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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	12 325 973	12 319 356	4 385 641	35.6%	2 716 230	22.0%	2 453 626	19.9%	2 660 451	21.6%	12 215 948	99.2%	1 802 113	94.1%	47.6%
Property rates	1 673 889	1 863 521	1 236 119	73.8%	(121 002)	(7.2%)	436 001	23.4%	524 649	28.2%	2 075 767	111.4%	244 972	90.5%	114.2%
Property rates - penalties and collection charges	-	-	148	-	67	-	787	-	787	-	1 790	-	17	-	4 566.7%
Service charges - electricity revenue	3 388 003	3 334 710	835 844	24.7%	785 597	23.2%	773 178	23.2%	852 876	25.6%	3 247 496	97.4%	597 496	87.3%	42.7%
Service charges - water revenue	1 005 508	996 371	247 115	24.6%	263 457	26.2%	258 587	26.0%	300 389	30.1%	1 069 548	107.3%	146 158	91.3%	105.5%
Service charges - sanitation revenue	415 609	411 614	99 355	23.9%	97 999	23.6%	99 746	24.2%	108 187	26.3%	405 287	98.5%	63 043	89.6%	71.6%
Service charges - refuse revenue	408 417	417 409	108 844	26.7%	106 299	26.0%	108 283	25.9%	113 267	27.1%	436 693	104.6%	71 805	94.4%	57.7%
Service charges - other	27 561	60 941	4 687	17.0%	1 243	4.5%	(309)	(.5%)	564	.9%	6 185	10.1%	1 571	38.9%	(64.1%)
Rental of facilities and equipment	82 270	85 746	19 683	23.9%	8 515	10.4%	22 561	26.3%	17 890	20.9%	68 649	80.1%	4 405	72.9%	306.2%
Interest earned - external investments	84 929	110 012	16 549	19.5%	22 702	26.7%	19 785	18.0%	45 032	40.9%	104 068	94.6%	23 851	94.3%	88.8%
Interest earned - outstanding debtors	200 915	216 151	67 724	33.7%	72 333	36.0%	76 263	35.3%	78 716	36.4%	295 035	136.5%	61 297	104.6%	28.4%
Dividends received	-	115	-	-	-	-	12	10.4%	140	121.5%	152	131.9%	-	-	(100.0%)
Fines	36 011	82 111	8 407	23.3%	8 472	23.5%	3 993	4.9%	18 738	22.8%	39 610	48.2%	5 520	68.1%	239.5%
Licences and permits	32 678	27 793	9 053	27.7%	10 464	32.0%	11 613	41.8%	11 197	40.3%	42 327	152.3%	24 585	134.4%	(54.5%)
Agency services	276 143	270 741	78 001	28.2%	83 973	30.4%	113 533	41.9%	79 590	29.4%	355 097	131.2%	278 644	155.7%	(71.4%)
Transfers recognised - operational	4 335 623	4 180 986	1 600 476	36.9%	1 319 207	30.4%	470 472	11.3%	424 461	10.2%	3 814 615	91.2%	197 774	97.3%	114.6%
Other own revenue	246 922	198 428	46 698	18.9%	44 932	18.2%	54 093	27.3%	75 480	38.0%	221 203	111.5%	76 227	95.1%	(1.0%)
Gains on disposal of PPE	111 495	62 706	6 937	6.2%	11 973	10.7%	5 028	8.0%	8 490	13.5%	32 428	51.7%	4 751	57.3%	78.7%
Operating Expenditure	13 903 085	13 479 715	2 480 131	17.8%	2 896 655	20.8%	2 582 607	19.2%	3 144 652	23.3%	11 104 045	82.4%	3 074 927	78.1%	2.3%
Employee related costs	3 534 239	3 583 435	852 722	24.1%	899 264	25.4%	897 351	25.0%	924 973	25.8%	3 574 309	99.7%	788 479	95.8%	17.3%
Remuneration of councillors	289 330	277 979	63 950	22.1%	65 466	22.6%	65 554	23.6%	83 779	30.1%	278 749	100.3%	66 667	93.7%	25.7%
Debt impairment	888 066	979 612	57 393	6.5%	73 118	8.2%	35 938	3.7%	115 465	11.8%	281 915	28.8%	124 694	23.4%	(7.4%)
Depreciation and asset impairment	1 987 713	1 631 685	115 304	5.8%	143 901	7.2%	107 776	6.6%	106 550	6.5%	473 530	29.0%	145 308	24.1%	(26.7%)
Finance charges	143 469	140 972	11 267	7.9%	62 807	43.8%	33 846	24.0%	70 985	50.4%	178 905	126.9%	40 775	90.4%	74.1%
Bulk purchases	3 241 998	3 196 303	654 774	20.2%	698 133	21.5%	646 656	20.2%	882 800	27.6%	2 882 363	90.2%	766 240	86.2%	15.2%
Other Materials	306 394	320 234	55 787	18.2%	74 290	24.2%	59 809	18.7%	76 026	23.7%	265 912	83.0%	75 695	78.1%	.4%
Contracted services	655 799	794 807	139 690	21.3%	239 865	36.6%	184 979	23.3%	197 486	24.8%	762 020	95.9%	214 531	96.0%	(7.9%)
Transfers and grants	853 294	694 133	147 931	17.3%	143 445	16.8%	131 734	19.0%	164 153	23.6%	587 263	84.6%	207 489	76.6%	(20.9%)
Other expenditure	2 002 784	1 860 555	381 313	19.0%	496 365	24.8%	418 964	22.5%	522 298	28.1%	1 818 941	97.8%	637 319	101.3%	(18.0%)
Loss on disposal of PPE	-	-	-	-	-	-	0	-	138	-	138	-	7 730	-	(98.2%)
Surplus/(Deficit)	(1 577 112)	(1 160 359)	1 905 510		(180 424)		(128 982)		(484 201)		1 111 903		(1 272 814)		
Transfers recognised - capital	1 960 807	2 034 430	385 964	19.7%	193 511	9.9%	336 552	16.5%	81 958	4.0%	997 985	49.1%	130 707	53.1%	(37.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	45 108	(76 417)	(24 559)	(54.4%)	(37 977)	(84.2%)	(5 083)	6.7%	(9)	-	(67 628)	88.5%	(12 325)	30.8%	(99.9%)
Surplus/(Deficit) after capital transfers and contributions	428 803	797 654	2 266 914		(24 891)		202 488		(402 252)		2 042 259		(1 154 433)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	428 803	797 654	2 266 914		(24 891)		202 488		(402 252)		2 042 259		(1 154 433)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	428 803	797 654	2 266 914		(24 891)		202 488		(402 252)		2 042 259		(1 154 433)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	428 803	797 654	2 266 914		(24 891)		202 488		(402 252)		2 042 259		(1 154 433)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	2 689 339	2 980 812	337 369	12.5%	634 389	23.6%	466 677	15.7%	665 083	22.3%	2 103 519	70.6%	948 037	62.4%	(29.8%)
National Government	2 099 182	2 266 145	284 617	13.6%	518 697	24.7%	378 216	16.7%	582 483	25.7%	1 764 012	77.8%	832 156	74.4%	(30.0%)
Provincial Government	40 638	43 648	13 680	33.7%	1 072	2.6%	-	-	5 753	13.2%	20 506	47.0%	34	401.2%	16 734.7%
District Municipality	52 141	52 141	-	-	184	.4%	-	-	-	-	184	.4%	-	-	-
Other transfers and grants	25 000	-	3 724	14.9%	17 465	69.9%	-	-	-	-	21 190	-	2 958	29.5%	(100.0%)
Transfers recognised - capital	2 216 961	2 361 934	302 021	13.6%	537 419	24.2%	378 216	16.0%	588 236	24.9%	1 805 892	76.5%	835 148	70.9%	(29.6%)
Borrowing	118 286	236 282	12 555	10.6%	35 213	29.8%	40 620	17.2%	26 521	11.2%	114 909	48.6%	35 484	31.7%	(25.3%)
Internally generated funds	350 941	341 715	22 792	6.5%	60 699	17.3%	47 123	13.8%	49 895	14.6%	180 509	52.8%	63 387	53.5%	(21.3%)
Public contributions and donations	3 150	40 882	-	-	1 059	33.6%	718	1.8%	431	1.1%	2 208	5.4%	14 019	26.5%	(96.9%)
Capital Expenditure Standard Classification	2 689 339	2 980 812	337 369	12.5%	634 389	23.6%	466 677	15.7%	665 083	22.3%	2 103 519	70.6%	948 037	62.4%	(29.8%)
Governance and Administration	111 028	120 415	12 215	11.0%	39 444	35.5%	31 249	26.0%	41 914	34.8%	124 823	103.7%	30 754	63.6%	36.3%
Executive & Council	47 025	43 837	3 003	6.4%	8 370	17.8%	7 383	16.8%	13 886	31.7%	32 642	74.5%	5 809	29.9%	139.1%
Budget & Treasury Office	22 786	22 476	2 552	11.2%	6 452	28.3%	5 002	22.3%	5 887	26.2%	19 895	88.5%	2 658	17.4%	121.5%
Corporate Services	41 217	54 103	6 660	16.2%	24 622	59.7%	18 863	34.9%	22 141	40.9%	72 286	133.6%	22 287	133.4%	(.7%)
Community and Public Safety	183 074	159 619	20 335	11.1%	41 401	22.6%	25 826	16.2%	34 389	21.5%	121 950	76.4%	68 863	48.6%	(50.1%)
Community & Social Services	100 749	69 321	6 801	6.8%	15 554	15.4%	6 961	10.0%	3 905	5.6%	33 222	47.9%	37 768	40.7%	(89.7%)
Sport And Recreation	35 652	36 154	8 315	23.3%	9 488	26.6%	9 020	24.9%	6 143	17.0%	32 967	91.2%	17 786	96.4%	(65.5%)
Public Safety	45 516	51 813	5 218	11.5%	12 703	27.9%	8 854	17.1%	23 738	45.8%	50 514	97.5%	13 281	27.9%	78.7%
Housing	311	311	-	-	3 655	1 175.2%	105	33.8%	20	6.3%	3 780	1 215.3%	18	65.2%	10.5%
Health	845	2 020	-	-	-	-	886	43.9%	582	28.8%	1 468	72.7%	9	59.0%	6 139.3%
Economic and Environmental Services	985 807	1 099 438	144 921	14.7%	211 551	21.5%	127 647	11.6%	161 142	14.7%	645 260	58.7%	319 377	75.2%	(49.5%)
Planning and Development	269 089	220 445	18 816	7.0%	22 113	8.2%	24 292	11.0%	48 567	22.0%	113 788	51.6%	33 471	66.8%	45.1%
Road Transport	716 218	878 493	126 105	17.6%	189 439	26.4%	103 355	11.8%	112 574	12.8%	531 472	60.5%	285 829	78.2%	(60.6%)
Environmental Protection	500	500	-	-	-	-	-	-	-	-	-	-	77	8.4%	(100.0%)
Trading Services	1 403 108	1 595 979	157 669	11.2%	338 349	24.1%	281 033	17.6%	415 903	26.1%	1 192 954	74.7%	504 744	55.8%	(17.6%)
Electricity	222 964	223 800	15 011	6.7%	28 909	13.0%	29 222	13.1%	32 035	14.3%	105 177	47.0%	89 230	41.0%	(64.1%)
Water	843 277	968 855	90 773	10.8%	220 424	26.1%	171 714	17.7%	289 662	29.9%	772 573	79.7%	285 961	66.5%	1.3%
Waste Water Management	288 485	356 215	49 336	17.1%	82 348	28.5%	69 138	19.4%	85 505	24.0%	286 327	80.4%	124 896	52.4%	(31.5%)
Waste Management	48 381	47 108	2 550	5.3%	6 669	13.8%	10 959	23.3%	8 700	18.5%	28 878	61.3%	4 657	48.7%	86.8%
Other	6 321	5 361	2 229	35.3%	3 644	57.6%	923	17.2%	11 736	218.9%	18 532	345.7%	24 299	310.7%	(51.7%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter 4th Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter Actual Expenditure	2013/14 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	13 710 244	13 612 343	6 170 174	45.0%	3 806 491	27.8%	3 678 291	27.0%	2 832 718	20.8%	16 487 674	121.1%	2 259 513	109.6%	25.4%
Property rates, penalties and collection charges	1 523 995	1 657 343	853 233	56.0%	602 697	39.5%	577 829	34.9%	599 946	36.2%	2 633 706	158.9%	552 752	166.3%	8.5%
Service charges	4 724 084	4 630 313	2 205 282	46.7%	1 017 085	21.5%	961 880	20.8%	1 077 441	23.3%	5 261 687	113.6%	936 867	95.0%	15.0%
Other revenue	643 053	663 725	437 514	68.0%	513 530	79.9%	444 627	67.0%	583 465	87.9%	1 979 136	298.2%	417 064	171.0%	39.9%
Government - operating	4 396 630	4 231 610	1 978 897	45.0%	1 257 378	28.6%	536 032	12.7%	452 146	10.7%	4 224 453	99.8%	234 394	102.2%	92.9%
Government - capital	2 142 635	2 198 970	602 254	28.1%	354 680	16.6%	1 097 671	49.9%	32 237	1.5%	2 086 842	94.9%	54 052	88.3%	(40.4%)
Interest	279 848	230 382	92 995	33.2%	61 121	21.8%	60 252	26.2%	87 344	37.9%	301 712	131.0%	64 386	86.7%	35.7%
Dividends	-	-	-	-	-	-	-	-	140	-	140	-	-	-	(100.0%)
Payments	(11 093 309)	(11 363 451)	(5 423 111)	48.9%	(3 012 051)	27.2%	(3 009 461)	26.5%	(2 920 698)	25.7%	(14 365 321)	126.4%	(2 946 522)	108.1%	(.9%)
Suppliers and employees	(9 926 000)	(10 311 429)	(5 328 965)	53.7%	(2 870 010)	28.9%	(2 889 865)	28.0%	(2 578 807)	25.0%	(13 667 647)	132.5%	(2 633 365)	109.4%	(2.1%)
Finance charges	(336 205)	(355 207)	(11 864)	3.5%	(50 088)	14.9%	(22 227)	6.3%	(81 178)	22.9%	(165 357)	46.6%	(27 260)	74.5%	197.8%
Transfers and grants	(831 105)	(696 815)	(82 282)	9.9%	(91 953)	11.1%	(97 369)	14.0%	(260 713)	37.4%	(532 318)	76.4%	(285 897)	95.2%	(8.8%)
Net Cash from/(used) Operating Activities	2 616 936	2 248 892	747 063	28.5%	794 440	30.4%	668 830	29.7%	(87 980)	(3.9%)	2 122 353	94.4%	(687 008)	121.3%	(87.2%)
Cash Flow from Investing Activities															
Receipts	(15 038)	157 083	176 535	(1 173.9%)	(4 076)	27.1%	59 458	37.9%	(213 188)	(135.7%)	18 729	11.9%	143 296	43.1%	(248.8%)
Proceeds on disposal of PPE	99 509	96 631	64 212	64.5%	56 327	56.6%	(17 609)	(18.2%)	32 473	33.6%	135 403	140.1%	151 038	51.6%	(78.5%)
Decrease in non-current debtors	91 271	91 271	-	-	-	-	-	-	-	-	-	-	34 392	112.8%	(100.0%)
Decrease in other non-current receivables	-	-	2 323	-	424	-	1 067	-	2 530	-	6 344	-	-	2 780.7%	(100.0%)
Decrease (increase) in non-current investments	(205 818)	(30 818)	110 000	(53.4%)	(60 827)	29.6%	76 000	(246.6%)	(248 191)	805.3%	(123 018)	399.2%	(42 134)	5.2%	489.1%
Payments	(2 514 786)	(2 783 804)	(467 646)	18.6%	(590 245)	23.5%	(434 495)	15.6%	(493 468)	17.7%	(1 985 854)	71.3%	(750 276)	66.0%	(34.2%)
Capital assets	(2 514 786)	(2 783 804)	(467 646)	18.6%	(590 245)	23.5%	(434 495)	15.6%	(493 468)	17.7%	(1 985 854)	71.3%	(750 276)	66.0%	(34.2%)
Net Cash from/(used) Investing Activities	(2 529 824)	(2 626 721)	(291 111)	11.5%	(594 321)	23.5%	(375 037)	14.3%	(706 656)	26.9%	(1 967 126)	74.9%	(606 981)	69.0%	16.4%
Cash Flow from Financing Activities															
Receipts	168 389	245 957	936	.6%	25 278	15.0%	9 928	4.0%	28 167	11.5%	64 309	26.1%	11 748	27.1%	139.8%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	157 151	234 718	-	-	21 794	13.9%	7 978	3.4%	26 619	11.3%	56 391	24.0%	9 398	26.0%	183.2%
Increase (decrease) in consumer deposits	11 239	11 239	936	8.3%	3 484	31.0%	1 950	17.4%	1 548	13.8%	7 918	70.5%	2 350	35.4%	(34.1%)
Payments	(90 059)	(81 734)	(5 391)	6.0%	(14 434)	16.0%	(23 452)	28.7%	(22 147)	27.1%	(65 424)	80.0%	(11 391)	46.3%	94.4%
Repayment of borrowing	(90 059)	(81 734)	(5 391)	6.0%	(14 434)	16.0%	(23 452)	28.7%	(22 147)	27.1%	(65 424)	80.0%	(11 391)	46.3%	94.4%
Net Cash from/(used) Financing Activities	78 330	164 223	(4 455)	(5.7%)	10 844	13.8%	(13 524)	(8.2%)	6 021	3.7%	(1 114)	(.7%)	357	14.7%	1 588.5%
Net Increase/(Decrease) in cash held	165 442	(213 606)	451 497	272.9%	210 963	127.5%	280 268	(131.2%)	(788 615)	369.2%	154 113	(72.1%)	(1 293 633)	11.2%	(39.0%)
Cash/cash equivalents at the year begin:	644 858	646 027	942 415	146.1%	1 393 912	216.2%	1 604 875	248.4%	1 885 143	291.8%	942 415	145.9%	1 846 363	62.0%	2.1%
Cash/cash equivalents at the year end:	810 300	432 421	1 393 912	172.0%	1 604 875	198.1%	1 885 143	436.0%	1 096 528	253.6%	1 096 528	253.6%	552 730	(2 339.4%)	98.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	88 551	5.7%	49 656	3.2%	51 333	3.3%	1 364 047	87.8%	1 553 587	25.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	168 894	21.8%	37 725	4.9%	31 214	4.0%	535 165	69.2%	772 998	12.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	100 594	7.7%	43 116	3.3%	47 121	3.6%	1 109 881	85.3%	1 300 712	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	29 422	4.6%	17 042	2.7%	14 130	2.2%	582 186	90.6%	642 780	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	26 912	4.6%	12 880	2.2%	13 267	2.3%	536 201	91.0%	589 260	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	581	7.3%	195	2.4%	404	5.0%	6 824	85.3%	8 004	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	27 088	3.9%	19 482	2.8%	20 834	3.0%	626 095	90.3%	693 500	11.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	74 313	11.4%	20 189	3.1%	13 286	2.0%	543 354	83.4%	651 141	10.5%	-	-	-	-
Total By Income Source	516 355	8.3%	200 285	3.2%	191 590	3.1%	5 303 752	85.4%	6 211 982	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	48 274	19.5%	12 670	5.1%	22 887	9.3%	163 162	66.1%	246 994	4.0%	-	-	-	-
Commercial	155 400	23.1%	36 463	5.4%	26 926	4.0%	454 344	67.5%	673 132	10.8%	-	-	-	-
Households	241 272	6.0%	114 985	2.8%	108 991	2.7%	3 583 430	88.5%	4 048 678	65.2%	-	-	-	-
Other	71 408	5.7%	36 167	2.9%	32 786	2.6%	1 102 817	88.7%	1 243 178	20.0%	-	-	-	-
Total By Customer Group	516 355	8.3%	200 285	3.2%	191 590	3.1%	5 303 752	85.4%	6 211 982	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	277 568	17.5%	113 399	7.2%	118 857	7.5%	1 075 767	67.8%	1 585 590	44.0%
Bulk Water	37 592	4.3%	14 871	1.7%	15 367	1.7%	810 442	92.3%	878 272	24.4%
PAYE deductions	23 769	94.1%	-	-	-	-	1 481	5.9%	25 249	.7%
VAT (output less input)	5 766	100.0%	-	-	-	-	-	-	5 766	.2%
Pensions / Retirement	21 339	100.0%	-	-	-	-	-	-	21 339	.6%
Loan repayments	8 792	80.5%	-	-	-	-	2 134	19.5%	10 926	.3%
Trade Creditors	157 249	42.1%	36 217	9.7%	32 249	8.6%	148 182	39.6%	373 898	10.4%
Auditor-General	320	2.2%	163	1.1%	457	3.1%	13 900	93.7%	14 839	.4%
Other	278 207	40.5%	67 355	9.8%	52 142	7.6%	289 484	42.1%	687 187	19.1%
Total	810 600	22.5%	232 004	6.4%	219 073	6.1%	2 341 389	65.0%	3 603 067	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	296 474	299 590	89 802	30.3%	8 347	2.8%	15 480	5.2%	31 172	10.4%	144 800	48.3%	15 741	101.6%	98.0%
Property rates	33 999	36 935	6 611	19.4%	(11 998)	(35.3%)	1 278	3.5%	5 059	13.7%	951	2.6%	2 572	85.2%	96.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 409	23 330	2 763	11.8%	2 831	12.1%	3 441	14.8%	11 023	47.2%	20 058	86.0%	4 771	162.3%	131.0%
Service charges - water revenue	6 225	6 246	1 907	30.6%	764	12.3%	2 766	44.3%	1 826	29.2%	7 263	116.3%	1 624	152.3%	12.4%
Service charges - sanitation revenue	5 931	5 931	967	16.3%	1 069	18.0%	1 412	23.8%	2 004	33.8%	5 453	91.9%	1 222	78.1%	64.1%
Service charges - refuse revenue	4 770	4 770	433	9.1%	867	18.2%	1 353	28.4%	1 819	38.1%	4 473	93.8%	351	43.6%	418.8%
Service charges - other	-	-	207	-	(10)	-	(666)	-	0	-	(469)	-	0	-	(.7%)
Rental of facilities and equipment	489	759	73	15.0%	67	13.6%	100	13.2%	619	81.5%	859	113.2%	122	307.5%	408.1%
Interest earned - external investments	1 843	1 843	-	-	-	-	1 682	91.3%	-	-	1 682	91.3%	-	-	-
Interest earned - outstanding debtors	17 690	17 690	1 608	9.1%	3 125	17.7%	3 391	19.2%	7 046	39.8%	15 169	85.8%	4 690	89.1%	50.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	205	273	60	29.1%	48	23.5%	55	20.2%	84	30.9%	247	90.5%	56	72.8%	51.5%
Licences and permits	-	-	199	-	163	-	366	-	286	-	1 014	-	229	-	25.1%
Agency services	1 119	1 119	-	-	-	-	(0)	-	-	-	(0)	-	-	-	-
Transfers recognised - operational	199 712	199 712	74 739	37.4%	11 113	5.6%	(215)	(.1%)	552	.3%	86 190	43.2%	(107)	97.8%	(616.9%)
Other own revenue	1 083	983	227	20.9%	309	28.5%	515	52.4%	853	86.8%	1 903	193.5%	180	120.6%	374.8%
Gains on disposal of PPE	-	-	7	-	-	-	-	-	-	-	7	-	32	-	(100.0%)
Operating Expenditure	379 928	382 951	36 570	9.6%	40 265	10.6%	49 557	12.9%	68 140	17.8%	194 532	50.8%	64 566	66.4%	5.5%
Employee related costs	101 828	98 951	18 265	17.9%	18 917	18.6%	29 335	29.6%	29 072	29.4%	95 588	96.6%	25 885	112.1%	12.3%
Remuneration of councillors	15 494	15 494	2 234	14.4%	2 233	14.4%	3 347	21.6%	4 091	26.4%	11 905	76.8%	3 369	93.4%	21.4%
Debt impairment	13 541	28 208	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	103 210	103 210	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	48	-	48	-	60	-	(18.8%)
Bulk purchases	40 105	40 105	2 264	5.6%	2 761	6.9%	3 213	8.0%	4 787	11.9%	13 025	32.5%	4 081	59.6%	17.3%
Other Materials	13 355	13 470	1 298	9.7%	2 822	21.1%	2 904	21.6%	2 967	22.0%	9 991	74.2%	3 556	73.4%	(16.6%)
Contracted services	24 096	27 050	6 294	26.1%	6 864	28.5%	5 755	21.3%	9 539	35.3%	28 452	105.2%	14 054	188.8%	(32.1%)
Transfers and grants	-	-	59	-	-	-	5	-	96	-	160	-	10	-	855.0%
Other expenditure	68 299	56 463	6 157	9.0%	6 669	9.8%	4 998	8.9%	17 540	31.1%	35 364	62.6%	13 552	71.7%	29.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 455)	(83 361)	53 232		(31 918)		(34 077)		(36 969)		(49 732)		(48 825)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(83 455)	(83 361)	53 232		(31 918)		(34 077)		(36 969)		(49 732)		(48 825)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(83 455)	(83 361)	53 232		(31 918)		(34 077)		(36 969)		(49 732)		(48 825)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(83 455)	(83 361)	53 232		(31 918)		(34 077)		(36 969)		(49 732)		(48 825)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(83 455)	(83 361)	53 232		(31 918)		(34 077)		(36 969)		(49 732)		(48 825)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	102 737	151 494	36 549	35.6%	22 632	22.0%	22 255	14.7%	43 625	28.8%	125 060	82.6%	59 559	115.7%	(26.8%)
National Government	102 737	143 054	36 549	35.6%	22 632	22.0%	22 255	15.6%	43 625	30.5%	125 060	87.4%	59 559	114.2%	(26.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 737	143 054	36 549	35.6%	22 632	22.0%	22 255	15.6%	43 625	30.5%	125 060	87.4%	59 559	114.2%	(26.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	8 440	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 737	151 494	36 549	35.6%	22 632	22.0%	22 255	14.7%	43 625	28.8%	125 060	82.6%	59 559	115.7%	(26.8%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 337	9 772	4 656	25.4%	-	-	-	-	-	-	4 656	47.6%	-	-	-
Community & Social Services	9 000	-	2 935	32.6%	-	-	-	-	-	-	2 935	-	-	-	-
Sport And Recreation	4 337	6 450	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	3 322	1 720	34.4%	-	-	-	-	-	-	1 720	51.8%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 500	21 258	10 012	69.0%	6 081	41.9%	-	-	-	-	16 093	75.7%	16 907	159.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 500	21 258	10 012	69.0%	6 081	41.9%	-	-	-	-	16 093	75.7%	16 907	159.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	69 900	120 464	19 667	28.1%	13 156	18.8%	21 623	17.9%	31 924	26.5%	86 369	71.7%	18 379	59.8%	73.7%
Electricity	15 400	11 000	4 007	26.0%	-	-	-	-	2 106	19.1%	6 113	55.6%	8 552	79.8%	(75.4%)
Water	44 500	95 464	15 660	35.2%	13 156	29.6%	21 623	22.7%	27 391	28.7%	77 829	81.5%	9 827	70.1%	178.7%
Waste Water Management	10 000	14 000	-	-	-	-	-	-	2 426	17.3%	2 426	17.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	2 214	-	3 395	-	632	-	11 701	-	17 943	-	24 273	-	(51.8%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	366 654	401 691	136 974	37.4%	101 044	27.6%	118 055	29.4%	19 188	4.8%	375 260	93.4%	10 796	110.5%	77.7%
Property rates, penalties and collection charges	18 699	20 135	8 547	45.7%	2 878	15.4%	1 489	7.4%	3 244	16.1%	16 158	80.2%	3 055	37.7%	6.2%
Service charges	22 184	25 374	4 787	21.6%	5 108	23.0%	5 762	22.7%	5 580	22.0%	21 236	83.7%	5 554	121.7%	.5%
Other revenue	2 901	2 943	771	26.6%	10 657	367.4%	820	27.9%	1 842	62.6%	14 090	478.8%	671	56.6%	174.5%
Government - operating	199 712	199 904	76 401	38.3%	63 382	31.7%	51 179	25.6%	627	.3%	191 589	95.8%	(63)	95.6%	(1 088.7%)
Government - capital	102 737	151 493	43 280	42.1%	14 250	13.9%	53 733	35.5%	850	.6%	112 113	74.0%	-	162.2%	(100.0%)
Interest	20 421	1 843	3 188	15.6%	4 768	23.4%	5 073	275.3%	7 046	382.3%	20 075	1 089.4%	1 580	635.7%	346.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(264 756)	(251 533)	(83 176)	31.4%	(100 314)	37.9%	(38 531)	15.3%	(49 279)	19.6%	(271 300)	107.9%	(34 134)	112.2%	44.4%
Suppliers and employees	(257 995)	(251 533)	(83 121)	32.2%	(100 314)	38.9%	(38 531)	15.3%	(49 230)	19.6%	(271 197)	107.8%	(34 134)	112.2%	44.2%
Finance charges	(846)	-	(0)	-	-	-	-	-	(48)	-	(49)	-	-	-	(100.0%)
Transfers and grants	(5 915)	-	(54)	.9%	-	-	-	-	-	-	(54)	-	-	-	-
Net Cash from/(used) Operating Activities	101 898	150 158	53 798	52.8%	729	.7%	79 524	53.0%	(30 091)	(20.0%)	103 961	69.2%	(23 339)	107.0%	28.9%
Cash Flow from Investing Activities															
Receipts	-	-	3	-	-	-	-	-	-	-	3	-	-	-	-
Proceeds on disposal of PPE	-	-	3	-	-	-	-	-	-	-	3	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 737)	(151 493)	(52 806)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(43 625)	28.8%	(151 990)	100.3%	(59 118)	138.3%	(26.2%)
Capital assets	(102 737)	(151 493)	(52 806)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(43 625)	28.8%	(151 990)	100.3%	(59 118)	138.3%	(26.2%)
Net Cash from/(used) Investing Activities	(102 737)	(151 493)	(52 803)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(43 625)	28.8%	(151 987)	100.3%	(59 118)	119.8%	(26.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(839)	(1 335)	995	(118.6%)	(32 574)	3 884.2%	57 269	(4 290.4%)	(73 716)	5 522.5%	(48 026)	3 597.9%	(82 456)	(26.0%)	(10.6%)
Cash\cash equivalents at the year begin:	19 141	18 634	18 634	97.4%	19 629	102.6%	(12 945)	(69.5%)	44 324	237.9%	18 634	100.0%	81 112	13.4%	(45.4%)
Cash\cash equivalents at the year end:	18 302	17 299	19 629	107.2%	(12 945)	(70.7%)	44 324	256.2%	(29 392)	(169.9%)	(29 392)	(169.9%)	(1 345)	(7.0%)	2 086.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	405	5.9%	332	4.8%	309	4.5%	5 847	84.8%	6 892	1.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 058	15.6%	430	2.2%	262	1.3%	15 890	80.9%	19 640	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 981	1.6%	3 504	1.4%	3 402	1.4%	230 818	95.5%	241 705	64.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	613	1.4%	572	1.3%	547	1.2%	43 296	96.2%	45 028	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	610	1.4%	577	1.3%	554	1.2%	42 789	96.1%	44 531	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	353	2.2%	302	1.9%	178	1.1%	15 056	94.8%	15 888	4.3%	-	-	-	-
Total By Income Source	9 019	2.4%	5 717	1.5%	5 252	1.4%	353 696	94.7%	373 685	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 305	13.5%	818	3.3%	684	2.8%	19 728	80.4%	24 536	6.6%	-	-	-	-
Commercial	1 121	3.5%	958	2.9%	789	2.4%	29 606	91.2%	32 474	8.7%	-	-	-	-
Households	4 593	1.5%	3 941	1.2%	3 779	1.2%	304 362	96.1%	316 675	84.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 019	2.4%	5 717	1.5%	5 252	1.4%	353 696	94.7%	373 685	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 037	10.9%	3 096	8.4%	402	1.1%	29 537	79.7%	37 072	66.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	22	.8%	66	2.4%	10	.4%	2 624	96.4%	2 721	4.9%
Other	4 948	31.4%	417	2.6%	513	3.3%	9 856	62.6%	15 733	28.3%
Total	9 006	16.2%	3 579	6.4%	925	1.7%	42 017	75.7%	55 527	100.0%

