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#### PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2020/21 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 2021

- 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 10<sup>th</sup> 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 2020/21 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 budgeting, 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 2021.



#### PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2020/21 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 2021

MUNICIPALITY	M12	MCUM	DR 12	CR 12
Albert Luthuli				
Bushbuckridge				
City of Mbombela				
Dipaleseng				
Dr J.S. Moroka				V.
Ehlanzeni				
Emakhazeni				
Emalahleni (MP)				
Gert Sibande				
Govan Mbeki				
Lekwa				
Mkhondo				
Msukaligwa				
Nkangala				
Nkomazi				
Pixley Ka Seme (MP)				
Steve Tshwete				
Thaba Chweu				
Thembisile Hani				
Victor Khanye				

Outstanding	
Submitted	
Submitted with errors phase 1	
Submitted with errors phase 2	

- 6. It should also be noted that the report contains preliminary figures as at the end of the fourth quarter ended 30 June 2021 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



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

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Expenditure						202	20/21						201	9/20	
	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 Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2019/20 to Q4 of 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	548,646	614,797	184,630	33.7%	182,367	33.2%	106,087	17.3%	76,012	12.4%	549,096	89.3%	58,924	88.4%	29.0%
Property rates	99,664	99,664	8,919	8.9%	8,245	8.3%	8,815	8.8%	33,533	33.6%	59,512	59.7%	36,577	78.1%	(8.3%
Service charges - electricity revenue	- 37,834	- 37,834	- 8,839	23.4%	- 4,845	- 12.8%	- 4,469	- 11.8%	- 11,047	- 29.2%	- 29,199	- 77.2%	- 4,535	68.8%	143.69
Service charges - water revenue	45,587	45,587	2,305	5.1%	1,105	2.4%	1,243	2.7%	2,154	4.7%	6,808	14.9%	3,014	16.2%	(28.5%
Service charges - sanitation revenue	12,194	12,194	1,392	11.4%	701	5.7%	698	5.7%	2,999	24.6%	5,790	47.5%	1,576	70.8%	90.39
Service charges - refuse revenue	10,448	10,448	1,613	15.4%	755 -	7.2%	751	7.2%	3,275	31.4%	6,394	61.2%	3,160	124.8%	3.69
Rental of facilities and equipment	14	127	266	1,913.4%	133	961.0%	23		532	419.5%	954	752.9%	266	94.8%	100.09
Interest earned - external investments	0	0	1,352	135,187,000.0%	1,028	102,770,600.0%	1,236	123,572,500.0%	2,222	222,213,200.0%	5,837	583,743,300.0%	641	151.5%	
Interest earned - outstanding debtors	10,638	7,587	8,559	80.5%	4,303	40.4%	4,552	60.0%	18,573	244.8%	35,986	474.3%	8,859	108.7%	109.6%
Dividends received	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	179	179	27 57	15.3%	41	23.1%	28	15.9%	27	15.1%	124 146	69.3%	(27)	116.3%	,
Licences and permits Agency services	-	-	5/	-	8	-	/	-	74	-	146	-	136	-	(45.5%
Transfers and subsidies	329,123	400,049	150,839	45.8%	159,496	48.5%	83,800	20.9%	_	_	394,135	98.5%	79	99.0%	(100.0%
Other revenue	2,965	1,128	461	15.5%		57.6%	465		1,576	139.8%	4,209	373.2%	109	188.7%	· ·
Gains	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	548,824	613,161	65,440	11.9%	107,436	19.6%	128,988	21.0%	139,001	22.7%	440,864	71.9%	43,279	66.6%	221.2%
Employee related costs	171,166	172,907	31,884	18.6%	,	26.8%	17,144	9.9%	52,854	30.6%	147,732		27,310	119.5%	
Remuneration of councillors	27,948	27,948	4,932	17.6%	· ·	26.0%	2,701	9.7%	8,113	29.0%	23,008	82.3%	5,677	97.6%	
Debt impairment	56,658	56,658	0	-	-	-	-	-	-	-	0	-	-	-	-
Depreciation and asset impairment	47,405	47,405	-	-	139	.3%	5,137	10.8%	399	.8%	5,675	12.0%	-	-	(100.0%
Finance charges	-	-	-	-	-	-	-	-	236	-	236	-	-	-	(100.0%
Bulk purchases	94,545	100,579	1,653	1.7%	· ·	17.3%	47,553		22,075	21.9%	87,653	87.1%	11	58.8%	
Other Materials	22,195	54,207	4,088	18.4%	4,414	19.9%	10,195	18.8%	8,741	16.1%	27,438	50.6%	2,645	43.5%	230.5%
Contracted services	91,713	110,087	17,362	18.9%		27.8%	32,297	29.3%	33,821	30.7%	108,952	99.0%	6,198	69.5%	445.7%
Transfers and subsidies	- 27 400	2,446 40,922	193 5,330	14.20/	429 7,495	-	1,360	55.6% 30.8%	839 11,923	34.3% 29.1%	2,820	115.3% 91.3%	411	153.4%	
Other expenditure Losses	37,192	40,922	5,330	14.3%	7,495	20.2%	12,601	30.6%	11,923	29.170	37,349	91.3%	1,027	62.1%	1,060.5%
200060		O .						_	_	_		_			
Surplus/(Deficit)	(177)	1,636	119,190		74,931		(22,901)		(62,988)		108,232		15,645		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	426,262	345,123	-	-	-	-	-	-	-	-	-	-	7,942	(8.7%	(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	426,085	346,759	119,190		74,931		(22,901)		(62,988)		108,232		23,586		
Taxation	-	-	-		-		-	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	426,085	346,759	119,190		74,931		(22,901)		(62,988)		108,232		23,586		
Attributable to minorities	-	-	-	-		-	-	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	426,085	346,759	119,190		74,931		(22,901)		(62,988)		108,232		23,586		
Share of surplus/ (deficit) of associate	-	- 040 750	-	-	74.004	-	- (00.001)	-	- (00 000)	-	-	-	-	-	-
Surplus/(Deficit) for the year	426,085	346,759	119,190		74,931		(22,901)		(62,988)		108,232		23,586		

						202	0/21						20		
	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 2019/20 Q4 of 2020/21
\ tilousumus															
Capital Revenue and Expenditure															
Source of Finance	330,638	352,493	35,421	10.7%	98,140	29.7%	97,091	27.5%	138,899	39.4%	369,552	104.8%	9,221	31.6%	6 1,406.4
National Government	324,718	345,123	35,421	10.9%	98,140	30.2%	96,045	27.8%	135,372	39.2%	364,979	105.8%	9,221	32.2%	6 1,368.1
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	324,718	345,123	35,421	10.9%	98,140	30.2%	96,045	27.8%	135,372	39.2%	364,979	105.8%	9,221	32.2%	6 1,368.1
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5,920	7,370	-	-	-	-	1,046	14.2%	3,528	47.9%	4,573	62.1%	-	7.1%	(100.09
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	331,943	353,198	36,742	11.1%	99,708	30.0%	97,881	27.7%	141,554	40.1%	375,885	106.4%	9,221	31.5%	6 1,435.2
Municipal governance and administration	5,245	5,245	1,321	25.2%	1,011	19.3%	440	8.4%	5,990	114.2%	8,761	167.0%		340.7%	6 (100.09
Executive and Council	175	175	-	-	-	-	17	9.9%	-	-	17		-	-	-
Finance and administration	5,030	5,030	1,321	26.3%	1,011	20.1%	423	8.4%	5,990	119.1%	8,744	173.8%	-	355.3%	% (100.0°
Internal audit	40	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12,180	6,204	1,997	16.4%	400	3.3%	1,449	23.4%	3,734	60.2%	7,580	122.2%	2,128	106.8%	6 75.5
Community and Social Services	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2,020	1,720	-	-	-	-	1,449	84.3%	3,734	217.1%	·	301.4%	1,171	57.9%	
Public Safety	10,060	4,384	1,997	19.8%	400	4.0%	-	-	-	-	2,396	54.7%	958	117.6%	(100.0)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20,300	25,300	2,562	12.6%	10,236	50.4%	4,963	19.6%	8,179	32.3%	25,939	102.5%	5,691	68.2%	43.7
Planning and Development	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20,100	25,100	2,562	12.7%	10,236	50.9%	4,963	19.8%	8,179	32.6%	25,939	103.3%	5,691	68.7%	43.7
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	294,218	316,449	30,863	10.5%	88,062		91,029		123,650				1,402		
Energy sources	17,550	21,356	-	-	7,644		5,023		7,210				-	59.2%	,
Water Management	243,110	264,353	24,879	10.2%	73,816		84,400		*		·	107.7%	-	7.3%	,
Waste Water Management	32,238	30,020	5,984	18.6%	6,045		1,607	5.4%	14,926	49.7%	28,562		1,402	38.5%	% 964.9
Waste Management	1,320	720	-	-	557	42.2%	-	-	-	-	557	77.4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3.	Cash	Receints	and	<b>Payments</b>
rait J.	Casii	<b>Receipts</b>	anu	ravillellis

						202	0/21						201	19/20	
	Bud	get	First C	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2019/20 to Q4 of 2020/21
R thousands												Duagot		Dauget	
Cash Flow from Operating Activities															
Receipts	964,270	880,053	2,270	.2%	96,047	10.0%	5,639	.6%	9,505	1.1%	113,461	12.9%	1,277	-	644.4%
Property rates	99,664	64,781	11,518	11.6%	5,986	6.0%	8,235	12.7%	11,235	17.3%	36,974	57.1%	-	-	(100.0%
Service charges	106,063	68,941	11,068	10.4%	8,527	8.0%	9,685	14.0%	15,501	22.5%	44,782	65.0%	-	-	(100.0%
Other revenue	3,158	3,158	(250,765)	(7,940.8%)	(191,524)	(6,064.8%)	(211,021)	(6,682.2%)	(17,291)	(547.5%)	(670,601)	(21,235.3%)	1,277	-	(1,454.2%
Transfers and Subsidies - Operational	329,123	398,049	153,318	46.6%	160,408	48.7%	84,459	21.2%	60	- 1	398,244	100.0%	-	-	(100.0%
Transfers and Subsidies - Capital	426,262	345,123	77,131	18.1%	112,650	26.4%	114,281	33.1%	-	-	304,062	88.1%	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	964,270	880,053	2,270	.2%	96,047	10.0%	5,639	.6%	9,505	1.1%	113,461	12.9%	1,277	-	644.4%
Cash Flow from Investing Activities  Receipts  Proceeds on disposal of PPE  Decrease (Increase) in non-current debtors (not used)  Decrease (increase) in non-current receivables  Decrease (increase) in non-current investments	410 - - - - 410	<b>410</b> 410	-		- - -	-	- - -	-	- - -		- - -		- - -		-
Payments	-	410	(40,735)	_	(112,861)	-	(108,839)		(156,236)	_ [	(418,671)		_	_	(100.0%
Capital assets		_	(40,735)	-	(112,861)	_	(108,839)		(156,236)		(418,671)		-	_	(100.0%
Net Cash from/(used) Investing Activities	410	410	(40,735)	(9,947.2%)	(112,861)	(27,560.2%)	(108,839)	(26,578.0%)	(156,236)		(418,671)	(102,237.6%)	-	-	(100.0%
Cash Flow from Financing Activities			(10,100)	(0,0 11 12 70)	(112,901)	(21,0001270)	(100,000)	(20,0101070)	(100,200)	(00,102,1270)	(110,011)	(102,2011070)			(100.070
Receipts	17	-	(5)	(28.0%)	(0)	(2.7%)	(0)	-	1	-	(5)	-	(1)	-	(169.9%
Short term loans	-	-	- 1	- 1	-	- '	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	17	-	(5)	(28.0%)	(0)	(2.7%)	(0)	-	1	-	(5)	-	(1)	-	(169.9%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-
Net Cash from/(used) Financing Activities	17	-	(5)	(28.0%)	(0)	(2.7%)	(0)	-	1	-	(5)	-	(1)	-	(169.9%
Net Increase/(Decrease) in cash held	964,697	880,462	(38,469)	(4.0%)	(16,815)	(1.7%)	(103,201)	(11.7%)	(146,730)	(16.7%)	(305,215)	(34.7%)	1,276		(11,603.5%
Cash/cash equivalents at the year begin:	18,733	18,733	' '	- 1	(38,469)		(55,285)	(295.1%)	(158,485)		-	· - '	(3)	-	6,217,439.49
Cash/cash equivalents at the year end:	983,430	899,195	(38,469)	(3.9%)				` ′			(305,215)	(33.9%)	1,273	7.2%	
Sastificacit equivalente at the year one.	303,430	033,133	(55,765)	(0.370)	(55,265)	(0.070)	(100,400)	(17.570)	(505,215)	(55.576)	(000,210)	(55.570)	1,275	1.2/	(24,010.07

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -I Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,452	4.4%	1,321	4.0%	1,404	4.3%	28,768	87.3%	32,944	3.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,496	7.0%	990	4.6%	656	3.1%	18,233	85.3%	21,375	2.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11,405	1.6%	11,129	1.6%	11,041	1.6%	669,607	95.2%	703,183	76.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,203	1.5%	1,141	1.4%	1,101	1.3%	79,337	95.8%	82,782	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,272	1.7%	1,200	1.6%	1,168	1.6%	71,374	95.1%	75,015	8.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	168	2.1%	166	2.1%	154	1.9%	7,537	93.9%	8,025	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	71.8%	1	13.9%	0	.1%	1	14.3%	7	-	-	-	-	-
Total By Income Source	17,001	1.8%	15,948	1.7%	15,524	1.7%	874,857	94.8%	923,330	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	4,688	2.5%	4,541	2.4%	4,554	2.4%	175,352	92.7%	189,136	20.5%	-	-	-	-
Commercial	1,714	3.7%	1,250	2.7%	984	2.1%	42,581	91.5%	46,528	5.0%	-	-	-	-
Households	10,599	1.5%	10,157	1.5%	9,987	1.5%	656,924	95.5%	687,667	74.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17,001	1.8%	15,948	1.7%	15,524	1.7%	874,857	94.8%	923,330	100.0%		-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
One different Association										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,177	32.0%	56	.8%	4	.1%	4,565	67.1%	6,802	61.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,669	38.5%	1,504	34.7%	70	1.6%	1,093	25.2%	4,336	38.9%
Total	3,846	34.5%	1,560	14.0%	74	.7%	5,658	50.8%	11,138	100.0%

Contact Details

Municipal Manager

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

						202	0/21						201	9/20	
	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 Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2019/20 to Q4 of 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	1,570,200	1,487,770	452,543	28.8%	495,977	31.6%	283,658	19.1%	81,174	5.5%	1,313,351	88.3%	77,024	58.2%	5.4%
Property rates	273,458	243,458	60,468		60,676	22.2%	60,715	24.9%	60,944	25.0%	242,803		61,189	82.2%	(.4%
Service charges - electricity revenue		-	-	-	-	-	-		-	-	-		-	-	-
Service charges - water revenue	59,220	40,220	5,181	8.7%	5,787	9.8%	4,227	10.5%	5,865	14.6%	21,059	52.4%	6,996	27.4%	(16.2%
Service charges - sanitation revenue	5,139	5,139	971	18.9%	982	19.1%	972	18.9%	1,012	19.7%	3,937		935	62.8%	8.39
Service charges - refuse revenue	9,380	9,380	2,042	21.8%	•	21.8%	2,042	21.8%	2,039	21.7%	8,166	87.1%	1,926	75.1%	5.8%
Rental of facilities and equipment	- 1,000	1,000	17	- 1.7%	80	- 8.0%	- 81	- 8.1%	- 167	- 16.7%	345	- 34.5%	- 75	25.3%	122.6%
Interest earned - external investments	27,526	27,526	855	3.1%	893	3.2%	997	3.6%	942	3.4%	3,686	13.4%	(390)	21.8%	(341.3%
Interest earned - outstanding debtors	140,180	110,180	-	-	-	-	-	-	(4)	-	(4)	-	-	(.1%)	(100.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3,068	3,068	(1)	-	-	-	-	-	0	-	(0)	-	-	-	(100.0%
Licences and permits	4,933	1,007	92	1.9%	4,530	91.8%	1,863	184.9%	447	44.3%	6,932		(669)	(2.3%)	,
Agency services	13,000	10,000	45	.3%	11	.1%	2	-	481	4.8%	538		-	5.2%	,
Transfers and subsidies	1,025,986	1,027,627	381,980	37.2%	420,372	41.0%	212,277	20.7%	8,163	.8%	1,022,792	99.5%	6,668	66.7%	
Other revenue	4,310	7,322	893	20.7%	604	14.0%	484	6.6%	1,119	15.3%	3,099	42.3%	293	12.0%	281.6%
Gains	3,000	1,843	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,383,747	1,330,357	146,196	10.6%	254,622	18.4%	82,607	6.2%	166,501	12.5%	649,926	48.9%	57,779	17.2%	188.2%
Employee related costs	591,126	592,127	87,336	14.8%	192,905	32.6%	39,961	6.7%	97,966	16.5%	418,168	70.6%	-	8.0%	,
Remuneration of councillors	33,164	32,870	4,185	12.6%	6,572	19.8%	2,055	6.3%	2,126	6.5%	14,938	45.4%	-	8.2%	(100.0%
Debt impairment	108,900	85,900	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	150,000	140,000	0	-	-	-	3	-	1	-	5	-	-	-	(100.0%
Finance charges	23,838	23,838	89	.4%	(435)	(1.8%)	201	.8%	(468)	(2.0%)	(613)	(2.6%)	90	1.6%	(617.9%
Bulk purchases	-	-	-	-	-	-	-		-	- ,,	-	-	-	-	-
Other Materials	58,895	35,895	1,701	2.9%	1,552	2.6%	3,132	8.7%	1,632	4.5%	8,017	22.3%	3,666	8.9%	,
Contracted services	223,771	225,675	24,765		20,950	9.4%	17,313	7.7%	34,708	15.4%	97,736		29,437	47.6%	
Transfers and subsidies	5,000	5,000	91	1.8%	155	3.1% 17.4%	128	2.6%	101	2.0%	475	9.5%	2,906	30.4%	,
Other expenditure Losses	189,053 -	189,053 -	28,028 -	14.8% -	32,928 (5)	-	20,111 (297)	10.6% -	30,592 (158)	16.2% -	111,658 (459)	59.1% -	21,477 202	53.2%	42.4% (178.0%
Surplus/(Deficit)	186,453	157,413	306,347		241,355		201,051		(85,327)		663,426		19,245		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	474,379	532,879	300,347		271,333		201,031		23,000		23,000		423,048	82.2%	(94.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	474,379	332,019	_	_ [	_	[ ]	-	[ ]	23,000	4.3 /0	23,000	4.576	423,040	02.270	(34.07)
Transfers and subsidies - capital (in-kind - all)	-		-	-	-	-	-	-	96	-	96	-	-	-	(100.0%
Surplus/(Deficit) after capital transfers and contributions	660,832	690,292	306,347		241,355		201,051		(62,232)		686,522		442,293		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	660,832	690,292	306,347		241,355		201,051		(62,232)		686,522		442,293		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	660,832	690,292	306,347		241,355		201,051		(62,232)		686,522		442,293		
Share of surplus/ (deficit) of associate	-	-	-			_			(02,202)	_				-	-
Surplus/(Deficit) for the year	660,832	690,292	306,347		241,355		201,051		(62,232)		686,522		442,293		

						202	0/21						20	19/20	
	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 2019/20 Q4 of 2020/2
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	660,832	690,292	37,094	5.6%	70,369	10.6%	27,950	4.0%	164,155	23.8%	299,567	43.4%	85,747	29.4%	91.
National Government	425,839	452,565	21,827	5.1%	55,968	13.1%	10,900		131,082	29.0%	219,777	48.6%	77,582	39.4%	69
Provincial Government	· -	· -	, _	_	· -	_	-	_	· -	-	, -	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	425,839	452,565	21,827	5.1%	55,968	13.1%	10,900	2.4%	131,082	29.0%	219,777	48.6%	77,582	39.4%	69
Borrowing	· -	, -	, -	-	, -	-	-	-	, -	-	, <u>-</u>	-	, <u>-</u>	-	
Internally generated funds	234,993	237,727	15,267	6.5%	14,401	6.1%	17,050	7.2%	33,073	13.9%	79,790	33.6%	8,166	9.2%	30
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	660,832	690,292	37,094	5.6%	70,471	10.7%	27,950	4.0%	164,155	23.8%	299,669	43.4%	85,747	28.4%	6 9
Municipal governance and administration	58,650	51,316	48	.1%	195	.3%	2,301	4.5%	9,903	19.3%	12,447	24.3%	6,804	15.4%	6 4
Executive and Council	500	500	24	4.9%	171	34.2%	28	5.7%	88	17.6%	311	62.3%	-	5.6%	6 (10
Finance and administration	58,150	50,816	24	-	24	-	2,273	4.5%	9,815	19.3%	12,135	23.9%	6,804	15.5%	6
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	51,873	19,973	1,009	1.9%	-	-	-	-	3,752	18.8%	4,761	23.8%	160	3.4%	2,23
Community and Social Services	5,000	4,500	2	-	-	-	-	-	1,786	39.7%	1,788	39.7%	160	11.4%	6 1,0
Sport And Recreation	15,500	9,500	1,007	6.5%	-	-	-	-	1,245	13.1%	2,252	23.7%	-	4.1%	6 (1
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	31,373	5,973	-	-	-	-	-	-	721	12.1%	721	12.1%	-	-	(10
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	146,000	152,526	24,853	17.0%	12,996	8.9%	284	.2%	24,250	15.9%	62,384	40.9%	25,199	28.2%	
Planning and Development	22,741	18,841	38	.2%	893	3.9%	-	-	-	-	931	4.9%	-	5.9%	
Road Transport	123,259	133,685	24,815	20.1%	12,103	9.8%	284	.2%	24,250	18.1%	61,452	46.0%	25,199	34.9%	6
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	404,109	466,477	11,184	2.8%	57,280	14.2%	25,365	5.4%	126,250	27.1%	220,078	47.2%	53,584	32.7%	
Energy sources	20,030	22,030	2	-	-	-	-	-	8,647	39.3%	8,649		-	13.1%	,
Water Management	305,080	321,948	11,182	3.7%		16.6%	22,482	7.0%	102,935	32.0%	187,309		45,300	37.5%	
Waste Water Management	71,399	114,399	-	-	6,569	9.2%	-	-	12,058	10.5%	18,627	16.3%	6,032	24.8%	
Waste Management	7,600	8,100	-	-	-	-	2,883	35.6%	2,610	32.2%	5,493	67.8%	2,252	21.9%	6
Other	200	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash	Receipts and	<b>Payments</b>
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R thousands  Cash Flow from Operating Activities  Receipts  Property rates  Service charges Other revenue	Main appropriation  1,811,558 226,749	Adjusted Budget	First C Actual Expenditure	Quarter  1st Q as % of  Main  appropriation	Second Actual Expenditure	Quarter 2nd Q as % of Main	Third (	Quarter 3rd Q as % of	Fourth Actual	Quarter 4th Q as % of	Year t Actual	o Date Total	Fourth Actual	Quarter	
Cash Flow from Operating Activities Receipts Property rates Service charges	appropriation 1,811,558	Budget		Main		Main		3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	T-4-1	··· a a a a a a a a a a a a a a a a a a
Cash Flow from Operating Activities Receipts Property rates Service charges		1 074 740				appropriation	Expenditure	adjusted budget		adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2019/20 Q4 of 2020/21
Receipts Property rates Service charges		1 074 740										9		9	+
Property rates Service charges		1 074 740													
Service charges	226 740	1,871,719	-	-	-	-	-	-	-	-	-	-	-	-	-
	220,749	226,749	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	58,402	58,402	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	26,062	26,062	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1,025,966	1,027,627	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	474,379	532,879	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,124,847)	(1,104,457)	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(1,096,009)	(1,075,619)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(23,838)	(23,838)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5,000)	(5,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	686,711	767,262	•	-	-	-	•	-	-	-	•	-	•	-	-
Cash Flow from Investing Activities Receipts	478	478													
Proceeds on disposal of PPE	478	<b>478</b>	-	-	-	•	-	-	-	-	•	_	•	· •	1 -
Decrease (Increase) in non-current debtors (not used)	470	470	_	_	_	_	-	_	_	_	-		-	_	
Decrease (increase) in non-current receivables		_	_		_				_	_	_		_		
Decrease (increase) in non-current investments		_	_		_				_	_	_		_		
Payments	(660,832)	(690,292)	_	_	_		_	_	_	_	_	_	_	_	
Capital assets	(660,832)	(690,292)		_	_	_	_	_	_	_	<u>.</u>	_	<u>.</u>	_	_
Net Cash from/(used) Investing Activities	(660,354)	(689,814)		-	-	-	-	-	-	-	-	-	-	-	-
, , ,		, , ,													
Cash Flow from Financing Activities															
Receipts	(2)	-	(195)	8,825.7%	(12)	523.4%	2	-	6	-	(199)	-	-	-	(100.0%
Short term loans	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2)	-	(195)	8,825.7%	(12)	523.4%	2	-	6	-	(199)	-	-	-	(100.09
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<u> </u>
Net Cash from/(used) Financing Activities	(2)	-	(195)	8,825.7%	(12)	523.4%	2	-	6	-	(199)	-	-	-	(100.0%
Net Increase/(Decrease) in cash held	26,355	77,448	(195)	(.7%)			2	-	6	-	(199)	(.3%)	-	-	(100.0%
Cash/cash equivalents at the year begin:	-	-	(3,587)	-	(14,128)		(28,376)	-	(37,572)	-	(3,587)	-	(44,898)	-	(16.39
Cash/cash equivalents at the year end:	26,355	77,448	(11,877)	(45.1%)			(35,574)	(45.9%)	(38,494)	(49.7%)	(38,494)	(49.7%)	(48,457)		(20.69
,	,***	,	(**,5***)	I (133174)	l (= :,	(,	(,,	1	l (==, 10 1)	1	(, ,)	( / )	(,,	ĺ	,,-

	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	5,897	2.9%	35	-	1,885	.9%	192,604	96.1%	200,421	10.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	39,150	3.6%	(112)	-	17,728	1.6%	1,023,216	94.7%	1,079,981	54.7%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	778	3.0%	(1)	-	401	1.6%	24,628	95.4%	25,807	1.3%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1,448	3.0%	(137)	(.3%)	275	.6%	46,350	96.7%	47,935	2.4%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	87	3.8%	87	3.8%	87	3.8%	2,054	88.7%	2,316	.1%	-	-	-	
Interest on Arrear Debtor Accounts	7,413	1.2%	(24)	-	5,888	1.0%	598,769	97.8%	612,045	31.0%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	(48)	(1.0%)	4,736	101.0%	4,688	.2%	-	-	-	
Total By Income Source	54,773	2.8%	(153)	•	26,216	1.3%	1,892,357	95.9%	1,973,194	100.0%	-	-		•
Debtors Age Analysis By Customer Group														
Organs of State	14,033	1.6%	(103)	-	4,684	.5%	865,796	97.9%	884,410	44.8%	-	-	-	
Commercial	4,988	2.6%	(116)	(.1%)	2,593	1.4%	182,390	96.1%	189,855	9.6%	-	-	-	
Households	13,588	2.4%	(4)	-	7,800	1.4%	547,832	96.2%	569,216	28.8%	-	-	-	
Other	22,164	6.7%	70	-	11,140	3.4%	296,338	89.9%	329,713	16.7%	-	-	-	
Total By Customer Group	54,773	2.8%	(153)		26,216	1.3%	1,892,357	95.9%	1,973,194	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3,580	100.0%	3,580	2.1%
PAYE deductions	(11,098)	100.3%	(38)	.3%	1	-	66	(.6%)	(11,070)	(6.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(4,666)	40.3%	(2,239)	19.3%	(73)	.6%	(4,597)	39.7%	(11,575)	(6.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,835	37.6%	(1,067)	(1.8%)	4,691	8.1%	32,633	56.2%	58,092	34.6%
Auditor-General	2	100.0%	-	-	-	-	-	-	2	-
Other	14,737	11.4%	(7,085)	(5.5%)	4,769	3.7%	116,546	90.4%	128,967	76.8%
Total	20,809	12.4%	(10,429)	(6.2%)	9,388	5.6%	148,228	88.2%	167,996	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mrs C Nkuna	013 799 1889
Financial Manager	Mrs Ntimane	013 799 1842

Source Local Government Database

## MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure						202	0/21						201	9/20	
	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 2019/20 to Q4 of 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	3,213,492	3,269,467	931,811	29.0%	949,647	29.6%	762,572	23.3%	564,470	17.3%	3,208,500	98.1%	525,124	99.6%	7.5%
Property rates	680,902	700,902	182,049	26.7%		26.3%	179,138	25.6%	171,531	24.5%	711,634		162,996	102.1%	5.2%
Service charges - electricity revenue	- 1,188,712	- 1,188,712	- 296,632	- 25.0%	- 277,039	- 23.3%	- 284,688	- 23.9%	- 282,671	- 23.8%	- 1,141,029	- 96.0%	- 239,567	- 95.1%	- 18.0%
Service charges - water revenue	118,180	116,180	27,299	23.1%		23.5%	27,321	23.5%	31,413	27.0%	113,813		25,274	93.2%	
Service charges - sanitation revenue	25,255	23,830	5,863	23.2%	6,052	24.0%	5,690	23.9%	5,128	21.5%	22,733	95.4%	5,085	94.5%	.99
Service charges - refuse revenue	138,390	142,390	34,594	25.0%	34,822	25.2%	34,796	24.4%	34,796	24.4%	139,009	97.6%	32,399	99.7%	7.4%
Rental of facilities and equipment	8,972	3,872	- 1,198	13.3%	- 1,226	13.7%	- 1,156	29.9%	1,408	- 36.4%	4,988	128.8%	1,207	69.7%	16.6%
Interest earned - external investments	6,329	1,829	608	9.6%		4.8%	576	31.5%	430	23.5%	1,919	104.9%	1,176		(63.4%
Interest earned - outstanding debtors	39,586	39,586	8,608	21.7%	10,287	26.0%	11,024	27.8%	12,578	31.8%	42,496	107.4%	14,782	160.1%	(14.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Fines, penalties and forfeits	8,585	8,585	430	5.0%	1,307	15.2%	379	4.4%	2,551	29.7%	4,667	54.4%	139	35.8%	1,730.7%
Licences and permits	6,631	6,631 45,000	4	.1%		.1%	11	.2%	26	.4%	47	.7%	4 34,961	-	478.8%
Agency services Transfers and subsidies	934,350	934,350	- 361,414	- 38.7%	- 401,217	42.9%	- 210,412	22.5%	10,582	- 1.1%	983,624	- 105.3%	120	99.8%	(100.0% 8,684.1%
Other revenue	57,601	57,601	13,112	22.8%		18.6%	7,382	12.8%	11,356	19.7%	42,542	73.9%	7,414		53.2%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3,618,653	3,610,885	642,405	17.8%	724,230	20.0%	681,863	18.9%	751,339	20.8%	2,799,836	77.5%	991,665	105.6%	(24.2%)
Employee related costs	1,086,635	1,085,415	249,604	23.0%	,	25.2%	270,585	24.9%	276,874	25.5%	1,070,477	98.6%	258,740	103.6%	7.0%
Remuneration of councillors	63,593	63,593	14,820	23.3%		23.5%	14,697	23.1%	14,802	23.3%	59,256	93.2%	29,235	133.4%	(49.4%
Debt impairment	430,288	339,577	-	-	-	-	-	-	-	20.070	-	-	140,960	205.7%	(100.0%
Depreciation and asset impairment	516,567	503,547	-	_	-	_	-	-	-	-	-	-	126,962		(100.0%
Finance charges	27,978	27,978	1	-	0	-	0	-	0	-	2	-	36,364	110.1%	(100.0%
Bulk purchases	813,791	801,198	260,014	32.0%	198,178	24.4%	190,658	23.8%	228,521	28.5%	877,371	109.5%	186,141	99.8%	22.8%
Other Materials	90,007	90,449	9,234	10.3%	25,804	28.7%	22,931	25.4%	19,192	21.2%	77,162	85.3%	34,266	69.3%	(44.0%
Contracted services	425,294	539,241	61,456	14.5%	158,502	37.3%	143,112	26.5%	166,761	30.9%	529,830	98.3%	110,587	118.9%	50.8%
Transfers and subsidies	2,080	1,029	91	4.4%		1.8%	102	9.9%	205	19.9%	435	42.3%	53	15.7%	
Other expenditure	162,420	158,858	47,184	29.1%	53,357	32.9%	39,778	25.0%	44,684	28.1%	185,003	116.5%	68,244		,
Losses	-	-	-	-	-	-	-	-	300	-	300	-	112	-	166.6%
Surplus/(Deficit)	(405,161)	(341,418)			225,416		80,709		(186,869)		408,664		(466,540)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	368,087	439,840	50,622	13.8%	142,408	38.7%	75,871	17.2%	67,197	15.3%	336,098	76.4%	83,102	75.3%	(19.1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(37,074)	98,421	340,029		367,824		156,581		(119,672)		744,762		(383,439)		
Taxation		-		-	-	-		-		-	-	-			
Surplus/(Deficit) after taxation	(37,074)	98,421	340,029		367,824		156,581		(119,672)		744,762		(383,439)		
Attributable to minorities	- (07.07.1)	- 00 404	- 040 000	-		-	450 504	-	(440.070)	-	744 700	-	/000 400	-	-
Surplus/(Deficit) attributable to municipality	(37,074)	98,421	340,029		367,824		156,581		(119,672)		744,762		(383,439)		
Share of surplus/ (deficit) of associate	/27.074\	09 434	240.020	-	267 024	-	150 504	-	(440.672)	-	744 760	-	/202 /201	-	-
Surplus/(Deficit) for the year	(37,074)	98,421	340,029		367,824		156,581		(119,672)		744,762		(383,439)		

						202	0/21						201	19/20	
	Buc	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	Expenditure as % of adjusted	Q4 of 2019/20 t Q4 of 2020/21
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	410,187	549,545	45,243	11.0%	161,329	39.3%	94,728	17.2%	126,737	23.1%	428,037	77.9%	120,247	73.9%	5.49
National Government	361,787	433,540	40,029	11.1%	147,869	40.9%	78,123	18.0%	112,096	25.9%	378,117	87.2%	109,202		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	_	_	_	-	-	_	-	_	-	_	_	_	-	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	6,300	6,300	3,991	63.3%	1,142	18.1%	-	-	1,058	16.8%	6,191	98.3%	-	63.8%	(100.0%
Transfers recognised - capital	368,087	439,840	44,019	12.0%	149,011	40.5%	78,123	17.8%	113,154	25.7%	384,308	87.4%	109,202	79.2%	,
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42,100	109,704	1,224	2.9%	12,318	29.3%	16,604	15.1%	13,583	12.4%	43,729	39.9%	11,045	43.5%	23.0
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	410,187	549,545	45,243	11.0%	161,329	39.3%	94,728	17.2%	126,737	23.1%	428,037	77.9%	120,247	73.9%	5.4
Municipal governance and administration	5,500	15,703	791	14.4%	1,885	34.3%	1,912	12.2%	4,478	28.5%	9,066	57.7%	2,309	12.4%	93.9
Executive and Council	-	, -	-	-	, <u> </u>	-	, -	-	· -	-	, -	-	111	39.8%	
Finance and administration	5,500	15,703	791	14.4%	1,885	34.3%	1,912	12.2%	4,478	28.5%	9,066	57.7%	2,198	12.2%	103.
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	30,000	48,421	3,672	12.2%	13,838	46.1%	6,587	13.6%	6,452	13.3%	30,548	63.1%	2,730	32.8%	136.3
Community and Social Services	20,000	37,369	3,240	16.2%	11,667	58.3%	6,587	17.6%	5,017	13.4%	26,511	70.9%	2,356	34.0%	113.
Sport And Recreation	9,000	10,052	433	4.8%	2,170	24.1%	-	-	1,434	14.3%	4,037	40.2%	374	30.4%	283.
Public Safety	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	223,133	235,286	18,293	8.2%	66,116	29.6%	35,998	15.3%	75,217	32.0%	195,624	83.1%	60,893	76.1%	23.
Planning and Development	101,650	71,393	4,648	4.6%	20,088	19.8%	14,109	19.8%	6,784	9.5%	45,629	63.9%	1,180	33.9%	474.
Road Transport	121,483	163,894	13,645	11.2%	46,028	37.9%	21,888	13.4%	68,433	41.8%	149,994	91.5%	59,713	89.0%	14.
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	151,554	250,133	22,487	14.8%	79,490	52.4%	50,232	20.1%	40,591	16.2%	192,799	77.1%	53,974		,
Energy sources	49,704	77,862	12,396	24.9%	29,012	58.4%	16,837	21.6%	21,726		79,971	102.7%	9,040	63.7%	
Water Management	71,200	105,149	4,866	6.8%	34,700	48.7%	16,376	15.6%	5,381	5.1%	61,323	58.3%	36,037		· ·
Waste Water Management	30,000	66,372	5,224	17.4%	15,778	52.6%	17,020	25.6%	13,483	20.3%	51,505	77.6%	8,898		
Waste Management	650	750	-	-	-	-	-	-	-	-	-	-	-	27.0%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	340	-	(100.0

