

MPUMALANGA PROVINCIAL GOVERNMENT

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Department of Finance Office of the HOD

Litiko LeteTimali

UmNgango weZeemali

Departement van Finansies

Kgoro ya Matlotlo

Enquiries : Ms B Gunqisa
Ref No : DOF: 12/1/1

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2013/2014 FINANCIAL YEAR: 4TH QUARTER ENDED JUNE 2014

1. The Municipal Finance Management Act No.56 of 2003, in terms of Section 71 (1) requires Accounting Officers of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of each month, a consolidated statement on the state of municipal budget.
2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
3. All information in this publication is based on the Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer is required to sign and submit to the National Treasury. Therefore, any queries on the budget, revenue and expenditure reflected in the statement must be referred to the relevant municipality.
4. NB: Not all municipalities in the Province have submitted the required returns on time as per the table below. It should also be noted that the report contains preliminary figures as municipalities are still finalising the 2013/14 financial year end processes. Municipalities with outstanding returns for June will be published with the May 2014 information.

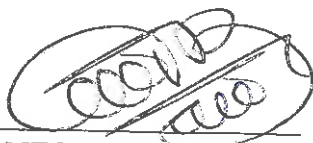
STATUS OF SECTION 71 SUBMISSION FOR JUNE 2014 AS AT 21 JULY 2014

Municipality	Operating Revenue & Expenditure		Capital Revenue & Expenditure		Cash flow statement		Debtors		Creditors	
	Y	N	Y	N	Y	N	Y	N	Y	N
Ehlanzeni District	Y		Y			N	Y		Y	
Thaba Chweu	Y			N	Y		Y			N
Nkomazi	Y		Y			N	Y		Y	
Unjindi	Y		Y		Y		Y		Y	
Mbombela	Y			N	Y		Y		Y	
Bushbuckridge	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			N	Y	
Victor Khanye	Y		Y		Y		Y		Y	
Dr JS Moroka		N		N	Y		Y		Y	
Gert Sibande District	Y		Y		Y		Y		Y	
Govan Mbeki	Y		Y		Y			N	Y	
Mkhondo		N		N		N		N		N
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	19	2	17	4	18	3	18	3	19	2

Source: LG Data base

Legend: Y Return form submitted and uploaded correctly.

Legend: N Return form not submitted and uploaded correctly.



MS NZ NKAMBA
HEAD OF DEPARTMENT
DATE: 29 / 07 / 2014

Part 3: Cash Receipts and Payments

R thousands	2013/14													Q4 of 2012/13 to Q4 of 2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2012/13			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities																
Receipts																
Repayments and other	230 211	221 006	78 591	34.1%	65 384	29.6%	47 597	21.5%	616	0.3%	102 189	46.2%	707	133.6%	(12.8%)	
Government - operating	1 800	1 800	520	28.9%	2 078	115.4%	2 078	115.4%	2 078	115.4%	2 078	115.4%	2 078	115.4%	(12.3%)	
Government - capital	150 617	150 617	77 428	51.4%	82 742	54.9%	47 057	31.2%	-	-	167 227	111.0%	90	59.8%	(100.0%)	
Interest	36 210	27 008	-	-	-	-	-	-	-	-	-	-	(37)	-	-	
Dividends	1 584	1 584	643	40.6%	654	41.3%	567	35.8%	638	40.3%	2 312	145.9%	554	157.1%	(17.8%)	
Payments	(163 056)	(178 127)	(28 897)	17.7%	(49 891)	27.3%	(29 066)	18.0%	(20 279)	11.4%	(128 596)	72.1%	(48 648)	164.5%	(54.3%)	
Suppliers and employees	(131 847)	(156 839)	(28 267)	21.2%	(54 042)	39.0%	(29 863)	19.2%	(20 279)	13.0%	(112 471)	72.3%	(32 705)	157.3%	(38.0%)	
Finance charges	(22 284)	(22 454)	(1)	-	(15 505)	71.4%	(5)	-	-	-	(15 923)	70.8%	(15 843)	200.0%	(100.0%)	
Transfer and group	(9 925)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	47 162	42 882	50 303	108.7%	15 423	32.7%	17 732	41.4%	(19 663)	(46.8%)	63 735	148.8%	(47 642)	75.5%	(58.0%)	
Cash Flow from Investing Activities																
Receipts																
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 852)	-	(4 894)	11.7%	(10 059)	24.0%	(2 915)	7.0%	(3 055)	-	(20 818)	-	(38 024)	1 810.3%	(92.0%)	
Capital assets	(41 852)	-	(4 894)	11.7%	(10 059)	24.0%	(2 915)	7.0%	(3 055)	-	(20 818)	-	(38 024)	1 810.3%	(92.0%)	
Net Cash from/(used) Investing Activities	(41 852)	-	(4 894)	11.7%	(10 059)	24.0%	(2 915)	7.0%	(3 055)	-	(20 818)	-	(38 024)	1 810.3%	(92.0%)	
Cash Flow from Financing Activities																
Receipts																
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing (long term financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in customer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 878)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 878)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 878)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 676)	42 882	45 410	(571.1%)	5 368	(114.8%)	14 817	34.6%	(22 718)	(53.0%)	42 677	100.0%	(85 966)	(17.9%)	(73.6%)	
Cash/cheque equivalents at the year begin	16 795	-	5 927	35.3%	61 337	365.9%	66 705	397.6%	71 522	426.3%	5 927	100.0%	77 867	1 313.6%	(6.1%)	
Cash/cheque equivalents at the year end	12 119	42 882	51 337	424.0%	56 702	468.3%	71 522	589.9%	48 804	113.8%	48 804	113.8%	(8 100)	(17.9%)	(702.6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts No Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-Exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	100.0%	-	-	-	-
Total By Income Source	1	100.0%	-	-	-	-	-	-	1	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Household	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	100.0%	-	-	-	-
Total By Customer Group	1	100.0%	-	-	-	-	-	-	1	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Finances / Fellowship	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(115)	100.0%	-	-	-	-	-	-	(115)	100.0%
Total	(115)	100.0%	-	-	-	-	-	-	(115)	100.0%

Contact Details

Municipal Manager	H Mbatha	013 759 6626
Financial Manager	W Khumalo	013 759 6612

Source: Local Government Database

1. All figures in this report are unaudited

Part 3: Cash Receipts and Payments

R thousands	2013/14												2012/13		Q4 of 2012/13 to Q4 of 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	
Cash Flow from Operating Activities															
Receipts	225 047	379 658	89 198	39.6%	84 783	37.7%	101 837	26.7%	50 957	13.5%	326 975	86.1%	47 682	107.0%	8.9%
RatPAY and other	148 564	237 426	44 657	30.1%	52 854	35.6%	44 065	18.6%	30 957	21.5%	182 801	81.2%	47 583	206.4%	5.3%
Government - operating	74 643	80 679	36 573	49.1%	20 659	27.7%	20 529	25.5%	-	-	77 571	96.0%	-	42.5%	-
Government - capital	-	50 390	7 863	-	11 150	-	35 822	67.3%	-	-	64 640	102.9%	-	5.9%	-
Interest	1 810	7 254	-	-	-	-	464	6.4%	-	-	464	6.4%	-	2.0%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(178 725)	(416 720)	(89 973)	30.0%	(80 538)	45.4%	(70 596)	18.9%	(51 863)	12.4%	(271 796)	85.2%	(31 125)	82.5%	86.0%
Supplies and employees	(178 821)	(429 655)	(88 575)	39.1%	(78 057)	43.3%	(67 541)	16.5%	(50 329)	12.3%	(262 256)	64.1%	(28 625)	82.4%	75.8%
Finance charges	(90)	(1 594)	(113)	13.1%	(4 011)	49.3%	(3 050)	155.3%	(519)	39.6%	(8 234)	530.2%	-	55.1%	(100.0%)
Transfers and grants	-	(5 559)	(133)	-	-	-	-	-	(23)	-	(504)	15.2%	(2 500)	186.0%	(71.2%)
Net Cash from/(used) Operating Activities	46 322	(36 062)	20 225	41.4%	4 225	7.7%	30 441	(80.0%)	(712)	1.3%	54 179	(142.3%)	16 564	168.5%	(134.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 089)	(38 280)	(15 003)	75.2%	(4 948)	24.8%	(12 485)	36.0%	(38 297)	100.1%	(63 009)	180.3%	-	-	(100.0%)
Capital assets	(20 052)	(38 259)	(15 003)	75.2%	(4 948)	24.8%	(12 485)	36.0%	(38 297)	100.1%	(63 009)	180.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(20 089)	(38 280)	(15 003)	75.2%	(4 948)	24.8%	(12 485)	36.0%	(38 297)	100.1%	(63 009)	180.3%	-	1 841.7%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.8%
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.8%
Net Increase/(Decrease) in cash held	28 253	(74 331)	5 142	18.2%	(721)	(2.6%)	17 758	(23.9%)	(37 009)	49.8%	(14 830)	20.0%	16 564	178.7%	(323.4%)
Debt/asset equivalents at the year begin	(1 912)	(1 942)	235	(12.3%)	5 377	(281.2%)	4 655	(243.6%)	22 414	(1 172.3%)	235	(12.3%)	123 479	2.1%	(81.8%)
Cash/asset equivalents at the year end	28 341	(76 243)	5 377	20.4%	4 655	17.7%	22 414	(23.4%)	(14 589)	19.1%	(14 589)	19.1%	140 042	56.1%	(115.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts in Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 546	5.7%	1 180	4.4%	1 089	4.0%	23 241	85.9%	27 056	24.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 447	7.8%	1 424	4.6%	1 463	4.7%	35 856	82.9%	31 229	28.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 081	4.7%	835	3.6%	830	3.6%	20 334	88.1%	23 079	28.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 330	4.6%	880	3.0%	1 028	3.4%	28 573	89.1%	29 627	26.8%	-	-	-	-
Total By Income Source	6 411	5.8%	4 330	3.9%	4 410	4.0%	96 033	86.4%	111 184	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 411	5.8%	4 330	3.9%	4 410	4.0%	96 033	86.4%	111 184	100.0%	-	-	-	-
Total By Customer Group	6 411	5.8%	4 330	3.9%	4 410	4.0%	96 033	86.4%	111 184	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Creditor Age Analysis									
Bulk Electricity	16 684	9.1%	11 585	5.8%	10 817	5.2%	188 293	81.1%	207 879	62.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	1 213	16.3%	1 252	16.8%	4 971	66.9%	7 436	2.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	2 134	100.0%	2 134	0%
Total Creditors	38 446	53.3%	304	5%	81	1%	21 880	36.0%	60 712	48.4%
Auditor-General	48	7%	62	7%	53	7%	7 102	97.9%	7 265	2.2%
Other	1 125	2.5%	7 745	17.2%	1 402	3.1%	34 686	77.1%	44 938	13.6%
Total	56 506	17.1%	20 899	6.3%	13 684	4.1%	239 346	72.5%	330 355	100.0%

Contact Details

Municipal Manager	M R S Kono	013 235 7333
Financial Manager	M H S Mafisela (acting)	013 235 7371

Source: Local Government Database

1 All figures in this report are unaudited

Part 3: Cash Receipts and Payments

R thousands	2013/14														Q4 of 2012/13 to Q4 of 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	
Cash Flow from Operating Activities															
Receipts	679 000	679 000	233 069	34.3%	160 060	23.6%	242 287	35.8%	35 628	5.3%	672 255	99.0%	115 463	140.4%	(58.0%)
Payers and other	152 781	152 781	54 995	36.0%	45 175	29.9%	45 313	32.2%	33 895	22.2%	183 376	120.0%	114 324	228.8%	(70.4%)
Government - operating	311 164	311 164	125 034	40.2%	103 031	33.1%	78 704	25.3%	-	-	307 758	98.9%	-	100.0%	-
Government - capital	212 855	212 855	51 052	24.0%	11 100	5.2%	115 548	53.8%	-	-	175 800	82.6%	-	102.8%	-
Interest	2 200	2 200	1 008	45.8%	794	35.6%	1 561	71.0%	1 034	47.0%	2 599	118.1%	1 146	100.0%	58.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(461 107)	(461 107)	(172 202)	37.3%	(132 890)	28.8%	(137 152)	25.4%	(89 140)	19.3%	(511 388)	110.9%	(168 716)	194.8%	(52.3%)
Supplies and employees	(462 252)	(462 252)	(172 025)	37.4%	(132 520)	28.8%	(136 382)	25.5%	(89 279)	19.3%	(509 801)	110.8%	(168 716)	194.8%	(52.4%)
Finance charges	(616)	(616)	(100)	16.3%	(370)	60.1%	(746)	121.1%	(261)	42.4%	(1 579)	255.9%	(0)	-	28 145 300.0%
Transfers and grants	(200)	(200)	-	-	-	-	(5)	-	-	(5)	-	-	(0)	-	-
Net Cash from/used Operating Activities	217 894	217 894	60 867	27.9%	27 170	12.5%	128 134	57.9%	(53 512)	(24.5%)	160 870	73.8%	(71 247)	(2.2%)	(25.2%)
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	(228 757)	(228 757)	(59 749)	17.3%	(28 258)	12.3%	(50 540)	22.0%	(10 558)	7.2%	(135 105)	58.8%	-	-	(100.0%)
Capital assets	(228 757)	(228 757)	(59 749)	17.3%	(28 258)	12.3%	(50 540)	22.0%	(10 558)	7.2%	(135 105)	58.8%	-	-	(100.0%)
Net Cash from/used Investing Activities	(228 757)	(228 757)	(59 749)	17.3%	(28 258)	12.3%	(50 540)	22.0%	(10 558)	7.2%	(135 105)	58.8%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing from financial institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(116)	(116)	(476)	406.5%	(472)	406.1%	-	-	-	-	(948)	815.7%	-	59.7%	-
Repayment of borrowing	(116)	(116)	(476)	406.5%	(472)	406.1%	-	-	-	-	(948)	815.7%	-	59.7%	-
Net Cash from/used Financing Activities	(116)	(116)	(476)	406.5%	(472)	406.1%	-	-	-	-	(948)	815.7%	-	59.7%	-
Net Increase/(Decrease) in cash held	(11 920)	(11 920)	20 662	(173.3%)	(1 553)	13.1%	75 594	(534.2%)	(69 870)	566.2%	24 827	(208.3%)	(71 247)	15.6%	(1.9%)
Cash/cash equivalents at the year begin	15 000	15 000	4 896	31.3%	25 358	168.1%	23 719	158.7%	99 333	652.6%	4 696	31.3%	75 942	(49.4%)	30.9%
Cash/cash equivalents at the year end	3 080	3 080	23 358	823.3%	23 799	772.7%	99 388	3 227.0%	29 523	89.9%	28 823	89.9%	4 696	(25.1%)	528.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	885	29.2%	440	12.9%	177	5.2%	1 844	53.8%	3 424	4.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 365	61.7%	838	14.8%	344	5.2%	1 867	28.8%	6 564	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 094	8.4%	3 303	5.8%	3 095	5.1%	49 073	81.1%	62 565	72.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	257	30.3%	116	19.9%	75	7.7%	498	50.0%	977	1.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	312	26.9%	106	9.3%	79	6.6%	622	57.1%	1 160	1.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	582	8.2%	532	7.5%	880	12.4%	5 108	71.9%	7 102	8.5%	-	-	-	-
Interest on other Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable unauthorised, irregular or frivolous and wasteful Expenditure	513	12.4%	291	6.6%	196	3.3%	3 207	72.5%	4 198	4.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	11 146	13.3%	5 719	6.8%	4 755	5.7%	62 288	74.2%	83 888	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	676	7.8%	808	7.2%	714	6.2%	8 876	78.7%	11 274	13.4%	-	-	-	-
Commercial	6 364	11.4%	3 141	5.6%	3 035	5.4%	43 340	77.5%	55 913	65.7%	-	-	-	-
Households	3 985	25.6%	1 501	11.1%	898	6.4%	7 696	56.6%	13 943	16.6%	-	-	-	-
Other	281	10.2%	219	8.0%	108	3.9%	2 151	78.0%	2 759	3.3%	-	-	-	-
Total By Customer Group	11 146	13.3%	5 719	6.8%	4 755	5.7%	62 288	74.2%	83 888	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bank Electricity	15 915	100.0%	-	-	-	-	-	-	15 915	11.8%
Bulk Water	1 292	100.0%	-	-	-	-	-	-	1 292	1.0%
FAYE deductions	1 943	100.0%	-	-	-	-	-	-	1 943	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 459	100.0%	-	-	-	-	-	-	2 459	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 390	56.8%	3 545	32.6%	632	5.6%	303	2.6%	10 871	8.0%
Trade Debtors	-	-	-	-	-	-	-	-	-	-
Other	192 625	100.0%	-	-	-	-	-	-	192 625	76.0%
Total	130 625	95.7%	3 545	2.6%	632	.5%	303	.2%	135 106	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 750 0245
Financial Manager	Mr B T Khosa	013 750 0386

Source: Local Government Database

1. All figures in this report are unaudited

Part 3: Cash Receipts and Payments

	2013/14												2012/13		Q4 of 2012/13 to Q4 of 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 Budget appropriation	Actual Expenditure	2nd Q as % of Budget 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	
R thousands															
Cash Flow from Operating Activities															
Receipts	254 844	292 144	52 940	20.8%	79 228	31.1%	69 609	27.7%	36 753	14.5%	238 822	84.7%	38 017	63.4%	(3.3%)
Fellowship and other	139 729	135 064	29 825	21.3%	33 766	25.9%	42 381	31.4%	36 583	27.1%	144 556	107.0%	33 846	116.9%	8.1%
Government - operating	115 621	116 778	19 388	16.9%	17 061	14.8%	13 457	11.5%	-	-	50 107	42.9%	738	95.0%	(100.0%)
Government - capital	-	-	3 500	-	26 372	-	13 178	-	-	-	4 650	-	2 200	5.3%	(100.0%)
Interest	500	302	25	5.0%	27	5.4%	287	95.1%	171	56.6%	518	169.0%	1 372	201.7%	(87.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(215 516)	(218 082)	(51 543)	23.9%	(60 102)	27.8%	(44 883)	20.7%	(36 305)	16.6%	(122 018)	83.1%	(48 700)	90.1%	(25.5%)
Supplies and employees	(210 328)	(209 986)	(43 817)	20.8%	(57 841)	27.5%	(41 509)	20.0%	(34 206)	16.3%	(177 775)	84.7%	(39 233)	74.0%	(12.8%)
Finance charges	(788)	(1 648)	(45)	5.8%	(461)	62.4%	(303)	18.4%	(169)	9.7%	(606)	58.5%	(43)	166.7%	287.1%
Transfers and grants	(4 400)	(4 448)	(7 681)	172.7%	(1 802)	40.9%	(2 450)	55.1%	(1 981)	43.6%	(13 877)	312.0%	(9 453)	519.2%	(79.4%)
Net Cash from/(used) Operating Activities	39 328	36 062	1 397	3.9%	19 126	48.6%	24 726	70.0%	448	1.2%	46 804	128.1%	(10 683)	(31.0%)	(164.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	188	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	188	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(63 248)	(63 248)	(1 180)	3%	(17 863)	28.2%	(18 375)	29.1%	(9 319)	14.7%	(48 743)	72.3%	-	-	(100.0%)
Capital assets	(63 248)	(63 248)	(1 180)	3%	(17 863)	28.2%	(18 375)	29.1%	(9 319)	14.7%	(48 743)	72.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(63 248)	(63 248)	(1 180)	3%	(17 863)	28.2%	(18 375)	29.1%	(9 319)	14.7%	(48 743)	72.3%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(402)	-	(420)	-	-	-	(830)	-	-	-	-
Repayment of borrowing	-	-	-	-	(402)	-	(420)	-	-	-	(830)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(402)	-	(420)	-	-	-	(830)	-	-	-	-
Net Increase/(Decrease) in cash held	(23 916)	(27 186)	1 210	(5.1%)	658	(3.6%)	6 438	(23.7%)	(8 875)	(32.6%)	(659)	(1.4%)	(10 504)	(6.9%)	(15.5%)
Cash/cash equivalents at the year begin	(31 509)	(31 509)	401	(1.3%)	1 614	(5.1%)	2 472	(7.9%)	6 909	(28.3%)	404	(1.3%)	8 049	(10.3%)	10.7%
Cash/cash equivalents at the year end	(55 425)	(58 695)	1 614	(2.9%)	2 472	(4.9%)	8 910	(15.2%)	35	(1.1%)	35	(1.1%)	(2 455)	(4.5%)	(101.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Taxes and Other Receivables from Exchange Transactions - Water	993	5.3%	784	4.3%	622	3.3%	15 731	87.0%	18 081	21.5%	-	-	-	-
Taxes and Other Receivables from Exchange Transactions - Electricity	259	5.9%	176	2.2%	832	10.4%	6 557	82.3%	7 866	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 672	7.7%	1 452	6.7%	515	2.6%	17 894	82.7%	21 534	25.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	294	3.3%	244	2.6%	267	2.9%	7 680	50.3%	8 476	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	548	3.0%	454	3.1%	436	3.0%	13 095	50.1%	14 532	17.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable (unrecovered) irregular or irregular and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	516	3.9%	118	0%	118	0%	12 441	94.3%	13 182	15.7%	-	-	-	-
Total By Income Source	4 393	5.2%	3 227	3.8%	2 859	3.4%	73 689	87.6%	84 179	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	271	12.3%	171	7.8%	714	32.4%	1 048	47.5%	2 203	2.9%	-	-	-	-
Commercial	1 181	7.2%	1 031	8.3%	411	2.6%	13 840	84.1%	16 464	18.9%	-	-	-	-
Households	2 812	4.4%	2 025	3.1%	1 734	2.6%	58 811	89.8%	65 482	77.8%	-	-	-	-
Other	30	100.0%	-	-	-	-	30	100.0%	30	100.0%	-	-	-	-
Total By Customer Group	4 393	5.2%	3 227	3.8%	2 859	3.4%	73 689	87.6%	84 179	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 531	52.4%	6 307	32.6%	2 433	16.0%	-	-	16 270	99.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAFC deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	-	-	-	-	-	-	-	-	-	-
Auditor General	13	0.7%	-	-	1 718	98.5%	13	0.7%	1 743	6.4%
Other	2 255	24.8%	1 120	12.2%	737	8.1%	6 037	65.1%	9 148	33.7%
Total	10 799	39.8%	6 426	23.7%	4 888	18.0%	5 048	18.6%	27 161	100.0%