Contact Details

Municipal Manager	Vusimuzi Mpila	017 843 4065
Financial Manager	Mpumuzi Nhlabathi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	470 548	480 906	141 753	30.1%	111 295	23.7%	89 127	18.5%	91 889	19.1%	434 064	90.3%	78 015	95.8%	17.8%
Property rates	66 131	66 735	16 634	25.2%	16 544	25.0%	16 658	25.0%	16 895	25.3%	66 732	100.0%	15 326	99.6%	10.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	177 150	182 414	48 239	27.2%	42 968	24.3%	40 214	22.0%	42 076	23.1%	173 497	95.1%	40 409	97.2%	4.1%
Service charges - water revenue	25 214	36 112	7 925	31.4%	10 133	40.2%	5 922	16.4%	7 741	21.4%	31 720	87.8%	2 111	127.2%	266.6%
Service charges - sanitation revenue	37 584	20 274	5 386	14.3%	4 750	12.6%	4 776	23.6%	4 071	20.1%	18 984	93.6%	4 299	48.8%	(5.3%)
Service charges - refuse revenue	15 150	17 350	4 659	30.8%	4 016	26.5%	3 802	21.9%	3 345	19.3%	15 822	91.2%	3 547	125.0%	(5.7%)
Service charges - other	1 664	3 037	682	41.0%	859	51.6%	252	8.3%	391	12.9%	2 183	71.9%	603	111.3%	(35.2%)
Rental of facilities and equipment	1 962	2 178	543	27.7%	572	29.1%	502	23.0%	490	22.5%	2 106	96.7%	524	99.0%	(6.5%)
Interest earned - external investments	330	200	51	15.4%	10	3.2%	27	13.5%	-	-	88	44.2%	81	81.3%	(100.0%)
Interest earned - outstanding debtors	10 000	20 000	5 026	50.3%	4 986	49.9%	5 143	25.7%	5 286	26.4%	20 440	102.2%	4 954	140.6%	6.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	316	485	76	24.2%	166	52.6%	2 702	557.7%	1 883	388.6%	4 828	996.3%	123	89.4%	1 436.7%
Licences and permits	3 717	3 717	-	-	-	-	2 036	54.8%	1 387	37.3%	3 422	92.1%	993	71.1%	39.6%
Agency services	5 098	5 098	-	-	-	-	3 981	78.1%	2 877	56.4%	6 858	134.5%	1 884	104.9%	52.7%
Transfers recognised - operational	121 156	103 368	48 558	40.1%	20 530	16.9%	425	.4%	364	.4%	69 877	67.6%	187	98.5%	94.9%
Other own revenue	1 067	17 628	2 763	259.0%	5 349	501.5%	2 127	12.1%	4 593	26.1%	14 832	84.1%	190	84.4%	2 321.2%
Gains on disposal of PPE	4 011	2 310	1 210	30.2%	411	10.2%	561	24.3%	491	21.3%	2 674	115.7%	2 784	82.4%	(82.4%)
Operating Expenditure	509 849	610 149	89 033	17.5%	128 588	25.2%	92 922	15.2%	86 968	14.3%	397 511	65.1%	101 806	84.5%	(14.6%)
Employee related costs	141 251	142 420	37 303	26.4%	36 124	25.6%	36 303	25.5%	35 736	25.1%	145 466	102.1%	34 681	104.5%	3.0%
Remuneration of councillors	11 645	11 655	2 666	22.9%	2 668	22.9%	2 665	22.9%	3 630	31.1%	11 628	99.8%	3 234	98.7%	12.3%
Debt impairment	26 510	77 424	-	-	2 768	10.4%	-	-	-	-	2 768	3.6%	-	-	-
Depreciation and asset impairment	49 575	59 963	-	-	29 981	60.5%	-	-	-	-	29 981	50.0%	-	-	-
Finance charges	5 186	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	156 252	188 266	19 848	12.7%	27 676	17.7%	20 610	10.9%	19 417	10.3%	87 551	46.5%	41 733	100.7%	(53.5%)
Other Materials	20 740	19 214	4 283	20.7%	3 698	17.8%	3 810	19.8%	5 455	28.4%	17 246	89.8%	4 085	82.3%	33.5%
Contracted services	28 792	53 504	11 462	39.8%	11 111	38.6%	16 600	31.0%	9 654	18.0%	48 827	91.3%	7 354	158.9%	31.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	69 898	57 704	13 471	19.3%	14 561	20.8%	12 936	22.4%	13 075	22.7%	54 043	93.7%	10 719	69.1%	22.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 301)	(129 242)	52 719		(17 293)		(3 795)		4 921		36 553		(23 791)		
Transfers recognised - capital	56 622	56 622	-	-	-	-	-	-	-	-	-	-	-	1.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 321	(72 620)	52 719		(17 293)		(3 795)		4 921		36 553		(23 791)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 321	(72 620)	52 719		(17 293)		(3 795)		4 921		36 553		(23 791)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 321	(72 620)	52 719		(17 293)		(3 795)		4 921		36 553		(23 791)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 321	(72 620)	52 719		(17 293)		(3 795)		4 921		36 553		(23 791)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	139 780	139 780	1 225	.9%	6 071	4.3%	6 725	4.8%	21 579	15.4%	35 600	25.5%	21 384	46.5%	.9%
National Government	139 780	139 780	1 225	.9%	6 071	4.3%	6 725	4.8%	21 579	15.4%	35 600	25.5%	21 384	68.0%	.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	139 780	139 780	1 225	.9%	6 071	4.3%	6 725	4.8%	21 579	15.4%	35 600	25.5%	21 384	68.0%	.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	63.8%	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	139 780	139 780	1 225	.9%	6 071	4.3%	6 725	4.8%	21 579	15.4%	35 600	25.5%	21 384	46.5%	.9%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	202	-	-	-	271	-	474	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	271	-	271	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	202	-	-	-	-	-	202	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 000	15 000	-	-	381	2.5%	-	-	-	-	381	2.5%	-	5 581.8%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 000	15 000	-	-	381	2.5%	-	-	-	-	381	2.5%	-	5 581.8%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	124 780	124 780	1 225	1.0%	5 487	4.4%	6 725	5.4%	21 307	17.1%	34 745	27.8%	21 384	40.1%	(.4%)
Electricity	37 899	37 899	1 225	3.2%	2 502	6.6%	1 789	4.7%	5 428	14.3%	10 944	28.9%	5 332	17.8%	1.8%
Water	86 881	86 881	-	-	2 985	3.4%	4 177	4.8%	14 767	17.0%	21 930	25.2%	16 051	49 041.6%	(8.0%)
Waste Water Management	-	-	-	-	-	-	758	-	1 112	-	1 871	-	-	129 616.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	47 730.5%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	489 164	406 817	142 825	29.2%	98 998	20.2%	82 515	20.3%	73 427	18.0%	397 765	97.8%	86 348	222.7%	(15.0%)
Property rates, penalties and collection charges	62 801	49 575	16 764	26.7%	12 783	20.4%	14 769	29.8%	13 231	26.7%	57 547	116.1%	15 502	2 420.0%	(14.7%)
Service charges	218 085	183 715	70 435	32.3%	54 493	25.0%	52 200	28.4%	49 390	26.9%	226 517	123.3%	59 126	397.4%	(16.5%)
Other revenue	16 170	13 337	1 992	12.3%	6 195	38.3%	9 952	74.6%	6 961	52.2%	25 100	188.2%	6 497	141.8%	7.1%
Government - operating	121 156	103 368	48 558	40.1%	20 530	16.9%	425	.4%	364	.4%	69 877	67.6%	187	99.4%	94.9%
Government - capital	56 622	56 622	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	14 330	200	5 077	35.4%	4 996	34.9%	5 170	2 584.8%	3 481	1 740.7%	18 724	9 361.8%	5 035	138.1%	(30.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(422 279)	(472 762)	(89 033)	21.1%	(128 588)	30.5%	(164 443)	34.8%	(58 863)	12.5%	(440 928)	93.3%	(102 809)	96.8%	(42.7%)
Suppliers and employees	(421 096)	(462 458)	(89 033)	21.1%	(128 588)	30.5%	(164 443)	35.6%	(58 863)	12.7%	(440 928)	95.3%	(102 809)	97.1%	(42.7%)
Finance charges	(1 183)	(10 304)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 885	(65 945)	53 792	80.4%	(29 590)	(44.2%)	(81 928)	124.2%	14 564	(22.1%)	(43 163)	65.5%	(16 461)	(10.8%)	(188.5%)
Cash Flow from Investing Activities															
Receipts	4 011	2 310	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 011	2 310	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 622)	(63 483)	(1 225)	1.5%	(9 061)	11.1%	(7 382)	11.6%	(4 940)	7.8%	(22 609)	35.6%	(21 384)	76.9%	(76.9%)
Capital assets	(81 622)	(63 483)	(1 225)	1.5%	(9 061)	11.1%	(7 382)	11.6%	(4 940)	7.8%	(22 609)	35.6%	(21 384)	76.9%	(76.9%)
Net Cash from/(used) Investing Activities	(77 611)	(61 173)	(1 225)	1.6%	(9 061)	11.7%	(7 382)	12.1%	(4 940)	8.1%	(22 609)	37.0%	(21 384)	76.9%	(76.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	18.7%	(285)	12.7%	(848)	37.7%	-	-	(100.0%)
Repayment of borrowing	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	18.7%	(285)	12.7%	(848)	37.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	18.7%	(285)	12.7%	(848)	37.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(11 977)	(129 366)	52 566	(438.9%)	(38 795)	323.9%	(89 731)	69.4%	9 339	(7.2%)	(66 620)	51.5%	(37 845)	8.1%	(124.7%)
Cash/cash equivalents at the year begin:	25 000	490	5 307	21.2%	57 873	231.5%	19 079	3 896.6%	(70 652)	(14 430.1%)	5 307	1 083.8%	7 936	(52.6%)	(990.3%)
Cash/cash equivalents at the year end:	13 023	(128 876)	57 873	444.4%	19 079	146.5%	(70 652)	54.8%	(61 313)	47.6%	(61 313)	47.6%	(29 909)	10.5%	105.0%

