provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2019/20 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 2020

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^{th} 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 2019/20 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 is the first municipal financial year that the 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 is a concern as some municipalities are not budgeting, transacting and reporting directly from the core financial system.

5. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of June 2020.

STATUS OF DATA STRINGS SUBMISSION AS AT 30 JUNE 2020			
SUBMISSION CODE	**M12**	**CR12**	**DR12**
Albert Luthuli			
Bushbuckridge			
City of Mbombela			
Dipaleseng			
Dr JS Moroka			
Ehlanzeni			
Emakhazeni			
Emalahleni			
Gert Sibande			
Govan Mbeki			
Lekwa			
Mkhondo			
Msukaligwa			
Nkangala			
Nkomazi			
Pixley Ka Seme			
Steve Tshwete			
Thaba Chweu			
Thembisile Hani			
Victor Khanye			

Outstanding	
Submitted	
Submitted with Errors	

6. It should also be noted that the report contains preliminary figures as at the end of the fourth quarter ended 30 June 2020 pending verifications by municipalities.

7. The Section 71 reports facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for Councils, Provincial Legislature and officials in order to monitor and improve municipal performance hence credibility of the data strings is important.

pp MS GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: 5/08/2020

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**568 138**	**526 421**	**191 689**	**33,7%**	**165 217**	**29,1%**	**86 279**	**16,4%**	**58 924**	**11,2%**	**502 109**	**95,4%**	**42 946**	**57,4%**	**37,2%**
Property rates	95 372	95 372	30 948	32,4%	31 073	32,6%	(24 085)	(25,3%)	36 577	38,4%	74 512	78,1%	21 130	61,9%	73,1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	36 205	36 205	7 439	20,5%	5 751	15,9%	7 175	19,8%	4 535	12,5%	24 899	68,8%	5 217	54,0%	(13,1%)
Service charges - water revenue	43 632	43 632	1 480	3,4%	1 454	3,3%	1 103	2,5%	3 014	6,9%	7 051	16,2%	693	137,0%	335,0%
Service charges - sanitation revenue	11 669	11 669	2 179	18,7%	2 237	19,2%	2 269	19,4%	1 576	13,5%	8 260	70,8%	1 176	86,4%	34,0%
Service charges - refuse revenue	8 198	9 998	2 447	29,8%	2 326	28,4%	2 296	23,0%	3 160	31,6%	10 230	102,3%	1 224	44,0%	158,2%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 544	13	400	25,9%	399	25,8%	399	2 998,5%	266	1 999,4%	1 463	11 002,5%	266	57,0%	-
Interest earned - external investments	2 920	2 920	984	33,7%	1 367	46,8%	1 431	49,0%	641	22,0%	4 423	151,5%	354	62,0%	81,0%
Interest earned - outstanding debtors	51 779	7 260	15 501	29,9%	16 199	31,3%	15 703	216,3%	8 859	122,0%	56 262	774,9%	12 504	128,4%	(29,2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	172	172	13	7,7%	172	100,0%	42	24,6%	(27)	(16,0%)	200	116,3%	(0)	17,3%	195 928,6%
Licences and permits	-	-	-	-	-	-	3	-	136	-	139	-	-	373,9%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	315 350	316 350	129 982	41,2%	103 749	32,9%	78 409	24,8%	79	-	312 220	98,7%	430	47,8%	(81,6%)
Other revenue	1 298	2 830	317	24,5%	489	37,7%	1 534	54,2%	109	3,9%	2 450	86,6%	(47)	77,9%	(332,3%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**528 224**	**534 002**	**112 823**	**21,4%**	**97 431**	**18,4%**	**98 129**	**18,4%**	**43 279**	**8,1%**	**351 663**	**65,9%**	**71 321**	**53,7%**	**(39,3%)**
Employee related costs	130 819	164 258	46 221	35,3%	41 120	31,4%	41 627	25,3%	27 310	16,6%	156 277	95,1%	27 761	45,8%	(1,6%)
Remuneration of councillors	26 745	26 745	6 964	26,0%	6 680	25,0%	6 782	25,4%	5 677	21,2%	26 103	97,6%	2 897	27,1%	96,0%
Debt impairment	54 219	54 219	-	-	-	-	-	-	-	-	-	-	139	,3%	(100,0%)
Depreciation and asset impairment	45 364	45 364	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	91 551	90 551	19 654	21,5%	19 246	21,0%	14 838	16,4%	11	-	53 750	59,4%	16 216	104,2%	(99,9%)
Other Materials	31 162	31 406	2 546	8,2%	2 517	8,1%	5 896	18,8%	2 645	8,4%	13 603	43,3%	1 063	140,9%	148,8%
Contracted services	106 897	85 161	28 572	26,7%	18 653	17,4%	20 917	24,6%	6 198	7,3%	74 339	87,3%	12 991	83,6%	(52,3%)
Transfers and subsidies	2 000	2 445	656	32,8%	328	16,4%	1 672	68,4%	411	16,8%	3 067	125,4%	(346)	13,4%	(218,8%)
Other expenditure	39 467	33 853	8 211	20,8%	8 888	22,5%	6 397	18,9%	1 027	3,0%	24 523	72,4%	10 600	79,5%	(90,3%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**39 914**	**(7 580)**	**78 866**		**67 786**		**(11 850)**		**15 645**		**150 446**		**(28 374)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	339 072	339 072	-	-	(40 000)	(11,8%)	2 425	,7%	7 942	2,3%	(29 633)	(8,7%)	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**378 986**	**331 492**	**78 866**		**27 786**		**(9 425)**		**23 586**		**120 813**		**(28 374)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**378 986**	**331 492**	**78 866**		**27 786**		**(9 425)**		**23 586**		**120 813**		**(28 374)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**378 986**	**331 492**	**78 866**		**27 786**		**(9 425)**		**23 586**		**120 813**		**(28 374)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**378 986**	**331 492**	**78 866**		**27 786**		**(9 425)**		**23 586**		**120 813**		**(28 374)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**275 678**	**339 115**	**29 830**	**10,8%**	**21 541**	**7,8%**	**26 659**	**7,9%**	**9 221**	**2,7%**	**87 251**	**25,7%**	**36 693**	**36,0%**	**(74,9%)**
National Government	269 718	332 455	29 806	11,1%	21 332	7,9%	26 470	8,0%	9 221	2,8%	86 829	26,1%	36 693	36,0%	(74,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**269 718**	**332 455**	**29 806**	**11,1%**	**21 332**	**7,9%**	**26 470**	**8,0%**	**9 221**	**2,8%**	**86 829**	**26,1%**	**36 693**	**36,0%**	**(74,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 960	6 660	24	,4%	209	3,5%	189	2,8%	-	-	422	6,3%	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**276 983**	**339 720**	**29 830**	**10,8%**	**21 541**	**7,8%**	**26 659**	**7,8%**	**9 221**	**2,7%**	**87 251**	**25,7%**	**38 082**	**35,3%**	**(75,8%)**
Municipal governance and administration	**5 245**	**26 025**	**3 138**	**59,8%**	**2 786**	**53,1%**	**11 948**	**45,9%**	**-**	**-**	**17 871**	**68,7%**	**641**	**22,5%**	**(100,0%)**
Executive and Council	175	175	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 030	25 810	3 138	62,4%	2 786	55,4%	11 948	46,3%	-	-	17 871	69,2%	641	22,5%	(100,0%)
Internal audit	40	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 180**	**17 580**	**3 754**	**30,8%**	**5 370**	**44,1%**	**1 752**	**10,0%**	**2 128**	**12,1%**	**13 004**	**74,0%**	**2 766**	**23,3%**	**(23,1%)**
Community and Social Services	100	100	-	-	-	-	-	-	-	-	-	-	2 766	23,5%	(100,0%)
Sport And Recreation	2 020	2 020	-	-	-	-	-	-	1 171	57,9%	1 171	57,9%	-	-	(100,0%)
Public Safety	10 060	15 460	3 754	37,3%	5 370	53,4%	1 752	11,3%	958	6,2%	11 833	76,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 300**	**39 757**	**5 517**	**18,2%**	**4 354**	**14,4%**	**5 113**	**12,9%**	**5 691**	**14,3%**	**20 675**	**52,0%**	**14 656**	**41,9%**	**(61,2%)**
Planning and Development	200	200	-	-	-	-	-	-	-	-	-	-	-	68,9%	-
Road Transport	30 100	39 557	5 517	18,3%	4 354	14,5%	5 113	12,9%	5 691	14,4%	20 675	52,3%	14 656	41,9%	(61,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**229 238**	**256 338**	**17 421**	**7,6%**	**9 031**	**3,9%**	**7 846**	**3,1%**	**1 402**	**,5%**	**35 700**	**13,9%**	**20 019**	**35,7%**	**(93,0%)**
Energy sources	17 550	17 550	4 781	27,2%	5 603	31,9%	-	-	-	-	10 383	59,2%	686	83,5%	(100,0%)
Water Management	178 130	205 630	5 453	3,1%	-	-	7 467	3,6%	-	-	12 920	6,3%	17 219	43,4%	(100,0%)
Waste Water Management	32 238	32 238	7 187	22,3%	3 429	10,6%	379	1,2%	1 402	4,3%	12 397	38,5%	2 109	7,8%	(33,5%)
Waste Management	1 320	920	-	-	-	-	-	-	-	-	-	-	5	31,1%	(100,0%)
Other	**20**	**20**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**-**	**602 258**	**-**	**-**	**-**	**-**	**-**	**-**	**1 277**	**,2%**	**1 277**	**,2%**	**-**	**-**	**(100,0%)**
Property rates	-	61 992	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	**65 972**	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	7 872	-	-	-	-	-	-	1 277	16,2%	1 277	16,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	-	314 350	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	152 072	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**602 258**	**-**	**-**	**-**	**-**	**-**	**-**	**1 277**	**,2%**	**1 277**	**,2%**	**-**	**-**	**(100,0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(454 428)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	(454 428)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**(454 428)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**38**	**-**	**(4)**	**(10,2%)**	**-**	**-**	**1**	**-**	**(1)**	**-**	**(4)**	**-**	**(2)**	**-**	**(15,8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	38	-	(4)	(10,2%)	-	-	1	-	(1)	-	(4)	-	(2)	-	(15,8%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**38**	**-**	**(4)**	**(10,2%)**	**-**	**-**	**1**	**-**	**(1)**	**-**	**(4)**	**-**	**(2)**	**-**	**(15,8%)**
Net Increase/(Decrease) in cash held	**38**	**147 830**	**(4)**	**(10,2%)**	**-**	**-**	**1**	**-**	**1 276**	**,9%**	**1 273**	**,9%**	**(2)**	**-**	**(81 343,6%)**
Cash/cash equivalents at the year begin:	17 759	17 759	-	-	(4)	-	(4)	-	(3)	-	-	-	25	-	(110,4%)
Cash/cash equivalents at the year end:	**17 797**	**165 589**	**(4)**	**-**	**(4)**	**-**	**(3)**	**-**	**1 273**	**,8%**	**1 273**	**,8%**	**23**	**-**	**5 434,7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	764	3,6%	1 945	9,1%	878	4,1%	17 849	83,3%	21 436	2,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(901)	(5,3%)	1 504	8,8%	534	3,1%	15 995	93,4%	17 132	2,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 280	2,8%	19 449	3,1%	18 696	3,0%	567 404	91,1%	622 828	77,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 196	1,7%	1 182	1,6%	1 146	1,6%	68 825	95,1%	72 349	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 208	1,8%	2 693	4,1%	1 145	1,7%	60 513	92,3%	65 560	8,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	168	2,5%	167	2,5%	163	2,4%	6 253	92,6%	6 752	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	9,9%	0	,4%	0	,4%	1	89,3%	1	-	-	-	-	-
Total By Income Source	**19 716**	**2,4%**	**26 941**	**3,3%**	**22 562**	**2,8%**	**736 839**	**91,4%**	**806 059**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 288	5,4%	11 960	7,0%	9 697	5,7%	140 159	81,9%	171 104	21,2%	-	-	-	-
Commercial	1 682	4,4%	2 505	6,6%	1 941	5,1%	31 815	83,8%	37 943	4,7%	-	-	-	-
Households	10 336	1,9%	11 640	2,1%	10 087	1,8%	513 312	94,1%	545 375	67,7%	-	-	-	-
Other	(1 590)	(3,1%)	835	1,6%	837	1,6%	51 554	99,8%	51 637	6,4%	-	-	-	-
Total By Customer Group	**19 716**	**2,4%**	**26 941**	**3,3%**	**22 562**	**2,8%**	**736 839**	**91,4%**	**806 059**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	688	7,6%	-	-	-	-	8 377	92,4%	9 065	55,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	750	10,5%	23	,3%	545	7,6%	5 844	81,6%	7 162	44,1%
Total	**1 437**	**8,9%**	**23**	**,1%**	**545**	**3,4%**	**14 221**	**87,6%**	**16 226**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**1 365 534**	**1 383 665**	**379 867**	**27,8%**	**71 176**	**5,2%**	**267 274**	**19,3%**	**77 024**	**5,6%**	**795 341**	**57,5%**	**84 445**	**58,5%**	**(8,8%)**
Property rates	273 458	273 458	40 861	14,9%	61 306	22,4%	61 441	22,5%	61 189	22,4%	224 798	82,2%	49 861	94,8%	22,7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	66 505	36 220	2 829	4,3%	5 275	7,9%	3 112	8,6%	6 996	19,3%	18 212	50,3%	6 183	35,0%	13,2%
Service charges - sanitation revenue	5 139	5 139	581	11,3%	859	16,7%	854	16,6%	935	18,2%	3 229	62,8%	925	75,1%	1,1%
Service charges - refuse revenue	9 380	9 380	1 278	13,6%	1 921	20,5%	1 922	20,5%	1 926	20,5%	7 047	75,1%	1 804	80,6%	6,8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 000	1 000	79	7,9%	81	8,1%	18	1,8%	75	7,5%	253	25,3%	47	6,7%	60,5%
Interest earned - external investments	27 526	27 526	3 611	13,1%	902	3,3%	1 880	6,8%	(390)	(1,4%)	6 003	21,8%	3 384	47,0%	(111,5%)
Interest earned - outstanding debtors	140 180	140 180	(158)	(,1%)	-	-	-	-	-	-	(158)	(,1%)	11 818	18,9%	(100,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 068	3 068	(1)	-	0	-	0	-	-	-	(0)	-	-	-	-
Licences and permits	10 000	20 000	320	3,2%	22	,2%	96	,5%	(669)	(3,3%)	(232)	(1,2%)	776	10,6%	(186,2%)
Agency services	11 160	11 160	570	5,1%	-	-	10	,1%	-	-	580	5,2%	1 153	26,7%	(100,0%)
Transfers and subsidies	799 738	799 738	329 122	41,2%	410	,1%	197 253	24,7%	6 668	,8%	533 454	66,7%	6 998	59,1%	(4,7%)
Other revenue	17 903	47 898	774	4,3%	401	2,2%	688	1,4%	293	,6%	2 156	4,5%	1 495	76,9%	(80,4%)
Gains	478	8 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 284 133**	**1 297 671**	**38 216**	**3,0%**	**44 179**	**3,4%**	**80 648**	**6,2%**	**57 779**	**4,5%**	**220 822**	**17,0%**	**231 543**	**50,8%**	**(75,0%)**
Employee related costs	516 459	550 110	62	-	86	-	41 177	7,5%	-	-	41 325	7,5%	110 520	67,8%	(100,0%)
Remuneration of councillors	31 000	30 370	3	-	-	-	2 528	8,3%	-	-	2 531	8,3%	9 458	72,0%	(100,0%)
Debt impairment	191 180	112 180	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	109 000	188 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	20 000	21 838	43	,2%	94	,5%	92	,4%	90	,4%	319	1,5%	1 456	-	(93,8%)
Bulk purchases	40 000	20 000	-	-	-	-	-	-	-	-	-	-	58 666	41,7%	(100,0%)
Other Materials	25 567	11 155	750	2,9%	581	2,3%	834	7,5%	3 666	32,9%	5 830	52,3%	1 307	12,1%	180,4%
Contracted services	191 412	182 395	26 707	14,0%	18 892	9,9%	16 061	8,8%	29 437	16,1%	91 097	49,9%	31 425	51,7%	(6,3%)
Transfers and subsidies	15 919	32 919	-	-	1 272	8,0%	659	2,0%	2 906	8,8%	4 837	14,7%	1 789	26,0%	62,5%
Other expenditure	143 596	148 703	12 058	8,4%	23 520	16,4%	19 298	13,0%	21 477	14,4%	76 352	51,3%	18 059	40,5%	18,9%
Losses	-	-	(1 407)	-	(266)	-	-	-	202	-	(1 470)	-	(1 137)	-	(117,8%)
Surplus/(Deficit)	**81 401**	**85 994**	**341 652**		**26 996**		**186 626**		**19 245**		**574 518**		**(147 099)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	515 048	515 048	-	-	1 150	,2%	(950)	(,2%)	423 048	82,1%	423 248	82,2%	-	31,7%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**596 449**	**601 048**	**341 652**		**28 146**		**185 676**		**442 293**		**997 766**		**(147 099)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**596 449**	**601 048**	**341 652**		**28 146**		**185 676**		**442 293**		**997 766**		**(147 099)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**596 449**	**601 048**	**341 652**		**28 146**		**185 676**		**442 293**		**997 766**		**(147 099)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**596 449**	**601 048**	**341 652**		**28 146**		**185 676**		**442 293**		**997 766**		**(147 099)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**589 751**	**601 048**	**18 102**	**3,1%**	**12 784**	**2,2%**	**56 948**	**9,5%**	**85 747**	**14,3%**	**173 581**	**28,9%**	**105 867**	**54,0%**	**(19,0%)**
National Government	395 284	538 477	12 265	3,1%	9 626	2,4%	56 150	10,4%	77 582	14,4%	155 622	28,9%	105 540	57,9%	(26,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**395 284**	**538 477**	**12 265**	**3,1%**	**9 626**	**2,4%**	**56 150**	**10,4%**	**77 582**	**14,4%**	**155 622**	**28,9%**	**105 540**	**57,9%**	**(26,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	194 467	62 571	5 837	3,0%	3 158	1,6%	798	1,3%	8 166	13,1%	17 959	28,7%	327	4,4%	2 398,5%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**616 292**	**601 048**	**18 497**	**3,0%**	**13 595**	**2,2%**	**57 361**	**9,5%**	**85 747**	**14,3%**	**175 200**	**29,1%**	**116 571**	**48,1%**	**(26,4%)**
Municipal governance and administration	**67 955**	**61 760**	**769**	**1,1%**	**1 165**	**1,7%**	**1 703**	**2,8%**	**6 804**	**11,0%**	**10 440**	**16,9%**	**5 068**	**13,0%**	**34,3%**
Executive and Council	789	105	1	,1%	-	-	43	41,4%	-	-	44	42,3%	2	3,8%	(100,0%)
Finance and administration	66 962	61 655	768	1,1%	1 165	1,7%	1 659	2,7%	6 804	11,0%	10 395	16,9%	5 066	13,6%	34,3%
Internal audit	204	-	-	-	-	-	-	-	-	-	-	-	-	15,1%	-
Community and Public Safety	**22 760**	**9 916**	**2 608**	**11,5%**	**622**	**2,7%**	**(2 608)**	**(26,3%)**	**160**	**1,6%**	**783**	**7,9%**	**2 617**	**27,9%**	**(93,9%)**
Community and Social Services	1 403	2 562	-	-	-	-	-	-	160	6,3%	160	6,3%	7	,5%	2 216,8%
Sport And Recreation	15 357	7 354	-	-	622	4,1%	-	-	-	-	622	8,5%	2 610	43,5%	(100,0%)
Public Safety	-	-	2 608	-	-	-	(2 608)	-	-	-	0	-	-	-	-
Housing	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**169 948**	**145 036**	**2 828**	**1,7%**	**178**	**,1%**	**19 648**	**13,5%**	**25 199**	**17,4%**	**47 852**	**33,0%**	**31 569**	**53,9%**	**(20,2%)**
Planning and Development	39 476	12 111	2 160	5,5%	30	,1%	127	1,0%	-	-	2 317	19,1%	1 268	23,4%	(100,0%)
Road Transport	130 472	132 925	668	,5%	148	,1%	19 521	14,7%	25 199	19,0%	45 536	34,3%	30 301	58,0%	(16,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**355 629**	**384 336**	**12 292**	**3,5%**	**11 631**	**3,3%**	**38 619**	**10,0%**	**53 584**	**13,9%**	**116 126**	**30,2%**	**77 318**	**56,9%**	**(30,7%)**
Energy sources	20 000	21 576	-	-	5	-	2 615	12,1%	-	-	2 619	12,1%	2 695	9,9%	(100,0%)
Water Management	244 569	279 760	9 005	3,7%	9 004	3,7%	28 408	10,2%	45 300	16,2%	91 717	32,8%	68 784	76,9%	(34,1%)
Waste Water Management	63 000	60 000	3 136	5,0%	2 623	4,2%	3 852	6,4%	6 032	10,1%	15 644	26,1%	5 840	24,3%	3,3%
Waste Management	28 060	23 000	150	,5%	-	-	3 744	16,3%	2 252	9,8%	6 146	26,7%	-	11,6%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	**-**	**1 614 923**	**(21 278)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(21 278)**	**(1,3%)**	**-**	**-**	**-**
Property rates	-	224 236	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	**41 609**	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	34 293	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	799 738	(21 278)	-	-	-	-	-	-	-	(21 278)	(2,7%)	-	-	-
Transfers and Subsidies - Capital	-	515 048	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**-**	**-**	**0**	**-**	**-**	**-**	**-**
Suppliers and employees	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**1 614 923**	**(21 278)**	**-**	**-**	**-**	**0**	**-**	**-**	**-**	**(21 278)**	**(1,3%)**	**-**	**-**	**-**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**(2 477)**	**(2 477)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2 477)	(2 477)	-	-	-	-	-	-	-	-	-	-	2	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 477)**	**(2 477)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(2 477)**	**1 612 446**	**(21 278)**	**859,0%**	**-**	**-**	**0**	**-**	**-**	**-**	**(21 278)**	**(1,3%)**	**2**	**-**	**(100,0%)**
Cash/cash equivalents at the year begin:	-	-	(1 907)	-	(33 813)	-	(38 584)	-	(44 897)	-	(1 907)	-	(565)	-	7 851,5%
Cash/cash equivalents at the year end:	**(2 477)**	**1 612 446**	**(29 929)**	**1 208,2%**	**(33 371)**	**1 347,2%**	**(44 897)**	**(2,8%)**	**(48 456)**	**(3,0%)**	**(48 456)**	**(3,0%)**	**(12)**	**-**	**391 683,3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 197	1,0%	30	-	1 287	,6%	208 423	98,3%	211 938	11,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 552	4,0%	(95)	-	19 692	1,9%	954 932	94,1%	1 015 081	55,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	636	2,1%	-	-	321	1,1%	29 009	96,8%	29 967	1,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 448	2,9%	(35)	(,1%)	702	1,4%	47 745	95,8%	49 860	2,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	85	6,0%	85	6,0%	79	5,6%	1 173	82,4%	1 424	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	(71)	-	(19)	-	(1)	-	500 374	100,0%	500 283	27,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	-	-	(350)	(2,7%)	13 240	102,7%	12 891	,7%	-	-	-	-
Total By Income Source	**44 848**	**2,5%**	**(33)**	**-**	**21 730**	**1,2%**	**1 754 897**	**96,3%**	**1 821 443**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 807	1,3%	(21)	-	6 060	,7%	872 312	98,0%	890 158	48,9%	-	-	-	-
Commercial	3 574	2,1%	11	-	1 639	,9%	167 950	97,0%	173 174	9,5%	-	-	-	-
Households	8 270	1,5%	(15)	-	4 120	,8%	531 473	97,7%	543 849	29,9%	-	-	-	-
Other	21 197	9,9%	(8)	-	9 911	4,6%	183 163	85,5%	214 262	11,8%	-	-	-	-
Total By Customer Group	**44 848**	**2,5%**	**(33)**	**-**	**21 730**	**1,2%**	**1 754 897**	**96,3%**	**1 821 443**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	242 627	100,0%	242 627	71,6%
PAYE deductions	(17 198)	70,4%	-	-	(7 369)	30,2%	142	(,6%)	(24 426)	(7,2%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(27 832)	50,4%	-	-	(14 021)	25,4%	(13 392)	24,2%	(55 245)	(16,3%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 983	41,7%	(839)	(2,5%)	(1 322)	(3,9%)	21 684	64,7%	33 507	9,9%
Auditor-General	-	-	(135)	7 003,3%	1	(57,1%)	132	(6 846,1%)	(2)	-
Other	32 371	22,8%	(3 439)	(2,4%)	3 194	2,2%	110 068	77,4%	142 194	42,0%
Total	**1 324**	**,4%**	**(4 413)**	**(1,3%)**	**(19 517)**	**(5,8%)**	**361 261**	**106,7%**	**338 655**	**100,0%**

