



provincial treasury

MPUMALANGA PROVINCE  
REPUBLIC OF SOUTH AFRICA

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Provinciale Tesourie

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

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





STATUS OF DATA STRINGS SUBMISSION AS AT 30 JUNE 2022					
MUNICIPALITY	SUBMISSION CODE				
	ORGB	PROR	M12	CR12	DR12
Albert Luthuli					
Bushbuckridge					
City of Mbombela					
Dipaleseng					
Dr JS Moroka					
Ehlanzeni District					
Emalaheni					
Emalaheni					
Gert Sibande District					
Govan Mbeki					
Lekwa					
Midondo					
Mookgongwa					
Nkangala District					
Nkomazi					
Pietermaritzburg					
Steve Tshwete					
Thebe Chweu					
Thembisile Hani					
Victor Khanye					

Outstanding	
Submitted	
Submitted with Errors-phase 1	
Submitted with Errors-phase 2	

Original Budget	ORGB
Project List	PROR
Month ended	M
Creditors	CR

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

MS GUGU MASHITENG  
HEAD: PROVINCIAL TREASURY  
DATE: 29/07/2022

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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
<b>Operating Revenue and Expenditure</b>	<b>611,954</b>	<b>583,087</b>	<b>22,370</b>	<b>3.7%</b>	<b>(315,641)</b>	<b>(51.6%)</b>	<b>(43,118)</b>	<b>(7.4%)</b>	<b>47,118</b>	<b>8.1%</b>	<b>(289,271)</b>	<b>(49.6%)</b>	<b>76,012</b>	<b>89.3%</b>	<b>(38.0%)</b>
Operating Revenue	104,984	104,984	9,481	9.0%	(328,009)	(312.4%)	(48,371)	(46.1%)	20,421	19.5%	(346,479)	(330.0%)	33,533	59.7%	(39.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	43,381	43,381	5,750	13.3%	6,722	15.5%	3,295	7.6%	9,931	22.9%	25,699	59.2%	11,047	77.2%	(10.1%)
Service charges - water revenue	47,283	46,501	(80)	(2%)	752	1.6%	(2,340)	(5.0%)	3,235	7.0%	1,567	3.4%	2,154	14.9%	50.2%
Service charges - sanitation revenue	12,893	12,893	707	5.5%	1,392	10.8%	(1,425)	(11.1%)	1,427	11.1%	2,102	16.3%	2,999	47.5%	(52.4%)
Service charges - refuse revenue	11,041	11,041	709	6.4%	1,433	13.0%	(2,881)	(26.1%)	1,045	9.5%	307	2.8%	3,275	61.2%	(68.1%)
Rental of facilities and equipment	15	134	133	915.5%	(7,411)	(51,055.5%)	175	130.7%	(439)	(327.0%)	(7,542)	(5,615.7%)	532	752.9%	(182.6%)
Interest earned - external investments	-	190	373	754	-	-	983	517.4%	892	469.6%	3,002	1,579.9%	2,222	583,743,300.0%	(59.8%)
Interest earned - outstanding debtors	34,344	8,042	4,766	13.9%	7,954	23.2%	6,457	80.3%	9,788	121.7%	29,965	360.2%	10,573	474.3%	(47.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	187	185	62	33.2%	265	141.6%	155	84.2%	62	33.5%	545	295.0%	27	69.3%	127.8%
Licences and permits	-	-	7	7	1	1	6	6	(1)	(1)	12	12	74	74	(101.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	354,716	354,716	-	-	-	-	67	67	42	42	110	110	-	98.5%	(100.0%)
Other revenue	3,110	1,020	462	14.9%	505	16.3%	760	74.5%	715	70.1%	2,443	239.4%	1,576	373.2%	(54.6%)
Gains	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>606,952</b>	<b>592,893</b>	<b>129,275</b>	<b>21.3%</b>	<b>133,607</b>	<b>22.0%</b>	<b>174,189</b>	<b>29.4%</b>	<b>190,873</b>	<b>32.2%</b>	<b>627,944</b>	<b>105.9%</b>	<b>139,001</b>	<b>71.9%</b>	<b>37.3%</b>
Employee related costs	177,204	178,548	50,200	28.3%	34,426	19.4%	65,926	36.9%	51,406	28.8%	201,959	113.1%	52,854	85.4%	(2.7%)
Remuneration of councillors	27,948	27,948	7,790	27.9%	5,153	18.4%	10,033	35.9%	7,773	27.8%	30,748	110.0%	8,113	82.3%	(4.2%)
Debt impairment	45,327	30,720	-	-	-	-	219	7%	14,358	46.7%	14,577	47.5%	-	-	(100.0%)
Depreciation and asset impairment	46,776	17,839	533	1.1%	331	7%	(79)	(4%)	994	5.6%	1,778	10.0%	399	12.0%	149.0%
Finance charges	541	320	-	-	-	-	128	39.8%	-	-	128	39.8%	236	70.0%	(100.0%)
Bulk purchases	106,349	94,990	23,058	21.7%	16,853	15.8%	31,389	33.0%	30,665	32.3%	101,965	107.3%	22,075	87.1%	38.9%
Other Materials	66,576	26,085	5,283	7.9%	4,257	6.4%	7,363	29.4%	1,614	6.4%	18,517	73.8%	8,741	50.6%	(81.5%)
Contracted services	93,784	163,960	35,038	37.4%	52,847	56.3%	45,156	27.5%	61,389	37.4%	194,430	118.6%	33,821	99.0%	81.5%
Transfers and subsidies	2,556	3,481	828	32.4%	439	17.2%	1,031	29.6%	-	-	2,298	66.0%	839	115.3%	(100.0%)
Other expenditure	39,890	50,000	6,546	16.4%	19,300	48.4%	13,025	26.0%	-	-	61,543	123.1%	11,923	91.3%	90.2%
Losses	(0)	(0)	-	-	2	(108,800.0%)	(2)	217,600.0%	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>5,002</b>	<b>(9,806)</b>	<b>(106,905)</b>		<b>(449,248)</b>		<b>(217,306)</b>		<b>(143,754)</b>		<b>(917,214)</b>		<b>(62,988)</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	313,076	347,076	64,914	20.7%	75,432	24.1%	52,567	15.1%	147,814	42.6%	340,727	98.2%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>318,078</b>	<b>337,270</b>	<b>(41,992)</b>		<b>(373,816)</b>		<b>(164,740)</b>		<b>4,059</b>		<b>(576,488)</b>		<b>(62,988)</b>		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>318,078</b>	<b>337,270</b>	<b>(41,992)</b>		<b>(373,816)</b>		<b>(164,740)</b>		<b>4,059</b>		<b>(576,488)</b>		<b>(62,988)</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>318,078</b>	<b>337,270</b>	<b>(41,992)</b>		<b>(373,816)</b>		<b>(164,740)</b>		<b>4,059</b>		<b>(576,488)</b>		<b>(62,988)</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>318,078</b>	<b>337,270</b>	<b>(41,992)</b>		<b>(373,816)</b>		<b>(164,740)</b>		<b>4,059</b>		<b>(576,488)</b>		<b>(62,988)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
<b>Capital Revenue and Expenditure</b>	<b>346,649</b>	<b>732,518</b>	<b>133,503</b>	<b>38.5%</b>	<b>38,048</b>	<b>11.0%</b>	<b>53,686</b>	<b>7.3%</b>	<b>155,943</b>	<b>21.3%</b>	<b>381,181</b>	<b>52.0%</b>	<b>138,899</b>	<b>104.8%</b>	<b>12.3%</b>
Source of Finance	345,123	674,518	129,394	37.5%	34,584	10.0%	52,081	7.7%	148,561	22.0%	364,621	54.1%	135,372	105.8%	9.7%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	345,123	674,518	129,394	37.5%	34,584	10.0%	52,081	7.7%	148,561	22.0%	364,621	54.1%	135,372	105.8%	9.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,526	58,000	4,109	269.3%	3,464	227.0%	1,605	2.8%	7,382	12.7%	16,560	28.6%	3,528	62.1%	109.3%
<b>Capital Expenditure Functional</b>	<b>346,649</b>	<b>732,518</b>	<b>133,503</b>	<b>38.5%</b>	<b>38,048</b>	<b>11.0%</b>	<b>53,686</b>	<b>7.3%</b>	<b>155,943</b>	<b>21.3%</b>	<b>381,181</b>	<b>52.0%</b>	<b>141,554</b>	<b>106.4%</b>	<b>10.2%</b>
Municipal governance and administration	1,526	48,000	1,736	113.8%	3,119	204.4%	796	1.7%	7,368	15.3%	13,018	27.1%	5,990	167.0%	23.0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1,526	48,000	1,736	113.8%	3,119	204.4%	796	1.7%	7,368	15.3%	13,018	27.1%	5,990	173.8%	23.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1,700</b>	<b>8,755</b>	<b>14,654</b>	<b>862.0%</b>	<b>(14,490)</b>	<b>(852.4%)</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>2.2%</b>	<b>178</b>	<b>2.0%</b>	<b>3,734</b>	<b>122.2%</b>	<b>(99.6%)</b>
Community and Social Services	-	6,000	-	-	164	2.7%	-	-	15	2%	178	3.0%	-	-	(100.0%)
Sport And Recreation	1,700	2,755	14,654	862.0%	(14,454)	(862.0%)	-	-	-	-	(0)	-	3,734	301.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	54.7%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>29,292</b>	<b>27,982</b>	<b>5,327</b>	<b>18.2%</b>	<b>2,999</b>	<b>10.2%</b>	<b>3,624</b>	<b>13.0%</b>	<b>6,879</b>	<b>24.6%</b>	<b>18,829</b>	<b>67.3%</b>	<b>8,179</b>	<b>102.5%</b>	<b>(15.9%)</b>
Planning and Development	29,292	27,982	5,327	18.2%	2,999	10.2%	3,624	13.0%	6,879	24.6%	18,829	67.3%	8,179	103.3%	(15.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>314,131</b>	<b>647,782</b>	<b>111,786</b>	<b>35.6%</b>	<b>46,421</b>	<b>14.8%</b>	<b>49,266</b>	<b>7.6%</b>	<b>141,682</b>	<b>21.9%</b>	<b>349,155</b>	<b>53.9%</b>	<b>123,650</b>	<b>105.4%</b>	<b>14.6%</b>
Energy sources	19,856	50,524	18,655	94.0%	(1,811)	(8.1%)	5,674	11.2%	4,415	8.7%	27,132	53.7%	7,210	93.1%	(38.8%)
Water Management	264,275	567,258	87,827	33.2%	35,774	13.5%	38,672	6.8%	122,455	21.6%	284,727	50.2%	101,514	107.7%	20.6%
Waste Water Management	30,000	30,000	5,303	17.7%	12,259	40.9%	4,921	16.4%	14,813	49.4%	37,296	124.3%	14,926	95.1%	(8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	77.4%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as					

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1,450	4.3%	1,452	4.3%	1,041	3.1%	29,901	88.3%	33,844	6.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,229	7.0%	821	4.7%	753	4.3%	14,826	84.1%	17,630	3.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,417	2.3%	6,066	1.9%	5,963	1.9%	296,657	93.9%	316,302	59.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,355	1.6%	1,169	1.3%	1,142	1.3%	83,192	95.8%	86,858	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,317	1.7%	1,185	1.5%	1,137	1.5%	73,452	95.3%	77,090	14.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	4.7%	221	18.7%	23	1.9%	883	74.7%	1,162	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	143	80.1%	21	12.0%	6	3.1%	8	4.7%	179	-	-	-	-	-
<b>Total By Income Source</b>	<b>12,967</b>	<b>2.4%</b>	<b>10,935</b>	<b>2.1%</b>	<b>10,064</b>	<b>1.9%</b>	<b>499,118</b>	<b>93.6%</b>	<b>533,084</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4,312	3.0%	3,389	2.3%	3,240	2.2%	134,383	92.5%	145,324	27.3%	-	-	-	-
Commercial	1,261	3.3%	1,301	3.4%	1,161	3.0%	34,869	90.4%	38,592	7.2%	-	-	-	-
Households	7,394	2.1%	6,245	1.8%	5,663	1.6%	329,666	94.5%	349,167	65.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>12,967</b>	<b>2.4%</b>	<b>10,935</b>	<b>2.1%</b>	<b>10,064</b>	<b>1.9%</b>	<b>499,118</b>	<b>93.6%</b>	<b>533,084</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8,088	100.0%	-	-	-	-	-	-	8,088	26.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21,932	99.1%	207	9%	-	-	0	-	22,139	73.2%
<b>Total</b>	<b>30,021</b>	<b>99.3%</b>	<b>207</b>	<b>7%</b>	-	-	<b>0</b>	-	<b>30,227</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part 1: Operating Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>906,168</b>	<b>842,373</b>	<b>161,115</b>	<b>17.8%</b>	<b>306,815</b>	<b>33.9%</b>	<b>207,150</b>	<b>24.6%</b>	<b>159,325</b>	<b>18.9%</b>	<b>834,406</b>	<b>99.1%</b>	<b>123,319</b>	<b>83.3%</b>	<b>29.2%</b>
Property rates	191,337	183,123	46,197	24.1%	44,864	23.4%	45,084	24.6%	45,501	24.8%	181,646	99.2%	32,124	101.1%	41.6%
Service charges - electricity revenue	276,349	242,727	63,467	23.0%	61,977	22.4%	56,082	23.1%	59,321	24.4%	240,846	99.2%	53,469	90.4%	10.9%
Service charges - water revenue	70,556	64,319	16,436	23.3%	15,728	22.3%	15,360	23.9%	16,803	26.1%	64,327	100.0%	(7,483)	110.6%	(324.6%)
Service charges - sanitation revenue	43,432	48,326	12,082	27.8%	12,081	27.8%	12,414	25.7%	12,197	25.2%	48,774	100.0%	11,473	85.3%	6.3%
Service charges - refuse revenue	50,859	40,183	10,087	19.8%	10,004	19.7%	10,051	25.0%	10,038	25.0%	40,181	100.0%	9,678	81.2%	3.7%
Rental of facilities and equipment	2,688	2,657	671	25.0%	658	24.5%	699	26.3%	701	26.4%	2,728	102.7%	652	96.7%	7.4%
Interest earned - external investments	300	300	141	46.9%	141	47.1%	211	70.5%	587	195.5%	1,080	360.1%	271	47.8%	116.7%
Interest earned - outstanding debtors	41,985	27,580	6,817	16.2%	6,973	16.6%	7,755	28.1%	8,163	29.6%	29,709	107.7%	10,933	106.1%	(25.3%)
Dividends received	5,239	5,239	41	0.8%	48	0.9%	48	0.9%	46	0.9%	182	3.5%	48	3.9%	(5.6%)
Fines, penalties and forfeits	1,553	2,560	886	44.2%	832	53.6%	1,254	49.0%	902	35.2%	3,674	143.5%	2,514	70.6%	(64.1%)
Licences and permits	9,000	8,600	1,874	20.8%	2,429	27.0%	2,445	28.4%	1,252	14.6%	8,001	93.0%	9,276	(86.5%)	(86.5%)
Agency services	207,727	208,157	-	-	149,150	71.8%	54,272	26.1%	1,796	0.9%	205,218	98.6%	0	47.1%	898,063.5%
Transfers and subsidies	5,142	7,649	2,011	39.1%	1,582	30.8%	1,474	19.3%	1,238	16.2%	6,305	82.4%	(738)	34.9%	(267.7%)
Other revenue	-	953	604	-	348	-	-	-	782	82.1%	1,734	182.1%	1,100	232.0%	(28.9%)
<b>Gains</b>	<b>1,143,511</b>	<b>952,265</b>	<b>166,169</b>	<b>14.5%</b>	<b>250,436</b>	<b>21.9%</b>	<b>158,153</b>	<b>16.6%</b>	<b>260,612</b>	<b>27.4%</b>	<b>835,371</b>	<b>87.7%</b>	<b>3,417</b>	<b>68.5%</b>	<b>7,526.0%</b>
Employee related costs	271,209	282,891	60,880	22.4%	64,666	23.8%	62,437	22.1%	63,321	22.4%	251,304	88.8%	62,696	99.4%	1.0%
Remuneration of councillors	17,648	17,648	4,015	22.7%	3,770	19.1%	3,296	18.7%	3,111	17.6%	13,792	78.1%	4,369	95.7%	(28.8%)
Debt impairment	152,653	80,202	-	-	62,426	40.8%	-	-	27	-	62,453	77.9%	101	75.7%	(73.6%)
Depreciation and asset impairment	139,146	140,616	-	-	41,563	30.2%	-	-	-	-	41,563	29.6%	-	-	(49.6%)
Finance charges	-	29,200	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	340,294	208,789	87,952	25.8%	46,444	13.6%	52,921	25.3%	134,764	64.5%	322,081	154.3%	(8,674)	72.0%	(1,653.6%)
Other materials	79,215	72,340	3,988	5.0%	4,457	5.6%	6,330	8.7%	10,364	14.3%	25,139	34.8%	(89,598)	(60.1%)	(111.6%)
Contracted services	84,523	66,585	6,087	7.2%	12,564	15.3%	18,195	27.3%	19,406	29.1%	56,641	85.1%	21,459	70.9%	(9.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	58,624	53,996	3,248	5.5%	14,168	24.2%	14,975	27.7%	13,427	24.9%	45,618	84.9%	11,349	76.3%	18.3%
Losses	-	-	-	-	-	-	-	-	16,192	-	16,192	-	1,715	-	844.0%
<b>Surplus/(Deficit)</b>	<b>(237,342)</b>	<b>(109,893)</b>	<b>(5,055)</b>	<b>-</b>	<b>56,379</b>	<b>-</b>	<b>48,997</b>	<b>-</b>	<b>(101,287)</b>	<b>-</b>	<b>(966)</b>	<b>-</b>	<b>119,901</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	199,069	199,069	-	-	113,656	57.1%	4,583	2.3%	3,499	1.8%	121,738	61.2%	-	49.7%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(38,274)</b>	<b>89,176</b>	<b>(5,055)</b>	<b>-</b>	<b>170,035</b>	<b>-</b>	<b>53,580</b>	<b>-</b>	<b>(97,788)</b>	<b>-</b>	<b>120,773</b>	<b>-</b>	<b>119,901</b>	<b>-</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(38,274)</b>	<b>89,176</b>	<b>(5,055)</b>	<b>-</b>	<b>170,035</b>	<b>-</b>	<b>53,580</b>	<b>-</b>	<b>(97,788)</b>	<b>-</b>	<b>120,773</b>	<b>-</b>	<b>119,901</b>	<b>-</b>	<b>-</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(38,274)</b>	<b>89,176</b>	<b>(5,055)</b>	<b>-</b>	<b>170,035</b>	<b>-</b>	<b>53,580</b>	<b>-</b>	<b>(97,788)</b>	<b>-</b>	<b>120,773</b>	<b>-</b>	<b>119,901</b>	<b>-</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(38,274)</b>	<b>89,176</b>	<b>(5,055)</b>	<b>-</b>	<b>170,035</b>	<b>-</b>	<b>53,580</b>	<b>-</b>	<b>(97,788)</b>	<b>-</b>	<b>120,773</b>	<b>-</b>	<b>119,901</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>	<b>243,924</b>	<b>237,386</b>	<b>77,889</b>	<b>31.9%</b>	<b>46,517</b>	<b>19.1%</b>	<b>9,870</b>	<b>4.2%</b>	<b>171,752</b>	<b>72.4%</b>	<b>306,027</b>	<b>128.9%</b>	<b>90,569</b>	<b>78.2%</b>	<b>89.6%</b>
<b>Source of Finance</b>	<b>243,924</b>	<b>237,386</b>	<b>77,889</b>	<b>31.9%</b>	<b>46,517</b>	<b>19.1%</b>	<b>9,870</b>	<b>4.2%</b>	<b>171,752</b>	<b>72.4%</b>	<b>306,027</b>	<b>128.9%</b>	<b>90,569</b>	<b>78.2%</b>	<b>89.6%</b>
National Government	199,069	198,901	75,825	38.1%	40,645	20.4%	4,058	2.0%	165,161	83.0%	285,690	143.6%	89,223	83.2%	85.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	199,069	198,901	75,825	38.1%	40,645	20.4%	4,058	2.0%	165,161	83.0%	285,690	143.6%	89,223	83.2%	85.1%
<b>Transfers recognised - capital</b>	<b>199,069</b>	<b>198,901</b>	<b>75,825</b>	<b>38.1%</b>	<b>40,645</b>	<b>20.4%</b>	<b>4,058</b>	<b>2.0%</b>	<b>165,161</b>	<b>83.0%</b>	<b>285,690</b>	<b>143.6%</b>	<b>89,223</b>	<b>83.2%</b>	<b>85.1%</b>
Borrowing	44,856	38,485	2,063	4.6%	5,872	13.1%	5,812	15.1%	6,591	17.1%	20,337	52.8%	1,346	44.6%	389.7%
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>243,924</b>	<b>237,386</b>	<b>77,889</b>	<b>31.9%</b>	<b>46,517</b>	<b>19.1%</b>	<b>9,870</b>	<b>4.2%</b>	<b>171,752</b>	<b>72.4%</b>	<b>306,027</b>	<b>128.9%</b>	<b>90,569</b>	<b>78.2%</b>	<b>89.6%</b>
<b>Municipal governance and administration</b>	<b>12,991</b>	<b>9,957</b>	<b>206</b>	<b>1.6%</b>	<b>1,815</b>	<b>14.0%</b>	<b>547</b>	<b>7.9%</b>	<b>1,415</b>	<b>20.3%</b>	<b>3,983</b>	<b>57.2%</b>	<b>(4,891)</b>	<b>35.0%</b>	<b>(128.9%)</b>
Executive and Council	210	1,450	-	-	-	-	-	-	9	6%	9	6%	-	50.8%	(100.0%)
Finance and administration	12,781	5,507	206	1.6%	1,815	14.2%	547	9.9%	1,406	25.5%	3,974	72.2%	(4,891)	33.5%	(128.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>4,664</b>	<b>3,922</b>	<b>196</b>	<b>3.3%</b>	<b>541</b>	<b>11.6%</b>	<b>899</b>	<b>22.9%</b>	<b>315</b>	<b>8.0%</b>	<b>1,911</b>	<b>48.7%</b>	<b>4,717</b>	<b>86.9%</b>	<b>(93.3%)</b>
Community and Social Services	2,300	339	-	-	19	0.8%	41	13.8%	70	23.3%	130	43.4%	23	2.4%	207.8%
Sport And Recreation	2,364	1,170	23	1.0%	285	12.1%	106	9.1%	245	20.9%	699	56.3%	24	25.4%	923.8%
Public Safety	-	2,452	133	-	237	-	752	30.7%	-	-	1,122	45.7%	534	79.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	4,137	95.1%	(100.0%)
<b>Economic and Environmental Services</b>	<b>58,613</b>	<b>27,000</b>	<b>2,572</b>	<b>4.4%</b>	<b>673</b>	<b>1.1%</b>	<b>921</b>	<b>3.4%</b>	<b>13,044</b>	<b>48.3%</b>	<b>17,211</b>	<b>63.7%</b>	<b>4,387</b>	<b>76.1%</b>	<b>197.3%</b>
Planning and Development	3,030	-	-	-	-	-	-	-	-	-	-	-	4,387	76.1%	(100.0%)
Road Transport	55,583	27,000	2,572	4.6%	673	1.2%	921	3.4%	13,044	48.3%	17,211	63.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>167,656</b>	<b>199,507</b>	<b>74,954</b>	<b>44.7%</b>	<b>43,488</b>	<b>25.9%</b>	<b>7,503</b>	<b>3.8%</b>	<b>156,978</b>	<b>78.7%</b>	<b>282,923</b>	<b>141.8%</b>	<b>86,356</b>	<b>80.9%</b>	<b>81.8%</b>
Energy sources	30,500	34,792	329	1.1%	3,883	12.7%	4,792	13.8%	11,703	33.6%	20,707	59.5%	27	1.4%	43,245.5%
Water Management	87,080	103,087	66,562	76.4%	27,559	31.6%	1,130	1.1%	126,038	122.3%	221,289	214.7%	70,664	95.1%	78.4%
Waste Water Management	50,000	59,197	8,063	16.1%	9,881	19.4%	1,581	2.7%	19,237	32.5%	38,562	65.2%	13,487	75.3%	42.0%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	6,538	3.7%	4,993	2.8%	2,810	1.6%	163,309	91.9%	177,650	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,588	12.7%	5,912	4.8%	3,099	2.5%	98,547	80.0%	123,146	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14,524	9.7%	8,059	5.4%	6,402	4.3%	121,133	80.7%	150,117	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,273	3.9%	2,827	2.8%	2,518	2.3%	100,701	91.3%	110,320	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3,554	3.4%	2,482	2.4%	2,069	2.0%	95,917	92.2%	104,021	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,797	1.2%	2,752	1.2%	2,695	1.2%	221,943	96.4%	230,186	24.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,027	1.8%	770	1.3%	351	0.6%	55,010	96.2%	57,159	6.0%	-	-	-	-
<b>Total By Income Source</b>	<b>48,300</b>	<b>5.1%</b>	<b>27,795</b>	<b>2.9%</b>	<b>19,944</b>	<b>2.1%</b>	<b>856,560</b>	<b>89.9%</b>	<b>952,599</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4,467	17.5%	3,195	12.5%	1,708	6.7%	16,215	63.4%	25,583	2.7%	-	-	-	-
Commercial	20,294	11.3%	8,298	4.6%	5,019	2.8%	145,534	81.2%	179,145	18.8%	-	-	-	-
Households	23,539	3.1%	16,302	2.2%	13,219	1.8%	694,811	92.9%	747,871	78.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>48,300</b>	<b>5.1%</b>	<b>27,795</b>	<b>2.9%</b>	<b>19,944</b>	<b>2.1%</b>	<b>856,560</b>	<b>89.9%</b>	<b>952,599</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	35,250	12.0%	-	-	-	-	258,336	88.0%	293,586	21.1%
Bulk Water	1,291	1%	-	-	7,195	7%	1,033,609	99.2%	1,042,094	74.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19,952	72.7%	2,848	10.6%	679	2.5%	3,827	14.2%	26,916	1.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	15,471	50.0%	-	-	5,175	16.7%	10,319	33.3%	30,965	2.2%
<b>Total</b>	<b>71,573</b>	<b>5.1%</b>	<b>2,848</b>	<b>2.2%</b>	<b>13,049</b>	<b>9%</b>	<b>1,306,092</b>	<b>93.7%</b>	<b>1,393,562</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>577,087</b>	<b>577,688</b>	<b>193,991</b>	<b>33.6%</b>	<b>171,767</b>	<b>29.8%</b>	<b>137,760</b>	<b>23.8%</b>	<b>52,274</b>	<b>9.0%</b>	<b>555,792</b>	<b>96.2%</b>	<b>86,018</b>	<b>96.0%</b>	<b>(39.2%)</b>
Operating Revenue	577,087	577,688	193,991	33.6%	171,767	29.8%	137,760	23.8%	52,274	9.0%	555,792	96.2%	86,018	96.0%	(39.2%)
Property rates	81,391	76,708	18,545	22.8%	18,464	22.7%	18,536	24.2%	12,886	16.8%	68,432	89.2%	17,494	76.8%	(26.3%)
Service charges - electricity revenue	135,963	135,963	38,050	28.0%	42,055	30.9%	41,587	30.6%	25,355	18.6%	147,047	108.2%	39,581	87.2%	(35.9%)
Service charges - water revenue	17,100	17,100	6,376	37.3%	5,490	32.1%	6,162	36.0%	3,519	20.6%	21,548	126.0%	6,028	84.9%	(41.6%)
Service charges - sanitation revenue	11,145	11,145	2,854	25.6%	2,788	25.0%	2,870	25.8%	1,905	17.1%	10,418	93.5%	2,708	85.6%	(29.6%)
Service charges - refuse revenue	12,925	12,925	3,362	26.0%	3,369	26.1%	3,374	26.1%	2,247	17.4%	12,353	95.6%	3,215	86.1%	(30.1%)
Rental of facilities and equipment	779	846	218	28.0%	200	25.7%	341	40.4%	277	32.7%	1,037	122.6%	222	99.1%	24.9%
Interest earned - external investments	243	146	7,544	3,108.0%	7,661	3,156.0%	8,284	5,665.6%	5,697	3,895.9%	29,186	19,959.8%	6,852	11,460.8%	(16.9%)
Interest earned - outstanding debtors	31,355	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,613	10,592	382	23.7%	224	13.9%	164	1.5%	97	9%	866	8.2%	574	113.3%	(83.2%)
Licences and permits	31	82	4	12.9%	11	35.4%	110	135.1%	7	8.6%	132	162.0%	27	117.5%	(74.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	279,302	279,202	115,590	41.5%	91,064	32.6%	55,899	20.0%	62	-	263,016	94.2%	8,902	110.1%	(99.3%)
Other revenue	5,011	2,746	666	13.3%	440	8.8%	393	14.3%	221	8.1%	1,719	62.6%	415	46.5%	(46.6%)
Gains	228	38	-	-	-	-	-	38	100.0%	-	38	100.0%	-	-	-
<b>Operating Expenditure</b>	<b>753,672</b>	<b>742,201</b>	<b>159,714</b>	<b>21.2%</b>	<b>162,099</b>	<b>21.5%</b>	<b>131,742</b>	<b>17.8%</b>	<b>64,328</b>	<b>8.7%</b>	<b>517,884</b>	<b>69.8%</b>	<b>192,689</b>	<b>77.8%</b>	<b>(66.6%)</b>
Employee related costs	224,250	223,265	53,703	23.9%	59,876	26.7%	46,155	20.7%	18,587	8.3%	178,321	79.9%	52,355	96.6%	(64.5%)
Remuneration of councillors	22,242	19,622	4,062	18.3%	3,795	17.1%	2,517	16.1%	1,257	8.0%	11,831	74.5%	4,171	79.0%	(69.9%)
Debt impairment	87,276	87,804	290	0.3%	-	-	77	0.1%	-	-	357	0.4%	3,270	3.9%	(100.0%)
Depreciation and asset impairment	146,647	74,102	(38)	(0.0%)	(1,560)	(2.1%)	(1,560)	(2.1%)	7,075	9.5%	5,477	7.4%	(2,928)	(4.3%)	(341.6%)
Finance charges	7,600	14,519	3,939	51.8%	5,299	69.7%	5,602	38.6%	2,511	17.3%	17,351	119.5%	4,263	72.6%	(41.1%)
Bulk purchases	116,000	154,569	52,127	44.9%	21,317	18.4%	51,267	33.2%	166	1%	124,876	80.8%	43,603	128.7%	(99.6%)
Other Materials	24,070	30,280	5,405	22.5%	7,851	32.6%	36,571	120.8%	3,835	12.7%	53,662	177.2%	23,123	175.4%	(83.4%)
Contracted services	69,925	76,995	28,442	40.7%	42,130	60.2%	(5,306)	(6.9%)	14,658	19.0%	79,923	103.8%	42,544	142.7%	(65.5%)
Transfers and subsidies	2,551	5,240	1,397	54.8%	1,800	70.6%	1,659	31.7%	1,147	21.9%	6,003	114.6%	1,784	253.0%	(35.7%)
Other expenditure	53,110	59,805	10,399	19.5%	20,070	37.8%	(5,240)	(8.8%)	15,092	25.2%	40,281	67.4%	20,504	108.7%	(26.4%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(176,585)</b>	<b>(164,513)</b>	<b>34,276</b>		<b>9,668</b>		<b>6,018</b>		<b>(12,054)</b>		<b>37,908</b>		<b>(106,671)</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	185,054	167,054	46,910	25.3%	78,599	42.5%	-	-	-	-	125,509	75.1%	-	55.5%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>8,470</b>	<b>2,541</b>	<b>81,186</b>		<b>88,267</b>		<b>6,018</b>		<b>(12,054)</b>		<b>163,417</b>		<b>(106,671)</b>		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>8,470</b>	<b>2,541</b>	<b>81,186</b>		<b>88,267</b>		<b>6,018</b>		<b>(12,054)</b>		<b>163,417</b>		<b>(106,671)</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>8,470</b>	<b>2,541</b>	<b>81,186</b>		<b>88,267</b>		<b>6,018</b>		<b>(12,054)</b>		<b>163,417</b>		<b>(106,671)</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>8,470</b>	<b>2,541</b>	<b>81,186</b>		<b>88,267</b>		<b>6,018</b>		<b>(12,054)</b>		<b>163,417</b>		<b>(106,671)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>	<b>185,974</b>	<b>167,974</b>	<b>71,471</b>	<b>38.4%</b>	<b>65,625</b>	<b>35.3%</b>	<b>3,334</b>	<b>2.0%</b>	<b>18,764</b>	<b>11.2%</b>	<b>159,194</b>	<b>94.8%</b>	<b>15,388</b>	<b>82.3%</b>	<b>21.9%</b>
Source of Finance	185,974	167,974	71,471	38.4%	65,625	35.3%	3,334	2.0%	18,764	11.2%	159,194	94.8%	15,388	82.3%	21.9%
National Government	185,054	167,054	70,263	38.0%	65,231	35.2%	2,884	1.7%	18,883	11.3%	157,262	94.1%	10,750	96.6%	75.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	185,054	167,054	70,263	38.0%	65,231	35.2%	2,884	1.7%	18,883	11.3%	157,262	94.1%	10,750	96.6%	75.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	920	920	1,208	131.3%	394	42.8%	450	48.9%	(119)	(13.0%)	1,932	210.1%	4,638	28.5%	(102.6%)
<b>Capital Expenditure Functional</b>	<b>185,974</b>	<b>167,974</b>	<b>71,471</b>	<b>38.4%</b>	<b>65,625</b>	<b>35.3%</b>	<b>3,334</b>	<b>2.0%</b>	<b>18,764</b>	<b>11.2%</b>	<b>159,194</b>	<b>94.8%</b>	<b>14,845</b>	<b>82.0%</b>	<b>26.4%</b>
Municipal governance and administration	620	620	60	9.6%	394	63.5%	450	72.6%	67	10.8%	970	156.5%	286	74.6%	(76.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	620	620	60	9.6%	394	63.5%	450	72.6%	67	10.8%	970	156.5%	286	99.2%	(76.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>8,437</b>	<b>8,437</b>	<b>7,078</b>	<b>83.9%</b>	<b>572</b>	<b>6.8%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,650</b>	<b>90.7%</b>	<b>-</b>	<b>77.8%</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8,137	8,137	7,078	87.0%	572	7.0%	-	-	-	-	7,650	94.0%	-	77.8%	-
Public Safety	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>20,562</b>	<b>24,232</b>	<b>9,337</b>	<b>45.4%</b>	<b>9,181</b>	<b>44.7%</b>	<b>2,245</b>	<b>9.3%</b>	<b>1,342</b>	<b>5.5%</b>	<b>22,105</b>	<b>91.2%</b>	<b>1,389</b>	<b>92.2%</b>	<b>(3.4%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20,562	24,232	9,337	45.4%	9,181	44.7%	2,245	9.3%	1,342	5.5%	22,105	91.2%	1,389	92.2%	(3.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>156,356</b>	<b>138,685</b>	<b>54,997</b>	<b>35.2%</b>	<b>55,478</b>	<b>35.5%</b>	<b>640</b>	<b>5%</b>	<b>17,355</b>	<b>12.9%</b>	<b>128,470</b>	<b>95.4%</b>	<b>13,170</b>	<b>79.8%</b>	<b>31.8%</b>
Energy sources	36,360	18,360	9,020	24.8%	9,731	24.0%	1,984	10.8%	-	-	19,734	107.5%	-	104.2%	-
Water Management	50,969	37,056	15,583	30.6%	19,587	38.4%	1,426	3.8%	6,794	18.3%	43,391	117.1%	7,507	79.9%	(9.5%)
Waste Water Management	69,026	79,269	30,394	44.0%	27,160	39.3%	(2,770)	(3.5%)	10,561	13.3%	65,345	82.4%	5,663	79.2%	(86.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation									