Part 3: Cash	Receipts and	<b>Payments</b>
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Part 3: Cash Receipts and Payments						202	20/21						201	19/20	
	Buc	lget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
D the way and a	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 2019/20 t Q4 of 2020/21
R thousands															
Cash Flow from Operating Activities	7.047	0.500.040					057.000	07.00/	500 404	40.00/	4 500 004	40.00/			(400.00/
Receipts	7,317	3,503,910	-	-	-	-	957,989	27.3%	568,101	16.2%	1,526,091	43.6%	-	-	(100.0%)
Property rates	-	595,766	-	-	-	-	163,855	27.5%	167,241	28.1%	331,096	55.6%	-	-	(100.0%
Service charges	197,925	1,484,018	-		-	-	370,655	25.0%	342,210	23.1%	712,865	48.0%	-	-	(100.0%
Other revenue	(190,609)	121,689	-	-	-	-	259,463	213.2%	58,648	48.2%	318,111	261.4%	-	-	(100.0%
Transfers and Subsidies - Operational		940,650	-	-	_	-	3,573	.4%	2	-	3,575	.4%	-	-	(100.0%
Transfers and Subsidies - Capital	-	361,787	-	-	-	-	160,443	44.3%	-	-	160,443	44.3%	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(2,658,227)	-	-	-	-	(1,032,615)	38.8%	(1,332,444)	50.1%	(2,365,059)	89.0%	-	-	(100.0%
Suppliers and employees	-	(2,658,227)	-	-	-	-	(1,032,615)		(1,332,444)		(2,365,059)		-	-	(100.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7,317	845,683	-	-	-	-	(74,626)	(8.8%)	(764,343)	(90.4%)	(838,968)	(99.2%)	-	-	(100.0%
Cash Flow from Investing Activities  Receipts  Proceeds on disposal of PPE  Decrease (Increase) in non-current debtors (not used)	2,586 - -	2,586 - -	(17) - -	(.7%) - -	40	1.5%	(25)	(1.0%) - -	2 -	.1%	- -		15 - -		(85.9%
Decrease (increase) in non-current receivables	2,586	2,586	(17)	(.7%)	40	1.5%	(25)	(1.0%)	2	.1%	_	_	15	_	(85.9%
Decrease (increase) in non-current investments	2,500	0	- (17)	(.770)	-	-	(23)	(1.070)		-	_	_	-	_	(00.570
Payments		(139,358)	_	_	_	_	(94,728)	68.0%	(126,737)	90.9%	(221,465)	158.9%	_	_	(100.0%
Capital assets	_	(139,358)		_	_	_	(94,728)	68.0%	(126,737)		(221,465)		_	-	(100.0%
Net Cash from/(used) Investing Activities	2,586	(136,772)		(.7%)	40	1.5%	(94,752)				(221,465)		15	-	(841,636.4%
Cash Flow from Financing Activities			/	,,		, ,,,,,		(000 470 55)	,	400 100 551			,		,,
Receipts	203,869	(0)	(2,969)	(1.5%)	(226)	(.1%)	148	(296,476.0%)	(96)	192,130.0%	(3,143)	6,285,570.0%	(97)	-	(1.0%
Short term loans		- (2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	207,730	(0)	(0.000)	70.00/	- (226)	- 500/	- 140	-	- (00)	_	- (2.4.42)	-	- (07)	_	- (4.00/
Increase (decrease) in consumer deposits	(3,861)	-	(2,969)	76.9%	(226)	5.8%	148	-	(96)	'	(3,143)	-	(97)	1	(1.0%
Payments  Page most of horsewing	-	-	-	_	-	-	-	-		-	-	-	-	-	-
Repayment of borrowing  Net Cash from/(used) Financing Activities	203,869	(0)	(2,969)	(1.5%)	(226)	(.1%)	148	(296,476.0%)	(96)	192,130.0%	(3,143)	6,285,570.0%	(07)	-	(1.0%
net Cash nonintasea, Financing Activities	203,009	(0)	(2,909)	(1.5%)	(220)	(.1%)	140	(290,470.0%)	(90)	192,130.0%	(3,143)	0,200,370.0%	(97)	<u> </u>	(1.0%
Net Increase/(Decrease) in cash held	213,772	708,911	(2,986)	(1.4%)	(186)		(169,230)	(23.9%)				(150.0%)	(82)	-	1,087,267.7%
Cash/cash equivalents at the year begin:	-	-	93,539	-	70,033	-	69,847	-	(99,382)	-	93,539	-	123,046	-	(180.8%
Cash/cash equivalents at the year end:	213,772	708,911	90,552	42.4%	69,847	32.7%	(99,382)	(14.0%)	(990,556)	(139.7%)	(990,556)	(139.7%)	122,964	-	(905.6%
Cash/cash equivalents at the year end:	213,772	708,911	90,552	42.4%	69,847	32.7%	(99,382)	(14.0%)	(990,556)	(139.7%)	(990,556)	(139.7%)	122,964	-	

<u> </u>	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	12,298	27.8%	13	-	7,351	16.6%	24,575	55.6%	44,236	10.5%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	49,939	48.2%	66	.1%	18,587	17.9%	35,033	33.8%	103,625	24.6%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	30,898	17.7%	700	.4%	14,779	8.5%	127,957	73.4%	174,334	41.4%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1,808	22.7%	6	.1%	1,140	14.3%	5,010	62.9%	7,964	1.9%	-	-	-	
Receivables from Exchange Transactions - Waste Management	9,070	24.0%	51	.1%	5,630	14.9%	22,967	60.9%	37,718	8.9%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	141	8.2%	-	-	265	15.5%	1,309	76.3%	1,715	.4%	-	-	-	
Interest on Arrear Debtor Accounts	3,324	7.3%	5	-	3,075	6.8%	38,876	85.9%	45,280	10.7%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	106	1.6%	188	2.8%	317	4.7%	6,117	90.9%	6,728	1.6%	-	-	-	
Total By Income Source	107,585	25.5%	1,029	.2%	51,144	12.1%	261,843	62.1%	421,601	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	11,790	9.8%	70	.1%	6,861	5.7%	101,602	84.4%	120,323	28.5%	-	-	-	
Commercial	19,715	34.1%	7	-	5,459	9.4%	32,601	56.4%	57,782	13.7%	-	-	-	
Households	75,403	31.4%	942	.4%	38,289	15.9%	125,794	52.3%	240,428	57.0%	-	-	-	
Other	677	22.1%	10	.3%	535	17.4%	1,846	60.2%	3,067	.7%	-	-	-	
Total By Customer Group	107,585	25.5%	1,029	.2%	51,144	12.1%	261,843	62.1%	421,601	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 90	0 Days	Tota	ıl
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	703	.1%	71,182	12.4%	73,881	12.8%	430,571	74.7%	576,336	35.4%
Bulk Water	-	-	161	.1%	1,795	1.2%	142,744	98.6%	144,700	8.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	20,488	100.0%	20,488	1.3%
Trade Creditors	40,692	8.7%	11,476	2.5%	6,965	1.5%	407,482	87.3%	466,615	28.7%
Auditor-General	-	-	-	-	-	-	806	100.0%	806	-
Other	107	-	55	-	63	-	418,817	99.9%	419,042	25.7%
Total	41,502	2.5%	82,874	5.1%	82,703	5.1%	1,420,908	87.3%	1,627,988	100.0%

**Contact Details** Municipal Manager

013 759 9060 013 759 2013 Mr Wiseman Khumalo Financial Manager Ms Zanele Malaza

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	0/21						201	9/20	
	Bud	get	First (	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	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 2019/20 t Q4 of 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	271,457	287,485	81,917	30.2%	65,829	24.3%	47,210	16.4%	50,039	17.4%	244,996	85.2%	26,878	133.9%	86.2%
Property rates	33,115	33,115	8,096	24.4%	•	23.8%	7,877	23.8%	7,869	23.8%	31,731	95.8%	4,873	91.1%	61.59
Service charges - electricity revenue	- 62,809	- 62,944	- 11,878	- 18.9%	- 19,230	- 30.6%	- 12,773	- 20.3%	- 17,858	- 28.4%	- 61,739	- 98.1%	- 7,160	- 283,869.4%	- 5 149.49
Service charges - water revenue	21,949	23,512	5,743	26.2%		27.0%	5,540	23.6%	6,069	25.8%	23,272	99.0%	2,742	92.9%	
Service charges - sanitation revenue	20,409	21,600	5,351	26.2%		26.6%	5,152	23.9%	5,333	24.7%	21,266	98.5%	2,680	92.3%	99.0
Service charges - refuse revenue	7,832	6,500	1,537	19.6%		21.5%	1,995	30.7%	2,007	30.9%	7,226	111.2%	1,028	-	95.2
Rental of facilities and equipment	- 179	309	33	- 18.7%	- 108	- 60.3%	- 62	- 20.1%	- 69	- 22.3%	- 272	- 88.2%	- 24	- 75.1%	184.39
Interest earned - external investments	1,227	1,227	117	9.5%	62	5.0%	214	17.4%	20	1.6%	413	33.6%	409	58.1%	(95.1%
Interest earned - outstanding debtors	27,811	27,811	8,820	31.7%	8,978	32.3%	9,191	33.0%	9,595	34.5%	36,583	131.5%	7,707	153.1%	24.59
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	859	228	17	2.0%		4.6%	55		47		159	69.7%	9	4.5%	
Licences and permits	0	0	1,853	2,685,905.8%	1,679	2,433,727.5%	1,318	1,910,407.2%	689	998,436.2%	5,540	8,028,476.8%	25	168.6%	2,665.3%
Agency services	6,231	7,100	- 07.004	-	-	-	-	-	-	-	-	-	-	-	- (400.00)
Transfers and subsidies	86,727	99,657 3,481	37,881	43.7%	13,727 1,080	15.8% 46.8%	530 2,503	.5% 71.9%	-	-	52,138	52.3% 133.8%	156 64	98.0% 134.7%	(100.0%
Other revenue Gains	2,308	3,461	590	25.6%		40.8%	2,503	71.9%	483	13.9%	4,656	133.8%	64	134.7%	652.9%
Gailis	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Operating Expenditure	294,517	276,632	32,047	10.9%		7.7%	36,926	13.3%	35,990	13.0%	127,701	46.2%	28,107	86.5%	
Employee related costs	68,091	66,173	544	.8%	265	.4%	266	.4%	703	1.1%	1,778	2.7%	360	4.2%	
Remuneration of councillors	5,646	5,646	-	-	-	-	-	-	-	-	-	-	-	1.5%	
Debt impairment	49,699	49,699	-	-	-	-	-	-	6,565	13.2%	6,565	13.2%	-	10.6%	(100.0%
Depreciation and asset impairment	27,407	27,407	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5,304	3,600	1,241	23.4%		10.0%	1,930	53.6%	1,671	46.4%	5,371	149.2%	2,122	-	(21.3%
Bulk purchases Other Materials	61,361 13,330	70,200 9,728	23,273 1,985	37.9% 14.9%		19.3% 19.8%	24,282 1,961	34.6% 20.2%	18,036 1,507	25.7% 15.5%	77,450 8,089	110.3% 83.2%	18,820 1,648	69.9%	(4.2%)
Contracted services	33,044	22,414	3,543	10.7%	6,074	18.4%	5,386	24.0%	5,731	25.6%	20,734	92.5%	3,796	160.8%	
Transfers and subsidies	1,800	1,800		-	-	-	-	24.070	-	20.070	20,704	-	-	-	- 31.07
Other expenditure	28,835	19,966	1,461	5.1%		4.8%	3,102	15.5%	1,777	8.9%	7,714	38.6%	1,361	146.4%	30.59
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23,060)	10,852	49,870		43,091		10,284		14,050		117,295		(1,229)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	79,246	79,246	-	-	-	-	-	-	-	-	-	-		69.0%	-
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	56,186	90,099	49,870		43,091		10,284		14,050		117,295		(1,229)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56,186	90,099	49,870		43,091		10,284		14,050		117,295		(1,229)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56,186	90,099	49,870		43,091		10,284		14,050		117,295		(1,229)		
Share of surplus/ (deficit) of associate	-		-	-	-	-	-	-		-	-	-		-	-
Surplus/(Deficit) for the year	56,186	90,099	49,870		43,091		10,284		14,050		117,295		(1,229)		

						202	0/21						201	19/20	
	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 2019/20 Q4 of 2020/21
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	79,246	79,246	6,546	8.3%	6,318	8.0%	7,935	10.0%	10,785	13.6%	31,585	39.9%	11,060	_	(2.5%
National Government	79,246	79,246	6,546	8.3%	6,318	8.0%	6,334	8.0%	10,785	13.6%	29,983		11,060	_	(2.5)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	_	(2.0
District Municipality	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Transfers recognised - capital	79,246	79,246	6,546	8.3%	6,318	8.0%	6,334	8.0%	10,785	13.6%	29,983	37.8%	11,060	_	(2.5
Borrowing			-	-	-	-	-	-	-	-	-	-	-	_	(2.5
Internally generated funds	_	_	_	_	_	_	1,601	_	_	_	1,601	_	_	_	1 .
<b>, ,</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	79,246	79,246	6,561	8.3%	7,132	9.0%	8,020	10.1%	10,803	13.6%	32,516	41.0%	11,060	18.5%	(2.3
Municipal governance and administration	_		15		119	_		_	17		151	_		_	(100.0
Executive and Council	_	-	-	_	-	-	-	-	-	-	-	_	-	_	(*****
Finance and administration	-	-	15	-	119	-	-	-	17	-	151	-	-	-	(100.
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-		-	-	85	-	-	-	85	-	553	-	(100.0
Community and Social Services	-	-	-	-	-	-	85	-	-	-	85	-	553	-	(100.0
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	17,781	17,781	2,089	11.8%	-	-	686	3.9%	4,298	24.2%	7,073	39.8%	-	50.4%	(100.0
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	17,781	17,781	2,089	11.8%	-	-	686	3.9%	4,298	24.2%	7,073	39.8%	-	50.4%	(100.0
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	61,465	61,465	4,457	7.3%		11.4%	7,249	11.8%	6,488	10.6%	25,207	41.0%	10,507	11.7%	
Energy sources	16,465	16,465	2,076	12.6%	· ·	35.5%	7,249	44.0%	4,936	30.0%	20,115		6,898	-	(28.4
Water Management	-	-	-	-	695	-	-	-	1,551	-	2,246		-	-	(100.0
Waste Water Management	45,000	45,000	2,381	5.3%	465	1.0%	-	-	-	-	2,846	6.3%	3,610	3.0%	(100.0
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3.	Cash	Receints	and	<b>Payments</b>
rail J.	Casii	Receipts	anu	ravillellis

	2020/21												201	19/20	
	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2019/20 ( Q4 of 2020/21
R thousands												3			
Cash Flow from Operating Activities	205 545	000 400	400.044	07.00/	04.000	04.00/	<b>57.440</b>	44.70/	04.540	0.00/	005.044	70.40/	44.070	200.00/	400 70
Receipts	295,545	388,100	109,344	37.0%	94,209	31.9%	57,116	14.7%	34,542	8.9%	295,211	76.1%	14,970	206.6%	130.7%
Property rates	21,481	20,844	7,140	33.2%	3,705	17.2%	2,601	12.5%	4,696	22.5%	18,142	87.0%	1,317	-	256.5%
Service charges	76,232	165,621	16,746	22.0%		39.3%	15,946	9.6%	29,591	17.9%	92,239	55.7%	10,354	-	185.8
Other revenue	30,882	22,732	6,065	19.6%	3,602	11.7%	4,936	21.7%	(788)	(3.5%)	13,815	60.8%	771	2,748.4%	,
Transfers and Subsidies - Operational	83,477	99,657	56,535	67.7%	20,431	24.5%	8,497	8.5%	(3,957)	(4.0%)	81,506	81.8%	2,527	54.4%	(256.69
Transfers and Subsidies - Capital	82,246	79,246	22,858	27.8%	36,515	44.4%	25,136	31.7%	5,000	6.3%	89,510	113.0%	-	-	(100.09
Interest	1,227	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126,673)	(247,978)	(36,877)	29.1%		46.1%	(29,377)	11.8%	(31,165)	12.6%	(155,754)	62.8%	12,332	-	(352.7%
Suppliers and employees	(121,368)	(242,673)	(36,877)	30.4%	(58,335)	48.1%	(29,377)	12.1%	(31,165)	12.8%	(155,754)	64.2%	12,332	-	(352.7%
Finance charges	(5,304)	(5,304)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	168,872	140,123	72,467	42.9%	35,874	21.2%	27,739	19.8%	3,377	2.4%	139,457	99.5%	27,302	197.9%	(87.6%
Cash Flow from Investing Activities															
Receipts	7,249	7,249	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7,249	7,249	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79,246)	12	(7,819)	9.9%	(5,641)	7.1%	(10,125)	(82,386.2%)	(7,837)	(63,768.6%)	(31,422)	(255,672.7%)	(11,475)	-	(31.7%
Capital assets	(79,246)	12	(7,819)	9.9%	, ,	7.1%	(10,125)	, , ,	(7,837)	(63,768.6%)	(31,422)		(11,475)		(31.7%
Net Cash from/(used) Investing Activities	(71,997)	7,262	(7,819)	10.9%	(5,641)	7.8%	(10,125)	(139.4%)	(7,837)	(107.9%)	(31,422)	(432.7%)	(11,475)	-	(31.7%
Ocale Flore from Flore day Authorities															
Cash Flow from Financing Activities			_						_						
Receipts	(86)	-	9	(10.2%)	2	(2.7%)	(3)	-	5	-	14	-	(1)	-	(617.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	- (40.00()	-	- (0.70()	-	-	-	-	-	-	-	-	- (0.17.00)
Increase (decrease) in consumer deposits	(86)	-	9	(10.2%)	2	(2.7%)	(3)	-	5	-	14	-	(1)	-	(617.0%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	- (00)	-	-	- (40.20()	-	- (2.70/)	- (2)	-	-	-	- 44	-	- (4)	-	- (647.00/
Net Cash from/(used) Financing Activities	(86)	-	9	(10.2%)	2	(2.7%)	(3)	-	5	-	14	-	(1)	-	(617.0%
Not Ingresses//Degresses) in each hold	06 700	447 204	CA CET	66 00/	20.226	24 20/	47 644	44 00/	/A AEE\	(2.00/)	400 040	70 20/	4E 000	404.00/	/400 00
Net Increase/(Decrease) in cash held	96,789	147,384	64,657	66.8%	•	31.2%	17,611	11.9%	• • •	(3.0%)		73.3%	15,826	184.8%	,
Cash/cash equivalents at the year begin:	-	-	(178,520)	-	(113,864)		(83,628)		(66,017)	-	(178,520)	-	169,990	-	(138.8%
Cash/cash equivalents at the year end:	96,789	147,384	(113,864)	(117.6%)	(83,628)	(86.4%)	(66,017)	(44.8%)	(70,472)	(47.8%)	(70,472)	(47.8%)	185,816	96.2%	(137.9%

<u> </u>	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,608	1.8%	1,044	1.1%	1,327	1.4%	87,801	95.7%	91,780	16.1%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	2,465	4.7%	1,201	2.3%	1,185	2.3%	47,266	90.7%	52,117	9.2%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2,526	3.4%	2,098	2.8%	2,034	2.7%	68,313	91.1%	74,971	13.2%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1,336	1.3%	1,224	1.2%	1,245	1.2%	98,762	96.3%	102,567	18.0%	-	-	-	
Receivables from Exchange Transactions - Waste Management	760	1.3%	727	1.3%	719	1.2%	55,637	96.2%	57,843	10.2%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,305	100.0%	2,305	.4%	-	-	-	
Interest on Arrear Debtor Accounts	3,073	2.1%	3,089	2.1%	3,021	2.0%	139,635	93.8%	148,817	26.2%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	77	.2%	25	.1%	23	.1%	38,506	99.7%	38,630	6.8%	-	-	-	
Total By Income Source	11,844	2.1%	9,408	1.7%	9,554	1.7%	538,224	94.6%	569,030	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	646	4.7%	544	4.0%	565	4.1%	11,863	87.1%	13,618	2.4%	-	-	-	
Commercial	4,918	2.8%	3,045	1.8%	3,102	1.8%	162,595	93.6%	173,661	30.5%	-	-	-	
Households	6,280	1.6%	5,818	1.5%	5,888	1.5%	363,766	95.3%	381,752	67.1%	-	-	-	
Other	-	-	-	-	-	-	-	-	-		-	-	-	
Total By Customer Group	11,844	2.1%	9,408	1.7%	9,554	1.7%	538,224	94.6%	569,030	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,838	12.5%	7,341	4.2%	6,585	3.8%	139,440	79.6%	175,203	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21,838	12.5%	7,341	4.2%	6,585	3.8%	139,440	79.6%	175,203	100.0%

Contact Details

Municipal Manager

Municipal ManagerMr Johnny Mokgatsi017 773 2031Financial ManagerMr Clement Letsoalo017 773 1252

Source Local Government Database

### MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	0/21						201	9/20	
	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 2019/20 to Q4 of 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	591,320	644,010	61,290	10.4%	38,304	6.5%	507,057	78.7%	23,175	3.6%	629,826	97.8%	33,613	124.1%	(31.1%)
Property rates	40,000	40,000	10,113		10,104	25.3%	10,113	25.3%	6,749	16.9%	37,080	92.7%	7,722	496.1%	(12.6%)
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-		-	-	-
Service charges - water revenue	81,000	73,000	30,738	37.9%	11,557	14.3%	10,852	14.9%	5,380	7.4%	58,527	80.2%	12,587	375.6%	(57.3%)
Service charges - sanitation revenue	9,000	7,000	1,896	21.1%	1,919	21.3%	1,877	26.8%	1,269	18.1%	6,961	99.4%	1,636	341.0%	(22.5%)
Service charges - refuse revenue	6,300	5,600	1,164	18.5%	1,093		1,093	19.5%	733	13.1%	4,083	72.9%	1,275	2,850.4%	· · · · · · · · · · · · · · · · · · ·
Rental of facilities and equipment	- 195	- 195	33	- 16.8%	- 49	- 25.1%	- 45	- 23.3%	23	- 11.9%	150	- 77.1%	26	- 138.5%	(10.3%)
Interest earned - external investments	5,500	5,500	20	.4%	-	-	-	-	-	-	20	.4%	419	173.4%	(100.0%)
Interest earned - outstanding debtors	20,000	20,000	14,212	71.1%	7,276	36.4%	9,378	46.9%	6,568	32.8%	37,433	187.2%	8,839	7,504.6%	(25.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,305	805	1	.1%	1	.1%	5	.7%	3	.3%	11	1.4%	1	16.2%	365.1%
Licences and permits	8,375	5,555	14	.2%	1,620	19.3%	102	1.8%	2,570	46.3%	4,307	77.5%	307	66.6%	735.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	414,336	482,226	-	-	-	-	473,430	98.2%	(1,377)	(.3%)	472,053	97.9%	-	97.7%	(100.0%)
Other revenue	4,309	4,129	3,098	71.9%	4,685	108.7%	160	3.9%	1,258	30.5%	9,202	222.9%	801	42.0%	57.1%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	643,049	701,014	59,920	9.3%	428,260	66.6%	65,105	9.3%	237,296	33.9%	790,582	112.8%	25,799	16.8%	819.8%
Employee related costs	232,500	233,750	17,649	7.6%	11,416	4.9%	15,370	6.6%	148,131	63.4%	192,566	82.4%	(78)	12.7%	(191,184.5%)
Remuneration of councillors	26,624	26,624	1,992	7.5%	2,056	7.7%	2,074	7.8%	17,620	66.2%	23,742	89.2%	-	15.0%	(100.0%)
Debt impairment	50,000	50,000	-	-	344,377	688.8%	46	.1%	65	.1%	344,488	689.0%	-	-	(100.0%)
Depreciation and asset impairment	66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	12,650	13,850	1,674	13.2%	1,955	15.5%	1,291	9.3%	6,568	47.4%	11,487		369	11.4%	The state of the s
Contracted services	138,369	177,350	21,917	15.8%	41,141		32,190	18.2%	39,750	22.4%	134,998	76.1%	14,455	23.5%	175.0%
Transfers and subsidies	8,750	11,250 121,791	140	1.6% 15.3%	786	9.0% 24.5%	1,394 12,739	12.4%	1,976 23,187	17.6% 19.0%	4,296	38.2% 64.9%	368	32.8%	436.9% 117.0%
Other expenditure Losses	108,157 -	121,791	16,548 -	-	26,530 -	- 24.5%	-	10.5%	23,107	-	79,004 -	-	10,684 -	42.7% -	-
Surplus//Deficit)	(F4 720)	(57.004)	1,370		(200.057)		441,952		(244 424)		(160 756)		7,814		
Surplus/(Deficit)  Transfers and subsidies _equital (manetany allegations) (Not / Pray and Diet)	(51,730)	(57,004)	1,370		(389,957)		441,952		(214,121)		(160,756)		1,014		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	151,745	124,245	-	_	-	-	-	-	-	-	-	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)  Transfers and subsidies - capital (in-kind - all)		-	-		-	-	-	-	-	-	-	-	-		(100.0%)
Surplus/(Deficit) after capital transfers and contributions	100,015	67,241	1,370		(389,957)		441,954		(214,117)		(160,750)		7,814		
Taxation	-	-	-	-		-	<u> </u>	-	-	-	<u> </u>	-	<u> </u>	-	-
Surplus/(Deficit) after taxation	100,015	67,241	1,370		(389,957)		441,954		(214,117)		(160,750)		7,814		
Attributable to minorities	-			-		-		-		-		-		-	-
Surplus/(Deficit) attributable to municipality	100,015	67,241	1,370		(389,957)		441,954		(214,117)		(160,750)		7,814		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) for the year	100,015	67,241	1,370		(389,957)		441,954		(214,117)		(160,750)		7,814		

						202	0/21						20	19/20	
	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 2019/20 Q4 of 2020/21
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	149,632	189,498	5,300	3.5%	14,892	10.0%	40,639	21.4%	30,564	16.1%	91,394	48.2%	6,439	32.9%	6 374.7
National Government	118,033	118,498	5,300	4.5%	14,414	12.2%	40,073	33.8%	27,018	22.8%	86,805	73.3%	6,439	32.9%	319.6
Provincial Government	-	-	-	-	, -	-	-	-	-	-	-	-	-	_	-
District Municipality	31,600	-	-	_	-	-	-	-	_	-	-	-	-	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	149,632	118,498	5,300	3.5%	14,414	9.6%	40,073	33.8%	27,018	22.8%	86,805	73.3%	6,439	32.9%	<b>6</b> 319.€
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	71,000	-	-	478	-	566	.8%	3,546	5.0%	4,589	6.5%	-	-	(100.0
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	149,632	189,498	5,300	3.5%	14,892	10.0%	40,639	21.4%	30,803	16.3%	91,634	48.4%	6,465	33.0%	<b>6</b> 376.
Municipal governance and administration	_	-	-	_	-	-	-	_	_	_	-	_	-	_	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	104,808	90,913	5,300	5.1%	12,366	11.8%	24,576	27.0%	17,936	19.7%	60,177	66.2%	4,691	29.4%	<b>6</b> 282.4
Planning and Development	31,600	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	73,208	90,913	5,300	7.2%	12,366	16.9%	24,576	27.0%	17,936	19.7%	60,177	66.2%	4,691	29.4%	<b>6</b> 282.
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	44,825	98,585	-	-	2,526	5.6%	16,063	16.3%	12,868	13.1%	31,457	31.9%	1,774	65.1%	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	24	-	(100.0
Water Management	-	56,000	-	-	478	-	-	-	3,785	6.8%	4,263		-	-	(100.0
Waste Water Management	44,825	42,585	-	-	2,048	4.6%	16,063	37.7%	9,083	21.3%	27,194	63.9%	1,750	65.9%	418
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3.	Cash	Receints	and	<b>Payments</b>
rail J.	Casii	Receipts	anu	ravillellis

	2020/21												201	19/20	
	Bud	get	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 2019/20 t Q4 of 2020/21
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	762,568	794,458	210,469	27.6%	211,333	27.7%	145,381	18.3%	17,256	2.2%	584,438	73.6%	2,272	21.6%	659.7%
Property rates	45,000	45,000	8,978	20.0%	4,853	10.8%	1,906	4.2%	8,770	19.5%	24,506	54.5%	287	-	2,956.69
Service charges	114,200	114,200	1,208	1.1%	2,053	1.8%	3,140	2.7%	1,614	1.4%	8,015	7.0%	470	_	243.39
Other revenue	31,787	28,787	17,957	56.5%	14,615	46.0%	38,428	133.5%	6,873	23.9%	77,873		1,515	-	353.89
Transfers and Subsidies - Operational	566,081	482,226	182,326	32.2%	189,812	33.5%	101,292	21.0%	-	-	473,430	98.2%	-	17.3%	-
Transfers and Subsidies - Capital	-	124,245	-	-	-	-	614	.5%	-	-	614	.5%	-	-	-
Interest	5,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(571,065)	(535,935)		1.6%	(20,695)		(25,226)	4.7%	(18,017)	3.4%	(73,313)		3,521	-	(611.7%
Suppliers and employees	(571,065)	(535,935)	(9,376)	1.6%	(20,695)	3.6%	(25,226)	4.7%	(18,017)	3.4%	(73,313)	13.7%	3,521	-	(611.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	191,503	258,523	201,092	105.0%	190,638	99.5%	120,155	46.5%	(761)	(.3%)	511,125	197.7%	5,792	21.9%	(113.1%
Cash Flow from Investing Activities															
Receipts	1,050	1,050	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1,050	1,050	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(118,033)	(189,498)			(14,892)	12.6%	(40,875)	21.6%	(22,746)		(83,813)		(6,439)		
Capital assets	(118,033)	(189,498)	(5,300)	4.5%	(14,892)	12.6%	(40,875)		(22,746)		(83,813)		(6,439)		
Net Cash from/(used) Investing Activities	(116,983)	(188,448)	(5,300)	4.5%	(14,892)	12.7%	(40,875)	21.7%	(22,746)	12.1%	(83,813)	44.5%	(6,439)	33.0%	253.39
Cash Flow from Financing Activities															
Receipts	(288)	-	5	(1.6%)	(1)	.2%	(1)	-	(14)	-	(11)	-	(5)	-	204.29
Short term loans	- '	-	-	- '	-	-	-	-	-	.	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(288)	-	5	(1.6%)	(1)	.2%	(1)	-	(14)	-	(11)	-	(5)	-	204.29
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(288)	•	5	(1.6%)	(1)	.2%	(1)	-	(14)	-	(11)	-	(5)	-	204.29
Net Increase/(Decrease) in cash held	74,232	70,075	195,797	263.8%	175,745	236.8%	79,278	113.1%	(23,521)	(33.6%)	427,300	609.8%	(651)	21.3%	3,513.6%
Cash/cash equivalents at the year begin:	57,135	57,135	(314,972)	(551.3%)	(119,175)	(208.6%)	56,571	99.0%	135,797		(314,972)	(551.3%)	273,489	-	(50.3%
Cash/cash equivalents at the year end:	131,367	127,210		(90.7%)	56,571	43.1%	135,849	106.8%	107,113	84.2%	107,113		272,838	13.3%	·

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	•	-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 - 9	) 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	Mr B.M Mhlanga	013 973 1101
Financial Manager	Mr S.K Mahlangu	013 973 1101

Source Local Government Database

### MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	0/21						201	9/20	T
	Bud	lget	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2019/201 Q4 of 2020/21
R thousands												buuget		budget	
Operating Revenue and Expenditure															
Operating Revenue	279,672	299,484	121,440	43.4%	100,875	36.1%	70,041	23.4%	2,355	.8%	294,711	98.4%	4,575	101.4%	(48.5%
Property rates	270,072	200,404	121,440		-	-	70,041	20.470	2,000	.5,0	204,711	55.470	4,070	-	(40.07
1 Toperty rates	_	-	- -	_	<u>-</u>	_	<u>-</u>	_	- -	_	- -	_	- -	_	_
Service charges - electricity revenue	-	-	-	_	_	_	-	_	-	_	-	_	-	_	_
Service charges - water revenue	-	-	-	_	-	-	-	-	-	-	-	_	-	_	_
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	640	360	101	15.8%	101	15.8%	101		101	28.0%	404	112.1%	72	85.6%	
Interest earned - external investments	8,000	10,500	215	2.7%	1,327	16.6%	2,548	24.3%	1,853	17.6%	5,943	56.6%	4,034	152.7%	(54.19
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	140	140	-	-	-	-	-	-	-	-	-	-	153	109.4%	(100.09
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	920	920	156	16.9%	156	17.0%	136	14.7%	181	19.7%	629	68.4%	97	97.7%	6 86.8
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	268,972	287,266	120,849	44.9%	99,239	36.9%	67,178	23.4%	-	-	287,266	100.0%	-	100.0%	
Other revenue	1,000	298	119	11.9%	50	5.0%	72	24.3%	212	71.1%	453	152.1%	214	100.2%	
Gains	-	-	U	-	2	-	0	-	ŏ	-	10	-	4	-	103.29
Operating Expenditure	269,193	285,264	58,340	21.7%	66,629	24.8%	58,070	20.4%	65,438	22.9%	248,478	87.1%	55,116	86.8%	6 18.79
Employee related costs	154,919	160,712	35,847	23.1%	37,575	24.3%	36,545	22.7%	35,826	22.3%	145,794	90.7%	34,891	94.9%	6 2.7
Remuneration of councillors	17,825	17,825	4,134	23.2%	4,049	22.7%	3,998	22.4%	4,044	22.7%	16,224	91.0%	4,391	96.6%	(7.9°
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8,147	11,053	2,533	31.1%	2,533	31.1%	2,533	22.9%	1,688	15.3%	9,286	84.0%	1,709	79.4%	6 (1.29
Finance charges	15,046	13,859	-	-	6,914	46.0%	0	-	6,598	47.6%	13,512	97.5%	3,670	67.2%	6 79.8
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2,724	2,400	243	8.9%	638	23.4%	526		421	17.5%	1,828	76.2%	282	47.8%	
Contracted services	22,390	35,705	8,884	39.7%	7,747	34.6%	4,969		5,385	15.1%	26,986	75.6%	5,480	86.1%	(1.79
Transfers and subsidies	-	900	-	-	-	-	187		-	-	187	20.7%	-	-	
Other expenditure	48,141	42,811	6,698	13.9%	7,171	14.9%	9,309	21.7%	11,470	26.8%	34,647	80.9%	4,515	72.5%	
Losses	-	-	0	-	3	-	3	-	6	-	13	-	176	-	(96.59
Surplus/(Deficit)	10,479	14,219	63,100		34,246		11,970		(63,084)		46,233		(50,541)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,371	2,371	-	-	-	-	-	-	-	-	-	-	2,491	100.0%	6 (100.0°
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	30	-	-	30	-	30	100.0%	-	-	59	200.0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12,850	16,620	63,100		34,276		12,000		(63,084)		46,292		(48,050)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12,850	16,620	63,100		34,276		12,000		(63,084)		46,292		(48,050)		
Attributable to minorities	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12,850	16,620	63,100		34,276		12,000		(63,084)		46,292		(48,050)		
Share of surplus/ (deficit) of associate	12,030	10,020	03,100		34,210		12,000		(03,004)		70,232	_	(+0,030)		
	40.050	40.000	60.400	-	24.070	-	40.000	-	(60.004)	-	40.000	-	(40.050)	-	
Surplus/(Deficit) for the year	12,850	16,620	63,100		34,276		12,000		(63,084)		46,292		(48,050)		

						202	0/21						20	19/20	
	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 2019/20 Q4 of 2020/2
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	17,662	27,470	454	2.6%	8,588	48.6%	2,601	9.5%	6,145	22.4%	17,788	64.8%	5,721	114.3%	7.
National Government	2,371	2.371	318	13.4%	527	22.2%	306		649	27.4%	1,800	75.9%	2,491	_	(73.
Provincial Government	· -	, -	-	_	-	_	-	_	-	-	, -	-	-	-	,
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	2,371	2,371	318	13.4%	527	22.2%	306	12.9%	649	27.4%	1,800	75.9%	2,491	_	(73
Borrowing	· -	, -	-	-	-	-	-	-	-	-	, -	-	, <u>-</u>	-	,
Internally generated funds	15,291	25,099	136	.9%	8,060	52.7%	2,295	9.1%	5,496	21.9%	15,988	63.7%	3,230	100.1%	7
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	17,662	27,670	454	2.6%	8,788	49.8%	2,601	9.4%	6,145	22.2%	17,988	65.0%	6,371	118.0%	(i
Municipal governance and administration	4,592	6,183	40	.9%	1,591	34.7%	749	12.1%	2,398	38.8%	4,777	77.3%	1,699	82.4%	6
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	383	-	(10
Finance and administration	4,592	6,183	40	.9%	1,591	34.7%	749	12.1%	2,398	38.8%	4,777	77.3%	1,315	72.7%	6
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	805	-	-	689	-	-	-	40	5.0%	729	90.6%	698	93.0%	6 (9
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	76	-	(1
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	805	-	-	689	-	-	-	40	5.0%	729	90.6%	622	82.9%	6
Economic and Environmental Services	3,371	3,746	318	9.4%	527	15.6%	306	8.2%	1,595	42.6%	2,746	73.3%	2,892	91.3%	6 (4
Planning and Development	1,000	1,375	-	-	-	-	-	-	946	68.8%	946	68.8%	401	85.2%	
Road Transport	2,371	2,371	318	13.4%	527	22.2%	306	12.9%	649	27.4%	1,800	75.9%	2,491	96.8%	6
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	9,699	16,936	96	1.0%	5,980	61.7%	1,546	9.1%	2,113	12.5%	9,735	57.5%	1,082	163.2%	6
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	7,099	12,026	96	1.4%	5,645	79.5%	1,546	12.9%	886	7.4%	8,174		42	22.2%	
Waste Water Management	2,600	4,910	-	-	335	12.9%	-	-	1,227	25.0%	1,561	31.8%	1,041	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash	Receipts and	<b>Payments</b>
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						202	0/21						201	19/20	
	Bud	get	First (	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 2019/20 t Q4 of 2020/21
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	280,043	301,884	-	-	-	-	407,993	135.1%	231,943	76.8%	639,936	212.0%	-	-	(100.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges		-	-	_	-	_	-	-	-	_	-	_	-	_	
Other revenue	1,920	294,679	-	-	-	-	360,259	122.3%	239,604	81.3%	599,864	203.6%	-	-	(100.09
Transfers and Subsidies - Operational	277,983	4,694	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	2,371	-	-	-	-	47,733	2,013.2%	(7,661)	(323.1%)	40,072	1,690.1%	-	-	(100.0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	140	140	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(301,950)	-	-	-	-	(94,541)	31.3%	(80,939)	26.8%	(175,481)	58.1%	-	-	(100.0%
Suppliers and employees	-	(288,092)	-	-	-	-	(94,541)	32.8%	(80,939)	28.1%	(175,481)	60.9%	-	-	(100.09
Finance charges	-	(13,858)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-
Net Cash from/(used) Operating Activities	280,043	(66)	-	-	-	-	313,452	(474,861.8%)	151,004	(228,762.4%)	464,455	(703,624.3%)	-	-	(100.0%
Cash Flow from Investing Activities															
Receipts	(305)	(0)	394	(129.3%)	_	_	690	(69,000,000.0%)	(1 400)	139,973,900.0%	(316)	31,564,300.0%	_	_	(100.0%
Proceeds on disposal of PPE	- (555)	-	-	- (120.070)	_	_	-	-	(1,400)	-	(0.10)	-	-	_	(100.0
Decrease (Increase) in non-current debtors (not used)	_	-	-	_	-	_	-	-	-	-	-	_	_	_	_
Decrease (increase) in non-current receivables	(0)	(0)	-	-	-	-	690	(69,000,000.0%)	(1,400)	139,973,900.0%	(710)	70,973,900.0%	-	-	(100.0
Decrease (increase) in non-current investments	(305)	-	394	(129.3%)	-	-	-	- '	-	-	394	-	-	-	` -
Payments	(17,662)	(27,470)			-	-	(2,314)	8.4%	(6,145)	22.4%	(8,459)	30.8%	-	-	(100.09
Capital assets	(17,662)	(27,470)	-	-	-	-	(2,314)	8.4%	(6,145)		(8,459)		-	-	(100.09
Net Cash from/(used) Investing Activities	(17,967)	(27,470)	394	(2.2%)	-	-	(1,624)	5.9%	(7,545)	27.5%	(8,775)	31.9%	-	-	(100.0%
Cash Flow from Financing Activities															
Receipts	(1)	(1)	1	(100.0%)	(1)	100.0%	_	_	-	_	_	_	_	_	_
Short term loans	(1)	- 1		(100.070)	(1)	-	<u>-</u>	_	- -		-	_	-	_	] [
Borrowing long term/refinancing		_	_	_	_	_	-	_	-	_	_	_	_	_	
Increase (decrease) in consumer deposits	(1)	(1)	1	(100.0%)	(1)	100.0%	-	-	-	_	-	_	-	_	_
Payments	_``	-	-		- `	_	_	-	_	_	-	_	-	_	_
Repayment of borrowing	-	-	-	_	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1)	(1)	1	(100.0%)	(1)	100.0%	-	-	-	-	•	-	•	-	-
Net Increase/(Decrease) in cash held	262,075	(27,536)	395	.2%	(1)		311,828	(1,132.4%)	143,459	(521.0%)	455,681	(1,654.8%)			(100.0%
Cash/cash equivalents at the year begin:	71,207	85,484		120.0%		120.6%	85,878	100.5%	397,706	465.2%	85,484		90,412	123.2%	
Cash/cash equivalents at the year end:	333,283	57,948	85,879	25.8%			397,706		541,165		541,165		90,412		
Oddiroddi equivalente at the year end.	333,263	J1, <del>34</del> 0	05,079	23.0%	05,070	23.070	391,100	000.376	J41,10J	333.370	J41,10J	933.970	50,412	123.770	490.

