



**Office of the Head of Department
for Finance
MPUMALANGA PROVINCE**

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Litiko LeteTimali

UmNyango weZeemali

Departement van Finansies

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Ref No. DOF: 12/1/1

**PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2014/2015 FINANCIAL
YEAR: 2ND QUARTER ENDED DECEMBER 2014**

1. The Municipal Finance Management Act No.56 of 2003, in terms of Section 71 (1) requires Accounting Officers of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of each month, a consolidated statement on the state of municipal budget.
2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
3. All information in this publication is based on the 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. NB: Not all municipalities in the Province have submitted the required returns on time as per the table below. It should also be noted that the report contains preliminary figures for the second quarter as municipalities are still verifying the information.

STATUS OF SECTION 71 SUBMISSION FOR DECEMBER 2014


Municipality	Operating Revenue & Expenditure		Capital Revenue & Expenditure		Cash flow statement		Debtors		Creditors	
	Y	N	Y	N	Y	N	Y	N	Y	N
Ehlanzeni District	Y		Y		Y		Y		Y	
Thaba Chweu	Y		Y		Y		Y		Y	
Nkomazi	Y		Y		Y		Y		Y	
Umgindi	Y		Y		Y			N	Y	
Mbombela	Y		Y		Y		Y		Y	
Bushbuckridge	Y		Y		Y		Y		Y	
Nkangala District	Y			N	Y			N	Y	
Steve Tshwete	Y		Y		Y		Y		Y	
Thembisile Hani	Y		Y		Y		Y		Y	
Emakhazeni	Y		Y		Y		Y		Y	
Emalahleni	Y		Y		Y		Y		Y	
Victor Khanye	Y		Y			N		N		N
Dr JS Moroka	Y		Y		Y		Y		Y	
Gertrude Sibiwe District	Y		Y		Y		Y		Y	
Govan Mbeki		N	Y		Y		Y		Y	
Mkhondo		N		N	Y		Y		Y	
Lekwa		N		N		N		N		N
Msukaligwa	Y		Y		Y		N		N	N
Dipaleseng	Y		Y		Y		Y		Y	
Dr Pixley Ka Isaka Seme	Y			N	Y			N		N
Chief Albert Luthuli	Y			N	Y		Y			N
Total	18	3	16	5	18	3	15	16	16	5

Source: LG Data base

Legend: Y: Return form submitted and uploaded correctly.

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MS NZ NKAMBA
HEAD OF DEPARTMENT
DATE: 13/02/2015

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	2013/14	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue						
Property rates	208 207	39.3%	70.0%	109.3%	74.2%	122.8%
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-
Rental of facilities and equipment	245	-	15.8%	15.8%	92.0%	(27.3%)
Interest earned - external investments	2 800	39.4%	29.4%	68.8%	76.1%	46.8%
Interest earned - outstanding debtors	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-
Fines	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-
Agency services	-	-	-	-	-	-
Transfers recognised - operational	202 112	38.8%	71.5%	111.5%	79.5%	130.7%
Other own revenue	3 050	5.4%	3.3%	8.7%	151.3%	(96.0%)
Gains on disposal of PPE	-	-	-	-	-	-
Operating Expenditure	202 606	16.1%	25.1%	41.2%	41.6%	1.9%
Employee related costs	88 453	20.2%	22.2%	42.5%	46.8%	8.5%
Remuneration of councillors	13 643	23.5%	23.5%	47.0%	47.0%	6.7%
Debt impairment	-	-	-	-	-	-
Depreciation and asset impairment	15 000	-	-	-	-	-
Finance charges	22 412	-	71.0%	71.0%	70.6%	-
Bank purchases	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-
Transfers and grants	2 200	-	-	-	-	-
Other expenditure	-	-	-	-	-	-
Loss on disposal of PPE	60 897	18.9%	19.9%	38.8%	37.6%	(5.9%)
Surplus/(Deficit)	5 802					
Transfers recognised - capital	63 180	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 782					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 782					
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 782					
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 782					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	2013/14	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	73 782	8.1%	11.3%	17.3%	24.4%	(17.9%)
National Government	52 843	2%	4.1%	4.3%	1.3%	338.5%
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	52 843	2%	4.1%	4.3%	6.7%	(100.0%)
Borrowing	-	-	-	-	-	1.8%
Internally generated funds	20 939	20.7%	29.5%	50.2%	50.3%	(23.0%)
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	73 782	8.1%	11.3%	17.3%	24.4%	(17.9%)
Governance and Administration	10 082	13.2%	5.5%	18.7%	25.4%	(85.1%)
Executive & Council	4 082	3.1%	2.7%	5.8%	14.9%	(93.0%)
Budget & Treasury Office	4 400	27.3%	9.7%	37.0%	3%	(100.0%)
Corporate Services	1 600	-	9%	9%	100.0%	(21.8%)
Community and Public Safety	300	-	-	-	-	(100.0%)
Community & Social Services	300	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Housing	-	-	-	-	-	(100.0%)
Health	-	-	-	-	-	-
Economic and Environmental Services	63 400	5.0%	12.2%	17.2%	24.0%	(8.1%)
Planning and Development	63 400	5.0%	12.2%	17.2%	24.0%	(9.1%)
Road Transport	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Water	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	Budget Main appropriation	2014/15		Year to Date Total Expenditure as % of main appropriation	2013/14		Q2 of 2013/14 to Q2 of 2014/15
		First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation		Second Quarter Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities							
Receipts	261 388	31.3%	55.7%	87.0%	62.5%	122.8%	
Ratesayers and other	3 295	5.0%	4.3%	0.2%	144.3%	93.2%	
Government - operating	202 112	39.8%	71.6%	111.5%	73.6%	130.7%	
Government - capital	53 180	-	-	-	-	-	
Interest	2 801	39.4%	29.4%	68.7%	76.2%	45.8%	
Dividends	-	-	-	-	-	-	
Payments	(196 106)	16.6%	26.0%	42.6%	42.7%	1.9%	
Suppliers and employees	(173 694)	18.8%	20.2%	38.9%	38.8%	2.6%	
Finance charges	(22 412)	-	71.0%	71.0%	71.4%	-	
Transfers and grants	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	65 283	75.4%	145.2%	220.5%	139.4%	514.5%	
Cash Flow from Investing Activities							
Receipts	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	
Decrease in non-current debiows	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	
Payments	(53 300)	8.4%	15.6%	24.0%	35.5%	(17.4%)	
Capital assets	(53 300)	8.4%	15.6%	24.0%	35.5%	(17.4%)	
Net Cash from/(used) Investing Activities	(53 300)	8.4%	15.6%	24.0%	35.5%	(17.4%)	
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	
Payments	(9 662)	-	-	-	-	-	
Repayment of borrowing	(9 662)	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(9 662)	-	-	-	-	-	
Net Increase/(Decrease) in cash held	2 321	1 927.3%	3 726.0%	5 653.5%	(1 041.4%)	1 610.6%	
Cash/cash equivalents at the year begin	2 157	1 302.3%	3 399.8%	1 326.3%	35.9%	42.8%	
Cash/cash equivalents at the year end	4 478	1 637.6%	3 569.8%	3 580.8%	476.2%	181.8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	
	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 full/less and wasteful Expenditure	-	-	-	-	-	-
Other	198	-	-	-	198	100.0%
Total By Income Source	198	-	-	-	198	100.0%
Debtors Age Analysis By Customer Group						
Organs of State	-	-	-	-	-	-
Commercial	-	-	-	-	-	-
Households	-	-	-	-	-	-
Other	198	-	-	-	198	100.0%
Total By Customer Group	198	-	-	-	198	100.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	
	Amount	Amount	Amount	Amount	Amount	%
Creditor Age Analysis						
Bulk Electricity	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-
Pensions Retirement	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-
Auditor-General	198	475	324	804	1 799	100.0%
Other	-	-	-	-	-	-
Total	198	475	324	804	1 799	100.0%

Contact Details

Municipal Manager	H Mbathe	013 759 8629
Financial Manager	W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14 Second Quarter	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Total		
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure							
Operating Revenue	382 358	48.8%	20.7%	69.6%	58.9%	19.9%	
Property rates	80 329	160.2%	(5.5%)	159.7%	76.0%	5 073.5%	
Service charges - penalties and collection charges	-	-	-	-	-	-	
Service charges - electricity revenue	144 700	22.2%	19.9%	42.1%	44.0%	7.8%	
Service charges - water revenue	25 709	29.6%	20.1%	57.7%	65.4%	10.9%	
Service charges - sanitation revenue	10 079	26.6%	26.7%	53.4%	48.9%	9.9%	
Service charges - refuse revenue	11 562	26.2%	26.2%	52.3%	53.2%	7.7%	
Service charges - other	-	-	-	-	-	(100.0%)	
Rental of facilities and equipment	1 896	32.8%	33.2%	66.1%	689.4%	15.1%	
Interest earned - external investments	1 500	6.8%	4.9%	11.8%	-	167.3%	
Interest earned - outstanding debtors	5 198	33.3%	49.6%	82.9%	-	76.1%	
Dividends received	-	-	-	-	-	-	
Fines	1 495	27.9%	28.6%	56.5%	44.6%	78.3%	
Licences and permits	-	-	-	-	-	-	
Agency services	23 451	21.1%	16.1%	37.2%	103.4%	(15.9%)	
Transfers recognised - operational	94 676	37.8%	31.9%	69.7%	61.6%	49.0%	
Other own revenue	1 852	50.1%	12.8%	62.9%	84.6%	(59.9%)	
Gains on disposal of PPE	-	-	-	-	-	-	
Operating Expenditure	427 791	21.9%	25.3%	47.2%	59.7%	15.3%	
Employee related costs	101 342	27.8%	-	-	-	-	
Remuneration of councillors	8 167	15.2%	23.6%	55.4%	51.6%	6.6%	
Debt impairment	2 000	-	-	-	43.9%	4.8%	
Depreciation and asset impairment	44 187	-	-	-	-	-	
Finance charges	600	846.6%	1 841.6%	2 789.1%	416.3%	91.4%	
Bank purchases	172 896	16.8%	18.0%	34.6%	62.1%	12.8%	
Other materials	-	-	-	-	-	-	
Contracted services	47 293	21.4%	15.5%	36.9%	81.3%	(52.0%)	
Transfers and grants	-	-	-	-	-	(5.0%)	
Other expenditure	-	-	-	-	-	-	
Loss on disposal of PPE	51 307	32.8%	52.7%	65.5%	83.8%	122.4%	
Surplus/(Deficit)	(45 432)						
Transfers recognised - capital	46 004	-	-	-	2.3%	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	572						
Taxation	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	572						
Attributable to municipalities	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	572						
Share of surplus/(deficit) of associate	-	-	-	-	-	-	
Surplus/(Deficit) for the year	572						

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14 Second Quarter	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Total		
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure							
Source of Finance	46 004	-	39.4%	39.4%	8.9%	254.0%	
National Government	46 004	-	32.9%	32.8%	9.3%	265.9%	
Provincial Government	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	
Transfers recognised - capital	46 004	-	32.9%	32.9%	9.3%	265.9%	
Borrowing	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	
Public contributions and donations	-	-	-	-	4.3%	1 627.4%	
Capital Expenditure Standard Classification	46 004	-	39.4%	39.4%	8.9%	254.0%	
Governance and Administration	2 252	-	20.5%	20.5%	66.5%	167.2%	
Executive & Council	2 252	-	8.1%	8.1%	-	(100.0%)	
Budget & Treasury Office	-	-	-	-	-	(100.0%)	
Corporate Services	-	-	-	-	-	(100.0%)	
Community and Public Safety	-	-	-	-	66.6%	(100.0%)	
Community & Social Services	-	-	-	-	-	(100.0%)	
Sport And Recreation	-	-	-	-	-	(100.0%)	
Public Safety	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Economic and Environmental Services	20 197	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	
Road Transport	20 197	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	
Trading Services	23 556	-	73.8%	73.8%	15.0%	251.3%	
Electricity	1 000	-	112.3%	112.3%	-	(100.0%)	
Water	22 556	-	72.1%	72.1%	19.9%	226.6%	
Waste Water Management	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	
Other	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2014/15				2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities							
Receipts	410 911	22.2%	19.3%	41.4%	77.3%		(8.6%)
Ratepayers and other	283 833	10.7%	12.3%	32.0%	65.7%		(8.7%)
Government - operating	94 676	41.2%	32.4%	73.6%	76.9%		46.1%
Government - capital	46 004	-	35.0%	35.4%	-		44.2%
Interest	6 698	-	-	-	-		-
Dividends	-	-	-	-	-		-
Payments	(381 604)	25.4%	11.6%	37.1%	84.6%		(44.9%)
Suppliers and employees	(381 094)	24.1%	11.5%	35.6%	82.3%		(42.4%)
Finance charges	(600)	877.4%	91.4%	99.7%	511.0%		(67.6%)
Transfers and grants	-	-	-	-	-		-
Net Cash from/(used) Operating Activities	29 307	(20.8%)	118.7%	98.0%	50.6%		723.5%
Cash Flow from Investing Activities							
Receipts	-	-	-	-	-		-
Proceeds on disposal of PPE	-	-	-	-	-		-
Decrease in non-current debtors	-	-	-	-	-		-
Decrease in other non-current receivables	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-		-
Payments	(46 004)	1.8%	32.9%	34.7%	99.6%		205.9%
Capital assets	(46 004)	1.6%	32.9%	34.7%	99.6%		205.9%
Net Cash from/(used) Investing Activities	(46 004)	1.8%	32.9%	34.7%	99.6%		205.9%
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-		-
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-		-
Payments	-	-	-	-	-		-
Repayment of borrowing	-	-	-	-	-		-
Net Cash from/(used) Financing Activities	-	-	-	-	-		-
Net Increase/(Decrease) in cash held	(16 697)	41.5%	(117.7%)	(76.3%)	15.6%		(2 624.9%)
Cash/cash equivalents at the year begin	24 433	-	(28.3%)	-	(12.3%)		(228.6%)
Cash/cash equivalents at the year end	7 736	(88.5%)	184.6%	164.6%	17.7%		173.6%

Part 4: Debtor Age Analysis

R thousands	Age Analysis					Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	Amount	%	Amount	%
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	1 811	1 301	1 092	26 537	30 341	-	18.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 359	2 456	2 014	30 546	37 075	-	22.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	4 841	4 440	19 961	39 169	68 400	-	40.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-
Interest on Anear Debtor Accounts	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	1 245	1 069	1 038	28 432	31 814	-	18.9%	-	-
Total By Income Source	10 056	8 964	24 125	125 085	168 231	-	100.0%	-	-
Debtors Age Analysis By Customer Group									
Organs of State	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Other	10 056	8 964	24 125	125 085	168 231	-	100.0%	-	-
Total By Customer Group	10 056	8 964	24 125	125 085	168 231	-	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	Age Analysis					Total	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Amount	%	
Creditor Age Analysis							
Bulk Electricity	11 884	5 000	9 820	209 902	236 606	69.0%	
Bulk Water	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	
Trade Creditors	-	-	-	2 134	2 134	6%	
Auditor-General	6 854	209	699	35 490	43 052	12.6%	
Other	-	1 759	912	6 501	9 172	2.7%	
Total	18 538	8 410	12 068	302 850	342 687	100.0%	

Contact Details

Municipal Manager	Mr B S Koma	013 235 7333
Financial Manager	Mr N S Mabhela (acting)	013 235 7371

Source: Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15				2013/14	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Q2 of 2013/14 to Q2 of 2014/15
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue	577 671	34.5%	28.5%	63.0%	63.3%	14.1%
Property rates	81 773	40.8%	17.1%	57.9%	52.5%	(18.1%)
Service charges - electricity revenue	68 342	19.6%	23.8%	43.4%	49.8%	10.2%
Service charges - water revenue	19 369	19.8%	18.6%	38.5%	42.2%	8.9%
Service charges - sanitation revenue	3 981	24.2%	24.1%	48.3%	53.0%	9.9%
Service charges - refuse revenue	5 917	23.1%	22.9%	46.0%	50.5%	12.1%
Service charges - other	-	-	-	-	-	-
Rental of facilities and equipment	4 574	44.9%	9.8%	54.8%	100.0%	19.2%
Interest earned - external investments	2 662	-	-	-	5.2%	-
Interest earned - outstanding debtors	5 463	15.0%	2.7%	17.7%	123.4%	(65.0%)
Dividends received	-	-	-	-	-	-
Fines	966	277.0%	363.1%	640.0%	32.5%	2 639.3%
Licences and permits	29	5.9%	24.6%	30.6%	56.4%	(7.0%)
Agency services	13 334	43.5%	46.6%	92.0%	16.7%	240.3%
Transfers recognised - operational	384 477	36.9%	32.0%	68.9%	73.0%	13.4%
Other own revenue	7 113	18.7%	38.1%	56.7%	53.2%	140.3%
Gains on disposal of PPE	-	-	-	-	-	-
Operating Expenditure	581 483	15.4%	26.1%	41.5%	41.8%	27.7%
Employee related costs	226 292	24.8%	29.8%	54.6%	55.1%	7.9%
Remuneration of councillors	19 121	25.6%	25.6%	51.2%	45.6%	16.2%
Debt impairment	17 045	-	-	-	-	-
Depreciation and asset impairment	94 397	-	-	-	-	-
Finance charges	930	15.4%	80.5%	95.9%	75.5%	102.5%
Bulk purchases	71 543	7.9%	36.7%	44.6%	60.3%	62.9%
Other Materials	1 653	17.8%	12.6%	30.4%	31.5%	(45.9%)
Contracted services	16 653	19.6%	71.6%	91.2%	64.6%	85.6%
Transfers and grants	211	-	-	-	-	-
Other expenditure	161 638	11.6%	24.1%	35.7%	35.6%	38.3%
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	(3 811)					
Transfers recognised - capital	219 382	-	-	-	6.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	215 570					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	215 570					
Attributable to municipalities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	215 570					
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	215 570					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15				2013/14	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Q2 of 2013/14 to Q2 of 2014/15
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	230 907	5.7%	42.5%	48.1%	20.8%	211.4%
National Government	219 382	5.4%	43.9%	49.3%	19.3%	235.9%
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	219 382	5.4%	43.9%	49.3%	19.3%	235.9%
Borrowing	-	-	-	-	-	-
Internally generated funds	11 525	10.3%	15.6%	25.9%	40.4%	(36.5%)
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	230 907	5.7%	42.5%	48.1%	20.8%	211.4%
Governance and Administration	2 427	-	61.0%	61.5%	21.1%	160.0%
Executive & Council	227	-	-	-	4.1%	(100.0%)
Budget & Treasury Office	200	-	-	-	-	-
Corporate Services	2 000	-	74.7%	74.7%	26.6%	171.5%
Community and Public Safety	-	-	-	-	56.9%	-
Community & Social Services	-	-	-	-	99.6%	-
Sport And Recreation	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	-
Economic and Environmental Services	87 045	9.4%	21.3%	30.6%	47.6%	(5.5%)
Planning and Development	3 057	14.3%	56.1%	70.5%	90.2%	(71.9%)
Road Transport	83 987	8.1%	19.3%	28.7%	36.1%	39.5%
Environmental Protection	-	-	-	-	-	-
Trading Services	161 435	4.2%	51.0%	55.2%	14.4%	419.9%
Electricity	14 600	5.8%	13.1%	18.7%	6.1%	80.2%
Water	123 135	4.6%	55.3%	69.8%	14.7%	457.3%
Waste Water Management	22 500	1.5%	50.2%	51.6%	21.6%	415.1%
Waste Management	1 200	-	77.4%	77.4%	67.1%	138.3%
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15				2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation		
R thousands							
Cash Flow from Operating Activities							
Receipts	760 844	31.4%	31.1%	62.5%	57.9%	47.7%	
Ratepayers and other	188 888	41.8%	24.8%	58.4%	65.6%	(8.1%)	
Government - operating	324 477	38.2%	30.5%	58.7%	73.6%	8.0%	
Government - capital	219 362	12.9%	37.3%	50.2%	29.2%	537.3%	
Interest	6 125	14.5%	22.8%	37.3%	81.6%	135.8%	
Dividends	-	-	-	-	-	-	
Payments	(500 041)	34.2%	16.6%	50.7%	66.2%	(37.6%)	
Suppliers and employees	(498 899)	34.2%	16.6%	50.8%	69.2%	(37.7%)	
Finance charges	(930)	15.4%	40.3%	59.6%	69.6%	1.4%	
Transfers and grants	(211)	-	-	-	-	-	
Net Cash from/(used) Operating Activities	260 803	26.2%	58.8%	85.1%	40.4%	454.6%	
Cash Flow from Investing Activities							
Receipts	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	
Payments	(230 907)	30.7%	15.8%	46.5%	29.0%	29.0%	
Capital assets	(230 907)	30.7%	15.8%	46.5%	29.0%	29.0%	
Net Cash from/(used) Investing Activities	(230 907)	30.7%	15.8%	46.5%	29.6%	29.0%	
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	
Borrowing long term/short term financing	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	
Payments	(365)	-	-	-	815.7%	(100.0%)	
Repayment of borrowing	(365)	-	-	-	815.7%	(100.0%)	
Net Cash from/(used) Financing Activities	(365)	-	-	-	815.7%	(100.0%)	
Net Increase/(Decrease) in cash held	29 532	(8.9%)	396.2%	387.3%	(160.3%)	(7 603.2%)	
Cash/cash equivalents at the year begin	7 770	37.3%	3.4%	37.3%	31.9%	(99.0%)	
Cash/cash equivalents at the year end	37 302	.7%	314.4%	314.4%	772.7%	392.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	Amount	Amount	Amount	Amount	Amount	%	Amount	%
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debts	-	-	-	-	-	-	-	-	-
Interest on Ambar 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