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Financial Manager	Mr Matlala	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2018/19 to Q4 of 2019/20
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**2 864 567**	**3 074 804**	**855 380**	**29,9%**	**754 356**	**26,3%**	**718 577**	**23,4%**	**525 124**	**17,1%**	**2 853 437**	**92,8%**	**412 022**	**99,8%**	**27,5%**
Property rates	642 360	642 360	163 998	25,5%	165 972	25,8%	162 848	25,4%	162 996	25,4%	655 814	102,1%	126 565	104,2%	28,8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 119 104	1 119 104	289 750	25,9%	270 057	24,1%	264 677	23,7%	239 567	21,4%	1 064 050	95,1%	200 008	104,6%	19,8%
Service charges - water revenue	111 491	111 491	26 191	23,5%	26 850	24,1%	25 569	22,9%	25 274	22,7%	103 883	93,2%	20 148	104,6%	25,4%
Service charges - sanitation revenue	23 826	23 826	5 830	24,5%	6 028	25,3%	5 561	23,3%	5 085	21,3%	22 505	94,5%	4 060	76,4%	25,3%
Service charges - refuse revenue	130 556	130 556	31 989	24,5%	33 017	25,3%	32 774	25,1%	32 399	24,8%	130 180	99,7%	25 237	113,1%	28,4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 464	8 464	2 065	24,4%	1 330	15,7%	1 300	15,4%	1 207	14,3%	5 902	69,7%	1 469	32,3%	(17,8%)
Interest earned - external investments	6 329	6 329	2 634	41,6%	714	11,3%	517	8,2%	1 176	18,6%	5 041	79,6%	1 215	410,8%	(3,2%)
Interest earned - outstanding debtors	27 345	37 345	6 822	24,9%	9 404	34,4%	12 757	34,2%	14 782	39,6%	43 765	117,2%	9 215	93,7%	60,4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 099	8 099	895	11,1%	758	9,4%	1 108	13,7%	139	1,7%	2 900	35,8%	1 176	70,4%	(88,2%)
Licences and permits	-	6 256	3 092	-	5	-	21	,3%	4	,1%	3 122	49,9%	(120 407)	-	(100,0%)
Agency services	-	192 000	-	-	-	-	-	-	34 961	18,2%	34 961	18,2%	40 482	20,4%	(13,6%)
Transfers and subsidies	733 561	734 634	305 145	41,6%	225 426	30,7%	201 530	27,4%	120	-	732 222	99,7%	89 391	105,6%	(99,9%)
Other revenue	53 432	54 340	16 969	31,8%	14 794	27,7%	9 916	18,2%	7 414	13,6%	49 092	90,3%	13 465	189,4%	(44,9%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 249 926**	**3 225 109**	**789 334**	**24,3%**	**800 916**	**24,6%**	**850 055**	**26,4%**	**991 665**	**30,7%**	**3 431 970**	**106,4%**	**497 800**	**73,7%**	**99,2%**
Employee related costs	1 010 483	1 010 430	266 241	26,3%	252 956	25,0%	268 609	26,6%	258 740	25,6%	1 046 545	103,6%	230 005	102,5%	12,5%
Remuneration of councillors	43 865	58 865	9 757	22,2%	9 768	22,3%	9 755	16,6%	29 235	49,7%	58 516	99,4%	13 219	94,6%	121,2%
Debt impairment	106 974	99 023	26 369	24,6%	26 369	24,6%	26 369	26,6%	140 960	142,4%	220 066	222,2%	-	-	(100,0%)
Depreciation and asset impairment	545 585	515 498	126 962	23,3%	126 962	23,3%	126 970	24,6%	126 962	24,6%	507 857	98,5%	-	-	(100,0%)
Finance charges	45 677	45 677	13 871	30,4%	16	-	24	,1%	36 364	79,6%	50 276	110,1%	33	69,8%	109 033,2%
Bulk purchases	839 462	805 175	222 979	26,6%	184 679	22,0%	204 912	25,4%	207 426	25,8%	819 997	101,8%	99 436	87,2%	108,6%
Other Materials	54 212	44 032	6 047	11,2%	11 804	21,8%	9 846	22,4%	12 980	29,5%	40 677	92,4%	15 549	86,5%	(16,5%)
Contracted services	406 824	501 481	81 980	20,2%	129 683	31,9%	161 412	32,2%	110 587	22,1%	483 662	96,4%	150 290	103,7%	(26,4%)
Transfers and subsidies	32 670	4 522	1 286	3,9%	1 534	4,7%	2 262	50,0%	53	1,2%	5 134	113,5%	5 424	83,7%	(99,0%)
Other expenditure	164 175	140 405	33 841	20,6%	57 145	34,8%	39 898	28,4%	68 244	48,6%	199 129	141,8%	(16 157)	69,7%	(522,4%)
Losses	-	-	-	-	-	-	-	-	112	-	112	-	-	-	(100,0%)
Surplus/(Deficit)	**(385 360)**	**(150 305)**	**66 046**		**(46 560)**		**(131 478)**		**(466 540)**		**(578 532)**		**(85 778)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	582 682	688 682	113 320	19,4%	205 492	35,3%	36 861	5,4%	83 102	12,1%	438 775	63,7%	49 755	69,1%	67,0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	187	-	-	-	-	-	-	-	187	-	(7 502)	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**197 322**	**538 377**	**179 553**		**158 932**		**(94 617)**		**(383 439)**		**(139 571)**		**(43 526)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**197 322**	**538 377**	**179 553**		**158 932**		**(94 617)**		**(383 439)**		**(139 571)**		**(43 526)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**197 322**	**538 377**	**179 553**		**158 932**		**(94 617)**		**(383 439)**		**(139 571)**		**(43 526)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**197 322**	**538 377**	**179 553**		**158 932**		**(94 617)**		**(383 439)**		**(139 571)**		**(43 526)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2018/19 to Q4 of 2019/20
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**682 362**	**798 743**	**99 906**	**14,6%**	**197 917**	**29,0%**	**86 326**	**10,8%**	**120 247**	**15,1%**	**504 396**	**63,1%**	**130 663**	**77,4%**	**(8,0%)**
National Government	572 682	688 682	96 296	16,8%	184 859	32,3%	64 702	9,4%	109 202	15,9%	455 059	66,1%	107 169	73,1%	1,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	8 000	8 000	2 243	28,0%	2 858	35,7%	-	-	-	-	5 102	63,8%	-	-	-
Transfers recognised - capital	**580 682**	**696 682**	**98 539**	**17,0%**	**187 717**	**32,3%**	**64 702**	**9,3%**	**109 202**	**15,7%**	**460 161**	**66,1%**	**107 169**	**73,1%**	**1,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 680	102 061	1 367	1,3%	10 200	10,0%	21 624	21,2%	11 045	10,8%	44 235	43,3%	23 494	102,3%	(53,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**682 362**	**798 743**	**99 906**	**14,6%**	**197 917**	**29,0%**	**86 326**	**10,8%**	**120 247**	**15,1%**	**504 396**	**63,1%**	**130 663**	**77,4%**	**(8,0%)**
Municipal governance and administration	**39 580**	**17 624**	**662**	**1,7%**	**778**	**2,0%**	**1 166**	**6,6%**	**2 309**	**13,1%**	**4 915**	**27,9%**	**4 016**	**-**	**(42,5%)**
Executive and Council	280	830	-	-	-	-	-	-	111	13,4%	111	13,4%	-	-	(100,0%)
Finance and administration	39 300	16 794	662	1,7%	778	2,0%	1 166	6,9%	2 198	13,1%	4 803	28,6%	4 016	-	(45,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**56 100**	**26 550**	**3 640**	**6,5%**	**8 876**	**15,8%**	**3 176**	**12,0%**	**2 730**	**10,3%**	**18 422**	**69,4%**	**7 823**	**48,0%**	**(65,1%)**
Community and Social Services	38 200	18 301	2 541	6,7%	5 950	15,6%	2 125	11,6%	2 356	12,9%	12 972	70,9%	5 231	54,5%	(55,0%)
Sport And Recreation	17 900	8 248	1 099	6,1%	2 926	16,3%	1 051	12,7%	374	4,5%	5 450	66,1%	2 592	38,0%	(85,6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**386 069**	**462 172**	**46 986**	**12,2%**	**122 721**	**31,8%**	**63 263**	**13,7%**	**60 893**	**13,2%**	**293 863**	**63,6%**	**71 993**	**76,8%**	**(15,4%)**
Planning and Development	90 518	41 620	3 088	3,4%	21 362	23,6%	5 050	12,1%	1 180	2,8%	30 681	73,7%	18 311	85,8%	(93,6%)
Road Transport	295 551	420 551	43 898	14,9%	101 358	34,3%	58 213	13,8%	59 713	14,2%	263 182	62,6%	53 683	74,4%	11,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**200 613**	**292 053**	**48 618**	**24,2%**	**65 542**	**32,7%**	**18 721**	**6,4%**	**53 974**	**18,5%**	**186 856**	**64,0%**	**46 830**	**76,5%**	**15,3%**
Energy sources	51 510	54 445	7 367	14,3%	9 926	19,3%	6 458	11,9%	9 040	16,6%	32 790	60,2%	13 202	82,0%	(31,5%)
Water Management	112 174	174 617	35 612	31,7%	41 248	36,8%	677	,4%	36 037	20,6%	113 574	65,0%	16 785	71,8%	114,7%
Waste Water Management	32 229	61 701	5 639	17,5%	13 666	42,4%	11 019	17,9%	8 898	14,4%	39 223	63,6%	16 843	82,9%	(47,2%)
Waste Management	4 700	1 289	-	-	702	14,9%	567	44,0%	-	-	1 269	98,4%	-	-	-
Other	**-**	**345**	**-**	**-**	**-**	**-**	**-**	**-**	**340**	**98,7%**	**340**	**98,7%**	**-**	**9,8%**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2019/20												2018/19		
	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	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities															
Receipts	**2 532**	**2 532**	**(15)**	**(,6%)**	**(0)**	**-**	**(16)**	**(,6%)**	**15**	**,6%**	**(16)**	**(,6%)**	**(141)**	**-**	**(110,7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 532	2 532	(15)	(,6%)	(0)	-	(16)	(,6%)	15	,6%	(16)	(,6%)	(141)	-	(110,7%)
Decrease (increase) in non-current investments	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**2 532**	**2 532**	**(15)**	**(,6%)**	**(0)**	**-**	**(16)**	**(,6%)**	**15**	**,6%**	**(16)**	**(,6%)**	**(141)**	**-**	**(110,7%)**
Cash Flow from Financing Activities															
Receipts	**(2 034)**	**-**	**(2 961)**	**145,6%**	**(130)**	**6,4%**	**117**	**-**	**(97)**	**-**	**(3 071)**	**-**	**1 081**	**-**	**(109,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2 034)	-	(2 961)	145,6%	(130)	6,4%	117	-	(97)	-	(3 071)	-	1 081	-	(109,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 034)**	**-**	**(2 961)**	**145,6%**	**(130)**	**6,4%**	**117**	**-**	**(97)**	**-**	**(3 071)**	**-**	**1 081**	**-**	**(109,0%)**
Net Increase/(Decrease) in cash held	**498**	**2 532**	**(2 975)**	**(597,5%)**	**(130)**	**(26,1%)**	**100**	**4,0%**	**(82)**	**(3,2%)**	**(3 087)**	**(121,9%)**	**940**	**-**	**(108,7%)**
Cash/cash equivalents at the year begin:	-	-	126 058	-	123 075	-	122 945	-	123 046	-	126 058	-	95 248	-	29,2%
Cash/cash equivalents at the year end:	**498**	**2 532**	**123 075**	**24 716,0%**	**122 945**	**24 689,8%**	**123 046**	**4 860,3%**	**122 964**	**4 857,1%**	**122 964**	**4 857,1%**	**96 188**	**-**	**27,8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 525	19,5%	7	-	6 230	14,2%	29 018	66,3%	43 780	7,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 852	25,8%	115	,1%	15 278	8,2%	122 306	65,9%	185 551	31,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 957	19,4%	92	,1%	15 202	8,4%	130 354	72,2%	180 605	30,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 435	16,1%	1	-	919	10,3%	6 544	73,5%	8 899	1,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 001	23,3%	16	-	5 272	13,6%	24 392	63,1%	38 681	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	188	10,1%	-	-	272	14,7%	1 394	75,2%	1 854	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	4 808	7,8%	2	-	4 860	7,9%	52 110	84,3%	61 781	10,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 664	2,6%	442	,7%	1 312	2,1%	59 880	94,6%	63 298	10,8%	-	-	-	-
Total By Income Source	**108 431**	**18,6%**	**675**	**,1%**	**49 346**	**8,4%**	**425 997**	**72,9%**	**584 449**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	17 185	6,4%	70	-	13 476	5,0%	237 841	88,6%	268 571	46,0%	-	-	-	-
Commercial	21 039	34,8%	186	,3%	5 217	8,6%	34 011	56,3%	60 453	10,3%	-	-	-	-
Households	69 459	27,5%	412	,2%	30 077	11,9%	152 373	60,4%	252 322	43,2%	-	-	-	-
Other	748	24,1%	7	,2%	575	18,5%	1 773	57,1%	3 103	,5%	-	-	-	-
Total By Customer Group	**108 431**	**18,6%**	**675**	**,1%**	**49 346**	**8,4%**	**425 997**	**72,9%**	**584 449**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	104 825	20,8%	58 724	11,7%	50 955	10,1%	289 367	57,4%	503 871	34,2%
Bulk Water	-	-	145	,1%	-	-	141 044	99,9%	141 189	9,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	20 488	100,0%	20 488	1,4%
Trade Creditors	27 842	6,1%	3 740	,8%	10 322	2,3%	412 506	90,8%	454 410	30,8%
Auditor-General	-	-	-	-	52	27,1%	138	72,9%	190	-
Other	65	-	1	-	40	-	354 037	100,0%	354 143	24,0%
Total	**132 732**	**9,0%**	**62 610**	**4,2%**	**61 368**	**4,2%**	**1 217 580**	**82,6%**	**1 474 290**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**174 334**	**258 511**	**75 124**	**43,1%**	**67 072**	**38,5%**	**64 392**	**24,9%**	**26 878**	**10,4%**	**233 466**	**90,3%**	**38 550**	**90,5%**	**(30,3%)**
Property rates	31 206	32 607	8 188	26,2%	5 700	18,3%	9 675	29,7%	4 873	14,9%	28 436	87,2%	3 063	100,5%	59,1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	18	63 531	19 238	109 804,9%	12 233	69 820,3%	11 103	17,5%	7 160	11,3%	49 734	78,3%	18 807	144,4%	(61,9%)
Service charges - water revenue	20 307	20 447	5 236	25,8%	5 141	25,3%	5 740	28,1%	2 742	13,4%	18 859	92,2%	6 634	113,7%	(58,7%)
Service charges - sanitation revenue	18 972	19 612	5 516	29,1%	4 255	22,4%	5 062	25,8%	2 680	13,7%	17 513	89,3%	4 646	106,7%	(42,3%)
Service charges - refuse revenue	-	7 500	1 865	-	1 876	-	1 884	25,1%	1 028	13,7%	6 653	88,7%	1 741	106,0%	(40,9%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	199	191	41	20,5%	43	21,5%	42	21,9%	24	12,7%	150	78,4%	40	70,6%	(39,7%)
Interest earned - external investments	2 166	2 055	169	7,8%	583	26,9%	97	4,7%	409	19,9%	1 258	61,2%	552	52,9%	(26,0%)
Interest earned - outstanding debtors	18 972	25 286	-	-	10 638	56,1%	10 709	42,4%	7 707	30,5%	29 054	114,9%	-	-	(100,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 310	1 243	4	,3%	2	,1%	45	3,6%	9	,8%	59	4,8%	6	9,7%	52,1%
Licences and permits	2 458	6 020	1 349	54,9%	1 496	60,9%	1 273	21,1%	25	,4%	4 143	68,8%	2 908	112,6%	(99,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	77 533	77 102	32 553	42,0%	24 775	32,0%	18 515	24,0%	156	,2%	75 999	98,6%	-	66,6%	(100,0%)
Other revenue	1 194	2 917	965	80,9%	330	27,6%	249	8,5%	64	2,2%	1 608	55,1%	153	99,8%	(57,9%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**146 158**	**259 181**	**44 086**	**30,2%**	**35 993**	**24,6%**	**18 204**	**7,0%**	**28 107**	**10,8%**	**126 390**	**48,8%**	**10 454**	**3 270,2%**	**168,9%**
Employee related costs	51 048	63 264	726	1,4%	618	1,2%	443	,7%	360	,6%	2 147	3,4%	(5 139)	404,4%	(107,0%)
Remuneration of councillors	5 908	5 873	21	,4%	66	1,1%	-	-	-	-	88	1,5%	-	-	-
Debt impairment	23 954	36 635	-	-	-	-	2 529	6,9%	-	-	2 529	6,9%	(280)	15 211,1%	(100,0%)
Depreciation and asset impairment	18 972	18 972	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	4 008	1 802	-	1 062	-	545	13,6%	2 122	53,0%	5 532	138,0%	1 193	-	77,9%
Bulk purchases	9 612	75 616	22 184	230,8%	11 166	116,2%	9 712	12,8%	19 116	25,3%	62 177	82,2%	8 910	28 752 425,0%	114,5%
Other Materials	4 274	2 000	429	10,0%	1 591	37,2%	1 082	54,1%	1 352	67,6%	4 454	222,7%	985	4 411,2%	37,2%
Contracted services	14 218	20 485	11 568	81,4%	5 521	38,8%	1 982	9,7%	3 796	18,5%	22 867	111,6%	3 410	692,8%	11,3%
Transfers and subsidies	-	1 856	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 171	30 471	7 357	40,5%	15 968	87,9%	1 911	6,3%	1 361	4,5%	26 597	87,3%	1 375	13 164,3%	(1,0%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**28 176**	**(670)**	**31 038**		**31 079**		**46 188**		**(1 229)**		**107 076**		**28 095**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	18 840	145 875	13 000	69,0%	-	-	-	-	-	-	13 000	8,9%	-	102,6%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47 016**	**145 205**	**44 038**		**31 079**		**46 188**		**(1 229)**		**120 076**		**28 095**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**47 016**	**145 205**	**44 038**		**31 079**		**46 188**		**(1 229)**		**120 076**		**28 095**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47 016**	**145 205**	**44 038**		**31 079**		**46 188**		**(1 229)**		**120 076**		**28 095**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47 016**	**145 205**	**44 038**		**31 079**		**46 188**		**(1 229)**		**120 076**		**28 095**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**-**	**145 875**	**3 882**	**-**	**2 935**	**-**	**5 724**	**3,9%**	**11 060**	**7,6%**	**23 602**	**16,2%**	**8 646**	**297,7%**	**27,9%**
National Government	-	145 875	3 882	-	2 935	-	5 724	3,9%	11 060	7,6%	23 602	16,2%	8 646	297,7%	27,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**145 875**	**3 882**	**-**	**2 935**	**-**	**5 724**	**3,9%**	**11 060**	**7,6%**	**23 602**	**16,2%**	**8 646**	**297,7%**	**27,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**135 875**	**145 875**	**3 899**	**2,9%**	**3 166**	**2,3%**	**7 060**	**4,8%**	**11 060**	**7,6%**	**25 184**	**17,3%**	**8 702**	**299,8%**	**27,1%**
Municipal governance and administration	**-**	**-**	**17**	**-**	**230**	**-**	**1 335**	**-**	**-**	**-**	**1 583**	**-**	**56**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	17	-	230	-	1 335	-	-	-	1 583	-	56	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**2 578**	**-**	**195**	**-**	**543**	**-**	**553**	**-**	**3 868**	**-**	**2 625**	**-**	**(78,9%)**
Community and Social Services	-	-	2 578	-	195	-	543	-	553	-	3 868	-	2 625	-	(78,9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 000**	**-**	**759**	**7,6%**	**-**	**-**	**4 285**	**-**	**-**	**-**	**5 045**	**-**	**1 390**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 000	-	759	7,6%	-	-	4 285	-	-	-	5 045	-	1 390	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**125 875**	**145 875**	**545**	**,4%**	**2 740**	**2,2%**	**896**	**,6%**	**10 507**	**7,2%**	**14 689**	**10,1%**	**4 631**	**178,0%**	**126,9%**
Energy sources	-	12 721	545	-	2 620	-	896	7,0%	6 898	54,2%	10 958	86,1%	3 770	186,8%	83,0%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	125 875	133 154	-	-	121	,1%	-	-	3 610	2,7%	3 730	2,8%	861	-	319,2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	**193 174**	**301 814**	**129 266**	**66,9%**	**104 630**	**54,2%**	**150 237**	**49,8%**	**14 970**	**5,0%**	**399 103**	**132,2%**	**38 585**	**95,4%**	**(61,2%)**
Property rates	-	-	2 398	-	2 603	-	3 343	-	1 317	-	9 661	-	1 803	51,1%	(26,9%)
Service charges	**-**	**18 944**	**22 293**	**-**	**13 081**	**-**	**21 915**	**115,7%**	**10 354**	**54,7%**	**67 643**	**357,1%**	**20 651**	**79,1%**	**(49,9%)**
Other revenue	478	10 176	4 963	1 039,3%	3 503	733,6%	3 888	38,2%	771	7,6%	13 125	129,0%	8 582	167,8%	(91,0%)
Transfers and Subsidies - Operational	192 697	126 818	38 612	20,0%	34 443	17,9%	29 275	23,1%	2 527	2,0%	104 857	82,7%	7 549	97,7%	(66,5%)
Transfers and Subsidies - Capital	-	145 875	61 000	-	51 000	-	91 816	62,9%	-	-	203 816	139,7%	-	144,1%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**39 656**	**-**	**21 871**	**-**	**11 740**	**-**	**24 851**	**-**	**98 119**	**-**	**28 207**	**-**	**(11,9%)**
Suppliers and employees	-	-	39 656	-	21 871	-	99 740	-	24 851	-	186 119	-	28 207	-	(11,9%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	(88 000)	-	-	-	(88 000)	-	-	-	-
Net Cash from/(used) Operating Activities	**193 174**	**301 814**	**168 922**	**87,4%**	**126 501**	**65,5%**	**161 977**	**53,7%**	**39 821**	**13,2%**	**497 221**	**164,7%**	**66 792**	**166,8%**	**(40,4%)**
Cash Flow from Investing Activities															
Receipts	**7 249**	**(217)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7 249	(217)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(135 875)**	**(145 875)**	**(5 944)**	**4,4%**	**(3 226)**	**2,4%**	**(4 932)**	**3,4%**	**(11 868)**	**8,1%**	**(25 969)**	**17,8%**	**(9 274)**	**335,1%**	**28,0%**
Capital assets	(135 875)	(145 875)	(5 944)	4,4%	(3 226)	2,4%	(4 932)	3,4%	(11 868)	8,1%	(25 969)	17,8%	(9 274)	335,1%	28,0%
Net Cash from/(used) Investing Activities	**(128 626)**	**(146 092)**	**(5 944)**	**4,6%**	**(3 226)**	**2,5%**	**(4 932)**	**3,4%**	**(11 868)**	**8,1%**	**(25 969)**	**17,8%**	**(9 274)**	**335,1%**	**28,0%**
Cash Flow from Financing Activities															
Receipts	**(1 528)**	**1 528**	**4**	**(,2%)**	**0**	**-**	**(3)**	**(,2%)**	**(1)**	**(,1%)**	**-**	**-**	**(21)**	**-**	**(94,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 528)	1 528	4	(,2%)	0	-	(3)	(,2%)	(1)	(,1%)	-	-	(21)	-	(94,9%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 528)**	**1 528**	**4**	**(,2%)**	**0**	**-**	**(3)**	**(,2%)**	**(1)**	**(,1%)**	**-**	**-**	**(21)**	**-**	**(94,9%)**
Net Increase/(Decrease) in cash held	**63 021**	**157 250**	**162 982**	**258,6%**	**123 276**	**195,6%**	**157 042**	**99,9%**	**27 952**	**17,8%**	**471 252**	**299,7%**	**57 498**	**154,7%**	**(51,4%)**
Cash/cash equivalents at the year begin:	-	-	3 329	-	166 311	-	289 587	-	446 629	-	3 329	-	267 344	-	67,1%
Cash/cash equivalents at the year end:	**63 021**	**157 250**	**166 311**	**263,9%**	**289 587**	**459,5%**	**446 629**	**284,0%**	**474 581**	**301,8%**	**474 581**	**301,8%**	**324 842**	**156,2%**	**46,1%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr SL Netshivhale	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**429 710**	**618 663**	**199 265**	**46,4%**	**35 100**	**8,2%**	**265 278**	**42,9%**	**33 613**	**5,4%**	**533 256**	**86,2%**	**61 844**	**46,7%**	**(45,6%)**
Property rates	6 978	27 589	7 720	110,6%	7 683	110,1%	11 494	41,7%	7 722	28,0%	34 618	125,5%	10 124	335,3%	(23,7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 957	116 588	20 295	119,7%	13 360	78,8%	17 451	15,0%	12 587	10,8%	63 692	54,6%	20 242	280,3%	(37,8%)
Service charges - sanitation revenue	2 137	9 258	1 583	74,1%	1 645	77,0%	2 424	26,2%	1 636	17,7%	7 289	78,7%	2 080	95,9%	(21,3%)
Service charges - refuse revenue	210	7 364	1 369	651,1%	1 384	658,1%	1 966	26,7%	1 275	17,3%	5 995	81,4%	1 440	383,3%	(11,4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	148	148	42	28,6%	54	36,5%	83	56,0%	26	17,5%	205	138,5%	(1 959)	(710,7%)	(101,3%)
Interest earned - external investments	874	5 000	439	50,3%	283	32,3%	375	7,5%	419	8,4%	1 516	30,3%	17 509	512,6%	(97,6%)
Interest earned - outstanding debtors	480	47 206	7 086	1 475,2%	7 757	1 615,0%	12 365	26,2%	8 839	18,7%	36 046	76,4%	9 771	352,3%	(9,5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	82	2 873	2	2,6%	5	6,0%	6	,2%	1	-	13	,5%	10	16,0%	(94,0%)
Licences and permits	3 968	4 762	(73)	(1,8%)	924	23,3%	1 483	31,1%	307	6,5%	2 641	55,5%	819	143,7%	(62,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	384 710	384 710	158 082	41,1%	58	-	217 571	56,6%	-	-	375 711	97,7%	48	(,2%)	(100,0%)
Other revenue	13 165	13 165	2 719	20,7%	1 948	14,8%	60	,5%	801	6,1%	5 528	42,0%	1 761	21,5%	(54,5%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**628 829**	**571 818**	**14 450**	**2,3%**	**1 836**	**,3%**	**63 634**	**11,1%**	**25 799**	**4,5%**	**105 720**	**18,5%**	**210 903**	**65,1%**	**(87,8%)**
Employee related costs	250 001	250 001	(8)	-	1	-	31 828	12,7%	(78)	-	31 743	12,7%	107 031	94,6%	(100,1%)
Remuneration of councillors	25 600	25 600	-	-	-	-	3 836	15,0%	-	-	3 836	15,0%	13 521	104,2%	(100,0%)
Debt impairment	50 000	50 000	-	-	-	-	-	-	-	-	-	-	31 497	79,7%	(100,0%)
Depreciation and asset impairment	60 000	60 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	199	72,3%	(100,0%)
Other Materials	9 040	13 520	44	,5%	127	1,4%	493	3,6%	369	2,7%	1 034	7,6%	481	(166,0%)	(23,3%)
Contracted services	158 061	97 369	5 999	3,8%	133	,1%	16 510	17,0%	14 455	14,8%	37 096	38,1%	23 807	69,3%	(39,3%)
Transfers and subsidies	5 313	5 313	-	-	-	-	1 372	25,8%	368	6,9%	1 740	32,8%	1 781	51,0%	(79,3%)
Other expenditure	70 813	70 015	8 415	11,9%	1 576	2,2%	9 595	13,7%	10 684	15,3%	30 270	43,2%	32 586	79,3%	(67,2%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(199 118)**	**46 845**	**184 815**		**33 264**		**201 643**		**7 814**		**427 536**		**(149 060)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	128 611	128 611	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	1	-	4	-	3	-	-	-	8	-	5	-	(100,0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(70 507)**	**175 456**	**184 816**		**33 268**		**201 646**		**7 814**		**427 544**		**(149 054)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(70 507)**	**175 456**	**184 816**		**33 268**		**201 646**		**7 814**		**427 544**		**(149 054)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(70 507)**	**175 456**	**184 816**		**33 268**		**201 646**		**7 814**		**427 544**		**(149 054)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(70 507)**	**175 456**	**184 816**		**33 268**		**201 646**		**7 814**		**427 544**		**(149 054)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**119 000**	**97 716**	**-**	**-**	**-**	**-**	**32 739**	**33,5%**	**6 439**	**6,6%**	**39 178**	**40,1%**	**15 547**	**-**	**(58,6%)**
National Government	119 000	97 716	-	-	-	-	32 739	33,5%	6 439	6,6%	39 178	40,1%	15 547	-	(58,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**119 000**	**97 716**	**-**	**-**	**-**	**-**	**32 739**	**33,5%**	**6 439**	**6,6%**	**39 178**	**40,1%**	**15 547**	**-**	**(58,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**119 000**	**125 111**	**(302)**	**(,3%)**	**6**	**-**	**33 070**	**26,4%**	**6 465**	**5,2%**	**39 239**	**31,4%**	**37 291**	**17,9%**	**(82,7%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**6**	**-**	**-**	**-**	**-**	**-**	**6**	**-**	**-**	**2,0%**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	6	-	-	-	-	-	6	-	-	2,0%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**502**	**-**	**-**	**-**	**502**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	502	-	-	-	502	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**108 400**	**88 716**	**-**	**-**	**-**	**-**	**27 142**	**30,6%**	**4 691**	**5,3%**	**31 833**	**35,9%**	**11 158**	**72,5%**	**(58,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	173	-	(100,0%)
Road Transport	108 400	88 716	-	-	-	-	27 142	30,6%	4 691	5,3%	31 833	35,9%	10 984	65,3%	(57,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 600**	**36 395**	**(302)**	**(2,8%)**	**-**	**-**	**5 425**	**14,9%**	**1 774**	**4,9%**	**6 898**	**19,0%**	**26 133**	**(10,2%)**	**(93,2%)**
Energy sources	-	-	-	-	-	-	-	-	24	-	24	-	-	-	(100,0%)
Water Management	-	27 395	(302)	-	-	-	373	1,4%	-	-	71	,3%	14 028	(33,2%)	(100,0%)
Waste Water Management	10 600	9 000	-	-	-	-	5 235	58,2%	1 750	19,4%	6 985	77,6%	12 105	66,4%	(85,5%)
Waste Management	-	-	-	-	-	-	(182)	-	-	-	(182)	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	**2 169 609**	**2 289 147**	**164 747**	**7,6%**	**55 887**	**2,6%**	**245 361**	**10,7%**	**2 272**	**,1%**	**468 266**	**20,5%**	**65 591**	**31,4%**	**(96,5%)**
Property rates	-	17 520	2 638	-	7 319	-	5 563	31,8%	287	1,6%	15 807	90,2%	6 864	-	(95,8%)
Service charges	**-**	**96 395**	**1 244**	**-**	**9 771**	**-**	**1 837**	**1,9%**	**470**	**,5%**	**13 321**	**13,8%**	**4 538**	**-**	**(89,6%)**
Other revenue	-	1 498	2 783	-	38 797	-	20 840	1 391,6%	1 515	101,1%	63 935	4 269,1%	54 190	15 360,5%	(97,2%)
Transfers and Subsidies - Operational	2 169 609	2 169 609	158 082	7,3%	-	-	217 121	10,0%	-	-	375 203	17,3%	-	16,9%	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	4 126	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(2 566)**	**44**	**-**	**21**	**-**	**3 463**	**(135,0%)**	**3 521**	**(137,2%)**	**7 049**	**(274,8%)**	**5 959**	**-**	**(40,9%)**
Suppliers and employees	-	(2 566)	44	-	21	-	3 463	(135,0%)	3 521	(137,2%)	7 049	(274,8%)	5 959	-	(40,9%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 169 609**	**2 286 581**	**164 791**	**7,6%**	**55 908**	**2,6%**	**248 824**	**10,9%**	**5 792**	**,3%**	**475 315**	**20,8%**	**71 550**	**32,7%**	**(91,9%)**
Cash Flow from Investing Activities															
Receipts	**1 050**	**1 050**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 050	1 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 919 375)**	**(1 924 874)**	**(274)**	-	**(6)**	-	**(33 285)**	**1,7%**	**(7 275)**	**,4%**	**(40 840)**	**2,1%**	**(37 291)**	**5,3%**	**(80,5%)**
Capital assets	(1 919 375)	(1 924 874)	(274)	-	(6)	-	(33 285)	1,7%	(7 275)	,4%	(40 840)	2,1%	(37 291)	5,3%	(80,5%)
Net Cash from/(used) Investing Activities	**(1 918 325)**	**(1 923 825)**	**(274)**	-	**(6)**	-	**(33 285)**	**1,7%**	**(7 275)**	**,4%**	**(40 840)**	**2,1%**	**(37 291)**	**5,3%**	**(80,5%)**
Cash Flow from Financing Activities															
Receipts	**(183)**	**685**	**(42)**	**22,8%**	-	-	**5**	**,7%**	**(5)**	**(,7%)**	**(42)**	**(6,1%)**	**21**	-	**(122,6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(183)	685	(42)	22,8%	-	-	5	,7%	(5)	(,7%)	(42)	(6,1%)	21	-	(122,6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(183)**	**685**	**(42)**	**22,8%**	-	-	**5**	**,7%**	**(5)**	**(,7%)**	**(42)**	**(6,1%)**	**21**	-	**(122,6%)**
Net Increase/(Decrease) in cash held	**251 101**	**363 441**	**164 476**	**65,5%**	**55 902**	**22,3%**	**215 543**	**59,3%**	**(1 487)**	**(,4%)**	**434 433**	**119,5%**	**34 280**	**1 468,3%**	**(104,3%)**
Cash/cash equivalents at the year begin:	-	2 150 032	31 829	-	196 634	-	252 536	11,7%	468 080	21,8%	31 829	1,5%	526 018	-	(11,0%)
Cash/cash equivalents at the year end:	**251 101**	**2 513 474**	**196 634**	**78,3%**	**252 536**	**100,6%**	**468 080**	**18,6%**	**466 592**	**18,6%**	**466 592**	**18,6%**	**560 298**	**1 468,5%**	**(16,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 724	3,1%	7 226	2,9%	7 196	2,9%	229 004	91,2%	251 150	40,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	4	100,0%	4	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 869	2,4%	2 781	2,3%	2 764	2,3%	112 018	93,0%	120 433	19,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 061	2,8%	932	2,5%	855	2,3%	34 898	92,5%	37 746	6,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	777	1,9%	719	1,8%	754	1,9%	37 708	94,4%	39 958	6,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 679	2,7%	4 653	2,7%	4 500	2,6%	156 857	91,9%	170 689	27,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7 626	100,0%	7 626	1,2%	-	-	-	-
Total By Income Source	**17 109**	**2,7%**	**16 311**	**2,6%**	**16 071**	**2,6%**	**578 114**	**92,1%**	**627 605**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 464	3,9%	7 316	3,8%	7 244	3,8%	168 370	88,4%	190 394	30,3%	-	-	-	-
Commercial	1 814	3,1%	1 789	3,1%	1 670	2,8%	53 307	91,0%	58 580	9,3%	-	-	-	-
Households	7 831	2,1%	7 207	1,9%	7 157	1,9%	356 437	94,1%	378 632	60,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**17 109**	**2,7%**	**16 311**	**2,6%**	**16 071**	**2,6%**	**578 114**	**92,1%**	**627 605**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	930	100,0%	930	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	**930**	**100,0%**	**930**	**100,0%**

Contact Details

Municipal Manager	Mr B.M Mhlanga	013 973 1101
Financial Manager	Mr MR D.T NTULI	083 462 1023

