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Litiko LeteTimali

UrnNyango weZeemali

Departement van Finansies

Enquiries : Ms BS Gunqisa
Ref : DOF 12/1/1

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2014/2015 FINANCIAL YEAR: 3RD QUARTER ENDED 31 MARCH 2015

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 third quarter as municipalities are still verifying the information.

STATUS OF SECTION 71 SUBMISSIONS AT 31 MARCH 2015

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			N	Y		Y		Y	
Nkomazi	Y		Y		Y		Y		Y	
Umjindi	Y		Y		Y		Y		Y	
Bushbuckridge	Y		Y		Y		Y			N
Mbombela	Y		Y		Y		Y		Y	
Nkangala District	Y		Y		Y		Y		Y	
Steve Tshwete	Y		Y		Y		Y		Y	
Thembisile Hani		N		N	Y		Y		Y	
Emakhazeni	Y			N	Y		Y		Y	
Emalahleni	Y		Y		Y			N	Y	
Victor Khanye				N	Y		Y		Y	
Dr JS Moroka	Y		Y		Y		Y		Y	
Gert Sibande District	Y		Y		Y		Y		Y	
Govan Mbeki	Y		Y		Y		Y		Y	
Mkhondo	Y			N	Y		Y		Y	
Lekwa	Y		Y		Y		Y		Y	
Msukaligwa	Y		Y		Y		Y		Y	
Dipaleseng	Y		Y		Y		Y		Y	
Dr Pixley Ka Isaka Seme		N	Y		Y			N		N
Chief Albert Luthuli	Y		Y		Y		Y		Y	
Total	19	2	16	5	21	0	19	2	19	2

Source: LG database

Legend: Y= Return form submitted and uploaded correctly

Legend: N= Return form not submitted or not in time


 MS NZ NKAMBA
 HEAD OF DEPARTMENT

DATE: 31/3 /2015

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	257 783	268 383	53 255	20.7%	76 378	29.6%	82 822	30.8%	212 456	79.2%	69 903	80.1%	18.5%	
Ratepayers and other	136 425	136 425	35 220	25.8%	41 061	30.1%	40 311	29.6%	116 892	85.5%	42 381	79.9%	(4.9%)	
Government - operating	64 208	64 208	10 902	17.0%	19 978	31.1%	538	8.6%	31 418	46.5%	13 457	50.5%	(36.0%)	
Government - capital	54 800	65 400	7 009	12.8%	15 038	27.4%	41 697	89.0%	63 745	97.5%	13 778	69.0%	202.6%	
Interest	2 350	2 350	124	5.3%	301	12.8%	275	11.7%	700	29.8%	287	112.4%	(4.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(213 930)	(213 930)	(51 016)	23.8%	(57 466)	26.9%	(53 287)	24.9%	(161 770)	75.6%	(44 663)	72.3%	19.3%	
Suppliers and employees	(200 236)	(206 236)	(50 438)	24.5%	(54 954)	26.6%	(51 180)	24.8%	(156 872)	75.9%	(41 909)	68.4%	22.1%	
Financial charges	(754)	(754)	(462)	13.9%	(789)	104.7%	(748)	98.6%	(1 636)	217.0%	(303)	43.0%	145.6%	
Transfers and grants	(6 940)	(6 940)	(1 116)	6.0%	(1 724)	24.8%	(1 359)	19.6%	(3 562)	51.3%	(2 450)	268.1%	(44.4%)	
Net Cash from/(used) Operating Activities	43 853	54 453	2 240	5.1%	18 911	43.1%	29 535	54.2%	50 686	93.1%	25 240	126.9%	17.0%	
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	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(27 035)	41.3%	(18 375)	57.6%	(18.1%)	
Capital assets	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(27 035)	41.3%	(18 375)	57.6%	(18.1%)	
Net Cash from/(used) Investing Activities	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(27 035)	41.3%	(18 375)	57.6%	(18.1%)	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	(932)	90.4%	(428)	-	12.3%	
Repayment of borrowing	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	(932)	90.4%	(428)	-	12.3%	
Net Cash from/(used) Financing Activities	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	(932)	90.4%	(428)	-	12.3%	
Net Increase/(Decrease) in cash held	(11 978)	(11 978)	1 830	(15.3%)	7 256	(80.6%)	13 833	(113.6%)	22 719	(185.7%)	6 438	(31.3%)	111.8%	
Cash/cash equivalents at the year begin	11 686	11 686	35	.3%	1 884	16.0%	9 120	78.0%	35	.3%	2 472	5.9%	269.0%	
Cash/cash equivalents at the year end	(292)	(292)	1 864	(89.3%)	9 120	(127.3%)	22 753	(7 602.1%)	22 783	(7 602.1%)	8 908	(43.8%)	185.4%	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 198	5.0%	671	3.7%	971	4.1%	20 817	87.3%	23 658	24.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	862	10.0%	784	9.1%	569	6.6%	6 428	74.4%	8 644	8.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	881	2.6%	551	2.3%	492	2.0%	22 535	92.9%	24 250	24.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	281	2.9%	251	2.6%	234	2.3%	9 184	92.2%	9 960	10.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	549	3.1%	483	2.6%	462	2.7%	15 908	91.4%	17 401	17.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	362	1.1%	119	.8%	66	.5%	19 843	97.6%	14 190	14.4%	-	-	-
Total By Income Source	3 743	3.8%	3 058	3.1%	2 785	2.8%	88 717	90.2%	98 302	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	120	7.6%	106	6.6%	69	4.3%	1 310	81.3%	1 611	1.6%	-	-	-
Commercial	723	9.9%	636	3.5%	327	1.6%	16 728	90.8%	18 414	18.7%	-	-	-
Households	2 628	3.6%	2 316	3.0%	2 388	3.1%	70 679	90.4%	78 212	79.6%	-	-	-
Other	55	100.0%	-	-	-	-	-	-	85	1%	-	-	-
Total By Customer Group	3 743	3.8%	3 058	3.1%	2 785	2.8%	88 717	90.2%	98 302	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	6 860	35.1%	5 333	31.9%	5 612	33.0%	-	-	16 705	54.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	204	9.2%	118	5.3%	1 901	85.5%	2 222	7.3%
Other	1 638	14.0%	2 072	17.7%	1 478	12.6%	6 528	55.7%	11 713	36.2%
Total	7 498	24.5%	7 608	24.8%	7 408	23.2%	8 428	27.5%	30 640	100.0%

Contact Details

Municipal Manager:	Mr Dumisani Patrick Mshini	018 712 8718
Financial Manager:	Mr Paul Mpele	015 712 8814

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	410 911	354 339	91 030	22.2%	94 132	22.9%	128 757	36.3%	313 918	88.6%	101 037	(124.0%)	27.4%
Ratepayers and other	263 533	201 263	51 829	19.7%	47 390	18.0%	63 029	31.5%	162 238	80.6%	44 053	(95.4%)	43.1%
Government - capital	34 676	34 676	39 013	41.2%	30 659	32.4%	25 004	28.4%	94 676	100.0%	20 599	(104.0%)	21.4%
Interest	46 004	45 004	188	4%	16 083	35.0%	40 733	90.5%	87 004	126.7%	35 922	-	13.4%
Dividends	6 696	13 395	-	-	-	-	-	-	-	-	464	34.8%	(100.0%)
Payments	(381 604)	(377 170)	(97 112)	25.4%	(93 745)	24.6%	(89 230)	23.7%	(280 087)	74.3%	(70 596)	133.7%	26.4%
Suppliers and employees	(361 004)	(354 423)	(91 848)	24.1%	(91 755)	24.1%	(85 089)	24.0%	(268 718)	75.6%	(87 541)	123.1%	26.0%
Finance charges	(900)	(22 747)	(5 264)	87.4%	(1 961)	326.8%	(4 145)	16.2%	(11 368)	50.0%	(3 055)	(58.4%)	35.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 307	(22 832)	(6 082)	(20.8%)	387	1.3%	39 527	(173.1%)	33 831	(148.2%)	30 441	(14.2%)	29.8%
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)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(27 184)	60.4%	(12 683)	163.0%	(11.6%)
Capital assets	(45 004)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(27 184)	60.4%	(12 683)	163.0%	(11.6%)
Net Cash from/(used) Investing Activities	(46 004)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(27 184)	60.4%	(12 683)	163.0%	(11.6%)
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	(16 697)	(67 835)	(6 923)	41.5%	(14 744)	88.3%	28 315	(41.7%)	6 648	(9.8%)	17 758	(5.5%)	58.4%
Cash/equivalents at the year begin	24 433	4 683	-	-	(6 923)	(28.3%)	(21 568)	(443.8%)	-	-	4 655	(12.3%)	(565.4%)
Cash/equivalents at the year end	7 736	(62 152)	(6 923)	(88.5%)	(21 666)	(280.1%)	6 648	(10.6%)	6 648	(10.8%)	22 414	(5.5%)	(70.3%)

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 153	6.5%	1 448	4.3%	1 177	3.5%	28 739	85.7%	33 527	17.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 366	10.1%	4 102	9.5%	1 506	3.5%	33 333	77.0%	43 309	22.9%	-	-	-
Receivables from Exchange Transactions - Property Rates	4 762	6.2%	4 178	5.5%	4 075	5.3%	63 594	83.0%	76 609	40.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on A/Rear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 569	4.3%	4 898	13.5%	1 014	2.8%	28 657	79.4%	36 098	19.0%	-	-	-
Total By Income Source	12 859	6.8%	14 585	7.7%	7 774	4.1%	154 323	81.4%	189 541	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 859	6.8%	14 585	7.7%	7 774	4.1%	154 323	81.4%	189 541	100.0%	-	-	-
Total By Customer Group	12 859	6.8%	14 585	7.7%	7 774	4.1%	154 323	81.4%	189 541	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	12 410	5.0%	454	2%	10 157	4.1%	224 442	90.7%	247 463	70.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 451	6.3%	1 893	4.3%	1 175	3.0%	33 793	85.4%	39 113	11.1%
Auditor-General	-	-	366	3.7%	-	-	9 531	95.3%	9 897	2.6%
Other	2 321	4.1%	-	-	1 232	2.2%	52 854	93.7%	56 507	16.0%
Total	17 182	4.9%	2 513	7%	12 564	3.8%	320 720	90.9%	352 980	100.0%

Contact Details

Municipal Manager	Mr B S Koms	013 236 7333
Financial Manager	Mr N S Mabatola (acting)	013 236 7371

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	261 388	213 525	81 805	31.3%	65 363	25.0%	55 574	26.0%	202 772	95.0%	47 597	53.2%	16.8%	
Ratespayers and other	3 295	3 350	163	5.0%	388	11.8%	98	2.9%	440	16.3%	(27)	(48.0%)	(488.0%)	
Government - operating	202 112	201 235	80 539	39.8%	64 183	31.8%	54 619	27.1%	199 341	99.1%	47 057	56.2%	16.1%	
Government - capital	53 180	5 730	-	-	-	-	-	-	-	-	-	-	-	
Interest	2 801	3 200	1 102	39.4%	823	29.4%	859	26.8%	2 783	87.0%	567	112.0%	51.2%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(196 106)	(190 573)	(32 612)	16.6%	(50 900)	26.0%	(31 553)	16.6%	(115 155)	60.4%	(29 866)	59.1%	5.6%	
Suppliers and employees	(173 694)	(168 262)	(32 610)	18.8%	(55 075)	20.2%	(31 552)	18.6%	(99 237)	59.0%	(29 863)	57.3%	5.7%	
Finance charges	(22 412)	(22 312)	(1)	-	(16 915)	71.0%	(1)	-	(15 916)	71.3%	(3)	71.5%	(73.2%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	65 283	22 952	49 193	75.4%	14 463	22.1%	24 021	104.7%	87 617	381.7%	17 732	177.0%	35.5%	
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	(53 300)	-	(4 466)	8.4%	(10 573)	19.8%	(1 981)	-	(17 023)	-	(2 915)	42.4%	(32.0%)	
Capital assets	(53 300)	-	(4 466)	8.4%	(10 573)	19.8%	(1 981)	-	(17 023)	-	(2 915)	42.4%	(32.0%)	
Net Cash from/(used) Investing Activities	(53 300)	-	(4 466)	8.4%	(10 573)	19.8%	(1 981)	-	(17 023)	-	(2 915)	42.4%	(32.0%)	
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	22 952	44 725	1 927.3%	3 830	165.1%	22 040	96.0%	70 595	307.6%	14 817	(1 345.3%)	48.7%	
Cash/cash equivalents at the year begin	2 157	2 157	28 608	1 326.3%	73 333	3 359.6%	77 363	3 577.3%	28 508	1 326.3%	56 705	49.6%	36.1%	
Cash/cash equivalents at the year end	4 478	25 109	73 333	1 637.8%	77 163	1 723.3%	99 203	385.1%	99 203	385.1%	71 522	1 017.6%	38.7%	

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 - Council
	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 - Declivity	-	-	-	-	-	-	-	-	-	-	-	-	-
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	56	100.0%	-	-	-	-	-	-	56	100.0%	-	-	-
Total By Income Source	56	100.0%	-	-	-	-	-	-	56	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	100.0%	-	-	-	-	-	-	56	100.0%	-	-	-
Total By Customer Group	56	100.0%	-	-	-	-	-	-	56	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	2 514	52.7%	554	11.6%	754	15.8%	947	19.9%	4 770	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 514	52.7%	554	11.6%	754	15.8%	947	19.9%	4 770	100.0%

Contact Details

Municipal Manager	H Mookha	013 756 8225
Financial Manager	W Khumalo	013 756 6512

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	1 149 027	1 314 300	422 844	36.8%	193 278	15.8%	210 753	16.0%	826 875	62.9%	301 421	80.5%	(30.1%)
Ratepayers and other	172 743	318 502	2 284	1.3%	5 228	3.0%	8 087	2.5%	15 597	4.9%	3 781	35.2%	113.9%
Government - operating	557 364	570 120	219 176	39.3%	182 355	32.7%	20 558	3.6%	422 189	74.1%	81 247	87.0%	(74.8%)
Government - capital	386 228	359 879	201 100	50.8%	3 000	0.8%	189 442	45.1%	384 542	96.2%	208 082	76.7%	(13.3%)
Interest	22 692	24 969	283	1.2%	2 698	11.9%	1 556	6.3%	4 547	19.2%	8 310	101.5%	(81.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(709 925)	(644 928)	(107 871)	15.2%	(184 219)	25.9%	(117 176)	18.2%	(409 955)	63.4%	(164 120)	96.8%	(28.6%)
Suppliers and employees	(678 485)	(623 977)	(105 738)	15.6%	(160 971)	26.7%	(113 406)	18.2%	(400 115)	64.1%	(137 445)	89.4%	(17.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(31 440)	(20 951)	(1 933)	6.1%	(3 248)	10.3%	(3 770)	18.0%	(8 951)	42.7%	(26 672)	-	(85.9%)
Net Cash from/(used) Operating Activities	439 102	669 372	315 172	71.8%	9 059	2.1%	93 577	14.0%	417 899	62.4%	137 300	69.7%	(31.6%)
Cash Flow from Investing Activities													
Receipts	-	400	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	400	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 652)	(443 828)	(133 277)	30.2%	(70 161)	15.9%	(48 557)	10.5%	(249 995)	56.3%	(92 547)	48.0%	(49.7%)
Capital assets	(440 652)	(443 828)	(133 277)	30.2%	(70 161)	15.9%	(48 557)	10.5%	(249 995)	56.3%	(92 547)	48.0%	(49.7%)
Net Cash from/(used) Investing Activities	(440 652)	(443 428)	(133 277)	30.2%	(70 161)	15.9%	(48 557)	10.5%	(249 995)	56.4%	(92 547)	49.0%	(49.7%)
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	(1 550)	225 943	181 895	(11 735.2%)	(61 102)	3 942.1%	47 020	20.8%	187 813	74.3%	44 753	137.5%	5.1%
Cash/cash equivalents at the year begin	173 000	-	152 540	88.2%	334 435	193.3%	273 333	-	162 540	-	158 078	-	72.9%
Cash/cash equivalents at the year end	171 450	225 943	334 435	195.1%	273 333	159.4%	320 353	141.8%	320 353	141.8%	202 829	77.5%	57.9%

