	_	-	_	_	_	_	_	_	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	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		67,060		320,206	68.7%	113,154	87.4%	
Borrowing	-	-	-	-	-	-		201170	-	-	-	-	-	-	- (1011 70
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%
mornally gonorated failed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		3,964	16.6%	11,670	48.8%	4,478	57.7%	, ,
Executive and Council	- 10,010		-	-	-	-			-	-	-	-	-,	_	_ (1116,70)
Finance 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%)
Internal audit	-		-	-	-	-	-	-	-	-	-	-	-,	_	- (1.1.570)
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%	
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%	
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%	
Road Transport	194,029	191,542	19,656	10.1%	32,285	16.6%	68,298	35.7%	27,365	14.3%	147,604	77.1%	68,433	91.5%	
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%	
Water Management	125,100	90,787	4,180	3.3%	8,337	6.7%	7,156		18,185	20.0%	37,859	41.7%	5,381	58.3%	, ,
Waste Water Management	40,200	52,682	4,589	11.4%	6,744	16.8%	7,405		6,027	11.4%	24,764	47.0%	13,483	77.6%	
Waste Management	200	3,000	-	-	-	-	-	- 1	-	- 1	-	-	-		-
Other	-	-	-	_	-	-	-	_	-	_	-	-	-	-	-

Part 3: Cash Receipts and Payments						202 ⁻	1/22						202	0/21	
	Budç		First C		Second			Quarter		Quarter	Year t	to Date	Fourth		
	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Cash Flow from Operating Activities	0.040.000	0.045.404	4 000 470	00.40/	050 400	0.4.00/	4 004 050	00.00/	044.004	04.00/	0.070.000	404.00/	500 404	40.00/	40.00
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%	
Property rates	705,808	705,808	149,548	21.2%	172,637	24.5%	185,882	26.3%	212,334	30.1%	720,401	102.1%	167,241	55.6%	27.0%
Service charges	1,630,327	1,630,327	343,779	21.1%	349,873	21.5%	412,075	25.3%	395,641		1,501,368		342,210	48.0%	
Other revenue	160,672	162,883	387,689	241.3%	307,592	191.4%	98,689	60.6%	203,029	124.6%	996,999		58,648	261.4%	
Transfers and Subsidies - Operational	850,096	850,096	6,309	.7%	5,166	.6%	2,111	.2%	-	-	13,586		2	.4%	,
Transfers and Subsidies - Capital Interest	493,135	466,288	203,153	41.2%	115,198	23.4%	326,193	70.0%	-	-	644,544	138.2%	-	44.3%	-
Dividends	_	-	_	_	- -	-	- -	_	-	_	-	_	<u>-</u>	- -	
Payments	(3,109,162)	(3,109,162)	(1,633,021)	52.5%	(1,640,640)	52.8%	(1,875,783)	60.3%	(1,387,537)	44.6%	(6,536,981)	210.2%	(1,332,444)	89.0%	4.1%
Suppliers and employees	(3,079,785)	(3,079,785)	(1,633,021)	53.0%	(1,640,640)	53.3%	(1,875,783)	60.9%	(1,387,537	' I	(6,536,981)		(1,332,444)	89.0%	
Finance charges	(29,377)	(29,377)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	730,876	706,239	(542,543)	(74.2%)	(690,174)	(94.4%)	(850,833)	(120.5%)	(576,533	(81.6%)	(2,660,083)	(376.7%)	(764,343)	(99.2%)	(24.6%
Cash Flow from Investing Activities															
Receipts	2,175	-	1	-	(0)	-	(831)	-	909	-	79	-	2	-	42,736.1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments	2,175	-	1	-	(0)	-	(831)	-	909	-	79	-	2	-	42,736.1%
Payments	(617,205)	(617,205)	(55,154)	8.9%	(104,032)	16.9%	(151,785)	24.6%	(94,359)	15.3%	(405,330)	65.7%	(126,737)	158.9%	(25.5%
Capital assets	(617,205)	(617,205)	(55,154)	8.9%	(104,032)	16.9%	(151,785)	24.6%	(94,359)		(405,330)		(126,737)	158.9%	
Net Cash from/(used) Investing Activities	(615,030)	(617,205)	(55,153)	9.0%	(104,033)	16.9%	(152,616)	24.7%	(93,450	4	(405,251)		(126,735)	158.9%	
Cash Flow from Financing Activities															
Receipts	_	_	_	_	_	_	_	_	_	_	_	_	_	-	_
Short term loans	_	-	-	_	_	-	_	_	-	_	_	_	_	-	_
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	=	-	=	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	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)	(3,372.9%)	(3,002,997)	(3,372.9%)	(987,414)	(139.8%)	204.19