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**265 949**	**267 202**	**108 928**	**41,0%**	**88 036**	**33,1%**	**68 180**	**25,5%**	**4 575**	**1,7%**	**269 718**	**100,9%**	**4 004**	**100,5%**	**14,3%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	262	400	44	16,7%	-	-	109	27,1%	72	18,0%	225	56,1%	101	160,0%	(28,6%)
Interest earned - external investments	6 500	7 250	951	14,6%	1 601	24,6%	3 336	46,0%	4 034	55,6%	9 922	136,9%	3 221	100,4%	25,3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	18	-	(100,0%)
Dividends received	140	140	-	-	-	-	-	-	153	109,4%	153	109,4%	143	102,2%	7,1%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	600	800	140	23,4%	196	32,7%	152	19,1%	97	12,1%	586	73,2%	291	1 185,7%	(66,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	88 353	88 353	37 013	41,9%	29 403	33,3%	21 933	24,8%	-	-	88 349	100,0%	-	100,0%	-
Other revenue	170 094	170 259	70 780	41,6%	56 829	33,4%	42 644	25,0%	214	,1%	170 468	100,1%	213	100,0%	,5%
Gains	-	-	-	-	5	-	6	-	4	-	15	-	17	-	(77,1%)
Operating Expenditure	**267 197**	**254 843**	**53 543**	**20,0%**	**70 670**	**26,4%**	**52 589**	**20,6%**	**55 116**	**21,6%**	**231 918**	**91,0%**	**63 287**	**87,6%**	**(12,9%)**
Employee related costs	140 829	141 681	33 087	23,5%	33 043	23,5%	32 657	23,0%	34 891	24,6%	133 679	94,4%	33 656	93,9%	3,7%
Remuneration of councillors	16 969	16 969	4 052	23,9%	4 040	23,8%	3 906	23,0%	4 391	25,9%	16 388	96,6%	3 974	99,8%	10,5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 847	8 147	-	-	5 128	43,3%	2 564	31,5%	1 709	21,0%	9 402	115,4%	-	-	(100,0%)
Finance charges	21 396	14 574	-	-	10 708	50,0%	0	-	3 670	25,2%	14 379	98,7%	10 719	100,1%	(65,8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 286	2 377	200	6,1%	550	16,7%	538	22,6%	282	11,9%	1 571	66,1%	1 017	58,8%	(72,2%)
Contracted services	25 648	26 369	6 597	25,7%	5 785	22,6%	4 220	16,0%	5 480	20,8%	22 083	83,7%	4 762	75,4%	15,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	47 222	44 726	9 606	20,3%	11 409	24,2%	8 704	19,5%	4 515	10,1%	34 233	76,5%	9 145	91,8%	(50,6%)
Losses	-	-	-	-	6	-	0	-	176	-	183	-	13	-	1 264,8%
Surplus/(Deficit)	**(1 247)**	**12 359**	**55 385**		**17 366**		**15 591**		**(50 541)**		**37 801**		**(59 283)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 491	2 491	-	-	-	-	-	-	2 491	100,0%	2 491	100,0%	-	100,0%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 244**	**14 850**	**55 385**		**17 366**		**15 591**		**(48 050)**		**40 292**		**(59 283)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 244**	**14 850**	**55 385**		**17 366**		**15 591**		**(48 050)**		**40 292**		**(59 283)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 244**	**14 850**	**55 385**		**17 366**		**15 591**		**(48 050)**		**40 292**		**(59 283)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 244**	**14 850**	**55 385**		**17 366**		**15 591**		**(48 050)**		**40 292**		**(59 283)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**17 591**	**22 546**	**3 398**	**19,3%**	**5 219**	**29,7%**	**5 768**	**25,6%**	**5 721**	**25,4%**	**20 106**	**89,2%**	**8 103**	**-**	**(29,4%)**
National Government	-	2 491	-	-	-	-	-	-	2 491	100,0%	2 491	100,0%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**2 491**	**-**	**-**	**-**	**-**	**-**	**-**	**2 491**	**100,0%**	**2 491**	**100,0%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 591	20 055	3 398	19,3%	5 219	29,7%	5 768	28,8%	3 230	16,1%	17 615	87,8%	8 103	-	(60,1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**17 591**	**22 546**	**3 398**	**19,3%**	**5 219**	**29,7%**	**5 768**	**25,6%**	**6 371**	**28,3%**	**20 756**	**92,1%**	**8 103**	**69,0%**	**(21,4%)**
Municipal governance and administration	**3 950**	**4 128**	**19**	**,5%**	**1 325**	**33,5%**	**212**	**5,1%**	**1 699**	**41,2%**	**3 255**	**78,9%**	**335**	**84,3%**	**407,2%**
Executive and Council	-	-	-	-	-	-	-	-	383	-	383	-	-	-	(100,0%)
Finance and administration	3 950	4 128	19	,5%	1 325	33,5%	212	5,1%	1 315	31,9%	2 872	69,6%	335	84,3%	292,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**750**	**131**	**-**	**-**	**-**	**-**	**-**	**-**	**698**	**532,5%**	**698**	**532,5%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	76	-	76	-	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	750	131	-	-	-	-	-	-	622	474,7%	622	474,7%	-	-	(100,0%)
Economic and Environmental Services	**5 891**	**5 364**	**-**	**-**	**721**	**12,2%**	**1 764**	**32,9%**	**2 892**	**53,9%**	**5 377**	**100,2%**	**906**	**47,5%**	**219,3%**
Planning and Development	2 800	2 237	-	-	721	25,8%	1 264	56,5%	401	17,9%	2 386	106,7%	486	24,3%	(17,5%)
Road Transport	3 091	3 127	-	-	-	-	500	16,0%	2 491	79,7%	2 991	95,7%	420	59,6%	493,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 000**	**12 923**	**3 379**	**48,3%**	**3 172**	**45,3%**	**3 792**	**29,3%**	**1 082**	**8,4%**	**11 426**	**88,4%**	**6 862**	**73,3%**	**(84,2%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	7 000	2 914	970	13,9%	71	1,0%	473	16,2%	42	1,4%	1 555	53,4%	-	-	(100,0%)
Waste Water Management	-	10 009	2 409	-	3 102	-	3 319	33,2%	1 041	10,4%	9 871	98,6%	6 862	51,7%	(84,8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities															
Receipts	**214**	**(0)**	**355**	**166,4%**	**-**	**-**	**-**	**-**	**-**	**-**	**355**	**(35 548 700,0%)**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	214	-	355	166,4%	-	-	-	-	-	-	355	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**214**	**(0)**	**355**	**166,4%**	**-**	**-**	**-**	**-**	**-**	**-**	**355**	**(35 548 700,0%)**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**214**	**(0)**	**355**	**166,4%**	**-**	**-**	**-**	**-**	**-**	**-**	**355**	**############**	**-**	**-**	**-**
Cash/cash equivalents at the year begin:	73 108	73 108	90 056	123,2%	90 412	123,7%	90 412	123,7%	90 412	123,7%	90 056	123,2%	85 461	131,1%	5,8%
Cash/cash equivalents at the year end:	**73 322**	**73 108**	**90 412**	**123,3%**	**90 412**	**123,3%**	**90 412**	**123,7%**	**90 412**	**123,7%**	**90 412**	**123,7%**	**85 461**	**131,7%**	**5,8%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr S Siboza	013 759 8525
Financial Manager	Ms G Dube	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**109 392**	**300 262**	**9 366**	**8,6%**	**31 918**	**29,2%**	**43 604**	**14,5%**	**76 260**	**25,4%**	**161 147**	**53,7%**	**49 637**	**70,0%**	**53,6%**
Property rates	(5 797)	61 434	(213)	3,7%	(639)	11,0%	(629)	(1,0%)	34 685	56,5%	33 204	54,0%	9 087	81,6%	281,7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	87 327	90 852	6 354	7,3%	22 153	25,4%	17 825	19,6%	17 668	19,4%	64 000	70,4%	23 023	104,2%	(23,3%)
Service charges - water revenue	20 549	20 255	1 309	6,4%	4 128	20,1%	4 016	19,8%	2 600	12,8%	12 053	59,5%	2 806	15,4%	(7,3%)
Service charges - sanitation revenue	13 711	13 008	1 010	7,4%	3 031	22,1%	3 029	23,3%	2 026	15,6%	9 096	69,9%	2 878	102,1%	(29,6%)
Service charges - refuse revenue	13 432	12 744	805	6,0%	2 409	17,9%	2 405	18,9%	1 608	12,6%	7 226	56,7%	2 382	90,9%	(32,5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 349	5 754	45	3,4%	36	2,6%	44	,8%	28	,5%	152	2,6%	63	23,9%	(55,8%)
Interest earned - external investments	-	1 683	-	-	-	-	1 321	78,5%	568	33,7%	1 889	112,2%	1 220	496,8%	(53,5%)
Interest earned - outstanding debtors	-	3 640	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 267	18 368	-	-	34	1,5%	15 305	83,3%	(1 835)	(10,0%)	13 504	73,5%	7 481	68,8%	(124,5%)
Licences and permits	13	19	-	-	-	-	-	-	-	-	-	-	-	4,5%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	(27 211)	68 956	-	-	611	(2,2%)	43	,1%	18 692	27,1%	19 346	28,1%	123	108,2%	15 085,5%
Other revenue	3 753	3 549	55	1,5%	157	4,2%	244	6,9%	220	6,2%	676	19,0%	574	168,2%	(61,7%)
Gains	-	-	0	-	0	-	0	-	0	-	1	-	-	-	(100,0%)
Operating Expenditure	**166 222**	**353 929**	**28 862**	**17,4%**	**61 725**	**37,1%**	**49 479**	**14,0%**	**36 326**	**10,3%**	**176 391**	**49,8%**	**55 236**	**72,7%**	**(34,2%)**
Employee related costs	79 442	114 833	7 867	9,9%	23 428	29,5%	24 072	21,0%	8 635	7,5%	64 001	55,7%	23 616	111,8%	(63,4%)
Remuneration of councillors	7 328	6 982	522	7,1%	1 298	17,7%	1 225	17,6%	815	11,7%	3 861	55,3%	1 566	110,2%	(47,9%)
Debt impairment	0	60 845	11 138	30 938 052,8%	-	-	65	,1%	-	-	11 203	18,4%	(857)	81,2%	(100,0%)
Depreciation and asset impairment	23 521	48 709	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4 220	4 000	309	7,3%	1 135	26,9%	1 117	27,9%	199	5,0%	2 760	69,0%	1 120	10,2%	(82,3%)
Bulk purchases	19 791	52 343	7 364	37,2%	12 351	62,4%	7 891	15,1%	15 066	28,8%	42 671	81,5%	13 113	103,6%	14,9%
Other Materials	10 495	14 146	349	3,3%	4 199	40,0%	2 300	16,3%	5 484	38,8%	12 333	87,2%	5 300	195,7%	3,5%
Contracted services	9 078	33 790	586	6,5%	5 390	59,4%	2 466	7,3%	7 500	22,2%	15 942	47,2%	7 725	30,1%	(2,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 706	17 674	727	6,2%	13 923	118,9%	10 342	58,5%	(1 372)	(7,8%)	23 621	133,6%	3 653	205,0%	(137,6%)
Losses	641	607	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(56 830)**	**(53 667)**	**(19 496)**		**(29 806)**		**(5 875)**		**39 934**		**(15 244)**		**(5 598)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	92 523	87 773	13 803	14,9%	14 000	15,1%	-	-	26 432	30,1%	54 235	61,8%	7 180	158,6%	268,1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 693**	**34 106**	**(5 693)**		**(15 806)**		**(5 875)**		**66 366**		**38 991**		**1 582**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 693**	**34 106**	**(5 693)**		**(15 806)**		**(5 875)**		**66 366**		**38 991**		**1 582**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 693**	**34 106**	**(5 693)**		**(15 806)**		**(5 875)**		**66 366**		**38 991**		**1 582**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 693**	**34 106**	**(5 693)**		**(15 806)**		**(5 875)**		**66 366**		**38 991**		**1 582**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**71 498**	**74 643**	**30**	**-**	**10 148**	**14,2%**	**9 717**	**13,0%**	**39 399**	**52,8%**	**59 294**	**79,4%**	**26 623**	**211,3%**	**48,0%**
National Government	71 340	71 902	30	-	10 135	14,2%	9 691	13,5%	38 074	53,0%	57 930	80,6%	25 214	234,3%	51,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**71 340**	**71 902**	**30**	**-**	**10 135**	**14,2%**	**9 691**	**13,5%**	**38 074**	**53,0%**	**57 930**	**80,6%**	**25 214**	**234,3%**	**51,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	158	2 741	-	-	13	8,2%	26	1,0%	1 324	48,3%	1 364	49,7%	1 409	79,3%	(6,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**74 088**	**74 107**	**30**	**-**	**10 213**	**13,8%**	**10 189**	**13,7%**	**39 453**	**53,2%**	**59 885**	**80,8%**	**27 572**	**221,6%**	**43,1%**
Municipal governance and administration	**1 695**	**1 294**	**-**	**-**	**65**	**3,8%**	**498**	**38,5%**	**932**	**72,0%**	**1 495**	**115,5%**	**224**	**-**	**316,4%**
Executive and Council	-	1 000	-	-	-	-	262	26,2%	820	82,0%	1 082	108,2%	-	-	(100,0%)
Finance and administration	1 695	294	-	-	65	3,8%	236	80,4%	112	38,1%	413	140,5%	224	-	(50,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**10 170**	**-**	**-**	**-**	**-**	**1 301**	**12,8%**	**7 881**	**77,5%**	**9 182**	**90,3%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	11 000	-	-	-	-	1 301	11,8%	7 603	69,1%	8 903	80,9%	-	-	(100,0%)
Sport And Recreation	-	(1 011)	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	181	-	-	-	-	-	-	279	154,0%	279	154,0%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 538**	**-**	**-**	**2 565**	**-**	**1 652**	**107,4%**	**3 232**	**210,1%**	**7 449**	**484,2%**	**1 050**	**190,5%**	**207,9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 538	-	-	2 565	-	1 652	107,4%	3 232	210,1%	7 449	484,2%	1 050	190,5%	207,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**72 393**	**61 104**	**30**	**-**	**7 584**	**10,5%**	**6 738**	**11,0%**	**27 407**	**44,9%**	**41 759**	**68,3%**	**26 299**	**218,6%**	**4,2%**
Energy sources	10 530	10 500	-	-	2 093	19,9%	1 339	12,8%	3 745	35,7%	7 178	68,4%	4 994	68,6%	(25,0%)
Water Management	49 455	46 300	30	,1%	5 490	11,1%	4 727	10,2%	20 334	43,9%	30 581	66,1%	17 689	456,0%	15,0%
Waste Water Management	3 159	4 304	-	-	-	-	-	-	3 327	77,3%	3 327	77,3%	418	62,1%	695,9%
Waste Management	9 249	(0)	-	-	-	-	671	(33 573 500,0%)	-	-	671	(33 573 500,0%)	3 197	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	**71 472**	**315 170**	**30 256**	**42,3%**	**40 529**	**56,7%**	**24 931**	**7,9%**	**71 885**	**22,8%**	**167 601**	**53,2%**	**54 662**	**235,5%**	**31,5%**
Property rates	(272)	66 662	-	-	-	-	-	-	-	-	-	-	3 970	-	(100,0%)
Service charges	**134 807**	**136 642**	**16 272**	**12,1%**	**25 562**	**19,0%**	**24 197**	**17,7%**	**25 943**	**19,0%**	**91 974**	**67,3%**	**32 869**	**129 809,9%**	**(21,1%)**
Other revenue	7 277	27 590	154	2,1%	333	4,6%	663	2,4%	809	2,9%	1 960	7,1%	8 256	93,4%	(90,2%)
Transfers and Subsidies - Operational	(62 250)	95 615	13 829	(22,2%)	9 634	(15,5%)	71	,1%	25 132	26,3%	48 667	50,9%	5 567	124,6%	351,4%
Transfers and Subsidies - Capital	(8 090)	(11 340)	-	-	5 000	(61,8%)	-	-	20 000	(176,4%)	25 000	(220,5%)	4 000	176,8%	400,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**641**	**607**	**13 999**	**2 185,5%**	**66 217**	**10 338,2%**	**47 978**	**7 902,4%**	**78 938**	**13 001,9%**	**207 132**	**34 116,6%**	**74 259**	**(19 436,7%)**	**6,3%**
Suppliers and employees	641	607	13 999	2 185,5%	66 217	10 338,2%	47 978	7 902,4%	78 938	13 001,9%	207 132	34 116,6%	74 259	(19 436,7%)	6,3%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**72 113**	**315 777**	**44 255**	**61,4%**	**106 747**	**148,0%**	**72 909**	**23,1%**	**150 823**	**47,8%**	**374 733**	**118,7%**	**128 921**	**413,5%**	**17,0%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	**(7 542)**	**(85)**	-	**(11 581)**	-	**(11 830)**	**156,9%**	**(17 288)**	**229,2%**	**(40 784)**	**540,8%**	**(28 234)**	**342,9%**	**(38,8%)**
Capital assets	-	(7 542)	(85)	-	(11 581)	-	(11 830)	156,9%	(17 288)	229,2%	(40 784)	540,8%	(28 234)	342,9%	(38,8%)
Net Cash from/(used) Investing Activities	-	**(7 542)**	**(85)**	-	**(11 581)**	-	**(11 830)**	**156,9%**	**(17 288)**	**229,2%**	**(40 784)**	**540,8%**	**(28 234)**	**342,9%**	**(38,8%)**
Cash Flow from Financing Activities															
Receipts	**(1 904)**	**1 904**	**18**	**(,9%)**	**(14)**	**,7%**	**3**	**,1%**	**(7)**	**(,4%)**	**(1)**	-	**5**	-	**(232,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 904)	1 904	18	(,9%)	(14)	,7%	3	,1%	(7)	(,4%)	(1)	-	5	-	(232,9%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 904)**	**1 904**	**18**	**(,9%)**	**(14)**	**,7%**	**3**	**,1%**	**(7)**	**(,4%)**	**(1)**	-	**5**	-	**(232,9%)**
Net Increase/(Decrease) in cash held	**70 209**	**310 139**	**44 187**	**62,9%**	**95 152**	**135,5%**	**61 082**	**19,7%**	**133 528**	**43,1%**	**333 948**	**107,7%**	**100 692**	**424,9%**	**32,6%**
Cash/cash equivalents at the year begin:	-	40 901	40 901	-	85 088	-	180 240	440,7%	241 321	590,0%	40 901	100,0%	351 947	-	(31,4%)
Cash/cash equivalents at the year end:	**70 209**	**351 040**	**85 088**	**121,2%**	**180 240**	**256,7%**	**241 321**	**68,7%**	**374 849**	**106,8%**	**374 849**	**106,8%**	**452 639**	**461,5%**	**(17,2%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1	67,6%	-	-	-	-	1	32,4%	2	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	0	100,0%	-	-	-	-	-	-	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 263	73,1%	208	,5%	10	-	10 563	26,4%	40 042	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**29 264**	**73,1%**	**208**	**,5%**	**10**	-	**10 563**	**26,4%**	**40 045**	**100,0%**

Contact Details

Municipal Manager	Mrs T J Shoba (acting)	013 253 7628
Financial Manager	Mr B Thoka	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**3 181 225**	**3 146 589**	**812 045**	**25,5%**	**768 409**	**24,2%**	**733 006**	**23,3%**	**375 338**	**11,9%**	**2 688 798**	**85,5%**	**583 571**	**86,2%**	**(35,7%)**
Property rates	599 457	569 058	140 423	23,4%	140 169	23,4%	138 354	24,3%	93 779	16,5%	512 725	90,1%	120 702	111,7%	(22,3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 086 021	1 039 442	239 033	22,0%	213 232	19,6%	217 868	21,0%	115 720	11,1%	785 853	75,6%	207 659	68,6%	(44,3%)
Service charges - water revenue	441 067	465 881	116 306	26,4%	118 074	26,8%	110 895	23,8%	63 496	13,6%	408 771	87,7%	92 041	79,9%	(31,0%)
Service charges - sanitation revenue	135 779	156 636	39 504	29,1%	38 310	28,2%	37 672	24,1%	22 037	14,1%	137 522	87,8%	30 135	67,7%	(26,9%)
Service charges - refuse revenue	134 405	133 022	32 322	24,0%	32 011	23,8%	30 301	22,8%	20 087	15,1%	114 720	86,2%	28 762	92,1%	(30,2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 584	3 393	807	31,2%	923	35,7%	746	22,0%	528	15,6%	3 004	88,6%	325	25,1%	62,2%
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	295 206	303 215	72 529	24,6%	77 831	26,4%	76 450	25,2%	56 589	18,7%	283 399	93,5%	74 386	142,1%	(23,9%)
Dividends received	3 688	3 661	597	16,2%	623	16,9%	1 624	44,3%	432	11,8%	3 277	89,5%	1 224	1 725,3%	(64,7%)
Fines, penalties and forfeits	30 595	38 450	1 360	4,4%	11 147	36,4%	11 601	30,2%	509	1,3%	24 617	64,0%	10 118	430,3%	(95,0%)
Licences and permits	2 950	2 857	612	20,7%	854	28,9%	678	23,7%	16	,6%	2 159	75,6%	689	159,2%	(97,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	379 315	377 497	152 760	40,3%	120 322	31,7%	88 111	23,3%	401	,1%	361 593	95,8%	93	88,0%	332,1%
Other revenue	48 157	51 277	13 899	28,9%	14 913	31,0%	18 707	36,5%	1 744	3,4%	49 263	96,1%	17 436	193,8%	(90,0%)
Gains	22 000	2 200	1 894	8,6%	-	-	-	-	-	-	1 894	86,1%	-	-	-
Operating Expenditure	**3 888 876**	**4 235 148**	**714 345**	**18,4%**	**808 336**	**20,8%**	**707 628**	**16,7%**	**410 384**	**9,7%**	**2 640 693**	**62,4%**	**986 375**	**83,1%**	**(58,4%)**
Employee related costs	951 575	951 932	226 976	23,9%	237 464	25,0%	229 252	24,1%	150 968	15,9%	844 659	88,7%	215 296	98,7%	(29,9%)
Remuneration of councillors	32 022	32 022	7 234	22,6%	6 159	19,2%	5 086	15,9%	3 350	10,5%	21 829	68,2%	7 823	99,7%	(57,2%)
Debt impairment	481 823	771 657	12 111	2,5%	54 738	11,4%	2 632	,3%	252	-	69 733	9,0%	2 257	,6%	(88,9%)
Depreciation and asset impairment	343 308	343 308	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	301 120	336 888	56 042	18,6%	107 252	35,6%	108 534	32,2%	41 937	12,4%	313 766	93,1%	165 867	369,2%	(74,7%)
Bulk purchases	1 171 816	1 179 854	312 800	26,7%	255 614	21,8%	231 680	19,6%	155 476	13,2%	955 571	81,0%	423 329	100,9%	(63,3%)
Other Materials	64 938	59 486	6 677	10,3%	13 272	20,4%	18 849	31,7%	13 669	23,0%	52 467	88,2%	14 556	76,4%	(6,1%)
Contracted services	298 688	312 090	47 582	15,9%	96 204	32,2%	79 072	25,3%	26 810	8,6%	249 668	80,0%	113 722	108,8%	(76,4%)
Transfers and subsidies	37 679	35 191	4 948	13,1%	5 141	13,6%	5 130	14,6%	4 037	11,5%	19 256	54,7%	5 004	58,0%	(19,3%)
Other expenditure	205 934	209 880	40 114	19,5%	32 492	15,8%	27 393	13,1%	13 887	6,6%	113 886	54,3%	40 060	59,6%	(65,3%)
Losses	(26)	2 842	(141)	536,3%	-	-	-	-	-	-	(141)	(5,0%)	(1 539)	3 562,4%	(100,0%)
Surplus/(Deficit)	**(707 651)**	**(1 088 559)**	**97 700**		**(39 927)**		**25 378**		**(35 047)**		**48 105**		**(402 804)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	199 756	208 026	-	-	73 020	36,6%	(597)	(,3%)	-	-	72 423	34,8%	-	70,4%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	12 701	16 478	-	-	-	-	-	-	-	-	-	-	537	23,4%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**(495 193)**	**(864 055)**	**97 700**		**33 093**		**24 781**		**(35 047)**		**120 528**		**(402 266)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(495 193)**	**(864 055)**	**97 700**		**33 093**		**24 781**		**(35 047)**		**120 528**		**(402 266)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(495 193)**	**(864 055)**	**97 700**		**33 093**		**24 781**		**(35 047)**		**120 528**		**(402 266)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(495 193)**	**(864 055)**	**97 700**		**33 093**		**24 781**		**(35 047)**		**120 528**		**(402 266)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**178 986**	**366 887**	**21 585**	**12,1%**	**24 048**	**13,4%**	**16 563**	**4,5%**	**11 800**	**3,2%**	**73 998**	**20,2%**	**39 047**	**73,9%**	**(69,8%)**
National Government	176 486	364 593	21 585	12,2%	24 048	13,6%	16 563	4,5%	11 800	3,2%	73 998	20,3%	36 321	81,0%	(67,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**178 986**	**364 593**	**21 585**	**12,1%**	**24 048**	**13,4%**	**16 563**	**4,5%**	**11 800**	**3,2%**	**73 998**	**20,3%**	**36 321**	**79,0%**	**(67,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 294	-	-	-	-	-	-	-	-	-	-	2 726	23,9%	(100,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**251 088**	**554 088**	**29 202**	**11,6%**	**35 062**	**14,0%**	**25 363**	**4,6%**	**17 691**	**3,2%**	**107 318**	**19,4%**	**42 216**	**146,0%**	**(58,1%)**
Municipal governance and administration	**14 750**	**67 839**	**861**	**5,8%**	**1 304**	**8,8%**	**2 068**	**3,0%**	**3**	**-**	**4 235**	**6,2%**	**3 111**	**813,7%**	**(99,9%)**
Executive and Council	260	26 652	-	-	17	6,4%	0	-	3	-	20	,1%	-	5 353,2%	(100,0%)
Finance and administration	14 490	41 187	861	5,9%	1 287	8,9%	2 067	5,0%	-	-	4 216	10,2%	3 111	761,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 805**	**2 566**	**3**	**,2%**	**228**	**12,6%**	**2**	**,1%**	**-**	**-**	**233**	**9,1%**	**117**	**77,9%**	**(100,0%)**
Community and Social Services	1 805	2 366	3	,2%	228	12,6%	2	,1%	-	-	233	9,8%	117	77,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 180**	**53 600**	**6 960**	**13,6%**	**4 902**	**9,6%**	**(535)**	**(1,0%)**	**1 232**	**2,3%**	**12 559**	**23,4%**	**4 892**	**111,0%**	**(74,8%)**
Planning and Development	10 180	8 750	22	,2%	43	,4%	-	-	764	8,7%	829	9,5%	-	77,1%	(100,0%)
Road Transport	40 500	44 850	6 938	17,1%	4 749	11,7%	(535)	(1,2%)	468	1,0%	11 619	25,9%	4 892	113,3%	(90,4%)
Environmental Protection	500	-	-	-	111	22,1%	-	-	-	-	111	-	-	-	-
Trading Services	**183 353**	**430 084**	**21 378**	**11,7%**	**28 628**	**15,6%**	**23 829**	**5,5%**	**16 457**	**3,8%**	**90 291**	**21,0%**	**34 095**	**85,2%**	**(51,7%)**
Energy sources	42 510	144 504	4 919	11,6%	602	1,4%	1 954	1,4%	10 924	7,6%	18 400	12,7%	12 461	84,2%	(12,3%)
Water Management	60 000	152 566	6 465	10,8%	8 405	14,0%	9 403	6,2%	2 011	1,3%	26 285	17,2%	6 212	176,4%	(67,6%)
Waste Water Management	70 123	132 914	9 993	14,3%	19 621	28,0%	12 471	9,4%	3 522	2,6%	45 607	34,3%	15 414	57,7%	(77,2%)
Waste Management	10 720	100	-	-	0	-	-	-	-	-	0	,2%	9	4,4%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2019/20 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	**(100 955)**	-	**(100 955)**	-	-	-	**(100,0%)**
Suppliers and employees	-	-	-	-	-	-	-	-	(100 955)	-	(100 955)	-	-	-	(100,0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	-	-	-	-	-	-	-	(100 955)	-	(100 955)	-	-	-	(100,0%)
Cash Flow from Investing Activities															
Receipts	(3 954)	3 954	-	-	-	-	-	-	-	-	-	-	(16)	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(3 954)	3 954	-	-	-	-	-	-	-	-	-	-	(16)	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(3 954)	3 954	-	-	-	-	-	-	-	-	-	-	(16)	-	(100,0%)
Cash Flow from Financing Activities															
Receipts	(0)	-	23	(1 130 450,0%)	(45)	2 225 900,0%	(97)	-	119	-	-	-	683	-	(82,6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(0)	-	23	(1 130 450,0%)	(45)	2 225 900,0%	(97)	-	119	-	-	-	683	-	(82,6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	-	23	(1 130 450,0%)	(45)	2 225 900,0%	(97)	-	119	-	-	-	683	-	(82,6%)
Net Increase/(Decrease) in cash held	(3 954)	3 954	23	(,6%)	(45)	1,1%	(97)	(2,5%)	(100 836)	(2 550,4%)	(100 955)	(2 553,4%)	667	-	(15 217,1%)
Cash/cash equivalents at the year begin:	78 447	(249 096)	(164 702)	(210,0%)	(790 326)	(1 007,5%)	(1 434 246)	575,8%	(1 948 345)	782,2%	(164 702)	66,1%	(4 974)	-	39 070,7%
Cash/cash equivalents at the year end:	74 493	(245 143)	(711 556)	(955,2%)	(1 076 236)	(1 444,7%)	(1 804 094)	735,9%	(2 076 833)	847,2%	(2 076 833)	847,2%	63 349	-	(3 378,4%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	87 753	2,2%	90 073	2,3%	188 368	4,7%	3 607 203	90,8%	3 973 398	89,6%
Bulk Water	9 754	4,2%	2 851	1,2%	6 480	2,8%	211 427	91,7%	230 511	5,2%
PAYE deductions	15 417	100,0%	-	-	-	-	-	-	15 417	,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 726	100,0%	-	-	-	-	-	-	11 726	,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	75 552	37,0%	38 632	18,9%	27 990	13,7%	62 213	30,4%	204 387	4,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	200 203	4,5%	131 556	3,0%	222 837	5,0%	3 880 843	87,5%	4 435 440	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**334 510**	**333 990**	**126 585**	**37,8%**	**105 154**	**31,4%**	**81 361**	**24,4%**	**3 696**	**1,1%**	**316 795**	**94,9%**	**12 645**	**102,6%**	**(70,8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2 472	2 472	14	,6%	35	1,4%	29	1,2%	11	,5%	90	3,6%	4	112,2%	165,0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	19 888	19 888	2 379	12,0%	3 020	15,2%	1 895	9,5%	1 224	6,2%	8 518	42,8%	10 488	132,0%	(88,3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	307 869	305 220	124 082	40,3%	101 539	33,0%	77 383	25,4%	2 020	,7%	305 024	99,9%	1 850	99,9%	9,2%
Other revenue	4 281	6 410	109	2,5%	561	13,1%	2 053	32,0%	441	6,9%	3 163	49,3%	303	728,9%	45,4%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**357 882**	**361 109**	**19 027**	**5,3%**	**96 274**	**26,9%**	**87 481**	**24,2%**	**53 656**	**14,9%**	**256 438**	**71,0%**	**106 186**	**78,8%**	**(49,5%)**
Employee related costs	178 248	178 248	(183)	(,1%)	53 386	30,0%	42 430	23,8%	30 752	17,3%	126 385	70,9%	(1 816)	46,8%	(1 793,6%)
Remuneration of councillors	14 274	14 274	(145)	(1,0%)	6 425	45,0%	3 047	21,3%	3 138	22,0%	12 465	87,3%	(3 807)	44,1%	(182,4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 492	22 492	-	-	-	-	10 809	48,1%	-	-	10 809	48,1%	8 477	71,5%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	(65)	-	(100,0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 859	7 563	945	12,0%	1 375	17,5%	734	9,7%	137	1,8%	3 191	42,2%	2 104	78,6%	(93,5%)
Contracted services	47 276	51 342	5 051	10,7%	16 127	34,1%	8 756	17,1%	7 638	14,9%	37 572	73,2%	87 963	100,7%	(91,3%)
Transfers and subsidies	22 900	22 290	1 034	4,5%	1 327	5,8%	7 650	34,3%	6 011	27,0%	16 022	71,9%	-	-	(100,0%)
Other expenditure	64 833	64 900	12 324	19,0%	17 635	27,2%	14 055	21,7%	5 980	9,2%	49 994	77,0%	13 330	93,4%	(55,1%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 372)**	**(27 119)**	**107 558**		**8 880**		**(6 121)**		**(49 961)**		**60 357**		**(93 541)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 451	2 451	4	,2%	118	4,8%	1 079	44,0%	596	24,3%	1 797	73,3%	44 182	91,1%	(98,7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(20 921)**	**(24 668)**	**107 562**		**8 998**		**(5 042)**		**(49 364)**		**62 154**		**(49 359)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(20 921)**	**(24 668)**	**107 562**		**8 998**		**(5 042)**		**(49 364)**		**62 154**		**(49 359)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(20 921)**	**(24 668)**	**107 562**		**8 998**		**(5 042)**		**(49 364)**		**62 154**		**(49 359)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(20 921)**	**(24 668)**	**107 562**		**8 998**		**(5 042)**		**(49 364)**		**62 154**		**(49 359)**		