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	744	5%	8 949	4.4%	833	4%	150 372	94.8%	158 057	21.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(21)	-	8 434	1.5%	4 092	6%	628 936	97.7%	21 757	2.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	240	1.1%	812	4.2%	203	9%	20 412	93.0%	28 203	3.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	295	1.0%	1 248	4.4%	441	1.6%	26 219	93.0%	28 203	3.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 258	2%	17 543	2.3%	5 389	7%	725 939	96.8%	750 110	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(4 176)	(1.0%)	157	-	53	-	415 699	101.0%	411 713	54.9%	-	-	-
Commercial	1 210	1.3%	5 386	5.7%	1 378	1.6%	86 570	91.6%	94 523	12.6%	-	-	-
Households	2 640	1.2%	8 735	3.9%	2 355	1.0%	210 794	93.9%	224 524	29.9%	-	-	-
Other	1 685	6.2%	3 286	17.0%	1 583	8.2%	12 686	66.6%	19 350	2.6%	-	-	-
Total By Customer Group	1 258	2%	17 543	2.3%	5 389	7%	725 939	96.8%	750 110	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	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	DL Shabangu	013 708 6018
Financial Manager	S.P. Mkganya (Acting)	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	780 844	780 844	239 161	31.4%	317 792	41.8%	209 017	27.5%	765 970	100.7%	243 287	92.1%	(14.1%)	
Ratepayers and other	168 859	168 859	70 528	41.8%	72 385	42.9%	75 194	45.1%	219 087	128.7%	49 513	103.9%	54.6%	
Government - operating	364 477	364 477	139 249	38.2%	111 201	30.5%	1 635	4%	282 065	69.2%	78 764	96.5%	(37.9%)	
Government - capital	219 382	219 382	26 203	12.9%	132 033	60.2%	130 398	59.4%	290 634	132.5%	113 648	78.9%	14.7%	
Interest	6 125	6 125	1 160	19.1%	2 193	35.8%	790	12.9%	4 164	67.8%	1 561	49.5%	(49.4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(500 041)	(500 041)	(170 808)	34.2%	(183 066)	36.6%	(139 894)	28.0%	(493 788)	98.7%	(117 152)	94.5%	19.4%	
Supplies and employees	(498 899)	(498 899)	(170 665)	34.2%	(182 337)	36.6%	(139 687)	28.0%	(492 689)	98.6%	(116 382)	94.4%	20.0%	
Finance charges	(900)	(900)	(143)	15.4%	(749)	80.5%	(207)	22.2%	(1 039)	118.1%	(766)	149.6%	(73.0%)	
Transfers and grants	(211)	(211)	-	-	-	-	-	-	-	-	(5)	2.3%	(100.0%)	
Net Cash from/(used) Operating Activities	280 803	280 803	68 352	26.2%	134 707	51.7%	69 123	26.5%	272 183	104.4%	126 134	87.7%	(45.2%)	
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	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(226 557)	98.1%	(50 540)	49.2%	(1.2%)	
Capital assets	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(226 557)	98.1%	(50 540)	49.2%	(1.2%)	
Net Cash from/(used) Investing Activities	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(226 557)	98.1%	(50 540)	49.2%	(1.2%)	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	29 532	29 532	(2 634)	(8.9%)	29 070	98.4%	19 189	65.0%	45 626	154.5%	75 594	3 080.8%	(74.6%)	
Cash/cash equivalents at the year begin	7 770	7 770	2 896	37.3%	292	3.4%	29 332	377.5%	2 896	37.3%	23 759	100.0%	23.3%	
Cash/cash equivalents at the year end	37 302	37 302	262	7.1%	29 332	78.8%	48 522	180.1%	48 522	180.1%	99 353	1 278.2%	(51.2%)	

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 / Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 185	26.2%	532	11.8%	444	9.8%	2 959	52.2%	4 520	3.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 323	59.4%	728	10.0%	436	6.0%	1 796	24.7%	7 282	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 326	8.0%	5 193	5.7%	4 796	5.3%	73 832	81.0%	91 150	77.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	310	30.4%	118	11.7%	66	6.5%	526	51.5%	1 022	9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	314	28.0%	113	10.1%	72	6.4%	623	55.5%	1 122	1.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	411	4.8%	470	5.5%	337	4.0%	7 273	85.6%	8 492	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	412	3.9%	330	7.9%	100	2.4%	3 321	79.8%	4 162	3.5%	-	-	-	-
Total By Income Source	14 284	12.1%	7 486	6.4%	6 251	5.3%	89 730	76.2%	117 751	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 753	11.2%	2 559	10.4%	2 457	10.0%	16 906	68.5%	24 676	21.0%	-	-	-	-
Commercial	6 954	9.5%	3 600	4.1%	2 550	3.5%	80 903	83.0%	73 407	62.3%	-	-	-	-
Households	4 192	25.7%	1 772	10.9%	1 172	7.2%	9 176	56.3%	16 313	13.9%	-	-	-	-
Other	384	11.4%	155	4.8%	72	2.1%	2 745	61.8%	3 355	2.8%	-	-	-	-
Total By Customer Group	14 284	12.1%	7 486	6.4%	6 251	5.3%	89 730	76.2%	117 751	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										
B/L Electricity	12 746	55.8%	7 009	30.5%	1 820	7.9%	1 398	6.1%	22 974	24.5%
Bulk Water	-	-	-	-	-	-	2 266	100.0%	2 266	2.4%
PAYE deductions	2 381	100.0%	-	-	-	-	-	-	2 381	2.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 650	100.0%	-	-	-	-	-	-	2 650	2.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 939	37.3%	2 909	27.5%	1 135	10.7%	2 583	24.4%	10 567	11.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 710	27.7%	6 155	11.6%	8 176	15.4%	24 055	45.3%	53 095	56.6%
Total	36 427	38.8%	16 073	17.1%	11 132	11.9%	30 303	32.3%	93 935	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr B T Khoza	013 790 0380

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MBOMBELA (MP322)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part 1: Operating Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditures	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	1 728 151	1 746 441	495 134	28.7%	458 880	26.5%	393 450	22.5%	1 347 254	77.1%	392 207	76.0%	3%	
Property rates	324 368	334 063	87 002	26.4%	82 355	25.4%	84 342	26.2%	253 701	75.9%	71 286	71.4%	18.3%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	681 348	681 348	174 166	26.4%	155 326	22.8%	119 950	26.4%	509 449	74.9%	146 691	71.2%	22.7%	
Service charges - water revenue	30 074	30 136	7 729	25.7%	7 243	24.1%	7 789	25.8%	22 787	75.6%	8 433	67.4%	21.1%	
Service charges - sanitation revenue	19 653	19 734	5 117	26.0%	4 570	23.3%	4 436	22.9%	14 106	71.9%	3 844	66.8%	17.0%	
Service charges - refuse revenue	89 158	72 267	18 139	20.2%	13 042	26.1%	18 105	25.1%	54 286	75.1%	16 320	74.4%	10.9%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	18 849	21 224	2 702	14.3%	2 415	12.8%	1 820	8.6%	6 937	32.7%	1 713	55.1%	6.2%	
Interest earned - animal investments	6 226	8 226	1 254	20.1%	2 222	35.7%	(841)	(13.9%)	2 635	42.3%	736	44.0%	(214.2%)	
Interest earned - outstanding debtors	27 716	16 322	3 094	11.2%	4 591	16.6%	7 784	47.8%	15 480	94.8%	5 832	77.0%	33.6%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	4 012	14 117	839	20.8%	1 146	28.0%	801	5.7%	2 787	19.7%	449	66.8%	75.5%	
Licences and permits	50	2	-	1.0%	0	0%	0	16.7%	1	6.1%	0	56.3%	(34.8%)	
Agency services	119 452	126 362	32 672	27.4%	30 912	25.9%	30 187	24.1%	90 770	74.8%	28 852	74.6%	4.6%	
Transfers recognised - operational	397 237	385 222	159 174	40.1%	143 058	36.0%	90 117	12.7%	352 350	89.1%	103 636	89.8%	(51.6%)	
Other own revenue	26 149	26 399	3 243	12.4%	5 318	24.2%	5 955	35.4%	18 916	71.7%	5 764	75.6%	62.3%	
Gains on disposal of PPE	3 920	3 920	1	0%	475	12.1%	(476)	(12.1%)	-	-	652	61.1%	(173.0%)	
Operating Expenditure	1 918 454	1 973 492	396 921	20.7%	643 919	33.6%	403 126	20.4%	1 443 966	73.2%	423 543	68.5%	(4.8%)	
Employee related costs	483 443	482 650	115 688	23.9%	124 454	25.7%	134 508	27.9%	374 651	77.6%	114 092	72.7%	17.9%	
Remuneration of councillors	27 724	27 746	6 491	23.4%	6 571	23.7%	6 420	23.1%	18 483	70.2%	8 908	74.0%	(27.9%)	
Debt repayment	101 209	91 025	25 302	25.0%	25 302	25.0%	29 978	32.9%	80 584	85.5%	18 816	45.9%	69.3%	
Depreciation and asset impairment	234 411	211 123	53 312	22.7%	51 940	22.2%	52 620	25.0%	158 071	74.9%	52 437	70.1%	7.8%	
Finance charges	51 882	33 217	775	1.5%	13 593	26.3%	10 786	26.3%	25 155	75.7%	4 261	37.8%	(53.1%)	
Bulk purchases	448 195	416 182	85 227	19.1%	150 043	42.6%	36 306	8.7%	311 576	74.9%	96 460	62.0%	(62.0%)	
Other Materials	43 035	46 946	10 371	24.1%	14 391	33.4%	12 610	26.9%	37 371	79.8%	11 546	76.5%	9.2%	
Contracted services	219 204	296 053	35 921	16.3%	93 546	42.9%	72 754	24.8%	204 832	68.2%	89 744	89.4%	5.8%	
Transfers and grants	158 583	148 297	20 665	14.9%	48 387	35.0%	25 397	17.5%	96 079	64.1%	6 162	78.2%	320.5%	
Other expenditure	174 187	220 353	43 548	25.0%	75 602	43.4%	20 935	9.5%	140 165	63.6%	43 058	84.2%	(51.4%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(190 302)	(227 050)	98 212	5.6%	(85 239)	20.6%	(9 675)	14.2%	(96 702)	35.3%	(31 338)	26.7%	(53.8%)	
Transfers recognised - capital	511 234	615 394	24 644	4.8%	105 012	20.6%	87 431	14.2%	217 087	35.3%	(19 880)	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	320 932	388 254	122 856	7.0%	(80 227)	20.6%	77 756	14.2%	120 384	35.3%	(51 218)	26.7%	(53.8%)	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	320 932	388 254	122 856	7.0%	(80 227)	20.6%	77 756	14.2%	120 384	35.3%	(51 218)	26.7%	(53.8%)	
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	320 932	388 254	122 856	7.0%	(80 227)	20.6%	77 756	14.2%	120 384	35.3%	(51 218)	26.7%	(53.8%)	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	320 932	388 254	122 856	7.0%	(80 227)	20.6%	77 756	14.2%	120 384	35.3%	(51 218)	26.7%	(53.8%)	

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditures	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	522 517	698 262	32 395	6.2%	148 502	28.0%	126 291	18.1%	305 188	43.7%	47 202	26.4%	167.6%
National Government	418 672	502 691	27 089	6.5%	111 882	26.7%	96 854	19.2%	235 425	46.9%	34 713	26.8%	178.4%
Provincial Government	-	3 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	418 672	505 691	27 089	6.5%	111 682	28.7%	96 654	19.1%	235 425	46.9%	34 713	26.8%	178.4%
Borrowing	40 666	106 496	828	2.3%	16 713	41.1%	19 176	17.7%	35 818	33.9%	1 897	26.5%	910.8%
Internally generated funds	60 039	79 033	4 377	7.3%	17 049	28.4%	9 743	12.3%	31 170	38.4%	8 942	29.3%	9.0%
Public contributions and donations	3 150	5 042	-	-	1 058	33.9%	718	14.2%	1 776	35.2%	1 650	48.7%	(55.5%)
Capital Expenditure Standard Classification	522 517	698 262	32 395	6.2%	146 502	28.0%	126 291	18.1%	305 188	43.7%	47 202	26.4%	167.6%
Government and Administration	28 609	30 232	4 161	14.6%	24 024	84.3%	6 562	28.3%	38 747	121.5%	16 260	185.2%	(47.3%)
Executive & Council	8 550	8 590	1 128	13.1%	1 054	12.3%	-	-	2 181	25.4%	111	-	(100.0%)
Budget & Treasury Office	12 878	11 942	73	0.6%	4 152	32.6%	3 871	35.1%	8 097	73.3%	477	71.1%	711.4%
Corporate Services	7 252	10 500	2 960	40.8%	18 316	253.9%	4 681	44.2%	26 468	249.5%	15 672	267.4%	(70.1%)
Community and Public Safety	37 017	35 688	200	0.5%	9 024	24.4%	6 662	18.2%	15 906	43.4%	1 303	3.9%	412.7%
Community & Social Services	34 119	33 770	-	-	2 721	8.0%	-	-	4 757	14.1%	18	-	11 234.0%
Sport And Recreation	2 688	2 896	146	5.0%	228	7.9%	205	7.1%	581	20.0%	1 285	147.6%	(84.0%)
Public Safety	-	-	54	-	2 419	-	4 441	-	6 914	-	-	-	(100.0%)
Housing	-	-	-	-	3 655	-	-	-	3 655	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	254 207	369 813	22 676	8.9%	75 177	30.0%	63 715	17.2%	162 567	44.0%	19 445	28.0%	227.7%
Planning and Development	39 185	21 465	313	0.8%	2 403	6.1%	972	4.5%	3 685	17.2%	-	7.7%	(100.0%)
Road Transport	215 021	348 348	22 363	10.4%	73 774	34.3%	62 743	18.0%	158 873	45.6%	19 445	29.1%	222.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	202 784	281 549	5 358	2.6%	37 151	18.3%	47 333	18.1%	89 842	34.3%	9 939	8.5%	373.4%
Electricity	45 514	41 623	928	2.0%	8 904	19.8%	4 594	11.0%	14 428	34.7%	2 064	14.3%	122.6%
Water	109 019	169 063	3 721	3.4%	27 044	24.8%	33 011	19.5%	63 777	37.7%	6 726	8.6%	380.8%
Waste Water Management	28 943	38 872	709	2.4%	1 203	4.2%	3 424	8.8%	5 336	13.7%	1 209	3.1%	163.2%
Waste Management	19 308	12 000	-	-	-	-	6 303	52.5%	6 303	52.5%	-	6.3%	(100.0%)
Other	-	-	-	-	126	-	-	-	126	-	195	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	2 134 257	2 134 257	681 809	28.2%	494 881	23.2%	795 066	37.3%	1 891 755	88.6%	582 641	85.8%	36.5%
Ratepayers and other	1 191 844	1 191 844	313 416	26.3%	349 806	29.4%	339 747	28.5%	1 063 076	84.2%	307 460	78.4%	10.5%
Government - operating	397 237	397 237	153 845	38.7%	127 368	32.1%	-	-	281 213	70.8%	85 548	58.8%	(100.0%)
Government - capital	511 234	511 234	134 426	26.3%	17 562	3.4%	455 075	89.0%	607 063	118.7%	189 258	100.7%	140.5%
Interest	33 942	33 942	119	.4%	41	1%	244	7%	404	1.2%	375	2.6%	(34.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 571 083)	(1 571 083)	(685 574)	43.6%	(382 804)	24.4%	(626 425)	39.9%	(1 694 803)	107.9%	(483 311)	95.1%	55.3%
Supplies and employees	(1 392 788)	(1 392 788)	(663 491)	49.1%	(366 926)	26.3%	(612 627)	44.0%	(1 683 047)	119.4%	(397 682)	94.2%	54.1%
Finance charges	(99 931)	(99 931)	(713)	1.0%	(10 197)	25.5%	(3 788)	9.5%	(14 689)	36.6%	-	-	(100.0%)
Transfers and grants	(138 363)	(138 363)	(1 368)	1.0%	(6 678)	4.1%	(10 010)	7.2%	(17 058)	12.3%	(6 650)	(75.2%)	77.2%
Net Cash from/(used) Operating Activities	563 174	563 174	(83 765)	(14.9%)	112 077	19.9%	168 641	28.9%	196 952	35.0%	179 330	64.2%	(6.0%)
Cash Flow from Investing Activities													
Receipts	89 908	89 908	58 501	65.1%	22 635	25.2%	(21 778)	(24.2%)	59 358	66.0%	(71 518)	(78.2%)	(69.5%)
Proceeds on disposal of PPE	3 920	3 920	58 501	1 492.4%	22 635	577.4%	(21 778)	(555.6%)	59 358	1 514.2%	(71 518)	(2 004.4%)	(99.5%)
Decrease in non-current debtors	85 988	85 988	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(522 517)	(522 517)	(35 391)	6.8%	(141 508)	27.1%	(120 917)	23.1%	(297 814)	57.0%	(48 790)	26.5%	147.8%
Capital assets	(522 517)	(522 517)	(35 391)	5.8%	(141 508)	27.1%	(120 917)	23.1%	(297 814)	57.0%	(48 790)	26.5%	147.8%
Net Cash from/(used) Investing Activities	(432 609)	(432 609)	23 110	(5.3%)	(118 873)	27.5%	(142 694)	33.0%	(238 456)	55.1%	(120 308)	43.7%	18.6%
Cash Flow from Financing Activities													
Receipts	77 151	77 151	-	-	21 794	28.2%	7 978	10.3%	29 772	38.6%	42 393	35.5%	(81.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	77 151	77 151	-	-	21 794	28.2%	7 978	10.3%	29 772	38.6%	42 393	35.5%	(81.2%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 828)	(16 828)	(1 370)	8.1%	(5 912)	35.1%	(3 569)	21.2%	(10 851)	64.5%	(1 275)	58.1%	173.9%
Repayment of borrowing	(16 828)	(16 828)	(1 370)	8.1%	(5 912)	35.1%	(3 569)	21.2%	(10 851)	64.5%	(1 275)	58.1%	173.9%
Net Cash from/(used) Financing Activities	60 323	60 323	(1 370)	(2.3%)	15 882	26.3%	4 409	7.3%	18 921	31.4%	41 118	32.4%	(89.3%)
Net Increase/(Decrease) in cash held	190 887	190 887	(62 025)	(32.5%)	9 087	4.8%	30 356	15.9%	(22 582)	(11.8%)	100 140	108.1%	(69.7%)
Cash/cash equivalents at the year began:	119 276	119 276	95 112	80.6%	34 087	28.6%	43 174	36.2%	96 112	80.6%	83 405	43.7%	(46.2%)
Cash/cash equivalents at the year end:	310 163	310 163	34 087	11.0%	43 174	13.8%	73 530	23.7%	73 530	23.7%	183 545	101.2%	(89.9%)