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	
	Amount	Amount	Amount	Amount	Amount	%
Creditor Age Analysis						
By Electricity	6 086	-	-	1 000	7 086	13.5%
Bulk Water	-	-	-	2 266	2 266	4.4%
FAYE deductions	2 331	-	-	-	2 331	4.5%
VAT (output less input)	-	-	-	-	-	-
Pensions / Retirement	2 631	-	-	-	2 631	5.1%
Loan repayments	-	-	-	-	-	-
Trade Creditors	626	1 186	535	1 729	4 076	7.9%
Auditor-General	-	-	-	-	-	-
Other	17 061	2 131	2 378	11 402	33 002	64.2%
Total	29 735	3 317	2 913	16 428	51 393	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 730 0245
Financial Manager	Mr B T Khoza	013 790 0396

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14 Second Quarter	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date			
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure							
Operating Revenue	220 988	27.5%	26.1%	53.7%	48.7%		15.3%
Property rates	17 362	27.0%	34.6%	61.8%	43.1%		15.1%
Property rates - penalties and collection charges	-	-	-	-	-		-
Service charges - electricity revenue	78 772	24.2%	21.1%	45.4%	40.0%		11.2%
Service charges - water revenue	29 931	22.6%	20.9%	43.7%	33.0%		12.9%
Service charges - sanitation revenue	5 973	24.7%	24.5%	49.2%	49.2%		5.6%
Service charges - refuse revenue	12 397	25.5%	24.9%	50.3%	54.9%		6.6%
Service charges - other	-	-	-	-	-		-
Rental of facilities and equipment	1 092	13.6%	30.5%	44.1%	19.7%		142.7%
Interest earned - external investments	350	36.4%	85.9%	121.3%	10.3%		1 027.6%
Interest earned - outstanding debtors	2 000	75.4%	72.0%	147.5%	65.6%		60.5%
Dividends received	-	-	-	-	-		-
Fines	253	10.3%	8.2%	18.5%	3 210.2%		1 678.6%
Licences and permits	13	9.0%	13.0%	22.1%	14.3%		(96.1%)
Agency services	2 816	-	50.7%	50.7%	41.7%		188.9%
Transfers recognised - operational	64 208	38.0%	30.3%	68.2%	70.6%		13.9%
Other own revenue	5 819	15.0%	16.6%	31.6%	15.1%		(26.8%)
Gains on disposal of PPE	-	-	-	-	251.7%		(100.0%)
Operating Expenditure	254 687	16.7%	20.3%	37.0%	42.2%		(18.6%)
Employee related costs	85 778	22.6%	21.6%	44.2%	46.9%		2.1%
Remuneration of councillors	7 040	19.3%	18.9%	38.2%	48.0%		2.4%
Debt impairment	15 372	-	-	-	-		-
Depreciation and asset impairment	23 000	-	-	-	-		-
Finance charges	1 785	1.3%	69.5%	70.8%	100.7%		43.8%
Bulk purchases	62 535	27.2%	23.5%	50.8%	52.7%		3.1%
Other Materials	4 171	17.1%	17.2%	34.4%	7.7%		176.4%
Contracted services	11 848	5.3%	31.7%	37.3%	40.0%		7.8%
Transfers and grants	8 294	5.7%	58.6%	64.3%	388.0%		(73.3%)
Other expenditure	34 883	7.5%	19.1%	27.0%	24.8%		(9.8%)
Loss on disposal of PPE	-	-	-	-	-		-
Surplus/(Deficit)	(33 699)						
Transfers recognised - capital	54 600	12.8%	19.2%	32.0%	41.4%		(60.2%)
Contributions recognised - capital	-	-	-	-	-		-
Contributed assets	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	21 101						
Taxation	-	-	-	-	-		-
Surplus/(Deficit) after taxation	21 101						
Attributable to municipalities	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	21 101						
Share of surplus/(deficit) of associate	-	-	-	-	-		-
Surplus/(Deficit) for the year	21 101						

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14 Second Quarter	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date			
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure							
Source of Finance	58 641	7%	19.1%	19.8%	32.6%		(28.7%)
National Government	54 600	7%	18.5%	19.2%	38.0%		(35.6%)
Provincial Government	-	-	-	-	-		(100.0%)
District Municipality	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-		-
Transfers recognised - capital	54 600	7%	20.4%	21.2%	36.0%		(28.7%)
Borrowing	-	-	-	-	-		-
Internally generated funds	3 841	-	-	-	3%		-
Public contributions and donations	-	-	-	-	-		-
Capital Expenditure Standard Classification	58 641	7%	19.1%	19.8%	32.6%		(28.7%)
Governance and Administration	669	-	-	-	-		-
Executive & Council	30	-	-	-	-		-
Budget & Treasury Office	316	-	-	-	-		-
Corporate Services	323	-	-	-	-		-
Community and Public Safety	1 967	-	-	-	30.1%		-
Community & Social Services	132	-	-	-	-		-
Sport And Recreation	1 807	-	-	-	36.1%		-
Public Safety	-	-	-	-	-		-
Housing	8	-	-	-	7.6%		-
Health	20	-	-	-	-		-
Economic and Environmental Services	15 643	-	-	-	-		-
Planning and Development	741	-	-	-	1.6%		-
Road Transport	14 902	-	-	-	-		-
Environmental Protection	-	-	-	-	1.6%		-
Trading Services	40 362	1.0%	27.8%	28.8%	39.8%		(28.7%)
Electricity	5 842	-	21.8%	21.8%	71.4%		(66.6%)
Water	21 270	1.9%	42.8%	44.7%	10.1%		243.7%
Waste Water Management	13 000	-	6.4%	6.4%	48.1%		(77.4%)
Waste Management	250	-	-	-	-		-
Other	-	-	-	-	-		-

Part 3: Cash Receipts and Payments

R thousands	2014/15				2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities							
Receipts	257 783	20.7%	29.6%	50.3%	51.9%	(3.8%)	
Ratepayers and other	138 435	25.8%	30.1%	55.9%	47.3%	14.8%	
Government - operating	84 228	17.0%	31.1%	48.1%	70.0%	17.1%	
Government - capital	54 800	12.8%	27.4%	40.2%	47.2%	(43.0%)	
Interest	2 350	5.3%	12.6%	18.1%	10.4%	1 008.6%	
Dividends	-	-	-	-	-	-	
Payments	(213 930)	23.8%	26.9%	50.7%	51.8%	(4.4%)	
Suppliers and employees	(206 236)	24.5%	26.6%	51.1%	48.3%	(5.0%)	
Finance charges	(754)	13.5%	104.7%	118.2%	88.3%	71.4%	
Transfers and grants	(6 940)	6.8%	24.6%	31.7%	213.1%	(4.3%)	
Net Cash from/(used) Operating Activities	43 853	5.1%	43.1%	48.2%	52.2%	(1.1%)	
Cash Flow from Investing Activities							
Receipts	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	
Payments	(54 800)	7.7%	20.4%	21.2%	28.5%	(37.3%)	
Capital assets	(54 800)	7.7%	20.4%	21.2%	28.5%	(37.3%)	
Net Cash from/(used) Investing Activities	(54 800)	7.7%	20.4%	21.2%	28.5%	(37.3%)	
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	
Payments	(1 031)	-	43.8%	43.8%	-	12.3%	
Repayment of borrowing	(1 031)	-	43.8%	43.8%	-	12.3%	
Net Cash from/(used) Financing Activities	(1 031)	-	43.8%	43.8%	-	12.3%	
Net Increase/(Decrease) in cash held	(11 978)	(15.3%)	(60.8%)	(75.9%)	(8.8%)	746.1%	
Cash/loans equivalents at the year begin	11 685	3%	16.0%	3%	5.9%	15.5%	
Cash/loans equivalents at the year end	(292)	(633.3%)	(3 127.3%)	(3 127.3%)	(14.5%)	269.0%	

Part 4: Debtor Age Analysis

R thousands	Age Analysis					Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts (to Council Policy)	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	Amount	%	Amount	%
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	963	821	950	13 960	22 714	-	23.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	476	735	180	5 875	8 266	-	8.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	953	863	811	22 167	24 794	-	25.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	280	253	235	8 716	9 484	-	9.8%	-	-
Receivables from Exchange Transactions - Waste Management	552	503	474	14 970	16 499	-	17.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	992	136	72	13 795	14 965	-	15.5%	-	-
Total By Income Source	4 228	3 311	2 722	66 503	66 782	-	100.0%	-	-
Debtors Age Analysis By Customer Group									
Organs of State	251	134	101	1 229	1 722	-	1.6%	-	-
Commercial	761	1 036	541	16 266	18 604	-	19.2%	-	-
Households	3 181	2 100	2 080	69 005	76 366	-	78.9%	-	-
Other	23	43	-	3	69	-	1%	-	-
Total By Customer Group	4 228	3 311	2 722	66 503	66 782	-	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	Age Analysis					Total	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Amount	%	
Creditor Age Analysis							
Bulk Electricity	5 316	5 589	836	-	11 762	46.9%	
Bulk Water	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	
Auditor-General	-	1 196	679	416	2 291	8.5%	
Other	845	1 713	1 155	6 290	10 003	41.5%	
Total	6 161	8 478	2 730	6 706	24 075	100.0%	

Contact Details

Municipal Manager	Mr Dumsani Patrick Mshu	013 712 8719
Financial Manager	Mr Paul Mpele	013 712 8814

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15										Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		2013/14		Q2 of 2013/14 to Q2 of 2014/15	
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts											
Ratifiers and other	2 134 257	601 808	28.2%	494 881	23.2%	1 096 689	51.4%	554 334	54.0%	(10.7%)	
Government - operating	1 181 844	313 419	26.3%	349 808	29.4%	663 328	55.7%	285 208	50.1%	18.5%	
Government - capital	337 237	153 845	39.7%	127 368	32.1%	281 213	70.6%	114 063	74.1%	11.7%	
Interest	511 254	134 426	26.3%	17 562	3.4%	151 988	29.7%	145 008	51.8%	(87.9%)	
Dividends	39 942	118	0.3%	41	0.1%	150	0.4%	81	8%	(31.5%)	
Payments											
Suppliers and employees	(1 571 083)	(685 574)	43.6%	(382 804)	24.4%	(1 068 378)	68.0%	(396 952)	58.1%	(3.3%)	
Finance charges	(1 362 788)	(683 491)	49.1%	(366 929)	26.3%	(1 050 420)	75.4%	(386 959)	60.0%	(5.0%)	
Transfers and grants	(39 531)	(713)	1.8%	(10 197)	25.5%	(10 919)	27.3%	-	-	(100.0%)	
Other	(138 383)	(1 389)	1.0%	(5 678)	4.1%	(7 049)	5.1%	(9 693)	45.4%	(43.2%)	
Net Cash from/(used) Operating Activities	563 174	(83 765)	(14.9%)	112 077	19.9%	28 312	5.0%	156 283	40.9%	(29.2%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	89 909	58 501	65.1%	22 635	25.2%	81 136	90.2%	(72)	7.0%	(31 348.5%)	
Decrease in non-current debtors	3 920	58 501	1 482.4%	22 635	577.4%	81 136	2 068.6%	(72)	165.8%	(31 348.5%)	
Decrease in other non-current receivables	85 988	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments											
Capital assets	(522 517)	(35 391)	6.8%	(141 506)	27.1%	(176 897)	33.9%	(77 822)	19.0%	81.6%	
Other	(522 517)	(35 391)	6.8%	(141 506)	27.1%	(176 897)	33.9%	(77 822)	19.0%	81.6%	
Net Cash from/(used) Investing Activities	(432 609)	23 110	(5.3%)	(119 871)	27.5%	(95 761)	22.1%	(77 994)	21.1%	52.4%	
Cash Flow from Financing Activities											
Receipts											
Short term loans	77 151	-	-	21 794	28.2%	21 794	28.2%	-	-	(100.0%)	
Borrowing long term/term financing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	77 151	-	-	21 794	28.2%	21 794	28.2%	-	-	(100.0%)	
Payments											
Repayment of borrowing	(19 828)	(1 370)	8.1%	(5 812)	35.1%	(7 282)	43.3%	(5 828)	61.5%	1.4%	
Other	(16 828)	(1 370)	8.1%	(5 812)	35.1%	(7 282)	43.3%	(5 828)	61.5%	1.4%	
Net Cash from/(used) Financing Activities	60 322	(1 370)	(2.3%)	15 882	26.3%	14 512	24.1%	(5 828)	(4.7%)	(372.5%)	
Net Increase/(Decrease) in cash held	190 887	(62 025)	(32.5%)	9 087	4.8%	(52 938)	(27.7%)	74 461	67.1%	(87.8%)	
Cash/cash equivalents at the year begin	119 275	96 112	80.6%	34 087	28.6%	96 112	80.6%	8 944	7.8%	281.1%	
Cash/cash equivalents at the year end	310 163	34 087	11.0%	43 174	13.9%	43 174	13.9%	83 406	37.4%	(48.2%)	

Part 4: Debtor Age Analysis

R thousands	2014/15										2013/14	
	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1 906	9.1%	17	1%	594	4.2%	8 135	86.6%	20 942	5.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	45 884	60.1%	125	2%	8 811	11.6%	21 525	28.2%	76 408	20.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	23 037	18.7%	276	2%	6 553	6.3%	105 909	76.6%	137 875	36.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 156	13.5%	5	0%	430	5.0%	6 957	81.4%	8 548	2.3%	-	-
Receivables from Exchange Transactions - Waste Management	5 184	9.3%	66	1%	2 464	4.4%	47 859	86.1%	55 571	14.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	415	12.4%	-	-	362	10.6%	2 595	76.8%	3 343	9%	-	-
Interest on Asset Debtor Accounts	1 321	2.2%	184	3%	1 382	2.3%	57 650	95.2%	60 548	16.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 184	10.6%	1 012	9.1%	316	2.3%	6 507	77.4%	11 120	3.0%	-	-
Total By Income Source	80 087	21.4%	1 685	5%	23 372	6.2%	269 209	71.9%	374 353	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	4 855	16.9%	83	3%	4 675	19.3%	19 068	66.5%	28 681	7.7%	-	-
Commercial	28 780	50.0%	226	4%	4 432	7.4%	25 115	42.2%	59 566	15.9%	-	-
Households	45 078	16.3%	1 360	5%	13 977	5.1%	215 401	78.1%	278 816	73.7%	-	-
Other	374	3.6%	13	1%	268	2.8%	9 624	93.4%	10 300	2.8%	-	-
Total By Customer Group	80 087	21.4%	1 685	5%	23 372	6.2%	269 209	71.9%	374 353	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	2014/15									
	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	71	54.9%	38	29.5%	8	6.3%	10	9.3%	130	58.4%
Bulk Water	-	-	4	10.7%	3	7.4%	32	81.9%	40	17.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4	64.9%	0	2.2%	0	6.5%	2	26.4%	6	2.6%
Auditor-General	1	100.0%	-	-	-	-	-	-	1	5%
Other	14	26.8%	4	7.0%	8	15.2%	28	52.1%	54	23.4%
Total	90	39.1%	46	20.1%	20	8.5%	74	32.2%	230	100.0%