Contact Details

Municipal Manager	M Dumson Patrick Moko	015 712 5719
Financial Manager	M Paul Mphahlele	015 712 5514

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 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2013/14											2012/13		Q4 of 2012/13 to Q4 of 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
Operating Revenue and Expenditure	1 611 452	1 648 752	441 775	27.4%	419 342	26.0%	394 783	23.9%	298 959	18.1%	1 554 858	94.2%	283 421	96.8%	5.3%
Operating Revenue	313 614	804 915	73 302	23.4%	73 148	23.9%	71 295	23.4%	72 980	23.9%	293 715	96.2%	70 360	97.6%	3.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenues	646 869	623 001	161 568	25.9%	148 433	22.7%	148 266	23.9%	145 456	23.8%	666 183	96.4%	134 321	97.0%	10.6%
Service charges - water revenue	31 792	23 964	6 614	21.4%	6 586	21.9%	6 433	21.5%	6 745	22.9%	26 949	88.9%	7 099	92.1%	(4.8%)
Service charges - sanitation revenue	17 494	17 962	3 990	22.8%	4 192	24.0%	3 844	21.4%	3 900	21.7%	15 916	88.5%	3 955	96.8%	(1.6%)
Service charges - refuse revenue	66 203	65 736	16 330	24.7%	16 236	24.6%	16 320	24.8%	16 141	24.6%	65 086	98.9%	14 844	100.2%	6.7%
Service charges - sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22 503	18 522	4 291	18.8%	4 263	18.8%	1 713	9.2%	1 642	8.9%	11 849	63.9%	3 464	49.5%	(33.0%)
Interest earned - external investments	5 780	3 956	335	5.8%	568	11.8%	738	16.6%	1 975	49.9%	3 714	93.9%	638	79.8%	30.2%
Interest earned - outstanding debtors	24 525	26 458	6 046	20.6%	4 877	18.5%	5 832	28.5%	5 098	24.8%	20 623	101.8%	5 616	103.5%	(8.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 582	3 499	705	19.7%	580	27.4%	449	14.0%	846	26.4%	2 981	93.2%	1 316	117.2%	(35.9%)
Licenses and permits	44	4	1	2.6%	1	1.0%	0	0.0%	2	94.4%	4	112.7%	9	70.3%	(76.8%)
Agency services	106 653	112 721	27 345	25.9%	27 916	26.2%	28 852	25.6%	32 292	28.6%	116 975	103.8%	26 263	105.4%	22.7%
Transfers recognised - operational	346 926	437 462	145 721	42.1%	124 505	36.6%	103 036	24.8%	4 151	1.0%	378 022	90.6%	483	51.6%	745.9%
Other own revenue	23 347	23 178	3 496	15.0%	8 250	35.4%	6 764	24.5%	4 953	21.4%	22 472	97.0%	14 822	153.4%	(86.6%)
Gains on disposal of PPE	3 900	6 551	2 501	71.5%	847	24.2%	652	10.0%	(213)	(3.2%)	3 788	57.8%	290	38.7%	(173.3%)
Operating Expenditure	1 649 620	1 777 472	357 744	19.3%	436 038	23.8%	423 543	23.8%	531 918	29.5%	1 749 244	98.4%	469 593	96.5%	(13.3%)
Employee related costs	450 543	438 849	110 575	22.8%	109 855	24.4%	114 022	25.3%	113 001	25.1%	439 604	101.4%	103 066	96.3%	9.6%
Remuneration of councillors	22 062	26 282	5 332	24.1%	5 205	23.6%	8 908	33.4%	6 446	24.9%	25 882	98.5%	5 251	100.1%	22.5%
Data impairment	75 292	83 932	18 818	25.0%	5 452	7.2%	18 815	20.0%	18 815	20.0%	61 896	68.9%	20 729	107.5%	(9.2%)
Depreciation and asset impairment	252 004	228 968	55 291	19.6%	60 696	18.7%	52 437	22.9%	52 965	22.9%	212 790	93.0%	59 697	89.4%	(12.3%)
Finance charges	41 502	25 798	520	1.2%	10 794	25.9%	4 261	16.9%	6 428	32.7%	24 301	94.2%	10 994	85.4%	(22.9%)
Bulk purchases	402 743	458 223	89 361	23.2%	64 738	16.1%	96 400	23.3%	127 852	31.2%	361 412	83.2%	88 338	99.7%	44.7%
Other Materials	37 738	45 281	10 479	27.8%	12 628	33.5%	11 546	28.5%	11 087	24.5%	45 790	101.5%	11 300	99.5%	(2.2%)
Contracted services	290 895	263 214	36 707	12.6%	90 226	31.0%	60 744	23.9%	106 361	36.6%	301 037	104.4%	73 328	109.5%	43.7%
Transfers and grants	25 601	21 182	369	1.4%	8 953	39.0%	6 182	28.9%	8 155	29.1%	22 700	107.3%	9 357	101.3%	(4.2%)
Other expenditure	221 209	205 254	83 985	15.4%	74 410	33.9%	49 099	21.0%	82 406	40.1%	233 901	114.0%	67 504	89.8%	(5.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(238 168)	(127 720)	84 030	(5.2%)	(16 696)	(4.1%)	(28 761)	(14.6%)	(232 960)	(14.2%)	(194 386)	(11.8%)	(186 171)	(11.3%)	(22.9%)
Transfers recognised - capital	394 816	444 866	22 298	5.6%	126 110	31.7%	(18 900)	(4.6%)	26 415	5.7%	182 983	34.4%	32 963	90.0%	(22.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	156 648	317 178	106 319	6.5%	109 414	6.6%	(8 641)	(2.7%)	(207 545)	(12.5%)	(41 403)	(2.5%)	(153 208)	(9.5%)	(22.9%)
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	156 648	317 178	106 319	6.5%	109 414	6.6%	(8 641)	(2.7%)	(207 545)	(12.5%)	(41 403)	(2.5%)	(153 208)	(9.5%)	(22.9%)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	156 648	317 178	106 319	6.5%	109 414	6.6%	(8 641)	(2.7%)	(207 545)	(12.5%)	(41 403)	(2.5%)	(153 208)	(9.5%)	(22.9%)
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	156 648	317 178	106 319	6.5%	109 414	6.6%	(8 641)	(2.7%)	(207 545)	(12.5%)	(41 403)	(2.5%)	(153 208)	(9.5%)	(22.9%)

Part 2: Capital Revenue and Expenditure

R thousands	2013/14											2012/13		Q4 of 2012/13 to Q4 of 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
Capital Revenue and Expenditure	575 919	605 452	28 061	4.9%	84 699	14.7%	47 202	7.8%	38 957	6.1%	196 840	32.5%	114 304	50.2%	(67.7%)
Source of Finance	332 813	441 452	20 066	6.0%	63 360	19.0%	34 713	7.5%	21 054	4.8%	139 213	31.5%	73 378	56.1%	(71.3%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	332 813	441 452	20 066	6.0%	63 360	19.0%	34 713	7.5%	21 054	4.8%	139 213	31.5%	73 378	56.1%	(71.3%)
Borrowing	109 050	88 798	2 749	2.5%	7 057	6.7%	1 857	1.9%	10 611	11.0%	22 524	25.1%	10 630	52.0%	(62.9%)
Internally generated funds	135 556	70 898	5 247	3.9%	13 611	10.0%	8 942	12.6%	4 326	6.1%	32 125	45.4%	28 354	36.6%	(84.7%)
Public contributions and donations	2 500	4 900	-	-	542	21.7%	1 650	36.7%	986	21.9%	3 178	70.6%	1 642	41.8%	(39.9%)
Capital Expenditure Standard Classification	575 919	605 452	28 061	4.9%	84 699	14.7%	47 202	7.8%	38 957	6.1%	196 840	32.5%	114 304	50.2%	(67.7%)
Governance and Administration	42 031	131 973	13 200	31.8%	35 189	83.7%	18 280	12.3%	6 420	4.8%	71 158	54.0%	35 400	37.2%	(61.0%)
Executive & Council	3 621	5 577	8	0%	1 252	32.8%	111	2.0%	32	6%	1 403	25.2%	1 651	27.0%	(96.1%)
Budget & Treasury Office	10 460	6 211	90	0%	357	3.4%	477	9.2%	281	5.4%	1 206	23.1%	-	(100.0%)	-
Corporate Services	27 700	121 085	13 191	47.5%	33 580	121.0%	15 672	12.9%	6 107	5.0%	68 949	66.8%	33 616	65.3%	(81.9%)
Community and Public Safety	47 998	30 834	-	-	618	1.3%	1 903	4.2%	3 191	10.5%	5 672	18.4%	6 411	47.0%	(41.8%)
Community & Social Services	27 642	15 942	-	-	-	-	19	0%	-	-	2 316	14.9%	1 350	60.3%	(71.6%)
Sport And Recreation	8 000	4 965	-	-	618	7.7%	1 285	25.8%	836	16.7%	2 738	64.9%	4 062	48.9%	(79.4%)
Public Safety	11 495	7 095	-	-	-	-	-	-	-	-	-	-	596	8.4%	-
Hoteling	-	1 312	-	-	-	-	-	-	-	-	-	-	-	41.9%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	266 377	235 717	12 215	4.8%	38 005	14.3%	19 445	8.2%	16 428	6.3%	85 113	36.1%	52 048	57.9%	(70.4%)
Planning and Development	37 489	7 382	-	-	368	3.0%	-	-	3 856	52.2%	4 814	65.2%	135	22.0%	(283.2%)
Road Transport	232 867	226 336	12 215	5.2%	37 067	15.9%	19 445	8.5%	11 572	5.1%	60 299	35.2%	51 873	55.8%	(77.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	218 414	208 251	2 577	1.2%	10 788	4.9%	9 996	4.8%	11 858	5.8%	95 303	45.7%	20 855	41.2%	(62.7%)
Beachcity	42 147														

Part 3: Cash Receipts and Payments

R thousands	2013/14											2012/13		Q4 of 2012/13 to Q4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Mklt appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Mklt appropriation	Actual Expenditure	2nd Q as % of Mklt appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																	
Receipts	1 931 000	1 894 714	499 349	25.3%	554 334	28.7%	582 641	30.8%	396 110	20.4%	2 012 443	108.2%	285 355	66.1%	35.5%		
Relaypin and/or other	1 183 000	1 134 064	296 963	24.7%	286 203	25.4%	307 460	27.1%	305 900	27.0%	1 195 546	105.4%	284 137	102.2%	7.7%		
Government - operating	346 325	346 496	142 579	41.2%	114 063	32.9%	85 540	24.7%	85 540	24.7%	342 130	99.8%	1 000	99.2%	(100.0%)		
Government - capital	334 650	301 625	59 838	15.1%	145 006	36.7%	189 256	48.4%	61 035	20.5%	474 006	121.1%	-	-	(100.0%)		
Interest	26 775	22 837	140	0.5%	51	0.2%	375	1.0%	115	0.5%	700	3.1%	218	2.4%	(46.6%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(1 479 212)	(1 328 747)	(465 171)	31.5%	(445 244)	30.1%	(524 179)	30.5%	(478 276)	38.0%	(1 912 870)	144.2%	(96 498)	117.8%	395.7%		
Supplies and employees	(1 413 759)	(1 282 420)	(464 341)	32.8%	(428 841)	30.3%	(517 201)	41.0%	(498 518)	36.9%	(1 876 501)	148.6%	(85 653)	119.1%	444.8%		
Finance charges	(42 106)	(42 914)	(292)	0.7%	(10 794)	25.6%	(1 329)	3.2%	(10 938)	25.0%	(23 890)	56.8%	(10 833)	150.4%	-		
Transfer and grants	(22 313)	(22 313)	-	-	(5 516)	25.2%	(5 800)	25.3%	(1 221)	5.5%	(12 483)	56.0%	-	-	(100.0%)		
Net Cash from/(used) Operating Activities	452 788	565 967	24 178	5.3%	109 090	24.1%	58 462	10.3%	(82 167)	(18.2%)	69 573	17.5%	(80 870)	47.1%	(148.8%)		
Cash Flow from Investing Activities																	
Receipts	62 809	84 069	5 874	7.1%	(72)	(.1%)	(71 518)	(85.1%)	65 491	77.9%	(228)	(.3%)	2 788	1 207.1%	2 250.9%		
Proceeds on disposal of PPE	3 600	3 279	5 874	167.8%	(72)	(2.1%)	(71 518)	(2 181.3%)	65 491	1 997.5%	(228)	(6.9%)	2 788	1 207.1%	2 250.9%		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	79 369	40 790	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	40 000	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(572 746)	(595 452)	(31 042)	5.4%	(77 622)	13.8%	(48 790)	8.2%	(51 867)	8.7%	(209 620)	35.2%	(107 841)	59.7%	(51.9%)		
Capital assets	(572 746)	(595 452)	(31 042)	5.4%	(77 622)	13.6%	(48 790)	8.2%	(51 867)	8.7%	(209 620)	35.2%	(107 841)	59.7%	(51.9%)		
Net Cash from/(used) Investing Activities	(489 937)	(511 382)	(25 168)	5.1%	(77 694)	15.3%	(120 308)	23.5%	13 324	(2.7%)	(209 046)	41.0%	(105 053)	68.9%	(113.0%)		
Cash Flow from Financing Activities																	
Receipts	180 000	119 544	-	-	-	-	42 383	35.5%	9 398	7.9%	51 781	43.2%	-	-	11.0%	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sweeping long term financing	160 000	119 544	-	-	-	-	42 383	35.5%	9 398	7.9%	51 781	43.2%	-	-	22.5%	(100.0%)	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(11 368)	(14 280)	(1 178)	10.3%	(5 828)	51.1%	(1 275)	8.0%	(8 028)	42.3%	(14 300)	100.3%	(5 762)	19.2%	4.1%		
Repayment of borrowing	(11 368)	(14 280)	(1 178)	10.3%	(5 828)	51.1%	(1 275)	8.0%	(8 028)	42.3%	(14 300)	100.3%	(5 762)	19.2%	4.1%		
Net Cash from/(used) Financing Activities	148 632	105 264	(1 178)	(1.8%)	(5 828)	(9.9%)	41 108	39.1%	3 370	3.2%	37 481	35.8%	(5 762)	1.0%	(158.2%)		
Net Increase/(Decrease) in cash held	111 524	161 868	(2 157)	(1.9%)	25 268	22.7%	(20 729)	(12.8%)	(75 162)	(45.4%)	(72 789)	(45.0%)	77 923	(45.1%)	(195.5%)		
Cash/bank equivalents at the year begin	110 156	18 509	(5 551)	(5.9%)	(8 718)	(7.9%)	16 550	84.6%	(4 179)	(21.4%)	(8 551)	(83.5%)	(84 232)	100.0%	(26.1%)		
Cash/bank equivalents at the year end	221 680	181 426	(8 718)	(3.9%)	16 530	7.5%	(4 178)	(2.3%)	(79 340)	(43.7%)	(79 340)	(43.7%)	(6 309)	(5.7%)	1 187.8%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%		Amount	%	Amount	%
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	2 042	9.9%	44	2%	744	3.6%	17 801	86.3%	20 830	6.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 240	61.6%	516	0.8%	4 327	7.0%	18 749	30.3%	61 834	17.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 996	15.6%	307	0.3%	5 880	4.8%	99 584	81.1%	122 737	35.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 145	15.4%	16	0.2%	364	4.3%	7 095	82.2%	8 662	2.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 427	8.7%	190	0.4%	2 141	4.2%	41 394	86.8%	51 122	14.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	412	16.7%	-	-	305	16.6%	1 075	87.8%	2 472	7.6%	-	-	-
Interest on Asset Debtor Accounts	2 084	3.5%	6	0.0%	2 017	3.3%	56 200	93.2%	60 311	17.4%	-	-	-
Receivables unauthorised, irregular or trifling and wasteful Expenditure	1 781	9.4%	1 779	9.4%	694	3.1%	14 827	78.1%	18 990	5.6%	-	-	-
Total By Income Source	67 100	19.4%	2 660	8%	16 453	4.7%	260 249	75.1%	346 662	100.0%			
Debtors Age Analysis By Customer Group													
Organs of State	3 775	22.4%	111	7%	1 741	10.6%	10 657	55.1%	16 146	4.7%	-	-	-
Commercial	22 620	42.9%	430	3%	3 569	6.6%	24 061	46.7%	51 485	14.9%	-	-	-
Household	38 780	14.5%	2 167	8%	11 046	4.1%	215 126	80.5%	267 118	77.1%	-	-	-
Other	347	7.9%	174	10%	300	2.5%	10 545	23.5%	11 918	3.4%	-	-	-
Total By Customer Group	67 100	19.4%	2 860	8%	16 453	4.7%	260 249	75.1%	346 662	100.0%			

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Amount	%	Amount	%	Amount	%	Amount	%	
	Creditor Age Analysis								
Bank Electricity	-	-	-	-	-	-	-	-	
Bank Water	302	100.0%	-	-	-	-	-	302	
PAPE deductions	5 903	100.0%	-	-	-	-	-	5 903	
VAT (input less input)	-	-	-	-	-	-	-	-	
Persons / Reservoir	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	
Trade Creditors	46 578	97.2%	1 051	2.2%	111	2%	184	4%	
Auditor-General	49	100.0%	-	-	-	-	-	49	
Other	88 525	100.0%	-	-	-	-	-	88 525	
Total	119 217	99.9%	1 051	9%	111	1%	184	3%	

Contact Details

Municipal Manager	M X C Meebe	013 759 2001
Financial Manager	Mb N T Mthembu	013 759 2005