Part 2: Capital Revenue and Expenditure

R thousands	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**19 017**	**15 270**	**3 202**	**16,8%**	**8 157**	**42,9%**	**169**	**1,1%**	**606**	**4,0%**	**12 133**	**79,5%**	**10 677**	**83,0%**	**(94,3%)**
Municipal governance and administration	**13 517**	**14 348**	**3 202**	**23,7%**	**4 997**	**37,0%**	**3 270**	**22,8%**	**606**	**4,2%**	**12 074**	**84,2%**	**5 186**	**66,7%**	**(88,3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 517	14 348	3 202	23,7%	4 997	37,0%	3 270	22,8%	606	4,2%	12 074	84,2%	5 186	66,7%	(88,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 500**	**922**	**-**	**-**	**3 160**	**57,5%**	**(3 160)**	**(342,7%)**	**-**	**-**	**-**	**-**	**-**	**43,6%**	**-**
Community and Social Services	5 500	922	-	-	3 160	57,5%	(3 160)	(342,7%)	-	-	-	-	-	43,6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**42**	**-**	**-**	**-**	**42**	**-**	**5 491**	**97,7%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	42	-	-	-	42	-	5 491	97,7%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**17**	**-**	**-**	**-**	**17**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	17	-	-	-	17	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	**317 073**	**316 553**	**130 357**	**41,1%**	**99 515**	**31,4%**	**79 595**	**25,1%**	**636**	**,2%**	**310 103**	**98,0%**	**394**	**109,9%**	**61,4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**2 472**	**2 472**	**17**	**,7%**	**40**	**1,6%**	**33**	**1,3%**	**13**	**,5%**	**103**	**4,2%**	**5**	**129,0%**	**165,0%**
Other revenue	113	113	7	5,9%	33	29,2%	11	9,6%	-	-	50	44,7%	6	27,9%	(100,0%)
Transfers and Subsidies - Operational	312 038	311 518	128 618	41,2%	99 441	31,9%	78 816	25,3%	623	,2%	307 499	98,7%	383	101,2%	62,6%
Transfers and Subsidies - Capital	2 451	2 451	1 716	70,0%	-	-	735	30,0%	-	-	2 451	100,0%	-	125,3%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(25 964)**	**-**	**42 953**	**-**	**22 218**	**-**	**7 397**	**-**	**46 604**	**-**	**31 200**	**-**	**(76,3%)**
Suppliers and employees	-	-	(25 964)	-	42 953	-	22 218	-	7 397	-	46 604	-	31 200	-	(76,3%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**317 073**	**316 553**	**104 393**	**32,9%**	**142 468**	**44,9%**	**101 812**	**32,2%**	**8 033**	**2,5%**	**356 707**	**112,7%**	**31 594**	**124,4%**	**(74,6%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(19 017)**	**(15 270)**	**(3 657)**	**19,2%**	**(9 219)**	**48,5%**	**(4 175)**	**27,3%**	**(618)**	**4,0%**	**(17 668)**	**115,7%**	**(12 142)**	**96,7%**	**(94,9%)**
Capital assets	(19 017)	(15 270)	(3 657)	19,2%	(9 219)	48,5%	(4 175)	27,3%	(618)	4,0%	(17 668)	115,7%	(12 142)	96,7%	(94,9%)
Net Cash from/(used) Investing Activities	**(19 017)**	**(15 270)**	**(3 657)**	**19,2%**	**(9 219)**	**48,5%**	**(4 175)**	**27,3%**	**(618)**	**4,0%**	**(17 668)**	**115,7%**	**(12 142)**	**96,7%**	**(94,9%)**
Cash Flow from Financing Activities															
Receipts	**(21)**	**(21)**	**2**	**(11,1%)**	**(0)**	**,9%**	**(2)**	**10,2%**	-	-	-	-	**(1)**	-	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(21)	(21)	2	(11,1%)	(0)	,9%	(2)	10,2%	-	-	-	-	(1)	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(21)**	**(21)**	**2**	**(11,1%)**	**(0)**	**,9%**	**(2)**	**10,2%**	-	-	-	-	**(1)**	-	**(100,0%)**
Net Increase/(Decrease) in cash held	**298 035**	**301 262**	**100 739**	**33,8%**	**133 249**	**44,7%**	**97 636**	**32,4%**	**7 416**	**2,5%**	**339 040**	**112,5%**	**19 451**	**127,0%**	**(61,9%)**
Cash/cash equivalents at the year begin:	147 667	147 667	186 214	126,1%	286 956	194,3%	420 205	284,6%	517 841	350,7%	186 214	126,1%	661 459	-	(21,7%)
Cash/cash equivalents at the year end:	**445 702**	**448 929**	**286 956**	**64,4%**	**420 205**	**94,3%**	**517 841**	**115,4%**	**525 257**	**117,0%**	**525 257**	**117,0%**	**680 910**	**162,3%**	**(22,9%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	50	3,6%	-	-	13	,9%	1 318	95,5%	1 380	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**50**	**3,6%**	-	-	**13**	**,9%**	**1 318**	**95,5%**	**1 380**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**2 000 926**	**2 241 409**	**540 868**	**27,0%**	**419 124**	**20,9%**	**434 677**	**19,4%**	**385 035**	**17,2%**	**1 779 703**	**79,4%**	**394 591**	**109,4%**	**(2,4%)**
Property rates	311 420	323 863	81 651	26,2%	80 462	25,8%	79 522	24,6%	82 032	25,3%	323 667	99,9%	68 927	95,0%	19,0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	527 439	574 313	133 097	25,2%	118 896	22,5%	111 697	19,4%	111 292	19,4%	474 982	82,7%	111 195	89,7%	,1%
Service charges - water revenue	443 635	512 132	105 011	23,7%	118 081	26,6%	123 256	24,1%	119 971	23,4%	466 320	91,1%	109 509	112,2%	9,6%
Service charges - sanitation revenue	113 908	131 034	28 575	25,1%	30 337	26,6%	29 861	22,8%	29 877	22,8%	118 650	90,5%	26 778	104,6%	11,6%
Service charges - refuse revenue	123 791	140 148	30 622	24,7%	31 028	25,1%	30 375	21,7%	31 083	22,2%	123 108	87,8%	29 505	108,8%	5,3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 507	4 507	1 633	36,2%	1 150	25,5%	1 748	38,8%	1 145	25,4%	5 676	125,9%	1 131	80,0%	1,3%
Interest earned - external investments	5 325	5 325	2 324	43,6%	2 593	48,7%	1 405	26,4%	2 387	44,8%	8 708	163,6%	1 686	469,5%	41,5%
Interest earned - outstanding debtors	106 497	185 683	27 183	25,5%	29 433	27,6%	31 538	17,0%	5 356	2,9%	93 510	50,4%	29 505	230,7%	(81,8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 976	32 976	596	1,8%	353	1,1%	123	,4%	48	,1%	1 119	3,4%	410	5,1%	(88,4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	314 373	314 373	126 989	40,4%	2 061	,7%	17 726	5,6%	1 013	,3%	147 788	47,0%	4 000	348,7%	(74,7%)
Other revenue	6 017	6 017	2 228	37,0%	1 929	32,1%	1 410	23,4%	809	13,4%	6 377	106,0%	4 742	138,4%	(82,9%)
Gains	11 037	11 037	959	8,7%	2 802	25,4%	6 016	54,5%	22	,2%	9 799	88,8%	7 203	499,9%	(99,7%)
Operating Expenditure	**2 415 650**	**2 261 496**	**372 735**	**15,4%**	**422 708**	**17,5%**	**329 600**	**14,6%**	**932 441**	**41,2%**	**2 057 484**	**91,0%**	**629 965**	**110,5%**	**48,0%**
Employee related costs	591 941	591 941	17	-	40	-	12 664	2,1%	509 632	86,1%	522 353	88,2%	285 919	91,7%	78,2%
Remuneration of councillors	25 947	25 945	1	-	2	-	-	-	25 303	97,5%	25 306	97,5%	14 185	127,2%	78,4%
Debt impairment	233 923	185 681	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	141 921	141 921	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	80 966	80 966	50 892	62,9%	61 722	76,2%	62 041	76,6%	26 150	32,3%	200 805	248,0%	47 030	4 563,0%	(44,4%)
Bulk purchases	914 663	806 663	285 780	31,2%	261 546	28,6%	177 169	22,0%	282 519	35,0%	1 007 013	124,8%	175 167	140,2%	61,3%
Other Materials	31 856	31 304	6 368	20,0%	9 760	30,6%	6 300	20,1%	9 680	30,9%	32 107	102,6%	7 616	72,0%	27,1%
Contracted services	271 692	252 890	15 960	5,9%	61 239	22,5%	50 177	19,8%	51 110	20,2%	178 486	70,6%	71 191	81,3%	(28,2%)
Transfers and subsidies	39 583	41 590	7 539	19,0%	8 196	20,7%	8 476	20,4%	9 492	22,8%	33 703	81,0%	8 336	935,9%	13,9%
Other expenditure	83 227	102 663	6 237	7,5%	20 210	24,3%	12 773	12,4%	18 057	17,6%	57 276	55,8%	20 307	90,3%	(11,1%)
Losses	(68)	(68)	(59)	87,2%	(7)	9,7%	-	-	500	(737,6%)	434	(640,7%)	213	-	135,0%
Surplus/(Deficit)	**(414 725)**	**(20 086)**	**168 133**		**(3 584)**		**105 077**		**(547 407)**		**(277 781)**		**(235 374)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	88 803	88 803	26 650	30,0%	16 664	18,8%	23 102	26,0%	2 070	2,3%	68 486	77,1%	16 208	99,1%	(87,2%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	16 000	16 000	-	-	79 854	499,1%	61 849	386,6%	-	-	141 703	885,6%	-	52,2%	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(309 922)**	**84 717**	**194 783**		**92 934**		**190 027**		**(545 337)**		**(67 592)**		**(219 166)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(309 922)**	**84 717**	**194 783**		**92 934**		**190 027**		**(545 337)**		**(67 592)**		**(219 166)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(309 922)**	**84 717**	**194 783**		**92 934**		**190 027**		**(545 337)**		**(67 592)**		**(219 166)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(309 922)**	**84 717**	**194 783**		**92 934**		**190 027**		**(545 337)**		**(67 592)**		**(219 166)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**100 363**	**100 363**	**6 266**	**6,2%**	**17 359**	**17,3%**	**13 826**	**13,8%**	**42 039**	**41,9%**	**79 490**	**79,2%**	**11 260**	**35,9%**	**273,3%**
National Government	100 363	100 363	6 266	6,2%	17 359	17,3%	13 826	13,8%	42 039	41,9%	79 490	79,2%	11 226	35,9%	274,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**100 363**	**100 363**	**6 266**	**6,2%**	**17 359**	**17,3%**	**13 826**	**13,8%**	**42 039**	**41,9%**	**79 490**	**79,2%**	**11 226**	**35,9%**	**274,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	34	-	(100,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**142 188**	**142 188**	**(7 477)**	**(5,3%)**	**21 044**	**14,8%**	**15 823**	**11,1%**	**43 961**	**30,9%**	**73 351**	**51,6%**	**28 664**	**89,4%**	**53,4%**
Municipal governance and administration	**12 495**	**12 495**	**108**	**,9%**	**3 479**	**27,8%**	**668**	**5,3%**	**576**	**4,6%**	**4 830**	**38,7%**	**6 549**	**40,2%**	**(91,2%)**
Executive and Council	955	955	17	1,8%	189	19,8%	-	-	-	-	206	21,6%	226	92,2%	(100,0%)
Finance and administration	11 300	11 300	90	,8%	3 290	29,1%	668	5,9%	576	5,1%	4 624	40,9%	6 323	39,6%	(90,9%)
Internal audit	240	240	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 140**	**19 140**	**244**	**1,3%**	**360**	**1,9%**	**2 921**	**15,3%**	**3 791**	**19,8%**	**7 316**	**38,2%**	**1 386**	**31,1%**	**173,5%**
Community and Social Services	13 340	13 340	244	1,8%	360	2,7%	2 921	21,9%	3 791	28,4%	7 316	54,8%	-	-	(100,0%)
Sport And Recreation	100	100	-	-	-	-	-	-	-	-	-	-	1 386	34,5%	(100,0%)
Public Safety	5 700	5 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 490**	**15 490**	**634**	**4,1%**	**90**	**,6%**	**1 426**	**9,2%**	**2 418**	**15,6%**	**4 568**	**29,5%**	**6 820**	**95,8%**	**(64,5%)**
Planning and Development	2 800	2 800	-	-	-	-	0	-	-	-	0	-	6 820	98,3%	(100,0%)
Road Transport	10 000	10 000	634	6,3%	90	,9%	1 426	14,3%	2 418	24,2%	4 568	45,7%	-	83,9%	(100,0%)
Environmental Protection	2 690	2 690	0	-	-	-	-	-	-	-	0	-	-	-	-
Trading Services	**95 063**	**95 063**	**(8 463)**	**(8,9%)**	**17 115**	**18,0%**	**10 808**	**11,4%**	**37 176**	**39,1%**	**56 637**	**59,6%**	**13 908**	**125,6%**	**167,3%**
Energy sources	23 200	23 200	797	3,4%	9 812	42,3%	3 077	13,3%	7 932	34,2%	21 617	93,2%	1 093	87,0%	625,7%
Water Management	10 363	16 763	1 712	16,5%	2 683	25,9%	2 111	12,6%	10 858	64,8%	17 364	103,6%	6 603	105,3%	64,4%
Waste Water Management	54 500	48 100	2 993	5,5%	4 468	8,2%	4 439	9,2%	17 924	37,3%	29 824	62,0%	6 213	224,8%	188,5%
Waste Management	7 000	7 000	(13 964)	(199,5%)	154	2,2%	1 180	16,9%	462	6,6%	(12 168)	(173,8%)	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**2 003 018**	**2 243 502**	**490 681**	**24,5%**	**434 273**	**21,7%**	**421 734**	**18,8%**	**327 936**	**14,6%**	**1 674 624**	**74,6%**	**321 921**	**80,2%**	**1,9%**
Property rates	48 165	48 165	73 911	153,5%	30 148	62,6%	56 933	118,2%	30 064	62,4%	191 055	396,7%	34 112	29,2%	(11,9%)
Service charges	**164 325**	**164 325**	**37 053**	**22,5%**	**29 774**	**18,1%**	**28 739**	**17,5%**	**35 100**	**21,4%**	**130 665**	**79,5%**	**34 318**	**11,3%**	**2,3%**
Other revenue	1 488 253	1 728 737	259 397	17,4%	272 513	18,3%	258 932	15,0%	260 567	15,1%	1 051 411	60,8%	251 490	-	3,6%
Transfers and Subsidies - Operational	302 274	302 274	120 313	39,8%	91 832	30,4%	71 126	23,5%	-	-	283 271	93,7%	-	100,6%	-
Transfers and Subsidies - Capital	-	-	1	-	10 000	-	6 000	-	2 200	-	18 201	-	2 001	-	9,9%
Interest	-	-	6	-	6	-	4	-	6	-	21	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**438 585**	**-**	**465 747**	**-**	**349 680**	**-**	**459 945**	**-**	**1 713 957**	**-**	**406 162**	**-**	**13,2%**
Suppliers and employees	-	-	438 585	-	465 747	-	349 680	-	459 945	-	1 713 957	-	406 162	-	13,2%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 003 018**	**2 243 502**	**929 266**	**46,4%**	**900 020**	**44,9%**	**771 414**	**34,4%**	**787 881**	**35,1%**	**3 388 580**	**151,0%**	**728 083**	**167,5%**	**8,2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(73)**	**-**	**(2)**	**-**	**76**	**-**	**502**	**-**	**502**	**-**	**193**	**-**	**160,0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(73)	-	(2)	-	76	-	502	-	502	-	193	-	160,0%
Payments	**(142 188)**	**(142 188)**	**(22 092)**	**15,5%**	**(22 621)**	**15,9%**	**(17 322)**	**12,2%**	**(25 380)**	**17,8%**	**(87 415)**	**61,5%**	**(35 230)**	**81,8%**	**(28,0%)**
Capital assets	(142 188)	(142 188)	(22 092)	15,5%	(22 621)	15,9%	(17 322)	12,2%	(25 380)	17,8%	(87 415)	61,5%	(35 230)	81,8%	(28,0%)
Net Cash from/(used) Investing Activities	**(142 188)**	**(142 188)**	**(22 166)**	**15,6%**	**(22 623)**	**15,9%**	**(17 246)**	**12,1%**	**(24 878)**	**17,5%**	**(86 913)**	**61,1%**	**(35 038)**	**81,7%**	**(29,0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**247**	**-**	**(187)**	**-**	**(13)**	**-**	**(6)**	**-**	**41**	**-**	**1 120**	**-**	**(100,5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	247	-	(187)	-	(13)	-	(6)	-	41	-	1 120	-	(100,5%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**247**	**-**	**(187)**	**-**	**(13)**	**-**	**(6)**	**-**	**41**	**-**	**1 120**	**-**	**(100,5%)**
Net Increase/(Decrease) in cash held	**1 860 830**	**2 101 314**	**907 348**	**48,8%**	**877 209**	**47,1%**	**754 155**	**35,9%**	**762 997**	**36,3%**	**3 301 708**	**157,1%**	**694 166**	**174,3%**	**9,9%**
Cash/cash equivalents at the year begin:	-	-	515 648	-	1 422 996	-	2 300 205	-	3 054 360	-	515 648	-	3 060 767	-	(,2%)
Cash/cash equivalents at the year end:	**1 860 830**	**2 101 314**	**1 422 996**	**76,5%**	**2 300 205**	**123,6%**	**3 054 360**	**145,4%**	**3 817 356**	**181,7%**	**3 817 356**	**181,7%**	**3 754 933**	**220,9%**	**1,7%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**827 173**	**827 173**	**203 896**	**24,6%**	**178 267**	**21,6%**	**100 231**	**12,1%**	**96 022**	**11,6%**	**578 416**	**69,9%**	**131 468**	**67,3%**	**(27,0%)**
Property rates	76 503	76 503	24 506	32,0%	24 625	32,2%	16 416	21,5%	16 414	21,5%	81 961	107,1%	17 611	86,7%	(6,8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	385 456	385 456	73 980	19,2%	74 097	19,2%	50 988	13,2%	48 295	12,5%	247 360	64,2%	65 140	65,0%	(25,9%)
Service charges - water revenue	81 971	81 971	20 297	24,8%	20 519	25,0%	12 999	15,9%	13 269	16,2%	67 085	81,8%	18 676	104,6%	(28,9%)
Service charges - sanitation revenue	46 522	46 522	8 614	18,5%	8 768	18,8%	5 755	12,4%	5 699	12,2%	28 836	62,0%	7 847	81,2%	(27,4%)
Service charges - refuse revenue	36 786	36 786	5 876	16,0%	5 963	16,2%	3 932	10,7%	3 893	10,6%	19 663	53,5%	5 447	119,8%	(28,5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 476	5 476	420	7,7%	441	8,1%	291	5,3%	266	4,9%	1 418	25,9%	433	88,9%	(38,5%)
Interest earned - external investments	70	70	-	-	-	-	-	-	-	-	-	-	1 664	-	(100,0%)
Interest earned - outstanding debtors	33 646	33 646	13 736	40,8%	14 036	41,7%	9 663	28,7%	8 032	23,9%	45 467	135,1%	13 658	127,9%	(41,2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 100	3 100	49	1,6%	918	29,6%	18	,6%	13	,4%	999	32,2%	78	169,3%	(83,4%)
Licences and permits	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	125 466	125 466	56 129	44,7%	28 546	22,8%	-	-	-	-	84 675	67,5%	281	,3%	(100,0%)
Other revenue	27 178	27 178	289	1,1%	355	1,3%	169	,6%	141	,5%	953	3,5%	633	50,1%	(77,7%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**909 558**	**909 558**	**197 904**	**21,8%**	**113 369**	**12,5%**	**199 169**	**21,9%**	**19 363**	**2,1%**	**529 805**	**58,2%**	**287 916**	**116,1%**	**(93,3%)**
Employee related costs	223 255	223 255	1 425	,6%	701	,3%	108 112	48,4%	200	,1%	110 438	49,5%	33 826	108,8%	(99,4%)
Remuneration of councillors	12 509	12 509	1 130	9,0%	4 146	33,1%	7 094	56,7%	230	1,8%	12 601	100,7%	1 271	90,0%	(81,9%)
Debt impairment	49 705	49 705	631	1,3%	659	1,3%	294	,6%	123	,2%	1 707	3,4%	668	2,2%	(81,6%)
Depreciation and asset impairment	80 000	80 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	83 489	83 489	28 705	34,4%	20 899	25,0%	22 173	26,6%	4 645	5,6%	76 422	91,5%	39 483	-	(88,2%)
Bulk purchases	327 137	327 137	141 703	43,3%	52 348	16,0%	45 520	13,9%	781	,2%	240 353	73,5%	173 459	122,5%	(99,5%)
Other Materials	22 240	22 240	2 162	9,7%	2 029	9,1%	1 779	8,0%	3 670	16,5%	9 640	43,3%	2 242	53,1%	63,7%
Contracted services	61 329	61 329	15 735	25,7%	23 236	37,9%	6 919	11,3%	6 152	10,0%	52 042	84,9%	11 065	109,9%	(44,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	49 893	49 893	6 412	12,9%	9 352	18,7%	7 278	14,6%	3 560	7,1%	26 602	53,3%	25 902	142,4%	(86,3%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(82 385)**	**(82 385)**	**5 992**		**64 898**		**(98 939)**		**76 660**		**48 611**		**(156 448)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	57 452	57 452	-	-	-	-	-	-	-	-	-	-	10 435	18,6%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	54	54	-	-	-	-	-	-	-	-	-	-	-	77,1%	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(24 879)**	**(24 879)**	**5 992**		**64 898**		**(98 939)**		**76 660**		**48 611**		**(146 013)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(24 879)**	**(24 879)**	**5 992**		**64 898**		**(98 939)**		**76 660**		**48 611**		**(146 013)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(24 879)**	**(24 879)**	**5 992**		**64 898**		**(98 939)**		**76 660**		**48 611**		**(146 013)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(24 879)**	**(24 879)**	**5 992**		**64 898**		**(98 939)**		**76 660**		**48 611**		**(146 013)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**69 452**	**69 452**	**(6 239)**	**(9,0%)**	**6 003**	**8,6%**	**7 053**	**10,2%**	**7 500**	**10,8%**	**14 318**	**20,6%**	**29 236**	**-**	**(74,3%)**
National Government	51 452	51 452	(9 524)	(18,5%)	5 402	10,5%	6 435	12,5%	-	-	2 313	4,5%	26 310	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 452**	**51 452**	**(9 524)**	**(18,5%)**	**5 402**	**10,5%**	**6 435**	**12,5%**	**-**	**-**	**2 313**	**4,5%**	**26 310**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 000	18 000	3 285	18,3%	601	3,3%	618	3,4%	7 500	41,7%	12 005	66,7%	2 926	-	156,3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**69 452**	**69 452**	**(6 239)**	**(9,0%)**	**6 003**	**8,6%**	**7 494**	**10,8%**	**7 500**	**10,8%**	**14 759**	**21,3%**	**36 006**	**-**	**(79,2%)**
Municipal governance and administration	**-**	**-**	**2 525**	**-**	**499**	**-**	**618**	**-**	**7 500**	**-**	**11 142**	**-**	**4 337**	**-**	**72,9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	2 525	-	499	-	618	-	7 500	-	11 142	-	4 337	-	72,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 326**	**6 326**	**62**	**1,0%**	**365**	**5,8%**	**2 378**	**37,6%**	**-**	**-**	**2 804**	**44,3%**	**1 574**	**-**	**(100,0%)**
Community and Social Services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 326	4 326	62	1,4%	365	8,4%	2 378	55,0%	-	-	2 804	64,8%	1 574	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**103**	**-**	**-**	**-**	**-**	**-**	**103**	**-**	**1 602**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	103	-	-	-	-	-	103	-	1 602	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**63 126**	**63 126**	**(8 825)**	**(14,0%)**	**5 037**	**8,0%**	**4 498**	**7,1%**	**-**	**-**	**710**	**1,1%**	**28 492**	**-**	**(100,0%)**
Energy sources	10 050	10 050	(2 962)	(29,5%)	253	2,5%	1 957	19,5%	-	-	(752)	(7,5%)	6 822	-	(100,0%)
Water Management	16 076	16 076	1 252	7,8%	2 571	16,0%	605	3,8%	-	-	4 427	27,5%	10 664	-	(100,0%)
Waste Water Management	37 000	37 000	(7 115)	(19,2%)	2 214	6,0%	1 936	5,2%	-	-	(2 965)	(8,0%)	11 006	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**854 437**	**854 437**	**153 083**	**17,9%**	**165 260**	**19,3%**	**72 072**	**8,4%**	**53 631**	**6,3%**	**444 046**	**52,0%**	**118 284**	**55,9%**	**(54,7%)**
Property rates	76 503	76 503	11 164	14,6%	15 242	19,9%	9 016	11,8%	10 202	13,3%	45 623	59,6%	12 522	58,3%	(18,5%)
Service charges	**554 308**	**554 308**	**78 576**	**14,2%**	**115 297**	**20,8%**	**62 775**	**11,3%**	**43 232**	**7,8%**	**299 879**	**54,1%**	**90 594**	**70,3%**	**(52,3%)**
Other revenue	40 708	40 708	473	1,2%	614	1,5%	281	,7%	197	,5%	1 565	3,8%	917	47,6%	(78,5%)
Transfers and Subsidies - Operational	131 466	131 466	62 871	47,8%	32 831	25,0%	1	-	0	-	95 703	72,8%	2 250	2,1%	(100,0%)
Transfers and Subsidies - Capital	51 452	51 452	-	-	1 276	2,5%	-	-	-	-	1 276	2,5%	12 000	21,4%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**238 710**	**-**	**121 068**	**-**	**91 074**	**-**	**28 607**	**-**	**479 459**	**-**	**290 854**	**-**	**(90,2%)**
Suppliers and employees	-	-	238 710	-	121 068	-	91 074	-	28 607	-	479 459	-	290 854	-	(90,2%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**854 437**	**854 437**	**391 793**	**45,9%**	**286 328**	**33,5%**	**163 146**	**19,1%**	**82 238**	**9,6%**	**923 505**	**108,1%**	**409 137**	**164,4%**	**(79,9%)**
Cash Flow from Investing Activities															
Receipts	**48 731**	**48 731**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	48 731	48 731	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(69 452)**	**(69 452)**	**7 894**	**(11,4%)**	**(7 721)**	**11,1%**	**(8 456)**	**12,2%**	**(4 313)**	**6,2%**	**(12 595)**	**18,1%**	**(40 799)**	**-**	**(89,4%)**
Capital assets	(69 452)	(69 452)	7 894	(11,4%)	(7 721)	11,1%	(8 456)	12,2%	(4 313)	6,2%	(12 595)	18,1%	(40 799)	-	(89,4%)
Net Cash from/(used) Investing Activities	**(20 720)**	**(20 720)**	**7 894**	**(38,1%)**	**(7 721)**	**37,3%**	**(8 456)**	**40,8%**	**(4 313)**	**20,8%**	**(12 595)**	**60,8%**	**(40 799)**	**-**	**(89,4%)**
Cash Flow from Financing Activities															
Receipts	**23 842**	**23 842**	**12**	**-**	**(411)**	**(1,7%)**	**399**	**1,7%**	**-**	**-**	**-**	**-**	**11**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	23 842	23 842	12	-	(411)	(1,7%)	399	1,7%	-	-	-	-	11	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**23 842**	**23 842**	**12**	**-**	**(411)**	**(1,7%)**	**399**	**1,7%**	**-**	**-**	**-**	**-**	**11**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**857 559**	**857 559**	**399 699**	**46,6%**	**278 196**	**32,4%**	**155 090**	**18,1%**	**77 925**	**9,1%**	**910 910**	**106,2%**	**368 349**	**152,5%**	**(78,8%)**
Cash/cash equivalents at the year begin:	-	-	(33 704)	-	365 996	-	644 192	-	799 282	-	(33 704)	-	847 593	-	(5,7%)
Cash/cash equivalents at the year end:	**857 559**	**857 559**	**365 996**	**42,7%**	**644 192**	**75,1%**	**799 282**	**93,2%**	**877 207**	**102,3%**	**877 207**	**102,3%**	**1 215 942**	**155,9%**	**(27,9%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**567 907**	**641 103**	**175 756**	**30,9%**	**157 383**	**27,7%**	**141 485**	**22,1%**	**76 154**	**11,9%**	**550 777**	**85,9%**	**113 762**	**108,0%**	**(33,1%)**
Property rates	49 495	66 616	18 293	37,0%	18 356	37,1%	18 146	27,2%	17 418	26,1%	72 213	108,4%	(1 809)	93,2%	(1 063,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	156 983	175 752	35 793	22,8%	36 692	23,4%	43 258	24,6%	38 156	21,7%	153 899	87,6%	28 658	103,5%	33,1%
Service charges - water revenue	26 345	32 412	6 535	24,8%	5 674	21,5%	5 987	18,5%	6 893	21,3%	25 088	77,4%	5 320	91,6%	29,6%
Service charges - sanitation revenue	17 868	27 781	2 641	14,8%	2 653	14,8%	2 608	9,4%	2 703	9,7%	10 605	38,2%	2 496	78,8%	8,3%
Service charges - refuse revenue	11 977	14 975	3 023	25,2%	3 028	25,3%	3 005	20,1%	2 897	19,3%	11 953	79,8%	2 839	96,3%	2,1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 457	1 784	49	2,0%	50	2,1%	43	2,4%	68	3,8%	211	11,8%	43	12,1%	59,5%
Interest earned - external investments	1 797	34 440	7 217	401,7%	7 403	412,0%	7 295	21,2%	6 488	18,8%	28 402	82,5%	6 417	183,1%	1,1%
Interest earned - outstanding debtors	16 446	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 044	2 300	376	36,1%	284	27,2%	524	22,8%	179	7,8%	1 363	59,3%	1 196	101,5%	(85,0%)
Licences and permits	113	133	19	17,0%	3	2,4%	402	301,9%	194	145,4%	617	463,8%	23	167,4%	727,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	244 129	240 047	101 027	41,4%	79 468	32,6%	59 604	24,8%	283	,1%	240 382	100,1%	602	97,9%	(52,9%)
Other revenue	39 252	44 862	784	2,0%	3 771	9,6%	613	1,4%	874	1,9%	6 043	13,5%	50 700	431,4%	(98,3%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	17 277	288,0%	(100,0%)
Operating Expenditure	**618 657**	**753 108**	**79 815**	**12,9%**	**248 659**	**40,2%**	**41 286**	**5,5%**	**159 588**	**21,2%**	**529 347**	**70,3%**	**218 957**	**95,7%**	**(27,1%)**
Employee related costs	186 258	191 372	30 969	16,6%	64 631	34,7%	45 972	24,0%	47 247	24,7%	188 820	98,7%	43 114	98,1%	9,6%
Remuneration of councillors	16 913	17 947	2 547	15,1%	5 018	29,7%	3 705	20,6%	4 311	24,0%	15 580	86,8%	3 786	95,7%	13,9%
Debt impairment	51 500	81 820	-	-	-	-	-	-	-	-	-	-	66 350	128,8%	(100,0%)
Depreciation and asset impairment	76 854	131 633	(52)	(,1%)	(650)	(,8%)	319	,2%	(2 479)	(1,9%)	(2 862)	(2,2%)	6 421	(7,9%)	(138,6%)
Finance charges	7 634	9 000	3 998	52,4%	294	3,8%	(126)	(1,4%)	3 339	37,1%	7 505	83,4%	10 684	-	(68,7%)
Bulk purchases	148 814	165 590	19 606	13,2%	129 509	87,0%	(57 006)	(34,4%)	56 891	34,4%	149 000	90,0%	29 149	103,2%	95,2%
Other Materials	14 699	16 900	1 662	11,3%	8 267	56,2%	7 639	45,2%	9 737	57,6%	27 306	161,6%	5 570	106,1%	74,8%
Contracted services	51 717	79 575	13 790	26,7%	23 049	44,6%	20 948	26,3%	24 311	30,6%	82 097	103,2%	33 047	127,6%	(26,4%)
Transfers and subsidies	12 292	5 328	1 052	8,6%	1 506	12,2%	1 643	30,8%	2 176	40,8%	6 376	119,7%	1 330	82,5%	63,5%
Other expenditure	51 976	53 943	6 243	12,0%	17 036	32,8%	18 192	33,7%	14 055	26,1%	55 526	102,9%	21 758	106,3%	(35,4%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	(2 254)	-	(100,0%)
Surplus/(Deficit)	**(50 750)**	**(112 005)**	**95 942**		**(91 276)**		**100 199**		**(83 434)**		**21 430**		**(105 195)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	118 419	118 419	28 117	23,7%	-	-	40 002	33,8%	-	-	68 118	57,5%	72 228	120,7%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**67 669**	**6 414**	**124 058**		**(91 276)**		**140 201**		**(83 434)**		**89 548**		**(32 968)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**67 669**	**6 414**	**124 058**		**(91 276)**		**140 201**		**(83 434)**		**89 548**		**(32 968)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**67 669**	**6 414**	**124 058**		**(91 276)**		**140 201**		**(83 434)**		**89 548**		**(32 968)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**67 669**	**6 414**	**124 058**		**(91 276)**		**140 201**		**(83 434)**		**89 548**		**(32 968)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**144 719**	**147 358**	**23 170**	**16,0%**	**10 179**	**7,0%**	**61 617**	**41,8%**	**25 260**	**17,1%**	**120 227**	**81,6%**	**24 652**	**129,7%**	**2,5%**
National Government	118 419	118 419	17 482	14,8%	5 095	4,3%	55 090	46,5%	18 433	15,6%	96 101	81,2%	23 364	118,1%	(21,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	(2 200)	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**118 419**	**118 419**	**17 482**	**14,8%**	**5 095**	**4,3%**	**55 090**	**46,5%**	**18 433**	**15,6%**	**96 101**	**81,2%**	**21 164**	**116,2%**	**(12,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 300	28 939	5 688	21,6%	5 083	19,3%	6 527	22,6%	6 827	23,6%	24 125	83,4%	3 487	-	95,8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**144 719**	**147 358**	**23 183**	**16,0%**	**10 179**	**7,0%**	**62 049**	**42,1%**	**24 887**	**16,9%**	**120 297**	**81,6%**	**42 449**	**140,5%**	**(41,4%)**
Municipal governance and administration	**1 200**	**2 250**	**12**	**1,0%**	**-**	**-**	**97**	**4,3%**	**1 380**	**61,3%**	**1 489**	**66,2%**	**8 212**	**1 490,6%**	**(83,2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	786	-	(100,0%)
Finance and administration	1 200	2 250	12	1,0%	-	-	97	4,3%	1 380	61,3%	1 489	66,2%	7 426	1 359,6%	(81,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 000**	**5 483**	**-**	**-**	**-**	**-**	**3 957**	**72,2%**	**562**	**10,3%**	**4 520**	**82,4%**	**873**	**67,9%**	**(35,6%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	562	59,3%	(100,0%)
Sport And Recreation	9 000	5 483	-	-	-	-	3 957	72,2%	562	10,3%	4 520	82,4%	310	73,7%	81,2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 000**	**16 147**	**-**	**-**	**-**	**-**	**11 692**	**72,4%**	**9 790**	**60,6%**	**21 482**	**133,0%**	**160**	**107,2%**	**6 005,7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	25 000	16 147	-	-	-	-	11 692	72,4%	9 790	60,6%	21 482	133,0%	160	107,2%	6 005,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**109 519**	**123 478**	**23 170**	**21,2%**	**10 179**	**9,3%**	**46 303**	**37,5%**	**13 155**	**10,7%**	**92 807**	**75,2%**	**33 205**	**153,0%**	**(60,4%)**
Energy sources	39 100	38 689	5 688	14,5%	7 773	19,9%	16 667	43,1%	975	2,5%	31 103	80,4%	12 464	229,4%	(92,2%)
Water Management	36 083	46 564	15 622	43,3%	1 356	3,8%	5 775	12,4%	5 074	10,9%	27 827	59,8%	13 895	299,0%	(63,5%)
Waste Water Management	34 336	38 225	1 860	5,4%	1 049	3,1%	23 861	62,4%	7 106	18,6%	33 877	88,6%	6 846	61,3%	3,8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	**686 147**	**725 890**	**88 109**	**12,8%**	**75 430**	**11,0%**	**117 769**	**16,2%**	**62 012**	**8,5%**	**343 319**	**47,3%**	**60 336**	**63,0%**	**2,8%**
Property rates	48 568	65 689	8 235	17,0%	11 840	24,4%	12 615	19,2%	16 577	25,2%	49 267	75,0%	7 493	96,5%	121,2%
Service charges	**105 786**	**127 179**	**20 205**	**19,1%**	**22 968**	**21,7%**	**24 920**	**19,6%**	**26 074**	**20,5%**	**94 167**	**74,0%**	**24 586**	**92,7%**	**6,1%**
Other revenue	48 872	52 006	798	1,6%	635	1,3%	1 460	2,8%	1 178	2,3%	4 071	7,8%	12 576	57,2%	(90,6%)
Transfers and Subsidies - Operational	346 259	361 604	20 535	5,9%	24 986	7,2%	23 771	6,6%	18 181	5,0%	87 472	24,2%	15 681	35,3%	15,9%
Transfers and Subsidies - Capital	118 419	118 419	38 334	32,4%	15 000	12,7%	55 002	46,4%	-	-	108 336	91,5%	-	97,6%	-
Interest	18 243	993	2	-	1	-	1	,1%	2	,2%	7	,7%	1	-	62,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**73 648**	**-**	**190 741**	**-**	**180 834**	**-**	**131 012**	**-**	**576 235**	**-**	**133 867**	**-**	**(2,1%)**
Suppliers and employees	-	-	73 648	-	190 741	-	180 834	-	131 012	-	576 235	-	133 867	-	(2,1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**686 147**	**725 890**	**161 757**	**23,6%**	**266 171**	**38,8%**	**298 603**	**41,1%**	**193 023**	**26,6%**	**919 555**	**126,7%**	**194 203**	**145,0%**	**(,6%)**
Cash Flow from Investing Activities															
Receipts	**455**	**455**	**52**	**11,5%**	**650**	**142,9%**	**-**	**-**	**2 479**	**545,2%**	**3 181**	**699,5%**	**408**	**-**	**507,6%**
Proceeds on disposal of PPE	-	-	52	-	650	-	-	-	2 479	-	3 181	-	408	-	507,6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	16	16	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	439	439	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(144 719)**	**(147 358)**	**(47 308)**	**32,7%**	**(15 448)**	**10,7%**	**(65 953)**	**44,8%**	**(10 720)**	**7,3%**	**(139 429)**	**94,6%**	**(6 973)**	**96,5%**	**53,7%**
Capital assets	(144 719)	(147 358)	(47 308)	32,7%	(15 448)	10,7%	(65 953)	44,8%	(10 720)	7,3%	(139 429)	94,6%	(6 973)	96,5%	53,7%
Net Cash from/(used) Investing Activities	**(144 264)**	**(146 903)**	**(47 256)**	**32,8%**	**(14 798)**	**10,3%**	**(65 953)**	**44,9%**	**(8 241)**	**5,6%**	**(136 248)**	**92,7%**	**(6 565)**	**91,2%**	**25,5%**
Cash Flow from Financing Activities															
Receipts	**(3 710)**	**(3 710)**	**26**	**(,7%)**	**(23)**	**,6%**	**16**	**(,4%)**	**(34)**	**,9%**	**(15)**	**,4%**	**19**	**-**	**(278,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 710)	(3 710)	26	(,7%)	(23)	,6%	16	(,4%)	(34)	,9%	(15)	,4%	19	-	(278,9%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(24 995)**	**-**	**(100,0%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(24 995)	-	(100,0%)
Net Cash from/(used) Financing Activities	**(3 710)**	**(3 710)**	**26**	**(,7%)**	**(23)**	**,6%**	**16**	**(,4%)**	**(34)**	**,9%**	**(15)**	**,4%**	**(24 976)**	**-**	**(99,9%)**
Net Increase/(Decrease) in cash held	**538 172**	**575 276**	**114 527**	**21,3%**	**251 350**	**46,7%**	**232 666**	**40,4%**	**184 748**	**32,1%**	**783 291**	**136,2%**	**162 662**	**153,4%**	**13,6%**
Cash/cash equivalents at the year begin:	-	-	5 572	-	120 098	-	371 449	-	604 114	-	5 572	-	519 722	-	16,2%
Cash/cash equivalents at the year end:	**538 172**	**575 276**	**120 098**	**22,3%**	**371 449**	**69,0%**	**604 114**	**105,0%**	**788 863**	**137,1%**	**788 863**	**137,1%**	**682 385**	**152,8%**	**15,6%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	29	49,7%	-	-	30	50,3%	-	-	59	-
Bulk Water	28	100,0%	-	-	-	-	-	-	28	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	120 781	32,6%	3 581	1,0%	7 728	2,1%	238 028	64,3%	370 119	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**120 839**	**32,6%**	**3 581**	**1,0%**	**7 758**	**2,1%**	**238 028**	**64,3%**	**370 207**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**740 965**	**759 239**	**216 486**	**29,2%**	**199 292**	**26,9%**	**171 579**	**22,6%**	**131 645**	**17,3%**	**719 002**	**94,7%**	**125 851**	**94,6%**	**4,6%**
Property rates	115 048	115 832	28 954	25,2%	28 962	25,2%	29 025	25,1%	28 965	25,0%	115 906	100,1%	27 677	100,6%	4,7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	246 531	235 256	61 865	25,1%	53 997	21,9%	50 958	21,7%	51 040	21,7%	217 860	92,6%	53 054	95,1%	(3,8%)
Service charges - water revenue	63 888	58 911	17 969	28,1%	27 789	43,5%	16 658	28,3%	8 205	13,9%	70 620	119,9%	13 561	96,6%	(39,5%)
Service charges - sanitation revenue	36 986	34 935	9 564	25,9%	9 403	25,4%	10 461	29,9%	10 478	30,0%	39 906	114,2%	8 270	103,5%	26,7%
Service charges - refuse revenue	30 971	30 446	7 449	24,1%	7 774	25,1%	8 554	28,1%	8 605	28,3%	32 383	106,4%	6 771	102,1%	27,1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 296	3 323	960	41,8%	727	31,7%	633	19,0%	571	17,2%	2 891	87,0%	568	96,9%	,5%
Interest earned - external investments	1 800	1 800	605	33,6%	568	31,6%	-	-	(1 384)	(76,9%)	(211)	(11,7%)	1 368	237,1%	(201,2%)
Interest earned - outstanding debtors	31 864	34 794	8 584	26,9%	8 813	27,7%	9 231	26,5%	9 182	26,4%	35 810	102,9%	8 131	114,5%	12,9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 047	750	59	1,5%	65	1,6%	62	8,3%	77	10,3%	264	35,2%	65	3,9%	17,9%
Licences and permits	4 178	2 383	528	12,6%	680	16,3%	38	1,6%	3 817	160,2%	5 064	212,5%	1 074	75,5%	255,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	180 588	180 895	74 526	41,3%	57 365	31,8%	45 182	25,0%	149	,1%	177 222	98,0%	38 678	95,2%	(99,6%)
Other revenue	22 769	59 914	4 238	18,6%	2 644	11,6%	777	1,3%	5 095	8,5%	12 754	21,3%	(34 481)	67,9%	(114,8%)
Gains	-	-	1 184	-	503	-	-	-	6 845	-	8 533	-	1 113	20,1%	515,2%
Operating Expenditure	**903 335**	**846 343**	**202 916**	**22,5%**	**126 991**	**14,1%**	**132 723**	**15,7%**	**335 251**	**39,6%**	**797 881**	**94,3%**	**139 692**	**83,7%**	**140,0%**
Employee related costs	234 578	223 295	54 666	23,3%	56 100	23,9%	58 111	26,0%	64 703	29,0%	233 580	104,6%	51 435	99,7%	25,8%
Remuneration of councillors	16 317	16 317	3 778	23,2%	3 778	23,2%	3 778	23,2%	4 130	25,3%	15 464	94,8%	3 748	98,3%	10,2%
Debt impairment	80 179	26 537	0	-	71 870	89,6%	21	,1%	27 859	105,0%	99 751	375,9%	32	42,7%	86 586,8%
Depreciation and asset impairment	84 417	124 000	-	-	61 944	73,4%	9 701	7,8%	30 972	25,0%	102 617	82,8%	-	42,1%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	18 659	-	18 659	-	11 971	52 346,3%	55,9%
Bulk purchases	302 138	280 000	110 938	36,7%	(110 282)	(36,5%)	33 973	12,1%	139 947	50,0%	174 576	62,3%	37 619	104,7%	272,0%
Other Materials	39 159	29 479	7 052	18,0%	4 678	11,9%	5 385	18,3%	7 717	26,2%	24 832	84,2%	4 483	41,5%	72,1%
Contracted services	94 814	91 655	12 127	12,8%	22 402	23,6%	14 963	16,3%	29 217	31,9%	78 709	85,9%	20 667	74,8%	41,4%
Transfers and subsidies	-	21	-	-	-	-	-	-	21	100,0%	21	100,0%	-	-	(100,0%)
Other expenditure	51 733	55 037	14 355	27,7%	16 398	31,7%	6 790	12,3%	7 893	14,3%	45 436	82,6%	9 660	83,6%	(18,3%)
Losses	-	-	-	-	102	-	-	-	4 134	-	4 236	-	77	-	5 248,5%
Surplus/(Deficit)	**(162 370)**	**(87 103)**	**13 570**		**72 301**		**38 856**		**(203 606)**		**(78 878)**		**(13 841)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	130 075	115 075	-	-	22 500	17,3%	5 846	5,1%	43 064	37,4%	71 410	62,1%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(32 296)**	**27 971**	**13 570**		**94 801**		**44 702**		**(160 542)**		**(7 468)**		**(13 841)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(32 296)**	**27 971**	**13 570**		**94 801**		**44 702**		**(160 542)**		**(7 468)**		**(13 841)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(32 296)**	**27 971**	**13 570**		**94 801**		**44 702**		**(160 542)**		**(7 468)**		**(13 841)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(32 296)**	**27 971**	**13 570**		**94 801**		**44 702**		**(160 542)**		**(7 468)**		**(13 841)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**195 149**	**137 733**	**16 810**	**8,6%**	**30 234**	**15,5%**	**12 396**	**9,0%**	**48 943**	**35,5%**	**108 382**	**78,7%**	**28 055**	**95,2%**	**74,4%**
National Government	190 149	120 173	16 631	8,7%	30 215	15,9%	11 545	9,6%	43 897	36,5%	102 289	85,1%	20 353	86,6%	115,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**190 149**	**120 173**	**16 631**	**8,7%**	**30 215**	**15,9%**	**11 545**	**9,6%**	**43 897**	**36,5%**	**102 289**	**85,1%**	**20 353**	**86,6%**	**115,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	17 560	179	3,6%	19	,4%	851	4,8%	5 045	28,7%	6 094	34,7%	7 702	-	(34,5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**195 149**	**137 733**	**16 810**	**8,6%**	**30 234**	**15,5%**	**12 396**	**9,0%**	**48 943**	**35,5%**	**108 382**	**78,7%**	**28 255**	**90,9%**	**73,2%**
Municipal governance and administration	**1 000**	**11 068**	**179**	**17,9%**	**19**	**1,9%**	**167**	**1,5%**	**3 987**	**36,0%**	**4 352**	**39,3%**	**534**	**118,2%**	**646,5%**
Executive and Council	1 000	9 514	179	17,9%	19	1,9%	167	1,8%	3 982	41,8%	4 346	45,7%	534	116,8%	645,3%
Finance and administration	-	1 553	-	-	-	-	-	-	6	,4%	6	,4%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 255**	**10 393**	**173**	**2,8%**	**1 975**	**31,6%**	**514**	**4,9%**	**5 443**	**52,4%**	**8 104**	**78,0%**	**2 018**	**-**	**169,8%**
Community and Social Services	500	1 813	-	-	732	146,5%	(51)	(2,8%)	27	1,5%	709	39,1%	839	-	(96,7%)
Sport And Recreation	4 655	1 477	-	-	1 243	26,7%	-	-	-	-	1 243	84,2%	235	-	(100,0%)
Public Safety	1 100	7 103	173	15,7%	-	-	565	7,9%	5 416	76,2%	6 153	86,6%	944	-	473,6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**40 205**	**30 654**	**1 060**	**2,6%**	**11 559**	**28,8%**	**2 876**	**9,4%**	**11 948**	**39,0%**	**27 444**	**89,5%**	**9 587**	**625,6%**	**24,6%**
Planning and Development	40 205	30 654	1 060	2,6%	11 559	28,8%	2 876	9,4%	11 948	39,0%	27 444	89,5%	9 587	625,6%	24,6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**147 689**	**85 618**	**15 398**	**10,4%**	**16 681**	**11,3%**	**8 840**	**10,3%**	**27 564**	**32,2%**	**68 483**	**80,0%**	**16 116**	**64,5%**	**71,0%**
Energy sources	24 000	19 628	2 797	11,7%	896	3,7%	3 884	19,8%	5 206	26,5%	12 782	65,1%	3 536	63,5%	47,2%
Water Management	75 075	5 342	(168)	(,2%)	-	-	684	12,8%	3 064	57,4%	3 581	67,0%	1 926	13,9%	59,1%
Waste Water Management	48 614	60 548	12 770	26,3%	15 785	32,5%	4 272	7,1%	19 294	31,9%	52 120	86,1%	9 044	142,6%	113,3%
Waste Management	-	100	-	-	-	-	-	-	-	-	-	-	1 610	1 611,5%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2018/19 to Q4 of 2019/20
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities															
Receipts	**(162)**	**(162)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(162)	(162)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(162)**	**(162)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**(1 635)**	**-**	**(906)**	**55,4%**	**(254)**	**15,5%**	**76**	**-**	**(81)**	**-**	**(1 165)**	**-**	**46**	**-**	**(277,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 635)	-	(906)	55,4%	(254)	15,5%	76	-	(81)	-	(1 165)	-	46	-	(277,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 635)**	**-**	**(906)**	**55,4%**	**(254)**	**15,5%**	**76**	**-**	**(81)**	**-**	**(1 165)**	**-**	**46**	**-**	**(277,0%)**
Net Increase/(Decrease) in cash held	**(1 797)**	**(162)**	**(906)**	**50,4%**	**(254)**	**14,1%**	**76**	**(46,8%)**	**(81)**	**50,1%**	**(1 165)**	**719,6%**	**46**	**-**	**(277,0%)**
Cash/cash equivalents at the year begin:	2 027	49 119	24 526	1 209,8%	23 628	1 165,5%	23 374	47,6%	23 450	47,7%	24 526	49,9%	(55 278)	-	(142,4%)
Cash/cash equivalents at the year end:	**230**	**48 957**	**23 628**	**10 258,1%**	**23 374**	**10 147,9%**	**23 450**	**47,9%**	**23 369**	**47,7%**	**23 369**	**47,7%**	**(55 232)**	**(2 724,5%)**	**(142,3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 639	4,7%	5 564	3,9%	2 133	1,5%	127 104	89,9%	141 440	18,7%	16 468	11,6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 431	15,4%	3 651	3,4%	2 627	2,5%	84 028	78,7%	106 736	14,1%	11 933	11,2%	-	-
Receivables from Non-exchange Transactions - Property Rates	8 784	8,4%	4 983	4,8%	3 885	3,7%	86 717	83,1%	104 369	13,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 699	4,7%	2 368	3,0%	2 026	2,6%	70 514	89,7%	78 607	10,4%	8 208	10,4%	-	-
Receivables from Exchange Transactions - Waste Management	3 075	4,0%	2 081	2,7%	1 671	2,2%	69 954	91,1%	76 781	10,2%	7 865	10,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 341	1,7%	3 338	1,7%	3 252	1,7%	182 301	94,8%	192 232	25,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 205	2,2%	533	1,0%	170	,3%	53 306	96,5%	55 215	7,3%	4 961	9,0%	-	-
Total By Income Source	**43 174**	**5,7%**	**22 518**	**3,0%**	**15 763**	**2,1%**	**673 925**	**89,2%**	**755 379**	**100,0%**	**49 435**	**6,5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 648	22,0%	1 284	7,7%	830	5,0%	10 815	65,2%	16 577	2,2%	939	5,7%	-	-
Commercial	19 538	12,8%	6 031	3,9%	4 686	3,1%	122 504	80,2%	152 759	20,2%	8 327	5,5%	-	-
Households	19 988	3,4%	15 203	2,6%	10 248	1,7%	540 605	92,2%	586 044	77,6%	40 169	6,9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43 174**	**5,7%**	**22 518**	**3,0%**	**15 763**	**2,1%**	**673 925**	**89,2%**	**755 379**	**100,0%**	**49 435**	**6,5%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	25 724	12,3%	16 502	7,9%	-	-	167 090	79,8%	209 317	24,7%
Bulk Water	6 500	1,2%	15 569	2,8%	38 108	6,9%	491 051	89,1%	551 229	64,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43 179	50,3%	12 817	14,9%	29 851	34,8%	-	-	85 847	10,1%
Auditor-General	-	-	-	-	-	-	2 683	100,0%	2 683	,3%
Other	-	-	-	-	-	-	-	-	-	-
Total	**75 404**	**8,9%**	**44 888**	**5,3%**	**67 960**	**8,0%**	**660 825**	**77,8%**	**849 076**	**100,0%**

