provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

Building No.4, No. 7 Government Boulevard, Riverside Park, Ext 2, Mbombela, 1200
Private Bag X 11205, Mbombela, 1200
Tel: 013 766 4572, Fax: 013 766 4604, Int: +27 (13) 766 4572, Int: +27 13 766 4604

SigcinaMafa SesiFundza | UmNyango weeMali ZesiFunda | Provinsiale Tesouria

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

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2014/15 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 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 fourth quarter as municipalities are still verifying the information and closing the 2014/15 financial year.

STATUS OF SECTION 71 SUBMISSION AS AT 30 JUNE 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		Y		Y		Y		Y	
Nkomazi	Y		Y		Y		Y		Y	
Umjindi	Y		Y		Y		Y		Y	
Bushbuckridge	Y		Y		Y			N	Y	
Mbombela	Y		Y		Y		Y		Y	
Nkangala District	Y		Y		Y		Y		Y	
Steve Tshwete	Y		Y		Y		Y		Y	
Thembisile Hani	Y		Y		Y		Y		Y	
Emakhazeni	Y		Y		Y		Y		Y	
Emalahleni	Y		Y		Y		Y		Y	
Victor Khanye	Y			N	Y			N	Y	
Dr JS Moroka	Y		Y		Y			N	Y	
Gert Sibande District	Y		Y		Y		Y		Y	
Govan Mbeki	Y		Y		Y		Y		Y	
Mkhondo	Y		Y			N	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	Y		Y		Y		Y		Y	
Chief Albert Luthuli	Y		Y		Y		Y		Y	
Total	**21**	**0**	**20**	**1**	**20**	**1**	**18**	**3**	**21**	**0**

Source: LG Database

Legend: Y: Green: Return form submitted and uploaded correctly

Legend: N: Red: Return form not submitted

Legend: N: Yellow: Return form submitted and uploaded incorrectly

MS NZ NKAMBA
HEAD OFFICIAL
DATE: 27 / 7 /2015

MPUMALANGA
THE PLACE OF THE RISING SUN

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	296,474	299,550	89,802	30.3%	8,347	2.8%	15,480	5.2%	31,172	10.4%	144,800	48.3%	15,741	101.5%	98.0%
Property rates	39,999	36,935	6,611	16.4%	(11,568)	(28.3%)	1,278	3.5%	5,653	15.7%	951	2.6%	2,572	85.2%	95.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23,409	23,330	2,763	11.8%	2,853	12.1%	3,441	14.8%	11,023	47.2%	20,058	85.0%	4,771	152.3%	131.0%
Service charges - water revenue	6,225	6,246	1,907	30.6%	794	12.8%	2,795	44.8%	1,526	29.2%	7,023	115.3%	1,624	152.3%	12.4%
Service charges - sanitation revenue	5,931	5,931	967	16.3%	1,069	18.0%	1,412	23.8%	2,004	33.8%	5,453	91.9%	1,222	78.1%	64.1%
Service charges - refuse revenue	4,770	4,770	433	9.1%	867	18.2%	1,263	26.4%	1,818	38.1%	4,473	93.8%	351	43.6%	418.8%
Service charges - other	-	-	207	-	(10)	-	(666)	-	0	-	(469)	-	0	-	(-7%)
Rental of facilities and equipment	469	758	73	15.0%	67	13.8%	109	13.7%	619	81.5%	859	113.2%	122	367.5%	408.1%
Interest earned - external investments	1,843	1,843	-	-	-	-	1,682	91.3%	-	-	1,682	91.3%	-	-	-
Interest earned - outstanding debtors	17,680	17,680	1,608	9.1%	3,125	17.7%	3,381	19.2%	7,046	39.8%	15,159	85.8%	4,690	89.1%	50.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	205	273	60	29.1%	48	23.5%	55	20.0%	84	30.8%	247	90.5%	56	72.8%	51.5%
Licences and permits	-	-	199	-	163	-	365	-	286	-	1,014	-	229	-	25.1%
Agency services	1,119	1,119	-	-	-	-	(0)	-	-	-	(0)	-	-	-	-
Transfers recognised - operational	199,712	199,712	74,739	37.4%	11,113	5.6%	(215)	(.1%)	552	.3%	86,190	43.2%	(107)	97.8%	(616.9%)
Other own revenue	1,063	963	227	20.9%	309	28.5%	515	52.4%	853	86.8%	1,903	193.5%	180	100.0%	374.8%
Gains on disposal of PPE	-	-	7	-	-	-	-	-	-	-	7	-	92	-	(100.0%)
Operating Expenditure	379,928	382,951	36,570	9.6%	40,265	10.6%	49,557	12.9%	68,140	17.8%	194,532	50.8%	64,566	66.4%	5.5%
Employee related costs	101,828	98,951	18,265	17.9%	18,917	18.6%	29,336	29.6%	29,072	29.4%	95,563	96.6%	25,035	112.1%	12.3%
Remuneration of councillors	15,494	15,494	2,234	14.4%	2,233	14.4%	3,347	21.6%	4,091	26.4%	11,905	76.9%	3,969	53.4%	21.4%
Debt impairment	13,541	28,208	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	103,210	103,210	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	48	-	48	-	60	-	(19.8%)
Bulk purchases	40,105	40,105	2,264	5.6%	2,761	6.9%	3,213	8.0%	4,797	11.9%	13,035	32.5%	4,061	58.6%	17.3%
Other Materials	13,365	13,470	1,298	9.7%	2,822	21.1%	2,904	21.6%	2,967	22.0%	9,991	74.2%	3,556	73.4%	(16.6%)
Contracted services	24,056	27,050	6,254	26.0%	6,864	28.5%	5,786	21.3%	9,539	35.3%	28,443	105.2%	14,054	103.8%	(32.1%)
Transfers and grants	-	-	59	-	-	-	5	-	95	-	160	-	10	-	855.0%
Other expenditure	68,259	56,463	6,157	9.0%	6,669	9.8%	4,938	8.9%	17,540	31.1%	35,364	62.6%	13,552	71.7%	29.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83,455)	(83,361)	53,232		(31,918)		(34,077)		(36,969)		(49,732)		(48,825)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(83,455)	(83,361)	53,232		(31,918)		(34,077)		(36,969)		(49,732)		(48,825)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(83,455)	(83,361)	53,232		(31,918)		(34,077)		(36,969)		(49,732)		(48,825)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(83,455)	(83,361)	53,232		(31,918)		(34,077)		(36,969)		(49,732)		(48,825)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(83,455)	(83,361)	53,232		(31,918)		(34,077)		(36,969)		(49,732)		(48,825)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	102,737	151,494	36,549	35.6%	22,632	22.0%	22,255	14.7%	43,625	28.8%	125,060	82.6%	59,559	115.7%	(26.8%)
National Government	102,737	143,054	36,549	35.6%	22,632	22.0%	22,255	15.6%	43,625	30.5%	125,060	87.4%	59,559	114.2%	(26.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102,737	143,054	36,549	35.6%	22,632	22.0%	22,255	15.6%	43,625	30.5%	125,060	87.4%	59,559	114.2%	(26.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	8,440	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102,737	151,494	36,549	35.6%	22,632	22.0%	22,255	14.7%	43,625	28.8%	125,060	82.6%	59,559	115.7%	(26.8%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18,337	9,772	4,656	25.4%	-	-	-	-	-	-	4,656	47.6%	-	-	-
Community & Social Services	9,000	-	2,935	32.6%	-	-	-	-	-	-	2,935	-	-	-	-
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	10,912	59.0%	6,061	41.9%	-	-	-	-	16,973	79.8%	16,907	159.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14,500	21,258	10,912	59.0%	6,061	41.9%	-	-	-	-	16,973	79.8%	16,907	159.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	69,900	120,464	19,957	28.1%	13,166	18.8%	21,623	17.9%	31,924	26.5%	86,669	71.9%	18,379	59.8%	73.7%
Electricity	15,400	11,000	4,007	26.0%	-	-	-	-	2,196	19.9%	6,113	55.6%	8,552	79.8%	(75.4%)
Water	44,500	92,464	15,950	35.8%	13,166	29.6%	21,623	22.7%	27,391	28.7%	77,829	81.5%	9,827	70.1%	178.7%
Waste Water Management	10,000	14,000	-	-	-	-	-	-	2,425	17.3%	2,425	17.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	2,214	-	3,395	-	632	-	11,701	-	17,943	-	24,273	-	(51.8%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	366,654	401,691	136,974	37.4%	101,044	27.6%	118,055	29.4%	19,188	4.8%	375,260	93.4%	18,796	110.5%	77.7%
Property rates, penalties and collection charges	18,699	20,136	8,547	45.7%	2,878	15.4%	1,489	7.4%	3,244	16.1%	16,158	80.2%	3,065	37.7%	6.2%
Service charges	22,184	25,374	4,787	21.6%	5,109	23.0%	5,752	22.7%	5,580	22.0%	21,228	83.7%	5,664	121.7%	-5%
Other revenue	2,901	2,943	771	26.6%	16,657	367.4%	820	27.9%	1,642	55.8%	14,030	476.8%	671	56.8%	174.5%
Government - operating	199,712	199,904	76,401	38.3%	63,362	31.7%	51,179	25.6%	627	.3%	191,569	95.8%	(63)	85.5%	(1,000.3%)
Government - capital	102,737	151,493	43,290	42.1%	14,250	13.9%	53,733	35.5%	850	.6%	112,113	74.0%	-	152.2%	(100.0%)
Interest	20,421	1,649	3,163	15.5%	4,768	23.4%	5,673	275.3%	7,046	342.3%	20,575	1,089.4%	1,560	635.7%	345.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(264,756)	(251,533)	(83,178)	31.4%	(100,314)	37.9%	(38,531)	15.3%	(70,404)	28.0%	(292,424)	116.3%	(34,134)	112.2%	106.3%
Suppliers and employees	(257,895)	(251,533)	(83,121)	32.2%	(100,314)	38.9%	(38,531)	15.3%	(70,355)	28.0%	(292,322)	116.2%	(34,134)	112.2%	106.1%
Finance charges	(846)	-	(0)	-	-	-	-	-	(48)	-	(48)	-	-	-	(100.0%)
Transfers and grants	(5,015)	-	(54)	.5%	-	-	-	-	-	-	(54)	-	-	-	-
Net Cash from/(used) Operating Activities	101,898	150,158	53,795	52.8%	729	.7%	79,524	53.0%	(51,216)	(34.1%)	82,836	55.2%	(20,338)	107.0%	119.4%
Cash Flow from Investing Activities															
Receipts	-	-	3	-	-	-	-	-	-	-	3	-	-	-	-
Proceeds on disposal of PPE	-	-	3	-	-	-	-	-	-	-	3	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102,737)	(151,493)	(52,806)	51.4%	(33,304)	32.4%	(22,255)	14.7%	(43,625)	28.8%	(151,990)	100.3%	(59,118)	138.3%	(26.2%)
Capital assets	(102,737)	(151,493)	(52,806)	51.4%	(33,304)	32.4%	(22,255)	14.7%	(43,625)	28.8%	(151,990)	100.3%	(59,118)	138.3%	(26.2%)
Net Cash from/(used) Investing Activities	(102,737)	(151,493)	(52,803)	51.4%	(33,304)	32.4%	(22,255)	14.7%	(43,625)	28.8%	(151,987)	100.3%	(59,118)	119.8%	(26.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(639)	(1,335)	995	(118.5%)	(32,574)	3,884.2%	57,269	(4,290.4%)	(94,841)	7,105.1%	(69,151)	5,180.5%	(80,456)	(26.0%)	15.0%
Cash/cash equivalents at the year begin:	19,141	18,634	18,634	97.4%	19,629	102.5%	(12,945)	(69.5%)	44,324	237.8%	18,634	100.0%	81,112	13.4%	(45.4%)
Cash/cash equivalents at the year end:	18,502	17,299	18,629	107.2%	(12,945)	(70.7%)	44,324	256.2%	(50,517)	(292.0%)	(50,517)	(292.0%)	(1,345)	(7.0%)	3,857.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	405	5.9%	332	4.8%	309	4.5%	5,847	84.8%	6,892	1.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,056	15.8%	430	2.2%	262	1.3%	15,880	80.9%	19,630	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,569	1.6%	3,504	1.4%	3,402	1.4%	230,818	95.5%	241,705	64.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	613	1.4%	572	1.3%	547	1.2%	43,296	96.2%	45,028	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	610	1.4%	572	1.3%	554	1.2%	42,783	96.1%	44,531	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	363	2.2%	332	1.9%	178	1.1%	15,055	94.8%	15,923	4.3%	-	-	-	-
Total By Income Source	9,019	2.4%	5,717	1.5%	5,252	1.4%	353,696	94.7%	373,685	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,305	13.5%	818	3.3%	684	2.8%	19,728	80.4%	24,535	6.6%	-	-	-	-
Commercial	1,121	3.5%	958	2.9%	769	2.4%	29,625	91.2%	32,474	8.7%	-	-	-	-
Households	4,593	1.5%	3,941	1.2%	3,779	1.2%	304,362	96.1%	316,675	84.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9,019	2.4%	5,717	1.5%	5,252	1.4%	353,696	94.7%	373,685	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4,037	10.9%	3,166	8.4%	402	1.1%	29,537	79.7%	37,012	66.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	22	.8%	66	2.4%	10	.4%	2,624	96.4%	2,721	4.9%
Other	4,948	31.4%	417	2.6%	513	3.3%	9,859	62.6%	15,737	28.3%
Total	9,006	16.2%	3,579	6.4%	925	1.7%	42,017	75.7%	55,527	100.0%

Contact Details

Municipal Manager	Vusimuzi Mpila	017 843 4095
Financial Manager	Mzimuzi Nhlabathi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	752,799	919,069	935,952	124.3%	(294,299)	(39.1%)	43,277	4.7%	31,287	3.4%	716,257	77.9%	24,910	80.9%	25.6%
Property rates	92,531	243,841	706,982	763.6%	(463,626)	(527.7%)	3,342	1.3%	12,493	5.0%	234,191	96.1%	4,159	68.0%	197.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	37,858	37,857	-	-	3,409	9.0%	8,821	23.3%	7,934	20.9%	20,154	53.2%	9,632	68.2%	(19.8%)
Service charges - sanitation revenue	2,929	2,929	-	-	543	20.7%	1,052	39.8%	585	22.1%	2,250	85.8%	936	106.1%	(38.8%)
Service charges - refuse revenue	5,534	3,528	-	-	1,215	20.9%	3,371	95.5%	1,540	43.6%	6,228	176.5%	1,217	60.9%	26.1%
Service charges - other	3,719	-	3,607	97.0%	25	.7%	-	-	9	-	3,641	-	-	33.6%	(100.0%)
Rental of facilities and equipment	831	821	39	4.7%	27	3.2%	72	8.8%	158	19.2%	297	36.2%	54	16.7%	195.9%
Interest earned - external investments	4,700	7,000	1,991	42.4%	2,698	57.4%	1,666	22.4%	3,922	56.0%	10,176	145.4%	4,102	147.1%	(5.6%)
Interest earned - outstanding debtors	18,000	18,000	-	-	1	-	-	-	-	-	1	-	2,050	67.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1,063	1,063	35	3.3%	7	.6%	43	4.1%	59	5.5%	143	13.5%	338	75.9%	(82.7%)
Licenses and permits	15,317	9,461	4,010	26.2%	3,903	25.5%	4,007	42.4%	3,443	36.5%	15,375	162.5%	1,612	11.2%	113.6%
Agency services	8,658	8,658	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	507,367	510,570	219,176	36.9%	182,356	32.7%	20,658	3.6%	-	-	422,188	74.0%	-	87.7%	-
Other own revenue	4,259	9,591	152	3.6%	139	3.3%	334	3.5%	946	9.9%	1,571	16.4%	358	89.3%	164.7%
Gains on disposal of PPE	400	400	-	-	-	-	-	-	-	-	-	-	74	17.1%	(100.0%)
Operating Expenditure	786,925	671,647	185,699	26.1%	219,219	30.9%	136,318	15.6%	177,495	20.4%	718,633	82.4%	281,939	93.9%	(37.0%)
Employee related costs	216,774	271,515	62,797	28.9%	80,033	36.9%	66,152	24.0%	70,725	25.6%	278,707	102.6%	80,636	103.8%	16.9%
Remuneration of councillors	25,003	22,310	5,521	22.0%	5,504	21.9%	5,698	25.1%	5,168	23.2%	21,891	97.7%	5,414	73.9%	(4.5%)
Debt impairment	101,000	181,000	25,000	24.8%	25,000	24.8%	-	-	-	-	50,000	27.6%	99,000	160.0%	(100.0%)
Depreciation and asset impairment	41,159	41,150	10,000	24.3%	10,000	24.3%	-	-	-	-	20,000	48.6%	38,500	160.0%	(100.0%)
Finance charges	525	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	124,200	158,200	9,800	8.0%	37,800	30.4%	25,700	16.5%	61,822	39.1%	135,222	85.5%	29,700	84.0%	108.2%
Other Materials	56,432	10,772	29	.1%	298	.5%	2,912	27.0%	16,211	150.5%	19,451	180.6%	514	5.5%	3,056.5%
Contracted services	36,410	34,362	12,675	35.4%	6,037	16.6%	9,141	26.6%	7,165	20.9%	35,018	102.5%	9,939	18.5%	(27.9%)
Transfers and grants	31,451	20,951	37,287	118.5%	3,248	10.3%	3,779	18.0%	1,662	7.9%	45,947	219.3%	3,976	81.6%	(58.2%)
Other expenditure	76,895	133,397	22,211	28.9%	51,299	66.7%	24,935	18.6%	14,742	11.1%	113,187	84.8%	34,250	236.0%	(57.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42,874	47,422	750,352		(513,518)		(93,041)		(146,208)		(2,375)		(257,029)		
Transfers recognised - capital	396,231	359,231	201,100	50.8%	3,000	.8%	180,442	50.2%	-	-	384,542	107.0%	-	52.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	439,105	406,653	951,452		(510,518)		87,401		(146,208)		382,167		(257,029)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	439,105	406,653	951,452		(510,518)		87,401		(146,208)		382,167		(257,029)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	439,105	406,653	951,452		(510,518)		87,401		(146,208)		382,167		(257,029)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	439,105	406,653	951,452		(510,518)		87,401		(146,208)		382,167		(257,029)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	440,655	443,886	57,056	12.9%	70,161	15.9%	46,557	10.5%	127,887	28.8%	301,661	68.0%	272,165	99.5%	(53.0%)
National Government	396,231	443,886	57,056	14.4%	70,161	17.7%	46,557	10.5%	127,887	28.8%	301,661	68.0%	272,165	99.5%	(53.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	396,231	443,886	57,056	14.4%	70,161	17.7%	46,557	10.5%	127,887	28.8%	301,661	68.0%	272,165	99.5%	(53.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44,424	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	440,655	443,886	57,056	12.9%	70,161	15.9%	46,557	10.5%	127,887	28.8%	301,661	68.0%	272,165	99.5%	(53.0%)
Governance and Administration	9,650	10,150	2,783	28.8%	491	5.0%	949	9.4%	236	2.3%	4,459	43.9%	1,048	27.0%	(77.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	120	-	-	-	-	-	-	-	120	-	-	-	-
Corporate Services	9,650	10,150	2,663	27.6%	491	5.0%	949	9.4%	236	2.3%	4,339	42.8%	1,048	27.0%	(77.5%)
Community and Public Safety	36,919	23,806	2,144	5.8%	6,257	17.0%	1,866	7.8%	1,769	7.4%	12,036	50.7%	8,931	50.0%	(80.2%)
Community & Social Services	36,919	19,500	2,144	5.8%	5,666	15.3%	1,866	9.6%	1,168	6.0%	10,843	55.6%	8,931	50.0%	(86.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	4,300	-	-	591	-	-	-	602	14.0%	1,193	28.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	127,786	152,436	45,302	35.5%	36,653	28.7%	14,538	9.5%	25,023	16.4%	120,715	79.2%	118,690	124.7%	(78.9%)
Planning and Development	-	12,690	-	-	1,453	-	3,978	31.4%	1,834	14.5%	7,265	57.4%	1,820	86.4%	8%
Road Transport	127,786	149,786	45,302	35.5%	34,400	26.9%	10,560	7.1%	23,163	15.5%	113,451	75.7%	116,870	106.0%	(80.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	266,100	247,500	6,827	2.6%	27,530	10.3%	29,204	11.8%	100,859	40.8%	164,420	66.4%	143,497	89.3%	(29.7%)
Electricity	7,200	5,200	292	4.1%	292	4.1%	-	-	1,712	32.9%	2,296	44.2%	6,640	55.0%	(74.2%)
Water	203,300	198,200	4,820	2.4%	24,467	12.0%	21,346	10.8%	91,074	46.0%	141,707	71.5%	105,603	90.8%	(16.4%)
Waste Water Management	46,000	36,000	1,715	3.7%	2,771	6.0%	7,858	21.8%	8,073	22.4%	20,417	56.7%	27,416	90.2%	(70.6%)
Waste Management	9,600	8,100	-	-	-	-	-	-	-	-	-	-	437	304.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1,149,027	1,314,300	422,544	36.8%	193,278	16.8%	210,763	16.0%	25,523	1.9%	852,398	64.9%	10,180	81.5%	150.7%
Property rates, penalties and collection charges	92,580	245,591	304	.3%	476	.5%	2,298	.9%	14,178	5.8%	17,253	7.0%	35	1.6%	40,187.8%
Service charges	49,992	44,056	611	1.2%	666	1.3%	1,337	3.0%	2,911	6.6%	5,525	12.5%	1,541	106.7%	82.4%
Other revenue	30,171	29,654	1,370	4.5%	4,082	13.5%	4,457	15.0%	4,612	15.6%	14,520	49.0%	2,362	42.4%	95.3%
Government - operating	567,354	570,120	215,176	38.3%	182,355	32.7%	20,668	3.6%	-	-	422,199	74.1%	-	67.0%	-
Government - capital	356,228	359,079	201,100	56.8%	3,000	.8%	180,462	45.1%	-	-	384,562	96.2%	-	79.7%	-
Interest	22,652	24,959	283	1.2%	2,699	11.0%	1,556	6.3%	3,922	15.7%	8,460	33.9%	6,242	134.2%	137.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(709,925)	(644,928)	(107,571)	15.2%	(164,219)	23.1%	(117,176)	18.2%	(267,987)	41.6%	(677,053)	105.0%	(143,890)	131.3%	86.2%
Suppliers and employees	(678,482)	(623,977)	(105,738)	15.6%	(180,971)	26.7%	(113,402)	18.2%	(145,481)	23.3%	(545,592)	87.4%	(140,416)	123.0%	3.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(31,442)	(20,951)	(1,833)	5.1%	(3,248)	10.3%	(3,778)	18.0%	(122,507)	584.7%	(131,458)	627.5%	(3,473)	-	3,427.0%
Net Cash from/(used) Operating Activities	439,102	669,372	315,172	71.8%	9,059	2.1%	93,577	14.0%	(242,464)	(36.2%)	175,345	26.2%	(133,710)	48.5%	81.3%
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%	(46,557)	10.5%	(27,597)	6.2%	(277,602)	62.5%	(266,031)	104.1%	(89.5%)
Capital assets	(440,652)	(443,828)	(133,277)	30.2%	(70,161)	15.9%	(46,557)	10.5%	(27,597)	6.2%	(277,602)	62.5%	(266,031)	104.1%	(89.5%)
Net Cash from/(used) Investing Activities	(440,652)	(443,428)	(133,277)	30.2%	(70,161)	15.9%	(46,557)	10.5%	(27,597)	6.2%	(277,602)	62.7%	(266,031)	104.1%	(89.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1,550)	225,943	181,895	(11,735.2%)	(61,102)	3,947.1%	47,020	20.8%	(270,061)	(119.7%)	(102,538)	(45.4%)	(399,742)	(133.5%)	(32.4%)
Cash/cash equivalents at the year begin:	173,000	-	152,540	88.2%	334,435	193.3%	273,333	-	320,353	-	152,540	-	202,829	-	57.9%
Cash/cash equivalents at the year end:	171,450	225,943	334,436	195.1%	273,333	159.4%	320,353	141.8%	50,292	22.1%	50,002	22.1%	(196,913)	(75.2%)	(125.4%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(2,054)	(58.7%)	38	1.8%	105	5.1%	3,992	191.9%	2,081	4%
Bulk Water	4,959	1.2%	8,421	2.0%	-	-	400,010	96.8%	413,390	79.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,391	4.2%	8,189	7.9%	(3,022)	(2.9%)	94,005	90.8%	103,567	19.7%
Auditor-General	-	-	-	-	-	-	163	100.0%	163	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7,295	1.4%	16,648	3.2%	(2,917)	(.6%)	504,799	96.0%	525,825	100.0%

Contact Details

Municipal Manager	D. Shabangu	013 709 6918
Financial Manager	S P. Mokganyele (Acting)	013 759 1039

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	149,065	156,852	44,946	30.2%	41,295	27.7%	39,006	24.9%	40,309	25.7%	165,558	105.5%	24,829	102.2%	62.3%
Property rates	14,919	9,254	2,361	15.8%	2,256	15.1%	1,576	17.0%	1,547	16.7%	7,739	83.6%	3,763	110.7%	(58.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	787	-	787	-	1,575	-	-	-	(100.0%)
Service charges - electricity revenue	36,731	33,469	8,736	23.8%	9,725	26.5%	9,621	28.4%	8,770	22.2%	36,852	93.4%	6,326	96.8%	6.3%
Service charges - water revenue	14,868	13,269	2,976	20.0%	3,577	24.1%	3,461	26.2%	3,340	25.3%	13,354	101.2%	2,630	122.3%	27.0%
Service charges - sanitation revenue	12,744	12,613	3,193	25.1%	3,110	24.4%	3,053	24.6%	3,038	24.1%	12,436	98.6%	3,313	100.7%	(8.3%)
Service charges - refuse revenue	4,653	5,041	1,257	25.9%	1,260	26.0%	1,271	25.2%	1,278	25.3%	5,065	100.5%	(2,037)	190.8%	(157.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	650	-	(100.0%)
Rental of facilities and equipment	229	235	48	21.7%	56	25.3%	49	24.2%	46	23.6%	201	99.2%	36	61.4%	32.8%
Interest earned - external investments	309	500	126	40.7%	-	-	-	-	-	-	126	25.1%	140	205.1%	(100.0%)
Interest earned - outstanding debtors	5,522	15,700	3,845	69.6%	3,964	71.8%	4,168	26.5%	4,132	26.3%	16,109	102.6%	3,633	171.8%	6.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	234	1,012	104	44.6%	9	4.0%	29	2.9%	22	2.2%	156	15.4%	30	77.7%	(24.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	586	-	(100.0%)
Agency services	2,752	3,173	944	34.2%	692	25.0%	919	25.8%	630	27.7%	3,334	105.1%	-	32.4%	(100.0%)
Transfers recognised - operational	52,787	54,987	21,037	39.9%	16,015	30.3%	13,612	24.8%	15,815	28.8%	66,479	120.9%	409	67.5%	3,863.8%
Other own revenue	3,113	1,701	320	10.3%	633	20.3%	525	30.9%	651	38.3%	2,129	125.2%	3,106	182.5%	(79.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	194,111	207,302	31,608	16.3%	30,829	15.9%	40,934	19.7%	45,367	21.9%	148,738	71.7%	34,097	53.1%	33.1%
Employee related costs	48,089	47,158	11,007	22.9%	10,772	22.4%	11,050	23.4%	11,161	23.7%	43,990	93.3%	13,537	109.6%	(19.6%)
Remuneration of councillors	5,537	5,569	1,192	21.6%	1,219	22.1%	1,412	25.4%	1,021	18.3%	4,843	87.0%	1,123	50.4%	(9.1%)
Debt impairment	22,854	36,809	-	-	-	-	-	-	16,574	44.6%	16,574	44.6%	-	-	(100.0%)
Depreciation and asset impairment	36,091	36,091	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	479	338	-	-	-	-	-	-	-	-	-	-	-	62.3%	-
Bulk purchases	44,560	43,060	12,349	27.7%	8,643	19.4%	8,273	19.2%	7,607	17.4%	36,773	85.4%	2,955	46.9%	154.1%
Other Materials	-	4,465	182	-	-	-	406	9.1%	406	9.1%	994	22.2%	40	-	923.4%
Contracted services	6,334	6,544	656	10.4%	868	13.7%	464	6.5%	458	7.0%	2,406	36.8%	1,674	70.3%	(72.7%)
Transfers and grants	-	-	403	-	135	-	12,690	-	1,286	-	14,513	-	399	24.9%	222.3%
Other expenditure	30,457	28,258	5,819	19.1%	9,191	30.2%	6,649	23.2%	7,554	26.7%	29,132	103.1%	14,819	121.2%	(45.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45,045)	(50,450)	13,338		10,466		(1,928)		(5,058)		16,820		(9,268)		
Transfers recognised - capital	-	-	13,630	-	850	-	-	-	-	-	14,480	-	26,636	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45,045)	(50,450)	27,168		11,316		(1,928)		(5,058)		31,300		17,618		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(45,045)	(50,450)	27,168		11,316		(1,928)		(5,058)		31,300		17,618		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45,045)	(50,450)	27,168		11,316		(1,928)		(5,058)		31,300		17,618		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(45,045)	(50,450)	27,168		11,316		(1,928)		(5,058)		31,300		17,618		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	79,095	101,395	22,134	28.0%	8,564	10.8%	4,971	4.9%	4,512	4.4%	40,181	39.6%	3,168	17.2%	41.5%
National Government	19,485	39,385	8,454	43.4%	8,564	44.0%	4,971	12.6%	4,512	11.5%	26,501	67.3%	3,168	27.3%	41.5%
Provincial Government	34,610	34,610	13,680	39.5%	-	-	-	-	-	-	13,680	39.5%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79,095	73,995	22,134	28.0%	8,564	10.8%	4,971	6.7%	4,512	6.1%	40,181	54.3%	3,168	17.4%	41.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	27,400	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79,095	101,395	22,134	28.0%	8,564	10.8%	4,971	4.9%	4,512	4.4%	40,181	39.6%	3,168	17.2%	41.5%
Governance and Administration	-	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	7.3%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	14.4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52,610	64,690	16,322	28.1%	978	1.9%	821	1.3%	-	-	18,122	28.0%	3,061	31.8%	(100.0%)
Planning and Development	34,610	36,810	13,680	39.5%	-	-	-	-	-	-	13,680	38.2%	-	-	-
Road Transport	28,000	28,030	2,642	9.4%	978	3.5%	821	2.9%	-	-	4,442	15.4%	3,061	33.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15,905	36,505	5,812	37.2%	7,586	48.6%	4,150	11.7%	4,512	12.7%	22,059	62.1%	127	17.8%	3,453.9%
Electricity	1,035	1,035	80	4.2%	104	5.4%	83	4.4%	345	18.3%	612	32.4%	24	38.6%	1,341.8%
Water	1,400	1,400	1,995	142.5%	423	30.2%	64	4.6%	-	-	2,482	177.3%	-	-	-
Waste Water Management	12,320	25,220	2,337	19.0%	4,173	33.9%	3,592	13.7%	4,166	15.9%	14,268	54.4%	-	5.6%	(100.0%)
Waste Management	-	8,000	1,400	-	2,889	-	409	5.8%	-	-	4,697	78.3%	103	52.9%	(100.0%)
Other	660	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	199,778	207,341	48,496	24.3%	44,259	22.2%	51,068	24.6%	17,850	8.6%	161,733	78.0%	16,823	104.9%	6.1%
Property rates, penalties and collection charges	7,507	4,632	1,107	14.0%	1,226	15.5%	836	18.1%	873	18.8%	4,042	87.3%	1,065	127.8%	(18.0%)
Service charges	46,636	39,609	11,370	24.4%	12,092	25.9%	11,889	29.9%	12,511	31.4%	47,863	119.8%	11,299	171.5%	10.8%
Other revenue	13,042	14,063	4,187	32.1%	5,951	45.6%	9,457	64.4%	3,941	26.8%	23,536	160.2%	4,160	280.7%	(5.3%)
Government - operating	52,797	48,019	25,007	47.4%	15,905	30.1%	13,598	28.0%	207	.4%	54,697	112.8%	-	93.7%	(100.0%)
Government - capital	73,055	98,995	6,580	9.0%	8,893	11.2%	15,085	15.2%	-	-	30,485	30.8%	-	45.5%	-
Interest	309	500	216	69.8%	292	65.9%	232	46.5%	318	63.6%	1,058	206.1%	309	245.1%	3.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134,856)	(136,116)	(34,822)	25.8%	(42,132)	31.2%	(32,746)	24.1%	(18,254)	13.4%	(127,953)	94.0%	(24,700)	92.5%	(26.1%)
Suppliers and employees	(134,478)	(135,403)	(34,822)	25.9%	(42,132)	31.3%	(32,746)	24.2%	(18,254)	13.5%	(127,953)	94.5%	(24,654)	91.9%	(25.9%)
Finance charges	(478)	(713)	-	-	-	-	-	-	-	-	-	-	(95)	56.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64,922	71,225	13,674	21.1%	2,127	3.3%	18,353	25.8%	(414)	(.6%)	33,770	47.4%	(7,877)	(1,364.9%)	(94.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79,095)	(101,365)	(23,502)	29.7%	(8,554)	10.8%	(4,971)	4.9%	(5,880)	5.8%	(42,717)	42.1%	(3,113)	23.9%	82.5%
Capital assets	(79,095)	(101,365)	(23,502)	29.7%	(8,554)	10.8%	(4,971)	4.9%	(5,880)	5.8%	(42,717)	42.1%	(3,113)	23.9%	82.5%
Net Cash from/(used) Investing Activities	(79,095)	(101,365)	(23,502)	29.7%	(8,554)	10.8%	(4,971)	4.9%	(5,880)	5.8%	(42,717)	42.1%	(3,113)	23.9%	82.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Net Increase/(Decrease) in cash held	(14,273)	(30,170)	(9,828)	68.9%	(6,408)	44.9%	13,382	(44.4%)	(6,094)	20.2%	(8,947)	29.7%	(10,987)	(10.3%)	(44.5%)
Cash/cash equivalents at the year begin.	(23,581)	19,951	18,319	(61.9%)	9,491	(40.2%)	3,084	15.5%	15,466	82.5%	19,319	96.8%	16,010	-	2.8%
Cash/cash equivalents at the year end.	(37,854)	(10,219)	8,491	(25.1%)	3,084	(8.1%)	16,466	(161.1%)	10,372	(101.5%)	10,372	(101.5%)	5,023	(18.1%)	106.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts fro Council Policy Amount	Impairment -Bad Debts fro Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(35)	(.1%)	661	1.2%	629	1.2%	53,230	97.7%	54,485	19.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22	.1%	1,417	6.8%	571	3.2%	18,936	89.9%	20,946	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4	-	(1,465)	(4.5%)	583	1.8%	32,237	102.6%	31,415	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3	-	716	1.2%	695	1.2%	56,642	97.6%	58,058	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	405	1.2%	396	1.2%	32,294	97.6%	33,195	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	8	2.2%	8	2.2%	364	95.6%	380	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	1,325	5.1%	1,424	5.5%	23,217	89.4%	25,966	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(177)	(.2%)	195	.3%	365	.6%	58,090	99.3%	58,473	20.1%	-	-	-	-
Total By Income Source	(184)	(.1%)	3,319	1.2%	4,773	1.7%	273,011	97.2%	280,919	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	21	(61.8%)	43	(104.0%)	(105)	255.7%	(41)	-	-	-	-	-
Commercial	(6)	(.1%)	325	5.5%	395	6.6%	5,243	88.0%	5,955	2.1%	-	-	-	-
Households	(174)	(.1%)	3,075	1.1%	4,292	1.6%	267,379	97.4%	274,972	97.7%	-	-	-	-
Other	(2)	(.4%)	(101)	(23.4%)	43	9.9%	493	114.0%	433	.2%	-	-	-	-
Total By Customer Group	(184)	(.1%)	3,319	1.2%	4,773	1.7%	273,011	97.2%	280,919	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4,094	41.8%	2,856	29.2%	2,857	29.0%	-	-	9,787	40.8%
Bulk Water	551	6.3%	148	1.7%	-	-	8,065	92.0%	8,764	36.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,352	61.8%	1,466	27.0%	487	8.9%	133	2.5%	5,438	22.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7,997	33.3%	4,470	18.6%	3,324	13.9%	8,198	34.2%	23,989	100.0%