Source: Local Government Database

1. All figures in this report are unaudited

Part 3: Cash Receipts and Payments

R thousands	2013/14												2012/13		Q4 of 2012/13		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Cash Flow from Operating Activities																	
Receipts	938 730	1 048 273	237 376	25.3%	305 478	32.8%	301 421	22.8%	10 190	1.0%	854 453	81.5%	19 171	85.4%	(48.9%)		
Repayments and other	44 257	44 040	5 831	12.7%	6 106	13.8%	3 791	8.7%	3 908	3.9%	19 456	44.2%	16 791	83.5%	(76.4%)		
Government - operating	519 329	522 475	205 856	39.6%	167 730	32.3%	81 217	15.6%	-	-	454 703	87.0%	1 756	69.5%	(100.0%)		
Government - capital	365 444	462 649	26 078	7.1%	120 600	33.0%	208 082	43.0%	-	-	354 660	76.7%	-	43.2%			
Interest	7 100	19 100	-	-	11 062	15.6%	8 310	43.5%	6 242	32.7%	25 035	134.2%	716	47.9%	772.4%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(545 094)	(417 712)	(115 729)	21.2%	(124 871)	22.9%	(144 130)	35.3%	(143 800)	34.4%	(548 811)	191.3%	(104 718)	40.3%	37.4%		
Supplies and employees	(515 279)	(417 712)	(115 729)	22.4%	(120 115)	23.3%	(137 440)	32.6%	(140 416)	35.6%	(513 707)	123.9%	(104 718)	43.0%	34.1%		
Finance charges	(345)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	(28 411)	-	-	-	(4 758)	16.7%	(26 672)	-	-	-	(3 473)	-	-	-	(100.0%)		
Net Cash from/(used) Operating Activities	391 886	630 561	(21 446)	31.1%	180 607	46.1%	137 300	21.8%	(133 710)	(21.2%)	305 843	48.5%	(85 547)	115.6%	56.3%		
Cash Flow from Investing Activities																	
Receipts	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decreases in non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decreases in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decreases (increases) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(397 813)	(483 018)	(89 868)	17.8%	(74 310)	18.7%	(92 547)	19.2%	(268 031)	55.1%	(502 755)	104.1%	(75 478)	28.6%	252.5%		
Capital assets	(397 813)	(483 018)	(89 868)	17.6%	(74 310)	18.7%	(92 547)	19.2%	(268 031)	55.1%	(502 755)	104.1%	(75 478)	28.6%	252.5%		
Net Cash from/(used) Investing Activities	(397 813)	(483 018)	(89 868)	17.8%	(74 310)	18.7%	(92 547)	19.2%	(268 031)	55.1%	(502 755)	104.1%	(75 478)	28.7%	252.5%		
Cash Flow from Financing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increases (decreases) in customer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 917)	147 541	51 778	(875.1%)	106 297	(1 796.5%)	44 753	30.3%	(399 742)	(270.8%)	(198 913)	(133.5%)	(161 017)	(532.2%)	148.3%		
Cash/bank equivalents at the year begin	114 305	114 305	114 305	-	114 305	-	114 305	-	114 305	-	114 305	-	114 305	-	114 305	-	-
Cash/bank equivalents at the year end	107 388	261 846	166 083	(875.1%)	220 602	(2 671.5%)	159 052	77.5%	(285 547)	(270.8%)	(91 612)	(75.2%)	(475 322)	(532.2%)	(160.8%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts In Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 507	4.6%	(482)	(3%)	2 768	2.0%	132 287	93.8%	141 059	14.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 549	2%	(16)	-	1 068	1%	777 152	99.7%	779 785	81.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	311	1.6%	(5)	-	273	1.4%	18 725	97.0%	19 301	2.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	515	2.2%	(17)	(1%)	438	1.8%	22 866	95.1%	23 802	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debts Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or hushes and wasteful Expenditure	-	-	-	-	19	(3%)	(5 825)	(100.0%)	(5 806)	(5%)	-	-	-	-
Other	(38)	51.4%	(32)	45.8%	-	-	-	-	(71)	-	-	-	-	-
Total By Income Source	8 844	9%	(535)	(1%)	4 594	5%	945 206	98.7%	958 108	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(267)	-	(1)	-	97	-	656 705	100.0%	656 538	72.6%	-	-	-	-
Commercial	1 017	2.0%	(230)	(4%)	1 139	2.2%	49 981	96.3%	51 905	5.4%	-	-	-	-
Households	8 068	3.9%	(300)	(1%)	3 356	1.6%	136 264	94.5%	140 488	21.6%	-	-	-	-
Other	2	1%	-	-	2	1%	3 253	98.9%	3 257	3%	-	-	-	-
Total By Customer Group	8 844	9%	(535)	(1%)	4 594	5%	945 206	98.7%	958 108	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	14 904	45%	(2 815)	(8%)	6 703	2.0%	302 674	94.3%	320 466	66.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Penalties / Rebate	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 828	7.1%	1 916	1.1%	9 978	6.0%	143 146	85.0%	166 868	33.6%
Auditor General	137	22.4%	(137)	(22.4%)	-	-	615	100.0%	515	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	26 870	5.4%	(1 041)	(2%)	16 687	3.4%	453 432	91.4%	485 946	100.0%

Contact Details

Municipal Manager	D.L. Shabangu	013 706 6018
Financial Manager	S.P. Makgaya (Acting)	013 759 1889

Source: Local Government Database

1 All figures in this report are unaudited

Part 3: Cash Receipts and Payments

R thousands	2015/14										2012/13				Q4 of 2012/13 to Q4 of 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		
Cash Flow from Operating Activities																
Receipts	333 623	335 642	132 097	39.6%	111 809	33.3%	91 298	24.2%	10 338	3.1%	335 452	99.9%	9 123	96.4%	89.8%	
Ratemyam and other	1 966	2 400	336	17.1%	603	30.7%	77 374	3192.2%	(75 523)	(3 107.6%)	2 991	123.1%	711	108.0%	(10 715.1%)	
Government - operating	313 652	314 852	129 028	41.2%	104 899	33.5%	362	1%	79 654	25.3%	313 904	99.8%	969	100.0%	8 186.2%	
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	18 005	18 969	2 673	14.8%	6 907	34.9%	3 271	17.0%	6 906	34.0%	19 657	100.0%	4 452	88.1%	41.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(728 590)	(549 067)	(83 072)	11.4%	(109 780)	15.1%	(97 759)	18.0%	(118 146)	21.2%	(398 737)	72.8%	(91 678)	57.7%	26.8%	
Supplies and employees	(201 358)	(228 511)	(51 726)	16.4%	(48 471)	17.6%	(40 677)	19.0%	83 606	(28.1%)	(78 289)	34.6%	(25 298)	79.8%	(351.7%)	
Finance charges	(6 778)	(6 778)	(1 190)	20.0%	(1 224)	21.2%	(1 030)	18.9%	(2 272)	39.3%	(6 777)	100.0%	(2 537)	183.9%	(10.4%)	
Travel and grants	(492 454)	(319 798)	(30 156)	6.9%	(59 085)	13.4%	(45 951)	14.5%	(177 477)	56.0%	(312 691)	96.7%	(83 771)	47.6%	178.3%	
Net Cash from/(used) Operating Activities	(392 967)	(213 415)	49 025	(12.5%)	2 949	(3%)	(9 551)	3.1%	(165 806)	49.8%	(61 285)	28.7%	(65 453)	(12.0%)	23.8%	
Cash Flow from Investing Activities																
Receipts	5 933	1 837	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5 933	1 837	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 338)	(49 234)	(7)	-.1%	(2 463)	4.4%	(1 801)	2.3%	(2 584)	6.0%	(9 000)	14.1%	(928)	25.9%	178.2%	
Capital assets	(55 338)	(43 234)	(52)	1%	(2 463)	4.4%	(1 031)	2.3%	(2 584)	6.0%	(6 000)	14.1%	(895)	25.9%	178.2%	
Net Cash from/(used) Investing Activities	(59 405)	(47 397)	(7)	-.1%	(2 463)	4.9%	(1 801)	2.4%	(2 584)	6.2%	(9 000)	14.7%	(928)	25.9%	178.2%	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in corporate deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 874)	(4 874)	(1 543)	31.8%	(1 302)	26.7%	(1 543)	31.8%	(1 401)	28.7%	(5 788)	118.7%	(2 822)	100.1%	(50.4%)	
Repayment of borrowing	(4 874)	(4 874)	(1 543)	31.8%	(1 302)	26.7%	(1 543)	31.8%	(1 401)	28.7%	(5 788)	118.7%	(2 822)	100.1%	(50.4%)	
Net Cash from/(used) Financing Activities	(4 874)	(4 874)	(1 543)	31.8%	(1 302)	26.7%	(1 543)	31.8%	(1 401)	28.7%	(5 788)	118.7%	(2 822)	100.1%	(50.4%)	
Net Increase/(Decrease) in cash held	(448 246)	(259 687)	47 430	(10.8%)	(1 700)	4%	(9 054)	3.5%	(108 753)	42.3%	(73 153)	28.2%	(89 205)	(3.4%)	23.1%	
Cash/equivalents at the year begin	515 672	466 962	469 052	90.4%	515 482	98.0%	511 776	100.8%	502 892	100.8%	496 652	100.0%	546 289	100.0%	(7.9%)	
Cash/equivalents at the year end	67 426	206 365	513 482	761.6%	511 776	739.0%	502 892	243.6%	392 639	190.4%	322 699	190.4%	456 083	216.9%	(13.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts (to Council) Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste/Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	48.0%	9	52.0%	-	-	-	-	19	1%	-	-	-	-
Interest on Arrear Debtor Accounts	0	52.6%	0	47.4%	-	-	-	-	0	-	-	-	-	-
Recoverable unauthorised, illegal or trespass and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23 051	100.0%	-	-	-	-	-	-	23 051	99.9%	-	-	-	-
Total By Income Source	23 059	100.0%	9	100.0%	-	-	-	-	23 059	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	22 964	100.0%	9	100.0%	-	-	-	-	22 973	99.6%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Household	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	95	100.0%	-	-	-	-	-	-	95	4%	-	-	-	-
Total By Customer Group	23 059	100.0%	9	100.0%	-	-	-	-	23 068	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bill: Electricity	-	-	-	-	-	-	-	-	-	-
Bill: Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pension / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 557	100.0%	-	-	-	-	-	-	26 557	91.1%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	2 602	100.0%	-	-	-	-	-	-	2 602	8.9%
Total	29 159	100.0%	-	-	-	-	-	-	29 159	100.0%

Contact Details

Municipal Manager	Ms Margeret Sisona	013 249 2003
Financial Manager	Mrs A L Steadler	013 249 2015

Source: Local Government Database

1. All figures in the report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2013/14										2012/13		Q4 of 2012/13 to Q4 of 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
Cash Flow from Operating Activities															
Receipts	1 197 982	1 231 524	331 782	27.7%	344 954	28.0%	353 991	28.7%	317 942	25.8%	1 349 659	109.5%	289 989	114.5%	19.2%
Ratapay and other	1 015 545	1 012 559	279 180	27.4%	271 381	26.7%	285 239	28.2%	307 657	30.4%	1 142 505	112.8%	286 650	119.8%	18.0%
Government - opening	100 259	125 553	40 481	40.4%	41 724	41.6%	39 804	28.4%	3 354	2.7%	121 962	96.4%	-	97.9%	(100.0%)
Government - capital	56 726	67 677	10 486	18.5%	24 201	42.8%	29 321	43.3%	-	-	64 107	84.7%	-	79.5%	-
Interest	25 332	25 332	2 607	10.3%	7 559	29.8%	3 617	14.3%	6 501	27.2%	20 684	81.7%	10 019	106.0%	(31.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(865 249)	(1 093 587)	(324 129)	32.3%	(340 069)	24.4%	(251 344)	23.0%	(278 490)	28.5%	(1 044 033)	103.8%	(263 908)	97.7%	14.2%
Supplies and employees	(301 695)	(362 547)	(323 615)	39.2%	(226 197)	23.1%	(220 639)	23.0%	(259 464)	26.8%	(1 025 525)	103.0%	(228 336)	97.6%	14.5%
Finance charges	(27 241)	(27 221)	(506)	2.0%	-	-	(6 573)	20.5%	(4 025)	17.7%	(10 830)	42.2%	(5 985)	102.0%	(13.2%)
Transfers and grants	(56 348)	(57 818)	(13 974)	24.8%	(13 895)	24.7%	(15 063)	26.1%	(14 202)	24.6%	(57 188)	86.9%	(11 865)	97.6%	19.7%
Net Cash from/(used) Operating Activities	212 763	178 939	7 653	3.6%	104 881	46.3%	102 636	67.4%	39 448	22.9%	254 626	142.3%	24 901	879.5%	58.4%
Cash Flow from Investing Activities															
Receipts	150	91 150	108 000	72 000.0%	(5 968)	(3 478.1%)	(82 000)	(83.0%)	(41 940)	(46.0%)	(1 809)	(2.1%)	(29 961)	(15.0%)	(30.1%)
Proceeds on disposal of PPE	150	150	-	-	31	29.9%	-	-	60	39.9%	91	69.9%	39	45.1%	52.0%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in consumer deposits	-	91 000	108 000	-	(6 000)	-	(52 000)	(56.1%)	(42 000)	(46.2%)	(2 000)	(2.2%)	(60 000)	(16.0%)	(30.0%)
Payments	(289 478)	(348 067)	(18 134)	6.0%	(50 817)	18.7%	(108 818)	31.2%	(53 446)	15.4%	(228 713)	85.7%	(73 173)	83.0%	(27.0%)
Capital assets	(269 475)	(348 067)	(16 134)	6.0%	(50 517)	18.7%	(108 818)	31.2%	(53 446)	15.4%	(228 713)	85.7%	(73 173)	83.0%	(27.0%)
Net Cash from/(used) Investing Activities	(289 328)	(256 917)	91 866	34.1%	(56 486)	21.0%	(170 618)	86.4%	(66 398)	37.1%	(230 622)	99.8%	(133 134)	149.5%	(23.4%)
Cash Flow from Financing Activities															
Receipts	92 919	92 919	2 285	2.4%	1 814	2.0%	(53)	(1.1%)	2 388	2.8%	6 373	6.9%	4 848	11.9%	(50.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term financing	80 000	80 000	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	12 919	12 919	2 285	17.5%	1 814	14.0%	(53)	(7.0%)	2 388	18.5%	6 373	49.3%	4 848	271.6%	(50.8%)
Payments	(18 706)	(18 706)	(1 991)	11.9%	(3 661)	21.8%	(2 066)	12.5%	(3 962)	23.7%	(11 869)	70.0%	(5 155)	83.7%	(23.1%)
Repayment of borrowing	(18 706)	(18 706)	(1 991)	11.9%	(3 661)	21.8%	(2 066)	12.5%	(3 962)	23.7%	(11 869)	70.0%	(5 155)	83.7%	(23.1%)
Net Cash from/(used) Financing Activities	74 213	74 213	274	4%	(1 847)	(2.4%)	(2 119)	(2.4%)	(1 574)	(2.1%)	(5 496)	(7.0%)	(396)	-7%	414.8%
Net Increase/(Decrease) in cash held	19 487	(1 785)	99 793	512.1%	46 569	239.0%	(70 165)	3 923.4%	(57 515)	3 215.9%	19 878	(1 044.4%)	(108 538)	83.1%	(47.0%)
Opening cash equivalents at the year begin	49 235	49 648	46 640	100.0%	149 441	302.9%	156 010	394.8%	125 612	253.0%	49 648	100.0%	159 353	100.0%	(20.9%)
Cash/short eq. available at the year end	68 822	47 863	146 441	217.0%	196 010	284.6%	125 842	282.9%	68 336	142.8%	69 526	142.8%	49 822	100.0%	37.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtor Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 659	53.6%	356	7.2%	170	3.4%	1 768	35.9%	4 991	67%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 109	89.2%	638	3.8%	288	1.7%	508	5.3%	16 679	22.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 395	59.6%	1 327	6.3%	781	3.7%	6 637	31.4%	21 111	29.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 578	56.4%	251	6.7%	129	3.1%	924	23.8%	3 882	5.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 358	61.6%	286	7.4%	157	4.0%	1 046	26.0%	3 891	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	271	13.1%	96	4.6%	137	6.6%	1 566	75.7%	2 072	2.8%	-	-	-	-
Interest on Annual Debtor Accounts	(5)	(2%)	100	8.8%	93	5.9%	1 401	87.6%	1 600	2.2%	-	-	-	-
Receivable unauthorised, irregular or needless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 875	28.6%	567	4.8%	643	3.2%	12 565	63.3%	19 841	26.7%	-	-	-	-
Total By Income Source	41 094	55.3%	4 034	5.4%	2 397	3.2%	26 833	36.1%	74 358	100.0%	-	-	-	-
Debtor Age Analysis By Customer Group														
Organs of State	1 649	51.4%	475	14.8%	181	5.6%	902	28.1%	3 207	43%	-	-	-	-
Commercial	16 162	68.2%	1 180	5.0%	633	2.7%	5 714	24.1%	23 689	31.9%	-	-	-	-
Households	18 411	56.5%	1 565	5.8%	1 251	3.0%	11 711	34.1%	34 358	46.2%	-	-	-	-
Other	3 871	29.5%	354	3.0%	332	2.5%	8 506	64.9%	13 162	17.8%	-	-	-	-
Total By Customer Group	41 094	55.3%	4 034	5.4%	2 397	3.2%	26 833	36.1%	74 358	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 885	100.0%	-	-	-	-	-	-	23 885	25.4%
Bulk Water	259	100.0%	-	-	-	-	-	-	259	3%
PAYE deductions	4 741	100.0%	-	-	-	-	-	-	4 741	5.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 139	100.0%	-	-	-	-	-	-	4 139	4.4%
Loan repayments	8 792	100.0%	-	-	-	-	-	-	8 792	9.4%
Trade Creditors	51 946	100.0%	-	-	-	-	-	-	51 946	55.9%
Anchor-General	46	100.0%	-	-	-	-	-	-	46	0%
Other	125	100.0%	-	-	-	-	-	-	125	1%
Total	93 950	100.0%	-	-	-	-	-	-	93 950	100.0%

Contact Details

Municipal Manager	Mr W D Fourie	013 249 7264
Financial Manager	Ms Ernie Wasserman	013 249 7106

Source Local Government Database

1 All figures in this report are unaudited

Part 3: Cash Receipts and Payments

R thousands	2015/14												2012/13		Q4 of 2012/13 to Q4 of 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			
Cash Flow from Operating Activities																	
Receipts	439 277	449 999	112 854	25.7%	177 802	40.4%	98 684	21.9%	75 353	15.9%	462 414	103.4%	79 971	34.8%	(5.8%)		
Ratespayers and other	78 912	59 903	10 983	13.0%	11 830	14.0%	8 801	15.7%	6 865	12.5%	36 489	80.0%	17 988	8.0%	(61.9%)		
Government - operating	247 590	247 590	101 440	41.0%	79 666	32.3%	61 752	24.9%	67 000	27.1%	310 048	126.2%	68 889	108.9%	13.9%		
Government - capital	108 275	112 114	-	-	83 739	76.7%	26 476	22.7%	-	-	103 275	97.5%	-	-	10.2%		
Interest	3 500	31 380	451	12.9%	2 108	60.2%	575	1.6%	1 488	4.7%	4 622	14.7%	3 110	145.9%	(52.1%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(352 310)	(338 655)	(49 461)	14.0%	(179 494)	50.9%	(102 782)	30.3%	(89 826)	28.5%	(421 534)	124.5%	(88 454)	71.8%	1.0%		
Suppliers and employees	(352 310)	(338 655)	(49 461)	14.0%	(179 494)	50.9%	(102 782)	30.3%	(89 826)	28.5%	(421 534)	124.5%	(88 454)	71.0%	4.0%		
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	(2 045)	(100.0%)		
Net Cash from/used Operating Activities	86 968	108 344	63 393	72.9%	(1 682)	(2.2%)	(8 158)	(5.7%)	(14 473)	(13.2%)	46 880	37.7%	(8 484)	-7%	71.0%		
Cash Flow from Investing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(117 287)	-	-	-	-	(1 452)	1.2%	-	-	(1 452)	1.2%	-	-	-	-	-
Capital assets	-	(117 287)	-	-	-	-	(1 452)	1.2%	-	-	(1 452)	1.2%	-	-	-	-	-
Net Cash from/used Investing Activities	-	(117 287)	-	-	-	-	(1 452)	1.2%	-	-	(1 452)	1.2%	-	-	-	-	-
Cash Flow from Financing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	86 968	(8 946)	63 393	72.9%	(1 682)	(2.2%)	(7 610)	(8.1%)	(14 473)	161.0%	39 428	(440.7%)	(8 484)	20.5%	71.0%		
Cash/cash equivalents at the year begin:	-	-	-	-	63 383	-	61 611	-	53 901	-	100 819	-	100 819	-	(46.5%)		
Cash/cash equivalents at the year end:	86 968	(8 946)	63 393	72.9%	61 511	70.7%	53 901	(692.5%)	39 428	(440.7%)	39 428	(440.7%)	92 335	20.5%	(57.3%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts Re Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Tolls and Other Receivables from Exchange Transactions - Water	2 037	1.7%	1 991	1.6%	1 958	1.6%	114 599	95.1%	120 526	49.2%	-	-	-	-
Tolls and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	220	100.0%	220	1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 043	18.4%	507	1.2%	606	1.2%	34 595	79.3%	43 651	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	115	1.5%	114	1.5%	113	1.5%	7 077	95.4%	7 419	2.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 003	41.9%	249	7%	249	7%	20 367	58.7%	33 868	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	1 879	2.4%	1 654	2.4%	1 630	2.3%	64 678	92.9%	69 636	23.7%	-	-	-	-
Receivable unauthorised, irregular or trifling and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 441	10.9%	180	8%	326	1.5%	19 377	86.8%	22 323	7.4%	-	-	-	-
Total By Income Source	29 332	9.8%	4 655	1.6%	4 781	1.6%	269 902	97.1%	299 669	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	315	14.0%	53	2.4%	53	2.4%	1 891	81.3%	2 252	8%	-	-	-	-
Commercial	2 745	23.0%	178	1.5%	181	1.5%	8 915	74.0%	11 919	4.0%	-	-	-	-
Households	21 913	14.6%	2 990	1.7%	2 691	1.7%	123 481	82.0%	130 564	50.3%	-	-	-	-
Other	4 359	3.2%	1 634	1.4%	1 968	1.4%	125 785	94.0%	134 913	45.9%	-	-	-	-
Total By Customer Group	29 332	9.8%	4 655	1.6%	4 781	1.6%	269 902	97.1%	299 669	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	308	100.0%	-	-	-	-	-	-	308	1.9%
Bulk Water	13 422	100.0%	-	-	-	-	-	-	13 422	62.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 458	100.0%	-	-	-	-	-	-	2 458	15.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 188	100.0%	-	-	-	-	-	-	16 188	100.0%

Contact Details

Municipal Manager	M J Sidane	013 588 9116
Financial Manager	M S Mtshali	013 996 9103