Contact Details

Municipal Manager	Ms X.C. Macbe	013 759 2001
Financial Manager	Ms N.T. Mthembu	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue	752 799	124.3%	25.8%	150.1%	64.7%	14.3%
Property rates	92 991	763.6%	8.0%	772.5%	60.0%	283.1%
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-
Service charges - water revenue	37 858	-	-	-	22.8%	(100.0%)
Service charges - sanitation revenue	2 520	-	-	-	62.1%	(100.0%)
Service charges - refuse revenue	5 824	-	-	-	22.0%	(100.0%)
Service charges - other	3 710	97.2%	7%	97.9%	29.2%	(81.5%)
Rental of facilities and equipment	831	4.7%	4%	5.1%	7.8%	(74.7%)
Interest earned - external investments	4 700	42.4%	16.2%	58.6%	94.9%	(57.6%)
Interest earned - outstanding debtors	18 000	-	-	-	-	-
Dividends received	-	-	-	-	-	-
Fines	1 063	3.3%	1%	3.4%	41.9%	(89.6%)
Licences and permits	15 317	28.2%	16.8%	43.0%	-	(100.0%)
Agency services	8 268	-	-	-	-	-
Transfers recognised - operations	557 367	39.3%	32.7%	72.0%	71.8%	12.2%
Other own revenues	4 250	3.6%	1.1%	4.7%	16.3%	(67.6%)
Gains on disposal of PPE	400	-	-	-	-	-
Operating Expenditure	708 925	26.1%	13.9%	40.0%	31.5%	12.9%
Employee related costs	218 774	29.0%	20.0%	49.0%	42.7%	(8)
Remuneration of councillors	25 088	22.0%	14.7%	36.7%	37.0%	6.0%
Debt impairment	101 000	24.8%	-	24.8%	-	-
Depreciation and asset impairment	41 150	24.3%	-	24.3%	-	-
Finance charges	525	-	-	-	-	-
Bulk purchases	124 200	8.0%	22.5%	30.4%	51.1%	26.8%
Other Materials	56 432	1%	1%	2%	4.7%	(96.2%)
Contracted services	38 410	35.4%	8.3%	43.7%	4.0%	98.6%
Transfers and grants	31 461	118.5%	4.6%	123.1%	19.8%	(63.6%)
Other expenditure	76 895	28.9%	24.8%	63.7%	68.2%	87.6%
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	42 874					
Transfers recognised - capital	396 231	50.8%	9%	51.9%	9.0%	(70.4%)
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	439 105					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	439 105					
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	439 105					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	439 105					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	440 655	12.9%	8.8%	21.7%	31.0%	(48.0%)
National Government	396 231	14.4%	9.7%	24.1%	31.0%	(48.0%)
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	396 231	14.4%	9.7%	24.1%	31.0%	(48.0%)
Borrowing	-	-	-	-	-	-
Internally generated funds	44 424	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	440 655	12.9%	8.8%	21.7%	31.0%	(48.0%)
Governance and Administration	9 850	28.3%	1.6%	29.9%	4.5%	4.3%
Executive & Council	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-
Corporate Services	9 850	27.0%	1.6%	28.7%	4.5%	4.3%
Community and Public Safety	36 919	5.8%	17.0%	22.8%	.5%	(100.0%)
Community & Social Services	36 919	5.8%	15.3%	21.2%	9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Housing	-	-	-	-	-	(100.0%)
Health	-	-	-	-	-	-
Economic and Environmental Services	127 786	35.5%	18.5%	54.1%	65.0%	(30.7%)
Planning and Development	-	-	-	-	5.2%	293.1%
Road Transport	127 786	35.5%	17.5%	52.9%	69.9%	(84.2%)
Environmental Protection	-	-	-	-	-	-
Trading Services	286 100	2.6%	3.2%	5.7%	23.8%	(78.9%)
Electricity	7 200	4.1%	-	4.1%	12.4%	(100.0%)
Waste	203 300	2.4%	2.8%	5.1%	20.2%	(75.9%)
Waste Water Management	46 000	3.7%	6.0%	9.6%	31.4%	(70.7%)
Waste Management	9 600	-	-	-	161.2%	(100.0%)
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15				2013/14	Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation	
R thousands						
Cash Flow from Operating Activities						
Receipts	1 149 027	36.8%	16.4%	53.2%	58.0%	(38.3%)
Ratespayers and other	172 743	1.3%	2.0%	3.3%	26.5%	(44.0%)
Government - operating	557 584	39.3%	32.7%	72.0%	71.8%	8.7%
Government - capital	395 228	59.8%	5%	51.3%	40.1%	(59.3%)
Interest	22 892	1.2%	3.4%	4.6%	155.1%	(93.1%)
Dividends	-	-	-	-	-	-
Payments	(709 925)	15.2%	13.9%	29.1%	44.1%	(21.1%)
Suppliers and employees	(678 485)	15.8%	14.3%	29.9%	45.7%	(19.1%)
Finance charges	-	-	-	-	-	-
Transfers and grants	(31 440)	6.1%	4.6%	10.7%	16.7%	(59.6%)
Net Cash from/(used) Operating Activities	439 102	71.8%	20.5%	92.3%	77.2%	(50.2%)
Cash Flow from Investing Activities						
Receipts	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-
Payments	(440 652)	30.2%	8.8%	39.0%	36.2%	(48.0%)
Capital assets	(440 652)	30.2%	8.8%	39.0%	36.2%	(48.0%)
Net Cash from/(used) Investing Activities	(440 652)	30.2%	8.8%	39.0%	36.2%	(48.0%)
Cash Flow from Financing Activities						
Receipts	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-
Borrowing long term/finance	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-
Payments	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 550)	(11 735.2%)	(3 313.0%)	(15 048.2%)	(2 671.5%)	(51.7%)
Cash/cash equivalents at the year begin	173 000	88.2%	193.3%	88.2%	545.9%	-
Cash/cash equivalents at the year end	171 450	195.1%	225.0%	225.0%	(2 871.5%)	144.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	Amount	Amount	Amount	Amount	Amount	%	Amount	%
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - 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	-	-	-	-	-	-	-	-	-
Receivable 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

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

Contact Details

Municipal Manager	D.L. Sheziangu	013 706 6018
Financial Manager	S.P. Mckganyra (Acting)	013 799 1869

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Total Expenditure as % of main appropriation	
R thousands						
Operating Revenue and Expenditure						
Operating Revenue	343 707	39.7%	32.4%	72.2%	73.0%	1.3%
Property rates	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-
Rental of facilities and equipment	110	18.8%	18.9%	37.5%	40.6%	1.0%
Interest earned - external investments	17 435	19.1%	23.0%	42.0%	49.7%	(13.1%)
Interest earned - outstanding debtors	5	-	-	-	-	-
Dividends received	-	-	-	-	-	-
Fines	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-
Agency services	-	-	-	-	-	-
Transfers recognised - operational	324 272	39.3%	33.1%	72.4%	74.0%	2.3%
Other own revenue	1 885	12.7%	6.7%	19.4%	21.9%	(7.1%)
Gains on disposal of PPE	-	-	-	-	-	-
Operating Expenditure	458 390	10.8%	13.2%	24.1%	25.4%	(38.0%)
Employee related costs	117 689	14.3%	14.8%	29.1%	25.6%	10.0%
Remuneration of councillors	16 826	17.6%	17.8%	35.2%	37.7%	6.8%
Debt impairment	15	-	-	-	-	-
Depreciation and asset impairment	9 572	20.2%	20.0%	40.2%	60.2%	(8.7%)
Finance charges	4 400	11.5%	24.0%	35.5%	44.1%	(13.7%)
Bulk purchases	-	-	-	-	-	-
Other Materials	804	2.0%	1.8%	3.0%	24.5%	(67.1%)
Contracted services	15 015	7.7%	11.8%	19.8%	23.9%	(13.4%)
Transfers and grants	245 809	7.3%	10.7%	18.0%	20.3%	(51.2%)
Other expenditure	78 250	16.0%	16.9%	31.9%	37.9%	(52.9%)
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	(144 683)					
Transfers recognised - capital	-	-	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(144 683)					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(144 683)					
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(144 683)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	(144 683)					

Part 2: Capital Revenue and Expenditure

	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Total Expenditure as % of main appropriation	
R thousands						
Capital Revenue and Expenditure						
Source of Finance	33 853	8.5%	22.7%	31.2%	4.4%	219.4%
National Government	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-
Public contributions and donations	33 853	8.5%	22.7%	31.2%	4.4%	219.4%
Capital Expenditure Standard Classification	33 853	8.5%	22.7%	31.2%	4.4%	219.4%
Government and Administration	8 042	5.2%	47.8%	53.0%	4%	2 689.3%
Executive & Council	1 540	13.8%	132.8%	148.6%	-	77 655.6%
Budget & Treasury Office	313	16.4%	-	15.4%	-	(100.0%)
Corporate Services	4 190	1.4%	20.1%	21.5%	-	855.9%
Community and Public Safety	27 790	9.1%	17.3%	26.4%	-	168.3%
Community & Social Services	78	-	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Housing	26 912	9.4%	17.8%	27.2%	-	209.7%
Health	-	-	-	-	-	-
Economic and Environmental Services	800	-	-	-	-	-
Planning and Development	21	99.5%	-	99.5%	-	-
Road Transport	21	99.5%	-	99.5%	-	-
Environmental Protection	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Water	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15				2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation		
R thousands							
Cash Flow from Operating Activities							
Receipts	343 702	39.7%	32.4%	72.2%	73.1%	(.3%)	
RatPAYers and other	1 996	42.2%	7.4%	49.6%	47.8%	(75.6%)	
Government - operating	324 272	40.6%	33.1%	73.9%	74.6%	2.3%	
Government - capital	-	-	-	-	-	-	
Interest	17 435	19.1%	23.0%	42.0%	49.7%	(36.5%)	
Dividends	-	-	-	-	-	-	
Payments	(478 603)	17.2%	14.8%	32.0%	26.5%	(35.5%)	
Suppliers and employees	(228 564)	30.2%	18.5%	49.7%	36.0%	(14.4%)	
Finance charges	(4 400)	11.6%	48.7%	60.1%	41.8%	75.0%	
Transfers and grants	(245 639)	5.3%	10.7%	15.9%	20.3%	(5.5%)	
Net Cash from/(used) Operating Activities	(135 101)	(40.1%)	(30.2%)	(70.3%)	(13.0%)	1 689.3%	
Cash Flow from Investing Activities							
Receipts	-	-	-	-	-	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	(100.0%)	
Payments	(33 853)	8.5%	22.7%	31.2%	4.4%	213.1%	
Capital assets	(33 853)	8.5%	22.7%	31.2%	4.4%	213.1%	
Net Cash from/(used) Investing Activities	(33 853)	8.5%	30.6%	39.1%	5.0%	322.0%	
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	
Payments	(6 130)	25.2%	-	25.2%	58.4%	(100.0%)	
Repayment of borrowing	(6 130)	25.2%	-	25.2%	58.4%	(100.0%)	
Net Cash from/(used) Financing Activities	(6 130)	25.2%	-	25.2%	58.4%	(100.0%)	
Net Increase/(Decrease) in cash held	(175 084)	(28.4%)	(17.4%)	(45.8%)	(10.2%)	(1 882.8%)	
Cash/cash equivalents at the year begin	206 365	194.7%	218.6%	194.7%	90.4%	(12.1%)	
Cash/cash equivalents at the year end	31 282	1 443.6%	1 540.8%	1 540.8%	759.0%	(5.8%)	

Part 4: Debtor Age Analysis

R thousands	Debtor Age Analysis					Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	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	7	7	7	7	30	-	1%	-	-
Interest on Asset Debtor Accounts	-	-	-	-	-	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	34 698	-	-	-	34 698	-	99.9%	-	-
Total By Income Source	34 705	7	7	7	34 728	-	100.0%	-	-
Debtors Age Analysis By Customer Group									
Organs of State	34 696	7	7	7	34 718	-	100.0%	-	-
Commercial	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Other	9	-	-	-	9	-	-	-	-
Total By Customer Group	34 705	7	7	7	34 728	-	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	Creditor Age Analysis					Total	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Amount	%	
Creditor Age Analysis							
Bulk Electricity	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	
Trade Creditors	4 692	-	-	-	4 692	46.6%	
Auditor-General	-	-	-	-	-	-	
Other	5 385	-	-	-	5 385	53.4%	
Total	10 077	-	-	-	10 077	100.0%	

Contact Details

Municipal Manager	Ms Margaret Skossano	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: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15				2013/14	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Q2 of 2013/14 to Q2 of 2014/15
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue	1 303 203	24.8%	23.8%	48.7%	50.1%	11.1%
Property rates	272 882	25.8%	25.8%	51.4%	51.3%	6.3%
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	486 741	27.4%	23.9%	51.3%	47.9%	19.7%
Service charges - water revenue	69 178	24.7%	28.1%	52.6%	45.0%	37.4%
Service charges - sanitation revenue	63 559	26.5%	26.0%	51.6%	50.2%	11.7%
Service charges - refuse revenue	68 875	26.0%	25.3%	50.4%	50.6%	14.7%
Service charges - other	-	-	-	-	-	-
Rental of facilities and equipment	35 381	25.0%	25.3%	50.3%	50.3%	5.9%
Interest earned - external investments	20 694	21.8%	32.5%	54.5%	38.4%	(4.2%)
Interest earned - outstanding debtors	1 488	29.1%	34.1%	63.2%	49.2%	(1.7%)
Dividends received	-	-	-	-	-	-
Fines	6 708	21.6%	24.6%	48.2%	69.0%	(4.9%)
Licences and permits	8 144	28.2%	28.5%	56.1%	62.1%	(7.0%)
Agency services	13 546	20.8%	27.3%	48.0%	51.4%	7.1%
Transfers recognised - operational	189 620	24.0%	18.8%	42.8%	82.0%	(14.5%)
Other own revenue	86 148	6.3%	12.6%	18.9%	17.7%	26.1%
Gains on disposal of PPE	150	-	1 720.4%	1 720.4%	20.9%	8 115.7%
Operating Expenditure	1 352 388	21.1%	21.0%	42.1%	44.5%	8.1%
Employee related costs	344 432	23.6%	23.8%	47.4%	46.2%	5.6%
Remuneration of councillors	19 815	21.8%	24.8%	45.8%	47.7%	20.4%
Debt impairment	9 034	25.0%	25.0%	50.0%	50.0%	8.3%
Depreciation and asset impairment	176 252	25.0%	25.0%	50.0%	50.0%	(3.6%)
Finance charges	28 081	-	17.9%	17.9%	2.0%	(100.0%)
Bulk purchases	340 072	24.2%	20.9%	45.1%	42.0%	12.0%
Other Materials	-	-	-	-	-	-
Contracted services	38 591	17.5%	23.7%	41.3%	31.9%	74.5%
Transfers and grants	62 503	24.5%	25.8%	50.3%	49.5%	16.0%
Other expenditure	335 634	15.0%	14.6%	29.6%	46.6%	(3.0%)
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	(49 183)					
Transfers recognised - capital	45 771	8.1%	41.0%	49.1%	61.3%	(22.7%)
Contributions recognised - capital	49 938	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 496					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 496					
Attributable to municipalities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 496					
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 496					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15				2013/14	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Q2 of 2013/14 to Q2 of 2014/15
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	187 899	10.7%	23.5%	39.3%	24.7%	8.2%
National Government	45 771	9.6%	36.6%	46.3%	28.0%	52.4%
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	45 771	9.6%	36.6%	46.3%	28.0%	52.4%
Borrowing	77 630	14.6%	22.8%	37.4%	38.3%	(2.0%)
Internally generated funds	64 499	6.8%	29.7%	36.5%	17.6%	(10.7%)
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	187 899	10.7%	25.5%	39.3%	24.7%	8.2%
Governance and Administration	13 753	4.6%	19.3%	24.0%	40.2%	(46.7%)
Executive & Council	1 127	1.6%	(2.3%)	1.5%	59.4%	(82.1%)
Budget & Treasury Office	1 384	-	3%	3%	-	(100.0%)
Corporate Services	11 232	5.5%	23.6%	29.1%	40.5%	(48.6%)
Community and Public Safety	25 891	6.1%	22.0%	28.1%	32.0%	(28.7%)
Community & Social Services	7 670	-	48.9%	48.9%	22.0%	63.6%
Sport And Recreation	10 832	7.1%	12.4%	19.5%	41.7%	(71.3%)
Public Safety	7 246	11.1%	8.3%	19.4%	32.3%	(52.7%)
Housing	143	-	-	-	-	(69.7%)
Health	-	-	-	-	9.8%	-
Economic and Environmental Services	71 463	14.3%	46.5%	60.7%	15.2%	92.5%
Planning and Development	509	8.4%	8.3%	16.7%	1.2%	(95.2%)
Road Transport	70 954	14.3%	46.7%	61.1%	28.9%	102.6%
Environmental Protection	-	-	-	-	-	-
Trading Services	76 793	10.1%	15.7%	25.8%	36.2%	(39.6%)
Electricity	41 490	8.8%	8.5%	17.3%	20.6%	(52.1%)
Water	15 980	9.4%	21.1%	30.5%	37.6%	(35.7%)
Waste Water Management	14 388	14.3%	21.2%	35.5%	75.5%	(47.8%)
Waste Management	4 825	10.2%	43.4%	53.8%	46.6%	35.8%
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15				2013/14	
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities						
Receipts	1 348 974	25.2%	27.6%	52.8%	56.5%	7.9%
Ratpayers and other	1 091 392	28.2%	28.4%	54.6%	54.1%	14.4%
Government - operating	189 620	24.0%	18.6%	42.6%	52.0%	(14.5%)
Government - capital	45 771	5.1%	41.0%	49.1%	51.3%	(22.7%)
Interest	22 191	22.4%	32.7%	65.1%	40.1%	(4.0%)
Dividends	-	-	-	-	-	-
Payments	(1 031 355)	32.2%	25.1%	57.2%	57.3%	7.7%
Suppliers and employees	(840 771)	33.7%	25.2%	58.3%	58.4%	4.9%
Finance charges	(28 061)	-	17.0%	17.9%	2.0%	(100.0%)
Transfers and grants	(62 503)	24.6%	25.6%	52.3%	49.6%	19.0%
Net Cash from/(used) Operating Activities	317 619	2.5%	35.8%	38.3%	52.9%	8.3%
Cash Flow from Investing Activities						
Receipts	(204 850)	(61.5%)	19.2%	(42.3%)	68 020.9%	560.4%
Proceeds on disposal of PPE	150	-	1 720.4%	1 720.4%	20.9%	8 115.7%
Decrease in non-current debtors	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-
Decrease (increase) in non-current investments	(205 600)	(61.5%)	20.5%	(41.0%)	-	600.0%
Payments	(186 399)	10.6%	28.8%	39.6%	24.7%	6.2%
Capital assets	(186 399)	10.6%	28.8%	39.6%	24.7%	6.2%
Net Cash from/(used) Investing Activities	(391 249)	(27.1%)	23.6%	(3.3%)	(13.1%)	(64.7%)
Cash Flow from Financing Activities						
Receipts	85 242	4%	4.0%	4.4%	4.4%	89.1%
Short term loans	-	-	-	-	-	-
Borrowing long term/financing	80 000	-	-	-	-	-
Increase (decrease) in consumer deposits	5 242	6.7%	66.4%	72.1%	31.6%	89.1%
Payments	(16 709)	13.1%	24.5%	37.6%	33.8%	11.9%
Repayment of borrowing	(16 709)	13.1%	24.5%	37.6%	33.8%	11.9%
Net Cash from/(used) Financing Activities	68 532	(2.7%)	(1.0%)	(3.7%)	(2.1%)	(64.3%)
Net Increase/(Decrease) in cash held	(5 098)	(2 198.5%)	(390.8%)	(2 589.3%)	751.1%	(57.2%)
Cash/bank equivalents at the year begin	47 858	142.8%	376.9%	142.8%	100.0%	20.7%
Cash/bank equivalents at the year end	42 762	421.9%	488.5%	488.5%	283.5%	2.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy		
	Amount	Amount	Amount	Amount	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	3 455	646	288	1 800	6 190	8.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 413	757	275	1 108	19 552	24.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 244	1 615	1 061	7 300	23 420	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 672	382	184	1 001	4 240	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 656	348	171	1 071	4 246	5.6%	-	-	-	-
Interest on Amex Debtor Accounts	(2)	155	145	1 654	2 223	2.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(2)	143	120	1 478	1 737	2.3%	-	-	-	-
Other	(3 178)	949	790	18 620	15 183	20.0%	-	-	-	-
Total By Income Source	35 633	5 166	3 032	32 030	75 790	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group										
Organs of State	(4 765)	777	349	1 155	(2 476)	(3.3%)	-	-	-	-
Commercial	17 158	1 330	803	9 076	28 391	37.5%	-	-	-	-
Households	22 589	2 805	1 585	12 278	39 257	51.8%	-	-	-	-
Other	533	257	296	9 522	10 607	14.0%	-	-	-	-
Total By Customer Group	35 533	5 169	3 032	32 030	75 790	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	
	Amount	Amount	Amount	Amount	Amount	%
Creditor Age Analysis						
Bulk Electricity	26 045	-	-	-	26 045	31.0%
Bulk Water	308	-	-	-	308	4%
PAYE deductions	5 005	-	-	-	5 005	6.0%
VAT (output less input)	-	-	-	-	-	-
Pensions / Retirement	4 541	-	-	-	4 541	5.4%
Loan repayments	6 792	-	-	-	6 792	8.0%
Trade Creditors	39 043	-	-	-	39 043	46.5%
Auditor-General	-	-	-	-	-	-
Other	173	-	-	-	173	0.2%
Total	83 906	-	-	-	83 906	100.0%