Contact Details

Municipal Manager	Mr DV Ngcobo	017 773 2031
Financial Manager	Alina Ngema	017 773 1329

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	367,798	359,531	143,131	38.9%	102,789	27.9%	18,562	5.2%	46,152	13.4%	312,625	87.0%	28,104	89.8%	71.3%
Property rates	6,892	5,849	3,908	57.0%	3,840	55.7%	3,399	35.2%	3,976	41.1%	15,117	156.7%	1,985	93.4%	100.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	28,657	20,760	13,312	46.5%	12,706	44.3%	6,355	30.6%	27,593	132.9%	59,966	263.9%	4,136	75.2%	557.6%
Service charges - sanitation revenue	2,547	3,310	1,617	63.5%	905	35.5%	620	18.7%	924	27.9%	4,066	122.8%	926	-	(3%)
Service charges - refuse revenue	2,700	3,639	1,344	49.8%	1,017	37.7%	653	18.0%	1,031	28.3%	4,080	112.2%	743	118.5%	38.7%
Service charges - other	187	250	73	39.6%	72	38.5%	42	16.8%	61	24.5%	248	99.1%	21	79.1%	183.8%
Rental of facilities and equipment	172	112	20	11.3%	21	12.2%	30	26.4%	12	10.5%	82	73.1%	32	191.1%	(63.2%)
Interest earned - external investments	14,161	6,415	1,451	10.2%	1,812	11.4%	1,578	59.3%	5,473	85.3%	10,415	162.3%	1,816	185.8%	201.4%
Interest earned - outstanding debtors	9,459	9,450	4,077	43.1%	2,858	30.2%	3,023	32.0%	6,240	66.0%	16,193	171.4%	5,759	144.9%	8.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	196	196	35	17.8%	44	22.3%	50	25.3%	60	30.6%	189	96.0%	41	71.9%	47.5%
Licences and permits	2,852	3,634	1,101	41.5%	1,676	63.2%	1,161	31.9%	1,976	54.4%	5,914	162.7%	1,130	131.2%	73.5%
Agency services	532	-	-	-	-	-	-	-	-	-	-	-	132	196.5%	(100.0%)
Transfers recognised - operational	236,775	257,076	113,822	48.4%	77,252	35.0%	1,932	3%	-	-	192,106	64.7%	-	79.7%	-
Other own revenue	2,456	5,041	2,372	96.6%	771	31.4%	296	5.9%	813	16.1%	4,251	84.3%	11,314	403.4%	(92.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	522,543	522,477	66,380	12.7%	91,945	17.6%	85,588	16.4%	103,932	19.9%	347,845	66.6%	115,675	60.7%	(10.2%)
Employee related costs	138,622	143,651	31,668	22.8%	35,112	25.3%	30,723	21.4%	34,645	24.1%	132,137	91.9%	31,178	98.3%	11.1%
Remuneration of councillors	18,563	18,563	3,878	20.9%	3,901	21.0%	3,916	21.1%	5,575	30.0%	17,270	92.9%	3,635	93.4%	46.4%
Debt impairment	36,700	36,700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	140,000	140,000	-	-	-	-	3,529	2.5%	661	.5%	4,190	3.0%	-	-	(100.0%)
Finance charges	350	-	21	6.0%	32	9.2%	35	-	25	-	113	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	36,276	39,930	3,638	10.7%	13,943	38.4%	3,208	8.0%	19,838	27.1%	31,857	79.8%	4,908	76.8%	129.6%
Contracted services	24,229	27,563	3,775	15.6%	9,025	37.3%	7,815	28.3%	5,624	20.4%	26,241	95.1%	4,521	63.3%	24.4%
Transfers and grants	5,465	-	185	3.4%	82	1.5%	76	-	687	-	1,030	-	28,569	77.7%	(97.7%)
Other expenditure	123,267	116,824	22,975	18.6%	29,849	24.2%	36,286	31.1%	45,697	39.3%	135,807	115.6%	41,434	65.6%	10.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(154,745)	(162,946)	76,751		10,835		(67,026)		(55,780)		(35,220)		(87,770)		
Transfers recognised - capital	111,843	111,849	90,437	80.9%	22,024	19.7%	-	-	-	-	112,461	100.6%	-	36.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(42,895)	(51,097)	167,188		32,859		(67,026)		(55,780)		77,241		(87,770)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(42,895)	(51,097)	167,188		32,859		(67,026)		(55,780)		77,241		(87,770)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(42,895)	(51,097)	167,188		32,859		(67,026)		(55,780)		77,241		(87,770)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(42,895)	(51,097)	167,188		32,859		(67,026)		(55,780)		77,241		(87,770)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	124,605	124,605	59,375	47.7%	26,731	21.5%	21,763	17.5%	28,129	22.6%	135,998	109.1%	49,897	56.2%	(43.6%)
National Government	112,405	112,405	59,375	52.8%	24,303	21.6%	18,940	16.8%	27,932	24.8%	130,550	116.1%	37,234	88.5%	(25.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	2,958	48.3%	(100.0%)
Transfers recognised - capital	112,405	112,405	59,375	52.8%	24,303	21.6%	18,940	16.8%	27,932	24.8%	130,550	116.1%	40,192	83.8%	(30.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	412	-	(100.0%)
Internally generated funds	12,200	12,200	-	-	2,428	19.9%	2,823	23.1%	197	1.6%	5,448	44.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	9,293	-	(100.0%)
Capital Expenditure Standard Classification	124,605	124,605	59,375	47.7%	26,731	21.5%	21,763	17.5%	28,129	22.6%	135,998	109.1%	49,897	56.2%	(43.6%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1,000	1,000	-	-	246	24.6%	301	30.1%	197	19.7%	744	74.4%	15,274	67.1%	(98.7%)
Community & Social Services	1,000	1,000	-	-	246	24.6%	301	30.1%	197	19.7%	744	74.4%	12,473	98.7%	(98.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	2,801	69.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	246	-	-	-	-	-	246	-	660	8.3%	(100.0%)
Planning and Development	-	-	-	-	246	-	-	-	-	-	246	-	660	99.2%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	123,605	123,605	59,375	48.0%	26,239	21.2%	21,461	17.4%	27,932	22.6%	135,007	109.2%	33,963	80.0%	(17.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	65	-	(100.0%)
Water	112,484	112,484	52,740	46.9%	24,057	21.4%	19,301	17.2%	27,932	24.8%	124,031	110.3%	19,276	53.9%	171.8%
Waste Water Management	11,121	11,121	6,634	59.7%	2,182	19.6%	2,160	19.4%	-	-	10,976	98.7%	23,621	186.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	479,948	479,948	227,973	47.5%	275,607	57.5%	105,796	22.0%	198,965	41.5%	808,540	168.5%	92,280	122.0%	115.6%
Property rates, penalties and collection charges	6,862	6,862	1,467	21.4%	200	2.9%	1,186	17.3%	155	2.3%	3,007	43.8%	-	-	(100.0%)
Service charges	34,091	34,091	5,101	15.0%	2,702	7.9%	4,431	13.0%	1,216	3.6%	13,450	39.5%	115	2.8%	955.2%
Other revenue	6,460	6,460	15,646	242.2%	171,430	2,660.8%	96,396	1,492.3%	83,464	1,292.1%	367,396	5,687.4%	24,812	1,671.0%	236.4%
Government - operating	297,076	297,076	111,032	37.4%	77,282	26.0%	1,022	.3%	82,389	27.7%	271,765	91.5%	8,538	87.3%	853.7%
Government - capital	111,849	111,849	93,167	83.3%	22,004	19.7%	-	-	31,684	28.3%	146,875	131.3%	54,052	78.1%	(41.4%)
Interest	23,611	23,611	1,500	6.4%	1,738	7.4%	2,761	11.7%	56	.2%	6,056	25.6%	4,591	185.4%	(98.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(365,343)	(365,343)	(158,560)	47.4%	(153,857)	43.3%	(163,969)	46.1%	(102,245)	28.8%	(588,631)	165.7%	(189,175)	104.2%	(5.3%)
Suppliers and employees	(349,528)	(349,528)	(168,341)	48.2%	(153,737)	44.0%	(163,737)	46.9%	(101,613)	29.0%	(587,390)	168.1%	(32,563)	115.0%	9.9%
Finance charges	(350)	(350)	(33)	9.6%	(38)	11.0%	(35)	10.0%	(33)	9.3%	(139)	39.8%	-	-	(100.0%)
Transfers and grants	(5,465)	(5,465)	(186)	3.4%	(82)	1.5%	(137)	2.5%	(598)	10.9%	(1,102)	20.2%	(16,822)	36.1%	(96.8%)
Net Cash from/(used) Operating Activities	124,605	124,605	69,412	47.7%	121,950	97.9%	(58,173)	(46.7%)	96,720	77.6%	219,908	176.5%	(16,895)	182.4%	(672.5%)
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	(124,605)	(124,605)	(59,672)	47.9%	(26,731)	21.5%	(19,891)	16.0%	(28,416)	22.8%	(134,708)	108.1%	(63,736)	79.4%	(55.4%)
Capital assets	(124,605)	(124,605)	(59,672)	47.9%	(26,731)	21.5%	(19,891)	16.0%	(28,416)	22.8%	(134,708)	108.1%	(63,736)	79.4%	(55.4%)
Net Cash from/(used) Investing Activities	(124,605)	(124,605)	(59,672)	47.9%	(26,731)	21.5%	(19,891)	16.0%	(28,416)	22.8%	(134,708)	108.1%	(63,736)	79.4%	(55.4%)
Cash Flow from Financing Activities															
Receipts	50	50	3	5.7%	6	12.9%	-	-	25	50.2%	34	68.8%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	50	3	5.7%	6	12.9%	-	-	25	50.2%	34	68.8%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	50	50	3	5.7%	6	12.9%	-	-	25	50.2%	34	68.8%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	50	50	(257)	(513.0%)	95,226	190,435.9%	(78,064)	(156,114.9%)	68,329	136,647.5%	85,235	170,455.5%	(80,630)	(65.1%)	(184.7%)
Cash/cash equivalents at the year begin:	87,930	87,930	697	.8%	441	.5%	95,695	108.8%	17,603	20.0%	697	.8%	132,848	-	(99.7%)
Cash/cash equivalents at the year end:	87,980	87,980	441	.5%	95,668	108.7%	17,603	20.0%	85,932	97.7%	85,932	97.7%	52,218	59.4%	64.6%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26	100.0%	-	-	-	-	-	-	26	100.0%
Total	26	100.0%	-	-	-	-	-	-	26	100.0%

Contact Details

Municipal Manager	S.B Mahlangu	013 973 1101
Financial Manager	Sihoulele Z.G	013 973 1101

Source Local Government Database

1. All figures in the report are unaudited.

MPUMALANGA: EHLANZENI (DC32)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	04 of 2013/14 to 04 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	208,207	207,795	81,805	39.3%	65,393	31.4%	55,574	26.7%	2,727	1.3%	205,499	98.9%	1,408	97.9%	93.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	245	345	-	-	39	15.8%	36	10.4%	48	13.8%	123	35.5%	48	116.1%	4.2%
Interest earned - external investments	2,800	3,200	1,162	39.4%	823	29.4%	858	26.8%	1,166	36.5%	3,949	123.4%	865	102.1%	34.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	115	-	-	-	-	-	-	110	96.3%	110	96.3%	-	-	(100.0%)
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	109,316	99.0%	-	98.2%	-
Transfers recognised - operational	202,112	201,235	80,529	39.8%	64,163	31.8%	54,594	27.1%	-	-	2,602	69.0%	445	77.9%	215.1%
Other own revenue	3,050	2,900	163	5.4%	349	11.4%	87	3.0%	1,403	48.4%	-	-	50	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	202,636	206,573	32,611	16.1%	51,002	25.2%	31,671	15.4%	52,934	25.7%	168,218	81.6%	46,169	78.0%	14.7%
Employee related costs	63,453	63,499	17,895	28.2%	19,695	22.2%	19,401	21.9%	20,235	22.9%	77,197	87.2%	18,625	92.0%	12.3%
Remuneration of councillors	13,643	13,643	3,203	23.5%	3,203	23.5%	3,224	23.6%	3,693	28.9%	13,623	99.9%	3,174	99.2%	25.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15,000	15,000	-	-	15,915	21.0%	-	-	15,914	-	31,831	-	7,939	105.6%	103.0%
Finance charges	22,412	-	1	-	-	-	1	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	118	-	-	-	118	-	-	-	-
Contracted services	2,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	80,897	83,448	11,512	18.9%	12,218	20.1%	8,927	10.1%	12,792	14.5%	45,448	51.4%	16,657	71.7%	(20.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1,675	-	(100.0%)
Surplus/(Deficit)	5,602	2,222	49,194		14,392		23,903		(50,207)		37,281		(44,761)		
Transfers recognised - capital	53,180	5,730	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58,782	7,952	49,194		14,392		23,903		(50,207)		37,281		(44,761)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58,782	7,952	49,194		14,392		23,903		(50,207)		37,281		(44,761)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58,782	7,952	49,194		14,392		23,903		(50,207)		37,281		(44,761)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58,782	7,952	49,194		14,392		23,903		(50,207)		37,281		(44,761)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	04 of 2013/14 to 04 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	73,782	22,952	4,468	6.1%	8,319	11.3%	1,961	8.6%	4,568	19.9%	19,336	84.2%	6,650	54.0%	(31.3%)
National Government	52,843	-	128	.2%	2,144	4.1%	434	-	627	-	3,333	-	731	8.8%	(14.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52,843	-	128	.2%	2,144	4.1%	434	-	627	-	3,333	-	731	18.8%	(14.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20,939	22,952	4,340	20.7%	6,175	29.5%	1,548	6.7%	3,941	17.2%	16,003	69.7%	5,919	110.8%	(33.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	73,782	22,952	4,468	6.1%	8,319	11.3%	1,961	8.6%	4,568	19.9%	19,336	84.2%	6,650	54.0%	(31.3%)
Governance and Administration	10,082	8,152	1,328	13.2%	553	5.5%	610	7.5%	2,709	34.2%	5,200	64.8%	3,927	76.9%	(29.0%)
Executive & Council	4,082	4,932	128	3.1%	110	2.7%	344	8.2%	1,256	25.4%	1,819	43.3%	1,344	42.0%	(6.0%)
Budget & Treasury Office	4,400	3,050	1,200	27.3%	428	9.7%	260	8.0%	990	30.5%	2,879	88.6%	252	-	293.1%
Corporate Services	1,600	700	-	-	15	.9%	5	.8%	563	80.4%	583	83.3%	2,331	201.8%	(75.9%)
Community and Public Safety	300	200	-	-	-	-	61	30.5%	135	67.4%	196	98.0%	26	-	418.5%
Community & Social Services	300	-	-	-	-	-	5	-	-	-	5	-	14	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	13	-	17	-	29	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	200	-	-	-	-	44	21.8%	118	58.2%	162	80.9%	12	-	833.5%
Economic and Environmental Services	63,400	14,600	3,140	5.0%	7,766	12.2%	1,310	9.0%	1,644	11.3%	13,860	94.9%	2,697	45.6%	(39.0%)
Planning and Development	63,400	14,600	3,140	5.0%	7,766	12.2%	1,310	9.0%	1,644	11.3%	13,860	94.9%	2,697	45.6%	(39.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	261,368	213,525	81,905	31.3%	65,393	25.0%	55,574	26.0%	2,727	1.3%	205,499	96.2%	1,358	83.8%	100.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3,256	3,360	163	5.0%	383	11.8%	98	2.9%	1,451	43.2%	2,109	62.5%	460	170.3%	194.1%
Government - operating	202,112	201,236	80,539	39.8%	64,183	31.8%	54,649	27.1%	-	-	199,341	99.1%	-	53.2%	-
Government - capital	53,160	5,730	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2,801	3,200	1,102	39.4%	823	29.4%	858	26.8%	1,185	36.5%	3,968	123.4%	855	166.8%	34.9%
Dividends	-	-	-	-	-	-	-	-	119	-	119	-	-	-	(100.0%)
Payments	(196,106)	(190,573)	(32,612)	16.6%	(50,890)	26.0%	(31,553)	16.6%	(32,934)	27.8%	(168,089)	63.2%	(46,094)	83.7%	17.4%
Suppliers and employees	(173,694)	(168,252)	(32,610)	18.8%	(35,075)	20.2%	(31,552)	18.8%	(37,021)	22.0%	(136,258)	81.0%	(37,255)	66.6%	(.6%)
Finance charges	(22,412)	(22,312)	(1)	-	(15,815)	71.0%	(1)	-	(15,914)	71.3%	(31,831)	142.7%	(7,839)	100.6%	103.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65,262	22,952	49,193	75.4%	14,503	22.1%	24,021	104.7%	(50,207)	(218.7%)	37,410	163.0%	(43,736)	84.2%	14.8%
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	(53,360)	-	(4,468)	8.4%	(10,573)	19.8%	(1,861)	-	(4,568)	-	(21,590)	-	(1,504)	45.3%	203.8%
Capital assets	(53,360)	-	(4,468)	8.4%	(10,573)	19.8%	(1,861)	-	(4,568)	-	(21,590)	-	(1,504)	45.3%	203.8%
Net Cash from/(used) Investing Activities	(53,360)	-	(4,468)	8.4%	(10,573)	19.8%	(1,861)	-	(4,568)	-	(21,590)	-	(1,504)	45.3%	203.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	3,930	169.1%	22,040	96.0%	(54,775)	(238.6%)	15,820	68.9%	(45,240)	(417.5%)	21.1%
Cash/cash equivalents at the year begin.	2,157	2,157	28,608	1,325.3%	73,353	3,399.8%	77,183	3,577.3%	98,933	4,586.1%	28,608	1,325.3%	71,522	49.8%	38.7%
Cash/cash equivalents at the year end	4,478	25,109	73,333	1,637.9%	77,183	1,723.9%	99,223	395.1%	44,427	176.9%	44,427	176.9%	26,282	373.7%	69.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts to Council Policy: Amount	Impairment -Bad Debts to Council Policy: %
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	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Total By Income Source	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Total By Customer Group	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
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	H Mbatha	013 759 8525
Financial Manager	W Kjumalo	013 759 8612

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	191,766	185,039	61,610	32.1%	45,995	24.0%	34,924	18.9%	44,761	24.2%	187,290	101.2%	31,157	104.1%	43.7%
Property rates	62,157	62,157	23,948	38.5%	13,508	21.7%	13,458	21.7%	12,601	20.0%	63,746	102.6%	11,538	92.6%	11.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	44,342	39,342	8,581	19.4%	9,110	20.5%	8,759	17.3%	10,165	25.8%	34,555	87.8%	7,164	83.9%	41.9%
Service charges - water revenue	12,362	11,452	2,387	19.3%	2,623	23.3%	4,370	38.2%	2,809	24.5%	12,443	108.7%	3,153	67.2%	(10.9%)
Service charges - sanitation revenue	8,273	8,273	2,066	25.0%	2,030	24.5%	2,014	24.3%	2,035	24.6%	8,137	98.3%	1,694	88.4%	7.0%
Service charges - refuse revenue	8,487	8,487	2,242	26.4%	2,146	25.3%	2,155	25.4%	2,151	25.3%	8,694	102.4%	1,953	89.0%	9.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	444	418	106	23.9%	171	38.4%	169	40.3%	358	85.6%	804	192.0%	41	82.5%	773.8%
Interest earned - external investments	210	264	103	47.6%	132	61.2%	50	19.1%	74	28.1%	359	136.4%	22	63.8%	233.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5,401	5,250	1,502	27.8%	1,131	20.9%	3,061	58.3%	2,796	53.2%	8,492	161.8%	719	16.5%	294.1%
Licences and permits	33	7	63	194.3%	2	5.9%	1	17.5%	2	26.0%	68	1,002.5%	2	701.4%	(17.6%)
Agency services	2,384	2,010	123	5.2%	-	-	2,274	113.1%	290	14.4%	2,687	133.7%	266	75.7%	(37.2%)
Transfers recognised - operational	46,402	46,402	19,964	43.0%	14,463	31.2%	371	.8%	10,672	23.0%	45,470	98.0%	3,359	125.9%	214.6%
Other own revenue	1,079	771	506	47.3%	218	20.5%	202	26.2%	583	75.6%	1,510	195.9%	569	695.2%	2.4%
Gains on disposal of PPE	204	204	18	8.8%	200	98.0%	-	-	-	-	218	106.9%	19	2.8%	(100.0%)
Operating Expenditure	233,323	229,816	33,912	14.5%	31,022	13.3%	31,867	13.9%	40,263	17.5%	137,064	59.6%	28,483	58.0%	41.4%
Employee related costs	78,916	78,916	15,075	19.1%	14,449	18.3%	15,576	19.5%	15,215	19.3%	60,084	76.1%	13,589	76.8%	11.9%
Remuneration of councillors	5,109	5,109	1,139	22.3%	1,197	23.4%	1,192	23.3%	1,543	30.2%	5,071	99.3%	1,197	89.8%	28.9%
Debt impairment	9,190	9,190	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	50,980	50,980	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1,537	1,537	533	34.7%	824	53.6%	861	44.4%	1,341	69.2%	3,558	183.7%	158	11.4%	748.9%
Bulk purchases	40,778	40,778	11,222	27.5%	8,329	20.4%	8,031	19.7%	12,016	29.5%	39,598	96.6%	5,615	62.7%	89.6%
Other Materials	-	5,125	73	-	636	-	779	12.7%	654	10.7%	2,332	39.0%	4	12.5%	18,053.9%
Contracted services	3,474	4,174	777	22.4%	516	14.9%	58	1.4%	1,609	38.6%	2,961	71.0%	779	48.4%	106.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	43,349	32,605	5,294	12.2%	4,650	11.2%	5,570	17.1%	7,635	24.2%	23,598	72.4%	6,132	116.0%	28.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41,557)	(44,777)	27,698		14,973		3,057		4,498		50,226		2,674		
Transfers recognised - capital	17,232	17,232	7,139	41.4%	-	-	10,093	58.6%	-	-	17,232	100.0%	-	88.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24,325)	(27,545)	34,837		14,973		13,150		4,498		67,458		2,674		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24,325)	(27,545)	34,837		14,973		13,150		4,498		67,458		2,674		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24,325)	(27,545)	34,837		14,973		13,150		4,498		67,458		2,674		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24,325)	(27,545)	34,837		14,973		13,150		4,498		67,458		2,674		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	17,267	17,072	302	1.7%	4,160	24.1%	2,752	16.1%	6,427	37.6%	13,641	79.9%	2,701	36.1%	138.0%
National Government	16,370	16,370	277	1.7%	4,155	25.4%	2,752	16.8%	6,420	39.2%	13,604	83.1%	2,617	36.3%	145.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16,370	16,370	277	1.7%	4,155	25.4%	2,752	16.8%	6,420	39.2%	13,604	83.1%	2,617	36.3%	145.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	897	701	24	2.7%	5	.5%	0	.1%	8	1.1%	38	5.4%	83	33.1%	(90.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17,267	17,072	302	1.7%	4,160	24.1%	2,752	16.1%	6,427	37.6%	13,641	79.9%	2,701	36.1%	138.0%
Governance and Administration	16,637	16,481	292	1.8%	4,160	25.0%	2,752	16.7%	6,427	39.0%	13,631	82.7%	2,630	36.1%	144.3%
Executive & Council	16,366	16,095	275	1.7%	4,155	25.4%	2,752	16.8%	6,420	39.2%	13,602	83.0%	2,617	36.3%	145.3%
Budget & Treasury Office	30	30	6	20.1%	5	16.9%	-	-	0	-	11	37.1%	13	43.8%	(99.9%)
Corporate Services	221	55	6	2.8%	0	.1%	-	-	7	11.4%	14	21.2%	-	10.5%	(100.0%)
Community and Public Safety	97	175	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	20	120	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	42	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33	15	10	30.4%	-	-	-	-	0	2.0%	10	67.9%	-	50.0%	(100.0%)
Planning and Development	23	5	-	-	-	-	-	-	0	6.1%	0	6.1%	-	-	(100.0%)
Road Transport	10	10	10	100.2%	-	-	-	-	-	-	10	96.2%	-	58.0%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	500	200	-	-	-	-	-	-	-	-	-	-	70	35.3%	(100.0%)
Electricity	400	-	-	-	-	-	-	-	-	-	-	-	70	40.1%	(100.0%)
Water	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	200	-	-	-	-	-	-	-	-	-	-	-	46.4%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	208,794	202,067	68,731	32.9%	45,795	21.9%	45,017	22.3%	44,864	22.2%	204,407	101.2%	31,300	103.6%	43.3%
Property rates, penalties and collection charges	62,157	62,157	23,948	38.5%	13,509	21.7%	13,458	21.7%	12,866	20.7%	63,781	102.6%	11,574	92.9%	11.2%
Service charges	73,466	67,566	15,578	20.8%	16,189	22.0%	15,330	22.7%	17,229	25.5%	64,093	94.8%	14,299	88.1%	20.4%
Other revenue	5,332	8,467	1,445	15.5%	1,522	16.2%	5,706	67.5%	4,034	47.7%	12,703	150.2%	2,011	180.1%	100.5%
Government - operating	46,402	46,402	20,622	44.5%	14,453	31.2%	371	0%	10,672	23.0%	46,328	99.8%	3,353	129.9%	214.6%
Government - capital	17,232	17,232	7,139	41.4%	-	-	10,093	58.6%	-	-	17,232	100.0%	-	89.9%	-
Interest	215	264	103	47.8%	132	61.2%	50	19.1%	74	28.1%	360	136.4%	22	43.8%	233.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173,154)	(169,846)	(33,912)	19.6%	(31,022)	17.9%	(31,857)	18.8%	(40,071)	23.6%	(136,871)	80.7%	(25,606)	56.8%	56.3%
Suppliers and employees	(171,617)	(167,709)	(33,379)	19.4%	(30,189)	17.6%	(31,008)	18.5%	(38,729)	23.1%	(133,313)	79.5%	(25,690)	56.6%	51.0%
Finance charges	(1,537)	(1,937)	(533)	34.7%	(834)	53.6%	(861)	44.4%	(1,341)	69.2%	(3,568)	183.7%	(158)	11.4%	746.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35,641	32,421	34,819	97.7%	14,773	41.4%	13,160	40.6%	4,793	14.8%	67,536	208.3%	5,491	(264.5%)	(12.7%)
Cash Flow from Investing Activities															
Receipts	294	204	18	6.0%	200	98.0%	-	-	-	-	218	106.9%	19	1.4%	(100.0%)
Proceeds on disposal of PPE	294	204	18	6.0%	200	98.0%	-	-	-	-	218	106.9%	19	2.8%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17,357)	(17,072)	(302)	1.7%	(4,160)	24.1%	(2,752)	16.1%	(6,427)	37.6%	(13,641)	79.9%	-	.2%	(100.0%)
Capital assets	(17,357)	(17,072)	(302)	1.7%	(4,160)	24.1%	(2,752)	16.1%	(6,427)	37.6%	(13,641)	79.9%	-	.2%	(100.0%)
Net Cash from/(used) Investing Activities	(17,063)	(16,868)	(284)	1.7%	(3,960)	23.2%	(2,752)	16.3%	(6,427)	38.1%	(13,423)	79.5%	19	.1%	(33,928.1%)
Cash Flow from Financing Activities															
Receipts	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	12	(18.9%)	43	(68.2%)	(16)	(4,139.5%)	(174.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	12	(18.9%)	43	(68.2%)	(16)	(4,139.5%)	(174.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	12	(18.9%)	43	(68.2%)	(16)	(4,139.5%)	(174.0%)
Net Increase/(Decrease) in cash held	18,515	15,491	34,534	186.5%	10,817	58.4%	10,426	67.3%	(1,622)	(10.5%)	54,155	349.6%	5,494	(176.1%)	(129.5%)
Cash/cash equivalents at the year begin	(23,525)	(39,879)	4,290	(18.2%)	39,624	(168.5%)	49,641	(124.5%)	60,067	(150.6%)	4,290	(10.8%)	74,923	141.6%	(19.2%)
Cash/cash equivalents at the year end	(5,010)	(24,388)	38,824	(774.9%)	40,441	(900.8%)	60,067	(246.3%)	58,445	(239.8%)	58,445	(239.8%)	80,417	(200.2%)	(26.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	936	4.0%	846	3.6%	689	3.0%	20,755	88.3%	23,196	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	903	6.8%	2,331	17.7%	348	2.6%	9,613	72.9%	13,194	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,598	4.1%	4,081	3.7%	3,917	3.5%	97,256	87.7%	109,853	56.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	614	4.3%	434	3.0%	372	2.6%	12,980	90.1%	14,400	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	657	3.9%	535	3.2%	488	2.9%	15,164	90.1%	16,835	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	656	3.7%	820	4.6%	365	2.0%	15,128	89.8%	17,969	9.2%	-	-	-	-
Total By Income Source	8,304	4.3%	9,055	4.6%	6,074	3.1%	171,866	88.0%	195,299	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	154	3.5%	54	1.2%	31	.7%	4,189	94.6%	4,428	2.3%	-	-	-	-
Commercial	1,589	6.8%	1,203	5.1%	907	3.7%	20,774	84.4%	24,573	12.6%	-	-	-	-
Households	2,857	3.7%	2,494	3.2%	2,238	2.8%	71,151	90.3%	78,739	40.3%	-	-	-	-
Other	3,584	4.1%	5,245	6.0%	2,853	3.3%	75,752	86.6%	87,477	44.8%	-	-	-	-
Total By Customer Group	8,304	4.3%	9,055	4.6%	6,074	3.1%	171,866	88.0%	195,299	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5,211	12.2%	5,664	13.3%	-	-	31,691	74.5%	42,566	61.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	547	27.0%	-	-	-	-	1,481	73.0%	2,028	2.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	951	100.0%	-	-	-	-	-	-	951	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8,705	38.9%	1,701	7.6%	-	-	11,963	53.5%	22,394	32.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,516	100.0%	-	-	-	-	-	-	1,516	2.2%
Total	16,931	24.4%	7,365	10.6%	-	-	45,159	65.0%	69,455	100.0%