	0 - 30 I	Tave	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	•	Bad Debts ito
	0 - 30 1	Days	31 - 00 Days		01 - 30 Days		Over 30 Days		lotai		Del	otors	Counci	l Policy
R thousands	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 - Electricity	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%	· · ·	71.6%	10,632	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9,687	23.4%	36	.1%	5,824	14.0%	· · ·	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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	79.1%	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

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	Tot	al
R thousands	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 ManagerMr Wiseman Khumalo013 759 9060Financial ManagerMs Zanele Malaza013 759 2013

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Of

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Tarti. Operating revenue and Expenditure						202	21/22						202	20/21	
	Bud	get	First (Quarter	Second	Quarter		Quarter	Fourth	Quarter	Year	to Date		n Quarter	1
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	Q4 of 2020/21 t
D.th., and	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	Q4 of 2021/22
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	292,160	289,675	117,957	40.4%	92,647	31.7%	71,133	24.6%	4,519	1.6%	286,256	98.8%	2,355	98.4%	91.99
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	646	646	45	7.0%	2	.2%	90		2	.2%	138		101		
Interest earned - external investments	10,500	8,600	1,456	13.9%	411	3.9%	2,027	23.6%	1,826	21.2%	5,721	66.5%	1,853	56.6%	(1.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	164	164	-	-	-	-	-	-	153	93.4%	153	93.4%	-	-	(100.0%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1,558	779	163	10.4%	206	13.2%	147	18.9%	133	17.0%	649	83.3%	181	68.4%	(26.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	278,932	278,932	116,267	41.7%	91,874	32.9%	68,674	24.6%	2,117	.8%	278,932		-	100.0%	
Other revenue	360	273	26	7.2%	154	42.8%	194	71.0%	289	105.7%	663	242.7%	212	152.1%	36.39
Gains	-	281	-	-	-	-	0	-	-	-	0	-	8	-	(100.0%
Operating Expenditure	278,787	283,441	59,169	21.2%	69,793	25.0%	62,780	22.1%	69,164	24.4%	260,905	92.0%	65,438	87.1%	5.7%
Employee related costs	174,363	165,619	37,566	21.5%	40,119	23.0%	37,950		37,854	22.9%	153,490		35,826		
Remuneration of councillors	16,726	16,744	4,081	24.4%	3,840	23.0%	4.348		4,449	26.6%	16,719		4,044		10.09
Debt impairment	-	-	-	-	-	20.070	- 1,010	20.070	- 1,110	-	-	- 50.070	- 1,011	-	10.0
Depreciation and asset impairment	11,484	11,671	3,051	26.6%	2,785	24.2%	3,213	27.5%	1,649	14.1%	10,697	91.7%	1,688	84.0%	(2.4%
Finance charges	13,679	12,679	0,001	20.070	6,474	47.3%	0,210	21.070	6,136	48.4%	12,610		6,598		
Bulk purchases	10,070	12,010	_	_	-	- 47.070		_	0,100	40.470	-	33.570	- 0,000		(1.570
Other Materials	1,133	2,276	322	28.4%	604	53.4%	1,035	45.5%	1,186	52.1%	3,147	138.3%	421	76.2%	182.09
Contracted services	25,024	35,631	6,954	27.8%	6,432	25.7%	7,633		7,591	21.3%	28,610		5,385		
Transfers and subsidies	20,024	-	0,554	21.070	-	20.770	- 7,000	21.470	7,551	21.070	20,010	- 00.070	- 0,000	20.7%	
Other expenditure	36,379	38,822	7,195	19.8%	9,538	26.2%	8,600	22.2%	10,294	26.5%	35,627	91.8%	11,470		
Losses	-	-	-	-	-	-	0,000	-	5	20.570	5	-	6	-	(26.4%
Surplus/(Deficit)	13,372	6,234	58,788		22,855		8,352		(64 645)		25,351		(63,084)	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	`
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,403	2,403	30,700		22,000		0,332		(64,645) 2,403		2,403	100.0%	(03,004))	(100.0%
	2,403	2,403	-	-	-	-	-	-	2,403	100.0%	2,403	100.0%	-	-	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	200.0%	-
Surplus/(Deficit) after capital transfers and contributions	15,775	8,637	58,788		22,855		8,352		(62,242)		27,754		(63,084)		
Taxation	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15,775	8,637	58,788		22,855		8,352		(62,242)		27,754		(63,084)		
Attributable to minorities	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15,775	8,637	58,788		22,855		8,352		(62,242)		27,754		(63,084)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	- '	-	-	-	-	-	-
Surplus/(Deficit) for the year	15,775	8,637	58,788		22,855		8,352		(62,242)		27,754		(63,084))	
		*	·		· · · · · · · · · · · · · · · · · · ·				· '		· · · · · · · · · · · · · · · · · · ·				