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	17	35.8%	-	-	-	-	30	64.2%	47	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7,425	66.6%	403	3.6%	676	6.1%	2,647	23.7%	11,151	1.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	78,196	13.6%	7,504	1.3%	28,257	4.9%	460,169	80.2%	574,126	96.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>85,637</b>	<b>14.6%</b>	<b>7,908</b>	<b>1.4%</b>	<b>28,933</b>	<b>4.9%</b>	<b>462,845</b>	<b>79.1%</b>	<b>585,324</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>373,939</b>	<b>373,939</b>	<b>142,827</b>	<b>38.2%</b>	<b>83,511</b>	<b>22.3%</b>	<b>70,532</b>	<b>18.9%</b>	<b>85,858</b>	<b>23.0%</b>	<b>382,727</b>	<b>102.4%</b>	<b>61,131</b>	<b>86.4%</b>	<b>40.4%</b>
Property rates	62,496	62,496	34,078	54.5%	13,596	21.8%	6,479	10.4%	12,622	20.2%	66,774	106.8%	12,697	106.6%	(6%)
Service charges - electricity revenue	70,980	70,980	15,415	21.7%	14,177	20.0%	10,637	15.0%	16,428	23.1%	56,656	79.8%	15,523	84.0%	5.8%
Service charges - water revenue	25,137	25,137	10,033	39.9%	6,620	26.3%	6,220	24.7%	6,779	27.0%	29,652	118.0%	8,219	150.2%	(17.5%)
Service charges - sanitation revenue	14,033	14,033	4,810	34.3%	4,811	34.3%	4,808	34.3%	4,795	34.2%	19,223	137.0%	4,410	129.7%	8.7%
Service charges - refuse revenue	7,400	7,400	9,381	126.8%	7,169	96.8%	(8,341)	(112.7%)	2,744	37.1%	10,960	148.0%	2,636	146.6%	4.1%
Rental of facilities and equipment	1,169	1,169	313	26.8%	314	26.9%	334	28.6%	356	30.5%	1,318	112.7%	323	119.1%	10.2%
Interest earned - external investments	4,751	4,751	(4)	(.1%)	-	-	-	-	-	-	(4)	(.1%)	-	-	-
Interest earned - outstanding debtors	28,697	28,697	10,057	35.0%	13,633	47.5%	14,465	50.4%	18,155	63.3%	56,310	196.2%	9,623	130.2%	88.7%
Dividends received	-	-	-	-	45	75.3%	269	454.1%	96	161.7%	483	814.5%	21	318.3%	349.7%
Fines, penalties and forfeits	59	59	73	123.4%	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	1,049	1,049	6,967	664.2%	3,304	315.0%	(35)	(3.3%)	(1,050)	(100.6%)	9,181	875.2%	4,926	2,711.9%	(121.4%)
Agency services	16,178	16,178	(3,827)	(23.7%)	(2,852)	(17.6%)	2,166	13.4%	22,209	137.3%	17,695	109.4%	2,605	(99.8%)	(752.5%)
Transfers and subsidies	138,079	138,079	55,318	40.1%	22,309	16.2%	33,191	24.0%	2,545	1.8%	113,363	82.1%	-	-	(100.0%)
Other revenue	2,317	2,317	213	9.2%	389	16.8%	339	14.6%	185	8.0%	1,126	48.6%	148	7.0%	25.0%
Gains	1,593	1,593	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>409,866</b>	<b>408,866</b>	<b>61,994</b>	<b>15.1%</b>	<b>91,998</b>	<b>22.4%</b>	<b>72,537</b>	<b>17.7%</b>	<b>125,511</b>	<b>30.7%</b>	<b>352,039</b>	<b>86.1%</b>	<b>172,897</b>	<b>64.3%</b>	<b>(27.4%)</b>
Employee related costs	95,439	95,439	17,660	18.5%	35,231	36.9%	24,556	26.1%	25,614	26.8%	103,461	108.4%	96,387	100.2%	(7.4%)
Remuneration of councillors	9,571	9,571	2,253	23.5%	2,081	21.7%	2,275	23.8%	2,355	24.6%	8,964	93.7%	7,333	87.4%	(67.9%)
Debt impairment	63,852	63,852	(4,260)	(6.7%)	(1,476)	(2.3%)	-	-	5,736	9.0%	-	-	(4,368)	(16.5%)	(231.3%)
Depreciation and asset impairment	37,009	37,009	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	80,071	80,071	23,152	28.9%	22,504	28.1%	22,512	28.1%	36,605	45.7%	104,773	130.9%	24,294	99.2%	50.7%
Other Materials	36,756	36,006	6,971	19.0%	6,843	18.6%	6,896	19.2%	10,776	29.9%	31,486	87.4%	10,953	76.8%	(1.6%)
Contracted services	46,273	46,023	8,837	19.1%	14,324	31.0%	9,344	20.3%	13,959	30.3%	46,464	101.0%	18,856	78.1%	(26.0%)
Transfers and subsidies	40,894	40,894	7,379	18.0%	12,491	30.5%	6,554	16.0%	30,466	74.5%	56,890	139.1%	19,443	109.3%	56.7%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(35,927)</b>	<b>(34,927)</b>	<b>80,834</b>		<b>(8,487)</b>		<b>(2,005)</b>		<b>(39,653)</b>		<b>30,688</b>		<b>(111,766)</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	111,351	111,351	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>75,424</b>	<b>76,424</b>	<b>80,834</b>		<b>(8,487)</b>		<b>(2,005)</b>		<b>(39,653)</b>		<b>30,688</b>		<b>(111,766)</b>		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>75,424</b>	<b>76,424</b>	<b>80,834</b>		<b>(8,487)</b>		<b>(2,005)</b>		<b>(39,653)</b>		<b>30,688</b>		<b>(111,766)</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>75,424</b>	<b>76,424</b>	<b>80,834</b>		<b>(8,487)</b>		<b>(2,005)</b>		<b>(39,653)</b>		<b>30,688</b>		<b>(111,766)</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>75,424</b>	<b>76,424</b>	<b>80,834</b>		<b>(8,487)</b>		<b>(2,005)</b>		<b>(39,653)</b>		<b>30,688</b>		<b>(111,766)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>	<b>111,351</b>	<b>116,406</b>	<b>2,822</b>	<b>2.5%</b>	<b>5,433</b>	<b>4.9%</b>	<b>8,384</b>	<b>7.2%</b>	<b>15,734</b>	<b>13.5%</b>	<b>32,373</b>	<b>27.8%</b>	<b>14,535</b>	<b>50.7%</b>	<b>8.2%</b>
<b>Source of Finance</b>	<b>111,351</b>	<b>110,351</b>	<b>1,869</b>	<b>1.7%</b>	<b>5,278</b>	<b>4.7%</b>	<b>8,146</b>	<b>7.4%</b>	<b>13,805</b>	<b>12.5%</b>	<b>29,098</b>	<b>26.4%</b>	<b>7,194</b>	<b>49.8%</b>	<b>91.9%</b>
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	111,351	110,351	1,869	1.7%	5,278	4.7%	8,146	7.4%	13,805	12.5%	29,098	26.4%	7,194	49.8%	
<b>Transfers recognised - capital</b>	<b>111,351</b>	<b>110,351</b>	<b>1,869</b>	<b>1.7%</b>	<b>5,278</b>	<b>4.7%</b>	<b>8,146</b>	<b>7.4%</b>	<b>13,805</b>	<b>12.5%</b>	<b>29,098</b>	<b>26.4%</b>	<b>7,194</b>	<b>49.8%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	6,054	954	-	155	-	238	3.9%	1,929	31.9%	3,276	54.1%	7,341	54.1%	
<b>Capital Expenditure Functional</b>	<b>111,351</b>	<b>116,406</b>	<b>2,822</b>	<b>2.5%</b>	<b>5,433</b>	<b>4.9%</b>	<b>8,384</b>	<b>7.2%</b>	<b>15,734</b>	<b>13.5%</b>	<b>32,373</b>	<b>27.8%</b>	<b>14,535</b>	<b>50.7%</b>	
<b>Municipal governance and administration</b>	<b>3,000</b>	<b>3,380</b>	<b>168</b>	<b>5.6%</b>	<b>583</b>	<b>19.4%</b>	<b>792</b>	<b>23.4%</b>	<b>73</b>	<b>2.2%</b>	<b>1,616</b>	<b>47.8%</b>	<b>581</b>	<b>96.9%</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-		
Finance and administration	3,000	3,380	168	5.6%	583	19.4%	792	23.4%	73	2.2%	1,616	47.8%	581	96.9%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Community and Public Safety</b>	<b>1,500</b>	<b>1,088</b>	<b>-</b>	<b>-</b>	<b>122</b>	<b>8.1%</b>	<b>-</b>	<b>-</b>	<b>766</b>	<b>70.4%</b>	<b>887</b>	<b>81.5%</b>	<b>3,353</b>	<b>326.3%</b>	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sport And Recreation	1,500	1,088	-	-	122	8.1%	-	-	766	70.4%	887	81.5%	3,353	326.3%	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Economic and Environmental Services</b>	<b>3,000</b>	<b>6,252</b>	<b>686</b>	<b>22.9%</b>	<b>1,326</b>	<b>44.2%</b>	<b>2,128</b>	<b>34.0%</b>	<b>658</b>	<b>10.5%</b>	<b>4,798</b>	<b>76.7%</b>	<b>2,754</b>	<b>46.6%</b>	
Planning and Development	3,000	6,252	686	22.9%	1,326	44.2%	2,128	34.0%	658	10.5%	4,798	76.7%	2,754	46.6%	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-		
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Trading Services</b>	<b>103,851</b>	<b>105,685</b>	<b>1,968</b>	<b>1.9%</b>	<b>3,402</b>	<b>3.3%</b>	<b>5,465</b>	<b>5.2%</b>	<b>14,237</b>	<b>13.5%</b>	<b>25,072</b>	<b>23.7%</b>	<b>7,369</b>	<b>49.4%</b>	
Energy sources	4,000	3,422	898	22.4%	-	-	-	-	1,722	50.3%	2,620	76.6%	979	36.9%	
Water Management	87,260	89,260	743	.9%	1,741	2.0%	5,244	5.9%	9,856	11.0%	17,585	19.7%	3,573	39.6%	
Waste Water Management	12,591	13,003	327	2.6%	1,661	13.2%	221	1.7%	2,658	20.4%	4,869	37.4%	2,817	82.2%	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-	-	-	-		

**Part 3: Cash Receipts and Payments**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>252,839</b>	<b>252,839</b>	<b>96,483</b>	<b>38.2%</b>	<b>93,670</b>	<b>37.0%</b>	<b>78,275</b>	<b>31.0%</b>	<b>43,430</b>	<b>17.2%</b>	<b>311,859</b>	<b>123.3%</b>	<b>34,512</b>	<b>96.2%</b>	<b>25.8%</b>
<b>Receipts</b>	<b>252,839</b>	<b>252,839</b>	<b>96,483</b>	<b>38.2%</b>	<b>93,670</b>	<b>37.0%</b>	<b>78,275</b>	<b>31.0%</b>	<b>43,430</b>	<b>17.2%</b>	<b>311,859</b>	<b>123</b>			

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3,181	1.8%	2,068	1.2%	1,615	.9%	172,469	96.2%	179,333	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,185	9.2%	609	1.1%	622	1.1%	49,792	88.6%	56,208	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12,668	6.4%	2,474	1.2%	2,343	1.2%	181,339	91.2%	196,824	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,786	1.8%	1,536	1.5%	1,488	1.5%	95,652	95.2%	100,462	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,022	1.6%	837	1.5%	802	1.4%	53,378	95.3%	56,040	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,414	1.4%	4,366	1.4%	4,336	1.4%	291,596	95.7%	304,711	32.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	419	.8%	186	.3%	163	.3%	53,285	98.6%	54,052	5.7%	-	-	-	-
<b>Total By Income Source</b>	<b>28,675</b>	<b>3.0%</b>	<b>12,075</b>	<b>1.3%</b>	<b>11,369</b>	<b>1.2%</b>	<b>897,511</b>	<b>94.5%</b>	<b>949,630</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6,468	6.5%	1,077	1.1%	844	1.0%	80,738	91.4%	99,227	10.4%	-	-	-	-
Commercial	2,949	2.6%	1,269	1.1%	1,197	1.0%	108,037	95.3%	114,452	12.1%	-	-	-	-
Households	19,257	2.6%	9,729	1.3%	9,229	1.3%	697,735	94.8%	735,951	77.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>28,675</b>	<b>3.0%</b>	<b>12,075</b>	<b>1.3%</b>	<b>11,369</b>	<b>1.2%</b>	<b>897,511</b>	<b>94.5%</b>	<b>949,630</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20,026	87.5%	(0)	-	-	-	2,856	12.5%	22,881	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100.0%	2	-
<b>Total</b>	<b>20,026</b>	<b>87.5%</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,856</b>	<b>12.5%</b>	<b>22,883</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>1,076,307</b>	<b>927,380</b>	<b>255,083</b>	<b>23.7%</b>	<b>216,363</b>	<b>20.1%</b>	<b>226,139</b>	<b>24.4%</b>	<b>189,873</b>	<b>20.5%</b>	<b>887,458</b>	<b>95.7%</b>	<b>172,883</b>	<b>79.9%</b>	<b>9.8%</b>
Property rates	179,005	179,005	41,248	23.0%	43,185	24.1%	43,417	24.3%	42,399	23.7%	170,249	95.1%	36,715	83.3%	15.5%
Service charges - electricity revenue	465,516	377,285	97,822	21.0%	89,470	19.2%	90,473	24.0%	92,338	24.5%	370,103	98.1%	84,263	81.6%	9.6%
Service charges - water revenue	94,076	94,076	22,414	23.8%	11,308	12.0%	22,110	23.5%	16,082	17.1%	71,914	76.4%	19,733	85.9%	(18.5%)
Service charges - sanitation revenue	71,214	42,656	10,599	14.9%	7,502	10.5%	10,146	23.8%	9,032	21.2%	37,279	87.4%	10,400	54.7%	(13.1%)
Service charges - refuse revenue	65,513	27,551	6,862	10.5%	6,365	10.7%	7,029	25.5%	6,873	24.9%	27,749	100.7%	6,610	38.6%	4.0%
Rental of facilities and equipment	2,154	2,160	427	19.8%	438	20.4%	438	20.3%	426	19.7%	1,729	80.0%	435	107.5%	(2.1%)
Interest earned - external investments	654	654	29	4.4%	12	1.9%	-	-	1,639	250.7%	1,680	257.0%	97	51.0%	1,586.3%
Interest earned - outstanding debtors	53,637	57,693	15,009	28.0%	12,626	23.5%	18,126	31.4%	19,682	34.1%	65,442	113.4%	14,165	83.4%	39.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	550	2,499	1,072	194.8%	199	36.2%	192	7.7%	37	1.5%	1,500	60.0%	121	43.6%	(69.1%)
Licences and permits	1,000	1,000	0	-	0	-	-	-	-	-	0	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	141,569	140,702	59,144	41.8%	44,342	31.3%	33,733	24.0%	1,016	7%	138,236	98.2%	0	97.0%	3,387,060.0%
Other revenue	1,419	2,098	458	32.3%	294	20.7%	474	22.8%	349	16.6%	1,575	75.1%	345	82.5%	1.2%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1,097,777</b>	<b>1,252,787</b>	<b>354,713</b>	<b>32.3%</b>	<b>182,120</b>	<b>16.6%</b>	<b>279,895</b>	<b>22.3%</b>	<b>225,923</b>	<b>18.0%</b>	<b>1,042,651</b>	<b>83.2%</b>	<b>147,436</b>	<b>65.4%</b>	<b>53.2%</b>
Employee related costs	247,018	250,660	162,205	65.7%	20,615	8.3%	134,942	53.8%	4,337	1.7%	322,099	128.5%	475	49.6%	813.2%
Remuneration of councillors	12,663	8,876	6,463	51.0%	198	1.8%	2,835	31.9%	3,072	34.6%	12,568	141.6%	283	80.7%	984.2%
Debt impairment	67,594	207,594	39	.1%	18	-	60	-	34	-	150	.1%	60	.7%	(43.3%)
Depreciation and asset impairment	35,588	85,588	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	42,758	57,641	10,613	24.8%	15,456	36.2%	13,725	23.8%	19,857	34.4%	59,691	103.6%	12,091	50.4%	64.2%
Bulk purchases	374,289	427,241	158,322	42.3%	90,259	24.1%	83,596	19.6%	97,235	22.8%	429,412	100.5%	107,957	101.7%	(9.9%)
Other Materials	102,847	83,226	3,323	3.2%	22,929	22.3%	8,324	10.0%	35,665	42.9%	70,242	84.4%	4,082	73.3%	773.8%
Contracted services	104,282	78,367	7,970	7.6%	22,092	21.2%	21,502	27.4%	51,289	65.4%	102,853	131.2%	9,853	53.5%	420.6%
Transfers and subsidies	60,729	53,594	5,778	9.5%	10,513	17.3%	14,911	27.8%	14,434	26.9%	45,637	85.2%	12,636	62.0%	14.2%
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(21,470)</b>	<b>(325,407)</b>	<b>(99,630)</b>		<b>34,243</b>		<b>(53,756)</b>		<b>(36,050)</b>		<b>(155,192)</b>		<b>25,446</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	40,307	39,659	-	-	-	-	-	-	-	-	29,223	73.7%	29,223	73.7%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>18,937</b>	<b>(285,649)</b>	<b>(99,630)</b>		<b>34,243</b>		<b>(53,756)</b>		<b>(6,827)</b>		<b>(125,970)</b>		<b>25,446</b>		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>18,937</b>	<b>(285,649)</b>	<b>(99,630)</b>		<b>34,243</b>		<b>(53,756)</b>		<b>(6,827)</b>		<b>(125,970)</b>		<b>25,446</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>18,937</b>	<b>(285,649)</b>	<b>(99,630)</b>		<b>34,243</b>		<b>(53,756)</b>		<b>(6,827)</b>		<b>(125,970)</b>		<b>25,446</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>18,937</b>	<b>(285,649)</b>	<b>(99,630)</b>		<b>34,243</b>		<b>(53,756)</b>		<b>(6,827)</b>		<b>(125,970)</b>		<b>25,446</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>	<b>42,792</b>	<b>72,662</b>	<b>736</b>	<b>1.7%</b>	<b>7,455</b>	<b>17.4%</b>	<b>11,022</b>	<b>15.2%</b>	<b>15,537</b>	<b>21.4%</b>	<b>34,750</b>	<b>47.8%</b>	<b>5,819</b>	<b>31.1%</b>	<b>167.0%</b>
<b>Source of Finance</b>	<b>42,792</b>	<b>72,662</b>	<b>736</b>	<b>1.7%</b>	<b>7,455</b>	<b>17.4%</b>	<b>11,022</b>	<b>15.2%</b>	<b>15,537</b>	<b>21.4%</b>	<b>34,750</b>	<b>47.8%</b>	<b>5,819</b>	<b>31.1%</b>	<b>167.0%</b>
National Government	33,302	39,659	736	2.2%	7,259	21.8%	4,629	11.7%	12,073	30.4%	24,698	62.3%	4,724	46.6%	155.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	33,302	39,659	736	2.2%	7,259	21.8%	4,629	11.7%	12,073	30.4%	24,698	62.3%	4,724	46.6%	155.6%
<b>Transfers recognised - capital</b>	<b>33,302</b>	<b>39,659</b>	<b>736</b>	<b>2.2%</b>	<b>7,259</b>	<b>21.8%</b>	<b>4,629</b>	<b>11.7%</b>	<b>12,073</b>	<b>30.4%</b>	<b>24,698</b>	<b>62.3%</b>	<b>4,724</b>	<b>46.6%</b>	<b>155.6%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9,490	33,003	-	-	196	2.1%	6,392	19.4%	3,464	10.5%	10,052	30.5%	1,095	5.0%	216.2%
<b>Capital Expenditure Functional</b>	<b>60,292</b>	<b>72,662</b>	<b>941</b>	<b>1.6%</b>	<b>8,249</b>	<b>13.7%</b>	<b>10,549</b>	<b>14.5%</b>	<b>15,537</b>	<b>21.4%</b>	<b>35,277</b>	<b>48.5%</b>	<b>8,881</b>	<b>44.9%</b>	<b>74.9%</b>
<b>Municipal governance and administration</b>	<b>13,000</b>	<b>13,170</b>	<b>-</b>	<b>-</b>	<b>176</b>	<b>1.4%</b>	<b>2</b>	<b>-</b>	<b>124</b>	<b>9%</b>	<b>303</b>	<b>2.3%</b>	<b>1,095</b>	<b>4.2%</b>	<b>(88.7%)</b>
Executive and Council	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3,000	13,170	-	-	176	5.9%	2	-	124	9%	303	2.3%	1,095	4.2%	(88.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>5,489</b>	<b>16,830</b>	<b>-</b>	<b>-</b>	<b>196</b>	<b>3.6%</b>	<b>7,497</b>	<b>44.5%</b>	<b>12,084</b>	<b>71.8%</b>	<b>19,777</b>	<b>117.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Planning and Development	5,489	16,830	-	-	196	3.6%	7,497	44.5%	12,084	71.8%	19,777	117.5%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>39,802</b>	<b>40,662</b>	<b>941</b>	<b>2.4%</b>	<b>7,877</b>	<b>19.8%</b>	<b>3,050</b>	<b>7.5%</b>	<b>3,329</b>	<b>8.2%</b>	<b>15,198</b>	<b>37.4%</b>	<b>7,786</b>	<b>67.3%</b>	<b>(57.2%)</b>
Energy sources	10,000	13,200	-	-	2,648	26.5%	1,645	12.5%	3,084	23.4%	7,377	55.9%	1,423	95.1%	116.8%
Water Management	14,025	16,380	460	3.3%	777	5.5%	(829)	(5.1%)	-	-	408	2.5%	2,019	55.4%	(100.0%)
Waste Water Management	15,774	11,081	481	3.1%	4,452	28.2%	2,234	20.2%	245	2.2%	7,413	66.9%	4,344	64.4%	(94.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash</b>															