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 J Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 017	9.7%	23	.1%	1 045	5.0%	17 680	85.1%	20 765	5.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 842	62.8%	405	0%	4 949	7.3%	19 914	29.3%	67 909	17.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 958	14.3%	168	1%	8 041	5.5%	117 321	80.1%	146 525	38.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 263	14.2%	6	1%	464	5.2%	7 166	80.5%	8 899	2.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	5 017	3.6%	32	1%	2 288	4.0%	50 827	87.4%	58 174	15.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	405	10.8%	-	-	330	8.6%	3 020	80.4%	3 755	1.0%	-	-	-
Interest on Arrear Debtor Accounts	1 646	2.6%	5	-	1 536	2.4%	59 785	94.9%	62 974	16.6%	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	1 060	10.2%	374	3.5%	372	3.4%	8 365	82.9%	10 610	2.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	75 088	19.8%	1 010	.3%	19 035	5.0%	284 679	75.0%	379 810	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 185	18.6%	70	.2%	2 496	8.9%	20 208	72.3%	27 969	7.4%	-	-	-
Commercial	26 755	48.6%	339	.6%	3 385	6.1%	24 589	44.7%	55 068	14.6%	-	-	-
Households	42 144	14.8%	600	2%	12 853	4.5%	229 584	80.5%	285 582	75.2%	-	-	-
Other	1 002	8.5%	2	-	300	2.7%	3 897	88.4%	11 201	2.9%	-	-	-
Total By Customer Group	75 088	19.8%	1 010	.3%	19 035	5.0%	284 679	75.0%	379 810	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	-	-	1 242	77.7%	348	22.3%	-	-	1 590	2.2%
BUR Water	685	1.7%	2 935	7.5%	140	4%	35 466	90.4%	39 244	55.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 276	67.9%	123	6.5%	36	2.6%	16	1.1%	1 451	20.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 970	48.2%	7 147	24.8%	7 845	27.0%	48	2%	28 010	40.7%
Total	15 931	22.4%	11 415	16.0%	8 369	11.7%	35 550	49.8%	71 265	100.0%

Contact Details

Municipal Manager	Mr X C Mxube	013 759 2051
Financial Manager	Ms N T Mthembu	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	197 382	205 947	59 297	30.0%	30 522	15.5%	81 445	39.5%	171 263	83.2%	66 918	116.1%	18.2%	
Ratespays and other	58 406	78 557	12 100	20.7%	15 041	25.8%	18 838	24.6%	45 879	80.1%	28 650	170.4%	(34.2%)	
Government - operating	95 305	95 626	38 771	40.7%	1 955	1.9%	46 347	49.1%	86 764	90.8%	22 231	86.1%	111.2%	
Government - capital	28 220	30 964	8 170	29.0%	13 054	46.3%	12 929	41.7%	34 144	110.2%	13 648	104.3%	(5.3%)	
Interest	15 451	2 779	256	1.7%	1 361	8.6%	2 740	98.6%	4 356	158.7%	4 388	122.7%	(37.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(183 811)	(183 487)	(38 106)	20.7%	(40 040)	21.8%	(37 585)	20.5%	(115 741)	63.1%	(43 420)	63.3%	(13.4%)	
Suppliers and employees	(179 652)	(178 057)	(39 057)	21.2%	(39 117)	21.8%	(36 435)	20.5%	(113 650)	63.8%	(41 715)	67.9%	(12.7%)	
Finance charges	(828)	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(3 331)	(5 402)	(9)	2%	(923)	27.7%	(1 160)	21.5%	(2 081)	38.7%	(1 705)	24.7%	(32.0%)	
Net Cash from/(used) Operating Activities	13 571	22 460	21 191	156.2%	(9 518)	(70.1%)	43 848	195.2%	55 522	247.2%	25 497	(878.1%)	72.0%	
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	(27 459)	(29 823)	(591)	2.2%	(197)	7%	(11 750)	39.4%	(12 538)	42.0%	(10 531)	65.4%	11.6%	
Capital assets	(27 459)	(29 823)	(591)	2.2%	(197)	7%	(11 750)	39.4%	(12 538)	42.0%	(10 531)	65.4%	11.6%	
Net Cash from/(used) Investing Activities	(27 459)	(29 823)	(591)	2.2%	(197)	7%	(11 750)	39.4%	(12 538)	42.0%	(10 531)	65.4%	11.6%	
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)	(7 363)	20 600	(148.3%)	(9 715)	70.0%	32 100	(456.0%)	42 984	(583.8%)	14 966	(191.1%)	114.5%	
Cash/cash equivalents at the year begin	30 747	-	46 589	151.6%	67 189	218.6%	57 484	-	46 569	-	65 931	17.5%	(12.6%)	
Cash/cash equivalents at the year end	16 859	(7 363)	67 189	398.8%	57 484	341.0%	89 584	(1 216.7%)	89 584	(1 216.7%)	80 897	1328.5%	10.7%	

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 - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 255	7.2%	1 156	2.0%	5 283	8.8%	48 590	82.0%	59 284	25.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 667	18.3%	2 648	15.8%	1 951	11.5%	9 087	54.3%	16 743	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 657	5.7%	1 021	3.1%	928	2.8%	28 949	88.4%	32 754	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	899	3.1%	760	2.5%	689	2.4%	26 564	92.0%	29 302	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	536	3.6%	453	3.0%	410	2.7%	13 602	90.7%	15 002	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Asset Debtor Accounts	1 701	3.3%	1 588	3.1%	1 540	3.0%	46 963	90.5%	50 912	21.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1 329	4.0%	815	2.5%	795	2.2%	30 329	91.3%	33 208	14.0%	-	-	-	-
Total By Income Source	13 645	5.8%	8 442	3.6%	11 515	4.9%	203 604	85.8%	237 206	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	473	4.7%	379	3.7%	352	1.5%	9 110	90.1%	10 113	4.3%	-	-	-	-
Commercial	577	4.3%	323	2.5%	1 506	11.3%	10 912	81.9%	13 324	5.6%	-	-	-	-
Households	7 468	3.9%	7 233	3.7%	9 182	4.6%	169 228	87.6%	193 117	81.4%	-	-	-	-
Other	5 127	24.8%	497	2.4%	675	3.3%	14 353	68.5%	20 652	8.7%	-	-	-	-
Total By Customer Group	13 645	5.8%	8 442	3.6%	11 515	4.9%	203 604	85.8%	237 206	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	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64	14.9%	-	-	120	27.7%	248	57.4%	432	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	64	14.9%	-	-	120	27.7%	248	57.4%	432	100.0%

Contact Details

Municipal Manager	Mr PB Malabye	017 734 6101
Financial Manager	Mr ZI Shongwe	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	1 389 985	1 389 985	457 017	32.9%	428 034	30.8%	328 972	23.7%	1 214 024	87.3%	432 671	88.8%	(24.0%)	
Suppliers and other	1 092 434	1 092 434	316 473	28.9%	326 403	29.8%	274 640	25.1%	916 517	83.8%	297 591	74.9%	(7.7%)	
Government - operating	224 186	224 186	79 988	35.7%	64 350	28.7%	25 720	11.5%	170 657	75.9%	92 458	54.3%	(12.2%)	
Government - capital	71 781	71 781	60 910	84.9%	37 116	51.7%	28 063	39.1%	126 710	178.5%	42 242	51.0%	(33.5%)	
Interest	1 581	1 581	648	40.9%	565	35.7%	529	33.4%	1 740	110.0%	560	87.0%	(8.9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 273 795)	(1 273 795)	(468 150)	36.8%	(343 798)	27.0%	(364 366)	28.6%	(1 176 312)	85.1%	(354 012)	72.7%	2.9%	
Suppliers and employees	(1 208 509)	(1 208 509)	(437 630)	36.2%	(333 605)	27.6%	(343 207)	28.4%	(1 114 642)	92.2%	(338 144)	72.4%	2.1%	
Finance charges	(6 510)	(6 510)	(3 913)	60.1%	(3 249)	49.9%	(10 617)	163.1%	(17 779)	273.1%	(5 123)	80.9%	107.2%	
Transfers and grants	(68 375)	(68 375)	(26 407)	45.2%	(6 942)	11.9%	(10 543)	18.1%	(43 891)	75.2%	(12 745)	82.6%	(17.3%)	
Net Cash from/(used) Operating Activities	116 190	116 190	(11 132)	(9.6%)	84 236	72.5%	(35 394)	(30.5%)	37 712	32.5%	78 659	(72.7%)	(144.9%)	
Cash Flow from Investing Activities														
Receipts	92 879	92 879	9 013	8.6%	31 144	33.5%	5 709	6.1%	44 866	48.3%	524	65.8%	988.2%	
Proceeds on disposal of PPE	86 414	86 414	5 690	6.4%	30 876	34.9%	4 642	5.3%	41 207	46.6%	714	50.7%	549.7%	
Decrease in non-current debtors	5 282	5 282	-	-	-	-	-	-	-	-	321	56.4%	(100.0%)	
Decrease in other non-current receivables	-	-	2 323	-	424	-	1 067	-	3 815	-	-	-	(100.0%)	
Decrease (increase) in non-current investments	(618)	(618)	-	-	(156)	16.1%	-	-	(156)	19.1%	(511)	108.6%	(100.0%)	
Payments	(136 693)	(136 693)	(39 552)	28.9%	(47 741)	34.9%	(11 647)	8.5%	(98 940)	72.4%	(13 044)	82.7%	(10.7%)	
Capital assets	(136 693)	(136 693)	(39 552)	28.9%	(47 741)	34.9%	(11 647)	8.5%	(98 940)	72.4%	(13 044)	82.7%	(10.7%)	
Net Cash from/(used) Investing Activities	(43 814)	(43 814)	(31 539)	72.0%	(16 597)	37.5%	(5 938)	13.6%	(54 074)	123.4%	(12 520)	83.9%	(52.6%)	
Cash Flow from Financing Activities														
Receipts	1 009	1 009	586	58.1%	43	4.3%	(31)	(3.1%)	598	59.2%	48	328.1%	(165.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	1 009	1 009	586	58.1%	43	4.3%	(31)	(3.1%)	598	59.2%	48	328.1%	(165.0%)	
Payments	(3 012)	(3 012)	-	-	-	-	-	-	-	-	-	-	45.0%	
Repayment of borrowing	(3 012)	(3 012)	-	-	-	-	-	-	-	-	-	-	45.0%	
Net Cash from/(used) Financing Activities	(2 002)	(2 002)	586	(20.3%)	43	(2.2%)	(31)	1.6%	598	(29.9%)	48	45.2%	(165.0%)	
Net Increase/(Decrease) in cash held	70 373	70 373	(42 086)	(59.8%)	67 685	96.2%	(41 363)	(58.8%)	(15 764)	(22.4%)	66 388	25.0%	(162.3%)	
Cash/equivalents at the year begin	(191 407)	(191 407)	19 232	(8.5%)	(25 854)	13.5%	(41 831)	(21.9%)	16 232	(8.5%)	(87 732)	100.0%	(147.7%)	
Cash/equivalents at the year end	(121 034)	(121 034)	(25 854)	21.4%	41 831	(34.6%)	468	(4.4%)	468	(4.4%)	(21 344)	11.2%	(102.2%)	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	10 659	3.7%	14 919	5.1%	6 507	2.2%	250 815	89.0%	291 901	34.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 471	6.1%	7 162	6.8%	3 279	3.1%	88 987	84.0%	105 899	12.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 149	3.0%	2 287	3.2%	1 988	2.3%	66 103	91.5%	72 237	8.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 453	2.6%	4 270	3.0%	2 624	1.8%	130 187	92.7%	140 435	16.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 061	1.5%	2 345	1.8%	2 345	1.8%	126 411	94.9%	133 162	15.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 022	0.9%	965	0.9%	5 667	5.3%	102 316	92.9%	110 189	12.9%	-	-	-
Total By Income Source	25 816	3.0%	31 978	3.7%	22 209	2.6%	773 619	90.6%	853 822	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Origins of State	1 154	7.6%	800	5.9%	876	5.7%	12 453	81.5%	15 284	1.8%	-	-	-
Commercial	6 038	7.5%	5 848	7.3%	2 671	3.3%	65 810	81.8%	80 369	9.4%	-	-	-
Households	18 313	2.5%	25 088	3.0%	13 460	1.9%	667 153	92.1%	724 024	84.8%	-	-	-
Other	309	0.9%	232	0.7%	5 202	15.2%	28 402	89.2%	34 148	4.0%	-	-	-
Total By Customer Group	25 816	3.0%	31 978	3.7%	22 209	2.6%	773 619	90.6%	853 822	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	36 507	21.2%	53 651	31.2%	33 968	19.7%	47 875	27.8%	172 000	66.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 854	51.3%	-	-	-	-	3 654	49.7%	7 508	2.9%
VAT (output less input)	3 627	100.0%	-	-	-	-	-	-	3 627	1.4%
Pensions / Retirement	2 350	100.0%	-	-	-	-	-	-	2 350	0.9%
Loan repayments	2 900	100.0%	-	-	-	-	-	-	2 900	1.1%
Trade Creditors	16 305	22.9%	5 876	8.2%	1 312	1.8%	47 759	67.0%	71 251	27.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	65 542	25.2%	59 526	22.9%	35 279	13.6%	99 288	38.2%	259 636	100.0%

Contact Details

Municipal Manager	Mr M F Mahangu	017 620 6287
Financial Manager	Mr J M Mokgatis	017 620 6276