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	•	-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 - 9	0 Days	Over 90 Days		Total	
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	-	-	-	-	-	-	-	-	-	-
Ouldi	-	-	-	-	-	-	-	-	-	-
Total		•	-	•	-	-			-	-

Contact Details

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	0/21						201	9/20	
	Bud	aet	First (	Quarter	Second	Quarter		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	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 2019/20 t Q4 of 2020/21
Operating Revenue and Expenditure															
Operating Revenue	322,062	319,164	79,085	24.6%	65,306	20.3%	73,239	22.9%	41,983	13.2%	259,613	81.3%	76,260	147.3%	(44.9%
Property rates	63,434	63,434	1,433	2.3%	2,295	3.6%	40,056	63.1%	7,553	11.9%	51,337	80.9%	34,685	(572.8%)	(78.29
Service charges - electricity revenue	- 95,748	92,282	31,600	33.0%	- 27,121	- 28.3%	- 7,926	8.6%	- 19,334	21.0%	- 85,981	- 93.2%	- 17,668	73.3%	6 9.4
Service charges - water revenue	21,348	19,348	5,276		3,828	17.9%	4,188		4,118	21.3%	17,410		2,600	58.7%	
Service charges - sanitation revenue	13,711	12,511	3,284		3,123	22.8%	3,165		3,179	25.4%	12,751	101.9%	2,026	66.3%	
Service charges - refuse revenue	13,432	10,932	2,741		2,456	18.3%	2,452		2,458	22.5%	10,107	92.4%	1,608	53.8%	
Rental of facilities and equipment	- 7,362	7,362	- 120	- 1.6%	- 38	- .5%	- 41	- .6%	- 58	.8%	- 257	- 3.5%	- 28	- 11.3%	- 6 109.9
Interest earned - external investments	2,103	2,103	410	19.5%	320	15.2%	267	12.7%	(181)	(8.6%)	816	38.8%	568	-	(132.09
Interest earned - outstanding debtors	3,640	3,640	-	_	-	-	-	-	-	-	-	-	-	_	_
Dividends received	-	-	-	_	-	-	-	-	-	-	-	-	-	-	_
Fines, penalties and forfeits	21,570	17,355	22	.1%	393	1.8%	2	-	2	-	418	2.4%	(1,835)	595.8%	6 (100.19
Licences and permits	20	20	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	73,995	84,346	33,971	45.9%	25,404	34.3%	14,767	17.5%	(1,208)	(1.4%)	72,934	86.5%	18,692	(71.1%)	(106.59
Other revenue	5,698	5,830	228	4.0%	328	5.8%	377	6.5%	6,669	114.4%	7,603	130.4%	220	18.0%	
Gains	-	-	-	-	0	-	0	-	0	-	0	-	0	-	(42.7%
Operating Expenditure	354,344	379,049	78,043	22.0%	51,007	14.4%	48,408	12.8%	79,651	21.0%	257,109	67.8%	36,326	106.1%	119.39
Employee related costs	99,537	99,478	23,972	24.1%	21,970	22.1%	16,211	16.3%	39,908	40.1%	102,061	102.6%	8,635	80.6%	6 362.29
Remuneration of councillors	6,906	6,906	1,527	22.1%	1,525	22.1%	1,011	14.6%	2,800	40.5%	6,863	99.4%	815	52.7%	6 243.4
Debt impairment	65,845	65,845	15,818	24.0%	-	-	-	-	-	-	15,818	24.0%	-	31,118,622.2%	-
Depreciation and asset impairment	49,683	49,683	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4,080	3,000	213	5.2%	251	6.1%	322	10.7%	206	6.9%	991	33.0%	199	65.4%	6 3.6
Bulk purchases	59,434	59,434	22,089	37.2%	12,899	21.7%	12,043	20.3%	15,502	26.1%	62,533	105.2%	15,066	215.6%	6 2.9
Other Materials	12,749	21,756	2,783	21.8%	4,884	38.3%	4,686	21.5%	3,576	16.4%	15,929	73.2%	5,484	117.5%	(34.89
Contracted services	33,898	42,871	7,921	23.4%	7,000	20.6%	8,702	20.3%	10,316	24.1%	33,940	79.2%	7,500	175.6%	6 37.6
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	21,592	29,456	3,720	17.2%	2,478	11.5%	5,433	18.4%	7,343	24.9%	18,975	64.4%	(1,372)	201.8%	6 (635.3°
Losses	619	619	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32,282)	(59,885)	1,043		14,300		24,831		(37,669)		2,505		39,934		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	64,782	57,232	20,535	31.7%	7,070	10.9%	29,966	52.4%	(31,655)	(55.3%)	25,916	45.3%	26,432	58.6%	(219.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32,500	(2,653)	21,578		21,370		54,797		(69,324)		28,421		66,366		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32,500	(2,653)	21,578		21,370		54,797		(69,324)		28,421		66,366		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32,500	(2,653)	21,578		21,370		54,797		(69,324)		28,421		66,366		
Share of surplus/ (deficit) of associate	-	-		-		-		-		-		-		-	_
Surplus/(Deficit) for the year	32,500	(2,653)	21,578		21,370		54,797		(69,324)		28,421		66,366		A TOTAL TOTAL

						202	0/21						201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	7
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 2019/20 t Q4 of 2020/21
Capital Revenue and Expenditure															
Source of Finance	93,439	100,852	5,930	6.3%	20,662	22.1%	8,272	8.2%	37,329	37.0%	72,193	71.6%	39,399	82.9%	(5.20)
	,	•	•		•		•		•				•		•
National Government	64,839	57,232	3,590	5.5%	13,158	20.3%	3,188	5.6%	26,909	47.0%	46,845	81.9%	38,074	81.2%	(29.39
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Transfers recognised - capital	64,839	57,232	3,590	5.5%	13,158	20.3%	3,188	5.6%	26,909	47.0%	46,845	81.9%	38,074	81.2%	(29.3%
Borrowing	-	-	-	-	7.504	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28,600	43,620 -	2,340	8.2%	7,504 -	26.2% -	5,083	11.7%	10,421 -	23.9%	25,348 -	58.1% -	1,324	863.3% -	686.9
Capital Expenditure Functional	93,439	100,852	7,750	8.3%	20,673	22.1%	8,298	8.2%	37,329	37.0%	74,051	73.4%	39,453	80.8%	(5.4%)
Municipal governance and administration	6,600	8,150	209	3.2%	955	14.5%	1,073	13.2%	1,811	22.2%	4,048	49.7%	932	88.2%	94.3
Executive and Council	3,000	600	0	-	39	1.3%	-	-	-	-	40	6.6%	820	-	(400.0
Finance and administration	3,600	7,550	209	5.8%	916	25.4%	1,073	14.2%	1,811	24.0%	4,009	53.1%	112	24.4%	·
Internal audit	· -	-	-	_	-	_	-	-	-	-	-	-	_	_	ĺ .
Community and Public Safety	700	4,820	1,820	260.1%		_		_	618	12.8%	2,438	50.6%	7,881	_	(92.2
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	7,603	-	(100.0
Sport And Recreation	-	4,120	1,820	_	-	-	-	-	174	4.2%	1,994	48.4%	-	-	(100.0
Public Safety	700	700	-	-	-	-	-	-	444	63.5%	444	63.5%	279	-	· 59.
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31,790	34,184	3,342	10.5%	15,614	49.1%	4,265	12.5%	12,463	36.5%	35,685	104.4%	3,232	_	285.6
Planning and Development	-	2,450	-	-	-	-	, <u>-</u>	-	161	6.6%	161	6.6%	, <u>-</u>	-	(100.0
Road Transport	31,790	31,734	3,342	10.5%	15,614	49.1%	4,265	13.4%	12,302	38.8%	35,524	111.9%	3,232	-	280.6
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54,349	53,699	2,379	4.4%	4,103	7.6%	2,960	5.5%	22,437	41.8%	31,879	59.4%	27,407	57.7%	(18.1)
Energy sources	18,400	11,700	113		473		843		3,658		5,087	43.5%	3,745		•
Water Management	23,449	22,999	2,027	8.6%	2,653	11.3%	479		12,109		17,267		20,334	61.8%	· ·
Waste Water Management	10,900	16,400	239	2.2%	978	9.0%	1,639	10.0%	6,670	40.7%	9,525	58.1%	3,327	105.3%	,
Waste Management	1,600	2,600	-	-	-	-	-	-	-	.	-	-	-	7.3%	
Other						_		_		_	-	_		_	

Part 3: Cash	Receipts and	<b>Payments</b>
--------------	--------------	-----------------

						202	0/21						20	19/20	
	Bud	get	First C	)uarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	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 2019/20 t Q4 of 2020/21
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	347,524	345,291	85,297	24.5%	64,654	18.6%	86,007	24.9%	29,187	8.5%	265,145	76.8%	71,885	234.5%	(59.4%
Property rates	55,947	54,194	16	-	0	-	9,391	17.3%	7,500	13.8%	16,908	31.2%	-	-	(100.0%
Service charges	115,750	118,689	30,202	26.1%	31,272	27.0%	20,213	17.0%	20,784	17.5%	102,472	86.3%	25,943	68.2%	(19.9%
Other revenue	34,946	30,830	527	1.5%	805	2.3%	431	1.4%	903		2,666	8.6%	809	26.9%	11.5
Transfers and Subsidies - Operational	73,995	84,346	33,995	45.9%	25,429	34.4%	17,569	20.8%	1	-	76,993		25,132		
Transfers and Subsidies - Capital	64,782	57,232	20,535	31.7%	7,070	10.9%	38,311	66.9%	-	-	65,916	115.2%	20,000	(309.0%)	
Interest	2,103	-	23	1.1%	77	3.7%	91	-	-	-	190	-	-	· - '	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(262,901)	(22,556)	-	(20,810)	-	(21,021)	8.0%	(9,577)	3.6%	(73,964)	28.1%	51,220	(24,330.6%)	(118.7%
Suppliers and employees	-	(259,901)	(22,556)	-	(20,810)	-	(21,021)	8.1%	(9,577)	3.7%	(73,964)	28.5%	51,220	(24,330.6%)	(118.79
Finance charges	-	(3,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	347,524	82,390	62,741	18.1%	43,843	12.6%	64,986	78.9%	19,611	23.8%	191,181	232.0%	123,104	456.6%	(84.1%
Cash Flow from Investing Activities															
Receipts	_	_	_	_	-	_	_	_	_	_	_	_	_	_	_
Proceeds on disposal of PPE		-	_	-	-	-	-		-		-		_	_	]
Decrease (Increase) in non-current debtors (not used)	_	_	_	_	-	_	_	_	_	_	_	_	-	_	l .
Decrease (increase) in non-current receivables	_	_	-	-	_	_	_	_	_	_	_	_	-	_	
Decrease (increase) in non-current investments	_	_	-	_	_	_	_	_	_	_	_	_	-	_	
Payments	(93,439)	(100,852)	(15,821)	16.9%	(20,585)	22.0%	(11,425)	11.3%	(23,684)	23.5%	(71,516)	70.9%	(17,258)	_	37.2
Capital assets	(93,439)	(100,852)	(15,821)	16.9%	(20,585)	22.0%	(11,425)		(23,684)		(71,516)		(17,258		37.2
Net Cash from/(used) Investing Activities	(93,439)	(100,852)	(15,821)	16.9%	(20,585)	22.0%	(11,425)	11.3%	(23,684)	23.5%	(71,516)		(17,258)		37.2
Cash Flow from Financing Activities															
Receipts	23	-	2	10.6%	(6)	(24.5%)	50	-	(31)	-	16	-	(7)	-	326.6
Short term loans	-	-	-	-	-	- '	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	23	-	2	10.6%	(6)	(24.5%)	50	-	(31)	-	16	-	(7	-	326.6
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	23		2	10.6%	(6)	(24.5%)	50	-	(31)	-	16	-	(7)	•	326.6
Not Ingrasso//Degrasso) in each hold	254 400	(40.460)	46 000	40 50/	22.050	0.30/	E2 644	(200.40/)	(4.404)	22.20/	440 604	(640.20/)	405 020	200.00/	(402.00
Net Increase/(Decrease) in cash held	254,108	(18,462)	46,922	18.5%	23,252	9.2%	53,611		(4,104)		119,681			399.9%	,
Cash/cash equivalents at the year begin:	19,047	19,047	27,277	143.2%	74,199	389.6%	97,451	511.6%	151,062		27,277		151,236		(.1
Cash/cash equivalents at the year end:	273,155	585	74,199	27.2%	97,451	35.7%	151,062	25,828.8%	137,123	23,445.4%	137,123	23,445.4%	257,075	362.9%	(46.7

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	•	-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 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1	100.0%	-	-	-	-	-	-	1	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	0	100.0%	-	-	-	-	-	-	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48,198	78.5%	5,100	8.3%	961	1.6%	7,137	11.6%	61,396	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	48,199	78.5%	5,100	8.3%	961	1.6%	7,137	11.6%	61,398	100.0%

Contact Details		
Municipal Manager	Mr G Mthimunye	013 253 7628
Financial Manager	Mr P Leshage (acting)	013 253 7711

Source Local Government Database

## MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure						202	0/21						201	9/20	
	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 2019/20 to Q4 of 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	3,428,838	3,428,838	890,941	26.0%	854,126	24.9%	760,612	22.2%	832,287	24.3%	3,337,965	97.3%	375,338	84.5%	121.7%
Property rates	614,398	614,398	162,312	26.4%		25.9%	160,383		184,284	30.0%	666,094	108.4%	93,779	85.5%	96.5%
Service charges - electricity revenue	- 1,146,904	- 1,146,904	- 271,802	- 23.7%	- 225,153	- 19.6%	- 207,253	- 18.1%	- 184,526	- 16.1%	- 888,734	- 77.5%	- 115,720	72.4%	- 59.5%
Service charges - water revenue	508,985	508,985	101,358	19.9%	111,407	21.9%	108,067	21.2%	89,112	17.5%	409,944	80.5%	63,496	92.7%	
Service charges - sanitation revenue	163,645	163,645	33,102	20.2%	36,081	22.0%	35,170	21.5%	31,391	19.2%	135,743	82.9%	22,037	101.3%	42.4%
Service charges - refuse revenue	136,952	136,952	30,327	22.1%	,	22.1%	30,580	22.3%	30,845	22.5%	122,035	89.1%	20,087	85.4%	53.6%
Rental of facilities and equipment	3,659	3,659	598	- 16.3%	- 736	20.1%	627	17.1%	- 742	- 20.3%	2,703	73.9%	528	116.3%	40.6%
Interest earned - external investments	3,840	3,840	1,128	29.4%		13.0%	600	15.6%	659	17.2%	2,886	75.2%	-	-	(100.0%
Interest earned - outstanding debtors	328,073	328,073	88,951	27.1%	89,641	27.3%	94,234	28.7%	93,096	28.4%	365,923	111.5%	56,589	96.0%	64.5%
Dividends received	-	-	-	-	-	-	-	-	370	-	370	-	432	88.8%	(14.5%
Fines, penalties and forfeits	40,359	40,359	1,240	3.1%	·	17.5%	3,657		201,191	498.5%	213,163		509	80.5%	39,443.4%
Licences and permits	287 2,712	287 2,712	52 228	18.0%	57 842	20.0% 31.0%	120 525		205 523	71.7% 19.3%	434 2,118	151.4% 78.1%	16	73.2%	1,183.9%
Agency services Transfers and subsidies	420,424	420,424	185,976	8.4% 44.2%		43.2%	100,939		37,546	8.9%	506,141	120.4%	401	95.3%	(100.0% 9,274.5%
Other revenue	54,102	54,102	13,868	25.6%	· ·	21.4%	18,457		36,455	67.4%	80,336	148.5%	1,744	102.3%	· ·
Gains	4,500	4,500	-	-	-	-	-	-	(58,659)	(1,303.5%)	(58,659)		-	8.6%	
Operating Expenditure	4,504,262	4,504,262	722,940	16.1%	659,542	14.6%	586,815	13.0%	1,585,134	35.2%	3,554,430	78.9%	410,384	67.9%	286.3%
Employee related costs	994,369	994,369	234,457	23.6%		25.0%	238,750	24.0%	208,816	21.0%	930,686	93.6%	150,968	88.8%	38.3%
Remuneration of councillors	32,528	32,528	5,614	17.3%	·	16.0%	5,067	15.6%	5,796	17.8%	21,692	66.7%	3,350	68.2%	73.0%
Debt impairment	833,069	833,069	67	-	115	-	66	-	336,589	40.4%	336,838	40.4%	252	14.5%	133,683.8%
Depreciation and asset impairment	355,689	355,689	-	-	-	-	-	-	298,405	83.9%	298,405	83.9%	-	-	(100.0%
Finance charges	363,602	363,602	15,779	4.3%	25,402	7.0%	26,887	7.4%	76,616	21.1%	144,683	39.8%	41,937	104.2%	82.7%
Bulk purchases	1,192,605	1,192,605	340,192	28.5%	178,576	15.0%	159,054	13.3%	385,592	32.3%	1,063,414	89.2%	141,064	79.8%	173.3%
Other Materials	139,385	139,385	18,562	13.3%	38,138	27.4%	51,940	37.3%	49,984	35.9%	158,624	113.8%	28,081	96.3%	78.0%
Contracted services	352,394	352,944	59,472	16.9%	108,155	30.7%	73,542		164,623	46.6%	405,792	115.0%	26,810	83.6%	514.0%
Transfers and subsidies	4,650	4,650	380	8.2%		10.7%	342		2,207	47.5%	3,424	73.6%	4,037	51.1%	(45.3%
Other expenditure	233,140	232,590	48,416	20.8%	54,783	23.5%	31,168	13.4%	55,948	24.1%	190,315	81.8%	13,887	55.3%	302.9%
Losses	2,830	2,830	-	-	-	-	-	-	557	19.7%	557	19.7%	-	536.3%	(100.0%
Surplus/(Deficit)	(1,075,424)	(1,075,424)			194,583		173,797		(752,847)		(216,465)		(35,047)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	184,190	184,190	26,103	14.2%	57,089	31.0%	-	-	90,851	49.3%	174,043	94.5%	-	36.3%	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	16,971	16,971	-		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(874,263)	(874,263)	194,105		251,672		173,797		(661,997)		(42,422)		(35,047)		
Taxation	-		-	-	-	-		-		-		-		-	
Surplus/(Deficit) after taxation	(874,263)	(874,263)	194,105		251,672		173,797		(661,997)		(42,422)		(35,047)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(874,263)	(874,263)	194,105		251,672		173,797		(661,997)		(42,422)		(35,047)		
Share of surplus/ (deficit) of associate	-		-	-	-	-		-		-		-	-	-	-
Surplus/(Deficit) for the year	(874,263)	(874,263)	194,105		251,672		173,797		(661,997)		(42,422)		(35,047)		

						202	0/21						20	19/20	
	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 2019/20 Q4 of 2020/2
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	245,771	95,913	40,916	16.6%	55,369	22.5%	32,667	34.1%	(66,113)	(68.9%)	62,838	65.5%	11,800	41.3%	(660.39
National Government	184,190	73,739	33,717	18.3%	39,183	21.3%	28,096		(69,467)	(94.2%)	31,529		11,800	41.9%	,
Provincial Government	-	1,829	-	_	-	-	· -	_	-	/	, <u>-</u>	-	-	_	,
District Municipality	16,971	20,345	-	-	-	-	-	-	-	-	_	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	_	
Transfers recognised - capital	201,161	95,913	33,717	16.8%	39,183	19.5%	28,096	29.3%	(69,467)	(72.4%)	31,529	32.9%	11,800	41.3%	(688.7
Borrowing	-	-	-	-	-	-	-	-	- '	` - '	-	-	-	-	,
Internally generated funds	44,610	-	7,199	16.1%	16,186	36.3%	4,570	-	3,354	-	31,309	-	-	-	(100.0
		-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	245,771	191,647	40,916	16.6%	54,315	22.1%	32,667	17.0%	(77,306)	(40.3%)	50,592	26.4%	17,691	42.7%	6 (537.6
Municipal governance and administration	26,830	11,802	67	.2%	9,124	34.0%	825	7.0%	8,953	75.9%	18,968	160.7%	3	28.7%	4 345,038
Executive and Council	250	1,272	-	-	15	5.9%	91		15	1.2%	121	9.5%	3	7.5%	
Finance and administration	26,580	10,531	67	.3%	9,109	34.3%	734	7.0%	8,938	84.9%	18,847	179.0%	-	29.1%	(100
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5,230	5,060	-	-	5	.1%	444	8.8%	2,874	56.8%	3,323	65.7%	-	12.9%	6 (100
Community and Social Services	2,230	5,060	-	-	5	.2%	444	8.8%	180	3.5%	629	12.4%	-	12.9%	(10
Sport And Recreation	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	2,695	-	2,695	-	-	-	(100
Housing	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	26,250	72,142	994	3.8%	6,287	24.0%	4,827	6.7%	2,800	3.9%	14,909	20.7%	1,232	24.5%	
Planning and Development	100	-	-	-	5,089	5,088.8%	1,942		(998)	-	6,033	-	764	8.1%	,
Road Transport	26,150	72,142	994	3.8%	1,199	4.6%	2,885	4.0%	3,637	5.0%	8,714	12.1%	468	28.7%	
Environmental Protection	-	-	-	-	-	-	-	-	161	-	161	-	-	22.1%	,
Trading Services	187,461	102,642	39,855		38,899	20.8%	26,571	25.9%	(91,933)		13,391	13.0%	16,457	49.2%	
Energy sources	56,251	73,770	11,082		2,189	3.9%	9,384		2,031	2.8%	24,686		10,924	43.3%	,
Water Management	55,721	8,527	15,188		12,021	21.6%	2,114		(45,161)	(529.6%)	(15,838)	, , ,	2,011	43.8%	•
Waste Water Management	75,439	20,345	13,584		· ·	32.7%	15,073	74.1%	(48,803)	(239.9%)	4,542	22.3%	3,522	65.0%	(1,485
Waste Management	50	-	1	1.5%	-	-	-	-	-	-	1	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash	Receipts and	<b>Payments</b>
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						202	0/21						201	19/20	
	Bud	get	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 2019/20 Q4 of 2020/2
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	2,746,793	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	491,518	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1,565,189	-	-		-	-	-	-	-	.	-	-	-	-	-
Other revenue	90,942	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	414,954	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	184,190	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,727,317)	(260,325)				34.7%	(568,649)		(401,517)		(2,255,441)	866.4%	(100,955)		297.7
Suppliers and employees	(1,727,317)	(260,325)	(685,955)	39.7%	(599,321)	34.7%	(568,649)	218.4%	(401,517)	154.2%	(2,255,441)	866.4%	(100,955)	-	297.7
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	1,019,476	(260,325)	(685,955)	(67.3%)	(599,321)	(58.8%)	(568,649)	218.4%	(401,517)	154.2%	(2,255,441)	866.4%	(100,955)	-	297.7
Cash Flow from Investing Activities															
Receipts	782,378	782,018	-	-	-	-	-	-	490	.1%	490	.1%	-	-	(100.09
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	782,198	782,198	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	180	(180)	-	-	-	-	-	-	490	(272.8%)	490	(272.8%)	-	-	(100.0
Payments	(245,771)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(245,771)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	536,607	782,018	-	-	-	-	-	-	490	.1%	490	.1%	-	-	(100.0%
Cash Flow from Financing Activities															
Receipts	1,133	(1,133)	(59)	(5.2%)	160	14.1%	(730)	64.4%	(513)	45.3%	(1,141)	100.7%	119	-	(530.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1,133	(1,133)	(59)	(5.2%)	160	14.1%	(730)	64.4%	(513)	45.3%	(1,141)	100.7%	119	-	(530.3
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	_
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1,133	(1,133)	(59)	(5.2%)	160	14.1%	(730)	64.4%	(513)	45.3%	(1,141)	100.7%	119	-	(530.39
Net Increase/(Decrease) in cash held	1,557,216	520,560	(686,013)	(44.1%)	(599,161)	(38.5%)	(569,378)	(109.4%)	(401,540)	(77.1%)	(2,256,092)	(433.4%)	(100,836)	-	298.2
Cash/cash equivalents at the year begin:	30,081	(1,978,430)	(187,467)	(623.2%)			(1,334,920)	67.5%	(2,355,709)	119.1%	(187,467)		(1,948,345)	(210.0%)	
Cash/cash equivalents at the year end:	1,587,296	(1,457,870)					(2,207,304				(2,802,156)		(2,076,833)		

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -I Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35	2.6%	26	2.0%	27	2.1%	1,240	93.3%	1,328	23.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54	6.1%	29	3.3%	19	2.2%	771	88.4%	872	15.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	67	10.4%	38	5.8%	30	4.7%	512	79.1%	647	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11	2.3%	8	1.7%	7	1.5%	449	94.5%	475	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9	3.0%	7	2.2%	7	2.4%	287	92.5%	311	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(1.6%)	-	-	-	-	7	101.6%	7	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(277)	(13.5%)	136	6.6%	25	1.2%	2,167	105.7%	2,049	36.0%	-	-	-	-
Total By Income Source	(101)	(1.8%)	243	4.3%	116	2.0%	5,432	95.5%	5,690	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	(13)	(28.9%)	7	15.4%	3	6.5%	48	107.0%	45	.8%	-	-	-	-
Commercial	(10)	(2.1%)	61	12.4%	18	3.7%	419	86.0%	487	8.6%	-	-	-	-
Households	(47)	(1.0%)	164	3.5%	91	1.9%	4,500	95.6%	4,708	82.7%	-	-	-	-
Other	(31)	(7.0%)	12	2.6%	4	.9%	465	103.4%	449	7.9%	-	-	-	
Total By Customer Group	(101)	(1.8%)	243	4.3%	116	2.0%	5,432	95.5%	5,690	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	187	3.6%	117	2.3%	90	1.7%	4,786	92.4%	5,180	91.5%
Bulk Water	12	4.5%	12	4.6%	3	1.3%	232	89.6%	259	4.6%
PAYE deductions	16	100.0%	-	-	-	-	-	-	16	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12	100.0%	-	-	-	-	-	-	12	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70	35.7%	33	16.7%	38	19.3%	56	28.3%	197	3.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	297	5.2%	162	2.9%	131	2.3%	5,074	89.6%	5,664	100.0%

**Contact Details** 

Contact Details		
Municipal Manager	Mr H. S. Mayisela	013 690 6208
Financial Manager	Ms J P Hlatshwayo	013 690 6241

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	0/21						201	9/20	
	Bud	aet	First (	Quarter	Second	Quarter		Quarter	Fourth	Quarter	Year	to Date		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 2019/20 t Q4 of 2020/21
K tilousalius														_	
Operating Revenue and Expenditure															
Operating Revenue	337,041	335,354	(158,836)	(47.1%)	397,024	117.8%	81,582	24.3%	19,326	5.8%	339,096	101.1%	3,696	94.7%	422.99
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	120	120	37	30.8%	13	11.2%	40	33.3%	16	13.2%	106	88.5%	11	3.6%	41.9
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned - external investments	20,882	10,137	852	4.1%	1,513	7.2%	1,723	17.0%	5,030	49.6%	9,118	89.9%	1,224	42.8%	311.0
Interest earned - outstanding debtors		-	-	_	-	-	-,,, 20	-	1,239	-	1,239		-,	-	(100.0%
Dividends received	_	_	_	<u>.</u>	_	_	_	_	-	_	-	_	_	_	(100.07
Fines, penalties and forfeits	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Licences and permits	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Agency services			_		_	_							_		
Transfers and subsidies	315,116	317,879	138,022	43.8%	97,087	30.8%	79,673	25.1%	2,740	.9%	317,523	99.9%	2,020	99.1%	35.79
Other revenue	923	7,219	223		262	28.4%	146		9,531	132.0%	10,162		441	73.9%	
Gains	-	-	(297,970)		298,149	-	-	-	769	-	948		-	-	(100.0%
Operating Expenditure	372,737	371,000	81,721	21.9%	74,425	20.0%	77,646	20.9%	77,863	21.0%	311,656	84.0%	53,656	71.7%	45.1%
		•			46,055		-		,		,		•		
Employee related costs Remuneration of councillors	196,890	194,041	44,207	22.5%		23.4%	46,452		21,155		157,869		30,752	70.9%	,
	15,525	15,696	3,312	21.3%	3,423	22.0%	3,478	22.2%	3,387	21.6%	13,599	86.6%	3,138	87.3%	7.9
Debt impairment	23,617	23,617	-	-	-	-	-	-	20,470	86.7%	20,470	96 70/	-	- 48.1%	(100.09
Depreciation and asset impairment	· ·	·	-	-	-	-	-	-	20,470	80.7%	20,470	86.7%	-	48.1%	(100.0%
Finance charges	645	645	-	· -	-	-	-	-	-	-	_	-	-	_	-
Bulk purchases	- 6 494	- 4,949	-	- 4 00/	- 971	- 15 00/	- 740	15 10/	-	- 13.4%	2 602	- 54.40/	- 137	40.6%	302.0
Other Materials	6,484	·	311	4.8%		15.0%	749		662		2,693				
Contracted services	41,342	40,222	5,910	14.3%	7,609	18.4%	9,034		13,079	32.5%	35,633		7,638	79.5%	
Transfers and subsidies	23,185 65,050	25,465 66,366	13,769 14,213		4,967	21.4% 17.5%	4,197 13,736		1,501 17,467	5.9% 26.3%	24,434		6,011	70.0%	,
Other expenditure Losses	-	-	14,213	21.8%	11,400	-	13,730	20.7%	17,467	20.3%	56,816 143		5,980 -	77.1% -	(100.09
															`
Surplus/(Deficit)	(35,696)	(35,645)	(240,557)		322,599		3,936		(58,537)		27,441		(49,961)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,334	2,334	-	-	571	24.5%	254	10.9%	1,434	61.4%	2,259	96.8%	596	73.3%	140.5
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(33,362)	(33,311)	(240,557)		323,170		4,191		(57,104)		29,700		(49,364)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(33,362)	(33,311)	(240,557)		323,170		4,191		(57,104)		29,700		(49,364)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33,362)	(33,311)	(240,557)		323,170		4,191		(57,104)		29,700		(49,364)		
Share of surplus/ (deficit) of associate	-	-			-	-		-	-	-	-	-		-	-
Surplus/(Deficit) for the year	(33,362)	(33,311)	(240,557)		323,170		4,191		(57,104)		29,700		(49,364)		

						202	0/21						201	19/20	
	Bud	get	First 0	Quarter	Second	Quarter	Third (	Quarter	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	Q4 of 2019/20 to Q4 of 2020/21
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	19,350	13,466	50	.3%	5,187	26.8%	970	7.2%	4,480	33.3%	10,687	79.4%	606	63.8%	639.5%
Municipal governance and administration	14,950	12,866	50	.3%	4,383	29.3%	1,734	13.5%	4,520	35.1%	10,687	83.1%	606	89.3%	646.1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14,950	12,866	50	.3%	4,383	29.3%	1,734	13.5%	4,520	35.1%	10,687	83.1%	606	89.3%	646.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	900	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	900	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	3,500	-	-	-	804	23.0%	(764)		(40)		-	-	-	-	(100.0%
Planning and Development	3,500	-	-	-	804	23.0%	(764)	-	(40)	' - I	-	-	-	-	(100.0%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	- 1	-	·	-	-	-	-	-
Trading Services Energy sources	-	•	•		-	_	-	_	-	-	•	-	-	_	
Water Management		-	-		-	_	-		<u>-</u>	[ ]	_		_		
Waste Water Management			-		-		-		<u>-</u>	[ ]	_		_	_	
Waste Management			-	]	-		-	[ ]	_	[ ]	_	[ ]	_	_	
Other	_	-	-	Ī	_	Ī	-		_	· ·	_	_	_	_	1