Contact Details

Municipal Manager	Mrs Thandi Sholo	013 253 7639
Financial Manager	Ms Winny Ngwenya	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1,921,545	1,857,659	486,456	25.3%	456,356	23.7%	390,083	20.7%	540,357	28.6%	1,873,253	99.2%	408,522	97.4%	32.3%
Property rates	298,838	293,555	81,549	27.2%	82,451	27.6%	82,022	27.9%	90,364	30.8%	336,186	114.5%	(10,390)	77.3%	(969.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	733,418	773,548	193,461	26.4%	163,356	21.2%	160,009	20.7%	194,390	25.1%	715,250	92.5%	54,371	59.8%	257.5%
Service charges - water revenue	320,605	319,787	61,232	19.2%	77,673	24.3%	70,811	22.1%	67,310	27.3%	277,284	86.7%	24,315	111.1%	253.1%
Service charges - sanitation revenue	112,120	117,121	27,373	23.9%	30,036	26.7%	26,610	22.9%	32,940	28.1%	117,000	100.0%	9,061	98.7%	263.7%
Service charges - refuse revenue	70,514	69,796	17,625	25.0%	17,980	25.5%	18,159	26.0%	21,445	30.7%	75,209	107.8%	5,564	78.1%	285.5%
Service charges - other	3,000	390	67	2.2%	298	9.9%	93	23.8%	51	13.0%	508	130.2%	71	124.8%	(28.2%)
Rental of facilities and equipment	10,965	10,965	2,632	24.0%	2,981	27.4%	2,756	25.4%	2,902	26.7%	11,272	103.7%	853	71.4%	204.5%
Interest earned - external investments	1,542	1,542	122	8.2%	195	12.6%	332	21.5%	843	54.7%	1,492	97.1%	(40)	32.7%	(2,202.5%)
Interest earned - outstanding debtors	-	49,815	16,830	-	17,947	-	17,033	34.2%	28,845	58.0%	80,656	165.2%	4,968	127.4%	480.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4,385	5,045	715	16.3%	443	10.1%	836	16.6%	2,444	48.5%	4,438	87.0%	(362)	56.9%	(773.8%)
Licences and permits	2,418	2,418	547	22.6%	409	16.9%	623	30.2%	626	25.9%	2,204	100.0%	130	80.4%	353.3%
Agency services	22,491	22,491	5,614	25.0%	535	2.4%	5,865	26.1%	6,524	30.0%	18,538	84.2%	230,877	1,207.2%	(97.0%)
Transfers recognised - operational	299,579	291,757	72,736	35.1%	50,674	23.2%	1,934	9%	68,948	32.1%	190,691	91.4%	86,997	115.9%	(21.8%)
Other own revenue	57,337	10,520	5,481	9.6%	5,921	10.3%	2,466	23.4%	3,241	30.8%	17,108	162.6%	1,377	69.2%	83.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,921,544	1,896,438	351,337	18.3%	326,862	17.0%	351,742	18.6%	488,203	25.8%	1,518,143	80.1%	458,122	80.3%	5.6%
Employee related costs	485,268	473,283	110,982	22.9%	114,604	23.6%	120,632	25.5%	119,159	25.2%	465,607	98.4%	101,443	95.2%	17.5%
Remuneration of councillors	18,144	19,381	4,725	24.7%	4,727	24.7%	4,720	24.4%	5,814	30.0%	20,006	103.2%	4,728	104.2%	25.1%
Debt impairment	213,529	137,429	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	165,000	165,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	12,390	16,190	253	2.2%	7,919	61.3%	463	2.9%	7,467	46.3%	16,133	100.0%	5,727	79.2%	11.0%
Bulk purchases	736,237	714,289	146,552	19.9%	83,989	12.0%	141,347	19.8%	277,539	38.9%	653,925	91.5%	245,585	101.6%	12.5%
Other Materials	65,219	107,781	28,056	30.4%	28,894	33.4%	23,318	21.6%	23,930	22.1%	103,948	96.4%	32,331	98.4%	(26.3%)
Contracted services	17,165	83,572	14,956	87.4%	32,258	217.8%	15,009	18.0%	13,240	15.8%	80,461	96.3%	13,225	112.9%	1%
Transfers and grants	34,548	21,858	5,401	15.6%	5,822	16.9%	5,499	25.2%	6,838	31.3%	23,559	107.8%	4,196	77.0%	63.0%
Other expenditure	149,625	156,710	42,343	28.3%	39,440	26.3%	40,646	25.9%	34,177	21.8%	156,422	99.8%	48,679	95.7%	(30.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	(7,779)	135,119		129,495		38,341		52,155		355,110		(49,600)		
Transfers recognised - capital	159,916	166,637	1,740	1.1%	1,631	1.1%	(356)	(.2%)	50	-	3,115	1.9%	(237)	1.2%	(121.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	159,916	157,858	136,859		131,175		37,985		52,205		358,224		(49,837)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	159,916	157,858	136,859		131,175		37,985		52,205		358,224		(49,837)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	159,916	157,858	136,859		131,175		37,985		52,205		358,224		(49,837)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	159,916	157,858	136,859		131,175		37,985		52,205		358,224		(49,837)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	159,916	159,916	25,287	15.8%	57,440	35.9%	28,739	18.0%	15,429	9.6%	126,895	79.4%	55,010	28.8%	(72.0%)
National Government	130,290	130,390	23,508	18.0%	55,328	42.5%	26,840	19.8%	14,817	11.4%	119,493	91.7%	52,076	37.0%	(71.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	29,625	29,625	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	159,916	159,916	23,508	14.7%	55,328	34.6%	26,840	16.2%	14,817	9.3%	119,493	74.7%	52,076	31.1%	(71.5%)
Borrowing	-	-	268	-	794	-	591	-	620	-	2,273	-	219	1.6%	183.0%
Internally generated funds	-	-	1,510	-	1,318	-	2,309	-	(3)	-	5,129	-	2,716	35.5%	(100.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	159,916	159,916	25,287	15.8%	57,440	35.9%	28,739	18.0%	15,429	9.6%	126,895	79.4%	55,010	28.8%	(72.0%)
Governance and Administration	-	-	-	-	371	-	-	-	270	-	642	-	17	2.2%	1,449.5%
Executive & Council	-	-	-	-	371	-	-	-	270	-	642	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	17	29.7%	(100.0%)
Community and Public Safety	3,716	3,716	467	12.6%	5,715	153.8%	3,879	104.4%	1,769	48.1%	11,859	319.9%	3,026	51.2%	(40.9%)
Community & Social Services	-	-	-	-	253	-	546	-	617	-	1,416	-	40	6.7%	1,454.2%
Sport And Recreation	-	-	467	-	1,137	-	2,629	-	33	-	4,387	-	310	10.7%	(70.0%)
Public Safety	3,716	3,716	-	-	4,268	114.8%	131	3.5%	848	22.8%	5,246	141.2%	2,676	131.9%	(68.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	573	-	229	-	800	-	-	71.5%	(100.0%)
Economic and Environmental Services	42,125	42,125	7,219	17.1%	8,868	21.1%	1,754	4.2%	2,214	5.3%	20,057	47.6%	20,350	692.8%	(89.1%)
Planning and Development	-	-	-	-	-	-	42	-	-	-	42	-	39	1.2%	(100.0%)
Road Transport	42,125	42,125	7,219	17.1%	8,868	21.1%	1,712	4.1%	2,214	5.3%	20,014	47.5%	20,234	-	(89.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	77	49.1%	(100.0%)
Trading Services	109,084	109,084	17,600	16.1%	42,269	38.8%	22,815	20.9%	11,121	10.2%	93,809	86.1%	31,617	18.8%	(64.8%)
Electricity	10,652	10,652	2,934	27.5%	2,129	20.0%	4,678	43.9%	(133)	(1.3%)	9,608	90.1%	17,058	33.9%	(100.8%)
Water	23,086	23,086	-	-	20,895	90.1%	-	-	(20,902)	(90.1%)	-	-	-	.4%	(100.0%)
Waste Water Management	69,999	69,999	14,667	21.0%	18,715	26.7%	18,137	25.9%	32,084	45.8%	83,583	119.4%	12,879	19.2%	149.0%
Waste Management	5,356	5,356	-	-	713	13.3%	-	-	-	-	713	13.3%	1,669	62.4%	(100.0%)
Other	4,981	4,981	-	-	123	2.5%	291	5.8%	35	.7%	449	9.0%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1,840,129	1,840,129	2,471,074	134.3%	461,515	25.1%	415,743	22.6%	551,119	29.9%	3,900,452	212.0%	646,345	114.4%	(14.7%)
Property rates, penalties and collection charges	224,757	224,757	370,509	164.9%	83,651	37.2%	84,216	37.5%	91,547	40.8%	630,124	280.4%	121,963	126.4%	(24.9%)
Service charges	1,122,456	1,122,456	1,522,252	135.6%	296,670	26.4%	294,461	26.2%	340,496	30.3%	2,454,872	218.8%	287,855	94.9%	18.4%
Other revenue	53,064	53,064	89,441	141.8%	10,904	16.3%	18,608	28.6%	15,269	24.2%	133,622	211.8%	176,236	336.5%	(91.3%)
Government - operating	219,579	219,579	432,113	192.2%	52,748	24.0%	2,102	1.0%	68,095	31.0%	545,056	248.2%	65,659	109.1%	4.7%
Government - capital	153,916	153,916	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	50,357	50,357	61,659	122.4%	18,142	36.0%	17,356	34.5%	29,611	58.8%	126,777	251.8%	15,233	135.2%	94.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,467,547)	(1,467,547)	(2,443,052)	166.5%	(469,273)	32.0%	(404,723)	27.6%	(563,489)	38.4%	(3,880,537)	264.4%	(571,476)	137.4%	(15.1%)
Suppliers and employees	(1,416,869)	(1,416,869)	(2,437,369)	172.0%	(466,532)	32.9%	(398,762)	28.1%	(543,183)	38.3%	(3,845,846)	271.1%	(699,556)	137.2%	(16.9%)
Finance charges	(16,130)	(16,130)	(283)	1.8%	(7,919)	49.1%	(463)	2.9%	(7,467)	46.3%	(16,133)	100.0%	(6,727)	79.2%	11.0%
Transfers and grants	(34,548)	(34,548)	(5,401)	15.6%	(5,822)	16.9%	(5,499)	15.9%	(6,838)	19.8%	(23,559)	68.2%	(4,198)	-	63.0%
Net Cash from/(used) Operating Activities	372,583	372,583	28,023	7.5%	(7,758)	(2.1%)	12,020	3.2%	(12,370)	(3.3%)	19,915	5.3%	(25,132)	(12.2%)	(50.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	5.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Payments	(159,916)	(159,916)	-	-	-	-	-	-	-	-	-	-	-	1%	-
Capital assets	(159,916)	(159,916)	-	-	-	-	-	-	-	-	-	-	-	(13.7%)	-
Net Cash from/(used) Investing Activities	(159,916)	(159,916)	-	-	-	-	-	-	-	-	-	-	-		-
Cash Flow from Financing Activities															
Receipts	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	11.7%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	11.7%	-
Payments	(21,798)	(21,798)	(283)	1.3%	-	-	(210)	1.0%	-	-	(493)	2.3%	-	1.9%	-
Repayment of borrowing	(21,798)	(21,798)	(283)	1.3%	-	-	(210)	1.0%	-	-	(493)	2.3%	-	1.9%	-
Net Cash from/(used) Financing Activities	(16,798)	(16,798)	(283)	1.7%	-	-	(210)	1.3%	-	-	(493)	2.9%	-	(17.6%)	-
Net Increase/(Decrease) in cash held	195,869	195,869	27,740	14.2%	(7,758)	(4.0%)	11,810	6.0%	(12,370)	(6.3%)	19,422	9.9%	(25,132)	(11.4%)	(50.8%)
Cash/cash equivalents at the year begin:	-	-	(34,710)	-	(6,576)	-	(14,728)	-	(2,918)	-	(34,710)	-	(6,927)	(404.2%)	(70.3%)
Cash/cash equivalents at the year end:	195,869	195,869	(6,970)	(3.6%)	(14,334)	(7.3%)	(2,918)	(1.5%)	(15,288)	(7.8%)	(15,288)	(7.8%)	(34,060)	(18.3%)	(56.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts to Council Policy: Amount	Impairment -Bad Debts to Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33,664	6.5%	15,122	3.8%	14,672	2.9%	443,058	86.9%	509,507	38.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59,367	14.6%	16,926	4.9%	19,631	2.9%	357,605	77.6%	345,138	26.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22,512	11.9%	9,933	5.3%	8,232	4.4%	148,622	78.5%	189,336	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11,143	6.3%	6,374	3.6%	5,125	2.9%	152,916	87.1%	175,558	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5,658	4.7%	3,362	2.8%	2,922	2.4%	108,858	90.1%	120,800	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12,820	5.0%	7,259	2.8%	7,266	2.8%	224,913	89.2%	252,058	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19,518	33.9%	7,270	12.6%	5,337	9.3%	25,378	44.1%	57,504	3.5%	-	-	-	-
Total By Income Source	154,902	9.4%	70,272	4.3%	53,585	3.2%	1,371,450	83.1%	1,650,209	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,350	12.1%	1,725	6.2%	1,012	3.7%	21,627	78.0%	27,715	1.7%	-	-	-	-
Commercial	51,453	27.8%	18,069	9.7%	10,363	5.6%	106,614	57.2%	186,524	11.3%	-	-	-	-
Households	83,200	7.3%	46,969	4.0%	38,537	3.3%	987,014	85.4%	1,155,692	70.1%	-	-	-	-
Other	16,166	5.8%	3,910	1.4%	3,648	1.3%	256,154	91.5%	279,918	17.0%	-	-	-	-
Total By Customer Group	154,902	9.4%	70,272	4.3%	53,585	3.2%	1,371,450	83.1%	1,650,209	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	113,132	19.6%	-	-	58,270	10.1%	405,154	70.2%	576,556	78.4%
Bulk Water	3,000	3.3%	-	-	3,575	3.9%	84,069	92.8%	90,643	12.4%
PAYE deductions	5,181	100.0%	-	-	-	-	-	-	5,181	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6,354	100.0%	-	-	-	-	-	-	6,354	9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,036	37.7%	8,190	14.6%	26,691	47.7%	-	-	55,918	7.6%
Auditor-General	110	100.0%	-	-	-	-	-	-	110	-
Other	-	-	-	-	-	-	-	-	-	-
Total	148,574	20.3%	8,190	1.1%	88,529	12.0%	489,423	66.6%	735,016	100.0%

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J S Dorfling	013 699 6725

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	387,239	316,171	113,980	29.4%	95,572	24.7%	90,574	28.6%	8,308	2.6%	308,434	97.6%	1,612	79.7%	415.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1,500	2,152	-	-	-	-	333	15.5%	53	2.5%	386	17.9%	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3,429	2,663	922	15.3%	(202)	(5.9%)	896	33.6%	1,071	40.4%	2,286	85.8%	796	66.0%	34.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	381,281	309,060	112,351	29.4%	95,230	24.9%	89,545	28.6%	4,774	1.5%	300,899	97.4%	-	95.1%	(100.0%)
Other own revenue	538	2,295	1,109	205.8%	544	101.2%	801	35.0%	2,410	105.4%	4,862	212.2%	816	5.8%	195.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	397,106	324,126	53,101	13.4%	65,982	16.6%	60,654	18.7%	77,645	24.0%	257,592	79.5%	84,351	77.6%	(7.7%)
Employee related costs	107,137	101,533	23,653	22.1%	24,127	22.5%	24,720	24.3%	23,295	22.9%	95,795	94.3%	21,807	83.5%	6.8%
Remuneration of councillors	12,413	12,849	2,445	19.7%	2,528	20.4%	2,309	18.7%	3,052	23.8%	10,424	81.2%	2,470	82.7%	23.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18,746	17,803	4,448	23.7%	4,448	23.7%	4,448	24.8%	4,448	24.8%	17,790	99.9%	4,517	97.8%	(1.5%)
Finance charges	3,551	830	(151)	(4.2%)	456	13.9%	-	-	395	44.1%	710	85.6%	720	104.9%	(49.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1,910	1,910	112	5.9%	732	38.3%	342	17.9%	1,440	75.4%	2,627	137.5%	632	102.5%	127.9%
Transfers and grants	226,577	148,714	15,670	7.1%	21,852	9.6%	15,457	13.1%	35,619	24.0%	92,599	62.3%	46,331	79.1%	(21.4%)
Other expenditure	32,773	40,266	6,923	21.1%	11,800	36.0%	9,299	23.1%	9,624	23.9%	37,646	93.5%	6,873	96.9%	8.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	(9,867)	(7,955)	60,880		29,590		29,910		(69,537)		50,842		(82,740)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9,867)	(7,955)	60,880		29,590		29,910		(69,537)		50,842		(82,740)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(9,867)	(7,955)	60,880		29,590		29,910		(69,537)		50,842		(82,740)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9,867)	(7,955)	60,880		29,590		29,910		(69,537)		50,842		(82,740)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9,867)	(7,955)	60,880		29,590		29,910		(69,537)		50,842		(82,740)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	12,000	7,350	1,066	8.9%	371	3.1%	1,003	13.6%	2,627	35.7%	5,067	68.9%	1,196	76.0%	119.7%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12,000	7,350	1,066	8.9%	371	3.1%	1,003	13.6%	2,627	35.7%	5,067	68.9%	1,196	76.0%	119.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12,000	7,350	1,066	8.9%	371	3.1%	1,003	13.6%	2,627	35.7%	5,067	68.9%	1,196	76.0%	119.7%
Governance and Administration	12,000	7,350	1,066	8.9%	371	3.1%	1,003	13.6%	2,627	35.7%	5,067	68.9%	1,196	76.0%	119.7%
Executive & Council	12,000	7,350	1,066	8.9%	371	3.1%	1,003	13.6%	2,627	35.7%	5,067	68.9%	1,196	76.0%	119.7%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	387,239	316,171	116,310	30.0%	91,679	23.7%	90,574	28.6%	8,308	2.6%	306,871	97.1%	1,612	79.7%	415.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1,600	2,152	-	-	-	-	333	15.5%	63	2.9%	396	18.4%	-	-	(100.0%)
Other revenue	538	2,286	3,448	640.7%	714	132.7%	801	35.0%	2,419	105.4%	7,382	322.9%	816	5.8%	196.4%
Government - operating	391,781	389,089	112,341	28.7%	90,435	23.7%	83,545	28.6%	4,774	1.5%	291,095	95.8%	-	95.5%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3,420	2,653	522	15.3%	529	15.5%	895	33.8%	1,071	40.4%	3,016	113.7%	796	85.2%	34.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(397,106)	(306,194)	(82,344)	20.7%	(74,673)	18.8%	(44,985)	14.7%	(79,888)	26.1%	(281,733)	92.1%	(73,280)	80.8%	9.0%
Suppliers and employees	(172,970)	(156,649)	(65,574)	38.5%	(62,358)	36.2%	(35,528)	16.9%	(43,900)	28.0%	(161,432)	129.3%	(27,255)	105.0%	61.2%
Finance charges	(3,551)	(600)	-	-	(426)	13.9%	-	-	(366)	44.1%	(791)	103.7%	(720)	104.9%	(49.2%)
Transfers and grants	(220,577)	(148,714)	(15,570)	7.1%	(21,852)	9.9%	(19,457)	13.1%	(35,619)	24.0%	(92,495)	62.2%	(45,331)	65.8%	(21.4%)
Net Cash from/(used) Operating Activities	(9,867)	9,977	33,966	(344.2%)	17,006	(172.3%)	45,589	456.9%	(71,580)	(717.4%)	24,979	250.4%	(71,668)	96.7%	(1.1%)
Cash Flow from Investing Activities															
Receipts	-	-	(16,000)	-	(16,000)	-	4,000	-	32,000	-	4,000	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(16,000)	-	(16,000)	-	4,000	-	32,000	-	4,000	-	-	-	(100.0%)
Payments	(12,009)	(7,350)	(3)	-	(371)	3.1%	(1,003)	13.6%	(2,027)	35.7%	(4,005)	54.5%	(690)	68.9%	280.5%
Capital assets	(12,009)	(7,350)	(3)	-	(371)	3.1%	(1,003)	13.6%	(2,027)	35.7%	(4,005)	54.5%	(690)	68.9%	280.5%
Net Cash from/(used) Investing Activities	(12,009)	(7,350)	(16,003)	133.4%	(16,371)	136.4%	2,997	(40.8%)	29,973	(389.6%)	(5)	.1%	(690)	68.9%	(4,354.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8,000)	(7,640)	-	-	(3,840)	48.0%	-	-	(4,005)	51.1%	(7,845)	100.1%	-	51.4%	(100.0%)
Repayment of borrowing	(8,000)	(7,640)	-	-	(3,840)	48.0%	-	-	(4,005)	51.1%	(7,845)	100.1%	-	51.4%	(100.0%)
Net Cash from/(used) Financing Activities	(8,000)	(7,640)	-	-	(3,840)	48.0%	-	-	(4,005)	51.1%	(7,845)	100.1%	-	51.4%	(100.0%)
Net increase/(Decrease) in cash held	(29,867)	(5,213)	17,963	(60.1%)	(3,206)	10.7%	46,586	(932.1%)	(46,212)	886.5%	17,129	(328.6%)	(72,359)	79.7%	(36.1%)
Cash/cash equivalents at the year begin:	60,172	13,611	13,611	22.6%	31,574	52.5%	28,368	208.4%	75,952	558.4%	13,611	100.0%	85,970	99.8%	(10.5%)
Cash/cash equivalents at the year end:	30,305	8,398	31,574	104.2%	28,368	93.6%	75,952	904.3%	29,740	354.0%	30,740	366.0%	13,611	858.9%	125.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts its Council Policy Amount	Impairment -Bad Debts its Council Policy %
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	3,739	100.0%	-	-	-	-	-	-	3,739	100.0%	-	-	-	-
Total By Income Source	3,739	100.0%	-	-	-	-	-	-	3,739	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,739	100.0%	-	-	-	-	-	-	3,739	100.0%	-	-	-	-
Total By Customer Group	3,739	100.0%	-	-	-	-	-	-	3,739	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	6,496	28.6%	-	-	16,224	71.4%	22,720	100.0%
Total	-	-	6,496	28.6%	-	-	16,224	71.4%	22,720	100.0%

Contact Details

Municipal Manager	C A Hable	017 801 7008
Financial Manager	A Y Singh	017 801 7013

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1,592,998	1,546,477	392,290	24.6%	354,710	22.3%	330,732	21.4%	336,200	21.7%	1,413,933	91.4%	161,987	89.9%	107.5%
Property rates	219,806	185,000	45,236	20.6%	46,559	21.2%	39,535	20.3%	51,678	31.0%	176,448	105.5%	15,129	85.3%	157.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	492,258	497,638	107,403	22.2%	103,555	21.4%	98,339	19.8%	99,660	20.0%	408,953	82.1%	77,748	63.7%	28.2%
Service charges - water revenue	275,317	291,317	66,931	24.3%	66,417	24.1%	75,819	26.0%	65,193	22.4%	274,359	94.2%	34,623	81.6%	83.3%
Service charges - sanitation revenue	76,733	89,694	20,384	26.6%	20,962	26.4%	21,840	24.5%	21,844	24.5%	84,329	94.7%	7,969	89.3%	195.4%
Service charges - refuse revenue	86,437	105,617	25,081	27.3%	23,099	24.4%	23,352	22.1%	23,113	21.9%	95,645	90.7%	15,864	91.2%	69.8%
Service charges - other	17,500	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Rental of facilities and equipment	3,065	3,065	833	27.2%	(9,316)	(303.75%)	5,831	190.7%	589	22.3%	(2,103)	(68.6%)	(9,924)	(255.5%)	(106.9%)
Interest earned - external investments	1,581	37,667	646	40.9%	587	37.1%	528	1.4%	503	1.3%	2,265	6.0%	222	113.0%	127.1%
Interest earned - outstanding debtors	95,089	-	9,216	27.2%	7,374	20.4%	7,015	-	(4)	-	24,301	-	6,300	89.6%	(100.1%)
Dividends received	-	-	-	-	-	-	12	-	30	-	42	-	-	-	(100.0%)
Fines	7,378	25,000	1,049	14.2%	645	8.7%	(6,532)	(34.1%)	3,910	15.6%	(2,929)	(11.7%)	775	55.0%	403.8%
Licences and permits	5	5	-	-	-	-	-	-	-	-	-	-	0	27.6%	(100.0%)
Agency services	23,254	23,254	5,546	23.8%	16,272	69.9%	34,194	147.0%	4,894	21.0%	61,905	266.1%	4,478	96.3%	9.3%
Transfers recognised - operational	224,163	224,163	53,963	24.1%	63,728	28.4%	25,720	11.5%	52,429	23.4%	200,838	103.0%	226	112.6%	23,066.5%
Other own revenue	29,287	29,372	12,580	42.9%	7,311	24.9%	6,576	22.4%	5,264	17.9%	33,731	114.8%	5,614	187.0%	(20.5%)
Gains on disposal of PPE	100,000	55,000	5,690	5.7%	7,963	8.0%	4,642	8.4%	7,616	13.8%	25,930	47.1%	581	55.4%	1,210.2%
Operating Expenditure	1,833,009	1,539,115	340,389	18.6%	251,721	13.7%	402,779	26.2%	361,915	23.5%	1,356,804	88.2%	196,105	65.5%	84.6%
Employee related costs	389,709	354,532	91,665	23.5%	94,169	24.0%	96,324	28.4%	97,857	28.9%	379,505	104.1%	59,504	94.6%	64.6%
Remuneration of councillors	18,544	16,544	3,532	19.0%	4,003	21.6%	4,114	24.9%	5,130	31.0%	16,834	101.8%	2,593	86.2%	97.2%
Debt impairment	114,773	125,984	0	-	-	-	-	-	-	-	0	-	-	-	-
Depreciation and asset impairment	322,634	190,528	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6,510	2,727	3,032	46.6%	4,122	63.3%	10,617	389.3%	12,135	445.0%	29,905	1,096.7%	2,332	309.8%	420.4%
Bulk purchases	372,152	539,742	154,033	41.4%	80,783	14.1%	163,390	30.0%	191,596	35.5%	611,792	113.8%	65,704	81.1%	191.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	95,636	84,706	14,308	15.0%	19,450	20.3%	17,361	20.5%	12,787	15.1%	63,907	98.7%	9,563	61.2%	33.4%
Transfers and grants	58,375	58,795	26,405	45.2%	7,018	12.0%	10,543	17.9%	1,658	2.8%	45,624	77.6%	8,950	61.6%	(81.2%)
Other expenditure	282,425	177,559	50,995	18.1%	42,149	14.9%	75,460	42.5%	40,642	22.9%	209,227	117.8%	47,434	96.2%	(14.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(240,011)	7,361	51,902		102,990		(72,047)		(25,715)		57,129		(34,118)		
Transfers recognised - capital	71,781	91,781	36,951	50.8%	2	-	22,963	25.1%	(30)	-	59,886	72.5%	-	100.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(5,300)	(76,417)	(24,559)	463.4%	(37,977)	716.6%	(5,083)	6.7%	(9)	-	(67,628)	83.5%	(12,326)	23.0%	(99.9%)
Surplus/(Deficit) after capital transfers and contributions	(173,530)	12,726	63,694		65,015		(54,167)		(25,755)		48,786		(46,444)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(173,530)	12,726	63,694		65,015		(54,167)		(25,755)		48,786		(46,444)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(173,530)	12,726	63,694		65,015		(54,167)		(25,755)		48,786		(46,444)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(173,530)	12,726	63,694		65,015		(54,167)		(25,755)		48,786		(46,444)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	141,993	141,993	39,552	27.9%	48,890	34.4%	11,647	8.2%	17,868	12.6%	117,956	83.1%	25,093	47.5%	(28.8%)
National Government	71,781	71,781	35,744	49.8%	30,129	42.0%	11,591	16.1%	13,392	18.7%	90,855	126.6%	19,276	101.4%	(30.5%)
Provincial Government	-	-	-	-	-	-	-	-	4,094	-	4,094	-	-	-	(100.0%)
District Municipality	5,300	5,300	-	-	184	3.5%	-	-	-	-	184	3.5%	-	-	-
Other transfers and grants	-	-	3,724	-	17,455	-	-	-	-	-	21,150	-	-	-	-
Transfers recognised - capital	77,081	77,081	39,468	51.2%	47,769	62.0%	11,591	15.0%	17,486	22.7%	116,284	150.9%	19,276	67.7%	(9.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	64,912	64,912	84	.1%	1,111	1.7%	55	.1%	382	.6%	1,632	2.5%	5,818	67.6%	(93.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	15.7%	-
Capital Expenditure Standard Classification	141,993	141,993	39,552	27.9%	48,890	34.4%	11,647	8.2%	17,868	12.6%	117,956	83.1%	25,093	47.5%	(28.8%)
Governance and Administration	3,450	3,450	28	.8%	1,372	39.8%	368	10.7%	(100)	(2.9%)	1,668	48.4%	580	16.8%	(110.2%)
Executive & Council	300	300	4	1.3%	84	28.1%	16	5.3%	(11)	(3.7%)	93	31.1%	84	64.2%	(113.2%)
Budget & Treasury Office	-	-	24	-	1,286	-	351	-	(91)	-	1,571	-	387	7.2%	(123.5%)
Corporate Services	3,150	3,150	-	-	02	1.6%	1	-	2	1%	64	1.7%	110	96.3%	(99.7%)
Community and Public Safety	16,891	16,891	8,134	48.2%	8,930	52.9%	1,865	11.0%	2,543	15.1%	21,472	127.1%	5,984	45.4%	(57.5%)
Community & Social Services	6,731	6,731	1,709	25.4%	2,634	39.1%	1,434	21.3%	13	.2%	5,790	86.0%	1,462	32.1%	(99.1%)
Sport And Recreation	10,000	10,000	6,425	64.3%	6,296	63.0%	431	4.3%	2,530	25.3%	15,683	156.8%	4,522	99.1%	(44.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	159	159	-	-	-	-	-	-	-	-	-	-	-	66.8%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	79,652	79,652	11,983	15.0%	15,214	19.1%	6,369	8.0%	566	.7%	34,162	42.9%	12,919	59.2%	(95.4%)
Planning and Development	15,442	15,442	19	.1%	19	.1%	46	.3%	10	.1%	94	.6%	1,343	22.8%	(99.3%)
Road Transport	63,710	63,710	11,964	18.8%	15,195	23.9%	6,363	10.0%	556	.9%	34,079	53.5%	16,976	62.7%	(94.9%)
Environmental Protection	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42,000	42,000	19,406	46.2%	23,373	55.7%	3,014	7.2%	14,669	35.4%	60,693	144.4%	5,968	42.8%	155.8%
Electricity	17,500	17,500	-	-	4,268	24.4%	1,105	6.3%	1,621	9.3%	6,994	40.0%	1,697	6.0%	(4.5%)
Water	2,300	2,300	-	-	-	-	-	-	-	-	-	-	(711)	53.4%	(100.0%)
Waste Water Management	22,000	22,000	19,406	83.2%	19,105	86.8%	236	1.3%	5,101	23.2%	43,903	199.6%	4,824	57.7%	5.7%
Waste Management	200	200	-	-	-	-	1,614	806.8%	8,137	4,068.8%	9,751	4,875.4%	(2)	.1%	(464,024.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1,389,985	1,389,985	457,017	32.9%	428,034	30.8%	326,972	23.7%	364,951	26.3%	1,578,975	113.6%	254,869	97.7%	43.2%
Property rates, penalties and collection charges	202,223	202,223	43,229	21.4%	53,788	26.6%	42,962	21.2%	43,753	21.6%	183,733	90.9%	35,204	94.4%	24.3%
Service charges	839,511	839,511	168,456	20.3%	208,887	24.9%	178,382	21.2%	162,681	19.5%	718,210	85.5%	179,129	103.6%	(9.5%)
Other revenue	56,700	56,700	103,323	176.1%	64,736	110.3%	55,290	94.2%	106,128	180.8%	329,541	581.4%	39,822	84.7%	165.6%
Government - operating	224,163	224,163	79,953	35.7%	64,550	28.7%	25,720	11.5%	52,499	23.4%	222,495	99.2%	225	112.6%	23,356.6%
Government - capital	71,781	71,781	60,810	84.8%	37,716	52.5%	28,053	39.1%	-	-	126,710	176.5%	-	91.0%	-
Interest	1,581	1,581	646	40.9%	565	35.7%	529	33.4%	555	31.5%	2,245	142.0%	363	110.0%	30.1%
Dividends	-	-	-	-	-	-	-	-	30	-	30	-	-	-	(100.0%)
Payments	(1,273,795)	(1,273,795)	(458,150)	36.0%	(343,796)	27.0%	(364,365)	28.6%	(319,412)	25.1%	(1,485,723)	117.0%	(262,929)	85.5%	57.4%
Suppliers and employees	(1,268,909)	(1,268,909)	(437,830)	34.5%	(333,886)	27.6%	(340,077)	28.4%	(300,836)	25.3%	(1,410,631)	117.5%	(186,620)	84.5%	63.6%
Finance charges	(6,510)	(6,510)	(3,813)	60.1%	(3,248)	49.9%	(10,617)	163.1%	(12,136)	186.4%	(29,814)	458.5%	(2,773)	99.4%	337.8%
Transfers and grants	(58,376)	(58,376)	(26,407)	45.2%	(6,942)	11.9%	(10,543)	18.1%	(1,658)	2.8%	(45,550)	78.0%	(13,298)	120.8%	(87.5%)
Net Cash from/(used) Operating Activities	116,190	116,190	(11,133)	(9.6%)	84,238	72.5%	(38,394)	(33.0%)	45,539	39.2%	83,250	71.7%	51,940	(134.7%)	(12.3%)
Cash Flow from Investing Activities															
Receipts	92,879	92,879	8,013	8.6%	31,144	33.5%	5,709	6.1%	17,964	19.3%	62,830	67.6%	38,465	171.1%	(53.3%)
Proceeds on disposal of PPE	10,414	10,414	5,690	54.6%	30,876	34.9%	4,642	5.3%	7,535	8.6%	48,603	55.2%	4,207	74.3%	81.3%
Decrease in non-current debtors	5,282	5,282	-	-	-	-	-	-	-	-	-	-	34,382	(110.8%)	(100.0%)
Decrease in other non-current receivables	-	-	2,323	-	424	-	1,067	-	2,530	-	6,344	-	-	-	(100.0%)
Decrease (increase) in non-current investments	(518)	(518)	-	-	(156)	19.1%	-	-	7,809	(954.4%)	7,653	(935.2%)	(134)	123.8%	(5,931.2%)
Payments	(136,693)	(136,693)	(39,552)	28.9%	(47,741)	34.9%	(11,647)	8.5%	(27,446)	20.1%	(126,386)	92.5%	(25,093)	99.8%	9.4%
Capital assets	(136,693)	(136,693)	(39,552)	28.9%	(47,741)	34.9%	(11,647)	8.5%	(27,446)	20.1%	(126,386)	92.5%	(25,093)	99.8%	9.4%
Net Cash from/(used) Investing Activities	(43,814)	(43,814)	(31,539)	72.0%	(16,597)	37.9%	(5,938)	13.6%	(9,481)	21.6%	(63,555)	145.1%	13,372	74.1%	(170.9%)
Cash Flow from Financing Activities															
Receipts	1,009	1,009	586	58.1%	43	4.3%	(31)	(3.1%)	222	22.0%	820	81.2%	(24)	1,044.9%	(1,040.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1,009	1,009	586	58.1%	43	4.3%	(31)	(3.1%)	222	22.0%	820	81.2%	(24)	1,044.9%	(1,040.7%)
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	(29.3%)	43	(2.2%)	(31)	1.6%	222	(11.1%)	820	(40.9%)	(24)	43.6%	(1,040.7%)
Net Increase/(Decrease) in cash held	70,373	70,373	(42,086)	(59.8%)	67,686	96.2%	(41,363)	(58.8%)	36,279	51.6%	20,515	29.2%	65,288	(3.7%)	(44.4%)
Cash/cash equivalents at the year begin:	(191,407)	(191,407)	16,232	(8.5%)	(25,854)	13.5%	41,831	(21.9%)	468	(.2%)	16,232	(8.5%)	(21,344)	109.0%	(102.2%)
Cash/cash equivalents at the year end:	(121,034)	(121,034)	(25,854)	21.4%	41,831	(34.6%)	468	(.4%)	36,747	(30.4%)	36,747	(30.4%)	43,945	(23.0%)	(16.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts to Council Policy: Amount	Impairment -Bad Debts to Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11,902	4.0%	9,261	3.1%	6,362	2.1%	270,425	90.7%	298,000	34.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14,234	12.7%	3,898	3.4%	2,961	2.6%	91,238	81.3%	112,332	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,639	2.8%	1,527	2.3%	1,281	1.9%	62,903	93.1%	67,351	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,704	3.2%	3,655	2.5%	2,499	1.7%	136,015	92.5%	147,068	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,755	2.0%	2,444	1.8%	1,686	1.2%	130,394	95.0%	137,283	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,103	1.0%	754	.7%	942	.9%	109,594	97.5%	111,393	12.7%	-	-	-	-
Total By Income Source	36,597	4.2%	21,734	2.5%	15,771	1.8%	799,670	91.5%	873,773	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1,252	8.4%	589	4.0%	506	3.4%	12,483	84.2%	14,831	1.7%	-	-	-	-
Commercial	12,508	16.6%	3,089	4.1%	2,251	3.0%	57,573	76.3%	75,412	8.6%	-	-	-	-
Households	22,391	3.0%	17,848	2.4%	12,653	1.7%	695,508	92.9%	748,399	85.7%	-	-	-	-
Other	446	1.3%	218	.6%	159	.5%	33,606	97.6%	34,630	4.0%	-	-	-	-
Total By Customer Group	36,597	4.2%	21,734	2.5%	15,771	1.8%	799,670	91.5%	873,773	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	37,392	22.6%	61,950	37.4%	-	-	65,393	40.1%	165,735	69.9%
Bulk Water	16,521	100.0%	-	-	-	-	-	-	16,521	7.0%
PAYE deductions	6,473	100.0%	-	-	-	-	-	-	6,473	2.7%
VAT (output less input)	4,316	100.0%	-	-	-	-	-	-	4,316	1.8%
Pensions / Retirement	2,350	100.0%	-	-	-	-	-	-	2,350	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12,065	29.0%	7,677	18.4%	6,059	14.6%	15,836	38.0%	41,637	17.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	79,109	33.4%	69,627	29.4%	6,059	2.6%	82,229	34.7%	237,020	100.0%