Source: Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts														
Ratespayers and other	387 239	316 171	116 310	30.0%	91 679	23.7%	90 574	28.6%	298 563	94.4%	84 125	79.2%	7.7%	
Government - operating	2 038	4 438	3 448	169.2%	714	35.0%	1 134	25.5%	5 296	118.3%	731	4.3%	55.2%	
Government - capital	381 781	309 080	112 341	29.4%	90 456	23.7%	88 545	28.6%	291 321	94.3%	82 475	95.9%	7.4%	
Interest	3 420	2 653	522	15.3%	529	15.5%	866	33.9%	1 947	73.4%	921	65.1%	(2.8)%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments														
Supplies and employees	(397 106)	(306 194)	(82 344)	20.7%	(74 675)	18.6%	(44 983)	14.7%	(202 905)	66.0%	(80 761)	62.1%	(44.3)%	
Finance charges	(172 978)	(156 649)	(66 674)	38.5%	(62 328)	30.3%	(25 528)	16.3%	(144 530)	92.3%	(28 267)	84.9%	(9.8)%	
Transfers and grants	(3 551)	(830)	-	-	(495)	13.9%	-	-	(466)	58.6%	(1)	54.8%	(100.0)%	
	(220 577)	(149 714)	(15 670)	7.1%	(21 852)	9.9%	(19 457)	13.1%	(66 980)	35.3%	(52 474)	47.9%	(52.9)%	
Net Cash from/(used) Operating Activities	(9 867)	9 977	33 968	(344.2)%	17 003	(172.3)%	45 588	456.9%	96 559	967.8%	3 367	(170.7)%	1 254.1%	
Cash Flow from Investing Activities														
Receipts														
Proceeds on disposal of PPE	-	-	(16 000)	-	(16 000)	-	4 000	-	(28 000)	-	64 000	-	(63.8)%	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	(16 000)	-	(16 000)	-	4 000	-	(28 000)	-	64 000	-	(63.8)%	
Payments														
Capital assets	(12 000)	(7 350)	(3)	-	(371)	3.1%	(1 003)	13.6%	(1 378)	18.7%	(1 319)	66.1%	(23.9)%	
	(12 000)	(7 350)	(3)	-	(371)	3.1%	(1 003)	13.6%	(1 378)	18.7%	(1 319)	66.1%	(23.9)%	
Net Cash from/(used) Investing Activities	(12 000)	(7 350)	(16 003)	133.4%	(16 371)	136.4%	2 997	(40.8)%	(29 378)	399.7%	62 681	66.1%	(95.2)%	
Cash Flow from Financing Activities														
Receipts														
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments														
Repayment of borrowing	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(3 840)	49.0%	-	51.4%	-	
	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(3 840)	49.0%	-	51.4%	-	
Net Cash from/(used) Financing Activities	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(3 840)	49.0%	-	51.4%	-	
Net Increase/(Decrease) in cash held	(28 867)	(5 213)	17 963	(60.1)%	(3 208)	10.7%	48 586	(832.1)%	63 341	(1 215.1)%	66 048	(44.9)%	(26.4)%	
Cash/cash equivalents at the year begin	60 172	13 611	13 611	22.8%	31 574	52.5%	28 369	208.4%	13 611	100.0%	19 922	99.6%	42.4%	
Cash/cash equivalents at the year end	30 305	8 398	31 574	104.2%	28 366	93.8%	76 952	918.3%	76 952	918.1%	85 870	4181.8%	(10.5)%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	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	1 156	100.0%	-	-	-	-	-	-	1 156	100.0%	-	-	-
Total By Income Source	1 156	100.0%	-	-	-	-	-	-	1 156	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 156	100.0%	-	-	-	-	-	-	1 156	100.0%	-	-	-
Total By Customer Group	1 156	100.0%	-	-	-	-	-	-	1 156	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	4 965	19.2%	-	-	-	-	20 882	80.8%	25 847	100.0%
Total	4 965	19.2%	-	-	-	-	20 882	80.8%	25 847	100.0%

Contact Details

Municipal Manager	C A Hebble	017 901 7008
Financial Manager	A Y Singh	017 901 7013

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15											Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2013/14		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities													
Receipts	199 778	207 341	48 496	24.3%	44 239	22.2%	51 998	24.6%	143 883	69.4%	42 879	92.9%	
Ratepayers and other	87 587	89 228	16 844	24.7%	16 208	26.4%	22 182	37.5%	58 955	98.0%	20 278	145.8%	
Government - operating	52 787	49 616	25 037	47.4%	15 995	30.3%	19 996	28.0%	54 530	112.4%	11 815	93.7%	
Government - capital	78 095	98 995	6 680	8.3%	8 820	11.2%	15 055	15.2%	30 465	30.8%	10 631	43.5%	
Interest	309	500	215	69.6%	296	85.9%	232	46.6%	713	142.6%	155	132.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(134 956)	(136 116)	(34 822)	25.8%	(42 132)	31.2%	(32 745)	24.1%	(109 699)	80.6%	(27 644)	74.9%	
Suppliers and employees	(134 478)	(135 403)	(34 822)	25.9%	(42 132)	31.3%	(32 745)	24.2%	(109 699)	81.0%	(27 600)	76.1%	
Finance charges	(478)	(713)	-	-	-	-	-	-	-	-	(43)	18.0%	
Tonofact and grants	-	-	-	-	-	-	-	-	-	-	(43)	48.6%	
Net Cash from/(used) Operating Activities	64 822	71 225	13 674	21.1%	2 157	3.3%	16 353	25.8%	34 184	48.0%	15 235	(2 025.3%)	
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)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(37 037)	36.5%	(929)	17.3%	
Capital assets	(79 095)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(37 037)	36.5%	(929)	17.3%	
Net Cash from/(used) Investing Activities	(79 095)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(37 037)	36.5%	(929)	17.3%	
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	12	(100.0%)	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	12	(100.0%)	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	12	(100.0%)	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	12	(100.0%)	
Net Increase/(Decrease) in cash held	(14 273)	(30 170)	(9 828)	88.9%	(6 408)	44.9%	13 382	(44.4%)	(2 853)	9.5%	14 318	(33.0%)	
Cash/cash equivalents at the year begin	(23 581)	19 851	19 319	(81.9%)	9 491	(40.2%)	3 084	15.5%	19 319	96.0%	1 691	82.3%	
Cash/cash equivalents at the year end	(37 854)	(10 219)	9 491	(25.1%)	3 084	(8.1%)	16 466	(161.1%)	16 466	(161.1%)	16 010	(51.4%)	

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	Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%			
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1 152	2.1%	714	1.2%	517	1.1%	51 809	95.4%	54 291	18.4%	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 184	9.3%	1 881	8.1%	1 019	4.4%	19 228	78.3%	23 292	7.9%	-
Receivables from Non-exchange Transactions - Property Rates	786	1.7%	695	1.4%	629	1.3%	44 837	96.6%	46 767	15.9%	-
Receivables from Exchange Transactions - Waste Water Management	1 006	1.8%	719	1.3%	695	1.2%	54 895	96.6%	57 315	19.4%	-
Receivables from Exchange Transactions - Waste Management	425	1.3%	398	1.2%	392	1.2%	31 307	96.3%	32 611	11.1%	-
Receivables from Exchange Transactions - Property Rental Debtors	15	3.8%	9	2.4%	8	2.2%	340	91.4%	372	1%	-
Interest on Arrears Debtor Accounts	1 422	6.0%	1 375	5.8%	1 392	5.9%	19 359	82.3%	23 516	6.0%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	593	1.0%	428	3%	351	6%	55 448	97.6%	56 820	19.3%	-
Total By Income Source	7 563	2.6%	6 178	2.1%	5 071	1.7%	276 172	93.6%	294 985	100.0%	-
Debtors Age Analysis By Customer Group											
Organs of State	70	(56.0%)	39	(31.3%)	38	(30.1%)	(273)	217.4%	(195)	-	-
Commercial	2 363	26.0%	422	4.5%	303	3.2%	6 953	67.9%	8 453	3.2%	-
Households	5 063	1.8%	5 652	2.0%	4 681	1.6%	269 458	94.0%	284 851	96.0%	-
Other	58	5.4%	65	8.1%	49	6.1%	625	77.5%	807	2%	-
Total By Customer Group	7 563	2.6%	6 178	2.1%	5 071	1.7%	276 172	93.6%	294 985	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	%		
Creditor Age Analysis										
Bulk Electricity	35	65.7%	18	34.3%	-	-	-	-	54	6%
Bulk Water	130	1.8%	570	6.7%	-	-	7 787	91.7%	8 490	91.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	787	99.5%	0	-	2	3%	1	1%	790	8.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	956	10.2%	588	6.3%	2	-	7 787	83.4%	9 334	100.0%

Contact Details

Municipal Manager	Mr DV Ngobo	017 773 2081
Financial Manager	Alina Ngema	017 773 1329

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part 1: Operating Revenue and Expenditure

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	296 474	299 590	69 802	30.3%	16 721	5.6%	15 480	5.2%	122 002	40.7%	71 959	95.8%	(78.5%)
Property rates - penalties and collection charges	33 959	36 905	6 811	19.4%	423	1.2%	1 278	3.6%	6 312	22.5%	657	77.2%	49.1%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	23 408	23 330	2 763	11.8%	1 779	7.6%	3 441	14.9%	7 984	34.2%	24 770	143.8%	(66.1%)
Service charges - sanitation revenue	6 225	6 246	1 907	30.6%	377	6.1%	2 786	44.3%	5 050	80.9%	946	120.1%	192.6%
Service charges - refuse revenue	5 831	5 931	967	16.3%	466	8.2%	1 412	23.8%	2 888	48.4%	447	53.8%	218.2%
Service charges - other	4 770	4 770	403	9.1%	433	9.1%	1 363	28.4%	2 220	46.5%	384	36.7%	252.4%
Rental of facilities and equipment	-	489	207	-	(140)	-	(666)	-	(499)	-	(99)	-	637.3%
Interest earned - external investments	1 643	1 843	73	15.0%	37	7.6%	100	15.2%	211	27.8%	20	204.6%	412.7%
Interest earned - outstanding debtors	17 690	17 699	1 606	9.1%	1 665	9.4%	3 391	19.2%	6 664	37.7%	1 621	61.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	295	273	60	29.1%	32	15.7%	55	20.2%	147	53.8%	2	59.7%	2 663.8%
Licences and permits	-	-	199	-	85	-	366	-	651	-	79	-	365.1%
Agency services	1 119	1 119	-	-	-	-	(9)	-	(9)	-	-	-	307.6%
Transfers recognised - operational	199 712	199 712	74 739	37.4%	11 462	5.6%	(215)	(1.1%)	65 705	42.9%	42 637	97.9%	(100.8%)
Other own revenue	1 983	963	227	20.9%	228	21.1%	515	52.4%	999	98.6%	88	109.8%	486.9%
Grants on disposal of PPE	-	-	7	-	-	-	-	-	7	-	-	-	-
Operating Expenditure	379 928	382 951	36 570	9.8%	23 285	6.1%	49 557	12.9%	109 412	28.8%	52 896	48.2%	(6.3%)
Employee related costs	101 428	99 951	16 265	17.3%	9 656	9.4%	29 335	29.6%	67 156	57.8%	26 336	83.9%	11.4%
Remuneration of councillors	15 494	15 494	2 234	14.4%	1 158	7.5%	3 347	21.6%	6 738	43.6%	3 783	68.9%	(11.5%)
Debt impairment	13 541	28 208	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	103 210	103 210	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	40 105	40 105	2 254	5.6%	2 737	6.8%	3 213	8.0%	8 214	20.5%	7 123	49.2%	(54.9%)
Other Materials	13 355	13 470	1 268	9.7%	1 490	11.2%	2 904	21.6%	5 692	42.3%	1 673	59.6%	55.1%
Contracted services	24 086	27 050	6 284	26.1%	4 906	20.4%	5 755	21.3%	16 655	62.7%	6 185	128.3%	(7.6%)
Transfers and grants	-	-	58	-	-	-	5	-	64	-	362	-	(89.6%)
Other expenditure	88 299	86 463	6 157	9.0%	3 439	5.0%	4 998	8.9%	14 595	25.8%	7 237	47.6%	(30.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 455)	(83 361)	53 232		(6 565)		(34 077)		12 590		19 063		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	3 667	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(83 455)	(83 361)	53 232		(6 565)		(34 077)		12 590		22 730		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(83 455)	(83 361)	53 232		(6 565)		(34 077)		12 590		22 730		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(83 455)	(83 361)	53 232		(6 565)		(34 077)		12 590		22 730		
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(83 455)	(83 361)	53 232		(6 565)		(34 077)		12 590		22 730		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	102 737	151 494	36 549	35.6%	22 632	22.0%	22 255	14.7%	81 435	53.8%	18 962	57.8%	17.4%
National Government	102 737	143 054	36 549	35.6%	22 632	22.0%	22 255	15.6%	81 435	56.9%	18 962	53.0%	17.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 737	143 054	36 549	35.5%	22 632	22.0%	22 255	15.6%	81 435	56.9%	18 962	53.0%	17.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	5 440	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 737	151 494	36 549	35.6%	22 632	22.0%	22 255	14.7%	81 435	53.8%	18 962	57.8%	17.4%
Governance and Administration													
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 337	9 772	4 636	25.4%					4 656	47.6%			
Community & Social Services	9 000	-	2 936	32.6%	-	-	-	-	2 936	-	-	-	-
Sport And Recreation	4 337	6 450	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	3 322	1 720	34.4%	-	-	-	-	1 720	51.8%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 500	21 258	10 012	69.0%	6 081	41.9%			16 093	75.7%	3 984	69.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 500	21 258	10 012	69.0%	6 081	41.9%	-	-	16 093	75.7%	3 984	69.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	69 900	120 454	19 667	28.1%	13 156	18.8%	21 623	17.9%	54 445	45.2%	11 347	36.0%	90.6%
Electricity	15 400	11 000	4 607	26.0%	-	-	-	-	4 007	36.4%	4 796	40.6%	(100.0%)
Water	44 500	96 454	15 660	35.2%	13 156	29.5%	21 623	22.7%	50 438	52.8%	6 591	46.1%	228.6%
Waste Water Management	10 000	14 000	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	2 214	-	3 395	-	632	-	6 241	-	3 632	-	(82.8%)

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2014/15 to Q3 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	366 654	401 691	136 974	37.4%	101 044	27.6%	118 055	29.4%	356 072	88.6%	148 241	107.5%	(20.4%)	
Ratepayers and other	43 784	46 452	14 104	32.2%	18 843	42.6%	8 071	18.7%	40 819	84.2%	18 253	82.2%	(53.8%)	
Government - operating	199 712	199 904	75 401	38.3%	83 302	42.3%	51 179	26.6%	190 962	95.6%	42 910	95.6%	19.3%	
Government - capital	102 737	151 493	43 290	42.1%	14 260	13.9%	63 733	35.5%	111 263	73.4%	83 654	182.2%	(35.9%)	
Interest	20 421	1 843	3 188	15.6%	4 756	23.4%	5 073	275.3%	13 028	707.1%	3 224	426.6%	57.4%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(264 758)	(251 533)	(83 176)	31.4%	(100 314)	37.9%	(36 531)	15.3%	(222 021)	88.3%	(55 061)	98.0%	(30.0%)	
Supplies and employees	(257 896)	(251 533)	(83 121)	32.2%	(100 314)	38.9%	(36 531)	15.3%	(221 566)	88.2%	(55 061)	98.0%	(30.0%)	
Finance charges	(846)	-	(0)	-	-	-	-	-	(0)	-	-	-	-	
Transfers and grants	(5 915)	-	(54)	0.9%	-	-	-	-	(54)	-	-	-	-	
Net Cash from/(used) Operating Activities	101 896	150 158	53 798	52.8%	729	0.7%	79 524	53.0%	134 052	88.3%	93 180	127.7%	(14.7%)	
Cash Flow from Investing Activities														
Receipts	-	-	3	-	-	-	-	-	3	-	5 003	-	(100.0%)	
Proceeds on disposal of PPE	-	-	3	-	-	-	-	-	3	-	5 003	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	3	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	5 000	-	(100.0%)	
Payments	(102 737)	(151 493)	(52 806)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(108 365)	71.5%	(41 621)	80.8%	(46.5%)	
Capital assets	(102 737)	(151 493)	(52 806)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(108 365)	71.5%	(41 621)	80.8%	(46.5%)	
Net Cash from/(used) Investing Activities	(102 737)	(151 493)	(52 806)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(108 362)	71.5%	(36 618)	62.4%	(58.2%)	
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)	(1 335)	965	(118.6%)	(32 574)	3 884.2%	57 269	(4 290.4%)	25 690	(1 924.8%)	56 562	803.8%	1.3%	
Cash/cash equivalents at the year begin	19 141	18 834	16 634	97.4%	19 629	102.6%	(12 945)	(69.5%)	18 634	100.0%	24 560	13.4%	(152.7%)	
Cash/cash equivalents at the year end	18 302	17 299	19 629	107.2%	(12 949)	(70.7%)	44 324	258.2%	44 324	258.2%	81 112	423.8%	(45.4%)	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 327	18.7%	303	4.3%	1 007	14.2%	4 446	62.8%	7 083	2.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 022	5.9%	385	2.2%	560	3.4%	15 269	86.5%	17 267	4.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 721	1.6%	3 515	1.6%	3 412	1.5%	222 551	95.4%	233 600	64.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	623	1.4%	565	1.3%	567	1.3%	42 119	98.0%	43 865	12.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	585	1.4%	545	1.3%	539	1.2%	41 510	95.1%	43 591	12.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure Other	194	1.3%	174	1.2%	170	1.1%	14 443	86.4%	14 982	4.2%	-	-	-
Total By Income Source	7 485	2.1%	5 488	1.5%	6 285	1.7%	340 739	94.7%	359 978	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	959	4.8%	641	3.2%	621	3.1%	17 626	88.8%	19 847	5.5%	-	-	-
Commercial	354	3.1%	808	2.7%	776	2.6%	27 766	91.6%	30 294	9.4%	-	-	-
Households	5 572	1.8%	4 038	1.3%	4 869	1.6%	295 358	95.3%	309 637	86.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 485	2.1%	5 488	1.5%	6 285	1.7%	340 739	94.7%	359 978	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	3 424	13.3%	3 245	12.6%	4 093	15.9%	14 960	58.2%	25 722	56.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	196	3.7%	411	11.1%	797	21.5%	2 366	63.8%	3 709	8.1%
Other	8 666	41.9%	437	2.7%	700	4.3%	8 399	51.2%	16 402	36.6%
Total	10 426	22.7%	4 092	8.9%	5 590	12.2%	25 725	56.1%	45 834	100.0%