						202	1/22						202	20/21	
	Budg	get	First C	uarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	20,603	38,170	3,758	18.2%	5,141	25.0%	4,703	12.3%	8,038	21.1%	21,640	56.7%	6,145	64.8%	30.8%
National Government	2,403	2,403	-	-	173	7.2%	717	29.9%	707	29.4%	1,598	66.5%	649	75.9%	9.09
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	_	-	-	-	-
Transfers recognised - capital	2,403	2,403	-	-	173	7.2%	717	29.9%	707	29.4%	1,598	66.5%	649	75.9%	9.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18,200	35,767	3,758	20.6%	4,968	27.3%	3,986	11.1%	7,331	20.5%	20,042	56.0%	5,496	63.7%	33.49
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	20,603	38,170	3,758	18.2%	5,141	25.0%	4,703	12.3%	8,038	21.1%	21,640	56.7%	6,145	65.0%	30.8%
Municipal governance and administration	6,150	7,305	28	.5%	1,373	22.3%	1,437	19.7%	566	7.7%	3,404	46.6%	2,398	77.3%	(76.4%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6,150	7,305	28	.5%	1,373	22.3%	1,437	19.7%	566	7.7%	3,404	46.6%	2,398	77.3%	(76.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	40	90.6%	(100.0%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	40	90.6%	
Economic and Environmental Services	10,053	15,977	133	1.3%	1,787	17.8%	2,336		5,658		9,914	62.0%	1,595		
Planning and Development	2,000	6,541	133	6.7%	117	5.8%	76		1,951	29.8%	2,277	34.8%	946	68.8%	
Road Transport	8,053	9,437	-	-	1,670	20.7%	2,260	24.0%	3,708	39.3%	7,637	80.9%	649	75.9%	471.2%
Environmental Protection	-	-	-		-	-	-		-	-	-		-		· · · · ·
Trading Services	4,400	14,887	3,597	81.7%	1,981	45.0%	930	6.2%	1,814	12.2%	8,321	55.9%	2,113	57.5%	(14.1%
Energy sources	-	-	-	-	-	-	-	-	<u>-</u>	-	-	[l	-	-	-
Water Management	3,000	8,286	1,646	54.9%	625	20.8%	312		1,471	17.8%	4,053	48.9%	886	68.0%	
Waste Water Management	1,400	6,601	1,951	139.4%	1,356	96.9%	618	9.4%	343	5.2%	4,268	64.7%	1,227	31.8%	(72.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						202	1/22						202	0/21	
	Bud	get	First Q	uarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o 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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	284,063	292,078	507,065	178.5%	563,920	198.5%	624,451	213.8%	245,442	84.0%	1,940,879	664.5%	231,943	212.0%	5.8%
Property rates	_	_	-	-	-	-	-	_	-	_	_	-	-	-	_
Service charges	_	-	_	_	_	_	_	_	_	_	_	_	_	_	_
Other revenue	2,564	1,698	180,052	7,022.5%	428,344	16,706.5%	512,569	30,186.6%	262,771	15,475.3%	1,383,736	81,492.1%	239,604	203.6%	6 9.7%