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 789	9.2%	985	1.9%	1 052	2.0%	45 285	86.9%	52 111	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 181	22.5%	1 432	2.4%	1 087	1.9%	42 902	73.2%	58 602	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 082	15.3%	1 608	3.5%	1 392	3.0%	36 146	78.2%	46 228	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 465	6.9%	701	2.0%	650	1.8%	32 061	89.4%	35 876	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 285	6.2%	558	1.5%	523	1.4%	33 276	90.8%	36 643	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 646	4.7%	1 743	2.3%	1 703	2.2%	70 001	90.8%	77 092	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 528	7.3%	203	1.0%	411	2.0%	18 778	89.8%	20 920	6.4%	-	-	-	-
Total By Income Source	34 975	10.7%	7 230	2.2%	6 817	2.1%	278 450	85.0%	327 473	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 810	21.0%	614	4.6%	580	4.3%	9 392	70.1%	13 396	4.1%	-	-	-	-
Commercial	13 240	20.5%	1 830	2.8%	1 387	2.1%	48 173	74.5%	64 629	19.7%	-	-	-	-
Households	16 992	7.4%	4 215	1.8%	4 242	1.8%	204 006	88.9%	229 455	70.1%	-	-	-	-
Other	1 934	9.7%	570	2.9%	609	3.0%	16 880	84.4%	19 992	6.1%	-	-	-	-
Total By Customer Group	34 975	10.7%	7 230	2.2%	6 817	2.1%	278 450	85.0%	327 473	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 133	18.0%	-	-	12 804	12.7%	69 734	69.3%	100 671	28.0%
Bulk Water	-	-	6 302	3.2%	11 793	5.9%	180 110	90.9%	198 205	55.2%
PAYE deductions	1 767	100.0%	-	-	-	-	-	-	1 767	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 156	100.0%	-	-	-	-	-	-	2 156	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	2.0%	30	2.1%	46	3.1%	1 361	92.8%	1 467	.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 359	13.5%	2 544	4.6%	4 514	8.2%	40 295	73.7%	54 712	15.2%
Total	29 444	8.2%	8 876	2.5%	29 156	8.1%	291 501	81.2%	358 977	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	342 611	330 925	88 372	25.8%	97 542	28.5%	51 544	15.6%	49 351	14.9%	286 809	86.7%	37 552	88.0%	31.4%
Property rates	29 672	38 077	7 353	24.8%	10 835	36.5%	9 475	24.9%	9 348	24.6%	37 011	97.2%	3 514	76.8%	166.0%
Property rates - penalties and collection charges	-	-	148	-	67	-	-	-	-	-	215	-	17	-	(100.0%)
Service charges - electricity revenue	93 339	90 622	10 637	11.4%	33 633	36.0%	22 179	24.5%	20 495	22.6%	86 945	95.9%	21 134	94.8%	(3.0%)
Service charges - water revenue	15 073	10 529	3 610	24.0%	3 255	21.6%	3 102	29.5%	2 828	26.9%	12 795	121.5%	1 963	61.7%	44.0%
Service charges - sanitation revenue	10 778	9 705	1 712	15.9%	1 773	16.4%	1 722	17.7%	1 755	18.1%	6 961	71.7%	1 374	61.9%	27.7%
Service charges - refuse revenue	7 600	7 858	1 929	25.4%	1 942	25.6%	1 935	24.6%	1 949	24.8%	7 756	98.7%	1 770	99.7%	10.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	980	1 117	118	12.0%	278	28.4%	136	12.2%	140	12.5%	672	60.2%	116	51.8%	21.1%
Interest earned - external investments	2 800	1 382	430	15.4%	261	9.3%	374	27.0%	195	14.1%	1 260	91.2%	707	100.0%	(72.4%)
Interest earned - outstanding debtors	9 000	6 356	725	8.1%	2 453	27.3%	2 599	40.9%	2 551	40.1%	8 328	131.0%	1 427	70.0%	78.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	140	1 090	88	62.9%	77	55.1%	92	8.5%	141	12.9%	399	36.6%	180	47.2%	(21.9%)
Licences and permits	99	45	-	-	16	16.6%	9	20.7%	45	98.9%	71	155.9%	-	17.7%	(100.0%)
Agency services	8 632	6 347	-	-	3 100	35.9%	1 928	30.4%	2 492	39.3%	7 520	118.5%	-	37.9%	(100.0%)
Transfers recognised - operational	132 752	132 902	54 101	40.8%	43 339	32.6%	967	.7%	17	-	98 424	74.1%	155	99.2%	(89.1%)
Other own revenue	28 936	24 821	7 520	26.0%	(3 525)	(12.2%)	6 990	28.2%	7 041	28.4%	18 026	72.6%	4 037	74.5%	74.4%
Gains on disposal of PPE	2 810	72	-	-	36	1.3%	36	50.7%	354	491.3%	426	591.9%	1 158	44.3%	(69.4%)
Operating Expenditure	415 636	403 954	63 455	15.3%	79 524	19.1%	68 127	16.9%	54 166	13.4%	265 271	65.7%	103 047	76.2%	(47.4%)
Employee related costs	99 805	95 785	26 405	26.5%	27 499	27.6%	27 606	28.8%	27 596	28.8%	109 106	113.9%	26 129	105.4%	5.6%
Remuneration of councillors	9 900	10 726	3 085	31.2%	3 113	31.4%	3 102	28.9%	3 726	34.7%	13 027	121.4%	3 032	105.3%	22.9%
Debt impairment	16 359	16 359	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	73 058	73 058	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	929	729	-	-	201	21.6%	236	32.3%	24	3.3%	460	63.1%	-	-	(100.0%)
Bulk purchases	80 924	82 374	13 535	16.7%	24 050	29.7%	10 761	13.1%	2 741	3.3%	51 087	62.0%	33 724	106.8%	(91.9%)
Other Materials	26 432	18 195	2 615	9.9%	3 438	13.0%	4 430	24.3%	2 390	13.1%	12 873	70.7%	7 885	87.0%	(69.7%)
Contracted services	25 753	23 953	5 250	20.4%	7 552	29.3%	5 971	24.9%	2 038	8.5%	20 812	86.9%	13 857	116.8%	(85.3%)
Transfers and grants	12 872	12 872	1 254	9.7%	2 059	16.0%	2 893	22.5%	1 272	9.9%	7 478	58.1%	1 991	81.5%	(36.1%)
Other expenditure	69 605	69 903	11 311	16.2%	11 612	16.7%	13 128	18.8%	14 379	20.6%	50 429	72.1%	16 431	75.4%	(12.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 025)	(73 029)	24 917		18 018		(16 583)		(4 815)		21 538		(65 495)		
Transfers recognised - capital	77 765	81 376	-	-	31 667	40.7%	-	-	-	-	31 667	38.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 740	8 347	24 917		49 685		(16 583)		(4 815)		53 205		(65 495)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 740	8 347	24 917		49 685		(16 583)		(4 815)		53 205		(65 495)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 740	8 347	24 917		49 685		(16 583)		(4 815)		53 205		(65 495)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 740	8 347	24 917		49 685		(16 583)		(4 815)		53 205		(65 495)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	92 260	99 572	15 242	16.5%	21 351	23.1%	15 489	15.6%	48 912	49.1%	100 995	101.4%	57 263	77.4%	(14.6%)
National Government	77 765	81 376	13 334	17.1%	21 095	27.1%	14 271	17.5%	48 762	59.9%	97 463	119.8%	56 640	102.4%	(13.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 765	81 376	13 334	17.1%	21 095	27.1%	14 271	17.5%	48 762	59.9%	97 463	119.8%	56 640	81.6%	(13.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 495	18 195	1 908	13.2%	257	1.8%	1 218	6.7%	150	.8%	3 532	19.4%	623	25.2%	(75.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	92 260	99 572	15 242	16.5%	21 351	23.1%	15 489	15.6%	48 912	49.1%	100 995	101.4%	57 263	77.4%	(14.6%)
Governance and Administration	2 957	4 768	804	27.2%	257	8.7%	1 188	24.9%	150	3.1%	2 398	50.3%	221	126.6%	(32.0%)
Executive & Council	-	-	167	-	-	-	-	-	-	-	167	-	27	-	(100.0%)
Budget & Treasury Office	1 757	3 063	282	16.0%	-	-	61	2.0%	122	4.0%	466	15.2%	117	-	4.6%
Corporate Services	1 200	1 705	355	29.6%	257	21.4%	1 127	66.1%	28	1.6%	1 766	103.6%	77	75.2%	(64.0%)
Community and Public Safety	1 823	500	-	-	-	-	-	-	-	-	-	-	302	66.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Sport And Recreation	223	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 600	500	-	-	-	-	-	-	-	-	-	-	287	63.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 424	20 437	10 210	34.7%	4 054	13.8%	1 832	9.0%	680	3.3%	16 777	82.1%	26 345	99.2%	(97.4%)
Planning and Development	1 280	-	211	16.5%	-	-	-	-	-	-	211		20	-	(100.0%)
Road Transport	28 144	20 437	9 999	35.5%	4 054	14.4%	1 832	9.0%	680	3.3%	16 566	81.1%	26 325	99.1%	(97.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 596	73 686	4 213	7.3%	17 040	29.6%	12 469	16.9%	48 083	65.3%	81 805	111.0%	30 369	66.5%	58.3%
Electricity	7 475	8 732	833	11.1%	467	6.2%	25	.3%	-	-	1 326	15.2%	1 806	127.3%	(100.0%)
Water	37 663	35 237	3 380	9.0%	9 598	25.5%	9 867	28.0%	44 937	127.5%	67 782	192.4%	14 585	60.7%	208.1%
Waste Water Management	12 258	29 717	-	-	6 975	56.9%	2 554	8.6%	3 145	10.6%	12 675	42.7%	13 979	70.8%	(77.5%)
Waste Management	200	-	-	-	-	-	22	-	-	-	22	-	-	-	-
Other	460	180	15	3.2%	-	-	-	-	-	-	15	8.1%	26	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	367 558	352 602	88 372	24.0%	132 473	36.0%	77 340	21.9%	32 682	9.3%	330 867	93.8%	36 394	91.4%	(10.2%)
Property rates, penalties and collection charges	21 957	25 131	7 502	34.2%	10 902	49.7%	9 475	37.7%	6 308	25.1%	34 187	136.0%	3 531	104.4%	78.7%
Service charges	93 825	78 351	17 888	19.1%	40 604	43.3%	28 937	36.9%	17 939	22.9%	105 368	134.5%	26 242	119.2%	(31.6%)
Other revenue	38 459	32 876	7 725	20.1%	(53)	(.1%)	9 156	27.9%	6 573	20.0%	23 402	71.2%	4 333	67.3%	51.7%
Government - operating	132 752	132 902	54 101	40.8%	43 339	32.6%	967	.7%	17	-	98 424	74.1%	155	97.6%	(89.1%)
Government - capital	77 765	77 765	-	-	34 967	45.0%	25 832	33.2%	-	-	60 799	78.2%	-	67.5%	-
Interest	2 800	5 577	1 155	41.3%	2 714	96.9%	2 973	53.3%	1 845	33.1%	8 687	155.8%	2 134	98.1%	(13.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(321 230)	(309 748)	(63 354)	19.7%	(79 524)	24.8%	(68 127)	22.0%	(36 301)	11.7%	(247 305)	79.8%	(103 047)	105.6%	(64.8%)
Suppliers and employees	(307 429)	(296 148)	(62 100)	20.2%	(77 264)	25.1%	(64 998)	21.9%	(35 247)	11.9%	(239 610)	80.9%	(101 056)	106.6%	(65.1%)
Finance charges	(929)	(729)	-	-	(201)	21.6%	(236)	32.3%	(12)	1.6%	(448)	61.5%	-	-	(100.0%)
Transfers and grants	(12 872)	(12 872)	(1 254)	9.7%	(2 059)	16.0%	(2 893)	22.5%	(1 042)	8.1%	(7 247)	56.3%	(1 991)	81.5%	(47.7%)
Net Cash from/(used) Operating Activities	46 328	42 854	25 018	54.0%	52 949	114.3%	9 213	21.5%	(3 618)	(8.4%)	83 562	195.0%	(66 653)	38.8%	(94.6%)
Cash Flow from Investing Activities															
Receipts	2 810	72	-	-	36	1.3%	36	50.7%	177	245.7%	249	346.4%	1 158	50.5%	(84.7%)
Proceeds on disposal of PPE	2 810	72	-	-	36	1.3%	36	50.7%	177	245.7%	249	346.4%	1 158	50.5%	(84.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 622)	(94 135)	(15 242)	17.2%	(21 351)	24.1%	(15 489)	16.5%	(33 810)	35.9%	(85 892)	91.2%	(50 237)	93.0%	(32.7%)
Capital assets	(88 622)	(94 135)	(15 242)	17.2%	(21 351)	24.1%	(15 489)	16.5%	(33 810)	35.9%	(85 892)	91.2%	(50 237)	93.0%	(32.7%)
Net Cash from/(used) Investing Activities	(85 812)	(94 063)	(15 242)	17.8%	(21 315)	24.8%	(15 453)	16.4%	(33 633)	35.8%	(85 643)	91.0%	(49 080)	94.2%	(31.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 484)	(51 709)	9 777	(24.8%)	31 634	(80.1%)	(6 240)	12.1%	(37 252)	72.0%	(2 081)	4.0%	(115 733)	277.0%	(67.8%)
Cash/cash equivalents at the year begin:	42 697	37 363	3 017	7.1%	12 794	30.0%	44 428	118.9%	38 188	102.2%	3 017	8.1%	53 753	1.6%	(29.0%)
Cash/cash equivalents at the year end:	3 213	(14 347)	12 794	398.3%	44 428	1 382.9%	38 188	(266.2%)	936	(6.5%)	936	(6.5%)	(61 980)	(133.6%)	(101.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	555	2.8%	566	2.8%	445	2.2%	18 486	92.2%	20 051	12.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 738	53.3%	1 021	31.3%	117	3.6%	384	11.8%	3 260	2.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 325	6.3%	1 963	5.3%	1 503	4.1%	31 209	84.3%	36 999	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	454	2.9%	416	2.6%	353	2.2%	14 620	92.3%	15 843	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	618	2.3%	580	2.1%	535	2.0%	25 679	93.7%	27 412	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	3.7%	40	2.8%	37	2.6%	1 317	90.9%	1 448	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	848	7.6%	850	7.6%	862	7.7%	8 636	77.1%	11 196	7.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 952	4.8%	1 576	3.9%	1 672	4.1%	35 634	87.3%	40 834	26.0%	-	-	-	-
Total By Income Source	8 543	5.4%	7 013	4.5%	5 524	3.5%	135 964	86.6%	157 043	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	568	18.5%	467	15.2%	355	11.5%	1 686	54.8%	3 076	2.0%	-	-	-	-
Commercial	2 606	18.1%	1 627	11.3%	978	6.8%	9 189	63.8%	14 399	9.2%	-	-	-	-
Households	4 295	3.7%	3 895	3.4%	3 337	2.9%	104 155	90.0%	115 682	73.7%	-	-	-	-
Other	1 074	4.5%	1 024	4.3%	855	3.6%	20 933	87.6%	23 886	15.2%	-	-	-	-
Total By Customer Group	8 543	5.4%	7 013	4.5%	5 524	3.5%	135 964	86.6%	157 043	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	6 691	9.3%	6 239	8.7%	6 300	8.8%	52 534	73.2%	71 764	79.3%
Bulk Water	652	5.8%	-	-	-	-	10 579	94.2%	11 232	12.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 378	100.0%	-	-	-	-	-	-	4 378	4.8%
Auditor-General	-	-	-	-	220	100.0%	-	-	220	.2%
Other	2 906	100.0%	-	-	-	-	-	-	2 906	3.2%
Total	14 628	16.2%	6 239	6.9%	6 521	7.2%	63 113	69.7%	90 501	100.0%

Contact Details

Municipal Manager	Mr Absy mahlangu	017 826 8101
Financial Manager	Mr Steven Thobela	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	235 687	223 425	27 667	11.7%	75 149	31.9%	90 532	40.5%	55 160	24.7%	248 508	111.2%	37 546	104.4%	46.9%
Property rates	33 000	33 265	13 205	40.0%	4 450	13.5%	5 279	15.9%	7 226	21.7%	30 160	90.7%	5 670	104.6%	27.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	48 487	40 391	6 570	13.5%	11 124	22.9%	12 953	32.1%	12 589	31.2%	43 237	107.0%	10 697	103.3%	17.7%
Service charges - water revenue	14 776	14 816	3 856	26.1%	10 664	72.2%	11 129	75.1%	6 749	45.6%	32 398	218.7%	3 855	130.8%	75.1%
Service charges - sanitation revenue	11 742	11 742	1 981	16.9%	2 975	25.3%	3 011	25.6%	3 011	25.6%	10 978	93.5%	2 767	100.9%	8.8%
Service charges - refuse revenue	8 025	8 027	1 149	14.3%	1 743	21.7%	1 772	22.1%	1 774	22.1%	6 437	80.2%	2 753	147.6%	(35.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	472	162	3	.6%	6	1.3%	7	4.2%	4	2.3%	20	12.1%	14	9.3%	(74.3%)
Interest earned - external investments	1 605	2 305	256	15.9%	886	55.2%	996	43.2%	16 429	712.7%	18 567	805.5%	(177)	62.0%	(9 360.3%)
Interest earned - outstanding debtors	13 846	8 561	-	-	4 521	32.7%	4 945	57.8%	3 454	40.3%	12 920	150.9%	2 883	102.2%	19.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	176	176	14	7.7%	74	41.8%	13	7.6%	21	11.7%	121	68.8%	20	93.3%	.2%
Licences and permits	0	-	-	-	1 443	629 939.7%	534	-	240	-	2 217	-	-	283.3%	(100.0%)
Agency services	6 422	7 653	(307)	(4.8%)	10	.2%	601	7.8%	36	.5%	340	4.4%	754	129.1%	(95.2%)
Transfers recognised - operational	95 305	95 626	819	.9%	36 530	38.3%	47 506	49.7%	3 498	3.7%	88 353	92.4%	8 039	97.8%	(56.5%)
Other own revenue	1 830	701	117	6.4%	723	39.5%	1 781	254.0%	95	13.5%	2 716	387.3%	270	62.8%	(65.0%)
Gains on disposal of PPE	-	-	4	-	-	-	5	-	36	-	45	-	-	-	(100.0%)
Operating Expenditure	335 061	261 575	24 938	7.4%	53 153	15.9%	44 169	16.9%	50 132	19.2%	172 393	65.9%	43 343	49.1%	15.7%
Employee related costs	79 317	76 364	11 538	14.5%	17 435	22.0%	17 566	23.0%	12 780	16.7%	59 320	77.7%	16 332	92.0%	(21.8%)
Remuneration of councillors	6 950	6 950	861	12.4%	1 130	16.3%	1 523	21.9%	2 094	30.1%	5 608	80.7%	1 629	96.6%	28.6%
Debt impairment	44 330	44 020	-	-	13 029	29.4%	316	.7%	8 957	20.3%	22 302	50.7%	39	4.6%	22 780.3%
Depreciation and asset impairment	106 920	28 770	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	828	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	38 412	36 412	5 148	13.4%	9 145	23.8%	8 603	23.6%	8 987	24.7%	31 883	87.6%	9 696	62.7%	(7.3%)
Other Materials	9 937	14 025	1 642	16.5%	1 408	14.2%	807	5.8%	-	-	3 857	27.5%	-	-	-
Contracted services	7 657	6 719	472	6.2%	2 219	29.0%	1 264	18.8%	1 473	21.9%	5 428	80.8%	1 133	52.3%	29.9%
Transfers and grants	3 331	8 731	442	13.3%	923	27.7%	1 160	13.3%	2 740	31.4%	5 266	60.3%	2 048	38.0%	33.8%
Other expenditure	37 379	39 585	4 834	12.9%	7 864	21.0%	12 930	32.7%	13 057	33.0%	38 685	97.7%	12 465	95.1%	4.7%
Loss on disposal of PPE	-	-	-	-	-	-	0	-	44	-	44	-	-	-	(100.0%)
Surplus/(Deficit)	(99 374)	(38 150)	2 729		21 996		46 363		5 028		76 116		(5 797)		
Transfers recognised - capital	28 220	-	-	-	-	-	4 438	-	-	-	4 438	-	2 234	68.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(70 654)	(38 150)	2 729		21 996		50 801		5 028		80 554		(3 563)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(70 654)	(38 150)	2 729		21 996		50 801		5 028		80 554		(3 563)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(70 654)	(38 150)	2 729		21 996		50 801		5 028		80 554		(3 563)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(70 654)	(38 150)	2 729		21 996		50 801		5 028		80 554		(3 563)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	28 720	31 576	52	.2%	1 775	6.2%	15 746	49.9%	6 825	21.6%	24 399	77.3%	12 142	81.0%	(43.8%)
National Government	28 220	30 984	52	.2%	1 775	6.3%	15 746	50.8%	6 825	22.0%	24 399	78.7%	12 142	81.0%	(43.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 220	30 984	52	.2%	1 775	6.3%	15 746	50.8%	6 825	22.0%	24 399	78.7%	12 142	81.0%	(43.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	591	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 720	31 576	52	.2%	1 775	6.2%	15 746	49.9%	6 825	21.6%	24 399	77.3%	12 142	81.0%	(43.8%)
Governance and Administration	500	991	-	-	-	-	-	-	365	36.8%	365	36.8%	-	-	(100.0%)
Executive & Council	500	591	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	400	-	-	-	-	-	-	365	91.3%	365	91.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 495	1 262	-	-	-	-	-	-	-	-	-	-	-	14.3%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 495	1 262	-	-	-	-	-	-	-	-	-	-	-	14.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 525	29 323	52	.3%	1 775	9.1%	15 746	53.7%	6 460	22.0%	24 034	82.0%	12 142	86.3%	(46.8%)
Electricity	4 300	3 000	52	1.2%	1 775	41.3%	241	8.0%	180	6.0%	2 249	75.0%	692	74.7%	(74.0%)
Water	5 750	7 953	-	-	-	-	3 622	45.5%	1 307	16.4%	4 928	62.0%	3 152	75.7%	(58.6%)
Waste Water Management	9 475	18 369	-	-	-	-	11 883	64.7%	4 974	27.1%	16 857	91.8%	8 298	99.7%	(40.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	197 382	205 947	59 297	30.0%	30 522	15.5%	81 445	39.5%	31 352	15.2%	202 615	98.4%	29 962	132.3%	4.6%
Property rates, penalties and collection charges	18 150	15 967	1 751	9.6%	4 730	26.1%	5 182	32.5%	4 069	25.5%	15 732	98.5%	4 823	192.0%	(15.6%)
Service charges	31 356	48 906	9 170	29.2%	7 932	25.3%	12 233	25.0%	12 978	26.5%	42 313	86.5%	15 650	254.6%	(17.1%)
Other revenue	8 900	11 684	1 179	13.3%	2 380	26.7%	1 423	12.2%	432	3.7%	5 413	46.3%	457	108.5%	(5.5%)
Government - operating	95 305	95 626	38 771	40.7%	1 066	1.1%	48 013	50.2%	-	-	87 850	91.9%	6 890	93.7%	(100.0%)
Government - capital	28 220	30 984	8 170	29.0%	13 054	46.3%	11 854	38.3%	-	-	33 078	106.8%	-	104.3%	-
Interest	15 451	2 779	256	1.7%	1 361	8.8%	2 740	98.6%	13 873	499.2%	18 230	655.9%	2 143	145.7%	547.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(183 811)	(183 487)	(38 106)	20.7%	(40 040)	21.8%	(43 854)	23.9%	(41 176)	22.4%	(163 176)	88.9%	(43 370)	85.4%	(5.1%)
Suppliers and employees	(179 652)	(178 087)	(38 097)	21.2%	(39 117)	21.8%	(42 694)	24.0%	(38 465)	21.6%	(158 373)	88.9%	(41 438)	91.6%	(7.2%)
Finance charges	(828)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 331)	(5 400)	(8)	.2%	(923)	27.7%	(1 160)	21.5%	(2 711)	50.2%	(4 803)	88.9%	(1 932)	34.4%	40.3%
Net Cash from/(used) Operating Activities	13 571	22 460	21 191	156.2%	(9 518)	(70.1%)	37 591	167.4%	(9 824)	(43.7%)	39 440	175.6%	(13 408)	(749.2%)	(26.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 459)	(29 823)	(591)	2.2%	(197)	.7%	(15 840)	53.1%	(6 460)	21.7%	(23 089)	77.4%	(12 283)	109.5%	(47.4%)
Capital assets	(27 459)	(29 823)	(591)	2.2%	(197)	.7%	(15 840)	53.1%	(6 460)	21.7%	(23 089)	77.4%	(12 283)	109.5%	(47.4%)
Net Cash from/(used) Investing Activities	(27 459)	(29 823)	(591)	2.2%	(197)	.7%	(15 840)	53.1%	(6 460)	21.7%	(23 089)	77.4%	(12 283)	109.5%	(47.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 888)	(7 363)	20 600	(148.3%)	(9 715)	70.0%	21 751	(295.4%)	(16 285)	221.2%	16 350	(222.1%)	(25 690)	(124.0%)	(36.6%)
Cash\cash equivalents at the year begin:	30 747	-	46 599	151.6%	67 199	218.6%	57 484	-	79 234	-	46 599	-	80 897	17.5%	(2.1%)
Cash\cash equivalents at the year end:	16 859	(7 363)	67 199	398.6%	57 484	341.0%	79 234	(1 076.1%)	62 950	(854.9%)	62 950	(854.9%)	55 207	906.6%	14.0%