Part 3: Cash	Receipts and	<b>Payments</b>
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						202	0/21						201	9/20	
	Bud	get	First C	Quarter	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2019/20 t Q4 of 2020/21
R thousands												buuget		budget	
Cash Flow from Operating Activities															
Receipts	318,493	327,551	143,983	45.2%	94,724	29.7%	82,090	25.1%	3,557	1.1%	324,355	99.0%	636	97.8%	459.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	120	120	43	35.5%	17	14.3%	46	38.3%	18	15.1%	124	103.2%	13	4.2%	41.9%
Other revenue	123	123	-	-	6	5.2%	13	10.7%	10	8.3%	30	24.2%	-	44.7%	(100.0%
Transfers and Subsidies - Operational	315,916	318,679	142,307	45.0%	94,700	30.0%	81,331	25.5%	3,529	1.1%	321,867	101.0%	623	98.5%	466.09
Transfers and Subsidies - Capital	2,334	8,629	1,634	70.0%	-	-	700	8.1%	-	-	2,334	27.0%	-	100.0%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(4,341)	-	(7,035)	-	(7,955)	-	(8,353)	-	(27,684)		7,380	-	(213.2%
Suppliers and employees	-	-	(4,341)	-	(7,035)	-	(7,955)	-	(8,353)	-	(27,684)	-	7,380	-	(213.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants  Net Cash from/(used) Operating Activities	318,493	327,551	139,642	43.8%	87,689	27.5%	74,135	22.6%	(4,796)	(1.5%)	296,670	90.6%	- 8,016	112.0%	(159.8%
Net Cash Homi/(used) Operating Activities	310,493	321,331	139,042	43.0 //	67,009	21.5/0	74,133	22.0 /0	(4,790)	(1.5%)	290,070	90.0 %	0,010	112.070	(139.6%
Cash Flow from Investing Activities															
Receipts	(20)	-		_		-	_	_	_	_	_	_	_	_	_
Proceeds on disposal of PPE	- '	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(20)	-	-	-	-	-	-	-	•	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	(26)	_	_	_	_	_	0	_	1	_	2	_	_	_	(100.0%
Short term loans	- (20)	-			-	_	-	_		_	-	_	-	_	- (100.070
Borrowing long term/refinancing		-	_	_	-	_	-	_	-	_	-	_	-	-	_
Increase (decrease) in consumer deposits	(26)	-	-	-	-	-	0	-	1	-	2	_	-	-	(100.0%
Payments		-	-	-	-	-	-	-	-	_	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-		-		-	-	-		-	-
Net Cash from/(used) Financing Activities	(26)	-	-	-	•	-	0	-	1	-	2	-	•	-	(100.0%
Net Increase/(Decrease) in cash held	318,447	327,551	139,642	43.9%	87,689	27.5%	74,136	22.6%	(4,795)	(1.5%)	296,672	90.6%	8,016	112.0%	(159.8%
Cash/cash equivalents at the year begin:	235,557	235,557	218,241	92.6%	•	151.9%	445,572	189.2%	519,708		218,241	92.6%	582,738	90.2%	
Cash/cash equivalents at the year end:	554,004	563,108							514,913				590,754		
Sub-1, Sub-1. Squirtais its at the your one.	35-7,004	333,100	337,300	04.070	440,012	33.470	0.10,7.00	02.070	017,010	31.470	014,010	51.470	000,104	102.270	(12.070

	0 - 30	Days				Total		Actual Bad Debts Written Off to Debtors			Council 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

Joseph Market Government Governme	0 - 30	Days	31 - 60 Days		61 - 9	0 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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	550	27.4%	-	-	2	.1%	1,456	72.5%	2,008	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	550	27.4%	•		2	.1%	1,456	72.5%	2,008	100.0%

**Contact Details** 

Contact Details		
Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr ZR Buthelezi	017 801 7013

Source Local Government Database

# MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure						202	0/21						201	9/20	
	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 Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2019/20 to Q4 of 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	2,432,912	2,432,912	548,290	22.5%	660,397	27.1%	538,468	22.1%	371,833	15.3%	2,118,989	87.1%	385,035	88.9%	(3.4%)
Property rates	346,777	346,777	93,810	27.1%	77,583	22.4%	93,941	27.1%	88,759	25.6%	354,093		82,032	103.9%	1 '
Service charges - electricity revenue	- 610,150	610,150	- 109,878	- 18.0%	- 116,826	- 19.1%	- 124,192	20.4%	- 85,061	- 13.9%	- 435,957	- 71.5%	- 111,292	- 90.1%	(23.6%
Service charges - water revenue	545,933	545,933	157,904	28.9%		16.5%	155,534	28.5%	87,687	16.1%	491,129	90.0%	119,971	105.1%	· ·
Service charges - sanitation revenue	139,683	139,683	32,599	23.3%	30,456	21.8%	30,096	21.5%	31,261	22.4%	124,412	89.1%	29,877	104.2%	4.6%
Service charges - refuse revenue	149,397	149,397	31,994	21.4%	32,156	21.5%	32,573	21.8%	32,522	21.8%	129,245	86.5%	31,083	99.4%	4.6%
Rental of facilities and equipment	4,728	4,728	- 1,324	28.0%	- 1,443	30.5%	889	18.8%	1,995	- 42.2%	5,651	- 119.5%	- 1,145	125.9%	74.1%
Interest earned - external investments	13,588	13,588	1,501	11.0%	1,634	12.0%	2,388	17.6%	2,084	15.3%	7,607	56.0%	2,387	163.6%	(12.7%)
Interest earned - outstanding debtors	196,128	196,128	(5,117)	(2.6%)	17,793	9.1%	28,593	14.6%	29,943	15.3%	71,212	36.3%	5,356	87.8%	459.1%
Dividends received	21	21	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34,646	34,646	33	.1%	221	.6%	307	.9%	217	.6%	777	2.2%	48	3.4%	354.9%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services Transfers and subsidies	- 385,183	385,183	122,973	- 31.9%	- 291,133	- 75.6%	- 68,446	17.8%	10,632	- 2.8%	493,183	- 128.0%	- 1,013	47.0%	949.6%
Other revenue	6,677	6,677	1,393	20.9%	1,149	75.6 % 17.2%	1,509	22.6%	1,606	24.1%	5,656	84.7%	809	106.0%	
Gains	-	-	-	-	-	-	-	-	66	-	66	-	22	88.8%	
Operating Expenditure	2,376,700	2,405,774	343,296	14.4%	575,437	24.2%	544,777	22.6%	748,755	31.1%	2,212,266	92.0%	932,441	85.2%	(19.7%)
Employee related costs	628,945	629,965	44,560	7.1%	226,497	36.0%	137,446	21.8%	136,132	21.6%	544,635	86.5%	509,632	88.2%	
Remuneration of councillors	29,386	29,386	2,095	7.1%	10,096	34.4%	6,304	21.5%	6,379	21.7%	24,873		25,303	97.5%	, ,
Debt impairment	194,223	194,223	2,033	7.170	-	5 <del>4</del> .470	-	21.570	(256)	(.1%)	(256)		25,505	-	(100.0%)
Depreciation and asset impairment	148,449	148,449	_	_	-	_	_	_	192,684	129.8%	192,684	129.8%	_	_	(100.0%)
Finance charges	123,975	123,975	7,442	6.0%	19,897	16.0%	18,743	15.1%		28.0%	80,808	65.2%	26,150	248.0%	
Bulk purchases	547,628	547,628	171,881	31.4%	151,045	27.6%	88,852	16.2%	182,292	33.3%	594,070	108.5%	168,566	111.2%	
Other Materials	369,653	375,826	94,172	25.5%	94,531	25.6%	89,011	23.7%	95,586	25.4%	373,301	99.3%	123,633	107.3%	(22.7%)
Contracted services	251,916	260,898	15,550	6.2%	43,421	17.2%	47,264	18.1%	71,401	27.4%	177,635	68.1%	51,110	65.7%	39.7%
Transfers and subsidies	-	7,371	(15)	-	116	-	144,489	1,960.2%	12,208	165.6%	156,798		9,492	85.1%	28.6%
Other expenditure	82,527	88,055	7,611	9.2%	29,834	36.2%	12,667	14.4%	17,604	20.0%	67,718	76.9%	18,057	68.8%	(2.5%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	500	(640.7%)	(100.0%)
Surplus/(Deficit)	56,212	27,138	204,994		84,959		(6,309)		(376,922)		(93,277)		(547,407)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	172,422	181,872	-	-	35,981	20.9%	40,889	22.5%	17,013	9.4%	93,883	51.6%	2,070	77.1%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	885.6%	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	228,634	209,010	204,994		120,940		34,581		(359,909)		606		(545,337)		
Taxation (1)	-	-	-	-	-	-	-	-	/A#2 223	-		-	-	-	-
Surplus/(Deficit) after taxation	228,634	209,010	204,994		120,940		34,581		(359,909)		606		(545,337)		
Attributable to minorities  Surplus // Deficit) attributable to municipality	228,634	209,010	204,994	-	120,940	-	34,581	-	(250,000)	-	606	-	- (545 227)	-	-
Surplus/(Deficit) attributable to municipality  Share of surplus/ (deficit) of associate	228,034	209,010	204,994		120,940		54,581		(359,909)		000	_	(545,337)		
Surplus/(Deficit) for the year	228,634	209,010	204,994	-	120,940	-	34,581	-	(359,909)	-	606	-	(545,337)	-	-
Surplus/(Delicit) for the year	228,034	209,010	204,994		120,940		34,381		(359,909)		000		(545,337)		

						202	0/21						20	19/20	
	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 2019/20 Q4 of 2020/2
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	169,586	189,201	16,274	9.6%	20,552	12.1%	16,887	8.9%	36,554	19.3%	90,268	47.7%	42,039	79.2%	(13.0
National Government	169,586	179,001	16,274	9.6%	20,552	12.1%	16,887	9.4%	34,629	19.3%	88,342	49.4%	42,039	79.2%	
Provincial Government	-	-	-	-		-	-	-	-	-	-	-	-	-	(11
District Municipality	-	10,200	_	_	_	_	-	-	1,925	18.9%	1,925	18.9%	-	_	(100
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	-	-	-	_	-	-	_	-	-	-	-	-	-	(100
Transfers recognised - capital	169,586	189,201	16,274	9.6%	20,552	12.1%	16,887	8.9%	36,554	19.3%	90,268	47.7%	42,039	79.2%	<b>6</b> (13
Borrowing	-	-	-	-		-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	325,861	309,292	20,116	6.2%	21,864	6.7%	34,299	11.1%	66,695	21.6%	142,975	46.2%	43,961	51.6%	6
Municipal governance and administration	9,465	18,050	849	9.0%	399	4.2%	(702)	(3.9%)	4,610	25.5%	5,155	28.6%	576	38.7%	6 70
Executive and Council	-	5,750	12	-	-	-	-	-	146	2.5%	158		-	21.6%	
Finance and administration	9,465	12,300	838	8.8%	399	4.2%	(702	(5.7%)	4,464	36.3%	4,998	40.6%	576	40.9%	
Internal audit	-	_	-	-	-	-	-	` <b>-</b>	-	-	-	-	-	-	
Community and Public Safety	-	5,900			191	-	-	-	1,376	23.3%	1,566	26.5%	3,791	38.2%	6 (6
Community and Social Services	-	900	-	-	191	-	-	-	17	1.9%	207	23.1%	3,791	54.8%	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	5,000	-	-	-	-	-	-	1,359	27.2%	1,359	27.2%	-	-	(1
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	62,886	69,142	3,385	5.4%	14,231	22.6%	8,996	13.0%	9,862	14.3%	36,475	52.8%	2,418	29.5%	6 30
Planning and Development	57,986	56,242	3,371	5.8%	14,231	24.5%	8,403	14.9%	6,245	11.1%	32,250	57.3%	-	-	(1
Road Transport	4,900	12,900	-	-	-	-	594	4.6%	3,626	28.1%	4,219	32.7%	2,418	45.7%	6
Environmental Protection	-	-	15	-	-	-	-	-	(9)	-	6	-	-	-	(1
Trading Services	253,510	216,199	15,882				26,005	12.0%	50,848	23.5%	99,778		37,176	59.6%	6
Energy sources	32,000	37,526	10,082	31.5%		.1%	430		5,478	14.6%	16,026		7,932	93.2%	
Water Management	-	23,342	727		4,271	-	3,803		3,739	16.0%	12,541	53.7%	10,858	167.6%	,
Waste Water Management	120,000	119,251	5,073	4.2%	2,737	2.3%	10,529		35,952		54,291	45.5%	17,924	54.7%	
Waste Management	101,510	36,080	-	-	-	-	11,242	31.2%	5,679	15.7%	16,921	46.9%	462	(173.8%	1,1
Other	-	-	-	-	-	-	-	-	-		-	-	-	-	

Part 3: Cash	Receipts and	<b>Payments</b>
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						202	0/21						201	19/20	
	Bud	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2019/20 t Q4 of 2020/21
R thousands												buaget		buaget	
Cash Flow from Operating Activities															
Receipts	1,961,913	1,961,913	442,661	22.6%	688,716	35.1%	437,109	22.3%	415,138	21.2%	1,983,623	101.1%	327,931	83.6%	26.6%
Property rates	297,207	297,207	233	.1%	136,786	46.0%	977	.3%	32,847	11.1%	170,843	57.5%	30,064	396.7%	9.3%
Service charges	1,143,893	1,143,893	2,687	.2%	31,043	2.7%	43,136	3.8%	25,630	2.2%	102,496	9.0%	35,100	79.5%	(27.0%
Other revenue	44,625	44,625	271,318	608.0%	296,214	663.8%	266,811	597.9%	356,661	799.2%	1,191,004	2,668.9%	260,567	70.6%	
Transfers and Subsidies - Operational	342,764	342,764	143,422	41.8%	134,621	39.3%	90,038	26.3%	-	-	368,081	107.4%	-	93.7%	
Transfers and Subsidies - Capital	119,836	119,836	25,000	20.9%	90,052	75.1%	36,147	30.2%	-	-	151,199	126.2%	2,200	-	(100.0%
Interest	13,588	13,588	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2,152,060)	(2,152,060)	122,474	(5.7%)	55,334	(2.6%)	(14,984)	.7%			159,485		410,999	-	(100.8%
Suppliers and employees	(2,152,060)	(2,152,060)	122,474	(5.7%)	55,334	(2.6%)	(14,984)	.7%	(3,338)	.2%	159,485	(7.4%)	410,999	-	(100.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	_
Net Cash from/(used) Operating Activities	(190,146)	(190,146)	565,134	(297.2%)	744,050	(391.3%)	422,125	(222.0%)	411,799	(216.6%)	2,143,109	(1,127.1%)	738,930	164.3%	(44.3%
Cash Flow from Investing Activities															
Receipts	(17,450)	_	(62)	.4%	(2)	_	(58)	_	60	_	(62)	_	502	_	(88.0%
Proceeds on disposal of PPE	(11,100)	-	-	-	( <b>-</b> /	_	-	_	-	_	-	_	-	_	-
Decrease (Increase) in non-current debtors (not used)	_	-	-	-	_	_	_	_	_	_	_	-	-	-	_
Decrease (increase) in non-current receivables	(16,948)	-	-	-	-	-	-	-	_	-	-	-	-	-	-
Decrease (increase) in non-current investments	(502)	-	(62)	12.4%	(2)	.4%	(58)	-	60	-	(62)	-	502	-	(88.0%
Payments	(117,000)	(117,000)	(24,390)	20.8%	(22,479)	19.2%	(16,345)	' <b> </b>	(35,093)	30.0%	(98,306)	84.0%	(24,124)	66.9%	45.59
Capital assets	(117,000)	(117,000)	(24,390)	20.8%	(22,479)		(16,345)		(35,093)		(98,306)		(24,124)		45.5
Net Cash from/(used) Investing Activities	(134,450)	(117,000)	(24,452)	18.2%	(22,481)	16.7%	(16,403)	14.0%	(35,033)	29.9%	(98,368)	84.1%	(23,623)	66.4%	
Cash Flow from Financing Activities															
Receipts	(41)	_	(248)	609.4%	507	(1,244.1%)	(465)	_	(368)	_	(575)	_	(6)	_	6,105.49
Short term loans	(4.7)	_	(240)	-	-	(1,244.170)	(400)	_	- (555)	_	(070)	_	-	_	- 0,100.4
Borrowing long term/refinancing	_	-	-	_	_	_	_	_	_	_	_	_	-	_	_
Increase (decrease) in consumer deposits	(41)	-	(248)	609.4%	507	(1,244.1%)	(465)	-	(368	-	(575)	-	(6)	-	6,105.49
Payments		-	-		-		•	_	` <b>-</b>	_	`-	_	-	_	· -
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(41)	-	(248)	609.4%	507	(1,244.1%)	(465)	-	(368)	-	(575)	-	(6)	-	6,105.49
Net Increase/(Decrease) in cash held	(324,637)	(307,146)	540,434	(166.5%)	722,076	(222.4%)	405,257	(131.9%)	376,399	(122.5%)	2,044,166	(665.5%)	715,301	169.5%	(47.4%
Cash/cash equivalents at the year begin:	225,098	225,098	224,455	99.7%	764,889	339.8%	1,486,966			840.6%	224,455		2,928,864	-	(35.4%
Cash/cash equivalents at the year end:	(99,538)	(82,048)	764,889	(768.4%)		(1,493.9%)					2,268,621		3,644,165	191.5%	·
	(55,555)	(02,040)	10-1,000	(1.00.470)	1,-100,000	(1,400.070)	,,002,222	(2,000.270)	2,200,021	(2,: 55.5 76)	2,200,021	(2,: 55:570)	3,3-1,100	101.070	(5)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	•	-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

January Contract of the Contra	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	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	196,435	8.2%	57,047	2.4%	11,545	.5%	2,134,058	89.0%	2,399,085	100.0%
Auditor-General Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	196,435	8.2%	57,047	2.4%	11,545	.5%	2,134,058	89.0%	2,399,085	100.0%

**Contact Details** 

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

Source Local Government Database

### MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure						202	0/21				2019/20					
	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 2019/20 t Q4 of 2020/21	
R thousands												budget		budget		
Operating Revenue and Expenditure																
Operating Revenue	1,080,833	1,046,640	164,363	15.2%	233,513	21.6%	265,025	25.3%	172,883	16.5%	835,784	79.9%	96,022	69.9%	80.09	
Property rates	139,336	187,768	31,268	22.4%	44,746	32.1%	43,695		36,715	19.6%	156,424		16,414	107.1%	123.7	
Service charges - electricity revenue	- 457,526	- 403,534	- 82,612	- 18.1%	- 83,684	- 18.3%	- 78,578	- 19.5%	- 84,263	- 20.9%	- 329,137	- 81.6%	- 48,295	- 64.2%	- 74.5°	
Service charges - water revenue	99,517	98,660	21,776						19,733		84,777		13,269	81.8%	48.7	
Service charges - sanitation revenue	78,435	74,700	9,839		·				10,400	13.9%	40,882		5,699	62.0%	82.5	
Service charges - refuse revenue	78,723	68,286	6,655	8.5%	6,594	8.4%	6,606		6,610	9.7%	26,465		3,893	53.5%	69.8	
Rental of facilities and equipment	- 4,289	- 1,549	- 396	9.2%	- 419	9.8%	- 415	26.8%	- 435	- 28.1%	- 1,666	- 107.5%	- 266	- 25.9%	63.3	
Interest earned - external investments	639	528	-	-	64	10.0%			97	18.4%	269	51.0%	-	-	(100.0%	
Interest earned - outstanding debtors	59,474	56,262	11,659	19.6%	9,494	16.0%	11,613		14,165	25.2%	46,930	83.4%	8,032	135.1%	76.49	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,500	522	13	.9%	-	_	94	18.0%	121	23.1%	228	43.6%	13	32.2%	831.59	
Licences and permits	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	154,738	152,577	0	-	57,460	37.1%	90,514	59.3%	0	-	147,974	97.0%	-	67.5%	(100.0%	
Other revenue	5,657	1,253	144	2.6%	257	4.6%	286	22.9%	345	27.5%	1,033	82.5%	141	3.5%	144.89	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1,058,704	1,076,496	231,658	21.9%	201,719	19.1%	123,598	11.5%	147,436	13.7%	704,412	65.4%	19,363	58.2%	661.5%	
Employee related costs	247,752	228,893	55,090	22.2%	55,632	22.5%	2,354		475	.2%	113,552	49.6%	200	49.5%	136.99	
Remuneration of councillors	14,399	13,091	3,913		3,637	25.3%			283	2.2%	10,571	80.7%	230	100.7%	23.29	
Debt impairment	59,492	43,812	91	.2%	105	.2%	41		60	.1%	298	.7%	123	3.4%	(51.5%	
Depreciation and asset impairment	80,000	85,063	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	96,229	69,552	3,243	3.4%	8,720	9.1%	11,020	15.8%	12,091	17.4%	35,075	50.4%	4,645	91.5%	160.39	
Bulk purchases	290,785	358,311	91,524	31.5%	96,606	33.2%	68,139	19.0%	107,957	30.1%	364,226	101.7%	781	86.4%	13,718.19	
Other Materials	107,449	117,158	61,010	56.8%	11,124	10.4%	13,126	11.2%	4,082	3.5%	89,341	76.3%	3,670	13.6%	11.29	
Contracted services	93,577	97,502	9,802	10.5%	17,093	18.3%	15,449	15.8%	9,853	10.1%	52,196	53.5%	6,152	84.9%	60.19	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	69,020	63,113	6,984	10.1%	8,801	12.8%	10,733	17.0%	12,636	20.0%	39,153	62.0%	3,560	53.3%	255.09	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	22,129	(29,856)	(67,295)		31,794		141,426		25,446		131,371		76,660			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	39,623	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	3,000	100	-	-	0	-	-	-	-	-	0	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-		-		-			
Surplus/(Deficit) after capital transfers and contributions	64,753	(19,756)	(67,295)		31,794		141,426		25,446		131,371		76,660			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	64,753	(19,756)	(67,295)		31,794		141,426		25,446		131,371		76,660			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	64,753	(19,756)	(67,295)		31,794		141,426		25,446		131,371		76,660			
Share of surplus/ (deficit) of associate	-	- 46 ==0	· · · · · · · · · · · · · · · · · · ·	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	64,753	(19,756)	(67,295)		31,794		141,426		25,446		131,371		76,660			

						202	0/21						201	19/20	
	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 2019/20 Q4 of 2020/2
thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	41,623	58,807	349	.8%	1,756	4.2%	10,337	17.6%	5,819	9.9%	18,261	31.1%	7,500	20.6%	(22.4
National Government	39,623	36,807	349	.9%	1,756	4.4%	10,337	28.1%	4,724	12.8%	17,166	46.6%	-	4.5%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	_	
District Municipality	_	-	-	_	-	-	-	_	-	_	-	_	-	_	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	_	-	-	_	-	-	_	_	_	_	-	_	-	_	
Transfers recognised - capital	39,623	36,807	349	.9%	1,756	4.4%	10,337	28.1%	4,724	12.8%	17,166	46.6%	_	4.5%	(100.0
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	,,,,,,
Internally generated funds	2,000	22,000	-	-	-	-	-	-	1,095	5.0%	1,095	5.0%	7,500	66.7%	(85.4
, •	-	-	-	-	-	-	-	-	-	-	-	-	-	-	,
Capital Expenditure Functional	47,623	70,807	349	.7%	1,756	3.7%	20,839	29.4%	8,881	12.5%	31,825	44.9%	7,500	21.3%	5 18.
Municipal governance and administration	-	26,000	-	_	-	-	-	_	1,095	4.2%	1,095	4.2%	7,500	_	(85.
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	,
Finance and administration	-	26,000	-	-	-	-	-	-	1,095	4.2%	1,095	4.2%	7,500	-	(85
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-		-	-	144	-	-	-	144	-	-	44.3%	5
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	144	-	-	-	144	-	-	64.8%	o o
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	-	-	-	-	419	-	-	-	-	-	419	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	419	-	-	-	-	-	419	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	47,623	44,807	349	.7%	1,337	2.8%	20,694	46.2%	7,786	17.4%	30,166		-	1.1%	,
Energy sources	12,385	10,000	-	-	-	-	8,086	80.9%	1,423		9,509		-	(7.5%)	
Water Management	19,438	19,628	349	1.8%	1,125	5.8%	7,388	37.6%	2,019	10.3%	10,881	55.4%	-	27.5%	
Waste Water Management	15,801	15,178	-	-	212	1.3%	5,220	34.4%	4,344	28.6%	9,777	64.4%	-	(8.0%)	(100
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash	Receipts and	<b>Payments</b>
--------------	--------------	-----------------

						202	0/21						201	9/20	
	Bud	lget	First 0	Quarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
D the constant	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 2019/20 Q4 of 2020/2
R thousands															
Cash Flow from Operating Activities	4 440 000	4 050 500	400.070	40.40/	400.007	47.00/	0.40 500	00.5%	440.040	40.50/	700.070	20.00/	50.004	50.00/	405.4
Receipts	1,119,698	1,056,598	138,979	12.4%	199,087	17.8%	248,588	23.5%	142,319	13.5%	728,973	69.0%	53,631	52.0%	165.4
Property rates	141,942	188,925	14,358	10.1%	20,326	14.3%	22,018	11.7%	29,041	15.4%	85,743	45.4%	10,202	59.6%	184.7
Service charges	721,011	648,652	114,066	15.8%	119,577	16.6%	114,959	17.7%	109,396	16.9%	457,999	70.6%	43,232	54.1%	153.
Other revenue	62,384	56,450	208	.3%	388	.6%	504	.9%	(2,792)	(4.9%)	(1,692)	(3.0%)	197	3.8%	(1,516.5
Transfers and Subsidies - Operational	154,738	152,571	0	-	57,460	37.1%	93,133	61.0%	7	-	150,600	98.7%	0	72.8%	36,352.
Transfers and Subsidies - Capital	39,623	10,000	10,346	26.1%	1,336	3.4%	17,974	179.7%	6,667	66.7%	36,323	363.2%	-	2.5%	(100.0
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	174,961	-	74,998	-	42,758	-	43,391	-	336,109	-	19,220	-	125.8
Suppliers and employees	-	-	174,961	-	74,998	-	42,758	-	43,391	-	336,109	-	19,220	-	125.8
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1,119,698	1,056,598	313,940	28.0%	274,085	24.5%	291,346	27.6%	185,711	17.6%	1,065,082	100.8%	72,851	106.2%	154.9
Cash Flow from Investing Activities															
Receipts	7,934	1,270	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	6,664	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1,270	1,270	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41,623)	(58,807)		1.0%	(5,975)		(11,887)	20.2%	(6,692)		(24,956)		(4,313)	17.4%	55.2
Capital assets	(41,623)	(58,807)	, ,	1.0%	(5,975)	14.4%	(11,887)	20.2%	(6,692)		(24,956)		(4,313)		55.2
Net Cash from/(used) Investing Activities	(33,689)	(57,536)	(402)	1.2%	(5,975)	17.7%	(11,887)	20.7%	(6,692)	11.6%	(24,956)	43.4%	(4,313)	17.4%	55.2
Cash Flow from Financing Activities															
Receipts	412	_	(0)	_	(18)	(4.4%)	(126)	_	128	_	(16)	_	_	_	(100.09
Short term loans	12	_	-	_	- (10)	(4.470)	(120)	_	-	_	- (10)	_	_	_	(100.0
Borrowing long term/refinancing	_	_	_	_	-	_	-	_	_	_	_	_	_	_	
Increase (decrease) in consumer deposits	412	-	(0)	-	(18)	(4.4%)	(126)	_	128	_	(16)	_	-	_	(100.0
Payments	_	-	_	_	-	-	-	_	_	_	-	_	_	_	_
Repayment of borrowing	_	-	_	_	-	-	-	-	_	_	-	-	_	_	_
Net Cash from/(used) Financing Activities	412	-	(0)	-	(18)	(4.4%)	(126)	-	128	-	(16)	-	-	-	(100.0
Net Increase/(Decrease) in cash held	1,086,421	999,061	313,539	28.9%	268,092	24.7%	279,333	28.0%	179,146	17.9%	1,040,110	104.1%	68,538	114.1%	161.4
Cash/cash equivalents at the year begin:	(592,492)	(592,492)	(868,490)	146.6%	(554,951)	93.7%	(286,859)	48.4%	(7,526)	1.3%	(868,490)	146.6%	346,065	-	(102.2
Cash/cash equivalents at the year end:	493,928	406,569	(554,951)	(112.4%)	(286,859)	(58.1%)	(7,526)	(1.9%)	171,620	42.2%	171,620	42.2%	414,603	52.8%	(58.6
,	133,020	,	[	[	(===,,,,,,,)	(222374)	(-,)	(1377)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				,,,,,,

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	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	9,162	2.9%	6,766	2.1%	6,138	1.9%	298,689	93.1%	320,755	22.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29,378	16.1%	9,615	5.3%	7,218	4.0%	135,758	74.6%	181,970	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12,355	4.3%	9,439	3.3%	8,861	3.1%	258,574	89.4%	289,230	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,227	2.8%	3,118	2.1%	2,876	1.9%	140,224	93.2%	150,444	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,488	2.3%	1,956	1.8%	1,841	1.7%	102,447	94.2%	108,732	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	9,082	100.0%	9,082	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	4,783	1.4%	4,715	1.4%	4,593	1.4%	316,356	95.7%	330,447	23.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	-	7,989	100.0%	7,989	.6%	-	-	-	-
Total By Income Source	62,393	4.5%	35,609	2.5%	31,528	2.3%	1,269,119	90.7%	1,398,649	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	10,991	8.9%	6,420	5.2%	5,512	4.4%	101,075	81.5%	123,998	8.9%	-	-	-	-
Commercial	31,708	11.4%	13,276	4.8%	10,744	3.9%	221,562	79.9%	277,290	19.8%	-	-	-	-
Households	19,693	2.0%	15,913	1.6%	15,272	1.5%	946,482	94.9%	997,360	71.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-		-	-	
Total By Customer Group	62,393	4.5%	35,609	2.5%	31,528	2.3%	1,269,119	90.7%	1,398,649	100.0%	-	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 90	) Days	Tota	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	109,481	6.4%	33,179	1.9%	44,631	2.6%	1,536,148	89.1%	1,723,439	100.4%
Auditor-General	246	100.0%	-	-	-	-	-	-	246	-
Other	-	-	-	-	-	-	(7,639)	100.0%	(7,639)	(.4%)
Total	109,727	6.4%	33,179	1.9%	44,631	2.6%	1,528,510	89.1%	1,716,047	100.0%

Contact Details

Municipal Manager

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

Source Local Government Database

### MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

2020/21 2019/20														
Bud	get	First (	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 2019/20 to Q4 of 2020/21
											budget		budget	
659.449	663,133	187.658	28.5%	212.839	32.3%	150.357	22.7%	86.018	13.0%	636.872	96.0%	76.154	97.0%	13.0%
69,801	92,760	18,740	26.8%	18,791	26.9%	16,212	17.5%	17,494	18.9%	71,237	76.8%	17,418	145.9%	.4%
- 169,270	- 166.856	- 31,375	- 18.5%	- 36,772	- 21.7%	- 37,827	- 22.7%	- 39,581	- 23.7%	- 145,556	- 87.2%	38.156	- 98.0%	3.79
	28,567		17.7%		21.7%			6,028	21.1%		84.9%			(12.5%
21,282	12,784	2,747	12.9%	2,744	12.9%	2,745	21.5%	2,708	21.2%	10,943	85.6%	2,703	59.4%	.29
15,649	14,877	3,179	20.3%	3,198	20.4%	3,215	21.6%	3,215		12,806	86.1%	2,897	99.8%	11.09
- 3,239	- 750	43	- 1.3%	- 51	- 1.6%	428	- 57.0%	222	- 29.5%	743	- 99.1%	- 68	- 8.6%	224.79
832	234	6,467	777.0%	6,603	793.3%	6,853	2,933.2%	6,852	2,933.1%	26,775	11,460.8%	6,488	1,580.8%	5.69
34,952	30,471	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		289												220.19
139	160	45	32.2%	15	11.0%	101	63.0%	27	16.8%	188	117.5%	194	545.9%	(86.1%
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	· ·							•						3,044.1
46,472	·	554	1.2%	903	1.9%	370	7.7%	415	8.6%	2,241	46.5%	874	15.4%	(52.6%
-	220	-	-	-	-	-	-	-	-	-	-	-	-	-
762,980	720,020	116,593	15.3%	133,338	17.5%			192,689	26.8%	560,184	77.8%	159,588	85.6%	20.7%
	· ·													10.89
	· ·	4,015	21.4%	3,945	21.0%	4,022	19.7%	•				4,311	92.1%	(3.2%
	· ·	-	-	-	-	-	-	·				-	-	(100.0%
		, , ,	, ,	, ,	, ,	, ,	` ′	, , ,	` '	, , ,	, ,	, , ,	` '	
								· ·						(18.2% 73.9
	· ·													75.9° 75.0°
	· ·													
								· ·						45.9
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(103.531)	(56.887)	71.066		79.501		32.792		(106.671)		76.688		(83.434)		
		· · · · · · · · · · · · · · · · · · ·	22.1%		9.5%		17.7%	(,)			55.5%	-		-
-	-	-	-	-	-	,.,,,		-	_	,- 10	-	_	-	-
-	-	-		-		-	-	-	-	-	-	-	-	
51,826	73,030	105,367		94,279		55,758		(106,671)		148,733		(83,434)		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,826	73,030	105,367		94,279		55,758		(106,671)		148,733		(83,434)		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51.826	73.030	105.367		94.279		55.758		(106.671)		148.733		(83.434)		
	-	-	-		-	-	-	-	-	-	-		-	-
51,826	73,030	105,367		94,279		55,758		(106,671)		148,733		(83,434)		
	Main appropriation  659,449 69,801 - 169,270 30,141 21,282 15,649 - 3,239 832 34,952 - 2,345 139 - 265,326 46,472 - 762,980 199,074 18,755 84,000 141,143 9,405 165,000 17,511 74,699 11,835 41,558 - (103,531) 155,357 51,826 - 51,826	appropriation         Budget           659,449         663,133           69,801         92,760           169,270         166,856           30,141         28,567           21,282         12,784           15,649         14,877           -         -           3,239         750           832         234           34,952         30,471           -         -           2,345         1,553           139         160           -         -           265,326         309,078           46,472         4,823           -         220           762,980         720,020           199,074         216,602           18,755         20,444           84,000         84,000           141,143         141,143           9,405         14,552           165,000         100,000           17,511         23,220           74,699         68,931           11,835         2,455           41,558         48,672           -         -           51,826         73,030	Main appropriation         Adjusted Budget         Actual Expenditure           659,449         663,133         187,658           69,801         92,760         18,740           -         -         -           169,270         166,856         31,375           30,141         28,567         5,334           21,282         12,784         2,747           15,649         14,877         3,179           -         -         -           3,239         750         43           832         234         6,467           34,952         30,471         -           -         -         -           2,345         1,553         289           139         160         45           -         -         -           265,326         309,078         118,886           46,472         4,823         554           -         -         220           762,980         720,020         116,593           199,074         216,602         51,900           18,755         20,444         4,015           84,000         84,000         -           17,51	Main appropriation         Adjusted Budget         Actual Expenditure         1st Q as % of Main appropriation           659,449         663,133         187,658         28.5%           69,801         92,760         18,740         26.8%           -         -         -         -           169,270         16,856         31,375         18.5%           30,141         28,567         5,334         17.7%           21,282         12,784         2,747         12.9%           15,649         14,877         3,179         20.3%           -         -         -         -         -           32,339         750         43         1.3%         832         234         6,467         777.0%           34,952         30,471         -         -         -         -         -         -         2.345         1,553         289         12.3%         12	Main appropriation	Budget   Adjusted appropriation   Adjusted Budget   Actual Expenditure   Second Quarter   Actual Expenditure   Actual Expenditure   Second Quarter   Actual Expenditure   Actual Expenditure   Second Quarter   Actual Expenditure   Actual Expendit	Second Quarter   Actual appropriation   Actual Budget   Expenditure   Expenditure	Budget   First Quarter   Second Quarter   Third Quarter   Actual Budget   Actual Budget   Actual Budget   Sependiture   Budget   Actual Budget   Sependiture   Sependiture   Sependiture   Sependiture   Sependiture   Sependiture   Sependiture   Actual Budget   Sependiture   Sependi	Budget	Sudget	Routgest   Adjusted   Adjusted	Budget	Budget	Procedure   Proc

						202	0/21						20	19/20	
	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 2019/20 Q4 of 2020/2
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	158,857	164,417	36,667	23.1%	58,002	36.5%	25,256	15.4%	15,388	9.4%	135,313	82.3%	25,260	83.1%	(39.1
National Government	155,357	129,917	35,302	22.7%	56,094	36.1%	23,349		10,750	8.3%	125,495		18,433	81.2%	
Provincial Government	-	-	-	-	-	-		-	-	-	-	-	-	-	
District Municipality	-	-	-	_	_	_	-	_	-	_	_	_	-	_	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	_	_	-	_	-	-	_	-	-	-	
Transfers recognised - capital	155,357	129,917	35,302	22.7%	56,094	36.1%	23,349	18.0%	10,750	8.3%	125,495	96.6%	18,433	81.2%	(41
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	`
Internally generated funds	3,500	34,500	1,365	39.0%	1,908	54.5%	1,908	5.5%	4,638	13.4%	9,818	28.5%	6,827	91.7%	(32
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Ì
Capital Expenditure Functional	158,857	164,417	36,667	23.1%	58,002	36.5%	25,256	15.4%	14,845	9.0%	134,770	82.0%	24,887	83.1%	6 (4
Municipal governance and administration	2,000	4,850	1,365	68.3%	898	44.9%	1,070	22.1%	286	5.9%	3,619	74.6%	1,380	124.1%	-
Executive and Council	-	1,200	-	-	-	-	-	-	-	-	-	-	-	-	`
Finance and administration	2,000	3,650	1,365	68.3%	898	44.9%	1,070	29.3%	286	7.8%	3,619	99.2%	1,380	124.1%	(
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	2,300	890	-			-	693	77.8%	-	-	693	77.8%	562	50.2%	(10
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	,
Sport And Recreation	2,300	890	-	-	-	-	693	77.8%	-	-	693	77.8%	562	50.2%	6 (1
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	14,942	30,533	2,880	19.3%	6,583	44.1%	17,299	56.7%	1,389	4.5%	28,151	92.2%	9,790	85.9%	6 (8
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	14,942	30,533	2,880	19.3%	6,583	44.1%	17,299	56.7%	1,389	4.5%	28,151	92.2%	9,790	85.9%	3)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	139,614	128,144	32,421	23.2%		36.2%	6,195		13,170	10.3%	102,307	79.8%	13,155		
Energy sources	16,940	11,500	5,744				2,170		-	-	11,987		975	79.5%	· ·
Water Management	85,860	87,254	7,025		29,360	34.2%	25,801		7,507	8.6%	69,694		5,074	77.1%	
Waste Water Management	36,814	25,740	19,652	53.4%	17,088	46.4%	` ' '		5,663	22.0%	20,381	79.2%	7,106	98.7%	6
Waste Management	-	3,650	-	-	-	-	245	6.7%	-	-	245	6.7%	-	-	
Other	-	-	-		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash	Receipts and	<b>Payments</b>
--------------	--------------	-----------------