Contact Details

Municipal Manager	Mrs G.J Majola	017 801 3749
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**386 980**	**392 145**	**152 784**	**39,5%**	**123 292**	**31,9%**	**91 652**	**23,4%**	**6 320**	**1,6%**	**374 047**	**95,4%**	**3 386**	**98,9%**	**86,6%**
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	25 450	25 450	4 494	17,7%	3 384	13,3%	1 537	6,0%	1 303	5,1%	10 718	42,1%	2 892	76,2%	(55,0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	800	800	32	4,0%	62	7,8%	57	7,1%	13	1,6%	164	20,5%	12	139,8%	5,9%
Licences and permits	960	960	307	31,9%	220	23,0%	852	88,8%	108	11,3%	1 487	154,9%	219	83,2%	(50,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	26 922	31 922	8 401	31,2%	7 898	29,3%	7 491	23,5%	4 798	15,0%	28 589	89,6%	-	97,3%	(100,0%)
Other revenue	332 848	333 013	139 549	41,9%	111 726	33,6%	81 715	24,5%	98	-	333 089	100,0%	263	100,5%	(62,7%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**461 131**	**516 150**	**90 616**	**19,7%**	**125 535**	**27,2%**	**124 854**	**24,2%**	**104 951**	**20,3%**	**445 956**	**86,4%**	**108 215**	**80,2%**	**(3,0%)**
Employee related costs	152 389	152 419	35 922	23,6%	37 306	24,5%	36 467	23,9%	39 492	25,9%	149 187	97,9%	34 164	93,0%	15,6%
Remuneration of councillors	15 108	15 110	3 642	24,1%	3 426	22,7%	3 606	23,9%	4 107	27,2%	14 781	97,8%	3 564	104,8%	15,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 139	16 139	-	-	169	1,0%	13 138	81,4%	-	-	13 306	82,4%	2 633	154,0%	(100,0%)
Finance charges	174	174	121	69,6%	(25)	(14,4%)	12	6,9%	34	19,7%	142	81,9%	33	61,8%	3,1%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	8 022	8 392	1 302	16,2%	732	9,1%	1 266	15,1%	4 217	50,2%	7 516	89,6%	1 928	55,5%	118,8%
Contracted services	58 516	55 700	9 682	16,5%	15 630	26,7%	10 588	19,0%	8 906	16,0%	44 806	80,4%	14 126	81,9%	(37,0%)
Transfers and subsidies	155 421	213 108	28 671	18,4%	59 089	38,0%	51 206	24,0%	38 534	18,1%	177 500	83,3%	41 283	68,0%	(6,7%)
Other expenditure	55 362	55 108	11 275	20,4%	9 208	16,6%	8 549	15,5%	9 661	17,5%	38 694	70,2%	10 484	65,5%	(7,8%)
Losses	-	-	-	-	-	-	23	-	-	-	23	-	-	-	-
Surplus/(Deficit)	**(74 151)**	**(124 005)**	**62 167**		**(2 243)**		**(33 202)**		**(98 631)**		**(71 909)**		**(104 828)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 310	12 757	-	-	55	2,4%	-	-	2 702	21,2%	2 757	21,6%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(71 841)**	**(111 248)**	**62 167**		**(2 189)**		**(33 202)**		**(95 929)**		**(69 152)**		**(104 828)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(71 841)**	**(111 248)**	**62 167**		**(2 189)**		**(33 202)**		**(95 929)**		**(69 152)**		**(104 828)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(71 841)**	**(111 248)**	**62 167**		**(2 189)**		**(33 202)**		**(95 929)**		**(69 152)**		**(104 828)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(71 841)**	**(111 248)**	**62 167**		**(2 189)**		**(33 202)**		**(95 929)**		**(69 152)**		**(104 828)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**36 600**	**43 897**	**5 468**	**14,9%**	**9 823**	**26,8%**	**7 523**	**17,1%**	**12 607**	**28,7%**	**35 422**	**80,7%**	**14 592**	**-**	**(13,6%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	500	-	-	427	-	-	-	-	-	427	85,3%	-	-	-
Transfers recognised - capital	**-**	**500**	**-**	**-**	**427**	**-**	**-**	**-**	**-**	**-**	**427**	**85,3%**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 600	43 397	5 468	14,9%	9 396	25,7%	7 523	17,3%	12 607	29,1%	34 995	80,6%	14 592	-	(13,6%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**36 600**	**43 897**	**5 468**	**14,9%**	**9 823**	**26,8%**	**7 523**	**17,1%**	**12 607**	**28,7%**	**35 422**	**80,7%**	**5 674**	**(1,9%)**	**122,2%**
Municipal governance and administration	**24 580**	**21 547**	**1 664**	**6,8%**	**7 168**	**29,2%**	**4 098**	**19,0%**	**3 130**	**14,5%**	**16 061**	**74,5%**	**2 348**	**(54,9%)**	**33,3%**
Executive and Council	-	1 220	-	-	499	-	-	-	-	-	499	40,9%	18	(107,3%)	(100,0%)
Finance and administration	24 580	20 327	1 664	6,8%	6 669	27,1%	4 098	20,2%	3 130	15,4%	15 562	76,6%	2 327	(54,6%)	34,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)
Community and Public Safety	**10 120**	**20 687**	**2 177**	**21,5%**	**2 655**	**26,2%**	**3 425**	**16,6%**	**9 477**	**45,8%**	**17 734**	**85,7%**	**3 326**	**40,4%**	**185,0%**
Community and Social Services	3 550	3 260	-	-	130	3,7%	(130)	(4,0%)	2 464	75,6%	2 464	75,6%	475	24,9%	418,5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 850	15 707	2 177	44,9%	2 525	52,1%	3 555	22,6%	6 639	42,3%	14 896	94,8%	2 130	36,3%	211,7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 720	1 720	-	-	-	-	-	-	374	21,8%	374	21,8%	721	95,6%	(48,1%)
Economic and Environmental Services	**1 900**	**1 663**	**1 627**	**85,6%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 627**	**97,8%**	**-**	**88,1%**	**-**
Planning and Development	1 900	1 663	1 627	85,6%	-	-	-	-	-	-	1 627	97,8%	-	88,1%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	**363 820**	**374 402**	**149 562**	**41,1%**	**119 327**	**32,8%**	**90 301**	**24,1%**	**297**	**,1%**	**359 486**	**96,0%**	**1 200**	**98,4%**	**(75,3%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 155	1 255	310	26,8%	198	17,2%	949	75,6%	41	3,3%	1 498	119,3%	878	128,1%	(95,3%)
Transfers and Subsidies - Operational	360 355	360 390	149 252	41,4%	119 129	33,1%	89 352	24,8%	256	,1%	357 989	99,3%	322	98,9%	(20,6%)
Transfers and Subsidies - Capital	2 310	12 757	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**17 844**	**-**	**25 017**	**-**	**17 785**	**-**	**14 869**	**-**	**75 515**	**-**	**26 703**	**-**	**(44,3%)**
Suppliers and employees	-	-	17 844	-	25 017	-	17 785	-	14 869	-	75 515	-	26 703	-	(44,3%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**363 820**	**374 402**	**167 406**	**46,0%**	**144 343**	**39,7%**	**108 086**	**28,9%**	**15 165**	**4,1%**	**435 001**	**116,2%**	**27 903**	**120,4%**	**(45,7%)**
Cash Flow from Investing Activities															
Receipts	**54 004**	**54 004**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	54 004	54 004	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(36 600)**	**(46 127)**	**(5 712)**	**15,6%**	**(10 272)**	**28,1%**	**(8 216)**	**17,8%**	**(13 095)**	**28,4%**	**(37 295)**	**80,9%**	**(7 092)**	**55,1%**	**84,6%**
Capital assets	(36 600)	(46 127)	(5 712)	15,6%	(10 272)	28,1%	(8 216)	17,8%	(13 095)	28,4%	(37 295)	80,9%	(7 092)	55,1%	84,6%
Net Cash from/(used) Investing Activities	**17 404**	**7 878**	**(5 712)**	**(32,8%)**	**(10 272)**	**(59,0%)**	**(8 216)**	**(104,3%)**	**(13 095)**	**(166,2%)**	**(37 295)**	**(473,4%)**	**(7 092)**	**(116,5%)**	**84,6%**
Cash Flow from Financing Activities															
Receipts	**(12)**	**(12)**	**2**	**(16,6%)**	**(2)**	**16,6%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(12)	(12)	2	(16,6%)	(2)	16,6%	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(12)**	**(12)**	**2**	**(16,6%)**	**(2)**	**16,6%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**381 212**	**382 267**	**161 696**	**42,4%**	**134 069**	**35,2%**	**99 871**	**26,1%**	**2 070**	**,5%**	**397 706**	**104,0%**	**20 811**	**110,3%**	**(90,1%)**
Cash/cash equivalents at the year begin:	-	-	411 709	-	573 406	-	707 475	-	807 346	-	411 709	-	814 470	92,6%	(,9%)
Cash/cash equivalents at the year end:	**381 212**	**382 267**	**573 406**	**150,4%**	**707 475**	**185,6%**	**807 346**	**211,2%**	**809 416**	**211,7%**	**809 416**	**211,7%**	**835 281**	**100,1%**	**(3,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	58	100,0%	58	100,0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**58**	**100,0%**	**58**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	58	100,0%	58	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**58**	**100,0%**	**58**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2019/20 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**988 218**	**988 218**	**306 083**	**31,0%**	**86 061**	**8,7%**	**412 514**	**41,7%**	**72 692**	**7,4%**	**877 350**	**88,8%**	**78 749**	**89,5%**	**(7,7%)**
Property rates	118 389	118 389	25 962	21,9%	25 097	21,2%	25 493	21,5%	25 775	21,8%	102 327	86,4%	25 698	82,3%	,3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	125 733	125 733	25 832	20,5%	29 273	23,3%	30 772	24,5%	23 263	18,5%	109 140	86,8%	26 390	103,6%	(11,8%)
Service charges - water revenue	26 027	26 027	6 383	24,5%	6 745	25,9%	6 555	25,2%	6 250	24,0%	25 933	99,6%	6 120	107,5%	2,1%
Service charges - sanitation revenue	6 364	6 364	1 224	19,2%	1 273	20,0%	1 231	19,3%	1 223	19,2%	4 952	77,8%	1 392	101,1%	(12,2%)
Service charges - refuse revenue	9 241	9 241	2 252	24,4%	2 305	24,9%	2 341	25,3%	2 420	26,2%	9 319	100,8%	2 051	106,3%	18,0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 063	5 063	392	7,7%	3 155	62,3%	382	7,5%	336	6,6%	4 265	84,2%	489	150,6%	(31,2%)
Interest earned - external investments	24 590	24 590	1 817	7,4%	2 033	8,3%	1 908	7,8%	844	3,4%	6 603	26,9%	5 016	65,2%	(83,2%)
Interest earned - outstanding debtors	8 012	8 012	1 902	23,7%	1 994	24,9%	2 048	25,6%	1 746	21,8%	7 691	96,0%	2 809	55,7%	(37,8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 592	30 592	266	,9%	156	,5%	402	1,3%	59	,2%	883	2,9%	498	3,5%	(88,2%)
Licences and permits	38	38	4	9,8%	2	4,5%	2	5,6%	960	2 551,7%	968	2 571,6%	1	78,7%	113 525,8%
Agency services	9 425	9 425	1 697	18,0%	5	,1%	-	-	0	-	1 702	18,1%	4 038	110,8%	(100,0%)
Transfers and subsidies	620 518	620 518	237 410	38,3%	14 148	2,3%	339 518	54,7%	9 331	1,5%	600 407	96,8%	2 013	92,3%	363,5%
Other revenue	4 226	4 226	941	22,3%	(124)	(2,9%)	1 860	44,0%	484	11,5%	3 162	74,8%	2 235	91,3%	(78,3%)
Gains	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Operating Expenditure	**913 080**	**913 074**	**188 763**	**20,7%**	**263 547**	**28,9%**	**211 779**	**23,2%**	**191 242**	**20,9%**	**855 331**	**93,7%**	**213 495**	**91,1%**	**(10,4%)**
Employee related costs	391 901	391 901	96 643	24,7%	140 116	35,8%	93 995	24,0%	64 373	16,4%	395 127	100,8%	93 264	105,4%	(31,0%)
Remuneration of councillors	25 168	25 168	5 972	23,7%	7 952	31,6%	6 008	23,9%	4 911	19,5%	24 843	98,7%	8 034	131,5%	(38,9%)
Debt impairment	22 200	22 200	-	-	24	,1%	-	-	-	-	24	,1%	4 432	20,0%	(100,0%)
Depreciation and asset impairment	61 198	61 198	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	692	692	56	8,1%	195	28,1%	42	6,1%	152	21,9%	446	64,3%	68	30,8%	125,0%
Bulk purchases	75 033	75 033	20 448	27,3%	20 825	27,8%	22 204	29,6%	19 588	26,1%	83 064	110,7%	18 177	110,2%	7,8%
Other Materials	42 194	42 194	4 574	10,8%	9 168	21,7%	12 290	29,1%	16 732	39,7%	42 765	101,4%	11 157	75,8%	50,0%
Contracted services	118 252	118 402	22 872	19,3%	31 102	26,3%	28 300	23,9%	40 202	34,0%	122 475	103,4%	34 780	87,1%	15,6%
Transfers and subsidies	29 076	29 076	866	3,0%	7 389	25,4%	9 287	31,9%	3 893	13,4%	21 435	73,7%	3 803	77,8%	2,4%
Other expenditure	147 367	147 211	37 332	25,3%	46 779	31,7%	39 652	26,9%	41 384	28,1%	165 146	112,2%	39 779	98,4%	4,0%
Losses	-	-	-	-	-	-	-	-	7	-	7	-	-	-	(100,0%)
Surplus/(Deficit)	**75 138**	**75 144**	**117 320**		**(177 485)**		**200 734**		**(118 550)**		**22 019**		**(134 746)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	276 626	276 626	-	-	165 158	59,7%	62 394	22,6%	48 908	17,7%	276 460	99,9%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**351 764**	**351 770**	**117 320**		**(12 328)**		**263 129**		**(69 642)**		**298 479**		**(134 746)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**351 764**	**351 770**	**117 320**		**(12 328)**		**263 129**		**(69 642)**		**298 479**		**(134 746)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**351 764**	**351 770**	**117 320**		**(12 328)**		**263 129**		**(69 642)**		**298 479**		**(134 746)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**351 764**	**351 770**	**117 320**		**(12 328)**		**263 129**		**(69 642)**		**298 479**		**(134 746)**		