Contact Details

Municipal Manager	Mr MF Mahlangu	017 620 2237
Financial Manager	Mr JM. Molepatsi	017 620 2275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	490,216	490,216	131,291	26.8%	69,131	14.1%	106,438	21.7%	133,071	27.1%	440,031	89.8%	77,926	72.0%	70.8%
Property rates	52,600	52,600	13,117	24.9%	9,047	17.2%	12,646	24.0%	13,111	24.9%	47,920	91.1%	6,170	56.9%	112.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	227,534	227,534	53,545	23.5%	36,179	15.9%	44,250	19.4%	65,975	28.9%	196,949	86.4%	26,463	64.1%	149.3%
Service charges - water revenue	40,978	40,978	9,313	22.7%	4,819	11.8%	11,417	27.9%	10,738	26.2%	36,287	63.6%	1,725	58.6%	522.3%
Service charges - sanitation revenue	24,730	24,730	5,502	20.3%	1,755	7.1%	5,674	22.9%	5,480	22.2%	18,931	76.6%	3,817	74.8%	69.8%
Service charges - refuse revenue	13,861	13,861	3,646	26.3%	2,287	16.5%	3,368	24.3%	4,466	32.2%	13,767	99.3%	810	56.1%	451.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	25	-	(100.0%)
Rental of facilities and equipment	595	595	135	22.7%	189	31.9%	417	70.1%	150	25.2%	891	149.9%	259	142.9%	(42.0%)
Interest earned - external investments	255	255	13	5.0%	52	20.3%	-	-	22	8.7%	87	34.0%	26	302.7%	(14.5%)
Interest earned - outstanding debtors	18,200	18,200	6,047	33.1%	3,844	21.1%	6,554	36.0%	6,236	34.3%	22,681	124.5%	3,249	78.2%	91.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2,907	2,907	109	3.8%	27	.9%	151	5.2%	189	6.5%	477	16.4%	13	9.9%	1,379.9%
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	14,740	-	(100.0%)
Agency services	16,331	16,331	7,691	47.1%	10,517	64.4%	21,565	132.0%	2,512	13.6%	41,985	257.1%	-	-	(100.0%)
Transfers recognised - operational	90,236	90,236	35,258	39.1%	-	-	-	-	23,091	25.6%	58,289	64.6%	20,367	56.3%	13.3%
Other own revenue	1,540	1,540	525	34.1%	413	26.9%	398	25.8%	460	29.9%	1,796	116.6%	232	93.3%	98.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	683,050	683,050	77,550	11.4%	70,401	10.3%	103,887	15.2%	117,721	17.2%	369,560	54.1%	53,024	40.5%	122.0%
Employee related costs	127,958	127,058	31,068	24.4%	21,171	16.7%	27,351	21.5%	31,540	25.1%	111,529	87.8%	19,809	78.2%	61.2%
Remuneration of councilors	10,503	10,503	2,563	24.4%	1,668	15.9%	2,336	22.2%	3,537	37.0%	10,464	99.5%	1,506	64.8%	133.9%
Debt impairment	90,818	90,818	74	.1%	10	-	-	-	-	-	85	.1%	27	.1%	(100.0%)
Depreciation and asset impairment	139,195	139,195	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	754	754	-	-	-	-	-	-	-	-	-	-	18	12.5%	(100.0%)
Bulk purchases	213,065	213,065	25,049	11.8%	33,239	15.6%	53,302	25.0%	68,036	32.2%	171,626	80.6%	13,537	52.9%	332.3%
Other Materials	5,069	5,069	869	17.1%	821	16.1%	1,279	24.9%	2,063	41.0%	5,047	99.2%	1,196	103.8%	74.7%
Contracted services	26,340	26,340	6,866	26.1%	4,603	17.5%	6,565	24.7%	8,687	33.0%	26,659	101.2%	4,563	69.6%	74.0%
Transfers and grants	11,393	11,393	428	3.8%	151	1.3%	137	1.2%	-	-	715	6.3%	1,720	52.8%	(100.0%)
Other expenditure	58,793	58,793	10,644	18.1%	8,685	14.8%	12,990	22.1%	11,021	18.8%	43,411	73.8%	9,468	66.3%	17.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(192,834)	(192,834)	53,831		(1,270)		2,550		15,340		70,451		24,902		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(192,834)	(192,834)	53,831		(1,270)		2,550		15,340		70,451		24,902		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(192,834)	(192,834)	53,831		(1,270)		2,550		15,340		70,451		24,902		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(192,834)	(192,834)	53,831		(1,270)		2,550		15,340		70,451		24,902		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(192,834)	(192,834)	53,831		(1,270)		2,550		15,340		70,451		24,902		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	34,784	34,784	4,468	12.8%	13,262	38.1%	7,837	22.5%	23,547	67.7%	49,115	141.2%	25,980	82.2%	(9.4%)
National Government	33,484	33,484	3,700	11.1%	13,076	39.0%	7,583	22.6%	18,555	55.4%	42,914	128.2%	25,980	82.5%	(28.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33,484	33,484	3,700	11.1%	13,076	39.0%	7,583	22.6%	18,555	55.4%	42,914	128.2%	25,980	82.5%	(28.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,300	1,300	768	59.1%	186	14.3%	254	19.6%	4,992	384.0%	6,201	477.0%	-	66.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34,784	34,784	4,468	12.8%	13,262	38.1%	7,837	22.5%	23,547	67.7%	49,115	141.2%	25,980	82.2%	(9.4%)
Governance and Administration	1,300	1,300	768	59.1%	186	14.3%	254	19.6%	2,806	215.4%	4,002	308.4%	-	21.7%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	66	-	66	-	-	-	(100.0%)
Budget & Treasury Office	1,300	1,300	768	59.1%	186	14.3%	254	19.6%	2,735	210.3%	3,942	303.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	462	-	-	-	54	-	109	-	625	-	1,937	96.9%	(94.4%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	1,819	96.9%	(100.0%)
Sport And Recreation	-	-	462	-	-	-	54	-	109	-	625	-	117	166.7%	(7.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	527	-	-	-	257	-	-	-	784	-	3,442	73.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	527	-	-	-	257	-	-	-	784	-	3,442	73.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33,484	33,484	2,711	8.1%	13,076	39.0%	7,272	21.7%	20,638	61.6%	43,697	130.5%	20,601	79.8%	.2%
Electricity	-	-	-	-	59	-	-	-	3,692	-	3,751	-	150	28.5%	2,365.8%
Water	22,294	22,294	868	3.9%	1,025	4.6%	2,478	11.1%	9,684	43.5%	14,052	63.1%	5,778	59.0%	67.8%
Waste Water Management	11,190	11,190	1,432	12.8%	11,952	106.8%	4,795	42.8%	7,262	64.9%	25,441	227.3%	14,673	89.9%	(50.6%)
Waste Management	-	-	414	-	-	-	-	-	-	-	414	-	-	105.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	392,709	392,709	159,978	40.7%	145,444	37.3%	140,892	35.9%	213,627	54.4%	660,940	168.3%	107,167	124.1%	99.3%
Property rates, penalties and collection charges	32,022	32,022	5,510	17.2%	6,917	21.6%	10,521	32.9%	9,675	30.2%	32,627	101.9%	6,421	94.3%	50.7%
Service charges	244,224	244,224	45,339	18.6%	55,007	22.5%	54,138	22.2%	66,795	28.6%	225,280	92.2%	52,922	167.8%	31.8%
Other revenue	22,338	22,338	83,896	285.2%	32,589	145.8%	48,249	216.0%	109,917	492.1%	294,652	1,139.7%	46,280	508.4%	137.5%
Government - operating	69,270	69,270	36,192	40.5%	28,346	31.8%	-	-	25,031	25.8%	87,569	98.1%	-	95.9%	(100.0%)
Government - capital	-	-	8,363	-	21,367	-	26,934	-	-	-	56,664	-	-	68.8%	-
Interest	4,856	4,856	727	15.0%	1,229	25.3%	1,049	21.6%	1,268	26.1%	4,270	87.9%	1,537	23.5%	(17.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(446,847)	(446,847)	(166,187)	37.2%	(108,361)	24.3%	(142,086)	31.8%	(178,225)	39.9%	(594,859)	133.1%	(97,525)	105.9%	82.7%
Suppliers and employees	(237,257)	(237,257)	(169,175)	70.6%	(108,210)	45.6%	(141,896)	59.8%	(178,225)	75.1%	(594,440)	250.5%	(97,178)	105.7%	83.4%
Finance charges	(204,845)	(204,845)	-	-	-	-	-	-	-	-	-	-	(161)	17.8%	(100.0%)
Transfers and grants	(4,705)	(4,705)	(10)	.2%	(151)	3.2%	(250)	5.3%	-	-	(411)	8.7%	(191)	16.7%	(100.0%)
Net Cash from/(used) Operating Activities	(54,138)	(54,138)	(6,209)	11.5%	38,083	(70.3%)	(1,195)	2.2%	35,402	(65.4%)	66,081	(122.1%)	9,642	(244.2%)	267.2%
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	-	-	(4,468)	-	(13,773)	-	(7,837)	-	(23,127)	-	(49,206)	-	(25,142)	75.8%	(8.0%)
Capital assets	-	-	(4,468)	-	(13,773)	-	(7,837)	-	(23,127)	-	(49,206)	-	(25,142)	75.8%	(8.0%)
Net Cash from/(used) Investing Activities	-	-	(4,468)	-	(13,773)	-	(7,837)	-	(23,127)	-	(49,206)	-	(25,142)	75.8%	(8.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	58.4%	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	58.4%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	58.4%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(54,138)	(54,138)	(10,677)	19.7%	24,310	(44.9%)	(9,032)	16.7%	12,275	(22.7%)	16,876	(31.2%)	(15,501)	11.4%	(179.2%)
Cash/cash equivalents at the year begin	-	-	32,280	-	21,603	-	45,913	-	36,881	-	32,280	-	30,978	-	19.1%
Cash/cash equivalents at the year end	(54,138)	(54,138)	21,603	(39.9%)	45,913	(84.8%)	36,881	(68.1%)	49,156	(90.8%)	49,156	(90.8%)	15,477	(15.6%)	217.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts to Council Policy Amount	Impairment -Bad Debts to Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,693	3.3%	2,862	3.2%	2,165	2.5%	79,546	91.0%	87,440	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12,944	29.3%	3,469	7.9%	1,723	3.9%	25,957	58.8%	44,124	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,022	4.1%	2,966	3.0%	2,642	2.7%	83,755	85.2%	98,405	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,017	4.0%	1,348	2.7%	1,156	2.3%	45,342	91.1%	50,863	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,158	3.4%	945	2.8%	858	2.5%	31,234	91.3%	34,195	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,308	2.3%	2,281	2.3%	2,304	2.2%	94,340	93.3%	101,130	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,532	5.2%	1,266	2.6%	342	.7%	44,606	91.5%	48,746	10.5%	-	-	-	-
Total By Income Source	27,846	6.0%	15,187	3.3%	11,092	2.4%	410,781	88.4%	464,906	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1,000	17.8%	450	8.0%	(128)	(2.3%)	4,300	76.5%	5,622	1.2%	-	-	-	-
Commercial	14,427	21.5%	3,211	4.8%	1,704	2.5%	46,900	70.2%	66,242	14.2%	-	-	-	-
Households	10,256	2.9%	9,673	2.7%	7,964	2.2%	331,362	92.2%	359,217	77.3%	-	-	-	-
Other	2,161	6.4%	1,853	5.5%	1,552	4.6%	28,259	83.5%	33,824	7.3%	-	-	-	-
Total By Customer Group	27,846	6.0%	15,187	3.3%	11,092	2.4%	410,781	88.4%	464,906	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	16,865	7.8%	18,954	8.6%	178,872	83.6%	213,691	54.3%
Bulk Water	-	-	-	-	-	-	89,633	100.0%	89,633	22.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4,254	4.7%	7,721	8.5%	2,128	2.3%	76,634	84.4%	90,736	23.0%
Total	4,254	1.1%	24,386	6.2%	20,482	5.2%	345,138	87.5%	394,260	100.0%

Contact Details

Municipal Manager	Mr Linda Tshabalala	017 712 9813
Financial Manager	Mr K Dube (acting)	017 712 9810

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MBOMBELA (MP322)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1,728,151	1,746,441	495,134	28.7%	458,680	26.5%	393,459	22.5%	434,658	24.9%	1,781,922	102.0%	296,963	94.1%	45.4%
Property rates	324,368	334,683	87,002	26.8%	82,356	25.4%	84,342	25.2%	79,434	23.8%	333,134	99.7%	72,980	95.3%	8.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	691,348	690,924	174,166	25.6%	155,325	22.8%	179,963	27.2%	158,843	24.0%	668,297	101.1%	148,466	96.0%	7.0%
Service charges - water revenue	30,074	10,139	7,729	25.7%	7,249	24.1%	7,785	76.8%	7,363	72.9%	30,155	297.4%	6,745	65.9%	9.5%
Service charges - sanitation revenue	19,653	19,653	5,117	26.0%	4,570	23.3%	4,456	22.9%	4,783	23.9%	18,923	96.3%	3,960	63.6%	20.6%
Service charges - refuse revenue	66,158	57,659	18,139	26.2%	18,042	26.1%	18,105	31.4%	18,194	31.5%	72,480	125.7%	16,141	98.9%	12.3%
Service charges - other	-	55,111	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	16,849	21,224	2,702	14.3%	2,415	12.8%	1,820	8.6%	1,757	8.3%	8,694	41.0%	1,642	63.9%	7.0%
Interest earned - external investments	6,226	6,226	1,264	20.1%	2,222	35.7%	(841)	(13.5%)	1,158	18.6%	3,803	60.9%	1,975	93.9%	(41.4%)
Interest earned - outstanding debtors	27,716	16,522	3,084	11.3%	4,591	16.6%	7,794	47.8%	(4,135)	(25.3%)	11,345	69.5%	5,683	101.8%	(181.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4,612	14,117	839	20.9%	1,146	28.8%	809	5.7%	1,485	10.5%	4,281	30.3%	846	93.2%	75.8%
Licences and permits	50	2	0	1.0%	0	.8%	0	16.7%	0	14.4%	1	75.0%	2	112.7%	(87.7%)
Agency services	119,452	125,362	32,672	27.4%	29,912	25.9%	30,187	24.1%	33,367	26.6%	127,138	101.4%	32,262	103.2%	3.4%
Transfers recognised - operational	357,237	356,322	159,174	49.1%	143,058	36.0%	50,117	12.7%	118,668	30.0%	470,906	119.1%	4,161	90.6%	2,749.6%
Other own revenue	26,149	26,980	3,243	12.4%	6,318	24.2%	9,355	35.4%	13,931	52.8%	32,847	124.4%	4,853	97.6%	181.3%
Gains on disposal of PPE	3,926	3,926	1	-	475	12.1%	(479)	(12.1%)	0	-	0	-	(213)	57.8%	(100.0%)
Operating Expenditure	1,918,454	1,973,439	396,921	20.7%	643,919	33.6%	403,126	20.4%	487,406	24.7%	1,931,371	97.9%	531,918	98.4%	(8.4%)
Employee related costs	465,445	492,574	115,659	23.9%	124,454	25.7%	134,508	27.3%	129,139	26.2%	503,759	102.3%	113,001	97.9%	14.3%
Remuneration of councillors	27,724	27,724	6,461	23.4%	6,571	23.7%	6,430	23.2%	8,404	30.3%	27,837	100.4%	8,446	98.5%	30.4%
Debt impairment	161,209	91,225	25,302	25.0%	25,302	25.0%	29,979	32.9%	26,302	27.7%	105,636	115.1%	16,816	65.8%	34.5%
Depreciation and asset impairment	234,411	211,098	53,312	22.7%	51,940	22.2%	52,869	25.0%	53,799	25.4%	211,780	100.3%	52,356	93.0%	2.5%
Finance charges	51,682	52,563	775	1.5%	13,583	26.3%	10,785	20.5%	24,257	46.2%	49,422	94.0%	8,426	57.8%	163.0%
Bulk purchases	446,195	446,692	65,227	14.6%	136,640	42.6%	36,305	8.1%	71,183	15.9%	392,702	87.9%	127,852	93.2%	(44.4%)
Other Materials	43,035	45,872	10,371	24.1%	14,391	33.4%	12,610	27.5%	7,354	16.0%	44,725	97.5%	11,297	101.6%	(33.7%)
Contracted services	218,204	290,566	35,621	16.3%	93,546	42.9%	72,764	25.0%	69,603	23.9%	271,534	93.4%	105,361	100.8%	(34.1%)
Transfers and grants	138,363	148,687	20,685	14.9%	48,397	35.0%	25,897	17.5%	45,933	30.9%	140,981	94.8%	6,155	107.3%	646.8%
Other expenditure	174,187	185,501	43,548	25.0%	75,682	43.4%	20,836	12.6%	42,184	25.3%	182,369	109.5%	82,409	130.0%	(48.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(190,302)	(227,056)	98,212		(185,239)		(9,675)		(52,746)		(149,449)		(232,960)		
Transfers recognised - capital	511,234	615,304	24,644	4.8%	105,012	20.5%	87,431	14.2%	81,933	13.3%	299,019	48.6%	25,415	34.4%	222.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	320,932	388,254	122,856		(80,227)		77,756		29,186		149,570		(207,545)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	320,932	388,254	122,856		(80,227)		77,756		29,186		149,570		(207,545)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	320,932	388,254	122,856		(80,227)		77,756		29,186		149,570		(207,545)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	320,932	388,254	122,856		(80,227)		77,756		29,186		149,570		(207,545)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	522,517	698,262	32,395	6.2%	146,502	28.0%	126,291	18.1%	136,057	19.5%	441,245	63.2%	54,750	35.4%	148.5%
National Government	418,672	509,218	27,089	6.5%	111,432	26.7%	90,654	17.8%	109,196	21.7%	344,683	68.5%	28,658	33.3%	281.0%
Provincial Government	-	3,000	-	-	-	-	-	-	1,659	55.3%	1,659	55.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	418,672	509,218	27,089	6.5%	111,682	26.7%	90,654	18.1%	110,855	21.9%	346,279	68.4%	28,658	33.3%	286.8%
Borrowing	40,655	108,496	928	2.3%	18,713	46.1%	19,176	17.7%	11,323	10.4%	48,141	44.4%	14,571	30.0%	(28.4%)
Internally generated funds	60,039	78,506	4,377	7.3%	17,049	28.4%	9,743	12.4%	13,449	17.1%	44,619	56.8%	6,395	48.4%	110.3%
Public contributions and donations	3,150	5,042	-	-	1,058	33.6%	718	14.2%	431	8.5%	2,206	43.8%	4,726	153.7%	(90.9%)
Capital Expenditure Standard Classification	522,517	698,262	32,395	6.2%	146,502	28.0%	126,291	18.1%	136,057	19.5%	441,246	63.2%	54,750	36.4%	148.5%
Governance and Administration	28,509	30,239	4,151	14.6%	24,004	84.2%	8,582	28.3%	16,717	55.3%	53,454	176.8%	5,220	203.0%	153.7%
Executive & Council	8,580	8,589	1,129	13.1%	1,054	12.3%	-	-	-	-	2,183	25.4%	36	-	(100.0%)
Budget & Treasury Office	12,676	11,042	73	.6%	4,132	32.6%	3,871	35.1%	1,470	13.3%	9,547	86.5%	429	12.5%	242.0%
Corporate Services	7,252	10,608	2,959	40.8%	18,818	259.5%	4,681	44.2%	15,247	143.7%	41,705	393.2%	5,754	281.2%	165.0%
Community and Public Safety	37,017	39,799	200	.5%	9,024	24.4%	6,582	16.5%	5,064	12.7%	20,870	52.7%	1,717	7.5%	194.5%
Community & Social Services	34,119	33,779	-	-	2,721	8.0%	2,035	6.0%	1,080	3.2%	5,837	17.3%	632	1.9%	22.5%
Sport And Recreation	2,898	2,371	146	5.0%	229	7.9%	206	8.7%	527	22.2%	1,103	46.7%	895	212.2%	(36.9%)
Public Safety	-	3,698	54	-	2,419	-	4,441	121.4%	3,457	94.5%	10,371	283.5%	-	-	(100.0%)
Housing	-	-	-	-	3,655	-	-	-	-	-	3,655	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	254,257	369,613	22,676	8.9%	76,177	30.0%	63,715	17.2%	75,118	20.3%	237,686	64.3%	22,794	37.2%	229.5%
Planning and Development	39,186	21,465	313	.8%	2,408	6.1%	972	4.5%	2,502	11.7%	6,195	28.8%	4,036	40.2%	(38.0%)
Road Transport	215,071	348,148	22,363	10.4%	73,774	34.3%	62,743	18.0%	72,617	20.9%	231,491	66.5%	18,759	37.0%	287.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	202,794	258,416	5,368	2.6%	37,151	18.3%	47,333	18.3%	39,158	15.2%	129,009	49.9%	24,018	17.3%	63.0%
Electricity	45,514	41,823	928	2.0%	8,904	19.6%	4,594	11.0%	7,364	17.7%	21,790	52.4%	11,213	31.4%	(34.3%)
Water	109,619	165,922	3,721	3.4%	27,044	24.6%	33,011	19.9%	25,923	15.6%	89,699	53.8%	12,105	18.3%	106.4%
Waste Water Management	28,943	38,872	709	2.4%	1,203	4.2%	3,424	8.8%	6,571	16.9%	11,907	30.6%	699	4.1%	839.4%
Waste Management	19,309	12,000	-	-	-	-	6,303	52.5%	-	-	6,303	52.5%	-	5.3%	-
Other	-	-	-	-	126	-	-	-	-	-	126	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	04 of 2013/14 to 04 of 2014/15
Cash Flow from Operating Activities															
Receipts	2,134,257	2,166,921	601,809	28.2%	494,881	23.2%	795,068	36.7%	428,350	19.8%	2,320,106	107.1%	306,015	102.0%	40.0%
Property rates, penalties and collection charges	314,191	324,308	256,325	81.6%	296,345	94.3%	278,498	85.9%	261,046	80.5%	1,092,214	336.8%	253,206	353.0%	3.1%
Service charges	717,074	732,665	19,804	2.8%	16,246	2.3%	24,538	3.3%	22,191	3.0%	82,779	11.3%	19,296	11.2%	15.0%
Other revenue	160,578	172,987	37,230	23.2%	37,218	23.2%	36,711	21.2%	39,998	23.1%	151,317	87.5%	33,395	74.3%	19.8%
Government - operating	397,227	385,302	153,845	38.7%	127,368	32.1%	-	-	105,264	26.6%	386,477	97.8%	-	96.9%	(100.0%)
Government - capital	311,234	519,192	134,429	26.3%	17,582	3.4%	455,075	87.7%	(298)	(.1%)	606,788	116.9%	-	100.7%	(100.0%)
Interest	33,942	22,548	119	.4%	41	.1%	244	1.1%	148	.7%	553	2.5%	116	3.1%	27.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,571,083)	(1,592,744)	(685,574)	43.6%	(382,004)	24.4%	(626,428)	39.3%	(329,149)	20.7%	(2,023,951)	127.1%	(500,215)	132.8%	(34.2%)
Suppliers and employees	(1,392,753)	(1,416,162)	(635,481)	45.6%	(395,829)	28.3%	(612,627)	43.3%	(269,030)	18.4%	(1,913,077)	135.8%	(496,994)	132.0%	(47.9%)
Finance charges	(39,938)	(32,306)	(113)	1.8%	(10,197)	25.5%	(3,763)	11.7%	(38,272)	118.4%	(52,370)	163.9%	-	-	(100.0%)
Transfers and grants	(138,393)	(144,276)	(1,359)	1.0%	(5,678)	4.1%	(10,010)	6.9%	(30,847)	21.4%	(47,904)	33.2%	(1,221)	(81.4%)	2,426.2%
Net Cash from/(used) Operating Activities	563,174	574,177	(83,765)	(14.9%)	112,877	16.9%	168,641	29.4%	99,201	17.3%	296,153	51.6%	(194,199)	36.0%	(151.1%)
Cash Flow from Investing Activities															
Receipts	89,908	89,908	58,501	65.1%	22,835	25.2%	(21,778)	(24.2%)	24,571	27.4%	84,029	93.5%	145,594	95.0%	(83.1%)
Proceeds on disposal of PPE	3,920	3,920	58,501	1,492.4%	22,835	577.4%	(21,778)	(555.5%)	24,571	626.4%	84,029	2,143.6%	145,594	2,436.3%	(83.1%)
Decrease in non-current debtors	85,963	85,963	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(522,517)	(596,262)	(35,391)	6.8%	(141,506)	27.1%	(120,917)	17.3%	(126,229)	18.1%	(424,043)	60.7%	(53,294)	35.8%	133.8%
Capital assets	(522,517)	(596,262)	(35,391)	6.8%	(141,506)	27.1%	(120,917)	17.3%	(126,229)	18.1%	(424,043)	60.7%	(53,294)	35.6%	133.8%
Net Cash from/(used) Investing Activities	(432,609)	(506,353)	23,110	(5.3%)	(118,671)	27.5%	(142,694)	23.5%	(101,658)	16.7%	(340,015)	56.0%	91,301	25.8%	(210.2%)
Cash Flow from Financing Activities															
Receipts	77,151	108,679	-	-	21,794	28.2%	7,978	7.3%	26,619	24.5%	56,391	51.9%	9,386	43.3%	183.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	77,151	108,679	-	-	21,794	28.2%	7,978	7.3%	26,619	24.5%	56,391	51.9%	9,386	43.3%	183.2%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16,629)	(18,628)	(1,370)	8.1%	(5,912)	35.1%	(3,569)	21.2%	(9,065)	53.9%	(19,916)	118.3%	(6,028)	100.3%	50.4%
Repayment of borrowing	(16,629)	(16,629)	(1,370)	8.1%	(5,912)	35.1%	(3,569)	21.2%	(9,065)	53.9%	(19,916)	118.3%	(6,028)	100.3%	50.4%
Net Cash from/(used) Financing Activities	60,522	91,050	(1,370)	(2.3%)	15,882	26.3%	4,408	4.8%	17,554	19.1%	36,474	39.7%	3,370	35.5%	420.9%
Net Increase/(Decrease) in cash held	190,687	57,674	(62,025)	(32.5%)	9,087	4.8%	30,356	52.6%	15,197	26.3%	(7,385)	(12.8%)	(99,228)	46.8%	(115.3%)
Cash/cash equivalents at the year begin:	119,276	95,112	96,112	80.6%	34,087	28.6%	43,174	44.3%	73,530	76.5%	95,112	100.0%	183,545	43.7%	(59.5%)
Cash/cash equivalents at the year end:	310,163	153,785	34,087	11.0%	43,174	13.9%	73,530	47.8%	88,727	57.7%	88,727	57.7%	84,317	46.5%	5.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,045	33.9%	26	.4%	873	14.5%	3,084	51.2%	6,028	3.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41,417	67.4%	970	1.6%	9,247	15.0%	9,856	16.0%	61,489	36.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20,549	36.2%	508	.9%	7,358	12.9%	28,424	50.0%	56,840	34.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,303	38.5%	15	.4%	405	11.9%	1,650	51.2%	3,373	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,550	38.0%	71	.6%	2,238	17.5%	5,523	43.3%	12,781	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	286	7.6%	36	.9%	231	6.1%	3,222	85.4%	3,775	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1,628	15.7%	28	.3%	1,586	15.3%	7,146	68.9%	10,388	6.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,276	35.1%	2,202	18.1%	721	5.9%	4,967	40.8%	12,167	7.3%	-	-	-	-
Total By Income Source	76,433	45.8%	3,856	2.3%	22,682	13.6%	64,053	38.3%	167,024	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,158	14.7%	71	.2%	3,272	7.8%	32,257	77.3%	41,758	25.0%	-	-	-	-
Commercial	26,850	81.5%	199	.6%	2,919	8.9%	2,818	8.6%	32,787	19.6%	-	-	-	-
Households	42,411	46.9%	3,578	4.0%	16,134	17.9%	29,295	32.3%	90,418	54.2%	-	-	-	-
Other	1,015	51.7%	6	.4%	297	15.1%	642	32.7%	1,962	1.2%	-	-	-	-
Total By Customer Group	76,433	45.8%	3,856	2.3%	22,682	13.6%	64,053	38.3%	167,024	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	37,056	100.0%	-	-	-	-	-	-	37,056	8.2%
Bulk Water	-	-	-	-	-	-	28,910	100.0%	28,910	6.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensioners / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28,399	100.0%	-	-	-	-	-	-	28,399	6.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	242,225	67.6%	28,634	8.1%	32,636	9.2%	54,343	15.2%	358,838	79.2%
Total	307,680	68.0%	28,884	6.4%	32,636	7.3%	83,253	18.4%	452,703	100.0%