Contact Details

Municipal Manager	Mr W D Fourie	013 249 7264
Financial Manager	Ms Elmar Wassermann	013 249 7166

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

	2014/15				2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation		
R thousands							
Operating Revenue and Expenditure							
Operating Revenue	362 940	37.8%	29.2%	67.0%	71.2%		(7.6%)
Property rates	6 657	50.7%	33.8%	84.5%	52.2%		78.7%
Property rates - penalties and collection charges	-	-	-	-	-		-
Service charges - electricity revenue	-	-	-	-	-		-
Service charges - water revenue	39 931	28.6%	16.2%	45.6%	56.1%		(27.2%)
Service charges - sanitation revenue	1 533	24.4%	16.3%	40.8%	44.2%		(15.6%)
Service charges - refuse revenue	3 185	86.5%	64.4%	160.9%	-		250.5%
Service charges - other	-	-	-	-	-		-
Rental of facilities and equipment	135	118.0%	46.2%	163.1%	-		-
Interest earned - external investments	500	50.5%	225.8%	276.3%	67.5%		252.0%
Interest earned - outstanding debtors	21 240	26.8%	18.8%	45.7%	-		(49.3%)
Dividends received	-	-	-	-	-		-
Fines	477	6.9%	2.5%	9.3%	-		-
Licences and permits	203	56.4%	9.1%	65.5%	-		(65.7%)
Agency services	5 800	21.1%	33.4%	54.5%	-		(58.7%)
Transfers recognised - operational	280 980	38.9%	30.5%	69.5%	-		(100.0%)
Other own revenue	2 258	71.6%	79.0%	150.6%	74.2%		4.3%
Gains on disposal of PPE	-	-	-	-	42.9%		(83.6%)
Operating Expenditure	542 204	11.8%	10.8%	22.7%	66.6%		(65.5%)
Employee related costs	101 036	24.1%	16.3%	40.4%	55.9%		(33.4%)
Remuneration of councillors	19 052	22.8%	15.6%	38.3%	50.0%		(27.6%)
Debt impairment	55 957	-	-	-	-		-
Depreciation and asset impairment	174 084	-	-	-	-		-
Finance charges	-	-	-	-	-		-
Bulk purchases	100 000	16.6%	13.5%	30.1%	56.9%		(62.9%)
Other Materials	2 550	1.2%	11.5%	12.8%	-		(100.0%)
Contracted services	6 300	27.5%	27.4%	55.0%	-		(3.1%)
Transfers and grants	20 101	15.7%	12.9%	28.5%	-		(100.0%)
Other expenditure	83 044	22.7%	33.0%	55.7%	84.9%		(79.6%)
Loss on disposal of PPE	-	-	-	-	-		-
Surplus/(Deficit)	(179 264)						
Transfers recognised - capital	110 620	-	-	-	76.7%		(100.0%)
Contributors recognised - capital	-	-	-	-	-		-
Contributed assets	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	(68 444)						
Taxation	-	-	-	-	-		-
Surplus/(Deficit) after taxation	(68 444)						
Attributable to minorities	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	(68 444)						
Share of surplus/ (deficit) of associates	-	-	-	-	-		-
Surplus/(Deficit) for the year	(68 444)						

Part 2: Capital Revenue and Expenditure

	2014/15				2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation		
R thousands							
Capital Revenue and Expenditure							
Source of Finance	110 620	.9%	7.6%	8.5%	32.5%		(26.9%)
National Government	110 620	.9%	7.6%	8.5%	32.5%		(26.9%)
Provincial Government	-	-	-	-	-		-
District Municipality	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-		-
Transfers recognised - capital	110 620	.9%	7.6%	8.5%	32.5%		(26.9%)
Borrowing	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-		-
Public contributions and donations	-	-	-	-	-		-
Capital Expenditure Standard Classification	110 620	.9%	7.6%	8.5%	32.5%		(26.9%)
Governance and Administration	-	-	-	-	-		-
Executive & Council	-	-	-	-	-		-
Budget & Treasury Office	-	-	-	-	-		-
Corporate Services	-	-	-	-	-		-
Community and Public Safety	-	-	-	-	-		-
Community & Social Services	-	-	-	-	-		-
Sport And Recreation	-	-	-	-	-		-
Public Safety	-	-	-	-	-		-
Housing	-	-	-	-	-		-
Health	-	-	-	-	-		-
Economic and Environmental Services	110 620	.9%	7.6%	8.5%	32.4%		(26.9%)
Planning and Development	110 620	.8%	7.6%	8.5%	32.4%		(26.9%)
Road Transport	-	-	-	-	-		-
Environmental Protection	-	-	-	-	-		-
Trading Services	-	-	-	-	-		-
Electricity	-	-	-	-	-		-
Water	-	-	-	-	-		-
Waste Water Management	-	-	-	-	-		-
Waste Management	-	-	-	-	-		-
Other	-	-	-	-	-		-

Part 3: Cash Receipts and Payments

	2014/15				2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation		
R thousands							
Cash Flow from Operating Activities							
Receipts	407 189	29.5%	29.8%	59.3%	66.1%	(31.7%)	
Ratesayers and other	11 203	90.8%	90.1%	99.1%	28.9%	188.0%	
Government - operating	289 580	36.9%	30.6%	69.5%	73.2%	7.5%	
Government - capital	110 620	-	-	-	78.7%	(100.0%)	
Interest	4 185	7.9%	30.0%	39.0%	73.1%	(40.4%)	
Dividends	-	-	-	-	-	-	
Payments	(289 816)	31.2%	30.3%	61.5%	65.0%	(51.0%)	
Suppliers and employees	(289 816)	31.2%	30.3%	61.5%	65.0%	(51.0%)	
Finance charges	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	117 372	25.2%	28.5%	53.7%	70.7%	(1 877.5%)	
Cash Flow from Investing Activities							
Receipts	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	
Payments	(110 820)	1.7%	8.5%	10.3%	-	(100.0%)	
Capital assets	(110 820)	1.7%	8.5%	10.3%	-	(100.0%)	
Net Cash from/(used) Investing Activities	(110 820)	1.7%	8.5%	10.3%	-	(100.0%)	
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	6 553	423.1%	366.2%	789.3%	70.7%	(1 374.9%)	
Cash/cash equivalents at the year begin	24 000	171.7%	287.2%	171.7%	-	8.7%	
Cash/cash equivalents at the year end	30 553	228.8%	304.2%	304.2%	70.7%	51.1%	

Part 4: Debtor Age Analysis

R thousands	Debtor Age Analysis				Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	2 169	2 079	2 112	126 443	132 803	39.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	218	218	1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 126	1 112	1 436	45 360	49 034	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste/Water Management	125	122	124	4 969	5 277	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 025	1 020	1 021	36 662	41 719	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 045	2 010	1 977	75 101	81 133	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	406	435	450	25 644	26 534	8.0%	-	-	-	-
Total By Income Source	6 896	6 778	7 117	318 328	337 119	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group										
Organs of State	63	58	73	1 776	1 970	6%	-	-	-	-
Commercial	355	355	410	12 848	13 968	4.1%	-	-	-	-
Households	2 963	2 908	2 926	131 289	140 068	41.6%	-	-	-	-
Other	3 515	3 457	3 708	170 414	181 063	53.7%	-	-	-	-
Total By Customer Group	6 896	6 778	7 117	318 328	337 119	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	Creditor Age Analysis				Total	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Amount	%
Creditor Age Analysis						
Bank - Electricity	-	-	-	-	-	-
Bank - Water	-	-	-	-	-	-
PAYE deductions	3 395	7 440	85	-	10 920	76.5%
VAT (Output less input)	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Trade Creditors	1 408	871	1 071	-	3 350	23.5%
Auditor-General	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	4 804	8 281	1 156	-	14 241	100.0%

Contact Details

Municipal Manager	Mr J J Sindane	013 956 9116
Financial Manager	Ms MS Makgaba	013 986 9103

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue	191 766	32.1%	24.0%	56.1%	65.5%	68.4%
Property rates	52 157	38.5%	21.7%	60.3%	86.6%	154.6%
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	44 342	19.4%	20.5%	39.9%	48.7%	10.1%
Service charges - water revenue	12 352	18.3%	23.3%	42.7%	40.8%	14.0%
Service charges - sanitation revenue	8 273	25.0%	24.5%	48.5%	50.7%	4.6%
Service charges - refuse revenue	8 487	26.4%	25.3%	51.7%	50.2%	9.9%
Service charges - other	-	-	-	-	-	-
Rent of facilities and equipment	444	21.3%	38.2%	59.6%	34.5%	56.2%
Interest earned - external investments	215	47.8%	61.2%	108.8%	32.9%	97.0%
Interest earned - outstanding debtors	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-
Fines	5 401	7%	20.8%	21.6%	1.9%	2 039.8%
Licences and permits	33	230.8%	5.9%	239.7%	675.3%	(89.0%)
Agency services	2 384	5.2%	-	5.2%	13.9%	(100.0%)
Transfers recognised - operational	46 402	43.9%	31.2%	74.2%	75.9%	291.7%
Other own revenue	1 070	184.2%	20.5%	204.7%	489.6%	(62.4%)
Gains on disposal of PPE	204	8.8%	98.0%	106.9%	-	(100.0%)
Operating Expenditure	233 323	14.5%	13.3%	27.8%	28.4%	(4.6%)
Employee related costs	78 916	19.1%	18.3%	37.4%	42.8%	(3.5%)
Remuneration of councillors	9 190	22.3%	23.4%	45.7%	46.8%	6.8%
Debt impairment	60 980	-	-	-	-	-
Depreciation and asset impairment	1 537	34.7%	53.8%	88.2%	-	(100.0%)
Finance charges	40 770	27.0%	20.4%	47.5%	28.0%	87.9%
Bulk purchases	-	-	-	-	6.5%	103.0%
Other Materials	-	-	-	-	11.9%	93.6%
Contracted services	3 474	22.4%	14.9%	37.3%	-	-
Transfers and grants	-	-	-	-	-	-
Other expenditure	43 349	12.2%	11.2%	23.4%	56.7%	(57.1%)
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	(41 557)					
Transfers recognised - capital	17 232	41.4%	-	41.4%	43.7%	-
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 325)					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24 325)					
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 325)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 325)					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	17 267	1.7%	24.1%	25.8%	9.1%	231.0%
National Government	16 370	1.7%	25.4%	27.1%	6.7%	386.5%
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	16 370	1.7%	25.4%	27.1%	6.7%	386.5%
Borrowing	-	-	-	-	-	-
Internally generated funds	897	2.7%	6%	3.3%	49.2%	(88.7%)
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 267	1.7%	24.1%	25.8%	9.1%	231.0%
Government and Administration	16 637	1.8%	25.0%	26.3%	6.8%	371.7%
Executive & Council	16 386	1.7%	25.4%	27.1%	6.8%	380.8%
Budget & Treasury Office	30	20.1%	18.9%	37.0%	32.2%	(35.0%)
Corporate Services	221	2.8%	1%	2.9%	50.0%	(88.2%)
Community and Public Safety	97	-	-	-	-	-
Community & Social Services	10	-	-	-	-	-
Sport And Recreation	20	-	-	-	-	-
Public Safety	42	-	-	-	-	-
Housing	-	-	-	-	-	-
Health	25	-	-	-	-	-
Economic and Environmental Services	33	30.4%	-	30.4%	111.2%	-
Planning and Development	23	-	-	-	-	-
Road Transport	10	100.2%	-	100.2%	111.2%	-
Environmental Protection	-	-	-	-	-	-
Trading Services	500	-	-	-	75.6%	(100.0%)
Electricity	400	-	-	-	79.6%	(100.0%)
Water	100	-	-	-	-	-
Waste Water Management	-	-	-	-	1 424.6%	(100.0%)
Waste Management	-	-	-	-	-	-
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	Budget Main appropriation	2014/15			2013/14		Q2 of 2013/14 to Q2 of 2014/15
		First Quarter	Second	Year to Date	Second Quarter	Total Expenditure as % of main appropriation	
		1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities							
Receipts							
Ratepayers and other	208 794	32.9%	21.9%	54.9%	63.5%	67.0%	
Government - operating	144 844	28.1%	21.8%	48.8%	61.9%	31.8%	
Government - capital	46 402	44.9%	31.2%	76.0%	75.9%	291.7%	
Interest	17 292	41.4%	-	41.4%	43.7%	-	
Dividends	216	47.6%	81.2%	108.8%	32.6%	97.0%	
Payments							
Suppliers and employees	(173 154)	19.6%	17.9%	37.5%	29.5%	(4.8%)	
Finance charges	(1 537)	19.4%	17.6%	37.0%	29.0%	(7.1%)	
Transfers and grants	-	34.7%	53.6%	88.2%	-	(100.0%)	
Net Cash from/(used) Operating Activities	35 641	97.7%	41.4%	139.1%	(112.5%)	(390.8%)	
Cash Flow from Investing Activities							
Receipts							
Proceeds on disposal of PPE	204	8.8%	96.0%	106.9%	-	(100.0%)	
Decrease in non-current debtors	204	8.8%	96.0%	106.9%	-	(100.0%)	
Decrease in other non-current receivables	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	
Payments							
Capital assets	(17 267)	1.7%	24.1%	25.8%	2%	(100.0%)	
	(17 267)	1.7%	24.1%	25.8%	2%	(100.0%)	
Net Cash from/(used) Investing Activities	(17 063)	1.7%	23.2%	24.9%	-3%	(100.0%)	
Cash Flow from Financing Activities							
Receipts							
Short term loans	(62)	1.8%	(6.0%)	(4.2%)	1 424.7%	(110.4%)	
Borrowing long term/financing	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	
Payments							
Repayment of borrowing	(62)	1.8%	(6.0%)	(4.2%)	1 424.7%	(110.4%)	
Net Cash from/(used) Financing Activities	(62)	1.8%	(6.0%)	(4.2%)	1 424.7%	(110.4%)	
Net Increase/(Decrease) in cash held	18 515	186.5%	58.4%	244.9%	(91.2%)	(311.4%)	
Cash/cash equivalents at the year begin	(23 525)	(18.2%)	(165.0%)	(18.2%)	156.0%	(32.6%)	
Cash/cash equivalents at the year end	(5 010)	(74.9%)	(90.8%)	(90.8%)	(104.8%)	(5.5%)	

Part 4: Debtor Age Analysis

R thousands	2014/15					2013/14		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts No Council Policy	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	Amount	%	Amount	%		
	Amount	Amount	Amount	Amount	Amount	Amount	%	Amount	%		
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1 117	1 013	425	16 689	20 644	12.1%	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 371	787	212	11 522	14 892	8.7%	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 476	3 824	3 587	77 146	93 035	54.4%	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 119	400	347	11 761	13 627	8.0%	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 208	475	442	13 357	15 482	9.1%	-	-	-	-	-
Interest on Asset Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	628	441	218	12 017	13 302	7.8%	-	-	-	-	-
Total By Income Source	14 919	6 911	5 230	143 892	170 952	100.0%	-	-	-	-	-
Debtors Age Analysis By Customer Group											
Organs of State	255	57	19	4 550	4 881	2.8%	-	-	-	-	-
Commercial	2 802	1 052	685	16 272	20 811	12.2%	-	-	-	-	-
Households	6 392	2 506	1 776	63 430	73 745	43.1%	-	-	-	-	-
Other	5 280	3 286	2 749	59 638	71 465	41.8%	-	-	-	-	-
Total By Customer Group	14 919	6 911	5 230	143 892	170 952	100.0%	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	2014/15					2013/14	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	Amount	%
	Amount	Amount	Amount	Amount	Amount	Amount	%
Creditor Age Analysis							
Bulk Electricity	5 446	-	-	17 607	23 055	57.7%	
Bulk Water	-	-	-	-	-	-	
PAYE deductions	619	-	-	1 481	2 000	5.0%	
VAT (output less input)	-	-	-	-	-	-	
Pensions / Retirement	969	-	-	-	969	2.4%	
Loan repayments	-	-	-	-	-	-	
Trade Creditors	337	1 813	56	11 022	13 228	33.1%	
Auditor-General	-	-	-	-	-	-	
Other	692	-	-	-	692	1.7%	
Total	7 967	1 813	56	30 109	39 945	100.0%	

Contact Details

Municipal Manager	Ms Thand Shoba	013 253 7628
Financial Manager	Ms Wenny Ngwenya	013 253 7625