Part 2: Capital Revenue and Expenditure

R thousands	2019/20 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**321 610**	**321 616**	**63 110**	**19,6%**	**75 356**	**23,4%**	**47 275**	**14,7%**	**50 325**	**15,6%**	**236 066**	**73,4%**	**80 238**	**99,6%**	**(37,3%)**
National Government	249 511	249 511	60 205	24,1%	72 008	28,9%	39 668	15,9%	36 666	14,7%	208 547	83,6%	70 292	85,2%	(47,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**249 511**	**249 511**	**60 205**	**24,1%**	**72 008**	**28,9%**	**39 668**	**15,9%**	**36 666**	**14,7%**	**208 547**	**83,6%**	**70 292**	**85,2%**	**(47,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	72 099	72 105	2 905	4,0%	3 348	4,6%	7 607	10,5%	13 659	18,9%	27 520	38,2%	9 945	-	37,3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**321 610**	**321 616**	**63 110**	**19,6%**	**75 356**	**23,4%**	**47 275**	**14,7%**	**50 325**	**15,6%**	**236 066**	**73,4%**	**81 697**	**85,1%**	**(38,4%)**
Municipal governance and administration	**16 620**	**15 184**	**482**	**2,9%**	**336**	**2,0%**	**1 319**	**8,7%**	**1 855**	**12,2%**	**3 992**	**26,3%**	**2 466**	**87,6%**	**(24,8%)**
Executive and Council	275	275	17	6,2%	-	-	-	-	(0)	(,1%)	17	6,1%	-	76,5%	(100,0%)
Finance and administration	16 265	14 823	448	2,8%	336	2,1%	1 319	8,9%	1 856	12,5%	3 959	26,7%	2 466	88,7%	(24,7%)
Internal audit	80	86	17	21,3%	-	-	-	-	-	-	17	19,8%	-	-	-
Community and Public Safety	**30 111**	**31 553**	**5 855**	**19,4%**	**4 111**	**13,7%**	**5 439**	**17,2%**	**2 606**	**8,3%**	**18 012**	**57,1%**	**6 228**	**79,5%**	**(58,2%)**
Community and Social Services	29 341	30 783	5 805	19,8%	3 995	13,6%	5 439	17,7%	2 606	8,5%	17 846	58,0%	4 651	65,3%	(44,0%)
Sport And Recreation	50	50	-	-	-	-	-	-	-	-	-	-	1 514	124,6%	(100,0%)
Public Safety	650	650	-	-	115	17,7%	-	-	-	-	115	17,7%	62	1 216,3%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	70	70	50	71,6%	-	-	-	-	-	-	50	71,6%	-	48,1%	-
Economic and Environmental Services	**85 484**	**87 754**	**16 688**	**19,5%**	**21 806**	**25,5%**	**11 878**	**13,5%**	**12 296**	**14,0%**	**62 668**	**71,4%**	**19 244**	**76,1%**	**(36,1%)**
Planning and Development	2 460	2 460	-	-	-	-	-	-	-	-	-	-	-	8,9%	-
Road Transport	83 024	83 024	16 638	20,0%	21 806	26,3%	11 110	13,4%	11 766	14,2%	61 319	73,9%	19 123	76,7%	(38,5%)
Environmental Protection	-	2 270	50	-	-	-	768	33,8%	530	23,4%	1 349	59,4%	121	98,5%	337,8%
Trading Services	**189 395**	**187 125**	**40 084**	**21,2%**	**49 104**	**25,9%**	**28 639**	**15,3%**	**33 567**	**17,9%**	**151 394**	**80,9%**	**53 759**	**95,1%**	**(37,6%)**
Energy sources	8 100	8 100	-	-	1 503	18,6%	-	-	2 469	30,5%	3 972	49,0%	4 038	50,0%	(38,8%)
Water Management	168 563	168 563	40 020	23,7%	47 359	28,1%	28 469	16,9%	27 861	16,5%	143 710	85,3%	42 329	90,7%	(34,2%)
Waste Water Management	2 000	2 000	-	-	-	-	-	-	3 250	162,5%	3 250	162,5%	-	-	(100,0%)
Waste Management	10 732	8 462	64	,6%	242	2,3%	170	2,0%	(13)	(,2%)	463	5,5%	7 392	341,8%	(100,2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities															
Receipts	**(26)**	**-**	**3**	**(12,1%)**	**-**	**-**	**-**	**-**	**-**	**-**	**3**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(26)	-	3	(12,1%)	-	-	-	-	-	-	3	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(26)**	**-**	**3**	**(12,1%)**	**-**	**-**	**-**	**-**	**-**	**-**	**3**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**(743)**	**-**	**(227)**	**30,5%**	**(80)**	**10,8%**	**(49)**	**-**	**58**	**-**	**(298)**	**-**	**(4)**	**-**	**(1 599,4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(743)	-	(227)	30,5%	(80)	10,8%	(49)	-	58	-	(298)	-	(4)	-	(1 599,4%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(743)**	**-**	**(227)**	**30,5%**	**(80)**	**10,8%**	**(49)**	**-**	**58**	**-**	**(298)**	**-**	**(4)**	**-**	**(1 599,4%)**
Net Increase/(Decrease) in cash held	**(769)**	**-**	**(223)**	**29,0%**	**(80)**	**10,4%**	**(49)**	**-**	**58**	**-**	**(295)**	**-**	**(4)**	**-**	**(1 599,4%)**
Cash/cash equivalents at the year begin:	175 087	175 087	(325 803)	(186,1%)	205 599	117,4%	205 518	117,4%	205 469	117,4%	(325 803)	(186,1%)	206 466	118,0%	(,5%)
Cash/cash equivalents at the year end:	**174 318**	**175 087**	**205 599**	**117,9%**	**205 518**	**117,9%**	**205 469**	**117,4%**	**205 527**	**117,4%**	**205 527**	**117,4%**	**206 462**	**117,9%**	**(,5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 957	20,5%	1 084	11,4%	370	3,9%	6 121	64,2%	9 532	7,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 931	38,7%	1 468	9,6%	1 688	11,0%	6 240	40,7%	15 328	12,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 076	8,4%	3 894	5,4%	3 439	4,8%	58 722	81,4%	72 132	59,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	333	16,1%	125	6,1%	93	4,5%	1 511	73,3%	2 061	1,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	503	20,8%	193	8,0%	156	6,5%	1 562	64,7%	2 414	2,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	463	3,5%	430	3,2%	403	3,0%	12 100	90,3%	13 396	11,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 570	41,8%	143	2,3%	126	2,0%	3 308	53,8%	6 146	5,1%	-	-	-	-
Total By Income Source	**17 832**	**14,7%**	**7 337**	**6,1%**	**6 275**	**5,2%**	**89 565**	**74,0%**	**121 008**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 942	7,6%	1 431	5,6%	1 218	4,8%	20 867	82,0%	25 457	21,0%	-	-	-	-
Commercial	8 579	14,8%	3 302	5,7%	3 516	6,1%	42 535	73,4%	57 932	47,9%	-	-	-	-
Households	4 936	14,5%	2 510	7,4%	1 456	4,3%	25 037	73,8%	33 939	28,0%	-	-	-	-
Other	2 375	64,5%	94	2,6%	85	2,3%	1 126	30,6%	3 680	3,0%	-	-	-	-
Total By Customer Group	**17 832**	**14,7%**	**7 337**	**6,1%**	**6 275**	**5,2%**	**89 565**	**74,0%**	**121 008**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 004	100,0%	-	-	-	-	-	-	6 004	31,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 841	36,9%	653	5,0%	-	-	7 623	58,1%	13 117	68,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**10 845**	**56,7%**	**653**	**3,4%**	**-**	**-**	**7 623**	**39,9%**	**19 121**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**365 077**	**365 524**	**62 152**	**17,0%**	**54 499**	**14,9%**	**53 588**	**14,7%**	**32 158**	**8,8%**	**202 398**	**55,4%**	**146 087**	**79,8%**	**(78,0%)**
Property rates	65 444	65 444	22 315	34,1%	11 489	17,6%	11 367	17,4%	7 583	11,6%	52 754	80,6%	5 000	64,5%	51,7%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	64 876	64 876	13 372	20,6%	15 894	24,5%	23 375	36,0%	2 332	3,6%	54 972	84,7%	7 336	70,3%	(68,2%)
Service charges - water revenue	34 747	34 747	8 414	24,2%	10 430	30,0%	(1 317)	(3,8%)	11 871	34,2%	29 399	84,6%	(4 358)	44,5%	(372,4%)
Service charges - sanitation revenue	16 125	16 125	4 234	26,3%	4 223	26,2%	4 220	26,2%	2 820	17,5%	15 497	96,1%	3 226	87,0%	(12,6%)
Service charges - refuse revenue	9 461	9 461	2 524	26,7%	2 501	26,4%	2 515	26,6%	1 675	17,7%	9 215	97,4%	1 948	88,3%	(14,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 174	1 174	476	40,5%	477	40,6%	500	42,6%	326	27,8%	1 779	151,5%	440	129,1%	(25,9%)
Interest earned - external investments	4 774	4 774	-	-	-	-	-	-	-	-	-	-	(326)	(6,4%)	(100,0%)
Interest earned - outstanding debtors	28 833	28 833	9 288	32,2%	9 834	34,1%	10 359	35,9%	7 141	24,8%	36 621	127,0%	7 681	105,9%	(7,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60	60	75	125,3%	94	158,5%	41	68,1%	2	3,8%	212	355,6%	34	159,9%	(93,4%)
Licences and permits	-	-	1 550	-	(564)	-	2 755	-	(1 441)	-	2 299	-	(3 856)	-	(62,6%)
Agency services	11 470	11 470	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	124 298	124 745	(217)	(,2%)	(266)	(,2%)	(242)	(,2%)	(167)	(,1%)	(892)	(,7%)	128 279	100,8%	(100,1%)
Other revenue	2 213	2 213	123	5,5%	386	17,5%	15	,7%	17	,8%	541	24,4%	1 818	90,2%	(99,1%)
Gains	1 601	1 601	-	-	-	-	-	-	-	-	-	-	(1 134)	66,7%	(100,0%)
Operating Expenditure	**436 265**	**434 445**	**29 996**	**6,9%**	**36 044**	**8,3%**	**29 850**	**6,9%**	**19 831**	**4,6%**	**115 720**	**26,6%**	**159 192**	**61,5%**	**(87,5%)**
Employee related costs	94 081	90 286	-	-	1 107	1,2%	-	-	2 308	2,6%	3 415	3,8%	84 416	80,5%	(97,3%)
Remuneration of councillors	9 662	9 662	-	-	2 989	30,9%	-	-	2 976	30,8%	5 965	61,7%	8 644	62,9%	(65,6%)
Debt impairment	82 159	82 159	(4 435)	(5,4%)	(4 680)	(5,7%)	(4 900)	(6,0%)	(3 389)	(4,1%)	(17 404)	(21,2%)	6 879	(2,9%)	(149,3%)
Depreciation and asset impairment	43 747	43 747	-	-	-	-	-	-	-	-	-	-	39 744	85,0%	(100,0%)
Finance charges	17 343	0	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)
Bulk purchases	80 080	86 580	22 776	28,4%	13 236	16,5%	16 101	18,6%	8 454	9,8%	60 567	70,0%	11 866	99,7%	(28,7%)
Other Materials	19 976	15 179	1 047	5,2%	3 740	18,7%	3 144	20,7%	(934)	(6,2%)	6 998	46,1%	56	79,6%	(1 755,1%)
Contracted services	31 330	29 814	3 070	9,8%	4 179	13,3%	5 862	19,7%	4 427	14,8%	17 539	58,8%	15 059	71,0%	(70,6%)
Transfers and subsidies	19 016	17 016	-	-	-	-	-	-	1 691	9,9%	1 691	9,9%	-	-	(100,0%)
Other expenditure	38 872	60 002	7 538	19,4%	15 473	39,8%	9 642	16,1%	4 298	7,2%	36 951	61,6%	(8 284)	68,2%	(151,9%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	808	-	(100,0%)
Surplus/(Deficit)	**(71 188)**	**(68 921)**	**32 156**		**18 456**		**23 738**		**12 327**		**86 677**		**(13 105)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	74 893	61 571	-	-	-	-	28 000	45,5%	-	-	28 000	45,5%	17 000	22,4%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	6 790	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 705**	**(7 350)**	**32 156**		**18 456**		**51 738**		**12 327**		**114 677**		**10 686**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 705**	**(7 350)**	**32 156**		**18 456**		**51 738**		**12 327**		**114 677**		**10 686**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 705**	**(7 350)**	**32 156**		**18 456**		**51 738**		**12 327**		**114 677**		**10 686**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 705**	**(7 350)**	**32 156**		**18 456**		**51 738**		**12 327**		**114 677**		**10 686**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**68 037**	**70 880**	**269**	**,4%**	**23 602**	**34,7%**	**7 722**	**10,9%**	**3 281**	**4,6%**	**34 873**	**49,2%**	**719 460**	**994,9%**	**(99,5%)**
National Government	68 037	59 330	269	,4%	23 602	34,7%	7 722	13,0%	3 281	5,5%	34 873	58,8%	711 291	984,8%	(99,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**68 037**	**59 330**	**269**	**,4%**	**23 602**	**34,7%**	**7 722**	**13,0%**	**3 281**	**5,5%**	**34 873**	**58,8%**	**711 291**	**984,8%**	**(99,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	11 550	-	-	-	-	-	-	-	-	-	-	8 169	-	(100,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**76 837**	**70 880**	**331**	**,4%**	**23 852**	**31,0%**	**8 099**	**11,4%**	**3 281**	**4,6%**	**35 563**	**50,2%**	**747 267**	**876,5%**	**(99,6%)**
Municipal governance and administration	**1 400**	**1 800**	**54**	**3,9%**	**170**	**12,1%**	**4**	**,2%**	**-**	**-**	**228**	**12,7%**	**(126)**	**13,8%**	**(100,0%)**
Executive and Council	900	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	500	500	54	10,9%	170	33,9%	4	,8%	-	-	228	45,6%	(126)	4,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 558**	**5 858**	**-**	**-**	**-**	**-**	**1 254**	**21,4%**	**260**	**4,4%**	**1 514**	**25,8%**	**(1 393)**	**54,6%**	**(118,7%)**
Community and Social Services	4 558	4 558	-	-	-	-	1 254	27,5%	260	5,7%	1 514	33,2%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	(1 393)	72,3%	(100,0%)
Public Safety	1 000	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 014**	**13 886**	**277**	**1,7%**	**5 330**	**33,3%**	**1 940**	**14,0%**	**374**	**2,7%**	**7 921**	**57,0%**	**399 650**	**5 989,2%**	**(99,9%)**
Planning and Development	16 014	13 886	277	1,7%	5 330	33,3%	1 940	14,0%	374	2,7%	7 921	57,0%	399 603	11 918,0%	(99,9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	48	60,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**53 866**	**49 336**	**-**	**-**	**18 352**	**34,1%**	**4 902**	**9,9%**	**2 647**	**5,4%**	**25 900**	**52,5%**	**349 136**	**566,7%**	**(99,2%)**
Energy sources	5 618	9 668	-	-	2 822	50,2%	971	10,0%	-	-	3 793	39,2%	168 867	1 351,8%	(100,0%)
Water Management	46 005	37 426	-	-	15 020	32,6%	3 930	10,5%	2 246	6,0%	21 196	56,6%	11 928	288,5%	(81,2%)
Waste Water Management	2 242	2 242	-	-	510	22,7%	-	-	401	17,9%	910	40,6%	162 852	406,3%	(99,8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	5 489	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**275 893**	**264 339**	**28 562**	**10,4%**	**42 305**	**15,3%**	**38 454**	**14,5%**	**19 127**	**7,2%**	**128 449**	**48,6%**	**47 606**	**82,6%**	**(59,8%)**
Property rates	65 444	65 444	3 323	5,1%	5 703	8,7%	4 931	7,5%	2 137	3,3%	16 094	24,6%	4 992	82,3%	(57,2%)
Service charges	**125 210**	**125 210**	**16 032**	**12,8%**	**24 109**	**19,3%**	**21 538**	**17,2%**	**13 576**	**10,8%**	**75 254**	**60,1%**	**21 579**	**121,2%**	**(37,1%)**
Other revenue	1 915	1 915	8 238	430,3%	7 148	373,3%	10 497	548,3%	621	32,4%	26 504	1 384,3%	10 425	3 012,7%	(94,0%)
Transfers and Subsidies - Operational	8 431	8 878	969	11,5%	5 346	63,4%	1 485	16,7%	2 793	31,5%	10 593	119,3%	4 609	14,0%	(39,4%)
Transfers and Subsidies - Capital	74 893	62 892	0	-	-	-	4	-	-	-	4	-	6 001	44,4%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**38 636**	**-**	**64 162**	**-**	**45 341**	**-**	**18 857**	**-**	**166 996**	**-**	**65 633**	**-**	**(71,3%)**
Suppliers and employees	-	-	38 636	-	64 162	-	45 341	-	18 857	-	166 996	-	65 633	-	(71,3%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**275 893**	**264 339**	**67 198**	**24,4%**	**106 468**	**38,6%**	**83 795**	**31,7%**	**37 984**	**14,4%**	**295 444**	**111,8%**	**113 238**	**140,4%**	**(66,5%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**34**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	34	-	(100,0%)
Payments	**(79 080)**	**(73 122)**	**(1 776)**	**2,2%**	**(26 995)**	**34,1%**	**(8 917)**	**12,2%**	**(907)**	**1,2%**	**(38 595)**	**52,8%**	**(22 667)**	**129,0%**	**(96,0%)**
Capital assets	(79 080)	(73 122)	(1 776)	2,2%	(26 995)	34,1%	(8 917)	12,2%	(907)	1,2%	(38 595)	52,8%	(22 667)	129,0%	(96,0%)
Net Cash from/(used) Investing Activities	**(79 080)**	**(73 122)**	**(1 776)**	**2,2%**	**(26 995)**	**34,1%**	**(8 917)**	**12,2%**	**(907)**	**1,2%**	**(38 595)**	**52,8%**	**(22 633)**	**129,0%**	**(96,0%)**
Cash Flow from Financing Activities															
Receipts	**(1 985)**	**1 985**	**7**	**(,4%)**	**(3)**	**,1%**	**(2)**	**(,1%)**	**(2)**	**(,1%)**	**-**	**-**	**21**	**-**	**(111,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 985)	1 985	7	(,4%)	(3)	,1%	(2)	(,1%)	(2)	(,1%)	-	-	21	-	(111,0%)
Payments	**-**	**(33)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(33)**	**-**	**(100,0%)**
Repayment of borrowing	-	(33)	-	-	-	-	-	-	-	-	-	-	(33)	-	(100,0%)
Net Cash from/(used) Financing Activities	**(1 985)**	**1 952**	**7**	**(,4%)**	**(3)**	**,1%**	**(2)**	**(,1%)**	**(2)**	**(,1%)**	**-**	**-**	**(11)**	**-**	**(79,5%)**
Net Increase/(Decrease) in cash held	**194 828**	**193 169**	**65 429**	**33,6%**	**79 470**	**40,8%**	**74 876**	**38,8%**	**37 075**	**19,2%**	**256 850**	**133,0%**	**90 594**	**143,8%**	**(59,1%)**
Cash/cash equivalents at the year begin:	-	9 211	267 447	-	332 876	-	412 346	4 476,6%	487 222	5 289,5%	267 447	2 903,5%	422 438	-	15,3%
Cash/cash equivalents at the year end:	**194 828**	**202 380**	**332 876**	**170,9%**	**412 346**	**211,6%**	**487 222**	**240,7%**	**524 296**	**259,1%**	**524 296**	**259,1%**	**513 071**	**176,0%**	**2,2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 228	5,0%	4 616	3,2%	2 256	1,6%	129 786	90,2%	143 886	20,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 041	6,7%	1 732	3,8%	1 228	2,7%	39 331	86,8%	45 333	6,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 349	2,8%	2 722	2,2%	2 597	2,1%	112 831	92,9%	121 500	17,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 517	2,0%	1 324	1,8%	1 268	1,7%	70 996	94,5%	75 105	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	906	2,1%	767	1,8%	733	1,7%	39 891	94,3%	42 296	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 311	2,5%	5 253	2,5%	5 165	2,5%	192 901	92,5%	208 630	30,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	302	,6%	214	,4%	165	,3%	52 566	98,7%	53 246	7,7%	-	-	-	-
Total By Income Source	**21 654**	**3,1%**	**16 629**	**2,4%**	**13 411**	**1,9%**	**638 303**	**92,5%**	**689 996**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 108	5,2%	1 366	2,3%	1 274	2,1%	54 364	90,4%	60 112	8,7%	-	-	-	-
Commercial	1 859	3,2%	1 657	2,8%	1 443	2,5%	53 289	91,5%	58 247	8,4%	-	-	-	-
Households	16 687	2,9%	13 606	2,4%	10 694	1,9%	530 650	92,8%	571 637	82,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**21 654**	**3,1%**	**16 629**	**2,4%**	**13 411**	**1,9%**	**638 303**	**92,5%**	**689 996**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 245	98,8%	-	-	1	-	138	1,2%	11 384	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11 245**	**98,8%**	**-**	**-**	**1**	**-**	**138**	**1,2%**	**11 384**	**100,0%**

Contact Details

Municipal Manager	Mr LB Tshabalala	017 734 6101
Financial Manager	Ms NL Khuzwayo	017 734 6163

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**1 638 860**	**1 655 844**	**445 661**	**27,2%**	**436 816**	**26,7%**	**421 146**	**25,4%**	**393 347**	**23,8%**	**1 696 970**	**102,5%**	**335 904**	**72,8%**	**17,1%**
Property rates	390 288	395 508	97 059	24,9%	101 109	25,9%	96 125	24,3%	98 478	24,9%	392 770	99,3%	89 528	76,1%	10,0%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	657 077	650 545	174 727	26,6%	155 338	23,6%	145 654	22,4%	145 628	22,4%	621 346	95,5%	140 521	71,1%	3,6%
Service charges - water revenue	99 117	109 259	25 321	25,5%	32 960	33,3%	22 648	20,7%	22 926	21,0%	103 856	95,1%	21 790	76,0%	5,2%
Service charges - sanitation revenue	70 406	72 470	18 062	25,7%	18 272	26,0%	17 982	24,8%	17 562	24,2%	71 879	99,2%	16 861	76,6%	4,2%
Service charges - refuse revenue	77 539	78 976	19 777	25,5%	19 861	25,6%	19 694	24,9%	20 353	25,8%	79 685	100,9%	18 116	74,9%	12,3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 740	2 046	556	31,9%	467	26,8%	349	17,1%	243	11,9%	1 615	78,9%	448	52,5%	(45,7%)
Interest earned - external investments	37 422	42 351	10 035	26,8%	11 140	29,8%	12 110	28,6%	(1 236)	(2,9%)	32 050	75,7%	14 983	135,0%	(108,2%)
Interest earned - outstanding debtors	4 670	6 178	1 466	31,4%	1 622	34,7%	1 653	26,8%	1 490	24,1%	6 231	100,9%	1 338	111,5%	11,4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	17 503	17 503	962	5,5%	1 065	6,1%	33 313	190,3%	65 362	373,4%	100 703	575,3%	1 097	16,4%	5 860,8%
Licences and permits	9 449	9 449	1 857	19,6%	1 638	17,3%	1 716	18,2%	302	3,2%	5 513	58,3%	1 684	59,9%	(82,1%)
Agency services	22 375	22 375	2 609	11,7%	6 490	29,0%	7 883	35,2%	1 990	8,9%	18 971	84,8%	-	29,0%	(100,0%)
Transfers and subsidies	209 093	208 418	84 396	40,4%	68 415	32,7%	51 765	24,8%	3 690	1,8%	208 267	99,9%	1 041	58,5%	254,6%
Other revenue	42 181	40 767	8 095	19,2%	18 438	43,7%	10 254	25,2%	16 559	40,6%	53 346	130,9%	24 577	98,4%	(32,6%)
Gains	-	-	738	-	-	-	-	-	-	-	738	-	3 921	-	(100,0%)
Operating Expenditure	**1 721 632**	**1 795 266**	**373 148**	**21,7%**	**383 358**	**22,3%**	**408 537**	**22,8%**	**390 185**	**21,7%**	**1 555 228**	**86,6%**	**385 576**	**70,2%**	**1,2%**
Employee related costs	597 648	599 606	138 337	23,1%	141 446	23,7%	146 194	24,4%	145 443	24,3%	571 421	95,3%	133 202	72,4%	9,2%
Remuneration of councillors	24 211	24 700	5 714	23,6%	5 714	23,6%	5 694	23,1%	6 441	26,1%	23 562	95,4%	5 714	74,8%	12,7%
Debt impairment	21 121	29 265	176	,8%	3	-	-	-	11	-	190	,6%	314	1,6%	(96,5%)
Depreciation and asset impairment	171 562	212 738	42 962	25,0%	42 891	25,0%	42 891	20,2%	42 891	20,2%	171 634	80,7%	40 650	75,0%	5,5%
Finance charges	32 561	37 356	(331)	(1,0%)	(7)	-	15 777	42,2%	4	-	15 444	41,3%	8 401	89,7%	(100,0%)
Bulk purchases	523 649	489 549	125 542	24,0%	112 173	21,4%	103 343	21,1%	101 301	20,7%	442 360	90,4%	91 491	63,4%	10,7%
Other Materials	48 845	66 502	5 928	12,1%	12 598	25,8%	18 185	27,3%	15 459	23,2%	52 170	78,4%	14 558	73,2%	6,2%
Contracted services	200 232	227 542	30 825	15,4%	50 466	25,2%	54 795	24,1%	54 593	24,0%	190 679	83,8%	56 186	79,4%	(2,8%)
Transfers and subsidies	2 030	1 930	45	2,2%	20	1,0%	1 570	81,3%	5	,3%	1 640	85,0%	103	82,9%	(95,1%)
Other expenditure	99 772	106 078	23 949	24,0%	18 053	18,1%	20 088	18,9%	24 038	22,7%	86 128	81,2%	34 957	72,0%	(31,2%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(82 772)**	**(139 422)**	**72 513**		**53 458**		**12 608**		**3 162**		**141 742**		**(49 672)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	85 947	85 947	29 049	33,8%	9 800	11,4%	24 831	28,9%	21 581	25,1%	85 261	99,2%	26 269	77,6%	(17,8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	2 730	2 154	467	17,1%	883	32,4%	1 163	54,0%	331	15,3%	2 844	132,0%	192	38,3%	72,3%
Transfers and subsidies - capital (in-kind - all)	11 800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 705**	**(51 320)**	**102 030**		**64 141**		**38 602**		**25 074**		**229 847**		**(23 211)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 705**	**(51 320)**	**102 030**		**64 141**		**38 602**		**25 074**		**229 847**		**(23 211)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 705**	**(51 320)**	**102 030**		**64 141**		**38 602**		**25 074**		**229 847**		**(23 211)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 705**	**(51 320)**	**102 030**		**64 141**		**38 602**		**25 074**		**229 847**		**(23 211)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**115 714**	**472 255**	**27 456**	**23,7%**	**15 962**	**13,8%**	**252 055**	**53,4%**	**157 536**	**33,4%**	**453 008**	**95,9%**	**47 149**	**75,0%**	**234,1%**
National Government	76 327	85 727	25 919	34,0%	12 930	16,9%	35 101	40,9%	11 717	13,7%	85 667	99,9%	25 518	81,3%	(54,1%)
Provincial Government	220	220	-	-	-	-	220	100,0%	-	-	220	100,0%	649	99,2%	(100,0%)
District Municipality	11 800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**88 347**	**85 947**	**25 919**	**29,3%**	**12 930**	**14,6%**	**35 321**	**41,1%**	**11 717**	**13,6%**	**85 887**	**99,9%**	**26 167**	**63,4%**	**(55,2%)**
Borrowing	13 980	149 257	126	,9%	374	2,7%	120 684	80,9%	23 480	15,7%	144 664	96,9%	16 969	151,1%	38,4%
Internally generated funds	13 386	237 050	1 411	10,5%	2 658	19,9%	96 050	40,5%	122 339	51,6%	222 458	93,8%	4 013	68,1%	2 948,9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**462 137**	**472 255**	**60 228**	**13,0%**	**106 609**	**23,1%**	**130 433**	**27,6%**	**155 738**	**33,0%**	**453 008**	**95,9%**	**171 621**	**81,8%**	**(9,3%)**
Municipal governance and administration	**52 277**	**48 938**	**2 101**	**4,0%**	**8 798**	**16,8%**	**11 229**	**22,9%**	**24 929**	**50,9%**	**47 058**	**96,2%**	**16 774**	**62,6%**	**48,6%**
Executive and Council	275	794	-	-	331	120,3%	12	1,5%	426	53,6%	768	96,8%	89	69,6%	377,9%
Finance and administration	51 962	48 104	2 101	4,0%	8 467	16,3%	11 186	23,3%	24 495	50,9%	46 249	96,1%	16 678	62,5%	46,9%
Internal audit	40	40	-	-	-	-	31	78,3%	9	21,8%	40	100,0%	7	-	17,9%
Community and Public Safety	**54 761**	**34 484**	**6 093**	**11,1%**	**5 370**	**9,8%**	**14 792**	**42,9%**	**5 914**	**17,2%**	**32 169**	**93,3%**	**10 862**	**75,2%**	**(45,6%)**
Community and Social Services	32 991	19 749	6 040	18,3%	3 747	11,4%	9 345	47,3%	610	3,1%	19 743	100,0%	6 008	68,0%	(89,8%)
Sport And Recreation	12 385	6 388	-	-	786	6,3%	3 389	53,1%	1 610	25,2%	5 785	90,6%	2 145	81,6%	(25,0%)
Public Safety	8 515	7 390	53	,6%	749	8,8%	1 838	24,9%	3 053	41,3%	5 693	77,0%	1 765	80,9%	73,0%
Housing	870	957	-	-	87	10,0%	220	23,0%	641	66,9%	948	99,0%	452	77,5%	41,9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	492	90,5%	(100,0%)
Economic and Environmental Services	**77 055**	**91 749**	**13 806**	**17,9%**	**23 660**	**30,7%**	**28 923**	**31,5%**	**25 289**	**27,6%**	**91 678**	**99,9%**	**31 599**	**107,4%**	**(20,0%)**
Planning and Development	610	-	-	-	-	-	-	-	-	-	-	-	0	383,9%	(100,0%)
Road Transport	76 145	91 158	13 776	18,1%	23 660	31,1%	28 662	31,4%	24 989	27,4%	91 087	99,9%	31 599	107,3%	(20,9%)
Environmental Protection	300	591	29	9,8%	-	-	262	44,3%	300	50,8%	591	100,0%	-	-	(100,0%)
Trading Services	**277 939**	**296 781**	**38 187**	**13,7%**	**68 742**	**24,7%**	**75 289**	**25,4%**	**99 588**	**33,6%**	**281 805**	**95,0%**	**112 184**	**82,6%**	**(11,2%)**
Energy sources	68 469	100 729	25 667	37,5%	24 165	35,3%	30 446	30,2%	20 295	20,1%	100 573	99,8%	55 067	97,9%	(63,1%)
Water Management	54 896	85 798	4 836	8,8%	11 561	21,1%	34 242	39,9%	31 211	36,4%	81 849	95,4%	26 882	89,8%	16,1%
Waste Water Management	95 822	79 968	7 265	7,6%	26 210	27,4%	14 450	18,1%	26 515	33,2%	74 441	93,1%	12 832	39,6%	106,6%
Waste Management	58 752	30 286	419	,7%	6 805	11,6%	(3 849)	(12,7%)	21 567	71,2%	24 942	82,4%	17 402	107,0%	23,9%
Other	**105**	**303**	**41**	**39,1%**	**40**	**38,0%**	**200**	**66,0%**	**18**	**5,8%**	**298**	**98,5%**	**203**	**86,7%**	**(91,3%)**