Contact Details

Municipal Manager	Mr X C Matiso	043 739 2001
Financial Manager	Ms N T Mhlambiso	043 739 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	342,611	330,925	86,372	25.6%	97,542	28.5%	51,544	15.6%	49,351	14.9%	286,809	86.7%	37,552	88.0%	31.4%
Property rates	29,672	39,077	7,353	24.8%	10,836	36.5%	9,475	24.9%	9,343	24.6%	37,011	97.2%	3,614	76.6%	158.0%
Property rates - penalties and collection charges	-	-	148	-	67	-	-	-	-	-	215	-	17	-	(100.0%)
Service charges - electricity revenue	83,339	90,622	19,037	11.4%	33,639	36.0%	22,179	24.5%	20,435	22.6%	95,290	95.9%	21,134	94.8%	(3.0%)
Service charges - water revenue	15,073	10,529	3,610	24.0%	3,255	21.6%	3,102	29.5%	2,828	26.9%	12,795	121.5%	1,963	81.7%	44.0%
Service charges - sanitation revenue	10,778	9,705	1,712	15.9%	1,773	16.4%	1,722	17.7%	1,755	18.1%	6,961	71.7%	1,374	81.8%	27.7%
Service charges - refuse revenue	7,800	7,856	1,823	23.4%	1,942	25.0%	1,935	24.6%	1,949	24.8%	7,650	98.7%	1,770	99.7%	10.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	980	1,117	116	12.0%	278	28.4%	196	17.5%	140	12.5%	672	60.2%	116	51.8%	21.1%
Interest earned - external investments	2,800	1,382	439	15.4%	261	9.3%	374	27.0%	195	14.1%	1,269	91.8%	707	100.0%	(72.4%)
Interest earned - outstanding debtors	9,000	8,356	725	8.1%	2,453	27.3%	2,659	40.5%	2,551	40.1%	8,388	131.0%	1,427	70.0%	78.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	140	1,000	63	62.8%	77	55.1%	92	8.5%	141	12.9%	369	36.8%	180	47.2%	(21.9%)
Licenses and permits	99	46	-	-	16	16.0%	9	20.7%	46	99.9%	71	155.9%	-	17.7%	(100.0%)
Agency services	8,632	6,347	-	-	3,160	36.9%	1,928	30.4%	2,492	39.3%	7,580	119.5%	-	37.3%	(100.0%)
Transfers recognised - operational	132,392	132,982	54,161	40.9%	43,338	32.8%	967	.7%	17	-	98,484	74.1%	155	99.2%	(89.1%)
Other own revenue	28,936	24,891	7,529	26.0%	(3,525)	(12.2%)	6,990	28.2%	7,041	28.4%	18,035	72.8%	4,857	74.5%	74.4%
Gains on disposal of PPE	2,810	72	-	-	36	1.3%	36	50.7%	354	491.3%	426	591.5%	1,158	44.2%	(69.4%)
Operating Expenditure	415,636	403,954	63,455	15.3%	79,524	19.1%	68,127	16.9%	54,166	13.4%	265,271	65.7%	103,047	76.2%	(47.4%)
Employee related costs	99,905	96,785	25,405	25.5%	27,469	27.5%	27,886	28.8%	27,595	28.5%	108,105	113.9%	26,129	102.4%	5.6%
Remuneration of councillors	9,900	10,726	3,085	31.2%	3,113	31.4%	3,102	28.9%	3,726	34.7%	13,027	121.4%	3,032	105.3%	22.9%
Debt impairment	16,369	16,365	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	73,068	73,068	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	929	729	-	-	201	21.6%	236	32.3%	24	3.3%	460	63.1%	-	-	(100.0%)
Bulk purchases	89,924	82,374	13,636	15.7%	24,050	27.7%	10,781	13.1%	2,749	3.3%	51,087	62.0%	30,724	106.8%	(39.9%)
Other Materials	26,432	18,195	2,615	9.9%	3,438	13.0%	4,430	24.3%	2,390	13.1%	12,873	70.7%	7,635	87.0%	(68.7%)
Contracted services	25,753	23,953	5,250	20.4%	7,992	29.3%	5,571	24.9%	2,030	8.5%	20,842	86.9%	13,657	116.8%	(85.3%)
Transfers and grants	12,872	12,872	1,254	9.7%	2,059	16.0%	2,883	22.5%	1,272	9.9%	7,478	58.1%	1,991	81.5%	(36.1%)
Other expenditure	68,905	69,903	11,311	16.2%	11,612	16.7%	13,128	18.8%	14,378	20.6%	50,429	72.1%	16,431	75.4%	(12.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73,025)	(73,029)	24,917		18,018		(16,583)		(4,815)		21,538		(65,495)		
Transfers recognised - capital	77,765	81,376	-	-	31,667	40.7%	-	-	-	-	31,667	38.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) after capital transfers and contributions	4,740	8,347	24,917		49,685		(16,583)		(4,815)		53,205		(65,495)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4,740	8,347	24,917		49,685		(16,583)		(4,815)		53,205		(65,495)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4,740	8,347	24,917		49,685		(16,583)		(4,815)		53,205		(65,495)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4,740	8,347	24,917		49,685		(16,583)		(4,815)		53,205		(65,495)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure	99,260	99,572	16,942	16.8%	21,361	23.1%	16,489	15.8%	48,912	49.1%	100,995	101.4%	57,263	77.4%	(14.6%)
Source of Finance	77,765	81,376	13,334	17.1%	21,095	27.1%	14,271	17.5%	48,762	59.9%	97,463	119.8%	56,540	81.6%	(13.9%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77,765	81,376	13,334	17.1%	21,095	27.1%	14,271	17.5%	48,762	59.9%	97,463	119.8%	56,540	81.6%	(13.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14,495	18,195	1,908	13.2%	257	1.8%	1,218	6.7%	150	.8%	3,532	19.4%	623	25.2%	(75.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	92,260	99,572	15,242	16.5%	21,361	23.1%	15,489	15.6%	48,912	49.1%	100,995	101.4%	57,263	77.4%	(14.6%)
Governance and Administration	2,957	4,768	804	27.2%	257	8.7%	1,148	24.9%	150	3.1%	2,368	50.3%	221	128.6%	(32.0%)
Executive & Council	-	-	147	-	-	-	-	-	-	-	147	-	27	-	(100.0%)
Budget & Treasury Office	1,757	3,063	262	15.0%	-	-	61	2.0%	122	4.0%	466	15.2%	117	-	4.6%
Corporate Services	1,200	1,705	395	29.5%	257	21.4%	1,127	66.1%	28	1.6%	1,768	103.6%	77	75.2%	(64.0%)
Community and Public Safety	1,023	500	-	-	-	-	-	-	-	-	-	-	302	66.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Sport And Recreation	223	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1,699	500	-	-	-	-	-	-	-	-	-	-	287	63.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29,424	29,437	10,210	34.7%	4,054	13.8%	1,832	9.0%	680	3.3%	16,777	82.1%	26,345	99.2%	(97.4%)
Planning and Development	1,280	-	211	16.5%	-	-	-	-	-	-	211	-	20	-	(100.0%)
Road Transport	28,144	29,437	9,999	35.5%	4,054	14.4%	1,832	9.0%	680	3.3%	16,565	81.1%	26,325	99.1%	(97.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57,856	73,866	4,213	7.3%	17,049	29.5%	12,469	16.9%	48,083	65.1%	81,805	111.0%	30,369	68.5%	58.3%
Electricity	7,475	8,732	833	11.1%	467	6.2%	25	.3%	-	-	1,325	15.2%	1,806	127.3%	(100.0%)
Water	37,653	35,297	3,380	9.0%	9,598	25.5%	9,867	26.0%	44,937	127.3%	67,782	192.4%	14,585	68.7%	208.1%
Waste Water Management	12,258	29,717	-	-	6,975	56.9%	2,554	8.6%	3,145	10.6%	12,675	42.7%	13,979	70.9%	(77.5%)
Waste Management	290	-	-	-	-	-	22	-	-	-	22	-	-	-	-
Other	460	180	16	3.2%	-	-	-	-	-	-	15	8.1%	26	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	367,558	352,602	88,372	24.0%	132,473	36.0%	77,340	21.9%	32,582	9.3%	330,867	93.8%	36,394	91.4%	(10.2%)
Property rates, penalties and collection charges	21,567	25,131	7,502	34.2%	10,902	49.7%	9,475	37.7%	6,308	25.1%	34,187	136.0%	9,531	104.4%	78.7%
Service charges	93,825	78,361	17,666	18.1%	40,604	43.3%	28,957	36.9%	17,939	22.9%	105,368	134.5%	28,242	118.2%	(31.5%)
Other revenue	36,659	32,876	7,725	20.1%	(53)	(.1%)	9,156	27.9%	6,573	20.0%	23,402	71.2%	4,333	97.3%	51.7%
Government - operating	132,752	132,902	54,101	40.8%	43,338	32.6%	967	.7%	17	-	98,424	74.1%	135	97.6%	(89.1%)
Government - capital	77,765	77,765	-	-	34,957	45.0%	25,892	33.3%	-	-	60,799	78.2%	-	67.5%	-
Interest	2,800	5,577	1,155	41.3%	2,714	96.9%	2,973	53.3%	1,645	29.1%	8,527	155.8%	2,134	98.1%	(13.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(321,230)	(369,746)	(63,354)	19.7%	(79,524)	24.8%	(88,127)	22.0%	(36,901)	11.7%	(247,905)	79.8%	(103,947)	105.8%	(64.5%)
Suppliers and employees	(307,429)	(296,146)	(62,100)	20.2%	(77,264)	25.1%	(64,386)	21.9%	(36,240)	11.9%	(239,610)	80.9%	(101,056)	100.9%	(65.1%)
Finance charges	(329)	(729)	-	-	(229)	69.6%	(236)	32.3%	(12)	1.6%	(446)	61.5%	-	-	(100.0%)
Transfers and grants	(12,872)	(12,872)	(1,254)	9.7%	(2,032)	15.8%	(2,869)	22.3%	(1,042)	8.1%	(7,247)	56.3%	(1,391)	81.5%	(47.7%)
Net Cash from/(used) Operating Activities	46,328	42,854	25,018	54.0%	52,949	114.3%	9,213	21.5%	(3,818)	(8.9%)	83,962	195.9%	(66,553)	38.8%	(94.6%)
Cash Flow from Investing Activities															
Receipts	2,810	72	-	-	36	1.3%	36	50.7%	177	245.7%	249	346.4%	1,158	50.5%	(84.7%)
Proceeds on disposal of PPE	2,810	72	-	-	36	1.3%	36	50.7%	177	245.7%	249	346.4%	1,158	50.5%	(84.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88,522)	(94,135)	(15,242)	17.2%	(21,351)	24.1%	(15,486)	16.5%	(35,610)	35.9%	(85,692)	91.2%	(50,237)	93.0%	(32.7%)
Capital assets	(83,522)	(94,135)	(15,242)	17.2%	(21,351)	24.1%	(15,486)	16.5%	(33,810)	35.9%	(85,692)	91.2%	(50,237)	93.0%	(32.7%)
Net Cash from/(used) Investing Activities	(85,712)	(94,063)	(15,242)	17.8%	(21,315)	24.8%	(15,453)	16.4%	(35,433)	35.8%	(85,443)	91.0%	(49,080)	94.2%	(31.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase/(Decrease) in cash held	(39,384)	(51,709)	9,777	(24.8%)	31,634	(80.1%)	(6,240)	12.1%	(37,252)	72.0%	(2,081)	4.0%	(115,733)	277.0%	(67.8%)
Cash/cash equivalents at the year begin:	42,697	37,363	3,017	7.1%	12,794	30.0%	44,428	118.9%	38,163	102.2%	3,017	8.1%	53,753	1.6%	(29.0%)
Cash/cash equivalents at the year end:	3,313	(14,347)	12,794	386.3%	44,428	1,342.0%	38,188	(266.3%)	936	(6.5%)	936	(6.5%)	(61,980)	(133.6%)	(101.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts to Council Policy: Amount	Impairment -Bad Debts to Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	555	2.8%	566	2.8%	445	2.2%	18,485	92.2%	20,051	12.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,738	53.3%	1,021	31.3%	117	3.6%	384	11.8%	3,260	2.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,325	6.3%	1,963	5.3%	1,503	4.1%	31,209	84.3%	36,999	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	464	2.9%	416	2.6%	353	2.2%	14,620	92.3%	15,843	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	818	2.3%	580	2.1%	535	2.0%	25,679	93.7%	27,412	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	3.7%	40	2.8%	37	2.6%	1,317	90.9%	1,448	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	848	7.6%	850	7.6%	862	7.7%	8,636	77.1%	11,196	7.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,362	4.8%	1,576	3.9%	1,672	4.1%	35,634	87.3%	40,804	26.0%	-	-	-	-
Total By Income Source	8,543	5.4%	7,013	4.5%	5,524	3.5%	135,964	86.6%	157,043	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	569	18.5%	467	15.2%	355	11.5%	1,686	54.8%	3,076	2.0%	-	-	-	-
Commercial	2,605	18.1%	1,627	11.3%	978	6.8%	9,189	63.8%	14,399	9.2%	-	-	-	-
Households	4,295	3.7%	3,885	3.4%	3,337	2.9%	104,165	90.0%	115,682	73.7%	-	-	-	-
Other	1,074	4.5%	1,024	4.3%	855	3.6%	20,923	87.6%	23,886	15.2%	-	-	-	-
Total By Customer Group	8,543	5.4%	7,013	4.5%	5,524	3.5%	135,964	86.6%	157,043	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	6,691	9.3%	6,228	8.7%	6,360	8.8%	52,534	73.2%	71,764	79.2%
Bulk Water	652	5.8%	-	-	-	-	10,579	94.2%	11,232	12.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,378	100.0%	-	-	-	-	-	-	4,378	4.8%
Auditor-General	-	-	-	-	220	100.0%	-	-	220	.2%
Other	2,906	100.0%	-	-	-	-	-	-	2,906	3.2%
Total	14,628	16.2%	6,228	6.9%	6,581	7.2%	63,113	69.7%	90,501	100.0%

Contact Details

Municipal Manager	Mr Abey mahlangu	017 826 8101
Financial Manager	Mr Steven Thobela	017 826 8167

Source Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	**470,546**	**480,906**	**141,753**	**30.1%**	**111,295**	**23.7%**	**89,127**	**18.5%**	**91,889**	**19.1%**	**434,064**	**90.3%**	**78,015**	**95.8%**	**17.8%**
Property rates	66,131	66,735	16,834	25.2%	16,544	25.0%	16,658	25.0%	16,686	25.3%	66,732	100.0%	15,326	99.8%	10.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	177,150	182,414	48,239	27.2%	42,968	24.3%	40,214	22.0%	42,076	23.1%	173,497	95.1%	40,409	97.2%	4.1%
Service charges - water revenue	25,214	36,112	7,925	31.4%	10,133	40.2%	5,932	16.4%	7,741	21.4%	31,730	87.8%	2,111	127.2%	266.6%
Service charges - sanitation revenue	37,564	20,274	5,386	14.3%	4,750	12.6%	4,776	23.6%	4,071	20.1%	18,984	93.6%	4,299	48.8%	(5.3%)
Service charges - refuse revenue	15,150	17,350	4,660	30.8%	4,016	26.5%	3,802	21.9%	3,345	19.3%	15,822	91.2%	3,547	125.0%	(5.7%)
Service charges - other	1,864	3,057	682	41.0%	658	51.6%	252	8.3%	391	12.8%	2,183	71.4%	803	111.3%	(35.2%)
Rental of facilities and equipment	1,962	2,178	543	27.7%	572	29.1%	592	23.0%	493	22.6%	2,100	96.7%	524	59.0%	(5.6%)
Interest earned - external investments	330	200	51	15.4%	10	3.2%	27	13.5%	-	-	88	44.2%	81	61.2%	(100.0%)
Interest earned - outstanding debtors	10,000	20,000	5,024	50.2%	4,995	49.9%	5,143	25.7%	5,286	26.4%	20,448	102.2%	4,954	149.8%	6.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	315	465	76	24.2%	168	52.6%	2,702	557.7%	1,633	363.6%	4,579	985.3%	123	89.4%	1,436.7%
Licences and permits	3,717	3,717	-	-	-	-	2,036	54.8%	1,397	37.6%	3,432	92.3%	953	71.1%	38.8%
Agency services	5,038	5,036	-	-	-	-	3,981	78.1%	2,977	58.4%	6,958	134.5%	1,634	104.9%	52.7%
Transfers recognised - operational	121,195	103,368	48,558	40.1%	20,530	16.9%	425	.4%	364	.4%	69,877	67.6%	197	98.5%	84.9%
Other own revenue	1,057	17,628	2,763	260.0%	5,349	501.5%	2,127	12.1%	4,593	26.1%	14,832	84.1%	130	84.4%	2,321.2%
Gains on disposal of PPE	4,011	2,310	1,210	30.2%	411	10.2%	561	24.3%	491	21.3%	2,674	115.7%	2,784	82.4%	(82.4%)
Operating Expenditure	**509,849**	**610,149**	**89,033**	**17.5%**	**128,588**	**25.2%**	**92,922**	**15.2%**	**86,968**	**14.3%**	**397,511**	**65.1%**	**101,806**	**84.5%**	**(14.6%)**
Employee related costs	141,251	142,420	37,303	26.4%	36,124	25.6%	36,303	25.5%	35,736	25.1%	145,466	102.1%	34,681	104.5%	3.0%
Remuneration of councillors	11,546	11,656	2,666	23.1%	2,668	23.1%	2,663	22.9%	3,630	31.1%	11,629	99.8%	3,234	98.7%	12.2%
Debt impairment	26,518	77,424	-	-	2,768	10.4%	-	-	-	-	2,768	3.6%	-	-	-
Depreciation and asset impairment	49,575	59,563	-	-	29,981	60.5%	-	-	-	-	29,981	50.3%	-	-	-
Finance charges	5,186	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	156,252	163,265	19,848	12.7%	27,676	17.7%	20,610	10.9%	19,417	10.3%	87,551	46.6%	41,733	100.7%	(53.5%)
Other Materials	20,740	13,214	4,283	20.7%	3,698	17.8%	3,810	19.8%	5,455	28.4%	17,246	89.8%	4,085	82.3%	33.5%
Contracted services	29,752	53,504	11,462	38.5%	11,111	38.6%	16,600	31.0%	8,654	16.0%	48,827	91.2%	7,264	155.5%	31.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	69,698	57,704	13,471	19.3%	14,561	20.9%	12,936	22.4%	13,076	22.7%	54,043	93.7%	19,719	68.1%	22.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(39,301)**	**(129,242)**	**52,719**		**(17,293)**		**(3,795)**		**4,921**		**36,553**		**(23,791)**		
Transfers recognised - capital	56,622	56,622	-	-	-	-	-	-	-	-	-	-	-	1.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) after capital transfers and contributions	**17,321**	**(72,620)**	**52,719**		**(17,293)**		**(3,795)**		**4,921**		**36,553**		**(23,791)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17,321**	**(72,620)**	**52,719**		**(17,293)**		**(3,795)**		**4,921**		**36,553**		**(23,791)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17,321**	**(72,620)**	**52,719**		**(17,293)**		**(3,795)**		**4,921**		**36,553**		**(23,791)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17,321**	**(72,620)**	**52,719**		**(17,293)**		**(3,795)**		**4,921**		**36,553**		**(23,791)**		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	**139,780**	**139,780**	**1,225**	**.9%**	**6,071**	**4.3%**	**6,725**	**4.8%**	**21,579**	**15.4%**	**35,600**	**25.5%**	**21,384**	**48.5%**	**.9%**
National Government	**139,780**	**139,780**	**1,225**	**.9%**	**6,071**	**4.3%**	**6,725**	**4.8%**	**21,579**	**15.4%**	**35,600**	**25.5%**	**21,384**	**68.0%**	**.9%**
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**139,780**	**139,780**	**1,225**	**.9%**	**6,071**	**4.3%**	**6,725**	**4.8%**	**21,579**	**15.4%**	**35,600**	**25.5%**	**21,384**	**63.8%**	**.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**139,780**	**139,780**	**1,225**	**.9%**	**6,071**	**4.3%**	**6,725**	**4.8%**	**21,579**	**15.4%**	**35,600**	**25.5%**	**21,384**	**48.5%**	**.9%**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	202	-	-	-	271	-	474	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	271	-	271	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	202	-	-	-	-	-	202	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15,000**	**15,000**	-	-	**381**	**2.5%**	-	-	-	-	**381**	**2.5%**	-	**5,581.8%**	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15,000	15,000	-	-	381	2.5%	-	-	-	-	381	2.5%	-	5,581.8%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**124,780**	**124,780**	**1,225**	**1.0%**	**5,487**	**4.4%**	**6,725**	**5.4%**	**21,307**	**17.1%**	**34,745**	**27.8%**	**21,384**	**40.1%**	(.4%)
Electricity	37,899	37,899	1,225	3.2%	2,592	6.8%	1,789	4.7%	5,428	14.3%	10,944	28.9%	5,332	17.8%	1.8%
Water	86,881	86,881	-	-	2,895	3.4%	4,177	4.8%	14,767	17.0%	21,839	25.2%	16,051	49,041.8%	(8.0%)
Waste Water Management	-	-	-	-	-	-	759	-	1,112	-	1,871	-	-	129,616.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	47,730.5%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	485,154	496,817	142,625	29.2%	96,998	20.2%	82,515	20.3%	73,427	18.0%	397,765	97.8%	86,348	222.7%	(15.0%)
Property rates, penalties and collection charges	62,801	49,575	16,764	26.7%	12,783	20.4%	14,769	29.8%	13,231	26.7%	57,547	116.1%	15,502	2,420.0%	(14.7%)
Service charges	214,085	183,715	70,436	32.9%	54,460	25.0%	52,200	28.4%	48,390	26.9%	225,587	125.3%	56,125	367.4%	(13.8%)
Other revenue	16,170	13,337	1,982	12.3%	5,195	38.9%	9,952	74.6%	6,961	52.2%	25,100	163.2%	6,497	141.8%	7.1%
Government - operating	121,156	100,368	48,558	40.1%	20,590	16.9%	495	4%	364	4%	69,977	67.6%	187	99.4%	94.9%
Government - capital	56,622	56,622	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	14,330	200	5,077	35.4%	4,896	34.9%	5,179	2,584.8%	3,431	1,740.7%	18,724	9,361.8%	5,035	138.1%	(30.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(422,278)	(472,752)	(89,033)	21.1%	(128,583)	30.5%	(164,443)	34.8%	(58,863)	12.5%	(440,923)	93.3%	(102,808)	96.8%	(42.7%)
Suppliers and employees	(421,380)	(462,458)	(89,033)	21.1%	(128,583)	30.5%	(164,443)	35.6%	(58,863)	12.7%	(440,923)	95.3%	(102,808)	97.1%	(42.7%)
Finance charges	(1,898)	(10,304)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66,885	(55,945)	53,592	80.1%	(29,590)	(44.2%)	(81,928)	124.2%	14,564	(22.1%)	(43,163)	65.5%	(16,461)	(10.0%)	(188.5%)
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)	(53,483)	(1,225)	1.5%	(9,061)	11.1%	(7,382)	11.6%	(4,940)	7.8%	(22,609)	35.6%	(21,384)	76.9%	(76.9%)
Capital assets	(81,622)	(53,483)	(1,225)	1.5%	(9,061)	11.1%	(7,382)	11.6%	(4,940)	7.8%	(22,609)	35.6%	(21,384)	76.9%	(76.9%)
Net Cash from/(used) Investing Activities	(77,611)	(51,173)	(1,225)	1.6%	(9,061)	11.7%	(7,382)	12.1%	(4,940)	8.1%	(22,609)	37.0%	(21,384)	76.9%	(76.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,251)	(2,248)	-	-	(143)	11.5%	(420)	18.7%	(285)	12.7%	(848)	37.7%	-	-	(100.0%)
Repayment of borrowing	(1,251)	(2,248)	-	-	(143)	11.5%	(420)	18.7%	(285)	12.7%	(848)	37.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1,251)	(2,248)	-	-	(143)	11.5%	(420)	18.7%	(285)	12.7%	(848)	37.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(11,977)	(129,366)	52,366	(438.9%)	(38,795)	323.9%	(89,731)	69.4%	9,339	(7.2%)	(66,620)	51.5%	(37,845)	8.1%	(124.7%)
Cash/cash equivalents at the year begin:	25,600	490	5,307	21.2%	57,873	231.5%	19,873	3,895.6%	(70,552)	(14,430.1%)	5,307	1,083.8%	7,936	(62.8%)	(690.3%)
Cash/cash equivalents at the year end:	13,623	(128,876)	57,673	448.4%	19,079	148.9%	(70,852)	54.9%	(61,213)	47.5%	(61,313)	47.6%	(29,909)	10.5%	106.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts /to Council Policy: Amount	Impairment -Bad Debts /to Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,769	9.2%	965	1.9%	1,052	2.0%	45,325	86.9%	52,111	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13,161	22.5%	1,432	2.4%	1,097	1.9%	42,903	73.2%	58,592	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,092	15.3%	1,608	3.5%	1,392	3.0%	36,148	78.2%	46,238	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,465	6.9%	701	2.0%	658	1.8%	32,051	89.4%	35,876	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,295	6.2%	568	1.5%	523	1.4%	33,278	90.8%	36,643	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,646	4.7%	1,743	2.3%	1,705	2.2%	70,001	90.8%	77,092	23.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,528	7.3%	203	1.0%	411	2.0%	18,778	89.8%	20,920	6.4%	-	-	-	-
Total By Income Source	34,975	10.7%	7,230	2.2%	6,817	2.1%	278,450	85.0%	327,473	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,810	21.0%	614	4.6%	580	4.3%	9,392	70.1%	13,396	4.1%	-	-	-	-
Commercial	13,240	20.5%	1,839	2.8%	1,387	2.1%	48,173	74.5%	64,639	19.7%	-	-	-	-
Households	16,992	7.4%	4,213	1.8%	4,242	1.8%	204,006	88.9%	229,453	70.1%	-	-	-	-
Other	1,934	9.7%	570	2.9%	609	3.0%	16,879	84.4%	19,985	6.1%	-	-	-	-
Total By Customer Group	34,975	10.7%	7,230	2.2%	6,817	2.1%	278,450	85.0%	327,473	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	18,133	18.0%	-	-	12,804	12.7%	68,734	68.3%	100,671	28.0%
Bulk Water	-	-	5,302	3.2%	11,759	5.9%	180,110	90.9%	198,208	55.2%
PAYE deductions	1,757	100.0%	-	-	-	-	-	-	1,757	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2,156	100.0%	-	-	-	-	-	-	2,156	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	2.0%	30	2.1%	46	3.1%	1,361	92.8%	1,467	.4%
And/or-General	-	-	-	-	-	-	-	-	-	-
Other	7,369	13.5%	2,544	4.6%	4,514	8.2%	40,295	73.7%	54,712	15.2%
Total	29,444	8.2%	8,876	2.5%	29,156	8.1%	291,501	81.2%	358,977	100.0%

Contact Details

Municipal Manager	Mr Z.T. Sangqwe	017 801 3753
Financial Manager	Ms Vezani	017 801 3022