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15				2013/14	
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
R thousands						
Operating Revenue and Expenditure						
Operating Revenue	1 921 545	25.3%	23.7%	49.1%	53.1%	9.4%
Property rates	298 838	27.2%	27.6%	54.8%	61.0%	22.2%
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	763 418	24.4%	21.2%	45.6%	43.2%	7.9%
Service charges - water revenue	320 006	19.2%	24.3%	43.5%	67.4%	14.7%
Service charges - sanitation revenue	117 170	23.9%	25.7%	49.6%	51.0%	22.9%
Service charges - refuse revenue	70 514	25.0%	25.5%	50.5%	45.0%	15.4%
Service charges - other	3 000	2.2%	9.9%	12.2%	74.6%	298.1%
Rental of facilities and equipment	10 865	24.2%	27.4%	51.7%	41.0%	9.8%
Interest earned - external investments	1 542	8.2%	12.8%	20.9%	26.2%	5.6%
Interest earned - outstanding debtors	-	-	-	-	62.6%	43.6%
Dividends received	-	-	-	-	-	-
Fines	4 385	16.3%	10.1%	23.4%	77.9%	(51.0%)
Licences and permits	2 418	22.6%	15.9%	39.5%	42.0%	(23.8%)
Agency services	22 481	25.0%	2.4%	27.4%	26.8%	(75.0%)
Transfers recognised - operational	219 579	33.1%	23.2%	56.3%	72.3%	(20.7%)
Other own revenue	57 327	9.6%	10.3%	19.9%	16.5%	148.7%
Gains on disposal of PPE	-	-	-	-	-	-
Operating Expenditure	1 921 544	18.3%	17.0%	35.3%	37.7%	9.5%
Employee related costs	465 268	22.9%	23.6%	46.5%	45.6%	21.3%
Remuneration of councillors	19 144	24.7%	24.7%	49.4%	71.4%	6.4%
Debt impairment	213 520	-	-	-	-	-
Depreciation and asset impairment	165 000	-	-	-	-	-
Finance charges	12 820	2.2%	61.2%	63.5%	41.6%	2.9%
Bulk purchases	738 297	19.8%	12.0%	31.8%	47.7%	(27.7%)
Other Materials	85 919	30.4%	33.4%	63.8%	36.8%	54.4%
Contracted services	17 105	87.4%	217.8%	305.2%	104.9%	353.6%
Transfers and grants	34 548	15.6%	16.9%	32.5%	14.4%	36.9%
Other expenditure	149 825	28.3%	26.3%	54.6%	56.6%	4.7%
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	0					
Transfers recognised - capital	159 916	1.1%	1.1%	2.1%	1.6%	68.6%
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	159 916					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	159 916					
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	159 916					
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	159 916					

Part 2: Capital Revenue and Expenditure

	2014/15				2013/14	
	Budget Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
R thousands						
Capital Revenue and Expenditure						
Source of Finance	159 916	15.8%	35.9%	51.7%	4.7%	693.2%
National Government	130 290	18.0%	42.5%	60.5%	3.7%	1 165.4%
Provincial Government	-	-	-	-	-	-
District Municipality	29 626	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	159 916	14.7%	34.6%	49.3%	3.0%	1 185.4%
Borrowing	-	-	-	-	-	(100.0%)
Internally generated funds	-	-	-	-	-	(54.1%)
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	159 916	15.8%	35.9%	51.7%	4.7%	693.2%
Governance and Administration	-	-	-	-	-	3 277.0%
Executive & Council	-	-	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	(100.0%)
Community and Public Safety	3 716	12.6%	153.2%	166.4%	118.5%	218.6%
Community & Social Services	-	-	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	(100.0%)
Public Safety	3 716	-	114.8%	114.8%	-	1 635.0%
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	(100.0%)
Economic and Environmental Services	42 125	17.1%	21.1%	38.2%	-	1 475.9%
Planning and Development	-	-	-	-	-	-
Road Transport	42 125	17.1%	21.1%	38.2%	-	1 475.9%
Environmental Protection	-	-	-	-	-	-
Trading Services	109 094	16.1%	38.8%	55.0%	3.2%	769.2%
Electricity	10 652	27.5%	20.0%	47.5%	10.3%	(25.8%)
Water	23 096	-	60.1%	90.1%	-	(100.0%)
Waste Water Management	69 590	21.0%	26.7%	47.7%	2.5%	833.5%
Waste Management	5 356	-	13.3%	13.3%	-	(100.0%)
Other	4 981	-	2.5%	2.5%	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	Budget Main appropriation	2014/15		Year to Date Total Expenditure as % of main appropriation	2013/14		Q2 of 2013/14 to Q2 of 2014/15
		First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation		Second Quarter Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities							
Receipts	1 840 129	134.3%	15.3%	149.6%	50.8%	(38.2%)	
Reliefs and other	1 410 277	140.9%	19.0%	160.0%	51.8%	(25.4%)	
Government - operating	219 579	192.2%	6%	193.1%	90.1%	(97.2%)	
Government - capital	159 816	-	-	-	6%	-	
Interest	50 357	122.4%	23.9%	146.3%	69.6%	(5.3%)	
Dividends	-	-	-	-	-	-	
Payments	(1 487 547)	166.5%	18.0%	185.3%	54.9%	(31.6%)	
Supplies and employees	(1 416 869)	172.0%	19.2%	191.2%	56.0%	(30.4%)	
Finance charges	(16 130)	1.8%	-	1.8%	-	(10.0%)	
Transfers and grants	(34 548)	15.6%	10.1%	25.7%	19.0%	(10.1%)	
Net Cash from/(used) Operating Activities	372 583	7.5%	1.8%	9.3%	7.8%	(63.2%)	
Cash Flow from Investing Activities							
Receipts	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	
Decreases in non-current debtors	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	
Payments	(159 919)	-	-	-	2%	-	
Capital assets	(159 919)	-	-	-	2%	-	
Net Cash from/(used) Investing Activities	(159 919)	-	-	-	(5.8%)	-	
Cash Flow from Financing Activities							
Receipts	5 000	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	5 000	-	-	-	-	-	
Payments	(21 798)	1.3%	-	1.3%	1.9%	-	
Repayment of borrowing	(21 798)	1.3%	-	1.3%	1.9%	-	
Net Cash from/(used) Financing Activities	(16 798)	1.7%	-	1.7%	(6.0%)	-	
Net Increase/(Decrease) in cash held	195 869	14.2%	3.4%	17.6%	(103.5%)	(83.2%)	
Cash/bank equivalents at the year begin	-	-	-	-	21.5%	(76.3%)	
Cash/bank equivalents at the year end	195 869	(8.6%)	(2%)	(2%)	(12.0%)	(103.6%)	

Part 4: Debtor Age Analysis

R thousands	Debtor Age Analysis				Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	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

R thousands	Creditor Age Analysis				Total	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Amount	%
Creditor Age Analysis						
Bulk Electricity	-	-	-	-	-	-
BUR Water	-	-	-	-	-	-
PAYE deductions	-	-	-	-	21.5%	(76.3%)
VAT (output less input)	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr T. Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dording	013 690 6725

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15				2013/14	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue	-	-	-	-	54.8%	28.9%
Property rates	-	-	-	-	50.0%	39.7%
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	55.0%	44.7%
Service charges - water revenue	-	-	-	-	45.6%	26.8%
Service charges - sanitation revenue	-	-	-	-	50.1%	6.3%
Service charges - refuse revenue	-	-	-	-	50.1%	10.1%
Service charges - other	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	28.7%	3.4%
Interest earned - outstanding debtors	-	-	-	-	35.0%	(51.8%)
Dividends received	-	-	-	-	48.4%	15.4%
Fines	-	-	-	-	7.4%	1 994.5%
Licences and permits	-	-	-	-	35.9%	13.7%
Agency services	-	-	-	-	83.7%	(23.6%)
Transfers recognised - operations	-	-	-	-	68.6%	13.3%
Other own revenue	-	-	-	-	67.5%	748.5%
Gains on disposal of PPE	-	-	-	-	-	(24.2%)
Operating Expenditure	-	-	-	-	54.2%	(18.5%)
Employee related costs	-	-	-	-	41.7%	15.9%
Remuneration of councillors	-	-	-	-	44.6%	6.8%
Debt impairment	-	-	-	-	48.8%	(55.9%)
Depreciation and asset impairment	-	-	-	-	50.4%	4.2%
Finance charges	-	-	-	-	12.1%	(14.2%)
Bulk purchases	-	-	-	-	82.5%	16.5%
Other Materials	-	-	-	-	63.4%	(72.4%)
Contracted services	-	-	-	-	42.2%	(13.7%)
Transfers and grants	-	-	-	-	180.9%	(59.6%)
Other expenditure	-	-	-	-	46.2%	(31.6%)
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	-	-	-	-
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	-	-	-	-
Allowances to members	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	-	-	-	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2014/15				2013/14	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	51 103	1.3%	2.0%	3.3%	3.8%	(69.2%)
National Government	22 342	1.6%	3.9%	5.5%	9.7%	(63.0%)
Provincial Government	6 028	-	-	-	-	-
District Municipality	17 215	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	45 585	.8%	1.9%	2.7%	6.2%	(63.8%)
Borrowing	-	-	-	-	-	-
Internally generated funds	5 518	5.3%	2.9%	8.2%	62.4%	(83.9%)
Public contributions and donations	-	-	-	-	-	(100.0%)
Capital Expenditure Standard Classification	51 103	1.3%	2.0%	3.3%	3.8%	(69.2%)
Governance and Administration	600	5.1%	26.5%	31.6%	1.4%	(68.4%)
Executive & Council	-	-	-	-	1%	(100.0%)
Budget & Treasury Office	400	7.6%	39.8%	47.4%	12.2%	9.7%
Corporate Services	200	-	-	-	346.0%	(100.0%)
Community and Public Safety	7 126	.8%	3.1%	4.0%	9.6%	(67.7%)
Community & Social Services	2 090	.6%	-	.6%	-	-
Sport And Recreation	4 036	1.1%	5.5%	6.7%	18.6%	(67.4%)
Public Safety	1 000	-	-	-	3%	(100.0%)
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	-
Economic and Environmental Services	7 388	.8%	-	.8%	5.0%	(99.7%)
Planning and Development	-	-	-	-	-	-
Road Transport	7 388	.8%	-	.8%	5.0%	(99.7%)
Environmental Protection	-	-	-	-	-	-
Trading Services	35 890	1.4%	1.8%	3.2%	7.0%	(57.7%)
Electricity	11 807	1.6%	4.6%	6.1%	13.3%	(80.2%)
Water	11 550	.4%	-	.4%	12.7%	(100.0%)
Waste Water Management	5 280	.9%	1.9%	2.8%	-	(100.0%)
Waste Management	7 343	3.2%	-	3.2%	-	-
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15				2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter		
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities							
Receipts	316 828	33.7%	32.5%	96.2%	55.8%		29.7%
Ratpayers and other	233 877	32.9%	33.2%	88.1%	41.8%		38.2%
Government - operating	61 676	38.0%	32.0%	89.8%	-		13.3%
Government - capital	-	-	-	-	-		-
Interest	22 075	28.5%	27.7%	57.2%	47.7%		13.6%
Dividends	-	-	-	-	-		-
Payments	(279 823)	36.8%	25.4%	62.2%	67.6%		(18.3%)
Suppliers and employees	(277 883)	36.5%	25.0%	61.5%	65.8%		(17.0%)
Financial charges	(1 509)	19.5%	30.1%	49.6%	55.6%		(14.3%)
Transfers and grants	(51)	2 378.8%	2 148.8%	4 528.7%	14 155.6%		(59.9%)
Net Cash from/(used) Operating Activities	37 005	10.0%	86.5%	96.5%	1.0%		(528.7%)
Cash Flow from Investing Activities							
Receipts	-	-	-	-	-		-
Proceeds on disposal of PPE	-	-	-	-	-		-
Decrease in non-current debtors	-	-	-	-	-		-
Decrease in other non-current receivables	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-		-
Payments	(5 518)	-	-	-	8.6%		(100.0%)
Capital assets	(5 518)	-	-	-	8.6%		(100.0%)
Net Cash from/(used) Investing Activities	(5 518)				8.6%		(100.0%)
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-		-
Short term loans	-	-	-	-	-		-
Borrowing long term/financing	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-		-
Payments	(5 273)	-	-	-	-		-
Repayment of borrowing	(5 273)	-	-	-	-		-
Net Cash from/(used) Financing Activities	(5 273)						
Net Increase/(Decrease) in cash held	26 214	14.1%	122.2%	138.3%	.6%		(524.0%)
Cash/cash equivalents at the year begin	1 138	2 262.9%	2 577.6%	2 262.9%	2 262.9%		(12.4%)
Cash/cash equivalents at the year end	27 352	107.2%	224.3%	224.3%	56.1%		136.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days				31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	12 368	3 450	4 238	10 886	321 980	37.1%	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 271	673	461	6 549	12 553	3.8%	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 340	3 277	2 910	49 708	58 236	18.0%	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	313	260	236	13 150	13 969	4.2%	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	307	229	201	6 764	9 501	2.9%	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 551	1 476	1 411	105 559	111 897	34.0%	-	-	-	-	-	-	-	-	-	-
Total By Income Source	24 648	9 407	9 455	285 717	329 227	100.0%										
Debtors Age Analysis By Customer Group																
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 648	9 407	9 455	285 717	329 227	100.0%	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 648	9 407	9 455	285 717	329 227	100.0%										

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 095	-	-	-	-	-	-	6 095	55.3%	
Bulk Water	1 588	-	-	-	-	-	-	1 588	18.0%	
PAYE deductions	1 357	-	-	-	-	-	-	1 357	12.3%	
VAT (output less input)	(779)	-	-	-	-	-	-	(779)	(7.1%)	
Pensions / Retirement	1 443	-	-	-	-	-	-	1 443	13.1%	
Loan repayments	206	-	-	-	-	-	-	206	1.9%	
Trade Creditors	722	-	-	-	-	-	-	722	6.5%	
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Total	11 032							11 032	100.0%	

Contact Details

Municipal Manager	BS Riba (Acting)	013 865 6005
Financial Manager	Mr Carlos Barnard	013 865 6000

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 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	2013/14	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue	367 798	38.8%	27.9%	66.9%	49.0%	28.1%
Property rates	6 862	57.0%	56.0%	112.9%	39.6%	111.9%
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-
Service charges - water revenue	20 857	46.5%	44.3%	90.8%	18.3%	93.4%
Service charges - sanitation revenue	2 547	63.5%	35.5%	89.0%	40.3%	65.1%
Service charges - refuse revenue	2 700	49.8%	37.7%	87.5%	45.2%	17.6%
Service charges - other	187	38.8%	36.5%	77.4%	37.2%	97.2%
Rental of facilities and equipment	172	11.3%	12.2%	23.5%	116.6%	(89.8%)
Interest earned - external investments	14 161	10.2%	11.4%	21.6%	38.6%	(22.4%)
Interest earned - outstanding debtors	9 450	43.1%	30.2%	73.3%	53.4%	(21.0%)
Dividends received	-	-	-	-	-	-
Fines	186	17.8%	22.3%	40.1%	43.5%	(21.8%)
Licenses and permits	2 652	41.5%	63.2%	104.7%	126.3%	146.4%
Agency services	982	-	-	-	107.4%	(100.0%)
Transfers recognised - operational	296 776	38.4%	28.0%	64.4%	56.9%	28.1%
Other own revenue	2 456	96.6%	31.4%	128.0%	31.0%	(74.1%)
Gains on disposal of PPE	-	-	-	-	-	-
Operating Expenditure	522 543	12.7%	17.6%	30.3%	43.8%	19.7%
Employee related costs	138 682	22.8%	25.3%	48.1%	55.3%	16.4%
Remuneration of councillors	18 583	20.6%	21.0%	41.9%	46.4%	7.0%
Debt impairment	35 700	-	-	-	-	-
Depreciation and asset impairment	140 000	-	-	-	-	-
Finance charges	350	8.0%	9.2%	15.1%	-	(100.0%)
Bulk purchases	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-
Contracted services	36 276	10.7%	38.4%	49.2%	57.7%	129.5%
Transfers and grants	24 220	15.6%	37.3%	52.9%	77.7%	(2.9%)
Other expenditure	5 465	3.4%	1.5%	4.9%	7.3%	(96.7%)
Loss on disposal of PPE	123 267	18.6%	24.2%	42.9%	55.6%	18.4%
Surplus/(Deficit)	(154 745)					
Transfers recognised - capital	111 849	80.9%	49.7%	100.5%	6%	10 912.0%
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(42 895)					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(42 895)					
Attributable to municipalities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(42 895)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	(42 895)					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	2013/14	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	124 605	47.7%	21.5%	69.1%	32.7%	(34.3%)
National Government	112 405	52.8%	21.6%	74.4%	52.5%	(35.6%)
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	112 405	52.8%	21.6%	74.4%	52.5%	(35.5%)
Borrowing	-	-	-	-	-	-
Internally generated funds	12 200	-	19.9%	19.9%	-	(100.0%)
Public contributions and donations	-	-	-	-	-	(100.0%)
Capital Expenditure Standard Classification	124 605	47.7%	21.5%	69.1%	32.7%	(34.3%)
Governance and Administration	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-
Community and Public Safety	1 000	-	24.6%	24.6%	11.5%	(83.4%)
Community & Social Services	1 000	-	24.6%	24.6%	13.0%	(80.9%)
Sport And Recreation	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Housing	-	-	-	-	4.9%	(100.0%)
Health	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-
Planning and Development	-	-	-	-	307.9%	(92.0%)
Road Transport	-	-	-	-	307.9%	(92.0%)
Environmental Protection	-	-	-	-	-	-
Trading Services	123 605	48.0%	21.2%	69.3%	34.0%	(27.4%)
Electricity	-	-	-	-	-	-
Water	112 464	46.9%	21.4%	68.3%	48.8%	(16.8%)
Waste Water Management	11 121	59.7%	19.6%	79.3%	16.5%	(83.9%)
Waste Management	-	-	-	-	2.5%	(100.0%)
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15				2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter		
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities							
Receipts	479 948	47.5%	57.5%	105.0%	71.0%	46.5%	
Relaypayes and other	47 413	46.8%	368.6%	416.5%	155.3%	131.0%	
Government - operating	297 076	37.4%	26.0%	63.4%	58.6%	18.3%	
Government - capital	111 846	83.3%	19.7%	103.0%	53.1%	(51.3%)	
Interest	23 611	6.4%	7.4%	13.7%	22.3%	(16.3%)	
Dividends							
Payments	(355 343)	47.4%	43.3%	90.7%	65.6%	9.1%	
Supplies and employees	(349 526)	48.2%	44.0%	92.1%	75.5%	9.5%	
Finance charges	(350)	9.6%	11.0%	20.5%		(100.0%)	
Transfers and grants	(5 469)	3.4%	1.5%	4.8%	4.6%	(83.1%)	
Net Cash from/(used) Operating Activities	124 605	47.7%	97.9%	145.5%	82.5%	158.4%	
Cash Flow from Investing Activities							
Receipts	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	
Payments	(124 605)	47.9%	21.5%	63.3%	41.9%	(49.2%)	
Capital assets	(124 605)	47.9%	21.5%	63.3%	41.9%	(49.2%)	
Net Cash from/(used) Investing Activities	(124 605)	47.9%	21.5%	63.3%	41.9%	(49.2%)	
Cash Flow from Financing Activities							
Receipts	50	5.7%	12.9%	18.6%	-	(100.0%)	
Short term loans	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	50	5.7%	12.9%	16.6%	-	(100.0%)	
Payments	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	50	5.7%	12.9%	18.6%	-	(100.0%)	
Net Increase/(Decrease) in cash held	50	(513.0%)	190 435.0%	189 922.0%	367.0%	(1 854.3%)	
Cash/cash equivalents at the year begin	87 930	.8%	6%	6%	-	(59.4%)	
Cash/cash equivalents at the year end	87 980	.9%	108.7%	108.7%	40.8%	38.3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy		
	Amount	Amount	Amount	Amount	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	5 930	3 077	2 476	52 072	63 558	32.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 375	1 160	1 180	30 715	35 399	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	536	287	250	14 431	15 474	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	587	281	275	14 822	15 965	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 756	1 310	1 268	44 997	50 332	25.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	983	498	418	13 264	15 153	7.7%	-	-	-	-
Total By Income Source	13 168	6 573	6 839	170 301	196 881	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group										
Organs of State	9 099	2 790	2 530	13 984	26 203	12.9%	-	-	-	-
Commercial	854	256	256	9 410	10 456	5.4%	-	-	-	-
Households	6 594	3 552	3 042	146 584	159 752	81.6%	-	-	-	-
Other	20	(25)	11	423	430	2%	-	-	-	-
Total By Customer Group	13 168	6 573	6 839	170 301	196 881	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	
	Amount	Amount	Amount	Amount	Amount	%
Creditor Age Analysis						
BUR Electricity	-	-	-	-	-	-
BUR Water	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-
Other	66	-	-	-	66	100.0%
Total	66	-	-	-	66	100.0%