Contact Details

Municipal Manager	Vusumuzi Mphahlele	017 843 4065
Financial Manager	Mpumuzi Nkhabeni	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15											Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities													
Receipts	489 164	406 817	142 825	29.2%	98 998	20.2%	82 515	20.3%	324 358	79.7%	104 811	179.1%	(21.3%)
Ratepayers and other	297 058	246 527	89 180	30.0%	73 471	24.7%	78 921	31.2%	289 982	87.1%	74 014	315.0%	3.3%
Government - operating	121 156	103 368	45 568	40.1%	20 530	15.9%	425	4%	69 513	67.2%	27 851	99.2%	(88.6%)
Government - capital	56 822	56 622	-	-	-	-	-	-	-	-	-	-	-
Interest	14 330	200	5 077	35.4%	4 999	34.9%	5 170	2 684.6%	15 243	7 621.1%	2 995	81.3%	72.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(422 278)	(472 782)	(89 033)	21.1%	(128 588)	30.5%	(164 443)	34.5%	(382 064)	80.8%	(102 218)	72.9%	60.9%
Supplies and employees	(421 066)	(462 458)	(89 033)	21.1%	(128 588)	30.5%	(164 443)	35.6%	(382 094)	82.6%	(102 218)	73.1%	60.9%
Finance charges	(1 183)	(10 304)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 886	(65 965)	53 792	80.4%	(29 590)	(44.2%)	(81 928)	124.2%	(57 727)	87.5%	2 593	(17.9%)	(3 259.0%)
Cash Flow from Investing Activities													
Receipts	4 011	2 310	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 011	2 310	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 622)	(63 483)	(1 225)	1.5%	(9 061)	11.1%	(7 382)	11.6%	(17 659)	27.8%	(9 229)	43.3%	(20.0%)
Capital assets	(81 622)	(63 483)	(1 225)	1.5%	(9 061)	11.1%	(7 382)	11.8%	(17 659)	27.8%	(9 229)	43.3%	(20.0%)
Net Cash from/(used) Investing Activities	(77 611)	(61 173)	(1 225)	1.8%	(9 061)	11.7%	(7 382)	12.1%	(17 669)	28.9%	(9 229)	43.3%	(20.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	18.7%	(564)	25.1%	-	-	(100.0%)
Repayment of borrowing	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	16.7%	(564)	28.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	18.7%	(564)	25.1%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(11 977)	(129 986)	52 566	(438.8%)	(38 795)	323.8%	(89 731)	89.4%	(75 959)	58.7%	(6 635)	(4.7%)	1 252.3%
Cash/cash equivalents at the year begin	25 000	493	5 307	21.2%	57 873	231.5%	19 079	3 896.8%	5 307	1 083.6%	14 572	(62.6%)	30.9%
Cash/cash equivalents at the year end	13 023	(128 976)	57 873	444.4%	19 079	148.5%	(70 652)	54.8%	(70 652)	54.8%	7 936	(2.8%)	(990.3%)

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 Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 126	10.1%	1 257	2.5%	948	1.9%	43 320	85.5%	50 551	16.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 937	22.6%	1 528	2.7%	1 342	2.7%	41 451	72.4%	57 258	18.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 269	18.1%	1 959	3.6%	1 358	3.0%	34 893	77.3%	44 899	14.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 713	7.8%	690	2.0%	644	1.6%	30 300	68.4%	34 946	11.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 381	6.7%	563	1.6%	529	1.5%	32 273	90.3%	36 746	11.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Interest on Arrear Debtor Accounts	3 446	4.7%	1 697	2.3%	1 899	2.3%	65 910	90.6%	72 730	23.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 237	8.1%	307	1.5%	614	3.0%	18 210	89.4%	20 368	6.4%	-	-	-
Total By Income Source	35 049	11.1%	7 620	2.4%	7 131	2.3%	266 757	84.3%	316 567	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 952	22.9%	681	5.3%	616	4.8%	8 656	67.1%	12 907	4.1%	-	-	-
Commercial	13 043	21.0%	1 770	2.8%	1 382	2.2%	45 916	73.9%	62 111	19.9%	-	-	-
Households	17 076	7.7%	4 555	2.1%	4 392	2.0%	195 928	88.3%	221 944	70.1%	-	-	-
Other	1 979	10.1%	626	3.2%	738	3.6%	16 258	82.9%	19 601	6.2%	-	-	-
Total By Customer Group	35 049	11.1%	7 620	2.4%	7 131	2.3%	266 757	84.3%	316 567	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	5 653	5.7%	12 289	11.9%	10 536	10.3%	74 110	72.1%	102 768	30.4%
Bulk Water	-	-	6 302	3.2%	11 793	5.9%	180 110	50.9%	198 205	58.6%
PAYE deductions	3 691	100.0%	-	-	-	-	-	-	3 691	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 097	100.0%	-	-	-	-	-	-	2 097	.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	681	3.1%	7 118	38.3%	3 038	16.3%	7 856	42.3%	18 567	5.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 226	25.2%	852	6.7%	2 027	15.8%	6 690	52.3%	12 755	3.8%
Total	15 447	4.8%	26 541	7.8%	27 395	8.1%	268 768	79.5%	388 151	100.0%

Contact Details

Municipal Manager	Mr Z.T. Shongwe	017 801 3753
Financial Manager	Ms Vacant	017 801 3502

Source: Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

R thousands	Budget		2014/15				2013/14				Q3 of 2013/14 to Q3 of 2014/15		
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure													
Operating Revenue	342 611	330 925	88 372	25.8%	97 542	28.5%	51 544	15.0%	237 458	71.8%	65 160	75.8%	(20.9%)
Property rates	29 672	38 077	7 353	24.8%	10 635	36.5%	9 475	24.9%	27 963	72.7%	5 397	82.9%	75.6%
Property rates - penalties and collection charges	-	-	148	-	67	-	-	-	215	-	18	-	(100.0%)
Service charges - electricity revenue	93 339	90 622	10 637	11.4%	33 653	36.0%	-	-	66 449	73.3%	17 545	69.3%	26.4%
Service charges - water revenue	15 073	10 529	3 610	24.0%	3 255	21.6%	22 179	24.5%	9 957	94.7%	2 197	48.1%	41.2%
Service charges - sanitation revenue	10 778	9 705	1 712	15.9%	1 773	16.4%	1 722	17.3%	5 268	83.0%	1 520	47.1%	13.2%
Service charges - refuse revenue	7 600	7 853	1 929	25.4%	1 942	25.6%	1 935	24.8%	5 607	73.9%	1 765	74.0%	9.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	980	1 117	118	12.0%	278	28.4%	135	12.2%	532	47.6%	137	39.4%	(4.8%)
Interest earned - external investments	2 800	1 382	430	15.4%	261	9.3%	374	27.0%	1 065	77.0%	572	73.2%	(34.7%)
Interest earned - outstanding debtors	9 000	6 356	725	8.1%	2 453	27.3%	2 599	40.5%	6 777	90.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Fines	140	1 090	88	62.9%	77	55.1%	92	8.5%	259	23.8%	115	32.1%	(18.6%)
Licences and permits	99	45	-	-	16	16.6%	9	20.7%	26	57.0%	-	-	(100.0%)
Agency services	8 532	6 347	-	-	3 100	35.9%	1 928	30.4%	5 028	79.2%	-	-	(100.0%)
Transfers recognised - operational	132 752	132 902	54 101	40.8%	43 339	32.6%	967	7%	98 407	74.0%	28 264	99.1%	(96.5%)
Other own revenue	28 938	24 821	7 520	26.0%	(3 525)	(12.2%)	6 990	28.2%	10 986	44.3%	7 524	52.1%	(8.3%)
Gains on disposal of PPE	2 810	72	-	-	36	1.3%	36	50.7%	72	100.7%	-	-	(100.0%)
Operating Expenditure	415 836	403 954	63 455	15.3%	79 524	19.1%	68 127	16.9%	211 106	52.3%	57 985	48.7%	17.5%
Employee related costs	99 905	95 785	26 405	26.5%	27 489	27.6%	27 605	28.8%	81 510	85.1%	26 508	77.3%	4.1%
Remuneration of councillors	9 900	10 726	3 085	31.2%	3 113	31.4%	3 102	28.9%	9 300	86.7%	3 233	78.5%	(4.0%)
Debt repayment	16 359	16 359	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	73 058	73 058	-	-	-	-	-	-	-	-	-	-	-
Finance charges	929	729	-	-	201	21.6%	238	32.3%	436	58.9%	-	-	(100.0%)
Bulk purchases	80 924	82 374	13 535	16.7%	24 050	29.7%	10 761	13.1%	48 348	58.7%	11 446	61.4%	(6.0%)
Other Materials	26 432	18 195	2 615	9.9%	3 438	13.0%	4 430	24.3%	10 483	57.6%	2 532	44.8%	74.9%
Contracted services	25 753	23 853	9 259	20.4%	7 552	29.3%	5 971	24.9%	18 774	78.4%	3 254	60.7%	83.0%
Transfers and grants	12 872	12 872	1 254	9.7%	2 059	16.0%	2 883	22.5%	6 206	48.2%	1 365	57.3%	111.9%
Other expenditure	69 805	69 803	11 311	16.2%	11 612	16.7%	13 128	18.8%	36 050	51.6%	9 616	48.1%	36.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 025)	(73 029)	24 917		18 018		(16 583)		26 352		7 194		
Transfers recognised - capital	77 785	81 376	-	-	31 657	40.7%	-	-	31 657	38.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 740	8 347	24 917		49 685		(16 583)		58 019		7 194		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 740	8 347	24 917		49 685		(16 583)		58 019		7 194		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 740	8 347	24 917		49 685		(16 583)		58 019		7 194		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 740	8 347	24 917		49 685		(16 583)		58 019		7 194		

Part 2: Capital Revenue and Expenditure

R thousands	Budget		2014/15				2013/14				Q3 of 2013/14 to Q3 of 2014/15		
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure													
Source of Finance	92 260	99 572	15 242	16.5%	21 351	23.1%	15 489	15.6%	52 082	52.3%	16 225	33.9%	(4.6%)
National Government	77 785	81 376	13 334	17.1%	21 095	27.1%	14 271	17.5%	48 700	59.8%	15 356	44.1%	(7.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 785	81 376	13 334	17.1%	21 095	27.1%	14 271	17.5%	48 700	59.8%	15 356	35.1%	(7.1%)
Borrowing	14 405	18 195	1 908	13.2%	257	1.8%	1 218	6.7%	3 382	18.6%	869	18.8%	40.1%
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	92 260	99 572	15 242	16.5%	21 351	23.1%	15 489	15.6%	52 082	52.3%	16 225	33.9%	(4.6%)
Government and Administration	2 957	4 768	604	27.2%	257	8.7%	1 188	24.9%	2 248	47.2%	511	109.0%	(13.5%)
Executive & Council	-	-	167	-	-	-	-	-	167	-	352	-	(100.0%)
Budget & Treasury Office	1 757	3 063	282	16.0%	-	-	61	2.0%	343	11.2%	5	-	1 085.2%
Corporate Services	1 200	1 705	355	29.6%	257	21.4%	1 127	66.1%	1 739	102.0%	154	69.1%	632.2%
Community and Public Safety	1 823	500	-	-	-	-	-	-	-	-	6	4.2%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	6	4.2%	(100.0%)
Sport And Recreation	223	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 600	500	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 424	20 437	10 210	34.7%	4 054	13.6%	1 832	9.0%	16 097	78.8%	6 843	38.0%	(73.2%)
Planning and Development	1 280	-	211	16.5%	-	-	-	-	211	-	1	-	(100.0%)
Road Transport	28 144	20 437	9 999	35.5%	4 054	14.4%	1 832	9.0%	15 886	77.7%	6 842	36.0%	(73.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 596	73 686	4 213	7.3%	17 040	29.6%	12 469	16.9%	33 722	45.8%	3 862	32.1%	40.7%
Electricity	7 475	8 732	833	11.1%	467	6.2%	25	3%	1 326	15.2%	346	66.9%	(52.9%)
Water	37 563	35 237	3 380	9.0%	9 588	25.5%	9 867	28.0%	22 845	64.8%	6 829	33.6%	44.5%
Waste Water Management	12 258	28 717	-	-	6 975	56.9%	2 554	8.6%	9 530	32.1%	1 685	22.1%	51.8%
Waste Management	200	-	-	-	-	-	22	-	22	-	-	-	(100.0%)
Other	493	180	15	3.2%	-	-	-	-	15	8.1%	3	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	367 558	352 602	88 372	24.0%	132 473	36.0%	77 340	21.9%	298 185	84.6%	98 327	61.4%	(21.3%)
Ratepayers and other	184 241	136 358	33 116	21.5%	81 453	33.4%	47 568	34.9%	132 134	95.9%	38 406	78.7%	23.2%
Government - operating	132 752	132 802	54 101	40.8%	43 339	32.6%	967	7%	98 407	74.0%	28 264	87.4%	(96.6%)
Government - capital	77 785	77 785	-	-	34 967	45.0%	25 832	33.2%	60 739	78.2%	30 475	67.5%	(15.3%)
Interest	2 800	5 577	1 156	41.3%	2 714	96.9%	2 973	53.3%	6 842	122.7%	572	46.5%	419.5%
Dividends	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Payments	(321 230)	(309 748)	(63 354)	19.7%	(79 524)	24.8%	(68 127)	22.0%	(211 004)	68.1%	(54 265)	69.6%	25.5%
Supplies and employees	(307 425)	(296 145)	(62 400)	20.2%	(77 254)	25.1%	(64 988)	21.9%	(204 382)	69.0%	(52 900)	70.2%	22.9%
Finance charges	(525)	(729)	-	-	(201)	21.8%	(236)	32.3%	(430)	69.9%	-	-	(100.0%)
Transfers and grants	(12 872)	(12 872)	(1 254)	9.7%	(2 059)	16.0%	(2 833)	22.5%	(6 205)	48.2%	(1 365)	57.3%	111.9%
Net Cash from/(used) Operating Activities	46 328	42 854	25 018	54.0%	52 949	114.3%	9 213	21.5%	87 180	203.4%	44 061	125.0%	(79.1%)
Cash Flow from Investing Activities													
Receipts	2 810	72	-	-	36	1.3%	36	50.7%	72	100.7%	-	9.3%	(100.0%)
Proceeds on disposal of PPE	2 810	72	-	-	36	1.3%	36	50.7%	72	100.7%	-	9.3%	(100.0%)
Decrease in non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 622)	(94 135)	(15 242)	17.2%	(21 351)	24.1%	(15 489)	16.5%	(52 082)	55.3%	(16 225)	43.5%	(4.5%)
Capital assets	(88 622)	(94 135)	(15 242)	17.2%	(21 351)	24.1%	(15 489)	16.5%	(52 082)	55.3%	(16 225)	43.5%	(4.5%)
Net Cash from/(used) Investing Activities	(85 812)	(94 063)	(15 242)	17.8%	(21 315)	24.8%	(15 453)	16.4%	(52 010)	55.3%	(16 225)	44.5%	(4.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(500)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(500)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 484)	(51 709)	9 777	(24.8%)	31 634	(80.1%)	(6 240)	12.1%	35 171	(68.0%)	27 836	(231.4%)	(122.4%)
Cash/cash equivalents at the year begin	42 697	37 363	3 017	7.1%	12 794	30.0%	44 426	118.9%	3 017	8.1%	25 917	1.6%	71.4%
Cash/cash equivalents at the year end	3 213	(14 347)	12 794	398.3%	44 426	1 382.9%	38 186	(88.2%)	38 186	(88.2%)	53 753	115.9%	(29.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	617	3.1%	545	2.7%	490	2.5%	18 267	91.7%	19 918	12.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 362	13.8%	1 556	9.1%	665	5.1%	12 337	72.0%	17 123	11.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 617	7.2%	1 900	5.2%	1 473	4.0%	30 490	83.6%	36 479	23.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	472	3.0%	397	2.5%	345	2.2%	14 353	82.2%	15 567	10.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	645	2.4%	577	2.1%	541	2.0%	25 093	93.4%	26 857	17.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	3.1%	34	2.4%	31	2.2%	1 312	92.3%	1 422	9%	-	-	-
Interest on Arrear Debtor Accounts	(1)	(1.1%)	8	12.7%	(0)	(5%)	54	89.9%	61	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 694	7.4%	2 142	5.9%	1 844	5.1%	29 760	81.7%	36 441	23.7%	-	-	-
Total By Income Source	9 451	6.1%	7 160	4.7%	5 591	3.6%	131 666	85.6%	153 868	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	741	30.9%	246	10.3%	231	9.6%	1 177	49.2%	2 394	1.6%	-	-	-
Commercial	3 382	20.8%	1 636	11.3%	1 165	7.2%	9 913	60.8%	16 297	10.6%	-	-	-
Households	4 274	3.8%	4 079	3.6%	3 481	3.1%	109 504	89.5%	112 237	73.3%	-	-	-
Other	1 054	4.7%	1 000	4.5%	713	3.2%	19 673	87.7%	22 440	14.6%	-	-	-
Total By Customer Group	9 451	6.1%	7 160	4.7%	5 591	3.6%	131 666	85.6%	153 868	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										
Bills Electricity	12 710	21.6%	5 892	10.0%	5 953	10.1%	34 260	58.3%	58 635	77.3%
Bills Water	10 579	100.0%	-	-	-	-	-	-	10 579	13.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 580	100.0%	-	-	-	-	-	-	3 580	4.7%
Auditor-General	-	-	-	-	278	100.0%	-	-	278	4%
Other	2 506	100.0%	-	-	-	-	-	-	2 506	3.9%
Total	29 755	39.1%	5 892	7.7%	6 226	8.2%	34 260	45.0%	78 156	100.0%