Source Local Government Database

1 All figures in the report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2013/14											2012/13		Q4 of 2012/13 to Q4 of 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
Cash Flow from Operating Activities															
Receipts	157 128	189 275	87 852	43.2%	27 424	17.5%	57 472	30.4%	31 300	16.5%	184 048	97.2%	31 421	102.9%	(4.4%)
Subtotal	114 772	130 868	46 499	40.5%	23 664	20.8%	30 611	23.3%	27 635	21.3%	128 558	98.4%	27 328	87.9%	2.0%
Government - operating	41 975	42 662	15 503	36.9%	3 980	8.8%	19 367	46.1%	3 393	8.1%	41 975	99.8%	300	99.0%	1 030.0%
Government - capital	-	18 322	5 790	-	-	-	7 532	46.1%	-	-	13 322	81.0%	9 028	156.9%	(100.0%)
Interest	381	212	50	15.7%	67	17.6%	42	19.8%	22	10.5%	181	90.3%	265	127.7%	(31.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(157 426)	(105 968)	(34 245)	21.8%	(32 506)	20.7%	(25 642)	19.2%	(25 808)	13.9%	(128 220)	68.4%	(143 580)	53.2%	(40.5%)
Suppliers and employees	(157 136)	(106 208)	(33 091)	21.0%	(32 506)	20.7%	(35 642)	21.2%	(25 653)	15.2%	(126 756)	75.4%	(133 257)	61.1%	(22.9%)
Finance charges	-	(1 450)	-	-	-	-	-	-	(158)	10.9%	(158)	10.9%	-	-	(100.0%)
Transfers and grants	-	(18 313)	(1 254)	-	-	-	-	-	-	-	(1 264)	7.7%	(10 141)	83.9%	(100.0%)
Net Cash from/(used) Operating Activities	0	3 308	33 607	17.8%	(5 081)	(17.3%)	21 830	85.0%	5 491	186.0%	55 828	1 687.3%	(11 977)	(36.6%)	(145.8%)
Cash Flow from Investing Activities															
Receipts	-	883	8 737	-	-	-	-	-	19	2.8%	8 756	1 281.4%	220	2 230.1%	(91.4%)
Proceeds on disposal of PPE	-	683	-	-	-	-	-	-	19	2.8%	19	2.8%	220	2 230.1%	(91.4%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	8 737	-	-	-	-	-	-	-	8 737	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	883	8 737	-	-	-	-	-	19	2.8%	8 756	1 281.4%	220	2 230.1%	(91.4%)
Cash Flow from Financing Activities															
Receipts	-	-	1 849	-	(9)	-	(24)	-	(16)	-	1 773	-	41	(8.5%)	(18.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 849	-	(9)	-	(24)	-	(16)	-	1 773	-	41	(8.5%)	(18.8%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	1 849	-	(9)	-	(24)	-	(16)	-	1 773	-	41	(8.5%)	(18.8%)
Net Increase/(Decrease) in cash held	0	3 992	44 173	17.8%	(5 117)	(17.3%)	21 806	84.2%	5 475	137.6%	66 356	1 662.3%	(11 716)	(40.0%)	(148.9%)
Cash/cash equivalents at the year begin	2 750	-	5 969	213.1%	50 033	1 819.4%	44 916	1 611.4%	66 722	1 890.0%	55 722	1 800.0%	35 127	84.7%	-
Cash/cash equivalents at the year end	2 750	3 992	50 003	1 819.4%	44 916	1 819.4%	66 722	1 819.4%	72 216	1 890.0%	72 216	1 890.0%	24 411	(40.0%)	186.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Tolls and Other Receivables from Exchange Transactions - Water	1 095	5.4%	1 075	5.5%	450	2.3%	17 085	86.9%	19 665	14.1%	-	-	-	-
Tolls and Other Receivables from Exchange Transactions - Electricity	940	5.5%	980	10.1%	300	3.1%	7 924	61.3%	9 744	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 751	5.6%	3 315	4.9%	3 106	4.5%	57 214	84.5%	67 395	48.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	561	4.4%	388	3.1%	322	2.5%	11 368	89.5%	12 649	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	598	4.0%	430	3.1%	372	2.7%	12 622	90.2%	13 990	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rates Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrears Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables unutilised, irregular or hushes and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	720	4.6%	697	4.5%	320	2.1%	13 641	83.8%	15 578	11.2%	-	-	-	-
Total By Income Source	7 201	5.2%	6 896	5.0%	4 869	3.5%	120 056	86.4%	139 022	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	110	4.2%	211	8.0%	49	1.9%	2 263	85.9%	2 833	1.9%	-	-	-	-
Commercial	1 286	2.7%	1 168	6.9%	678	4.0%	13 785	81.4%	16 929	12.2%	-	-	-	-
Household	2 354	9.0%	2 454	8.7%	1 944	2.5%	59 662	90.2%	66 145	47.6%	-	-	-	-
Other	3 403	5.4%	3 053	5.7%	2 497	4.7%	44 415	83.2%	53 415	38.4%	-	-	-	-
Total By Customer Group	7 201	5.2%	6 896	5.0%	4 869	3.5%	120 056	86.4%	139 022	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bank Electricity	7 075	40.1%	-	-	2 525	14.2%	8 031	45.5%	17 631	44.8%
Bank Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (except less input)	516	19.2%	-	-	-	-	2 176	60.8%	2 692	6.8%
Pensions / Retirement	4 161	82.8%	-	-	-	-	660	17.2%	5 028	12.7%
Loan repayments	162	1.5%	-	-	1 499	13.9%	9 118	84.6%	10 779	27.3%
Trade Creditors	381	16.1%	-	-	-	-	1 944	83.9%	2 365	6.0%
Auditor-General	619	59.7%	179	17.9%	-	-	238	23.0%	1 036	2.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	12 914	32.7%	179	5%	4 025	10.2%	22 414	56.7%	39 531	100.0%

Contact Details

Municipal Manager	M Thand Shobe	013 253 7628
Financial Manager	M. Spho Mhlangu	013 253 7625

Source: Local Government Database

1. All figures in the report are unrounded.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2013/14												2012/13		Q4 of 2012/13 to Q4 of 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	
Operating Revenue and Expenditure	1 636 548	1 695 394	475 713	28.0%	417 100	24.6%	357 424	21.1%	408 522	24.1%	1 658 759	97.8%	304 072	101.4%	34.4%
Operating Revenue	1 636 548	1 695 394	475 713	28.0%	417 100	24.6%	357 424	21.1%	408 522	24.1%	1 658 759	97.8%	304 072	101.4%	34.4%
Property rates	253 202	263 202	68 097	26.9%	67 480	25.6%	69 335	27.4%	(10 380)	(4.1%)	194 562	73.8%	69 673	107.0%	(17.4%)
Service charges - electricity revenue	786 660	786 660	183 810	23.4%	159 056	19.8%	147 320	18.7%	54 371	6.9%	541 597	68.2%	136 460	55.4%	(60.1%)
Service charges - water revenue	215 300	215 300	77 333	35.9%	67 920	31.5%	69 713	32.4%	24 315	11.3%	239 262	111.1%	48 432	102.0%	(49.9%)
Service charges - sanitation revenue	68 810	68 810	29 638	43.1%	24 483	35.6%	27 875	40.5%	9 061	13.2%	81 110	117.9%	19 514	99.8%	(33.6%)
Service charges - refuse revenue	67 633	67 633	15 866	23.4%	15 578	22.9%	15 819	23.4%	5 534	8.2%	52 847	78.1%	15 668	93.3%	(64.3%)
Service charges - other	252	252	98	38.9%	75	29.8%	45	17.9%	71	28.2%	289	114.7%	69	108.9%	2.8%
Rental of facilities and equipment	12 053	12 053	2 298	19.0%	2 717	22.5%	2 051	16.9%	963	7.9%	8 618	71.4%	2 616	89.9%	(63.8%)
Interest earned - external investments	2 275	2 275	411	18.1%	194	8.5%	189	8.3%	(40)	(1.8%)	744	32.7%	2 091	84.0%	(101.5%)
Interest earned - outstanding debtors	36 855	36 855	10 638	28.9%	12 487	33.9%	13 763	37.3%	4 888	13.3%	41 856	113.6%	10 641	100.0%	(53.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 601	2 601	1 106	42.5%	917	35.3%	831	32.0%	(985)	(37.9%)	2 495	96.0%	333	49.1%	(152.2%)
Licences and permits	2 443	2 443	475	19.4%	561	22.9%	638	26.1%	130	5.3%	1 963	80.4%	640	83.7%	(20.0%)
Agency services	20 185	20 185	3 875	19.2%	2 143	10.6%	6 538	32.4%	230 877	1144.9%	243 434	1207.2%	3 056	82.0%	7 454.5%
Transfers recognised - operational	186 628	192 476	80 199	41.0%	84 128	43.8%	86 597	45.0%	86 597	45.0%	231 323	120.2%	56 876	100.0%	(50.4%)
Other own revenue	14 601	14 601	1 824	12.5%	1 361	9.3%	2 477	17.0%	1 977	13.5%	8 860	60.3%	4 785	88.1%	(58.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 716 628	1 752 070	340 711	19.8%	297 520	17.3%	306 242	17.8%	458 122	26.0%	1 401 594	79.5%	289 551	70.5%	58.2%
Employment related costs	372 467	365 388	85 679	23.0%	84 513	23.1%	96 988	26.5%	101 442	27.7%	378 520	103.3%	83 982	92.9%	20.8%
Remuneration of councillors	12 353	18 216	4 377	35.4%	4 542	36.0%	6 440	29.9%	4 728	26.0%	18 566	104.2%	4 727	99.1%	-
Debt impairment	180 105	180 105	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	184 449	184 449	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	14 824	14 883	-	-	7 954	53.5%	908	2.1%	6 727	45.2%	14 728	98.0%	9 748	58.4%	(31.0%)
Bulk purchases	743 043	752 212	203 365	27.5%	122 222	16.4%	133 860	17.5%	245 595	32.4%	705 153	93.6%	129 797	60.4%	90.0%
Other Materials	70 609	67 640	13 127	18.5%	18 580	27.5%	22 185	25.3%	32 331	36.9%	86 233	98.4%	16 183	82.2%	80.8%
Contracted services	10 802	34 866	7 355	68.1%	8 160	79.5%	10 455	29.9%	13 225	37.6%	39 196	112.0%	8 808	163.1%	94.2%
Transfers and grants	55 425	20 982	3 701	6.7%	4 254	7.7%	3 294	18.1%	4 195	20.0%	16 145	77.0%	5 850	44.7%	(78.4%)
Other expenditure	138 610	132 292	22 576	16.9%	37 565	28.4%	32 531	24.0%	48 879	37.0%	141 549	107.1%	32 445	107.3%	33.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 080)	(86 676)	135 003	7.9%	119 580	6.9%	52 182	12.8%	(49 600)	(11.6%)	257 164	15.2%	14 520	3.5%	(156.1%)
Transfers recognised - capital	168 667	171 821	1 550	0.9%	830	0.5%	-	-	(257)	(0.1%)	2 203	1.3%	422	0.9%	(156.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	150 587	105 145	136 553	8.0%	120 470	7.1%	52 182	12.8%	(49 637)	(11.7%)	259 368	15.2%	14 943	3.6%	(156.1%)
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	150 587	105 145	136 553	8.0%	120 470	7.1%	52 182	12.8%	(49 637)	(11.7%)	259 368	15.2%	14 943	3.6%	(156.1%)
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	150 587	105 145	136 553	8.0%	120 470	7.1%	52 182	12.8%	(49 637)	(11.7%)	259 368	15.2%	14 943	3.6%	(156.1%)
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	150 587	105 145	136 553	8.0%	120 470	7.1%	52 182	12.8%	(49 637)	(11.7%)	259 368	15.2%	14 943	3.6%	(156.1%)

Part 2: Capital Revenue and Expenditure

R thousands	2013/14												2012/13		Q4 of 2012/13 to Q4 of 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	
Capital Revenue and Expenditure	164 633	234 313	575	3%	7 241	4.4%	4 950	2.1%	55 010	23.5%	67 787	28.9%	36 364	35.2%	51.3%
Source of Finance	164 633	234 313	575	3%	7 241	4.4%	4 950	2.1%	55 010	23.5%	67 787	28.9%	36 364	35.2%	51.3%
National Government	-	46 553	575	3%	4 372	2.7%	3 113	6.7%	52 076	111.0%	60 136	129.2%	2 995	6.6%	1 638.4%
Provincial Government	-	111 611	-	-	-	-	-	-	-	-	-	-	30 339	65.8%	(100.0%)
District Municipality	-	33 219	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	164 633	191 883	575	3%	4 372	2.7%	3 113	1.8%	52 076	27.2%	60 136	31.4%	33 305	31.0%	58.4%
Savings	-	22 505	-	-	-	-	101	0.4%	215	1.0%	320	1.4%	1 318	6.3%	(83.4%)
Intensity generated funds	-	20 428	-	-	2 868	-	1 745	8.6%	2 716	13.3%	7 331	35.9%	1 741	78.0%	58.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	164 633	234 313	575	3%	7 241	4.4%	4 950	2.1%	55 010	23.5%	67 787	28.9%	36 364	35.2%	51.3%
Governance and Administration	-	1 104	-	-	11	-	30	2.7%	17	1.8%	58	5.3%	-	-	(100.0%)
Executive & Council	-	620	-	-	-	-	-	-	-	-	-	-	-	-	
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Services	-	484	-	-	11	-	39	6.2%	17	3.6%	55	12.1%	-	-	
Community & Public Safety	11 808	9 480	-	-	1 794	16.0%	328	3.5%	3 026	32.2%	5 152	54.8%	18 878	75.0%	(77.7%)
Community & Social Services	-	2 478	-	-	-	-	101	4.1%	40	1.6%	141	5.7%	-	-	
Sport And Recreation	1 500	2 846	-	-	-	-	-	-	310	10.9%	310	16.5%	1 220	(4.3%)	(74.8%)
Public Safety	10 438	2 381	-	-	246	2.4%	231	9.7%	2 678	111.9%	3 153	181.9%	10 581	270.8%	(74.7%)
Housing	-	119	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	1 653	-	-	1 548	-	-	-	-	-	1 548	93.0%	1 757	48.0%	(100.0%)
Economic and Environmental Services	36 804	57 720	228	0.4%	563	1.5%	718	1.2%	20 250	35.3%	21 857	37.9%	13 119	63.8%	55.1%
Planning and Development	-	3 115	-	-	-	-	-	-	39	1.3%	39	1.3%	-	-	
Road Transport	36 804	54 562	228	0.4%	563	1.5%	718	1.3%	20 234	37.1%	21 741	39.9%	13 119	63.8%	54.2%
Environmental Protection	-	22	-	-	-	-	-	-	77	352.6%	77	352.6%	-	-	
Trading Services	115 861	188 088	347	3%	4 874	4.2%	3 868	2.3%	31 617	19.0%	40 704	24.9%	9 270	18.0%	241.1%
Electricity	17 350	56 494	-	-	2 869	16.5%	2 399	3.0%	17 068	25.7%	22 337	33.0%	2 675	9.9%	550.0%
Water	26 580	41 486	-	-	-	-	175	0.4%	-	-	175	0.4%	-	-	
Waste Water Management	52 931	54 215	347	0.6%	2 005	3.4%	1 027	1.9%	12 876	23.9%	16 258	30.0%	6 518	20.7%	87.6%</

Part 3: Cash Receipts and Payments

R thousands	2019/4										2019/3		Q4 of 2019/3 to Q4 of 2019/4		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities															
Receipts	1 887 401	1 722 789	516 552	27.4%	442 547	23.4%	365 522	21.2%	546 345	37.2%	1 970 967	114.4%	431 154	119.8%	49.9%
Ratepayers and other	1 820 695	1 453 976	422 886	27.8%	364 848	24.0%	351 539	23.7%	568 054	38.1%	1 705 296	114.9%	382 644	127.6%	44.2%
Government - operating	152 944	159 953	81 746	50.2%	65 018	38.9%	42	4.2%	68 059	32.5%	211 957	106.1%	15 952	130.0%	315.4%
Government - capital	184 633	-	830	5%	-	-	-	-	-	850	-	11 480	35.6%	-	(100.0%)
Interest	39 130	36 130	11 046	28.2%	12 681	32.4%	13 952	33.7%	15 233	33.9%	52 914	137.2%	11 387	91.5%	33.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 722 789)	(1 457 475)	(543 359)	31.5%	(462 983)	23.4%	(385 479)	26.4%	(671 478)	40.1%	(2 003 276)	137.4%	(372 488)	105.4%	90.5%
Supplies and employees	(1 855 762)	(1 438 912)	(542 666)	32.5%	(381 015)	23.9%	(301 134)	26.5%	(650 555)	45.9%	(1 974 806)	137.2%	(398 550)	103.6%	30.0%
Finance charges	(1 482)	(18 562)	-	-	(7 694)	519.0%	(308)	1.7%	(6 727)	36.2%	(14 728)	75.8%	(1 740)	62.0%	285.9%
Transfers and grants	(55 529)	-	(1 304)	2.3%	(4 254)	7.7%	(3 894)	7.7%	(4 186)	-	(13 746)	-	(3 813)	-	10.0%
Net Cash from/(used) Operating Activities	164 612	265 314	(26 807)	(18.3%)	39 565	24.0%	(19 957)	(7.5%)	(25 133)	(6.5%)	(32 308)	(12.2%)	58 666	(179.9%)	(142.8%)
Cash Flow from Investing Activities															
Receipts	-	164 633	8 825	-	-	-	-	-	-	9 926	8.0%	-	-	-	-
Proceeds on disposal of PPE	-	164 633	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	9 526	-	-	-	-	-	-	-	-	9 526	-	-	-
Payments	(194 633)	(234 313)	(347)	2%	-	-	-	-	-	-	-	(347)	1%	-	-
Capital assets	(194 633)	(234 313)	(347)	2%	-	-	-	-	-	-	-	(347)	1%	-	-
Net Cash from/(used) Investing Activities	(194 633)	(69 680)	9 579	(5.8%)	-	-	-	-	-	-	-	9 579	(13.7%)	-	-
Cash Flow from Financing Activities															
Receipts	-	15 000	1 756	-	-	-	-	-	-	-	1 756	11.7%	-	-	-
Short term loans	-	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	15 000	1 756	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 462)	(22 462)	(415)	1.9%	-	-	-	-	-	-	-	(415)	1.9%	(6 045)	100.7%
Repayment of borrowing	(22 462)	(22 462)	(415)	1.9%	-	-	-	-	-	-	-	(415)	1.9%	(6 045)	100.7%
Net Cash from/(used) Financing Activities	(22 462)	(7 462)	1 339	(0.9%)	-	-	-	-	-	-	1 339	(17.9%)	(6 045)	100.7%	(100.0%)
Net Increase/(Decrease) in cash held	(22 462)	188 151	(15 968)	70.7%	39 565	(176.2%)	(19 953)	(10.6%)	(25 133)	(13.4%)	(21 380)	(11.4%)	52 650	(91.3%)	(147.7%)
Cash/ cash equivalents at the year begin	(62 075)	3 357	(13 570)	21.9%	(28 459)	47.5%	10 125	301.6%	(8 827)	(292.7%)	(13 670)	(404.2%)	13 412	-	(173.3%)
Cash/ cash equivalents at the year end	(84 537)	191 508	(29 499)	34.8%	10 125	(12.0%)	(9 822)	(5.1%)	(4 943)	(18.3%)	(34 963)	(18.3%)	66 062	-	(54.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts No Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 126	8.7%	16 968	4.7%	14 762	4.1%	322 374	84.4%	559 225	26.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 247	9.6%	5 458	5.1%	2 975	2.8%	92 801	86.3%	107 483	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 179	14.4%	7 507	5.4%	5 478	3.9%	107 150	76.4%	140 316	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 677	8.0%	5 261	4.3%	5 232	4.3%	102 650	83.4%	123 019	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 403	5.9%	2 669	2.9%	2 432	2.6%	82 176	88.6%	92 730	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	38 532	11.0%	12 807	3.7%	10 306	3.0%	287 809	82.3%	345 514	27.5%	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 429	10.6%	48	0%	441	0%	88 412	89.0%	89 331	7.6%	-	-	-	-
Total By Income Source	114 844	9.0%	50 719	4.0%	41 686	3.3%	1 063 371	83.7%	1 270 621	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	3 677	12.1%	1 884	6.2%	2 393	7.5%	23 735	74.2%	31 989	2.5%	-	-	-	-
Commercial	40 327	28.9%	12 373	8.8%	7 311	5.2%	79 414	57.0%	139 424	11.0%	-	-	-	-
Household	67 280	4.2%	33 868	4.1%	29 617	3.8%	589 018	84.0%	619 781	64.6%	-	-	-	-
Other	3 360	1.2%	2 498	0%	2 365	0%	271 204	87.1%	279 425	22.0%	-	-	-	-
Total By Customer Group	114 844	9.0%	50 719	4.0%	41 686	3.3%	1 063 371	83.7%	1 270 621	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	104 326	36.5%	51 168	17.9%	30 365	10.6%	100 025	35.0%	286 584	72.8%
Bulk Water	2 300	3.7%	2 800	3.7%	3 236	4.4%	60 048	55.1%	74 944	19.1%
PAYE deductions	4 435	100.0%	-	-	-	-	-	-	4 435	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 929	100.0%	-	-	-	-	-	-	5 929	1.5%
Loan repayments	21 164	100.0%	-	-	-	-	-	-	21 164	5.4%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	450	100.0%	-	-	-	-	-	-	450	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	139 094	35.4%	53 968	13.7%	33 601	8.0%	166 072	42.3%	392 796	100.0%

Contact Details

Municipal Manager	M T Jansen Van Vuuren	013 690 6206
Financial Manager	M J B Derling	013 690 6225