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3,907	25.1%	8,142	53.6%	-	-	3,244	21.4%	15,193	7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	386	24.7%	740	47.4%	435	27.9%	-	-	1,562	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	96,007	5.8%	56,180	3.4%	41,095	2.5%	1,472,465	88.4%	1,665,747	81.8%
Auditor-General	3	.3%	-	-	-	-	758	99.7%	760	-
Other	-	-	-	-	-	-	352,157	100.0%	352,157	17.3%
<b>Total</b>	<b>100,203</b>	<b>4.9%</b>	<b>65,062</b>	<b>3.2%</b>	<b>41,530</b>	<b>2.0%</b>	<b>1,828,625</b>	<b>89.8%</b>	<b>2,035,420</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part 1: Operating Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>303,641</b>	<b>306,972</b>	<b>80,426</b>	<b>26.5%</b>	<b>73,573</b>	<b>24.2%</b>	<b>53,035</b>	<b>17.3%</b>	<b>52,796</b>	<b>17.2%</b>	<b>259,830</b>	<b>84.6%</b>	<b>50,039</b>	<b>85.2%</b>	<b>5.5%</b>
Property rates	33,418	33,418	8,547	25.6%	8,221	24.6%	8,382	25.1%	8,342	25.0%	33,493	100.2%	7,869	95.6%	6.0%
Service charges - electricity revenue	73,472	73,679	18,143	24.7%	17,695	24.1%	17,603	23.9%	17,539	23.8%	70,980	96.3%	17,858	98.1%	(1.8%)
Service charges - water revenue	25,009	25,020	5,489	21.9%	6,081	24.3%	5,879	23.5%	5,938	23.7%	23,386	93.5%	6,069	99.0%	(2.2%)
Service charges - sanitation revenue	22,998	22,998	5,493	23.9%	5,817	25.3%	5,781	25.1%	5,907	25.7%	22,979	99.9%	5,333	98.5%	10.8%
Service charges - refuse revenue	7,162	8,000	2,117	29.6%	2,132	29.8%	2,143	28.8%	2,185	27.3%	8,577	107.2%	2,007	111.2%	8.8%
Rental of facilities and equipment	289	289	66	22.8%	65	22.3%	68	23.6%	66	22.9%	265	91.6%	69	88.2%	(3.8%)
Interest earned - external investments	604	204	59	9.7%	31	5.1%	32	15.8%	99	48.3%	221	107.9%	20	33.6%	391.7%
Interest earned - outstanding debtors	38,019	41,015	10,108	26.6%	10,253	27.0%	10,626	25.9%	10,984	26.8%	41,971	102.3%	9,595	131.5%	14.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	521	156	38	7.3%	30	5.7%	36	23.1%	34	21.5%	138	88.2%	47	69.7%	(28.7%)
Licences and permits	7,500	7,500	1,467	19.6%	1,127	15.0%	1,146	15.3%	835	11.1%	4,575	61.0%	689	8,028,476.6%	21.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	90,321	90,321	28,172	31.2%	21,100	23.4%	975	1.1%	373	4%	50,620	56.0%	-	52.3%	(100.0%)
Other revenue	4,328	4,371	726	16.8%	1,021	23.6%	385	8.8%	495	11.3%	2,625	60.1%	483	133.8%	2.4%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>315,450</b>	<b>309,594</b>	<b>51,527</b>	<b>16.3%</b>	<b>44,065</b>	<b>14.0%</b>	<b>49,683</b>	<b>16.0%</b>	<b>78,697</b>	<b>25.4%</b>	<b>223,973</b>	<b>72.3%</b>	<b>35,990</b>	<b>46.2%</b>	<b>118.7%</b>
Employee related costs	71,856	70,666	7,308	10.2%	11,186	15.6%	10,556	14.9%	11,405	16.1%	40,454	57.2%	703	2.7%	1,522.9%
Remuneration of councillors	6,042	6,042	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	49,659	49,659	4,666	9.4%	-	-	-	-	-	-	4,666	9.4%	6,565	13.2%	(100.0%)
Depreciation and asset impairment	28,362	28,362	198	0.7%	-	-	-	-	-	-	198	0.7%	-	-	-
Finance charges	5,200	8,000	1,854	35.7%	2,274	43.7%	2,605	32.6%	3,335	41.7%	10,067	125.8%	1,671	149.2%	99.6%
Bulk purchases	86,000	90,000	27,179	31.6%	17,666	20.5%	17,874	19.9%	23,705	26.3%	86,423	96.0%	18,036	110.3%	31.4%
Other Materials	9,405	12,880	2,471	26.3%	2,800	29.8%	7,688	59.8%	18,231	141.5%	31,200	242.2%	1,507	83.2%	1,109.4%
Contracted services	34,489	26,024	5,660	16.4%	7,046	20.4%	5,815	22.3%	11,216	43.1%	29,738	114.3%	5,731	92.5%	95.7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	24,497	18,022	2,191	8.9%	3,093	12.6%	5,135	28.5%	10,807	60.0%	21,226	117.8%	1,777	38.6%	508.3%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(11,809)</b>	<b>(2,623)</b>	<b>28,899</b>		<b>29,508</b>		<b>3,352</b>		<b>(25,901)</b>		<b>35,858</b>		<b>14,050</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	50,478	50,478	13,027	25.8%	-	-	25,285	52.1%	15,480	30.7%	54,793	108.5%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>38,669</b>	<b>47,855</b>	<b>41,926</b>		<b>29,508</b>		<b>29,638</b>		<b>(10,421)</b>		<b>90,650</b>		<b>14,050</b>		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>38,669</b>	<b>47,855</b>	<b>41,926</b>		<b>29,508</b>		<b>29,638</b>		<b>(10,421)</b>		<b>90,650</b>		<b>14,050</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>38,669</b>	<b>47,855</b>	<b>41,926</b>		<b>29,508</b>		<b>29,638</b>		<b>(10,421)</b>		<b>90,650</b>		<b>14,050</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>38,669</b>	<b>47,855</b>	<b>41,926</b>		<b>29,508</b>		<b>29,638</b>		<b>(10,421)</b>		<b>90,650</b>		<b>14,050</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>	<b>98,332</b>	<b>49,577</b>	<b>14,936</b>	<b>15.2%</b>	<b>24,291</b>	<b>24.7%</b>	<b>2,237</b>	<b>4.5%</b>	<b>13,502</b>	<b>27.2%</b>	<b>54,966</b>	<b>110.9%</b>	<b>10,785</b>	<b>39.9%</b>	<b>25.2%</b>
<b>Source of Finance</b>	<b>98,332</b>	<b>49,577</b>	<b>14,936</b>	<b>15.2%</b>	<b>24,117</b>	<b>24.5%</b>	<b>2,237</b>	<b>4.5%</b>	<b>13,502</b>	<b>27.2%</b>	<b>54,793</b>	<b>110.5%</b>	<b>10,785</b>	<b>37.8%</b>	<b>25.2%</b>
National Government	98,332	49,577	14,936	15.2%	24,117	24.5%	2,237	4.5%	13,502	27.2%	54,793	110.5%	10,785	37.8%	25.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>98,332</b>	<b>49,577</b>	<b>14,936</b>	<b>15.2%</b>	<b>24,117</b>	<b>24.5%</b>	<b>2,237</b>	<b>4.5%</b>	<b>13,502</b>	<b>27.2%</b>	<b>54,793</b>	<b>110.5%</b>	<b>10,785</b>	<b>37.8%</b>	<b>25.2%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	174	-	-	-	-	-	174	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>98,332</b>	<b>49,577</b>	<b>14,936</b>	<b>15.2%</b>	<b>24,311</b>	<b>24.7%</b>	<b>2,252</b>	<b>4.5%</b>	<b>14,110</b>	<b>28.5%</b>	<b>55,609</b>	<b>112.2%</b>	<b>10,803</b>	<b>41.0%</b>	<b>30.6%</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>-</b>	<b>194</b>		<b>194</b>		<b>771</b>		<b>607</b>		<b>1,572</b>		<b>17</b>		<b>3,394.7%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	194	-	771	-	607	-	1,572	-	17	-	3,394.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>16,727</b>	<b>10,170</b>	<b>1,562</b>	<b>9.3%</b>	<b>4,689</b>	<b>28.0%</b>	<b>922</b>	<b>9.1%</b>	<b>1,864</b>	<b>18.3%</b>	<b>9,037</b>	<b>88.9%</b>	<b>4,298</b>	<b>39.8%</b>	<b>(56.6%)</b>
Planning and Development	16,727	10,170	1,562	9.3%	4,689	28.0%	922	9.1%	1,864	18.3%	9,037	88.9%	4,298	39.8%	(56.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>81,605</b>	<b>39,407</b>	<b>13,374</b>	<b>16.4%</b>	<b>19,428</b>	<b>23.8%</b>	<b>559</b>	<b>1.4%</b>	<b>11,638</b>	<b>29.5%</b>	<b>44,999</b>	<b>114.2%</b>	<b>6,488</b>	<b>41.0%</b>	<b>79.4%</b>
Energy sources	31,995	34,797	11,976	37.4%	16,626	52.0%	260	7%	9,731	28.0%	38,592	110.9%	4,936	122.2%	97.1%
Water Management	-	-	833	-	2,715	-	299	-	496	-	4,443	-	1,551	-	(68.1%)
Waste Water Management	49,610	4,610	465	9%	87	2%	-	-	1,412	30.6%	1,955	42.6%	-	6.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>260,172</b>	<b>264,107</b>	<b>95,252</b>	<b>36.6%</b>	<b>79,470</b>	<b>30.5%</b>	<b>73,443</b>	<b>27.8%</b>	<b>38,969</b>	<b>14.8%</b>	<b>287,135</b>	<b>108.7%</b>	<b>34,542</b>	<b>76.1%</b>	<b>12.8%</b>
<b>Receipts</b>	<b>260,172</b>	<b>264,1</b>													

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2,266	2.2%	2,204	2.1%	1,142	1.1%	98,507	94.6%	104,119	15.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,676	8.0%	4,910	6.9%	1,343	1.9%	59,197	83.2%	71,127	10.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,678	2.8%	2,147	2.3%	2,086	2.2%	88,058	92.7%	94,969	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,177	1.8%	2,195	1.9%	1,340	1.1%	112,025	95.1%	117,717	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	940	1.3%	799	1.2%	776	1.2%	63,414	96.3%	65,930	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,304	100.0%	2,304	3%	-	-	-	-
Interest on Arrear Debtor Accounts	3,581	1.9%	3,507	1.9%	3,462	1.9%	175,820	94.3%	186,370	27.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	100	0.3%	723	1.8%	24	0.1%	38,601	97.9%	39,448	5.8%	-	-	-	-
<b>Total By Income Source</b>	<b>17,318</b>	<b>2.5%</b>	<b>16,485</b>	<b>2.4%</b>	<b>10,175</b>	<b>1.5%</b>	<b>637,906</b>	<b>93.6%</b>	<b>681,883</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	703	3.6%	662	3.4%	663	3.4%	17,726	89.7%	19,754	2.9%	-	-	-	-
Commercial	9,946	4.6%	9,276	4.3%	3,141	1.5%	192,045	89.6%	214,309	31.4%	-	-	-	-
Households	6,769	1.5%	6,545	1.5%	6,370	1.4%	428,135	95.6%	441,021	65.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>17,318</b>	<b>2.5%</b>	<b>16,485</b>	<b>2.4%</b>	<b>10,175</b>	<b>1.5%</b>	<b>637,906</b>	<b>93.6%</b>	<b>681,883</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35,439	16.8%	12,753	6.0%	6,395	3.0%	156,384	74.1%	210,971	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>35,439</b>	<b>16.8%</b>	<b>12,753</b>	<b>6.0%</b>	<b>6,395</b>	<b>3.0%</b>	<b>156,384</b>	<b>74.1%</b>	<b>210,971</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr. Johnny Mokgatsi	017 773 2031
Financial Manager	Mr. Clement Letsako	017 773 1252

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

**MPUMALANGA: GOVAN MBEKI (MP307)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)**

**Part 1: Operating Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>2,589,362</b>	<b>2,589,741</b>	<b>562,782</b>	<b>21.7%</b>	<b>555,973</b>	<b>21.5%</b>	<b>537,048</b>	<b>20.7%</b>	<b>460,003</b>	<b>17.8%</b>	<b>2,115,806</b>	<b>81.7%</b>	<b>371,833</b>	<b>87.1%</b>	<b>23.7%</b>
Property rates	371,135	371,135	95,381	25.7%	94,219	25.4%	94,235	25.4%	89,690	24.2%	373,524	100.6%	88,759	102.1%	1.0%
Service charges - electricity revenue	699,171	699,171	118,855	17.0%	123,557	17.7%	122,686	17.5%	126,766	18.1%	491,874	70.4%	85,061	71.5%	49.0%
Service charges - water revenue	577,597	577,597	91,228	15.8%	128,949	22.3%	128,622	22.3%	125,124	21.7%	473,924	82.1%	87,687	90.0%	42.7%
Service charges - sanitation revenue	147,785	147,785	32,334	21.9%	33,508	22.7%	33,366	22.6%	32,788	22.2%	131,997	89.3%	31,261	89.1%	4.9%
Service charges - refuse revenue	155,523	155,523	33,755	21.7%	33,819	21.7%	33,981	21.8%	33,184	21.3%	134,739	86.6%	32,522	86.5%	2.0%
Rental of facilities and equipment	4,922	4,922	2,645	53.7%	2,715	55.2%	1,688	34.3%	1,830	37.2%	8,878	180.4%	1,995	119.5%	(8.3%)
Interest earned - external investments	14,146	14,146	1,999	14.1%	2,165	15.3%	2,312	16.3%	2,576	18.2%	9,052	64.0%	2,084	56.0%	23.6%
Interest earned - outstanding debtors	204,169	204,169	30,684	15.0%	31,057	15.2%	32,702	16.0%	33,448	16.4%	127,891	62.6%	29,943	36.3%	11.7%
Dividends received	22	22	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	36,077	36,077	354	1.0%	1,011	2.8%	1,157	3.2%	1,345	3.7%	3,867	10.7%	217	2.2%	519.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	363,505	363,885	139,739	38.4%	99,006	27.2%	87,710	24.1%	15,215	4.2%	341,671	93.9%	10,632	128.0%	43.1%
Other revenue	15,311	15,311	5,743	37.5%	5,085	33.2%	(2,618)	(17.1%)	1,408	9.2%	9,619	62.8%	1,606	84.7%	(12.3%)
Gains	-	-	10,065	-	881	-	1,196	-	(3,371)	-	8,771	-	66	-	(5,246.3%)
<b>Operating Expenditure</b>	<b>2,492,629</b>	<b>2,515,424</b>	<b>509,181</b>	<b>20.4%</b>	<b>559,135</b>	<b>22.4%</b>	<b>607,952</b>	<b>24.2%</b>	<b>913,349</b>	<b>36.3%</b>	<b>2,589,616</b>	<b>102.9%</b>	<b>748,755</b>	<b>92.0%</b>	<b>22.0%</b>
Employee related costs	649,552	634,759	46,026	7.1%	184,443	28.4%	188,384	29.7%	144,125	22.7%	562,980	88.7%	136,132	85.5%	5.9%
Remuneration of councillors	30,591	30,591	4,244	13.9%	6,038	19.7%	8,005	26.2%	6,110	20.0%	24,397	79.8%	6,379	84.6%	(4.2%)
Debt impairment	202,196	202,196	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Depreciation and asset impairment	154,535	154,535	44,291	28.7%	44,499	28.8%	38,282	24.8%	38,850	25.1%	165,522	107.4%	192,684	129.8%	(79.8%)
Finance charges	129,058	128,652	31,454	24.4%	22,213	17.2%	33,074	25.7%	63,864	49.6%	150,605	117.1%	34,726	65.2%	83.9%
Bulk purchases	570,081	556,081	184,623	32.4%	109,989	19.3%	152,122	27.4%	334,982	60.2%	781,716	140.6%	182,292	108.5%	83.8%
Other Materials	389,387	405,335	147,488	37.9%	95,713	24.6%	116,092	28.6%	146,881	36.2%	506,713	124.9%	95,586	99.3%	53.7%
Contracted services	256,875	276,745	35,518	13.8%	55,967	21.8%	50,266	18.2%	62,279	22.5%	204,050	73.7%	71,401	68.1%	(12.8%)
Transfers and subsidies	6,243	26,233	4,897	79.1%	8,086	129.5%	8,833	33.7%	9,624	368.1%	118,679	452.4%	12,208	2,127.2%	693.1%
Other expenditure	104,121	100,307	10,600	10.2%	32,166	30.9%	12,894	12.9%	19,433	19.4%	75,093	74.9%	17,604	76.9%	10.4%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>96,733</b>	<b>74,318</b>	<b>53,602</b>	<b>(3,162)</b>	<b>(70,904)</b>	<b>(12,619)</b>	<b>(70,904)</b>	<b>(15,356)</b>	<b>(453,345)</b>	<b>(21,356)</b>	<b>(473,810)</b>	<b>(18.2%)</b>	<b>(376,922)</b>	<b>(18.2%)</b>	<b>96.0%</b>
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	124,693	193,167	7,899	6.3%	21,035	16.9%	5,305	2.7%	33,355	17.3%	67,594	35.0%	17,013	51.6%	96.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>221,426</b>	<b>267,485</b>	<b>61,501</b>	<b>(17,873)</b>	<b>(65,599)</b>	<b>(419,990)</b>	<b>(419,990)</b>	<b>(406,215)</b>	<b>(359,909)</b>	<b>(359,909)</b>	<b>(359,909)</b>	<b>(16.3%)</b>	<b>(359,909)</b>	<b>(16.3%)</b>	<b>(16.3%)</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>221,426</b>	<b>267,485</b>	<b>61,501</b>	<b>(17,873)</b>	<b>(65,599)</b>	<b>(419,990)</b>	<b>(419,990)</b>	<b>(406,215)</b>	<b>(359,909)</b>	<b>(406,215)</b>	<b>(16.3%)</b>	<b>(359,909)</b>	<b>(16.3%)</b>	<b>(16.3%)</b>	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>221,426</b>	<b>267,485</b>	<b>61,501</b>	<b>(17,873)</b>	<b>(65,599)</b>	<b>(419,990)</b>	<b>(419,990)</b>	<b>(406,215)</b>	<b>(359,909)</b>	<b>(406,215)</b>	<b>(16.3%)</b>	<b>(359,909)</b>	<b>(16.3%)</b>	<b>(16.3%)</b>	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>221,426</b>	<b>267,485</b>	<b>61,501</b>	<b>(17,873)</b>	<b>(65,599)</b>	<b>(419,990)</b>	<b>(419,990)</b>	<b>(406,215)</b>	<b>(359,909)</b>	<b>(406,215)</b>	<b>(16.3%)</b>	<b>(359,909)</b>	<b>(16.3%)</b>	<b>(16.3%)</b>	

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>	<b>264,380</b>	<b>290,725</b>	<b>7,543</b>	<b>2.9%</b>	<b>29,906</b>	<b>11.3%</b>	<b>16,350</b>	<b>5.6%</b>	<b>41,148</b>	<b>14.2%</b>	<b>94,946</b>	<b>32.7%</b>	<b>36,554</b>	<b>47.7%</b>	<b>12.6%</b>
<b>Source of Finance</b>	<b>121,641</b>	<b>191,060</b>	<b>6,869</b>	<b>5.6%</b>	<b>27,821</b>	<b>22.9%</b>	<b>11,196</b>	<b>5.9%</b>	<b>23,227</b>	<b>15.3%</b>	<b>75,113</b>	<b>39.3%</b>	<b>34,629</b>	<b>49.4%</b>	<b>(15.6%)</b>
National Government	30,591	30,591	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	900	900	-	-	-	-	-	-	-	-	-	-	1,925	18.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	4,061	-	4,061	-	-	-	-
<b>Transfers recognised - capital</b>	<b>122,541</b>	<b>191,960</b>	<b>6,869</b>	<b>5.6%</b>	<b>27,821</b>	<b>22.7%</b>	<b>11,196</b>	<b>5.8%</b>	<b>33,288</b>	<b>17.3%</b>	<b>79,174</b>	<b>41.2%</b>	<b>36,554</b>	<b>47.7%</b>	<b>(8.9%)</b>
Borrowing	141,839	98,764	674	5%	2,084	1.5%	5,154	5.2%	7,860	8.0%	15,772	16.0%	-	-	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>264,380</b>	<b>290,725</b>	<b>7,543</b>	<b>2.9%</b>	<b>29,906</b>	<b>11.3%</b>	<b>16,500</b>	<b>5.7%</b>	<b>41,199</b>	<b>14.2%</b>	<b>95,155</b>	<b>32.7%</b>	<b>66,695</b>	<b>46.2%</b>	<b>(38.2%)</b>
<b>Municipal governance and administration</b>	<b>26,592</b>	<b>21,167</b>	<b>8</b>	<b>0%</b>	<b>2,084</b>	<b>7.8%</b>	<b>5,124</b>	<b>24.2%</b>	<b>6,109</b>	<b>28.9%</b>	<b>13,325</b>	<b>63.0%</b>	<b>4,610</b>	<b>28.6%</b>	<b>32.5%</b>
Executive and Council	6,525	2,900	-	-	-	-	-	-	0	-	0	-	146	2.7%	(100.0%)
Finance and administration	19,517	17,717	8	0%	2,084	10.7%	5,124	28.9%	6,109	34.5%	13,325	75.2%	4,464	40.6%	36.9%
Internal audit	550	550	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>16,185</b>	<b>7,195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95</b>	<b>1.3%</b>	<b>95</b>	<b>1.3%</b>	<b>1,376</b>	<b>26.5%</b>	<b>(83.1%)</b>
Community and Social Services	1,550	1,050	-	-	-	-	-	-	-	-	-	-	17	23.1%	(100.0%)
Sport And Recreation	1,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	11,985	5,285	-	-	-	-	-	-	95	1.8%	95	1.8%	1,369	27.2%	(93.0%)
Housing	750	860	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>92,397</b>	<b>80,329</b>	<b>6,371</b>	<b>6.9%</b>	<b>4,311</b>	<b>4.7%</b>	<b>7,113</b>	<b>8.9%</b>	<b>15,564</b>	<b>19.4%</b>	<b>33,359</b>	<b>41.5%</b>	<b>9,862</b>	<b>52.8%</b>	<b>57.8%</b>
Planning and Development	62,206	55,518	6,371	10.2%	4,311	6.9%	7,113	12.6%	14,416	25.5%	32,213	57.0%	6,245	57.3%	130.9%
Road Transport	23,296	17,816	-	-	-	-	-	-	-	-	-	-	3,626	32.7%	(100.0%)
Environmental Protection	6,895	5,995	-	-	-	-	-	-	1,145	19.1%	1,145	19.1%	(9)	(9)	(12,996.2%)
<b>Trading Services</b>	<b>129,206</b>	<b>182,034</b>	<b>1,172</b>	<b>0.9%</b>	<b>23,510</b>	<b>18.2%</b>	<b>4,263</b>	<b>2.3%</b>	<b>19,431</b>	<b>10.7%</b>	<b>48,375</b>	<b>26.6%</b>	<b>50,848</b>	<b>46.2%</b>	<b>(61.8%)</b>
Energy sources	41,176	47,005	-	-	12,537	30.4%	-	-	10,779	22.9%	23,316	49.6%	5,478	42.7%	96.8%
Water Management	4,780	4,100	674	14.1%	-	-	-	-	0	-	674	16.4%	3,739	53.7%	(100.0%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	43,896	4.7%	24,969	2.7%	21,692	2.3%	842,425	90.3%	932,982	31.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35,017	9.4%	12,795	3.4%	10,625	2.9%	313,441	84.3%	371,878	12.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25,076	3.3%	11,413	4.3%	9,398	3.5%	221,006	82.8%	266,893	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11,474	3.3%	8,532	2.4%	8,138	2.3%	321,519	92.0%	349,663	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11,611	3.7%	8,289	2.6%	7,755	2.5%	287,673	91.2%	315,328	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13,125	2.7%	12,864	2.7%	11,844	2.4%	446,620	92.2%	484,454	16.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,204	.9%	4,769	1.9%	1,638	.7%	240,574	96.5%	249,185	8.4%	-	-	-	-
<b>Total By Income Source</b>	<b>142,404</b>	<b>4.8%</b>	<b>83,631</b>	<b>2.8%</b>	<b>71,051</b>	<b>2.4%</b>	<b>2,673,259</b>	<b>90.0%</b>	<b>2,970,345</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	40,033	24.1%	9,024	5.4%	6,202	3.7%	110,622	66.7%	165,881	5.6%	-	-	-	-
Commercial	27,697	13.1%	10,765	5.1%	6,861	3.2%	166,423	78.6%	211,726	7.1%	-	-	-	-
Households	74,684	2.9%	63,652	2.5%	57,988	2.2%	2,396,214	92.4%	2,592,737	87.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>142,404</b>	<b>4.8%</b>	<b>83,631</b>	<b>2.8%</b>	<b>71,051</b>	<b>2.4%</b>	<b>2,673,259</b>	<b>90.0%</b>	<b>2,970,345</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8,328	48.8%	7,898	46.3%	467	2.7%	367	2.2%	17,060	4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	430,607	11.4%	138,662	3.7%	23,170	.6%	3,195,876	84.4%	3,788,314	99.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>438,935</b>	<b>11.5%</b>	<b>146,560</b>	<b>3.9%</b>	<b>23,636</b>	<b>.6%</b>	<b>3,196,243</b>	<b>84.0%</b>	<b>3,805,374</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr S Mndobele	017 620 6279
Financial Manager	Mr B B. Sithole	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part1: Operating Revenue and Expenditure**

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
<b>R thousands</b>																	
<b>Operating Revenue and Expenditure</b>																	
<b>Operating Revenue</b>	<b>347,765</b>	<b>351,694</b>	<b>134,326</b>	<b>38.6%</b>	<b>113,346</b>	<b>32.6%</b>	<b>88,077</b>	<b>25.0%</b>	<b>14,605</b>	<b>4.2%</b>	<b>350,353</b>	<b>99.6%</b>	<b>19,326</b>	<b>101.1%</b>		<b>(24.4%)</b>	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	125	125	27	21.6%	13	10.7%	3	2.6%	21	17.1%	65	52.0%	16	88.5%		35.1%	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned - external investments	10,542	10,542	964	9.1%	1,529	14.5%	1,650	15.6%	7,768	73.7%	11,910	113.0%	5,030	89.9%		54.4%	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	1,239	-		(100.0%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	326,967	326,462	132,124	40.4%	108,719	33.3%	81,629	25.0%	4,391	1.3%	326,863	100.1%	2,740	99.9%		60.2%	
Other revenue	10,131	14,565	1,211	11.9%	3,084	30.4%	4,795	32.9%	2,425	16.6%	11,515	79.1%	9,531	140.8%		(74.6%)	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	769	-		(100.0%)	
<b>Operating Expenditure</b>	<b>379,392</b>	<b>378,902</b>	<b>82,053</b>	<b>21.6%</b>	<b>89,301</b>	<b>23.5%</b>	<b>87,623</b>	<b>23.1%</b>	<b>88,638</b>	<b>23.4%</b>	<b>347,616</b>	<b>91.7%</b>	<b>77,863</b>	<b>84.0%</b>		<b>13.8%</b>	
Employee related costs	208,770	203,845	45,886	21.8%	50,833	24.3%	47,471	23.3%	44,468	21.8%	188,358	92.4%	21,155	81.4%		110.2%	
Remuneration of councillors	16,795	16,795	3,267	19.5%	3,190	19.0%	3,544	21.1%	3,080	18.3%	13,081	77.9%	3,387	86.6%		(9.0%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	24,562	24,562	6,114	24.9%	6,102	24.8%	6,011	24.5%	4,056	16.5%	22,283	90.7%	20,470	86.7%		(80.2%)	
Finance charges	671	671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	4,392	4,226	192	4.4%	695	15.8%	618	14.6%	1,819	43.0%	3,324	78.6%	662	54.4%		174.8%	
Contracted services	43,858	47,983	11,136	25.4%	10,265	23.4%	13,528	28.2%	11,288	23.5%	46,217	96.3%	13,079	88.6%		(13.7%)	
Transfers and subsidies	8,340	9,536	5,578	66.9%	4,18	5.0%	776	8.1%	1,487	15.6%	8,259	86.6%	1,501	96.0%		(9%)	
Other expenditure	72,004	71,284	10,162	14.1%	17,798	24.7%	15,676	22.0%	22,439	31.5%	66,094	92.7%	17,467	85.6%		28.5%	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(31,627)</b>	<b>(27,208)</b>	<b>52,272</b>		<b>24,045</b>		<b>454</b>		<b>(74,034)</b>		<b>2,738</b>		<b>(58,537)</b>				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,365	2,365	26	1.1%	1,369	57.9%	(193)	(8.2%)	1,160	49.1%	2,362	99.9%	1,434	96.8%		(19.1%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(29,262)</b>	<b>(24,843)</b>	<b>52,299</b>		<b>25,414</b>		<b>261</b>		<b>(72,873)</b>		<b>5,100</b>		<b>(57,104)</b>				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>(29,262)</b>	<b>(24,843)</b>	<b>52,299</b>		<b>25,414</b>		<b>261</b>		<b>(72,873)</b>		<b>5,100</b>		<b>(57,104)</b>				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(29,262)</b>	<b>(24,843)</b>	<b>52,299</b>		<b>25,414</b>		<b>261</b>		<b>(72,873)</b>		<b>5,100</b>		<b>(57,104)</b>				
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(29,262)</b>	<b>(24,843)</b>	<b>52,299</b>		<b>25,414</b>		<b>261</b>		<b>(72,873)</b>		<b>5,100</b>		<b>(57,104)</b>				

**Part 2: Capital Revenue and Expenditure**

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
<b>R thousands</b>																
<b>Capital Revenue and Expenditure</b>																
<b>Source of Finance</b>																
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>																
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>5,100</b>	<b>4,994</b>	<b>312</b>	<b>6.1%</b>	<b>38</b>	<b>.8%</b>	<b>1,477</b>	<b>29.6%</b>	<b>622</b>	<b>12.5%</b>	<b>2,449</b>	<b>49.0%</b>	<b>4,480</b>	<b>79.4%</b>		<b>(86.1%)</b>
<b>Municipal governance and administration</b>	<b>5,100</b>	<b>4,994</b>	<b>312</b>	<b>6.1%</b>	<b>2</b>	<b>-</b>	<b>1,477</b>	<b>29.6%</b>	<b>518</b>	<b>10.4%</b>	<b>2,309</b>	<b>46.2%</b>	<b>4,520</b>	<b>83.1%</b>		<b>(88.5%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5,100	4,994	312	6.1%	2	-	1,477	29.6%	518	10.4%	2,309	46.2%	4,520	83.1%		(88.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>																
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>																
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>																
Energy services	-	-	-	-	36	-	-	-	-	-	141	-	-	-	-	(100.0%)
Water Management	-	-	-	-	-	36	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	104	-	-	-	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>																