						202	0/21						201	19/20	
	Buc	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 2019/20 Q4 of 2020/21
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	696,567	703,768	114,646	16.5%	111,390	16.0%	159,553	22.7%	68,933	9.8%	454,522	64.6%	62,012	51.3%	11.29
Property rates	52,351	84,792	13,480	25.7%	14,907	28.5%	14,836	17.5%	11,228	13.2%	54,452	64.2%	16,577	101.4%	(32.3%
Service charges	182,174	171,951	17,636	9.7%	21,772	12.0%	42,320	24.6%	27,721	16.1%	109,448	63.7%	26,074	89.0%	6.3
Other revenue	31,502	7,797	769	2.4%	955	3.0%	1,463	18.8%	784	10.1%	3,971	50.9%	1,178	8.3%	
Transfers and Subsidies - Operational	275,184	309,078	24,314	8.8%	39,760	14.4%	34,522	11.2%	29,199	9.4%	127,795	41.3%	18,181	25.3%	60.
Transfers and Subsidies - Capital	155,357	129,917	58,446	37.6%	33,995	21.9%	66,411	51.1%	-	-	158,852	122.3%	-	91.5%	-
Interest	-	234	1	-	1	-	1	.4%	1	.5%	4	1.7%	2	.4%	(35.3
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(539,649)	(523,101)	(21,723)	4.0%	(12,460)	2.3%	(12,270)	2.3%	31,396	(6.0%)	(15,058)		102,117	-	(69.3
Suppliers and employees	(539,649)	(506,422)	(21,723)	4.0%	(12,460)	2.3%	(12,270)	2.4%	31,396	(6.2%)	(15,058)	3.0%	102,117	-	(69.3
Finance charges	-	(14,474)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2,205)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	156,918	180,667	92,923	59.2%	98,929	63.0%	147,283	81.5%	100,329	55.5%	439,464	243.2%	164,129	116.4%	(38.9%
Cash Flow from Investing Activities															
Receipts	17	853	1,744	10,456.4%	197	1,184.3%	1,287	150.8%	2,941	344.6%	6,168	722.8%	2,479	-	18.6
Proceeds on disposal of PPE	-	870	1,744	-	197	-	1,287	147.9%	2,941	338.0%	6,168	709.0%	2,479	-	18.6
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	16	(16)	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	1	(1)	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(143,171)	(152,475)		48.4%	(57,026)		(30,122)	19.8%	(25,708)		(182,179)		(9,711)	94.5%	
Capital assets	(143,171)	(152,475)	, ,	48.4%	(57,026)	39.8%	(30,122)		(25,708)		(182,179)		(9,711)	94.5%	
Net Cash from/(used) Investing Activities	(143,154)	(151,622)	(67,580)	47.2%	(56,829)	39.7%	(28,836)	19.0%	(22,767)	15.0%	(176,011)	116.1%	(7,232)	92.3%	214.8
Cash Flow from Financing Activities															
Receipts	27	73	(7)	(25.8%)	1	3.9%	1	1.3%	4	4.8%	(1)	(1.9%)	(34)	_	(110.3%
Short term loans	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	27	73	(7)	(25.8%)	1	3.9%	1	1.3%	4	4.8%	(1)	(1.9%)	(34)	-	(110.39
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	27	73	(7)	(25.8%)	1	3.9%	1	1.3%	4	4.8%	(1)	(1.9%)	(34)	-	(110.39
Net Increase/(Decrease) in cash held	13,791	29,119	25,336	183.7%	42,102	305.3%	118,448	406.8%	77,565	266.4%	263,451	904.8%	156,863	123.1%	(50.6%
Cash/cash equivalents at the year begin:	6,025	4,548	(51,285)	(851.3%)	(25,712)	(426.8%)	16,389	360.4%	134,154	2,949.6%	(51,285)	(1,127.6%)	431,064	-	(68.99
Cash/cash equivalents at the year end:	19,815	33,667	(25,712)	(129.8%)		82.7%	134,838	400.5%	211,719	628.9%	211,719		587,927	112.0%	(64.09

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -E Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,318	2.3%	1,780	1.8%	1,820	1.8%	94,455	94.1%	100,374	17.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,426	5.9%	4,025	2.8%	3,705	2.6%	127,715	88.8%	143,871	24.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,132	5.1%	3,464	3.4%	3,120	3.1%	89,087	88.4%	100,802	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,037	2.5%	725	1.7%	711	1.7%	39,090	94.0%	41,563	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,179	1.7%	1,040	1.5%	1,004	1.4%	67,873	95.5%	71,097	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,398	2.0%	2,368	2.0%	2,324	2.0%	111,721	94.0%	118,812	20.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	244	4.5%	75	1.4%	24	.4%	5,082	93.7%	5,425	.9%	-	-	-	-
Total By Income Source	20,736	3.6%	13,477	2.3%	12,708	2.2%	535,028	91.9%	581,949	100.0%	-	-	-	•
Debtors Age Analysis By Customer Group														
Organs of State	3,815	5.4%	2,277	3.2%	2,216	3.2%	61,851	88.2%	70,159	12.1%	-	-	-	-
Commercial	6,117	8.9%	2,549	3.7%	2,054	3.0%	57,630	84.3%	68,349	11.7%	-	-	-	-
Households	10,804	2.4%	8,652	2.0%	8,438	1.9%	415,548	93.7%	443,441	76.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20,736	3.6%	13,477	2.3%	12,708	2.2%	535,028	91.9%	581,949	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	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			- - - -		-	-	30 - - -	100.0% - - - -	30 - - - -	
Loan repayments Trade Creditors Auditor-General Other	- 101,025 - -	- 22.4% - -	- 16,664 - -	- 3.7% - -	- 359 - -	- .1% - -	- 333,154 - -	- 73.8% - -	- 451,202 - -	- 100.0% - -
Total	101,025	22.4%	16,664	3.7%	359	.1%	333,184	73.8%	451,232	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr Maqhawe Kunene	087 630 8101
Financial Manager	Mr Bheki Maseko	087 630 8157

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	0/21						201	9/20	
	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 2019/20 to Q4 of 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	783,927	787,384	339,917	43.4%	58,790	7.5%	133,585	17.0%	123,319	15.7%	655,610	83.3%	131,645	97.0%	(6.3%
Property rates	124,695	124,695	30,405		31,940	25.6%	31,537	25.3%	32,124	25.8%	126,006		28,965	100.7%	
Service charges - electricity revenue	- 248,721	- 238,222	- 145,400	- 58.5%	- (33,245)	- (13.4%)	- 49,753	- 20.9%	- 53,469	- 22.4%	- 215,377	- 90.4%	- 51,040	- 88.4%	4.89
Service charges - water revenue	60,071	66,562	41,743		22,307	37.1%	17,047	25.6%	(7,483)		73,615		8,205	110.5%	
Service charges - sanitation revenue	30,882	55,052	11,921	38.6%	11,661	37.8%	11,903	21.6%	11,473	20.8%	46,957	85.3%	10,478	107.9%	
Service charges - refuse revenue	26,026	47,980	9,958	38.3%	9,676	37.2%	9,657	20.1%	9,679	20.2%	38,971	81.2%	8,605	104.6%	
Rental of facilities and equipment	- 3,522	- 2,586	489	- 13.9%	649	- 18.4%	710	- 27.5%	652	- 25.2%	2,500	- 96.7%	- 571	- 125.9%	14.2
Interest earned - external investments	1,908	1,908	-	-	378	19.8%	263	13.8%	271	14.2%	912	47.8%	(1,384)	(11.7%)	(119.6%
Interest earned - outstanding debtors	36,546	39,073	9,652	26.4%	10,114	27.7%	10,746	27.5%	10,933	28.0%	41,446	106.1%	9,182	112.4%	19.19
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	5,225	63	8.0%	49	6.2%	43	.8%	48	.9%	204	3.9%	77	6.5%	(37.09
Licences and permits	6,802	49	9	.1%	870	12.8%	39	79.7%	2,514	5,139.4%	3,432	7,016.1%	3,817	121.2%	,
Agency services	-	-	-	-	-	-	-	-	9,276	-	9,276	-	-	-	(100.09
Transfers and subsidies	226,710	189,063	88,862	39.2%	-	-	163	.1%	0	-	89,026	47.1%	149	98.1%	(99.99
Other revenue	17,248	15,969	1,320	7.7%	4,073	23.6%	915	5.7%	(738)	, ,	5,569	34.9%	5,095	56.0%	(114.59
Gains	-	1,000	95	-	317	-	809	80.9%	1,100	110.0%	2,320	232.0%	6,845	-	(83.9%
Operating Expenditure	868,269	999,499	170,340	19.6%	352,423	40.6%	158,287	15.8%	3,417	.3%	684,468	68.5%	335,251	88.3%	(99.0%
Employee related costs	227,128	244,722	59,482	26.2%	60,203	26.5%	60,802	24.8%	62,696	25.6%	243,184	99.4%	64,703	99.6%	(3.1%
Remuneration of councillors	16,888	16,888	3,933	23.3%	3,933	23.3%	3,933	23.3%	4,369	25.9%	16,167	95.7%	4,130	94.8%	5.8
Debt impairment	38,142	98,817	-	-	74,707	195.9%	-	-	101	.1%	74,809	75.7%	27,859	124.4%	,
Depreciation and asset impairment	128,340	125,047	-	-	61,996	48.3%	-	-	-	-	61,996	49.6%	30,972	121.6%	,
Finance charges	-	-	-	-	24,810	-	-	-	-	-	24,810	-	18,659	-	(100.0%
Bulk purchases	270,148	288,874	95,844	35.5%	69,923	25.9%	50,919	17.6%	(8,674)	(3.0%)	208,011	72.0%	87,839	70.1%	,
Other Materials	61,330	83,685	1,362	2.2%	31,682	51.7%	6,223	7.4%	(89,598)	, ,	(50,332)		59,824	28.3%	· ·
Contracted services	78,671	88,476	6,225	7.9%	15,054	19.1%	19,987	22.6%	21,459	24.3%	62,726		29,217	83.0%	(26.69
Transfers and subsidies	-	562	-	-	104	-	-	-	-	-	104	18.6%	21	-	(100.09
Other expenditure	47,623	52,426	3,495	7.3%	10,010	21.0%		28.9%	11,349	21.6%	39,988		7,893	87.8%	43.8
Losses	-	-	-	-	-	-	1,290	-	1,715	-	3,005	-	4,134	-	(58.5%
Surplus/(Deficit)	(84,342)	(212,115)	169,577		(293,634)		(24,703)		119,901		(28,858)		(203,606)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	144,748	144,248	45,075	31.1%	26,569	18.4%	-	-	-	-	71,644	49.7%	43,064	54.9%	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-		-		-		-		-		-
Surplus/(Deficit) after capital transfers and contributions	60,405	(67,867)	214,652		(267,064)		(24,703)		119,901		42,786		(160,542)		
Taxation	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	60,405	(67,867)	214,652		(267,064)		(24,703)		119,901		42,786		(160,542)		
Attributable to minorities	-	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60,405	(67,867)	214,652		(267,064)		(24,703)		119,901		42,786		(160,542)		
Share of surplus/ (deficit) of associate		(07,007)	- 17,002	_	(201,004)		(27,100)		110,001	_		_	(100,042)	-	-
	60.405	(67.067)	244.652	-	(267.064)	-	/24 702\	-	440.004	-	40 706		/460 540\	1	_
Surplus/(Deficit) for the year	60,405	(67,867)	214,652		(267,064)		(24,703)		119,901		42,786		(160,542)		

						202	0/21						20	19/20	
	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 2019/20 Q4 of 2020/2
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	182,817	183,943	17,412	9.5%	26,097	14.3%	9,732	5.3%	90,569	49.2%	143,811	78.2%	48,943	55.5%	6 85.1
National Government	154,748	159,963	15,703	10.1%	14,835	9.6%	13,359		89,223	55.8%	133,121	83.2%	43,897	53.8%	
Provincial Government	-	-	-	-	-	-	-	_	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	_	-	_	-	-	-	_	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	154,748	159,963	15,703	10.1%	14,835	9.6%	13,359	8.4%	89,223	55.8%	133,121	83.2%	43,897	53.8%	6 103.
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	28,069 -	23,981	1,709 -	6.1% -	11,262 -	40.1% -	(3,627)	(15.1%) -	1,346 -	5.6% -	10,691 -	44.6%	5,045 -	121.9%	(73.3
Capital Expenditure Functional	182,817	183,943	17,412	9.5%	26,097	14.3%	9,732	5.3%	90,569	49.2%	143,811	78.2%	48,943	55.5%	6 85
Municipal governance and administration	14,400	11,277	1,709	11.9%	11,121	77.2%	(3,994)		(4,891)	(43.4%)	3,945		3,987	435.2%	
Executive and Council	-	940	-	-	3	-	474	50.5%	(4,001)	(40.470)	477	50.8%	3,982	434.6%	
Finance and administration	14,400	10,337	1,709	11.9%	11,118	77.2%	(4,469)		(4,891)	(47.3%)	3,468		6	-	(81,874
Internal audit	-	-	-	_	-	-	-	-	-	_ ′	-	-	_	_	
Community and Public Safety	5,069	17,199	703	13.9%	411	8.1%	9,110	53.0%	4,717	27.4%	14,941	86.9%	5,443	129.6%	6 (13.
Community and Social Services	5,049	1,037	-	-	-	-	2	.2%	23	2.2%	24		27		,
Sport And Recreation	20	194	-	-	-	-	25	13.1%	24	12.3%	49	25.4%	-	26.7%	(100
Public Safety	-	2,068	703	-	411	-	-	-	534	25.8%	1,647	79.6%	5,416	559.4%	<b>6</b> (90
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	13,900	-	-	-	-	9,083	65.3%	4,137	29.8%	13,220	95.1%	-	-	(100
Economic and Environmental Services	55,348	17,118	4,269	7.7%	2,862	5.2%	1,506	8.8%	4,387	25.6%	13,024	76.1%	11,948	68.3%	6 (63
Planning and Development	55,348	17,118	4,269	7.7%	2,862	5.2%	1,506	8.8%	4,387	25.6%	13,024	76.1%	11,948	68.3%	<b>%</b> (6:
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	108,000	138,348	10,731	9.9%	11,704	10.8%	3,111	2.2%	86,356	62.4%	111,901	80.9%	27,564	46.4%	
Energy sources	12,000	12,229	-	-	68	.6%	77		27	.2%	173	1.4%	5,206	53.3%	
Water Management	1,000	83,234	1,356		4,929	492.9%	2,174		70,664	84.9%	79,122		3,064	4.8%	
Waste Water Management	95,000	40,413	9,375	9.9%	6,706	7.1%	860	2.1%	13,487	33.4%	30,429		19,294	107.2%	,
Waste Management	-	2,472	-	-	-	-	-	-	2,177	88.1%	2,177	88.1%	-	-	(100
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash	Receipts and	<b>Payments</b>
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	2020/21									201	19/20				
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
D the constant	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 2019/20 t Q4 of 2020/21
R thousands															
Cash Flow from Operating Activities															
Receipts	-	2,741,266	310,807	-	268,629	-	183,276	6.7%	143,756	5.2%	906,468	33.1%	-	-	(100.0%
Property rates	-	(297,873)	38,723	-	27,832	-	12,656	(4.2%)	31,185	(10.5%)	110,396	(37.1%)	-	-	(100.0%
Service charges	-	(989,337)	103,873		227,354	-	143,271	(14.5%)	95,084	(9.6%)	569,583	(57.6%)	-	-	(100.0%
Other revenue	-	4,028,476	168,211	-	13,443	-	27,349	.7%	17,487	.4%	226,489	5.6%	-	-	(100.0%
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(701,845)	(208,423)		(145,709)	-	(107,066)	15.3%	(192,096)	27.4%	(653,294)	93.1%	-	-	(100.0%
Suppliers and employees	-	(701,845)	(208,423)		(145,709)	-	(107,066)	15.3%	(192,096)	27.4%	(653,294)	93.1%	-	-	(100.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	•	2,039,421	102,384	-	122,921	-	76,210	3.7%	(48,340)	(2.4%)	253,175	12.4%	-	-	(100.0%
Cash Flow from Investing Activities Receipts	-	_	95		317	_	_		222		633	_	_	_	(100.0%
Proceeds on disposal of PPE	-	_	95	_	317	_	_	_	222	_	633	_	_	_	(100.0%
Decrease (Increase) in non-current debtors (not used)	-	_	-	_	-	_	-	-	-	-	-	_	_	_	-
Decrease (increase) in non-current receivables	-	-	-	_	-	-	-	-	-	-	_	-	-	_	_
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(183,943)	(17,412)	_	(26,097)	-	(8,929)	4.9%	(90,569)	49.2%	(143,008)	77.7%	-	_	(100.0%
Capital assets	-	(183,943)	(17,412)	-	(26,097)	-	(8,929)	4.9%	(90,569)		(143,008)		-	-	(100.0%
Net Cash from/(used) Investing Activities	-	(183,943)	(17,317)	-	(25,781)	-	(8,929)	4.9%	(90,348)	49.1%	(142,375)	77.4%	•	-	(100.0%
Cash Flow from Financing Activities															
Receipts	5,413	(67,465)	(1,488)	(27.5%)	57	1.1%	168	(.2%)	(211)	.3%	(1,474)	2.2%	(81)	-	160.2%
Short term loans	-	-	-	-	-	-	-	- '-'	-	- 1	-	-	-	-	-
Borrowing long term/refinancing	-	-	20	-	-	-	-	-	-	-	20	-	-	-	-
Increase (decrease) in consumer deposits	5,413	(67,465)	(1,508)	(27.9%)	57	1.1%	168	(.2%)	(211)	.3%	(1,495)	2.2%	(81)	-	160.29
Payments	-	<b>-</b> 1	-		-	-	-	- 1		-	-	-		-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5,413	(67,465)	(1,488)	(27.5%)	57	1.1%	168	(.2%)	(211)	.3%	(1,474)	2.2%	(81)	-	160.2%
Net Increase/(Decrease) in cash held	5,413	1,788,013	83,578	1,544.1%	97,197	1,795.7%	67,449	3.8%	(138,898)	(7.8%)	109,325	6.1%	(81)	_	171,191.39
Cash/cash equivalents at the year begin:	21,988	602,263				434.8%	90,684	15.1%	• • •	.2%	166,932	27.7%	23,450		(94.5%
Cash/cash equivalents at the year begin:  Cash/cash equivalents at the year end:	21,988 <b>27,401</b>	2,390,276						15.1% . <b>4%</b>	(137,604)		(137,604)		23,450 <b>23,369</b>		•
L'approprie adultivatante et the veer andi	27 404	2 20n 27G	192 210			. 224 U0/	ひ よつ に								

<u> </u>	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	5,950	3.9%	3,735	2.5%	3,706	2.5%	137,568	91.1%	150,958	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13,833	13.5%	4,500	4.4%	3,059	3.0%	81,165	79.1%	102,557	13.0%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	9,240	8.9%	4,883	4.7%	3,338	3.2%	86,932	83.3%	104,393	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,837	4.3%	2,447	2.7%	2,112	2.4%	80,992	90.6%	89,388	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3,327	3.9%	2,299	2.7%	1,860	2.2%	77,779	91.2%	85,265	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,706	1.8%	3,646	1.8%	3,567	1.7%	193,503	94.7%	204,421	25.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	891	1.7%	660	1.3%	368	.7%	50,458	96.3%	52,376	6.6%	-	-	-	-
Total By Income Source	40,784	5.2%	22,169	2.8%	18,009	2.3%	708,396	89.7%	789,358	100.0%	-	-	•	-
Debtors Age Analysis By Customer Group														
Organs of State	3,641	20.3%	1,031	5.8%	954	5.3%	12,274	68.6%	17,900	2.3%	-	-	-	-
Commercial	15,545	10.8%	6,317	4.4%	5,048	3.5%	116,974	81.3%	143,884	18.2%	-	-	-	-
Households	21,598	3.4%	14,821	2.4%	12,007	1.9%	579,148	92.3%	627,574	79.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40,784	5.2%	22,169	2.8%	18,009	2.3%	708,396	89.7%	789,358	100.0%	-	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days 61 - 90 Days		0 Days	Over 9	0 Days	Tot	al	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	39,296	18.0%	35,296	16.1%	-	-	144,000	65.9%	218,592	23.0%
Bulk Water	-	-	359	.1%	-	-	595,571	99.9%	595,930	62.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20,100	60.5%	6,049	18.2%	3,455	10.4%	3,613	10.9%	33,218	3.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,557	1.5%	-	-	-	-	102,833	98.5%	104,390	11.0%
Total	60,953	6.4%	41,704	4.4%	3,455	.4%	846,017	88.9%	952,129	100.0%

**Contact Details** Municipal Manager

Mr S.I. Malaza Mr S.M. Phiri 017 801 3504 017 801 3508 Financial Manager

Source Local Government Database

## MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	20/21						201	9/20	
	Bud	get	First (	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 2019/20 t
	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 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	429,237	425,225	170,406	39.7%	118,125	27.5%	95,163	22.4%	3,827	.9%	387,521	91.1%	6,320	96.7%	(39.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue  Service charges - water revenue		_	]	]	-	_							_	_	
Service charges - water revenue		_	_	_	_	_		_	_	_	_	_	_		
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 407.5
Interest earned - external investments	23,500	23,500	1,855	7.9%	2,255	9.6%	2,806	11.9%	32	.1%	6,949	29.6%	1,303	42.1%	(97.5
Interest earned - outstanding debtors Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,340	380	21	1.6%	19	1.4%	72	19.0%	(25)	(6.6%)	87	22.9%	13	20.5%	(292.79
Licences and permits	1,190	1,190	217	18.2%	191	16.0%	125	10.5%	185	15.5%	718	60.3%	108	154.9%	70.3
Agency services	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	61,223	52,888	13,128	21.4%	7,087	11.6%	8,807	16.7%	3,402	6.4%	32,425	61.3%	4,798	106.2%	(29.19
Other revenue	341,984	347,267	155,184	45.4%	108,572	31.7%	83,353	24.0%	233	.1%	347,343	100.0%	98	100.1%	138.0
Gains	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%
Operating Expenditure	497,711	535,299	92,750	18.6%	132,154	26.6%	91,971	17.2%	127,722	23.9%	444,597	83.1%	104,951	96.7%	21.79
Employee related costs	156,553	162,044	38,198	24.4%		25.4%	39,715	24.5%	43,007	26.5%	160,613		39,492	97.9%	
Remuneration of councillors	15,869	15,869	3,720	23.4%	3,637	22.9%	3,558	22.4%	3,761	23.7%	14,676	92.5%	4,107	97.8%	(8.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17,405	17,405	-	-	-	-	4,116	23.6%	10,922	62.8%	15,037	86.4%	-	82.4%	(100.09
Finance charges	239	154	12	4.9%	6	2.6%	3	2.0%	4	2.6%	25	16.2%	34	81.9%	(88.49
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6,692	5,840	1,131	16.9%	1,600	23.9%	726	12.4%	· ·	17.8%	4,495	77.0%	4,217	93.7%	,
Contracted services	58,175 185,088	56,070 226,421	7,876 36,225	13.5% 19.6%	14,817 60,576	25.5% 32.7%	10,932 25,094	19.5% 11.1%	13,910 45,488	24.8% 20.1%	47,536 167,393	84.8% 73.9%	8,906 38,534	76.6%	56.2 18.0
Transfers and subsidies Other expenditure	57,689	51,495	5,588	9.7%	11,824	20.5%	7,827	15.2%	9,809	19.0%	167,383 35,047	68.1%	9,661	114.2% 69.9%	1.5
Losses	-	-	-	-	-	-	-	-	(215)	-	(215)		-	-	(100.09
Complete // Deficit)	(69.474)	(110.074)	77.656		(44.020)		2 402		(422.005)		(F7.07C)		(00 634)		
Surplus/(Deficit)	(68,474)	(110,074)	77,656		(14,030)		3,192		(123,895)		(57,076)		(98,631)		240.0
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,198	12,198	-	-	-	-	-	-	9,453	77.5%	9,453	77.5%	2,702	119.4%	249.8
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)  Transfers and subsidies - capital (in-kind - all)	-	-		_	-	_		_	-	_	-	_	_	_	_
	(00.070)	(07.070)	77.050		(44.020)	-	2.402		(444.440)		(47.000)		(05.000)	-	
Surplus/(Deficit) after capital transfers and contributions	(66,276)	(97,876)	77,656		(14,030)		3,192		(114,442)		(47,623)		(95,929)		
Taxation (Complete (Comple	- (00.075)	-	-		- (4.4.000)	-		-			- (4= 660)			-	-
Surplus/(Deficit) after taxation	(66,276)	(97,876)	77,656		(14,030)		3,192		(114,442)		(47,623)		(95,929)		
Attributable to minorities	(66.076)	(07.076)	77.656	-	(44.020)	-	2 400	-	(444 440)	-	- /A7 600\	-	(05.020)	-	-
Surplus/(Deficit) attributable to municipality  Share of surplus/ (deficit) of associate	(66,276)	(97,876)	77,656		(14,030)		3,192		(114,442)		(47,623)		(95,929)		
	(66 276)	(07.976)	77 656	-	(44.020)	-	2 402	-	(444 442)	-	- (A7 622)	-	(05.020)	-	-
Surplus/(Deficit) for the year	(66,276)	(97,876)	77,656		(14,030)		3,192		(114,442)		(47,623)		(95,929)		

						202	0/21						201	19/20	
	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 2019/20 Q4 of 2020/21
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	27,005	34,695	7,570	28.0%	10,895	40.3%	4,191	12.1%	1,758	5.1%	24,414	70.4%	12,607	96.8%	(86.19
National Government	-	· -	· -	_	, -	-	-	-	· -	-	, -	-	· -	_	` -
Provincial Government	-	-	-	_	-	-	-	-	_	-	_	-	-	-	_
District Municipality	-	-	_	_	-	-	-	-	_	-	-	-	_	_	_
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	73	-	_	-	-	-	-	-	-	-	-	_	-	_
Transfers recognised - capital	_	73			_		-	_	-			_	_		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	_	-	-
Internally generated funds	27,005	34,622	7,570	28.0%	10,895	40.3%	4,191	12.1%	1,758	5.1%	24,414	70.5%	12,607	95.6%	(86.1)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	27,005	34,695	7,570	28.0%	10,895	40.3%	4,191	12.1%	1,075	3.1%	23,731	68.4%	12,607	96.8%	(91.5
Municipal governance and administration	10,355	9,163	2,127	20.5%	4,014	38.8%	323	3.5%	1,157	12.6%	7,621	83.2%	3,130	65.3%	
Executive and Council	1,000	1,000	, -	-	583	58.3%	-	-	16	1.6%	599	59.9%	, <u>-</u>	-	(100.0
Finance and administration	9,355	8,163	2,127	22.7%	3,431	36.7%	323	4.0%	1,142	14.0%	7,023	86.0%	3,130	63.3%	,
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	16,650	25,219	5,443	32.7%	6,881	41.3%	3,868	15.3%	(82)	(.3%)	16,109	63.9%	9,477	175.2%	(100.9
Community and Social Services	3,000	3,550	1,117	37.2%	-	-	-	-	-	- 1	1,117	31.5%	2,464	69.4%	(100.0
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	10,500	17,203	3,588	34.2%	6,825	65.0%	3,583	20.8%	-	-	13,996	81.4%	6,639	307.1%	(100.0
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	3,150	4,465	738	23.4%	56	1.8%	285	6.4%	(82)	(1.8%)	996	22.3%	374	21.8%	(122.0
Economic and Environmental Services	-	313	-	-	-	-	-	-	-	-	-	-	-	85.6%	-
Planning and Development	-	313	-	-	-	-	-	-	-	-	-	-	-	85.6%	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash	Receipts	and Payments
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Part 3: Cash Receipts and Payments						202	0/21						20	19/20	
	Bud	lget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	to Date	Fourth	Quarter	
D the weeds	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 2019/20 to Q4 of 2020/21
R thousands															
Cash Flow from Operating Activities	070 000	007.400	474.400	45.00/	445.050	04.00/	00 500	04.00/		00/	004 400	00.40/		00.00/	400.40/
Receipts	373,209	387,482	171,102	45.8%	115,853	31.0%	93,586	24.2%	884	.2%	381,426	98.4%	297	98.8%	198.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Other revenue	1,910	905	46	2.4%	74	3.8%	124	13.7%	119	13.1%	362	40.0%	41	129.7%	189.7%
Transfers and Subsidies - Operational	371,299	376,577	171,056	46.1%	115,780	31.2%	92,099	24.5%	325	.1%	379,260	100.7%	256	99.3%	27.19
Transfers and Subsidies - Capital	-	10,000	-	-	-	-	-	-	_	-	-	-	-	-	-
Interest	-	-	-	-	-	-	1,363	-	440	-	1,803	-	-	-	(100.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(13,057)	_	(17,631)	-	(15,535)	-	(19,751)	-	(65,975)	-	14,859	_	(232.9%
Suppliers and employees	-	-	(13,057)	-	(17,631)	-	(15,535)	-	(19,751)	-	(65,975)		14,859	-	(232.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	373,209	387,482	158,045	42.3%	98,222	26.3%	78,051	20.1%	(18,867)	(4.9%)	315,451	81.4%	15,155	118.7%	(224.5%)
Cash Flow from Investing Activities  Receipts  Proceeds on disposal of PPE  Decrease (Increase) in non-current debtors (not used)  Decrease (increase) in non-current receivables	5,295 - - - -	• • •	507 - - -	9.6%	(507) - - - - - (507)	(9.6%) - - - - (0.0%)			- - - -		- - -		- - - -	- - - -	- - - -
Decrease (increase) in non-current investments	5,295	(0.4.005)	507	9.6%	, ,	(9.6%)	- (F 0F4)	45.40/	- (4.470)	-	(00.040)	75.40/	- (40.005)	-	- (04.00/
Payments	<b>(27,005)</b> (27,005)	<b>(34,695)</b> (34,695)				<b>42.5%</b> 42.5%	(5,251)	<b>15.1%</b> 15.1%	, , ,		<b>(26,043)</b> (26,043)	<b>75.1%</b> 75.1%	<b>(13,095</b> ) (13,095		
Capital assets  Net Cash from/(used) Investing Activities	, , ,	(34,695)	, , ,		, , ,	42.5% <b>55.2%</b>	(5,251) <b>(5,251)</b>	15.1%	(1,176)	3.4% <b>3.4%</b>	, , ,		, .		•
Net Cash from/(used) investing Activities	(21,710)	(34,693)	(7,635)	33.2%	(11,981)	33.2%	(5,251)	13.176	(1,176)	3.476	(26,043)	75.1%	(13,095)	101.970	(91.0%)
Cash Flow from Financing Activities															
Receipts	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	- (6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2)	-	•	-	-	-	•	-	•	-	•	-	-		
Net Increase/(Decrease) in cash held	351,497	352,787	150,410	42.8%	86,241	24.5%	72,799	20.6%	(20,043)	(5.7%)	289,408	82.0%	2,060	120.6%	(1,072.8%
Cash/cash equivalents at the year begin:	411,709	411,709	15,546	3.8%	165,956	40.3%	252,198	61.3%	324,997	78.9%	15,546	3.8%	550,096	-	(40.9%
Cash/cash equivalents at the year end:	763,206	764,496	165,956	21.7%	252,198	33.0%	324,997	42.5%	304,954	39.9%	304,954	39.9%	552,156	168.7%	

<u> </u>	0 - 30	) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			bts Written Off to btors	•	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	-	-	23	39.2%	-	-	36	60.8%	59	100.0%	-	-	-	-
Total By Income Source	-	-	23	39.2%	-	-	36	60.8%	59	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	23	39.2%	-	-	36	60.8%	59	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group			23	39.2%	-		36	60.8%	59	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

-	0 - 3	0 Days	31 - 60 Days		61 - 90 Days		Over 9	90 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

Municipal Manager

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

### MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	0/21						201	9/20	
	Bud	aet	First (	Quarter	Second	I Quarter		Quarter	Fourth	Quarter	Year t	to Date		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	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 2019/20 Q4 of 2020/2
Operating Revenue and Expenditure															
Operating Revenue	992,399	1,099,889	354,054	35.7%	80,067	8.1%	534,353	48.6%	81,627	7.4%	1,050,101	95.5%	72,692	88.8%	12.3
Property rates	105,073	107,527	27,690	26.4%	27,872	26.5%	27,880	25.9%	28,187	26.2%	111,629	103.8%	25,775	86.4%	9.4
Service charges - electricity revenue	- 127,584	123,003	- 26,569	- 20.8%	- 31,386	- 24.6%	- 27,228	- 22.1%	- 26,394	- 21.5%	- 111,576	- 90.7%	23,263	86.8%	6 13.5
Service charges - water revenue	27,013	28,928	6,908		6,987	25.9%	7,099		7,362	25.4%	28,355	98.0%	6,250	99.6%	
Service charges - sanitation revenue	5,288	5,206	1,306		1,300	24.6%	1,299		1,306	25.1%	5,211	100.1%	1,223	77.8%	6.8
Service charges - refuse revenue	9,851	9,829	2,410	24.5%	2,486	25.2%	2,490		2,482	25.3%	9,868	100.4%	2,420	100.8%	2.6
Rental of facilities and equipment	- 4,430	- 4,431	394	- 8.9%	326	- 7.4%	- 2,813	- 63.5%	- 573	- 12.9%	- 4,105	- 92.6%	336	84.2%	- 6 70.3
Interest earned - external investments	33,913	33,913	1,532		873	2.6%	2,347		10,095	29.8%	14,846	43.8%	844	26.9%	
Interest earned - outstanding debtors	8,310	7,525	1,679		1,762		1,881		2,019	26.8%	7,341	97.6%	1,746	96.0%	6 15.6
Dividends received	-	-	-	-	-	-	-	_	-,	-	-	-	-	-	
Fines, penalties and forfeits	16,712	17,564	14	.1%	340	2.0%	173	1.0%	371	2.1%	899	5.1%	59	2.9%	6 531. <sup>-</sup>
Licences and permits	1,232	1,232	12	1.0%	7	.6%	2	.2%	13	1.1%	35	2.8%	960	2,571.6%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	0	18.1%	,
Transfers and subsidies	649,410	755,772	283,939	43.7%	5,961	.9%	460,447	60.9%	1,535	.2%	751,882	99.5%	9,331	96.8%	(83.6
Other revenue	3,583	4,958	1,602		769	21.5%	694		1,287	26.0%	4,352	87.8%	484	74.8%	· ·
Gains	-	-	-	-	-	-	-	-	1	-	1	-	0	-	244.5
Operating Expenditure	1,025,415	1,095,975	216,360	21.1%	266,263	26.0%	249,963	22.8%	258,315	23.6%	990,901	90.4%	191,242	93.7%	35.1 <sup>4</sup>
Employee related costs	409,927	483,439	108,555	26.5%	145,250	35.4%	134,375	27.8%	134,528	27.8%	522,709	108.1%	64,373	100.8%	6 109.0
Remuneration of councillors	25,941	26,089	6,192	23.9%	6,082	23.4%	6,153	23.6%	6,196	23.8%	24,623	94.4%	4,911	98.7%	6 26.2
Debt impairment	22,755	17,755	-	-	-	-	-	-	19	.1%	19	.1%	-	.1%	(100.0
Depreciation and asset impairment	74,626	74,626	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	517	517	15	2.8%	323	62.6%	99	19.1%	106	20.5%	542	105.0%	152	64.3%	(30.3
Bulk purchases	92,077	92,077	20,585	22.4%	21,600	23.5%	23,079	25.1%	21,016	22.8%	86,281	93.7%	18,421	111.3%	6 14.
Other Materials	51,827	46,694	12,321	23.8%	5,535	10.7%	9,707	20.8%	17,483	37.4%	45,046	96.5%	17,898	100.7%	6 (2.3
Contracted services	159,750	165,244	28,935	18.1%	48,686	30.5%	22,819	13.8%	36,046	21.8%	136,487	82.6%	40,202	103.6%	(10.3
Transfers and subsidies	17,406	6,964	751	4.3%	374		2,097		2,166	31.1%	5,389	77.4%	3,893	73.7%	,
Other expenditure	170,590	182,570	39,006	22.9%	38,413	22.5%	51,634	28.3%	40,581	22.2%	169,634	92.9%	41,384	112.1%	,
Losses	-	-	-	-	-	-	-	-	171	-	171	-	7	-	2,198.0
Surplus/(Deficit)	(33,016)	3,914	137,694		(186,196)		284,390		(176,688)		59,200		(118,550)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	238,469	255,992	89,609	37.6%	82,907	34.8%	35,095	13.7%	43,579	17.0%	251,190	98.1%	48,908	99.9%	(10.9
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-		-	-	-		-		-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	205,453	259,906	227,303		(103,289)		319,484		(133,109)		310,390		(69,642)		
Taxation	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	205,453	259,906	227,303		(103,289)		319,484		(133,109)		310,390		(69,642)		
Attributable to minorities			-	-	-	-		-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	205,453	259,906	227,303		(103,289)		319,484		(133,109)		310,390		(69,642)		
Share of surplus/ (deficit) of associate	-	-	-	-	//02 000	-		-		-	-	-	- 400 045	-	<del></del>
Surplus/(Deficit) for the year	205,453	259,906	227,303		(103,289)		319,484		(133,109)		310,390		(69,642)		A = A