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	343,707	348,280	136,616	39.7%	111,495	32.4%	91,372	26.4%	8,601	2.5%	348,683	100.1%	6,709	96.7%	28.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	110	87	29	16.5%	21	18.9%	21	23.6%	28	31.8%	89	102.8%	23	107.2%	18.6%
Interest earned - external investments	17,436	14,285	3,324	19.1%	4,006	23.0%	3,323	23.7%	5,672	39.7%	16,330	114.3%	4,615	90.8%	22.9%
Interest earned - outstanding debtors	5	-	-	-	-	-	-	-	0	-	0	-	0	-	(74.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	541	-	6,104	-	-	-	(100.0%)
Agency services	-	-	5,563	-	-	-	-	-	589	2%	923,842	99.2%	205	99.2%	186.9%
Transfers recognised - operational	324,272	326,460	127,468	39.3%	107,341	33.1%	83,444	27.1%	1,743	23.4%	2,226	29.9%	1,856	101.4%	(6.1%)
Other own revenue	1,885	7,448	249	12.7%	128	6.7%	119	1.6%	29	-	29	-	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	488,390	432,067	53,195	10.9%	67,426	13.8%	67,681	15.7%	87,686	20.3%	275,989	63.9%	138,652	68.8%	(36.8%)
Employee related costs	117,899	107,884	16,878	14.3%	17,378	14.8%	17,777	16.5%	18,935	17.3%	70,867	65.9%	13,152	59.2%	41.7%
Remuneration of councillors	16,826	16,826	2,961	17.6%	2,954	17.6%	3,070	18.2%	3,801	22.6%	12,787	76.0%	4,128	99.0%	(7.9%)
Debt impairment	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9,572	8,225	1,929	20.2%	1,917	20.0%	1,933	23.9%	2,066	25.4%	7,846	95.0%	2,741	81.4%	(23.9%)
Finance charges	4,400	5,760	505	11.5%	1,056	24.0%	754	11.2%	468	6.8%	2,785	41.2%	992	80.1%	(53.7%)
Bulk purchases	-	10,557	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Other Materials	604	26,125	16	2.0%	15	1.8%	63	2%	259	5%	391	1.2%	43	85.4%	495.1%
Contracted services	15,015	26,554	1,160	7.7%	1,777	11.8%	1,149	4.3%	5,589	21.0%	9,674	36.4%	1,378	44.9%	305.6%
Transfers and grants	245,903	162,981	17,963	7.3%	25,848	10.5%	25,598	15.6%	36,593	22.5%	105,902	65.4%	71,082	65.2%	(48.5%)
Other expenditure	78,250	65,047	11,757	15.0%	16,481	21.1%	17,378	26.7%	20,226	31.1%	65,842	101.2%	38,431	77.2%	(47.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	94	-	94	-	6,655	-	(98.6%)
Surplus/(Deficit)	(144,683)	(83,787)	83,420		44,069		24,290		(79,085)		72,694		(131,962)		
Transfers recognised - capital	-	510	-	-	-	-	1,020	200.0%	(493)	(96.7%)	527	103.3%	(331)	-	48.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(144,683)	(83,277)	83,420		44,069		25,310		(79,578)		73,221		(132,294)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(144,683)	(83,277)	83,420		44,069		25,310		(79,578)		73,221		(132,294)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(144,683)	(83,277)	83,420		44,069		25,310		(79,578)		73,221		(132,294)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(144,683)	(83,277)	83,420		44,069		25,310		(79,578)		73,221		(132,294)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	33,853	33,348	2,873	8.5%	7,681	22.7%	5,865	17.6%	8,014	24.0%	24,433	73.3%	2,636	14.2%	204.1%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	788	-	788	-	-	-	(100.0%)
Borrowing	33,853	33,348	2,873	8.5%	7,681	22.7%	5,865	17.6%	7,226	21.7%	23,645	70.9%	2,636	14.2%	174.2%
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33,853	33,348	2,873	8.5%	7,681	22.7%	5,865	17.6%	8,014	24.0%	24,433	73.3%	2,636	14.2%	204.1%
Governance and Administration	6,042	5,416	317	5.2%	2,867	47.5%	3,230	59.6%	896	16.5%	7,309	135.3%	55	4.7%	1,523.4%
Executive & Council	1,540	2,719	212	13.8%	2,045	132.8%	3,174	117.1%	252	9.3%	5,683	209.7%	-	2%	(100.0%)
Budget & Treasury Office	313	313	48	15.4%	-	-	14	4.5%	129	38.3%	192	61.2%	10	546.1%	1,061.2%
Corporate Services	4,199	2,385	57	1.4%	842	20.1%	41	1.7%	524	21.9%	1,465	61.2%	45	5.5%	1,069.9%
Community and Public Safety	27,799	27,910	2,536	9.1%	4,794	17.3%	2,636	9.4%	6,383	22.9%	16,348	58.6%	2,580	15.9%	147.4%
Community & Social Services	78	78	-	-	-	-	-	-	-	-	-	-	-	15.0%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	26,912	26,556	2,536	9.4%	4,794	17.8%	2,612	9.8%	6,376	24.0%	16,318	61.4%	2,580	15.9%	147.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	809	1,276	-	-	-	-	23	1.8%	7	.5%	30	2.3%	-	-	(100.0%)
Economic and Environmental Services	21	21	21	99.5%	-	-	-	-	755	3,548.0%	755	3,647.5%	-	-	(100.0%)
Planning and Development	21	21	21	99.5%	-	-	-	-	735	3,548.0%	756	3,647.5%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other															

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	343,702	348,280	136,615	39.7%	111,495	32.4%	92,482	26.6%	8,572	2.5%	349,164	100.3%	10,338	99.9%	(17.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1,895	7,535	841	42.2%	147	7.4%	659	8.6%	3,707	49.6%	5,355	71.3%	(75,523)	123.1%	(104.9%)
Government - operating	324,272	325,480	132,450	40.8%	107,943	33.1%	63,444	27.1%	1,019	3%	325,254	100.9%	79,554	99.8%	(98.7%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17,435	14,265	3,324	19.1%	4,005	23.0%	3,363	23.7%	3,816	26.7%	14,534	101.7%	5,309	100.0%	(39.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(478,803)	(594,151)	(82,392)	17.2%	(70,734)	14.8%	(72,037)	12.1%	(51,221)	10.3%	(286,384)	48.2%	(116,145)	72.3%	(47.3%)
Suppliers and employees	(228,594)	(400,397)	(68,846)	30.2%	(42,337)	18.5%	(45,674)	11.4%	(23,788)	5.9%	(180,746)	45.1%	63,603	34.6%	(137.4%)
Finance charges	(4,400)	(3,800)	(505)	11.5%	(2,141)	48.7%	(764)	20.1%	(459)	12.1%	(3,869)	101.8%	(2,272)	100.0%	(79.8%)
Transfers and grants	(245,808)	(189,954)	(12,940)	5.3%	(26,256)	10.7%	(25,599)	13.5%	(36,973)	19.5%	(101,768)	53.6%	(177,477)	98.7%	(29.2%)
Net Cash from/(used) Operating Activities	(135,101)	(245,871)	54,224	(40.1%)	40,761	(30.2%)	20,444	(8.3%)	(52,649)	21.4%	62,780	(25.5%)	(105,806)	28.7%	(50.2%)
Cash Flow from Investing Activities															
Receipts	-	510	-	-	(2,671)	-	(510)	(100.0%)	-	-	(3,181)	(623.7%)	-	-	-
Proceeds on disposal of PPE	-	510	-	-	-	-	(510)	(100.0%)	-	-	(510)	(100.0%)	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(2,671)	-	-	-	-	-	(2,671)	-	-	-	-
Payments	(33,653)	(33,346)	(2,873)	8.5%	(7,581)	22.7%	(5,865)	17.6%	(6,014)	24.0%	(24,433)	73.3%	(2,584)	14.1%	210.1%
Capital assets	(33,653)	(33,346)	(2,873)	8.5%	(7,581)	22.7%	(5,865)	17.6%	(6,014)	24.0%	(24,433)	73.3%	(2,584)	14.1%	210.1%
Net Cash from/(used) Investing Activities	(33,653)	(32,836)	(2,873)	8.5%	(10,252)	30.6%	(6,375)	19.4%	(6,014)	24.4%	(27,614)	84.1%	(2,584)	14.7%	210.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6,130)	(6,130)	(1,543)	25.2%	-	-	(16,472)	268.7%	-	-	(18,014)	293.9%	(1,401)	118.7%	(100.0%)
Repayment of borrowing	(6,130)	(6,130)	(1,543)	25.2%	-	-	(16,472)	268.7%	-	-	(18,014)	293.9%	(1,401)	118.7%	(100.0%)
Net Cash from/(used) Financing Activities	(6,130)	(6,130)	(1,543)	25.2%	-	-	(16,472)	268.7%	-	-	(18,014)	293.9%	(1,401)	118.7%	(100.0%)
Net Increase/(Decrease) in cash held	(175,084)	(284,837)	49,808	(28.4%)	30,409	(17.4%)	(2,402)	.8%	(60,663)	21.3%	17,152	(6.0%)	(109,793)	28.2%	(44.7%)
Cash/cash equivalents at the year begin:	206,365	465,052	401,792	194.7%	451,599	218.8%	459,399	103.4%	479,597	102.9%	401,792	86.2%	502,692	100.0%	(4.0%)
Cash/cash equivalents at the year end:	31,282	181,218	451,600	1,443.8%	481,008	1,538.0%	476,997	264.7%	418,934	231.2%	418,934	231.2%	392,900	100.4%	6.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts fro Council Policy: Amount	Impairment -Bad Debts fro Council Policy: %
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	14,913	99.9%	16	.1%	-	-	-	-	14,929	100.0%	-	-	-	-
Total By Income Source	14,913	99.9%	16	.1%	-	-	-	-	14,929	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	14,745	100.0%	-	-	-	-	-	-	14,745	98.8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	184	1.2%	-	-	-	-
Other	169	91.4%	16	8.6%	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14,913	99.9%	16	.1%	-	-	-	-	14,929	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5,139	100.0%	-	-	-	-	-	-	5,139	47.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5,653	100.0%	-	-	-	-	-	-	5,653	52.2%
Total	10,887	100.0%	-	-	-	-	-	-	10,887	100.0%

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2016

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	577,671	573,625	199,337	34.5%	164,786	28.5%	77,859	13.6%	173,331	30.2%	615,314	107.3%	39,670	97.1%	336.9%
Property rates	81,773	81,775	39,954	48.8%	13,967	17.1%	26,304	32.2%	28,677	35.1%	102,901	125.1%	17,495	110.8%	64.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	59,342	59,784	13,423	19.6%	16,251	23.8%	17,460	29.2%	26,750	48.1%	75,884	126.9%	13,111	99.6%	119.3%
Service charges - water revenue	19,362	14,832	3,853	19.9%	3,602	18.6%	4,193	28.3%	4,296	29.0%	15,943	107.5%	2,929	79.5%	46.8%
Service charges - sanitation revenue	3,951	3,923	958	24.2%	956	24.1%	961	25.1%	993	25.2%	3,867	100.4%	864	106.0%	11.5%
Service charges - refuse revenue	5,217	5,439	1,368	23.1%	1,354	22.9%	1,384	25.4%	1,402	25.8%	5,508	101.3%	1,366	104.4%	7.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4,574	5,163	2,056	44.9%	450	9.8%	343	6.6%	384	7.4%	3,232	62.6%	384	94.4%	6.2%
Interest earned - external investments	2,662	662	-	-	-	-	6	.9%	(14)	(2.1%)	48	(1.2%)	537	66.2%	(102.5%)
Interest earned - outstanding debtors	5,463	1,633	818	15.0%	148	2.7%	1,284	78.7%	1,375	84.4%	3,625	222.2%	1,911	115.8%	(27.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	666	8,892	1,843	277.0%	2,416	363.1%	1,787	20.3%	3,690	41.5%	9,736	110.6%	917	216.7%	302.5%
Licences and permits	29	29	2	5.9%	7	24.6%	4	13.9%	0	2.1%	13	65.7%	1	29.7%	(57.4%)
Agency services	13,334	13,334	5,759	43.5%	6,474	48.6%	7,210	54.1%	11,550	86.6%	31,003	232.7%	(3,631)	68.5%	(401.5%)
Transfers recognised - operational	364,477	371,742	134,535	36.9%	116,464	32.0%	15,869	4.3%	83,323	23.9%	350,190	95.8%	167	94.5%	52,903.9%
Other own revenue	7,113	6,617	1,329	18.7%	2,297	38.1%	1,055	15.9%	3,933	59.4%	9,614	136.4%	3,927	115.9%	2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	581,483	576,508	89,589	15.4%	151,756	26.1%	107,519	18.7%	165,672	28.7%	534,736	92.8%	144,824	93.2%	28.3%
Employee related costs	226,292	224,400	56,136	24.8%	57,343	25.8%	59,692	26.3%	80,833	27.1%	243,404	108.5%	53,544	100.8%	13.6%
Remuneration of councillors	19,121	19,122	4,892	25.6%	4,891	25.6%	4,893	25.6%	5,136	32.1%	20,912	109.8%	4,538	101.5%	25.5%
Debt impairment	17,045	17,045	-	-	-	-	-	-	-	-	-	-	-	20.7%	-
Depreciation and asset impairment	64,397	64,397	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	990	1,330	143	15.4%	749	80.5%	297	15.5%	897	62.9%	1,935	145.5%	343	103.8%	144.2%
Bulk purchases	71,543	71,543	5,637	7.9%	26,251	36.7%	9,004	12.7%	15,010	21.0%	55,972	78.2%	18,762	130.7%	(20.0%)
Other Materials	1,853	1,727	294	17.8%	288	12.5%	366	21.2%	118	6.8%	986	57.1%	367	82.9%	(67.6%)
Contracted services	18,653	22,489	3,656	19.6%	13,365	71.6%	2,211	9.8%	15,774	70.1%	34,996	155.6%	1,136	125.1%	1,285.1%
Transfers and grants	211	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	161,636	154,454	18,931	11.6%	38,946	24.1%	31,685	20.5%	87,165	56.4%	176,530	114.4%	65,785	105.3%	32.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3,811)	(2,883)	109,748		13,030		(29,660)		(12,540)		80,578		(105,154)		
Transfers recognised - capital	219,382	226,792	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	215,570	223,909	109,748		13,030		(29,660)		(12,540)		80,578		(105,154)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	215,570	223,909	109,748		13,030		(29,660)		(12,540)		80,578		(105,154)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	215,570	223,909	109,748		13,030		(29,660)		(12,540)		80,578		(105,154)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	215,570	223,909	109,748		13,030		(29,660)		(12,540)		80,578		(105,154)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	230,907	230,907	12,069	5.7%	98,024	42.5%	40,189	17.4%	31,977	13.8%	183,258	79.4%	70,534	64.1%	(54.7%)
National Government	219,382	219,382	11,886	5.4%	96,222	43.9%	41,302	18.8%	29,793	13.6%	179,203	81.7%	67,450	64.0%	(55.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	219,382	219,382	11,886	5.4%	96,222	43.9%	41,302	18.8%	29,793	13.6%	179,203	81.7%	67,450	64.0%	(55.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11,525	11,525	1,183	10.3%	1,801	15.6%	(1,112)	(9.7%)	2,184	18.9%	4,055	35.2%	3,085	65.0%	(29.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	230,907	230,907	13,069	5.7%	98,024	42.5%	40,189	17.4%	31,977	13.8%	183,258	79.4%	70,534	64.1%	(54.7%)
Governance and Administration	2,427	2,427	-	-	1,494	61.5%	(1,280)	(31.6%)	488	20.1%	732	30.2%	284	11.5%	71.9%
Executive & Council	227	227	-	-	-	-	31	13.7%	-	-	31	13.7%	-	-	-
Budget & Treasury Office	200	200	-	-	-	-	-	-	-	-	-	-	171	4.5%	(100.0%)
Corporate Services	2,000	2,000	-	-	1,494	74.7%	(1,281)	(64.1%)	488	24.4%	701	35.0%	113	20.8%	332.2%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	107	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	107	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67,045	67,045	6,292	9.4%	14,254	21.3%	3,392	5.1%	2,202	3.3%	26,140	39.0%	11,068	100.1%	(80.1%)
Planning and Development	3,057	3,057	433	14.3%	1,716	56.1%	637	20.8%	-	-	2,792	91.3%	3,138	115.8%	(100.0%)
Road Transport	63,987	63,987	5,859	9.1%	12,537	19.6%	2,755	4.3%	2,202	3.4%	23,348	36.5%	7,930	95.9%	(71.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	161,435	161,435	6,777	4.2%	82,276	51.0%	38,047	23.6%	29,266	18.1%	156,366	96.9%	59,055	56.4%	(50.4%)
Electricity	14,600	14,600	817	5.6%	1,915	13.1%	1,642	11.2%	3,181	21.8%	7,537	51.6%	6,869	14.6%	(54.0%)
Water	123,135	123,135	5,633	4.6%	68,136	55.3%	30,165	24.5%	26,022	21.1%	129,976	105.6%	50,174	79.9%	(48.1%)
Waste Water Management	22,500	22,500	327	1.5%	11,224	50.2%	6,053	26.9%	103	.5%	17,707	79.9%	1,096	-	(90.6%)
Waste Management	1,200	1,200	-	-	929	77.4%	167	13.9%	-	-	1,086	91.3%	915	36.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter 4th Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter Actual Expenditure	2013/14 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	760,844	760,844	239,161	31.4%	317,792	41.6%	209,017	27.5%	163,119	21.4%	929,090	122.1%	53,410	99.8%	205.4%
Property rates, penalties and collection charges	65,264	65,264	11,268	17.3%	10,727	16.4%	13,259	20.3%	12,797	19.6%	48,051	73.6%	10,678	76.9%	19.8%
Service charges	77,860	77,860	17,029	21.9%	29,145	37.4%	21,282	27.3%	30,280	38.9%	89,736	115.2%	18,179	82.1%	66.6%
Other revenue	25,715	25,715	42,232	164.2%	40,456	157.3%	41,653	162.0%	30,327	117.9%	154,707	601.5%	22,065	465.4%	37.3%
Government - operating	364,477	364,477	133,249	36.2%	133,031	36.5%	1,635	4%	53,323	24.2%	340,408	93.4%	-	95.9%	(100.0%)
Government - capital	219,382	219,382	28,203	12.9%	132,035	60.2%	130,386	59.4%	-	-	290,624	132.5%	-	28.9%	-
Interest	8,125	8,125	1,180	14.5%	2,193	27.0%	790	9.7%	1,392	17.1%	5,555	68.4%	2,469	86.7%	(43.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500,041)	(500,041)	(170,895)	34.2%	(183,066)	36.6%	(139,894)	28.0%	(146,271)	29.3%	(640,059)	128.0%	(109,225)	118.0%	33.9%
Suppliers and employees	(498,899)	(498,899)	(170,625)	34.2%	(182,337)	36.5%	(139,650)	28.0%	(146,434)	29.2%	(638,124)	127.9%	(108,903)	118.9%	33.5%
Finance charges	(930)	(930)	(143)	15.4%	(749)	80.5%	(207)	22.2%	(837)	90.0%	(1,936)	208.0%	(321)	185.7%	156.2%
Transfers and grants	(211)	(211)	-	-	-	-	-	-	-	-	-	-	-	2.5%	-
Net Cash from/(used) Operating Activities	260,803	260,803	68,952	26.2%	134,707	51.7%	69,123	26.5%	16,848	6.5%	289,031	110.8%	(55,816)	64.8%	(130.2%)
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)	(70,885)	30.7%	(105,636)	45.7%	(49,934)	21.6%	(31,951)	13.8%	(258,906)	112.0%	(35,678)	54.0%	(10.4%)
Capital assets	(230,907)	(230,907)	(70,885)	30.7%	(105,636)	45.7%	(49,934)	21.6%	(31,951)	13.8%	(258,906)	112.0%	(35,678)	54.0%	(10.4%)
Net Cash from/(used) Investing Activities	(230,907)	(230,907)	(70,885)	30.7%	(105,636)	45.7%	(49,934)	21.6%	(31,951)	13.8%	(258,906)	112.0%	(35,678)	54.0%	(10.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-
Repayment of borrowing	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-
Net Cash from/(used) Financing Activities	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-
Net Increase/(Decrease) in cash held	29,532	29,532	(2,634)	(8.9%)	29,070	98.4%	19,189	65.0%	(15,103)	(51.1%)	30,522	103.4%	(91,497)	104.1%	(83.5%)
Cash/cash equivalents at the year begin:	7,770	7,770	2,896	37.3%	262	3.4%	29,332	377.5%	48,522	624.5%	2,896	37.3%	99,393	100.0%	(51.2%)
Cash/cash equivalents at the year end:	37,302	37,302	262	.7%	29,332	78.6%	48,522	130.1%	33,418	89.6%	33,418	89.6%	7,896	126.6%	323.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts to Council Policy Amount	Impairment -Bad Debts to Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,324	29.3%	674	14.9%	276	6.1%	2,238	49.6%	4,512	3.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4,218	57.2%	696	9.4%	461	6.2%	2,003	27.1%	7,379	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9,368	9.0%	5,160	4.9%	4,846	4.6%	84,696	81.4%	104,272	78.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	321	29.3%	116	10.6%	75	6.9%	583	53.2%	1,094	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	338	27.5%	116	9.5%	79	6.4%	697	56.7%	1,230	.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	517	5.4%	469	4.9%	416	4.4%	8,129	85.3%	9,532	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	799	15.3%	309	5.9%	106	2.4%	3,462	76.5%	4,580	3.5%	-	-	-	-
Total By Income Source	16,786	12.7%	7,540	5.7%	6,264	4.7%	102,009	76.9%	132,599	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,349	11.2%	2,613	8.7%	2,269	7.6%	21,691	72.5%	29,922	22.6%	-	-	-	-
Commercial	8,843	10.8%	3,047	3.7%	2,719	3.3%	67,414	82.2%	82,022	61.9%	-	-	-	-
Households	4,254	24.3%	1,748	10.0%	1,194	6.8%	10,246	58.8%	17,443	13.1%	-	-	-	-
Other	361	11.2%	131	4.1%	82	2.5%	2,658	82.2%	3,232	2.4%	-	-	-	-
Total By Customer Group	16,786	12.7%	7,540	5.7%	6,264	4.7%	102,009	76.9%	132,599	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	3,517	52.7%	278	7.3%	3,795	4.6%
Bulk Water	-	-	-	-	-	-	2,366	100.0%	2,366	2.9%
PAYE deductions	2,389	100.0%	-	-	-	-	-	-	2,389	2.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	2,635	100.0%	-	-	-	-	-	-	2,635	3.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5,609	70.2%	271	3.2%	249	3.0%	1,977	23.6%	8,365	10.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6,798	10.9%	14,810	23.8%	10,295	16.5%	30,357	48.8%	62,261	75.2%
Total	17,721	21.7%	15,081	18.4%	14,061	17.2%	34,979	42.7%	81,741	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0345
Financial Manager	Mr B T Khoza	013 790 0395

Source Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	235,687	223,425	27,667	11.7%	75,149	31.9%	90,532	40.5%	55,160	24.7%	248,508	111.2%	37,546	104.4%	46.9%
Property rates	33,000	33,265	13,205	40.0%	4,450	13.5%	5,279	15.9%	7,226	21.7%	30,160	90.7%	5,670	104.5%	27.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	49,487	40,391	6,570	13.5%	11,124	22.5%	12,953	32.1%	12,589	31.2%	43,237	107.0%	10,697	103.3%	17.7%
Service charges - water revenue	14,776	14,816	3,856	26.1%	10,654	72.2%	11,129	75.1%	6,749	45.6%	32,388	218.7%	3,855	130.8%	75.1%
Service charges - sanitation revenue	11,742	11,742	1,981	16.9%	2,975	25.3%	3,011	25.6%	3,011	25.6%	10,978	93.5%	2,767	100.9%	8.9%
Service charges - refuse revenue	8,005	8,027	1,149	14.3%	1,743	21.7%	1,772	22.1%	1,774	22.1%	6,437	80.2%	2,753	147.5%	(35.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	472	162	3	.5%	6	1.3%	7	4.2%	4	2.3%	20	12.1%	14	9.3%	(74.3%)
Interest earned - external investments	1,605	2,305	256	15.9%	636	39.6%	556	43.2%	16,429	712.7%	16,857	805.5%	(177)	62.9%	(9,368.3%)
Interest earned - outstanding debtors	13,846	8,561	-	-	4,521	32.7%	4,948	57.8%	3,454	40.3%	12,920	150.9%	2,533	102.2%	19.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	176	176	14	7.7%	74	41.8%	13	7.6%	21	11.7%	121	68.8%	29	69.3%	2%
Licences and permits	0	-	-	-	1,443	623,939.7%	554	-	240	-	2,217	-	-	283.3%	(100.0%)
Agency services	6,422	7,659	(307)	(4.8%)	10	.2%	601	7.8%	36	.5%	340	4.4%	754	123.1%	(95.2%)
Transfers recognised - operational	95,305	95,626	919	.9%	36,530	38.3%	47,505	49.7%	3,498	3.7%	88,353	92.4%	8,039	97.8%	(85.5%)
Other own revenue	1,800	701	117	6.4%	723	39.8%	1,781	254.0%	95	13.5%	2,716	387.2%	270	62.8%	(65.0%)
Gains on disposal of PPE	-	-	4	-	-	-	5	-	36	-	45	-	-	-	(100.0%)
Operating Expenditure	395,061	261,575	24,938	7.4%	53,153	15.9%	44,169	16.9%	50,132	19.2%	172,393	65.9%	43,343	49.1%	15.7%
Employee related costs	79,917	76,364	11,538	14.5%	17,476	22.0%	17,565	23.0%	12,780	16.7%	59,359	77.7%	16,332	92.0%	(21.8%)
Remuneration of councillors	6,950	6,950	861	12.4%	1,130	16.3%	1,523	21.9%	2,094	30.1%	5,608	80.7%	1,529	96.6%	28.6%
Debt impairment	44,530	44,620	-	-	13,023	29.4%	316	.7%	9,957	22.3%	22,302	50.7%	39	4.6%	22,280.3%
Depreciation and asset impairment	106,823	29,770	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	828	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	38,412	36,412	5,148	13.4%	9,145	23.8%	8,603	23.6%	8,987	24.7%	31,883	87.6%	9,996	62.7%	(7.3%)
Other Materials	9,037	14,005	1,542	16.5%	1,408	14.2%	837	5.8%	-	-	3,857	27.5%	-	-	-
Contracted services	7,657	6,719	472	6.2%	2,219	29.0%	1,264	18.8%	1,473	21.9%	5,428	80.8%	1,133	52.3%	29.9%
Transfers and grants	3,331	2,731	442	13.3%	923	27.7%	1,160	13.3%	2,740	31.4%	5,265	60.3%	2,048	38.0%	33.8%
Other expenditure	37,379	39,585	4,834	12.9%	7,864	21.0%	12,930	32.7%	13,057	33.0%	38,685	97.7%	12,465	99.1%	4.7%
Loss on disposal of PPE	-	-	-	-	-	-	6	-	44	-	44	-	-	-	(100.0%)
Surplus/(Deficit)	(99,374)	(38,150)	2,729		21,996		46,363		5,028		75,115		(5,797)		
Transfers recognised - capital	26,220	-	-	-	-	-	4,438	-	-	-	4,438	-	2,234	68.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	500	-	-		-	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(70,654)	(38,150)	2,729		21,996		50,801		5,028		80,554		(3,563)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(70,654)	(38,150)	2,729		21,996		50,801		5,028		80,554		(3,563)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(70,654)	(38,150)	2,729		21,996		50,801		5,028		80,554		(3,563)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(70,654)	(38,150)	2,729		21,996		50,801		5,028		80,554		(3,563)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	26,720	31,576	52	.2%	1,775	6.6%	15,746	49.9%	6,825	21.6%	24,399	77.3%	12,142	81.0%	(43.8%)
National Government	26,220	30,984	52	.2%	1,775	6.8%	15,746	50.8%	6,825	22.0%	24,399	78.7%	12,142	81.0%	(43.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26,220	30,984	52	.2%	1,775	6.8%	15,746	50.8%	6,825	22.0%	24,399	78.7%	12,142	81.0%	(43.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	591	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26,720	31,576	52	.2%	1,775	6.2%	15,746	49.9%	6,825	21.6%	24,399	77.3%	12,142	81.0%	(43.8%)
Governance and Administration	500	591	-	-	-	-	-	-	365	36.8%	365	36.8%	-	-	(100.0%)
Executive & Council	500	591	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	490	-	-	-	-	-	-	365	91.3%	365	91.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	2,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4,495	1,282	-	-	-	-	-	-	-	-	-	-	-	14.3%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4,495	1,282	-	-	-	-	-	-	-	-	-	-	-	14.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19,525	29,323	52	.3%	1,775	9.1%	15,746	53.7%	6,460	22.0%	24,034	82.0%	12,142	86.3%	(46.8%)
Electricity	4,300	3,000	52	1.2%	1,775	41.3%	241	8.0%	180	6.0%	2,248	75.0%	592	74.7%	(74.0%)
Water	5,750	7,953	-	-	-	-	3,622	45.5%	1,207	15.4%	4,829	60.7%	3,152	75.7%	(58.6%)
Waste Water Management	9,475	18,369	-	-	-	-	11,883	64.7%	4,974	27.1%	16,857	91.8%	8,298	99.7%	(40.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	197,382	205,947	59,297	30.0%	30,522	15.5%	81,445	39.5%	31,352	15.2%	202,615	98.4%	29,962	132.3%	4.6%
Property rates, penalties and collection charges	18,150	15,867	1,751	9.6%	4,730	26.1%	5,182	32.5%	4,069	25.5%	15,732	98.5%	4,823	152.0%	(15.8%)
Service charges	31,853	44,908	8,170	26.2%	7,930	25.3%	12,830	28.6%	12,978	28.5%	42,313	46.5%	13,850	254.8%	(17.1%)
Other revenue	6,900	11,694	1,179	13.3%	2,330	26.7%	1,423	12.2%	432	3.7%	5,413	46.3%	457	186.5%	(5.5%)
Government - operating	86,305	86,606	35,171	40.7%	1,000	1.1%	40,013	50.2%	-	-	87,860	91.0%	6,850	93.7%	(100.0%)
Government - capital	28,220	30,584	6,179	29.0%	13,054	46.3%	11,854	38.8%	-	-	35,018	106.8%	-	104.3%	-
Interest	15,451	2,778	256	1.7%	1,369	8.8%	2,740	98.6%	13,873	499.2%	18,238	656.9%	2,143	146.7%	547.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(183,811)	(183,467)	(38,106)	20.7%	(40,046)	21.8%	(43,654)	23.8%	(41,176)	22.4%	(163,176)	88.9%	(43,370)	85.4%	(5.1%)
Suppliers and employees	(179,652)	(178,087)	(38,087)	21.2%	(39,117)	21.8%	(42,634)	24.0%	(38,466)	21.6%	(158,373)	88.9%	(41,438)	91.6%	(7.2%)
Finance charges	(829)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3,331)	(5,400)	(19)	3%	(929)	27.7%	(1,150)	21.5%	(2,711)	50.2%	(4,803)	88.9%	(1,932)	34.4%	40.3%
Net Cash from/(used) Operating Activities	13,571	22,480	21,191	156.2%	(9,518)	(70.1%)	37,791	167.4%	(9,824)	(43.7%)	39,440	175.6%	(13,408)	(749.2%)	(26.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27,459)	(29,825)	(591)	2.2%	(197)	.7%	(15,840)	53.1%	(6,460)	21.7%	(23,089)	77.4%	(12,283)	109.5%	(47.4%)
Capital assets	(27,459)	(29,825)	(591)	2.2%	(197)	.7%	(15,840)	53.1%	(6,460)	21.7%	(23,089)	77.4%	(12,283)	109.5%	(47.4%)
Net Cash from/(used) Investing Activities	(27,459)	(29,825)	(591)	2.2%	(197)	.7%	(15,840)	53.1%	(6,460)	21.7%	(23,089)	77.4%	(12,283)	109.5%	(47.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13,888)	(7,363)	20,600	(148.3%)	(9,715)	70.0%	21,751	(295.4%)	(15,285)	221.2%	16,350	(222.1%)	(25,690)	(124.0%)	(36.6%)
Cash/cash equivalents at the year begin:	30,747	-	46,599	151.6%	67,199	218.6%	57,484	-	79,234	-	46,599	-	80,897	17.5%	(21.1%)
Cash/cash equivalents at the year end:	16,859	(7,363)	67,199	398.8%	57,484	341.0%	79,234	(1,076.1%)	62,950	(854.9%)	62,950	(854.9%)	55,207	608.8%	14.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts fro Council Policy: Amount	Impairment -Bad Debts fro Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,862	3.1%	2,960	4.9%	1,363	2.3%	53,889	89.7%	60,075	25.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,332	12.4%	832	7.7%	408	3.8%	8,179	76.1%	10,751	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,249	3.7%	1,335	3.9%	1,878	5.5%	29,668	86.9%	34,125	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	636	2.9%	746	3.5%	669	3.2%	27,961	92.4%	30,250	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	525	3.4%	443	2.8%	396	2.5%	14,206	91.3%	15,570	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,714	3.1%	1,687	3.1%	1,599	2.9%	49,952	90.9%	54,953	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	644	2.0%	1,184	3.7%	(1,034)	(3.2%)	31,326	97.5%	32,120	13.5%	-	-	-	-
Total By Income Source	8,209	3.5%	9,192	3.9%	5,309	2.2%	215,134	90.5%	237,845	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	397	8.8%	669	14.8%	232	5.1%	3,233	71.4%	4,531	1.9%	-	-	-	-
Commercial	202	1.6%	360	2.8%	736	5.7%	11,505	89.9%	12,803	5.4%	-	-	-	-
Households	6,933	3.6%	7,527	3.8%	3,765	1.9%	180,884	90.8%	199,109	83.7%	-	-	-	-
Other	677	3.2%	536	2.5%	577	2.7%	19,562	91.6%	21,342	9.0%	-	-	-	-
Total By Customer Group	8,209	3.5%	9,192	3.9%	5,309	2.2%	215,134	90.5%	237,845	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,633	88.2%	-	-	0	-	219	11.8%	1,852	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,633	88.2%	-	-	0	-	219	11.8%	1,852	100.0%