**Part 3: Cash Receipts and Payments**

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
<b>R thousands</b>																
<b>Cash Flow from Operating Activities</b>																
<b>Receipts</b>	<b>339,588</b>	<b>340,114</b>	<b>141,106</b>	<b>41.6%</b>	<b>167,756</b>	<b>49.4%</b>	<b>142,401</b>	<b>41.9%</b>	<b>33,740</b>	<b>9.9%</b>	<b>485,002</b>	<b>142.6%</b>	<b>3,557</b>	<b>99.0%</b>		<b>848.5%</b>
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	125	125	31	24.9%	15	12.1%	4	3.0%	25	19.7%	75	59.7%	18	103.2%		35.1%
Other revenue	128	128	10	7.4%	53,241	41,656.1%	19,836	15,519.6%	22,351	17,487.6%	95,437	74,670.8%	10	24.2%		219,026.4%
Transfers and Subsidies - Operational	327,799	327,799	138,139	42.1%	104,856	32.0%	85,337	26.0%	423	1.1%	328,756	100.3%	3,529	101.0%		(88.0%)
Transfers and Subsidies - Capital	11,536	12,062	2,926	25.4%	9,644	83.6%	37,224	308.6%	10,941	90.7%	60,735	503.5%	-	-		(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(354,830)</b>	<b>(354,830)</b>	<b>(14,403)</b>	<b>4.1%</b>	<b>(17,547)</b>	<b>4.9%</b>	<b>(21,163)</b>	<b>6.0%</b>	<b>(21,078)</b>	<b>5.9%</b>	<b>(74,191)</b>	<b>20.9%</b>	<b>(8,353)</b>	<b>(8.353)</b>		<b>152.3%</b>
Suppliers and employees	(354,830)	(354,830)	(14,403)	4.1%	(17,547)	4.9%	(21,163)	6.0%	(21,078)	5.9%	(74,191)	20.9%	(8,353)	(8.353)		152.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(15,242)</b>	<b>(14,716)</b>	<b>126,702</b>	<b>(831.2%)</b>	<b>150,209</b>	<b>(985.5%)</b>	<b>121,238</b>	<b>(823.8%)</b>	<b>12,662</b>	<b>(86.0%)</b>	<b>410,811</b>	<b>(2,791.5%)</b>	<b>(4,796)</b>	<b>90.6%</b> </		

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64	9.8%	77	11.8%	0	-	511	78.5%	652	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>64</b>	<b>9.8%</b>	<b>77</b>	<b>11.8%</b>	<b>0</b>	<b>-</b>	<b>511</b>	<b>78.5%</b>	<b>652</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Ca Habile	017 801 7008
Financial Manager	Mr Zakhele Robert Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer

Date:

Date:

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

**Part 1: Operating Revenue and Expenditure**

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
<b>R thousands</b>																	
<b>Operating Revenue and Expenditure</b>																	
<b>Operating Revenue</b>	<b>651,567</b>	<b>651,567</b>	<b>118,031</b>	<b>18.1%</b>	<b>130,644</b>	<b>20.1%</b>	<b>168,371</b>	<b>25.8%</b>	<b>116,158</b>	<b>17.8%</b>	<b>533,203</b>	<b>81.8%</b>	<b>137,307</b>	<b>83.3%</b>	<b>(15.4%)</b>		
Property rates	91,013	91,013	17,166	18.9%	20,950	23.0%	22,113	24.3%	25,707	28.2%	85,936	94.4%	55,462	64.8%	(53.7%)		
Service charges - electricity revenue	233,298	233,298	34,976	15.0%	40,861	17.5%	30,878	13.1%	53,049	22.7%	159,565	68.4%	40,622	85.7%	30.6%		
Service charges - water revenue	55,313	55,313	13,992	25.3%	13,319	24.1%	9,772	17.7%	9,902	17.9%	46,985	84.9%	12,205	98.5%	(18.9%)		
Service charges - sanitation revenue	14,155	14,155	2,704	19.1%	3,207	22.7%	2,925	20.7%	2,834	20.0%	11,671	82.5%	2,755	76.4%	2.9%		
Service charges - refuse revenue	11,763	11,763	2,397	20.4%	2,666	22.7%	2,680	22.8%	2,694	22.9%	10,438	88.7%	2,482	86.4%	8.6%		
Rental of facilities and equipment	3,180	3,180	813	25.6%	111	3.5%	592	18.6%	565	17.8%	2,081	65.4%	575	89.8%	(1.7%)		
Interest earned - external investments	-	-	407	-	239	-	796	-	(456)	-	986	-	417	-	(209.3%)		
Interest earned - outstanding debtors	85,834	85,834	(14,339)	(16.7%)	10,669	12.4%	11,423	13.3%	39,330	45.8%	47,682	54.9%	(1,884)	49.7%	(2,187.2%)		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2,053	2,053	174	8.5%	299	14.6%	736	35.9%	1,243	60.6%	2,452	119.5%	293	83.8%	325.0%		
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	116,808	116,808	46,625	39.9%	26,390	22.6%	74,598	63.9%	(30,805)	(26.4%)	116,808	100.0%	13,474	99.3%	(328.6%)		
Other revenue	38,152	38,152	13,116	34.4%	11,932	31.3%	12,057	31.6%	12,095	31.7%	49,200	129.0%	10,908	102.1%	10.9%		
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>707,326</b>	<b>711,092</b>	<b>127,899</b>	<b>18.1%</b>	<b>144,363</b>	<b>20.4%</b>	<b>117,655</b>	<b>16.5%</b>	<b>148,487</b>	<b>20.9%</b>	<b>538,404</b>	<b>75.7%</b>	<b>206,570</b>	<b>95.4%</b>	<b>(28.8%)</b>		
Employee related costs	148,158	148,158	39,283	26.5%	41,730	28.2%	45,765	24.3%	43,891	24.3%	170,870	94.6%	39,280	93.8%	11.7%		
Remuneration of councillors	9,020	9,020	1,414	15.7%	1,274	14.1%	-	-	-	-	2,889	29.8%	1,414	72.0%	(100.0%)		
Debt impairment	101,385	101,385	-	-	-	-	133	1%	-	-	133	1%	57,288	204.1%	(100.0%)		
Depreciation and asset impairment	56,996	56,996	-	-	-	-	(4,443)	(7.8%)	(9,101)	(16.0%)	(13,545)	(23.8%)	-	-	55.7%		
Finance charges	3,117	1,984	-	-	-	-	-	-	33,752	1,701.2%	33,752	1,701.2%	14,951	514.9%	125.8%		
Bulk purchases	161,249	151,249	44,135	27.4%	45,570	28.3%	30,291	20.0%	26,476	17.5%	146,472	96.8%	48,617	93.5%	(45.5%)		
Other Materials	96,265	81,486	17,764	18.5%	24,474	25.4%	19,286	23.7%	21,067	25.9%	82,591	101.4%	27,680	84.4%	(23.9%)		
Contracted services	76,581	79,426	20,205	26.4%	21,435	28.0%	19,084	24.0%	20,318	25.6%	81,042	102.0%	23,920	86.6%	(15.1%)		
Transfers and subsidies	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	47,554	42,087	5,097	10.7%	9,879	20.8%	7,539	17.9%	11,991	28.5%	34,506	82.0%	(4,592)	42.5%	(361.2%)		
Losses	-	-	-	-	-	-	94	-	-	-	94	-	12	-	684.3%		
<b>Surplus/(Deficit)</b>	<b>(55,758)</b>	<b>(59,524)</b>	<b>(9,868)</b>		<b>(13,719)</b>		<b>50,716</b>		<b>(32,329)</b>		<b>(5,201)</b>		<b>(71,264)</b>				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	26,134	26,134	-	-	-	-	-	-	26,134	100.0%	26,134	100.0%	15,733	68.2%	66.1%		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(29,624)</b>	<b>(33,390)</b>	<b>(9,868)</b>		<b>(13,719)</b>		<b>50,716</b>		<b>(6,195)</b>		<b>20,933</b>		<b>(55,531)</b>				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>(29,624)</b>	<b>(33,390)</b>	<b>(9,868)</b>		<b>(13,719)</b>		<b>50,716</b>		<b>(6,195)</b>		<b>20,933</b>		<b>(55,531)</b>				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(29,624)</b>	<b>(33,390)</b>	<b>(9,868)</b>		<b>(13,719)</b>		<b>50,716</b>		<b>(6,195)</b>		<b>20,933</b>		<b>(55,531)</b>				
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(29,624)</b>	<b>(33,390)</b>	<b>(9,868)</b>		<b>(13,719)</b>		<b>50,716</b>		<b>(6,195)</b>		<b>20,933</b>		<b>(55,531)</b>				

**Part 2: Capital Revenue and Expenditure**

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>																
<b>Capital Revenue and Expenditure</b>																
<b>Source of Finance</b>	<b>36,879</b>	<b>36,679</b>	<b>3,535</b>	<b>9.6%</b>	<b>6,335</b>	<b>17.2%</b>	<b>1,829</b>	<b>5.0%</b>	<b>9,043</b>	<b>24.7%</b>	<b>20,743</b>	<b>56.6%</b>	<b>9,250</b>	<b>65.9%</b>	<b>(2.2%)</b>	
National Government	26,134	26,134	3,535	13.5%	6,008	23.0%	1,490	5.7%	8,091	31.0%	19,125	73.2%	7,250	65.5%	11.6%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>26,134</b>	<b>26,134</b>	<b>3,535</b>	<b>13.5%</b>	<b>6,008</b>	<b>23.0%</b>	<b>1,490</b>	<b>5.7%</b>	<b>8,091</b>	<b>31.0%</b>	<b>19,125</b>	<b>73.2%</b>	<b>7,250</b>	<b>65.5%</b>	<b>11.6%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10,745	10,545	-	-	327	3.0%	339	3.2%	952	9.0%	1,618	15.3%	2,001	66.8%	(52.4%)	
<b>Capital Expenditure Functional</b>	<b>36,879</b>	<b>36,679</b>	<b>3,535</b>	<b>9.6%</b>	<b>6,335</b>	<b>17.2%</b>	<b>1,829</b>	<b>5.0%</b>	<b>9,043</b>	<b>24.7%</b>	<b>20,743</b>	<b>56.6%</b>	<b>9,422</b>	<b>66.2%</b>	<b>(4.0%)</b>	
<b>Municipal governance and administration</b>	<b>6,500</b>	<b>6,900</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>3%</b>	<b>339</b>	<b>4.9%</b>	<b>382</b>	<b>5.5%</b>	<b>741</b>	<b>10.7%</b>	<b>219</b>	<b>10.5%</b>	<b>74.7%</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	201	120.9%	(100.0%)	
Finance and administration	6,500	6,900	-	-	20	3%	339	4.9%	382	5.5%	741	10.7%	18	3.7%	2,040.5%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1,230</b>	<b>4,107</b>	<b>-</b>	<b>-</b>	<b>779</b>	<b>63.3%</b>	<b>1,123</b>	<b>27.3%</b>	<b>561</b>	<b>13.7%</b>	<b>2,463</b>	<b>60.0%</b>	<b>445</b>	<b>77.5%</b>	<b>26.0%</b>	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	30	3,507	-	-	779	2,596.7%	1,123	32.0%	561	16.0%	2,463	70.2%	445	41.6%	26.0%	
Public Safety	1,200	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>11,822</b>	<b>17,998</b>	<b>2,850</b>	<b>24.1%</b>	<b>5,229</b>	<b>44.2%</b>	<b>-</b>	<b>-</b>	<b>3,820</b>	<b>21.2%</b>	<b>11,900</b>	<b>66.1%</b>	<b>3,529</b>	<b>63.6%</b>	<b>8.2%</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	1,953	92.6%	(100.0%)	
Road Transport	11,807	17,983	2,850	24.1%	5,229	44.3%	-	-	3,820	21.2%	11,900	66.2%	1,576	43.5%	142.4%	
Environmental Protection	15	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>17,327</b>	<b>7,674</b>	<b>685</b>	<b>4.0%</b>	<b>308</b>	<b>1.8%</b>	<b>367</b>	<b>4.8%</b>	<b>4,279</b>	<b>55.8%</b>	<b>5,639</b>	<b>73.5%</b>	<b>5,228</b>	<b>70.8%</b>	<b>(18.2%)</b>	
Energy sources	-	1,200	-	-	-	-	-	-	975	81.3%	975	81.3%	3,480	86.6%	(72.0%)	
Water Management	16,160	3,500	387	2.4%	308	1.9%	-	-	565	16.1%	1,260	36.0%	2,053	65.9%	(72.5%)	
Waste Water Management	1,168	1,474	298	25.5%	-	-	367	24.9%	948	64.3%	1,613	109.4%	(305)	51.1%	(411.0%)	
Waste Management	-	1,500	-	-	-	-	-	-	1,791	119.4%	1,791	119.4%	-	-	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>																
<b>Cash Flow from Operating Activities</b>																
<b>Receipts</b>	<b>578,500</b>	<b>492,667</b>	<b>84,247</b>	<b>14.6%</b>	<b>92,410</b>	<b>16.0%</b>	<b>141,531</b>	<b>28.7%</b>	<b>50,036</b>	<b>10.2%</b>	<b>368,225</b>	<b>74.7%</b>	<b>124,737</b>	<b>71.6%</b>	<b>(59.9%)</b>	
Property rates	68,260	68,260	16,434	24.1%	22,268	32.6%	18,223	26.7%	23,304	34.1%	80,229	117.5%	15,740	74.5%	48.1%	
Service charges	321,730	235,896	53,129	16.5%	52,670	16.4%	62,193	26.4%	62,302	26.4%	230,294	97.6%	73			

**Part 4: Debtor Age Analysis**

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

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	33,409	6.6%	16,253	3.2%	2,856	.6%	453,396	89.6%	505,913	63.2%
Bulk Water	32,772	29.0%	-	-	-	-	80,212	71.0%	112,984	14.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	639	99.0%	7	1.0%	-	-	-	-	646	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13,469	7.5%	5,556	3.1%	2,034	1.1%	159,463	88.3%	180,522	22.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>80,289</b>	<b>10.0%</b>	<b>21,815</b>	<b>2.7%</b>	<b>4,890</b>	<b>.6%</b>	<b>693,071</b>	<b>86.6%</b>	<b>800,064</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part 1: Operating Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>3,802,907</b>	<b>3,759,821</b>	<b>873,859</b>	<b>23.0%</b>	<b>851,888</b>	<b>22.4%</b>	<b>821,947</b>	<b>21.9%</b>	<b>516,280</b>	<b>13.7%</b>	<b>3,063,973</b>	<b>81.5%</b>	<b>731,246</b>	<b>94.4%</b>	<b>(29.4%)</b>
Property rates	763,804	757,016	167,896	22.0%	179,628	23.9%	167,767	22.2%	146,095	19.3%	661,386	87.4%	190,429	109.4%	(23.3%)
Service charges - electricity revenue	1,259,867	1,212,694	294,499	23.4%	246,109	19.9%	242,282	20.0%	209,776	17.3%	992,666	81.9%	220,743	80.6%	(5.0%)
Service charges - water revenue	529,054	523,857	100,260	19.0%	129,045	24.4%	101,052	19.3%	38,657	7.4%	369,015	70.4%	109,964	84.6%	(64.8%)
Service charges - sanitation revenue	182,163	156,991	37,038	22.8%	40,813	25.0%	37,316	23.8%	20,290	12.9%	135,256	86.2%	34,874	85.1%	(41.8%)
Service charges - refuse revenue	145,597	142,725	33,431	23.0%	32,507	22.9%	32,965	23.1%	18,026	12.6%	116,929	81.9%	31,240	89.4%	(42.3%)
Rental of facilities and equipment	11,325	17,588	3,371	29.8%	3,895	34.4%	3,990	22.7%	1,703	9.7%	12,959	73.7%	714	73.1%	138.6%
Interest earned - external investments	3,274	1,119	57	1.7%	180	5.5%	266	23.7%	2,103	187.9%	2,606	232.8%	1,462	96.1%	43.8%
Interest earned - outstanding debtors	371,116	333,669	62,622	16.9%	66,999	18.1%	67,829	20.3%	34,439	10.3%	231,888	69.5%	96,834	112.7%	(64.4%)
Dividends received	259	259	259	100.0%	259	100.0%	259	100.0%	259	100.0%	259	100.0%	259	100.0%	-
Fines, penalties and forfeits	37,788	36,323	5,617	14.9%	4,200	13.0%	4,768	12.9%	6,467	17.5%	21,770	59.0%	4,503	40.8%	43.6%
Licences and permits	307	408	61	19.9%	75	24.3%	189	46.2%	86	21.0%	410	100.4%	52	97.9%	64.9%
Agency services	45,320	45,320	546	1.2%	770	1.7%	720	1.6%	689	1.5%	2,727	6.0%	1,183	102.4%	(41.7%)
Transfers and subsidies	440,689	468,378	157,064	35.6%	124,250	28.2%	134,589	28.7%	14,421	3.1%	430,325	91.9%	9,236	113.7%	56.1%
Other revenue	30,743	61,272	11,397	37.1%	22,896	74.5%	28,214	46.0%	23,529	38.4%	86,037	140.4%	28,307	133.4%	(16.9%)
Gains	1,601	1,601	-	-	-	-	-	-	-	-	-	-	1,706	37.9%	(100.0%)
<b>Operating Expenditure</b>	<b>4,088,203</b>	<b>4,085,957</b>	<b>817,767</b>	<b>20.0%</b>	<b>617,777</b>	<b>15.1%</b>	<b>1,540,853</b>	<b>37.7%</b>	<b>997,964</b>	<b>24.4%</b>	<b>3,974,361</b>	<b>97.3%</b>	<b>1,437,859</b>	<b>75.6%</b>	<b>(30.6%)</b>
Employee related costs	908,839	961,992	144,571	15.9%	179,104	30.5%	335,531	34.9%	244,230	25.4%	1,001,435	104.1%	239,265	96.7%	2.1%
Remuneration of councillors	32,499	32,499	5,525	17.0%	3,408	10.5%	7,028	21.6%	5,676	17.5%	21,637	66.6%	5,188	64.8%	9.4%
Debt impairment	794,762	683,782	13	-	-	-	533,744	78.1%	41,303	6.0%	575,060	84.1%	278,972	33.5%	(85.2%)
Depreciation and asset impairment	335,536	246,736	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	218,615	214,021	51,912	23.7%	20,907	9.6%	94,087	44.0%	79,865	37.3%	246,771	115.3%	80,986	41.0%	(1.4%)
Bulk purchases	1,174,502	1,190,904	495,741	42.2%	103,211	8.8%	372,346	31.3%	323,361	27.2%	1,294,659	108.7%	536,057	101.8%	(39.7%)
Other Materials	134,087	164,946	30,443	22.7%	25,103	18.7%	54,407	33.0%	69,183	41.9%	179,136	108.6%	51,027	114.6%	35.6%
Contracted services	307,746	383,639	58,115	18.9%	121,225	39.4%	111,000	28.9%	183,967	48.0%	474,306	123.6%	203,495	126.0%	(9.6%)
Transfers and subsidies	4,150	4,150	337	8.1%	139	3.4%	177	4.3%	365	8.6%	1,008	24.3%	798	43.3%	(55.5%)
Other expenditure	187,747	203,297	31,109	16.8%	66,681	35.9%	32,534	16.0%	51,884	25.5%	182,208	89.6%	42,071	75.9%	23.3%
Losses	-	-	-	-	-	-	-	-	(1,859)	-	(1,859)	-	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>(285,296)</b>	<b>(326,136)</b>	<b>56,092</b>	<b>-</b>	<b>234,111</b>	<b>-</b>	<b>(718,906)</b>	<b>-</b>	<b>(461,684)</b>	<b>-</b>	<b>(910,387)</b>	<b>-</b>	<b>(706,613)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	189,132	197,678	-	-	-	-	-	-	5,510	2.8%	5,510	2.8%	-	45.2%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	2,537	-	-	-	1,269	-	3,806	-	-	-	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(96,165)</b>	<b>(128,458)</b>	<b>56,092</b>	<b>-</b>	<b>236,647</b>	<b>-</b>	<b>(718,906)</b>	<b>-</b>	<b>(474,904)</b>	<b>-</b>	<b>(901,071)</b>	<b>-</b>	<b>(706,613)</b>	<b>-</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(96,165)</b>	<b>(128,458)</b>	<b>56,092</b>	<b>-</b>	<b>236,647</b>	<b>-</b>	<b>(718,906)</b>	<b>-</b>	<b>(474,904)</b>	<b>-</b>	<b>(901,071)</b>	<b>-</b>	<b>(706,613)</b>	<b>-</b>	<b>-</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(96,165)</b>	<b>(128,458)</b>	<b>56,092</b>	<b>-</b>	<b>236,647</b>	<b>-</b>	<b>(718,906)</b>	<b>-</b>	<b>(474,904)</b>	<b>-</b>	<b>(901,071)</b>	<b>-</b>	<b>(706,613)</b>	<b>-</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(96,165)</b>	<b>(128,458)</b>	<b>56,092</b>	<b>-</b>	<b>236,647</b>	<b>-</b>	<b>(718,906)</b>	<b>-</b>	<b>(474,904)</b>	<b>-</b>	<b>(901,071)</b>	<b>-</b>	<b>(706,613)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>	<b>183,780</b>	<b>239,365</b>	<b>29,411</b>	<b>16.0%</b>	<b>36,844</b>	<b>20.0%</b>	<b>52,295</b>	<b>21.8%</b>	<b>56,473</b>	<b>23.6%</b>	<b>175,023</b>	<b>73.1%</b>	<b>29,359</b>	<b>165.1%</b>	<b>92.4%</b>
<b>Source of Finance</b>	<b>168,180</b>	<b>171,789</b>	<b>28,968</b>	<b>17.2%</b>	<b>33,626</b>	<b>20.0%</b>	<b>27,917</b>	<b>16.3%</b>	<b>42,793</b>	<b>24.9%</b>	<b>133,303</b>	<b>77.6%</b>	<b>11,970</b>	<b>153.2%</b>	<b>257.5%</b>
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	14,600	14,778	-	-	-	-	-	-	-	-	-	-	(2,091)	(10.3%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>182,780</b>	<b>186,567</b>	<b>28,968</b>	<b>15.8%</b>	<b>33,626</b>	<b>18.4%</b>	<b>27,917</b>	<b>15.0%</b>	<b>42,793</b>	<b>22.9%</b>	<b>133,303</b>	<b>71.5%</b>	<b>9,880</b>	<b>115.6%</b>	<b>333.1%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1,000	52,798	444	44.4%	3,217	32.1%	24,378	46.2%	13,680	25.9%	41,719	79.0%	19,480	-	(29.8%)
<b>Capital Expenditure Functional</b>	<b>183,780</b>	<b>239,365</b>	<b>29,411</b>	<b>16.0%</b>	<b>36,844</b>	<b>20.0%</b>	<b>52,295</b>	<b>21.8%</b>	<b>56,473</b>	<b>23.6%</b>	<b>175,023</b>	<b>73.1%</b>	<b>55,536</b>	<b>95.7%</b>	<b>1.7%</b>
<b>Municipal governance and administration</b>	<b>6,000</b>	<b>32,295</b>	<b>444</b>	<b>7.4%</b>	<b>725</b>	<b>12.1%</b>	<b>17,896</b>	<b>55.4%</b>	<b>4,911</b>	<b>15.2%</b>	<b>23,975</b>	<b>74.2%</b>	<b>15,522</b>	<b>216.4%</b>	<b>(68.4%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	179	22.4%	
Finance and administration	6,000	32,295	444	7.4%	725	12.1%	17,896	55.4%	4,911	15.2%	23,975	74.2%	15,343	239.8%	(68.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>7,000</b>	<b>8,827</b>	<b>660</b>	<b>9.4%</b>	<b>1,150</b>	<b>16.4%</b>	<b>86</b>	<b>1.0%</b>	<b>2,298</b>	<b>26.0%</b>	<b>4,194</b>	<b>47.5%</b>	<b>6,376</b>	<b>134.9%</b>	<b>(64.0%)</b>
Community and Social Services	5,000	2,227	-	-	-	-	-	-	747	26.4%	747	26.4%	6,376	134.9%	(88.3%)
Sport And Recreation	2,000	5,000	660	33.0%	1,150	57.5%	86	1.7%	1,551	31.0%	3,446	68.9%	-	-	(100.0%)
Public Safety	-	1,000	-	-	-	-	-	-	1	1%	1	1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>29,600</b>	<b>34,807</b>	<b>6,996</b>	<b>23.6%</b>	<b>7,575</b>	<b>25.6%</b>	<b>1,983</b>	<b>5.7%</b>	<b>9,582</b>	<b>27.5%</b>	<b>26,137</b>	<b>75.1%</b>	<b>770</b>	<b>17.9%</b>	<b>1,444.2%</b>
Planning and Development	100	-	-	-	-	-	-	-	-	-	-	-	100	100.0%	
Road Transport	29,600	34,707	6,996	23.6%	7,575	25.6%	1,983	5.7%	9,494	27.3%	26,039	75.0%	5,624	14.8%	(68.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>141,180</b>	<b>163,436</b>	<b>21,311</b>	<b>15.1%</b>	<b>27,394</b>	<b>19.4%</b>	<b>32,330</b>	<b>19.8%</b>	<b>39,681</b>	<b>24.3%</b>	<b>120,717</b>	<b>73.9%</b>	<b>32,868</b>	<b>134.6%</b>	<b>20.7%</b>
Energy sources	48,500	71,027	961	2.0%	3,336	6.9%	14,929	21.0%	21,667	30.5%	40,893	57.6%	12,732	48.0%	70.2%
Water Management	17,000	61,401	15,690	92.3%	17,884	104.0%	15,945	26.0%	6,821	11.1%	56,140	91.4%	(12,723)	194.7%	(153.6%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	34,886	2.1%	25,390	1.6%	22,828	1.4%	1,549,261	94.9%	1,632,365	24.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60,792	5.4%	25,252	2.3%	21,811	1.9%	1,013,552	90.4%	1,121,406	17.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46,171	5.6%	24,344	3.0%	21,207	2.6%	732,432	88.9%	824,154	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12,517	2.1%	8,947	1.5%	8,155	1.4%	553,221	94.9%	582,781	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10,755	2.7%	7,832	2.0%	7,344	1.8%	371,065	93.5%	396,596	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	24,459	9.2%	24,157	9.0%	23,739	8.9%	194,699	72.9%	267,054	4.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,444	3%	965	1%	2,407	1%	1,750,548	99.6%	1,758,355	26.7%	-	-	-	-
<b>Total By Income Source</b>	<b>194,025</b>	<b>2.9%</b>	<b>116,787</b>	<b>1.8%</b>	<b>107,531</b>	<b>1.6%</b>	<b>6,164,780</b>	<b>93.6%</b>	<b>6,583,123</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6,336	9.2%	4,117	6.0%	3,412	5.0%	55,017	79.9%	68,882	1.0%	-	-	-	-
Commercial	120,291	2.2%	90,827	1.7%	83,415	1.5%	5,103,592	94.5%	5,398,224	82.0%	-	-	-	-
Households	67,399	6.0%	21,743	1.9%	20,705	1.9%	1,006,171	90.2%	1,116,017	17.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>194,025</b>	<b>2.9%</b>	<b>116,787</b>	<b>1.8%</b>	<b>107,531</b>	<b>1.6%</b>	<b>6,164,780</b>	<b>93.6%</b>	<b>6,583,123</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	333,473	12.2%	-	-	96,621	3.5%	2,300,030	84.2%	2,730,124	49.6%
Bulk Water	27,812	31.2%	11,366	12.8%	10,056	11.4%	39,469	44.6%	88,542	1.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	33,969	96.2%	874	2.5%	451	1.3%	-	-	35,293	6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	113,528	4.3%	7,607	3%	16,059	6%	2,514,046	94.8%	2,651,240	48.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>508,583</b>	<b>9.2%</b>	<b>19,847</b>	<b>4%</b>	<b>123,226</b>	<b>2.2%</b>	<b>4,853,545</b>	<b>88.2%</b>	<b>5,505,200</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Humphry Sizwe Maysela	013 690 6208
Financial Manager	Ms Jabulile Precious Hlatshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