						202	0/21						201	19/20	
	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 2019/20 Q4 of 2020/2
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	328,728	355,919	76,279	23.2%	68,226	20.8%	28,818	8.1%	45,348	12.7%	218,670	61.4%	50,325	73.4%	6 (9.9
National Government	243,416	252,508	69,214	28.4%	60,802	25.0%	23,840	9.4%	39,569	15.7%	193,425	76.6%	36,666	83.6%	6 7.
Provincial Government	-	,	-	-	-	-		-	-	-	-	-	-	_	
District Municipality	_	-	-	-	-	-	-	-	-	_	-	_	-	_	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	- 1	-	-	-	-	-	-	_	-	_	-	_	-	_	
Transfers recognised - capital	243,416	252,508	69,214	28.4%	60,802	25.0%	23,840	9.4%	39,569	15.7%	193,425	76.6%	36,666	83.6%	6 7.
Borrowing		-	-	-	-	-	,	-	-	-	-	-	-	-	
Internally generated funds	85,311	103,411	7,065	8.3%	7,424	8.7%	4,977	4.8%	5,779	5.6%	25,245	24.4%	13,659	38.2%	6 (57.
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	,
Capital Expenditure Functional	328,728	355,919	76,279	23.2%	68,226	20.8%	28,818	8.1%	45,348	12.7%	218,670	61.4%	50,325	73.4%	<b>6</b> (9.
Municipal governance and administration	5,037	7,633	26	.5%	347	6.9%	217	2.8%	58	.8%	647	8.5%	1,855	24.0%	<b>6</b> (96.
Executive and Council	775	1,775	-	-	-	-	_	-	-	-	-	-	(0)	6.1%	•
Finance and administration	4,202	5,798	26	.6%	347	8.3%	217	3.7%	58	1.0%	647	11.2%	1,856	24.3%	6 (96
Internal audit	60	60	-	-	-	-	-	-	-	-	-	-	-	21.3%	6
Community and Public Safety	28,586	28,660	5,296	18.5%	3,480	12.2%	2,729	9.5%	5,024	17.5%	16,528	57.7%	2,606	59.8%	6 92
Community and Social Services	25,272	24,846	5,296	21.0%	3,308	13.1%	2,711		3,856	15.5%	15,171	61.1%	2,606	60.8%	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	3,154	3,654	-	-	172	5.4%	18	.5%	1,169	32.0%	1,358	37.2%	-	17.7%	<b>%</b> (10
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	160	160	-	-	-	-	-	-	-	-	-	-	-	71.6%	6
Economic and Environmental Services	83,310	100,122	34,424	41.3%	17,228	20.7%	7,683	7.7%	12,415	12.4%	71,750	71.7%	12,296	73.3%	6
Planning and Development	3,447	3,447	-	-	-	-	13	.4%	51	1.5%	64	1.9%	-	-	(10
Road Transport	79,543	96,355	34,424	43.3%	17,190	21.6%	7,670	8.0%	12,260	12.7%	71,545	74.3%	11,766	73.9%	6
Environmental Protection	320	320	-	-	39	12.0%	-	-	103	32.3%	142	44.3%	530	-	(8)
Trading Services	211,796	219,504	36,533	17.2%	47,171	22.3%	18,189	8.3%	27,851	12.7%	129,744	59.1%	33,567	79.9%	6 (17
Energy sources	19,160	19,160	-	-	577	3.0%	2,076	10.8%	1,414	7.4%	4,067	21.2%	2,469	49.0%	(4)
Water Management	183,526	182,270	36,533	19.9%	45,525	24.8%	16,112	8.8%	24,992	13.7%	123,162	67.6%	27,861	85.3%	<b>%</b> (1
Waste Water Management	5,240	6,704	-	-	1,062	20.3%	-	-	1,172	17.5%	2,233	33.3%	3,250	162.5%	
Waste Management	3,870	11,370	-	-	8	.2%	-	-	273	2.4%	281	2.5%	(13)	4.3%	(2,249
Other	-	-	-	-	-	-	-	-	-		-	-	-	-	

Part 3	Cash	Receints	and	<b>Payments</b>
rail J.	Casii	<b>Receibts</b>	anu	rayillellis

	2020/21													19/20	
	Buc	lget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
D 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 2019/20 t Q4 of 2020/21
R thousands															
Cash Flow from Operating Activities	4 000 000	4 450 400					F7F 44F	20.40/	544.404	27.00/	4 440 040	70.00/			(400.00/)
Receipts	1,209,820	1,458,109	-	-	-	-	575,115	39.4%	544,134	37.3%	1,119,248	76.8%	-	-	(100.0%)
Property rates	95,883	4,300	-	-	-	-	10,668	248.1%	20,060	466.5%	30,728	714.6%	-	-	(100.0%
Service charges	170,810	(31,358)	-		-	-	81,175	(258.9%)	35,711	(113.9%)	116,886	(372.7%)	-	-	(100.0%
Other revenue	666,749	1,485,167	-	-	-	-	436,551	29.4%	488,363	32.9%	924,913	62.3%	-	-	(100.0%
Transfers and Subsidies - Operational	7,955	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	268,423	-	-	-	-	-	46,721	-	-	-	46,721	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(837,842)	601,690	-	-	-	-	7,295	1.2%	(1,093)	(.2%)	6,201	1.0%	-	-	(100.0%
Suppliers and employees	(837,842)	601,690	-	-	-	-	7,295	1.2%	(1,093)		6,201	1.0%	-	-	(100.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	371,977	2,059,799	-	-	-	-	582,409	28.3%	543,040	26.4%	1,125,450	54.6%	-	-	(100.0%
Cash Flow from Investing Activities Receipts	3,060	(25)	2	.1%	-	-	1,076	(4,311.4%)	1,741	(6,972.7%)	2,819	(11,292.4%)	-		(100.0%
Proceeds on disposal of PPE	3,085	-	-	-	-	-	1,076	-	1,741	-	2,817	-	-	-	(100.0%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(25)	(25)	2	(8.3%)	-	-	-	-	-	-	2	(8.3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(328,728)	(27,192)	-	-	-	-	(8,824)	32.5%			(54,172)		-	-	(100.0%
Capital assets	(328,728)	(27,192)	-	-	-	-	(8,824)	32.5%	(45,348)	166.8%	(54,172)		-	-	(100.0%
Net Cash from/(used) Investing Activities	(325,668)	(27,217)	2	-	-	-	(7,748)	28.5%	(43,608)	160.2%	(51,353)	188.7%	-	-	(100.0%
Cash Flow from Financing Activities															
Receipts	(3,817)	4,131	61	(1.6%)	(124)	3.2%	(10)	(.2%)	26	.6%	(47)	(1.1%)	58	-	(54.9%
Short term loans	- 1	-	-	'- '		-	- '	· - ′	-	-	-	- 1	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3,817)	4,131	61	(1.6%)	(124)	3.2%	(10)	(.2%)	26	.6%	(47)	(1.1%)	58	-	(54.9%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-		-	-	-	-	-		-	<u>-</u>	-	-	-	-
Net Cash from/(used) Financing Activities	(3,817)	4,131	61	(1.6%)	(124)	3.2%	(10)	(.2%)	26	.6%	(47)	(1.1%)	58	-	(54.9%
Net Increase/(Decrease) in cash held	42,493	2,036,713	63	.1%	(124)	(.3%)	574,652	28.2%	499,459	24.5%	1,074,050	52.7%	58	_	859,776.0%
Cash/cash equivalents at the year begin:	174,201	217,466	218,307	125.3%		125.6%	218,677	100.6%	*	364.8%	218,307	100.4%	205,469	(186.1%)	•
Cash/cash equivalents at the year end:	216,694					120.0%		35.2%		57.4%	1,292,787	57.4%	205,469 <b>205,527</b>		1
							- <del>7</del> 02 220								• E20 00

	0 - 30	Days	31 - 60 Days	_	61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -I Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,079	22.0%	559	5.9%	374	4.0%	6,426	68.1%	9,438	6.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7,041	43.5%	657	4.1%	508	3.1%	7,982	49.3%	16,187	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11,139	12.5%	3,888	4.4%	3,716	4.2%	70,358	79.0%	89,100	62.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	445	20.1%	73	3.3%	63	2.8%	1,636	73.8%	2,218	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	671	25.8%	118	4.5%	99	3.8%	1,708	65.8%	2,596	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,029	6.2%	489	2.9%	466	2.8%	14,744	88.1%	16,727	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,496	28.2%	116	2.2%	194	3.7%	3,495	65.9%	5,300	3.7%	-	-	-	-
Total By Income Source	23,899	16.9%	5,900	4.2%	5,418	3.8%	106,349	75.1%	141,566	100.0%	-	-	-	•
Debtors Age Analysis By Customer Group														
Organs of State	6,806	11.4%	3,208	5.3%	3,093	5.2%	46,853	78.1%	59,960	42.4%	-	-	-	-
Commercial	10,687	21.8%	1,530	3.1%	1,374	2.8%	35,336	72.2%	48,926	34.6%	-	-	-	-
Households	5,460	24.8%	937	4.3%	744	3.4%	14,871	67.6%	22,012	15.5%	-	-	-	-
Other	947	8.9%	225	2.1%	208	2.0%	9,289	87.1%	10,668	7.5%	-	-	-	-
Total By Customer Group	23,899	16.9%	5,900	4.2%	5,418	3.8%	106,349	75.1%	141,566	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7,203	100.0%	-	-	-	-	-	-	7,203	22.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5,531	100.0%	-	-	-	-	-	-	5,531	17.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14,910	78.7%	0	-	-	-	4,027	21.3%	18,938	59.8%
Auditor-General Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27,644	87.3%	0	-	-	-	4,027	12.7%	31,671	100.0%

Contact Details

Municipal Manager

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

Source Local Government Database

## MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Expenditure						202	0/21						201	9/20	
	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 2019/20 to Q4 of 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	374,024	395,290	72,545	19.4%	117,855	31.5%	89,970	22.8%	61,131	15.5%	341,502	86.4%	32,158	55.4%	90.1%
Property rates	65,618	65,618		47.5%		22.7%	11,218	17.1%	12,697	19.4%	69,932		7,583	80.6%	67.4%
Service charges - electricity revenue	- 67,574	- 67,574	- 12,170	- 18.0%	- 15,411	- 22.8%	- 13,625	20.2%	- 15,523	- 23.0%	- 56,729	- 84.0%	- 2,332	- 84.7%	- 565.8%
Service charges - water revenue	26,393	26,393	· ·		·	47.9%	9,541	36.1%	8,219	31.1%	39,631	150.2%	11,871	84.6%	(30.8%
Service charges - sanitation revenue	14,734	14,734	4,419	30.0%	5,874	39.9%	4,408	29.9%	4,410	29.9%	19,111	129.7%	2,820	96.1%	56.4%
Service charges - refuse revenue	7,770	7,770	2,635	33.9%	3,498	45.0%	2,624	33.8%	2,636	33.9%	11,393	146.6%	1,675	97.4%	57.4%
Rental of facilities and equipment	- 1,227	1,227	420	34.2%	417	34.0%	302	24.6%	323	- 26.3%	1,462	119.1%	326	- 151.5%	(1.0%)
Interest earned - external investments	4,988	4,988	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	30,131	30,131	8,545	28.4%	11,839	39.3%	9,236	30.7%	9,623	31.9%	39,243	130.2%	7,141	127.0%	34.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	62	62		66.1%	73	116.5%	64	102.1%	21	34.2%	199	318.9%	2	355.6%	847.6%
Licences and permits	1,101	1,101		885.0%	8,575	778.5%	6,622	601.2%	4,926	447.2%	29,871	2,711.9%	(1,441)	-	(441.7%)
Agency services	16,987	16,987	, , ,	(33.5%)	(11,902)	(70.1%)	(1,964)	(11.6%)	2,605	15.3%	(16,950)	, ,	- (407)	- (70/)	(100.0%)
Transfers and subsidies	133,432	154,698		- (5.00()	56,609	42.4%	34,110	22.0%	-	-	90,719	58.6%	(167)		(100.0%)
Other revenue	2,332	2,332 1,673	, ,	(5.6%)	(39)	(1.7%)	184	7.9%	148	6.3%	163	7.0%	17	24.4%	773.5%
Gains	1,673	1,073	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	424,346	427,446	35,962	8.5%	35,218	8.3%	30,777	7.2%	172,897	40.4%	274,854	64.3%	19,831	26.5%	771.9%
Employee related costs	96,753	96,753		.6%		-	-	-	96,387	99.6%	96,968	100.2%	2,308	3.6%	· ·
Remuneration of councillors	10,049	10,049	· ·	14.4%		-	-	-	7,333	73.0%	8,781	87.4%	2,976	61.7%	146.4%
Debt impairment	77,856	77,856	` '	(.8%)	(3,325)	(4.3%)	(4,535)	(5.8%)	(4,368)	(5.6%)	(12,863)	(16.5%)	(3,389)	(21.2%)	28.9%
Depreciation and asset impairment	45,716	45,716	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges			-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	74,151	74,151		26.1%	14,986	20.2%	14,944	20.2%	24,294	32.8%	73,574	99.2%	8,454	84.4%	187.4%
Other Materials Contracted services	33,249	33,249 48,574		8.1%	8,402 7,948	25.3% 25.6%	3,466 6,452	10.4%	10,953 18,856	32.9% 38.8%	25,528 37,926	76.8% 78.1%	(934)	38.9%	(1,273.0%)
Transfers and subsidies	30,999	40,574	4,071	15.1%		25.0%	0,452	13.3%	10,000	30.0%	37,920	70.1%	4,427 1,691	56.0% 8.9%	325.9% (100.0%)
Other expenditure	55,573	41,098	7,838	14.1%	- 7,207	13.0%	10,450	25.4%	19,443	47.3%	44,939	109.3%	4,298	95.1%	352.4%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50,322)	(32,156)	36,583		82,637		59,193		(111,766)		66,648		12,327		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	54,956	54,956		_		_		-	(111,700)		-	-	- 12,021	37.4%	-
Transfers and subsidies - capital (monetary allocations) (real / Frov and bist)  Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	3 <del>4</del> ,330	]	]	_					[ ]	-		-	57.470	1
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	_	-	-	-	_	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4,633	22,799	36,583		82,637		59,193		(111,766)		66,648		12,327		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4,633	22,799	36,583		82,637		59,193		(111,766)		66,648		12,327		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4,633	22,799	36,583		82,637		59,193		(111,766)		66,648		12,327		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4,633	22,799	36,583		82,637		59,193		(111,766)		66,648		12,327		

						202	0/21						20	19/20	
	Bud	get	First 0	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 2019/20 Q4 of 2020/2
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	54,956	68,856	5,631	10.2%	9,280	16.9%	5,456	7.9%	14,535	21.1%	34,902	50.7%	3,281	51.3%	343
National Government	54,956	54,956	5,631	10.2%	9,234	16.8%	5,317	9.7%	7,194	13.1%	27,376		3,281	51.3%	
Provincial Government	-	-	_	_	_	-	-	_	-	-	-	_	-	-	
District Municipality	-	-	_	_	_	_	-	_	-	_	_	_	-	_	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	_	_	-	_	-	_	-	-	_	-	-	-	
Transfers recognised - capital	54,956	54,956	5,631	10.2%	9,234	16.8%	5,317	9.7%	7,194	13.1%	27,376	49.8%	3,281	51.3%	i 11
Borrowing	-	-	-	-	-	-	-	-	-	-		-	-	-	1
Internally generated funds	-	13,900	_	_	46	-	139	1.0%	7,341	52.8%	7,526	54.1%	-	-	(10
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	,
Capital Expenditure Functional	62,956	68,856	5,631	8.9%	9,280	14.7%	5,456	7.9%	14,535	21.1%	34,902	50.7%	3,281	46.3%	34
Municipal governance and administration	-	600	_	_	_	_	-	_	581	96.9%	581	96.9%	-	16.3%	(10
Executive and Council	-	600	-	-	-	-	-	-	581	96.9%	581	96.9%	-	-	(1
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	45.6%	6
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5,500	6,500	-		60	1.1%	-	-	3,831	58.9%	3,891	59.9%	260	27.2%	1,3
Community and Social Services	-	1,000	-	-	-	-	-	-	3,263	326.3%	3,263	326.3%	260	33.2%	6 1, <sup>2</sup>
Sport And Recreation	1,000	1,000	-	-	60	6.0%	-	-	568	56.8%	628	62.8%	-	-	(1
Public Safety	4,500	4,500	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	9,500	8,000	19	.2%	617	6.5%	501	6.3%	2,754	34.4%	3,890	48.6%	374	49.5%	6
Planning and Development	9,500	8,000	19	.2%	617	6.5%	501	6.3%	2,754	34.4%	3,890	48.6%	374	49.5%	6
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	47,956	53,756	5,612	11.7%			4,955	9.2%	7,369	13.7%	26,539		2,647	48.1%	
Energy sources	-	2,800	-	-	27		26		979		1,032		-	67.5%	,
Water Management	34,000	38,500	5,612	16.5%		8.1%	3,312		3,573	9.3%	15,263		2,246	46.1%	
Waste Water Management	13,956	12,456	-	-	5,810	41.6%	1,618	13.0%	2,817	22.6%	10,245	82.2%	401	40.6%	6
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-		-	-		-	-	-	-	-	

Part 3.	Cash	Receints	and	<b>Payments</b>
rail J.	Casii	Receipts	anu	ravillellis

	Bud	laet	First C	Mortor	6	0				_				_	
		9-1	1 1131 4	Ruarter	Secona	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2019/20 Q4 of 2020/2
R thousands												auugu.		Daagot	
Cash Flow from Operating Activities															
Receipts	290,677	290,677	52,045	17.9%	97,182	33.4%	95,829	33.0%	34,512	11.9%	279,568	96.2%	19,127	46.6%	80.4
Property rates	68,389	68,389	11,643	17.0%	5,069	7.4%	4,743	6.9%	5,136	7.5%	26,592	38.9%	2,137	24.6%	140.4
Service charges	131,879	131,879	22,134	16.8%	23,501	17.8%	19,501	14.8%	22,746	17.2%	87,883	66.6%	13,576	60.1%	67.5
Other revenue	3,229	3,229	11,542	357.4%	9,537	295.4%	6,924	214.4%	5,182	160.5%	33,185	1,027.7%	621	1,384.3%	734.
Transfers and Subsidies - Operational	25,627	25,627	1,725	6.7%	59,073	230.5%	39,660	154.8%	1,448	5.7%	101,906	397.7%	2,793	125.6%	(48.2
Transfers and Subsidies - Capital	56,564	56,564	5,000	8.8%	1	-	25,001	44.2%	1	-	30,002	53.0%	-	-	(100.0
Interest	4,988	4,988	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3,660)	(3,660)	(12,914)	352.9%	74	(2.0%)	(10,893)	297.6%	(30,284)	827.5%	(54,016)	1,476.0%	17,034	-	(277.8%
Suppliers and employees	(3,660)	(3,660)	(12,914)	352.9%	74	(2.0%)	(10,893)	297.6%	(30,284)	827.5%	(54,016)	1,476.0%	17,034	-	(277.89
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	287,017	287,017	39,131	13.6%	97,256	33.9%	84,937	29.6%	4,228	1.5%	225,551	78.6%	36,161	89.5%	(88.3%
Cash Flow from Investing Activities															
Receipts	(34)	-	-	_	_	_	-	-	-	_	_	-	_	_	_
Proceeds on disposal of PPE	- 1	-	-	-	-	-	-	-	-	-	-	-	-	_	_
Decrease (Increase) in non-current debtors (not used)	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(34)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54,956)	(68,856)	(6,491)	11.8%	(10,662)	19.4%	(6,238)	9.1%	(16,482)	23.9%	(39,874)	57.9%	(907)	56.3%	1,717.9
Capital assets	(54,956)	(68,856)	(6,491)	11.8%	(10,662)	19.4%	(6,238)	9.1%	(16,482)	23.9%	(39,874)		(907)	56.3%	1,717.9
Net Cash from/(used) Investing Activities	(54,989)	(68,856)	(6,491)	11.8%	(10,662)	19.4%	(6,238)	9.1%	(16,482)	23.9%	(39,874)	57.9%	(907)	56.3%	1,717.9
Cash Flow from Financing Activities															
Receipts	(362)	-	-	-	3	(.9%)	(0)	-	(2)	-	1	-	(2)	-	(13.89
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(362)	-	-	-	3	(.9%)	(0)	-	(2)	-	1	-	(2)	-	(13.8
Payments	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(362)	-	-	-	3	(.9%)	(0)	-	(2)	-	1	-	(2)	-	(13.89
Net Increase/(Decrease) in cash held	231,665	218,162		14.1%		37.4%	78,698	36.1%	(12,257)			85.1%	35,252	100.9%	(134.89
Cash/cash equivalents at the year begin:	19,178	19,178	141,889	739.9%	174,529	910.1%	261,126	1,361.6%	339,831	1,772.0%	141,889	739.9%	551,844	-	(38.4
Cash/cash equivalents at the year end:	250,843	237,339	174,529	69.6%	261,126	104.1%	339,831	143.2%	327,574	138.0%	327,574	138.0%	587,096	285.5%	(44.29
, , , , , , , , , , , , , , , , , , , ,		,					3,-3-		,,		,		,		

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	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	3,085	1.9%	2,853	1.8%	2,474	1.5%	154,438	94.8%	162,850	19.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,306	4.6%	1,349	2.7%	1,178	2.3%	45,456	90.4%	50,289	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,997	2.5%	3,494	2.2%	2,587	1.6%	148,645	93.6%	158,724	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,596	1.8%	1,392	1.6%	1,342	1.5%	82,646	95.0%	86,977	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	958	2.0%	807	1.6%	772	1.6%	46,474	94.8%	49,011	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,579	1.8%	4,877	1.9%	4,803	1.9%	241,141	94.4%	255,400	31.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	204	.4%	178	.3%	171	.3%	53,380	99.0%	53,932	6.6%	-	-	-	-
Total By Income Source	16,726	2.0%	14,950	1.8%	13,328	1.6%	772,180	94.5%	817,184	100.0%	-	-	-	•
Debtors Age Analysis By Customer Group														
Organs of State	1,991	2.6%	1,177	1.5%	1,144	1.5%	72,649	94.4%	76,961	9.4%	-	-	-	-
Commercial	1,696	2.3%	1,505	2.0%	1,412	1.9%	69,269	93.8%	73,882	9.0%	-	-	-	-
Households	13,039	2.0%	12,268	1.8%	10,773	1.6%	630,262	94.6%	666,341	81.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16,726	2.0%	14,950	1.8%	13,328	1.6%	772,180	94.5%	817,184	100.0%	-	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	) Days	Over 9	0 Days	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
On the Anna Anna Late										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	307	35.8%	-	-	-	-	550	64.2%	857	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	307	35.8%	-	-	-	-	550	64.2%	857	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr LB Tshabalala	017 734 6101
Financial Manager	Mr NT Mokako	017 734 6142

Source Local Government Database

### MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Receasing   Received	Part1: Operating Revenue and Expenditure						202	0/21						201	9/20	
Properties   Pro		Bud	aet	First (	Quarter	Second	I Quarter	Third	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
Operating Revenue and Expenditure	R thousands	Main	Adjusted	Actual	1st Q as % of Main	Actual	2nd Q as % of Main	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total Expenditure as % of adjusted	Actual	Total Expenditure as % of adjusted	Q4 of 2019/20 Q4 of 2020/21
Commission   176-798   1813   696   489.275   175-798   1715   28   58   48   43.27   22.37   38   589.00   21   58   47,585   58.55   33,347   10.35   10.2																
Process   18	Operating Revenue and Expenditure															
Service afforces	Operating Revenue	1,776,708	1,813,196	489,275	27.5%	471,725	26.6%	404,312	22.3%	391,609	21.6%	1,756,922	96.9%	393,347	103.5%	(.49
Service regises - clearing research streamment	Property rates	418,502	418,502	104,286	24.9%	105,047	25.1%	106,217	25.4%	108,974	26.0%	424,523	101.4%	98,478	100.6%	6 10.
Solicio Angles	Service charges - electricity revenue	- 700,279	- 702,027	193,859	- 27.7%		21.6%	- 151,426	- 21.6%	- 162,837	- 23.2%	659,508	- 93.9%	- 145,628	94.6%	6 11.
Service danges - maintenneanum   75,00   75,00   20,00   25,00   25,00   27,	·		117,902							24,242					104.8%	
Series compass with an exemple   94,400   94,500   24,0	•		· ·													
Refer of Actions and squarment   2,00   1,31   290   1250   300   190%   213   192%   225   2278	•		84,504													
Interest and an exements 1 \$3,501 \$27,511 \$1,304 \$1,50 \$4,305 \$1,500 \$2,405 \$1,500 \$2,405 \$1,500 \$1,	Rental of facilities and equipment	- 2,004	- 1,314	259	- 12.9%		- 18.0%	- 213	- 16.2%	- 372	- 28.3%				92.8%	6 53.:
## Press part for the stand June 1968   6,97   1,968   1,96	Interest earned - external investments	38,531	37,531							2,693		22,718	60.5%			
December services   1,400   15,400	Interest earned - outstanding debtors		· ·													,
Local Conference   9.00   7.00   1.	Dividends received	-	· -	-	-		-	· -	-	-	-	-	-	-	-	
Description   Section	Fines, penalties and forfeits	18,410	19,163	882	4.8%	12,680	68.9%	(53)	(.3%)	2,479	12.9%	15,987	83.4%	65,362	575.3%	6 (96.2
Teaches and subdisides   1,22278   1,2538   10,2278   1,2528   1	•		7,348	1,729	18.0%				· ·	1,702			95.0%			· ·
Contracting Expenditure   1,996,279   1,926,980   11,92	·	23,605	26,000							3,802		22,607				
Care	Transfers and subsidies	232,278	264,306	102,447	44.1%	99,253	42.7%	58,760	22.2%	3,125	1.2%	263,586	99.7%	3,690	99.6%	6 (15.3
Part	Other revenue	45,987	49,058	12,283	26.7%	10,416	22.6%	7,539	15.4%	24,296	49.5%	54,534	111.2%	16,559	126.5%	6 46.7
Employee mideal coals   S33,776   S32,738   S32,738   S12,774   S15,878   S25,777   S25,778	Gains	-	-	-	-	-	-	-	-	5,835	-	5,835	-	-	-	(100.0
Remains	Operating Expenditure	1,906,279	1,926,960	411,449	21.6%	428,202	22.5%	424,512	22.0%	418,488	21.7%	1,682,651	87.3%	390,185	90.3%	7.3
Remartation of sourcitions   25.222   25.282   5.889   22.444   5.917   22.477   2		633,576	632,338	152,764	24.1%	156,689	24.7%	156,321	24.7%	156,703	24.8%	622,477	98.4%	145,443	95.6%	6 7.5
Debt	Remuneration of councillors		25,222				23.5%		22.3%	5,775		23,201	92.0%			
Finance changes	Debt impairment	22,177	22,177	-	-	1,413	6.4%	138	.6%	816		2,367	10.7%	11	.9%	
Bilk purcheses	Depreciation and asset impairment	212,738	212,738	53,185	25.0%	53,185	25.0%	53,185	25.0%	35,456	16.7%	195,010	91.7%	42,891	100.0%	6 (17.3
Characteris   Contracteris   Contr	Finance charges	50,000	50,000	19	-	54	.1%	21,440	42.9%	27	.1%	21,541	43.1%	4	47.4%	600.
Contracted services 229,301 242,264 30,638 13.4% 64.613 28.2% 45,568 18.8% 50,925 21.0% 191,742 79.1% 54,593 95.2% 17.65 19.5%	Bulk purchases	545,237	550,237	136,377	25.0%	122,057	22.4%	112,071	20.4%	111,679	20.3%	482,183	87.6%	101,169	86.1%	6 10.4
Transfers and subsidies 2,238 7,123 11,008 45,0 10 4,4 66 9,4 650 9,1 650 9,1 1,733 24,3 5 80,8 10,000 11,0	Other Materials	64,506	66,660	7,918	12.3%	6,932	10.7%	10,455	15.7%	22,119	33.2%	47,425	71.1%	15,592	89.0%	6 41.5
Other expenditure Losses 112,283 118,200 23,653 19.5% 17,332 14.3% 19,650 16.6% 34,337 29.0% 94,972 80.3% 24,038 86.3% Losses 118,200 1.0.	Contracted services	229,301	242,264	30,636	13.4%	64,613	28.2%	45,568	18.8%	50,925	21.0%	191,742	79.1%	54,593	95.2%	(6.7
Losses   L	Transfers and subsidies	2,238	7,123	1,008	45.0%	10		65	.9%	650	9.1%	1,733	24.3%	5	80.8%	6 12,900.0
Surplus/(Deficit)         (129,571)         (113,764)         77,827         43,523         (20,199)         (26,879)         74,272         3,162           Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)         125,937         158,776         26,588         21.1%         48,760         38.7%         35,518         22.4%         27,773         17.5%         138,638         87.3%         21,581         99.2%           Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC)         3.696         2.096         26         .7%         239         6.5%         317         15.1%         419         2.00%         1,001         47.8%         331         104.2%           Transfers and subsidies - capital (in-kind - all)         -	Other expenditure	121,283	118,200	23,653	19.5%	17,332	14.3%	19,650	16.6%	34,337	29.0%	94,972	80.3%	24,038	86.3%	6 42.
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)  125,937	Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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  62 47,108 104,440  92,522 15,636  2,516 215,114  25,074  Attributable to minorities  5 upplus/(Deficit) attributable to municipality  62 47,108 104,440  92,522 15,636  2,516 215,114  25,074	Surplus/(Deficit)	(129,571)	(113,764)	77,827		43,523		(20,199)		(26,879)		74,272		3,162		
Transfers and subsidies - capital (in-kind - all)         -         -         -         -         -         1,203         -         -         -         -         -         -         -         -         1,203         -         1,203         -	Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	125,937	158,776	26,588	21.1%	48,760	38.7%	35,518	22.4%	27,773	17.5%	138,638	87.3%	21,581	99.2%	6 28.7
Surplus/(Deficit) after capital transfers and contributions         62         47,108         104,440         92,522         15,636         2,516         215,114         25,07	Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	3,696	2,096	26	.7%	239	6.5%	317	15.1%	419	20.0%	1,001	47.8%	331	104.2%	6 26.7
Taxation         5urplus/(Deficit) after taxation         62         47,108         104,440         92,522         15,636         2,516         215,114         25,074           Attributable to minorities         - <td>Transfers and subsidies - capital (in-kind - all)</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1,203</td> <td></td> <td>1,203</td> <td>-</td> <td>-</td> <td>-</td> <td>(100.0</td>	Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	1,203		1,203	-	-	-	(100.0
Surplus/(Deficit) after taxation         62         47,108         104,440         92,522         15,636         2,516         215,114         25,074           Attributable to minorities         -	Surplus/(Deficit) after capital transfers and contributions	62	47,108	104,440		92,522		15,636		2,516		215,114		25,074		
Attributable to minorities         - </td <td>Taxation</td> <td>-</td> <td></td>	Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality         62         47,108         104,440         92,522         15,636         2,516         215,114         25,074	. , , ,	62	47,108	104,440		92,522		15,636		2,516		215,114		25,074		
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Silate di sulpius/ (ueliut) di associate		62	47,108	104,440		92,522		15,636		2,516		215,114		25,074		
Surplus/(Deficit) for the year 62 47,108 104,440 92,522 15,636 2,516 215,114 25,074		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1

						202	0/21						20	19/20	
	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	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2019/2 Q4 of 2020/2
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	682,404	669,162	110,975	16.3%	189,463	27.8%	145,011	21.7%	144,822	21.6%	590,272	88.2%	157,536	391.5%	<b>6</b> (8. <sup>4</sup>
National Government	122,220	155,059	27,510		48,886	40.0%	33,887	21.9%	29,764	19.2%	140,047	90.3%	11,717	112.2%	,
Provincial Government	-	-	-	-	-	-	-	_	182	-	182	-	, -	100.0%	
District Municipality	_	-	-	_	_	_	_	_	-	_	-	-	-	-	( )
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	_	_	_	_	1,022	-	1,022	_	-	-	(100
Transfers recognised - capital	122,220	155,059	27,510	22.5%	48,886	40.0%	33,887	21.9%	30,967	20.0%	141,250	91.1%	11,717	97.2%	
Borrowing	287,800	249,090	37,030			27.1%	70,908		33,780	13.6%	219,674	88.2%	23,480	1,034.8%	
Internally generated funds	272,385	265,014	46,436	17.0%	62,621	23.0%	40,216		80,075	30.2%	229,348	86.5%	122,339	1,661.8%	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	,
Capital Expenditure Functional	682,404	669,162	110,975	16.3%	189,463	27.8%	145,011	21.7%	144,822	21.6%	590,272	88.2%	155,738	98.0%	6
Municipal governance and administration	95,223	51,569	5,275	5.5%	7,077	7.4%	5,803	11.3%	17,520	34.0%	35,676	69.2%	24,929	90.0%	6 (2
Executive and Council	1,300	1,300	-	-	-	-	-	-	1,163	89.5%	1,163		426	279.4%	
Finance and administration	93,923	50,269	5,275	5.6%	7,077	7.5%	5,803	11.5%	16,357	32.5%	34,513	68.7%	24,495	89.0%	%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	9	100.0%	% (1
Community and Public Safety	60,031	56,704	5,371	8.9%	17,937	29.9%	7,783	13.7%	19,027	33.6%	50,117	88.4%	5,914	58.7%	6 2
Community and Social Services	36,581	33,548	1,286	3.5%	13,101	35.8%	4,283	12.8%	10,186	30.4%	28,856	86.0%	610	59.8%	<b>%</b> 1,
Sport And Recreation	21,530	21,424	4,085	19.0%	3,747	17.4%	3,275	15.3%	8,519	39.8%	19,626	91.6%	1,610	46.7%	%
Public Safety	1,920	1,731	-	-	1,089	56.7%	225	13.0%	321	18.5%	1,635	94.4%	3,053	66.9%	%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	641	109.0%	% (1
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	92,123	91,864	37,453	40.7%	28,286	30.7%	15,505	16.9%	7,796	8.5%	89,040	96.9%	25,289	119.0%	<b>6</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	92,023	91,768	37,453	40.7%	28,191	30.6%	15,505	16.9%	7,796	8.5%	88,944	96.9%	24,989	119.6%	% (
Environmental Protection	100	96	-	-	96	95.8%	-	-	-	-	96	100.0%	300	196.9%	<b>%</b> (1
Trading Services	434,752	468,751	62,856	14.5%	136,163	31.3%	115,920	24.7%	100,479	21.4%	415,418	88.6%	99,588	101.4%	6
Energy sources	158,711	142,514	7,213	4.5%	47,536	30.0%	49,785	34.9%	34,663	24.3%	139,197	97.7%	20,295	146.9%	%
Water Management	212,173	240,449	34,252	16.1%	63,887	30.1%	56,736	23.6%	43,927	18.3%	198,803	82.7%	31,211	149.1%	%
Waste Water Management	46,618	64,672	15,971	34.3%	17,574	37.7%	5,430	8.4%	20,384	31.5%	59,360	91.8%	26,515	77.7%	% (
Waste Management	17,250	21,116	5,420	31.4%	7,166	41.5%	3,968	18.8%	1,505	7.1%	18,059	85.5%	21,567	42.5%	% (
Other	275	275	21	7.6%	_			_			21	7.6%	18	283.9%	6 (10