Contact Details

Municipal Manager	Mr PB Malabye	017 734 6801
Financial Manager	Mr ZT Shongwe	017 734 5142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1,303,203	1,214,456	323,815	24.8%	310,407	23.8%	294,639	24.2%	278,273	22.9%	1,207,134	99.4%	260,520	96.7%	6.8%
Property rates	272,032	276,696	69,754	25.6%	70,451	25.9%	71,007	25.5%	71,571	25.7%	282,783	101.4%	69,004	101.1%	8.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	486,241	484,467	133,439	27.4%	118,238	24.3%	110,845	22.9%	125,333	25.9%	485,855	100.3%	115,109	99.9%	8.9%
Service charges - water revenue	69,179	69,556	17,120	24.7%	19,426	28.1%	15,894	24.5%	15,568	22.7%	68,717	100.2%	12,698	93.9%	20.7%
Service charges - sanitation revenue	63,569	64,422	16,206	25.5%	16,528	26.0%	16,377	25.4%	16,115	25.0%	65,227	101.3%	15,206	101.3%	6.0%
Service charges - refuse revenue	68,575	69,534	17,267	25.2%	17,474	25.5%	17,592	25.3%	17,571	25.3%	69,904	100.5%	15,239	100.3%	14.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35,361	34,594	8,832	25.0%	8,938	25.3%	9,053	26.2%	8,418	24.3%	35,242	101.8%	8,443	101.1%	(.4%)
Interest earned - external investments	29,694	21,469	4,525	21.5%	8,746	32.6%	8,990	28.4%	6,430	30.2%	23,652	111.1%	6,356	91.7%	2.1%
Interest earned - outstanding debtors	1,498	1,637	436	29.1%	510	34.1%	606	32.1%	569	25.6%	2,121	111.9%	545	106.5%	2.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6,706	14,203	1,449	21.6%	1,648	24.6%	2,058	14.5%	1,005	7.1%	6,160	43.4%	1,289	102.7%	(22.0%)
Licenses and permits	8,144	8,178	2,538	28.2%	2,193	26.9%	2,230	27.3%	2,425	29.7%	9,146	111.8%	1,806	106.7%	25.3%
Agency services	13,546	14,546	2,932	20.8%	3,692	27.3%	2,567	17.6%	5,432	37.3%	14,622	99.7%	6,291	111.8%	(13.7%)
Transfers recognised - operational	189,609	111,668	46,474	24.0%	36,665	18.6%	34,170	30.6%	-	-	115,259	103.2%	3,354	96.7%	(100.0%)
Other own revenue	66,148	41,321	4,163	6.3%	8,346	12.6%	5,433	13.1%	7,785	18.8%	25,727	62.2%	7,554	41.5%	1.6%
Gains on disposal of PPE	150	800	-	-	2,581	1,720.4%	-	-	-	-	2,581	322.6%	60	60.0%	(100.0%)
Operating Expenditure	1,352,386	1,289,329	285,613	21.1%	283,450	21.0%	285,142	22.1%	296,394	22.3%	1,141,400	88.5%	332,174	92.3%	(13.6%)
Employee related costs	344,432	346,233	81,125	23.6%	82,121	23.8%	86,367	24.9%	83,138	24.0%	332,742	96.1%	77,617	92.8%	6.0%
Remuneration of councillors	18,818	18,711	4,097	21.8%	4,654	24.7%	4,242	22.7%	5,153	27.5%	18,156	97.0%	4,144	97.8%	24.4%
Debt impairment	8,054	16,034	2,008	25.0%	2,008	25.0%	2,008	12.5%	2,009	12.5%	8,034	50.1%	1,855	100.0%	8.3%
Depreciation and asset impairment	176,252	176,252	44,058	25.0%	44,058	25.0%	44,058	25.0%	44,052	25.0%	176,227	100.0%	45,698	100.0%	(3.6%)
Finance charges	28,081	28,081	-	-	5,036	17.9%	-	-	-	-	5,036	17.9%	4,622	40.2%	(100.0%)
Bulk purchases	340,072	350,073	82,192	24.2%	71,245	20.3%	66,441	19.0%	67,470	19.3%	287,347	84.7%	98,604	94.0%	(31.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38,561	38,011	6,767	17.5%	9,146	23.7%	9,066	23.8%	8,321	21.9%	34,100	89.7%	9,794	85.0%	(15.0%)
Transfers and grants	62,583	64,393	15,316	24.5%	16,122	25.8%	15,814	24.6%	16,426	25.5%	63,681	98.9%	14,554	99.9%	12.9%
Other expenditure	308,534	282,481	50,047	16.0%	49,656	16.0%	56,157	21.5%	59,414	23.0%	216,058	92.2%	74,678	103.5%	(19.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(49,183)	(74,863)	38,002		26,957		9,497		(8,721)		65,734		(71,654)		
Transfers recognised - capital	45,771	90,520	3,863	8.1%	18,775	41.0%	30,522	33.7%	-	-	52,985	58.5%	39,474	153.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	49,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46,496	15,757	41,690		45,732		40,019		(8,721)		118,720		(32,180)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46,496	15,757	41,690		45,732		40,019		(8,721)		118,720		(32,180)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46,496	15,757	41,690		45,732		40,019		(8,721)		118,720		(32,180)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46,496	15,757	41,690		45,732		40,019		(8,721)		118,720		(32,180)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	187,899	264,234	20,132	10.7%	53,640	28.5%	54,392	20.6%	39,647	15.0%	167,811	63.5%	84,031	74.5%	(52.8%)
National Government	40,771	90,520	4,407	9.6%	18,766	39.0%	13,878	24.9%	11,106	20.0%	48,155	82.9%	85,286	69.1%	(86.5%)
Provincial Government	-	10	-	-	-	-	-	-	-	-	-	-	34	16.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	15.0%	-
Transfers recognised - capital	45,771	90,672	4,407	9.6%	18,766	36.6%	13,878	24.9%	11,106	20.0%	48,155	82.9%	85,320	86.7%	(68.5%)
Borrowing	77,630	127,766	11,359	14.6%	17,705	22.8%	20,853	16.3%	13,790	10.8%	63,708	49.9%	19,582	55.4%	(30.6%)
Internally generated funds	64,499	80,777	4,366	6.8%	19,169	29.7%	19,665	24.3%	14,746	18.3%	57,946	71.7%	28,929	81.4%	(48.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	187,899	264,234	20,132	10.7%	53,640	28.5%	54,392	20.6%	39,647	15.0%	167,811	63.5%	84,031	74.5%	(52.8%)
Governance and Administration	13,753	24,976	639	4.6%	2,656	19.3%	4,778	19.1%	5,483	22.0%	13,555	54.3%	12,231	68.7%	(55.2%)
Executive & Council	1,127	1,207	20	1.8%	(6)	(.2%)	62	5.2%	259	21.4%	336	28.0%	139	60.9%	86.9%
Budget & Treasury Office	1,334	992	-	-	4	.3%	190	19.2%	176	18.5%	372	38.7%	689	95.1%	(74.2%)
Corporate Services	11,292	22,407	619	5.5%	2,654	23.6%	4,526	19.8%	5,048	22.1%	12,846	56.3%	11,403	67.2%	(55.8%)
Community and Public Safety	25,891	24,963	1,571	6.1%	5,697	22.0%	8,483	34.0%	5,959	23.9%	21,710	86.9%	10,751	81.3%	(53.2%)
Community & Social Services	7,620	6,019	0	-	3,784	49.7%	771	12.8%	559	9.3%	5,064	84.2%	5,866	81.6%	(90.5%)
Sport and Recreation	10,832	11,371	769	7.1%	1,340	12.4%	5,760	50.7%	2,634	23.4%	10,503	94.0%	2,241	87.8%	29.7%
Public Safety	7,346	6,390	801	11.1%	604	8.3%	1,658	26.2%	1,669	26.4%	4,731	74.7%	2,649	80.8%	(37.0%)
Housing	143	143	-	-	0	-	165	73.5%	20	13.7%	185	87.3%	16	55.2%	10.5%
Health	-	500	-	-	-	-	249	49.7%	228	45.6%	477	95.3%	(3)	6.1%	(6,541.3%)
Economic and Environmental Services	71,483	95,517	10,195	14.3%	33,269	46.5%	12,908	14.8%	10,814	12.5%	67,026	77.8%	36,860	88.6%	(64.5%)
Planning and Development	509	5,314	43	8.4%	42	8.3%	436	8.3%	130	2.4%	653	12.3%	610	23.8%	(79.7%)
Road Transport	70,954	89,203	10,152	14.3%	33,167	46.7%	12,369	15.2%	10,684	13.2%	66,372	81.7%	30,191	83.9%	(64.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	76,772	128,578	7,726	10.1%	12,077	15.7%	28,324	22.1%	17,992	14.0%	66,121	51.5%	30,239	57.3%	(40.5%)
Electricity	41,490	53,060	3,659	8.8%	3,523	8.5%	14,563	27.5%	4,474	8.4%	26,244	49.5%	18,117	76.0%	(75.2%)
Water	15,990	30,993	1,503	9.4%	3,368	21.1%	3,921	12.7%	6,854	22.1%	15,646	50.5%	6,563	58.2%	4.4%
Waste Water Management	14,298	37,746	2,055	14.3%	3,047	21.3%	7,371	19.5%	6,181	16.2%	18,654	49.4%	4,024	44.6%	51.6%
Waste Management	4,525	6,680	502	10.2%	2,140	43.4%	2,444	36.7%	562	8.4%	5,648	84.6%	1,534	68.8%	(63.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	04 of 2013/14 to 04 of 2014/15
Cash Flow from Operating Activities															
Receipts	1,348,974	1,266,928	339,984	25.2%	372,081	27.6%	375,737	29.7%	355,622	28.1%	1,443,424	113.9%	317,942	109.5%	11.9%
Property rates, penalties and collection charges	272,892	276,808	68,764	25.5%	70,451	25.8%	71,007	25.5%	71,571	25.7%	282,793	101.4%	66,064	101.1%	8.3%
Service charges	668,464	688,677	164,061	25.7%	168,647	24.8%	168,418	23.6%	174,587	25.4%	699,714	100.4%	154,512	96.4%	10.3%
Other revenue	130,057	113,657	32,035	24.6%	70,295	54.1%	72,174	63.5%	102,416	90.1%	276,920	243.6%	63,111	208.9%	23.2%
Government - operating	169,620	111,668	45,474	24.0%	36,656	18.8%	34,170	30.6%	-	-	116,299	103.3%	3,354	96.4%	(100.0%)
Government - capital	45,771	52,462	3,603	6.1%	18,775	41.0%	30,272	57.7%	-	-	52,726	100.5%	-	94.7%	-
Interest	22,194	23,356	4,961	22.4%	7,256	32.7%	6,696	28.7%	7,049	30.2%	25,962	111.2%	6,904	81.7%	2.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,031,365)	(1,097,044)	(331,931)	32.2%	(258,444)	25.1%	(254,259)	23.2%	(260,649)	23.8%	(1,105,273)	100.8%	(247,910)	101.0%	5.1%
Suppliers and employees	(940,771)	(1,004,570)	(316,619)	33.7%	(237,285)	25.2%	(238,447)	23.7%	(244,212)	24.3%	(1,036,558)	103.2%	(228,537)	102.8%	6.9%
Finance charges	(28,081)	(28,081)	-	-	(5,036)	17.9%	-	-	-	-	(5,036)	17.9%	(4,829)	40.2%	(100.0%)
Transfers and grants	(62,513)	(64,393)	(15,312)	24.5%	(16,123)	25.8%	(15,814)	24.6%	(16,436)	25.5%	(63,685)	98.9%	(14,544)	98.0%	12.9%
Net Cash from/(used) Operating Activities	317,619	169,884	8,053	2.5%	113,637	35.8%	121,478	71.5%	94,973	55.9%	338,151	199.0%	70,032	159.4%	35.6%
Cash Flow from Investing Activities															
Receipts	(204,850)	(29,200)	125,000	(61.5%)	(39,419)	19.2%	72,000	(246.6%)	(253,000)	866.3%	(120,419)	443.2%	(41,940)	(2.1%)	586.7%
Proceeds on disposal of PPE	150	800	-	-	2,581	1,720.4%	-	-	-	-	2,581	322.6%	60	60.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(205,000)	(30,000)	125,000	(61.0%)	(42,000)	20.5%	72,000	(240.0%)	(253,000)	843.0%	(132,000)	440.0%	(42,000)	(2.2%)	505.7%
Payments	(186,399)	(254,234)	(20,132)	10.8%	(53,640)	28.8%	(54,392)	26.6%	(39,647)	15.6%	(167,811)	63.5%	(64,031)	74.5%	(52.6%)
Capital assets	(186,399)	(254,234)	(20,132)	10.8%	(53,640)	28.8%	(54,392)	26.6%	(39,647)	15.6%	(167,811)	63.5%	(64,031)	74.5%	(52.6%)
Net Cash from/(used) Investing Activities	(391,249)	(283,434)	105,868	(27.1%)	(93,059)	23.8%	17,608	(6.2%)	(292,647)	111.7%	(287,231)	101.3%	(105,971)	101.7%	150.1%
Cash Flow from Financing Activities															
Receipts	85,242	131,282	349	.4%	3,430	4.0%	1,953	1.5%	1,289	1.0%	7,022	5.3%	2,386	6.9%	(46.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	80,000	125,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5,242	6,282	349	6.7%	3,430	65.4%	1,953	37.3%	1,289	24.6%	7,022	134.0%	2,386	49.2%	(46.0%)
Payments	(16,709)	(15,709)	(2,196)	13.1%	(4,087)	24.5%	(2,301)	13.8%	(8,792)	52.6%	(17,375)	104.0%	(3,962)	70.0%	121.9%
Repayment of borrowing	(16,709)	(15,709)	(2,196)	13.1%	(4,087)	24.5%	(2,301)	13.8%	(8,792)	52.6%	(17,375)	104.0%	(3,962)	70.0%	121.9%
Net Cash from/(used) Financing Activities	68,532	115,572	(1,847)	(2.7%)	(657)	(1.0%)	(348)	(.3%)	(7,503)	(6.5%)	(10,354)	(9.0%)	(1,576)	(7.0%)	375.1%
Net Increase/(Decrease) in cash held	(5,098)	(8,978)	112,074	(2,198.5%)	19,921	(390.8%)	138,738	(1,545.2%)	(240,167)	2,674.9%	30,565	(340.4%)	(57,515)	(1,044.4%)	317.6%
Cash/cash equivalents at the year begin.	47,859	68,326	68,326	142.8%	180,400	376.9%	200,322	293.2%	338,060	495.2%	68,326	100.0%	125,842	100.0%	169.4%
Cash/cash equivalents at the year end	42,762	59,348	180,400	421.9%	200,322	468.5%	338,059	571.3%	98,893	166.6%	98,893	166.6%	68,326	142.8%	44.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts to Council Policy: Amount	Impairment -Bad Debts to Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,547	54.9%	360	5.6%	235	3.6%	2,321	35.9%	6,464	7.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,758	89.7%	566	3.2%	203	1.1%	980	5.6%	17,557	20.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13,014	55.0%	1,797	7.6%	839	3.5%	7,999	33.7%	23,649	28.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,874	63.9%	299	6.6%	198	4.4%	1,158	25.7%	4,529	5.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,785	62.2%	307	6.8%	173	3.8%	1,217	27.1%	4,482	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	244	10.0%	110	4.6%	128	5.3%	1,922	80.0%	2,401	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	43	(.2%)	131	7.1%	111	6.1%	1,555	87.0%	1,836	2.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11,452	50.2%	999	4.4%	696	3.0%	9,701	42.5%	22,847	27.3%	-	-	-	-
Total By Income Source	49,699	59.3%	4,558	5.4%	2,693	3.2%	26,873	32.1%	83,823	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1,668	46.9%	512	14.4%	217	6.1%	1,162	32.7%	3,559	4.2%	-	-	-	-
Commercial	21,409	70.8%	1,458	4.8%	753	2.5%	6,630	21.9%	30,251	36.1%	-	-	-	-
Households	23,501	56.6%	2,343	5.7%	1,600	3.9%	13,981	33.7%	41,425	49.4%	-	-	-	-
Other	3,120	36.1%	264	3.1%	123	1.4%	5,100	59.4%	8,607	10.3%	-	-	-	-
Total By Customer Group	49,699	59.3%	4,558	5.4%	2,693	3.2%	26,873	32.1%	83,823	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	25,314	100.0%	-	-	-	-	-	-	25,314	27.1%
Bulk Water	867	100.0%	-	-	-	-	-	-	867	.9%
PAYE deductions	4,184	100.0%	-	-	-	-	-	-	4,184	4.5%
VAT (output less input)	3,245	100.0%	-	-	-	-	-	-	3,245	3.5%
Pensions / Retirement	4,411	100.0%	-	-	-	-	-	-	4,411	4.7%
Loan repayments	8,752	100.0%	-	-	-	-	-	-	8,752	9.4%
Trade Creditors	45,140	100.0%	-	-	-	-	-	-	45,140	48.3%
Auditor-General	64	100.0%	-	-	-	-	-	-	64	.1%
Other	1,377	100.0%	-	-	-	-	-	-	1,377	1.5%
Total	93,395	100.0%	-	-	-	-	-	-	93,395	100.0%

Contact Details

Municipal Manager	Mr W D Fourie	013 249 7254
Financial Manager	Ms Elmari Wessemann	013 249 7106

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	382,358	421,669	186,691	48.8%	79,311	20.7%	73,531	17.5%	78,613	18.7%	418,446	99.2%	48,602	67.9%	62.2%
Property rates	60,329	112,360	96,631	160.2%	(276)	(0.5%)	(593)	(.4%)	(362)	(.3%)	95,501	85.0%	54	37.5%	(746.6%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-		-
Service charges - electricity revenue	144,700	135,756	32,176	22.2%	26,794	19.9%	30,562	22.4%	23,646	17.6%	115,198	84.8%	27,661	68.6%	(13.6%)
Service charges - water revenue	25,700	20,929	7,619	29.6%	7,229	28.1%	7,905	38.4%	6,722	32.9%	29,467	98.5%	6,487	88.6%	3.6%
Service charges - sanitation revenue	10,070	10,749	2,685	26.6%	2,694	26.7%	2,729	25.4%	3,184	35.2%	11,292	110.8%	2,439	84.9%	30.1%
Service charges - refuse revenue	11,582	12,686	3,027	26.2%	3,025	26.2%	3,073	25.4%	2,032	17.0%	11,177	92.4%	2,780	84.8%	(26.6%)
Service charges - other	-	-	51		-	-	(362)	-	-	-	(312)		-		-
Rental of facilities and equipment	1,806	2,269	593	32.8%	600	33.2%	777	32.4%	699	29.9%	2,669	118.9%	606	85.8%	13.3%
Interest earned - external investments	1,500	339	103	6.9%	74	4.9%	41	12.1%	213	62.8%	431	127.4%	13	45.3%	1,547.1%
Interest earned - outstanding debtors	5,166	8,169	1,732	33.5%	2,578	49.9%	2,866	35.0%	2,986	36.5%	10,151	124.3%	1,447	81.8%	106.3%
Dividends received	-	-	-		-	-	-	-	-		-		-		-
Fines	1,455	1,294	417	28.9%	427	29.6%	669	51.7%	416	32.3%	1,931	149.2%	309	76.8%	35.6%
Licences and permits	-	-	-		-		-		-		-		2,715		(100.0%)
Agency services	23,451	13,138	4,940	21.1%	3,777	16.1%	961	7.3%	5,215	39.7%	14,894	113.4%	619	46.8%	321.9%
Transfers recognised - operational	94,676	94,737	35,820	37.8%	30,162	31.9%	24,507	25.9%	20,867	22.0%	111,357	117.5%	1,864	52.7%	1,019.2%
Other own revenue	1,852	669	902	48.7%	237	12.8%	563	85.2%	12,370	1,793.4%	14,095	2,043.7%	1,734	209.5%	613.5%
Gains on disposal of PPE	-	-	-		-	-	-	-	-		-		-		-
Operating Expenditure	427,791	455,942	92,444	21.6%	108,245	25.3%	90,626	19.9%	152,922	33.5%	444,236	97.4%	91,090	68.9%	67.9%
Employee related costs	101,342	109,880	27,626	27.3%	27,931	27.6%	27,629	25.1%	29,138	26.5%	112,324	102.2%	25,975	105.1%	12.1%
Remuneration of councilors	8,167	7,935	1,239	15.2%	1,926	23.6%	1,905	24.0%	3,182	40.1%	8,252	104.0%	1,804	94.8%	76.4%
Debt impairment	2,000	2,000	-	-	-	-	-	-	58,224	2,911.2%	58,224	2,911.2%	-	6.9%	(100.0%)
Depreciation and asset impairment	44,187	44,187	-	-	-	-	-	-	-	-	-	-	-	2.4%	-
Finance charges	600	27,005	5,725	954.9%	11,659	1,941.6%	8,793	32.6%	7,070	26.2%	32,641	120.9%	7,533	1,255.4%	(6.1%)
Bulk purchases	172,896	151,556	28,716	16.6%	31,111	18.0%	25,243	16.7%	24,617	16.2%	109,687	72.4%	6,018	35.4%	272.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	2,245	-	(100.0%)
Contracted services	47,293	38,998	10,098	21.4%	7,350	15.5%	9,398	24.0%	13,956	34.0%	40,042	102.6%	5,291	122.6%	151.0%
Transfers and grants	-	8,125	2,987	-	1,855	-	1,920	23.6%	1,513	18.6%	8,295	101.3%	858	90.2%	76.4%
Other expenditure	51,307	65,211	15,973	31.1%	27,043	52.7%	15,930	23.9%	16,930	24.0%	74,772	112.6%	40,775	113.0%	(60.9%)
Loss on disposal of PPE	-	-	-		-		-		-		-		-		-
Surplus/(Deficit)	(45,432)	(34,272)	94,247		(28,934)		(16,995)		(74,109)		(25,791)		(42,489)		
Transfers recognised - capital	46,004	45,004	26	1%	-	-	-	-	499	1.1%	524	1.2%	37,265	72.1%	(98.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-	-	-	-	-		-		-		-
Surplus/(Deficit) after capital transfers and contributions	572	10,732	94,273		(28,934)		(16,995)		(73,610)		(25,267)		(5,223)		
Taxation	-	-	-	-	-	-	-	-	-		-		-	-	-
Surplus/(Deficit) after taxation	572	10,732	94,273		(28,934)		(16,995)		(73,610)		(25,267)		(5,223)		
Attributable to minorities	-	-	-		-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) attributable to municipality	572	10,732	94,273		(28,934)		(16,995)		(73,610)		(25,267)		(5,223)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	572	10,732	94,273		(28,934)		(16,995)		(73,610)		(25,267)		(5,223)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	46,004	46,004	-	-	18,120	39.4%	23,768	51.7%	21,225	46.1%	63,113	137.2%	35,591	81.8%	(40.4%)
National Government	46,004	46,004	-	-	18,131	39.9%	20,016	43.5%	21,225	46.1%	56,372	122.5%	35,591	84.4%	(40.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46,004	46,004	-	-	18,131	39.9%	20,016	43.5%	21,225	46.1%	56,372	122.5%	35,591	84.4%	(40.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	2,989	-	3,752	-	-	-	6,741	-	-	5.9%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46,004	46,004	-	-	18,120	39.4%	23,768	51.7%	21,225	46.1%	63,113	137.2%	35,591	81.8%	(40.4%)
Governance and Administration	2,252	2,252	-	-	452	20.5%	8,804	391.0%	-	-	9,257	411.5%	-	-	-
Executive & Council	2,252	2,252	-	-	182	8.1%	-	-	-	-	182	8.1%	-	-	-
Budget & Treasury Office	-	-	-	-	281	-	-	-	-	-	281	-	-	-	-
Corporate Services	-	-	-	-	-	-	8,804	-	-	-	8,804	-	-	-	-
Community and Public Safety	-	-	-	-	281	-	-	-	-	-	281	-	7,116	116.4%	(100.0%)
Community & Social Services	-	-	-	-	281	-	-	-	-	-	281	-	6,276	102.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	842	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20,197	20,197	-	-	-	-	3,752	18.6%	433	2.1%	4,184	20.7%	12,445	95.8%	(96.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20,197	20,197	-	-	-	-	3,752	18.6%	433	2.1%	4,184	20.7%	12,445	95.8%	(96.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23,555	23,556	-	-	17,377	73.8%	11,211	47.6%	20,793	88.3%	49,381	209.6%	16,028	68.4%	29.7%
Electricity	1,000	1,000	-	-	1,123	112.3%	-	-	311	31.1%	1,434	143.4%	1,144	34.7%	(72.8%)
Water	22,555	22,556	-	-	16,254	72.1%	11,211	49.7%	20,482	90.8%	47,947	212.6%	14,539	97.3%	37.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	410,911	354,339	91,030	22.2%	94,132	22.9%	128,757	36.3%	97,599	27.5%	411,517	116.1%	50,957	(147.0%)	91.5%
Property rates, penalties and collection charges	50,324	37,704	7,960	15.2%	10,551	17.5%	16,379	43.4%	24,758	65.7%	59,649	158.2%	6,223	(109.1%)	297.8%
Service charges	192,050	130,787	38,431	16.0%	39,930	16.6%	38,956	29.8%	52,786	40.4%	159,952	122.3%	36,974	(126.8%)	46.7%
Other revenue	11,159	32,861	7,437	66.6%	6,909	61.9%	7,705	23.5%	20,055	61.0%	42,106	128.2%	6,760	(146.2%)	128.9%
Government - operating	94,676	94,676	39,013	41.2%	30,659	32.4%	25,004	26.4%	-	-	94,676	100.0%	-	(104.5%)	-
Government - capital	46,004	46,004	163	4%	16,083	35.0%	40,733	88.5%	-	-	57,004	126.7%	-	-	-
Interest	6,698	13,396	-	-	-	-	-	-	-	-	-	-	-	34.8%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(381,604)	(377,170)	(97,112)	25.4%	(93,745)	24.6%	(89,230)	23.7%	(79,885)	20.9%	(360,976)	95.7%	(51,886)	165.1%	52.7%
Suppliers and employees	(359,004)	(354,423)	(91,848)	24.1%	(91,705)	24.1%	(85,085)	24.0%	(75,626)	21.3%	(344,344)	97.2%	(50,339)	152.2%	50.3%
Finance charges	(500)	(22,747)	(5,264)	877.4%	(1,961)	326.8%	(4,145)	18.2%	(3,292)	14.5%	(14,631)	64.3%	(618)	(73.5%)	427.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(721)	25.2%	(100.0%)
Net Cash from/(used) Operating Activities	29,307	(22,832)	(6,082)	(20.8%)	387	1.3%	39,527	(173.1%)	18,710	(81.9%)	52,542	(230.1%)	(712)	(14.0%)	(2,725.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46,004)	(45,004)	(641)	1.8%	(15,131)	32.9%	(11,211)	24.9%	(18,958)	42.1%	(46,141)	102.5%	(36,297)	343.8%	(47.8%)
Capital assets	(46,004)	(45,004)	(641)	1.8%	(15,131)	32.9%	(11,211)	24.9%	(18,958)	42.1%	(46,141)	102.5%	(36,297)	343.8%	(47.8%)
Net Cash from/(used) Investing Activities	(46,004)	(45,004)	(641)	1.8%	(15,131)	32.9%	(11,211)	24.9%	(18,958)	42.1%	(46,141)	102.5%	(36,297)	343.8%	(47.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(16,697)	(67,836)	(6,723)	41.5%	(14,744)	88.3%	28,315	(41.7%)	(247)	.4%	6,400	(9.4%)	(37,009)	3.8%	(99.3%)
Cash/cash equivalents at the year begin:	24,433	4,833	-	-	(6,922)	(28.3%)	(21,668)	(448.2%)	6,648	136.1%	-	-	22,414	(12.3%)	(70.2%)
Cash/cash equivalents at the year end	7,736	(62,993)	(6,923)	(89.5%)	(21,666)	(280.1%)	6,646	(10.6%)	6,400	(10.2%)	6,400	(10.2%)	(14,595)	3.8%	(143.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,472	7.0%	1,244	3.5%	567	2.6%	30,785	86.8%	35,068	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7,092	17.3%	2,943	7.2%	2,539	6.2%	28,374	69.3%	40,918	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,892	4.6%	4,366	5.6%	4,600	5.1%	65,477	84.7%	78,444	42.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,004	7.2%	546	3.9%	456	3.3%	12,000	85.7%	14,006	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,159	8.9%	545	4.7%	449	3.9%	9,371	81.5%	11,504	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	245	4.1%	109	1.8%	89	1.5%	5,561	92.6%	6,002	3.2%	-	-	-	-
Total By Income Source	15,533	8.4%	9,745	5.2%	8,500	4.6%	152,196	81.8%	185,974	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15,533	8.4%	9,745	5.2%	8,500	4.6%	152,196	81.8%	185,974	100.0%	-	-	-	-
Total By Customer Group	15,533	8.4%	9,745	5.2%	8,500	4.6%	152,196	81.8%	185,974	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	22,731	8.1%	11,915	3.9%	10,902	3.9%	237,482	84.2%	282,130	70.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	2,134	100.0%	2,134	.5%
Trade Creditors	14,016	29.7%	8,692	18.4%	1,751	3.7%	22,659	48.1%	47,118	11.7%
Auditor-General	53	.2%	81	.8%	211	2.1%	9,798	96.3%	10,178	2.5%
Other	1,110	1.6%	1,240	2.0%	1,213	2.0%	56,958	94.1%	60,522	15.0%
Total	37,945	9.4%	21,928	5.2%	14,076	3.5%	329,011	81.8%	402,061	100.0%

Contact Details

Municipal Manager	Mr B S Kona	013 235 7333
Financial Manager	Mr K S Matsiwa (acting)	013 235 7371