Contact Details

Municipal Manager	S B Mshengu	013 973 1104
Financial Manager	Skhosane Z G	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15				2013/14	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue	387 238	29.4%	24.7%	54.1%	50.7%	5.8%
Property rates	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-
Service charges - other	1 500	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-
Interest earned - external investments	3 429	15.3%	(5.9%)	9.3%	53.5%	(119.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-
Fines	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-
Agency services	-	-	-	-	-	-
Transfers recognised - operations	381 781	29.4%	24.9%	54.4%	59.4%	7.5%
Other own revenue	538	205.8%	101.2%	307.0%	6.6%	(35.8%)
Gains on disposal of PPE	-	-	-	-	-	-
Operating Expenditure	397 108	13.4%	16.8%	30.0%	30.3%	(10.5%)
Employee related costs	107 137	22.1%	22.5%	44.6%	35.4%	27.1%
Remuneration of councillors	12 413	19.7%	20.4%	40.1%	40.5%	5.2%
Debt impairment	-	-	-	-	-	-
Depreciation and asset impairment	18 746	23.7%	23.7%	47.5%	57.3%	3.1%
Finance charges	3 551	(4.2%)	13.9%	9.7%	38.3%	(37.1%)
Bulk purchases	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-
Contracted services	1 910	5.9%	38.3%	44.2%	37.5%	123.5%
Transfers and grants	220 577	7.1%	9.8%	17.0%	23.9%	(44.3%)
Other expenditure	32 773	21.1%	36.0%	57.1%	49.3%	47.4%
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	(9 867)					
Transfers recognised - capital	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9 867)					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(9 867)					
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9 867)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 867)					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15				2013/14	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	12 000	8.9%	3.1%	12.0%	39.6%	(97.3%)
National Government	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-
Internally generated funds	12 000	8.9%	3.1%	12.0%	39.6%	(97.3%)
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 000	8.9%	3.1%	12.0%	39.6%	(97.3%)
Governance and Administration	12 000	8.9%	3.1%	12.0%	39.6%	(97.3%)
Executive & Council	12 000	8.9%	3.1%	12.0%	39.6%	(97.3%)
Budget & Treasury Office	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Water	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities						
Receipts	387 239	30.0%	23.7%	53.7%	50.7%	1.3%
Ratepayers and other	2 038	169.2%	35.0%	204.2%	3.2%	(14.8%)
Government - operating	381 761	28.4%	23.7%	53.1%	58.4%	2.1%
Government - capital	-	-	-	-	-	-
Interest	3 420	15.3%	15.6%	30.7%	53.6%	(49.6%)
Dividends	-	-	-	-	-	-
Payments	(397 106)	20.7%	18.0%	39.5%	40.5%	(6.7%)
Suppliers and employees	(172 978)	38.5%	30.3%	68.8%	72.2%	30.6%
Finance charges	(3 551)	-	13.9%	13.9%	38.3%	(37.1%)
Transfers and grants	(220 577)	7.1%	9.9%	17.0%	23.3%	(44.3%)
Net Cash from/(used) Operating Activities	(9 867)	(344.2%)	(172.3%)	(516.6%)	1 236.4%	62.3%
Cash Flow from Investing Activities						
Receipts	-	-	-	-	-	100.0%
Proceeds on disposal of PPE	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	100.0%
Payments	(12 000)	-	3.1%	3.1%	42.3%	(97.3%)
Capital assets	(12 000)	-	3.1%	3.1%	42.3%	(97.3%)
Net Cash from/(used) Investing Activities	(12 000)	133.4%	136.4%	269.8%	225.2%	(24.5%)
Cash Flow from Financing Activities						
Receipts	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-
Payments	(8 000)	-	48.0%	48.0%	51.4%	8.2%
Repayment of borrowing	(8 000)	-	48.0%	48.0%	51.4%	8.2%
Net Cash from/(used) Financing Activities	(8 000)	-	48.0%	48.0%	51.4%	8.2%
Net Increase/(Decrease) in cash held	(29 867)	(60.1%)	10.7%	(49.4%)	103.9%	(78.3%)
Cash/cash equivalents at the year begin	60 172	22.6%	52.5%	22.6%	59.6%	(9.0%)
Cash/cash equivalents at the year end	30 305	104.2%	93.6%	93.8%	91.8%	42.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days				31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts (to Council Policy)	
	Amount		Amount		Amount		Amount		Amount		%		Amount		%	
	Amount	%	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 Arms or Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 318	-	-	-	-	-	-	-	-	9 318	100.0%	-	-	-	-	-
Total By Income Source	9 318	-	-	-	-	-	-	-	-	9 318	100.0%	-	-	-	-	-
Debtors Age Analysis By Customer Group																
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 318	-	-	-	-	-	-	-	-	9 318	100.0%	-	-	-	-	-
Total By Customer Group	9 318	-	-	-	-	-	-	-	-	9 318	100.0%	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	
	Amount	Amount	Amount	Amount	Amount	%
Creditor Age Analysis						
Bulk Electricity	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-
Other	5 965	-	-	19 073	25 038	100.0%
Total	5 965	-	-	19 073	25 038	100.0%

Contact Details

Municipal Manager	C A Habibe	017 601 7008
Financial Manager	A Y Singh	017 601 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 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15				2013/14	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Q2 of 2013/14 to Q2 of 2014/15
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue	1 592 998	18.9%	22.8%	41.7%	54.5%	2.0%
Property rates	219 808	20.6%	19.6%	40.4%	61.6%	(13.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	483 238	14.0%	21.4%	35.4%	52.0%	9.0%
Service charges - water revenue	275 217	9.7%	25.6%	35.3%	47.8%	(1.1%)
Service charges - sanitation revenue	78 133	26.6%	27.8%	54.3%	57.1%	14.8%
Service charges - refuse revenue	95 437	27.3%	24.4%	51.7%	55.2%	6.5%
Service charges - other	17 500	-	-	-	-	-
Rental of facilities and equipment	3 065	27.2%	(143.4%)	(116.2%)	35.0%	(658.3%)
Interest earned - external investments	1 581	40.8%	35.7%	76.6%	69.0%	26.1%
Interest earned - outstanding debtors	36 086	27.5%	21.0%	48.4%	46.5%	(8.3%)
Dividends received	-	-	-	-	-	-
Fines	7 378	14.2%	12.6%	26.7%	43.2%	(65.6%)
Licences and permits	5	-	-	-	2.9%	-
Agency services	23 284	28.1%	67.6%	95.8%	144.5%	(37.7%)
Transfers recognised - operations	224 188	35.7%	28.7%	64.4%	65.6%	39.9%
Other own revenue	29 397	37.2%	29.8%	66.8%	23.0%	(4.7%)
Gains on disposal of PPE	100 000	5.7%	7.9%	13.6%	51.7%	3.6%
Operating Expenditure	1 633 009	18.1%	13.8%	31.7%	40.8%	(19.6%)
Employee related costs	361 709	25.2%	26.4%	51.6%	50.4%	13.3%
Remuneration of councillors	18 644	19.2%	21.8%	40.9%	44.8%	3.6%
Debt impairment	114 773	-	-	-	-	-
Depreciation and asset impairment	322 684	-	-	-	-	-
Finance charges	6 510	60.0%	49.9%	109.9%	56.6%	(29.7%)
Bulk purchases	572 152	26.4%	13.7%	40.1%	48.9%	(39.9%)
Other Materials	-	-	-	-	-	-
Contracted services	95 636	15.0%	20.7%	35.7%	45.1%	10.1%
Transfers and grants	58 375	45.2%	11.9%	57.1%	42.5%	(45.7%)
Other expenditure	282 425	15.0%	14.7%	29.7%	32.3%	(26.2%)
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	(240 011)					
Transfers recognised - capital	71 781	50.6%	36.6%	67.3%	39.3%	12.2%
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	(5 300)	463.4%	649.4%	1 112.6%	22.7%	8.1%
Surplus/(Deficit) after capital transfers and contributions	(173 530)					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(173 530)					
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(173 530)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	(173 530)					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15				2013/14	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Q2 of 2013/14 to Q2 of 2014/15
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	141 993	27.9%	33.6%	61.5%	42.9%	(31.1%)
National Government	71 781	49.8%	41.4%	91.2%	-	(25.4%)
Provincial Government	-	-	-	-	-	(100.0%)
District Municipality	5 300	-	3.5%	3.6%	-	(100.0%)
Other transfers and grants	-	-	-	-	-	(100.0%)
Transfers recognised - capital	77 081	51.2%	61.4%	112.6%	-	16.6%
Borrowing	-	-	-	-	-	-
Internally generated funds	64 912	.1%	.6%	.7%	-	(49.6%)
Public contributions and donations	-	-	-	-	11.1%	(100.0%)
Capital Expenditure Standard Classification	141 993	27.9%	33.6%	61.5%	42.9%	(31.1%)
Governance and Administration	3 450	.8%	31.0%	31.8%	1.0%	1 238.5%
Executive & Council	300	1.3%	(20.4%)	(18.0%)	-	(252.3%)
Budget & Treasury Office	-	-	-	-	.4%	3 171.0%
Corporate Services	3 150	-	1.6%	1.6%	-	663.7%
Community and Public Safety	16 891	48.2%	52.9%	101.0%	62.3%	(74.1%)
Community & Social Services	6 731	25.4%	39.1%	64.5%	22.8%	(33.3%)
Sport And Recreation	10 009	64.3%	63.0%	127.2%	-	141.3%
Public Safety	-	-	-	-	-	-
Housing	-	-	-	-	-	(100.0%)
Health	160	-	-	-	-	-
Economic and Environmental Services	79 852	15.0%	18.0%	33.1%	45.2%	(4.0%)
Planning and Development	15 442	.1%	(2.6%)	(2.5%)	-	(648.2%)
Road Transport	63 710	18.8%	23.2%	42.0%	45.0%	(6.1%)
Environmental Protection	500	-	-	-	-	-
Trading Services	42 000	46.2%	55.7%	101.6%	38.1%	18.2%
Electricity	17 500	-	24.4%	24.4%	.3%	14 990.0%
Water	2 300	-	-	-	98.2%	(100.0%)
Waste Water Management	22 000	88.2%	86.8%	175.1%	42.5%	3.6%
Waste Management	200	-	-	-	-	-
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15				2013/14	
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
R thousands						
Cash Flow from Operating Activities						
Receipts	1 389 985	32.9%	30.8%	63.7%	68.3%	7.7%
Rates/payees and other	1 092 434	28.0%	28.8%	58.7%	65.8%	10.0%
Government - operating	224 134	35.7%	28.7%	64.4%	65.5%	33.9%
Government - capital	71 781	84.9%	52.5%	157.4%	75.8%	(31.8%)
Interest	1 581	40.9%	35.7%	76.6%	89.0%	29.1%
Dividends	-	-	-	-	-	-
Payments	(1 273 795)	36.8%	27.0%	63.7%	66.4%	3.7%
Suppliers and employees	(1 208 309)	36.2%	27.6%	63.8%	67.8%	6.2%
Finance charges	(8 510)	69.1%	49.9%	110.0%	135.4%	(29.7%)
Transfers and grants	(58 325)	45.2%	11.9%	57.1%	29.6%	(45.7%)
Net Cash from/(used) Operating Activities	116 190	(9.8%)	72.5%	62.9%	69.5%	27.8%
Cash Flow from Investing Activities						
Receipts	92 879	8.6%	33.5%	42.2%	17.4%	556.0%
Proceeds on disposal of PPE	88 414	6.4%	34.3%	41.4%	68.9%	305.4%
Decrease in non-current liabilities	5 282	-	-	-	(126.9%)	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	(100.0%)
Decrease (increase) in non-current investments	(8 18)	-	19.1%	19.1%	16.0%	(32.6%)
Payments	(136 693)	28.9%	34.9%	63.9%	115.9%	(28.3%)
Capital assets	(136 693)	28.9%	34.9%	63.9%	115.9%	(28.3%)
Net Cash from/(used) Investing Activities	(43 814)	72.0%	37.9%	108.9%	199.6%	(73.2%)
Cash Flow from Financing Activities						
Receipts	1 009	58.1%	4.3%	62.4%	(2.8%)	(67.3%)
Short term loans	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 009	58.1%	4.3%	62.4%	(2.8%)	(67.3%)
Payments	(3 012)	-	-	-	71.9%	-
Repayment of borrowing	(3 012)	-	-	-	71.9%	-
Net Cash from/(used) Financing Activities	(2 002)	(29.3%)	(2.2%)	(31.4%)	168.6%	(87.3%)
Net Increase/(Decrease) in cash held	70 373	(59.8%)	96.2%	36.4%	140.2%	1 524.9%
Cash/cash equivalents at the year begin	(181 407)	(8.5%)	13.5%	(8.5%)	100.7%	(71.5%)
Cash/cash equivalents at the year end	(121 034)	21.4%	(4.5%)	(34.9%)	186.6%	(147.1%)

Part 4: Debtor Age Analysis

R thousands	Debtor Age Analysis					Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy		
	0 - 30 Days Amount	31 - 60 Days Amount	61 - 90 Days Amount	Over 90 Days Amount	Total Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	10 533	8 529	8 168	247 403	274 632	33.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 257	3 475	3 350	88 935	106 018	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 345	2 778	1 985	59 326	69 834	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 427	3 366	2 684	126 013	135 491	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 219	2 383	2 200	121 765	128 546	15.7%	-	-	-	-
Interest on Asset Debtor Accounts	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	1 215	980	967	99 747	102 919	12.6%	-	-	-	-
Total By Income Source	33 996	21 501	18 774	743 189	817 460	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group										
Organs of State	591	662	866	6 558	8 407	1.0%	-	-	-	-
Commercial	16 105	4 198	3 689	60 668	84 661	10.4%	-	-	-	-
Households	16 812	16 071	14 000	638 896	685 779	83.9%	-	-	-	-
Other	488	570	519	37 036	38 613	4.7%	-	-	-	-
Total By Customer Group	33 996	21 501	18 774	743 189	817 460	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	Creditor Age Analysis					Total	
	0 - 30 Days Amount	31 - 60 Days Amount	61 - 90 Days Amount	Over 90 Days Amount	Amount	%	
Creditor Age Analysis							
Bulk Electricity	-	-	4 684	120 193	124 877	54.6%	
Bulk Water	18 323	-	-	-	18 323	8.0%	
PAYE deductions	4 423	-	-	-	4 423	1.9%	
VAT (output less input)	-	-	-	-	-	-	
Pensions / Retirement	6 266	-	-	-	6 266	2.7%	
Loan repayments	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	
Auditor-General	340	-	-	-	340	1%	
Other	9 092	15 403	4 406	44 950	74 364	32.5%	
Total	38 974	15 403	9 092	165 144	228 613	100.0%	

Contact Details

Municipal Manager	Mr M F Mkhango	017 620 6287
Financial Manager	Mr J M Mokgosi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15		2013/14		Q2 of 2013/14 to Q2 of 2014/15		
	Budget	First Quarter	Second Quarter	Year to Date		Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation
R thousands							
Operating Revenue and Expenditure							
Operating Revenue	342 611	25.8%	20.9%	150 101	46.7%	55.8%	(4.1%)
Property rates	29 672	24.6%	21.3%	13 670	46.1%	41.5%	22.1%
Property rates - penalties and collection charges	-	-	-	211	-	-	171.5%
Service charges - electricity revenue	53 339	11.4%	17.7%	27 126	29.1%	47.1%	(17.4%)
Service charges - water revenue	15 073	24.0%	13.8%	5 697	37.8%	31.8%	(3.6%)
Service charges - sanitation revenue	10 778	15.8%	10.6%	2 854	26.5%	47.0%	(21.0%)
Service charges - refuse revenue	7 600	25.4%	18.8%	3 208	42.2%	34.5%	(28.6%)
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	980	12.0%	25.0%	371	37.8%	44.3%	119.9%
Interest earned - external investments	2 800	15.4%	5.6%	687	21.0%	71.9%	(82.2%)
Interest earned - outstanding debtors	9 000	8.1%	17.9%	2 339	26.0%	-	(100.0%)
Dividends received	-	-	-	-	-	-	-
Fines	140	62.9%	28.8%	128	91.7%	22.9%	(52.0%)
Licences and permits	89	-	19.3%	16	16.3%	63.6%	(100.0%)
Agency services	8 632	-	18.0%	1 650	18.0%	63.6%	(100.0%)
Transfers recognised - operational	132 752	40.8%	32.8%	67 440	73.4%	76.2%	17.2%
Other own revenue	28 938	28.0%	(9.0%)	4 908	17.0%	57.6%	(143.2%)
Gains on disposal of PPE	2 610	-	-	-	-	-	(100.0%)
Operating Expenditure	415 636	15.3%	10.2%	106 025	25.5%	33.5%	(28.3%)
Employee related costs	99 805	26.5%	18.0%	44 340	44.4%	51.7%	(23.3%)
Remuneration of councillors	9 900	31.2%	20.9%	5 153	52.1%	54.6%	(28.7%)
Depreciation and asset impairment	16 398	-	-	-	-	-	-
Finance charges	73 058	-	-	-	-	-	-
Finance charges	929	-	21.6%	201	21.6%	-	(100.0%)
Bulk purchases	80 624	18.7%	6.8%	20 645	25.5%	51.9%	(52.8%)
Other Materials	26 432	9.9%	7.0%	4 454	16.8%	419.9%	(50.8%)
Contracted services	25 753	20.4%	16.2%	9 421	36.8%	69.6%	29.1%
Transfers and grants	12 872	5.7%	12.6%	2 878	22.4%	18.2%	(8.5%)
Other expenditure	69 805	18.2%	11.0%	18 836	27.2%	22.3%	(18.9%)
Loss on disposal of PPE	-	-	-	-	-	-	(100.0%)
Surplus/(Deficit)	(73 025)			54 076			
Transfers recognised - capital	77 765	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	4 740			54 076			
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 740			54 076			
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 740			54 076			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 740			54 076			