Contact Details

Municipal Manager	Mr Abey mahilangu	017 826 8101
Financial Manager	Mr Steven Thobela	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	392 709	392 709	159 978	40.7%	146 444	37.3%	140 892	35.9%	447 313	113.9%	104 184	96.2%	35.2%
Ratopayers and other	299 584	299 584	114 688	38.4%	99 513	32.0%	112 908	37.8%	323 087	108.2%	76 140	106.3%	48.3%
Government - operating	89 270	89 270	36 152	40.5%	29 345	31.8%	-	-	64 537	72.3%	20 357	96.9%	(100.0)%
Government - capital	-	-	8 393	-	21 357	-	26 934	-	56 684	-	6 288	68.9%	329.7%
Interest	4 856	4 856	727	15.0%	1 225	25.3%	1 049	21.6%	3 005	61.9%	1 419	19.5%	(26.1)%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(446 847)	(446 847)	(166 167)	37.2%	(108 361)	24.3%	(142 086)	31.8%	(416 634)	93.2%	(92 713)	81.7%	53.3%
Suppliers and employees	(237 297)	(237 297)	(109 178)	70.0%	(108 219)	45.6%	(141 636)	59.8%	(416 223)	175.4%	(92 379)	82.4%	63.5%
Finance charges	(204 846)	(204 846)	-	-	(151)	-	-	-	-	-	(143)	8.4%	(100.0)%
Transfers and grants	(4 705)	(4 705)	(10)	2%	(151)	3.2%	(250)	5.3%	(411)	8.7%	(191)	8.3%	30.9%
Net Cash from/(used) Operating Activities	(54 138)	(54 138)	(6 209)	11.5%	38 083	(70.3%)	(1 185)	2.2%	30 680	(56.7%)	11 471	(196.0%)	(110.4)%
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	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(26 079)	-	(9 913)	43.6%	(20.9)%
Capital assets	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(26 079)	-	(9 913)	43.6%	(20.9)%
Net Cash from/(used) Investing Activities	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(26 079)	-	(9 913)	43.6%	(20.9)%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(500)	66.4%	(100.0)%
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(500)	66.4%	(100.0)%
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	(500)	66.4%	(100.0)%
Net Increase/(Decrease) in cash held	(54 138)	(54 138)	(10 677)	19.7%	24 310	(44.9%)	(9 032)	16.7%	4 601	(8.5%)	1 058	(4.2%)	(653.4)%
Cash/cash equivalents at the year begin	-	-	32 280	-	21 603	-	45 913	-	32 280	-	29 923	-	63.5%
Cash/cash equivalents at the year end	(84 118)	(84 118)	21 603	(39.9%)	45 913	(94.8%)	36 881	(85.1%)	36 881	(88.1%)	30 478	(81.1%)	19.1%

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 4 Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trades and Other Receivables from Exchange Transactions - Water	4 727	5.5%	2 817	3.3%	2 497	2.9%	75 695	89.3%	85 636	18.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 465	25.1%	8 870	16.6%	2 477	4.6%	26 757	53.7%	53 569	11.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 092	4.3%	3 150	3.3%	3 009	3.1%	65 705	89.3%	96 017	20.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 425	4.9%	1 360	2.7%	1 216	2.4%	44 733	89.9%	49 733	10.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 134	3.5%	835	2.9%	860	2.6%	29 670	91.1%	32 769	7.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Areas Debtor Accounts	2 313	2.4%	2 275	2.4%	2 188	2.3%	89 089	93.0%	95 934	20.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 643	5.2%	1 973	3.9%	995	1.9%	40 519	88.0%	49 440	10.7%	-	-	-
Total By Income Source	31 199	6.7%	21 328	4.6%	13 171	2.8%	397 327	85.8%	463 026	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 450	10.3%	5 030	42.4%	1 406	9.6%	5 333	37.5%	14 229	3.1%	-	-	-
Commercial	16 765	23.5%	4 519	6.3%	1 729	2.4%	48 227	67.7%	71 241	15.4%	-	-	-
Households	10 905	3.1%	9 038	2.9%	8 448	2.4%	317 896	91.6%	346 289	74.8%	-	-	-
Other	2 099	6.8%	1 742	5.6%	1 588	5.1%	25 570	82.7%	31 268	6.8%	-	-	-
Total By Customer Group	31 199	6.7%	21 328	4.6%	13 171	2.8%	397 327	85.8%	463 026	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	-	-	16 665	7.8%	18 364	8.6%	178 972	89.6%	213 991	57.8%
Bulk Water	-	-	-	-	-	-	80 802	100.0%	80 802	21.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 276	4.3%	4 378	5.7%	2 960	3.9%	65 918	86.1%	76 534	20.6%
Total	3 276	.9%	21 044	5.7%	21 315	5.7%	325 692	87.7%	371 327	100.0%

Contact Details

Municipal Manager	Mr Linds Tsehelalala	017 712 9613
Financial Manager	Mr K. Duba (acting)	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	316 828	316 828	106 697	33.7%	103 116	32.5%	51 974	16.4%	261 687	82.6%	67 434	79.6%	(23.1%)
Ratespayers and other	233 977	233 977	78 786	32.8%	77 298	33.2%	46 178	18.8%	200 241	85.8%	63 842	83.8%	(27.4%)
Government - operating	61 676	61 676	23 410	38.0%	19 714	32.0%	-	-	43 124	69.9%	-	68.6%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	22 075	22 075	6 521	29.5%	6 106	27.7%	5 696	25.8%	18 322	83.0%	3 792	67.3%	50.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(279 623)	(279 623)	(103 001)	36.8%	(71 089)	25.4%	(62 973)	22.5%	(237 063)	84.7%	(59 690)	74.0%	24.2%
Suppliers and employees	(277 863)	(277 863)	(101 417)	36.5%	(69 421)	25.0%	(61 731)	22.2%	(232 569)	83.7%	(47 940)	73.3%	28.6%
Financing charges	(1 909)	(1 909)	(373)	19.5%	(574)	30.1%	(367)	19.2%	(1 313)	68.8%	(437)	88.3%	(16.2%)
Transfers and grants	(51)	(51)	(1 211)	2 378.8%	(1 095)	2 149.8%	(875)	1 717.8%	(3 181)	6 246.5%	(2 313)	92.6%	(62.2%)
Net Cash from/(used) Operating Activities	37 005	37 005	3 696	10.0%	32 027	86.3%	(11 999)	(30.0%)	24 624	66.5%	16 745	1 513.3%	(166.3%)
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)	(5 518)	-	-	-	-	-	-	-	-	-	8.6%	-
Capital assets	(5 518)	(5 518)	-	-	-	-	-	-	-	-	-	8.6%	-
Net Cash from/(used) Investing Activities	(5 518)	(5 518)	-	-	-	-	-	-	-	-	-	8.6%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 214	26 214	3 696	14.1%	32 027	122.2%	(11 099)	(42.3%)	24 624	93.9%	16 745	(273.0%)	(186.3%)
Cash/cash equivalents at the year begin.	1 138	1 138	26 698	2 252.9%	28 324	2 577.6%	61 351	5 393.3%	25 628	2 252.9%	25 818	2 252.9%	136.7%
Cash/cash equivalents at the year end.	27 352	27 352	29 324	107.2%	61 351	224.3%	50 252	183.7%	50 252	183.7%	42 563	(836.1%)	17.8%

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 307	5.2%	4 866	4.0%	2 722	2.3%	107 039	88.5%	120 934	96.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 732	42.5%	578	5.2%	496	4.5%	5 331	47.9%	11 138	3.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 196	5.2%	2 512	4.1%	2 272	3.7%	53 735	67.1%	61 715	18.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	564	4.0%	298	2.0%	232	1.6%	13 505	92.4%	14 620	4.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	293	3.0%	222	2.3%	195	2.0%	8 914	92.6%	9 624	2.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on A/c Debtors Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, illegal or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 699	1.7%	1 621	1.4%	1 676	1.5%	109 681	95.6%	114 878	34.5%	-	-	-
Total By Income Source	17 012	5.1%	10 097	3.0%	7 594	2.3%	298 205	89.6%	332 907	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 012	5.1%	10 097	3.0%	7 594	2.3%	298 205	89.6%	332 907	100.0%	-	-	-
Total By Customer Group	17 012	5.1%	10 097	3.0%	7 594	2.3%	298 205	89.6%	332 907	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										
Bufd Electricity	6 470	100.0%	-	-	-	-	-	-	6 470	53.7%
Bufd Water	2 916	100.0%	-	-	-	-	-	-	2 916	24.2%
PAYE deductions	835	100.0%	-	-	-	-	-	-	835	6.9%
VAT (output less input)	(40)	100.0%	-	-	-	-	-	-	(40)	(3.3%)
Pensions / Retirement	624	100.0%	-	-	-	-	-	-	624	5.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 154	100.0%	-	-	-	-	-	-	1 154	9.6%
Auditor-General	94	100.0%	-	-	-	-	-	-	94	8%
Other	-	-	-	-	-	-	-	-	-	-
Total	12 053	100.0%	-	-	-	-	-	-	12 053	100.0%

Contact Details

Municipal Manager	RS Ribas (Acting)	013 665 6006
Financial Manager	Mr Carlos Barnard	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	407 189	406 587	119 929	29.5%	121 345	29.8%	137 763	33.9%	379 037	93.2%	96 604	86.6%	42.6%			
Ratepayers and other	11 203	13 721	10 174	90.8%	33 069	295.3%	8 397	68.5%	52 652	383.7%	8 881	66.9%	8.8%			
Government - operating	280 990	275 755	108 423	38.9%	87 008	31.0%	79 024	28.7%	275 456	99.9%	61 752	98.2%	28.0%			
Government - capital	110 820	115 286	-	-	-	-	47 440	41.2%	47 440	41.2%	25 476	97.5%	66.2%			
Interest	4 165	1 825	332	7.9%	1 257	30.0%	1 901	104.2%	3 490	191.2%	575	10.0%	239.7%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(289 816)	(500 039)	(90 302)	31.2%	(87 889)	30.3%	(62 932)	12.6%	(241 123)	48.2%	(102 782)	97.9%	(38.6%)			
Suppliers and employees	(289 816)	(500 039)	(90 256)	31.1%	(87 889)	30.3%	(62 932)	12.6%	(241 123)	48.2%	(102 782)	97.9%	(38.6%)			
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and grants	-	-	(46)	-	-	-	-	-	(46)	-	-	-	-			
Net Cash from/(used) Operating Activities	117 372	(93 443)	29 627	25.2%	33 456	28.5%	74 831	(80.1%)	137 914	(147.6%)	(6 158)	51.1%	(1 315.1%)			
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(30 512)	27.4%	(1 452)	1.2%	1 219.0%			
Capital assets	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(30 512)	27.4%	(1 452)	1.2%	1 219.0%			
Net Cash from/(used) Investing Activities	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(30 512)	27.4%	(1 452)	1.2%	1 219.0%			
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	6 553	(204 784)	27 724	423.1%	23 995	366.2%	55 683	(27.2%)	107 402	(82.4%)	(7 610)	(60.2%)	(831.7%)			
Cash/equivalents at the year begin	24 000	41 211	41 211	171.7%	68 935	287.2%	92 930	225.6%	41 211	100.0%	61 511	-	51.1%			
Cash/equivalents at the year end	30 553	(163 572)	68 935	226.8%	92 930	304.2%	148 614	(60.9%)	148 614	(60.9%)	53 901	(802.5%)	175.7%			

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 136	1.5%	2 136	1.6%	2 087	1.6%	132 430	95.4%	138 768	37.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	125	-	-	-	-	-	217	100.0%	217	1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 546	9.9%	9 184	14.0%	1 112	1.7%	48 992	74.4%	65 836	17.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 028	2.3%	137	2.4%	121	2.2%	5 222	93.2%	5 604	1.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	1 043	2.3%	1 020	2.3%	41 566	93.1%	44 657	12.1%	-	-	-
Interest on Asset Debtor Accounts	2 152	2.5%	2 119	2.4%	2 061	2.4%	61 024	92.7%	67 373	23.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	215	8%	445	1.6%	446	1.6%	26 832	96.1%	28 038	7.6%	-	-	-
Total By Income Source	12 201	3.3%	15 061	4.1%	6 868	1.8%	336 383	90.8%	370 513	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	123	4.1%	95	3.2%	86	2.9%	2 677	89.8%	2 982	8%	-	-	-
Commercial	397	2.6%	355	2.4%	355	2.4%	13 508	92.6%	15 006	4.1%	-	-	-
Households	2 914	1.8%	2 994	1.9%	2 916	1.8%	651 441	94.5%	160 283	43.3%	-	-	-
Other	6 759	4.6%	11 615	6.6%	3 509	1.8%	168 338	87.6%	182 212	51.9%	-	-	-
Total By Customer Group	12 201	3.3%	15 061	4.1%	6 868	1.8%	336 383	90.8%	370 513	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	360	100.0%	-	-	-	-	-	-	360	3.9%
Bulk Water	6 905	100.0%	-	-	-	-	-	-	6 905	77.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	1 614	100.0%	-	-	-	-	-	-	1 614	18.2%
Total	8 869	100.0%	-	-	-	-	-	-	8 869	100.0%

Contact Details

Municipal Manager	Mr J J Sindane	013 966 9115
Financial Manager	Ms MS Makgaba	013 966 9103