**MPUMALANGA: STEVE TSHWETE (MP313)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
<b>R thousands</b>																	
<b>Operating Revenue and Expenditure</b>																	
<b>Operating Revenue</b>	<b>1,993,805</b>	<b>2,001,305</b>	<b>526,606</b>	<b>26.4%</b>	<b>479,138</b>	<b>24.0%</b>	<b>404,252</b>	<b>20.2%</b>	<b>393,554</b>	<b>19.7%</b>	<b>1,803,550</b>	<b>90.1%</b>	<b>391,609</b>	<b>96.9%</b>		<b>.5%</b>	
Property rates	442,822	442,822	111,790	25.2%	111,000	25.1%	111,678	25.2%	110,842	25.0%	445,310	100.6%	108,974	101.4%		1.7%	
Service charges - electricity revenue	806,629	806,629	216,537	26.8%	192,204	23.8%	140,853	17.4%	167,664	20.8%	717,058	88.9%	162,837	93.9%		3.0%	
Service charges - water revenue	122,500	122,500	28,243	23.1%	27,126	22.1%	24,312	19.8%	23,520	19.2%	103,201	84.2%	24,242	81.3%		(3.0%)	
Service charges - sanitation revenue	82,473	82,473	22,723	27.6%	21,335	25.9%	21,407	26.0%	22,396	27.2%	87,860	106.5%	23,221	106.2%		(3.6%)	
Service charges - refuse revenue	87,800	92,800	27,577	31.4%	22,573	25.7%	24,485	27.9%	25,221	27.2%	99,856	107.6%	26,339	109.9%		(4.2%)	
Rental of facilities and equipment	1,366	1,366	316	23.1%	272	19.9%	367	26.9%	369	27.0%	1,324	97.0%	372	91.6%		(1.0%)	
Interest earned - external investments	38,995	38,995	1,506	3.9%	511	1.3%	6,988	17.9%	13,565	34.8%	22,570	57.9%	2,893	60.5%		403.7%	
Interest earned - outstanding debtors	6,404	6,404	1,854	29.0%	2,024	31.6%	2,177	34.0%	2,440	38.1%	8,495	132.7%	1,692	103.5%		44.2%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18,233	18,233	134	.7%	77	.4%	494	2.7%	1,069	5.9%	1,775	9.7%	2,479	83.4%		(56.9%)	
Licences and permits	7,634	7,634	1,627	21.3%	1,424	18.6%	1,202	15.7%	1,472	19.3%	5,725	75.0%	1,702	95.0%		(13.5%)	
Agency services	27,014	27,014	-	-	8,955	33.1%	-	-	12,425	46.0%	21,380	79.1%	3,802	87.0%		226.8%	
Transfers and subsidies	252,227	254,727	102,435	40.6%	84,302	33.4%	64,502	25.3%	3,787	1.5%	255,026	100.1%	3,125	99.7%		21.2%	
Other revenue	77,628	77,628	11,864	15.3%	7,335	9.4%	5,988	7.7%	8,784	11.3%	33,971	43.8%	24,296	111.2%		(63.8%)	
Gains	22,080	22,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
<b>Operating Expenditure</b>	<b>2,164,828</b>	<b>2,200,509</b>	<b>452,287</b>	<b>20.9%</b>	<b>461,694</b>	<b>21.3%</b>	<b>361,768</b>	<b>16.4%</b>	<b>573,151</b>	<b>26.0%</b>	<b>1,848,901</b>	<b>84.0%</b>	<b>418,488</b>	<b>87.3%</b>		<b>37.0%</b>	
Employee related costs	705,700	701,496	153,696	21.8%	163,023	23.1%	105,906	15.1%	174,763	24.9%	597,388	85.2%	156,703	98.4%		11.5%	
Remuneration of councillors	24,804	28,343	5,862	23.6%	5,647	22.8%	5,185	18.3%	6,804	24.0%	23,498	82.9%	5,775	92.0%		17.8%	
Debt repayment	61,331	61,331	-	-	-	-	-	-	71	.1%	71	.1%	816	103.7%		(91.3%)	
Depreciation and asset impairment	250,418	250,418	62,605	25.0%	62,605	25.0%	41,736	16.7%	62,605	25.0%	229,550	91.7%	35,466	91.7%		76.6%	
Finance charges	61,722	61,723	17	.0%	7	.0%	0	0.0%	54,245	87.9%	54,269	87.9%	27	43.1%		197.190%	
Bulk purchases	624,018	614,018	157,617	25.3%	134,588	21.6%	129,619	21.1%	126,838	20.7%	548,672	89.4%	111,679	87.6%		13.6%	
Other Materials	59,722	61,573	8,371	14.0%	8,013	13.4%	11,495	18.7%	23,909	38.8%	51,788	84.1%	22,119	71.1%		8.1%	
Contracted services	220,481	256,924	31,804	14.4%	66,242	30.0%	48,979	22.2%	69,135	26.9%	216,160	84.1%	50,925	79.1%		35.8%	
Transfers and subsidies	21,393	23,328	373	1.7%	1,373	6.4%	1,757	7.5%	19,790	84.8%	23,293	99.8%	650	24.3%		2,944.7%	
Other expenditure	130,559	136,625	31,942	24.5%	20,187	15.5%	17,090	12.5%	34,992	25.6%	104,211	76.3%	34,337	80.3%		1.9%	
Losses	4,730	4,730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(171,023)</b>	<b>(199,205)</b>	<b>74,318</b>		<b>17,444</b>		<b>42,484</b>		<b>(179,597)</b>		<b>(45,350)</b>		<b>(26,879)</b>				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	177,209	177,209	5,941	3.4%	75,129	42.4%	31,381	17.7%	51,619	29.1%	164,070	92.6%	27,773	87.3%		85.9%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	2,178	2,178	1,205	55.3%	4,098	188.2%	896	41.1%	1,428	65.6%	7,626	350.2%	419	47.8%		240.8%	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	1,203	-		(100.0%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>8,364</b>	<b>(19,818)</b>	<b>81,464</b>		<b>96,672</b>		<b>74,760</b>		<b>(126,550)</b>		<b>126,346</b>		<b>2,516</b>				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>8,364</b>	<b>(19,818)</b>	<b>81,464</b>		<b>96,672</b>		<b>74,760</b>		<b>(126,550)</b>		<b>126,346</b>		<b>2,516</b>				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>8,364</b>	<b>(19,818)</b>	<b>81,464</b>		<b>96,672</b>		<b>74,760</b>		<b>(126,550)</b>		<b>126,346</b>		<b>2,516</b>				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>8,364</b>	<b>(19,818)</b>	<b>81,464</b>		<b>96,672</b>		<b>74,760</b>		<b>(126,550)</b>		<b>126,346</b>		<b>2,516</b>				

**Part 2: Capital Revenue and Expenditure**

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
<b>R thousands</b>																	
<b>Capital Revenue and Expenditure</b>																	
<b>Source of Finance</b>	<b>611,391</b>	<b>569,912</b>	<b>96,065</b>	<b>15.7%</b>	<b>157,055</b>	<b>25.7%</b>	<b>81,360</b>	<b>14.3%</b>	<b>133,995</b>	<b>23.5%</b>	<b>468,474</b>	<b>82.2%</b>	<b>144,822</b>	<b>88.2%</b>		<b>(7.5%)</b>	
National Government	177,209	177,209	41,548	23.4%	39,775	22.4%	31,300	17.7%	58,907	33.2%	171,530	96.8%	29,764	90.3%		97.9%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	182	-		(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	382	-	-	597	-	(255)	(66.7%)	-	-	342	89.3%	1,022	-		(100.0%)	
<b>Transfers recognised - capital</b>	<b>177,209</b>	<b>177,992</b>	<b>41,548</b>	<b>23.4%</b>	<b>40,372</b>	<b>22.8%</b>	<b>31,045</b>	<b>17.5%</b>	<b>58,907</b>	<b>33.2%</b>	<b>171,872</b>	<b>96.8%</b>	<b>30,967</b>	<b>91.1%</b>		<b>92.2%</b>	
Borrowing	200,000	191,734	22,500	11.3%	58,306	29.2%	19,006	9.9%	31,029	16.2%	130,842	68.2%	33,780	88.2%		(8.1%)	
Internally generated funds	234,181	200,586	32,017	13.7%	58,377	24.9%	31,309	15.6%	44,060	22.0%	165,761	82.6%	80,075	86.5%		(45.0%)	
<b>Capital Expenditure Functional</b>	<b>611,391</b>	<b>569,912</b>	<b>96,065</b>	<b>15.7%</b>	<b>157,055</b>	<b>25.7%</b>	<b>81,360</b>	<b>14.3%</b>	<b>133,995</b>	<b>23.5%</b>	<b>468,474</b>	<b>82.2%</b>	<b>144,822</b>	<b>88.2%</b>		<b>(7.5%)</b>	
<b>Municipal governance and administration</b>	<b>74,457</b>	<b>32,706</b>	<b>4,831</b>	<b>6.5%</b>	<b>9,031</b>	<b>12.1%</b>	<b>7,149</b>	<b>21.9%</b>	<b>8,343</b>	<b>25.5%</b>	<b>29,353</b>	<b>89.7%</b>	<b>17,520</b>	<b>69.2%</b>		<b>(52.4%)</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	1,163	-		(100.0%)	
Finance and administration	74,412	32,661	4,831	6.5%	9,031	12.1%	7,149	21.9%	8,333	25.5%	29,343	89.8%	16,357	68.7%		(49.1%)	
Internal audit	45	45	-	-	-	-	-	-	10	21.6%	10	21.6%	-	-		(100.0%)	
<b>Community and Public Safety</b>	<b>48,813</b>	<b>47,753</b>	<b>7,867</b>	<b>16.1%</b>	<b>8,938</b>	<b>18.3%</b>	<b>4,166</b>	<b>8.7%</b>	<b>8,067</b>	<b>16.9%</b>	<b>29,038</b>	<b>60.8%</b>	<b>19,027</b>	<b>88.4%</b>		<b>(57.6%)</b>	
Community and Social Services	36,212	35,163	4,762	13.2%	5,531	15.3%	4,166	11.9%	5,946	16.9%	20,405	58.0%	10,186	86.0%		(41.6%)	
Sport And Recreation	11,944	11,942	3,092	25.9%	3,149	26.4%	-	-	1,732	14.5%	7,973	66.8%	8,519	91.6%		(79.7%)	
Public Safety	657	657	13	2.3%	158	28.4%	-	-	389	69.8%	660	100.5%	321	94.4%		21.1%	
Housing	100	101	-	-	100	100.0%	-	-	-	-	100	98.9%	-	-		-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>60,110</b>	<b>63,128</b>	<b>14,987</b>	<b>24.9%</b>	<b>27,058</b>	<b>45.0%</b>	<b>8,140</b>	<b>12.9%</b>	<b>8,968</b>	<b>14.2%</b>	<b>59,154</b>	<b>93.7%</b>	<b>7,796</b>	<b>96.9%</b>		<b>15.0%</b>	
Planning and Development	382	382	1,987	51.8%	597	15.6%	(255)	(66.7%)	342	89.3%	-	-	-	-		-	
Road Transport	60,110	62,643	14,987	24.9%	26,462	44.0%	8,395	13.4%	8,888	14.2%	58,732	93.8%	7,796	96.9%		14.0%	
Environmental Protection	-	103	-	-	-	-	-	-	81	78.5%	81	78.5%	-	-		100.0%	
<b>Trading Services</b>	<b>427,781</b>	<b>426,000</b>	<b>68,200</b>	<b>16.0%</b>	<b>111,910</b>	<b>26.2%</b>	<b>61,905</b>	<b>14.5%</b>	<b>108,604</b>	<b>25.5%</b>	<b>350,710</b>	<b>82.3%</b>	<b>104,479</b>	<b>88.6%</b>		<b>8.1%</b>	
Energy sources	152,752	152,863	26,159	17.1%	56,867	37.2%	22,805	14.9%	34,751	22.7%	140,582	92.0%	34,663	97.7%		3%	
Water Management	194,419	183,953	24,132	12.4%	38,166	19.6%	23,093	12.6%	60,324	32.8%	145,714	79.2%	43,927	82.7%		37.3%	
Waste Water Management	73,230	81,546	17,014	23.2%	15,478	21.1%	14,921	18.3%	11,782	14.4%	59,195	72.6%	20,384	91.8%		(42.2%)	
Waste Management	7,380	7,727	986	13.4%	1,399	19.0%	1,086	14.1%	1,747	22.6%	5,219	67.5					

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	8,506	22.5%	3,063	8.1%	2,067	5.5%	24,210	64.0%	37,846	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25,836	49.1%	3,667	7.0%	2,010	3.8%	21,063	40.1%	52,576	16.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26,712	27.3%	4,769	4.9%	3,586	3.7%	62,958	64.2%	98,025	31.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6,830	25.3%	1,886	7.0%	1,407	5.2%	16,869	62.5%	26,992	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7,141	27.0%	1,819	7.1%	1,313	5.0%	16,162	61.0%	26,494	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	5.8%	0	4%	-	-	60	93.8%	64	-	-	-	-	-
Interest on Arrear Debtor Accounts	895	4.6%	751	3.8%	715	3.7%	17,223	87.9%	19,584	6.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,900	12.0%	1,381	2.8%	3,163	6.4%	38,734	78.8%	49,178	15.8%	0	-	-	-
<b>Total By Income Source</b>	<b>81,823</b>	<b>26.3%</b>	<b>17,396</b>	<b>5.6%</b>	<b>14,261</b>	<b>4.6%</b>	<b>197,279</b>	<b>63.5%</b>	<b>310,758</b>	<b>100.0%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3,608	38.3%	1,174	12.5%	852	9.0%	3,785	40.2%	9,419	3.0%	-	-	-	-
Commercial	45,360	26.9%	7,990	4.7%	7,599	4.5%	107,475	63.8%	168,424	54.2%	-	-	-	-
Households	32,855	24.7%	8,232	6.2%	5,810	4.4%	86,018	64.7%	132,915	42.8%	0	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>81,823</b>	<b>26.3%</b>	<b>17,396</b>	<b>5.6%</b>	<b>14,261</b>	<b>4.6%</b>	<b>197,279</b>	<b>63.5%</b>	<b>310,758</b>	<b>100.0%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	101	100.0%	101	1.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,931	83.4%	-	-	(53)	(2.3%)	438	18.9%	2,316	22.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,489	43.7%	8	.1%	61	.8%	4,433	55.5%	7,991	76.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>5,420</b>	<b>52.1%</b>	<b>8</b>	<b>.1%</b>	<b>8</b>	<b>.1%</b>	<b>4,972</b>	<b>47.8%</b>	<b>10,408</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Bheki Khensha	013 249 7263
Financial Manager	Mr Mthiba Mogofo	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
<b>Operating Revenue and Expenditure</b>	<b>316,915</b>	<b>314,768</b>	<b>99,610</b>	<b>31.4%</b>	<b>58,540</b>	<b>18.5%</b>	<b>41,547</b>	<b>13.2%</b>	<b>75,334</b>	<b>23.9%</b>	<b>275,030</b>	<b>87.4%</b>	<b>41,983</b>	<b>81.3%</b>	<b>79.4%</b>
Operating Revenue	316,915	314,768	99,610	31.4%	58,540	18.5%	41,547	13.2%	75,334	23.9%	275,030	87.4%	41,983	81.3%	79.4%
Property rates	66,288	66,288	34,897	52.6%	12,251	18.5%	12,371	18.7%	12,172	18.4%	71,691	108.2%	7,553	80.9%	61.2%
Service charges - electricity revenue	93,435	93,435	19,703	21.1%	19,259	20.6%	18,688	20.0%	34,037	36.4%	91,686	98.1%	19,334	93.2%	76.0%
Service charges - water revenue	20,219	20,219	4,254	21.0%	4,253	21.0%	4,106	20.3%	4,259	21.1%	16,872	83.4%	4,118	90.0%	3.4%
Service charges - sanitation revenue	13,074	13,074	3,361	25.7%	3,337	25.5%	3,330	25.5%	3,318	25.4%	13,346	102.1%	3,179	101.9%	4.4%
Service charges - refuse revenue	11,424	11,424	2,582	22.6%	2,565	22.4%	2,556	22.4%	2,557	22.4%	10,260	89.8%	2,458	92.4%	4.1%
Rental of facilities and equipment	8,404	5,139	44	0.5%	51	0.6%	51	0.6%	763	14.9%	910	17.7%	58	3.5%	1,215.0%
Interest earned - external investments	3,161	3,350	30	1.0%	47	1.5%	117	3.5%	392	11.7%	587	17.5%	(181)	38.8%	(316.4%)
Interest earned - outstanding debtors	3,804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,567	8,636	10	0.4%	(316)	(12.3%)	5	-1%	(2)	-	(303)	(3.5%)	2	2.4%	(224.6%)
Licences and permits	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	77,219	77,219	33,140	42.9%	16,856	21.8%	32	0.0%	17,360	22.5%	67,389	87.3%	(1,208)	86.5%	(1,537.6%)
Other revenue	17,270	12,179	1,587	9.2%	237	1.4%	292	2.4%	477	3.9%	2,592	21.3%	6,669	130.4%	(92.8%)
Gains	-	-	0	-	0	-	0	-	-	-	1	0.0%	0	-	(100.0%)
<b>Operating Expenditure</b>	<b>399,277</b>	<b>411,752</b>	<b>63,240</b>	<b>15.8%</b>	<b>52,724</b>	<b>13.2%</b>	<b>59,088</b>	<b>14.4%</b>	<b>90,460</b>	<b>22.0%</b>	<b>265,513</b>	<b>64.5%</b>	<b>79,651</b>	<b>67.8%</b>	<b>13.6%</b>
Employee related costs	113,912	113,912	16,611	14.6%	22,348	19.6%	14,028	12.3%	49,694	43.6%	104,681	91.9%	39,908	102.6%	24.5%
Remuneration of councillors	8,217	8,217	1,218	14.8%	1,518	18.5%	1,601	19.5%	711	8.6%	5,048	61.4%	2,800	99.4%	(74.6%)
Debt impairment	68,608	68,608	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51,919	51,919	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2,000	3,000	417	20.8%	1,152	57.6%	1,811	60.4%	2,288	76.3%	5,668	188.9%	206	33.0%	1,012.2%
Bulk purchases	60,000	73,000	25,315	42.2%	14,910	24.8%	13,872	19.0%	18,475	25.3%	72,571	99.4%	15,502	105.2%	19.2%
Other Materials	16,066	16,923	3,965	24.7%	314	2.0%	1,978	11.7%	3,147	18.6%	9,404	55.6%	3,576	73.2%	(12.0%)
Contracted services	45,084	45,732	9,728	21.6%	9,333	20.7%	6,868	15.0%	11,992	26.2%	37,921	82.9%	10,316	79.2%	16.2%
Transfers and subsidies	32,625	29,595	3,986	12.2%	3,150	9.7%	7,111	24.0%	4,154	14.0%	18,401	62.2%	7,343	64.4%	(43.4%)
Other expenditure	647	647	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(82,362)</b>	<b>(96,984)</b>	<b>36,369</b>	<b>11.5%</b>	<b>5,815</b>	<b>1.7%</b>	<b>(17,541)</b>	<b>(5.1%)</b>	<b>(15,127)</b>	<b>(4.4%)</b>	<b>9,517</b>	<b>3.0%</b>	<b>(37,669)</b>	<b>(11.9%)</b>	<b>45.3%</b>
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	72,094	72,094	28,072	38.9%	(47,470)	(65.8%)	-	-	9,398	13.0%	(10,000)	(13.9%)	(31,655)	45.3%	(129.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(10,268)</b>	<b>(24,890)</b>	<b>64,441</b>	<b>20.5%</b>	<b>(41,655)</b>	<b>(13.2%)</b>	<b>(17,541)</b>	<b>(5.4%)</b>	<b>(5,728)</b>	<b>(1.8%)</b>	<b>(483)</b>	<b>(0.1%)</b>	<b>(69,324)</b>	<b>(21.7%)</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(10,268)</b>	<b>(24,890)</b>	<b>64,441</b>	<b>20.5%</b>	<b>(41,655)</b>	<b>(13.2%)</b>	<b>(17,541)</b>	<b>(5.4%)</b>	<b>(5,728)</b>	<b>(1.8%)</b>	<b>(483)</b>	<b>(0.1%)</b>	<b>(69,324)</b>	<b>(21.7%)</b>	<b>-</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(10,268)</b>	<b>(24,890)</b>	<b>64,441</b>	<b>20.5%</b>	<b>(41,655)</b>	<b>(13.2%)</b>	<b>(17,541)</b>	<b>(5.4%)</b>	<b>(5,728)</b>	<b>(1.8%)</b>	<b>(483)</b>	<b>(0.1%)</b>	<b>(69,324)</b>	<b>(21.7%)</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(10,268)</b>	<b>(24,890)</b>	<b>64,441</b>	<b>20.5%</b>	<b>(41,655)</b>	<b>(13.2%)</b>	<b>(17,541)</b>	<b>(5.4%)</b>	<b>(5,728)</b>	<b>(1.8%)</b>	<b>(483)</b>	<b>(0.1%)</b>	<b>(69,324)</b>	<b>(21.7%)</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
<b>Capital Revenue and Expenditure</b>	<b>100,157</b>	<b>89,026</b>	<b>12,136</b>	<b>12.1%</b>	<b>41,410</b>	<b>41.3%</b>	<b>16,438</b>	<b>18.5%</b>	<b>23,353</b>	<b>26.2%</b>	<b>93,337</b>	<b>104.8%</b>	<b>37,329</b>	<b>71.6%</b>	<b>(37.4%)</b>
Source of Finance	100,157	89,026	12,136	12.1%	41,410	41.3%	16,438	18.5%	23,353	26.2%	93,337	104.8%	37,329	71.6%	(37.4%)
National Government	72,094	72,094	8,674	12.0%	38,902	54.0%	15,018	20.8%	13,490	18.7%	76,085	105.5%	26,909	81.9%	(49.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	72,094	72,094	8,674	12.0%	38,902	54.0%	15,018	20.8%	13,490	18.7%	76,085	105.5%	26,909	81.9%	(49.9%)
Borrowing	28,063	16,933	3,463	12.3%	2,508	8.9%	1,420	8.4%	9,862	58.2%	17,252	101.9%	10,421	58.1%	(5.4%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>100,157</b>	<b>89,026</b>	<b>12,136</b>	<b>12.1%</b>	<b>41,410</b>	<b>41.3%</b>	<b>16,898</b>	<b>19.0%</b>	<b>24,863</b>	<b>27.9%</b>	<b>95,307</b>	<b>107.1%</b>	<b>37,329</b>	<b>73.4%</b>	<b>(33.4%)</b>
Municipal governance and administration	15,322	6,000	77	0.5%	2,396	15.6%	582	9.7%	1,063	17.7%	4,118	68.6%	1,811	49.7%	(41.3%)
Executive and Council	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10,322	6,000	77	0.7%	2,396	23.2%	582	9.7%	1,063	17.7%	4,118	68.6%	1,811	53.1%	(41.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2,485</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>618</b>	<b>50.6%</b>	<b>(100.0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1,693	-	-	-	-	-	-	-	-	-	-	-	174	48.4%	(100.0%)
Public Safety	791	-	-	-	-	-	-	-	-	-	-	-	444	63.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>16,080</b>	<b>14,430</b>	<b>5,238</b>	<b>32.6%</b>	<b>3,391</b>	<b>21.1%</b>	<b>5,570</b>	<b>38.6%</b>	<b>1,846</b>	<b>12.8%</b>	<b>16,046</b>	<b>111.2%</b>	<b>12,463</b>	<b>104.4%</b>	<b>(85.2%)</b>
Planning and Development	1,000	600	19	1.9%	1	0.1%	1	0.1%	170	28.3%	191	31.8%	161	6.6%	5.6%
Road Transport	15,080	13,830	5,219	34.6%	3,390	22.5%	5,569	40.3%	1,676	12.1%	15,855	114.6%	12,302	111.9%	(86.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>66,271</b>	<b>66,597</b>	<b>6,821</b>	<b>10.3%</b>	<b>35,623</b>	<b>53.5%</b>	<b>10,746</b>	<b>15.7%</b>	<b>21,954</b>	<b>32.0%</b>	<b>75,144</b>	<b>109.5%</b>	<b>22,437</b>	<b>59.4%</b>	<b>(2.2%)</b>
Energy sources	38,971	37,814	1,107	2.8%	30,790	79.0%	6,327	16.7%	6,664	17.6%	44,888	118.7%	3,658	43.5%	82.2%
Water Management	19,331	19,331	5,314	27.5%	4,566	23.6%	2,610	13.5%	9,249	47.8%	21,739	112.5%	12,109	75.1%	(23.6%)
Waste Water Management	6,969	11,452	400	5.7%	267	3.8%	1,809	15.8%	6,041	52.7%	8,516	74.4%	6,670	58.1%	(9.4%)
Waste Management	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter							

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	314	100.0%	-	-	-	-	-	-	314	2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1	100.0%	-	-	-	-	-	1	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	4	31.6%	1	8.5%	2	17.1%	5	42.7%	12	-
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	27,368	18.3%	10,266	6.8%	7,451	5.0%	104,835	69.9%	149,920	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>27,687</b>	<b>18.4%</b>	<b>10,267</b>	<b>6.8%</b>	<b>7,453</b>	<b>5.0%</b>	<b>104,840</b>	<b>69.8%</b>	<b>150,247</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr G Mthimuny	013 253 7628
Financial Manager	Mr P Leshage (Acting)	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part 1: Operating Revenue and Expenditure**

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
<b>Operating Revenue and Expenditure</b>	<b>724,650</b>	<b>734,735</b>	<b>306,147</b>	<b>42.2%</b>	<b>279,080</b>	<b>38.5%</b>	<b>218,716</b>	<b>29.8%</b>	<b>218,485</b>	<b>29.7%</b>	<b>1,022,428</b>	<b>139.2%</b>	<b>18,018</b>	<b>112.7%</b>	<b>1,112.6%</b>
Operating Revenue	42,972	55,779	14,232	33.1%	13,657	31.8%	13,773	24.7%	44,643	80.0%	86,305	154.7%	(6,067)	66.5%	(835.8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	93,356	76,535	51,546	55.2%	51,508	55.2%	51,552	67.4%	100,625	131.3%	255,129	333.3%	21,445	237.8%	368.8%
Service charges - sanitation revenue	1,624	1,783	438	27.0%	454	28.0%	465	26.1%	4,934	276.7%	6,291	352.8%	383	179.8%	1,188.0%
Service charges - refuse revenue	30,487	36,077	9,019	29.6%	9,019	29.6%	9,035	25.0%	30,419	84.3%	57,492	159.4%	(4,166)	185.3%	(830.2%)
Rental of facilities and equipment	1,125	879	354	31.4%	83	7.4%	131	14.9%	430	49.0%	998	113.5%	391	132.2%	10.2%
Interest earned - external investments	4,000	5,062	1,809	45.2%	722	18.1%	1,117	22.1%	7,519	148.5%	11,167	220.6%	1,072	105.9%	601.4%
Interest earned - outstanding debtors	61,390	65,956	16,146	26.3%	16,827	27.4%	17,548	26.6%	56,214	85.2%	106,734	161.8%	(6,500)	64.0%	(964.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10,553	12,621	628	6.0%	374	3.5%	2,461	19.5%	551	4.4%	4,015	31.8%	532	18.8%	3.5%
Licences and permits	176	132	45	25.5%	21	12.2%	36	27.3%	49	37.0%	151	114.3%	41	83.0%	18.7%
Agency services	9,182	11,351	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	468,582	467,982	190,917	40.7%	153,420	32.7%	165,681	35.4%	(43,005)	(9.2%)	467,013	99.8%	-	97.3%	(100.0%)
Other revenue	1,205	576	21,014	1,744.4%	32,993	2,738.7%	(43,082)	(7,477.4%)	16,207	2,812.9%	27,132	4,709.1%	10,886	166.2%	48.9%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>923,158</b>	<b>945,105</b>	<b>130,884</b>	<b>14.2%</b>	<b>105,945</b>	<b>11.5%</b>	<b>189,356</b>	<b>20.0%</b>	<b>340,319</b>	<b>36.0%</b>	<b>766,504</b>	<b>81.1%</b>	<b>190,302</b>	<b>63.9%</b>	<b>78.8%</b>
Employee related costs	166,375	167,087	37,597	22.6%	(110)	(1.1%)	82,496	49.4%	37,354	22.4%	157,336	94.2%	49,511	92.8%	(24.6%)
Remuneration of councillors	28,229	26,861	6,222	22.0%	19	1.1%	12,562	46.8%	6,307	23.5%	25,110	93.5%	8,367	90.7%	(24.6%)
Debt impairment	305,555	305,555	144	0.0%	392	0.1%	809	0.3%	156,454	51.2%	157,798	51.6%	4,871	1.8%	3,111.8%
Depreciation and asset impairment	84,696	84,696	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1,300	1,300	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	160,647	160,755	25,135	15.6%	25,592	15.9%	23,710	14.7%	62,557	38.9%	136,994	85.2%	45,997	81.9%	36.0%
Contracted services	92,047	111,706	18,861	20.5%	32,287	35.1%	20,314	18.2%	31,425	28.1%	102,887	92.1%	34,237	91.9%	(8.2%)
Transfers and subsidies	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	83,658	86,695	42,926	51.2%	47,765	57.0%	49,466	57.1%	46,022	53.1%	186,179	214.8%	46,334	225.6%	(7.7%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(198,507)</b>	<b>(210,370)</b>	<b>175,263</b>		<b>173,134</b>		<b>29,361</b>		<b>(121,834)</b>		<b>255,924</b>		<b>(172,285)</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	179,663	180,263	-	-	56,404	31.4%	22,429	12.4%	67,704	37.6%	146,538	81.3%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(18,844)</b>	<b>(30,107)</b>	<b>175,263</b>		<b>229,539</b>		<b>51,790</b>		<b>(54,130)</b>		<b>402,462</b>		<b>(172,285)</b>		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(18,844)</b>	<b>(30,107)</b>	<b>175,263</b>		<b>229,539</b>		<b>51,790</b>		<b>(54,130)</b>		<b>402,462</b>		<b>(172,285)</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(18,844)</b>	<b>(30,107)</b>	<b>175,263</b>		<b>229,539</b>		<b>51,790</b>		<b>(54,130)</b>		<b>402,462</b>		<b>(172,285)</b>		
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(18,844)</b>	<b>(30,107)</b>	<b>175,263</b>		<b>229,539</b>		<b>51,790</b>		<b>(54,130)</b>		<b>402,462</b>		<b>(172,285)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
<b>Capital Revenue and Expenditure</b>	<b>185,513</b>	<b>194,827</b>	<b>56,123</b>	<b>30.3%</b>	<b>53,022</b>	<b>28.6%</b>	<b>28,764</b>	<b>14.8%</b>	<b>35,284</b>	<b>18.1%</b>	<b>173,193</b>	<b>88.9%</b>	<b>89,473</b>	<b>91.3%</b>	<b>(60.6%)</b>
Source of Finance	179,663	180,263	56,123	31.2%	49,908	27.8%	21,747	12.1%	32,690	18.1%	160,469	89.0%	37,564	90.1%	(13.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	179,663	180,263	56,123	31.2%	49,908	27.8%	21,747	12.1%	32,690	18.1%	160,469	89.0%	37,564	90.1%	(13.0%)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	5,850	14,564	-	-	3,114	53.2%	7,017	48.2%	2,594	17.8%	12,724	87.4%	51,909	94.2%	(95.0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>185,513</b>	<b>194,827</b>	<b>56,123</b>	<b>30.3%</b>	<b>53,022</b>	<b>28.6%</b>	<b>28,769</b>	<b>14.8%</b>	<b>35,833</b>	<b>18.4%</b>	<b>173,767</b>	<b>89.2%</b>	<b>89,518</b>	<b>91.5%</b>	<b>(60.0%)</b>
Municipal governance and administration	5,850	7,250	-	-	3,114	53.2%	1,645	22.7%	1,397	19.3%	6,156	84.9%	1,916	87.4%	(27.1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	1,150	88.5%	(100.0%)
Finance and administration	5,850	7,250	-	-	3,114	53.2%	1,645	22.7%	1,397	19.3%	6,156	84.9%	766	87.1%	82.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>13,359</b>	<b>17,498</b>	<b>8,205</b>	<b>61.4%</b>	<b>2,448</b>	<b>18.3%</b>	<b>-</b>	<b>-</b>	<b>5,300</b>	<b>30.3%</b>	<b>15,952</b>	<b>91.2%</b>	<b>6,504</b>	<b>92.3%</b>	<b>(18.5%)</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	60	70.3%	(100.0%)
Sport And Recreation	13,359	17,498	8,205	61.4%	2,448	18.3%	-	-	5,300	30.3%	15,952	91.2%	6,444	94.3%	(17.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>55,673</b>	<b>54,375</b>	<b>22,687</b>	<b>40.8%</b>	<b>13,703</b>	<b>24.6%</b>	<b>6,422</b>	<b>11.8%</b>	<b>4,741</b>	<b>8.7%</b>	<b>47,553</b>	<b>87.5%</b>	<b>20,000</b>	<b>87.4%</b>	<b>(76.3%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	206	11.4%	(100.0%)
Road Transport	55,673	54,375	22,687	40.8%	13,703	24.6%	6,422	11.8%	4,741	8.7%	47,553	87.5%	19,794	90.0%	(76.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>110,631</b>	<b>115,704</b>	<b>25,231</b>	<b>22.8%</b>	<b>33,757</b>	<b>30.5%</b>	<b>20,722</b>	<b>17.9%</b>	<b>24,396</b>	<b>21.1%</b>	<b>104,105</b>	<b>90.0%</b>	<b>61,098</b>	<b>93.9%</b>	<b>(60.1%)</b>
Energy sources	4,500	4,500	-	-	965	21.4%	2,000	44.5%	946	21.0%	3,912	86.9%	(781)	85.2%	(221.2%)
Water Management	90,465	101,339	19,500	21.6%	32,217	35.6%	15,320	15.1%	21,511	21.2%	88,628	87.5%	49,330	96.5%	(56.4%)
Waste Water Management	5,000	3,835	2,343	46.9%	-	-	1,655	43.2%	(164)	(4.3%)	3,835	100.0%	624	72.7%	(126.2%)
Waste Management	10,666	6,030	3,308	31.0%	574	5.4%	1,746	29.0%	2,102	34.9%	7,730	128.2%	11,925	94.0%	(82.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual						