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 862	3.1%	2 960	4.9%	1 383	2.3%	53 869	89.7%	60 075	25.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 332	12.4%	832	7.7%	408	3.8%	8 170	76.1%	10 741	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 249	3.7%	1 339	3.9%	1 878	5.5%	29 659	86.9%	34 125	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	885	2.9%	746	2.5%	669	2.2%	27 951	92.4%	30 250	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	523	3.4%	443	2.8%	396	2.5%	14 208	91.3%	15 570	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 714	3.1%	1 687	3.1%	1 599	2.9%	49 952	90.9%	54 953	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	644	2.0%	1 184	3.7%	(1 024)	(3.2%)	31 326	97.5%	32 130	13.5%	-	-	-	-
Total By Income Source	8 209	3.5%	9 192	3.9%	5 309	2.2%	215 134	90.5%	237 845	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	397	8.8%	669	14.8%	232	5.1%	3 233	71.4%	4 531	1.9%	-	-	-	-
Commercial	202	1.6%	360	2.8%	736	5.7%	11 505	89.9%	12 803	5.4%	-	-	-	-
Households	6 933	3.5%	7 627	3.8%	3 765	1.9%	180 844	90.8%	199 169	83.7%	-	-	-	-
Other	677	3.2%	536	2.5%	577	2.7%	19 552	91.6%	21 342	9.0%	-	-	-	-
Total By Customer Group	8 209	3.5%	9 192	3.9%	5 309	2.2%	215 134	90.5%	237 845	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr PB Malebye	017 734 6101
Financial Manager	Mr ZT Shongwe	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	490 216	490 216	131 391	26.8%	69 131	14.1%	106 438	21.7%	133 071	27.1%	440 031	89.8%	77 926	72.0%	70.8%
Property rates	52 600	52 600	13 117	24.9%	9 047	17.2%	12 646	24.0%	13 111	24.9%	47 921	91.1%	6 170	56.9%	112.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	227 984	227 984	50 545	22.2%	36 179	15.9%	44 250	19.4%	65 975	28.9%	196 949	86.4%	26 463	64.1%	149.3%
Service charges - water revenue	40 978	40 978	9 313	22.7%	4 819	11.8%	11 417	27.9%	10 738	26.2%	36 287	88.6%	1 726	56.0%	522.3%
Service charges - sanitation revenue	24 730	24 730	5 022	20.3%	1 755	7.1%	5 674	22.9%	6 480	26.2%	18 931	76.6%	3 817	74.8%	69.8%
Service charges - refuse revenue	13 861	13 861	3 646	26.3%	2 287	16.5%	3 368	24.3%	4 466	32.2%	13 767	99.3%	810	56.1%	451.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	25	-	(100.0%)
Rental of facilities and equipment	595	595	135	22.7%	189	31.9%	417	70.1%	150	25.2%	891	149.9%	299	142.9%	(49.8%)
Interest earned - external investments	255	255	13	5.0%	52	20.3%	-	-	22	8.7%	87	34.0%	26	302.7%	(14.6%)
Interest earned - outstanding debtors	18 200	18 200	6 017	33.1%	3 844	21.1%	6 554	36.0%	6 236	34.3%	22 651	124.5%	3 249	78.2%	91.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 907	2 907	109	3.8%	27	.9%	151	5.2%	189	6.5%	477	16.4%	13	9.9%	1 379.9%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	14 740	-	(100.0%)
Agency services	16 331	16 331	7 691	47.1%	10 517	64.4%	21 565	132.0%	2 212	13.5%	41 986	257.1%	-	-	(100.0%)
Transfers recognised - operational	90 235	90 235	35 258	39.1%	-	-	-	-	23 031	25.5%	58 289	64.6%	20 357	96.9%	13.1%
Other own revenue	1 540	1 540	525	34.1%	413	26.9%	398	25.8%	460	29.9%	1 796	116.6%	232	93.3%	98.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	683 050	683 050	77 560	11.4%	70 401	10.3%	103 887	15.2%	117 731	17.2%	369 580	54.1%	53 024	40.5%	122.0%
Employee related costs	127 068	127 068	31 068	24.4%	21 171	16.7%	27 351	21.5%	31 940	25.1%	111 529	87.8%	19 809	78.2%	61.2%
Remuneration of councillors	10 503	10 503	2 563	24.4%	1 668	15.9%	2 336	22.2%	3 887	37.0%	10 454	99.5%	1 906	84.8%	103.9%
Debt impairment	90 818	90 818	74	.1%	10	-	-	-	-	-	85	.1%	27	.1%	(100.0%)
Depreciation and asset impairment	139 196	139 196	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	764	764	-	-	-	-	-	-	-	-	-	-	18	72.5%	(100.0%)
Bulk purchases	213 085	213 085	25 048	11.8%	33 293	15.6%	53 302	25.0%	60 038	28.2%	171 681	80.6%	13 887	52.3%	332.3%
Other Materials	5 089	5 089	869	17.1%	821	16.1%	1 270	24.9%	2 088	41.0%	5 047	99.2%	1 196	103.8%	74.7%
Contracted services	26 340	26 340	6 866	26.1%	4 603	17.5%	6 503	24.7%	8 687	33.0%	26 658	101.2%	4 993	68.6%	74.0%
Transfers and grants	11 393	11 393	428	3.8%	151	1.3%	137	1.2%	-	-	715	6.3%	1 720	52.9%	(100.0%)
Other expenditure	58 793	58 793	10 644	18.1%	8 685	14.8%	12 990	22.1%	11 091	18.9%	43 411	73.8%	9 468	66.3%	17.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(192 834)	(192 834)	53 831		(1 270)		2 550		15 340		70 451		24 902		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(192 834)	(192 834)	53 831		(1 270)		2 550		15 340		70 451		24 902		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(192 834)	(192 834)	53 831		(1 270)		2 550		15 340		70 451		24 902		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(192 834)	(192 834)	53 831		(1 270)		2 550		15 340		70 451		24 902		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(192 834)	(192 834)	53 831		(1 270)		2 550		15 340		70 451		24 902		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	34 784	34 784	4 468	12.8%	13 262	38.1%	7 837	22.5%	23 547	67.7%	49 115	141.2%	25 980	82.2%	(9.4%)
National Government	33 484	33 484	3 700	11.1%	13 076	39.0%	7 583	22.6%	18 555	55.4%	42 914	128.2%	25 980	82.6%	(28.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 484	33 484	3 700	11.1%	13 076	39.0%	7 583	22.6%	18 555	55.4%	42 914	128.2%	25 980	82.6%	(28.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	1 300	768	59.1%	186	14.3%	254	19.6%	4 992	384.0%	6 201	477.0%	-	66.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 784	34 784	4 468	12.8%	13 262	38.1%	7 837	22.5%	23 547	67.7%	49 115	141.2%	25 980	82.2%	(9.4%)
Governance and Administration	1 300	1 300	768	59.1%	186	14.3%	254	19.6%	2 800	215.4%	4 009	308.4%	-	21.7%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	66	-	66	-	-	-	(100.0%)
Budget & Treasury Office	1 300	1 300	768	59.1%	186	14.3%	254	19.6%	2 733	210.3%	3 942	303.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	462	-	-	-	54	-	109	-	625	-	1 937	98.9%	(94.4%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	1 819	96.0%	(100.0%)
Sport And Recreation	-	-	462	-	-	-	54	-	109	-	625	-	117	106.7%	(7.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	527	-	-	-	257	-	-	-	784	-	3 442	73.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	527	-	-	-	257	-	-	-	784	-	3 442	73.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 484	33 484	2 711	8.1%	13 076	39.0%	7 272	21.7%	20 638	61.6%	43 697	130.5%	20 601	79.8%	.2%
Electricity	-	-	-	-	99	-	-	-	3 692	-	3 791	-	150	28.6%	2 365.8%
Water	22 294	22 294	865	3.9%	1 025	4.6%	2 478	11.1%	9 694	43.5%	14 062	63.1%	5 778	83.6%	67.8%
Waste Water Management	11 190	11 190	1 432	12.8%	11 952	106.8%	4 795	42.8%	7 252	64.8%	25 431	227.3%	14 673	80.8%	(50.6%)
Waste Management	-	-	414	-	-	-	-	-	-	-	414	-	-	105.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	392 709	392 709	159 978	40.7%	146 444	37.3%	140 892	35.9%	213 627	54.4%	660 940	168.3%	107 167	124.1%	99.3%
Property rates, penalties and collection charges	32 022	32 022	5 510	17.2%	6 917	21.6%	10 521	32.9%	9 679	30.2%	32 627	101.9%	6 421	94.3%	50.7%
Service charges	244 224	244 224	45 320	18.6%	56 007	22.9%	54 138	22.2%	69 735	28.6%	225 200	92.2%	52 929	107.5%	31.8%
Other revenue	22 338	22 338	63 836	285.8%	32 589	145.9%	48 249	216.0%	109 917	492.1%	254 592	1 139.7%	46 280	508.4%	137.5%
Government - operating	89 270	89 270	36 192	40.5%	28 345	31.8%	-	-	23 031	25.8%	87 568	98.1%	-	96.9%	(100.0%)
Government - capital	-	-	8 393	-	21 357	-	26 934	-	-	-	56 684	-	-	68.8%	-
Interest	4 856	4 856	727	15.0%	1 229	25.3%	1 049	21.6%	1 265	26.1%	4 270	87.9%	1 537	28.5%	(17.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(446 847)	(446 847)	(166 187)	37.2%	(108 361)	24.3%	(142 086)	31.8%	(178 225)	39.9%	(594 859)	133.1%	(97 525)	105.9%	82.7%
Suppliers and employees	(237 297)	(237 297)	(166 176)	70.0%	(108 210)	45.6%	(141 836)	59.8%	(178 225)	75.1%	(594 448)	250.5%	(97 173)	106.7%	83.4%
Finance charges	(204 845)	(204 845)	-	-	-	-	-	-	-	-	-	-	(161)	17.8%	(100.0%)
Transfers and grants	(4 705)	(4 705)	(10)	.2%	(151)	3.2%	(250)	5.3%	-	-	(411)	8.7%	(191)	16.7%	(100.0%)
Net Cash from/(used) Operating Activities	(54 138)	(54 138)	(6 209)	11.5%	38 083	(70.3%)	(1 195)	2.2%	35 402	(65.4%)	66 081	(122.1%)	9 642	(244.2%)	267.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(23 127)	-	(49 206)	-	(25 142)	75.8%	(8.0%)
Capital assets	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(23 127)	-	(49 206)	-	(25 142)	75.8%	(8.0%)
Net Cash from/(used) Investing Activities	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(23 127)	-	(49 206)	-	(25 142)	75.8%	(8.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	68.4%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	68.4%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	68.4%	-
Net Increase/(Decrease) in cash held	(54 138)	(54 138)	(10 677)	19.7%	24 310	(44.9%)	(9 032)	16.7%	12 275	(22.7%)	16 876	(31.2%)	(15 501)	11.4%	(179.2%)
Cash/cash equivalents at the year begin:	-	-	32 280	-	21 603	-	45 913	-	36 881	-	32 280	-	30 978	-	19.1%
Cash/cash equivalents at the year end:	(54 138)	(54 138)	21 603	(39.9%)	45 913	(84.8%)	36 881	(68.1%)	49 156	(90.8%)	49 156	(90.8%)	15 477	(15.6%)	217.6%

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 868	3.3%	2 862	3.3%	2 165	2.5%	79 545	91.0%	87 440	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 944	29.3%	3 499	7.9%	1 723	3.9%	25 957	58.8%	44 124	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 022	4.1%	2 986	3.0%	2 642	2.7%	88 755	90.2%	98 405	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 017	4.0%	1 348	2.7%	1 158	2.3%	46 342	91.1%	50 865	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 158	3.4%	945	2.8%	858	2.5%	31 234	91.3%	34 196	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 305	2.3%	2 281	2.3%	2 204	2.2%	94 340	93.3%	101 130	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 532	5.2%	1 266	2.6%	342	.7%	44 606	91.5%	48 746	10.5%	-	-	-	-
Total By Income Source	27 846	6.0%	15 187	3.3%	11 092	2.4%	410 781	88.4%	464 906	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 000	17.8%	450	8.0%	(128)	(2.3%)	4 300	76.5%	5 622	1.2%	-	-	-	-
Commercial	14 427	21.8%	3 211	4.8%	1 704	2.6%	46 900	70.8%	66 242	14.2%	-	-	-	-
Households	10 258	2.9%	9 673	2.7%	7 964	2.2%	331 322	92.2%	359 217	77.3%	-	-	-	-
Other	2 161	6.4%	1 853	5.5%	1 552	4.6%	28 259	83.5%	33 824	7.3%	-	-	-	-
Total By Customer Group	27 846	6.0%	15 187	3.3%	11 092	2.4%	410 781	88.4%	464 906	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	16 665	7.8%	18 354	8.6%	178 972	83.6%	213 991	54.3%
Bulk Water	-	-	-	-	-	-	89 633	100.0%	89 633	22.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 254	4.7%	7 721	8.5%	2 128	2.3%	76 534	84.4%	90 636	23.0%
Total	4 254	1.1%	24 386	6.2%	20 482	5.2%	345 138	87.5%	394 260	100.0%

Contact Details

Municipal Manager	Mr Linda Tshabalala	017 712 9613
Financial Manager	Mr K Duba (acting)	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	149 065	156 852	44 946	30.2%	41 295	27.7%	39 008	24.9%	40 309	25.7%	165 558	105.5%	24 829	102.2%	62.3%
Property rates	14 919	9 264	2 361	15.8%	2 255	15.1%	1 576	17.0%	1 547	16.7%	7 739	83.5%	3 763	110.7%	(58.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	787	-	787	-	1 575	-	-	-	(100.0%)
Service charges - electricity revenue	36 731	39 460	8 736	23.8%	9 725	26.5%	9 621	24.4%	8 770	22.2%	36 852	93.4%	8 326	98.9%	5.3%
Service charges - water revenue	14 868	13 200	2 976	20.0%	3 577	24.1%	3 461	26.2%	3 340	25.3%	13 354	101.2%	2 630	122.3%	27.0%
Service charges - sanitation revenue	12 744	12 613	3 193	25.1%	3 110	24.4%	3 098	24.6%	3 038	24.1%	12 439	98.6%	3 313	109.7%	(8.3%)
Service charges - refuse revenue	4 855	5 041	1 257	25.9%	1 260	26.0%	1 271	25.2%	1 278	25.3%	5 065	100.5%	(2 237)	190.6%	(157.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	850	-	(100.0%)
Rental of facilities and equipment	221	203	48	21.7%	56	25.3%	49	24.2%	48	23.8%	201	99.2%	36	81.4%	32.6%
Interest earned - external investments	309	500	126	40.7%	-	-	-	-	-	-	126	25.1%	140	205.1%	(100.0%)
Interest earned - outstanding debtors	5 522	15 700	3 845	69.6%	3 964	71.8%	4 168	26.5%	4 132	26.3%	16 109	102.6%	3 883	171.6%	6.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	234	1 012	104	44.6%	9	4.0%	20	2.0%	22	2.2%	156	15.4%	30	77.7%	(24.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	586	-	(100.0%)
Agency services	2 762	3 173	944	34.2%	692	25.0%	819	25.8%	880	27.7%	3 334	105.1%	-	32.4%	(100.0%)
Transfers recognised - operational	52 787	54 987	21 037	39.9%	16 015	30.3%	13 612	24.8%	15 815	28.8%	66 479	120.9%	400	67.5%	3 853.8%
Other own revenue	3 113	1 701	320	10.3%	633	20.3%	525	30.9%	651	38.3%	2 129	125.2%	3 108	162.5%	(79.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	194 111	207 302	31 608	16.3%	30 829	15.9%	40 934	19.7%	45 367	21.9%	148 738	71.7%	34 097	53.1%	33.1%
Employee related costs	48 009	47 158	11 007	22.9%	10 772	22.4%	11 050	23.4%	11 161	23.7%	43 990	93.3%	13 887	100.6%	(19.6%)
Remuneration of councillors	5 527	5 569	1 192	21.6%	1 219	22.1%	1 412	25.4%	1 021	18.3%	4 845	87.0%	1 123	50.4%	(9.1%)
Debt impairment	22 654	35 809	-	-	-	-	-	-	15 974	44.6%	15 974	44.6%	-	-	(100.0%)
Depreciation and asset impairment	36 091	36 091	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	478	330	-	-	-	-	-	-	-	-	-	-	-	82.3%	-
Bulk purchases	44 560	43 060	12 349	27.7%	8 643	19.4%	8 273	19.2%	7 507	17.4%	36 773	85.4%	2 955	45.9%	154.1%
Other Materials	-	4 483	182	-	-	-	406	9.1%	406	9.1%	994	22.2%	40	-	923.4%
Contracted services	6 334	6 544	656	10.4%	868	13.7%	424	6.5%	458	7.0%	2 406	36.8%	1 674	70.3%	(72.7%)
Transfers and grants	-	-	403	-	135	-	12 800	-	1 286	-	14 623	-	399	24.9%	222.3%
Other expenditure	30 457	28 258	5 818	19.1%	9 191	30.2%	6 569	23.2%	7 554	26.7%	29 132	103.1%	14 019	121.2%	(46.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 045)	(50 450)	13 338		10 466		(1 926)		(5 058)		16 820		(9 268)		
Transfers recognised - capital	-	-	13 830	-	850	-	-	-	-	-	14 680	-	26 886	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 045)	(50 450)	27 168		11 316		(1 926)		(5 058)		31 500		17 618		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(45 045)	(50 450)	27 168		11 316		(1 926)		(5 058)		31 500		17 618		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 045)	(50 450)	27 168		11 316		(1 926)		(5 058)		31 500		17 618		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(45 045)	(50 450)	27 168		11 316		(1 926)		(5 058)		31 500		17 618		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	79 095	101 395	22 134	28.0%	8 564	10.8%	4 971	4.9%	4 512	4.4%	40 181	39.6%	3 188	17.2%	41.5%
National Government	19 485	39 385	8 454	43.4%	8 564	44.0%	4 971	12.6%	4 512	11.5%	26 501	67.3%	3 188	27.3%	41.5%
Provincial Government	34 610	34 610	13 680	39.5%	-	-	-	-	-	-	13 680	39.5%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 095	73 995	22 134	28.0%	8 564	10.8%	4 971	6.7%	4 512	6.1%	40 181	54.3%	3 188	17.4%	41.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	27 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 095	101 395	22 134	28.0%	8 564	10.8%	4 971	4.9%	4 512	4.4%	40 181	39.6%	3 188	17.2%	41.5%
Governance and Administration	-	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	7.3%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	14.4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 610	64 690	16 322	26.1%	979	1.6%	821	1.3%	-	-	18 122	28.0%	3 061	31.6%	(100.0%)
Planning and Development	34 610	35 810	13 680	39.5%	-	-	-	-	-	-	13 680	38.2%	-	-	-
Road Transport	28 000	28 880	2 642	9.4%	979	3.5%	821	2.8%	-	-	4 442	15.4%	3 061	33.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 605	35 505	5 812	37.2%	7 586	48.6%	4 150	11.7%	4 512	12.7%	22 059	62.1%	127	17.8%	3 453.9%
Electricity	1 885	1 885	80	4.2%	101	5.4%	83	4.4%	345	18.3%	610	32.4%	24	38.6%	1 341.8%
Water	1 400	1 400	1 995	142.5%	423	30.2%	64	4.6%	-	-	2 482	177.3%	-	-	-
Waste Water Management	12 320	26 220	2 337	19.0%	4 173	33.9%	3 592	13.7%	4 166	15.9%	14 269	54.4%	-	5.6%	(100.0%)
Waste Management	-	6 000	1 400	-	2 888	-	409	6.8%	-	-	4 697	78.3%	103	92.9%	(100.0%)
Other	880	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	199 778	207 341	48 496	24.3%	44 289	22.2%	51 098	24.6%	17 850	8.6%	161 733	78.0%	16 823	104.9%	6.1%
Property rates, penalties and collection charges	7 907	4 632	1 107	14.0%	1 226	15.5%	836	18.1%	873	18.8%	4 042	87.3%	1 065	127.8%	(18.0%)
Service charges	46 638	39 908	11 370	24.4%	12 032	25.8%	11 889	29.8%	12 511	31.4%	47 803	119.8%	11 290	171.5%	10.8%
Other revenue	13 042	14 688	4 187	32.1%	5 951	45.6%	9 457	64.4%	3 941	26.8%	23 536	160.2%	4 160	280.7%	(5.3%)
Government - operating	52 787	48 618	25 037	47.4%	15 995	30.3%	13 598	28.0%	207	.4%	54 837	112.8%	-	93.7%	(100.0%)
Government - capital	79 095	98 995	6 580	8.3%	8 820	11.2%	15 085	15.2%	-	-	30 485	30.8%	-	43.5%	-
Interest	309	500	215	69.6%	266	85.9%	232	46.5%	318	63.5%	1 031	206.1%	308	249.1%	3.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134 956)	(136 116)	(34 822)	25.8%	(42 132)	31.2%	(32 745)	24.1%	(18 264)	13.4%	(127 963)	94.0%	(24 700)	92.5%	(26.1%)
Suppliers and employees	(134 478)	(135 403)	(34 822)	25.9%	(42 132)	31.3%	(32 745)	24.2%	(18 264)	13.5%	(127 963)	94.5%	(24 664)	93.9%	(25.9%)
Finance charges	(478)	(713)	-	-	-	-	-	-	-	-	-	-	(36)	56.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 822	71 225	13 674	21.1%	2 157	3.3%	18 353	25.8%	(414)	(.6%)	33 770	47.4%	(7 877)	(1 364.9%)	(94.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 095)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(5 680)	5.6%	(42 717)	42.1%	(3 113)	23.9%	82.5%
Capital assets	(79 095)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(5 680)	5.6%	(42 717)	42.1%	(3 113)	23.9%	82.5%
Net Cash from/(used) Investing Activities	(79 095)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(5 680)	5.6%	(42 717)	42.1%	(3 113)	23.9%	82.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Net Increase/(Decrease) in cash held	(14 273)	(30 170)	(9 828)	68.9%	(6 408)	44.9%	13 382	(44.4%)	(6 094)	20.2%	(8 947)	29.7%	(10 987)	(10.3%)	(44.5%)
Cash\cash equivalents at the year begin:	(23 581)	19 951	19 319	(81.9%)	9 491	(40.2%)	3 084	15.5%	16 466	82.5%	19 319	96.8%	16 010	-	2.8%
Cash\cash equivalents at the year end:	(37 854)	(10 219)	9 491	(25.1%)	3 084	(8.1%)	16 466	(161.1%)	10 372	(101.5%)	10 372	(101.5%)	5 023	(16.1%)	106.5%