Part 2: Capital Revenue and Expenditure

	2014/15		2013/14		Q2 of 2013/14 to Q2 of 2014/15		
	Budget	First Quarter	Second Quarter	Year to Date		Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation
R thousands							
Capital Revenue and Expenditure							
Source of Finance	92 280	16.5%	5.9%	20 687	22.4%	27.7%	(74.5%)
National Government	77 765	17.1%	8.7%	18 580	23.9%	42.0%	(75.2%)
Provincial Government	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-
Transfers recognised - capital	77 765	17.1%	6.7%	18 580	23.9%	30.4%	(75.2%)
Borrowing	-	-	-	-	-	-	-
Internally generated funds	14 485	13.2%	1.4%	2 107	14.5%	7.7%	(14.6%)
Public contributions and donations	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	92 280	16.5%	5.9%	20 687	22.4%	27.7%	(74.5%)
Governance and Administration	2 957	27.2%	6.7%	1 003	33.0%	26.7%	24.0%
Executive & Council	-	-	-	187	-	-	(100.0%)
Budget & Treasury Office	1 757	16.0%	-	282	16.0%	50.1%	(100.0%)
Corporate Services	1 200	29.6%	16.6%	556	46.2%	24.2%	593.9%
Community and Public Safety	1 823	-	-	-	-	1.4%	-
Community & Social Services	-	-	-	-	-	-	-
Sport And Recreation	223	-	-	-	-	-	-
Public Safety	1 600	-	-	-	-	1.4%	-
Housing	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Economic and Environmental Services	29 424	34.7%	3.8%	11 274	38.3%	23.2%	(82.2%)
Planning and Development	1 280	16.5%	-	211	16.5%	-	-
Road Transport	26 144	35.5%	3.8%	11 062	39.3%	23.2%	(82.2%)
Environmental Protection	-	-	-	-	-	-	-
Trading Services	57 596	7.3%	7.3%	8 395	14.6%	30.8%	(72.5%)
Electricity	7 475	11.1%	6.2%	1 300	17.4%	-	(86.8%)
Water	37 663	9.0%	6.1%	5 687	15.1%	40.1%	(75.7%)
Waste Water Management	12 258	-	11.5%	1 408	11.5%	13.7%	(35.6%)
Waste Management	200	-	-	-	-	-	-
Other	480	3.2%	-	15	3.2%	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14	
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date		Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
				Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities							
Receipts	367 558	24.0%	20.4%	163 401	44.5%	68.6%	(25.7%)
Ratepayers and other	154 241	21.5%	17.3%	99 734	38.7%	71.8%	(27.7%)
Government - operating	132 752	40.8%	32.6%	97 440	73.4%	74.5%	19.1%
Government - capital	77 765	-	-	3 500	4.2%	53.0%	(87.7%)
Interest	2 600	41.3%	63.3%	2 626	104.6%	71.6%	101.8%
Dividends	-	-	-	-	-	-	-
Payments	(321 230)	19.7%	13.3%	(105 924)	33.0%	50.5%	(45.2%)
Suppliers and employees	(307 420)	20.2%	13.3%	(102 845)	33.5%	53.1%	(46.3%)
Finance charges	(929)	-	21.6%	(201)	21.6%	-	(100.0%)
Transfers and grants	(12 872)	9.7%	12.6%	(2 876)	22.4%	18.2%	(6.5%)
Net Cash from/(used) Operating Activities	46 328	54.0%	70.1%	57 477	124.1%	5 716.2%	39.1%
Cash Flow from Investing Activities							
Receipts	2 810	-	-	-	-	-	(100.0%)
Proceeds on disposal of PPE	2 810	-	-	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-
Increase (decrease) in non-current investments	-	-	-	-	-	-	-
Payments	(55 622)	17.2%	11.0%	(25 005)	28.2%	37.8%	(54.3%)
Capital assets	(55 622)	17.2%	11.0%	(25 005)	28.2%	37.8%	(54.3%)
Net Cash from/(used) Investing Activities	(52 812)	17.6%	11.4%	(25 005)	29.1%	37.5%	(53.7%)
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(30 484)	(24.8%)	(57.5%)	32 471	(92.2%)	(83.4%)	907.3%
Cash/cash equivalents at the year begin	42 897	7.1%	30.0%	3 017	7.1%	1.3%	(46.9%)
Cash/cash equivalents at the year end	3 213	398.3%	1 104.7%	35 488	1 104.7%	292.2%	38.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts (to Council Policy)	
	Amount	Amount	Amount	%	Amount	Amount	%	Amount	%
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 A/c Debtors 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

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

Contact Details

Municipal Manager	Mr Aboy mshlangu	017 626 8101
Financial Manager	Mr Steven Thabala	017 626 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 20

Part 1: Operating Revenue and Expenditure

R thousands	2014/15			
	Budget	First Quarter	Second Quarter	Year to Date
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation
Operating Revenue and Expenditure				
Operating Revenue	490 216	26.8%	5.8%	32.6%
Property rates	52 600	24.9%	8.7%	33.6%
Property rates - penalties and collection charges	-	-	-	-
Service charges - electricity revenue	227 984	22.2%	6.1%	28.3%
Service charges - water revenue	40 978	22.7%	8.7%	31.4%
Service charges - sanitation revenue	24 730	20.3%	6.6%	27.0%
Service charges - refuse revenue	13 861	26.3%	8.3%	34.6%
Service charges - other	-	-	-	-
Rental of facilities and equipment	985	22.7%	24.9%	47.6%
Interest earned - external investments	255	5.0%	-	5.0%
Interest earned - outstanding debtors	18 200	33.1%	9.3%	42.3%
Dividends received	-	-	-	-
Fines	2 907	3.8%	.5%	4.3%
Licences and permits	-	-	-	-
Agency services	16 331	47.1%	10.1%	57.2%
Transfers recognised - operational	90 235	38.1%	-	38.1%
Other own revenue	1 540	34.1%	6.0%	40.0%
Gains on disposal of PPE	-	-	-	-
Operating Expenditure	683 050	11.4%	4.5%	15.8%
Employee related costs	127 068	24.4%	8.9%	33.0%
Remuneration of councillors	10 503	24.4%	8.5%	32.6%
Debt impairment	90 818	.1%	-	.1%
Depreciation and asset impairment	139 196	-	-	-
Finance charges	784	-	-	-
Bulk purchases	213 085	11.8%	5.2%	16.9%
Other Materials	5 089	17.1%	4.3%	21.4%
Contracted services	26 340	26.1%	8.1%	34.1%
Transfers and grants	11 393	3.8%	-	3.8%
Other expenditure	56 793	18.1%	9.0%	27.1%
Loss on disposal of PPE	-	-	-	-
Surplus/(Deficit)	(192 834)			
Transfers recognised - capital	-	-	-	-
Contributions recognised - capital	-	-	-	-
Contributed assets	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(192 834)			
Taxation	-	-	-	-
Surplus/(Deficit) after taxation	(192 834)			
Attributable to municipalities	-	-	-	-
Surplus/(Deficit) attributable to municipality	(192 834)			
Share of surplus/ (deficit) of associate	-	-	-	-
Surplus/(Deficit) for the year	(192 834)			

Part 2: Capital Revenue and Expenditure

R thousands	2014/15			
	Budget	First Quarter	Second Quarter	Year to Date
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation
Capital Revenue and Expenditure				
Source of Finance	34 784	12.5%	2.7%	15.6%
National Government	33 464	11.1%	2.4%	13.4%
Provincial Government	-	-	-	-
District Municipality	-	-	-	-
Other transfers and grants	-	-	-	-
Transfers recognised - capital	33 464	11.1%	2.4%	13.4%
Borrowing	-	-	-	-
Internally generated funds	1 300	59.1%	12.4%	71.5%
Public contributions and donations	-	-	-	-
Capital Expenditure Standard Classification	34 784	12.5%	2.7%	15.6%
Governance and Administration	1 300	59.1%	12.4%	71.5%
Executive & Council	-	-	-	-
Budget & Treasury Office	1 300	59.1%	12.4%	71.5%
Corporate Services	-	-	-	-
Community and Public Safety	-	-	-	-
Community & Social Services	-	-	-	-
Sport And Recreation	-	-	-	-
Public Safety	-	-	-	-
Housing	-	-	-	-
Health	-	-	-	-
Economic and Environmental Services	-	-	-	-
Planning and Development	-	-	-	-
Road Transport	-	-	-	-
Environmental Protection	-	-	-	-
Trading Services	33 464	8.1%	2.4%	10.5%
Electricity	-	-	-	-
Water	22 294	3.9%	-	3.9%
Waste Water Management	11 190	12.6%	6.2%	19.0%
Waste Management	-	-	-	-
Other	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15			
	Budget	First Quarter	Second Quarter	Year to Date
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation
Cash Flow from Operating Activities				
Receipts	392 709	40.7%	24.5%	65.2%
Rates/payers and other	298 864	38.4%	22.4%	50.8%
Government - operating	83 270	40.5%	31.8%	72.3%
Government - capital	-	-	-	-
Interest	4 856	15.0%	12.1%	27.1%
Dividends	-	-	-	-
Payments	(446 847)	37.2%	13.9%	51.1%
Suppliers and employees	(237 297)	70.0%	28.2%	96.2%
Finance charges	(204 845)	-	-	-
Transfers and grants	(4 705)	2%	-	2%
Net Cash from/(used) Operating Activities	(54 138)	11.5%	(63.1%)	(51.5%)
Cash Flow from Investing Activities				
Receipts	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-
Decrease in non-current debtors	-	-	-	-
Decrease in other non-current receivables	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-
Payments	-	-	-	-
Capital assets	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-
Cash Flow from Financing Activities				
Receipts	-	-	-	-
Short term loans	-	-	-	-
Borrowing long term/financing	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-
Payments	-	-	-	-
Repayment of borrowing	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-
Net Increase/(Decrease) in cash held	(54 138)	19.7%	(60.4%)	(40.6%)
Cash/cash equivalents at the year begin	-	-	-	-
Cash/cash equivalents at the year end	(54 138)	(99.9%)	(100.3%)	(100.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	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

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days
	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 Linda Tshabalala	017 712 9613
Financial Manager	Mr K. Dube (acting)	017 712 9610

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15				2013/14	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue	470 548	29.8%	13.6%	43.4%	52.0%	(44.8%)
Property rates	86 131	25.2%	16.6%	41.8%	37.9%	(31.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	177 150	27.2%	18.8%	43.9%	51.8%	(28.1%)
Service charges - water revenue	25 214	31.4%	31.4%	62.9%	48.1%	(126.3%)
Service charges - sanitation revenue	37 584	14.3%	6.4%	22.7%	30.5%	(46.0%)
Service charges - refuse revenue	16 150	38.8%	17.8%	48.4%	51.0%	(49.8%)
Service charges - other	1 684	41.0%	31.8%	72.8%	45.6%	75.3%
Rental of facilities and equipment	1 962	27.7%	21.1%	48.8%	45.0%	(11.0%)
Interest earned - external investments	330	15.4%	3.2%	16.6%	38.3%	(49.3%)
Interest earned - outstanding debtors	10 000	50.3%	33.3%	83.6%	38.9%	63.0%
Dividends received	-	-	-	-	-	-
Fines	316	24.2%	44.4%	68.6%	12.3%	68.9%
Licences and permits	3 717	-	-	-	41.4%	(100.0%)
Agency services	5 088	-	-	-	41.2%	(100.0%)
Transfers recognised - operational	121 156	40.1%	-	40.1%	74.2%	(100.0%)
Other own revenue	1 067	136.0%	463.7%	569.8%	25.4%	1 430.0%
Gains on disposal of PPE	4 911	30.2%	5.4%	35.5%	2.6%	(100.0%)
Operating Expenditure	509 849	17.2%	20.5%	37.7%	37.4%	(6.4%)
Employee related costs	141 251	28.4%	17.1%	43.5%	45.3%	(26.4%)
Remuneration of councillors	11 645	22.9%	16.3%	38.2%	47.1%	(28.3%)
Debt impairment	28 510	-	10.4%	10.4%	-	(100.0%)
Depreciation and asset impairment	49 675	-	60.5%	60.5%	-	(100.0%)
Finance charges	5 186	-	-	-	-	-
Bulk purchases	158 252	12.7%	16.3%	29.0%	57.0%	(48.5%)
Other Materials	20 740	20.7%	11.1%	31.7%	-	(47.2%)
Contracted services	28 792	37.5%	25.4%	62.9%	58.2%	10.8%
Transfers and grants	-	-	-	-	-	-
Other expenditure	69 688	18.2%	15.6%	33.7%	37.8%	(31.2%)
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	(39 301)					
Transfers recognised - capital	96 622	-	-	-	1.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 321					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 321					
Attributable to municipalities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 321					
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 321					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15				2013/14	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	139 780	.9%	4.3%	5.2%	21.6%	(44.0%)
National Government	139 780	.9%	4.3%	5.2%	26.2%	(36.5%)
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	139 780	.9%	4.3%	5.2%	21.1%	(36.3%)
Borrowing	-	-	-	-	63.8%	(100.0%)
Internally generated funds	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	139 750	.9%	4.3%	5.2%	21.6%	(44.0%)
Governance and Administration	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	-
Economic and Environmental Services	15 000	-	2.5%	2.5%	20.0%	(84.2%)
Planning and Development	-	-	-	-	-	-
Road Transport	15 000	-	2.5%	2.5%	20.0%	(84.2%)
Environmental Protection	-	-	-	-	-	-
Trading Services	124 780	1.0%	4.4%	5.4%	25.4%	(34.8%)
Electricity	37 899	3.2%	6.6%	9.8%	49.6%	(60.8%)
Water	86 881	-	3.4%	3.4%	1.7%	865.8%
Waste Water Management	-	-	-	-	22.0%	(100.0%)
Waste Management	-	-	-	-	-	(100.0%)
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15				2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter 1st Q as % of Main appropriation	Second Quarter 2nd Q as % of Main appropriation	Year to Date Total Expenditure as % of main appropriation	Second Quarter Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities							
Receipts	439 164	29.2%	20.2%	49.4%	66.1%	(14.8%)	
Ratepayers and other	207 056	30.0%	24.7%	54.8%	84.0%	(3.3%)	
Government - operating	121 156	40.1%	16.8%	57.0%	74.8%	(46.7%)	
Government - capital	56 622	-	-	-	-	-	
Interest	14 330	35.4%	34.9%	70.3%	47.4%	185.9%	
Dividends	-	-	-	-	-	-	
Payments	(422 279)	21.1%	30.9%	51.5%	49.9%	11.6%	
Suppliers and employees	(421 095)	21.1%	30.9%	51.7%	52.6%	11.0%	
Finance charges	(1 183)	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	66 885	80.4%	(44.2%)	36.2%	(86.0%)	(3 071.2%)	
Cash Flow from Investing Activities							
Receipts	4 011	-	-	-	-	-	
Proceeds on disposal of PPE	4 011	-	-	-	-	-	
Decreases in non-current debtors	-	-	-	-	-	-	
Decreases in other non-current receivables	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	
Payments	(51 622)	1.5%	11.1%	12.6%	27.8%	23.4%	
Capital assets	(51 622)	1.5%	11.1%	12.6%	27.8%	23.4%	
Net Cash from/(used) Investing Activities	(77 611)	1.8%	11.7%	13.3%	32.8%	23.4%	
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	
Payments	(1 251)	-	11.5%	11.5%	-	(100.0%)	
Repayment of borrowing	(1 251)	-	11.5%	11.5%	-	(100.0%)	
Net Cash from/(used) Financing Activities	(1 251)	-	11.5%	11.5%	-	(100.0%)	
Net Increase/(Decrease) in cash held	(11 977)	(438.9%)	329.9%	(115.0%)	(19.9%)	511.1%	
Cash/cash equivalents at the year begin	25 000	21.2%	231.5%	21.2%	-	175.6%	
Cash/cash equivalents at the year end	13 023	444.4%	148.5%	148.5%	(14.2%)	38.9%	

Part 4: Debtor Age Analysis

R thousands	Age Analysis				Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	0 - 30 Days Amount	31 - 60 Days Amount	61 - 90 Days Amount	Over 90 Days Amount	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	7 690	1 173	1 109	41 582	51 554	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 582	1 902	1 617	39 544	56 645	18.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 183	1 524	1 350	34 036	44 074	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 515	742	669	29 823	33 770	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 260	592	543	31 221	34 615	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	0	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 367	1 699	1 639	61 660	68 364	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	1 609	1 505	2 704	14 467	20 315	6.6%	-	-	-	-
Total By Income Source	38 187	9 136	9 652	292 384	309 358	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group										
Organs of State	3 362	981	852	9 317	14 512	4.7%	-	-	-	-
Commercial	13 471	1 782	1 567	43 545	60 365	19.5%	-	-	-	-
Households	18 942	5 345	6 088	185 161	215 536	69.7%	-	-	-	-
Other	2 411	1 028	1 204	14 341	18 985	6.1%	-	-	-	-
Total By Customer Group	38 187	9 136	9 652	292 384	309 358	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	Age Analysis				Total	
	0 - 30 Days Amount	31 - 60 Days Amount	61 - 90 Days Amount	Over 90 Days Amount	Amount	%
Creditor Age Analysis						
Bulk Electricity	6 765	-	11 507	64 459	82 731	25.6%
Bulk Water	-	6 302	11 793	180 110	198 205	61.2%
PAYE deductions	1 715	-	-	-	1 715	5%
VAT (output less input)	-	-	-	-	-	-
Pensions / Retirement	2 136	-	-	-	2 136	7%
Loan repayments	-	-	-	-	-	-
Trade Creditors	7 664	2 980	20 339	7 828	38 811	12.0%
Auditor-General	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	18 261	9 282	43 718	252 396	323 678	100.0%