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts iio Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	62,713	9.0%	7,244	1.0%	7,233	1.0%	617,015	88.9%	694,206	42.4%	1,007	.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	169	99.9%	-	-	-	-	0	.1%	169	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35,539	13.0%	3,741	1.4%	3,732	1.4%	231,133	84.3%	274,146	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,178	33.5%	128	.8%	126	.8%	10,043	64.9%	15,476	9%	18	.1%	-	-
Receivables from Exchange Transactions - Waste Management	27,744	9.0%	3,411	1.1%	3,405	1.1%	272,963	88.8%	307,523	18.8%	469	.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	45,360	13.1%	6,078	1.8%	5,999	1.7%	288,742	83.4%	346,179	21.1%	18	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	44.7%	-	-	-	-	37	55.3%	67	-	-	-	-	-
<b>Total By Income Source</b>	<b>176,734</b>	<b>10.8%</b>	<b>20,602</b>	<b>1.3%</b>	<b>20,495</b>	<b>1.3%</b>	<b>1,419,933</b>	<b>86.7%</b>	<b>1,637,765</b>	<b>100.0%</b>	<b>1,512</b>	<b>.1%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3,636	2.0%	2,857	1.5%	2,840	1.5%	175,339	94.9%	184,672	11.3%	49	-	-	-
Commercial	4,860	6.0%	1,455	1.8%	1,444	1.8%	73,234	90.4%	80,992	4.9%	158	.2%	-	-
Households	168,238	12.3%	16,291	1.2%	16,211	1.2%	1,171,361	85.4%	1,372,101	83.8%	1,305	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>176,734</b>	<b>10.8%</b>	<b>20,602</b>	<b>1.3%</b>	<b>20,495</b>	<b>1.3%</b>	<b>1,419,933</b>	<b>86.7%</b>	<b>1,637,765</b>	<b>100.0%</b>	<b>1,512</b>	<b>.1%</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	442	100.0%	-	-	-	-	-	-	442	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>442</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>442</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>624,760</b>	<b>696,051</b>	<b>211,709</b>	<b>33.9%</b>	<b>186,161</b>	<b>29.8%</b>	<b>185,908</b>	<b>26.7%</b>	<b>42,846</b>	<b>6.2%</b>	<b>626,624</b>	<b>90.0%</b>	<b>31,757</b>	<b>99.1%</b>	<b>34.9%</b>
Operating Revenue	40,000	53,050	10,754	26.9%	11,597	29.0%	11,922	22.5%	11,991	22.6%	46,264	87.2%	10,119	101.1%	18.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	82,000	81,910	12,640	15.4%	14,532	17.7%	23,219	28.3%	17,670	21.6%	68,061	83.1%	6,288	81.4%	181.0%
Service charges - sanitation revenue	9,200	9,200	1,944	21.1%	2,140	23.3%	1,775	19.3%	1,957	21.3%	7,817	85.0%	1,892	108.3%	3.5%
Service charges - refuse revenue	6,500	6,500	1,142	17.6%	1,143	17.6%	1,139	17.6%	1,143	17.6%	4,567	70.3%	1,099	79.5%	4.0%
Rental of facilities and equipment	300	90	32	10.8%	39	13.1%	53	58.8%	42	46.2%	166	184.7%	34	82.6%	22.7%
Interest earned - external investments	6,500	1,250	-	-	4	1%	75	6.0%	158	12.7%	237	19.0%	1,892	4%	(100.0%)
Interest earned - outstanding debtors	48,500	50,000	10,331	21.3%	10,884	22.4%	11,394	22.8%	12,523	25.0%	45,133	90.3%	9,873	203.7%	26.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	380	380	2	0.5%	3	0.7%	10	2.6%	9	2.3%	24	6.2%	3	1.4%	217.9%
Licences and permits	3,197	3,197	17	0.5%	1,590	49.7%	1,336	41.8%	1,146	35.9%	4,090	127.9%	2,570	77.5%	(55.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	423,034	485,325	174,639	41.3%	139,711	33.0%	129,152	26.6%	223	0.3%	443,724	91.4%	(1,377)	97.9%	(116.2%)
Other revenue	5,149	5,149	208	4.0%	4,517	87.7%	5,833	113.3%	(4,016)	(78.0%)	6,542	127.1%	1,258	222.9%	(419.2%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>618,947</b>	<b>634,451</b>	<b>46,690</b>	<b>7.5%</b>	<b>167,639</b>	<b>27.1%</b>	<b>147,588</b>	<b>23.3%</b>	<b>134,661</b>	<b>21.2%</b>	<b>496,578</b>	<b>78.3%</b>	<b>272,098</b>	<b>117.7%</b>	<b>(50.5%)</b>
Employee related costs	215,830	210,300	(403)	(2%)	85,627	39.7%	70,339	33.4%	52,447	24.9%	208,010	98.9%	148,372	82.5%	(64.7%)
Remuneration of councillors	25,600	25,600	-	-	9,593	37.5%	7,865	31.2%	5,871	22.9%	23,449	91.6%	17,687	89.4%	(66.8%)
Debt impairment	77,345	72,894	-	-	-	-	11	0.0%	24	0.0%	35	0.0%	65	689.0%	(63.2%)
Depreciation and asset impairment	61,319	61,319	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3,200	3,200	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	8,920	17,140	1,802	20.2%	3,892	43.6%	4,250	24.8%	3,837	22.4%	13,780	80.4%	6,699	83.9%	(42.7%)
Contracted services	112,480	139,548	23,811	21.2%	46,360	41.2%	41,040	29.4%	42,959	30.8%	154,170	110.5%	70,632	93.2%	(39.2%)
Transfers and subsidies	5,450	6,197	888	16.3%	3,752	68.8%	1,622	26.2%	1,569	25.3%	7,831	126.4%	2,861	46.1%	(45.1%)
Other expenditure	108,803	98,323	20,591	18.9%	16,415	16.9%	22,341	22.7%	27,954	28.4%	89,303	90.8%	25,784	67.0%	8.4%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>5,813</b>	<b>61,600</b>	<b>165,019</b>		<b>18,522</b>		<b>38,320</b>		<b>(91,815)</b>		<b>130,046</b>		<b>(240,340)</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	132,482	132,482	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	4	-	-	-	4	-	0	-	9	-	4	-	(92.5%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>138,295</b>	<b>194,082</b>	<b>165,023</b>		<b>18,522</b>		<b>38,324</b>		<b>(91,815)</b>		<b>130,054</b>		<b>(240,336)</b>		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>138,295</b>	<b>194,082</b>	<b>165,023</b>		<b>18,522</b>		<b>38,324</b>		<b>(91,815)</b>		<b>130,054</b>		<b>(240,336)</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>138,295</b>	<b>194,082</b>	<b>165,023</b>		<b>18,522</b>		<b>38,324</b>		<b>(91,815)</b>		<b>130,054</b>		<b>(240,336)</b>		
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>138,295</b>	<b>194,082</b>	<b>165,023</b>		<b>18,522</b>		<b>38,324</b>		<b>(91,815)</b>		<b>130,054</b>		<b>(240,336)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>	<b>129,357</b>	<b>193,648</b>	<b>20,119</b>	<b>15.6%</b>	<b>42,187</b>	<b>32.6%</b>	<b>35,937</b>	<b>18.6%</b>	<b>50,892</b>	<b>26.2%</b>	<b>148,935</b>	<b>76.9%</b>	<b>52,889</b>	<b>60.0%</b>	<b>(4.2%)</b>
Source of Finance	129,357	193,648	20,119	15.6%	42,187	32.6%	35,937	18.6%	50,892	26.2%	148,935	76.9%	52,889	60.0%	(4.2%)
National Government	129,357	131,357	18,865	14.6%	40,971	31.7%	24,421	18.6%	37,458	28.5%	121,715	92.7%	45,944	89.2%	(18.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>129,357</b>	<b>131,357</b>	<b>18,865</b>	<b>14.6%</b>	<b>40,971</b>	<b>31.7%</b>	<b>24,421</b>	<b>18.6%</b>	<b>37,458</b>	<b>28.5%</b>	<b>121,715</b>	<b>92.7%</b>	<b>45,944</b>	<b>89.2%</b>	<b>(18.5%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	62,291	1,253	-	1,217	-	11,517	18.5%	13,233	21.2%	27,220	43.7%	6,944	11.3%	90.6%
<b>Capital Expenditure Functional</b>	<b>129,357</b>	<b>193,648</b>	<b>20,576</b>	<b>15.9%</b>	<b>42,980</b>	<b>33.2%</b>	<b>35,937</b>	<b>18.6%</b>	<b>50,892</b>	<b>26.2%</b>	<b>150,184</b>	<b>77.6%</b>	<b>53,128</b>	<b>60.1%</b>	<b>(4.6%)</b>
Municipal governance and administration	-	-	-	-	-	-	-	-	1,227	-	1,227	-	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	1,227	-	1,227	-	-	-	(100.0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>3,500</b>	<b>5,500</b>	-	-	-	-	-	-	<b>5,645</b>	<b>102.6%</b>	<b>5,645</b>	<b>102.6%</b>	-	-	<b>(100.0%)</b>
Community and Social Services	3,500	5,500	-	-	-	-	-	-	5,645	102.6%	5,645	102.6%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>60,778</b>	<b>61,240</b>	<b>5,822</b>	<b>9.6%</b>	<b>14,983</b>	<b>24.7%</b>	<b>19,058</b>	<b>31.1%</b>	<b>20,228</b>	<b>33.0%</b>	<b>60,091</b>	<b>98.1%</b>	<b>31,875</b>	<b>81.5%</b>	<b>(36.5%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	60,778	61,240	5,822	9.6%	14,983	24.7%	19,058	31.1%	20,228	33.0%	60,091	98.1%	31,875	81.5%	(36.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>65,078</b>	<b>126,908</b>	<b>14,753</b>	<b>22.7%</b>	<b>27,997</b>	<b>43.0%</b>	<b>16,880</b>	<b>13.3%</b>	<b>23,591</b>	<b>18.6%</b>	<b>83,221</b>	<b>65.6%</b>	<b>21,253</b>	<b>40.4%</b>	<b>11.0%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	52,291	1,710	-	2,009	-	11,517	22.0%	10,507	20.1%	25,743	49.2%	7,184	13.7%	46.3%
Waste Water Management	65,078	74,617	13,043	20.0%	25,988	39.9%	5,363	7.2%	13,085	17.5%	57,478	77.0%	14,069	75.6%	(7.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>668,500</b>	<b>725,331</b>	<b>210,683</b>	<b>31.5%</b>	<b>172,618</b>	<b>25.8%</b>	<b>149,777</b>	<b>20.6%</b>	<b>69,853</b>	<b>9.6%</b>	<b>602,932</b>	<b>83.1%</b>	<b>17,256</b>	<b>73.6%</b>	<b>304.8%</b>

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	231	100.0%	-	-	-	-	-	-	231	2.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9,409	99.9%	-	-	10	.1%	-	-	9,418	97.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9,640</b>	<b>99.9%</b>	-	-	<b>10</b>	<b>.1%</b>	-	-	<b>9,650</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr B.M Mhlanga	013 973 1101
Financial Manager	Mr S.K Mahlangu	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part 1: Operating Revenue and Expenditure**

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
<b>R thousands</b>																	
<b>Operating Revenue and Expenditure</b>																	
<b>Operating Revenue</b>	<b>509,652</b>	<b>452,652</b>	<b>158,876</b>	<b>31.2%</b>	<b>132,595</b>	<b>26.0%</b>	<b>97,759</b>	<b>21.6%</b>	<b>10,129</b>	<b>2.2%</b>	<b>399,358</b>	<b>88.2%</b>	<b>3,827</b>	<b>91.1%</b>	<b>164.7%</b>		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned - external investments	20,600	20,600	658	3.2%	2,838	13.8%	1,683	8.2%	2,081	10.1%	7,261	35.2%	32	29.6%	6,380.5%		
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	780	630	7	0.9%	(0)	(2%)	2	4%	83	13.1%	90	14.3%	(25)	22.9%	(428.0%)		
Licences and permits	900	900	290	32.3%	294	32.7%	223	24.8%	301	33.4%	1,108	123.1%	185	60.3%	62.9%		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	136,046	79,046	11,598	8.5%	12,155	8.9%	7,966	10.1%	7,583	9.6%	39,301	49.7%	3,402	61.3%	122.9%		
Other revenue	351,326	351,476	146,322	41.6%	117,310	33.4%	87,879	25.0%	82	0.2%	351,593	100.0%	233	100.0%	(64.8%)		
Gains	-	-	-	-	-	-	5	-	-	-	5	-	0	-	(100.0%)		
<b>Operating Expenditure</b>	<b>594,905</b>	<b>560,737</b>	<b>99,001</b>	<b>16.6%</b>	<b>109,132</b>	<b>18.3%</b>	<b>109,256</b>	<b>19.5%</b>	<b>133,689</b>	<b>23.8%</b>	<b>451,079</b>	<b>80.4%</b>	<b>127,722</b>	<b>83.1%</b>	<b>4.7%</b>		
Employee related costs	191,796	196,519	45,179	23.0%	44,460	23.2%	38,369	19.5%	45,323	23.1%	173,331	88.2%	43,007	99.1%	5.4%		
Remuneration of councillors	17,033	17,033	3,752	22.0%	3,482	20.4%	3,809	22.4%	3,766	22.1%	14,809	86.9%	3,761	92.5%	2%		
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	17,792	17,792	4,396	24.7%	4,422	24.9%	4,255	23.9%	2,798	16.7%	15,870	89.2%	10,922	86.4%	(74.4%)		
Finance charges	159	179	41	25.6%	27	17.0%	36	20.1%	110	61.8%	214	119.8%	4	16.2%	2,681.2%		
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	6,341	5,946	699	11.0%	1,629	25.7%	423	7.1%	923	15.5%	3,674	61.8%	1,037	77.0%	(11.0%)		
Contracted services	72,257	61,882	8,335	11.5%	15,226	21.1%	12,162	19.7%	13,427	21.7%	49,150	79.4%	13,910	84.8%	(3.5%)		
Transfers and subsidies	230,945	203,011	27,365	11.9%	32,067	13.9%	40,394	19.9%	53,180	26.2%	153,045	75.4%	45,488	73.9%	16.9%		
Other expenditure	38,583	58,376	9,215	15.7%	7,800	13.9%	9,787	16.7%	13,262	22.7%	40,945	68.6%	9,809	68.1%	35.2%		
Losses	-	-	-	-	-	-	42	-	899	-	941	-	(215)	-	(518.3%)		
<b>Surplus/(Deficit)</b>	<b>(85,253)</b>	<b>(108,085)</b>	<b>59,874</b>		<b>23,463</b>		<b>(11,498)</b>		<b>(123,560)</b>		<b>(51,720)</b>		<b>(123,895)</b>				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,228	2,228	-	-	927	41.6%	-	-	1,299	58.3%	2,227	99.9%	9,453	77.5%	(86.3%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(83,025)</b>	<b>(105,857)</b>	<b>59,874</b>		<b>24,390</b>		<b>(11,498)</b>		<b>(122,260)</b>		<b>(49,494)</b>		<b>(114,442)</b>				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>(83,025)</b>	<b>(105,857)</b>	<b>59,874</b>		<b>24,390</b>		<b>(11,498)</b>		<b>(122,260)</b>		<b>(49,494)</b>		<b>(114,442)</b>				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(83,025)</b>	<b>(105,857)</b>	<b>59,874</b>		<b>24,390</b>		<b>(11,498)</b>		<b>(122,260)</b>		<b>(49,494)</b>		<b>(114,442)</b>				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(83,025)</b>	<b>(105,857)</b>	<b>59,874</b>		<b>24,390</b>		<b>(11,498)</b>		<b>(122,260)</b>		<b>(49,494)</b>		<b>(114,442)</b>				

**Part 2: Capital Revenue and Expenditure**

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>																
<b>Capital Revenue and Expenditure</b>																
<b>Source of Finance</b>	<b>35,410</b>	<b>33,619</b>	<b>826</b>	<b>2.3%</b>	<b>602</b>	<b>1.7%</b>	<b>1,388</b>	<b>4.1%</b>	<b>4,103</b>	<b>12.2%</b>	<b>6,919</b>	<b>20.6%</b>	<b>1,758</b>	<b>70.4%</b>	<b>133.4%</b>	
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35,410	33,619	826	2.3%	602	1.7%	1,388	4.1%	4,103	12.2%	6,919	20.6%	1,758	70.5%	133.4%	
<b>Capital Expenditure Functional</b>	<b>35,410</b>	<b>33,619</b>	<b>826</b>	<b>2.3%</b>	<b>602</b>	<b>1.7%</b>	<b>1,388</b>	<b>4.1%</b>	<b>4,103</b>	<b>12.2%</b>	<b>6,919</b>	<b>20.6%</b>	<b>1,075</b>	<b>68.4%</b>	<b>281.7%</b>	
<b>Municipal governance and administration</b>	<b>15,520</b>	<b>14,200</b>	<b>671</b>	<b>4.3%</b>	<b>159</b>	<b>1.0%</b>	<b>673</b>	<b>4.7%</b>	<b>829</b>	<b>5.8%</b>	<b>2,332</b>	<b>16.4%</b>	<b>1,157</b>	<b>83.2%</b>	<b>(28.4%)</b>	
Executive and Council	850	744	41	4.9%	2	3%	602	81.0%	-	-	646	86.8%	16	59.9%	(100.0%)	
Finance and administration	14,670	13,456	630	4.3%	157	1.1%	71	5%	829	6.2%	1,686	12.5%	1,142	86.0%	(27.4%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>19,660</b>	<b>19,179</b>	<b>155</b>	<b>.8%</b>	<b>443</b>	<b>2.3%</b>	<b>715</b>	<b>3.7%</b>	<b>3,267</b>	<b>17.0%</b>	<b>4,580</b>	<b>23.9%</b>	<b>(82)</b>	<b>63.9%</b>	<b>(4,064.5%)</b>	
Community and Social Services	2,000	1,000	-	-	-	-	-	-	-	-	-	-	-	31.5%	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	17,000	17,400	25	.1%	443	2.6%	715	4.1%	3,267	18.8%	4,450	25.6%	-	81.4%	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	650	779	129	19.9%	-	-	-	-	-	-	129	16.6%	(82)	22.3%	(100.0%)	
<b>Economic and Environmental Services</b>	<b>240</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>2.7%</b>	<b>7</b>	<b>2.7%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Planning and Development	240	240	-	-	-	-	-	-	7	2.7%	7	2.7%	-	-	(100.0%)	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>																
<b>Cash Flow from Operating Activities</b>																
<b>Receipts</b>	<b>384,033</b>	<b>383,883</b>	<b>158,607</b>	<b>41.3%</b>	<b>126,742</b>	<b>33.0%</b>	<b>95,519</b>	<b>24.9%</b>	<b>579</b>	<b>.2%</b>	<b>381,447</b>	<b>99.4%</b>	<b>884</b>	<b>98.4%</b>	<b>(34.5%)</b>	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1,285	1,135	90	7.0%	114	8.9%	528	46.5%	165	14.6%	897	79.0%	119	40.0%	39.2%	
Transfers and Subsidies - Operational	382,748	382,748	158,060	41.3%	126,628	33.1%	94,992	24.8%	414	1%	380,094	99.3%	325	100.7%	27.4%	
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	456	-	-	-	-	-	-	-	456	-	440	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(35,410)</b>	<b>(33,619)</b>	<b>(946)</b>	<b>2.7%</b>	<b>(615)</b>	<b>1.7%</b>	<b>(1,598)</b>	<b>4.8%</b>	<b>(4,531)</b>	<b>13.5%</b>	<b>(7,690)</b>	<b>22.9%</b>	<b>(1,176)</b>	<b>75.1%</b>	<b>285.4%</b>	
Capital assets	(35,410)	(33,619)	(946)	2.7%	(615)	1.7%	(1,598)	4.8%	(4,531)	13.5%	(7,690)					

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	26	100.0%	26	100.0%	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	26	100.0%	26	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	26	100.0%	26	100.0%	-	-	-	-