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(35)	(.1%)	661	1.2%	629	1.2%	53 230	97.7%	54 486	19.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22	.1%	1 417	6.8%	671	3.2%	18 836	89.9%	20 946	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4	-	(1 409)	(4.5%)	583	1.9%	32 237	102.6%	31 415	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3	-	716	1.2%	695	1.2%	56 642	97.6%	58 058	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	405	1.2%	396	1.2%	32 394	97.6%	33 196	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	8	2.2%	8	2.2%	364	95.6%	380	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	1 325	5.1%	1 424	5.5%	23 217	89.4%	25 966	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(177)	(.3%)	195	.3%	365	.6%	56 090	99.3%	56 473	20.1%	-	-	-	-
Total By Income Source	(184)	(.1%)	3 319	1.2%	4 773	1.7%	273 011	97.2%	280 919	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	21	(51.8%)	43	(104.0%)	(105)	255.7%	(41)	-	-	-	-	-
Commercial	(8)	(.1%)	325	5.5%	395	6.6%	5 243	88.0%	5 955	2.1%	-	-	-	-
Households	(174)	(.1%)	3 075	1.1%	4 292	1.6%	267 379	97.4%	274 572	97.7%	-	-	-	-
Other	(2)	(.4%)	(101)	(23.4%)	43	9.9%	493	114.0%	433	.2%	-	-	-	-
Total By Customer Group	(184)	(.1%)	3 319	1.2%	4 773	1.7%	273 011	97.2%	280 919	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 094	41.8%	2 856	29.2%	2 837	29.0%	-	-	9 787	40.8%
Bulk Water	551	6.3%	148	1.7%	-	-	8 065	92.0%	8 764	36.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 352	61.6%	1 466	27.0%	487	8.9%	133	2.5%	5 438	22.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 997	33.3%	4 470	18.6%	3 324	13.9%	8 198	34.2%	23 989	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	1 592 998	1 546 477	392 290	24.6%	354 710	22.3%	330 732	21.4%	336 200	21.7%	1 413 933	91.4%	161 987	89.9%	107.5%
Property rates	219 808	165 000	45 236	20.6%	46 599	21.2%	33 535	20.3%	51 078	31.0%	176 448	106.9%	19 120	85.8%	167.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	483 238	497 888	107 409	22.2%	103 555	21.4%	98 339	19.8%	99 650	20.0%	408 953	82.1%	77 748	88.7%	28.2%
Service charges - water revenue	275 317	291 317	66 931	24.3%	66 417	24.1%	75 819	26.0%	65 193	22.4%	274 359	94.2%	34 623	81.6%	88.3%
Service charges - sanitation revenue	76 733	89 094	20 384	26.6%	20 262	26.4%	21 840	24.5%	21 844	24.5%	84 329	94.7%	7 369	89.3%	196.4%
Service charges - refuse revenue	95 437	105 617	26 081	27.3%	23 289	24.4%	23 352	22.1%	23 113	21.9%	95 836	90.7%	13 854	91.2%	66.8%
Service charges - other	17 500	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Rental of facilities and equipment	3 065	3 065	833	27.2%	(9 310)	(303.7%)	5 691	185.7%	683	22.3%	(2 103)	(68.6%)	(9 924)	(235.5%)	(106.9%)
Interest earned - external investments	1 581	37 667	646	40.9%	587	37.1%	529	1.4%	503	1.3%	2 265	6.0%	222	113.5%	127.1%
Interest earned - outstanding debtors	36 086	-	9 916	27.5%	7 374	20.4%	7 015	-	(4)	-	24 301	-	6 300	89.6%	(100.1%)
Dividends received	-	-	-	-	-	-	12	-	30	-	42	-	-	-	(100.0%)
Fines	7 378	25 000	1 049	14.2%	645	8.7%	(8 532)	(34.1%)	3 910	15.6%	(2 929)	(11.7%)	776	59.0%	403.8%
Licences and permits	5	5	-	-	-	-	-	-	-	-	-	-	0	27.6%	(100.0%)
Agency services	23 264	23 264	6 545	28.1%	16 272	69.9%	34 194	147.0%	4 894	21.0%	61 905	266.1%	4 478	98.3%	9.3%
Transfers recognised - operational	224 188	224 188	88 988	39.7%	63 728	28.4%	25 720	11.5%	52 429	23.4%	230 865	103.0%	226	112.6%	23 056.5%
Other own revenue	29 397	29 372	12 583	42.8%	7 311	24.9%	8 576	29.2%	5 261	17.9%	33 731	114.8%	6 614	187.0%	(20.5%)
Gains on disposal of PPE	100 000	55 000	5 690	5.7%	7 983	8.0%	4 642	8.4%	7 616	13.8%	25 930	47.1%	581	55.4%	1 210.2%
Operating Expenditure	1 833 009	1 539 115	340 389	18.6%	251 721	13.7%	402 779	26.2%	361 915	23.5%	1 356 804	88.2%	196 105	65.5%	84.6%
Employee related costs	361 709	364 532	91 065	25.2%	94 160	26.0%	96 324	26.4%	97 957	26.9%	379 505	104.1%	59 504	94.6%	64.6%
Remuneration of councillors	18 544	16 544	3 552	19.2%	4 038	21.8%	4 114	24.9%	5 130	31.0%	16 834	101.8%	2 683	86.2%	91.2%
Debt impairment	114 773	125 984	8	-	-	-	-	-	-	-	8	-	-	-	-
Depreciation and asset impairment	322 884	190 526	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 510	2 727	3 032	46.6%	4 122	63.3%	10 617	389.3%	12 135	445.0%	29 906	1 096.7%	2 332	309.8%	420.4%
Bulk purchases	572 152	537 742	151 033	26.4%	80 783	14.1%	188 380	35.0%	191 596	35.6%	611 792	113.8%	65 704	81.1%	191.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	95 636	64 706	14 309	15.0%	19 450	20.3%	17 351	26.8%	12 787	19.8%	63 897	98.7%	9 588	81.9%	33.4%
Transfers and grants	58 375	58 795	26 405	45.2%	7 018	12.0%	10 543	17.9%	1 668	2.8%	45 634	77.6%	8 860	81.6%	(81.2%)
Other expenditure	282 425	177 559	50 985	18.1%	42 149	14.9%	75 450	42.5%	40 642	22.9%	209 227	117.8%	47 434	96.2%	(14.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(240 011)	7 361	51 902		102 990		(72 047)		(25 715)		57 129		(34 119)		
Transfers recognised - capital	71 781	81 781	36 351	50.6%	2	-	22 963	28.1%	(30)	-	59 286	72.5%	-	100.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(5 300)	(76 417)	(24 559)	463.4%	(37 977)	716.6%	(5 083)	6.7%	(9)	-	(67 628)	88.5%	(12 325)	25.0%	(99.9%)
Surplus/(Deficit) after capital transfers and contributions	(173 530)	12 726	63 694		65 015		(54 167)		(25 755)		48 786		(46 444)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(173 530)	12 726	63 694		65 015		(54 167)		(25 755)		48 786		(46 444)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(173 530)	12 726	63 694		65 015		(54 167)		(25 755)		48 786		(46 444)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(173 530)	12 726	63 694		65 015		(54 167)		(25 755)		48 786		(46 444)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	141 993	141 993	39 552	27.9%	48 890	34.4%	11 647	8.2%	17 868	12.6%	117 956	83.1%	25 093	47.5%	(28.8%)
National Government	71 781	71 781	35 744	49.8%	30 129	42.0%	11 591	16.1%	13 392	18.7%	90 856	126.6%	19 275	107.4%	(30.5%)
Provincial Government	-	-	-	-	-	-	-	-	4 094	-	4 094	-	-	-	(100.0%)
District Municipality	5 300	5 300	-	-	184	3.5%	-	-	-	-	184	3.5%	-	-	-
Other transfers and grants	-	-	3 724	-	17 465	-	-	-	-	-	21 190	-	-	-	-
Transfers recognised - capital	77 081	77 081	39 468	51.2%	47 779	62.0%	11 591	15.0%	17 486	22.7%	116 324	150.9%	19 275	93.7%	(9.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	64 912	64 912	84	.1%	1 111	1.7%	55	.1%	382	.6%	1 632	2.5%	5 818	67.6%	(93.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	15.7%	-
Capital Expenditure Standard Classification	141 993	141 993	39 552	27.9%	48 890	34.4%	11 647	8.2%	17 868	12.6%	117 956	83.1%	25 093	47.5%	(28.8%)
Governance and Administration	3 450	3 450	28	.8%	1 372	39.8%	368	10.7%	(100)	(2.9%)	1 668	48.4%	980	16.3%	(110.2%)
Executive & Council	300	300	4	1.3%	84	28.1%	16	5.3%	(11)	(3.7%)	93	31.1%	84	64.2%	(113.2%)
Budget & Treasury Office	-	-	24	-	1 236	-	351	-	(91)	-	1 521	-	387	7.2%	(123.5%)
Corporate Services	3 150	3 150	-	-	52	1.6%	1	-	2	.1%	54	1.7%	510	96.3%	(99.7%)
Community and Public Safety	16 891	16 891	8 134	48.2%	8 930	52.9%	1 865	11.0%	2 543	15.1%	21 472	127.1%	5 984	45.4%	(57.5%)
Community & Social Services	6 731	6 731	1 709	25.4%	2 634	39.1%	1 434	21.3%	13	.2%	5 790	86.0%	1 462	32.1%	(99.1%)
Sport And Recreation	10 000	10 000	6 425	64.3%	6 296	63.0%	431	4.3%	2 530	25.3%	15 683	156.8%	4 522	93.1%	(44.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	160	160	-	-	-	-	-	-	-	-	-	-	-	66.8%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	79 652	79 652	11 983	15.0%	15 214	19.1%	6 399	8.0%	566	.7%	34 162	42.9%	12 319	59.2%	(95.4%)
Planning and Development	15 442	15 442	19	.1%	19	.1%	46	.3%	10	.1%	94	.6%	1 343	22.8%	(99.3%)
Road Transport	63 710	63 710	11 964	18.8%	15 195	23.9%	6 353	10.0%	556	.9%	34 069	53.5%	10 976	62.7%	(94.9%)
Environmental Protection	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 000	42 000	19 406	46.2%	23 373	55.7%	3 014	7.2%	14 859	35.4%	60 653	144.4%	5 809	42.8%	155.8%
Electricity	17 500	17 500	-	-	4 268	24.4%	1 105	6.3%	1 621	9.3%	6 994	40.0%	1 697	6.0%	(4.5%)
Water	2 300	2 300	-	-	-	-	-	-	-	-	-	-	(711)	53.4%	(100.0%)
Waste Water Management	22 000	22 000	19 406	88.2%	19 105	86.8%	296	1.3%	5 101	23.2%	43 908	199.6%	4 824	57.7%	5.7%
Waste Management	200	200	-	-	-	-	1 614	806.8%	8 137	4 068.6%	9 751	4 875.4%	(2)	.1%	(464 024.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	1 389 985	1 389 985	457 017	32.9%	428 034	30.8%	328 972	23.7%	364 951	26.3%	1 578 975	113.6%	254 869	97.7%	43.2%
Property rates, penalties and collection charges	202 223	202 223	43 229	21.4%	53 788	26.6%	42 968	21.2%	43 768	21.6%	183 753	90.9%	35 204	94.4%	24.3%
Service charges	831 511	831 511	168 856	20.3%	206 881	24.9%	176 382	21.2%	162 091	19.5%	714 210	85.9%	179 129	103.6%	(9.5%)
Other revenue	58 700	58 700	103 388	176.1%	64 735	110.3%	55 290	94.2%	106 128	180.8%	329 541	561.4%	39 922	84.7%	165.8%
Government - operating	224 188	224 188	79 988	35.7%	64 350	28.7%	25 720	11.5%	52 429	23.4%	222 486	99.2%	226	112.6%	23 056.6%
Government - capital	71 781	71 781	60 910	84.9%	37 716	52.5%	28 083	39.1%	-	-	126 710	176.5%	-	91.0%	-
Interest	1 581	1 581	646	40.9%	565	35.7%	529	33.4%	505	31.9%	2 245	142.0%	388	110.0%	30.1%
Dividends	-	-	-	-	-	-	-	-	30	-	30	-	-	-	(100.0%)
Payments	(1 273 795)	(1 273 795)	(468 150)	36.8%	(343 796)	27.0%	(364 366)	28.6%	(319 412)	25.1%	(1 495 725)	117.4%	(202 929)	85.5%	57.4%
Suppliers and employees	(1 208 909)	(1 208 909)	(437 830)	36.2%	(333 606)	27.6%	(343 207)	28.4%	(305 609)	25.3%	(1 420 251)	117.5%	(186 858)	84.5%	63.6%
Finance charges	(6 510)	(6 510)	(3 913)	60.1%	(3 249)	49.9%	(10 617)	163.1%	(12 135)	186.4%	(29 914)	459.5%	(2 773)	99.4%	337.6%
Transfers and grants	(58 375)	(58 375)	(26 407)	45.2%	(6 942)	11.9%	(10 543)	18.1%	(1 668)	2.9%	(45 559)	78.0%	(13 298)	120.8%	(87.5%)
Net Cash from/(used) Operating Activities	116 190	116 190	(11 132)	(9.6%)	84 238	72.5%	(35 394)	(30.5%)	45 539	39.2%	83 250	71.7%	51 940	(134.7%)	(12.3%)
Cash Flow from Investing Activities															
Receipts	92 879	92 879	8 013	8.6%	31 144	33.5%	5 709	6.1%	17 964	19.3%	62 830	67.6%	38 465	471.1%	(53.3%)
Proceeds on disposal of PPE	88 414	88 414	5 690	6.4%	30 876	34.9%	4 642	5.3%	7 625	8.6%	48 833	55.2%	4 207	74.3%	81.3%
Decrease in non-current debtors	5 282	5 282	-	-	-	-	-	-	-	-	-	-	34 392	(110.8%)	(100.0%)
Decrease in other non-current receivables	-	-	2 323	-	424	-	1 067	-	2 530	-	6 344	-	-	-	(100.0%)
Decrease (increase) in non-current investments	(818)	(818)	-	-	(156)	19.1%	-	-	7 809	(954.4%)	7 653	(935.3%)	(134)	123.8%	(5 931.2%)
Payments	(136 693)	(136 693)	(39 552)	28.9%	(47 741)	34.9%	(11 647)	8.5%	(27 446)	20.1%	(126 385)	92.5%	(25 093)	99.8%	9.4%
Capital assets	(136 693)	(136 693)	(39 552)	28.9%	(47 741)	34.9%	(11 647)	8.5%	(27 446)	20.1%	(126 385)	92.5%	(25 093)	99.8%	9.4%
Net Cash from/(used) Investing Activities	(43 814)	(43 814)	(31 539)	72.0%	(16 597)	37.9%	(5 938)	13.6%	(9 481)	21.6%	(63 555)	145.1%	13 372	74.1%	(170.9%)
Cash Flow from Financing Activities															
Receipts	1 009	1 009	586	58.1%	43	4.3%	(31)	(3.1%)	222	22.0%	820	81.2%	(24)	1 044.9%	(1 040.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 009	1 009	586	58.1%	43	4.3%	(31)	(3.1%)	222	22.0%	820	81.2%	(24)	1 044.9%	(1 040.7%)
Payments	(3 012)	(3 012)	-	-	-	-	-	-	-	-	-	-	-	45.0%	-
Repayment of borrowing	(3 012)	(3 012)	-	-	-	-	-	-	-	-	-	-	-	45.0%	-
Net Cash from/(used) Financing Activities	(2 002)	(2 002)	586	(29.3%)	43	(2.2%)	(31)	1.6%	222	(11.1%)	820	(40.9%)	(24)	45.6%	(1 040.7%)
Net Increase/(Decrease) in cash held	70 373	70 373	(42 086)	(59.8%)	67 685	96.2%	(41 363)	(58.8%)	36 279	51.6%	20 515	29.2%	65 288	(3.7%)	(44.4%)
Cash\cash equivalents at the year begin:	(191 407)	(191 407)	16 232	(8.5%)	(25 854)	13.5%	41 831	(21.9%)	468	(.2%)	16 232	(8.5%)	(21 344)	100.0%	(102.2%)
Cash\cash equivalents at the year end:	(121 034)	(121 034)	(25 854)	21.4%	41 831	(34.6%)	468	(.4%)	36 747	(30.4%)	36 747	(30.4%)	43 945	(23.0%)	(16.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 902	4.0%	9 351	3.1%	6 392	2.1%	270 425	90.7%	298 070	34.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 234	12.7%	3 800	3.4%	2 961	2.6%	91 338	81.3%	112 332	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 880	2.8%	1 527	2.3%	1 281	1.9%	62 903	93.1%	67 591	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 724	3.2%	3 859	2.6%	2 499	1.7%	136 016	92.5%	147 098	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 755	2.0%	2 444	1.8%	1 696	1.2%	130 394	95.0%	137 288	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 103	1.0%	754	.7%	942	.8%	108 594	97.5%	111 393	12.7%	-	-	-	-
Total By Income Source	36 597	4.2%	21 734	2.5%	15 771	1.8%	799 670	91.5%	873 773	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 252	8.4%	589	4.0%	509	3.4%	12 481	84.2%	14 831	1.7%	-	-	-	-
Commercial	12 508	16.6%	3 080	4.1%	2 251	3.0%	57 573	76.3%	75 412	8.6%	-	-	-	-
Households	22 391	3.0%	17 848	2.4%	12 853	1.7%	695 808	92.9%	748 899	85.7%	-	-	-	-
Other	446	1.3%	218	.6%	159	.5%	33 809	97.6%	34 630	4.0%	-	-	-	-
Total By Customer Group	36 597	4.2%	21 734	2.5%	15 771	1.8%	799 670	91.5%	873 773	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	37 392	22.6%	61 950	37.4%	-	-	66 393	40.1%	165 735	69.9%
Bulk Water	16 521	100.0%	-	-	-	-	-	-	16 521	7.0%
PAYE deductions	6 473	100.0%	-	-	-	-	-	-	6 473	2.7%
VAT (output less input)	4 316	100.0%	-	-	-	-	-	-	4 316	1.8%
Pensions / Retirement	2 350	100.0%	-	-	-	-	-	-	2 350	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 055	29.0%	7 677	18.4%	6 059	14.6%	15 836	38.0%	41 627	17.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	79 106	33.4%	69 627	29.4%	6 059	2.6%	82 229	34.7%	237 020	100.0%

Contact Details

Municipal Manager	Mr M F Mahlangu	017 620 6287
Financial Manager	Mr J.M. Mokgatsi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	387 239	316 171	113 980	29.4%	95 572	24.7%	90 574	28.6%	8 308	2.6%	308 434	97.6%	1 612	79.7%	415.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 500	2 152	-	-	-	-	333	15.5%	53	2.5%	386	17.9%	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 420	2 653	522	15.3%	(202)	(5.9%)	896	33.8%	1 071	40.4%	2 286	86.2%	796	86.0%	34.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	381 781	309 080	112 351	29.4%	95 230	24.9%	88 545	28.6%	4 774	1.5%	300 899	97.4%	-	95.5%	(100.0%)
Other own revenue	538	2 286	1 108	205.8%	544	101.2%	801	35.0%	2 410	105.4%	4 862	212.7%	816	5.8%	195.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	397 106	324 126	53 101	13.4%	65 982	16.6%	60 664	18.7%	77 845	24.0%	257 592	79.5%	84 351	77.6%	(7.7%)
Employee related costs	107 137	101 633	23 653	22.1%	24 127	22.5%	24 720	24.3%	23 296	22.9%	95 796	94.3%	21 807	83.5%	6.8%
Remuneration of councillors	12 413	12 840	2 446	19.7%	2 528	20.4%	2 398	18.7%	3 052	23.8%	10 424	81.2%	2 470	82.7%	23.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 746	17 933	4 448	23.7%	4 448	23.7%	4 448	24.8%	4 448	24.8%	17 790	99.2%	4 517	97.8%	(1.5%)
Finance charges	3 551	830	(151)	(4.2%)	495	13.9%	-	-	366	44.1%	710	85.6%	720	104.9%	(49.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 910	1 910	112	5.9%	732	38.3%	342	17.9%	1 440	75.4%	2 627	137.5%	632	102.5%	127.9%
Transfers and grants	220 577	148 714	15 670	7.1%	21 852	9.9%	19 457	13.1%	35 619	24.0%	92 599	62.3%	45 331	70.1%	(21.4%)
Other expenditure	32 773	40 266	6 923	21.1%	11 800	36.0%	9 299	23.1%	9 624	23.9%	37 646	93.5%	8 873	96.3%	8.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	(9 867)	(7 955)	60 880		29 590		29 910		(69 537)		50 842		(82 740)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9 867)	(7 955)	60 880		29 590		29 910		(69 537)		50 842		(82 740)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(9 867)	(7 955)	60 880		29 590		29 910		(69 537)		50 842		(82 740)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9 867)	(7 955)	60 880		29 590		29 910		(69 537)		50 842		(82 740)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 867)	(7 955)	60 880		29 590		29 910		(69 537)		50 842		(82 740)		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	387 239	316 171	116 310	30.0%	91 679	23.7%	90 574	28.6%	8 308	2.6%	306 871	97.1%	1 612	79.7%	415.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 500	2 152	-	-	-	-	333	15.5%	53	2.5%	386	17.9%	-	-	(100.0%)
Other revenue	538	2 286	3 448	640.7%	714	132.7%	801	35.0%	2 410	105.4%	7 372	322.5%	816	5.6%	195.4%
Government - operating	381 781	309 080	112 341	29.4%	90 436	23.7%	88 545	28.6%	4 774	1.5%	296 095	95.8%	-	95.5%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 420	2 653	522	15.3%	529	15.5%	896	33.8%	1 071	40.4%	3 018	113.7%	796	86.0%	34.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(397 106)	(306 194)	(82 344)	20.7%	(74 675)	18.8%	(44 985)	14.7%	(79 888)	26.1%	(281 893)	92.1%	(73 280)	80.8%	9.0%
Suppliers and employees	(172 978)	(156 649)	(66 674)	38.5%	(52 328)	30.3%	(25 528)	16.3%	(43 903)	28.0%	(188 433)	120.3%	(27 229)	103.0%	61.2%
Finance charges	(3 551)	(830)	-	-	(495)	13.9%	-	-	(366)	44.1%	(861)	103.7%	(720)	104.9%	(49.2%)
Transfers and grants	(220 577)	(148 714)	(15 670)	7.1%	(21 852)	9.9%	(19 457)	13.1%	(35 619)	24.0%	(92 599)	62.3%	(45 331)	66.8%	(21.4%)
Net Cash from/(used) Operating Activities	(9 867)	9 977	33 966	(344.2%)	17 003	(172.3%)	45 589	456.9%	(71 580)	(717.4%)	24 979	250.4%	(71 669)	96.7%	(.1%)
Cash Flow from Investing Activities															
Receipts	-	-	(16 000)	-	(16 000)	-	4 000	-	32 000	-	4 000	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(16 000)	-	(16 000)	-	4 000	-	32 000	-	4 000	-	-	-	(100.0%)
Payments	(12 000)	(7 350)	(3)	-	(371)	3.1%	(1 003)	13.6%	(2 627)	35.7%	(4 005)	54.5%	(690)	68.9%	280.5%
Capital assets	(12 000)	(7 350)	(3)	-	(371)	3.1%	(1 003)	13.6%	(2 627)	35.7%	(4 005)	54.5%	(690)	68.9%	280.5%
Net Cash from/(used) Investing Activities	(12 000)	(7 350)	(16 003)	133.4%	(16 371)	136.4%	2 997	(40.8%)	29 373	(399.6%)	(5)	.1%	(690)	68.9%	(4 354.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(4 005)	51.1%	(7 845)	100.1%	-	51.4%	(100.0%)
Repayment of borrowing	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(4 005)	51.1%	(7 845)	100.1%	-	51.4%	(100.0%)
Net Cash from/(used) Financing Activities	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(4 005)	51.1%	(7 845)	100.1%	-	51.4%	(100.0%)
Net Increase/(Decrease) in cash held	(29 867)	(5 213)	17 963	(60.1%)	(3 208)	10.7%	48 586	(932.1%)	(46 212)	886.5%	17 129	(328.6%)	(72 359)	79.7%	(36.1%)
Cash/cash equivalents at the year begin:	60 172	13 611	13 611	22.6%	31 574	52.5%	28 366	208.4%	76 952	565.4%	13 611	100.0%	85 970	99.6%	(10.5%)
Cash/cash equivalents at the year end:	30 305	8 398	31 574	104.2%	28 366	93.6%	76 952	916.3%	30 740	366.0%	30 740	366.0%	13 611	658.9%	125.8%