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	392,940	390,230	137,158	37.8%	202,020	55.7%	89,935	23.0%	140,065	35.9%	569,178	145.9%	111,086	130.8%	26.1%
Property rates	6,667	22,066	3,378	50.7%	3,379	50.8%	66,899	302.9%	99,766	451.7%	173,418	785.3%	8,125	222.2%	995.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	39,931	39,931	11,761	29.5%	9,674	24.2%	5,539	13.9%	14,774	37.0%	42,748	107.1%	6,456	82.9%	128.9%
Service charges - sanitation revenue	1,533	1,533	374	24.4%	374	24.4%	264	17.2%	395	25.8%	1,409	91.9%	243		58.9%
Service charges - refuse revenue	3,186	12,386	3,073	96.5%	3,078	96.6%	2,076	16.8%	4,392	35.7%	12,622	102.5%	753	135.9%	483.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	135	534	160	118.0%	105	78.0%	78	14.6%	292	37.8%	546	102.1%	271	461.2%	(25.4%)
Interest earned - external investments	500	1,455	253	50.6%	2,192	438.4%	1,571	108.0%	1,192	81.9%	5,207	357.9%	1,446	37.9%	(17.6%)
Interest earned - outstanding debtors	21,240	23,363	5,716	26.9%	6,008	28.2%	4,199	18.0%	6,582	28.2%	22,505	96.3%	4,965	109.1%	32.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	477	938	33	6.9%	20	4.2%	95	10.1%	473	50.4%	621	66.1%	68	346.2%	592.0%
Licences and permits	203	295	114	56.4%	29	14.3%	9	3.2%	42	14.3%	194	65.7%	10	164.4%	325.4%
Agency services	5,800	5,800	1,225	21.1%	1,937	33.4%	871	15.0%	269	5.2%	4,302	74.2%	-		(100.0%)
Transfers recognised - operational	250,960	279,699	109,423	38.9%	171,262	61.1%	1,127	.4%	1,127	.4%	283,439	101.3%	57,000	126.3%	(98.0%)
Other own revenue	2,298	2,078	1,646	71.6%	3,471	151.1%	5,656	272.3%	10,818	474.7%	22,146	971.6%	20,750	1,697.7%	(47.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	542,204	360,517	64,569	11.9%	78,675	14.5%	35,717	9.9%	79,454	22.0%	258,415	71.7%	92,504	82.9%	(14.1%)
Employee related costs	101,036	99,603	24,359	24.1%	24,022	23.8%	15,316	15.4%	24,433	24.5%	89,132	89.5%	23,236	112.2%	5.1%
Remuneration of councillors	19,092	18,364	4,365	22.9%	4,498	23.6%	3,063	16.7%	4,936	26.9%	16,862	91.8%	4,610	100.8%	7.1%
Debt impairment	55,397	55,397	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	174,084	43,660	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	100,000	82,004	17,966	18.0%	17,813	17.8%	5,486	16.3%	15,806	25.5%	51,118	98.5%	29,827	98.0%	(23.2%)
Other Materials	2,950	1,247	2	.1%	582	22.0%	30	2.4%	1	1%	616	49.4%	-		(100.0%)
Contracted services	6,300	6,000	1,736	27.5%	2,569	41.1%	721	12.0%	1,867	31.1%	6,914	115.2%	3,613	103.9%	(48.3%)
Transfers and grants	20,101	19,224	1,753	8.7%	3,998	19.9%	1,966	10.2%	6,481	33.8%	14,297	73.9%	-		(100.0%)
Other expenditure	63,044	54,337	14,369	22.8%	25,173	39.9%	4,133	7.6%	25,881	47.6%	69,595	127.9%	40,415	153.8%	(35.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(179,264)	29,713	72,588		123,345		54,219		60,611		310,763		18,582		
Transfers recognised - capital	110,820	111,341	-	-	-	-	-	-	-	-	-	-	-	97.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(68,444)	141,053	72,588		123,345		54,219		60,611		310,763		18,582		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(68,444)	141,053	72,588		123,345		54,219		60,611		310,763		18,582		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(68,444)	141,053	72,588		123,345		54,219		60,611		310,763		18,582		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(68,444)	141,053	72,588		123,345		54,219		60,611		310,763		18,582		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	110,820	111,341	950	.9%	8,468	7.6%	16,868	15.1%	43,479	39.1%	69,764	62.7%	18,840	54.3%	130.8%
National Government	110,820	111,341	950	.9%	8,468	7.6%	16,868	15.1%	43,479	39.1%	69,764	62.7%	18,840	54.3%	130.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	110,820	111,341	950	.9%	8,468	7.6%	16,868	15.1%	43,479	39.1%	69,764	62.7%	18,840	54.3%	130.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	110,820	111,341	950	.9%	8,468	7.6%	16,868	15.1%	43,479	39.1%	69,764	62.7%	18,840	54.3%	130.8%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	12.2%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	23.9%	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	12.3%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	12.3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	110,820	111,341	950	.9%	8,468	7.6%	16,868	15.1%	41,713	37.5%	67,999	61.1%	18,840	59.4%	121.4%
Planning and Development	110,820	111,341	950	.9%	8,468	7.6%	16,868	15.1%	41,713	37.5%	67,999	61.1%	18,840	59.4%	121.4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	1,766	-	1,766	-	-	11.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	1,766	-	1,766	-	-	46.4%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	04 of 2013/14 to 04 of 2014/15
Cash Flow from Operating Activities															
Receipts	407,185	406,587	119,929	29.5%	121,345	29.8%	137,763	33.9%	32,587	8.0%	411,623	101.2%	75,353	103.4%	(56.8%)
Property rates, penalties and collection charges	240	1,230	1,937	806.5%	3,912	1,629.2%	141	11.4%	5,459	443.9%	11,449	931.0%	56	3.6%	10,730.4%
Service charges	2,059	2,628	646	31.5%	617	30.1%	660	25.1%	773	29.5%	2,696	102.7%	696	5.3%	29.9%
Other revenue	8,943	9,867	7,592	85.2%	29,551	330.5%	8,597	87.1%	25,025	253.6%	69,765	707.1%	6,216	350.8%	302.6%
Government - operating	280,860	275,755	109,422	38.9%	87,038	31.0%	78,884	28.7%	-	-	275,403	99.8%	67,000	125.2%	(100.0%)
Government - capital	110,829	115,285	-	-	-	-	47,440	41.2%	-	-	47,440	41.2%	-	91.5%	-
Interest	4,165	1,825	332	7.9%	1,257	30.0%	1,901	104.2%	1,327	72.7%	4,817	263.9%	1,463	14.7%	(10.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(289,816)	(500,030)	(90,302)	31.2%	(87,889)	30.3%	(62,932)	12.6%	(79,464)	15.9%	(320,577)	64.1%	(88,826)	124.5%	(11.5%)
Suppliers and employees	(289,816)	(500,030)	(90,258)	31.1%	(87,039)	30.0%	(62,932)	12.6%	(79,454)	15.9%	(320,531)	64.1%	(88,826)	124.5%	(11.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(45)	-	-	-	-	-	-	-	(45)	-	-	-	-
Net Cash from/(used) Operating Activities	117,372	(93,443)	29,627	25.2%	33,456	28.5%	74,831	(80.1%)	(46,878)	50.2%	91,046	(97.4%)	(14,473)	37.7%	223.8%
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	(110,820)	(111,341)	(1,904)	1.7%	(9,461)	8.5%	(19,147)	17.2%	(15,746)	14.1%	(46,257)	41.5%	-	1.2%	(100.0%)
Capital assets	(110,820)	(111,341)	(1,904)	1.7%	(9,461)	8.5%	(19,147)	17.2%	(15,746)	14.1%	(46,257)	41.5%	-	1.2%	(100.0%)
Net Cash from/(used) Investing Activities	(110,820)	(111,341)	(1,904)	1.7%	(9,461)	8.5%	(19,147)	17.2%	(15,746)	14.1%	(46,257)	41.5%	-	1.2%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6,553	(204,784)	27,724	423.1%	23,995	366.2%	55,683	(27.2%)	(62,613)	30.6%	44,789	(21.9%)	(14,473)	(440.7%)	332.6%
Cash/cash equivalents at the year begin:	24,000	41,211	41,211	171.7%	68,935	287.2%	92,930	225.5%	148,614	360.6%	41,211	100.0%	53,901	-	175.7%
Cash/cash equivalents at the year end:	30,553	(163,573)	68,935	225.8%	92,930	304.2%	148,614	(90.9%)	86,000	(52.6%)	85,999	(52.6%)	39,428	(440.7%)	118.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts Ito Council Policy: Amount	Impairment -Bad Debts Ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,157	4.8%	2,035	1.4%	2,079	1.4%	138,676	92.4%	149,415	37.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	216	100.0%	216	1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,559	2.7%	1,492	2.6%	1,322	2.3%	52,543	92.3%	56,916	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	124	2.1%	121	2.1%	120	2.0%	5,496	93.6%	5,861	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,282	4.7%	1,015	2.1%	1,011	2.1%	44,268	91.1%	48,576	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,254	2.4%	2,222	2.4%	2,163	2.3%	87,173	92.9%	93,832	23.8%	-	-	-	-
Removals unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6,525	16.6%	425	1.1%	579	1.5%	31,799	80.9%	39,328	10.0%	-	-	-	-
Total By Income Source	19,912	5.1%	7,371	1.9%	7,293	1.8%	359,661	91.2%	394,237	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	105	5.1%	59	2.8%	55	2.7%	1,835	88.3%	2,054	5%	-	-	-	-
Commercial	573	2.3%	365	2.3%	355	2.2%	14,751	93.2%	16,044	4.1%	-	-	-	-
Households	9,235	5.6%	2,927	1.8%	2,916	1.8%	146,706	90.8%	162,248	41.4%	-	-	-	-
Other	10,229	4.8%	4,021	1.9%	3,972	1.9%	194,368	91.4%	212,591	54.0%	-	-	-	-
Total By Customer Group	19,912	5.1%	7,371	1.9%	7,293	1.8%	359,661	91.2%	394,237	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-		-	-	-	-	-	-	-	-
Bulk Water	7,744	100.0%	-	-	-	-	-	-	7,744	76.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,399	100.0%	-	-	-	-	-	-	2,399	23.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10,143	100.0%	-	-	-	-	-	-	10,143	100.0%

Contact Details

Municipal Manager	Mr J I Sindane	013 986 9115
Financial Manager	Mr MS Makgaba	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	220,988	220,988	60,999	27.6%	57,717	26.1%	33,635	15.2%	57,842	26.2%	210,194	95.1%	37,450	90.5%	54.5%
Property rates	17,362	17,362	4,680	27.0%	6,048	34.8%	3,574	20.6%	5,121	29.5%	19,423	111.9%	6,748	124.8%	(24.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78,772	78,772	19,102	24.2%	16,654	21.1%	16,812	21.3%	17,691	22.4%	70,200	89.1%	16,924	87.6%	4.2%
Service charges - water revenue	29,931	29,931	6,817	22.8%	6,265	20.9%	3,701	12.4%	11,016	36.8%	27,799	92.9%	5,048	62.0%	118.3%
Service charges - sanitation revenue	5,973	5,973	1,477	24.7%	1,462	24.5%	1,459	24.4%	1,315	22.0%	5,714	95.7%	1,359	95.1%	(5.4%)
Service charges - refuse revenue	12,397	12,397	3,159	25.5%	3,082	24.9%	3,189	25.7%	3,192	25.7%	12,623	101.7%	2,837	109.9%	10.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,092	1,092	148	13.6%	333	30.5%	133	12.1%	226	20.6%	839	76.8%	116	52.2%	94.8%
Interest earned - external investments	359	359	124	35.4%	301	85.9%	261	74.6%	416	116.6%	1,094	312.8%	171	108.6%	138.5%
Interest earned - outstanding debtors	2,000	2,000	1,506	75.4%	1,441	72.0%	1,429	71.5%	1,361	68.1%	5,740	287.0%	1,274	165.9%	6.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	253	253	26	10.3%	21	8.2%	56	22.2%	17	6.8%	120	47.3%	49	63.3%	(65.0%)
Licences and permits	13	13	1	9.0%	2	13.0%	1	8.6%	182	1,448.6%	186	1,479.2%	2	385.2%	10,363.5%
Agency services	2,816	2,816	-	-	1,428	50.7%	476	16.9%	592	21.0%	2,496	63.8%	438	84.2%	35.2%
Transfers recognised - operational	64,206	64,206	23,684	36.9%	19,409	30.2%	1,100	1.7%	15,725	24.5%	59,918	92.5%	1,376	53.6%	1,047.9%
Other own revenue	5,619	5,619	872	15.5%	904	16.1%	1,168	20.8%	988	17.6%	4,932	69.1%	652	72.5%	20.2%
Gains on disposal of PPE	-	-	-	-	273	-	254	-	-	-	533	-	196	263.9%	(100.0%)
Operating Expenditure	254,687	254,687	42,451	16.7%	51,790	20.3%	45,666	17.9%	51,177	20.1%	191,083	75.0%	56,697	83.2%	(9.7%)
Employee related costs	85,779	92,819	19,409	22.6%	18,521	21.6%	18,427	19.9%	19,524	21.0%	75,833	81.8%	17,686	99.0%	10.4%
Remuneration of councillors	7,649	-	1,362	19.3%	1,339	18.9%	1,362	-	1,696	-	5,749	-	1,362	81.5%	24.7%
Debt impairment	16,372	16,372	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1,785	1,785	22	1.3%	1,241	69.5%	745	41.7%	1,031	57.7%	3,039	170.3%	159	99.3%	547.5%
Bulk purchases	62,535	62,535	17,035	27.2%	14,222	23.5%	14,204	22.7%	14,956	23.9%	60,916	97.4%	13,512	86.7%	10.7%
Other Materials	4,171	4,171	715	17.1%	718	17.2%	214	5.1%	-	-	1,646	39.5%	630	45.4%	(100.0%)
Contracted services	11,848	11,848	671	5.7%	3,753	31.7%	2,645	17.3%	944	8.0%	7,413	62.6%	3,043	92.9%	(69.0%)
Transfers and grants	8,294	8,294	475	5.7%	4,660	56.6%	3,677	44.3%	3,864	46.6%	12,677	152.8%	13,582	742.6%	(71.5%)
Other expenditure	34,863	34,863	2,761	7.9%	6,646	19.1%	4,987	14.3%	9,160	26.3%	23,553	67.6%	6,494	55.3%	41.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33,698)	(33,698)	18,549		5,927		(12,031)		6,665		19,111		(19,247)		
Transfers recognised - capital	54,800	65,400	7,009	12.8%	10,500	19.2%	-	-	-	-	17,509	26.8%	-	63.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21,101	31,701	25,558		16,427		(12,031)		6,665		36,620		(19,247)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21,101	31,701	25,558		16,427		(12,031)		6,665		36,620		(19,247)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21,101	31,701	25,558		16,427		(12,031)		6,665		36,620		(19,247)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21,101	31,701	25,558		16,427		(12,031)		6,665		36,620		(19,247)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	58,641	69,241	410	.7%	11,203	19.1%	11,838	17.1%	29,981	43.3%	53,433	77.2%	23,676	94.4%	26.6%
National Government	54,800	65,400	410	.7%	10,131	18.5%	11,838	18.1%	29,981	45.8%	52,361	80.1%	23,676	101.5%	26.6%
Provincial Government	-	-	-	-	1,072	-	-	-	-	-	1,072	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54,800	65,400	410	.7%	11,203	20.4%	11,838	18.1%	29,981	45.8%	53,433	81.7%	23,676	101.5%	26.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3,841	3,841	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58,641	69,241	410	.7%	11,203	19.1%	11,838	17.1%	29,981	43.3%	53,433	77.2%	23,676	94.4%	26.6%
Governance and Administration	669	669	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	316	316	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	323	323	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1,967	4,367	-	-	-	-	-	-	10,768	246.6%	10,768	246.6%	730	71.5%	1,375.4%
Community & Social Services	132	132	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1,807	1,807	-	-	-	-	-	-	-	-	-	-	730	79.2%	(100.0%)
Public Safety	-	2,400	-	-	-	-	-	-	10,768	448.7%	10,768	448.7%	-	17.6%	(100.0%)
Housing	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15,543	15,543	-	-	-	-	209	1.3%	-	-	209	1.3%	4,710	74.1%	(100.0%)
Planning and Development	741	741	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14,802	14,802	-	-	-	-	209	1.3%	-	-	209	1.3%	4,710	74.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	40,362	48,562	410	1.0%	11,203	27.8%	11,630	24.0%	19,213	39.6%	42,455	87.4%	18,235	99.5%	5.4%
Electricity	5,842	5,842	-	-	1,271	21.8%	478	8.1%	11	2%	1,757	30.1%	-	119.7%	(100.0%)
Water	21,270	28,470	410	1.9%	9,104	42.8%	10,908	37.0%	14,755	50.2%	35,097	119.2%	14,016	89.6%	5.2%
Waste Water Management	13,000	13,000	-	-	828	6.4%	264	2.0%	4,446	34.0%	5,540	42.3%	4,219	108.1%	4.7%
Waste Management	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	257,783	268,383	53,255	20.7%	76,376	29.6%	82,822	30.9%	60,464	22.5%	272,920	101.7%	36,753	94.7%	64.5%
Property rates, penalties and collection charges	15,279	15,279	4,839	20.4%	5,483	35.9%	6,084	39.8%	5,172	33.8%	21,578	139.9%	4,248	114.1%	21.7%
Service charges	111,424	111,424	21,290	19.0%	27,212	24.3%	23,964	21.4%	26,883	24.1%	102,330	91.8%	25,642	82.3%	16.0%
Other revenue	9,322	9,322	9,092	98.7%	8,365	89.7%	10,253	110.1%	9,225	99.0%	37,146	398.5%	6,693	305.8%	37.9%
Government - operating	64,208	64,208	10,932	17.0%	19,975	31.1%	538	.8%	15,795	24.6%	47,213	73.5%	-	93.6%	(100.0%)
Government - capital	54,809	65,400	7,008	12.8%	15,039	27.4%	41,697	63.8%	-	-	63,746	97.5%	-	59.0%	-
Interest	2,360	2,359	124	5.3%	301	12.8%	276	11.7%	409	17.4%	1,108	47.0%	171	109.0%	138.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213,980)	(213,939)	(51,015)	23.8%	(57,468)	26.9%	(53,287)	24.9%	(52,225)	24.4%	(213,995)	100.0%	(36,309)	89.1%	43.8%
Suppliers and employees	(206,236)	(206,236)	(50,439)	24.5%	(54,954)	26.6%	(51,180)	24.8%	(47,330)	22.9%	(203,903)	98.9%	(34,206)	84.7%	38.4%
Finance charges	(754)	(754)	(102)	13.5%	(788)	104.7%	(740)	98.2%	(1,031)	136.7%	(2,661)	353.7%	(153)	58.6%	547.5%
Transfers and grants	(6,940)	(6,940)	(475)	6.8%	(1,726)	24.8%	(1,363)	19.6%	(3,864)	55.7%	(7,429)	107.0%	(1,941)	311.8%	99.1%
Net Cash from/(used) Operating Activities	43,803	54,453	2,240	5.1%	18,911	43.1%	29,535	54.2%	8,240	15.1%	58,925	108.2%	445	128.1%	1,753.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54,809)	(55,400)	(410)	.7%	(11,203)	20.4%	(15,422)	28.0%	(35,144)	63.7%	(62,179)	95.1%	(9,319)	72.3%	277.1%
Capital assets	(54,809)	(55,400)	(410)	.7%	(11,203)	20.4%	(15,422)	28.0%	(35,144)	63.7%	(62,179)	95.1%	(9,319)	72.3%	277.1%
Net Cash from/(used) Investing Activities	(54,809)	(55,400)	(410)	.7%	(11,203)	20.4%	(15,422)	28.0%	(35,144)	63.7%	(62,179)	95.1%	(9,319)	72.3%	277.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,031)	(1,031)	-	-	(452)	43.8%	(480)	46.6%	-	-	(932)	90.4%	-	-	-
Repayment of borrowing	(1,031)	(1,031)	-	-	(452)	43.8%	(480)	46.6%	-	-	(932)	90.4%	-	-	-
Net Cash from/(used) Financing Activities	(1,031)	(1,031)	-	-	(452)	43.8%	(480)	46.6%	-	-	(932)	90.4%	-	-	-
Net Increase/(Decrease) in cash held	(11,978)	(11,978)	1,830	(15.3%)	7,256	(60.6%)	13,633	(113.8%)	(26,904)	224.6%	(4,186)	34.9%	(8,875)	1.4%	203.2%
Cash/cash equivalents at the year begin.	11,686	11,686	35	.3%	1,864	16.0%	9,120	78.0%	22,753	194.7%	35	.3%	8,909	5.9%	155.4%
Cash/cash equivalents at the year end.	(292)	(292)	1,864	(638.3%)	9,120	(3,127.3%)	22,753	(7,792.1%)	(4,151)	1,422.2%	(4,151)	1,422.2%	35	(.2%)	(12,070.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts to Council Policy: Amount	Impairment -Bad Debts to Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,556	16.7%	681	2.5%	995	3.6%	21,295	77.3%	27,563	27.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,138	13.1%	327	3.8%	756	8.7%	6,473	74.5%	8,694	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	636	2.6%	524	2.2%	571	2.4%	22,236	92.8%	23,968	23.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	259	2.6%	249	2.5%	243	2.5%	9,049	92.3%	9,800	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	526	2.9%	461	2.6%	469	2.6%	16,030	91.8%	17,486	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	392	2.6%	223	1.5%	779	5.3%	13,246	90.5%	14,631	14.3%	-	-	-	-
Total By Income Source	7,506	7.4%	2,465	2.4%	3,803	3.7%	88,327	86.5%	102,105	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	305	12.4%	191	7.8%	526	21.4%	1,439	58.4%	2,463	2.4%	-	-	-	-
Commercial	492	2.9%	263	1.6%	371	2.1%	16,323	93.9%	17,379	17.0%	-	-	-	-
Households	6,715	8.2%	1,960	2.4%	2,906	3.5%	70,986	85.9%	82,568	80.8%	-	-	-	-
Other	92	47.9%	33	17.1%	-	-	60	31.0%	192	.2%	-	-	-	-
Total By Customer Group	7,506	7.4%	2,465	2.4%	3,803	3.7%	88,327	86.5%	102,105	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	169	1.5%	5,875	51.5%	5,363	47.0%	-	-	11,408	44.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1,026	100.0%	-	-	-	-	-	-	1,026	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,184	100.0%	-	-	-	-	-	-	1,184	4.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	16	1.2%	16	1.2%	1,289	97.6%	1,321	5.1%
Other	-	-	5,244	48.7%	594	5.5%	4,937	45.8%	10,774	41.9%
Total	2,387	9.3%	11,136	43.3%	5,972	23.2%	6,226	24.2%	25,722	100.0%

Contact Details

Municipal Manager	Mr Dumisani Patrick Mabil	013 712 8719
Financial Manager	Mr Paul Mpele	013 712 8314

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	-	-	106,697	-	102,548	-	42,646	-	76,003	-	327,896	-	69,819	106.2%	8.9%
Property rates	-	-	20,633		14,160	-	1,713	-	16,441	-	52,946	-	9,107	96.8%	80.5%
Property rates - penalties and collection charges	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	28,558	-	34,803	-	19,861	-	33,334	-	114,556	-	25,112	107.3%	32.7%
Service charges - water revenue	-	-	18,712		13,514	-	7,636	-	16,432	-	56,549	-	15,518	118.0%	5.9%
Service charges - sanitation revenue	-	-	2,832		2,139	-	1,419	-	2,159	-	7,539	-	2,020	108.0%	6.9%
Service charges - refuse revenue	-	-	2,444	-	2,461	-	1,652	-	2,478	-	9,035	-	2,286	103.6%	8.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	622		553	-	373	-	568	-	2,119	-	594	103.4%	(4.2%)
Interest earned - external investments	-	-	148		197	-	80	-	211	-	636	-	110	85.3%	92.2%
Interest earned - outstanding debtors	-	-	6,373	-	5,995	-	4,224	-	6,217	-	22,812	-	5,632	115.1%	5.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	11	-	123	-	25	-	29	-	188	-	116	175.5%	(75.6%)
Licences and permits	-	-	718	-	617	-	330	-	598	-	2,263	-	489	99.4%	22.4%
Agency services	-	-	4,380	-	4,627	-	36	-	1,747	-	10,790	-	4,158	123.0%	(58.0%)
Transfers recognised - operational	-	-	23,410	-	19,714	-	-	-	-	-	43,124	-	-	92.1%	-
Other own revenue	-	-	467	-	3,695	-	5,043	-	(4,152)	-	4,955	-	4,412	483.7%	(194.1%)
Gains on disposal of PPE	-	-	7	-	9	-	6	-	(37)	-	(14)	-	11	646.7%	(434.5%)
Operating Expenditure	-	-	68,654	-	70,882	-	46,904	-	88,129	-	274,569	-	76,130	104.8%	15.8%
Employee related costs	-	-	22,719	-	23,454	-	15,466	-	30,094	-	91,714	-	21,155	101.2%	42.2%
Remuneration of councilors	-	-	1,477	-	1,505	-	1,042	-	1,945	-	5,969	-	1,490	110.1%	10.4%
Debt impairment	-	-	5,600	-	5,000	-	3,634	-	5,000	-	18,634	-	4,257	59.6%	.9%
Depreciation and asset impairment	-	-	1,557	-	1,567	-	1,038	-	1,594	-	5,746	-	1,435	100.1%	6.8%
Finance charges	-	-	373	-	574	-	339	-	-	-	1,285	-	833	126.1%	(100.0%)
Bulk purchases	-	-	21,283	-	26,009	-	17,893	-	27,937	-	92,922	-	25,574	100.0%	9.9%
Other Materials	-	-	3,414	-	2,357	-	2,595	-	3,219	-	11,585	-	6,543	107.5%	(50.8%)
Contracted services	-	-	2,276	-	2,114	-	649	-	(1,195)	-	3,842	-	3,177	121.8%	(137.3%)
Transfers and grants	-	-	1,211	-	1,695	-	442	-	1,115	-	3,464	-	2,749	166.2%	(59.4%)
Other expenditure	-	-	9,344	-	7,196	-	4,046	-	19,321	-	39,866	-	6,261	123.7%	131.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	38,043		31,666		(4,255)		(12,126)		53,327		(6,312)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	38,043		31,666		(4,255)		(12,126)		53,327		(6,312)		
Taxation	-	-	-		-		-		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	38,043		31,666		(4,255)		(12,126)		53,327		(6,312)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	38,043		31,666		(4,255)		(12,126)		53,327		(6,312)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	38,043		31,666		(4,255)		(12,126)		53,327		(6,312)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	51,103	51,103	657	1.3%	1,026	2.0%	-	-	-	-	1,683	3.3%	65,752	92.9%	(100.0%)
National Government	22,342	22,342	368	1.6%	649	3.0%	-	-	-	-	1,231	5.5%	59,664	358.0%	(100.0%)
Provincial Government	6,028	6,028	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	17,215	17,215	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45,585	45,585	368	.8%	865	1.9%	-	-	-	-	1,231	2.7%	59,664	227.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5,518	5,518	291	5.3%	159	2.9%	-	-	-	-	451	8.2%	6,088	358.0%	(100.0%)
Public contributions and donations	-	-	-	-	2	-	-	-	-	-	2	-	-	-	-
Capital Expenditure Standard Classification	51,103	51,103	657	1.3%	1,026	2.0%	-	-	-	-	1,683	3.3%	65,752	92.9%	(100.0%)
Governance and Administration	600	600	31	5.1%	159	26.5%	-	-	-	-	190	31.8%	1,943	6.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	354	1.0%	(100.0%)
Budget & Treasury Office	400	400	31	7.8%	159	39.8%	-	-	-	-	190	47.4%	530	68.2%	(100.0%)
Corporate Services	200	200	-	-	-	-	-	-	-	-	-	-	969	1,212.4%	(100.0%)
Community and Public Safety	7,125	7,125	59	.8%	224	3.1%	-	-	-	-	283	4.0%	10,369	213.1%	(100.0%)
Community & Social Services	2,090	2,090	14	.6%	-	-	-	-	-	-	14	.6%	-	-	-
Sport And Recreation	4,035	4,035	46	1.1%	224	5.5%	-	-	-	-	269	6.7%	9,030	375.1%	(100.0%)
Public Safety	1,000	1,000	-	-	-	-	-	-	-	-	-	-	1,339	56.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7,358	7,358	60	.8%	2	-	-	-	-	-	62	.8%	14,228	158.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7,303	7,303	60	.8%	2	-	-	-	-	-	62	.8%	14,228	158.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35,990	35,990	507	1.4%	641	1.8%	-	-	-	-	1,148	3.2%	39,211	211.6%	(100.0%)
Electricity	11,807	11,807	180	1.5%	539	4.6%	-	-	-	-	722	6.1%	9,787	303.0%	(100.0%)
Water	11,550	11,550	45	.4%	-	-	-	-	-	-	45	.4%	20,257	300.8%	(100.0%)
Waste Water Management	5,290	5,290	46	.9%	102	1.9%	-	-	-	-	148	2.8%	9,167	121.7%	(100.0%)
Waste Management	7,343	7,343	233	3.2%	-	-	-	-	-	-	233	3.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	316,628	316,628	106,697	33.7%	103,116	32.5%	51,874	16.4%	101,587	32.1%	363,274	114.7%	83,310	108.6%	21.9%
Property rates, penalties and collection charges	45,698	45,698	20,603	45.1%	14,165	31.0%	6,067	13.3%	18,050	41.8%	59,926	131.1%	9,106	91.9%	109.8%
Service charges	185,436	185,436	48,966	30.2%	63,628	32.1%	33,051	20.3%	66,867	41.6%	206,600	124.2%	44,937	113.5%	53.3%
Other revenue	21,544	21,544	9,206	29.3%	10,105	46.1%	5,453	25.4%	5,169	23.3%	27,621	127.1%	23,275	233.3%	(78.0%)
Government - operating	61,676	61,676	23,410	38.0%	19,714	32.0%	-	-	-	-	43,124	69.9%	-	88.8%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	22,075	22,075	6,521	29.5%	6,105	27.7%	5,695	25.8%	8,521	38.6%	26,844	121.6%	5,991	95.7%	42.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(279,628)	(279,628)	(103,001)	36.8%	(71,099)	25.4%	(62,973)	22.5%	(103,931)	37.1%	(340,994)	121.9%	(117,977)	116.1%	(11.9%)
Suppliers and employees	(277,863)	(277,863)	(101,417)	36.5%	(69,421)	25.0%	(61,731)	22.2%	(102,412)	36.9%	(334,980)	120.6%	(114,582)	114.6%	(10.6%)
Finance charges	(1,765)	(1,765)	(373)	19.5%	(574)	30.1%	(367)	19.2%	-	-	(1,313)	68.8%	(639)	136.0%	(100.0%)
Transfers and grants	(51)	(51)	(1,211)	2,338.8%	(1,099)	2,149.8%	(875)	1,717.8%	(1,519)	2,983.5%	(4,701)	9,230.1%	(2,746)	126.0%	(44.7%)
Net Cash from/(used) Operating Activities	37,000	37,000	3,696	10.0%	32,027	86.5%	(11,099)	(30.0%)	(2,344)	(6.3%)	22,280	60.2%	(34,667)	(1,526.6%)	(93.2%)
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	(5,518)	(5,518)	-	-	-	-	-	-	-	-	-	-	(43)	10.3%	(100.0%)
Capital assets	(5,518)	(5,518)	-	-	-	-	-	-	-	-	-	-	(43)	10.3%	(100.0%)
Net Cash from/(used) Investing Activities	(5,518)	(5,518)	-	-	-	-	-	-	-	-	-	-	(43)	10.3%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%)	(2,344)	(8.9%)	22,280	85.0%	(34,710)	283.3%	(93.2%)
Cash/cash equivalents at the year begin:	1,138	1,138	25,628	2,253.9%	29,324	2,577.8%	61,351	5,393.3%	59,252	4,417.6%	25,628	2,253.9%	42,663	2,252.2%	17.6%
Cash/cash equivalents at the year end:	27,352	27,352	29,324	107.2%	61,351	224.3%	50,252	183.7%	47,908	175.2%	47,908	175.2%	7,953	(159.9%)	502.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts to Council Policy: Amount	Impairment -Bad Debts to Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,772	3.3%	3,152	2.7%	4,733	4.1%	103,852	89.9%	115,489	35.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,523	17.4%	536	6.1%	332	3.8%	6,347	72.6%	8,739	2.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,060	4.9%	2,655	4.2%	2,346	3.7%	54,612	87.1%	62,674	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	346	2.4%	259	1.8%	278	1.9%	13,671	93.9%	14,555	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	299	3.1%	234	2.4%	204	2.1%	8,959	92.4%	9,696	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,002	1.8%	1,851	1.6%	1,570	1.4%	107,728	95.2%	113,160	34.9%	-	-	-	-
Total By Income Source	11,002	3.4%	8,687	2.7%	9,463	2.9%	295,170	91.0%	324,323	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11,002	3.4%	8,687	2.7%	9,463	2.9%	295,170	91.0%	324,323	100.0%	-	-	-	-
Total By Customer Group	11,002	3.4%	8,687	2.7%	9,463	2.9%	295,170	91.0%	324,323	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5,663	100.0%	-	-	-	-	-	-	5,663	50.3%
Bulk Water	3,298	100.0%	-	-	-	-	-	-	3,298	29.3%
PAYE deductions	2,164	100.0%	-	-	-	-	-	-	2,164	19.4%
VAT (output less input)	(1,795)	100.0%	-	-	-	-	-	-	(1,795)	(16.0%)
Pensions / Retirement	1,297	100.0%	-	-	-	-	-	-	1,297	11.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	566	100.0%	-	-	-	-	-	-	566	5.0%
Auditor-General	36	100.0%	-	-	-	-	-	-	36	3%
Other	-	-	-	-	-	-	-	-	-	-
Total	11,249	100.0%	-	-	-	-	-	-	11,249	100.0%

Contact Details

Municipal Manager	BS Riba (Acting)	013 665 6095
Financial Manager	Mr Carlos Bernard	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.