**Part 5: Creditor Age Analysis**

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

**Contact Details**

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

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>648,943</b>	<b>653,578</b>	<b>182,859</b>	<b>28.2%</b>	<b>161,506</b>	<b>24.9%</b>	<b>156,389</b>	<b>23.9%</b>	<b>119,088</b>	<b>18.2%</b>	<b>619,843</b>	<b>94.8%</b>	<b>142,165</b>	<b>101.5%</b>	<b>(16.2%)</b>
Operating Revenue	125,000	125,000	25,127	20.1%	25,499	20.4%	25,319	20.3%	25,481	20.4%	101,427	81.1%	24,410	90.2%	4.4%
Property rates	206,324	206,324	57,716	28.0%	50,530	24.5%	49,308	23.9%	46,530	22.6%	204,084	98.9%	88,303	128.3%	(47.3%)
Service charges - electricity revenue	59,818	59,818	13,651	22.8%	13,649	22.8%	13,519	22.6%	13,082	21.9%	53,901	90.1%	10,842	86.5%	20.7%
Service charges - water revenue	19,194	19,194	4,610	24.0%	4,683	24.4%	4,726	24.6%	4,704	24.5%	18,724	97.5%	8,109	211.4%	(42.0%)
Service charges - sanitation revenue	18,206	18,206	5,533	30.4%	5,579	30.6%	5,633	30.9%	5,619	30.9%	22,365	122.8%	5,225	122.5%	7.5%
Service charges - refuse revenue	5,000	4,900	743	14.9%	700	14.0%	762	15.6%	728	14.9%	2,933	59.9%	734	82.4%	(8.6%)
Rental of facilities and equipment	2,500	2,500	187	7.5%	48	1.9%	69	2.8%	93	3.7%	397	15.9%	66	41.9%	(13.7%)
Interest earned - external investments	30,000	30,000	5,286	17.6%	6,268	20.9%	6,806	22.7%	7,400	24.7%	25,759	85.9%	1,949	7.1%	279.6%
Dividends received	2,500	2,500	233	9.3%	353	14.1%	277	11.1%	9,295	371.8%	10,159	406.4%	531	25.6%	1,651.8%
Fines, penalties and forfeits	100	100	23	23.0%	20	20.0%	62	62.0%	23	23.0%	128	128.0%	22	22.0%	4.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	170,401	175,036	69,833	41.0%	53,866	31.6%	47,631	27.2%	1,264	7.2%	172,594	98.6%	1,464	100.1%	(13.7%)
Transfers and subsidies	10,000	10,000	(82)	(8.2%)	309	3.1%	2,277	22.8%	4,868	48.7%	7,372	73.7%	510	8.0%	854.2%
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>748,386</b>	<b>814,021</b>	<b>181,090</b>	<b>24.2%</b>	<b>186,735</b>	<b>25.0%</b>	<b>204,780</b>	<b>25.2%</b>	<b>213,145</b>	<b>26.2%</b>	<b>785,749</b>	<b>96.5%</b>	<b>165,153</b>	<b>101.6%</b>	<b>29.1%</b>
Employee related costs	230,475	230,475	52,834	22.9%	57,760	25.1%	53,074	23.0%	55,297	24.0%	218,965	95.0%	36,990	91.8%	49.5%
Remuneration of councillors	13,463	13,463	2,853	21.2%	2,885	19.9%	2,778	20.6%	2,865	21.3%	11,162	83.1%	2,887	92.2%	(7.7%)
Debt repayment	75,000	41,000	523	7.0%	1,024	1.4%	3,087	4.1%	7,538	18.4%	4,396	10.7%	725	58.4%	(132.8%)
Depreciation and asset impairment	55,000	70,000	500	0.9%	-	-	43,563	62.2%	14,232	20.3%	58,295	83.3%	-	-	(100.0%)
Finance charges	10,000	41,000	18,499	185.0%	9,925	99.2%	10,504	25.6%	2,157	5.3%	41,084	100.2%	6,622	146.2%	(67.4%)
Bulk purchases	154,000	154,000	33,332	35.2%	33,332	21.6%	32,506	21.1%	45,037	29.2%	165,101	107.2%	37,511	101.8%	20.1%
Other Materials	8,654	9,934	876	10.1%	2,402	27.8%	2,560	25.8%	2,338	23.5%	8,175	82.3%	3,775	115.3%	(38.1%)
Contracted services	109,510	156,915	29,039	26.5%	39,968	36.5%	34,542	22.0%	47,439	30.2%	150,989	96.2%	36,664	102.6%	29.4%
Transfers and subsidies	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	91,783	96,734	21,740	23.7%	39,638	43.2%	22,166	22.9%	44,017	45.5%	127,562	131.9%	39,978	133.7%	10.1%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(99,443)</b>	<b>(160,443)</b>	<b>1,769</b>	<b>0.3%</b>	<b>(25,229)</b>	<b>(3.9%)</b>	<b>(48,390)</b>	<b>(7.5%)</b>	<b>(94,056)</b>	<b>(14.4%)</b>	<b>(165,906)</b>	<b>(25.2%)</b>	<b>(22,988)</b>	<b>(14.8%)</b>	<b>(13.3%)</b>
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	74,982	84,982	14,371	19.2%	26,989	36.0%	14,510	17.1%	29,016	34.1%	84,886	99.9%	33,457	104.6%	(13.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(24,461)</b>	<b>(75,461)</b>	<b>16,140</b>	<b>4.1%</b>	<b>1,760</b>	<b>0.4%</b>	<b>(33,880)</b>	<b>(8.4%)</b>	<b>(65,041)</b>	<b>(16.2%)</b>	<b>(81,021)</b>	<b>(12.3%)</b>	<b>10,469</b>	<b>16.3%</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(24,461)</b>	<b>(75,461)</b>	<b>16,140</b>	<b>4.1%</b>	<b>1,760</b>	<b>0.4%</b>	<b>(33,880)</b>	<b>(8.4%)</b>	<b>(65,041)</b>	<b>(16.2%)</b>	<b>(81,021)</b>	<b>(12.3%)</b>	<b>10,469</b>	<b>16.3%</b>	<b>-</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(24,461)</b>	<b>(75,461)</b>	<b>16,140</b>	<b>4.1%</b>	<b>1,760</b>	<b>0.4%</b>	<b>(33,880)</b>	<b>(8.4%)</b>	<b>(65,041)</b>	<b>(16.2%)</b>	<b>(81,021)</b>	<b>(12.3%)</b>	<b>10,469</b>	<b>16.3%</b>	<b>-</b>
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(24,461)</b>	<b>(75,461)</b>	<b>16,140</b>	<b>4.1%</b>	<b>1,760</b>	<b>0.4%</b>	<b>(33,880)</b>	<b>(8.4%)</b>	<b>(65,041)</b>	<b>(16.2%)</b>	<b>(81,021)</b>	<b>(12.3%)</b>	<b>10,469</b>	<b>16.3%</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>	<b>84,573</b>	<b>94,573</b>	<b>13,842</b>	<b>16.4%</b>	<b>24,374</b>	<b>28.8%</b>	<b>12,806</b>	<b>13.5%</b>	<b>20,073</b>	<b>21.2%</b>	<b>71,094</b>	<b>75.2%</b>	<b>40,652</b>	<b>103.9%</b>	<b>(50.6%)</b>
Source of Finance	72,483	82,483	13,318	18.4%	23,095	31.9%	11,119	13.5%	17,201	20.9%	64,733	78.5%	34,235	102.7%	(49.8%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	72,483	82,483	13,318	18.4%	23,095	31.9%	11,119	13.5%	17,201	20.9%	64,733	78.5%	34,235	102.7%	(49.8%)
Borrowing	12,090	12,090	523	4.3%	1,279	10.6%	1,687	14.0%	2,871	23.7%	6,360	52.6%	6,417	110.6%	(55.3%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>84,573</b>	<b>94,573</b>	<b>13,842</b>	<b>16.4%</b>	<b>24,374</b>	<b>28.8%</b>	<b>12,806</b>	<b>13.5%</b>	<b>20,073</b>	<b>21.2%</b>	<b>71,094</b>	<b>75.2%</b>	<b>40,826</b>	<b>103.7%</b>	<b>(50.8%)</b>
Municipal governance and administration	990	990	-	-	-	-	29	2.9%	-	-	29	2.9%	6,082	62.0%	(100.0%)
Executive and Council	990	990	-	-	-	-	29	2.9%	-	-	29	2.9%	6,082	62.0%	(100.0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>700</b>	<b>1,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>457</b>	<b>36.2%</b>	<b>56</b>	<b>4.4%</b>	<b>514</b>	<b>40.6%</b>	<b>652</b>	<b>83.4%</b>	<b>(91.4%)</b>
Community and Social Services	300	864	-	-	-	-	457	52.9%	56	6.5%	514	59.4%	227	84.7%	(75.3%)
Sport And Recreation	400	400	-	-	-	-	-	-	-	-	-	-	173	48.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	252	87.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>36,020</b>	<b>37,862</b>	<b>7,095</b>	<b>19.7%</b>	<b>12,756</b>	<b>35.4%</b>	<b>3,225</b>	<b>8.5%</b>	<b>4,079</b>	<b>10.8%</b>	<b>27,155</b>	<b>71.7%</b>	<b>9,344</b>	<b>91.7%</b>	<b>(56.3%)</b>
Planning and Development	36,020	37,862	7,095	19.7%	12,756	35.4%	3,225	8.5%	4,079	10.8%	27,155	71.7%	9,344	1,019.8%	(56.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	46,863	54,456	6,747	14.4%	11,618	24.8%	9,094	16.7%	15,938	29.3%	43,396	79.7%	24,748	85.0%	(33.6%)
Trading Services	10,000	10,000	1,242	12.4%	1,279	12.8%	747	7.5%	2,871	28.7%	6,139	61.4%	367	45.8%	(681.8%)
Energy sources	33,439	36,812	5,290	15.8%	8,571	25.6%	7,066	19.2%	10,461	28.4%	31,389	85.3%	12,104	75.2%	(13.6%)
Water Management	3,025	7,244	215	7.1%	1,768	58.5%	1,088	15.0%	2,605	36.0%	5,676	78.4%	12,277	131.7%	(78.8%)
Waste Management	400	400	-	-	-	-	193	48.2%	-	-	193	48.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4,642	3.4%	3,440	2.5%	2,583	1.9%	127,706	92.3%	138,372	23.1%	(194)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,481	10.2%	3,002	3.6%	2,444	2.9%	69,507	83.3%	83,433	13.9%	(249)	(.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	6,929	4.3%	3,343	2.1%	2,953	1.8%	148,390	91.8%	161,614	27.0%	(1,254)	(.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,621	3.4%	1,071	2.3%	1,003	2.1%	43,568	92.2%	47,264	7.9%	(131)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Management	1,950	3.8%	1,230	2.4%	1,172	2.3%	46,848	91.5%	51,220	8.5%	(115)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,550	2.2%	2,392	2.1%	2,346	2.1%	106,112	93.6%	113,400	18.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	90	2.2%	24	.6%	8	.2%	4,036	97.1%	4,158	.7%	(5)	(.1%)	-	-
<b>Total By Income Source</b>	<b>26,263</b>	<b>4.4%</b>	<b>14,521</b>	<b>2.4%</b>	<b>12,509</b>	<b>2.1%</b>	<b>546,167</b>	<b>91.1%</b>	<b>599,461</b>	<b>100.0%</b>	<b>(1,948)</b>	<b>(.3%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3,794	4.2%	2,113	2.3%	1,884	2.1%	83,584	91.5%	91,375	15.2%	(49)	(.1%)	-	-
Commercial	11,017	4.8%	4,739	2.1%	3,977	1.7%	208,093	91.3%	227,826	38.0%	(293)	(.1%)	-	-
Households	11,452	4.1%	7,669	2.7%	6,649	2.4%	254,490	90.8%	280,260	46.8%	(1,607)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>26,263</b>	<b>4.4%</b>	<b>14,521</b>	<b>2.4%</b>	<b>12,509</b>	<b>2.1%</b>	<b>546,167</b>	<b>91.1%</b>	<b>599,461</b>	<b>100.0%</b>	<b>(1,948)</b>	<b>(.3%)</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	28,849	8.3%	17,831	5.1%	16,894	4.9%	283,677	81.7%	347,250	28.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	862	94.0%	55	6.0%	-	-	-	-	917	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48,287	5.5%	11,712	1.3%	4,586	.5%	810,759	92.6%	875,345	71.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>77,999</b>	<b>6.4%</b>	<b>29,598</b>	<b>2.4%</b>	<b>21,480</b>	<b>1.8%</b>	<b>1,094,436</b>	<b>89.5%</b>	<b>1,223,512</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:



**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1,817	18.5%	460	4.7%	342	3.5%	7,214	73.4%	9,833	7.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,485	44.1%	971	5.1%	721	3.8%	9,041	47.0%	19,219	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14,105	20.0%	2,678	3.8%	2,286	3.2%	51,550	73.0%	70,619	55.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	489	20.0%	88	3.6%	71	2.9%	1,797	73.5%	2,445	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	689	23.3%	137	4.6%	115	3.9%	2,017	68.2%	2,958	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,008	6.4%	406	2.6%	407	2.6%	14,054	88.5%	15,876	12.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,877	40.4%	264	3.7%	181	2.5%	3,799	53.3%	7,121	5.6%	-	-	-	-
<b>Total By Income Source</b>	<b>29,471</b>	<b>23.0%</b>	<b>5,004</b>	<b>3.9%</b>	<b>4,123</b>	<b>3.2%</b>	<b>89,472</b>	<b>69.9%</b>	<b>128,070</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	10,295	23.3%	1,716	3.9%	1,441	3.3%	30,682	69.5%	44,133	34.5%	-	-	-	-
Commercial	11,595	20.7%	2,194	3.9%	1,661	3.0%	40,524	72.4%	55,974	43.7%	-	-	-	-
Households	5,543	22.6%	1,070	4.4%	998	4.1%	16,894	68.9%	24,505	19.1%	-	-	-	-
Other	2,038	58.9%	24	7%	24	7%	1,372	39.7%	3,458	2.7%	-	-	-	-
<b>Total By Customer Group</b>	<b>29,471</b>	<b>23.0%</b>	<b>5,004</b>	<b>3.9%</b>	<b>4,123</b>	<b>3.2%</b>	<b>89,472</b>	<b>69.9%</b>	<b>128,070</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	5,628	100.0%	-	-	2	-	-	-	5,629	17.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7,581	100.0%	-	-	-	-	-	-	7,581	23.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5,702	100.0%	-	-	-	-	-	-	5,702	17.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12,796	92.8%	279	2.0%	-	-	720	5.2%	13,795	42.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>31,707</b>	<b>96.9%</b>	<b>279</b>	<b>.9%</b>	<b>2</b>	<b>-</b>	<b>720</b>	<b>2.2%</b>	<b>32,707</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:



**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts iio Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	17,802	6.0%	38	-	9,124	3.1%	268,638	90.9%	296,602	13.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36,551	3.2%	(123)	-	18,523	1.6%	1,073,297	95.1%	1,128,247	52.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	677	2.4%	(7)	-	346	1.2%	27,494	96.4%	28,509	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	655	1.3%	(60)	(-1%)	702	1.3%	51,064	97.5%	52,361	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	4.2%	93	4.2%	93	4.2%	1,943	87.4%	2,222	-1%	-	-	-	-
Interest on Arrear Debtor Accounts	(534)	(-1%)	(197)	-	(21)	-	622,674	100.1%	621,922	29.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1	-	4,432	100.0%	4,433	2%	-	-	-	-
<b>Total By Income Source</b>	<b>55,243</b>	<b>2.6%</b>	<b>(256)</b>	<b>-</b>	<b>28,768</b>	<b>1.3%</b>	<b>2,050,541</b>	<b>96.1%</b>	<b>2,134,297</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	7,938	1.0%	(106)	-	5,349	6%	820,842	98.4%	834,023	39.1%	-	-	-	-
Commercial	4,303	2.1%	14	-	2,170	1.1%	194,827	96.8%	201,314	9.4%	-	-	-	-
Households	11,651	1.9%	(67)	-	5,952	1.0%	606,479	97.2%	624,016	29.2%	-	-	-	-
Other	31,351	6.6%	(97)	-	15,297	3.2%	428,393	90.2%	474,944	22.3%	-	-	-	-
<b>Total By Customer Group</b>	<b>55,243</b>	<b>2.6%</b>	<b>(256)</b>	<b>-</b>	<b>28,768</b>	<b>1.3%</b>	<b>2,050,541</b>	<b>96.1%</b>	<b>2,134,297</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3,580	100.0%	3,580	1.1%
PAYE deductions	-	-	304	97.2%	3	1.0%	5	1.7%	312	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(1,295)	(9.9%)	6,788	51.9%	811	6.2%	6,775	51.8%	13,079	4.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45,076	50.3%	17,320	19.3%	4,385	4.9%	22,857	25.5%	89,638	27.5%
Auditor-General	109	100.0%	-	-	-	-	-	-	109	-
Other	81,110	36.9%	38,095	17.3%	6,523	3.0%	93,900	42.8%	219,628	67.3%
<b>Total</b>	<b>125,000</b>	<b>38.3%</b>	<b>62,506</b>	<b>19.2%</b>	<b>11,723</b>	<b>3.6%</b>	<b>127,118</b>	<b>39.0%</b>	<b>326,347</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

**MPUMALANGA: CITY OF MBOMBELA (MP326)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
<b>Operating Revenue and Expenditure</b>	<b>3,474,234</b>	<b>3,478,701</b>	<b>977,272</b>	<b>28.1%</b>	<b>875,586</b>	<b>25.2%</b>	<b>815,553</b>	<b>23.4%</b>	<b>597,518</b>	<b>17.2%</b>	<b>3,265,929</b>	<b>93.9%</b>	<b>564,470</b>	<b>98.1%</b>	<b>5.9%</b>
Operating Revenue	3,474,234	3,478,701	977,272	28.1%	875,586	25.2%	815,553	23.4%	597,518	17.2%	3,265,929	93.9%	564,470	98.1%	5.9%
Property rates	742,956	747,956	182,358	24.5%	190,537	25.6%	188,733	25.2%	185,454	24.8%	747,082	99.9%	171,531	101.5%	8.1%
Service charges - electricity revenue	1,362,145	1,362,145	342,271	25.1%	302,075	22.2%	314,889	23.1%	295,034	21.7%	1,254,250	92.1%	282,671	96.0%	4.4%
Service charges - water revenue	123,151	123,151	27,540	22.4%	27,347	22.2%	22,602	18.4%	28,084	22.8%	105,573	85.7%	31,413	98.0%	(10.6%)
Service charges - sanitation revenue	25,259	25,259	6,045	23.9%	6,453	25.5%	5,805	23.0%	4,869	19.3%	23,171	91.7%	5,128	95.4%	(5.1%)
Service charges - refuse revenue	150,933	150,933	36,564	24.2%	36,189	24.0%	35,065	23.2%	34,962	23.2%	142,779	94.6%	34,796	97.6%	.5%
Rental of facilities and equipment	51,315	51,839	1,238	2.4%	1,249	2.4%	1,278	2.5%	5,468	10.5%	9,234	17.8%	1,408	128.8%	288.3%
Interest earned - external investments	1,920	1,920	362	18.9%	361	18.6%	(8,877)	(514.4%)	1,078	56.1%	(8,877)	(420.8%)	430	104.9%	150.7%
Interest earned - outstanding debtors	41,565	34,508	5,570	13.4%	6,340	15.3%	9,388	22.2%	9,312	27.0%	30,610	88.7%	12,578	107.4%	(26.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9,014	9,014	398	4.4%	588	6.5%	1,507	16.7%	1,468	16.3%	3,960	43.9%	2,551	54.4%	(42.4%)
Licences and permits	6,963	6,963	3	-	-	-	-	-	-	-	3	-	26	.7%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	844,096	850,990	359,590	42.6%	293,579	34.8%	232,678	27.4%	8,548	1.0%	894,394	105.2%	10,582	105.3%	(19.2%)
Other revenue	114,916	114,916	15,333	13.3%	10,868	9.5%	13,506	11.8%	23,242	20.2%	62,949	54.8%	11,356	73.9%	104.7%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3,353,878</b>	<b>3,780,027</b>	<b>851,497</b>	<b>25.4%</b>	<b>876,751</b>	<b>26.1%</b>	<b>898,996</b>	<b>23.8%</b>	<b>843,763</b>	<b>22.3%</b>	<b>3,471,007</b>	<b>91.8%</b>	<b>751,339</b>	<b>77.5%</b>	<b>12.3%</b>
Employee related costs	1,127,748	1,138,252	288,316	25.6%	285,908	25.4%	283,039	24.9%	291,778	25.6%	1,149,041	100.9%	276,874	98.6%	5.4%
Remuneration of councillors	63,593	61,893	14,669	23.1%	14,374	22.6%	14,629	24.3%	14,810	24.2%	58,682	96.1%	14,802	93.2%	-1%
Debt impairment	120,222	120,222	-	-	-	-	355	3%	49,681	41.3%	50,036	41.6%	-	-	(100.0%)
Depreciation and asset impairment	474,340	474,340	118,585	25.0%	118,585	25.0%	118,585	25.0%	118,585	25.0%	474,340	100.0%	-	-	(100.0%)
Finance charges	29,377	37,877	0	-	(0)	-	37,925	100.1%	12	-	37,938	100.2%	0	-	7,274.1%
Bulk purchases	870,000	1,047,601	323,168	37.1%	226,760	26.1%	223,546	21.3%	149,623	14.3%	923,097	88.1%	228,521	109.5%	(34.5%)
Other Materials	96,495	94,110	9,291	9.6%	20,331	21.1%	37,949	40.3%	24,460	26.0%	92,030	97.8%	19,192	85.3%	27.4%
Contracted services	446,404	608,110	53,150	11.9%	163,999	36.7%	134,462	22.1%	148,632	24.4%	500,243	82.3%	166,761	98.3%	(10.9%)
Transfers and subsidies	1,034	1,752	520	50.3%	1,207	116.7%	166	9.5%	94	5.3%	1,987	113.4%	205	42.3%	(54.2%)
Other expenditure	124,664	196,670	43,799	35.1%	45,587	36.6%	48,140	24.5%	46,088	23.4%	183,613	93.4%	44,684	116.5%	3.1%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	300	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>120,355</b>	<b>(301,326)</b>	<b>125,775</b>	<b>-</b>	<b>(1,166)</b>	<b>-</b>	<b>(83,443)</b>	<b>-</b>	<b>(246,244)</b>	<b>-</b>	<b>(205,078)</b>	<b>-</b>	<b>(186,869)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	499,135	466,288	52,177	10.5%	78,621	15.8%	122,821	26.3%	64,644	13.9%	318,262	68.3%	67,197	76.4%	(3.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>619,490</b>	<b>164,962</b>	<b>177,952</b>	<b>-</b>	<b>77,455</b>	<b>-</b>	<b>39,378</b>	<b>-</b>	<b>(181,601)</b>	<b>-</b>	<b>113,185</b>	<b>-</b>	<b>(119,672)</b>	<b>-</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>619,490</b>	<b>164,962</b>	<b>177,952</b>	<b>-</b>	<b>77,455</b>	<b>-</b>	<b>39,378</b>	<b>-</b>	<b>(181,601)</b>	<b>-</b>	<b>113,185</b>	<b>-</b>	<b>(119,672)</b>	<b>-</b>	<b>-</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>619,490</b>	<b>164,962</b>	<b>177,952</b>	<b>-</b>	<b>77,455</b>	<b>-</b>	<b>39,378</b>	<b>-</b>	<b>(181,601)</b>	<b>-</b>	<b>113,185</b>	<b>-</b>	<b>(119,672)</b>	<b>-</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>619,490</b>	<b>164,962</b>	<b>177,952</b>	<b>-</b>	<b>77,455</b>	<b>-</b>	<b>39,378</b>	<b>-</b>	<b>(181,601)</b>	<b>-</b>	<b>113,185</b>	<b>-</b>	<b>(119,672)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
<b>Capital Revenue and Expenditure</b>	<b>617,205</b>	<b>675,025</b>	<b>55,154</b>	<b>8.9%</b>	<b>104,032</b>	<b>16.9%</b>	<b>151,785</b>	<b>22.5%</b>	<b>94,359</b>	<b>14.0%</b>	<b>405,330</b>	<b>60.0%</b>	<b>126,737</b>	<b>77.9%</b>	<b>(25.5%)</b>
Source of Finance	617,205	675,025	55,154	8.9%	104,032	16.9%	151,785	22.5%	94,359	14.0%	405,330	60.0%	126,737	77.9%	(25.5%)
National Government	493,135	466,288	47,898	9.7%	77,683	15.8%	127,565	27.4%	67,060	14.4%	320,206	68.7%	112,096	87.2%	(40.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	6,000	-	4,280	71.3%	1,715	28.6%	(5,995)	-	-	-	-	-	1,058	98.3%	(100.0%)
<b>Transfers recognised - capital</b>	<b>499,135</b>	<b>466,288</b>	<b>52,177</b>	<b>10.5%</b>	<b>79,398</b>	<b>15.9%</b>	<b>121,570</b>	<b>26.1%</b>	<b>67,060</b>	<b>14.4%</b>	<b>320,206</b>	<b>68.7%</b>	<b>113,154</b>	<b>87.4%</b>	<b>(40.7%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	118,070	208,737	2,977	2.5%	24,634	20.9%	30,214	14.5%	27,299	13.1%	85,124	40.8%	13,583	39.9%	101.0%
<b>Capital Expenditure Functional</b>	<b>617,205</b>	<b>675,025</b>	<b>55,154</b>	<b>8.9%</b>	<b>104,032</b>	<b>16.9%</b>	<b>151,785</b>	<b>22.5%</b>	<b>94,359</b>	<b>14.0%</b>	<b>405,330</b>	<b>60.0%</b>	<b>126,737</b>	<b>77.9%</b>	<b>(25.5%)</b>
Municipal governance and administration	15,970	23,914	665	4.2%	104	.6%	6,936	29.0%	3,964	16.6%	11,670	48.8%	4,478	57.7%	(11.5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	15,970	23,914	665	4.2%	104	.6%	6,936	29.0%	3,964	16.6%	11,670	48.8%	4,478	57.7%	(11.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>19,150</b>	<b>44,750</b>	<b>2,119</b>	<b>11.1%</b>	<b>13,550</b>	<b>70.8%</b>	<b>9,089</b>	<b>20.3%</b>	<b>6,555</b>	<b>14.6%</b>	<b>31,313</b>	<b>70.0%</b>	<b>6,452</b>	<b>63.1%</b>	<b>1.6%</b>
Community and Social Services	7,150	20,575	2,119	29.6%	4,204	58.8%	3,648	17.7%	283	1.4%	10,254	49.8%	5,017	70.9%	(94.4%)
Sport And Recreation	10,500	22,175	-	-	8,262	78.7%	5,441	24.5%	5,911	26.7%	19,614	88.5%	1,434	40.2%	312.1%
Public Safety	1,500	2,000	-	-	1,084	72.2%	-	-	361	18.1%	1,445	72.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>293,379</b>	<b>286,611</b>	<b>27,141</b>	<b>9.3%</b>	<b>38,665</b>	<b>13.2%</b>	<b>101,343</b>	<b>35.4%</b>	<b>38,095</b>	<b>13.3%</b>	<b>205,244</b>	<b>71.6%</b>	<b>75,217</b>	<b>83.1%</b>	<b>(49.4%)</b>
Planning and Development	99,350	96,069	7,485	7.5%	6,379	6.4%	33,046	11.3%	10,730	10.3%	57,640	60.6%	6,784	63.9%	58.2%
Road Transport	194,029	191,542	19,656	10.1%	32,285	16.6%	68,298	35.7%	27,365	14.3%	147,604	77.1%	68,433	91.5%	(60.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>288,706</b>	<b>318,749</b>	<b>25,228</b>	<b>8.7%</b>	<b>51,714</b>	<b>17.9%</b>	<b>34,417</b>	<b>10.8%</b>	<b>45,744</b>	<b>14.3%</b>	<b>157,104</b>	<b>49.1%</b>	<b>40,591</b>	<b>77.1%</b>	<b>12.7%</b>
Energy sources	123,206	173,280	16,459	13.4%	36,634	29.7%	19,855	11.5%	21,532	12.4%	94,480	54.5%	21,726	102.7	

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts iio Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10,015	19.4%	20	-	7,569	14.7%	33,977	65.9%	51,582	10.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60,662	54.8%	2,860	2.6%	16,092	14.5%	31,122	28.1%	110,736	23.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40,965	21.4%	101	.1%	18,895	9.9%	131,759	68.7%	191,740	40.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,906	17.9%	3	-	1,112	10.5%	7,610	71.6%	10,632	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9,687	23.4%	36	.1%	5,824	14.0%	25,908	62.5%	41,455	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	160	9.8%	-	-	193	11.5%	1,318	78.9%	1,671	4%	-	-	-	-
Interest on Arrear Debtor Accounts	2,996	6.4%	4	-	3,042	6.5%	40,971	87.1%	47,013	9.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,222	10.1%	12,132	55.4%	633	2.9%	6,915	31.6%	21,902	4.6%	-	-	-	-
<b>Total By Income Source</b>	<b>128,635</b>	<b>27.0%</b>	<b>15,156</b>	<b>3.2%</b>	<b>53,360</b>	<b>11.2%</b>	<b>279,579</b>	<b>58.6%</b>	<b>476,730</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	22,229	13.3%	1,822	1.1%	10,773	6.5%	131,919	79.1%	166,743	35.0%	-	-	-	-
Commercial	23,625	38.2%	2,914	4.7%	4,965	8.0%	30,412	49.1%	61,915	13.0%	-	-	-	-
Households	82,095	33.5%	10,287	4.2%	37,142	15.1%	115,690	47.2%	245,214	51.4%	-	-	-	-
Other	686	24.0%	134	4.7%	481	16.8%	1,555	54.5%	2,859	6%	-	-	-	-
<b>Total By Customer Group</b>	<b>128,635</b>	<b>27.0%</b>	<b>15,156</b>	<b>3.2%</b>	<b>53,360</b>	<b>11.2%</b>	<b>279,579</b>	<b>58.6%</b>	<b>476,730</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	148,440	13.5%	90,611	8.2%	71,073	6.5%	789,291	71.8%	1,099,415	62.3%
Bulk Water	-	-	-	-	478	4%	131,086	99.6%	131,564	7.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	75,091	24.0%	10,055	3.2%	12,214	3.9%	215,217	68.9%	312,577	17.7%
Auditor-General	-	-	-	-	-	-	6,587	100.0%	6,587	4%
Other	51	-	87	-	50	-	213,637	99.9%	213,825	12.1%
<b>Total</b>	<b>223,583</b>	<b>12.7%</b>	<b>100,754</b>	<b>5.7%</b>	<b>83,814</b>	<b>4.8%</b>	<b>1,355,818</b>	<b>76.9%</b>	<b>1,763,968</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Part1: Operating Revenue and Expenditure**

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
<b>R thousands</b>																	
<b>Operating Revenue and Expenditure</b>																	
<b>Operating Revenue</b>	<b>292,160</b>	<b>289,675</b>	<b>117,957</b>	<b>40.4%</b>	<b>92,647</b>	<b>31.7%</b>	<b>71,133</b>	<b>24.6%</b>	<b>4,519</b>	<b>1.6%</b>	<b>286,256</b>	<b>98.8%</b>	<b>2,355</b>	<b>98.4%</b>	<b>91.9%</b>		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	646	646	45	7.0%	2	2%	90	13.9%	2	2%	138	21.4%	101	112.1%	(98.4%)		
Interest earned - external investments	10,500	8,600	1,456	13.9%	411	3.9%	2,027	23.6%	1,826	21.2%	5,721	66.5%	1,853	56.6%	(1.4%)		
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	164	164	-	-	-	-	-	-	153	93.4%	153	93.4%	-	-	(100.0%)		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1,598	779	163	10.4%	206	13.2%	147	18.9%	133	17.0%	649	83.3%	181	68.4%	(26.8%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	278,932	278,932	116,267	41.7%	91,874	32.9%	68,674	24.6%	2,117	8%	278,932	100.0%	-	100.0%	(100.0%)		
Other revenue	360	273	26	7.2%	154	42.8%	194	71.0%	289	105.7%	663	242.7%	212	152.1%	36.3%		
Gains	-	281	-	-	-	-	-	-	0	-	0	-	8	-	(100.0%)		
<b>Operating Expenditure</b>	<b>278,787</b>	<b>283,441</b>	<b>59,169</b>	<b>21.2%</b>	<b>69,793</b>	<b>25.0%</b>	<b>62,780</b>	<b>22.1%</b>	<b>69,164</b>	<b>24.4%</b>	<b>260,905</b>	<b>92.0%</b>	<b>65,438</b>	<b>87.1%</b>	<b>5.7%</b>		
Employee related costs	174,363	165,619	37,566	21.5%	40,119	23.0%	37,950	22.9%	37,854	22.9%	153,490	92.7%	35,826	90.7%	5.7%		
Remuneration of councillors	16,726	16,744	4,081	24.4%	3,840	23.0%	4,348	26.0%	4,449	26.6%	16,719	99.8%	4,044	91.0%	10.0%		
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11,484	11,671	3,051	26.6%	2,785	24.2%	3,213	27.5%	1,649	14.1%	10,697	91.7%	1,688	84.0%	(2.4%)		
Finance charges	13,679	12,679	0	-	6,474	47.3%	0	-	6,136	48.4%	12,610	99.5%	6,598	97.5%	(7.0%)		
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1,133	2,276	322	28.4%	604	53.4%	1,035	45.5%	1,186	52.1%	3,147	138.3%	421	76.2%	182.0%		
Contracted services	25,024	36,631	6,954	27.8%	6,432	25.7%	7,633	21.4%	7,591	21.3%	28,610	80.3%	5,385	75.6%	41.0%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	36,379	38,822	7,195	19.8%	9,538	26.2%	8,600	22.2%	10,294	26.5%	35,627	91.8%	11,470	80.9%	(10.2%)		
Losses	-	-	-	-	-	-	-	-	5	-	5	-	6	-	(26.4%)		
<b>Surplus/(Deficit)</b>	<b>13,372</b>	<b>6,234</b>	<b>58,788</b>		<b>22,855</b>		<b>8,352</b>		<b>(64,645)</b>		<b>25,351</b>		<b>(63,084)</b>				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2,403	2,403	-	-	-	-	-	-	2,403	100.0%	2,403	100.0%	-	-	(100.0%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200.0%		
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>15,775</b>	<b>8,637</b>	<b>58,788</b>		<b>22,855</b>		<b>8,352</b>		<b>(62,242)</b>		<b>27,754</b>		<b>(63,084)</b>				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>15,775</b>	<b>8,637</b>	<b>58,788</b>		<b>22,855</b>		<b>8,352</b>		<b>(62,242)</b>		<b>27,754</b>		<b>(63,084)</b>				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>15,775</b>	<b>8,637</b>	<b>58,788</b>		<b>22,855</b>		<b>8,352</b>		<b>(62,242)</b>		<b>27,754</b>		<b>(63,084)</b>				
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>15,775</b>	<b>8,637</b>	<b>58,788</b>		<b>22,855</b>		<b>8,352</b>		<b>(62,242)</b>		<b>27,754</b>		<b>(63,084)</b>				