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 ito 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 739	100.0%	-	-	-	-	-	-	3 739	100.0%	-	-	-	-
Total By Income Source	3 739	100.0%	-	-	-	-	-	-	3 739	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 739	100.0%	-	-	-	-	-	-	3 739	100.0%	-	-	-	-
Total By Customer Group	3 739	100.0%	-	-	-	-	-	-	3 739	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	-	-	106 697	-	102 548	-	42 648	-	76 003	-	327 896	-	69 819	106.2%	8.9%
Property rates	-	-	20 603	-	14 165	-	1 713	-	16 441	-	52 923	-	9 107	96.8%	80.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	26 598	-	34 893	-	19 861	-	33 334	-	114 686	-	25 112	107.3%	32.7%
Service charges - water revenue	-	-	18 712	-	13 514	-	7 886	-	16 437	-	56 549	-	15 518	119.0%	5.9%
Service charges - sanitation revenue	-	-	2 202	-	2 138	-	1 419	-	2 129	-	7 889	-	2 022	102.0%	5.3%
Service charges - refuse revenue	-	-	2 444	-	2 481	-	1 652	-	2 478	-	9 055	-	2 285	103.6%	8.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	622	-	555	-	373	-	568	-	2 119	-	594	103.4%	(4.2%)
Interest earned - external investments	-	-	148	-	107	-	80	-	211	-	546	-	110	85.3%	92.2%
Interest earned - outstanding debtors	-	-	6 373	-	5 999	-	4 224	-	6 217	-	22 812	-	5 882	105.1%	5.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	11	-	123	-	25	-	29	-	188	-	118	175.5%	(75.6%)
Licences and permits	-	-	718	-	617	-	330	-	599	-	2 263	-	489	98.4%	22.4%
Agency services	-	-	4 380	-	4 627	-	36	-	1 747	-	10 790	-	4 158	121.0%	(58.0%)
Transfers recognised - operational	-	-	23 410	-	19 714	-	-	-	-	-	43 124	-	-	92.1%	-
Other own revenue	-	-	467	-	3 606	-	5 043	-	(4 152)	-	4 965	-	4 412	483.7%	(194.1%)
Gains on disposal of PPE	-	-	7	-	9	-	6	-	(37)	-	(14)	-	11	646.7%	(434.5%)
Operating Expenditure	-	-	68 654	-	70 882	-	46 904	-	88 129	-	274 569	-	76 130	104.6%	15.8%
Employee related costs	-	-	22 719	-	23 454	-	15 456	-	30 084	-	91 714	-	21 155	101.2%	42.2%
Remuneration of councillors	-	-	1 477	-	1 505	-	1 042	-	1 645	-	5 669	-	1 490	110.1%	10.4%
Debt impairment	-	-	5 000	-	5 000	-	3 634	-	5 000	-	18 634	-	4 957	99.6%	.9%
Depreciation and asset impairment	-	-	1 557	-	1 557	-	1 038	-	1 594	-	5 746	-	1 495	100.1%	6.6%
Finance charges	-	-	373	-	574	-	339	-	-	-	1 286	-	639	136.1%	(100.0%)
Bulk purchases	-	-	21 283	-	26 069	-	17 693	-	27 337	-	92 382	-	25 574	100.5%	6.9%
Other Materials	-	-	3 414	-	2 357	-	2 565	-	3 219	-	11 555	-	6 543	107.5%	(50.8%)
Contracted services	-	-	2 276	-	2 114	-	649	-	(1 186)	-	3 852	-	3 177	121.6%	(137.3%)
Transfers and grants	-	-	1 211	-	1 095	-	442	-	1 115	-	3 864	-	2 749	105.2%	(59.4%)
Other expenditure	-	-	9 344	-	7 156	-	4 045	-	19 321	-	39 866	-	8 351	123.7%	131.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	38 043		31 666		(4 255)		(12 126)		53 327		(6 312)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	38 043		31 666		(4 255)		(12 126)		53 327		(6 312)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	38 043		31 666		(4 255)		(12 126)		53 327		(6 312)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	38 043		31 666		(4 255)		(12 126)		53 327		(6 312)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	38 043		31 666		(4 255)		(12 126)		53 327		(6 312)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	51 103	51 103	657	1.3%	1 026	2.0%	-	-	-	-	1 683	3.3%	65 752	92.9%	(100.0%)
National Government	22 342	22 342	366	1.6%	865	3.9%	-	-	-	-	1 231	5.5%	59 664	358.6%	(100.0%)
Provincial Government	6 028	6 028	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	17 215	17 215	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 585	45 585	366	.8%	865	1.9%	-	-	-	-	1 231	2.7%	59 664	227.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 518	5 518	291	5.3%	159	2.9%	-	-	-	-	451	8.2%	6 088	358.0%	(100.0%)
Public contributions and donations	-	-	-	-	2	-	-	-	-	-	2	-	-	-	-
Capital Expenditure Standard Classification	51 103	51 103	657	1.3%	1 026	2.0%	-	-	-	-	1 683	3.3%	65 752	92.9%	(100.0%)
Governance and Administration	600	600	31	5.1%	159	26.5%	-	-	-	-	190	31.6%	1 943	6.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	364	1.0%	(100.0%)
Budget & Treasury Office	400	400	31	7.6%	159	39.8%	-	-	-	-	190	47.4%	590	68.2%	(100.0%)
Corporate Services	200	200	-	-	-	-	-	-	-	-	-	-	989	1 212.4%	(100.0%)
Community and Public Safety	7 126	7 126	59	.8%	224	3.1%	-	-	-	-	283	4.0%	10 369	213.1%	(100.0%)
Community & Social Services	2 090	2 090	14	.6%	-	-	-	-	-	-	14	.6%	-	-	-
Sport And Recreation	4 036	4 036	46	1.1%	224	5.5%	-	-	-	-	269	6.7%	9 030	379.1%	(100.0%)
Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	1 339	56.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 388	7 388	60	.8%	2	-	-	-	-	-	62	.8%	14 228	158.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 388	7 388	60	.8%	2	-	-	-	-	-	62	.8%	14 228	158.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 990	35 990	507	1.4%	641	1.8%	-	-	-	-	1 149	3.2%	39 211	211.6%	(100.0%)
Electricity	11 807	11 807	183	1.6%	539	4.6%	-	-	-	-	722	6.1%	9 787	303.2%	(100.0%)
Water	11 550	11 550	46	.4%	-	-	-	-	-	-	46	.4%	20 257	300.8%	(100.0%)
Waste Water Management	5 290	5 290	46	.9%	102	1.9%	-	-	-	-	148	2.8%	9 167	121.7%	(100.0%)
Waste Management	7 343	7 343	233	3.2%	-	-	-	-	-	-	233	3.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	316 828	316 828	106 697	33.7%	103 116	32.5%	51 874	16.4%	101 587	32.1%	363 274	114.7%	83 310	108.6%	21.9%
Property rates, penalties and collection charges	45 698	45 698	20 603	45.1%	14 165	31.0%	6 067	13.3%	19 090	41.8%	59 926	131.1%	9 106	91.9%	109.6%
Service charges	165 436	165 436	49 956	30.2%	53 026	32.1%	33 651	20.3%	68 867	41.6%	205 500	124.2%	44 937	113.5%	53.3%
Other revenue	21 944	21 944	6 206	28.3%	10 105	46.1%	6 460	29.4%	5 109	23.3%	27 881	127.1%	23 275	253.3%	(78.0%)
Government - operating	61 676	61 676	23 410	38.0%	19 714	32.0%	-	-	-	-	43 124	69.9%	-	68.8%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	22 075	22 075	6 521	29.5%	6 106	27.7%	5 696	25.8%	8 521	38.6%	26 844	121.6%	5 991	95.3%	42.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(279 823)	(279 823)	(103 001)	36.8%	(71 089)	25.4%	(62 973)	22.5%	(103 931)	37.1%	(340 994)	121.9%	(117 977)	115.1%	(11.9%)
Suppliers and employees	(277 863)	(277 863)	(101 417)	36.5%	(69 421)	25.0%	(61 731)	22.2%	(102 412)	36.9%	(334 980)	120.6%	(114 589)	114.6%	(10.6%)
Finance charges	(1 909)	(1 909)	(373)	19.5%	(574)	30.1%	(367)	19.2%	-	-	(1 313)	68.8%	(639)	136.0%	(100.0%)
Transfers and grants	(51)	(51)	(1 211)	2 378.8%	(1 095)	2 149.8%	(875)	1 717.8%	(1 519)	2 983.6%	(4 701)	9 230.1%	(2 749)	126.0%	(44.7%)
Net Cash from/(used) Operating Activities	37 005	37 005	3 696	10.0%	32 027	86.5%	(11 099)	(30.0%)	(2 344)	(6.3%)	22 280	60.2%	(34 667)	(1 526.6%)	(93.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 518)	(5 518)	-	-	-	-	-	-	-	-	-	-	(43)	10.3%	(100.0%)
Capital assets	(5 518)	(5 518)	-	-	-	-	-	-	-	-	-	-	(43)	10.3%	(100.0%)
Net Cash from/(used) Investing Activities	(5 518)	(5 518)	-	-	-	-	-	-	-	-	-	-	(43)	10.3%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 214	26 214	3 696	14.1%	32 027	122.2%	(11 099)	(42.3%)	(2 344)	(8.9%)	22 280	85.0%	(34 710)	283.3%	(93.2%)
Cash\cash equivalents at the year begin:	1 138	1 138	25 628	2 252.9%	29 324	2 577.8%	61 351	5 393.3%	50 252	4 417.6%	25 628	2 252.9%	42 663	2 252.9%	17.8%
Cash\cash equivalents at the year end:	27 352	27 352	29 324	107.2%	61 351	224.3%	50 252	183.7%	47 908	175.2%	47 908	175.2%	7 953	(155.9%)	502.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 772	3.3%	3 152	2.7%	4 723	4.1%	103 852	89.9%	115 499	35.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 523	17.4%	536	6.1%	332	3.8%	6 347	72.6%	8 739	2.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 060	4.9%	2 656	4.2%	2 346	3.7%	54 612	87.1%	62 674	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	346	2.4%	259	1.8%	278	1.9%	13 671	93.9%	14 555	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	298	3.1%	234	2.4%	204	2.1%	8 960	92.4%	9 696	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 002	1.8%	1 851	1.6%	1 579	1.4%	107 728	95.2%	113 160	34.9%	-	-	-	-
Total By Income Source	11 002	3.4%	8 687	2.7%	9 463	2.9%	295 170	91.0%	324 323	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 002	3.4%	8 687	2.7%	9 463	2.9%	295 170	91.0%	324 323	100.0%	-	-	-	-
Total By Customer Group	11 002	3.4%	8 687	2.7%	9 463	2.9%	295 170	91.0%	324 323	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 663	100.0%	-	-	-	-	-	-	5 663	50.3%
Bulk Water	3 298	100.0%	-	-	-	-	-	-	3 298	29.3%
PAYE deductions	2 184	100.0%	-	-	-	-	-	-	2 184	19.4%
VAT (output less input)	(1 795)	100.0%	-	-	-	-	-	-	(1 795)	(16.0%)
Pensions / Retirement	1 297	100.0%	-	-	-	-	-	-	1 297	11.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	566	100.0%	-	-	-	-	-	-	566	5.0%
Auditor-General	36	100.0%	-	-	-	-	-	-	36	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	11 249	100.0%	-	-	-	-	-	-	11 249	100.0%