Transfers and Subsidies - Operational	278,932	279,213	290,958	104.3%	93,021	33.3%	69,644	24.9%	,	-	453,623	162.5%	-		-
Transfers and Subsidies - Capital	2,403	2,403	36,055	1,500.4%	42,555	1,770.9%	41,371	1,721.6%	(19,308)	(803.5%)	100,673	4,189.5%	(7,661)	1,690.1%	6 152.0%
Interest	-	8,600	-	-	-	-	867	10.1%	1,826	21.2%	2,694	31.3%	1	-	(100.0%)
Dividends	164	164	-	-	-	-	-	-	153	93.4%	153	93.4%	-	-	(100.0%)
Payments	(267,180)	(271,536)	(79,752)	29.8%	(121,416)	45.4%	(94,199)		(285,917)		(581,284)	214.1%	(80,939)	58.1%	
Suppliers and employees	(253,501)	(258,557)	(79,752)	31.5%	(121,416)	47.9%	(94,199)	36.4%	(285,917)	110.6%	(581,284)	224.8%	(80,939)	60.9%	6 253.2%
Finance charges	(13,679)	(12,978)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	16,883	20,542	427,313	2,531.0%	442,505	2,621.0%	530,252	2,581.3%	(40,475)	(197.0%)	1,359,594	6,618.6%	151,004	(703,624.3%)	(126.8%)
Cash Flow from Investing Activities															
Receipts	6,389	-	394	6.2%	(1,369)	(21.4%)	2,955	-	(2,220)	-	(240)	-	(1,400)	-	58.6%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	6,520	-	-	-	(1,369)	(21.0%)	2,955	-	(2,220)	-	(634)	-	(1,400)	-	58.6%
Decrease (increase) in non-current investments	(130)	- (00.470)	394	(302.1%)	-	-	- (4.700)	-	-	-	394	-	- (0.445)	-	-
Payments	(20,603)	(38,170)	(3,758)	18.2%	(5,141)	25.0%	(4,703)		(8,038)	21.1%	(21,640)		(6,145)	30.8%	
Capital assets Net Cash from/(used) Investing Activities	(20,603)	(38,170)	(3,758)	18.2% 23.7%	(5,141) (6,510)	25.0% 45.8%	(4,703) (1,748)		(8,038)		(21,640)	56.7% 57.3%	(6,145)	30.8% 31.9%	
	(14,214)	(38,170)	(3,364)	23.1 70	(0,510)	45.0%	(1,740)	4.0%	(10,258)	20.9%	(21,880)	57.3%	(7,545)	31.970	30.070
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)		15,882.2%	435,995	16,333.4%	528,504	(2,085.2%)	(50,733)		1,337,715	(5,278.0%)	143,459	(1,654.9%)	,
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%	397,706	100.0%	6 269.7%
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%	541,165	933.9%	6 162.3%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			bts Written Off to btors		Bad Debts ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														1
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	<u> </u>
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														1
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group		•	-		-	-	-	•	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	0 Days	31 - 60 Days		61 - 9	0 Days	Over 9	00 Days	To	tal
R thousands	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 Siboza
 013 759 8525