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2013/14										2012/13		04 of 2013/13 to Q4 of 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
Cash Flow from Operating Activities															
Receipts	290 135	298 164	82 591	28.2%	79 529	27.4%	87 434	29.4%	83 310	28.9%	312 853	106.6%	46 019	154.0%	81.6%
Ratepayers and other	267 892	268 698	54 778	20.4%	56 754	21.2%	63 642	23.9%	77 318	29.0%	232 492	121.0%	40 738	143.1%	88.8%
Government - operating	-	58 109	22 585	-	17 367	-	-	-	-	38 862	68.6%	-	-	-	
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	22 243	21 367	5 218	23.9%	5 378	24.2%	3 792	17.7%	6 991	28.0%	20 378	95.3%	5 291	67.0%	13.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(237 840)	(237 654)	(74 599)	31.4%	(85 999)	36.8%	(50 690)	17.7%	(117 877)	41.1%	(330 282)	115.1%	(67 539)	158.8%	74.7%
Supplies and employees	(225 471)	(227 482)	(71 948)	30.4%	(83 597)	35.4%	(47 940)	17.3%	(114 855)	41.3%	(316 071)	114.6%	(54 606)	159.5%	77.4%
Finance charges	(1 336)	(1 336)	(76)	5.6%	(870)	59.0%	(437)	32.7%	(636)	47.7%	(1 811)	136.0%	(430)	51.3%	43.7%
Travellers and grants	(36)	(322)	(2 575)	6 970.6%	(2 732)	7 285.6%	(2 313)	26.1%	(2 748)	33.4%	(10 330)	126.9%	(2 591)	4 547.9%	9.9%
Net Cash from/(Used) Operating Activities	52 295	1 140	7 992	15.3%	(7 471)	(14.3%)	16 745	1 488.3%	(34 567)	(3 046.5%)	(17 410)	(1 328.8%)	(21 520)	66.5%	81.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(2 587)	(2 587)	(140)	5.4%	(83)	3.2%	-	-	148	1.7%	(266)	10.3%	-	(100.0%)	
Capital assets	(2 587)	(2 587)	(140)	5.4%	(83)	3.2%	-	-	148	1.7%	(266)	10.3%	-	(100.0%)	
Net Cash from/(Used) Investing Activities	(2 587)	(2 587)	(140)	5.4%	(83)	3.2%	-	-	(148)	(1.7%)	(266)	(10.3%)	-	(100.0%)	
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(4 794)	(4 794)	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowings	(4 794)	(4 794)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(Used) Financing Activities	(4 794)	(4 794)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	44 907	(6 240)	7 844	17.5%	(7 554)	(16.8%)	16 745	(268.3%)	(34 710)	558.2%	(17 675)	283.3%	(21 520)	15 418.0%	61.3%
Cash held equivalents at the year begin	1 136	1 136	25 629	2 252.9%	33 472	2 942.6%	25 918	2 278.5%	42 603	3 750.9%	25 628	2 252.0%	53 396	2 282.0%	(20.1%)
Cash held equivalents at the year end	46 044	(5 103)	33 472	72.7%	25 918	56.3%	42 663	(836.1%)	7 893	(185.9%)	7 953	(185.9%)	31 877	2 795.0%	(75.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trads and Other Receivables from Exchange Transactions - Water	6 015	5.0%	4 803	4.1%	3 304	2.8%	107 715	88.1%	119 538	96.5%	-	-	-	-
Trads and Other Receivables from Exchange Transactions - Electricity	1 945	20.9%	4 302	46.4%	214	2.5%	2 362	25.2%	3 323	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 746	3.5%	1 844	3.3%	1 308	2.7%	45 032	99.6%	49 730	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	271	1.8%	241	1.6%	220	1.5%	13 928	36.0%	14 658	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	236	2.3%	209	2.0%	174	1.7%	9 387	93.9%	9 969	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 755	1.4%	1 734	1.4%	1 670	1.3%	118 870	96.9%	122 029	36.0%	-	-	-	-
Total By Income Source	11 970	3.6%	13 058	4.0%	7 400	2.3%	296 283	90.1%	328 711	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	755	5.8%	1 125	8.3%	721	5.9%	10 983	80.9%	13 582	4.1%	-	-	-	-
Commercial	244	1.2%	485	2.3%	342	1.7%	19 631	94.8%	20 702	6.3%	-	-	-	-
Households	10 384	3.6%	11 357	4.0%	5 987	2.1%	288 860	90.3%	296 583	66.6%	-	-	-	-
Other	587	5.0%	114	1.1%	350	3.5%	6 811	82.4%	8 559	3.0%	-	-	-	-
Total By Customer Group	11 970	3.6%	13 058	4.0%	7 400	2.3%	296 283	90.1%	328 711	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 044	100.0%	-	-	-	-	-	-	9 044	67.9%
Bulk Water	2 203	100.0%	-	-	-	-	-	-	2 203	14.1%
PAVE deductions	805	100.0%	-	-	-	-	-	-	805	5.6%
VAT (Output less input)	(890)	100.0%	-	-	-	-	-	-	(890)	(5.7%)
Pensions / Retirement	1 334	100.0%	-	-	-	-	-	-	1 334	8.5%
Loan repayments	261	100.0%	-	-	-	-	-	-	261	1.7%
Trade Debtors	2 768	100.0%	-	-	-	-	-	-	2 768	17.7%
Auditor-General	46	100.0%	-	-	-	-	-	-	46	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	15 627	100.0%	-	-	-	-	-	-	15 627	100.0%

Contact Details

Municipal Manager	BS Rite (Acting)	013 885 6005
Financial Manager	Mr Carlos Barnard	013 655 6000

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2013/14										2012/13		Q4 of 2012/13 to Q4 of 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
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	371 055	335 840	104 392	28.1%	79 639	21.5%	89 373	26.6%	12 834	3.8%	298 238	85.2%	10 673	90.8%	20.2%
Property rates	6 099	6 098	601	9.9%	1 812	29.7%	1 298	21.3%	1 381	22.6%	5 092	83.5%	-	1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	51 415	26 577	2 823	5.5%	6 570	12.8%	6 403	24.1%	4 183	15.7%	19 979	75.2%	111	1.6%	3 684.9%
Service charges - sanitation revenue	2 050	-	278	13.6%	548	26.7%	427	-	929	-	2 175	-	-	-	(100.0%)
Service charges - refuse revenue	2 595	2 300	294	11.5%	865	33.3%	832	36.2%	742	32.3%	2 734	118.9%	15	1.6%	4 786.1%
Service charges - other	210	180	42	19.8%	37	17.4%	43	23.8%	6	4.9%	120	71.8%	41	9.6%	(80.3%)
Rental of facilities and equipment	210	165	38	18.4%	206	98.3%	38	23.3%	20	12.2%	303	185.9%	34	136.6%	(40.8%)
Interest earned - external investments	12 400	10 400	2 035	21.7%	2 077	16.7%	10 858	102.5%	1 063	10.4%	16 513	156.8%	7 508	618.3%	(86.3%)
Interest earned - outstanding debtors	9 000	9 000	1 199	13.3%	3 511	40.1%	2 476	27.6%	2 639	29.3%	9 825	110.3%	4	-	71 159.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	260	259	53	21.2%	88	22.3%	31	12.2%	24	9.7%	169	65.3%	71	89.6%	(65.8%)
Licences and permits	800	2 404	457	50.7%	690	75.6%	891	37.1%	567	23.2%	2 585	107.5%	785	272.7%	(29.0%)
Agency services	342	340	-	-	367	107.4%	175	51.6%	115	33.9%	558	163.5%	350	398.6%	(87.0%)
Transfers recognised - operational	273 625	273 625	96 178	34.8%	59 836	21.9%	62 976	23.0%	-	-	217 963	79.7%	-	-	94.8%
Other own revenue	11 389	4 500	734	6.1%	2 960	24.9%	3 123	69.4%	1 159	25.8%	7 996	177.7%	1 354	117.1%	(14.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	332 583	554 139	68 830	20.7%	76 837	23.1%	74 763	13.5%	75 279	13.6%	295 709	53.4%	72 900	64.0%	(3.3%)
Employee related costs	107 851	123 190	29 470	27.3%	30 158	28.0%	30 307	24.6%	20 580	16.7%	110 526	89.7%	27 070	42.1%	(1.9%)
Remuneration of councillors	15 604	16 694	3 593	23.0%	3 645	23.4%	3 958	24.6%	2 619	16.3%	13 815	85.9%	3 548	92.0%	(28.2%)
Debt impairment	34 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	140 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	21 325	24 800	6 230	29.2%	6 076	28.5%	1 625	7.4%	861	3.9%	15 092	69.9%	36 159	583.8%	(57.3%)
Contracted services	13 346	7 500	1 069	8.0%	9 294	69.7%	5 538	73.9%	3 405	45.4%	19 307	257.4%	270	-	1 193.7%
Transfers and grants	45 475	-	657	1.0%	2 450	5.4%	10 254	22.8%	27 802	61.2%	43 974	96.7%	447	-	5 943.3%
Other expenditure	94 096	208 555	17 581	20.9%	25 019	26.5%	22 931	11.0%	20 679	9.9%	98 205	46.2%	5 535	18.4%	289.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 472	(218 299)	35 562		2 802		14 610		(62 444)		(9 471)		(82 227)		
Transfers recognised - capital	110 100	155 500	454	4%	200	2%	56 740	36.2%	-	-	57 434	36.9%	-	74.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	148 572	(61 399)	36 056		3 002		71 350		(62 444)		47 964		(82 227)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	148 572	(61 399)	36 056		3 002		71 350		(62 444)		47 964		(82 227)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	148 572	(61 399)	36 056		3 002		71 350		(62 444)		47 964		(82 227)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	148 572	(61 399)	36 056		3 002		71 350		(62 444)		47 964		(82 227)		

Part2: Capital Revenue and Expenditure

	2013/14										2012/13		Q4 of 2012/13 to Q4 of 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
R thousands															
Capital Revenue and Expenditure															
Source of Finance	129 881	190 985	1 737	1.3%	40 689	31.3%	18 740	9.8%	49 735	26.0%	110 901	58.1%	42 579	53.4%	16.8%
National Government	110 100	100 419	-	-	37 673	34.2%	14 332	14.3%	24 722	24.6%	76 727	75.4%	40 178	67.1%	(36.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	14 625	-	-	-	-	4 204	28.4%	5 603	37.8%	9 607	66.1%	-	-	(100.0%)
Transfers recognised - capital	110 100	115 244	-	-	37 673	34.2%	18 538	16.1%	30 325	26.3%	86 534	75.1%	40 178	80.8%	(24.5%)
Borrowing	-	-	-	-	-	-	-	-	824	-	824	-	-	-	(100.0%)
Internally generated funds	19 781	75 740	1 737	8.8%	3 016	15.2%	204	3%	16 586	24.5%	23 542	31.1%	2 402	673.9%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	129 881	190 985	1 737	1.3%	40 689	31.3%	18 740	9.8%	49 735	26.0%	110 901	58.1%	42 579	53.4%	16.8%
Government and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 000	26 451	801	4.0%	1 480	7.4%	204	8%	18 790	71.0%	21 274	81.4%	21 537	135.2%	(13.2%)
Community & Social Services	16 000	22 150	601	5.0%	1 287	8.0%	204	9%	13 157	69.9%	15 479	69.9%	13 314	71.4%	7.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 800	4 301	-	-	193	4.9%	-	-	5 603	130.9%	5 796	134.7%	9 323	67.0%	(39.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 000	53 475	-	-	3 978	397.8%	678	1.9%	1 320	2.4%	5 074	6.5%	-	9.9%	(100.0%)
Planning and Development	1 000	4 448	-	-	3 079	307.9%	678	16.2%	1 320	29.7%	5 074	114.1%	-	-	(100.0%)
Road Transport	-	49 027	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	169 881	111 058	936	3%	38 191	33.2%	17 860	18.1%	25 825	28.7%	84 902	78.1%	20 158	46.8%	(7.1%)
Electricity	69 803	89 858	-	-	29 543	48.8%	10 306	11.9%	5 202	5.8%	45 152	50.2%	14 940	42.2%	(85.2%)
Water	44 246	21 200	336	2.1%	6 388	14.4%	7 554	35.6%	24 355	114.9%	39 226	185.1%	5 198	57.8%	368.6%
Waste Water Management	3 530	-	-	-	99	2.5%	-	-	-	-	99	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	805	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2013/14										2012/13		Q4 of 2012/13		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities	481 143	402 740	153 542	31.9%	189 227	39.1%	187 284	33.9%	82 280	18.7%	601 333	122.0%	10 873	82.0%	764.8%
Receipts															
Ratespayers and other	87 758	42 815	43 437	48.4%	75 871	86.2%	91 485	213.8%	24 028	58.2%	234 502	547.7%	2 761	17.5%	803.0%
Government - operating	255 848	278 025	95 176	36.8%	65 252	24.6%	62 575	23.0%	8 639	3.2%	232 085	84.4%	-	94.9%	(100.0%)
Government - capital	115 143	156 900	13 200	11.5%	45 187	39.2%	1 050	7%	54 052	34.4%	113 519	72.4%	-	74.2%	(100.0%)
Interest	12 386	18 400	2 697	21.8%	2 077	16.8%	11 783	60.8%	4 561	24.0%	21 227	108.4%	7 513	202.7%	(41.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(332 580)	(654 139)	(77 955)	23.3%	(141 057)	42.4%	(88 080)	12.3%	(108 115)	19.7%	(365 947)	71.5%	(72 900)	84.0%	48.3%
Supplies and employees	(275 109)	(498 125)	(78 765)	27.3%	(139 649)	50.1%	(65 705)	13.4%	(92 333)	18.5%	(375 736)	75.4%	-	81.6%	28.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(53 472)	(56 013)	(887)	1.7%	(1 190)	2.2%	(1 313)	2.3%	(18 822)	30.0%	(20 213)	36.1%	(746)	-	2 145.9%
Net Cash from/(used) Operating Activities	148 563	(61 399)	75 586	51.1%	47 160	31.8%	99 204	(161.6%)	(18 885)	27.5%	205 385	(34.5%)	(62 227)	78.4%	(72.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.9%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.9%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(120 876)	(190 085)	(1 794)	1.4%	(52 418)	40.5%	(35 020)	18.3%	(83 735)	33.4%	(153 168)	80.2%	(42 575)	42.2%	49.7%
Capital assets	(120 876)	(190 085)	(1 794)	1.4%	(52 418)	40.5%	(35 020)	18.3%	(83 735)	33.4%	(153 168)	80.2%	(42 575)	42.2%	49.7%
Net Cash from/(used) Investing Activities	(120 876)	(190 085)	(1 794)	1.4%	(52 418)	40.5%	(35 020)	18.3%	(83 735)	33.4%	(153 168)	80.2%	(42 575)	42.2%	49.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing (long term) financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 687	(252 384)	74 092	396.5%	(5 428)	(26.0%)	64 184	(25.4%)	(80 630)	31.9%	52 218	(20.7%)	(104 805)	(1 134.5%)	(23.1%)
Cash/wash equivalents at the year begin:	85 106	-	-	-	74 062	87.1%	68 654	80.6%	132 848	-	-	-	171 428	-	(22.5%)
Cash/wash equivalents at the year end:	103 793	(252 384)	74 092	71.4%	68 654	68.2%	132 848	(52.6%)	52 218	(20.7%)	52 218	(20.7%)	66 623	(1 280.7%)	(21.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 535	2.9%	2 112	4.0%	1 649	3.1%	47 336	89.9%	52 892	31.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	559	1.5%	528	1.8%	515	1.8%	27 356	94.5%	29 957	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1.8%	223	1.6%	244	1.7%	13 452	95.1%	14 166	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	263	1.8%	261	1.8%	244	1.7%	13 804	94.7%	14 573	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	1 208	2.8%	1 229	2.8%	1 153	2.7%	39 749	91.8%	43 379	25.0%	-	-	-	-
Receivables unsubmitted, irregular or trifling and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	379	2.8%	369	2.8%	250	1.9%	12 383	92.8%	13 390	8.0%	-	-	-	-
Total By Income Source	4 168	2.5%	4 721	2.8%	4 054	2.5%	154 070	92.2%	167 054	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	1 702	10.9%	1 067	6.9%	1 168	7.5%	11 700	74.7%	15 658	9.4%	-	-	-	-
Commercial	238	2.6%	225	2.4%	214	2.3%	8 630	92.7%	9 306	5.6%	-	-	-	-
Households	2 209	1.6%	3 389	2.4%	2 692	1.9%	133 259	94.1%	141 549	84.7%	-	-	-	-
Other	18	3.5%	20	3.7%	20	3.7%	481	85.1%	541	3%	-	-	-	-
Total By Customer Group	4 168	2.5%	4 721	2.8%	4 054	2.5%	154 070	92.2%	167 054	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	ZG Brossoira (acting)	013 973 1101
Financial Manager	VB Bhe (Acting CFO)	013 973 1101

Source: Local Government Database

1 All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2013/14											2012/13		Q4 of 2012/13 to Q4 of 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	
Cash Flow from Operating Activities																
Receipts	380 338	384 328	114 082	30.0%	80 472	23.8%	84 128	23.1%	1 612	4%	280 304	79.7%	14 978	88.9%	(89.2%)	
Relayees and other	39 199	43 681	1 179	3.0%	838	2.1%	731	1.1%	616	1.5%	3 562	5.8%	1 672	12.7%	(81.2%)	
Government - operating	338 246	296 948	112 413	33.2%	88 583	26.2%	82 475	27.6%	-	-	283 473	86.5%	11 377	95.6%	(100.0%)	
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	2 900	3 800	501	17.3%	1 050	38.2%	821	24.2%	796	20.9%	3 269	86.0%	1 927	120.0%	(58.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(415 672)	(383 088)	(82 187)	19.8%	(78 908)	19.2%	(80 761)	21.1%	(73 280)	18.1%	(318 225)	82.9%	(87 358)	70.4%	(18.1%)	
Supplier and employees	(153 045)	(142 191)	(59 197)	38.7%	(40 605)	28.1%	(25 287)	19.9%	(27 228)	19.2%	(164 722)	108.9%	(7 786)	81.7%	(289.7%)	
Finance charges	(2 000)	(1 437)	-	-	(787)	39.3%	(1)	0%	(738)	59.1%	(1 537)	104.9%	(1 189)	109.5%	(19.5%)	
Transfer and grants	(250 626)	(239 547)	(22 989)	8.8%	(39 500)	15.9%	(52 473)	21.9%	(45 331)	18.2%	(169 956)	65.8%	(78 383)	81.9%	(42.2%)	
Net Cash from/(used) Operating Activities	(55 337)	(18 760)	31 908	(60.3%)	10 478	(26.8%)	3 367	(18.0%)	(71 668)	382.1%	(25 621)	138.2%	(72 383)	(688.8%)	(7.6%)	
Cash Flow from Investing Activities																
Receipts	-	-	59 000	-	(8 000)	-	64 000	-	-	-	-	-	49 000	-	100.0%	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	(56 000)	-	(8 000)	-	64 000	-	-	-	-	-	49 000	-	(100.0%)	
Payments	(40 500)	(34 400)	(56 000)	2.8%	(13 899)	33.8%	(1 319)	5.4%	(890)	2.8%	(16 823)	88.9%	(11 712)	50.8%	(64.1%)	
Capital assets	(40 500)	(24 400)	(1 115)	2.9%	(13 698)	33.8%	(1 319)	5.4%	(890)	2.8%	(16 823)	88.9%	(11 712)	50.8%	(64.1%)	
Net Cash from/(used) Investing Activities	(40 500)	(34 400)	(57 116)	141.0%	(21 689)	53.6%	42 681	(256.9%)	(890)	2.8%	(16 823)	88.9%	38 288	135.5%	(101.9%)	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	3 146	-	100.0%	
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	(3 146)	-	(100.0%)	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	23 849	-	-	-	(3 548)	(14.8%)	-	-	-	-	(3 548)	-	-	-	-	
Repayment of borrowing	23 849	-	-	-	(3 548)	(14.8%)	-	-	-	-	(3 548)	-	-	-	-	
Net Cash from/(used) Financing Activities	23 849	-	-	-	(3 548)	(14.8%)	-	-	-	-	(3 548)	-	(3 146)	-	(100.0%)	
Net Increase/(Decrease) in cash held	(51 989)	(43 156)	(25 211)	48.5%	(14 771)	28.4%	66 048	(153.0%)	(72 358)	167.7%	(46 293)	107.3%	(38 239)	(114.8%)	84.4%	
Cashless equivalents at the year begin	71 587	60 171	59 904	83.7%	34 838	48.5%	19 522	33.1%	86 970	142.9%	59 904	90.6%	59 143	100.0%	(13.3%)	
Cashless equivalents at the year end	19 608	17 014	34 693	176.9%	19 822	101.6%	85 970	588.3%	13 611	80.0%	13 611	80.0%	59 804	655.0%	(77.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on former Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 993	60.8%	-	-	-	-	2 573	39.2%	6 571	100.0%	-	-	-	-
Total By Income Source	3 993	60.8%	-	-	-	-	2 573	39.2%	6 571	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	2 631	100.0%	2 631	38.5%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Household	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 993	96.8%	-	-	-	-	47	1.2%	4 040	61.5%	-	-	-	-
Total By Customer Group	3 993	60.8%	-	-	-	-	2 573	39.2%	6 571	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bank Electricity	-	-	-	-	-	-	-	-	-	-
Bank Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	3 271	12.8%	-	-	-	-	22 086	87.1%	25 357	100.0%
Total	3 271	12.8%	-	-	-	-	22 086	87.1%	25 357	100.0%