Part 3: Cash Receipts and Payments

R thousands	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**362 377**	**1 668 424**	**355 610**	**98,1%**	**324 106**	**89,4%**	**309 399**	**18,5%**	**212 542**	**12,7%**	**1 201 657**	**72,0%**	**236 629**	**58,1%**	**(10,2%)**
Property rates	1 943	395 508	79 552	4 094,0%	85 815	4 416,3%	84 532	21,4%	71 573	18,1%	321 472	81,3%	78 453	154,8%	(8,8%)
Service charges	**6 410**	**872 007**	**167 988**	**2 620,8%**	**152 501**	**2 379,2%**	**150 042**	**17,2%**	**115 036**	**13,2%**	**585 567**	**67,2%**	**137 820**	**45,9%**	**(16,5%)**
Other revenue	89 203	109 572	10 616	11,9%	13 163	14,8%	17 317	15,8%	23 565	21,5%	64 660	59,0%	9 645	35,1%	144,3%
Transfers and Subsidies - Operational	209 093	205 390	83 547	40,0%	67 443	32,3%	50 156	24,4%	700	,3%	201 846	98,3%	-	57,8%	(100,0%)
Transfers and Subsidies - Capital	55 727	85 947	8 000	14,4%	-	-	-	-	-	-	8 000	9,3%	-	10,3%	-
Interest	-	-	5 907	-	5 185	-	7 353	-	1 667	-	20 112	-	10 711	-	(84,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(1 506 023)**	**11 283**	**-**	**17 202**	**-**	**20 840**	**(1,4%)**	**38 172**	**(2,5%)**	**87 498**	**(5,8%)**	**24 113**	**-**	**58,3%**
Suppliers and employees	-	(1 506 023)	11 283	-	17 202	-	20 840	(1,4%)	38 172	(2,5%)	87 498	(5,8%)	24 113	-	58,3%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**362 377**	**162 401**	**366 894**	**101,2%**	**341 308**	**94,2%**	**330 239**	**203,3%**	**250 714**	**154,4%**	**1 289 155**	**793,8%**	**260 742**	**62,4%**	**(3,8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(462 137)**	**(472 255)**	**(62 658)**	**13,6%**	**(115 688)**	**25,0%**	**(147 077)**	**31,1%**	**(166 399)**	**35,2%**	**(491 821)**	**104,1%**	**(179 274)**	**87,0%**	**(7,2%)**
Capital assets	(462 137)	(472 255)	(62 658)	13,6%	(115 688)	25,0%	(147 077)	31,1%	(166 399)	35,2%	(491 821)	104,1%	(179 274)	87,0%	(7,2%)
Net Cash from/(used) Investing Activities	**(462 137)**	**(472 255)**	**(62 658)**	**13,6%**	**(115 688)**	**25,0%**	**(147 077)**	**31,1%**	**(166 399)**	**35,2%**	**(491 821)**	**104,1%**	**(179 274)**	**86,9%**	**(7,2%)**
Cash Flow from Financing Activities															
Receipts	**(73 081)**	**80 756**	**34**	**-**	**206**	**(,3%)**	**124**	**,2%**	**101**	**,1%**	**466**	**,6%**	**154 939**	**-**	**(99,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	155 000	-	(100,0%)
Increase (decrease) in consumer deposits	(73 081)	80 756	34	-	206	(,3%)	124	,2%	101	,1%	466	,6%	(61)	-	(265,3%)
Payments	**-**	**18 180**	**-**	**-**	**-**	**-**	**-**	**-**	**6 561**	**36,1%**	**6 561**	**36,1%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	-	18 180	-	-	-	-	-	-	6 561	36,1%	6 561	36,1%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(73 081)**	**98 936**	**34**	**-**	**206**	**(,3%)**	**124**	**,1%**	**6 663**	**6,7%**	**7 027**	**7,1%**	**154 939**	**-**	**(95,7%)**
Net Increase/(Decrease) in cash held	**(172 841)**	**(210 917)**	**304 270**	**(176,0%)**	**225 826**	**(130,7%)**	**183 287**	**(86,9%)**	**90 978**	**(43,1%)**	**804 361**	**(381,4%)**	**236 407**	**68,5%**	**(61,5%)**
Cash/cash equivalents at the year begin:	-	660 077	660 171	-	964 970	-	1 193 106	180,8%	1 376 450	208,5%	660 171	100,0%	473 876	-	190,5%
Cash/cash equivalents at the year end:	**(172 841)**	**449 159**	**964 798**	**(558,2%)**	**1 193 105**	**(690,3%)**	**1 376 450**	**306,5%**	**1 467 428**	**326,7%**	**1 467 428**	**326,7%**	**710 201**	**68,6%**	**106,6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 054	35,0%	1 400	6,1%	1 000	4,3%	12 562	54,6%	23 016	11,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 426	51,4%	3 867	10,8%	1 612	4,5%	11 948	33,3%	35 852	17,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 007	36,0%	4 238	6,4%	2 987	4,5%	35 459	53,2%	66 691	31,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 002	35,6%	962	6,8%	719	5,1%	7 379	52,5%	14 062	6,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 310	36,5%	1 134	7,8%	819	5,6%	7 294	50,1%	14 557	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	,1%	-	-	2	,2%	915	99,7%	918	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	2 505	22,0%	527	4,6%	486	4,3%	7 850	69,0%	11 368	5,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 939	13,9%	1 822	4,3%	1 582	3,7%	33 389	78,1%	42 731	20,4%	-	-	-	-
Total By Income Source	**69 244**	**33,1%**	**13 950**	**6,7%**	**9 208**	**4,4%**	**116 796**	**55,8%**	**209 197**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 270	37,1%	1 011	11,5%	657	7,4%	3 886	44,0%	8 824	4,2%	-	-	-	-
Commercial	35 944	30,5%	8 314	7,1%	5 081	4,3%	68 478	58,1%	117 817	56,3%	-	-	-	-
Households	30 030	36,4%	4 624	5,6%	3 469	4,2%	44 432	53,8%	82 556	39,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**69 244**	**33,1%**	**13 950**	**6,7%**	**9 208**	**4,4%**	**116 796**	**55,8%**	**209 197**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100,0%	101	1,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 212	80,2%	11	,1%	64	,8%	1 460	18,8%	7 747	98,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**6 212**	**79,2%**	**11**	**,1%**	**64**	**,8%**	**1 560**	**19,9%**	**7 847**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**565 068**	**532 164**	**135 534**	**24,0%**	**-**	**-**	**205 293**	**38,6%**	**173 724**	**32,6%**	**514 552**	**96,7%**	**(551)**	**70,0%**	**(31 646,2%)**
Property rates	107 000	90 000	15 240	14,2%	-	-	18 958	21,1%	28 900	32,1%	63 098	70,1%	(71)	69,2%	(40 685,8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	183 995	173 995	20 119	10,9%	-	-	57 118	32,8%	53 254	30,6%	130 492	75,0%	(11 819)	115,9%	(550,6%)
Service charges - water revenue	51 285	51 285	32 164	62,7%	-	-	15 699	30,6%	19 195	37,4%	67 059	130,8%	3 523	87,2%	444,9%
Service charges - sanitation revenue	14 826	14 826	2 631	17,7%	-	-	10 101	68,1%	13 277	89,6%	26 009	175,4%	1 100	63,8%	1 107,1%
Service charges - refuse revenue	17 330	17 330	3 635	21,0%	-	-	4 745	27,4%	6 386	36,9%	14 767	85,2%	1 403	69,9%	355,1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 000	500	313	15,6%	-	-	572	114,5%	461	92,2%	1 346	269,2%	117	314,7%	294,4%
Interest earned - external investments	5 000	2 500	372	7,4%	-	-	215	8,6%	515	20,6%	1 102	44,1%	58	465,7%	794,3%
Interest earned - outstanding debtors	25 368	25 368	797	3,1%	-	-	-	-	-	-	797	3,1%	2 070	39,3%	(100,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 496	2 496	135	5,4%	-	-	294	11,8%	111	4,5%	540	21,6%	166	85,9%	(33,0%)
Licences and permits	154	154	-	-	-	-	6	3,9%	367	237,8%	373	241,7%	-	-	(100,0%)
Agency services	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	147 784	148 380	59 702	40,4%	-	-	96 611	65,1%	50 554	34,1%	206 867	139,4%	2 875	2,1%	1 658,1%
Other revenue	5 330	5 330	427	8,0%	-	-	973	18,3%	704	13,2%	2 104	39,5%	27	32,9%	2 496,7%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**677 003**	**698 226**	**154 986**	**22,9%**	**-**	**-**	**276 026**	**39,5%**	**172 202**	**24,7%**	**603 214**	**86,4%**	**101 050**	**75,7%**	**70,4%**
Employee related costs	192 793	192 793	48 991	25,4%	-	-	49 389	25,6%	64 066	33,2%	162 446	84,3%	14 384	61,8%	345,4%
Remuneration of councillors	11 787	11 787	2 702	22,9%	-	-	3 907	33,2%	5 183	44,0%	11 792	100,0%	918	55,7%	464,6%
Debt impairment	32 000	61 257	448	1,4%	-	-	1 876	3,1%	1 880	3,1%	4 205	6,9%	3 127	89,3%	(39,9%)
Depreciation and asset impairment	62 000	52 896	-	-	-	-	2 642	5,0%	-	-	2 642	5,0%	-	-	-
Finance charges	28 000	28 000	13 070	46,7%	-	-	30 658	109,5%	33 548	119,8%	77 276	276,0%	14 906	330,1%	125,1%
Bulk purchases	194 635	131 635	47 612	24,5%	-	-	95 818	72,8%	12 235	9,3%	155 664	118,3%	25 556	83,3%	(52,1%)
Other Materials	4 380	9 380	630	14,4%	-	-	3 696	39,4%	162	1,7%	4 488	47,8%	1 617	62,4%	(90,0%)
Contracted services	83 150	109 221	15 818	19,0%	-	-	46 045	42,2%	25 038	22,9%	86 901	79,6%	31 812	96,0%	(21,3%)
Transfers and subsidies	1 000	500	-	-	-	-	193	38,7%	307	61,3%	500	100,0%	-	-	(100,0%)
Other expenditure	67 258	100 758	25 714	38,2%	-	-	41 800	41,5%	29 785	29,6%	97 299	96,6%	8 730	76,7%	241,2%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(111 935)**	**(166 062)**	**(19 452)**		**-**		**(70 732)**		**1 522**		**(88 662)**		**(101 601)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	72 002	72 002	-	-	-	-	14 901	20,7%	33 272	46,2%	48 174	66,9%	15 183	18,0%	119,1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(39 933)**	**(94 060)**	**(19 452)**		**-**		**(55 831)**		**34 794**		**(40 489)**		**(86 418)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(39 933)**	**(94 060)**	**(19 452)**		**-**		**(55 831)**		**34 794**		**(40 489)**		**(86 418)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(39 933)**	**(94 060)**	**(19 452)**		**-**		**(55 831)**		**34 794**		**(40 489)**		**(86 418)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(39 933)**	**(94 060)**	**(19 452)**		**-**		**(55 831)**		**34 794**		**(40 489)**		**(86 418)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**90 002**	**76 431**	**9 149**	**10,2%**	**-**	**-**	**27 534**	**36,0%**	**21 167**	**27,7%**	**57 851**	**75,7%**	**14 620**	**34,8%**	**44,8%**
National Government	79 512	69 631	8 082	10,2%	-	-	27 008	38,8%	18 056	25,9%	53 146	76,3%	14 582	44,2%	23,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79 512**	**69 631**	**8 082**	**10,2%**	**-**	**-**	**27 008**	**38,8%**	**18 056**	**25,9%**	**53 146**	**76,3%**	**14 582**	**44,2%**	**23,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 490	6 800	1 067	10,2%	-	-	527	7,7%	3 111	45,7%	4 705	69,2%	38	9,2%	8 009,4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**90 002**	**76 431**	**9 149**	**10,2%**	**-**	**-**	**27 534**	**36,0%**	**21 167**	**27,7%**	**57 851**	**75,7%**	**14 620**	**34,8%**	**44,8%**
Municipal governance and administration	**500**	**500**	**4**	**,8%**	**-**	**-**	**309**	**61,9%**	**20**	**4,0%**	**333**	**66,6%**	**28**	**54,0%**	**(28,4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	500	500	4	,8%	-	-	309	61,9%	20	4,0%	333	66,6%	28	54,2%	(28,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 104**	**7 024**	**-**	**-**	**-**	**-**	**3 007**	**42,8%**	**2 049**	**29,2%**	**5 056**	**72,0%**	**2 262**	**14,7%**	**(9,4%)**
Community and Social Services	16 104	7 024	-	-	-	-	3 007	42,8%	2 049	29,2%	5 056	72,0%	2 262	14,7%	(9,4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 088**	**34 461**	**6 530**	**14,8%**	**-**	**-**	**14 323**	**41,6%**	**15 046**	**43,7%**	**35 899**	**104,2%**	**5 912**	**39,0%**	**154,5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	2 280	30,0%	(100,0%)
Road Transport	44 088	34 461	6 530	14,8%	-	-	14 323	41,6%	15 046	43,7%	35 899	104,2%	3 632	1 210,6%	314,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 309**	**34 446**	**2 616**	**8,9%**	**-**	**-**	**9 895**	**28,7%**	**4 052**	**11,8%**	**16 563**	**48,1%**	**6 418**	**59,7%**	**(36,9%)**
Energy sources	12 120	10 620	1 765	14,6%	-	-	5 812	54,7%	2 110	19,9%	9 687	91,2%	104	-	1 919,0%
Water Management	15 940	20 907	-	-	-	-	2 089	10,0%	153	,7%	2 242	10,7%	6 285	68,3%	(97,6%)
Waste Water Management	94	1 861	31	33,5%	-	-	184	9,9%	901	48,4%	1 116	60,0%	29	-	2 989,7%
Waste Management	1 156	1 058	819	70,9%	-	-	1 810	171,1%	889	84,0%	3 518	332,5%	-	19,9%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**-**	**98 935**	**-**	**-**	**-**	**-**	**-**	**-**	**441**	**,4%**	**441**	**,4%**	**-**	**-**	**(100,0%)**
Property rates	-	100 012	-	-	-	-	-	-	218	,2%	218	,2%	-	-	(100,0%)
Service charges	**-**	**(24)**	**-**	**-**	**-**	**-**	**-**	**-**	**18**	**(76,0%)**	**18**	**(76,0%)**	**-**	**-**	**(100,0%)**
Other revenue	-	(1 649)	-	-	-	-	-	-	206	(12,5%)	206	(12,5%)	-	-	(100,0%)
Transfers and Subsidies - Operational	-	596	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**57 177**	**-**	**-**	**-**	**-**	**100 630**	**176,0%**	**138 435**	**242,1%**	**239 065**	**418,1%**	**-**	**-**	**(100,0%)**
Suppliers and employees	-	57 177	-	-	-	-	100 630	176,0%	138 435	242,1%	239 065	418,1%	-	-	(100,0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**156 112**	**-**	**-**	**-**	**-**	**100 630**	**64,5%**	**138 876**	**89,0%**	**239 506**	**153,4%**	**-**	**-**	**(100,0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(64 847)**	**-**	**-**	**-**	**-**	**(16 012)**	**24,7%**	**(19 267)**	**29,7%**	**(35 279)**	**54,4%**	**-**	**-**	**(100,0%)**
Capital assets	-	(64 847)	-	-	-	-	(16 012)	24,7%	(19 267)	29,7%	(35 279)	54,4%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**-**	**(64 847)**	**-**	**-**	**-**	**-**	**(16 012)**	**24,7%**	**(19 267)**	**29,7%**	**(35 279)**	**54,4%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities															
Receipts	**4 000**	**265**	**(331)**	**(8,3%)**	**(3)**	**(,1%)**	**(3)**	**(1,2%)**	**3**	**1,2%**	**(333)**	**(125,8%)**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4 000	265	(331)	(8,3%)	(3)	(,1%)	(3)	(1,2%)	3	1,2%	(333)	(125,8%)	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**4 000**	**265**	**(331)**	**(8,3%)**	**(3)**	**(,1%)**	**(3)**	**(1,2%)**	**3**	**1,2%**	**(333)**	**(125,8%)**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**4 000**	**91 531**	**(331)**	**(8,3%)**	**(3)**	**(,1%)**	**84 614**	**92,4%**	**119 613**	**130,7%**	**203 894**	**222,8%**	**-**	**-**	**(100,0%)**
Cash/cash equivalents at the year begin:	25 000	158 700	-	-	(331)	(1,3%)	(333)	(,2%)	84 281	53,1%	-	-	285 790	-	(70,5%)
Cash/cash equivalents at the year end:	**29 000**	**250 231**	**(331)**	**(1,1%)**	**(333)**	**(1,1%)**	**84 281**	**33,7%**	**203 894**	**81,5%**	**203 894**	**81,5%**	**285 790**	**-**	**(28,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(102)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	8	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	3	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	1	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(89)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(103)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	14	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(89)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms SS Matsi	013 235 7307
Financial Manager	Mr Richard Mzikawande Mnisi	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**754 253**	**764 383**	**252 690**	**33,5%**	**88 325**	**11,7%**	**324 198**	**42,4%**	**81 608**	**10,7%**	**746 822**	**97,7%**	**77 531**	**101,8%**	**5,3%**
Property rates	49 770	49 770	15 734	31,6%	13 814	27,8%	14 821	29,8%	7 394	14,9%	51 763	104,0%	10 367	103,7%	(28,7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	152 382	146 554	210	,1%	24 345	16,0%	85 113	58,1%	37 143	25,3%	146 810	100,2%	16	16,9%	236 343,0%
Service charges - sanitation revenue	1 775	1 190	36 410	2 051,6%	12 406	699,1%	(47 890)	(4 025,7%)	321	27,0%	1 247	104,8%	33 495	4 922,4%	(99,0%)
Service charges - refuse revenue	32 700	30 238	7 556	23,1%	7 563	23,1%	7 664	25,3%	7 716	25,5%	30 500	100,9%	6 488	82,6%	18,9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 006	1 003	273	27,1%	98	9,8%	121	12,1%	311	31,0%	803	80,1%	373	227,3%	(16,8%)
Interest earned - external investments	6 500	4 241	1 659	25,5%	834	12,8%	1 727	40,7%	1 429	33,7%	5 649	133,2%	1 475	63,8%	(3,1%)
Interest earned - outstanding debtors	45 061	48 647	20 565	45,6%	23 793	52,8%	(7 067)	(14,5%)	13 474	27,7%	50 765	104,4%	23 943	331,4%	(43,7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 501	8 797	430	2,6%	378	2,3%	314	3,6%	848	9,6%	1 970	22,4%	467	2,5%	81,6%
Licences and permits	3 143	177	60	1,9%	31	1,0%	21	12,1%	180	101,7%	292	165,1%	29	5,8%	513,0%
Agency services	1 158	8 393	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	434 097	423 406	168 398	38,8%	5 803	1,3%	235 758	55,7%	596	,1%	410 555	97,0%	-	97,6%	(100,0%)
Other revenue	10 161	41 968	1 394	13,7%	(739)	(7,3%)	33 616	80,1%	12 197	29,1%	46 469	110,7%	879	167,2%	1 288,0%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**737 542**	**904 390**	**123 753**	**16,8%**	**106 488**	**14,4%**	**149 369**	**16,5%**	**145 312**	**16,1%**	**524 922**	**58,0%**	**244 953**	**58,6%**	**(40,7%)**
Employee related costs	156 765	157 683	36 437	23,2%	11 713	7,5%	45 692	29,0%	33 832	21,5%	127 673	81,0%	129 485	103,0%	(73,9%)
Remuneration of councillors	27 554	25 554	6 026	21,9%	2 021	7,3%	7 836	30,7%	6 887	27,0%	22 769	89,1%	24 178	100,5%	(71,5%)
Debt impairment	86 709	5 156	2 023	2,3%	1 138	1,3%	1 889	36,6%	678	13,2%	5 729	111,1%	2 951	2,3%	(77,0%)
Depreciation and asset impairment	84 896	84 896	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	134 262	142 192	24 324	18,1%	31 069	23,1%	29 691	20,9%	47 027	33,1%	132 111	92,9%	29 249	108,4%	60,8%
Other Materials	12 358	15 428	1 727	14,0%	3 107	25,1%	3 493	22,6%	2 910	18,9%	11 237	72,8%	2 873	88,8%	1,3%
Contracted services	95 806	97 274	18 590	19,4%	23 311	24,3%	24 988	25,7%	22 341	23,0%	89 230	91,7%	21 093	85,9%	5,9%
Transfers and subsidies	250	-	-	-	-	-	-	-	-	-	-	-	29	116,1%	(100,0%)
Other expenditure	138 942	375 106	34 627	24,9%	34 128	24,6%	35 780	9,5%	31 638	8,4%	136 174	36,3%	35 095	116,1%	(9,9%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 710**	**(140 007)**	**128 937**		**(18 163)**		**174 830**		**(63 704)**		**221 900**		**(167 422)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	162 287	191 117	-	-	52 684	32,5%	-	-	-	-	52 684	27,6%	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**178 997**	**51 110**	**128 937**		**34 522**		**174 830**		**(63 704)**		**274 584**		**(167 422)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**178 997**	**51 110**	**128 937**		**34 522**		**174 830**		**(63 704)**		**274 584**		**(167 422)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**178 997**	**51 110**	**128 937**		**34 522**		**174 830**		**(63 704)**		**274 584**		**(167 422)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**178 997**	**51 110**	**128 937**		**34 522**		**174 830**		**(63 704)**		**274 584**		**(167 422)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**162 287**	**193 083**	**18 995**	**11,7%**	**22 386**	**13,8%**	**38 879**	**20,1%**	**72 608**	**37,6%**	**152 868**	**79,2%**	**17 270**	**409,7%**	**320,4%**
National Government	162 287	192 733	18 995	11,7%	22 386	13,8%	38 879	20,2%	72 608	37,7%	152 868	79,3%	17 276	409,7%	320,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**162 287**	**192 733**	**18 995**	**11,7%**	**22 386**	**13,8%**	**38 879**	**20,2%**	**72 608**	**37,7%**	**152 868**	**79,3%**	**17 276**	**409,7%**	**320,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	350	-	-	-	-	-	-	-	-	-	-	(6)	-	(100,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**167 647**	**199 443**	**18 995**	**11,3%**	**22 611**	**13,5%**	**42 772**	**21,4%**	**73 587**	**36,9%**	**157 965**	**79,2%**	**17 203**	**150,3%**	**327,8%**
Municipal governance and administration	**5 160**	**6 160**	**-**	**-**	**225**	**4,4%**	**3 739**	**60,7%**	**979**	**15,9%**	**4 943**	**80,2%**	**(73)**	**(3 946,2%)**	**(1 447,4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 160	6 160	-	-	225	4,4%	3 739	60,7%	979	15,9%	4 943	80,2%	(73)	(3 946,2%)	(1 447,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 393**	**5 328**	**1 140**	**10,0%**	**-**	**-**	**910**	**17,1%**	**2 278**	**42,8%**	**4 328**	**81,2%**	**-**	**-**	**(100,0%)**
Community and Social Services	5 093	2 796	1 140	22,4%	-	-	-	-	986	35,3%	2 126	76,0%	-	-	(100,0%)
Sport And Recreation	6 300	2 532	-	-	-	-	910	35,9%	1 292	51,0%	2 202	87,0%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 776**	**34 672**	**2 225**	**5,9%**	**4 762**	**12,6%**	**9 857**	**28,4%**	**12 663**	**36,5%**	**29 507**	**85,1%**	**293**	**126,3%**	**4 227,5%**
Planning and Development	-	299	-	-	-	-	-	-	(3)	(,9%)	(3)	(,9%)	-	-	(100,0%)
Road Transport	37 776	34 373	2 225	5,9%	4 762	12,6%	9 857	28,7%	12 666	36,8%	29 509	85,9%	293	233,9%	4 228,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**113 318**	**153 283**	**15 631**	**13,8%**	**17 624**	**15,6%**	**28 265**	**18,4%**	**57 666**	**37,6%**	**119 187**	**77,8%**	**16 983**	**438,6%**	**239,6%**
Energy sources	14 054	9 097	672	4,8%	78	,6%	575	6,3%	5 881	64,7%	7 207	79,2%	(214)	61,6%	(2 845,3%)
Water Management	76 300	112 751	8 723	11,4%	7 846	10,3%	27 307	24,2%	42 791	38,0%	86 667	76,9%	15 283	566,5%	180,0%
Waste Water Management	3 000	11 918	1 806	60,2%	412	13,7%	-	-	7 891	66,2%	10 109	84,8%	-	41,7%	(100,0%)
Waste Management	19 964	19 518	4 431	22,2%	9 288	46,5%	383	2,0%	1 102	5,6%	15 204	77,9%	1 914	196,5%	(42,4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	**628 416**	**657 380**	**180 343**	**28,7%**	**7 365**	**1,2%**	**239 819**	**36,5%**	**13 448**	**2,0%**	**440 976**	**67,1%**	**2 957**	**60,3%**	**354,8%**
Property rates	-	-	10 990	-	7 168	-	2 539	-	1 944	-	22 640	-	2 511	-	(22,6%)
Service charges	**63**	**63**	**829**	**1 317,0%**	**674**	**1 069,9%**	**521**	**826,9%**	**433**	**687,2%**	**2 457**	**3 901,0%**	**920**	**640,0%**	**(53,0%)**
Other revenue	31 969	60 337	2 273	7,1%	1 019	3,2%	5 244	8,7%	12 993	21,5%	21 529	35,7%	1 880	6,9%	591,0%
Transfers and Subsidies - Operational	434 097	421 789	166 251	38,3%	(1 496)	(,3%)	231 516	54,9%	(1 922)	(,5%)	394 349	93,5%	(2 354)	95,8%	(18,4%)
Transfers and Subsidies - Capital	162 287	175 191	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**25 323**	**-**	**32 628**	**-**	**48 533**	**-**	**92 179**	**-**	**198 663**	**-**	**36 445**	**49 170,9%**	**152,9%**
Suppliers and employees	-	-	25 323	-	32 628	-	48 533	-	92 179	-	198 663	-	36 445	49 170,9%	152,9%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**628 416**	**657 380**	**205 666**	**32,7%**	**39 993**	**6,4%**	**288 352**	**43,9%**	**105 627**	**16,1%**	**639 639**	**97,3%**	**39 402**	**91,2%**	**168,1%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(167 647)**	**(199 443)**	**(21 205)**	**12,6%**	**(36 610)**	**21,8%**	**(41 681)**	**20,9%**	**(67 541)**	**33,9%**	**(167 038)**	**83,8%**	**(20 225)**	**102,9%**	**234,0%**
Capital assets	(167 647)	(199 443)	(21 205)	12,6%	(36 610)	21,8%	(41 681)	20,9%	(67 541)	33,9%	(167 038)	83,8%	(20 225)	102,9%	234,0%
Net Cash from/(used) Investing Activities	**(167 647)**	**(199 443)**	**(21 205)**	**12,6%**	**(36 610)**	**21,8%**	**(41 681)**	**20,9%**	**(67 541)**	**33,9%**	**(167 038)**	**83,8%**	**(20 225)**	**102,9%**	**234,0%**
Cash Flow from Financing Activities															
Receipts	**(55)**	**55**	**5**	**(8,7%)**	**(4)**	**7,8%**	**(1)**	**(,9%)**	-	-	-	-	**(2)**	-	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(55)	55	5	(8,7%)	(4)	7,8%	(1)	(,9%)	-	-	-	-	(2)	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(55)**	**55**	**5**	**(8,7%)**	**(4)**	**7,8%**	**(1)**	**(,9%)**	-	-	-	-	**(2)**	-	**(100,0%)**
Net Increase/(Decrease) in cash held	**460 714**	**457 992**	**184 466**	**40,0%**	**3 379**	**,7%**	**246 671**	**53,9%**	**38 086**	**8,3%**	**472 601**	**103,2%**	**19 175**	**87,7%**	**98,6%**
Cash/cash equivalents at the year begin:	-	94 283	39 549	-	224 015	-	227 393	241,2%	474 064	502,8%	39 549	41,9%	453 772	-	4,5%
Cash/cash equivalents at the year end:	**460 714**	**552 275**	**224 015**	**48,6%**	**227 393**	**49,4%**	**474 064**	**85,8%**	**512 150**	**92,7%**	**512 150**	**92,7%**	**472 947**	**100,2%**	**8,3%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 775	98,6%	267	1,4%	8	-	-	-	19 050	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**18 775**	**98,6%**	**267**	**1,4%**	**8**	-	-	-	**19 050**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**463 324**	**547 402**	**140 741**	**30,4%**	**105 122**	**22,7%**	**99 054**	**18,1%**	**113 065**	**20,7%**	**457 982**	**83,7%**	**108 278**	**97,7%**	**4,4%**
Property rates	72 230	51 413	19 631	27,2%	18 867	26,1%	(3 749)	(7,3%)	12 709	24,7%	47 458	92,3%	18 229	74,8%	(30,3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	153 732	218 000	37 709	24,5%	44 286	28,8%	42 285	19,4%	27 638	12,7%	151 918	69,7%	26 841	72,9%	3,0%
Service charges - water revenue	50 102	45 807	11 099	22,2%	10 693	21,3%	8 322	18,2%	6 268	13,7%	36 383	79,4%	10 332	129,7%	(39,3%)
Service charges - sanitation revenue	13 492	12 374	2 980	22,1%	2 964	22,0%	2 731	22,1%	1 993	16,1%	10 669	86,2%	2 846	91,7%	(30,0%)
Service charges - refuse revenue	8 972	9 220	2 273	25,3%	2 301	25,6%	2 246	24,4%	1 531	16,6%	8 351	90,6%	2 097	55,0%	(27,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 899	2 899	6	,2%	6	,2%	3	,1%	2 052	70,8%	2 068	71,3%	4	1,1%	53 900,5%
Interest earned - external investments	-	-	319	-	6	-	16	-	7	-	347	-	-	-	(100,0%)
Interest earned - outstanding debtors	58 665	71 027	18 611	31,7%	16 077	27,4%	3 235	4,6%	28 638	40,3%	66 561	93,7%	14 494	188,3%	97,6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 053	1 048	(0)	-	16	,8%	137	13,0%	27	2,6%	179	17,1%	0	,7%	15 102,2%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	(43,7%)	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	100 042	100 042	38 462	38,4%	1	-	33 853	33,8%	27 726	27,7%	100 042	100,0%	24 866	100,0%	11,5%
Other revenue	1 138	35 572	9 652	848,2%	9 906	870,5%	9 975	28,0%	4 475	12,6%	34 007	95,6%	8 569	1 308,2%	(47,8%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**561 512**	**661 886**	**77 374**	**13,8%**	**182 794**	**32,6%**	**169 726**	**25,6%**	**107 924**	**16,3%**	**537 818**	**81,3%**	**147 960**	**106,9%**	**(27,1%)**
Employee related costs	167 764	165 764	24	-	94 743	56,5%	1 181	,7%	35 347	21,3%	131 294	79,2%	43 943	91,0%	(19,6%)
Remuneration of councillors	9 512	9 512	20	,2%	5 357	56,3%	(8)	(,1%)	2 247	23,6%	7 616	80,1%	2 756	50,5%	(18,5%)
Debt impairment	74 299	60 825	220	,3%	(4 127)	(5,6%)	33 948	55,8%	15 640	25,7%	45 680	75,1%	-	6,7%	(100,0%)
Depreciation and asset impairment	53 115	53 115	-	-	4	-	31 066	58,5%	(4)	-	31 066	58,5%	(11 665)	,5%	(100,0%)
Finance charges	900	33 110	-	-	278	30,8%	116	,3%	30 102	90,9%	30 495	92,1%	-	-	(100,0%)
Bulk purchases	168 500	229 846	56 539	33,6%	59 531	35,3%	80 048	34,8%	8 534	3,7%	204 652	89,0%	76 562	143,6%	(88,9%)
Other Materials	16 955	11 036	1 252	7,4%	2 917	17,2%	4 118	37,3%	1 065	9,6%	9 351	84,7%	4 997	198,3%	(78,7%)
Contracted services	47 861	59 552	15 190	31,7%	16 970	35,5%	11 517	19,3%	4 694	7,9%	48 371	81,2%	21 004	187,0%	(77,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	22 606	39 126	4 130	18,3%	7 120	31,5%	7 740	19,8%	10 301	26,3%	29 291	74,9%	10 363	120,7%	(,6%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(98 188)**	**(114 485)**	**63 367**		**(77 671)**		**(70 672)**		**5 140**		**(79 836)**		**(39 682)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	24 912	24 912	-	-	-	-	13 725	55,1%	4 314	17,3%	18 039	72,4%	6 047	105,3%	(28,7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(73 276)**	**(89 573)**	**63 367**		**(77 671)**		**(56 947)**		**9 454**		**(61 796)**		**(33 635)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(73 276)**	**(89 573)**	**63 367**		**(77 671)**		**(56 947)**		**9 454**		**(61 796)**		**(33 635)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(73 276)**	**(89 573)**	**63 367**		**(77 671)**		**(56 947)**		**9 454**		**(61 796)**		**(33 635)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(73 276)**	**(89 573)**	**63 367**		**(77 671)**		**(56 947)**		**9 454**		**(61 796)**		**(33 635)**		

Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**25 667**	**26 412**	**3 538**	**13,8%**	**10 068**	**39,2%**	**2 507**	**9,5%**	**(1 778)**	**(6,7%)**	**14 336**	**54,3%**	**4 405**	**181,8%**	**(140,4%)**
National Government	24 667	23 821	3 538	14,3%	7 068	28,7%	1 739	7,3%	1 990	8,4%	14 336	60,2%	3 639	210,9%	(45,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 667**	**23 821**	**3 538**	**14,3%**	**7 068**	**28,7%**	**1 739**	**7,3%**	**1 990**	**8,4%**	**14 336**	**60,2%**	**3 639**	**210,9%**	**(45,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	2 591	-	-	3 000	300,0%	768	29,6%	(3 768)	(145,4%)	-	-	766	49,4%	(592,1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**25 667**	**26 912**	**3 538**	**13,8%**	**10 068**	**39,2%**	**2 507**	**9,3%**	**(1 778)**	**(6,6%)**	**14 336**	**53,3%**	**4 405**	**150,5%**	**(140,4%)**
Municipal governance and administration	**3 797**	**6 396**	**500**	**13,2%**	**2 744**	**72,3%**	**507**	**7,9%**	**529**	**8,3%**	**4 280**	**66,9%**	**1 279**	**75,1%**	**(58,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 797	6 396	500	13,2%	2 744	72,3%	507	7,9%	529	8,3%	4 280	66,9%	1 279	73,8%	(58,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**3 000**	**-**	**-**	**-**	**(3 000)**	**-**	**-**	**-**	**3**	**-**	**(103 548,3%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Housing	-	-	-	-	3 000	-	-	-	(3 000)	-	-	-	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 300**	**11 155**	**2 645**	**31,9%**	**2 974**	**35,8%**	**1 232**	**11,0%**	**(6 852)**	**(61,4%)**	**-**	**-**	**988**	**-**	**(793,8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 300	11 155	2 645	31,9%	2 974	35,8%	1 232	11,0%	(6 852)	(61,4%)	-	-	988	-	(793,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 570**	**9 360**	**393**	**2,9%**	**1 350**	**9,9%**	**768**	**8,2%**	**7 545**	**80,6%**	**10 056**	**107,4%**	**2 135**	**106,1%**	**253,3%**
Energy sources	-	-	-	-	-	-	-	-	7 435	-	7 435	-	-	108,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	2 621	-	2 621	-	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	13 570	9 360	393	2,9%	1 350	9,9%	768	8,2%	(2 511)	(26,8%)	-	-	2 135	105,2%	(217,6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	**(296 615)**	**410 576**	**68 108**	**(23,0%)**	**76 989**	**(26,0%)**	**89 525**	**21,8%**	**52 541**	**12,8%**	**287 163**	**69,9%**	**67 927**	**-**	**(22,7%)**
Property rates	3 896	56 130	9 475	243,2%	14 946	383,6%	14 792	26,4%	7 529	13,4%	46 741	83,3%	8 512	-	(11,6%)
Service charges	**(267 725)**	**289 136**	**43 062**	**(16,1%)**	**60 493**	**(22,6%)**	**58 801**	**20,3%**	**36 423**	**12,6%**	**198 780**	**68,7%**	**44 167**	**-**	**(17,5%)**
Other revenue	(36 165)	61 689	15 258	(42,2%)	1 218	(3,4%)	12 226	19,8%	8 589	13,9%	37 291	60,4%	15 200	-	(43,5%)
Transfers and Subsidies - Operational	3 379	3 621	-	-	-	-	3 621	100,0%	-	-	3 621	100,0%	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	313	-	333	-	84	-	-	-	730	-	48	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**90 793**	**-**	**99 089**	**-**	**114 466**	**-**	**61 558**	**-**	**365 905**	**-**	**173 028**	**-**	**(64,4%)**
Suppliers and employees	-	-	90 793	-	99 089	-	114 466	-	61 558	-	365 905	-	173 028	-	(64,4%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(296 615)**	**410 576**	**158 901**	**(53,6%)**	**176 078**	**(59,4%)**	**203 990**	**49,7%**	**114 099**	**27,8%**	**653 068**	**159,1%**	**240 955**	**-**	**(52,6%)**
Cash Flow from Investing Activities															
Receipts	**837**	**837**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	837	837	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(25 667)**	**(26 912)**	**(4 944)**	**19,3%**	**(9 460)**	**36,9%**	**(4 340)**	**16,1%**	**(3 052)**	**11,3%**	**(21 795)**	**81,0%**	**(5 836)**	**-**	**(47,7%)**
Capital assets	(25 667)	(26 912)	(4 944)	19,3%	(9 460)	36,9%	(4 340)	16,1%	(3 052)	11,3%	(21 795)	81,0%	(5 836)	-	(47,7%)
Net Cash from/(used) Investing Activities	**(24 830)**	**(26 075)**	**(4 944)**	**19,9%**	**(9 460)**	**38,1%**	**(4 340)**	**16,6%**	**(3 052)**	**11,7%**	**(21 795)**	**83,6%**	**(5 836)**	**-**	**(47,7%)**
Cash Flow from Financing Activities															
Receipts	**(1 781)**	**(1 781)**	**3**	**(,2%)**	**(15)**	**,9%**	**11**	**(,6%)**	**1**	**-**	**-**	**-**	**46**	**-**	**(98,4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 781)	(1 781)	3	(,2%)	(15)	,9%	11	(,6%)	1	-	-	-	46	-	(98,4%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 781)**	**(1 781)**	**3**	**(,2%)**	**(15)**	**,9%**	**11**	**(,6%)**	**1**	**-**	**-**	**-**	**46**	**-**	**(98,4%)**
Net Increase/(Decrease) in cash held	**(323 226)**	**382 720**	**153 960**	**(47,6%)**	**166 603**	**(51,5%)**	**199 662**	**52,2%**	**111 048**	**29,0%**	**631 273**	**164,9%**	**235 166**	**-**	**(52,8%)**
Cash/cash equivalents at the year begin:	-	-	51 846	-	205 807	-	372 410	-	572 071	-	51 846	-	234 388	-	144,1%
Cash/cash equivalents at the year end:	**(323 226)**	**382 720**	**205 807**	**(63,7%)**	**372 410**	**(115,2%)**	**572 071**	**149,5%**	**683 119**	**178,5%**	**683 119**	**178,5%**	**482 903**	**-**	**41,5%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	56 030	22,0%	-	-	14 011	5,5%	184 192	72,5%	254 232	54,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	53 053	24,8%	1 164	,5%	17 011	8,0%	142 277	66,6%	213 505	45,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**109 083**	**23,3%**	**1 164**	**,2%**	**31 022**	**6,6%**	**326 468**	**69,8%**	**467 737**	**100,0%**

Contact Details

Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2020 (PRELIMINARY RESULTS)

Table 1: Operating Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Operating Revenue and Expenditure															
Operating Revenue	**18 592 110**	**19 624 711**	**5 390 899**	**29,0%**	**3 934 619**	**21,2%**	**4 783 366**	**24,4%**	**2 743 201**	**14,0%**	**16 852 086**	**85,9%**	**2 804 720**	**86,3%**	**(2,2%)**
Property rates	2 998 620	3 055 216	741 269	24,7%	734 045	24,5%	665 222	21,8%	727 489	23,8%	2 868 025	93,9%	601 689	94,0%	20,9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 830 497	4 953 059	1 138 307	23,6%	1 051 898	21,8%	1 074 752	21,7%	885 548	17,9%	4 150 505	83,8%	902 029	84,3%	(1,8%)
Service charges - water revenue	1 750 006	1 913 620	407 048	23,3%	431 517	24,7%	463 805	24,2%	368 703	19,3%	1 671 074	87,3%	333 235	85,7%	10,6%
Service charges - sanitation revenue	551 977	605 241	171 152	31,0%	146 701	26,6%	93 963	15,5%	121 938	20,1%	533 753	88,2%	150 213	105,2%	(18,8%)
Service charges - refuse revenue	654 950	687 385	157 063	24,0%	157 267	24,0%	158 620	23,1%	148 045	21,5%	620 994	90,3%	139 255	96,3%	6,3%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	44 169	47 137	8 600	19,5%	9 437	21,4%	7 382	15,7%	8 006	17,0%	33 426	70,9%	4 398	57,8%	82,0%
Interest earned - external investments	178 930	218 191	40 012	22,4%	36 430	20,4%	37 064	17,0%	18 431	8,4%	131 938	60,5%	73 176	128,9%	(74,8%)
Interest earned - outstanding debtors	893 023	1 006 320	203 911	22,8%	227 431	25,5%	188 644	18,7%	171 833	17,1%	791 819	78,7%	221 342	118,1%	(22,4%)
Dividends received	3 828	3 801	597	15,6%	623	16,3%	1 624	42,7%	586	15,4%	3 430	90,2%	1 367	886,5%	(57,2%)
Fines, penalties and forfeits	156 764	172 695	5 254	3,4%	15 509	9,9%	63 390	36,7%	65 535	37,9%	149 688	86,7%	22 815	29,2%	187,2%
Licences and permits	43 024	59 007	9 764	22,7%	5 507	12,8%	9 498	16,1%	4 403	7,5%	29 172	49,4%	(115 750)	84,8%	(103,8%)
Agency services	58 089	254 823	4 876	8,4%	6 495	11,2%	7 893	3,1%	36 951	14,5%	56 214	22,1%	45 673	24,5%	(19,1%)
Transfers and subsidies	5 586 527	5 670 771	2 223 963	39,8%	869 733	15,6%	1 788 015	31,5%	126 108	2,2%	5 007 819	88,3%	301 567	77,7%	(58,2%)
Other revenue	806 591	953 707	274 307	34,0%	238 715	29,6%	217 472	22,8%	52 753	5,5%	783 248	82,1%	95 315	109,4%	(44,7%)
Gains	35 116	23 738	4 775	13,6%	3 311	9,4%	6 022	25,4%	6 872	28,9%	20 980	88,4%	28 397	149,3%	(75,8%)
Operating Expenditure	**20 872 813**	**21 786 751**	**3 706 690**	**17,8%**	**4 026 851**	**19,3%**	**4 080 766**	**18,7%**	**4 280 402**	**19,6%**	**16 094 710**	**73,9%**	**4 870 075**	**80,8%**	**(12,1%)**
Employee related costs	6 298 277	6 405 072	1 024 419	16,3%	1 190 003	18,9%	1 309 872	20,5%	1 518 218	23,7%	5 042 513	78,7%	1 688 083	89,5%	(10,1%)
Remuneration of councillors	398 401	411 912	59 939	15,0%	74 838	18,8%	77 786	18,9%	113 333	27,5%	325 896	79,1%	125 450	88,6%	(9,7%)
Debt impairment	1 641 943	1 789 164	48 682	3,0%	145 993	8,9%	64 724	3,6%	184 014	10,3%	443 413	24,8%	117 510	13,5%	56,6%
Depreciation and asset impairment	2 055 939	2 252 773	169 873	8,3%	236 448	11,5%	240 099	10,7%	200 051	8,9%	846 471	37,6%	86 262	11,7%	131,9%
Finance charges	644 172	700 873	168 579	26,2%	203 624	31,6%	241 005	34,4%	201 016	28,7%	814 224	116,2%	312 903	323,2%	(35,8%)
Bulk purchases	5 041 143	4 957 763	1 440 249	28,6%	1 053 012	20,9%	1 015 894	20,5%	1 074 371	21,7%	4 583 525	92,5%	1 288 163	101,9%	(16,6%)
Other Materials	471 516	453 720	51 693	11,0%	93 012	19,7%	107 868	23,8%	110 998	24,5%	363 570	80,1%	99 460	78,0%	11,6%
Contracted services	2 372 800	2 493 436	388 300	16,4%	567 972	23,9%	586 497	23,5%	482 893	19,4%	2 025 662	81,2%	766 126	89,9%	(37,0%)
Transfers and subsidies	375 148	413 105	46 099	12,3%	85 801	22,9%	91 120	22,1%	69 904	16,9%	292 923	70,9%	68 536	74,8%	2,0%
Other expenditure	1 572 927	1 905 553	310 465	19,7%	376 313	23,9%	345 877	18,2%	320 473	16,8%	1 353 128	71,0%	321 400	81,2%	(,3%)
Losses	546	3 381	(1 607)	(294,1%)	(164)	(30,0%)	23	,7%	5 132	151,8%	3 385	100,1%	(3 818)	(1 216,3%)	(234,4%)
Surplus/(Deficit)	**(2 280 703)**	**(2 162 040)**	**1 684 209**		**(92 231)**		**702 600**		**(1 537 201)**		**757 376**		**(2 065 355)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 975 201	3 222 711	223 943	7,5%	520 640	17,5%	251 619	7,8%	699 522	21,7%	1 695 725	52,6%	264 486	48,3%	164,5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	18 784	18 214	469	2,5%	80 741	429,8%	63 014	346,0%	331	1,8%	144 555	793,6%	197	52,1%	67,6%
Transfers and subsidies - capital (in-kind - all)	24 501	16 478	187	,8%	-	-	-	-	-	-	187	1,1%	(175)	32,1%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**737 783**	**1 095 363**	**1 908 808**		**509 150**		**1 017 234**		**(837 349)**		**2 597 843**		**(1 800 846)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**737 783**	**1 095 363**	**1 908 808**		**509 150**		**1 017 234**		**(837 349)**		**2 597 843**		**(1 800 846)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**737 783**	**1 095 363**	**1 908 808**		**509 150**		**1 017 234**		**(837 349)**		**2 597 843**		**(1 800 846)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**737 783**	**1 095 363**	**1 908 808**		**509 150**		**1 017 234**		**(837 349)**		**2 597 843**		**(1 800 846)**		

Table 2: Capital Revenue and Expenditure

	2019/20												2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Capital Revenue and Expenditure															
Source of Finance	**3 264 466**	**4 106 053**	**344 728**	**10,6%**	**495 564**	**15,2%**	**718 832**	**17,5%**	**729 122**	**17,8%**	**2 288 246**	**55,7%**	**1 362 123**	**129,6%**	**(46,5%)**
National Government	2 725 234	3 313 351	311 729	11,4%	449 001	16,5%	449 052	13,6%	514 556	15,5%	1 724 338	52,0%	1 258 980	132,2%	(59,1%)
Provincial Government	220	220	-	-	-	-	220	100,0%	-	-	220	100,0%	649	99,2%	(100,0%)
District Municipality	14 300	-	-	-	-	-	-	-	-	-	-	-	(2 200)	(9,2%)	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	8 000	8 500	2 243	28,0%	3 285	41,1%	-	-	-	-	5 528	65,0%	-	-	-
Transfers recognised - capital	**2 747 754**	**3 322 071**	**313 972**	**11,4%**	**452 286**	**16,5%**	**449 272**	**13,5%**	**514 556**	**15,5%**	**1 730 086**	**52,1%**	**1 257 429**	**130,7%**	**(59,1%)**
Borrowing	13 980	149 257	126	,9%	374	2,7%	120 684	80,9%	23 480	15,7%	144 664	96,9%	16 969	151,1%	38,4%
Internally generated funds	502 732	634 725	30 629	6,1%	42 904	8,5%	148 876	23,5%	191 086	30,1%	413 496	65,1%	87 725	115,4%	117,8%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**3 924 304**	**4 384 672**	**374 759**	**9,5%**	**610 655**	**15,6%**	**615 871**	**14,0%**	**737 079**	**16,8%**	**2 338 364**	**53,3%**	**1 597 737**	**105,7%**	**(53,9%)**
Municipal governance and administration	**265 721**	**319 356**	**16 296**	**6,1%**	**36 092**	**13,6%**	**44 956**	**14,1%**	**57 238**	**17,9%**	**154 582**	**48,4%**	**60 965**	**(21,4%)**	**(6,1%)**
Executive and Council	4 909	42 820	214	4,4%	1 054	21,5%	484	1,1%	5 724	13,4%	7 477	17,5%	1 655	144,8%	245,9%
Finance and administration	260 208	276 131	16 065	6,2%	35 038	13,5%	44 441	16,1%	51 505	18,7%	147 049	53,3%	59 299	(27,1%)	(13,1%)
Internal audit	604	406	17	2,8%	-	-	31	7,7%	9	2,1%	57	14,0%	10	22,6%	(17,0%)
Community and Public Safety	**267 863**	**214 111**	**28 327**	**10,6%**	**36 286**	**13,5%**	**40 103**	**18,7%**	**43 532**	**20,3%**	**148 248**	**69,2%**	**43 086**	**51,2%**	**1,0%**
Community and Social Services	154 485	120 574	18 352	11,9%	18 497	12,0%	22 594	18,7%	23 543	19,5%	82 986	68,8%	25 546	44,5%	(7,8%)
Sport And Recreation	72 093	36 967	1 161	1,6%	5 942	8,2%	12 187	33,0%	5 008	13,5%	24 298	65,7%	10 974	67,2%	(54,4%)
Public Safety	31 875	53 691	8 765	27,5%	8 760	27,5%	5 101	9,5%	16 344	30,4%	38 969	72,6%	4 901	46,4%	233,4%
Housing	6 870	957	-	-	3 087	44,9%	220	23,0%	(2 359)	(246,4%)	948	99,0%	452	125,0%	(622,1%)
Health	2 540	1 921	50	2,0%	-	-	-	-	996	51,8%	1 046	54,5%	1 213	88,9%	(17,9%)
Economic and Environmental Services	**1 113 100**	**1 133 815**	**108 543**	**9,8%**	**205 724**	**18,5%**	**206 523**	**18,2%**	**186 803**	**16,5%**	**707 592**	**62,4%**	**618 959**	**124,3%**	**(69,8%)**
Planning and Development	207 163	116 680	8 235	4,0%	39 046	18,8%	11 298	9,7%	14 665	12,6%	73 244	62,8%	444 019	271,7%	(96,7%)
Road Transport	902 447	1 011 584	100 228	11,1%	166 567	18,5%	194 195	19,2%	171 308	16,9%	632 298	62,5%	174 819	80,0%	(2,0%)
Environmental Protection	3 490	5 551	79	2,3%	111	3,2%	1 030	18,5%	830	15,0%	2 050	36,9%	121	25,5%	585,3%
Trading Services	**2 277 494**	**2 716 723**	**221 553**	**9,7%**	**332 512**	**14,6%**	**324 089**	**11,9%**	**449 148**	**16,5%**	**1 327 303**	**48,9%**	**874 524**	**125,3%**	**(48,6%)**
Energy sources	346 811	491 076	52 036	15,0%	68 150	19,7%	76 650	15,6%	82 933	16,9%	279 769	57,0%	289 583	140,6%	(71,4%)
Water Management	1 150 628	1 399 370	129 230	11,2%	152 613	13,3%	156 757	11,2%	229 603	16,4%	668 204	47,8%	276 515	130,0%	(17,0%)
Waste Water Management	614 833	725 183	47 975	7,8%	93 208	15,2%	85 419	11,8%	112 864	15,6%	339 466	46,8%	269 273	106,6%	(58,1%)
Waste Management	165 223	101 093	(7 688)	(4,7%)	18 541	11,2%	5 263	5,2%	23 748	23,5%	39 865	39,4%	39 154	113,0%	(39,3%)
Other	**125**	**668**	**41**	**32,9%**	**40**	**31,9%**	**200**	**29,9%**	**358**	**53,6%**	**639**	**95,7%**	**203**	**19,8%**	**76,6%**

Table 3: Cash Receipts and Payments

R thousands	2019/20 Budget: Main appropriation	2019/20 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2018/19 to Q4 of 2019/20
Cash Flow from Operating Activities															
Receipts	**7 628 821**	**12 737 749**	**1 947 407**	**25,5%**	**1 545 617**	**20,3%**	**1 879 197**	**14,8%**	**833 012**	**6,5%**	**6 205 232**	**48,7%**	**1 016 092**	**67,3%**	**(18,0%)**
Property rates	244 247	1 177 861	201 686	82,6%	180 782	74,0%	194 263	16,5%	141 846	12,0%	718 578	61,0%	161 231	71,1%	(12,0%)
Service charges	**825 656**	**2 494 238**	**403 570**	**48,9%**	**454 270**	**55,0%**	**395 316**	**15,8%**	**306 671**	**12,3%**	**1 559 828**	**62,5%**	**412 046**	**50,5%**	**(25,6%)**
Other revenue	1 673 776	2 136 110	305 271	18,2%	339 175	20,3%	332 308	15,6%	312 328	14,6%	1 289 082	60,3%	374 044	566,6%	(16,5%)
Transfers and Subsidies - Operational	4 407 449	5 613 657	921 601	20,9%	483 588	11,0%	796 310	14,2%	48 292	,9%	2 249 790	40,1%	34 008	47,7%	42,0%
Transfers and Subsidies - Capital	459 450	1 310 765	109 051	23,7%	82 276	17,9%	153 557	11,7%	22 200	1,7%	367 084	28,0%	24 001	69,6%	(7,5%)
Interest	18 243	5 119	6 229	34,1%	5 525	30,3%	7 442	145,4%	1 675	32,7%	20 870	407,7%	10 760	239,0%	(84,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**641**	**(1 450 804)**	**962 557**	**150 279,1%**	**1 146 717**	**179 031,1%**	**1 054 582**	**(72,7%)**	**997 386**	**(68,7%)**	**4 161 242**	**(286,8%)**	**1 296 429**	**(657 733,7%)**	**(23,1%)**
Suppliers and employees	641	(1 450 804)	962 557	150 279,1%	1 146 717	179 031,1%	1 142 582	(78,8%)	997 386	(68,7%)	4 249 242	(292,9%)	1 296 429	(657 733,7%)	(23,1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	(88 000)	-	-	-	(88 000)	-	-	-	-
Net Cash from/(used) Operating Activities	**7 629 462**	**11 286 946**	**2 909 964**	**38,1%**	**2 692 334**	**35,3%**	**2 933 778**	**26,0%**	**1 830 398**	**16,2%**	**10 366 474**	**91,8%**	**2 312 520**	**115,6%**	**(20,8%)**
Cash Flow from Investing Activities															
Receipts	**110 930**	**111 184**	**323**	**,3%**	**647**	**,6%**	**59**	**,1%**	**2 996**	**2,7%**	**4 025**	**3,6%**	**477**	**24,4%**	**527,4%**
Proceeds on disposal of PPE	-	-	52	-	650	-	-	-	2 479	-	3 181	-	408	-	507,6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	60 227	52 787	(12)	-	(0)	-	(16)	-	15	-	(13)	-	(141)	-	(110,7%)
Decrease (increase) in non-current investments	50 704	58 397	282	,6%	(2)	-	76	,1%	502	,9%	857	1,5%	211	11,1%	138,3%
Payments	**(3 201 756)**	**(3 789 693)**	**(167 760)**	**5,2%**	**(268 847)**	**8,4%**	**(372 195)**	**9,8%**	**(347 721)**	**9,2%**	**(1 156 523)**	**30,5%**	**(405 036)**	**40,0%**	**(14,2%)**
Capital assets	(3 201 756)	(3 789 693)	(167 760)	5,2%	(268 847)	8,4%	(372 195)	9,8%	(347 721)	9,2%	(1 156 523)	30,5%	(405 036)	40,0%	(14,2%)
Net Cash from/(used) Investing Activities	**(3 090 826)**	**(3 678 509)**	**(167 437)**	**5,4%**	**(268 200)**	**8,7%**	**(372 135)**	**10,1%**	**(344 726)**	**9,4%**	**(1 152 499)**	**31,3%**	**(404 559)**	**40,3%**	**(14,8%)**
Cash Flow from Financing Activities															
Receipts	**(63 270)**	**103 018**	**(4 087)**	**6,5%**	**(964)**	**1,5%**	**581**	**,6%**	**48**	**-**	**(4 422)**	**(4,3%)**	**157 965**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	155 000	-	(100,0%)
Increase (decrease) in consumer deposits	(63 270)	103 018	(4 087)	6,5%	(964)	1,5%	581	,6%	48	-	(4 422)	(4,3%)	2 965	-	(98,4%)
Payments	**-**	**18 147**	**-**	**-**	**-**	**-**	**-**	**-**	**6 561**	**36,2%**	**6 561**	**36,2%**	**(25 027)**	**-**	**(126,2%)**
Repayment of borrowing	-	18 147	-	-	-	-	-	-	6 561	36,2%	6 561	36,2%	(25 027)	-	(126,2%)
Net Cash from/(used) Financing Activities	**(63 270)**	**121 165**	**(4 087)**	**6,5%**	**(964)**	**1,5%**	**581**	**,5%**	**6 609**	**5,5%**	**2 140**	**1,8%**	**132 937**	**-**	**(95,0%)**
Net Increase/(Decrease) in cash held	**4 475 366**	**7 729 602**	**2 738 440**	**61,2%**	**2 423 169**	**54,1%**	**2 562 224**	**33,1%**	**1 492 282**	**19,3%**	**9 216 115**	**119,2%**	**2 040 899**	**155,2%**	**(26,9%)**
Cash/cash equivalents at the year begin:	519 096	3 326 849	1 928 741	371,6%	4 563 394	879,1%	6 340 226	190,6%	8 382 192	252,0%	1 928 741	58,0%	9 245 966	93,3%	(9,3%)
Cash/cash equivalents at the year end:	**4 994 461**	**11 056 451**	**4 645 876**	**93,0%**	**6 703 448**	**134,2%**	**8 526 443**	**77,1%**	**9 843 264**	**89,0%**	**9 843 264**	**89,0%**	**11 368 379**	**173,2%**	**(13,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43 088	5,1%	21 872	2,6%	21 350	2,5%	759 867	89,8%	846 177	15,1%	16 366	1,9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	90 780	22,4%	12 337	3,0%	22 966	5,7%	279 852	68,9%	405 935	7,2%	11 941	2,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	137 874	6,0%	38 065	1,7%	69 262	3,0%	2 058 438	89,4%	2 303 639	41,0%	3	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 879	4,7%	6 894	2,2%	7 347	2,3%	289 677	90,9%	318 797	5,7%	8 209	2,6%	-	-
Receivables from Exchange Transactions - Waste Management	22 227	6,7%	7 567	2,3%	11 252	3,4%	289 060	87,6%	330 106	5,9%	7 866	2,4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	442	4,0%	253	2,3%	517	4,7%	9 735	88,9%	10 947	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	21 036	1,8%	14 185	1,2%	18 666	1,6%	1 104 493	95,3%	1 158 379	20,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 681	4,8%	3 154	1,3%	3 005	1,2%	223 373	92,6%	241 213	4,3%	4 961	2,1%	-	-
Total By Income Source	**342 008**	**6,1%**	**104 327**	**1,9%**	**154 365**	**2,7%**	**5 014 494**	**89,3%**	**5 615 193**	**100,0%**	**49 346**	**,9%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	57 711	3,5%	24 416	1,5%	40 456	2,5%	1 508 613	92,5%	1 631 196	29,0%	939	,1%	-	-
Commercial	94 029	13,1%	23 796	3,3%	25 192	3,5%	573 947	80,1%	716 964	12,8%	8 224	1,1%	-	-
Households	167 538	5,6%	55 187	1,8%	77 309	2,6%	2 694 318	90,0%	2 994 352	53,3%	40 184	1,3%	-	-
Other	22 730	8,3%	928	,3%	11 409	4,2%	237 615	87,1%	272 682	4,9%	-	-	-	-
Total By Customer Group	**342 008**	**6,1%**	**104 327**	**1,9%**	**154 365**	**2,7%**	**5 014 494**	**89,3%**	**5 615 193**	**100,0%**	**49 346**	**,9%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	274 362	5,6%	165 300	3,3%	253 363	5,1%	4 247 952	86,0%	4 940 977	61,4%
Bulk Water	16 282	1,4%	18 565	1,6%	44 588	3,8%	1 086 149	93,2%	1 165 584	14,5%
PAYE deductions	4 224	(140,7%)	-	-	(7 369)	245,4%	142	(4,7%)	(3 003)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(16 105)	37,0%	-	-	(14 021)	32,2%	(13 392)	30,8%	(43 518)	(,5%)
Loan repayments	-	-	-	-	-	-	20 488	100,0%	20 488	,3%
Trade Creditors	405 463	27,7%	60 234	4,1%	91 677	6,3%	907 116	61,9%	1 464 490	18,2%
Auditor-General	-	-	(135)	(4,7%)	53	1,8%	2 954	102,9%	2 871	-
Other	33 186	6,6%	(3 414)	(,7%)	3 779	,8%	469 949	93,3%	503 499	6,3%
Total	**717 412**	**8,9%**	**240 549**	**3,0%**	**372 069**	**4,6%**	**6 721 359**	**83,5%**	**8 051 389**	**100,0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.