Contact Details

Municipal Manager	BS Riba (Acting)	013 665 6005
Financial Manager	Mr Carlos Barnard	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	1 921 545	1 887 659	486 456	25.3%	456 356	23.7%	390 083	20.7%	540 357	28.6%	1 873 253	99.2%	408 522	97.4%	32.3%
Property rates	298 838	293 555	81 349	27.2%	82 451	27.6%	82 022	27.9%	90 364	30.8%	336 186	114.5%	(10 390)	77.3%	(969.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	793 418	773 548	193 461	24.4%	168 356	21.2%	160 053	20.7%	194 390	25.1%	716 260	92.6%	54 371	68.8%	257.5%
Service charges - water revenue	320 006	319 797	61 292	19.2%	77 871	24.3%	70 811	22.1%	87 310	27.3%	297 284	93.0%	24 316	111.1%	259.1%
Service charges - sanitation revenue	117 170	117 121	27 979	23.9%	30 095	25.7%	26 810	22.9%	32 949	28.1%	117 833	100.6%	9 061	96.7%	263.7%
Service charges - refuse revenue	70 514	69 796	17 626	25.0%	17 980	25.5%	18 150	26.0%	21 449	30.7%	75 206	107.8%	5 594	78.1%	283.5%
Service charges - other	3 000	390	67	2.2%	298	9.9%	93	23.8%	51	12.9%	508	130.2%	71	124.6%	(29.2%)
Rental of facilities and equipment	10 865	10 865	2 632	24.2%	2 981	27.4%	2 756	25.4%	2 902	26.7%	11 272	103.7%	953	71.4%	204.5%
Interest earned - external investments	1 542	1 542	127	8.2%	195	12.6%	332	21.5%	843	54.7%	1 498	97.1%	(40)	32.7%	(2 202.5%)
Interest earned - outstanding debtors	-	48 815	16 830	-	17 947	-	17 033	34.9%	28 816	59.0%	80 626	165.2%	4 968	127.4%	480.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 385	5 045	716	16.3%	443	10.1%	835	16.5%	2 444	48.5%	4 438	88.0%	(363)	95.9%	(773.8%)
Licences and permits	2 418	2 418	547	22.6%	408	16.9%	923	38.2%	626	25.9%	2 504	103.6%	130	80.4%	383.3%
Agency services	22 481	22 481	5 614	25.0%	535	2.4%	5 865	26.1%	6 924	30.8%	18 938	84.2%	230 877	1 207.2%	(97.0%)
Transfers recognised - operational	219 579	211 767	72 735	33.1%	50 874	23.2%	1 934	.9%	68 048	32.1%	193 591	91.4%	86 997	115.9%	(21.8%)
Other own revenue	57 327	10 520	5 481	9.6%	5 921	10.3%	2 466	23.4%	3 241	30.8%	17 108	162.6%	1 977	59.3%	63.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 921 544	1 895 438	351 337	18.3%	326 862	17.0%	351 742	18.6%	488 203	25.8%	1 518 143	80.1%	458 122	80.3%	6.6%
Employee related costs	485 268	473 289	110 982	22.9%	114 604	23.6%	120 882	25.5%	119 199	25.2%	465 667	98.4%	101 442	95.2%	17.5%
Remuneration of councillors	19 144	19 381	4 725	24.7%	4 727	24.7%	4 720	24.4%	5 914	30.5%	20 086	103.6%	4 728	104.2%	25.1%
Debt impairment	213 520	137 428	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	165 000	165 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	12 920	16 130	283	2.2%	7 919	61.3%	463	2.9%	7 467	46.3%	16 133	100.0%	6 727	79.3%	11.0%
Bulk purchases	738 297	714 289	146 552	19.8%	88 389	12.0%	141 347	19.8%	277 538	38.9%	653 825	91.5%	246 595	101.6%	12.5%
Other Materials	85 919	107 781	26 096	30.4%	28 704	33.4%	23 318	21.6%	23 830	22.1%	101 948	94.6%	32 331	98.4%	(26.3%)
Contracted services	17 105	83 572	14 956	87.4%	37 256	217.8%	15 009	18.0%	13 240	15.8%	80 461	96.3%	13 225	112.0%	.1%
Transfers and grants	34 548	21 858	5 401	15.6%	5 822	16.9%	5 499	25.2%	6 838	31.3%	23 559	107.8%	4 196	77.0%	63.0%
Other expenditure	149 825	156 710	42 343	28.3%	39 440	26.3%	40 505	25.8%	34 177	21.8%	156 465	99.8%	48 878	95.7%	(30.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	(7 779)	135 119		129 495		38 341		52 155		355 110		(49 600)		
Transfers recognised - capital	159 916	165 637	1 740	1.1%	1 681	1.1%	(356)	(.2%)	50	-	3 115	1.9%	(237)	1.3%	(121.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	159 916	157 858	136 859		131 175		37 985		52 205		358 224		(49 837)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	159 916	157 858	136 859		131 175		37 985		52 205		358 224		(49 837)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	159 916	157 858	136 859		131 175		37 985		52 205		358 224		(49 837)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	159 916	157 858	136 859		131 175		37 985		52 205		358 224		(49 837)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	159 916	159 916	25 287	15.8%	57 440	35.9%	28 739	18.0%	15 429	9.6%	126 895	79.4%	55 010	28.9%	(72.0%)
National Government	130 290	130 290	23 508	18.0%	55 328	42.5%	25 840	19.8%	14 817	11.4%	119 493	91.7%	52 076	37.0%	(71.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	29 626	29 626	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	159 916	159 916	23 508	14.7%	55 328	34.6%	25 840	16.2%	14 817	9.3%	119 493	74.7%	52 076	31.1%	(71.5%)
Borrowing	-	-	268	-	794	-	591	-	620	-	2 273	-	219	1.6%	183.6%
Internally generated funds	-	-	1 510	-	1 318	-	2 309	-	(8)	-	5 129	-	2 716	35.5%	(100.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	159 916	159 916	25 287	15.8%	57 440	35.9%	28 739	18.0%	15 429	9.6%	126 895	79.4%	55 010	28.9%	(72.0%)
Governance and Administration	-	-	-	-	371	-	-	-	270	-	642	-	17	2.2%	1 449.5%
Executive & Council	-	-	-	-	371	-	-	-	270	-	642	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	17	25.7%	(100.0%)
Community and Public Safety	3 716	3 716	467	12.6%	5 715	153.8%	3 879	104.4%	1 789	48.1%	11 850	318.9%	3 026	51.3%	(40.9%)
Community & Social Services	-	-	-	-	253	-	549	-	617	-	1 418	-	40	5.7%	1 454.2%
Sport And Recreation	-	-	467	-	1 197	-	2 629	-	93	-	4 387	-	310	10.7%	(70.0%)
Public Safety	3 716	3 716	-	-	4 265	114.8%	131	3.5%	849	22.9%	5 245	141.2%	2 676	131.9%	(68.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	571	-	229	-	800	-	-	71.5%	(100.0%)
Economic and Environmental Services	42 125	42 125	7 219	17.1%	8 868	21.1%	1 754	4.2%	2 214	5.3%	20 057	47.6%	20 350	652.8%	(89.1%)
Planning and Development	-	-	-	-	-	-	42	-	-	-	42	-	39	1.2%	(100.0%)
Road Transport	42 125	42 125	7 219	17.1%	8 868	21.1%	1 712	4.1%	2 214	5.3%	20 014	47.5%	20 234	-	(89.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	77	40.1%	(100.0%)
Trading Services	109 094	109 094	17 600	16.1%	42 363	38.8%	22 815	20.9%	11 121	10.2%	93 899	86.1%	31 617	18.6%	(64.8%)
Electricity	10 652	10 652	2 934	27.5%	2 128	20.0%	4 678	43.9%	(137)	(1.3%)	9 603	90.1%	17 068	33.9%	(100.8%)
Water	23 096	23 096	-	-	20 806	90.1%	-	-	(20 806)	(90.1%)	-	-	-	.4%	(100.0%)
Waste Water Management	69 990	69 990	14 667	21.0%	18 715	26.7%	18 137	25.9%	32 064	45.8%	83 583	119.4%	12 879	15.2%	149.0%
Waste Management	5 356	5 356	-	-	713	13.3%	-	-	-	-	713	13.3%	1 669	52.4%	(100.0%)
Other	4 981	4 981	-	-	123	2.5%	291	5.8%	35	.7%	448	9.0%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	1 840 129	1 840 129	2 471 074	134.3%	461 515	25.1%	416 743	22.6%	551 119	29.9%	3 900 452	212.0%	646 345	114.4%	(14.7%)
Property rates, penalties and collection charges	224 757	224 757	370 609	164.9%	83 651	37.2%	84 216	37.5%	91 647	40.8%	630 124	280.4%	121 963	129.4%	(24.9%)
Service charges	1 122 456	1 122 456	1 527 252	136.1%	296 670	26.4%	294 451	26.2%	346 498	30.9%	2 464 872	219.6%	267 855	94.6%	29.4%
Other revenue	63 064	63 064	89 441	141.8%	10 304	16.3%	18 608	29.5%	15 269	24.2%	133 622	211.9%	176 235	539.5%	(91.3%)
Government - operating	219 579	219 579	422 113	192.2%	52 748	24.0%	2 102	1.0%	68 093	31.0%	545 056	248.2%	65 059	106.1%	4.7%
Government - capital	159 916	159 916	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	50 357	50 357	61 659	122.4%	18 142	36.0%	17 366	34.5%	29 611	58.8%	126 777	251.8%	15 233	135.2%	94.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 467 547)	(1 467 547)	(2 443 052)	166.5%	(469 273)	32.0%	(404 723)	27.6%	(563 489)	38.4%	(3 880 537)	264.4%	(671 478)	137.4%	(16.1%)
Suppliers and employees	(1 416 869)	(1 416 869)	(2 437 368)	172.0%	(455 532)	32.2%	(398 762)	28.1%	(549 183)	38.8%	(3 840 845)	271.1%	(660 555)	137.2%	(16.9%)
Finance charges	(16 130)	(16 130)	(283)	1.8%	(7 919)	49.1%	(463)	2.9%	(7 467)	46.3%	(16 133)	100.0%	(6 727)	79.3%	11.0%
Transfers and grants	(34 548)	(34 548)	(5 401)	15.6%	(5 822)	16.9%	(5 499)	15.9%	(6 838)	19.8%	(23 559)	68.2%	(4 196)	-	63.0%
Net Cash from/(used) Operating Activities	372 583	372 583	28 023	7.5%	(7 758)	(2.1%)	12 020	3.2%	(12 370)	(3.3%)	19 915	5.3%	(25 133)	(12.2%)	(50.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	6.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(159 916)	(159 916)	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Capital assets	(159 916)	(159 916)	-	-	-	-	-	-	-	-	-	-	-	1%	-
Net Cash from/(used) Investing Activities	(159 916)	(159 916)	-	-	-	-	-	-	-	-	-	-	-	(13.7%)	-
Cash Flow from Financing Activities															
Receipts	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	11.7%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	11.7%	-
Payments	(21 798)	(21 798)	(283)	1.3%	-	-	(210)	1.0%	-	-	(493)	2.3%	-	1.9%	-
Repayment of borrowing	(21 798)	(21 798)	(283)	1.3%	-	-	(210)	1.0%	-	-	(493)	2.3%	-	1.9%	-
Net Cash from/(used) Financing Activities	(16 798)	(16 798)	(283)	1.7%	-	-	(210)	1.3%	-	-	(493)	2.9%	-	(17.9%)	-
Net Increase/(Decrease) in cash held	195 869	195 869	27 740	14.2%	(7 758)	(4.0%)	11 810	6.0%	(12 370)	(6.3%)	19 422	9.9%	(25 133)	(11.4%)	(50.8%)
Cash/cash equivalents at the year begin:	-	-	(34 710)	-	(6 970)	-	(14 728)	-	(2 918)	-	(34 710)	-	(9 827)	(404.2%)	(70.3%)
Cash/cash equivalents at the year end:	195 869	195 869	(6 970)	(3.6%)	(14 728)	(7.5%)	(2 918)	(1.5%)	(15 288)	(7.8%)	(15 288)	(7.8%)	(34 960)	(18.3%)	(56.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 054	6.5%	19 122	3.8%	14 672	2.9%	443 058	86.9%	509 907	30.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 357	14.6%	16 926	4.9%	10 031	2.9%	267 825	77.6%	345 138	20.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 512	11.9%	9 969	5.3%	8 232	4.4%	148 522	78.5%	189 235	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 143	6.3%	6 374	3.6%	5 125	2.9%	152 916	87.1%	175 558	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 698	4.7%	3 352	2.8%	2 922	2.4%	108 838	90.1%	120 810	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 620	5.0%	7 259	2.9%	7 266	2.9%	224 913	89.2%	252 058	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 518	33.9%	7 270	12.6%	5 337	9.3%	25 378	44.1%	57 504	3.5%	-	-	-	-
Total By Income Source	154 902	9.4%	70 272	4.3%	53 585	3.2%	1 371 450	83.1%	1 650 209	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 350	12.1%	1 725	6.2%	1 012	3.7%	21 627	78.0%	27 715	1.7%	-	-	-	-
Commercial	51 453	27.6%	18 069	9.7%	10 388	5.6%	106 614	57.2%	186 524	11.3%	-	-	-	-
Households	83 933	7.3%	46 569	4.0%	38 537	3.3%	987 014	85.4%	1 156 052	70.1%	-	-	-	-
Other	16 166	5.8%	3 910	1.4%	3 648	1.3%	256 194	91.5%	279 918	17.0%	-	-	-	-
Total By Customer Group	154 902	9.4%	70 272	4.3%	53 585	3.2%	1 371 450	83.1%	1 650 209	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	113 132	19.6%	-	-	58 273	10.1%	405 154	70.3%	576 559	78.4%
Bulk Water	3 000	3.3%	-	-	3 575	3.9%	84 269	92.8%	90 843	12.4%
PAYE deductions	5 181	100.0%	-	-	-	-	-	-	5 181	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 354	100.0%	-	-	-	-	-	-	6 354	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 098	37.7%	8 190	14.6%	26 681	47.7%	-	-	55 968	7.6%
Auditor-General	110	100.0%	-	-	-	-	-	-	110	-
Other	-	-	-	-	-	-	-	-	-	-
Total	148 874	20.3%	8 190	1.1%	88 529	12.0%	489 423	66.6%	735 016	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	1 303 203	1 214 466	323 815	24.8%	310 407	23.8%	294 639	24.3%	278 273	22.9%	1 207 134	99.4%	260 520	96.7%	6.8%
Property rates	272 882	278 808	69 764	25.6%	70 451	25.8%	71 007	25.5%	71 571	25.7%	282 793	101.4%	66 064	101.1%	8.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	486 741	484 467	133 439	27.4%	116 209	23.9%	110 845	22.9%	125 333	25.9%	485 826	100.3%	115 109	99.8%	8.9%
Service charges - water revenue	69 179	68 555	17 120	24.7%	19 426	28.1%	16 604	24.2%	15 568	22.7%	68 717	100.2%	12 898	93.9%	20.7%
Service charges - sanitation revenue	63 559	64 422	16 236	25.5%	16 539	26.0%	16 377	25.4%	16 115	25.0%	65 267	101.3%	15 206	101.3%	6.0%
Service charges - refuse revenue	68 975	69 534	17 267	25.0%	17 474	25.3%	17 592	25.3%	17 571	25.3%	69 904	100.5%	15 299	100.3%	14.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35 361	34 604	8 832	25.0%	8 939	25.3%	9 053	26.2%	8 418	24.3%	35 242	101.8%	8 449	101.1%	(.4%)
Interest earned - external investments	20 694	21 469	4 525	21.9%	6 746	32.6%	6 090	28.4%	6 490	30.2%	23 852	111.1%	6 356	91.7%	2.1%
Interest earned - outstanding debtors	1 498	1 887	436	29.1%	510	34.1%	606	32.1%	559	29.6%	2 111	111.9%	545	108.5%	2.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 708	14 209	1 449	21.6%	1 648	24.6%	2 066	14.5%	1 005	7.1%	6 168	43.4%	1 289	102.7%	(22.0%)
Licences and permits	8 144	8 178	2 298	28.2%	2 193	26.9%	2 230	27.3%	2 425	29.7%	9 145	111.8%	1 935	108.7%	25.3%
Agency services	13 546	14 546	2 812	20.8%	3 692	27.3%	2 567	17.6%	5 432	37.3%	14 502	99.7%	6 291	111.6%	(13.7%)
Transfers recognised - operational	189 620	111 668	45 474	24.0%	35 655	18.8%	34 170	30.6%	-	-	115 299	103.3%	3 354	96.7%	(100.0%)
Other own revenue	66 148	41 321	4 163	6.3%	8 346	12.6%	5 433	13.1%	7 786	18.8%	25 727	62.3%	7 664	41.5%	1.6%
Gains on disposal of PPE	150	800	-	-	2 581	1 720.4%	-	-	-	-	2 581	322.6%	60	60.9%	(100.0%)
Operating Expenditure	1 352 386	1 289 329	285 813	21.1%	283 450	21.0%	285 142	22.1%	286 994	22.3%	1 141 400	88.5%	332 174	92.3%	(13.6%)
Employee related costs	344 432	346 293	81 126	23.6%	82 121	23.8%	86 357	24.9%	83 138	24.0%	332 742	96.1%	77 817	92.8%	6.8%
Remuneration of councillors	18 818	18 711	4 097	21.8%	4 664	24.8%	4 242	22.7%	5 153	27.5%	18 156	97.0%	4 144	97.8%	24.4%
Debt impairment	8 034	16 034	2 008	25.0%	2 008	25.0%	2 008	12.5%	2 008	12.5%	8 034	50.1%	1 855	100.0%	8.3%
Depreciation and asset impairment	176 252	176 252	44 058	25.0%	44 058	25.0%	44 058	25.0%	44 062	25.0%	176 237	100.0%	45 698	100.0%	(3.6%)
Finance charges	28 081	28 081	-	-	5 036	17.9%	-	-	-	-	5 036	17.9%	4 829	40.2%	(100.0%)
Bulk purchases	340 072	339 073	82 192	24.2%	71 245	20.9%	66 441	19.6%	67 470	19.9%	287 347	84.7%	98 604	94.0%	(31.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38 561	38 011	6 767	17.5%	9 146	23.7%	9 866	26.0%	8 321	21.9%	34 100	89.7%	9 794	85.0%	(15.0%)
Transfers and grants	62 503	64 393	15 318	24.5%	16 122	25.8%	15 814	24.6%	16 426	25.5%	63 681	98.9%	14 554	99.5%	12.9%
Other expenditure	335 634	262 481	50 247	15.0%	49 050	14.6%	56 357	21.5%	60 414	23.0%	216 068	82.3%	74 879	88.5%	(19.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(49 183)	(74 863)	38 002		26 957		9 497		(8 721)		65 734		(71 654)		
Transfers recognised - capital	45 771	90 620	3 688	8.1%	18 775	41.0%	30 522	33.7%	-	-	52 985	58.5%	39 474	153.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	49 908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 496	15 757	41 690		45 732		40 019		(8 721)		118 720		(32 180)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 496	15 757	41 690		45 732		40 019		(8 721)		118 720		(32 180)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 496	15 757	41 690		45 732		40 019		(8 721)		118 720		(32 180)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 496	15 757	41 690		45 732		40 019		(8 721)		118 720		(32 180)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	187 899	264 234	20 132	10.7%	53 640	28.5%	54 392	20.6%	39 647	15.0%	167 811	63.5%	84 031	74.5%	(52.8%)
National Government	45 771	55 662	4 407	9.6%	16 766	36.6%	13 875	24.9%	11 108	20.0%	46 155	82.9%	35 286	89.1%	(68.5%)
Provincial Government	-	10	-	-	-	-	-	-	-	-	-	-	34	16.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	15.0%	-
Transfers recognised - capital	45 771	55 672	4 407	9.6%	16 766	36.6%	13 875	24.9%	11 108	20.0%	46 155	82.9%	35 320	88.7%	(68.6%)
Borrowing	77 630	127 786	11 359	14.6%	17 705	22.8%	20 853	16.3%	13 790	10.8%	63 708	49.9%	19 882	55.4%	(30.6%)
Internally generated funds	64 499	80 777	4 366	6.8%	19 169	29.7%	19 665	24.3%	14 749	18.3%	57 949	71.7%	28 829	81.4%	(48.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	187 899	264 234	20 132	10.7%	53 640	28.5%	54 392	20.6%	39 647	15.0%	167 811	63.5%	84 031	74.5%	(52.8%)
Governance and Administration	13 753	24 976	639	4.6%	2 656	19.3%	4 778	19.1%	5 483	22.0%	13 555	54.3%	12 231	68.7%	(55.2%)
Executive & Council	1 127	1 207	20	1.8%	(2)	(.2%)	62	5.2%	259	21.4%	338	28.0%	138	80.9%	86.9%
Budget & Treasury Office	1 394	962	-	-	4	.3%	190	19.8%	178	18.5%	372	38.7%	689	96.1%	(74.2%)
Corporate Services	11 232	22 807	619	5.5%	2 654	23.6%	4 526	19.8%	5 046	22.1%	12 845	56.3%	11 403	67.9%	(55.8%)
Community and Public Safety	25 891	24 363	1 571	6.1%	5 697	22.0%	8 483	34.8%	5 359	22.0%	21 110	86.6%	10 761	81.9%	(50.2%)
Community & Social Services	7 670	6 019	0	-	3 754	48.9%	771	12.8%	559	9.3%	5 084	84.5%	5 856	81.5%	(90.5%)
Sport And Recreation	10 832	11 371	769	7.1%	1 340	12.4%	5 700	50.1%	2 884	25.4%	10 693	94.0%	2 241	87.6%	28.7%
Public Safety	7 246	6 330	801	11.1%	604	8.3%	1 658	26.2%	1 669	26.4%	4 731	74.7%	2 649	80.6%	(37.0%)
Housing	143	143	-	-	0	-	105	73.5%	20	13.7%	125	87.3%	18	55.2%	10.5%
Health	-	500	-	-	-	-	249	49.7%	228	45.6%	477	95.3%	(3)	8.1%	(8 541.3%)
Economic and Environmental Services	71 463	86 517	10 195	14.3%	33 209	46.5%	12 808	14.8%	10 814	12.5%	67 026	77.5%	30 800	88.9%	(64.9%)
Planning and Development	509	5 314	43	8.4%	42	8.3%	438	8.3%	130	2.4%	653	12.3%	610	88.8%	(78.7%)
Road Transport	70 954	81 203	10 152	14.3%	33 167	46.7%	12 369	15.2%	10 684	13.2%	66 372	81.7%	30 191	88.9%	(64.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	76 793	128 378	7 728	10.1%	12 077	15.7%	28 324	22.1%	17 992	14.0%	66 121	51.5%	30 239	57.3%	(40.5%)
Electricity	41 490	53 060	3 659	8.8%	3 523	8.5%	14 588	27.5%	4 474	8.4%	26 244	49.5%	18 117	70.0%	(75.3%)
Water	15 980	30 913	1 503	9.4%	3 368	21.1%	3 921	12.7%	6 854	22.2%	15 645	50.6%	6 563	50.2%	4.4%
Waste Water Management	14 398	37 745	2 065	14.3%	3 047	21.2%	7 371	19.5%	6 101	16.2%	18 584	49.2%	4 024	44.6%	51.6%
Waste Management	4 925	6 660	502	10.2%	2 140	43.4%	2 444	36.7%	562	8.4%	5 648	84.8%	1 534	68.5%	(63.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	1 348 974	1 266 928	339 984	25.2%	372 081	27.6%	375 737	29.7%	355 622	28.1%	1 443 424	113.9%	317 942	109.5%	11.9%
Property rates, penalties and collection charges	272 882	278 808	69 764	25.6%	70 451	25.8%	71 007	25.5%	71 571	25.7%	282 793	101.4%	66 064	101.1%	8.3%
Service charges	688 454	686 977	184 061	26.7%	169 647	24.6%	161 418	23.5%	174 587	25.4%	689 714	100.4%	158 512	99.4%	10.1%
Other revenue	130 057	113 657	32 035	24.6%	70 296	54.1%	72 174	63.5%	102 416	90.1%	276 920	243.6%	83 111	208.9%	23.2%
Government - operating	189 620	111 668	45 474	24.0%	35 655	18.8%	34 170	30.6%	-	-	115 299	103.3%	3 354	96.4%	(100.0%)
Government - capital	45 771	52 462	3 688	8.1%	18 775	41.0%	30 272	57.7%	-	-	52 735	100.5%	-	94.7%	-
Interest	22 191	23 356	4 961	22.4%	7 256	32.7%	6 696	28.7%	7 049	30.2%	25 963	111.2%	6 901	81.7%	2.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 031 355)	(1 097 044)	(331 931)	32.2%	(258 444)	25.1%	(254 259)	23.2%	(260 640)	23.8%	(1 105 273)	100.8%	(247 910)	101.0%	5.1%
Suppliers and employees	(940 771)	(1 004 570)	(316 612)	33.7%	(237 285)	25.2%	(238 444)	23.7%	(244 213)	24.3%	(1 036 556)	103.2%	(228 527)	102.8%	6.9%
Finance charges	(28 081)	(28 081)	-	-	(5 036)	17.9%	-	-	-	-	(5 036)	17.9%	(4 829)	40.2%	(100.0%)
Transfers and grants	(62 503)	(64 393)	(15 318)	24.5%	(16 122)	25.8%	(15 814)	24.6%	(16 426)	25.5%	(63 681)	98.9%	(14 554)	99.5%	12.9%
Net Cash from/(used) Operating Activities	317 619	169 884	8 053	2.5%	113 637	35.8%	121 478	71.5%	94 983	55.9%	338 151	199.0%	70 032	159.4%	35.6%
Cash Flow from Investing Activities															
Receipts	(204 850)	(29 200)	126 000	(61.5%)	(39 419)	19.2%	72 000	(246.6%)	(288 000)	986.3%	(129 419)	443.2%	(41 940)	(2.1%)	586.7%
Proceeds on disposal of PPE	150	800	-	-	2 581	1 720.4%	-	-	-	-	2 581	322.6%	60	60.9%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(205 000)	(30 000)	126 000	(61.5%)	(42 000)	20.5%	72 000	(240.0%)	(288 000)	960.0%	(132 000)	440.0%	(42 000)	(2.2%)	585.7%
Payments	(186 399)	(264 234)	(20 132)	10.8%	(53 640)	28.8%	(54 392)	20.6%	(39 647)	15.0%	(167 811)	63.5%	(84 031)	74.5%	(52.8%)
Capital assets	(186 399)	(264 234)	(20 132)	10.8%	(53 640)	28.8%	(54 392)	20.6%	(39 647)	15.0%	(167 811)	63.5%	(84 031)	74.5%	(52.8%)
Net Cash from/(used) Investing Activities	(391 249)	(293 434)	105 868	(27.1%)	(93 059)	23.8%	17 608	(6.0%)	(327 647)	111.7%	(297 231)	101.3%	(125 971)	101.7%	160.1%
Cash Flow from Financing Activities															
Receipts	85 242	131 282	349	.4%	3 430	4.0%	1 953	1.5%	1 289	1.0%	7 022	5.3%	2 386	6.9%	(46.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	80 000	126 040	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 242	5 242	349	6.7%	3 430	65.4%	1 953	37.3%	1 289	24.6%	7 022	134.0%	2 386	49.3%	(46.0%)
Payments	(16 709)	(16 709)	(2 196)	13.1%	(4 087)	24.5%	(2 301)	13.8%	(8 792)	52.6%	(17 375)	104.0%	(3 962)	70.0%	121.9%
Repayment of borrowing	(16 709)	(16 709)	(2 196)	13.1%	(4 087)	24.5%	(2 301)	13.8%	(8 792)	52.6%	(17 375)	104.0%	(3 962)	70.0%	121.9%
Net Cash from/(used) Financing Activities	68 532	114 572	(1 847)	(2.7%)	(657)	(1.0%)	(348)	(.3%)	(7 502)	(6.5%)	(10 354)	(9.0%)	(1 576)	(7.0%)	376.1%
Net Increase/(Decrease) in cash held	(5 098)	(8 978)	112 074	(2 198.5%)	19 921	(390.8%)	138 738	(1 545.2%)	(240 167)	2 674.9%	30 566	(340.4%)	(57 515)	(1 044.4%)	317.6%
Cash/cash equivalents at the year begin:	47 859	68 326	68 326	142.8%	180 400	376.9%	200 322	293.2%	339 059	496.2%	68 326	100.0%	125 842	100.0%	169.4%
Cash/cash equivalents at the year end:	42 762	59 348	180 400	421.9%	200 322	468.5%	339 059	571.3%	98 893	166.6%	98 893	166.6%	68 326	142.8%	44.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 547	54.9%	360	5.6%	235	3.6%	2 321	35.9%	6 464	7.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 768	89.7%	566	3.2%	273	1.6%	980	5.6%	17 587	21.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 014	55.0%	1 787	7.6%	889	3.8%	7 969	33.7%	23 659	28.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 874	63.3%	298	6.6%	198	4.4%	1 168	25.7%	4 538	5.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 796	62.2%	307	6.8%	173	3.8%	1 217	27.1%	4 493	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	241	10.0%	110	4.6%	128	5.3%	1 922	80.0%	2 401	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	(3)	(.2%)	131	7.1%	111	6.1%	1 595	87.0%	1 835	2.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 462	50.2%	999	4.4%	686	3.0%	9 701	42.5%	22 847	27.3%	-	-	-	-
Total By Income Source	49 699	59.3%	4 558	5.4%	2 693	3.2%	26 873	32.1%	83 823	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 668	46.9%	512	14.4%	217	6.1%	1 162	32.7%	3 559	4.2%	-	-	-	-
Commercial	21 409	70.8%	1 439	4.8%	753	2.5%	6 620	21.9%	30 221	36.1%	-	-	-	-
Households	23 501	56.8%	2 343	5.7%	1 600	3.9%	13 961	33.7%	41 405	49.4%	-	-	-	-
Other	3 120	36.1%	264	3.1%	123	1.4%	5 129	59.4%	8 637	10.3%	-	-	-	-
Total By Customer Group	49 699	59.3%	4 558	5.4%	2 693	3.2%	26 873	32.1%	83 823	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25 314	100.0%	-	-	-	-	-	-	25 314	27.1%
Bulk Water	867	100.0%	-	-	-	-	-	-	867	.9%
PAYE deductions	4 184	100.0%	-	-	-	-	-	-	4 184	4.5%
VAT (output less input)	3 245	100.0%	-	-	-	-	-	-	3 245	3.5%
Pensions / Retirement	4 411	100.0%	-	-	-	-	-	-	4 411	4.7%
Loan repayments	8 792	100.0%	-	-	-	-	-	-	8 792	9.4%
Trade Creditors	45 140	100.0%	-	-	-	-	-	-	45 140	48.3%
Auditor-General	64	100.0%	-	-	-	-	-	-	64	.1%
Other	1 377	100.0%	-	-	-	-	-	-	1 377	1.5%
Total	93 395	100.0%	-	-	-	-	-	-	93 395	100.0%