Contact Details

Multipoint Manager	C A Hebble	017 801 1008
Financial Manager	A Y Singh	017 801 7013

Source Local Government Database

1 All figures in this report are audited

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2013/14											2012/13		Q4 of 2012/13 to Q4 of 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
Operating Revenue and Expenditure	1 367 316	1 367 316	390 227	28.5%	356 038	26.0%	361 470	26.4%	181 887	11.8%	1 269 722	92.9%	180 850	91.0%	.7%
Operating Revenue	159 194	159 194	47 785	30.0%	50 215	31.5%	48 198	30.3%	19 120	12.0%	186 518	105.8%	29 401	111.6%	(26.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	386 375	386 375	106 296	27.8%	94 775	24.6%	85 299	22.1%	77 748	20.2%	269 018	94.5%	47 771	83.0%	62.9%
Service charges - water revenue	272 030	272 030	68 516	25.2%	70 527	25.9%	56 267	20.7%	34 823	12.7%	219 933	80.6%	37 330	87.5%	(7.3%)
Service charges - sanitation revenue	61 946	61 946	15 404	24.9%	18 547	29.9%	18 132	29.3%	7 389	11.9%	59 433	96.0%	8 259	90.1%	(10.9%)
Service charges - other	79 316	79 316	21 917	27.6%	21 893	27.6%	21 905	27.6%	12 854	17.5%	79 535	100.3%	12 837	100.2%	7.9%
Service charges - refuse revenue	2 506	2 506	-	-	-	-	0	-	-	0	0	0	0	0	(100.0%)
Service charges - other	4 675	4 675	847	18.1%	787	16.8%	581	12.4%	(3 256)	(242.3%)	(7 709)	(164.9%)	583	77.3%	(1 884.4%)
Rental of facilities and equipment	1 202	1 202	454	37.7%	438	36.4%	580	48.3%	222	17.2%	1 694	131.1%	800	268.8%	(12.0%)
Interest earned - external investments	35 955	35 955	6 469	18.0%	8 242	22.9%	9 189	25.6%	6 300	17.5%	32 209	89.6%	6 186	82.9%	1.6%
Dividends received	9 721	9 721	1 524	15.7%	2 677	27.5%	754	7.8%	776	8.0%	5 732	59.0%	1 388	77.6%	(44.0%)
Fines	25	25	0	0.0%	169	673.2%	3	12.0%	0	0.0%	4	15.4%	0	0.0%	144.4%
License and permits	67 870	67 870	23 759	35.0%	25 245	37.2%	19 193	28.3%	4 478	6.6%	72 742	107.1%	4 508	80.6%	(7.7%)
Agency services	194 694	194 694	82 794	42.5%	45 888	23.6%	92 458	47.5%	225	0.1%	221 461	113.2%	399	100.4%	(43.1%)
Other own revenue	57 833	57 833	12 023	20.8%	9 118	15.8%	8 229	14.2%	6 614	11.4%	35 981	62.2%	5 761	113.9%	14.8%
Grant on disposal of PPE	35 000	35 000	10 467	29.9%	7 815	21.8%	714	2.0%	581	1.7%	19 378	55.4%	5 651	28.8%	(69.7%)
Operating Expenditure	1 607 693	1 607 693	278 813	17.4%	309 829	19.3%	334 801	20.8%	195 105	12.2%	1 120 648	69.7%	185 472	69.8%	5.7%
Employee related costs	331 992	331 992	82 815	24.9%	84 250	25.4%	87 096	26.3%	59 504	18.0%	313 456	94.6%	52 201	90.1%	13.6%
Remuneration of councillors	17 318	17 318	3 882	22.4%	3 897	22.5%	4 484	25.9%	2 583	15.0%	14 946	85.3%	2 637	87.4%	1.8%
Debt impairment	50 159	50 159	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	85 809	85 809	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	9 768	9 768	2 387	24.3%	4 620	47.3%	5 123	52.4%	2 320	23.9%	14 445	147.8%	2 068	192.7%	11.7%
Bank purchases	602 553	602 553	117 381	19.5%	129 972	21.6%	118 365	19.6%	65 708	10.9%	431 452	71.6%	75 589	91.2%	(12.0%)
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	79 551	79 551	17 914	22.6%	17 976	22.6%	21 568	27.1%	9 588	12.1%	67 417	84.3%	9 280	88.0%	3.2%
Transfers and grants	308 847	308 847	10 692	3.5%	12 773	4.1%	12 745	4.1%	8 860	2.9%	45 040	14.6%	7 957	13.2%	17.1%
Other expenditure	122 801	122 801	44 983	36.6%	56 436	46.0%	65 428	69.6%	47 434	38.6%	234 282	190.8%	36 411	294.9%	30.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(240 377)	(240 377)	111 413	8.1%	46 109	3.5%	26 670	2.0%	(14 118)	(1.1%)	149 074	10.9%	(4 622)	(3.4%)	11.3%
Transfers recognised - capital	227 201	227 201	10 873	4.8%	29 426	10.3%	67 742	29.8%	-	-	102 642	44.9%	3 567	3.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	(4 980)	-	(3 841)	-	-	-	(12 325)	-	(48 526)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(13 176)	(13 176)	116 626	8.5%	37 695	2.8%	94 412	7.0%	(46 444)	(3.4%)	202 289	14.9%	(21 054)	(15.7%)	11.3%
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(13 176)	(13 176)	116 626	8.5%	37 695	2.8%	94 412	7.0%	(46 444)	(3.4%)	202 289	14.9%	(21 054)	(15.7%)	11.3%
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(13 176)	(13 176)	116 626	8.5%	37 695	2.8%	94 412	7.0%	(46 444)	(3.4%)	202 289	14.9%	(21 054)	(15.7%)	11.3%
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(13 176)	(13 176)	116 626	8.5%	37 695	2.8%	94 412	7.0%	(46 444)	(3.4%)	202 289	14.9%	(21 054)	(15.7%)	11.3%

Part 2: Capital Revenue and Expenditure

R thousands	2013/14											2012/13		Q4 of 2012/13 to Q4 of 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
Capital Revenue and Expenditure	254 288	254 288	39 706	15.6%	69 315	27.3%	13 044	5.1%	25 093	9.9%	147 157	57.9%	39 288	36.7%	(36.1%)
Source of Finance	-	-	37 601	14.8%	39 623	15.6%	12 549	4.9%	19 275	7.6%	109 245	42.8%	24 925	23.2%	(22.7%)
National Government	-	-	-	-	782	3.1%	-	-	-	-	792	3.1%	5 552	123.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	825	41.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	-	-	37 601	14.8%	40 805	16.1%	12 549	4.9%	19 275	7.6%	110 930	43.7%	31 301	72.7%	(38.4%)
Borrowing	-	-	1 790	7.0%	773	3.1%	405	1.6%	5 818	23.3%	8 882	34.9%	7 969	18.4%	(27.2%)
Internally generated funds	-	-	314	1.2%	27 931	11.0%	-	-	-	-	28 245	11.1%	-	-	
Public contributions and donations	254 288	254 288	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	254 288	254 288	39 706	15.6%	69 315	27.3%	13 044	5.1%	25 093	9.9%	147 157	57.9%	39 288	36.7%	(36.1%)
Governance and Administration	29 029	29 029	207	0.7%	80	0.3%	108	0.4%	980	3.4%	1 373	4.7%	234	25.0%	219.4%
Executive & Council	-	-	66	0.2%	40	0.1%	45	0.2%	84	0.3%	234	0.9%	31	2.4%	189.9%
Budget & Treasury Office	29 029	29 029	56	0.2%	33	0.1%	16	0.0%	387	1.3%	532	1.8%	63	102.6%	510.6%
Corporate Services	-	-	46	0.2%	7	0.0%	45	0.2%	510	1.9%	7	0.0%	139	35.1%	255.6%
Community and Public Safety	70 000	70 000	9 101	13.0%	34 491	49.3%	1 909	2.7%	5 495	7.8%	61 495	87.8%	15 302	25.0%	(60.9%)
Community & Social Services	53 300	53 300	9 222	17.3%	3 851	7.2%	343	0.6%	1 492	2.7%	13 378	25.2%	9 455	39.4%	(77.4%)
Sport and Recreation	-	-	873	1.6%	2 608	4.9%	-	-	4 522	8.3%	9 576	18.0%	-	-	
Public Safety	16 700	16 700	-	-	-	-	-	-	-	-	-	-	7 002	21.7%	(100.0%)
Housing	-	-	-	-	27 931	40.3%	-	-	-	-	27 931	40.3%	1 833	42.0%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	72 070	72 070	17 629	24.5%	14 964	20.8%	4 743	6.6%	12 919	17.9%	49 658	68.9%	18 859	44.9%	(26.3%)
Planning and Development	-	-	63	0.1%	73	0.1%	219	1.6%	1 343	10.0%	1 696	12.6%	66	3.9%	(13.4%)
Road Transport	72 070	72 070	17 566	24.4%	14 891	20.7%	4 523	6.3%	10 676	14.8%	47 990	66.5%	18 275	105.3%	(62.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	83 169	83 169	12 788	15.3%	19 780	23.8%	6 287	7.6%	5 908	7.0%	44 841	53.7%	8 913	46.1%	(18.0%)
Electricity	12 315	12 315	12	0.1%	28	0.2%	(659)	(5.3%)	1 697	13.8%	1 079	8.8%	1 344	112.7%	26.3%
Water	4 907	4 907	2 994	60.8%	1 289	26.3%	3 913	79.8%	(7 141)	(145.3%)	3 913	81.7%	745	49.7%	(155.4%)
Waste Water Management	66 574	66 574	9 819	14.7%	16 462	24.7%	6 931	10.4%	4 654	7.0%	40 857	61.2%	4 824	33.7%	(188.0%)
Waste Management	-	-	-												

Part 3: Cash Receipts and Payments

R thousands	2012/14										2012/13		Q4 of 2012/13 to Q4 of 2012/14		
	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
Cash Flow from Operating Activities	2 774 032	1 444 031	398 520	13.8%	397 332	14.3%	432 871	30.0%	254 869	17.8%	1 471 782	101.5%	260 590	48.2%	(2.2%)
Receipts	2 774 032	1 444 031	398 520	13.8%	397 332	14.3%	432 871	30.0%	254 869	17.8%	1 471 782	101.5%	260 590	48.2%	(2.2%)
Ratespays and other	2 372 721	1 158 360	262 300	12.3%	296 626	12.5%	297 591	25.7%	254 254	21.9%	1 136 972	88.4%	249 533	43.3%	1.9%
Government - operating	203 771	186 735	82 852	40.7%	45 993	22.6%	92 458	47.0%	225	1%	221 570	112.6%	-	100.1%	(100.0%)
Government - capital	182 652	87 245	10 873	5.9%	55 266	28.7%	42 242	48.4%	-	-	108 381	124.2%	-	52.2%	-
Interest	4 688	1 692	454	9.3%	438	9.0%	500	34.3%	803	23.0%	1 860	110.0%	11 046	100.8%	(96.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 590 975)	(1 558 941)	(476 590)	18.2%	(331 803)	12.8%	(354 972)	22.7%	(202 929)	13.0%	(1 338 936)	87.1%	(300 967)	48.2%	(32.8%)
Supplies and employees	(2 321 118)	(1 508 695)	(464 494)	20.0%	(314 292)	13.5%	(336 144)	22.3%	(185 835)	12.4%	(1 301 672)	85.2%	(237 511)	45.4%	(21.5%)
Finance charges	(10 665)	(14 972)	(2 367)	22.2%	(4 623)	43.4%	(5 120)	34.2%	(2 773)	18.0%	(14 837)	92.4%	(1 252)	78.8%	121.5%
Transfers and grants	(249 205)	(35 085)	(3 565)	1.4%	(12 773)	5.1%	(12 745)	36.3%	(19 296)	37.9%	(42 375)	120.8%	(82 150)	42.5%	(78.6%)
Net Cash from/(used) Operating Activities	193 056	(115 810)	(78 070)	(43.4%)	65 529	34.1%	78 899	(88.2%)	51 940	(44.5%)	112 847	(97.4%)	(40 322)	89.1%	(228.8%)
Cash Flow from Investing Activities	34 838	41 330	975	2.8%	4 743	13.8%	524	1.3%	39 465	83.1%	44 707	108.2%	7 740	50.0%	398.0%
Receipts	34 838	41 330	975	2.8%	4 743	13.8%	524	1.3%	39 465	83.1%	44 707	108.2%	7 740	50.0%	398.0%
Proceeds on disposal of PPE	62 858	62 785	10 467	16.8%	7 615	14.4%	714	1.1%	4 207	5.7%	23 004	36.0%	7 740	33.0%	(45.9%)
Decrease in non-current liabilities	-	(20 575)	(5 283)	-	(2 641)	-	321	(1.6%)	34 352	(167.1%)	22 752	(119.8%)	-	-	(100.0%)
Decrease in other non-current receivables	(1 635)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(115 265)	(882)	(2 172)	1.9%	(231)	1.4%	(511)	58.1%	(139)	15.2%	(1 055)	123.6%	-	-	(100.0%)
Payments	-	(146 800)	(41 834)	-	(9 830)	-	(13 044)	8.3%	(25 983)	17.1%	(146 400)	98.8%	-	-	(100.0%)
Capital assets	-	(146 699)	(41 634)	-	(9 530)	-	(13 044)	8.5%	(25 029)	17.1%	(146 400)	98.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	34 838	(105 369)	(40 859)	(116.7%)	(61 880)	(177.8%)	(12 520)	11.9%	33 972	(52.7%)	(121 693)	86.9%	7 740	(51.5%)	72.8%
Cash Flow from Financing Activities	307	(3)	(182)	(61.4%)	133	43.2%	48	(1 467.8%)	(24)	716.8%	(24)	1 044.8%	-	-	(100.0%)
Receipts	307	(3)	(182)	(61.4%)	133	43.2%	48	(1 467.8%)	(24)	716.8%	(24)	1 044.8%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	307	(3)	(182)	(59.4%)	133	43.2%	48	(1 467.8%)	(24)	716.8%	(24)	1 044.8%	-	-	(100.0%)
Payments	(30 300)	(5 300)	(2 855)	8.8%	-	-	-	-	-	-	(2 855)	50.0%	(1 708)	6.0%	(100.0%)
Repayment of borrowing	(30 300)	(5 300)	(2 855)	8.8%	-	-	-	-	-	-	(2 855)	50.0%	(1 708)	6.0%	(100.0%)
Net Cash from/(used) Financing Activities	(30 593)	(5 303)	(2 857)	8.5%	133	(4.1%)	48	(9%)	(24)	4%	(2 880)	50.8%	(1 708)	6.0%	(86.8%)
Net Increase/(Decrease) in cash held	187 841	(226 303)	(127 386)	(54.4%)	4 165	2.1%	66 368	(29.3%)	65 288	(28.8%)	8 456	(3.7%)	(34 290)	76.8%	(290.4%)
Cash held equivalents at the year begin	237 215	35 489	35 489	15.0%	(91 837)	(38.7%)	(97 732)	(247.2%)	(21 344)	(80.1%)	35 489	100.0%	177 855	177.8%	(112.0%)
Cash held equivalents at the year end	425 056	(190 814)	(61 897)	(21.1%)	(87 672)	(20.2%)	(21 344)	11.2%	43 945	(23.0%)	43 945	(23.0%)	143 565	60.5%	(89.4%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis	-	-	-	-	-	-	-	-	-	-
Bulk Electricity	322	4.1%	7 540	95.9%	-	-	-	-	7 862	94%
Bulk Water	47	3%	16 516	89.7%	-	-	-	-	16 563	203%
PAYE Deductions	3 290	100.0%	-	-	-	-	-	-	3 290	35%
VAT (output less input)	3 942	100.0%	-	-	-	-	-	-	3 942	47%
Pensions / Retirement	5 755	100.0%	-	-	-	-	-	-	5 755	68%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 116	13.3%	19 505	22.9%	26 184	56.6%	3 184	6.9%	45 889	54.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 472	23.3%	34 964	41.8%	26 884	31.2%	3 184	3.8%	63 705	100.0%

Contact Details

Municipal Manager	M M F Makhele	017 620 6267
Financial Manager	M J M. Mkgibane	017 620 6275

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2013/14										2012/13		Q4 of 2012/13 to Q4 of 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
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	299 542	306 521	92 295	30.6%	74 760	25.0%	65 150	21.3%	24 138	7.9%	256 342	83.6%	41 202	93.4%	(41.4%)
Property rates	25 222	25 222	5 263	20.9%	5 174	20.5%	5 397	21.4%	3 456	13.7%	19 310	76.6%	4 605	89.1%	(28.1%)
Property rates - penalties and collection charges	-	-	51	-	23	-	18	-	17	-	108	-	10	-	(67.5%)
Service charges - electricity revenue	85 090	83 096	20 100	23.6%	19 972	23.5%	17 545	21.1%	13 361	16.1%	70 978	84.4%	19 565	92.3%	(31.7%)
Service charges - water revenue	14 969	14 350	2 568	17.2%	2 164	14.8%	2 197	15.3%	1 295	8.9%	9 204	57.0%	1 200	64.2%	4.4%
Service charges - sanitation revenue	6 047	5 261	1 336	26.1%	1 440	27.3%	1 650	16.4%	891	9.0%	5 254	58.7%	1 396	98.9%	(58.1%)
Service charges - refuse revenue	10 324	7 115	1 773	17.7%	1 787	17.7%	1 755	24.6%	1 168	16.4%	6 453	91.3%	1 655	76.3%	(28.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	525	937	117	22.4%	115	21.9%	137	14.0%	76	8.1%	445	47.6%	1 125	365.9%	(93.3%)
Interest earned - external investments	1 880	2 630	474	25.2%	878	45.7%	572	21.8%	429	16.3%	2 553	85.5%	591	67.8%	(27.4%)
Interest earned - outstanding debitors	11 676	2 037	-	-	-	-	-	-	709	34.8%	709	34.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-
Fees	1 167	1 190	493	41.7%	84	7.2%	6	-	117	9.8%	459	41.9%	591	52.7%	(58.9%)
Licences and permits	26	94	17	63.8%	-	-	-	-	-	-	17	17.7%	530	1 571.5%	(100.0%)
Agency services	5 600	8 174	3 101	53.5%	-	-	-	-	-	-	3 101	37.9%	-	-	-
Transfers recognised - operational	115 106	117 030	50 693	44.0%	38 579	32.1%	28 254	24.2%	155	1%	116 063	98.2%	1 778	101.0%	(81.3%)
Other own revenue	21 917	32 585	9 540	25.6%	6 093	27.6%	7 624	23.4%	2 474	7.6%	22 891	89.7%	8 001	92.5%	(68.1%)
Gains on disposal of PPE	-	2 810	2	-	86	-	-	-	-	-	87	3.1%	252	80.0%	(100.0%)
Operating Expenditure	373 274	375 674	65 705	17.6%	59 368	15.9%	57 965	15.4%	35 326	9.4%	218 385	58.1%	79 503	94.7%	(55.6%)
Employee related costs	68 182	89 248	22 242	25.2%	29 375	28.5%	26 508	28.4%	15 966	17.1%	88 090	94.0%	25 858	94.9%	(40.6%)
Remuneration of councillors	10 533	11 203	2 735	25.5%	2 901	26.1%	3 233	28.6%	2 025	17.9%	10 997	96.4%	2 624	86.6%	(22.8%)
Debt repayment	15 491	15 491	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	89 183	89 183	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 840	680	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank purchases	55 628	74 180	19 013	29.0%	15 000	22.2%	11 448	15.4%	7 663	10.3%	53 173	71.7%	17 670	98.4%	(57.1%)
Other materials	1 853	18 701	2 115	15.8%	3 733	28.0%	2 532	13.5%	1 474	7.9%	9 855	52.7%	2 000	97.2%	(27.4%)
Contract services	15 174	24 261	7 868	48.9%	3 220	20.0%	3 264	13.0%	1 952	8.4%	16 945	66.1%	11 771	258.7%	(86.7%)
Transfers and grants	18 455	8 233	1 578	8.6%	1 775	9.0%	1 355	16.0%	697	7.9%	5 270	65.2%	2 165	25.4%	(69.5%)
Other expenditure	86 545	60 213	10 031	11.6%	9 302	10.7%	9 616	16.0%	5 996	9.5%	34 935	58.0%	16 187	77.7%	(53.0%)
Loss on disposal of PPE	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-
Surplus/(Deficit)	(73 732)	(69 153)	26 580	30.6%	15 392	20.6%	7 184	11.0%	(11 188)	-12.6%	37 957	12.1%	(38 301)	-12.1%	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	24 800	-	-	-	0	-	-	-	-	-	0	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 691	(69 153)	26 580	30.6%	15 392	20.6%	7 184	11.0%	(11 188)	-12.6%	37 957	12.1%	(38 301)	-12.1%	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 691	(69 153)	26 580	30.6%	15 392	20.6%	7 184	11.0%	(11 188)	-12.6%	37 957	12.1%	(38 301)	-12.1%	-
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 691	(69 153)	26 580	30.6%	15 392	20.6%	7 184	11.0%	(11 188)	-12.6%	37 957	12.1%	(38 301)	-12.1%	-
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 691	(69 153)	26 580	30.6%	15 392	20.6%	7 184	11.0%	(11 188)	-12.6%	37 957	12.1%	(38 301)	-12.1%	-