 Financial Manager
 Mr G Dube
 013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Of

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

Table 1: Operating Revenue and Expenditure

rable 1. Operating Nevertue and Expenditure						202	1/22						202	20/21	
Provincial Summary	Budg	get	First (Quarter	Second	Quarter	Third	Quarter	Fourt	h Quarter	Year	to Date	Fourth	Quarter	•
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
												buaget		Daaget	-
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%	3,383,538	15.2%	19,203,610	86.4%	3,188,098	93.1%	6.1%
Property rates	3,695,921	3,711,493	907,845	24.6%	528,721	14.3%	808,957	21.8%	888,403	23.9%	3,133,926	84.4%	880,735	97.9%	.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%	1,204,028	21.2%	4,969,274	87.3%	1,147,705	88.2%	4.9%
Service charges - water revenue	2,012,722	1,983,607	420,694	20.9%	467,551	23.2%	448,407	22.6%	442,895	22.3%	1,779,547	89.7%	356,151	93.7%	24.4%
Service charges - sanitation revenue	661,420	632,744	149,884	22.7%	152,103	23.0%	147,606	23.3%	136,597	21.6%	586,190		150,459	90.2%	(9.2%)
Service charges - refuse revenue	792,942	756,361	189,290	23.9%	181,190	22.9%	163,546	21.6%	184,815	24.4%	718,841	95.0%	163,938	92.4%	12.7%
Rental of facilities and equipment	100,307	103,434	12,080	12.0%	6,505	6.5%	11,649	11.3%	13,841	13.4%	44,075		9,353	83.8%	48.0%
Interest earned - external investments	186,642	178,263	20,091	10.8%	20,429	10.9%	20,603	11.6%	53,496	30.0%	114,619		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%	263,756		853,801	75.8%	210,626	76.7%	25.2%
Dividends received	444	444	-	-	-	-	-	-	153		153		-	-	(100.0%)
Fines, penalties and forfeits	140,913	158,596	9,474	6.7%	8,147	5.8%	12,326	7.8%	22,283	14.1%	52,230		12,295	27.8%	81.2%
Licences and permits	36,862	37,284	11,617	31.5%	9,162	24.9%	6,334	17.0%	7,509	20.1%	34,620		13,469	222.8%	(44.3%)
Agency services	119,695	121,463	(789)	(.7%)	10,233	8.5%	6,874	5.7%	37,912	31.2%	54,230		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	.5%	6,178,419		70,671	99.4%	(49.9%)
Other revenue	917,328	978,470	234,598	25.6%	222,502	24.3%	121,025	12.4%	94,942	9.7%	673,067	68.8%	110,407	101.9%	` '
Gains	27,503	28,546	10,669	38.8%	1,229	4.5%	1,239	4.3%	(2,522)	(8.8%)	10,615	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%	6,236,661	26.1%	21,565,167	90.1%	5,659,485	78.7%	10.2%
Employee related costs	7,085,692	7,150,082	1,482,219	20.9%	1,824,547	25.7%	1,839,164	25.7%	1,745,455	24.4%	6,891,385	96.4%	1,720,987	90.9%	1.4%
Remuneration of councillors	443,674	421,710	88,141	19.9%	80,026	18.0%	105,463	25.0%	93,739	22.2%	367,369	87.1%	109,081	82.8%	(14.1%)
Debt impairment	2,487,617	2,401,366	1,405	.1%	82,320	3.3%	550,320	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	13.3%	319,284	15.2%	1,176,725	56.1%	258,692	23.6%	23.4%
Finance charges	549,549	623,343	118,903	21.6%	83,783	15.2%	199,562	32.0%	278,165	44.6%	680,414	109.2%	162,019	53.0%	71.7%
Bulk purchases	4,825,318	4,934,827	1,679,512	34.8%	906,673	18.8%	1,238,967	25.1%	1,397,334	28.3%	5,222,485	105.8%	1,388,484	100.3%	.6%
Other Materials	1,369,592	1,343,830	281,080	20.5%	270,225	19.7%	354,822	26.4%	477,031	35.5%	1,383,157	102.9%	255,694	80.0%	86.6%
Contracted services	2,508,028	2,908,726	461,743	18.4%	811,920	32.4%	653,005	22.4%	916,962	31.5%	2,843,630		903,744	88.8%	1.5%
Transfers and subsidies	315,244	310,758	43,358	13.8%	55,190	17.5%	58,095	18.7%	178,615	57.5%	335,258		69,586	122.8%	156.7%
Other expenditure	1,665,081	1,728,450	357,169	21.5%	472,943	28.4%	373,769	21.6%	549,286	31.8%	1,753,167		441,096	88.6%	24.5%
Losses	5,378	5,378	(664)	(12.3%)	(1,239)	(23.0%)	(1,356)	(25.2%)	13,340	248.1%	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)		(2,853,123)		(2,361,557)		(2,471,387)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	3,198,969	3,270,345	385,255	12.0%	594,257	18.6%	279,922				2,263,622		206,983	40.2%	385.2%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,PE,PC,)	2,278	2,278	1,209	53.1%	4,098	179.9%	901	39.5%			7,635		423	45.8%	
Transfers and subsidies - capital (in-kind - all)	-	-	194	-	2,729	-	-	-	1,531	- 1	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)		(1,845,976)		(85,846)		(2,262,681)		
Taxation	_	_	-	-		-	-	-	-	_	-	-	-	-	-
Surplus/(Deficit) after taxation	2,097,566	1,578,282	1,526,514		807,218		(573,602)		(1,845,976)		(85,846)		(2,262,681)		
Attributable to minorities	-,,	-,	-,,	-	-	-	- (2.2,2 2	-	-	-	-	-	-,,,	-	-
Surplus/(Deficit) attributable to municipality	2,097,566	1,578,282	1,526,514		807,218		(573,602)		(1,845,976)		(85,846)		(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)		(1,845,976)		(85,846)		(2,262,681)		
Tanpinon por and Jour	2,001,000	.,010,202	1,020,017		501 ,£ 10		(0,0,002)		(1,0-0,010)		(50,040)		(2,202,001)		