						202	0/21						201	19/20	
	Bud	get	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2019/20 t Q4 of 2020/21
R thousands												buuget		buuget	
Cash Flow from Operating Activities															
Receipts	1,978,938	1,981,066	371,126	18.8%	445,025	22.5%	320,853	16.2%	250,545	12.6%	1,387,550	70.0%	212,542	332.7%	17.9%
Property rates	438,238	437,944	79,276	18.1%	86,625	19.8%	83,062	19.0%	90,913	20.8%	339,876	77.6%	71,573	16,543.9%	27.0%
Service charges	1,083,859	1,083,459	159,210	14.7%	161,135	14.9%	140,863	13.0%	143,169	13.2%	604,378	55.8%	115,036	9,135.4%	24.5%
Other revenue	98,626	101,447	15,385	15.6%	11,141	11.3%	14,111	13.9%	16,221	16.0%	56,858	56.0%	23,565	72.5%	(31.2%
Transfers and Subsidies - Operational	232,278	232,278	101,715	43.8%	103,178	44.4%	57,871	24.9%	-	-	262,764	113.1%	700	97.1%	(100.0%
Transfers and Subsidies - Capital	125,937	125,937	13,000	10.3%	75,839	60.2%	23,794	18.9%	5,000	4.0%	117,633	93.4%	-	14.4%	(100.0%
Interest	-	-	2,540	-	7,107	-	1,152	-	(4,758)	-	6,041	-	1,667	-	(385.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,633,104)	(1,633,104)	(8,490)	.5%		.9%	(10,537)	.6%	(16,530)		(50,618)		26,294	-	(162.9%
Suppliers and employees	(1,633,104)	(1,633,104)	(8,490)	.5%	(15,061)	.9%	(10,537)	.6%	(16,530)	1.0%	(50,618)	3.1%	26,294	-	(162.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	345,834	347,962	362,636	104.9%	429,965	124.3%	310,316	89.2%	234,015	67.3%	1,336,932	384.2%	238,836	350.4%	(2.0%
Cash Flow from Investing Activities															
Receipts	2,652	2,652		_	_	_	_	_	_	_	-	_	_	_	_
Proceeds on disposal of PPE		2,032	_		_	_	_	_	_		_	_	_	_	_
Decrease (Increase) in non-current debtors (not used)	_	_	-	_	_	_	_	_	_	_	_	_	-	_	_
Decrease (increase) in non-current receivables	2,652	2,652	-	_	-	_	-	_	-		-	-	-	_	_
Decrease (increase) in non-current investments	-	-	-	_	-	-	-	_	-		_	-	-	_	_
Payments	(201,797)	(107,917)	(117,256)	58.1%	(200,061)	99.1%	(138,286)	128.1%	(142,391)	131.9%	(597,994)	554.1%	(154,367)	269.7%	(7.8%
Capital assets	(201,797)	(107,917)	(117,256)		, ,	99.1%	(138,286)	128.1%	(142,391)		(597,994)		(154,367)		(7.8%
Net Cash from/(used) Investing Activities	(199,144)	(105,265)	(117,256)	58.9%	(200,061)	100.5%	(138,286)	131.4%	(142,391)	135.3%	(597,994)	568.1%	(154,367)	269.7%	(7.8%
Cash Flow from Financing Activities															
Receipts	218,147	200,000	(1,612)	(.7%)	239	.1%	624	.3%	(731)	(.4%)	(1,480)	(.7%)	101	_	(821.3%
Short term loans	210,147	200,000	(1,012)	(.770)	-	-	- 024	.5 /6	(731)	(.470)	(1,400)	(.770)	-		(021.37)
Borrowing long term/refinancing	200,000	200,000	-	_	_	_	_	_	_	_	_	_	_	_	_
Increase (decrease) in consumer deposits	18,147	-	(1,612)	(8.9%)	239	1.3%	624	_	(731)	-	(1,480)	-	101	_	(821.3%
Payments	-	_	-	-		-	(5,008)	_	-	1 - 1	(5,008)	_	(6,561)	_	(100.0%
Repayment of borrowing	-	-	-	-	-	-	(5,008)	-	-		(5,008)		(6,561)	-	(100.0%
Net Cash from/(used) Financing Activities	218,147	200,000	(1,612)	(.7%)	239	.1%		(2.2%)	(731)	(.4%)	, ,		(6,460)	-	(88.7%
Net Increase/(Decrease) in cash held	364,837	442,698	243,768	66.8%	230,143	63.1%	167,646	37.9%	90,893	20.5%	732,450	165.5%	78,009	385.9%	16.5%
Cash/cash equivalents at the year begin:	685,031	685,031	115,827	16.9%	359,595	52.5%	589,480	86.1%	757,126		115,827	16.9%	1,124,358	-	(32.7%
Cash/cash equivalents at the year end:	1,049,868	1,127,728	359,595			56.1%	757,126						1,202,367	489.8%	
23.2.2 Sant addition of the state of sales	1,545,666	.,.21,120	300,000	04.570	300,400	00.170	751,120	0/0	340,020	7 0.2 70	340,020	10.270	1,202,007	400.070	(20.070

	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														1
Trade and Other Receivables from Exchange Transactions - Water	7,533	28.2%	2,355	8.8%	1,470	5.5%	15,338	57.5%	26,696	11.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22,041	54.5%	2,346	5.8%	1,200	3.0%	14,826	36.7%	40,414	16.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25,069	30.6%	4,534	5.5%	3,205	3.9%	49,050	59.9%	81,859	33.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6,983	35.5%	1,924	9.8%	1,123	5.7%	9,631	49.0%	19,661	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7,472	38.6%	1,552	8.0%	937	4.8%	9,380	48.5%	19,341	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	5.8%	-	-	-	-	70	94.2%	74	-	-	-	-	-
Interest on Arrear Debtor Accounts	580	3.9%	533	3.6%	490	3.3%	13,076	89.1%	14,679	6.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,246	10.9%	2,437	6.2%	1,608	4.1%	30,806	78.8%	39,098	16.2%	-	-	-	
Total By Income Source	73,930	30.6%	15,680	6.5%	10,034	4.1%	142,178	58.8%	241,822	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														1
Organs of State	2,301	28.7%	1,761	22.0%	961	12.0%	2,988	37.3%	8,011	3.3%	-	-	-	-
Commercial	38,455	29.4%	7,253	5.5%	4,591	3.5%	80,660	61.6%	130,959	54.2%	-	-	-	-
Households	33,173	32.3%	6,666	6.5%	4,483	4.4%	58,530	56.9%	102,852	42.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	73,930	30.6%	15,680	6.5%	10,034	4.1%	142,178	58.8%	241,822	100.0%	-		-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7,292	70.2%	13	.1%	4	-	3,079	29.6%	10,388	99.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7,292	69.5%	13	.1%	4		3,180	30.3%	10,489	100.0%

**Contact Details** 

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

Source Local Government Database

## MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

No. Control   Public   Publi	Part 1. Operating Revenue and Expenditure						202	0/21						201	9/20	
Nobel   Company   Compan		Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
Operating Revenue and Expanditure  Operating Revenue 251, 322  Operating Revenue 351, 323  Operating Revenue 351,			•		Main		Main				· ·		Expenditure as % of adjusted		Expenditure as % of adjusted	Q4 of 2019/20 to Q4 of 2020/21
Comparing Reviews	R thousands												budget		budget	
Dyserting Revenue	Operating Revenue and Expenditure															
Personal Process of the Process of	1	561.362	629.097	187.566	33.4%	157.124	28.0%	151.751	24.1%	142.165	22.6%	638.606	101.5%	173.724	91.1%	(18.2%)
Section Sequence		•	•									•		•		, ,
Service subjects control recovers   16,000   1,000   5,000	Service charges - electricity revenue	- 172,873	- 187,567	- 63,652			- 18.8%	- 56,207	30.0%	- 88,303		- 240,655	- 128.3%	- 53,254	- 70.9%	65.8%
Service designs - relation as response   16,500   5,700   32,000   5,700   32,000   52,700   32,000			55,644		24.0%				21.8%	10,842	19.5%				130.8%	
Series of fundament on parameter  449  3.439  627  5370  5370  100  2.15  69  116  146  1275  69  116  128  2.15  128  2.15  128  2.15  128  2.15  128  2.15  128  2.15  128  2.15	Service charges - sanitation revenue	16,086		· ·	60.3%			10,088		8,109		37,742		13,277	175.4%	,
Refail delities and sequent   1,500   3,500   120   127,15   500   128,15   730   22.55   734   22.55   22.55   22.55   22.55   23.5	Service charges - refuse revenue	16,936	16,936	5,134	30.3%		30.4%		30.9%	5,225		20,742	122.5%	6,386	85.2%	(18.2%)
Parameter and control contro	Rental of facilities and equipment	439			- 187.1%	549	125.1%		21.3%	734		2,834			67.3%	59.2%
Discontinue and feedings			,	103	2.1%	69	1.4%	148	3.0%					515		(87.3%)
Finest purposes of feetile   1.578   5.781   5.781   5.781   5.781   5.781   5.782	•	27,619	27,619	-	-	-	-	-	-	1,949	7.1%	1,949	7.1%	-	3.1%	(100.0%)
Lorens and spermis		-	-	-	-		- 570/	-	-	-		-	-	-	-	- 070.00/
Agronycontoxis   16235   16255   17.55   14.10   17.55   15.		5,291	5,291	280	5.3%		5.7%			531	10.0%					376.9%
Transfers and sanidates   182,357   188,858   77,555   24.115   77,354   24.075   21.775   1.565   27.775   1.575   27.775   1.575   27.775   27.	·		-	44	]			92				-		307		(94.0%)
Department   E.CO    16,CO    1		162 351	186 658	71 654	44 1%		45.0%	40 550	21.7%	1 464		186 802		50 554		(97.1%)
Colors				1	-	, ,										
Employee in land costs   204 843   217 440   56.51   27 56   50.05   27 45   27 45		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Empressed 24.443 217.460 5.651 27.65 5.065	Operating Expenditure	557.483	612.828	167.121	30.0%	154.967	27.8%	135.482	22.1%	165.153	26.9%	622.723	101.6%	172.202	89.1%	(4.1%)
Remarkation of councilations   12,524   12,204   2,287   2,378   2,912   23,38   2,875   2,298   2,875   22,98   11,522   92,284   5,183   10,005   (44,005   10,00		·	•	,		,				,		•		•		(42.3%)
Debt Impairment   22.500   11.741   2.948   13.1%   2.822   12.8%   34.7   3.0%   7.5   6.2%   6.552   88.4%   1.800   13.1%   61   Depociation and asset impairment   28.500   10.000   4.107   27.8%   5.67%   5.454   38.4%   6.622   44.1%   21.292   148.2%   33.544   27.80%   80   18.50%   27.80%   28.4%   20.29%   30.5%   27.8%   3.55%   42.253   10.18%   12.25%   80.0%   20.0	1 ' '															
Finance changes	Debt impairment		11,741	2,948	13.1%	2,832			3.0%	725	6.2%					
Bulk purchases   14,000   140,000   46,076   32,9%   28,426   20,3%   30,570   21,8%   37,511   28,6%   142,258   101,8%   12,235   80,0%   20,000	Depreciation and asset impairment	28,500	10,000	-	-	-	-	-	-	-	-	-	-	-	4.3%	-
Contracted services   1,0,088   4,966   10,088   4,966   10,088   4,966   10,088   4,966   10,088   4,966   10,088   4,966   10,088   4,966   10,088   4,966   10,088   4,966   10,088   4,966   10,088   4,966   10,088   14,978   10,088   14,978   10,088   14,978   10,088   14,978   10,088   14,978   10,088   14,978   18,878   36,664   34,378   109,672   102,678   25,038   104,978   4,978   10,088   10,078   10,088   10,078   10,088   10,078   10,08	Finance charges									6,622	44.1%	21,929			276.0%	(80.3%)
Contracted services   55,972   106,909   16,852   30.1%   36,107   64.5%   20,049   18.8%   36,664   34.3%   109,672   102,9%   25,038   104,5%   44.7%   20,867   26.8%   24.741   28.1%   39.978   45.4%   117,780   133.7%   29.785   144.7%   34.7%   28.1%   27.4%   28.1%   28	· ·									· ·						206.6%
Transfers and subsidies				· ·				· ·		,						
Other expenditure 73,049 88,106 32,194 44,1% 20,867 28,6% 24,741 28,1% 39,978 45,4% 117,780 133.7% 29,785 144.7% 34 1,5588							64.5%	20,049	18.8%	36,664	34.3%					
Losses							-	- 04.744	-	- 20.079	- 45 40/					, ,
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,PE,PC,) 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  67,955  83,430  34,240  19,698  21,758  10,469  86,165  34,794   Taxation  Surplus/(Deficit) after taxation  Attributable to minorities		73,049	-	52,194	44.170	-	-	-	20.176	-	45.470	-	-	29,700	- 144.770	- 34.270
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) 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  67,955  83,430  34,240  19,698  21,758  10,469  86,165  34,794   Taxation  Surplus/(Deficit) after taxation  Attributable to minorities	O I I/D - 5 - 10)	0.070	40.000	00.444		0.457		40.000		(00.000)		45.000		4 500		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)					04.50/		07.40/					•			00.00	00/
Transfers and subsidies - capital (in-kind - all)		64,076	67,162	13,795	21.5%		27.4%	5,489	8.2%	33,457	49.8%	70,282	104.6%	33,272	66.9%	.6%
Surplus/(Deficit) after capital transfers and contributions         67,955         83,430         34,240         19,698         21,758         10,469         86,165         34,794           Taxation         - <td< td=""><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></td<>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxation	·	-		-	-		-		-		-		-		-	-
Surplus/(Deficit) after taxation         67,955         83,430         34,240         19,698         21,758         10,469         86,165         34,794           Attributable to minorities         -		67,955	83,430	34,240		19,698		21,758		10,469		86,165		34,794		
Attributable to minorities         - </td <td></td> <td>-</td> <td>- 00 400</td> <td>- 04.040</td> <td>-</td> <td></td> <td>-</td> <td>- 04 750</td> <td></td> <td>- 40 400</td> <td>-</td> <td>-</td> <td></td> <td>- 04704</td> <td>-</td> <td></td>		-	- 00 400	- 04.040	-		-	- 04 750		- 40 400	-	-		- 04704	-	
Surplus/(Deficit) attributable to municipality         67,955         83,430         34,240         19,698         21,758         10,469         86,165         34,794           Share of surplus/ (deficit) of associate         - <td< td=""><td></td><td>67,955</td><td>83,430</td><td>34,240</td><td></td><td>19,698</td><td></td><td>21,758</td><td></td><td>10,469</td><td></td><td>86,165</td><td></td><td>34,794</td><td></td><td></td></td<>		67,955	83,430	34,240		19,698		21,758		10,469		86,165		34,794		
Share of surplus/ (deficit) of associate		67 055	83 430	34 340	-	10 609	-	- 21 759	-	10 460	-	- 26 165	-	3/1 70/	-	-
		01,900	- 53,430	34,240	-	13,030	_	21,730	-	10,409			-	J4,134 -	_	_
1 50 FOUNS (CLIENTED TO FINE VERT 1 10 AND 1 3.5 ASI) 3.4 ASI) 1 14 AND 1 3.7 ASI) 3.4 ASI) 3.4 ASI) 1 14 AND 1 3.7 ASI)	Surplus/(Deficit) for the year	67,955	83,430	34,240		19,698	_	21,758		10,469	-	86,165	-	34,794	-	_

						202	0/21						20	19/20	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
Mh a canada	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 2019/20 Q4 of 2020/2
thousands															
Capital Revenue and Expenditure															
Source of Finance	62,272	76,803	11,720	18.8%	13,588	21.8%	13,846	18.0%	40,652	52.9%	79,806	103.9%	21,167	64.3%	<b>6</b> 92.
National Government	61,722	64,808	11,694	18.9%	10,033	16.3%	10,577	16.3%	34,235	52.8%	66,539	102.7%	18,056	66.8%	6 89.
Provincial Government	-	-	· -	-	· -	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	61,722	64,808	11,694	18.9%	10,033	16.3%	10,577	16.3%	34,235	52.8%	66,539	102.7%	18,056	66.8%	<b>6</b> 89.
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	550	11,995	26	4.7%	3,555	646.4%	3,268	27.2%	6,417	53.5%	13,267	110.6%	3,111	44.8%	6 106.
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	62,272	77,158	11,720	18.8%	13,588	21.8%	13,846	17.9%	40,826	52.9%	79,979	103.7%	21,167	64.3%	<b>92</b> .
Municipal governance and administration	-	9,000	26		15	-	(545)	(6.1%)	6,082	67.6%	5,578	62.0%	20	66.6%	<b>30,459</b> .
Executive and Council	-	-	-	-	-	-	-	- 1	-	-	-	-	-	-	
Finance and administration	-	9,000	26	-	15	-	(545)	(6.1%)	6,082	67.6%	5,578	62.0%	20	66.6%	% 30,459
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	7,990	8,790	3,290	41.2%	697	8.7%	2,690	30.6%	652	7.4%	7,329	83.4%	2,049	31.4%	,
Community and Social Services	7,640	8,040	3,290	43.1%	697	9.1%	2,598	32.3%	227	2.8%	6,812	84.7%	2,049	31.4%	,
Sport And Recreation	-	355	-	-	-	-	-	-	173	48.8%	173	48.8%	-	-	(100.
Public Safety	350	395	-	-	-	-	92	23.3%	252	63.7%	343	87.0%	-	-	(100.
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	28,922	1,996	919	3.2%	4,388	15.2%	3,669	183.8%	9,344	468.0%	18,320	917.7%	15,046	81.4%	6 (37.9
Planning and Development	200	200	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	28,722	1,796	919	3.2%	4,388	15.3%	3,669	204.2%	9,344	520.2%	18,320	1,019.8%	15,046	81.4%	% (37.
Environmental Protection	-	-		-		-	-	-	-	- 1	-	-	-	-	,
Trading Services	25,360	57,372	7,485	29.5%	8,487	33.5%	8,033		24,748		48,753		4,052		
Energy sources	2,000	4,000 41,355	2 020	- 04.70/	808 7,680	40.4% 42.4%	656 7,377		367	9.2%	1,831	45.8%	2,110		,
Water Management Waste Water Management	18,128	41,355 12,017	3,930 3,554	21.7%	·	42.4%	,	17.8%	12,104 12,277		31,091 15,931	75.2% 131.7%	153		<i>'</i>
waste water management Waste Management	5,232	,	3,554	67.9%	-	-	-	_	12,277	102.2%	15,831		901 889	1,190.1% 304.4%	
Waste Management Other	-	-	-	_		-	-	-	-	·	-	-	889	304.4%	(100.

R thousands  Cash Flow from Operating Activities	Bud Main appropriation	get Adjusted Budget	First G Actual Expenditure	Quarter 1st Q as % of Main	Second Actual Expenditure	Quarter 2nd Q as % of		Quarter		Quarter		o Date		Quarter	
Cash Flow from Operating Activities	appropriation			Main		2nd Q as % of	A -4I						~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	<b>*************************************</b>	
Cash Flow from Operating Activities	502.424			appropriation	Lxpenditure	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 2019/20 Q4 of 2020/21
	502.424											budget		budget	
<b>_</b>	E00 404														
Receipts	582,134	619,527	46,668	8.0%	85,711	14.7%	85,223	13.8%	79,514	12.8%	297,116	48.0%	441	-	17,919.99
Property rates	111,070	111,070	1	-	7	-	-	-	11,057	10.0%	11,064	10.0%	218	-	4,983.39
Service charges	227,877	227,877	46,465	20.4%	12,228	5.4%	34,892	15.3%	75,013	32.9%	168,598	74.0%	18		414,338.0
Other revenue	11,760	21,760	-	-	8	.1%	2	-	(6,567)	(30.2%)	(6,558)	(30.1%)	206	_	(3,293.4
Transfers and Subsidies - Operational	162,351	186,658	180	.1%	71,421	44.0%	39,774	21.3%	-	-	111,375		-	_	-
Transfers and Subsidies - Capital	64,076	67,162	-	-	2,000	3.1%	10,500	15.6%	-	_	12,500	18.6%	-	_	_
Interest	5,000	5,000	23	.5%	48	1.0%	54	1.1%	12	.2%	137	2.7%	-	_	(100.09
Dividends	-	-	-	-	_	-	-	-	_	-	_	-	_	_	_
Payments	(250)	(250)	(33,294)	13,318.0%	(13,033)	5,213.3%	(8,715)	3,485.9%	17,470	(6,988.1%)	(37,572)	15,029.0%	117,485	_	(85.19
Suppliers and employees	(250)	(250)	(33,294)	13,318.0%	(13,033)	5,213.3%	(8,715)	3,485.9%	17,470	(6,988.1%)	(37,572)	15,029.0%	117,485	_	(85.19
Finance charges	· - 1	`- '	-	-	-	-	-	-	-	- 1	-	-	-	-	` -
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	581,884	619,277	13,373	2.3%	72,678	12.5%	76,508	12.4%	96,985	15.7%	259,544	41.9%	117,926	-	(17.8%
Cash Flow from Investing Activities															
Receipts	_		_	_		_	_	_	-	_	_	_	-		
Proceeds on disposal of PPE	_	_	_	_	_	_	_	_	_	_	-	_	_	_	_
Decrease (Increase) in non-current debtors (not used)	_	-	_	_	_	_	_	_	-	_	-	-	-	_	_
Decrease (increase) in non-current receivables	_	-	-	_	-	_	-	_	-	_	-	_	-	_	_
Decrease (increase) in non-current investments	-	-	-	-	_	-	-	_	_	-	_	_	_	_	_
Payments	(62,272)	(65,072)	(18,339)	29.5%	(16,077)	25.8%	(15,722)	24.2%	(17,533)	26.9%	(67,672)	104.0%	(19,267)	_	(9.0%
Capital assets	(62,272)	(65,072)	(18,339)	29.5%	(16,077)	25.8%	(15,722)		(17,533)	26.9%	(67,672)		(19,267)	-	(9.09
Net Cash from/(used) Investing Activities	(62,272)	(65,072)	(18,339)	29.5%	(16,077)	25.8%	(15,722)	24.2%	(17,533)	26.9%	(67,672)	104.0%	(19,267)	-	(9.0%
Cash Flow from Financing Activities															
Receipts	686	-	27	3.9%	(8)	(1.2%)	(99)	-	135	-	55	-	3	-	4,200.3
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	686	-	27	3.9%	(8)	(1.2%)	(99)	-	135	-	55	-	3	-	4,200.3
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	686	-	27	3.9%	(8)	(1.2%)	(99)	-	135	-	55	-	3	-	4,200.3
Net Increase/(Decrease) in cash held	520,299	554,205	(4,939)	(.9%)	56,593	10.9%	60,687	11.0%	79,587	14.4%	191,928	34.6%	98,663	-	(19.3%
Cash/cash equivalents at the year begin:	5,600	5,600	209,324	3,737.7%	204,385	3,649.5%	260,978	4,660.1%	321,665	5,743.7%	209,324	3,737.7%	68,770	-	367.7
Cash/cash equivalents at the year end:	525,899	559,805	204,385	38.9%	260,978	49.6%	321,665	57.5%	401,252	71.7%	401,252	71.7%	167,432	669.7%	139.7

<u> </u>	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,223	4.3%	3,098	2.6%	2,404	2.0%	109,678	91.1%	120,402	22.6%	(1,431)	(1.2%)	-	
Trade and Other Receivables from Exchange Transactions - Electricity	9,055	11.2%	3,297	4.1%	2,871	3.6%	65,429	81.1%	80,651	15.2%	(88)	(.1%)	-	
Receivables from Non-exchange Transactions - Property Rates	7,290	4.8%	4,022	2.7%	5,668	3.7%	134,690	88.8%	151,671	28.5%	(50)	-	-	
Receivables from Exchange Transactions - Waste Water Management	1,495	3.8%	997	2.5%	934	2.4%	35,856	91.3%	39,282	7.4%	(99)	(.3%)	-	
Receivables from Exchange Transactions - Waste Management	1,816	4.3%	1,165	2.8%	1,092	2.6%	37,885	90.3%	41,958	7.9%	(109)	(.3%)	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1,978	2.1%	1,946	2.1%	1,884	2.0%	88,295	93.8%	94,103	17.7%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	47	1.2%	16	.4%	14	.4%	3,968	98.1%	4,046	.8%	(1)	-	-	
Total By Income Source	26,904	5.1%	14,540	2.7%	14,868	2.8%	475,801	89.4%	532,113	100.0%	(1,778)	(.3%)	-	
Debtors Age Analysis By Customer Group														
Organs of State	4,668	4.7%	3,382	3.4%	4,987	5.0%	86,322	86.9%	99,359	18.7%	(77)	(.1%)	-	
Commercial	10,841	5.3%	4,827	2.4%	4,003	2.0%	183,650	90.3%	203,321	38.2%	(559)	(.3%)	-	
Households	11,396	5.0%	6,331	2.8%	5,878	2.6%	205,829	89.7%	229,433	43.1%	(1,141)	(.5%)	-	
Other	-	-	-	-	-	-	_	-	-		-	-	-	
Total By Customer Group	26,904	5.1%	14,540	2.7%	14,868	2.8%	475,801	89.4%	532,113	100.0%	(1,778)	(.3%)		

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	41,408	26.9%	12,637	8.2%	11,576	7.5%	88,203	57.3%	153,824	15.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56,756	6.7%	7,210	.8%	7,989	.9%	780,592	91.6%	852,548	84.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	98,164	9.8%	19,847	2.0%	19,565	1.9%	868,795	86.3%	1,006,372	100.0%

Ms SS Matsi

Mr Richard Mzikawande Mnisi

013 235 7307

013 235 7349

Financial Manager

**Contact Details** 

Municipal Manager

Source Local Government Database

1. All figures in this report are unaudited.

### MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						202	0/21						201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to 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 2019/20 t
	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 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	688,808	808,866	292,059	42.4%	304,166	44.2%	297,164	36.7%	18,018	2.2%	911,407	112.7%	81,608	99.0%	(77.9%
Property rates	52,059	41,359	9,766	18.8%	10,913	21.0%	12,905	31.2%	•	(14.7%)	27,517		7,394	104.0%	(182.19
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	79,763	84,620	41,360	51.9%	41,245	51.7%	97,214	114.9%	21,445	25.3%	201,264	237.8%	37,143	96.3%	(42.3
Service charges - sanitation revenue	1,288	1,483	349	27.1%	392	30.5%	1,542	104.0%	383	25.8%	2,666	179.8%	321	70.3%	19.2
Service charges - refuse revenue	31,629	29,341	7,344	23.2%	7,327	23.2%	43,855	149.5%	(4,166)	(14.2%)	54,359	185.3%	7,716	93.3%	(154.0
Rental of facilities and equipment	- 1,047	1,083	347	33.1%	- 190	- 18.1%	505	46.6%	391	- 36.1%	1,432	132.2%	311	79.9%	25.8
Interest earned - external investments	4,436	3,585	1,150	25.9%	642	14.5%	933	26.0%	1,072	29.9%	3,797	105.9%	1,429	86.9%	(25.0
Interest earned - outstanding debtors	50,885	56,888	13,982	27.5%	14,451	28.4%	14,488	25.5%	(6,500)	(11.4%)	36,421	64.0%	13,474	112.7%	(148.20
Dividends received	- 0.004	-	-	-	-	7.00/	-	-	-	- 5.40/	-	-	- 040	-	- (27.0)
Fines, penalties and forfeits	9,201 185	10,344 169	401 61	4.4% 33.2%	702 24	7.6% 12.7%	313 14	3.0% 8.4%	532	5.1% 24.4%	1,948 141	18.8% 83.0%	848 180	11.9% 9.3%	(37.29 (77.19
Licences and permits Agency services	8,779	8,779	01	33.2%	24	12.7%	14	0.4%	41	24.4%	141	03.0%	100	9.3%	(77.15
Transfers and subsidies	447,881	533,389	197,231	44.0%	212,186	47.4%	109,573	20.5%	_	_	518,990	97.3%	596	94.6%	(100.0
Other revenue	1,655	37,827	20,067	1,212.6%	16,096	972.6%	15,823	41.8%	10,886	28.8%	62,872	166.2%	12,197	457.3%	(10.79
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	779,571	913,264	81,980	10.5%	170,420	21.9%	140,594	15.4%	190,302	20.8%	583,296	63.9%	145,312	71.2%	31.09
Employee related costs	160,422	160,479	-	-	61,793	38.5%	37,689	23.5%	49,511	30.9%	148,993	92.8%	33,832	81.4%	46.3
Remuneration of councillors	27,554	27,554	-	_	10,340	37.5%	6,276	22.8%	8,367	30.4%	24,984	90.7%	6,887	82.6%	21.5
Debt impairment	204,689	285,659	446	.2%	917	.4%	(1,151)	(.4%)	4,871	1.7%	5,083	1.8%	678	6.6%	618.3
Depreciation and asset impairment	84,896	84,896	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1,300	1,300	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	157,578	164,551	33,451	21.2%		20.8%	22,536	13.7%		28.0%	134,694	81.9%	49,936	97.8%	
Contracted services	78,524	115,651	13,624	17.4%	26,380	33.6%	32,028	27.7%	34,237	29.6%	106,268	91.9%	22,341	93.1%	53.2
Transfers and subsidies	250 64,359	1,250 71,923	- 34,459	- 53.5%	- 38,279	- 59.5%	- 43,217	- 60.1%	985 46,334	78.8% 64.4%	985 162,288	78.8% 225.6%	31,638	- 00.00/	(100.0° 46.5
Other expenditure Losses	-	-	- 54,459	-	-	-	43,217	-	40,334	-	-	-	-	98.0% -	40.5
Complete //Deficit	(00.762)	(404 200)	210,079		422.746		45C 574		(472 205)		220 442		(62.704)		
Surplus/(Deficit)	(90,763)	(104,398)	210,079		133,746		156,571		(172,285)		328,112		(63,704)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	170,446	167,107	-	-	-	-	-	-	-	-	-	-	-	32.5%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)  Transfers and subsidies - capital (in-kind - all)		-	-		-	_	-	_	-	_	-	_	-	_	_
	70.000	60.700	240.070	-	400.740	-	450 574	-	(470.005)		200.440	-	(00.704)	-	-
Surplus/(Deficit) after capital transfers and contributions	79,683	62,709	210,079		133,746		156,571		(172,285)		328,112		(63,704)		
Taxation	- 70.000		040.070	-	400 740	-	450 571	-	- (470.00=)	-	- 000 110	-	- /00 70 11	-	-
Surplus/(Deficit) after taxation	79,683	62,709	210,079		133,746		156,571		(172,285)		328,112		(63,704)		
Attributable to minorities	70.600	60 700	240.070	-	422.740	-	AEC E74	-	- (470.00F)	-	200 440	-	- /60 70 A	-	-
Surplus/(Deficit) attributable to municipality	79,683	62,709	210,079		133,746		156,571		(172,285)		328,112		(63,704)		
Share of surplus/ (deficit) of associate	70.000	60.700	240.070	-	422.740	-	4EC E74	-	(470.005)	-	200 440	-	- (62.704)	-	-
Surplus/(Deficit) for the year	79,683	62,709	210,079		133,746		156,571		(172,285)		328,112		(63,704)		

						202	0/21						20	19/20	
	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 2019/20 Q4 of 2020/2
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	174,846	238,173	23,513	13.4%	62,482	35.7%	41,946	17.6%	89,473	37.6%	217,414	91.3%	72,608	94.2%	6 23.
National Government	170,446	167,107	23,513	13.8%	56,750	33.3%	32,661	19.5%	37,564	22.5%	150,488	90.1%	72,608	94.2%	
Provincial Government	_	-	-	-	-	-	-	_	-	-	-	-	-	_	( )
District Municipality	-	-	-	_	-	-	-	-	-	-	_	-	-	_	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	_	-	-	-	
Transfers recognised - capital	170,446	167,107	23,513	13.8%	56,750	33.3%	32,661	19.5%	37,564	22.5%	150,488	90.1%	72,608	94.2%	6 (48)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	, , ,
Internally generated funds	4,400	71,066	-	-	5,731	130.3%	9,285	13.1%	51,909	73.0%	66,926	94.2%	-	-	(100
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	,
Capital Expenditure Functional	174,846	238,173	23,513	13.4%	62,482	35.7%	42,450	17.8%	89,518	37.6%	217,963	91.5%	73,587	94.2%	6 2
Municipal governance and administration	4,300	5,800	_		37	.9%	3,115	53.7%	1,916	33.0%	5,067	87.4%	979	95.8%	6
Executive and Council	-	1,300	-	-	-	-	-	-	1,150	88.5%	1,150		-	-	(10
Finance and administration	4,300	4,500	-	-	37	.9%	3,115	69.2%	766	17.0%	3,917	87.1%	979	95.8%	,
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	· ·
Community and Public Safety	15,000	24,108	2,454	16.4%	5,914	39.4%	7,375	30.6%	6,504	27.0%	22,248	92.3%	2,278	38.0%	6 18
Community and Social Services	5,000	2,094	1,036	20.7%	-	-	381		60	2.9%	1,477	70.5%	986	41.7%	6
Sport And Recreation	10,000	22,015	1,418	14.2%	5,914	59.1%	6,994	31.8%	6,444	29.3%	20,771	94.3%	1,292	35.0%	6
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	51,226	75,258	4,351	8.5%	21,420	41.8%	19,980	26.5%	20,000	26.6%	65,751	87.4%	12,663	78.1%	6
Planning and Development	-	2,500	-	-	-	-	78	3.1%	206	8.2%	284	11.4%	(3)	-	(7,9
Road Transport	51,226	72,758	4,351	8.5%	21,420	41.8%	19,902	27.4%	19,794	27.2%	65,467	90.0%	12,666	78.1%	6
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	104,321	133,007	16,708	16.0%	35,111	33.7%	11,980	9.0%	61,098	45.9%	124,897	93.9%	57,666	105.2%	6
Energy sources	4,000	3,600	-	-	2,386	59.7%	1,462	40.6%	(781)	(21.7%)	3,068	85.2%	5,881	51.3%	% (1 <sup>-</sup>
Water Management	79,321	98,172	11,256	14.2%	25,743	32.5%	8,744	8.9%	49,330	50.2%	95,074	96.8%	42,791	113.6%	<b>%</b>
Waste Water Management	16,000	12,235	2,773			25.0%	1,494	12.2%	624	5.1%	8,896	72.7%	7,891	337.0%	% (9
Waste Management	5,000	19,000	2,679	53.6%	2,976	59.5%	280	1.5%	11,925	62.8%	17,859	94.0%	1,102	76.2%	% 98
Other	-	-	-		_	-	_	_	-		-	_	_	_	1

Part 3.	Cash	Receints	and	<b>Payments</b>
rail J.	Casii	Receipts	anu	ravillellis

						202	0/21						201	9/20	
	Bud	get	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2019/20 to Q4 of 2020/21
R thousands												Suugui		Daagot	
Cash Flow from Operating Activities															
Receipts	657,319	769,374	220,948	33.6%	235,048	35.8%	140,021	18.2%	112,385	14.6%	708,401	92.1%	13,448	70.2%	735.7%
Property rates	15,821	15,820	2,870	18.1%	9,560	60.4%	15,376	97.2%	2,736	17.3%	30,543	193.1%	1,944	-	40.7%
Service charges	2,154	2,995	833	38.7%	763	35.4%	841	28.1%	855	28.5%	3,291	109.9%	433	3,901.0%	97.5%
Other revenue	21,017	50,063	21,088	100.3%	17,282	82.2%	16,844	33.6%	12,035	24.0%	67,249	134.3%	12,993	67.3%	(7.4%
Transfers and Subsidies - Operational	447,881	533,389	196,156	43.8%	207,443	46.3%	106,960	20.1%	(3,241)	(.6%)	507,318	95.1%	(1,922)	90.8%	68.7%
Transfers and Subsidies - Capital	170,446	167,107	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	100,000	-	100,000	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(483,257)	(571,984)	(3,479)	.7%	(2,477)	.5%	(8,144)	1.4%	(15,813)	2.8%	(29,914)	5.2%	6,363	-	(348.5%)
Suppliers and employees	(481,957)	(570,684)	(3,479)	.7%	(2,477)	.5%	(8,144)	1.4%	(15,813)	2.8%	(29,914)	5.2%	6,363	-	(348.5%)
Finance charges	(1,300)	(1,300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	174,062	197,390	217,468	124.9%	232,571	133.6%	131,877	66.8%	96,572	48.9%	678,488	343.7%	19,811	74.6%	387.5%
Cash Flow from Investing Activities															
Receipts	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(174,846)	(207,647)	(40,936)	23.4%	(65,796)	37.6%	(46,599)	22.4%	(89,211)	43.0%	(242,542)		(61,813)	90.5%	44.3%
Capital assets	(174,846)	(207,647)	(40,936)	23.4%	(65,796)	37.6%	(46,599)		(89,211)	43.0%	(242,542)		(61,813)	90.5%	
Net Cash from/(used) Investing Activities	(174,846)	(207,647)	(40,936)	23.4%	(65,796)	37.6%	(46,599)	22.4%	(89,211)	43.0%	(242,542)	116.8%	(61,813)	90.5%	44.3%
Cash Flow from Financing Activities															
Receipts	(86)	(86)	-	-	1	(1.5%)	8	(9.0%)	(7)	7.8%	2	(2.6%)	-	-	(100.0%)
Short term loans	(55)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(86)	(86)	-	-	1	(1.5%)	8	(9.0%)	(7)	7.8%	2	(2.6%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	- 1	-	-	-	- 1	-	-	-
Repayment of borrowing	-					<u>-</u> _								-	-
Net Cash from/(used) Financing Activities	(86)	(86)	•	-	1	(1.5%)	8	(9.0%)	(7)	7.8%	2	(2.6%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(870)	(10,343)	176,533	(20,294.6%)	166,776	(19,173.0%)	85,285	(824.5%)	7,354	(71.1%)	435,948	(4,214.8%)	(42,002)	69.0%	(117.5%)
Cash/cash equivalents at the year begin:	70,005	119,464	94,076	134.4%	270,651	386.6%	437,428	366.2%	522,713	437.5%	94,076	78.7%	409,745	-	27.6%
Cash/cash equivalents at the year end:	69,135	109,121	270,651	391.5%	437,428	632.7%	522,713	479.0%	530,067	485.8%	530,067	485.8%	367,743	78.9%	44.1%
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,			,		,-		,		,		,-		