Contact Details

Municipal Manager	Ms Z.T. Stronge	017 801 3753
Financial Manager	Ms Visani	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15				
	Budget	First Quarter	Second Quarter	Year to Date	
	Main appropriation	Actual Expenditure	Actual Expenditure	Actual Expenditure	Total Expenditure as % of main appropriation
R thousands					
Operating Revenue and Expenditure					
Operating Revenue	149 065	44 946	33 240	78 186	52.5%
Property rates	14 919	2 381	1 458	3 859	25.9%
Property rates - penalties and collection charges	-	-	-	-	-
Service charges - electricity revenue	38 731	8 736	6 673	15 409	42.0%
Service charges - water revenue	14 868	2 976	2 399	5 375	36.1%
Service charges - sanitation revenue	12 744	3 183	2 077	5 269	41.3%
Service charges - refuse revenue	4 855	1 257	839	2 096	43.2%
Service charges - other	-	-	-	-	-
Rental of facilities and equipment	221	48	42	90	40.8%
Interest earned - external investments	389	126	-	126	40.7%
Interest earned - outstanding debtors	5 522	3 845	2 628	6 473	117.2%
Dividends received	-	-	-	-	-
Fines	234	104	3	108	46.0%
Licences and permits	-	-	-	-	-
Agency services	2 762	844	523	1 467	53.1%
Transfers recognised - operations	52 787	21 037	18 015	37 051	70.2%
Other own revenue	3 113	320	543	863	27.7%
Gains on disposal of PPE	-	-	-	-	-
Operating Expenditure	194 111	31 608	18 003	48 611	25.6%
Employee related costs	48 009	11 007	7 385	18 372	38.3%
Remuneration of councillors	5 527	1 192	816	2 010	36.4%
Debt impairment	22 854	-	-	-	-
Depreciation and asset impairment	36 091	-	-	-	-
Finance charges	478	-	-	-	-
Bulk purchases	44 560	12 349	4 186	16 535	37.1%
Other Materials	-	182	-	182	-
Contracted services	8 334	656	856	1 312	20.7%
Transfers and grants	-	403	-	403	-
Other expenditure	30 457	5 818	4 977	10 795	35.4%
Loss on disposal of PPE	-	-	-	-	-
Surplus/(Deficit)	(45 045)	13 338	15 237	28 575	
Transfers recognised - capital	-	13 630	850	14 680	-
Contributions recognised - capital	-	-	-	-	-
Contributed assets	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 045)	27 168	16 087	43 255	
Taxation	-	-	-	-	-
Surplus/(Deficit) after taxation	(45 045)	27 168	16 087	43 255	
Attributable to members	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 045)	27 168	16 087	43 255	
Share of surplus/ (deficit) of associate	-	-	-	-	-
Surplus/(Deficit) for the year	(45 045)	27 168	16 087	43 255	

Part 2: Capital Revenue and Expenditure

	2014/15				
	Budget	First Quarter	Second Quarter	Year to Date	
	Main appropriation	Actual Expenditure	Actual Expenditure	Actual Expenditure	Total Expenditure as % of main appropriation
R thousands					
Capital Revenue and Expenditure					
Source of Finance	79 095	22 134	3 740	25 874	32.7%
National Government	19 485	8 454	3 740	12 194	62.6%
Provincial Government	34 610	13 680	-	13 680	39.5%
District Municipality	-	-	-	-	-
Other transfers and grants	25 000	-	-	-	-
Transfers recognised - capital	79 095	22 134	3 740	25 874	32.7%
Borrowing	-	-	-	-	-
Internally generated funds	-	-	-	-	-
Public contributions and donations	-	-	-	-	-
Capital Expenditure Standard Classification	79 095	22 134	3 740	25 874	32.7%
Governance and Administration					
Executive & Council	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-
Corporate Services	-	-	-	-	-
Community and Public Safety					
Community & Social Services	-	-	-	-	-
Sport And Recreation	-	-	-	-	-
Public Safety	-	-	-	-	-
Housing	-	-	-	-	-
Health	-	-	-	-	-
Economic and Environmental Services					
Planning and Development	62 610	16 322	547	16 869	26.9%
Road Transport	34 610	19 850	-	13 680	39.5%
Environmental Protection	28 000	2 642	547	3 189	11.4%
Trading Services	15 805	5 812	3 183	9 005	57.7%
Electricity	1 885	80	101	181	9.6%
Water	1 400	1 995	75	2 070	147.9%
Waste Water Management	12 320	2 337	1 481	3 818	31.0%
Waste Management	-	1 400	1 535	2 936	-
Other	880	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15				
	Budget	First Quarter	Second Quarter	Year to Date	
	Main appropriation	Actual Expenditure	Actual Expenditure	Actual Expenditure	Total Expenditure as % of main appropriation
Cash Flow from Operating Activities					
Receipts	199 778	48 486	7 651	56 147	28.1%
Ratespayers and other	67 587	16 664	7 041	23 705	35.1%
Government - operating	52 767	25 037	-	25 037	47.4%
Government - capital	79 095	6 580	500	7 080	9.0%
Interest	309	215	110	325	105.2%
Dividends	-	-	-	-	-
Payments	(134 956)	(34 622)	(20 027)	(54 849)	40.6%
Suppliers and employees	(134 478)	(34 622)	(20 027)	(54 849)	40.6%
Finance charges	(478)	-	-	-	-
Transfers and grants	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 822	13 674	(12 376)	1 268	2.0%
Cash Flow from Investing Activities					
Receipts	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-
Payments	(79 095)	(23 502)	(3 740)	(27 242)	34.4%
Capital assets	(79 095)	(23 502)	(3 740)	(27 242)	34.4%
Net Cash from/(used) Investing Activities	(79 095)	(23 502)	(3 740)	(27 242)	34.4%
Cash Flow from Financing Activities					
Receipts	-	-	-	-	-
Short term loans	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-
Payments	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 273)	(9 828)	(16 117)	(25 944)	161.8%
Cash/cash equivalents at the year begin	(23 551)	19 319	9 491	19 319	(81.9%)
Cash/cash equivalents at the year end	(37 824)	9 491	(6 625)	(6 625)	17.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days				Over 90 Days	Actual Bad Debts Written Off to Debtors			Impairment - Bad Debts Ito Council Policy	
	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										
Orders of State	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		61 - 90 Days	Over 90 Days
	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 DV Ngcobo	017 773 2031
Financial Manager	Alina Ngenia	017 773 1329

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 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue	225 667	11.7%	31.9%	43.6%	66.6%	21.2%
Property rates	33 600	40.0%	13.6%	53.3%	63.4%	(22.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	48 487	13.5%	22.9%	38.5%	60.5%	(5%)
Service charges - water revenue	14 778	26.1%	72.2%	98.3%	74.0%	299.1%
Service charges - sanitation revenue	11 742	16.9%	25.3%	42.2%	50.6%	7.3%
Service charges - refuse revenue	8 025	14.3%	21.7%	36.0%	69.9%	(37.6%)
Service charges - other	-	-	-	-	-	-
Rental of facilities and equipment	472	6%	1.3%	1.9%	4.1%	(41.0%)
Interest earned - external investments	1 605	15.9%	66.2%	71.2%	39.8%	33.1%
Interest earned - outstanding debtors	13 848	-	32.7%	32.7%	68.6%	36.2%
Dividends received	-	-	-	-	-	-
Fines	176	7.7%	41.8%	40.5%	52.1%	61.6%
Licences and permits	0	-	629 939.7%	629 939.7%	-	(100.0%)
Agency services	6 422	(4.8%)	2%	(4.8%)	286.2%	(99.8%)
Transfers recognised - operations	95 305	8%	36.3%	39.2%	64.4%	34.1%
Other own revenue	1 636	6.4%	39.5%	45.9%	48.4%	132.9%
Gains on disposal of PPE	-	-	-	-	-	-
Operating Expenditure	335 061	7.4%	15.9%	23.3%	34.3%	19.6%
Employee related costs	79 317	14.6%	22.0%	36.5%	47.3%	6.5%
Remuneration of councillors	6 950	12.4%	16.3%	28.6%	38.2%	(20.9%)
Debt impairment	44 330	-	29.4%	29.4%	3.0%	3 219.2%
Depreciation and asset impairment	106 920	-	-	-	-	-
Finance charges	628	-	-	-	-	-
Bulk purchases	38 412	13.4%	23.8%	37.2%	32.3%	40.9%
Other Materials	9 957	16.5%	14.2%	30.7%	-	(100.0%)
Contracted services	7 657	6.2%	29.0%	35.1%	42.8%	(9.1%)
Transfers and grants	3 331	13.3%	27.7%	41.0%	22.5%	(71.3%)
Other expenditure	37 379	12.8%	21.0%	34.0%	48.9%	(44.0%)
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	(99 374)					
Transfers recognised - capital	26 220	-	-	-	40.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	500	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(70 654)					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(70 654)					
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(70 654)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	(70 654)					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	26 720	-	-	-	31.9%	(100.0%)
National Government	26 220	-	-	-	31.9%	(100.0%)
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	26 220	-	-	-	31.9%	(100.0%)
Borrowing	-	-	-	-	-	-
Internally generated funds	500	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 720				31.9%	(100.0%)
Governance and Administration	500	-	-	-	-	-
Executive & Council	500	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-
Community and Public Safety	4 200	-	-	-	-	-
Community & Social Services	2 700	-	-	-	-	-
Sport And Recreation	1 500	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	-
Economic and Environmental Services	4 495	-	-	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-
Road Transport	4 495	-	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-
Trading Services	19 525	-	-	-	30.8%	(100.0%)
Electricity	4 300	-	-	-	29.3%	(100.0%)
Water	5 750	-	-	-	38.7%	(100.0%)
Waste Water Management	9 475	-	-	-	25.4%	(100.0%)
Waste Management	-	-	-	-	-	-
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14 Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities						
Receipts	197 382	1.9%	12.2%	14.1%	78.6%	(57.3%)
Ratepayers and other	58 408	6.1%	15.0%	21.1%	104.2%	(71.5%)
Government - operating	95 395	-	1.1%	1.1%	61.7%	(95.7%)
Government - capital	28 220	-	42.7%	42.7%	67.8%	(12.6%)
Interest	15 451	1.0%	14.1%	15.1%	297.2%	(45.9%)
Dividends	-	-	-	-	-	-
Payments	(183 611)	6.1%	14.3%	20.4%	41.1%	(40.0%)
Suppliers and employees	(179 652)	6.2%	14.2%	20.4%	44.1%	(37.7%)
Finance charges	(626)	-	-	-	-	-
Transfers and grants	(3 331)	-	26.9%	25.9%	16.2%	(74.6%)
Net Cash from/(used) Operating Activities	13 571	(65.4%)	(16.5%)	(71.9%)	(691.2%)	(107.5%)
Cash Flow from Investing Activities						
Receipts	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-
Payments	(27 456)	-	-	-	27.6%	(100.0%)
Capital assets	(27 456)	-	-	-	27.6%	(100.0%)
Net Cash from/(used) Investing Activities	(27 456)	-	-	-	27.6%	(100.0%)
Cash Flow from Financing Activities						
Receipts	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-
Payments	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 888)	54.1%	16.1%	70.2%	(155.5%)	(109.9%)
Cash/cash equivalents at the year begin	30 747	-	(24.4%)	-	17.6%	(117.3%)
Cash/cash equivalents at the year end	16 859	(44.6%)	(57.8%)	(57.9%)	945.7%	(114.8%)

Part 4: Debtor Age Analysis

R thousands	2014/15						Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	%	Amount	%	Amount	%
	Amount	Amount	Amount	Amount	Amount	%				
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	2 060	7 339	1 329	41 693	52 612	23.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 330	1 903	845	8 189	13 248	6.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 978	1 652	1 503	28 428	33 571	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	912	800	720	26 390	28 822	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	540	471	429	13 249	14 688	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 478	1 431	1 400	42 615	46 925	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	683	(957)	396	30 322	30 733	13.9%	-	-	-	-
Total By Income Source	10 271	12 640	6 622	191 066	220 599	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group										
Organs of State	339	190	175	9 128	9 832	4.5%	-	-	-	-
Commercial	424	423	384	11 187	12 418	5.6%	-	-	-	-
Households	8 527	11 065	5 574	157 431	182 626	82.9%	-	-	-	-
Other	981	958	488	13 320	15 724	7.1%	-	-	-	-
Total By Customer Group	10 271	12 640	6 622	191 066	220 599	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr PB Melsbys	017 734 6101
Financial Manager	Mr ZI Shongwa	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Table1: Operating Revenue and Expenditure

R thousands	2014/15				2013/14	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure						
Operating Revenue	296 474	30.3%	5.6%	35.9%	70.0%	(79.8%)
Property rates	33 999	19.4%	1.2%	20.7%	74.7%	(63.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	23 409	11.8%	7.0%	19.4%	48.5%	(79.2%)
Service charges - water revenue	6 225	30.6%	6.1%	36.7%	101.3%	(65.9%)
Service charges - sanitation revenue	5 931	16.3%	8.2%	24.6%	45.0%	(68.1%)
Service charges - refuse revenue	4 770	9.1%	9.1%	18.2%	27.1%	(47.4%)
Service charges - other	-	-	-	-	-	(106.3%)
Rental of facilities and equipment	489	15.0%	7.8%	22.6%	127.1%	(66.3%)
Interest earned - external investments	1 843	-	-	-	-	-
Interest earned - outstanding debtors	17 690	9.1%	9.4%	18.5%	51.7%	(62.5%)
Dividends received	-	-	-	-	-	-
Fines	205	29.1%	15.7%	44.8%	38.6%	(19.1%)
Licences and permits	-	-	-	-	-	(59.4%)
Agency services	1 119	-	-	-	-	-
Transfers recognised - operational	199 712	37.4%	5.6%	43.0%	74.3%	(61.8%)
Other own revenue	1 083	20.5%	21.1%	42.0%	485.6%	(1.4%)
Gains on disposal of PPE	-	-	-	-	-	(100.0%)
Operating Expenditure	379 928	9.6%	5.1%	15.8%	42.1%	(65.2%)
Employee related costs	101 828	17.9%	9.4%	27.3%	56.1%	(62.5%)
Remuneration of councillors	15 464	14.4%	7.5%	21.9%	43.4%	(62.7%)
Debt impairment	13 541	-	-	-	-	-
Depreciation and asset impairment	103 210	-	-	-	-	-
Finance charges	-	-	-	-	7.9%	(100.0%)
Bulk purchases	40 105	5.6%	6.8%	12.5%	37.5%	(67.4%)
Other Materials	13 355	8.7%	11.2%	20.9%	38.6%	(64.5%)
Contracted services	24 098	26.1%	20.4%	45.6%	98.0%	(63.3%)
Transfers and grants	-	-	-	-	-	(100.0%)
Other expenditure	68 269	9.0%	5.0%	14.1%	24.9%	(71.5%)
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	(83 455)					
Transfers recognised - capital	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(83 455)					
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(83 455)					
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(83 455)					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	(83 455)					

Table 2: Capital Revenue and Expenditure

R thousands	2014/15				2013/14	Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure						
Source of Finance	102 737	35.6%	7.4%	42.9%	39.8%	(71.3%)
National Government	102 737	35.6%	7.4%	42.9%	33.6%	(71.3%)
Provincial Government	-	-	-	-	-	-
Distict Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	102 737	35.6%	7.4%	42.9%	33.8%	(71.3%)
Borrowing	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 737	35.6%	7.4%	42.9%	39.8%	(71.3%)
Governance and Administration	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-
Community and Public Safety	18 337	25.4%	-	25.4%	-	-
Community & Social Services	9 000	32.6%	-	32.6%	-	-
Sport And Recreation	4 337	-	-	-	-	-
Public Safety	5 000	34.4%	-	34.4%	-	-
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	-
Economic and Environmental Services	14 500	89.0%	13.1%	82.1%	83.1%	(78.3%)
Planning and Development	-	-	-	-	-	-
Road Transport	14 500	89.0%	13.1%	82.1%	83.1%	(79.3%)
Environmental Protection	-	-	-	-	-	-
Trading Services	69 800	26.1%	7.3%	35.4%	16.1%	(47.1%)
Electricity	15 400	26.0%	-	26.0%	19.0%	(100.0%)
Water	44 500	35.2%	11.4%	46.6%	23.6%	(94.6%)
Waste Water Management	10 000	-	-	-	-	-
Waste Management	-	-	-	-	-	-
Other	-	-	-	-	-	(92.3%)

Table 3: Cash Receipts and Payments

R thousands	2014/15				2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Total	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	Total Expenditure as % of main appropriation	Expenditure as % of main appropriation	Expenditure as % of main appropriation	
Cash Flow from Operating Activities							
Receipts	366 654	37.4%	20.1%	57.5%	69.0%		(41.5%)
Ratepayers and other	43 784	32.2%	16.3%	48.5%	49.7%		(50.8%)
Government - operating	199 712	38.3%	25.1%	64.4%	72.0%		(6.7%)
Government - capital	102 737	42.1%	11.0%	53.1%	75.3%		(79.2%)
Interest	20 421	15.6%	15.2%	30.8%	-		(100.0%)
Dividends	-	-	-	-	-		-
Payments	(264 756)	31.4%	14.1%	45.5%	70.9%		(54.9%)
Suppliers and employees	(257 995)	32.2%	14.5%	46.7%	70.9%		(54.8%)
Finance charges	(846)	-	-	-	-		(100.0%)
Transfers and grants	(5 915)	9%	-	9%	-		-
Net Cash from/(used) Operating Activities	101 898	52.8%	35.6%	88.4%	63.1%		(19.9%)
Cash Flow from Investing Activities							
Receipts	-	-	-	-	29.3%		-
Proceeds on disposal of PPE	-	-	-	-	-		-
Decrease in non-current debtors	-	-	-	-	-		-
Decrease in other non-current receivables	-	-	-	-	29.3%		-
Decrease (increase) in non-current investments	-	-	-	-	-		-
Payments	(102 737)	51.4%	17.8%	69.2%	40.8%		(33.5%)
Capital assets	(102 737)	51.4%	17.8%	69.2%	40.8%		(33.5%)
Net Cash from/(used) Investing Activities	(102 737)	51.4%	17.8%	69.2%	50.9%		(33.5%)
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-		-
Short term loans	-	-	-	-	-		-
Borrowing long term financing	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-		-
Payments	-	-	-	-	-		-
Repayment of borrowing	-	-	-	-	-		-
Net Cash from/(used) Financing Activities	-	-	-	-	-		-
Net Increase/(Decrease) in cash held	(839)	(18.6%)	(2 152.0%)	(2 270.6%)	68.1%		15.7%
Cash/cash equivalents at the year begin:	19 141	97.4%	102.6%	97.4%	13.4%		119.1%
Cash/cash equivalents at the year end:	18 302	107.2%	205.9%	205.9%	68.6%		55.5%

Table 4: Debtor Age Analysis

R thousands	Debtor Age Analysis					Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	Amount	%	Amount	%
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	356	244	368	3 810	4 777	-	1.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	563	534	283	15 574	16 960	-	4.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 625	3 550	2 966	214 402	224 743	-	65.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	597	567	543	40 717	42 425	-	12.3%	-	-
Receivables from Exchange Transactions - Waste Management	365	561	550	40 144	41 850	-	12.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	178	173	84	13 221	13 657	-	4.0%	-	-
Total By Income Source	6 120	5 628	4 795	327 868	344 412	-	100.0%	-	-
Debtors Age Analysis by Customer Group									
Origins of State	829	700	548	15 967	18 065	-	5.2%	-	-
Commercial	908	934	779	25 492	28 114	-	8.5%	-	-
Households	4 382	3 894	3 468	265 390	297 233	-	86.3%	-	-
Other	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 120	5 628	4 795	327 868	344 412	-	100.0%	-	-

Table 5: Creditor Age Analysis

R thousands	Creditor Age Analysis					Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Amount	
Creditor Age Analysis						
Bulk Electricity	2 933	3 272	2 101	17 628	25 934	81.9%
Bulk Water	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-
Other	3 573	877	838	434	5 722	18.1%
Total	6 507	4 149	2 939	18 062	31 655	100.0%

Contact Details

Municipal Manager	Vusumuzi Mqhele	017 643 4005
Financial Manager	Mxumuzi Khazabini	017 643 4028

Source: Local Government Database

1. All figures in this report are unaudited.