						202	21/22						202	20/21	
Provincial Summary	Budg	get	First C	luarter	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		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%	1,045,895	20.9%	3,183,393	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		769,222	21.7%	2,340,045		769,710	79.5%	,
Provincial Government	-	-	-	-	-	-	-	-	-		_,,,,,,,,,	-	182	9.9%	
District Municipality	15,500	15,678	-	-	-	_	-	-	-	-	-	-	(165)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	6,000	382	4,280	71.3%	2,312	38.5%	(6,250)	(1,634.1%)	4,061	1,061.8%	4,403	1,151.2%	2,080	113.2%	
Transfers recognised - capital	3,246,026	3,563,210	546,122	16.8%	620,033	19.1%	405,009	11.4%	773,283	21.7%	2,344,447	65.8%	771,807	78.7%	
Borrowing	200,000	191,734	22,500	11.3%	58,306	29.2%	19,006	9.9%	31,029	16.2%	130,842	68.2%	33,780	88.2%	(8.1%
Internally generated funds	1,053,101	1,258,624	185,454	17.6%	133,346	12.7%	147,721	11.7%	241,583	19.2%	708,104		254,883	57.3%	
	-	-	-	-	-	-	-	-	-	-	· -	-	· -	-	, -
Capital Expenditure Functional	4,521,727	5,018,563	755,057	16.7%	813,330	18.0%	573,391	11.4%	1,049,436	20.9%	3,191,214	63.6%	1,126,404	72.2%	(6.8%
Municipal governance 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	1,136	4.0%	2	-	690	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	,	-	-	(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%	13,547	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	77.4%	(17.19
Public Safety	38,406	32,167	1,140	3.0%	9,120	23.7%	1,467	4.6%	4,113	12.8%	15,841	49.2%	4,078	56.6%	.9
Housing	74,350	34,361	1,116	1.5%	2,004	2.7%	190	.6%	391	1.1%	3,702	10.8%	721	12.1%	(45.8%
Health	1,456	1,585	129	8.9%	-	-	-	-	304	19.2%	433		4,095	77.3%	(92.6%
Economic and Environmental Services	1,021,051	1,124,948	207,272	20.3%	180,431	17.7%	194,928	17.3%	202,763	18.0%	785,393		230,084	72.3%	(11.9%
Planning and Development	206,842	190,118	14,936	7.2%	13,856	6.7%	43,205	22.7%	34,169	18.0%	106,165		18,595	55.4%	83.89
Road Transport	807,300	928,717	192,336	23.8%	166,575	20.6%	151,723	16.3%	167,368	18.0%	678,002		211,395		
Environmental Protection	6,910	6,113	-	-	-	-	-	-	1,226	20.1%	1,226		94	58.5%	
Trading Services	2,946,936	3,321,448	491,668	16.7%	569,650	19.3%	305,972		753,378	22.7%	2,120,667		760,581	73.6%	,
Energy sources	591,230	695,341	95,321	16.1%	174,324	29.5%	81,977	11.8%	134,869	19.4%	486,491		105,961	76.5%	
Water Management	1,577,399	1,877,216	297,304	18.8%	256,326	16.2%	165,229	8.8%	494,481	26.3%	1,213,340		438,746		
Waste Water Management	697,302	685,057	94,318	13.5%	131,478	18.9%	55,728	8.1%	115,614	16.9%	397,138		191,706		(39.7%
Waste Management	81,006	63,833	4,725	5.8%	7,522	9.3%	3,038	4.8%	8,414	13.2%	23,699		24,168	58.2%	(65.2%
Other	2,880	235	90	3.1%	117	4.1%	-	-	13	5.5%	219	93.5%	-	7.6%	(100.0%