Part 2: Capital Revenue and Expenditure

	2013/14										2012/13		Q4 of 2012/13 to Q4 of 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
R thousands															
Capital Revenue and Expenditure															
Source of Finance	102 668	131 655	7 122	6.9%	21 349	20.8%	16 225	12.3%	22 333	17.0%	67 029	50.9%	1 595	6.8%	1 300.1%
National Government	65 623	97 223	6 417	9.8%	21 115	32.2%	15 356	15.6%	21 955	22.6%	64 844	66.7%	-	-	2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
District Municipality	24 600	24 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 423	122 023	6 417	7.1%	21 115	23.4%	15 356	12.6%	21 956	18.6%	64 844	53.1%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 245	9 632	705	5.8%	234	1.9%	859	9.0%	378	3.9%	2 165	22.7%	1 595	41.4%	(76.3%)
Public contribution and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 668	131 655	7 122	6.9%	21 349	20.8%	16 225	12.3%	22 333	17.0%	67 029	50.9%	1 595	6.8%	1 300.1%
Governance and Administration	3 190	1 250	890	21.0%	181	5.0%	511	40.9%	128	10.3%	1 491	118.3%	863	50.3%	(86.7%)
Executive & Control	-	-	1	-	11	-	322	-	27	-	360	-	5	-	(47.5%)
Budget & Treasury Office	280	-	9	3.2%	122	46.8%	5	-	25	-	160	-	68	16.2%	(52.7%)
Corporate Services	2 530	1 250	631	23.2%	29	1.0%	154	12.3%	77	6.1%	940	75.2%	890	335.0%	(91.4%)
Community and Public Safety	1 030	487	14	1.4%	-	-	8	1.2%	190	39.1%	211	43.3%	15	77.4%	1 134.8%
Community & Social Services	-	-	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 030	487	14	1.4%	-	-	8	1.2%	175	36.1%	196	40.3%	15	77.1%	1 668.1%
Homecare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 200	41 977	2 179	8.2%	5 971	17.0%	6 843	16.4%	9 265	22.2%	24 259	58.2%	70	13.0%	13 079.4%
Planning and Development	-	-	-	-	-	-	-	-	20	-	21	-	62	6.7%	(86.6%)
Road Transport	35 200	41 977	2 179	6.2%	5 971	17.0%	6 842	16.4%	9 245	22.2%	24 237	58.2%	8	13.7%	11 943.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	63 248	88 241	4 238	6.7%	15 216	24.1%	8 902	19.0%	12 724	14.4%	41 040	46.3%	547	3.5%	2 228.6%
Electricity	-	4 474	-	-	3 540	34.8%	948	7.9%	-	-	3 688	66.9%	358	10.6%	(100.0%)
Water	26 040	53 641	1 756	6.3%	9 469	33.8%	6 629	12.7%	10 064	18.7%	26 190	52.9%	103	3.3%	5 240.9%
Waste Water Management	34 000	28 726	2 482	7.3%	2 187	6.4%	1 655	5.9%	2 659	9.3%	9 014	31.4%	-	-	(100.0%)
Waste Management	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3	-	28	-	28	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2012/14												2012/13		Q4 of 2012/13 to Q4 of 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	
Cash Flow from Operating Activities															
Receipts	289 140	363 648	98 619	33.5%	100 861	35.0%	88 327	27.0%	24 138	6.6%	320 045	88.0%	33 712	116.0%	(28.4%)
Ratepayers and other	126 540	145 257	38 918	30.9%	38 818	34.9%	38 808	26.6%	22 646	15.7%	137 100	84.4%	33 129	91.9%	(31.0%)
Government - operating	116 106	117 030	49 352	42.9%	36 383	31.8%	28 294	24.2%	105	1%	114 164	97.5%	-	94.8%	(100.0%)
Government - capital	66 623	97 223	7 875	12.0%	26 873	41.0%	30 875	31.8%	-	-	66 623	67.5%	-	99.98%	-
Interest	1 880	4 137	474	25.2%	878	46.7%	572	13.8%	1 137	27.5%	3 061	74.0%	591	93.0%	92.3%
Dividends	-	-	-	-	-	-	6	-	-	-	6	-	-	-	-
Payments	(207 230)	(285 337)	(87 412)	23.9%	(77 619)	27.0%	(54 245)	18.0%	(25 328)	13.3%	(284 822)	81.6%	(70 031)	138.1%	(40.8%)
Supplies and employees	(288 836)	(277 224)	(65 834)	24.7%	(75 843)	28.4%	(82 500)	19.1%	(34 676)	12.6%	(229 253)	82.7%	(68 500)	146.6%	(49.4%)
Finance charges	(1 947)	(600)	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(16 456)	(8 233)	(1 578)	6.5%	(1 776)	9.8%	(1 355)	16.6%	(650)	7.9%	(5 339)	65.2%	(1 631)	23.9%	(57.6%)
Net Cash from/(used) Operating Activities	819	77 311	29 208	9 178.2%	23 342	2 540.0%	44 061	57.0%	(11 188)	(14.5%)	85 423	110.5%	(36 319)	81.7%	(86.2%)
Cash Flow from Investing Activities															
Receipts	-	2 810	2	-	259	-	-	-	-	-	261	9.3%	84	5.4%	(100.0%)
Proceeds on disposal of PPE	-	2 810	2	-	259	-	-	-	-	-	261	9.3%	84	5.4%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(73 878)	(101 512)	(8 622)	0.0%	(21 348)	26.6%	(16 228)	16.0%	(22 346)	22.0%	(81 544)	85.8%	(8 844)	-	236.4%
Capital assets	(73 878)	(101 512)	(8 622)	0.0%	(21 348)	26.6%	(16 228)	16.0%	(22 346)	22.0%	(81 544)	85.8%	(8 844)	-	236.4%
Net Cash from/(used) Investing Activities	(73 878)	(98 702)	(8 622)	0.0%	(21 089)	26.5%	(16 228)	16.4%	(22 346)	22.6%	(66 282)	87.2%	(8 559)	(181.5%)	240.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in customer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 374)	(1 374)	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(1 374)	(1 374)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(1 374)	(1 374)	-	-	-	-	-	-	-	-	-	-	(9)	(100.0%)	
Net Increase/(Decrease) in cash held	(74 430)	(22 765)	22 586	(30.3%)	2 253	(3.0%)	27 836	(122.3%)	(33 535)	147.3%	18 140	(84.1%)	(42 888)	(1.1%)	(21.8%)
Cash/In equivalents at the year begin	83 299	60 494	1 076	1.3%	23 884	28.4%	25 917	37.9%	58 753	77.7%	1 078	1.6%	87 123	100.0%	(36.3%)
Cash/In equivalents at the year end	8 869	46 398	23 664	266.6%	26 137	282.2%	53 753	115.9%	20 218	43.6%	20 218	43.6%	44 238	31.9%	(64.3%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Abby Mkhango	017 826 8101
Financial Manager	M. TD Mbaya	017 826 6157

Source: Local Government Database

1. All figures in this report are unrounded

Part 3: Cash Receipts and Payments

R thousands	2018/14										2017/13		Q4 of 2012/13 to Q4 of 2018/14			
	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	
Cash Flow from Operating Activities																
Receipts	425 374	370 801	123 735	29.1%	141 279	33.2%	104 184	28.1%	107 167	28.9%	476 300	128.5%	22 270	66.7%	18.1%	
Ratepayers and other	284 209	227 764	81 725	28.8%	94 379	33.4%	78 149	32.0%	108 630	44.4%	389 475	120.6%	91 363	63.7%	15.6%	
Government - operating	86 670	56 425	36 200	41.8%	27 143	31.3%	20 357	23.6%	-	-	83 760	96.6%	-	-	-	
Government - capital	42 805	23 244	5 158	12.2%	17 778	41.8%	6 268	24.4%	-	-	29 244	100.0%	-	-	-	
Interest	11 888	17 158	562	4.6%	1 379	11.5%	1 493	8.3%	1 537	9.0%	4 866	28.5%	907	39.9%	69.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payables	(894 546)	(405 448)	(118 632)	29.8%	(120 612)	30.0%	(92 714)	22.6%	(97 525)	24.1%	(427 532)	105.4%	(69 786)	116.8%	0.7%	
Suppliers and employees	(591 240)	(357 425)	(115 042)	29.9%	(120 612)	30.0%	(82 375)	22.2%	(97 175)	24.0%	(428 346)	107.4%	(63 705)	117.4%	9.5%	
Finance charges	(1 715)	-	-	-	-	-	(140)	-	(161)	-	(304)	-	-	-	14.7%	(100.0%)
Transfers and grants	(2 252)	(8 025)	-	-	-	-	(191)	-	-	-	(382)	-	(1 655)	-	104.3%	(81.5%)
Net Cash from/used Operating Activities	51 128	(34 847)	7 053	22.7%	20 667	66.4%	11 471	(32.9%)	9 842	(27.3%)	48 834	(140.1%)	2 510	22.5%	284.1%	
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 308)	(33 838)	(10 183)	23.5%	(13 862)	32.0%	(9 913)	29.2%	(25 142)	74.1%	(59 081)	174.1%	(15 214)	90.3%	65.3%	
Capital assets	(43 308)	(33 838)	(10 183)	23.5%	(13 862)	32.0%	(9 913)	29.2%	(25 142)	74.1%	(59 081)	174.1%	(15 214)	90.3%	65.3%	
Net Cash from/used Investing Activities	(43 308)	(33 838)	(10 183)	23.5%	(13 862)	32.0%	(9 913)	29.2%	(25 142)	74.1%	(59 081)	174.1%	(15 214)	90.3%	65.3%	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 000)	(1 085)	(585)	58.5%	-	-	(500)	46.1%	-	-	(1 085)	100.0%	-	-	-	-
Repayment of borrowing	(1 000)	(1 085)	(585)	58.5%	-	-	(500)	46.1%	-	-	(1 085)	100.0%	-	-	-	-
Net Cash from/used Financing Activities	(1 000)	(1 085)	(585)	58.5%	-	-	(500)	46.1%	-	-	(1 085)	100.0%	-	-	-	-
Net Increase/(Decrease) in cash held	(13 182)	(69 870)	(3 634)	28.0%	6 805	(51.6%)	1 058	(11.5%)	(15 501)	22.2%	(11 332)	18.2%	(12 704)	(2.9%)	22.0%	
Cash/bank equivalents at the year begin	36 703	-	26 806	73.0%	23 115	63.0%	28 500	77.0%	30 978	84.0%	26 809	73.0%	13 113	100.0%	136.2%	
Cash/bank equivalents at the year end	23 521	(69 870)	23 115	66.5%	29 920	127.2%	30 978	144.1%	15 477	(22.2%)	15 477	(22.2%)	408	3.0%	3 684.3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 234	3.4%	2 220	3.3%	2 032	3.0%	81 730	90.4%	89 276	17.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 077	26.4%	361	0.9%	1 459	3.5%	29 552	66.4%	44 449	11.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 503	3.6%	2 226	2.8%	1 995	2.6%	73 425	91.1%	80 578	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 518	3.8%	1 188	2.8%	1 066	2.5%	34 024	91.0%	41 757	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Management	1 028	3.7%	791	2.9%	720	2.7%	24 038	90.7%	27 487	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 853	2.3%	1 812	2.3%	1 777	2.2%	74 754	93.2%	80 208	20.8%	-	-	-	-
Recoverable unutilised, irregular or fruitless and wasteful Expenditure	2 084	4.9%	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	513	1.2%	375	0.9%	39 792	93.1%	42 763	11.1%	-	-	-	-
Total By Income Source	24 801	6.4%	9 141	2.4%	9 432	2.4%	342 223	88.8%	385 597	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	937	14.7%	(1 643)	(26.7%)	528	8.3%	8 568	102.8%	6 390	1.7%	-	-	-	-
Commercial	12 281	22.0%	2 067	3.7%	978	1.8%	40 382	72.9%	55 697	14.4%	-	-	-	-
Households	9 185	3.1%	7 613	2.5%	7 025	2.4%	274 934	92.0%	298 727	77.5%	-	-	-	-
Other	2 440	9.9%	1 104	4.5%	991	3.6%	20 333	82.0%	24 782	6.4%	-	-	-	-
Total By Customer Group	24 801	6.4%	9 141	2.4%	9 432	2.4%	342 223	88.8%	385 597	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 646	7.2%	29 222	18.1%	26 211	16.3%	94 181	58.4%	161 270	54.0%
Bulk Water	20	-	7	-	2 626	3.2%	47 865	99.7%	90 027	30.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 738	5.9%	2 909	6.2%	3 118	6.7%	37 859	81.2%	46 623	15.6%
Total	14 413	4.8%	32 137	10.8%	32 255	10.8%	219 715	73.6%	298 520	100.0%

Contact Details

Municipal Manager	Ms Linda Tshabalala	017 712 9813
Financial Manager	Ms E Cle Rose	017 712 9610

Source: Local Government Database

1 All figures in this report are unaudited

Part 3: Cash Receipts and Payments

R thousands	2013/14											2012/13		Q4 of 2012/13 to Q4 of 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	
Cash Flow from Operating Activities																
Receipts	377 888	198 046	133 570	35.3%	116 246	30.8%	104 811	32.9%	88 348	43.8%	440 975	222.7%	58 653	81 837.2%	52.4%	
Ratepayers and other	189 565	74 013	83 191	43.9%	75 957	40.1%	74 014	100.0%	81 125	109.6%	314 273	424.5%	54 434	51 841.8%	46.0%	
Government - operating	115 575	115 151	47 505	41.4%	38 541	33.3%	27 801	24.1%	107	2%	114 404	99.4%	114	100 516.2%	63.3%	
Government - capital	63 628	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	8 699	8 675	2 474	27.9%	1 740	19.6%	2 996	33.8%	5 035	58.7%	12 263	138.1%	2 104	101 077.4%	139.3%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(423 025)	(428 827)	(95 732)	22.9%	(115 250)	27.2%	(102 210)	23.8%	(102 800)	23.9%	(416 008)	96.8%	(58 051)	84 485.3%	77.1%	
Supplier and employees	(400 912)	(428 256)	(56 732)	23.9%	(115 250)	26.8%	(102 210)	23.5%	(102 800)	23.6%	(416 008)	97.1%	(58 051)	86 639.5%	77.1%	
Finance charges	(485)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(21 228)	(1 571)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(45 137)	(221 779)	37 838	(83.8%)	998	(2.2%)	2 583	(1.1%)	(16 461)	7.1%	24 096	(10.8%)	(1 368)	182 713.5%	1 077.3%	
Cash Flow from Investing Activities																
Receipts	10 075	-	-	-	-	-	-	-	-	-	-	-	508	13 124.4%	(100.0%)	
Proceeds on disposal of PPE	10 075	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	508	13 124.4%	(100.0%)	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(66 228)	(63 757)	(11 057)	16.7%	(7 344)	11.1%	(9 229)	14.5%	(21 384)	33.5%	(49 014)	76.9%	(7 202)	82 909.0%	194.5%	
Capital assets	(66 228)	(63 757)	(11 057)	16.7%	(7 344)	11.1%	(9 229)	14.5%	(21 384)	33.6%	(49 014)	76.9%	(7 202)	82 909.0%	194.5%	
Net Cash from/(used) Investing Activities	(56 153)	(63 757)	(11 057)	19.7%	(7 344)	13.1%	(9 229)	14.5%	(21 384)	33.5%	(49 014)	76.9%	(8 754)	71 653.9%	216.8%	
Cash Flow from Financing Activities																
Receipts	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in customer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 462)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 462)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 462)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(102 772)	(295 535)	26 781	(26.1%)	(5 346)	6.2%	(6 635)	2.2%	(37 845)	12.8%	(24 047)	8.1%	(8 152)	2 010 841.7%	364.2%	
Cashless equivalents at the year begin	-	11 147	(5 810)	-	20 520	-	14 572	130.7%	7 936	71.2%	(5 851)	(52.0%)	48 833	-	(83.7%)	
Cashless equivalents at the year end	(102 772)	(284 388)	20 970	(20.4%)	14 974	(14.2%)	7 936	(2.8%)	(28 909)	10.5%	(29 909)	10.5%	40 681	1 488 640.4%	(179.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 046	6.9%	1 005	2.1%	804	1.7%	41 540	87.6%	47 395	15.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 620	23.1%	1 344	2.5%	1 228	2.3%	39 157	72.2%	54 246	17.9%	-	-	-	-
Receivables from Non-Exchange Transactions - Property Rates	6 686	14.9%	1 420	3.2%	1 258	2.6%	30 625	79.2%	44 966	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 589	6.4%	722	1.9%	635	1.8%	33 743	89.9%	37 549	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 056	6.2%	557	1.6%	513	1.5%	30 580	90.6%	33 749	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	0	0.0%	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 396	4.9%	1 646	2.4%	1 634	2.4%	81 924	90.2%	88 600	22.7%	-	-	-	-
Receivable unauthorised, irregular or frustless and wasteful Expenditure Other	1 244	2.7%	371	2.3%	200	1.8%	14 183	88.1%	16 051	5.3%	-	-	-	-
Total By Income Source	32 396	10.7%	7 065	2.3%	6 415	2.1%	258 753	84.8%	302 631	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	3 043	22.6%	686	5.1%	734	5.0%	8 985	66.8%	13 462	4.4%	-	-	-	-
Commercial	12 154	21.3%	1 581	2.7%	1 417	2.5%	41 862	73.4%	57 004	18.8%	-	-	-	-
Household	15 200	7.0%	4 266	2.9%	3 861	1.8%	155 626	89.2%	217 145	71.8%	-	-	-	-
Other	1 927	12.8%	421	2.9%	407	2.7%	12 229	81.7%	15 029	5.0%	-	-	-	-
Total By Customer Group	32 396	10.7%	7 065	2.3%	6 415	2.1%	256 753	84.8%	302 631	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Water	10 996	55.6%	8 778	44.4%	-	-	-	-	19 774	11.8%
Electricity	3 078	2.1%	6 811	4.7%	4 222	2.9%	130 182	90.2%	144 294	85.1%
PAVE debitors	1 531	100.0%	-	-	-	-	-	-	1 531	9%
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Personnel / Retirement	2 004	100.0%	-	-	-	-	-	-	2 004	1.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	-	-	-	-	-	-	-	-	-	-
Auditor-General	14	100.0%	-	-	-	-	-	-	14	-
Other	-	-	-	-	-	-	-	-	-	-
Total	17 623	10.5%	15 589	8.9%	4 222	2.5%	130 182	77.7%	167 617	100.0%

Contact Details

Municipal Manager	Mr M W Zuergo (Acting)	017 801 8753
Financial Manager	Ms Vacant	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited

Part 3: Cash Receipts and Payments

R thousands	2013/14											2012/13		Q4 of 2012/13 to Q4 of 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	
Cash Flow from Operating Activities																
Receipts	132 732	92 164	41 645	31.4%	45 083	34.0%	42 878	46.5%	19 823	18.2%	146 430	158.8%	18 201	68.7%	3.8%	
Retayments and other	61 156	30 310	19 977	32.7%	22 020	36.0%	20 278	31.6%	16 515	42.0%	78 790	200.4%	16 145	89.0%	2.3%	
Government - operating	49 459	49 459	19 792	40.0%	14 781	29.9%	11 615	23.5%	-	-	46 853	93.7%	-	97.5%	-	
Government - capital	20 559	-	1 771	8.6%	8 191	39.8%	10 651	-	-	-	20 559	-	-	81.2%	-	
Interest	1 453	3 385	105	7.1%	51	6.1%	155	4.6%	308	9.1%	659	19.5%	56	4.1%	444.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(140 839)	(140 293)	(40 455)	28.6%	(37 351)	28.4%	(27 846)	19.7%	(24 700)	17.8%	(130 153)	92.8%	(18 873)	102.7%	30.9%	
Suppliers and employees	(131 727)	(138 342)	(40 425)	30.7%	(37 211)	28.2%	(27 600)	20.0%	(24 694)	17.8%	(129 858)	93.9%	(18 873)	102.7%	30.7%	
Finance charges	-	(9)	(36)	-	(140)	-	(43)	9.4%	(36)	7.8%	(254)	56 802.4%	-	-	(100.0%)	
Travel and grants	(8 912)	(1 952)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(7 807)	(48 069)	1 190	(18.0%)	7 732	(97.8%)	15 235	(31.7%)	(7 877)	18.4%	16 277	(83.8%)	(2 672)	58.1%	164.8%	
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	(20 993)	(47 356)	(1 855)	8.0%	(5 413)	28.3%	(926)	2.0%	(3 113)	6.6%	(11 310)	23.8%	(1 022)	48.8%	204.7%	
Capital assets	(20 593)	(47 356)	(1 855)	9.0%	(5 413)	28.3%	(926)	2.0%	(3 113)	6.6%	(11 310)	23.9%	(1 022)	46.0%	204.7%	
Net Cash from/(used) Investing Activities	(20 993)	(47 356)	(1 855)	8.0%	(5 413)	28.3%	(926)	2.0%	(3 113)	6.6%	(11 310)	23.9%	(1 022)	50.2%	204.7%	
Cash Flow from Financing Activities																
Receipts	-	-	22	-	18	-	12	-	3	-	55	-	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing from financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	22	-	18	-	12	-	3	-	55	-	-	-	(100.0%)	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	22	-	18	-	12	-	3	-	55	-	-	-	(100.0%)	
Net Increase/(Decrease) in cash held	(28 500)	(95 455)	(546)	2.3%	2 317	(82.2%)	14 319	(15.0%)	(10 867)	11.5%	5 023	(5.3%)	(3 693)	69.1%	197.5%	
Cash held equivalents at the year begin	15 000	64 331	1 545	-	(545)	-	1 691	-	2 656	-	16 019	24.9%	20 179	20.7%	(20.7%)	
Cash held equivalents at the year end	(13 500)	(31 124)	(846)	4.8%	1 691	(12.5%)	16 010	(51.4%)	5 023	(16.1%)	5 023	(16.1%)	15 486	85.4%	(89.8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts In Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	959	1.9%	557	1.3%	531	1.0%	48 782	95.8%	50 929	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 812	12.9%	835	3.8%	1 082	4.9%	17 014	78.3%	21 724	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 310	3.0%	1 145	2.6%	1 114	2.5%	40 157	91.8%	43 727	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	965	1.8%	586	1.3%	645	1.2%	49 833	95.6%	52 173	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	364	1.3%	370	1.2%	300	1.2%	28 515	99.2%	29 549	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rates Debts	15	5.4%	10	3.3%	9	3.1%	267	85.3%	302	1%	-	-	-	-
Interest on Asset Debtor Accounts	1 231	10.2%	1 713	14.2%	929	7.7%	8 200	67.9%	12 073	4.5%	-	-	-	-
Receivable unauthorised, irregular or useless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	678	1.2%	390	7%	331	6%	54 145	97.5%	55 527	20.9%	-	-	-	-
Total By Income Source	8 357	3.1%	5 785	2.2%	4 982	1.9%	245 971	92.8%	266 095	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	30	28.8%	28	31.0%	(10)	(11.0%)	43	47.2%	90	-	-	-	-	-
Commercial	2 415	37.7%	260	4.1%	257	3.2%	3 319	55.0%	6 452	2.4%	-	-	-	-
Households	5 853	2.3%	5 452	2.1%	4 738	1.8%	243 655	93.8%	259 338	97.4%	-	-	-	-
Other	59	11.2%	45	8.6%	46	8.8%	375	71.4%	525	2%	-	-	-	-
Total By Customer Group	8 357	3.1%	5 785	2.2%	4 982	1.9%	245 971	92.8%	266 095	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bank Electricity	-	-	-	-	-	-	-	-	-	-
Bank Water	-	-	-	-	-	-	5 508	100.0%	5 508	92.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	457	100.0%	-	-	-	-	457	7.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	457	7.7%	-	-	5 508	92.3%	5 965	100.0%

Contact Details

Municipal Manager	M D Ngwenzo	017 775 2051
Financial Manager	Alma Ngema	017 773 1329

Source Local Government Database

1 All figures in this report are unrounded.

Part 3: Cash Receipts and Payments

R thousands	2013/14												2012/13		01 of 2012/13 to 04 of 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			
Cash Flow from Operating Activities																	
Receipts	196 253	251 778	72 789	36.1%	73 558	39.5%	88 818	27.4%	29 982	11.9%	245 208	87.4%	28 818	80.3%	4.0%		
Ratespayers and other	63 403	109 783	33 246	50.9%	30 802	48.0%	25 659	26.1%	20 629	18.1%	115 628	168.3%	28 085	108.2%	(18.9%)		
Government - operating	91 143	91 859	31 322	34.4%	24 942	27.4%	22 231	24.2%	6 800	7.9%	85 296	92.9%	-	-	81.2%		
Government - capital	29 331	35 646	3 129	10.7%	13 629	47.1%	13 648	38.3%	-	-	30 505	85.9%	-	-	-		
Interest	2 316	14 440	3 072	129.9%	3 995	167.7%	4 388	30.4%	2 143	14.6%	13 533	94.1%	2 731	149.5%	(21.6%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(195 781)	(213 387)	(98 582)	18.7%	(43 898)	22.4%	(43 429)	20.3%	(43 370)	20.3%	(187 258)	78.4%	(38 968)	86.2%	11.6%		
Supplies and employees	(175 158)	(192 596)	(68 988)	20.8%	(40 644)	22.3%	(41 715)	21.5%	(41 435)	21.5%	(160 389)	83.2%	(36 525)	85.9%	12.5%		
Finance charges	(857)	(726)	-	-	-	-	-	-	-	-	-	-	(44)	-	(100.0%)		
Transfers and grants	(19 786)	(19 955)	(190)	0.9%	(3 043)	15.2%	(1 705)	9.5%	(1 932)	9.7%	(8 870)	34.4%	(1 507)	90.8%	(3.2%)		
Net Cash from/(used) Operating Activities	(9 528)	38 395	36 197	(579.8%)	29 672	(311.4%)	25 467	66.4%	(13 408)	(34.9%)	77 949	203.0%	(10 059)	46.9%	33.4%		
Cash Flow from Investing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 864)	(35 642)	(531)	1.9%	(7 170)	25.7%	(10 531)	29.5%	(12 289)	34.5%	(50 515)	85.8%	-	-	(100.0%)		
Capital assets	(27 864)	(35 642)	(531)	1.9%	(7 170)	25.7%	(10 531)	29.5%	(12 289)	34.5%	(50 515)	85.8%	-	-	(100.0%)		
Net Cash from/(used) Investing Activities	(27 864)	(35 642)	(531)	1.9%	(7 170)	25.7%	(10 531)	29.5%	(12 289)	34.5%	(50 515)	85.8%	5	-	(254 668.8%)		
Cash Flow from Financing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(37 392)	2 754	35 656	(85.4%)	22 502	(80.2%)	14 966	543.5%	(25 690)	(933.0%)	47 434	1 722.6%	(10 045)	(250.4%)	155.8%		
Cash/cash equivalents at the year begin	57 507	-	7 773	13.5%	45 429	75.5%	65 591	113.1%	89 897	155.3%	7 773	13.5%	26 746	47.5%	214.2%		
Cash/cash equivalents at the year end	20 115	2 754	43 429	215.9%	65 931	327.9%	80 557	2 927.9%	64 207	2 004.9%	55 207	2 004.9%	15 701	41.3%	251.6%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	853	2.0%	694	1.8%	807	1.8%	41 200	94.0%	43 544	22.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 487	12.9%	1 915	10.0%	1 257	6.5%	13 557	70.6%	19 216	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 259	5.8%	573	4.6%	872	4.0%	18 728	86.0%	21 832	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	654	3.3%	701	2.7%	540	2.1%	23 906	91.9%	26 003	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	602	6.3%	706	5.3%	600	4.9%	11 117	83.6%	13 304	8.7%	-	-	-	-
Interest on Asset Debtor Accounts	1 346	3.0%	1 309	3.0%	1 274	2.9%	40 264	91.1%	44 213	22.9%	-	-	-	-
Recoverable unauthorised, irregular or useless and wasteful Expenditure Other	604	2.0%	520	1.7%	509	1.7%	28 637	54.6%	30 270	15.8%	-	-	-	-
Total By Income Source	8 234	4.1%	6 617	3.4%	5 909	3.0%	177 521	85.4%	198 482	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	417	6.4%	252	3.6%	581	8.9%	5 312	81.2%	6 541	3.3%	-	-	-	-
Commercial	316	3.2%	286	3.9%	173	1.7%	9 098	92.0%	9 673	5.0%	-	-	-	-
Household	6 232	10.9%	5 633	8.1%	4 716	2.8%	153 072	90.2%	169 573	85.3%	-	-	-	-
Other	1 270	10.9%	634	5.1%	440	3.3%	10 029	81.1%	12 383	6.2%	-	-	-	-
Total By Customer Group	8 234	4.1%	6 617	3.4%	5 909	3.0%	177 521	89.4%	198 482	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 015	100.0%	-	-	-	-	-	-	3 015	76.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PRVE Deductions	-	-	-	-	-	-	-	-	-	-
WAT (debit into Imp'd)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	914	100.0%	-	-	-	-	-	-	914	29.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 929	100.0%	-	-	-	-	-	-	3 929	100.0%

Contact Details

Municipal Manager	Mr PS Malatye	017 794 6101
Financial Manager	Mr ZT Shogqwe	017 794 6142

Source Local Government Database

† All figures in this report are unaudited

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2013/14										2012/13		Q4 of 2012/13 to Q4 of 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	
Operating Revenue and Expenditure																
Operating Revenue	273 721	274 964	108 826	39.6%	82 702	30.2%	71 959	26.2%	15 741	5.7%	279 228	101.6%	14 071	125.4%	11.9%	
Property rates - penalties and collection charges	32 107	31 147	21 418	66.7%	2 574	8.0%	857	2.6%	2 572	8.3%	27 418	88.1%	1 350	137.9%	90.5%	
Service charges - electricity revenue	25 070	25 979	4 684	18.6%	8 551	33.9%	24 770	89.3%	4 771	18.4%	42 156	150.7%	11 006	333.3%	(56.6%)	
Service charges - water revenue	5 038	5 038	2 423	48.1%	2 079	41.3%	996	19.8%	1 624	32.2%	7 673	152.3%	555	159.9%	145.2%	
Service charges - sanitation revenue	5 039	5 045	736	14.6%	1 534	30.4%	447	8.9%	1 222	24.2%	3 938	78.1%	354	463.9%	245.2%	
Service charges - refuse revenue	4 402	4 415	368	8.4%	823	18.7%	384	8.7%	361	7.9%	1 825	41.4%	-	-	(100.0%)	
Service charges - other	-	-	82	-	166	-	(90)	-	0	-	136	-	(41)	154.0%	(100.0%)	
Rental of facilities and equipment	175	115	112	64.0%	110	63.1%	20	16.8%	122	102.9%	364	307.4%	44	95.9%	178.2%	
Interest earned - external investments	756	756	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors	16 696	16 696	4 259	25.5%	4 440	26.3%	1 621	9.8%	4 850	27.6%	16 051	89.1%	1 489	261.6%	214.9%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	346	203	87	25.0%	40	11.5%	2	7%	56	22.0%	184	72.8%	24	95.0%	135.8%	
Licences and permits	-	1 056	152	-	210	-	79	7.5%	229	21.7%	709	67.2%	46	111.2%	392.0%	
Agency services	1 061	1 061	-	-	-	-	(0)	-	-	-	(0)	-	-	-	-	
Transfers recognised - operational	181 564	181 564	73 645	40.6%	61 284	33.8%	42 837	23.6%	(107)	(1.1%)	177 550	97.8%	(96)	74.2%	11.2%	
Other own revenue	392	1 676	1 515	421.2%	231	64.3%	88	5.2%	180	10.7%	2 013	120.1%	86	99.1%	63.7%	
Gains on disposal of PPE	-	-	5	-	62	-	-	-	32	-	99	-	-	-	(100.0%)	
Operating Expenditure	201 889	255 964	51 750	18.4%	65 894	23.8%	52 895	14.9%	84 566	18.1%	236 206	66.4%	54 000	230.5%	18.6%	
Employee related costs	90 720	91 955	25 473	28.1%	25 438	28.1%	26 336	29.6%	26 665	28.1%	103 154	112.2%	23 523	193.1%	10.0%	
Remuneration of councillors	14 288	14 283	3 094	21.6%	3 107	21.7%	3 783	26.5%	3 369	23.6%	13 350	93.4%	3 116	151.7%	8.1%	
Depreciation and asset impairment	18 891	18 991	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	626	-	3	0.5%	39	7.4%	-	-	60	10.1%	101	-	-	-	(100.0%)	
Bank charges	32 351	39 140	3 742	11.6%	8 362	25.9%	7 123	18.2%	4 081	10.4%	23 329	59.9%	4 283	154.9%	(4.7%)	
Other materials	15 604	15 603	1 826	11.7%	4 193	26.9%	1 873	12.0%	3 566	22.8%	11 445	73.1%	2 336	32.8%	52.2%	
Contracted services	24 065	23 220	10 268	42.6%	13 351	55.4%	6 145	25.6%	14 064	60.5%	43 662	188.8%	13 567	212.9%	3.4%	
Transfers and grants	-	-	6	-	413	-	952	-	0	-	780	-	639	-	(86.4%)	
Other expenditure	77 911	152 963	7 361	9.4%	12 652	15.5%	7 237	4.7%	13 652	8.9%	40 159	26.2%	6 511	186.0%	106.1%	
Lost on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(8 168)	(80 900)	57 077	20.8%	16 808	20.3%	19 063	12.1%	(48 825)	-17.7%	43 022	15.4%	(39 929)	-14.3%	(100.0%)	
Transfers recognised - capital	-	-	-	-	-	-	3 857	-	-	-	3 666	-	-	-	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Consolidated assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(8 168)	(80 900)	57 077	20.8%	16 808	20.3%	22 730	14.0%	(48 825)	-17.7%	46 690	16.4%	(39 929)	-14.3%	(100.0%)	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(8 168)	(80 900)	57 077	20.8%	16 808	20.3%	22 730	14.0%	(48 825)	-17.7%	46 690	16.4%	(39 929)	-14.3%	(100.0%)	
Attributable to: Municipality	(8 168)	(80 900)	57 077	20.8%	16 808	20.3%	22 730	14.0%	(48 825)	-17.7%	46 690	16.4%	(39 929)	-14.3%	(100.0%)	
Share of surpl/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(8 168)	(80 900)	57 077	20.8%	16 808	20.3%	22 730	14.0%	(48 825)	-17.7%	46 690	16.4%	(39 929)	-14.3%	(100.0%)	

Part 2: Capital Revenue and Expenditure

R thousands	2013/14										2012/13		Q4 of 2012/13 to Q4 of 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
Capital Revenue and Expenditure															
Source of Finance	101 978	102 901	14 147	13.8%	26 409	25.6%	18 962	18.4%	59 559	57.9%	119 077	115.7%	31 954	119 502.4%	66.4%
National Government	98 427	97 500	6 218	6.4%	26 409	27.4%	18 962	19.5%	59 559	61.2%	111 148	114.2%	31 954	146 882.0%	66.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	98 427	97 500	6 218	6.4%	26 409	27.4%	18 962	19.5%	59 559	61.2%	111 148	114.2%	31 954	146 882.0%	66.4%
Scrapping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 551	5 551	7 929	-	-	-	-	-	-	-	7 929	142.8%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	101 978	102 901	14 147	13.8%	26 409	25.6%	18 962	18.4%	59 559	57.9%	119 077	115.7%	31 954	119 502.4%	66.4%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 063	6 869	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 063	1 869	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 000	18 870	-	-	9 136	65.3%	3 984	21.1%	18 907	89.4%	30 027	158.1%	-	-	(100.0%)
Planning and Development	11 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	18 870	-	-	9 136	83.1%	3 984	21.1%	18 907	69.6%	30 027	159.1%	-	-	(100.0%)
Environmental Protection	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	86 100	77 132	8 708	7.0%	9 823	11.2%	11 347	14.7%	18 979	23.8%	49 157	63.8%	24 762	66 060.4%	(25.8%)
Electricity	21 317	21 896	2 314	10.9%	1 844	8.6%	4 756	21.8%	8 552	39.1%	17 476	79.8%	19 665	144 700.7%	(52.7%)
Water	51 545	40 899	4 474	8.7%	7 779	15.1%	6 521	16.1%	9 827	24.0%	26 661	70.1%	6 697	54 940.2%	40.7%
Waste Water Management	13 247	14 377	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	7 358	-	7 840	-	3 632	-	24 273	-	42 813	-	7 182	10 984 399.2%	237.5%

Part 3: Cash Receipts and Payments

R thousands	2013/14												2012/13		Q4 of 2012/13 to Q4 of 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			
Cash Flow from Operating Activities																	
Receipts	335 169	337 142	105 510	31.5%	125 949	37.5%	145 241	44.0%	10 706	3.2%	300 398	115.2%	4 487	155.5%	140.6%	140.6%	
Ratespays and other	50 872	50 306	15 338	26.6%	14 559	28.5%	18 253	31.3%	9 276	15.9%	55 572	85.2%	378	105.2%	2354.0%	2354.0%	
Government - operating	181 564	181 564	73 567	40.5%	57 158	31.5%	83 854	37.0%	(83)	-	175 592	95.6%	(137)	102.4%	(53.9%)	(53.9%)	
Government - capital	101 977	96 426	18 387	18.0%	54 123	53.1%	-	-	-	-	156 429	162.2%	-	269.2%	-	-	
Interest	756	756	-	-	-	-	3 224	425.0%	1 550	20.0%	4 303	635.7%	4 246	458.5%	(52.8%)	(52.8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(254 407)	(217 219)	(97 641)	38.4%	(102 839)	32.5%	(55 061)	25.3%	(34 136)	15.7%	(209 571)	124.1%	2 735	190.1%	(1 347.3%)	(1 347.3%)	
Suppliers and employees	(246 565)	(217 219)	(97 843)	39.5%	(82 759)	33.6%	(55 061)	25.3%	(34 136)	15.7%	(209 632)	124.1%	2 735	190.1%	(1 347.3%)	(1 347.3%)	
Finance charges	(520)	-	(1)	0.2%	(39)	7.4%	-	-	-	-	(40)	-	-	-	-	-	
Transfer and grants	(7 406)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	80 872	119 922	7 870	8.8%	43 013	33.3%	93 180	77.7%	(23 336)	(19.5%)	120 724	100.7%	7 223	91.4%	(423.1%)	(423.1%)	
Cash Flow from Investing Activities																	
Receipts	47 628	885	14 000	29.5%	-	-	5 903	565.3%	-	-	19 000	2 147.2%	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	3	-	-	-	5	-	-	-	-	-	
Decrease in non-current debtors	47 628	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	885	14 000	-	-	-	-	-	-	-	19 000	2 146.9%	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	5 900	565.0%	-	-	-	-	-	-	-	-	
Payments	(101 977)	(102 901)	(14 147)	13.9%	(27 421)	26.8%	(41 821)	40.4%	(59 118)	57.5%	(142 307)	138.3%	(31 904)	(124.4%)	85.3%	85.3%	
Capital assets	(101 977)	(102 901)	(14 147)	13.9%	(27 421)	26.8%	(41 821)	40.4%	(59 118)	57.5%	(142 307)	138.3%	(31 904)	(124.4%)	85.3%	85.3%	
Net Cash from/(used) Investing Activities	(54 128)	(102 016)	(147)	-3%	(27 421)	50.8%	(38 918)	35.8%	(59 118)	57.6%	(123 307)	120.8%	(31 904)	(115.7%)	85.3%	85.3%	
Cash Flow from Financing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	26 533	17 906	7 723	29.1%	15 593	58.8%	56 562	315.9%	(82 456)	(480.5%)	(2 579)	(14.4%)	(24 681)	(7.0%)	234.1%	234.1%	
Cash/bank equivalents at the year begin	9 203	1 235	1 235	13.4%	9 597	97.3%	24 550	1 987.6%	81 112	6 567.4%	1 235	101.0%	11 294	912.2%	618.2%	618.2%	
Cash/bank equivalents at the year end	35 736	19 141	8 957	25.1%	24 550	68.7%	81 112	428.8%	(1 345)	(7.0%)	(1 345)	(7.0%)	(13 387)	(6.3%)	(90.0%)	(90.0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	294	7.7%	327	8.5%	217	5.6%	3 008	78.2%	3 549	1.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	514	5.5%	416	2.7%	304	1.9%	14 102	89.6%	15 736	4.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 235	1.9%	3 037	1.4%	3 063	1.4%	201 591	95.0%	211 598	65.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	581	1.5%	591	1.3%	514	1.3%	38 208	95.9%	39 902	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	537	1.4%	606	1.3%	499	1.3%	37 509	96.1%	39 041	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rates Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or trifling and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	83	0%	81	0%	83	0%	13 653	36.2%	13 817	4.3%	-	-	-	-
Total By Income Source	5 643	1.7%	4 699	1.5%	4 660	1.4%	308 589	96.3%	323 791	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	605	3.2%	405	2.1%	339	2.1%	17 444	92.5%	18 653	5.8%	-	-	-	-
Commercial	1 150	3.5%	608	2.7%	779	2.7%	26 662	90.7%	29 309	9.1%	-	-	-	-
Household	3 888	1.4%	3 687	1.3%	3 481	1.3%	264 484	95.0%	275 540	85.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 643	1.7%	4 699	1.5%	4 660	1.4%	308 589	95.3%	323 791	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 999	29.3%	3 054	18.4%	6 802	62.3%	-	-	14 855	49.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Partners / Shareholders	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	11 543	66.4%	307	2.2%	278	1.9%	3 174	25.6%	17 383	50.6%
Total	16 472	48.2%	3 482	10.2%	9 080	26.5%	5 174	15.1%	34 207	100.0%

Contact Details

Municipal Manager	Vincent Mpa	017 843 4065
Financial Manager	Ahmed Mshabane	

Source: Local Government Database

! All figures in this report are unaudited