**Part 2: Capital Revenue and Expenditure**

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
<b>R thousands</b>																	
<b>Capital Revenue and Expenditure</b>																	
<b>Source of Finance</b>	<b>20,603</b>	<b>38,170</b>	<b>3,758</b>	<b>18.2%</b>	<b>5,141</b>	<b>25.0%</b>	<b>4,703</b>	<b>12.3%</b>	<b>8,038</b>	<b>21.1%</b>	<b>21,640</b>	<b>56.7%</b>	<b>6,145</b>	<b>64.8%</b>	<b>30.8%</b>		
National Government	2,403	2,403	-	-	173	7.2%	717	29.9%	707	29.4%	1,598	66.5%	649	75.9%	9.0%		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>2,403</b>	<b>2,403</b>	<b>-</b>	<b>-</b>	<b>173</b>	<b>7.2%</b>	<b>717</b>	<b>29.9%</b>	<b>707</b>	<b>29.4%</b>	<b>1,598</b>	<b>66.5%</b>	<b>649</b>	<b>75.9%</b>	<b>9.0%</b>		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18,200	35,767	3,758	20.6%	4,968	27.3%	3,986	11.1%	7,331	20.5%	20,042	56.0%	5,496	63.7%	33.4%		
<b>Capital Expenditure Functional</b>	<b>20,603</b>	<b>38,170</b>	<b>3,758</b>	<b>18.2%</b>	<b>5,141</b>	<b>25.0%</b>	<b>4,703</b>	<b>12.3%</b>	<b>8,038</b>	<b>21.1%</b>	<b>21,640</b>	<b>56.7%</b>	<b>6,145</b>	<b>65.0%</b>	<b>30.8%</b>		
<b>Municipal governance and administration</b>	<b>6,150</b>	<b>7,305</b>	<b>28</b>	<b>.5%</b>	<b>1,373</b>	<b>22.3%</b>	<b>1,437</b>	<b>19.7%</b>	<b>566</b>	<b>7.7%</b>	<b>3,404</b>	<b>46.6%</b>	<b>2,398</b>	<b>77.3%</b>	<b>(76.4%)</b>		
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6,150	7,305	28	.5%	1,373	22.3%	1,437	19.7%	566	7.7%	3,404	46.6%	2,398	77.3%	(76.4%)		
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>90.6%</b>	<b>(100.0%)</b>		
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	40	90.6%	(100.0%)		
<b>Economic and Environmental Services</b>	<b>10,053</b>	<b>15,977</b>	<b>133</b>	<b>1.3%</b>	<b>1,787</b>	<b>17.8%</b>	<b>2,336</b>	<b>14.6%</b>	<b>5,658</b>	<b>35.4%</b>	<b>9,914</b>	<b>62.0%</b>	<b>1,595</b>	<b>73.3%</b>	<b>254.7%</b>		
Planning and Development	2,000	6,541	133	6.7%	117	5.8%	76	2.9%	1,951	29.8%	2,277	34.8%	946	68.8%	106.2%		
Road Transport	8,053	9,437	-	-	1,670	20.7%	2,260	24.0%	3,708	39.3%	7,637	80.9%	649	75.9%	471.2%		
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>4,400</b>	<b>14,887</b>	<b>3,597</b>	<b>81.7%</b>	<b>1,981</b>	<b>45.0%</b>	<b>930</b>	<b>6.2%</b>	<b>1,814</b>	<b>12.2%</b>	<b>8,321</b>	<b>55.9%</b>	<b>2,113</b>	<b>57.5%</b>	<b>(14.1%)</b>		
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	3,000	8,286	1,646	54.9%	625	20.8%	312	3.8%	1,471	17.8%	4,053	48.9%	886	68.0%	66.0%		
Waste Water Management	1,400	6,601	1,951	139.4%	1,356	96.9%	618	9.4%	343	5.2%	4,268	64.7%	1,227	31.8%	(72.0%)		
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
<b>R thousands</b>																	
<b>Cash Flow from Operating Activities</b>																	
<b>Receipts</b>	<b>284,063</b>	<b>292,078</b>	<b>507,065</b>	<b>178.5%</b>	<b>563,920</b>	<b>198.5%</b>	<b>624,451</b>	<b>213.8%</b>	<b>245,442</b>	<b>84.0%</b>	<b>1,940,879</b>	<b>664.5%</b>	<b>231,943</b>	<b>212.0%</b>	<b>5.8%</b>		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2,564	1,698	180,052	7,022.5%	428,344	16,706.5%	512,569	30,186.6%	282,771	15,475.3%	1,383,736	81,492.1%	239,604	203.6%	9.7%		
Transfers and Subsidies - Operational	278,932</																

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	38	100.0%	-	-	-	-	-	-	38	100.0%
<b>Total</b>	<b>38</b>	<b>100.0%</b>	-	-	-	-	-	-	<b>38</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Of

Date:

Date:

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

**Table 1: Operating Revenue and Expenditure**

Provincial Summary	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
<b>R thousands</b>																	
<b>Operating Revenue and Expenditure</b>	<b>22,433,143</b>	<b>22,233,454</b>	<b>5,922,814</b>	<b>26.4%</b>	<b>5,100,623</b>	<b>22.7%</b>	<b>4,796,635</b>	<b>21.6%</b>	<b>3,383,538</b>	<b>15.2%</b>	<b>19,203,610</b>	<b>86.4%</b>	<b>3,188,098</b>	<b>93.1%</b>	<b>6.1%</b>		
<b>Operating Revenue</b>	<b>22,433,143</b>	<b>22,233,454</b>	<b>5,922,814</b>	<b>26.4%</b>	<b>5,100,623</b>	<b>22.7%</b>	<b>4,796,635</b>	<b>21.6%</b>	<b>3,383,538</b>	<b>15.2%</b>	<b>19,203,610</b>	<b>86.4%</b>	<b>3,188,098</b>	<b>93.1%</b>	<b>6.1%</b>		
Property rates	3,695,921	3,711,493	907,845	24.5%	829,721	22.4%	808,957	21.8%	888,403	23.9%	3,133,526	84.4%	880,735	97.9%	9.9%		
Service charges - electricity revenue	5,657,744	5,690,947	1,352,517	23.8%	1,237,937	21.7%	1,174,792	20.6%	1,204,028	21.2%	4,969,274	87.3%	1,147,705	88.2%	4.9%		
Service charges - water revenue	2,012,722	1,983,607	420,694	20.9%	467,551	23.5%	448,407	22.6%	442,856	22.3%	1,779,547	89.7%	356,151	93.7%	24.4%		
Service charges - sanitation revenue	661,420	632,744	149,884	22.7%	152,103	23.0%	147,606	23.3%	136,597	21.6%	586,190	92.6%	150,459	90.2%	(9.2%)		
Service charges - refuse revenue	792,942	756,361	189,290	23.9%	181,190	22.9%	163,546	21.6%	184,815	24.4%	718,841	95.0%	163,938	92.4%	12.7%		
Rental of facilities and equipment	100,307	103,434	12,080	12.0%	6,505	6.5%	11,649	11.3%	13,841	13.4%	44,075	42.6%	9,353	83.8%	48.0%		
Interest earned - external investments	186,642	178,263	20,091	10.8%	20,429	10.9%	20,603	11.6%	53,496	30.0%	114,619	64.3%	35,457	62.0%	50.9%		
Interest earned - outstanding debtors	1,199,311	1,126,061	167,010	13.9%	204,380	17.0%	218,655	19.4%	263,756	23.4%	853,801	75.8%	210,626	76.7%	25.2%		
Dividends received	444	444	-	-	-	-	-	153	34.5%	153	34.5%	153	34.5%	(100.0%)			
Fines, penalties and forfeits	140,913	158,596	9,474	6.7%	8,147	5.8%	12,326	7.8%	22,283	14.1%	52,230	32.9%	12,295	27.8%	81.2%		
Licences and permits	36,862	37,294	11,617	31.5%	9,162	24.9%	6,334	17.0%	7,509	20.1%	34,620	92.9%	13,469	22.8%	(44.3%)		
Agency services	119,695	121,463	(789)	(.7%)	10,233	8.5%	6,874	5.7%	37,912	31.2%	54,230	44.6%	17,347	15.7%	118.6%		
Transfers and subsidies	6,683,389	6,725,741	2,437,833	36.5%	2,050,534	30.7%	1,654,621	24.6%	35,431	.5%	6,178,419	91.9%	70,671	99.4%	(49.9%)		
Other revenue	917,328	978,470	234,598	25.6%	222,502	24.3%	121,025	12.4%	94,942	9.7%	673,667	68.8%	110,407	101.9%	(14.0%)		
Gains	27,503	28,546	10,669	38.8%	1,229	4.5%	1,239	4.3%	(2,522)	(8.8%)	10,615	37.2%	9,485	117.9%	(126.6%)		
<b>Operating Expenditure</b>	<b>23,536,823</b>	<b>23,927,795</b>	<b>4,782,958</b>	<b>20.3%</b>	<b>4,894,489</b>	<b>20.8%</b>	<b>5,651,060</b>	<b>23.6%</b>	<b>6,236,661</b>	<b>26.1%</b>	<b>21,565,167</b>	<b>90.1%</b>	<b>5,659,485</b>	<b>78.7%</b>	<b>10.2%</b>		
Employee related costs	7,085,692	7,150,082	1,482,219	20.9%	1,824,547	25.7%	1,839,164	25.7%	1,745,455	24.4%	6,891,385	96.4%	1,720,987	90.9%	1.4%		
Remuneration of councillors	443,674	421,710	88,141	19.9%	80,026	18.0%	105,463	25.0%	93,739	22.2%	367,369	87.1%	109,801	82.8%	(14.1%)		
Debt impairment	2,487,617	2,401,366	1,405	.1%	82,320	3.3%	550,320	22.9%	267,540	11.1%	901,495	37.5%	348,127	35.3%	(23.2%)		
Depreciation and asset impairment	2,281,650	2,099,326	270,092	11.8%	308,102	13.5%	279,248	13.3%	318,284	15.2%	1,176,725	56.1%	258,692	23.6%	23.4%		
Finance charges	549,549	623,343	116,903	21.6%	83,783	15.2%	199,562	32.0%	278,165	44.6%	880,414	109.2%	162,019	53.0%	71.7%		
Bulk purchases	4,825,318	4,934,827	1,679,512	34.8%	906,673	18.8%	1,238,967	25.1%	1,397,334	28.3%	5,222,485	105.8%	1,388,484	100.3%	6%		
Other Materials	1,369,592	1,343,830	281,080	20.5%	270,225	19.7%	354,822	26.4%	477,031	35.5%	1,383,157	102.9%	255,694	80.0%	86.6%		
Contracted services	2,508,028	2,908,726	461,743	18.4%	811,920	32.4%	653,005	22.4%	916,962	31.5%	2,843,630	97.8%	903,744	88.8%	1.5%		
Transfers and subsidies	315,244	310,758	43,358	13.8%	55,190	17.5%	58,095	18.7%	178,615	57.5%	335,258	107.9%	69,586	122.8%	156.7%		
Other expenditure	1,665,081	1,728,450	357,169	21.5%	472,943	28.4%	373,769	21.6%	549,286	31.8%	1,753,167	101.4%	441,096	88.6%	24.5%		
Losses	5,378	5,378	(664)	(12.3%)	(1,239)	(23.0%)	(1,356)	(25.2%)	(13,340)	(248.1%)	10,082	187.5%	1,975	86.1%	575.4%		
<b>Surplus/(Deficit)</b>	<b>(1,103,680)</b>	<b>(1,694,341)</b>	<b>1,139,856</b>		<b>206,134</b>		<b>(854,424)</b>		<b>(2,853,123)</b>		<b>(2,361,557)</b>		<b>(2,471,387)</b>				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	3,198,969	3,270,345	385,255	12.0%	594,257	18.6%	279,922	8.6%	1,004,188	30.7%	2,263,622	69.2%	206,983	40.2%	385.2%		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	2,278	2,278	1,209	53.1%	4,098	179.9%	901	39.5%	1,428	62.7%	7,635	335.2%	423	45.8%	237.6%		
Transfers and subsidies - capital (in-kind - all)	-	-	194	-	2,729	-	-	-	1,531	-	4,454	-	1,299	8.0%	17.8%		
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2,097,566</b>	<b>1,578,282</b>	<b>1,526,514</b>		<b>807,218</b>		<b>(573,602)</b>		<b>(1,845,976)</b>		<b>(85,846)</b>		<b>(2,262,681)</b>				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after taxation</b>	<b>2,097,566</b>	<b>1,578,282</b>	<b>1,526,514</b>		<b>807,218</b>		<b>(573,602)</b>		<b>(1,845,976)</b>		<b>(85,846)</b>		<b>(2,262,681)</b>				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2,097,566</b>	<b>1,578,282</b>	<b>1,526,514</b>		<b>807,218</b>		<b>(573,602)</b>		<b>(1,845,976)</b>		<b>(85,846)</b>		<b>(2,262,681)</b>				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) for the year</b>	<b>2,097,566</b>	<b>1,578,282</b>	<b>1,526,514</b>		<b>807,218</b>		<b>(573,602)</b>		<b>(1,845,976)</b>		<b>(85,846)</b>		<b>(2,262,681)</b>				

**Table 2: Capital Revenue and Expenditure**

Provincial Summary	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
<b>R thousands</b>																
<b>Capital Revenue and Expenditure</b>	<b>4,499,127</b>	<b>5,013,568</b>	<b>754,076</b>	<b>16.8%</b>	<b>811,685</b>	<b>18.0%</b>	<b>571,736</b>	<b>11.4%</b>	<b>1,045,895</b>	<b>20.9%</b>	<b>3,183,393</b>	<b>63.5%</b>	<b>1,060,470</b>	<b>73.7%</b>	<b>(1.4%)</b>	
<b>Source of Finance</b>	<b>4,499,127</b>	<b>5,013,568</b>	<b>754,076</b>	<b>16.8%</b>	<b>811,685</b>	<b>18.0%</b>	<b>571,736</b>	<b>11.4%</b>	<b>1,045,895</b>	<b>20.9%</b>	<b>3,183,393</b>	<b>63.5%</b>	<b>1,060,470</b>	<b>73.7%</b>	<b>(1.4%)</b>	
National Government	3,224,526	3,547,150	541,842	16.8%	617,721	19.2%	411,259	11.6%	769,222	21.7%	2,340,045	66.0%	769,710	79.5%	(1.1%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	182	9.9%	(100.0%)	
District Municipality	15,500	15,678	-	-	-	-	-	-	-	-	-	-	(165)	(5%)	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC...)	6,000	382	4,280	71.3%	2,312	38.5%	(6,250)	(1,634.1%)	4,061	1,061.8%	4,403	1,151.2%	2,080	113.2%	95.2%	
<b>Transfers recognised - capital</b>	<b>3,246,026</b>	<b>3,563,210</b>	<b>546,122</b>	<b>16.8%</b>	<b>620,033</b>	<b>19.1%</b>	<b>405,009</b>	<b>11.4%</b>	<b>773,283</b>	<b>21.7%</b>	<b>2,344,447</b>	<b>65.8%</b>	<b>771,807</b>	<b>78.7%</b>	<b>-.2%</b>	
Borrowing	200,000	191,734	22,500	11.3%	58,306	29.2%	19,006	9.9%	31,029	16.2%	130,842	68.2%	33,780	88.2%	(8.1%)	
Internally generated funds	1,053,101	1,250,624	185,454	17.6%	133,346	12.7%	147,721	11.7%	241,583	19.2%	708,104	56.3%	254,863	57.3%	(5.2%)	
<b>Capital Expenditure Functional</b>	<b>4,521,727</b>	<b>5,018,563</b>	<b>755,057</b>	<b>16.7%</b>	<b>813,330</b>	<b>18.0%</b>	<b>573,391</b>	<b>11.4%</b>	<b>1,049,436</b>	<b>20.9%</b>	<b>3,191,214</b>	<b>63.6%</b>	<b>1,126,404</b>	<b>72.2%</b>	<b>(6.8%)</b>	
<b>Municipal governance and administration</b>	<b>269,899</b>	<b>300,734</b>	<b>3,519</b>	<b>1.3%</b>	<b>28,031</b>	<b>10.4%</b>	<b>49,143</b>	<b>16.3%</b>	<b>56,028</b>	<b>18.6%</b>	<b>136,721</b>	<b>45.5%</b>	<b>73,273</b>	<b>56.0%</b>	<b>(23.5%)</b>	
Executive and Council	28,391	6,175	1,136	4.0%	2	0.0%	690	11.2%	1,466	23.7%	3,294	53.3%	3,524	30.2%	(58.4%)	
Finance and administration	240,853	293,904	2,383	1.0%	28,029	11.6%	48,452	16.5%	54,547	18.6%	133,412	45.4%	69,749	57.8%	(21.8%)	
Internal audit	655	655	-	-	-	-	-	15	2.3%	15	2.3%	15	2.3%	(100.0%)		
<b>Community and Public Safety</b>	<b>280,960</b>	<b>271,198</b>	<b>52,509</b>	<b>18.7%</b>	<b>35,101</b>	<b>12.5%</b>	<b>23,348</b>	<b>8.6%</b>	<b>37,255</b>	<b>13.7%</b>	<b>148,213</b>	<b>54.7%</b>	<b>62,466</b>	<b>71.9%</b>	<b>(40.4%)</b>	
Community and Social Services	85,161	109,214	14,420	16.9%	21,804	25.6%	13,547	12.4%	15,575	12.4%	63,346	58.0%	30,811	75.7%	(55.9%)	
Sport And Recreation	81,586	93,870	35,703	43.8%	2,172	2.7%	8,144	8.7%	18,872	20.1%	64,891	69.1%	22,762	77.4%	(17.1%)	
Public Safety	38,406	32,167	1,140	3.0%	9,120	23.7%	1,467	4.6%	4,113	12.8%	15,841	49.2%	4,078	56.6%	9%	
Housing	74,350	34,361	1,116	1.5%	2,004	2.7%	190	6%	391	1.1%	3,702	10.8%	721	12.1%	(45.8%)	
Health	1,456	1,585	129	8.9%												

Table 3: Cash Receipts and Payments

Provincial Summary	2021/22										2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>																
<b>Cash Flow from Operating Activities</b>																
<b>Receipts</b>	<b>20,840,533</b>	<b>21,955,628</b>	<b>5,519,214</b>	<b>26.5%</b>	<b>5,324,112</b>	<b>25.5%</b>	<b>5,930,598</b>	<b>27.0%</b>	<b>3,595,992</b>	<b>16.4%</b>	<b>20,369,916</b>	<b>92.8%</b>	<b>2,812,690</b>	<b>59.2%</b>	<b>27.8%</b>	
Property rates	2,809,796	2,940,509	591,332	21.0%	694,827	24.7%	660,032	22.4%	728,093	24.8%	2,674,283	90.9%	449,440	67.5%	62.0%	
Service charges	7,685,846	7,842,607	1,344,030	17.5%	1,536,783	20.0%	1,570,844	20.0%	1,594,256	20.3%	6,045,913	77.1%	1,018,252	73.3%	56.6%	
Other revenue	745,097	1,033,940	877,664	117.8%	1,201,948	161.3%	1,447,021	140.0%	1,094,504	105.9%	4,621,538	447.0%	1,211,086	45.6%	(9.8%)	
Transfers and Subsidies - Operational	6,831,815	6,933,384	1,911,366	28.8%	1,130,259	17.0%	1,235,116	17.8%	161,154	2.3%	4,437,895	64.0%	27,372	0.1%	(48.8%)	
Transfers and Subsidies - Capital	2,868,600	3,101,773	794,175	27.7%	759,660	26.5%	1,009,590	32.5%	10,556	0.3%	2,573,981	83.0%	10,748	55.8%	(1.8%)	
Interest	99,194	103,228	647	0.7%	636	0.6%	7,996	7.7%	6,875	6.7%	16,154	15.6%	95,793	455.9%	(92.8%)	
Dividends	186	186	-	-	-	-	-	-	153	82.5%	153	82.5%	-	-	(100.0%)	
<b>Payments</b>	<b>(16,416,871)</b>	<b>(17,316,182)</b>	<b>(3,188,976)</b>	<b>19.4%</b>	<b>(3,541,176)</b>	<b>21.6%</b>	<b>(3,208,617)</b>	<b>18.5%</b>	<b>(3,634,146)</b>	<b>21.0%</b>	<b>(13,572,916)</b>	<b>78.4%</b>	<b>(2,137,316)</b>	<b>54.1%</b>	<b>70.0%</b>	
Suppliers and employees	(15,911,518)	(16,769,713)	(3,168,976)	19.9%	(3,541,176)	22.3%	(3,228,445)	19.3%	(3,632,969)	21.7%	(13,571,566)	80.9%	(2,137,316)	54.4%	70.0%	
Finance charges	(484,409)	(520,746)	-	-	-	-	(172)	-	(1,178)	-	(1,350)	-	-	-	(100.0%)	
Transfers and grants	(20,944)	(25,723)	(20,000)	95.5%	-	-	20,000	(77.8%)	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>4,423,663</b>	<b>4,639,446</b>	<b>2,330,238</b>	<b>52.7%</b>	<b>1,782,936</b>	<b>40.3%</b>	<b>2,721,981</b>	<b>58.7%</b>	<b>(38,155)</b>	<b>(8%)</b>	<b>6,797,000</b>	<b>146.5%</b>	<b>675,375</b>	<b>64.7%</b>	<b>(105.6%)</b>	
<b>Cash Flow from Investing Activities</b>																
<b>Receipts</b>	<b>74,846</b>	<b>9,884</b>	<b>1,997</b>	<b>2.7%</b>	<b>(1,973)</b>	<b>(2.6%)</b>	<b>3,722</b>	<b>37.7%</b>	<b>2,847</b>	<b>28.8%</b>	<b>6,594</b>	<b>66.7%</b>	<b>1,825</b>	<b>(2%)</b>	<b>56.0%</b>	
Proceeds on disposal of PPE	8,406	9,362	604	7.2%	448	5.3%	1,598	17.1%	4,137	44.2%	6,787	72.5%	3,162	504.5%	30.8%	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	59,558	-	1,051	1.8%	(2,419)	(4.1%)	2,124	-	(1,345)	-	(589)	-	(1,398)	-	(3.8%)	
Decrease (increase) in current receivables	6,882	522	342	5.0%	(2)	-	-	-	55	10.5%	395	75.7%	60	(183.4%)	(9.1%)	
<b>Payments</b>	<b>(3,793,936)</b>	<b>(4,348,776)</b>	<b>(644,066)</b>	<b>17.0%</b>	<b>(796,083)</b>	<b>21.0%</b>	<b>(519,113)</b>	<b>11.9%</b>	<b>(821,552)</b>	<b>18.9%</b>	<b>(2,780,813)</b>	<b>63.9%</b>	<b>(846,266)</b>	<b>106.8%</b>	<b>(2.9%)</b>	
Capital assets	(3,793,936)	(4,348,776)	(644,066)	17.0%	(796,083)	21.0%	(519,113)	11.9%	(821,552)	18.9%	(2,780,813)	63.9%	(846,266)	106.8%	(2.9%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(3,719,090)</b>	<b>(4,338,891)</b>	<b>(642,069)</b>	<b>17.3%</b>	<b>(798,055)</b>	<b>21.5%</b>	<b>(515,391)</b>	<b>11.9%</b>	<b>(818,705)</b>	<b>18.9%</b>	<b>(2,774,219)</b>	<b>63.9%</b>	<b>(844,441)</b>	<b>77.4%</b>	<b>(3.0%)</b>	
<b>Cash Flow from Financing Activities</b>																
<b>Receipts</b>	<b>198,962</b>	<b>198,883</b>	<b>(1,186)</b>	<b>(.6%)</b>	<b>(2,511)</b>	<b>(1.3%)</b>	<b>(4,299)</b>	<b>(2.2%)</b>	<b>197,142</b>	<b>99.1%</b>	<b>189,147</b>	<b>95.1%</b>	<b>58</b>	<b>.1%</b>	<b>341,354.3%</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	200,000	200,000	-	-	-	-	-	-	200,000	100.0%	200,000	100.0%	-	-	(100.0%)	
Increase (decrease) in consumer deposits	(1,038)	(1,117)	(1,186)	114.2%	(2,511)	242.0%	(4,299)	385.0%	(2,858)	255.9%	(10,853)	971.9%	58	(94.5%)	(5,050.0%)	
<b>Payments</b>	<b>(13,330)</b>	<b>(23,353)</b>	<b>-</b>	<b>-</b>	<b>(32,676)</b>	<b>245.1%</b>	<b>(2,658)</b>	<b>8.8%</b>	<b>(19,785)</b>	<b>84.7%</b>	<b>(54,520)</b>	<b>233.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Repayment of borrowing	(13,330)	(23,353)	-	-	(32,676)	245.1%	(2,658)	8.8%	(19,785)	84.7%	(54,520)	233.5%	-	-	(100.0%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>185,632</b>	<b>175,530</b>	<b>(1,186)</b>	<b>(.6%)</b>	<b>(35,187)</b>	<b>(19.0%)</b>	<b>(6,357)</b>	<b>(3.6%)</b>	<b>177,357</b>	<b>101.0%</b>	<b>134,627</b>	<b>76.7%</b>	<b>58</b>	<b>(2.4%)</b>	<b>307,085.6%</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>890,205</b>	<b>476,084</b>	<b>1,686,984</b>	<b>189.5%</b>	<b>949,693</b>	<b>106.7%</b>	<b>2,200,233</b>	<b>462.2%</b>	<b>(679,503)</b>	<b>(142.7%)</b>	<b>4,157,408</b>	<b>873.3%</b>	<b>(169,009)</b>	<b>57.6%</b>	<b>302.1%</b>	
Cash/cash equivalents at the year begin:	2,428,454	2,543,123	1,846,751	67.8%	3,064,609	126.2%	4,011,540	157.7%	6,210,411	244.2%	1,646,751	64.8%	3,370,422	(130.2%)	84.3%	
Cash/cash equivalents at the year end:	3,318,659	3,019,207	3,066,534	92.4%	4,014,376	121.0%	6,209,211	205.7%	5,564,239	184.3%	5,564,239	184.3%	3,022,150	40.8%	84.1%	

Table 5: Debtor Age Analysis

Provincial Summary	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	199,886	4.5%	76,998	1.7%	81,534	1.9%	4,043,618	91.9%	4,402,035	23.6%	889	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	236,369	10.7%	66,650	3.0%	63,422	2.9%	1,835,406	83.4%	2,201,846	11.8%	480	-	-	-
Receivables from Non-exchange Transactions - Property Rates	274,443	7.0%	72,819	1.9%	100,059	2.6%	3,446,689	88.5%	3,894,010	20.9%	(1,243)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	51,275	3.4%	29,035	1.9%	27,563	1.8%	1,417,678	92.9%	1,525,551	8.2%	(104)	-	-	-
Receivables from Exchange Transactions - Waste Management	78,193	5.0%	29,163	1.8%	33,459	2.1%	1,436,780	91.1%	1,577,595	8.5%	360	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	78,913	4.2%	314	0.2%	309	0.2%	6,514	87.4%	7,450	0.4%	-	-	-	-
Interest on Arrear Debtor Accounts	103,813	3.7%	59,957	2.2%	61,414	2.2%	2,558,166	91.9%	2,783,350	14.9%	300	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19,702	9%	21,290	9%	8,625	4%	2,201,607	97.8%	2,251,224	12.1%	(5)	-	-	-
<b>Total By Income Source</b>	<b>963,993</b>	<b>5.2%</b>	<b>356,225</b>	<b>1.9%</b>	<b>376,385</b>	<b>2.0%</b>	<b>16,946,459</b>	<b>90.9%</b>	<b>18,643,061</b>	<b>100.0%</b>	<b>678</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	117,362	6.1%	34,057	1.8%	41,147	2.1%	1,746,533	90.1%	1,939,099	10.4%	1	-	-	-
Commercial	289,786	4.1%	144,640	2.1%	124,610	1.8%	6,474,129	92.1%	7,033,164	37.7%	666	-	-	-
Households	522,770	5.7%	177,468	1.9%	194,826	2.1%	8,294,474	90.3%	9,189,537	49.3%	11	-	-	-
Other	34,074	7.1%	61	-	15,801	3.3%	431,324	89.6%	481,261	2.6%	-	-	-	-
<b>Total By Customer Group</b>	<b>963,993</b>	<b>5.2%</b>	<b>356,225</b>	<b>1.9%</b>	<b>376,385</b>	<b>2.0%</b>	<b>16,946,459</b>	<b>90.9%</b>	<b>18,643,061</b>	<b>100.0%</b>	<b>678</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 4: Creditor Age Analysis

Provincial Summary	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>R thousands</b>										
<b>Creditor Age Analysis</b>										
Bulk Electricity	585,611	11.8%	124,695	2.5%	187,444	3.8%	4,084,860	82.0%	4,982,610	27.8%
Bulk Water	61,675	4.5%	11,366	.8%	17,768	1.3%	1,287,955	93.4%	1,378,764	7.7%
PAYE deductions	11,389	49.3%	8,446	36.6%	3	-	3,250	14.1%	23,088	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	57,951	66.1%	16,766	19.1%	2,788	3.2%	10,231	11.7%	87,737	5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,036,942	9.8%	280,826	2.7%	146,397	1.4%	9,124,419	86.2%	10,588,585	59.1%
Auditor-General	112	1.5%	-	-	-	-	7,345	98.5%	7,456	-
Other	118,602	14.1%	38,389	4.6%	11,748	1.4%	670,015	79.9%	838,754	4.7%
<b>Total</b>	<b>1,872,283</b>	<b>10.5%</b>	<b>480,487</b>	<b>2.7%</b>	<b>366,149</b>	<b>2.0%</b>	<b>15,188,075</b>	<b>84.8%</b>	<b>17,906,994</b>	<b>100.0%</b>

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.