Table 3: Cash Receipts and Payments

rusic o. Oush Receipts and Layments	2021/22												202	20/21	
Provincial Summary	Bud	get	First 0	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2020/21 to Q4 of 2021/22
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	20,840,533	21,955,628	5,519,214	26.5%	5,324,112	25.5%	5,930,598	27.0%	3,595,992	16.4%	20,369,916	92.8%	2,812,690	59.2%	27.8%
Property rates	2,809,796	2,940,509	591,332	21.0%	694,827	24.7%	660,032	22.4%	728,093	24.8%	2,674,283	90.9%	449,440	67.5%	62.0%
Service charges	7,685,846	7,842,607	1,344,030	17.5%	1,536,783	20.0%	1,570,844	20.0%	1,594,256	20.3%	6,045,913	77.1%	1,018,252	73.3%	56.6%
Other revenue	745,097	1,033,940	877,664	117.8%	1,201,948	161.3%	1,447,021	140.0%	1,094,904	105.9%	4,621,538	447.0%	1,211,086	45.6%	(9.6%)
Transfers and Subsidies - Operational	6,631,815	6,933,384	1,911,366	28.8%	1,130,259	17.0%	1,235,116		161,154	2.3%	4,437,895	64.0%	27,372	59.6%	488.8%
Transfers and Subsidies - Capital	2,868,600	3,101,773	794,175	27.7%	759,660	26.5%	1,009,590	32.5%	10,556	.3%	2,573,981	83.0%	10,748	55.8%	(1.8%)
Interest	99,194	103,228	647	.7%	636	.6%	7,996	7.7%	6,875	6.7%	16,154	15.6%	95,793	455.9%	(92.8%)
Dividends	186	186	- (0.400.070)	-	- (0.544.470)	-	- (0.000.047)	-	153	82.5%	153	82.5%	-		(100.0%)
Payments	(16,416,871)	(17,316,182)	(3,188,976)	19.4%	(3,541,176)	21.6%	(3,208,617)		(3,634,146)	21.0%	(13,572,916)		(2,137,316)	54.1%	70.0%
Suppliers and employees	(15,911,518) (484,409)	(16,769,713)	(3,168,976)	19.9%	(3,541,176)	22.3%	(3,228,445)		(3,632,969)	21.7% .2%	(13,571,566)	80.9%	(2,137,316)	54.4%	70.0% (100.0%)
Finance charges Transfers and grants	(20,944)	(520,746) (25,723)	(20,000)	95.5%	-	-	(172 <u>)</u> 20,000		(1,178)	.2%	(1,350)	.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	4,423,663	4,639,446	2,330,238	52.7%	1,782,936	40.3%	2,721,981	, ,	(38,155)	(.8%)	6,797,000	146.5%	675,375	64.7%	(105.6%)
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Cash Flow from Investing Activities			4.00=		(4.0=0)	(0.00()						20 =0/		, , , , ,	
Receipts	74,846	9,884	1,997	2.7%	(1,973)	` '	3,722		2,847	28.8%	6,594	66.7%	1,825	(.2%)	56.0%
Proceeds on disposal of PPE	8,406	9,362	604	7.2%	448	5.3%	1,598		4,137	44.2%	6,787	72.5%	3,162	504.5%	30.8%
Decrease (Increase) in non-current debtors (not used) Decrease (increase) in non-current receivables	59,558	-	1,051	1.8%	(2,419)	(4.1%)	- 2,124	-	(1,345)	-	(589)	-	(1,398)	.7%	(3.8%)
Decrease (increase) in non-current investments	6,882	522	342	5.0%	(2,419)	(4.170)	2,124		55	10.5%	395		(1,390)	(183.4%)	(9.1%)
Payments	(3,793,936)		(644,066)		(796,083)	21.0%	(519,113)	11.9%	(821,552)	18.9%	(2,780,813)		(846,266)		(2.9%)
Capital assets	(3,793,936)	(4,348,776)	(644,066)	17.0%	(796,083)	21.0%	(519,113)	'	(821,552)	18.9%	(2,780,813)	63.9%	(846,266)	106.8%	(2.9%)
Net Cash from/(used) Investing Activities	(3,719,090)	(4,338,891)	(642,069)		(798,055)		(515,391)		(818,705)	18.9%	(2,774,219)		(844,441)	77.4%	(3.0%)
Cash Flow from Financing Activities															
Receipts	198,962	198,883	(1,186)	(.6%)	(2,511)	(1.3%)	(4,299)	(2.2%)	197,142	99.1%	189,147	95.1%	58	.1%	341,354.3%
Short term loans	-	-	(1,100)	(.070)	(2,011)	(1.070)	(4,230)	- (2.270)	-	- 33.170	-	-	-		-
Borrowing long term/refinancing	200,000	200,000	_	_	-	_	_	_	200,000	100.0%	200,000	100.0%	_	_	(100.0%)
Increase (decrease) in consumer deposits	(1,038)	· ·	(1,186)	114.2%	(2,511)	242.0%	(4,299)	385.0%	(2,858)	255.9%	(10,853)		58	(94.5%)	(5,050.0%)
Payments	(13,330)			-	(32,676)	245.1%	(2,058)		(19,785)		(54,520)		-	_ ` - '	(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%)	177,357	101.0%	134,627	76.7%	58	(2.4%)	307,085.6%
Net Increase/(Decrease) in cash held	890,205	476,084	1,686,984	189.5%	949,693	106.7%	2,200,233	462.2%	(679,503)	(142.7%)	4,157,408	873.3%	(169,009)	57.6%	302.1%
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			244.2%	1,646,751	64.8%	3,370,422	(130.2%)	
Cash/cash equivalents at the year end:	3,318,659		3,066,534	92.4%		121.0%				184.3%	5,564,239		3,022,150		
Casinoasii oquitaisiilo at tilo your olia.	0,010,000	0,010,201	0,000,004	JZ.470	7,017,010	121.070	0,200,211	200.170	0,004,200	10-1.0 /0	0,00-1,200	104.070	0,022,100	70.070	V-7.17/0