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	Budget		2014/15						2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities													
Receipts	1 348 974	1 266 828	339 584	25.2%	372 081	27.6%	411 737	32.5%	1 123 801	88.7%	353 981	83.7%	18.3%
Rates and other	1 091 392	1 079 442	285 860	28.2%	310 354	28.4%	340 599	31.6%	838 854	86.8%	285 218	82.4%	19.4%
Government - operating	189 820	111 668	45 474	24.0%	36 655	18.8%	34 170	30.6%	115 299	103.3%	35 804	93.7%	(4.6%)
Government - capital	45 771	52 462	3 688	8.1%	18 775	41.0%	30 272	57.7%	52 735	100.5%	23 321	94.7%	3.2%
Interest	22 191	23 356	4 961	22.4%	7 256	32.7%	6 656	28.7%	18 914	81.0%	3 617	54.4%	66.1%
Dividends													
Payments	(1 031 355)	(1 067 044)	(331 931)	32.2%	(258 444)	25.1%	(260 360)	23.7%	(850 735)	77.5%	(251 344)	77.5%	3.6%
Suppliers and employees	(849 774)	(1 034 570)	(316 612)	33.7%	(237 265)	25.2%	(244 546)	24.3%	(798 444)	79.5%	(230 678)	79.2%	6.0%
Finance charges	(28 061)	(28 061)	-	-	(5 036)	17.9%	-	-	(6 036)	17.9%	(6 573)	22.4%	(100.0%)
Transfers and grants	(92 503)	(64 393)	(15 318)	24.5%	(19 122)	25.8%	(15 814)	24.6%	(47 255)	73.4%	(15 093)	74.3%	4.8%
Net Cash from/(used) Operating Activities	317 619	169 684	8 653	2.5%	113 637	35.8%	151 377	88.1%	273 066	160.7%	102 636	120.3%	47.5%
Cash Flow from Investing Activities													
Receipts	(204 850)	(25 200)	126 000	(61.5%)	(38 419)	19.2%	36 000	(123.3%)	122 561	(419.8%)	(62 000)	45.9%	(158.1%)
Proceeds on disposal of PPE	150	600	-	-	2 581	1 720.4%	-	-	2 581	322.0%	-	20.3%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(205 000)	(30 000)	126 000	(61.5%)	(42 000)	20.9%	36 000	(120.0%)	120 000	(400.0%)	(52 000)	44.0%	(158.1%)
Payments	(188 399)	(264 234)	(20 132)	10.8%	(53 640)	28.8%	(48 375)	18.3%	(122 147)	46.2%	(108 618)	50.4%	(55.8%)
Capital assets	(188 399)	(264 234)	(20 132)	10.8%	(53 640)	28.8%	(48 375)	18.3%	(122 147)	46.2%	(108 618)	50.4%	(55.8%)
Net Cash from/(used) Investing Activities	(351 249)	(283 434)	105 868	(27.1%)	(93 059)	23.8%	(12 375)	4.2%	434	(1.1%)	(170 618)	52.6%	(92.7%)
Cash Flow from Financing Activities													
Receipts	65 242	131 282	349	4%	3 430	4.0%	1 953	1.5%	5 732	4.4%	(93)	4.3%	(2 201.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	(93)	-	-
Borrowing long term/financing	60 000	126 040	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 242	5 242	349	6.7%	3 430	65.4%	1 953	37.5%	6 732	109.4%	(93)	30.9%	(2 201.1%)
Payments	(16 709)	(16 709)	(2 196)	13.1%	(4 087)	24.5%	(2 301)	13.8%	(8 583)	51.4%	(2 095)	45.3%	9.8%
Repayment of borrowing	(16 709)	(16 709)	(2 196)	13.1%	(4 087)	24.5%	(2 301)	13.8%	(8 583)	51.4%	(2 095)	45.3%	9.8%
Net Cash from/(used) Financing Activities	65 532	114 572	(1 847)	(2.7%)	(657)	(1.0%)	(348)	(3.3%)	(2 851)	(2.5%)	(2 188)	(4.5%)	(84.1%)
Net Increase/(Decrease) in cash held	(5 088)	(8 978)	112 074	(2 198.5%)	19 921	(390.8%)	138 654	(1 544.3%)	270 648	(3 014.4%)	(70 168)	(4 260.3%)	(297.6%)
Cash/cash equivalents at the year begin	47 859	68 326	68 326	142.8%	180 400	375.5%	290 322	283.2%	68 326	100.0%	199 010	100.0%	2.2%
Cash/cash equivalents at the year end	42 782	59 348	180 400	421.4%	200 322	486.5%	338 975	571.2%	338 975	571.2%	128 842	262.3%	189.4%

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 970	48.4%	465	7.7%	416	6.9%	2 157	35.9%	6 008	8.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 264	88.5%	563	3.4%	286	1.7%	1 105	6.4%	17 238	23.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 712	55.6%	1 824	8.0%	914	4.0%	7 422	32.4%	22 872	30.7%	-	-	-
Receivables from Exchange Transactions - Waste/Water Management	2 635	62.1%	339	8.0%	173	4.1%	1 034	25.8%	4 240	5.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	60 996	314	7.4%	1 176	4.1%	1 168	27.5%	4 241	5.7%	-	-	-	
Interest on Arrear Debtor Accounts	220	9.3%	193	8.2%	128	5.4%	1 811	77.0%	2 351	3.2%	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	(3)	(1.2%)	123	7.1%	109	5.9%	1 523	87.2%	1 748	2.3%	-	-	-
Other	(190)	(1.2%)	1 205	7.7%	701	4.4%	14 191	89.1%	15 927	21.3%	-	-	-
Total By Income Source	38 180	48.5%	5 077	6.8%	2 896	3.9%	30 470	40.8%	74 623	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Citizens of State	(2 345)	426.6%	932	(98.8%)	265	(48.2%)	998	(181.6%)	(500)	(7.1%)	-	-	-
Commercial	17 922	57.3%	1 515	5.8%	685	2.6%	6 381	24.3%	26 273	35.2%	-	-	-
Households	20 513	54.4%	2 392	6.3%	1 674	4.4%	13 107	34.8%	37 687	50.6%	-	-	-
Other	319	2.8%	839	5.7%	272	2.4%	9 583	89.0%	11 212	15.0%	-	-	-
Total By Customer Group	38 180	48.5%	5 077	6.8%	2 896	3.9%	30 470	40.8%	74 623	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	24 906	100.0%	-	-	-	-	-	-	24 906	31.5%
Bulk Water	133	100.0%	-	-	-	-	-	-	133	2%
PAYE deductions	4 439	100.0%	-	-	-	-	-	-	4 439	5.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 434	100.0%	-	-	-	-	-	-	4 434	5.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 100	100.0%	-	-	-	-	-	-	45 100	57.0%
Auditor-General	5	100.0%	-	-	-	-	-	-	5	-
Other	144	100.0%	-	-	-	-	-	-	144	2%
Total	79 182	100.0%	-	-	-	-	-	-	79 182	100.0%

Contact Details

Municipal Manager	Mr W D Fouche	013 248 7284
Financial Manager	Ms Elmari Wassermann	013 249 7109

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15			
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter						
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget					
Operating Revenue and Expenditure																	
Operating Revenue	1 521 545	1 887 659	486 456	25.3%	456 356	23.7%	390 083	20.7%	1 332 896	70.6%	357 424	73.4%	9.1%				
Property rates	268 538	293 556	81 349	27.2%	82 451	27.6%	82 022	27.6%	245 822	83.7%	69 955	61.4%	18.2%				
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-				
Service charges - electricity revenue	793 418	773 548	193 461	24.4%	168 956	21.2%	169 053	20.7%	521 470	67.5%	147 329	61.5%	9.6%				
Service charges - water revenue	320 006	319 797	61 292	19.2%	77 871	24.3%	70 811	22.1%	209 974	65.7%	59 713	59.6%	1.9%				
Service charges - sanitation revenue	117 170	117 121	27 979	23.9%	30 055	25.7%	26 810	22.9%	84 884	72.6%	27 875	87.0%	(3.6%)				
Service charges - refuse revenue	70 514	69 796	17 626	25.0%	17 980	25.5%	16 150	26.0%	53 757	77.0%	15 819	69.9%	14.7%				
Service charges - other	3 000	300	67	2.2%	263	8.8%	93	23.8%	458	117.2%	45	83.6%	107.6%				
Rental of facilities and equipment	10 865	10 865	2 632	24.2%	2 981	27.4%	2 756	25.4%	8 370	77.0%	2 651	63.5%	4.0%				
Interest earned - external investments	1 542	1 542	127	8.2%	185	12.0%	332	21.5%	655	42.4%	189	34.4%	76.2%				
Interest earned - outstanding debtors	-	45 815	16 800	-	17 947	-	17 033	34.9%	51 810	106.1%	13 763	112.2%	23.8%				
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-				
Fines	4 385	5 045	716	16.3%	443	10.1%	836	16.0%	1 994	39.5%	831	109.8%	.4%				
Loans and permits	2 418	2 418	547	22.6%	408	16.9%	823	38.2%	1 678	77.7%	809	75.1%	14.1%				
Agency services	22 481	22 481	5 614	25.0%	535	2.4%	5 865	25.1%	12 014	53.4%	6 539	62.3%	(10.3%)				
Transfers recognised - operational	219 579	211 767	72 705	33.1%	60 874	28.2%	1 904	9%	125 543	59.3%	72 2%	72.2%	(100.0%)				
Other own revenue	57 327	10 620	5 481	9.6%	5 921	10.3%	2 469	23.4%	13 868	131.6%	2 477	46.8%	(5%)				
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-				
Operating Expenditure	1 521 544	1 895 438	351 937	18.3%	326 862	17.0%	351 742	18.6%	1 029 941	54.3%	305 242	54.0%	15.2%				
Employee related costs	485 288	473 289	110 962	22.9%	114 604	23.5%	120 862	25.5%	346 468	73.2%	96 968	69.7%	24.7%				
Remuneration of councillors	19 144	19 381	4 725	24.7%	4 727	24.7%	4 720	24.4%	14 172	73.1%	5 440	78.3%	(13.2%)				
Debt impairment	213 520	137 438	-	-	-	-	-	-	-	-	-	-	-				
Depreciation and asset impairment	165 000	165 000	-	-	-	-	-	-	-	-	-	-	-				
Finance charges	12 920	16 130	283	2.2%	7 919	61.3%	463	2.9%	9 665	53.7%	308	43.1%	50.6%				
Bulk purchases	738 297	714 289	146 552	19.8%	88 388	12.0%	141 347	19.8%	376 288	52.7%	133 980	66.1%	6.0%				
Other Materials	85 919	107 781	26 096	30.4%	29 704	33.4%	23 318	21.5%	67 221	72.5%	22 165	61.5%	5.1%				
Contracted services	17 105	83 572	14 568	87.4%	37 266	217.8%	15 008	18.0%	67 221	80.4%	10 456	74.2%	43.6%				
Transfers and grants	34 548	21 858	5 401	15.6%	5 822	16.9%	5 459	25.2%	16 721	78.5%	3 954	57.6%	37.7%				
Other expenditure	149 825	156 710	42 343	28.3%	39 440	28.3%	40 505	26.6%	122 288	78.0%	32 551	62.7%	24.5%				
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit)	0	(7 779)	135 119		129 495		38 341		302 955		52 182						
Transfers recognised - capital	159 916	165 637	1 740	1.1%	1 681	1.1%	(356)	(2%)	3 065	1.9%	-	-	-				
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-				
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) after capital transfers and contributions	159 916	157 858	136 859		131 175		37 985		306 020		52 182						
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) after taxation	159 916	157 858	136 859		131 175		37 985		306 020		52 182						
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) attributable to municipality	159 916	157 858	136 859		131 175		37 985		306 020		52 182						
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) for the year	159 916	157 858	136 859		131 175		37 985		306 020		52 182						

Part 2: Capital Revenue and Expenditure

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Capital Revenue and Expenditure																
Source of Finance	159 916	159 916	25 287	15.8%	57 440	35.9%	28 739	18.0%	111 466	69.7%	4 960	5.5%	478.4%			
National Government	130 290	130 290	23 508	18.0%	55 328	42.5%	25 840	19.8%	104 676	80.3%	3 113	5.0%	730.1%			
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-			
District Municipality	29 626	26 626	-	-	-	-	-	-	-	-	-	-	-			
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers recognised - capital	159 916	159 916	23 508	14.7%	55 328	34.5%	25 840	16.2%	104 676	65.5%	3 113	4.2%	730.1%			
Borrowing	-	-	268	-	794	-	591	-	1 653	-	131	5%	463.6%			
Internally generated funds	-	-	1 510	-	1 318	-	2 309	-	5 137	-	1 748	22.4%	32.2%			
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-			
Capital Expenditure Standard Classification	159 916	159 916	25 287	15.8%	57 440	35.9%	28 739	18.0%	111 466	69.7%	4 960	5.5%	478.4%			
Governance and Administration	-	-	-	-	371	-	-	-	371	69.7%	30	1.5%	(100.0%)			
Executive & Council	-	-	-	-	371	-	-	-	371	-	-	-	-			
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-			
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-			
Community and Public Safety	3 716	3 716	487	12.6%	5 715	153.8%	3 879	104.4%	10 061	270.8%	332	21.2%	1 067.4%			
Community & Social Services	-	-	-	-	253	-	549	-	801	-	801	4.1%	442.0%			
Sport And Recreation	-	-	487	-	1 157	-	2 629	-	4 233	-	-	-	(100.0%)			
Public Safety	3 716	3 716	-	-	4 285	114.8%	131	3.5%	4 996	116.3%	231	19.9%	(43.9%)			
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-			
Health	-	-	-	-	-	-	-	-	571	-	-	-	71.5%			
Economic and Environmental Services	42 125	42 125	7 219	17.1%	8 868	21.1%	1 754	4.2%	17 842	42.4%	716	45.0%	144.9%			
Planning and Development	-	-	-	-	-	-	42	-	42	-	-	-	(100.0%)			
Road Transport	42 125	42 125	7 219	17.1%	8 868	21.1%	1 712	4.1%	17 800	42.3%	716	45.0%	139.0%			
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-			
Trading Services	109 094	109 094	17 600	16.1%	42 353	38.8%	22 815	20.9%	82 776	75.9%	3 866	4.2%	480.1%			
Electricity	10 652	10 652	2 534	27.5%	2 128	20.0%	4 678	43.9%	9 739	91.4%	2 389	8.0%	95.0%			
Water	23 096	23 096	-	-	20 896	90.1%	-	-	20 805	90.1%	1 075	4%	(100.0%)			
Waste Water Management	69 990	69 990	14 667	21.0%	18 716	26.7%	18 137	25.9%	51 519	73.6%	1 227	3.2%	1 966.0%			
Waste Management	5 356	5 356	-	-	713	13.3%	-	-	713	13.3%	265	7.2%	(100.0%)			
Other	4 981	4 981	-	-	123	2.5%	291	5.8%	413	8.3%	15	-	1 771.2%			

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Cash Flow from Operating Activities															
Receipts															
Ratespayers and other	1 840 129	1 840 129	2 471 074	134.3%	461 515	25.1%	418 743	22.6%	3 349 333	182.0%	365 522	76.9%	14.0%		
Government - operating	1 410 277	1 410 277	1 987 302	140.9%	390 825	27.7%	397 276	28.2%	2 779 204	196.8%	351 529	78.8%	13.0%		
Government - capital	159 816	159 816	422 113	192.2%	52 748	24.0%	2 102	1.0%	476 953	217.2%	42	73.6%	4 870.9%		
Interest	50 357	50 357	61 659	122.4%	18 142	36.0%	17 368	34.5%	97 166	193.0%	13 952	56.3%	24.5%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments															
Suppliers and employees	(1 467 547)	(1 457 547)	(2 443 052)	166.5%	(468 273)	32.0%	(404 723)	27.6%	(3 317 048)	226.0%	(385 476)	91.4%	5.0%		
Finance charges	(16 130)	(16 130)	(293)	1.8%	(455 536)	32.2%	(398 762)	28.1%	(3 291 661)	232.3%	(381 174)	91.3%	4.6%		
Transfers and grants	(34 548)	(34 548)	(6 401)	18.6%	(7 919)	49.4%	(853)	2.9%	(8 665)	53.7%	(308)	43.1%	50.6%		
Net Cash from/(used) Operating Activities	372 583	372 583	28 023	7.5%	(7 758)	(2.1%)	12 020	3.2%	32 285	8.7%	(19 953)	(2.7%)	(160.2%)		
Cash Flow from Investing Activities															
Receipts															
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	6.0%	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments															
Capital assets	(159 916)	(159 916)	-	-	-	-	-	-	-	-	-	1%	-		
Net Cash from/(used) Investing Activities	(159 916)	(159 916)	-	-	-	-	-	-	-	-	-	(13.7%)	-		
Cash Flow from Financing Activities															
Receipts															
Short term loans	5 000	5 000	-	-	-	-	-	-	-	-	-	11.7%	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-		
Payments															
Repayment of borrowing	(21 798)	(21 798)	(283)	1.3%	-	-	(210)	1.0%	(493)	2.3%	-	1.9%	(100.0%)		
Net Cash from/(used) Financing Activities	(16 798)	(16 798)	(283)	1.7%	-	-	(210)	1.3%	(493)	2.9%	-	(17.9%)	(100.0%)		
Net Increase/(Decrease) in cash held	195 869	195 869	27 740	14.2%	(7 758)	(4.0%)	11 810	6.0%	31 792	16.2%	(19 953)	2.0%	(158.2%)		
Cash/equivalents at the year begin	-	-	(34 710)	-	(6 970)	-	(14 728)	-	(34 710)	-	10 125	(404.2%)	(245.4%)		
Cash/equivalents at the year end	195 869	195 869	(6 970)	(3.6%)	(14 728)	(7.5%)	(2 918)	(1.5%)	(2 918)	(1.4%)	(9 827)	(5.1%)	(78.3%)		