· · · · · · · · · · · · · · · · · · ·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb		•	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	22,501	4.1%	6,590	1.2%	5,076	.9%	518,258	93.8%	552,425	38.9%	119	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,767	1.7%	3,716	1.7%	3,627	1.7%	208,020	94.9%	219,130	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	301	3.3%	109	1.2%	90	1.0%	8,732	94.6%	9,232	.6%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	11,531	4.7%	3,340	1.4%	2,503	1.0%	225,963	92.9%	243,336	17.1%	38	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,051	2.1%	5,011	2.1%	4,954	2.1%	225,326	93.8%	240,342	16.9%	20	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	•	157,222	100.0%	157,222	11.1%	-	-	-	-
Total By Income Source	43,150	3.0%	18,766	1.3%	16,251	1.1%	1,343,520	94.5%	1,421,687	100.0%	179	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,204	1.9%	2,782	1.6%	2,680	1.6%	161,297	94.9%	169,963	12.0%	10	-	-	-
Commercial	4,717	7.8%	1,196	2.0%	786	1.3%	54,111	89.0%	60,810	4.3%	56	.1%	-	-
Households	35,229	3.0%	14,788	1.2%	12,785	1.1%	1,128,112	94.7%	1,190,914	83.8%	113	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43,150	3.0%	18,766	1.3%	16,251	1.1%	1,343,520	94.5%	1,421,687	100.0%	179	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
One of the sea Associated to										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,348	89.7%	-	-	-	-	155	10.3%	1,503	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,348	89.7%	-	-	-	-	155	10.3%	1,503	100.0%

**Contact Details** 

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

Source Local Government Database

# MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2021 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure						202	0/21						201	9/20	
	Bud	lget	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 2019/20 to Q4 of 2020/21
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	571,871	632,791	110,408	19.3%	203,768	35.6%	75,515	11.9%	137,307	21.7%	526,998	83.3%	113,065	98.8%	21.4%
Property rates	78,784	94,425	8,177	10.4%	35,464	45.0%	(37,898)	(40.1%)	55,462	58.7%	61,206	64.8%	12,709	65.7%	336.4%
Service charges - electricity revenue	216,729	202,868	- 45,011	- 20.8%	- 45,275	- 20.9%	- 42,975	- 21.2%	- 40,622	- 20.0%	- 173,883	- 85.7%	- 27,638	98.8%	47.0%
Service charges - water revenue	48,471	52,280	12,899	26.6%	·	26.8%	13,417	25.7%	12,205	23.3%	51,509		6,268	72.6%	
Service charges - sanitation revenue	14,855	13,623	3,828	25.8%	1,075	7.2%	2,749	20.2%	2,755	20.2%	10,407	76.4%	1,993	79.1%	38.2%
Service charges - refuse revenue	11,321	11,321	2,442	21.6%	,	20.9%	2,494	22.0%	2,482	21.9%	9,786	86.4%	1,531	93.1%	62.1%
Rental of facilities and equipment	3,041	3,041	651	21.4%	- 749	24.6%	- 755	24.8%	- 575	- 18.9%	2,729	89.8%	2,052	71.3%	(72.0%)
Interest earned - external investments	-	-	1	-	2	-	8	-	417	-	429	-	7	-	6,070.6%
Interest earned - outstanding debtors	75,399	75,399	(20,901)	(27.7%)	46,855	62.1%	13,394	17.8%	(1,884)	(2.5%)	37,464	49.7%	28,638	113.5%	(106.6%)
Dividends received	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,100	1,100	77	7.0%	219	19.9%	332	30.2%	293	26.6%	921	83.8%	27	8.7%	969.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services Transfers and subsidies	120,252	137,141	- 47,628	39.6%	- 48,641	- 40.4%	26,460	19.3%	- 13,474	- 9.8%	136,203	99.3%	- 27,726	100.0%	(51.4%)
Other revenue	1,920	41,594	10,595	551.8%	·	527.5%	10,829	26.0%	10,908	26.2%	42,461	102.1%	4,475	2,988.4%	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	649,881	681,201	124,255	19.1%	174,880	26.9%	142,014	20.8%	208,570	30.6%	649,720	95.4%	107,924	95.8%	93.3%
Employee related costs	180,258	162,010	38,722	21.5%		21.6%	34,983	21.6%	39,280	24.2%	151,937	93.8%	35,347	78.3%	
Remuneration of councillors	9,892	9,892	203	21.5%		2.0%	5,303	53.6%	1.414	14.3%	7,121	72.0%	2,247	80.1%	(37.1%)
Debt impairment	75,018	54,879	19	2.070	54,693	72.9%	-	-	57,288	104.4%	112,000	204.1%	15,640	61.5%	
Depreciation and asset impairment	55,731	54,731	(4)	_	15,185	27.2%	15,282	27.9%	-	-	30,463	55.7%	(4)	58.5%	
Finance charges	3,000	3,000	328	10.9%	116	3.9%		1.8%	14,951	498.4%	15,448	514.9%	30,102	3,388.4%	(50.3%)
Bulk purchases	140,000	170,000	50,035	35.7%		19.0%	33,692	19.8%	48,617	28.6%	158,895	93.5%	10,447	131.9%	
Other Materials	80,855	102,931	18,822	23.3%		21.5%	23,060	22.4%	27,680	26.9%	86,908	84.4%	(848)	89.9%	(3,363.6%)
Contracted services	67,144	77,892	9,455	14.1%	12,050	17.9%	22,003	28.2%	23,920	30.7%	67,429	86.6%	4,694	101.1%	409.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37,982	45,866	6,673	17.6%	9,787	25.8%	7,638	16.7%	(4,592)	(10.0%)	19,506	42.5%	10,301	129.6%	, ,
Losses	-	-	-	-	-	-	-	-	12	-	12	-	-	-	(100.0%)
Surplus/(Deficit)	(78,010)	(48,410)	(13,847)		28,888		(66,499)		(71,264)		(122,722)		5,140		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	24,768	24,768	1,168	4.7%	-		-	-	15,733	63.5%	16,901	68.2%	4,314	72.4%	264.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-		-	-	-		-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(53,242)	(23,642)	(12,679)		28,888		(66,499)		(55,531)		(105,821)		9,454		
Taxation	-	-	-		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(53,242)	(23,642)	(12,679)		28,888		(66,499)		(55,531)		(105,821)		9,454		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(53,242)	(23,642)	(12,679)		28,888		(66,499)		(55,531)		(105,821)		9,454		
Share of surplus/ (deficit) of associate	-		-	-		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(53,242)	(23,642)	(12,679)		28,888		(66,499)		(55,531)		(105,821)		9,454		

						202	0/21						201	19/20	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
D 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 2019/20 Q4 of 2020/21
R thousands															
Capital Revenue and Expenditure															
Source of Finance	44,275	51,775	5,919	13.4%	13,872	31.3%	5,069	9.8%	9,250	17.9%	34,110	65.9%	(1,778)	55.9%	6 (620.3
National Government	35,070	37,570	5,919	16.9%	8,553	24.4%	2,900	7.7%	7,250	19.3%	24,622	65.5%	1,990	58.1%	
Provincial Government	-	-	-	-	· -	-	-	-	· -	-	-	-	· -	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE, PC,)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	.
Transfers recognised - capital	35,070	37,570	5,919	16.9%	8,553	24.4%	2,900	7.7%	7,250	19.3%	24,622	65.5%	1,990	58.1%	<b>6</b> 264.
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9,205	14,205	-	-	5,319	57.8%	2,168	15.3%	2,001	14.1%	9,488	66.8%	(3,768)	-	(153.1
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	44,275	51,775	5,919	13.4%	13,872	31.3%	5,069	9.8%	9,250	17.9%	34,110	65.9%	(1,778)	55.9%	<b>620.3</b>
Municipal governance and administration	4,470	3,470	-		5,280	118.1%	(5,136)	(148.0%)	47	1.4%	191	5.5%	529	112.7%	<b>6</b> (91.1
Executive and Council	200	200	-	-	26	13.0%	15	7.3%	29	14.6%	70	35.0%	-	-	(100.
Finance and administration	4,270	3,270	-	-	5,254	123.1%	(5,151)	(157.5%)	18	.5%	121	3.7%	529	112.7%	<b>6</b> (96.
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1,435	7,435	-	-	10	.7%	5,305	71.3%	445	6.0%	5,760	77.5%	(3,000)	-	(114.8
Community and Social Services	-	6,000	-	-	-	-	5,303	88.4%	-	-	5,303	88.4%	-	-	
Sport And Recreation	1,070	1,070	-	-	-	-	-	-	445	41.6%	445	41.6%	-	-	(100.
Public Safety	365	365	-	-	10	2.6%	1	.4%	-	-	11	3.0%	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	(3,000)	-	(100.
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	10,538	10,538	-	-	948	9.0%	2,221	21.1%	3,529	33.5%	6,698	63.6%	(6,852)	-	(151.5
Planning and Development	4,300	4,300	-	-	29	.7%	2,000	46.5%	1,953		3,982	92.6%	-	-	(100.0
Road Transport	6,238	6,238	-	-	919	14.7%	221	3.5%	1,576	25.3%	2,716	43.5%	(6,852)	-	(123.0
Environmental Protection	-	-	<u>-</u>	-	-		-	-			-	-			
Trading Services	27,832	30,332	5,919	21.3%		27.4%	2,679	8.8%	5,228		21,461	70.8%	7,545		,
Energy sources	9,942	9,942	350			44.1%	399	4.0%	3,480		8,614		7,435	-	(00.
Water Management	13,938	16,438	5,569	40.0%	·	10.3%	1,764	10.7%	2,053		10,826		2,621	-	(=
Waste Water Management	3,952	3,952	-	-	1,810	45.8%	516	13.1%	(305)	(7.7%)	2,021	51.1%	-	-	(100.
Waste Management Other	-	-	-	-		-	-	-	-	·	-		(2,511) -	-	(100.

Part 3: Ca	sh Receipts	and Payments
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Part 3: Cash Receipts and Payments		2020/21											20′		
	Bud	lget	First 0	Quarter	Second	Quarter	Third C	Quarter	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	Q4 of 2019/20 to Q4 of 2020/21
Cash Flow from Operating Activities	447.000	570.400	00.000	00.00/	440.004	00.00/	00.004	44.00/	404 707	04.50/	444.074	74.00/	50.544	(00.70/)	407.40/
Receipts	447,208	579,169	· ·	20.3%	1	26.0%	82,981	14.3%	· ·	21.5%	414,971	71.6%	52,541	(96.7%)	
Property rates	63,027	94,027	17,059	27.1%	20,162	32.0%	17,089	18.2%	15,740	16.7%	70,051	74.5%	7,529	1,199.7%	109.1%
Service charges	233,100	277,499	56,496	24.2%	62,852	27.0%	56,749	20.5%	73,191	26.4%	249,288	89.8%	36,423	(74.2%)	100.9%
Other revenue	6,061	45,734	13,456	222.0%	12,918	213.1%	8,177	17.9%	35,709	78.1%	70,260	153.6%	8,589	(103.1%)	315.8%
Transfers and Subsidies - Operational	120,252	137,141	2,393	2.0%	1,247	1.0%	830	.6%	-	-	4,470	3.3%	-	107.2%	-
Transfers and Subsidies - Capital	24,768	24,768	1,500	6.1%	19,034	76.8%	-	-	-	-	20,534	82.9%	-	-	-
Interest	-	-	84	-	51	-	136	-	97	-	368	-	-	-	(100.0%)
Dividends	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(498,277)	(480,029)	(86,145)	17.3%	(73,057)	14.7%	(97,937)	20.4%	(53,845)	11.2%	(310,984)	64.8%	58,403	-	(192.2%)
Suppliers and employees	(498,277)	(480,029)	(86,145)	17.3%	(73,057)	14.7%	(97,937)	20.4%	(53,845)	11.2%	(310,984)	64.8%	58,403	-	(192.2%)
Finance charges	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(51,069)	99,140	4,844	(9.5%)	43,207	(84.6%)	(14,956)	(15.1%)	70,892	71.5%	103,987	104.9%	110,944	(213.9%)	(36.1%)
Cash Flow from Investing Activities															
Receipts	58,854	(59,691)	(4,974)	(8.5%)	_	_	_	_	_	_	(4,974)	8.3%	_	_	
Proceeds on disposal of PPE	-	-	- (1,01.)	-	-	_	-	_	_	_	( ., ,	-	_	_	-
Decrease (Increase) in non-current debtors (not used)	_	-	_	_	-	-	_	-	_	_	-	-	-	_	_
Decrease (increase) in non-current receivables	58,854	(59,691)	(4,974)	(8.5%)	-	-	-	-	_	-	(4,974)	8.3%	-	-	-
Decrease (increase) in non-current investments	-	-	-	· - ′	-	-	-	-	_	-	-	-	-	-	-
Payments	(44,275)	(51,775)	(7,162)	16.2%	(15,853)	35.8%	(5,407)	10.4%	(10,352)	20.0%	(38,774)	74.9%	(3,052)	84.9%	239.2%
Capital assets	(44,275)	(51,775)	, , ,	16.2%		35.8%	(5,407)	10.4%	, , ,		(38,774)		(3,052)		239.2%
Net Cash from/(used) Investing Activities	14,579	(111,466)	(12,137)	(83.2%)	(15,853)	(108.7%)	(5,407)	4.9%	(10,352)	9.3%	(43,749)	39.2%	(3,052)	84.9%	239.2%
Cash Flow from Financing Activities															!
Receipts	272	-	3	.9%	5	1.8%	(6)	_	(0)	_	1	_	1	_	(120.6%)
Short term loans		-	] .	-		-	-	_	-	_		_		_	(.25.570)
Borrowing long term/refinancing	_	-	_	_	-	_	-	-	_	_	-	_	-	_	_
Increase (decrease) in consumer deposits	272	-	3	.9%	5	1.8%	(6)	-	(0)	_	1	-	1	-	(120.6%)
Payments	-	_			_	_	-	_	_ (*)	_	_	_	_ `	_	_
Repayment of borrowing	- 1	-			-	-	-	-	-	_	-	-	-	-	_
Net Cash from/(used) Financing Activities	272	-	3	.9%	5	1.8%	(6)	-	(0)	-	1	-	1	-	(120.6%)
Net Increase/(Decrease) in cash held	(36,217)	(12,326)	(7,290)	20.1%	27,359	(75.5%)	(20,369)	165.2%	60,540	(491.1%)	60,240	(488.7%)	107,893	(190.1%)	(43.9%)
Cash/cash equivalents at the year begin:	15,255	15,255		(1,328.4%)		(1,376.2%)	(182,588)			(1,330.4%)	(202,657)		500,148		(140.6%)
						· ·				i i					
Cash/cash equivalents at the year end:	(20,962)	2,929	(209,947)	1,001.6%	(182,588)	871.1%	(202,957)	(6,929.9%)	(142,418)	(4,862.8%)	(142,418)	(4,862.8%)	608,041	(188.7%)	(123.4%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,639	2.3%	3,086	1.5%	2,370	1.2%	191,794	95.0%	201,889	26.5%	196	.1%	-	
Trade and Other Receivables from Exchange Transactions - Electricity	12,703	41.0%	2,060	6.6%	406	1.3%	15,818	51.0%	30,986	4.1%	295	1.0%	-	
Receivables from Non-exchange Transactions - Property Rates	11,665	5.4%	8,140	3.7%	7,402	3.4%	190,679	87.5%	217,886	28.6%	71	-	-	
Receivables from Exchange Transactions - Waste Water Management	996	5.1%	550	2.8%	480	2.5%	17,355	89.5%	19,381	2.5%	50	.3%	-	
Receivables from Exchange Transactions - Waste Management	858	4.8%	445	2.5%	368	2.0%	16,370	90.7%	18,041	2.4%	1	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	4,248	3.0%	4,311	3.0%	4,213	3.0%	129,273	91.0%	142,045	18.6%	3,406	2.4%	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	2	-	1	-	94	.1%	132,385	99.9%	132,482	17.4%	10	-	-	
Total By Income Source	35,111	4.6%	18,593	2.4%	15,333	2.0%	693,674	90.9%	762,711	100.0%	4,029	.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1,471	8.4%	787	4.5%	789	4.5%	14,439	82.6%	17,486	2.3%	3	-	-	
Commercial	19,510	14.3%	6,506	4.8%	4,325	3.2%	106,184	77.8%	136,526	17.9%	142	.1%	-	
Households	14,130	2.3%	11,300	1.9%	10,218	1.7%	573,051	94.1%	608,699	79.8%	3,885	.6%	-	
Other	-	-	-	-	-	-	-	-	-		-	-		
Total By Customer Group	35,111	4.6%	18,593	2.4%	15,333	2.0%	693,674	90.9%	762,711	100.0%	4,029	.5%		

Part 5: Creditor Age Analysis

	0 - 30 Days 31 - 60 Days 61 - 90 Days				0 Days	Over 9	0 Days	Total		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Cuaditan Ana Analysis										
Creditor Age Analysis										
Bulk Electricity	50,770	13.4%	12,725	3.4%	11,850	3.1%	302,351	80.1%	377,697	62.3%
Bulk Water	25,297	74.1%	-	-	-	-	8,857	25.9%	34,154	5.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,274	2.2%	-	-	198	.1%	189,541	97.7%	194,014	32.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	80,341	13.3%	12,725	2.1%	12,048	2.0%	500,749	82.7%	605,864	100.0%

Contact Details

Municipal Manager	Ms Sebote Thabitha Matladi	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

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

#### Operating Revenue and Expenditure

						2	020/21					
Provincial Summary	Bud	get	First C	uarter	Second (	Quarter	Third Q	uarter	Fourth Q	uarter	Year	to Date
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriati	Actual Expenditure	2nd Q as % of Main appropriat	Actual Expenditure	3rd Q as % of adjusted	Actual Expenditure	4th Q as % of adjusted	Actual Expenditure	Total Expenditure as
R thousands				on		ion		budget		budget		budget
Operating Revenue and Expenditure												
Operating Revenue	20,914,259	21,420,790	5,561,365	26.6%	5,767,824	27.6%	5,427,722	25.3%	3,280,556	15.3%	20,037,467	93.5
. •	3,298,709	3,381,458	811,499	24.6%	817,633			23.6%	871,220	25.8%	, ,	97.0
Property rates	3,296,709	3,301, <del>4</del> 30 -	011,499	24.0%	-	24.0%	190,932	23.0%	- 071,220	25.0%	3,299,283	97.
Service charges - electricity revenue	5,302,713	5,230,479	1,331,279	25.1%	1,033,376	19.5%	1,098,918	21.0%	1,111,488	21.3%	4,575,061	87.
Service charges - water revenue	1,947,118	1,932,322	512,878	26.3%	414,936	21.3%	527,168	27.3%	334,392	17.3%	1,789,373	92.
Service charges - sanitation revenue	650,537	660,536	147,881	22.7%	147,405	22.7%	150,297	22.8%	146,353	22.2%	591,936	89.
Service charges - refuse revenue	754,515	762,445	166,526	22.1%	166,749	22.1%	207,080	27.2%	163,177	21.4%	703,532	92.3
Rental of facilities and equipment	- 49,987	- 41,032	- 7,509	- 15.0%	- 7,624	- 15.3%	- 9,897	- 24.1%	- 9,370	- 22.8%	34,400	83.8
Interest earned - external investments	202,742	187,437	20,149	9.9%	35,358		25,166	13.4%	34,653	18.5%	115,327	61.
Interest earned - outstanding debtors	1,095,944	1,062,537	150,163	13.7%	234,308			20.7%	203,584	19.2%	808,044	76.0
Dividends received	161	161	-	-	-	-	-	_	370	230.2%	370	230.2
Fines, penalties and forfeits	168,327	166,428	3,852	2.3%	23,857	14.2%	6,213	3.7%	208,984	125.6%	242,905	146.0
Licences and permits	42,443	26,670	14,094	33.2%	19,555	46.1%	12,304	46.1%	13,623	51.1%	59,575	223.4
Agency services	71,314	116,577	124	.2%	(1,842)	(2.6%)	2,620	2.2%	16,687	14.3%	17,589	15.
Transfers and subsidies	6,707,813	7,174,579	2,457,681	36.6%	2,386,524	35.6%	2,216,590	30.9%	98,981	1.4%	7,159,776	99.
Other revenue	612,762	668,895	235,605	38.4%	183,875	30.0%	151,733	22.7%	118,555	17.7%	689,768	103.
Gains	9,173	9,235	(297,875)	(3,247.5%)	298,468	3,253.9%	815	8.8%	(50,880)	(551.0%)	(49,473)	(535.79
Operating Expenditure	22,896,666	23,466,387	3,878,814	16.9%	5,013,912	21.9%	3,925,968	16.7%	5,771,958	24.6%	18,590,652	79.2
Employee related costs	6,740,466	6,833,659	1,331,865	19.8%	1,771,843	26.3%	, ,	20.3%	1,690,297	24.7%	6,181,101	90.
Remuneration of councillors	436,240	436,646	74,822	17.2%	95,739			18.7%	109,622	25.1%	362,025	82.
Debt impairment	2,395,309	2,371,668	18,755	.8%	475,836			(.2%)	405,744	17.1%	895,287	37.
Depreciation and asset impairment	2,262,059	2,224,214	54,039	2.4%	132,867	5.9%		3.6%	557,097	25.0%	822,976	37.
Finance charges	740,159	714,973	33,761	4.6%	95,199	12.9%		12.4%	157,649	22.0%	374,922	52
Bulk purchases	4,486,763	4,545,295	1,318,070	29.4%	976,764	21.8%	874,132	19.2%	1,238,019	27.2%	4,406,985	97.
Other Materials	1,313,665	1,403,041	280,898	21.4%	299,914	22.8%	285,304	20.3%	254,521	18.1%	1,120,637	79.
Contracted services	2,540,941	2,874,919	365,493	14.4%	691,885	27.2%	591,224	20.6%	833,990	29.0%	2,482,592	86.
Transfers and subsidies	262,781	305,185	54,055	20.6%	69,814	26.6%	181,196	59.4%	70,110	23.0%	375,175	122.
Other expenditure	1,714,833	1,753,339	347,058	20.2%	404,052	23.6%	361,938	20.6%	452,376	25.8%	1,565,424	89.
Losses	3,449	3,449	0	-	(1)	-	996	28.9%	2,532	73.4%	3,528	102.3
Surplus/(Deficit)	(1,982,407)	(2,045,596)	1,682,550		753,912		1,501,754		(2,491,402)		1,446,815	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,946,396	2,974,455	307,796	10.4%	433,675	14.7%	246,048	8.3%	297,834	10.0%	1,285,353	43.
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	6,696	2,196	26	.4%	239	3.6%	319	14.5%	423	19.3%	1,007	45.
Transfers and subsidies - capital (in-kind - all)	16,971	17,001	-		30	.2%	30	.2%	1,299	7.6%	1,358	8.0
Surplus/(Deficit) after capital transfers and contributions	987,656	948,055	1,990,371		1,187,856		1,748,151		(2,191,846)		2,734,533	
Taxation	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	987,656	948,055	1,990,371		1,187,856		1,748,151		(2,191,846)		2,734,533	
Attributable to minorities	-	-	4 000 07 1	-		-	4 740 471	-	(0.404.040)	-		
Surplus/(Deficit) attributable to municipality  Share of surplus/ (deficit) of associate	987,656	948,055	1,990,371		1,187,856		1,748,151		(2,191,846)		2,734,533	
Surplus/(Deficit) for the year	987,656	948,055	1,990,371	-	1,187,856	-	1,748,151	-	(2,191,846)	-	2,734,533	

Capital Revenue and Expenditure

	2020/21											
Provincial Summary	Bud	get	First Q	uarter	Second (	Quarter	Third Qu	uarter	Fourth Q	uarter	Year t	o Date
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriati on	Actual Expenditure	2nd Q as % of Main appropriat ion	•	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands	1									_		
Capital Revenue and Expenditure												
Source of Finance	3,914,777	4,177,060	489,212	12.5%	909,880	23.2%	618,431	14.8%	942,673	22.6%	2,960,195	70.9%
National Government	2,768,167	2,800,009	357,856	12.9%	663,073	24.0%	436,179	15.6%	669,347	23.9%	2,126,455	75.9%
Provincial Government	-	1,829	-	-	-	-	-	-	182	9.9%	182	9.9%
District Municipality	48,571	30,545	-	-	-	-	-	-	1,925	6.3%	1,925	6.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,)	6,300	6,373	3,991	63.3%	1,142	18.1%	-	_	2,080	32.6%	7,213	113.2%
Transfers recognised - capital	2,823,037	2,838,756	361,847	12.8%	664,215	23.5%	436,179	15.4%	673,534	23.7%	2,135,775	75.2%
Borrowing	287,800	249,090	37,030	12.9%	77,956	27.1%	70,908	28.5%	33,780	13.6%	219,674	88.2%
Internally generated funds	803,940	1,089,214	90,335	11.2%	167,709	20.9%	111,343	10.2%	235,359	21.6%	604,746	55.5%
Capital Expenditure Functional	4,105,707	4,419,610	496,261	12.1%	918,019	22.4%	648,720	14.7%	971,066	22.0%	3,034,066	68.7%
Municipal governance and administration	267,617	258,677	13,919	5.2%	48,450	18.1%	9,183	3.5%	66,532	25.7%	138,084	53.4%
Executive and Council	7,200	16,612	37	.5%	837	11.6%	626	3.8%	3,188	19.2%	4,688	28.2%
Finance and administration	260,317	241,966	13,883	5.3%	47,613	18.3%	8,557	3.5%	63,344	26.2%	133,396	55.1%
Internal audit	100	100	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	243,444	267,290	31,054	12.8%	50,512	20.7%	48,262	18.1%	58,964	22.1%	188,791	70.6%
Community and Social Services	110,772	128,644	15,266	13.8%	28,969	26.2%	22,394	17.4%	24,614	19.1%	91,243	70.9%
Sport And Recreation	64,440	72,341	8,763	13.6%	11,892	18.5%	12,580	17.4%	22,762	31.5%	55,996	77.4%
Public Safety	32,549	41,001	6,287	19.3%	8,906	27.4%	3,919	9.6%	6,773	16.5%	25,885	63.1%
Housing	32,373	5,973	-	-	-	-	-	-	721	12.1%	721	12.1%
Health	3,310	19,331	738	22.3%	745	22.5%	9,368	48.5%	4,095	21.2%	14,946	77.3%
Economic and Environmental Services	985,728	1,036,764	145,451	14.8%	221,929	22.5%	152,500	14.7%	218,175	21.0%	738,054	71.2%
Planning and Development	291,571	186,379	12,345	4.2%	44,612	15.3%	27,787	14.9%	22,450	12.0%	107,195	57.5%
Road Transport	693,737	849,969	133,091	19.2%	177,182		124,712	14.7%	195,469	23.0%	630,454	74.2%
Environmental Protection	420	416	15		134	32.0%	-	-	256	61.5%	405	97.3%
Trading Services	2,608,443	2,856,605	305,816	11.7%	597,128	22.9%	,	15.4%	627,395	22.0%	1,969,116	68.9%
Energy sources	445,538	476,454	49,058		105,066		· ·	21.9%	95,260	20.0%	353,889	74.3%
Water Management	1,353,042	1,621,643	164,848		367,446		· ·	16.1%	402,909	24.8%	1,195,809	73.7%
Waste Water Management	671,013	652,649			113,911	17.0%		8.4%	105,058	16.1%	357,826	54.8%
Waste Management	138,850	105,859			10,706	7.7%	18,618	17.6%	24,168	22.8%	61,592	58.2%
Other	475	275	21	4.4%	-		-	-	-	•	21	7.6%

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						20	020/21					
Provincial Summary	Bud	get	First Q	uarter	Second (	Quarter	Third Qu	arter Fourth 0		uarter	Year t	to Date
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriati	Actual Expenditure	2nd Q as % of Main appropriat	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure a: % of adjusted budget
R thousands				on		ion		buugei		buuget		buuget
Cash Flow from Operating Activities												
Receipts	16,851,592	20,961,917	2,511,333	14.9%	2,923,872	17.4%	4,164,348	19.9%	2,810,950	13.4%	12,410,503	59.29
Property rates	2,224,288	2,011,937	205,296	9.2%	335,818	15.1%	367,414	18.3%	449,385	22.3%	1,357,913	67.5
Service charges	6,130,638	4,677,502	582,668		732,051	11.9%	1,097,394	23.5%	1,018,233	21.8%	3,430,346	
Other revenue	977,073	6,373,712	275,807	28.2%	189,464	19.4%	1,231,370	19.3%	1,211,160	19.0%	2,907,801	45.6
Transfers and Subsidies - Operational	5,227,824	5,652,012	1,209,442	23.1%	1,280,763	24.5%	851,607	15.1%	27,372	.5%	3,369,184	
Transfers and Subsidies - Capital  Transfers and Subsidies - Capital	2,259,224	2,222,804	235,450	10.4%	378,492	16.8%	613,766	27.6%	9,007	.4%	1,236,715	
Interest	32,406	23,810	2,669	8.2%	7,284	22.5%	2,797	11.7%	95,793	402.3%	108,543	
Dividends	140	140	-	-	-	_	-	-	-	-	-	-
Payments	(9,697,999)	(10,836,116)	(849,196)	8.8%	(855,218)	8.8%	(2,015,411)	18.6%	(2,122,507)	19.6%	(5,842,331)	53.9
Suppliers and employees	(9,662,557)	(10,767,137)	(849,196)		(855,218)	8.9%	(2,015,411)	18.7%	(2,122,507)	19.7%	(5,842,331)	
Finance charges	(30,442)	(61,775)	-	_	-	_	-	_	-	_	-	_
Transfers and grants	(5,000)	(7,205)	_	_	-	_	-	_	-	_	-	-
Net Cash from/(used) Operating Activities	7,153,593	10,125,801	1,662,137	23.2%	2,068,655	28.9%	2,148,937	21.2%	688,442	6.8%	6,568,171	64.9
Cash Flow from Investing Activities												
Receipts	854,154	738,850	(2,312)	(.3%)	44		2,970	.4%	4,056	.5%	4,758	.6
Proceeds on disposal of PPE	3,563	1,348	1,838	, ,	514	14.4%	2,363	175.3%	4,903	363.7%	9,618	
Decrease (Increase) in non-current debtors (not used)	3,500	1,040	1,000	31.070	-	- 17.70	2,000	170.070	4,303	505.7 70	5,010	7 10.0
Decrease (increase) in non-current receivables	844,275	736,003	(4,989)	(.6%)	40		665	.1%	(1,398)	(.2%)	(5,682)	(.8°
Decrease (increase) in non-current investments	6,315	1,499	839	13.3%	(509)	(8.1%)	(58)	(3.9%)	551	36.7%	822	54.9
Payments	(2,410,655)	(2,222,836)	(379,528)	15.7%	(585,480)	24.3%	(561,918)	25.3%	(823,941)	37.1%	(2,350,867)	
Capital assets	(2,410,655)	(2,222,836)	(379,528)		(585,480)	24.3%	(561,918)	25.3%	(823,941)	37.1%	(2,350,867)	
Net Cash from/(used) Investing Activities	(1,556,502)	(1,483,986)	, , ,		(585,436)		(558,947)		(819,885)		(2,346,109)	
Cash Flow from Financing Activities												
_	425,289	135,520	/C /7C\	(1.5%)	581	.1%	(444)	(.3%)	(1,667)	(1.2%)	(0.004)	/F 00
Receipts Short term loans	420,209	135,520	(6,476)	(1.5%)	501	.1%	(441)	(.3%)	(1,007)	(1.270)	(8,001)	(5.99
Borrowing long term/refinancing	407,730	200,000	20		_		_	_			20	_
Increase (decrease) in consumer deposits	17,559	(64,480)	(6,496)		581	3.3%	(441)	.7%	(1,667)	2.6%	(8,022)	
Payments	17,000	(0-1,-100)	(0,400)	(07.070)	-	3.570	(5,008)	, 70	(1,507)	2.070	(5,008)	
Repayment of borrowing		_	_	_	_		(5,008)	_	_	_	(5,008)	
Net Cash from/(used) Financing Activities	425,289	135,520	(6,476)	(1.5%)	581	.1%	(5,449)	(4.0%)	(1,667)	(1.2%)	(13,009)	
Net Increase/(Decrease) in cash held	6,022,381	8,777,334	1,273,821	21.2%	1,483,800	24.6%	1,584,541	18.1%	(133,110)	(1.5%)	4,209,053	48.0
Cash/cash equivalents at the year begin:	1,473,359	150,648			1,024,875	69.6%	2,397,588	1,591.5%	3,363,953	2,233.0%	(196,080)	
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Cash/cash equivalents at the year end:	7,495,739	8,927,982	1,128,591	15.1%	2,400,723	32.0%	3,522,323	39.5%	3,170,016	35.5%	3,170,016	35.5

Debtor Age Analysis

Provincial Summary	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 90	Days	Tota	ıl	Actual Bad Debt Debt	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	83,780	4.2%	33,259	1.6%	37,826	1.9%	1,861,632	92.3%	2,016,497	19.1%	(1,116)	(.1%
Trade and Other Receivables from Exchange Transactions - Electricity	158,737	19.2%	30,135	3.7%	40,592	4.9%	595,451	72.2%	824,914	7.8%	206	-
Receivables from Non-exchange Transactions - Property Rates	173,700	5.0%	59,433	1.7%	87,137	2.5%	3,125,641	90.7%	3,445,911	32.6%	21	-
Receivables from Exchange Transactions - Waste Water Management	26,054	3.8%	13,713	2.0%	13,627	2.0%	624,347	92.1%	677,741	6.4%	(46)	-
Receivables from Exchange Transactions - Waste Management	42,861	5.0%	14,569	1.7%	18,275	2.1%	782,494	91.2%	858,199	8.1%	(70)	-
Receivables from Exchange Transactions - Property Rental Debtors	400	1.7%	253	1.1%	507	2.2%	22,368	95.1%	23,529	.2%	-	-
Interest on Arrear Debtor Accounts	42,161	1.9%	30,965	1.4%	39,278	1.8%	2,110,715	94.9%	2,223,120	21.0%	3,426	.2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	7,041	1.4%	3,854	.8%	2,789	.5%	496,347	97.3%	510,031	4.8%	10	-
Total By Income Source	534,734	5.1%	186,182	1.8%	240,031	2.3%	9,618,994	90.9%	10,579,941	100.0%	2,431	-
Debtors Age Analysis By Customer Group												
Organs of State	70,033	3.8%	27,885	1.5%	39,003	2.1%	1,714,409	92.6%	1,851,330	17.5%	(64)	-
Commercial	170,599	10.6%	49,228	3.1%	46,491	2.9%	1,345,999	83.5%	1,612,317	15.2%	(361)	-
Households	270,346	4.0%	108,752	1.6%	142,650	2.1%	6,250,648	92.3%	6,772,396	64.0%	2,856	-
Other	23,756	6.9%	317	.1%	11,887	3.5%	307,938	89.5%	343,898	3.3%	-	-
Total By Customer Group	534,734	5.1%	186,182	1.8%	240,031	2.3%	9,618,994	90.9%	10,579,941	100.0%	2,431	-

Creditor Age Analysis

Provincial Summary	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 90	Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	132,364	9.9%	131,957	9.9%	97,397	7.3%	970,042	72.8%	1,331,759	14.4%
Bulk Water	25,308	3.3%	532	.1%	1,798	.2%	750,984	96.5%	778,623	8.4%
PAYE deductions	(3,879)	100.7%	(38)	1.0%	1	-	66	(1.7%)	(3,851)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	878	(14.6%)	(2,239)	37.1%	(73)	1.2%	(4,597)	76.2%	(6,031)	(.1%)
Loan repayments	-	-	-	-	-	-	20,488	100.0%	20,488	.2%
Trade Creditors	647,288	10.0%	143,103	2.2%	87,427	1.4%	5,577,687	86.4%	6,455,504	70.0%
Auditor-General	248	23.5%	-	-	-	-	806	76.5%	1,054	-
Other	18,070	2.8%	(5,525)	(.9%)	4,902	.8%	631,650	97.3%	649,097	7.0%
Total	820,277	8.9%	267,789	2.9%	191,452	2.1%	7,947,126	86.1%	9,226,644	100.0%

Contact Details	
Municipal Manager	
Financial Manager	

Source Local Government Database