Table 5: Debtor Age Analysis

Provincial Summary	0 - 30 D	ays	31 - 60	Days	61 - 90 D	ays	Over 90) Days	To	otal	Actual Bad Debt		•	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	199,886	4.5%	76,998	1.7%	81,534	1.9%	4,043,618	91.9%	4,402,035	23.6%	889	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	236,369	10.7%	66,650	3.0%	63,422	2.9%	1,835,406	83.4%	2,201,846	11.8%	480	-	-	
Receivables from Non-exchange Transactions - Property Rates	274,443	7.0%	72,819	1.9%	100,059	2.6%	3,446,689	88.5%	3,894,010	20.9%	(1,243)	-	-	
Receivables from Exchange Transactions - Waste Water Management	51,275	3.4%	29,035	1.9%	27,563	1.8%	1,417,678	92.9%	1,525,551	8.2%	(104)	-	-	
Receivables from Exchange Transactions - Waste Management	78,193	5.0%	29,163	1.8%	33,459	2.1%	1,436,780	91.1%	1,577,595	8.5%	360	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	313	4.2%	314	4.2%	309	4.1%	6,514	87.4%	7,450	-	-	-	-	
Interest on Arrear Debtor Accounts	103,813	3.7%	59,957	2.2%	61,414	2.2%	2,558,166	91.9%	2,783,350	14.9%	300	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	19,702	.9%	21,290	.9%	8,625	.4%	2,201,607	97.8%	2,251,224	12.1%	(5)	-	-	
Total By Income Source	963,993	5.2%	356,225	1.9%	376,385	2.0%	16,946,459	90.9%	18,643,061	100.0%	678	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	117,362	6.1%	34,057	1.8%	41,147	2.1%	1,746,533	90.1%	1,939,099	10.4%	1	-	-	
Commercial	289,786	4.1%	144,640	2.1%	124,610	1.8%	6,474,129	92.1%	7,033,164	37.7%	666	-	-	
Households	522,770	5.7%	177,468	1.9%	194,826	2.1%	8,294,474	90.3%	9,189,537	49.3%	11	-	-	
Other	34,074	7.1%	61	-	15,801	3.3%	431,324	89.6%	481,261	2.6%	-	-	-	
Total By Customer Group	963,993	5.2%	356,225	1.9%	376,385	2.0%	16,946,459	90.9%	18,643,061	100.0%	678	-	•	

Table 4: Creditor Age Analysis

Provincial Summary	0 - 30 D	ays	31 - 60	Days	61 - 90) Days	Over 90	Days	То	otal
R thousands	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%	1,287,955	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%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	57,951	66.1%	16,766	19.1%	2,788	3.2%	10,231	11.7%	87,737	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,036,942	9.8%	280,826	2.7%	146,397	1.4%	9,124,419	86.2%	10,588,585	59.1%
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	1,872,283	10.5%	480,487	2.7%	366,149	2.0%	15,188,075	84.8%	17,906,994	100.0%

Contact Details	
Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.