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	32 198	6.7%	19 694	3.9%	14 515	3.0%	414 084	86.4%	479 392	30.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 471	11.5%	15 364	4.7%	10 323	3.2%	262 256	80.6%	325 416	20.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 889	13.8%	10 251	5.0%	8 789	4.7%	142 411	75.0%	187 334	12.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 155	6.2%	6 035	3.7%	5 017	3.1%	142 671	87.1%	163 891	10.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5 424	4.7%	3 320	2.9%	2 972	2.6%	103 311	89.9%	115 627	7.4%	-	-	-
Interest on Arrear Debtor Accounts	4 317	1.8%	6 452	2.8%	6 193	2.6%	217 305	92.8%	234 266	15.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure Other	13 273	27.9%	3 010	6.3%	1 183	2.5%	30 063	53.3%	47 530	3.1%	-	-	-
Total By Income Source	128 703	8.3%	63 029	4.1%	48 993	3.2%	1 312 702	84.5%	1 553 427	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 891	12.3%	2 391	7.9%	1 389	4.4%	24 022	75.9%	31 663	2.0%	-	-	-
Commercial	48 721	28.8%	13 909	8.2%	8 702	5.1%	98 406	57.9%	169 436	10.9%	-	-	-
Households	71 337	6.7%	44 257	4.2%	36 325	3.4%	913 074	85.7%	1 054 894	68.6%	-	-	-
Other	4 753	1.7%	2 502	0.9%	2 577	0.9%	277 500	86.6%	287 332	18.5%	-	-	-
Total By Customer Group	128 703	8.3%	63 029	4.1%	48 993	3.2%	1 312 702	84.5%	1 553 427	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	59 273	10.7%	-	-	54 208	9.9%	433 586	79.4%	546 067	83.2%
Bulk Water	-	-	3 984	4.1%	11 344	11.6%	82 625	64.4%	97 962	14.9%
PAYE deductions	5 954	100.0%	-	-	-	-	-	-	5 954	8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 293	100.0%	-	-	-	-	-	-	6 293	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	70 531	10.7%	3 984	6%	65 550	10.0%	516 210	78.7%	656 274	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	208 794	202 067	68 731	32.9%	45 795	21.5%	45 017	22.3%	159 543	79.0%	57 472	87.2%	(21.7%)	
Ratepayers and other	144 944	138 168	40 667	28.1%	31 206	21.5%	34 503	25.0%	106 389	77.0%	30 511	76.0%	13.1%	
Government - operating	46 402	46 402	20 822	44.9%	14 453	31.2%	371	0.9%	95 656	75.6%	18 367	121.5%	(58.1%)	
Government - capital	17 232	17 232	7 138	41.4%	-	-	10 053	58.6%	17 232	100.0%	7 532	89.9%	34.0%	
Interest	216	264	103	47.6%	-	-	50	19.1%	286	109.2%	-	-	19.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(173 154)	(169 646)	(33 912)	19.6%	(31 022)	17.9%	(31 867)	18.5%	(96 800)	57.1%	(35 642)	45.0%	(10.6%)	
Suppliers and employees	(171 817)	(167 709)	(33 379)	19.4%	(30 196)	17.6%	(31 006)	18.5%	(94 564)	56.4%	(35 642)	44.6%	(13.0%)	
Finance charges	(1 637)	(1 937)	(533)	34.7%	(824)	53.6%	(861)	44.4%	(2 217)	114.4%	-	-	(100.0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	35 641	32 421	34 819	97.7%	14 773	41.4%	13 150	40.6%	62 742	193.5%	21 830	(244.8%)	(39.8%)	
Cash Flow from Investing Activities														
Receipts	204	204	18	8.8%	200	98.0%	-	-	218	106.9%	-	-	-	
Proceeds on disposal of PPE	204	204	18	8.8%	200	98.0%	-	-	218	106.9%	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(17 267)	(17 072)	(302)	1.7%	(4 160)	24.1%	(2 752)	16.1%	(7 214)	42.3%	-	-	(100.0%)	
Capital assets	(17 267)	(17 072)	(302)	1.7%	(4 160)	24.1%	(2 752)	16.1%	(7 214)	42.3%	-	-	(100.0%)	
Net Cash from/(used) Investing Activities	(17 063)	(16 868)	(284)	1.7%	(3 960)	23.2%	(2 752)	16.3%	(6 996)	41.5%	-	-	(100.0%)	
Cash Flow from Financing Activities														
Receipts	(62)	(62)	(1)	1.6%	4	(6.0%)	28	(45.1%)	31	(49.3%)	(24)	(4 177.8%)	(216.5%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(62)	(62)	(1)	1.6%	4	(6.0%)	28	(45.1%)	31	(49.3%)	(24)	(4 177.8%)	(216.5%)	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(62)	(62)	(1)	1.6%	4	(6.0%)	28	(45.1%)	31	(49.3%)	(24)	(4 177.8%)	(216.5%)	
Net Increase/(Decrease) in cash held	18 515	15 491	34 534	186.3%	10 817	58.4%	10 426	67.3%	55 777	380.1%	21 806	(183.2%)	(52.2%)	
Cash/cash equivalents at the year begin	(23 526)	(39 879)	4 290	(18.2%)	36 824	(165.0%)	48 541	(124.5%)	4 290	(10.6%)	52 523	141.8%	(5.5%)	
Cash/cash equivalents at the year end	(5 010)	(24 388)	38 824	(774.9%)	49 641	(990.8%)	60 067	(246.3%)	60 067	(246.3%)	74 329	(186.4%)	(12.2%)	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	926	4.1%	846	3.9%	875	3.9%	19 987	89.0%	22 537	12.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 869	14.9%	671	5.4%	559	4.5%	9 444	75.3%	12 544	6.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 664	4.6%	4 087	4.0%	3 721	3.7%	89 248	87.7%	101 721	54.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	620	4.4%	466	3.5%	404	2.8%	12 644	89.3%	14 154	7.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	664	4.1%	572	3.6%	501	3.1%	14 578	89.4%	16 316	8.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Other Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	624	3.5%	674	3.7%	614	3.4%	16 112	89.4%	18 024	9.7%	-	-	-
Total By Income Source	9 368	5.1%	7 350	4.0%	6 674	3.6%	161 914	87.4%	185 306	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	129	2.9%	74	1.7%	37	0.8%	4 191	94.6%	4 432	2.4%	-	-	-
Commercial	1 570	6.8%	1 207	5.3%	1 028	4.5%	19 172	83.4%	22 977	12.4%	-	-	-
Household	2 936	3.8%	2 626	3.4%	2 348	3.1%	68 861	89.7%	76 773	41.4%	-	-	-
Other	4 731	5.8%	3 442	4.2%	3 261	4.0%	69 690	85.9%	81 123	43.8%	-	-	-
Total By Customer Group	9 368	5.1%	7 350	4.0%	6 674	3.6%	161 914	87.4%	185 306	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	3 111	9.6%	3 047	9.4%	3 351	10.3%	23 055	70.8%	32 564	62.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	515	25.8%	-	-	-	-	1 481	74.2%	1 996	3.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	938	100.0%	-	-	-	-	-	-	938	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 255	8.0%	861	5.7%	862	5.5%	12 740	80.9%	15 747	30.0%
Auditor-General	863	100.0%	-	-	-	-	-	-	863	1.6%
Other	456	100.0%	-	-	-	-	-	-	456	0.9%
Total	7 129	13.6%	3 938	7.5%	4 212	8.0%	37 276	70.9%	52 556	100.0%

Contact Details

Municipal Manager	Mrs Thandi Shoba	013 253 7628
Financial Manager	Mrs Winnie Ngwenya	013 253 7825

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	479 948	479 948	227 973	47.5%	275 807	57.5%	105 790	22.0%	609 575	127.0%	167 284	103.3%	(35.8%)	
Ratepayers and other	47 413	47 413	22 213	46.9%	174 783	368.8%	102 013	215.2%	299 000	630.7%	81 465	469.1%	11.8%	
Government - operating	297 076	297 076	111 092	37.4%	77 262	25.0%	1 022	0.3%	159 376	53.7%	62 976	84.0%	(38.4%)	
Government - capital	111 849	111 849	93 167	83.3%	22 024	19.7%	-	-	115 191	103.0%	1 050	36.7%	(100.0%)	
Interest	23 611	23 611	1 500	6.4%	1 738	7.4%	2 761	11.7%	5 959	25.4%	11 793	65.4%	(79.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(355 343)	(355 343)	(168 560)	47.4%	(153 857)	43.3%	(163 959)	46.1%	(486 395)	138.9%	(68 080)	75.4%	140.8%	
Suppliers and employees	(349 528)	(349 528)	(188 341)	48.2%	(150 737)	44.0%	(163 797)	46.9%	(486 675)	139.0%	(69 756)	87.5%	145.3%	
Finance charges	(350)	(350)	(33)	9.6%	(38)	11.0%	(35)	10.0%	(107)	30.5%	-	-	(100.0%)	
Transfers and grants	(5 465)	(5 465)	(186)	3.4%	(82)	1.5%	(137)	2.5%	(404)	7.4%	(1 313)	6.1%	(69.6%)	
Net Cash from/(used) Operating Activities	124 605	124 605	59 412	47.7%	121 950	97.9%	(58 173)	(46.7%)	123 189	98.9%	99 204	197.4%	(158.6%)	
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	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(106 293)	85.3%	(35 020)	46.4%	(43.2%)	
Capital assets	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(106 293)	85.3%	(35 020)	46.4%	(43.2%)	
Net Cash from/(used) Investing Activities	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(106 293)	85.3%	(35 020)	46.4%	(43.2%)	
Cash Flow from Financing Activities														
Receipts	50	50	3	5.7%	6	12.9%	-	-	9	18.6%	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	50	50	3	5.7%	6	12.9%	-	-	9	18.6%	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	50	50	3	5.7%	6	12.9%	-	-	9	18.6%	-	-	-	
Net Increase/(Decrease) in cash held	50	50	(257)	(513.0%)	95 226	190 435.9%	(78 064)	(156 114.9%)	18 905	33 808.0%	64 184	(185.8%)	(221.6%)	
Cash/cash equivalents at the year begin	87 930	87 930	697	8%	441	5%	95 666	108.8%	897	8%	63 664	-	38.3%	
Cash/cash equivalents at the year end	87 980	87 980	441	5%	95 666	108.7%	17 603	20.0%	17 603	20.0%	132 848	151.1%	(68.7%)	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 909	9.1%	3 689	11.4%	2 075	6.5%	23 483	73.1%	32 137	15.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 172	3.0%	1 070	1.9%	1 043	1.4%	68 792	94.1%	72 077	35.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	540	3.3%	267	1.7%	261	1.6%	15 069	83.4%	16 167	7.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	589	3.6%	292	1.7%	286	1.7%	15 552	59.0%	16 729	6.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 979	5.6%	1 422	2.6%	1 376	2.5%	48 365	89.3%	54 143	26.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	644	4.0%	586	3.7%	364	2.3%	14 388	90.0%	15 962	7.7%	-	-	-
Total By Income Source	9 843	4.7%	7 306	3.5%	5 407	2.6%	185 658	89.2%	208 215	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 894	10.6%	3 617	12.9%	2 030	7.2%	19 660	69.4%	28 220	13.6%	-	-	-
Commercial	576	5.2%	272	2.5%	246	2.2%	9 916	90.1%	11 011	5.3%	-	-	-
Households	6 252	3.7%	3 408	2.0%	3 123	1.9%	155 720	82.4%	158 502	80.9%	-	-	-
Other	21	4.4%	9	1.3%	9	1.9%	442	91.9%	461	2%	-	-	-
Total By Customer Group	9 843	4.7%	7 306	3.5%	5 407	2.6%	185 658	89.2%	208 215	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	4	7.5%	30	50.0%	25	42.5%	-	-	59	100.0%
Total	4	7.5%	30	50.0%	25	42.5%	-	-	59	100.0%

Contact Details

Municipal Manager	S B Mahangu	013 973 1101
Financial Manager	Sikhosane Z G	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	343 702	348 280	136 616	39.7%	111 495	32.4%	92 482	26.6%	340 592	97.8%	81 208	96.9%	13.9%	
Ratespayers and other	1 985	7 835	841	42.2%	147	7.4%	850	8.6%	1 639	21.7%	77 574	3 288.9%	(89.2%)	
Government - operating	324 272	326 480	132 450	40.8%	107 341	33.1%	66 444	27.1%	328 235	100.6%	362	74.5%	24 303.6%	
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	17 435	14 285	3 324	19.1%	4 006	23.0%	3 388	23.7%	10 718	75.0%	3 271	65.0%	3.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(478 603)	(594 151)	(82 362)	17.2%	(70 734)	14.8%	(72 037)	12.1%	(225 163)	37.9%	(87 759)	51.1%	(17.9%)	
Suppliers and employees	(228 594)	(400 397)	(88 945)	39.2%	(42 337)	18.5%	(45 674)	11.4%	(156 958)	39.2%	(40 677)	62.6%	12.3%	
Finance charges	(4 400)	(3 600)	(505)	11.5%	(2 141)	48.7%	(784)	20.1%	(3 410)	88.6%	(1 090)	60.6%	(29.9%)	
Transfers and grants	(245 609)	(189 955)	(12 940)	5.3%	(26 256)	10.7%	(25 599)	13.6%	(64 795)	34.1%	(45 991)	42.7%	(44.3%)	
Net Cash from/(used) Operating Activities	(135 181)	(245 871)	54 224	(49.1%)	40 761	(30.2%)	20 444	(8.3%)	115 429	(45.9%)	(6 551)	(20.2%)	(412.1%)	
Cash Flow from Investing Activities														
Receipts	-	510	-	-	(2 671)	-	(510)	(100.0%)	(3 181)	(623.7%)	-	-	(100.0%)	
Proceeds on disposal of FPE	-	510	-	-	(2 671)	-	(510)	(100.0%)	(510)	(100.0%)	-	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	(2 671)	-	-	-	(2 671)	-	-	-	-	
Payments	(33 853)	(33 346)	(2 873)	8.5%	(7 681)	22.7%	(5 865)	17.6%	(16 419)	49.2%	(1 001)	8.1%	486.2%	
Capital assets	(33 853)	(33 346)	(2 873)	8.5%	(7 681)	22.7%	(5 865)	17.6%	(16 419)	49.2%	(1 001)	8.1%	486.2%	
Net Cash from/(used) Investing Activities	(33 853)	(32 836)	(2 873)	8.5%	(10 352)	30.6%	(6 375)	19.4%	(19 600)	59.7%	(1 001)	8.5%	537.1%	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	(18 014)	293.9%	(1 543)	90.0%	967.8%	
Repayment of borrowing	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	(18 014)	293.9%	(1 543)	90.0%	967.8%	
Net Cash from/(used) Financing Activities	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	(18 014)	293.9%	(1 543)	90.0%	967.8%	
Net Increase/(Decrease) in cash held	(175 084)	(284 837)	49 808	(28.4%)	30 409	(17.4%)	(2 402)	.8%	77 815	(27.3%)	(9 084)	(14.1%)	(73.8%)	
Cash/cash equivalents at the year begin	206 365	486 052	401 782	494.7%	451 590	216.6%	481 999	103.4%	401 782	89.2%	511 775	100.0%	(5.8%)	
Cash/cash equivalents at the year end	31 282	181 215	451 590	1 448.8%	481 999	1 840.8%	479 597	284.7%	479 597	284.7%	502 692	243.5%	(4.8%)	

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 Council
	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	(9)	100.0%	-	-	-	-	-	-	(9)	100.0%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40 584	100.0%	-	-	-	-	-	-	40 584	100.0%	-	-	-
Total By Income Source	40 575	100.0%	-	-	-	-	-	-	40 575	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	40 563	100.0%	-	-	-	-	-	-	40 563	100.0%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	100.0%	-	-	-	-	-	-	12	100.0%	-	-	-
Total By Customer Group	40 575	100.0%	-	-	-	-	-	-	40 575	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 (input less output)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 728	100.0%	-	-	-	-	-	-	4 728	41.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 707	100.0%	-	-	-	-	-	-	6 707	58.7%
Total	11 435	100.0%	-	-	-	-	-	-	11 435	100.0%

Contact Details

Municipal Manager	Ms Margaret Skocana	013 249 2039
Financial Manager	Mrs A.L. Standor	013 249 2615

Source: Local Government Database

1. All figures in this report are unaudited.