Contact Details

Municipal Manager	Mr W D Fouche	013 249 7264
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	191 766	185 039	61 610	32.1%	45 995	24.0%	34 924	18.9%	44 880	24.3%	187 409	101.3%	31 157	104.1%	44.0%
Property rates	62 157	62 157	23 948	38.5%	13 509	21.7%	13 458	21.7%	12 901	20.8%	63 816	102.7%	11 538	92.6%	11.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	44 342	39 342	8 581	19.4%	9 110	20.5%	6 799	17.3%	10 165	25.8%	34 655	88.1%	7 164	83.9%	41.9%
Service charges - water revenue	12 352	11 452	2 387	19.3%	2 883	23.3%	4 370	38.2%	2 949	25.8%	12 589	109.9%	3 153	87.2%	(6.5%)
Service charges - sanitation revenue	8 273	8 273	2 066	25.0%	2 030	24.5%	2 014	24.3%	2 026	24.5%	8 137	98.3%	1 894	99.4%	7.0%
Service charges - refuse revenue	8 487	8 487	2 242	26.4%	2 146	25.3%	2 155	25.4%	2 151	25.3%	8 694	102.4%	1 963	99.0%	9.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	444	418	106	23.9%	171	38.4%	169	40.3%	361	86.2%	806	192.6%	41	82.5%	779.4%
Interest earned - external investments	216	264	103	47.6%	132	61.2%	50	19.1%	78	29.4%	363	137.7%	22	88.8%	249.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 401	5 250	1 502	27.8%	1 131	20.9%	3 061	58.3%	2 798	53.3%	8 492	161.8%	710	16.5%	294.1%
Licences and permits	33	7	63	194.7%	2	5.9%	1	17.5%	(60)	(914.1%)	6	92.4%	2	701.4%	(2 988.0%)
Agency services	2 384	2 010	123	5.2%	-	-	2 274	113.1%	541	26.9%	2 938	146.2%	689	76.7%	(21.4%)
Transfers recognised - operational	46 402	46 402	19 964	43.0%	14 463	31.2%	371	.8%	10 672	23.0%	45 470	98.0%	3 393	129.9%	214.6%
Other own revenue	1 070	771	506	47.3%	219	20.5%	202	26.2%	297	38.6%	1 225	158.9%	569	899.7%	(47.8%)
Gains on disposal of PPE	204	204	18	8.8%	200	98.0%	-	-	-	-	218	106.9%	19	2.8%	(100.0%)
Operating Expenditure	233 323	229 816	33 912	14.5%	31 022	13.3%	31 867	13.9%	40 382	17.6%	137 183	59.7%	28 483	58.0%	41.8%
Employee related costs	78 916	78 916	15 075	19.1%	14 419	18.3%	15 376	19.5%	15 716	19.9%	60 586	76.8%	13 599	78.8%	15.6%
Remuneration of councillors	5 109	5 109	1 139	22.3%	1 197	23.4%	1 192	23.3%	1 543	30.2%	5 071	99.3%	1 197	99.6%	28.9%
Debt impairment	9 190	9 190	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	50 980	50 980	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 537	1 937	533	34.7%	824	53.6%	861	44.4%	1 341	69.2%	3 558	183.7%	158	11.4%	748.9%
Bulk purchases	40 770	40 770	11 022	27.0%	8 329	20.4%	8 031	19.7%	12 016	29.5%	39 398	96.6%	6 615	65.7%	81.6%
Other Materials	-	6 135	73	-	886	-	779	12.7%	1 078	17.6%	2 817	45.9%	4	12.5%	29 905.3%
Contracted services	3 474	4 174	777	22.4%	518	14.9%	58	1.4%	1 643	39.4%	2 995	71.8%	779	48.4%	111.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	43 349	32 605	5 294	12.2%	4 850	11.2%	5 570	17.1%	7 044	21.6%	22 758	69.8%	6 132	116.0%	14.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 557)	(44 777)	27 698		14 973		3 057		4 498		50 226		2 674		
Transfers recognised - capital	17 232	17 232	7 139	41.4%	-	-	10 093	58.6%	-	-	17 232	100.0%	-	89.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 325)	(27 545)	34 837		14 973		13 150		4 498		67 458		2 674		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24 325)	(27 545)	34 837		14 973		13 150		4 498		67 458		2 674		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 325)	(27 545)	34 837		14 973		13 150		4 498		67 458		2 674		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 325)	(27 545)	34 837		14 973		13 150		4 498		67 458		2 674		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	17 267	17 072	302	1.7%	4 160	24.1%	2 752	16.1%	9 194	53.9%	16 408	96.1%	2 701	36.1%	240.5%
National Government	16 370	16 370	277	1.7%	4 155	25.4%	2 752	16.8%	9 186	56.1%	16 370	100.0%	2 617	36.3%	251.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 370	16 370	277	1.7%	4 155	25.4%	2 752	16.8%	9 186	56.1%	16 370	100.0%	2 617	36.3%	251.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	897	701	24	2.7%	5	.6%	0	.1%	8	1.1%	38	5.4%	83	33.1%	(90.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 267	17 072	302	1.7%	4 160	24.1%	2 752	16.1%	9 194	53.9%	16 408	96.1%	2 701	36.1%	240.5%
Governance and Administration	16 637	16 481	292	1.8%	4 160	25.0%	2 752	16.7%	9 194	55.8%	16 398	99.5%	2 630	36.1%	249.5%
Executive & Council	16 386	16 386	279	1.7%	4 155	25.4%	2 752	16.8%	9 186	56.1%	16 373	99.9%	2 617	36.3%	251.0%
Budget & Treasury Office	30	30	6	20.1%	5	16.9%	-	-	0	-	11	37.1%	13	49.8%	(99.9%)
Corporate Services	221	65	6	2.8%	0	.1%	-	-	7	11.4%	14	21.2%	-	10.5%	(100.0%)
Community and Public Safety	97	175	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	20	120	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	42	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33	15	10	30.4%	-	-	-	-	0	2.0%	10	67.9%	-	50.0%	(100.0%)
Planning and Development	23	5	-	-	-	-	-	-	0	6.1%	0	6.1%	-	-	(100.0%)
Road Transport	10	10	10	100.2%	-	-	-	-	-	-	10	98.2%	-	50.0%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	500	200	-	-	-	-	-	-	-	-	-	-	70	39.3%	(100.0%)
Electricity	400	-	-	-	-	-	-	-	-	-	-	-	70	40.1%	(100.0%)
Water	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	200	-	-	-	-	-	-	-	-	-	-	-	46.4%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	208 794	202 067	68 731	32.9%	45 795	21.9%	45 017	22.3%	45 098	22.3%	204 641	101.3%	31 300	103.6%	44.1%
Property rates, penalties and collection charges	62 157	62 157	23 948	38.5%	13 509	21.7%	13 458	21.7%	12 901	20.8%	63 816	102.7%	11 574	92.9%	11.5%
Service charges	73 455	67 555	15 276	20.8%	16 169	22.0%	15 339	22.7%	17 292	25.6%	64 075	94.8%	14 299	88.6%	20.9%
Other revenue	9 332	8 457	1 443	15.5%	1 522	16.3%	5 706	67.5%	4 571	54.1%	13 243	156.6%	2 011	180.1%	127.3%
Government - operating	46 402	46 402	20 822	44.9%	14 463	31.2%	371	.8%	9 814	21.1%	45 470	98.0%	3 393	129.9%	189.3%
Government - capital	17 232	17 232	7 139	41.4%	-	-	10 093	58.6%	-	-	17 232	100.0%	-	89.9%	-
Interest	216	264	103	47.6%	132	61.2%	50	19.1%	520	197.1%	806	305.3%	22	88.8%	2 236.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173 154)	(169 646)	(33 912)	19.6%	(31 022)	17.9%	(31 867)	18.8%	(40 854)	24.1%	(137 655)	81.1%	(25 808)	56.8%	58.3%
Suppliers and employees	(171 617)	(167 709)	(33 379)	19.4%	(30 199)	17.6%	(31 006)	18.5%	(39 513)	23.6%	(134 097)	80.0%	(25 650)	56.6%	54.0%
Finance charges	(1 537)	(1 937)	(533)	34.7%	(824)	53.6%	(861)	44.4%	(1 341)	69.2%	(3 558)	183.7%	(158)	11.4%	748.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 641	32 421	34 819	97.7%	14 773	41.4%	13 150	40.6%	4 244	13.1%	66 986	206.6%	5 491	(264.5%)	(22.7%)
Cash Flow from Investing Activities															
Receipts	204	204	18	8.8%	200	98.0%	-	-	-	-	218	106.9%	19	1.4%	(100.0%)
Proceeds on disposal of PPE	204	204	18	8.8%	200	98.0%	-	-	-	-	218	106.9%	19	2.8%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17 267)	(17 072)	(302)	1.7%	(4 160)	24.1%	(2 752)	16.1%	(9 194)	53.9%	(16 408)	96.1%	-	.2%	(100.0%)
Capital assets	(17 267)	(17 072)	(302)	1.7%	(4 160)	24.1%	(2 752)	16.1%	(9 194)	53.9%	(16 408)	96.1%	-	.2%	(100.0%)
Net Cash from/(used) Investing Activities	(17 063)	(16 868)	(284)	1.7%	(3 960)	23.2%	(2 752)	16.3%	(9 194)	54.5%	(16 190)	96.0%	19	.1%	(48 490.2%)
Cash Flow from Financing Activities															
Receipts	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	12	(18.9%)	43	(68.2%)	(16)	(4 139.5%)	(174.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	12	(18.9%)	43	(68.2%)	(16)	(4 139.5%)	(174.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	12	(18.9%)	43	(68.2%)	(16)	(4 139.5%)	(174.0%)
Net Increase/(Decrease) in cash held	18 515	15 491	34 534	186.5%	10 817	58.4%	10 426	67.3%	(4 939)	(31.9%)	50 839	328.2%	5 494	(176.1%)	(189.9%)
Cash\cash equivalents at the year begin:	(23 525)	(39 879)	4 290	(18.2%)	38 824	(165.0%)	49 641	(124.5%)	60 067	(150.6%)	4 290	(10.8%)	74 329	141.8%	(19.2%)
Cash\cash equivalents at the year end:	(5 010)	(24 388)	38 824	(774.9%)	49 641	(990.8%)	60 067	(246.3%)	55 129	(226.0%)	55 129	(226.0%)	79 824	(200.2%)	(30.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	936	4.0%	846	3.6%	689	3.0%	20 725	89.3%	23 196	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	903	6.8%	2 331	17.7%	348	2.6%	9 613	72.9%	13 194	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 538	4.1%	4 091	3.7%	3 817	3.5%	97 256	88.7%	109 703	56.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	614	4.3%	434	3.0%	372	2.6%	12 980	90.1%	14 400	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	657	3.9%	532	3.2%	483	2.9%	15 164	90.1%	16 835	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	656	3.7%	820	4.6%	365	2.0%	16 128	89.8%	17 969	9.2%	-	-	-	-
Total By Income Source	8 304	4.3%	9 055	4.6%	6 074	3.1%	171 866	88.0%	195 299	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	154	3.5%	54	1.2%	31	.7%	4 189	94.6%	4 429	2.3%	-	-	-	-
Commercial	1 669	6.8%	1 263	5.1%	907	3.7%	20 774	84.4%	24 613	12.6%	-	-	-	-
Households	2 897	3.7%	2 494	3.2%	2 238	2.8%	71 151	90.3%	78 781	40.3%	-	-	-	-
Other	3 584	4.1%	5 244	6.0%	2 898	3.3%	75 752	86.6%	87 477	44.8%	-	-	-	-
Total By Customer Group	8 304	4.3%	9 055	4.6%	6 074	3.1%	171 866	88.0%	195 299	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 211	12.2%	5 664	13.3%	-	-	31 691	74.5%	42 565	61.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	547	27.0%	-	-	-	-	1 481	73.0%	2 028	2.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	951	100.0%	-	-	-	-	-	-	951	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 706	38.9%	1 701	7.6%	-	-	11 988	53.5%	22 394	32.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 516	100.0%	-	-	-	-	-	-	1 516	2.2%
Total	16 931	24.4%	7 365	10.6%	-	-	45 159	65.0%	69 455	100.0%

Contact Details

Municipal Manager	Mrs Thandi Shoba	013 253 7628
Financial Manager	Mrs Winny Ngwenya	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	362 940	390 230	137 158	37.8%	202 020	55.7%	89 935	23.0%	140 066	35.9%	569 178	145.9%	111 086	130.8%	26.1%
Property rates	6 657	22 086	3 378	50.7%	3 379	50.8%	66 895	302.9%	99 766	451.7%	173 418	785.2%	9 125	222.2%	993.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	39 931	39 931	11 761	29.5%	9 674	24.2%	6 539	16.4%	14 774	37.0%	42 748	107.1%	6 455	82.0%	128.9%
Service charges - sanitation revenue	1 533	1 533	374	24.4%	374	24.4%	264	17.2%	389	25.3%	1 400	91.3%	243	-	59.9%
Service charges - refuse revenue	3 186	12 309	3 073	96.5%	3 078	96.6%	2 078	16.9%	4 392	35.7%	12 622	102.5%	753	135.9%	483.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	135	534	160	118.0%	106	78.6%	78	14.6%	202	37.8%	546	102.1%	271	461.2%	(25.4%)
Interest earned - external investments	500	1 455	253	50.6%	2 192	438.4%	1 571	108.0%	1 192	81.9%	5 207	357.9%	1 446	37.9%	(17.6%)
Interest earned - outstanding debtors	21 240	23 369	5 718	26.9%	5 998	28.2%	4 199	18.0%	6 592	28.2%	22 508	96.3%	4 965	109.1%	32.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	477	939	33	6.9%	20	4.2%	99	10.5%	473	50.4%	624	66.5%	68	346.5%	592.0%
Licences and permits	203	295	114	56.4%	28	13.8%	9	3.2%	42	14.3%	194	65.7%	10	164.4%	325.4%
Agency services	5 800	5 800	1 225	21.1%	1 937	33.4%	871	15.0%	299	5.2%	4 332	74.7%	-	-	(100.0%)
Transfers recognised - operational	280 980	279 699	109 423	38.9%	171 762	61.1%	1 127	.4%	1 127	.4%	283 439	101.3%	67 000	126.3%	(98.3%)
Other own revenue	2 298	2 279	1 646	71.6%	3 471	151.1%	6 206	272.3%	10 818	474.7%	22 140	971.6%	20 750	1 097.3%	(47.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	542 204	360 517	64 569	11.9%	78 675	14.5%	35 717	9.9%	79 454	22.0%	258 415	71.7%	92 504	82.9%	(14.1%)
Employee related costs	101 036	99 603	24 359	24.1%	24 022	23.8%	16 318	16.4%	24 433	24.5%	89 132	89.5%	23 238	112.2%	5.1%
Remuneration of councillors	19 092	18 354	4 365	22.9%	4 498	23.6%	3 063	16.7%	4 936	26.9%	16 862	91.9%	4 610	100.2%	7.1%
Debt impairment	55 997	55 997	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	174 084	43 650	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	100 000	62 054	17 986	18.0%	17 813	17.8%	9 485	15.3%	15 835	25.5%	61 118	98.5%	20 627	98.9%	(23.2%)
Other Materials	2 550	1 247	2	.1%	582	22.8%	30	2.4%	1	.1%	616	49.4%	-	-	(100.0%)
Contracted services	6 300	6 000	1 736	27.6%	2 589	41.1%	721	12.0%	1 867	31.1%	6 914	115.2%	3 613	103.0%	(48.3%)
Transfers and grants	20 101	19 224	1 753	8.7%	3 998	19.9%	1 965	10.2%	6 491	33.8%	14 207	73.9%	-	-	(100.0%)
Other expenditure	63 044	54 387	14 369	22.8%	25 173	39.9%	4 133	7.6%	25 891	47.6%	69 566	127.9%	40 415	153.6%	(35.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(179 264)	29 713	72 588		123 345		54 219		60 611		310 763		18 582		
Transfers recognised - capital	110 820	111 341	-	-	-	-	-	-	-	-	-	-	-	97.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(68 444)	141 053	72 588		123 345		54 219		60 611		310 763		18 582		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(68 444)	141 053	72 588		123 345		54 219		60 611		310 763		18 582		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(68 444)	141 053	72 588		123 345		54 219		60 611		310 763		18 582		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(68 444)	141 053	72 588		123 345		54 219		60 611		310 763		18 582		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	110 820	111 341	1 057	1.0%	8 468	7.6%	16 868	15.1%	43 479	39.1%	69 871	62.8%	18 840	54.3%	130.8%
National Government	110 820	111 341	1 057	1.0%	8 468	7.6%	16 868	15.1%	43 479	39.1%	69 871	62.8%	18 840	54.3%	130.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	110 820	111 341	1 057	1.0%	8 468	7.6%	16 868	15.1%	43 479	39.1%	69 871	62.8%	18 840	54.3%	130.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	110 820	111 341	1 057	1.0%	8 468	7.6%	16 868	15.1%	43 479	39.1%	69 871	62.8%	18 840	54.3%	130.8%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	12.2%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	23.9%	-
Community and Public Safety	-	-	107	-	-	-	-	-	-	-	107	-	-	12.3%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	12.3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	107	-	-	-	-	-	-	-	107	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	110 820	111 341	950	.9%	8 468	7.6%	16 868	15.1%	41 713	37.5%	67 998	61.1%	18 840	59.4%	121.4%
Planning and Development	110 820	111 341	950	.9%	8 468	7.6%	16 868	15.1%	41 713	37.5%	67 998	61.1%	18 840	59.4%	121.4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	1 766	-	1 766	-	-	11.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	1 766	-	1 766	-	-	46.4%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	407 189	406 587	119 929	29.5%	121 345	29.8%	137 763	33.9%	32 587	8.0%	411 623	101.2%	75 353	103.4%	(56.8%)
Property rates, penalties and collection charges	240	1 230	1 937	806.5%	3 912	1 629.2%	141	11.4%	5 459	443.9%	11 449	931.0%	50	3.6%	10 730.4%
Service charges	2 050	2 625	646	31.5%	617	30.1%	660	25.1%	773	29.5%	2 696	102.7%	598	5.3%	29.3%
Other revenue	8 913	9 867	7 592	85.2%	28 551	320.3%	8 597	87.1%	25 026	253.6%	69 766	707.1%	6 216	350.8%	302.6%
Government - operating	280 980	275 755	109 423	38.9%	87 008	31.0%	79 024	28.7%	-	-	275 455	99.9%	67 000	125.2%	(100.0%)
Government - capital	110 820	115 285	-	-	-	-	47 440	41.2%	-	-	47 440	41.2%	-	97.5%	-
Interest	4 185	1 825	332	7.9%	1 257	30.0%	1 901	104.2%	1 327	72.7%	4 817	263.9%	1 488	14.7%	(10.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(289 816)	(500 030)	(90 302)	31.2%	(87 889)	30.3%	(62 932)	12.6%	(79 454)	15.9%	(320 577)	64.1%	(89 826)	124.5%	(11.5%)
Suppliers and employees	(289 816)	(500 030)	(90 256)	31.1%	(87 889)	30.3%	(62 932)	12.6%	(79 454)	15.9%	(320 531)	64.1%	(89 826)	124.5%	(11.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(46)	-	-	-	-	-	-	-	(46)	-	-	-	-
Net Cash from/(used) Operating Activities	117 372	(93 443)	29 627	25.2%	33 456	28.5%	74 831	(80.1%)	(46 868)	50.2%	91 046	(97.4%)	(14 473)	37.7%	223.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(15 746)	14.1%	(46 257)	41.5%	-	1.2%	(100.0%)
Capital assets	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(15 746)	14.1%	(46 257)	41.5%	-	1.2%	(100.0%)
Net Cash from/(used) Investing Activities	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(15 746)	14.1%	(46 257)	41.5%	-	1.2%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 553	(204 784)	27 724	423.1%	23 995	366.2%	55 683	(27.2%)	(62 613)	30.6%	44 789	(21.9%)	(14 473)	(440.7%)	332.6%
Cash\cash equivalents at the year begin:	24 000	41 211	41 211	171.7%	68 935	287.2%	92 930	225.5%	148 614	360.6%	41 211	100.0%	53 901	-	175.7%
Cash\cash equivalents at the year end:	30 553	(163 572)	68 935	225.6%	92 930	304.2%	148 614	(90.9%)	86 000	(52.6%)	86 000	(52.6%)	39 428	(440.7%)	118.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 167	4.8%	2 095	1.4%	2 079	1.4%	138 076	92.4%	149 416	37.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	216	100.0%	216	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 550	2.7%	1 492	2.6%	1 322	2.3%	52 543	92.3%	56 908	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	124	2.1%	121	2.1%	120	2.0%	5 496	93.8%	5 861	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 292	4.7%	1 015	2.1%	1 011	2.1%	44 358	91.1%	48 676	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 254	2.4%	2 222	2.4%	2 183	2.3%	87 173	92.9%	93 832	23.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 525	16.6%	426	1.1%	579	1.5%	31 798	80.9%	39 328	10.0%	-	-	-	-
Total By Income Source	19 912	5.1%	7 371	1.9%	7 293	1.8%	359 661	91.2%	394 237	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	106	5.1%	58	2.8%	55	2.7%	1 835	89.3%	2 054	.5%	-	-	-	-
Commercial	373	2.3%	365	2.3%	355	2.2%	14 951	93.2%	16 044	4.1%	-	-	-	-
Households	9 205	5.6%	2 927	1.8%	2 910	1.8%	148 206	90.8%	163 248	41.4%	-	-	-	-
Other	10 229	4.8%	4 021	1.9%	3 972	1.9%	194 668	91.4%	212 891	54.0%	-	-	-	-
Total By Customer Group	19 912	5.1%	7 371	1.9%	7 293	1.8%	359 661	91.2%	394 237	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	7 744	100.0%	-	-	-	-	-	-	7 744	76.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 398	100.0%	-	-	-	-	-	-	2 398	23.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10 143	100.0%	-	-	-	-	-	-	10 143	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	367 798	359 531	143 131	38.9%	102 780	27.9%	18 562	5.2%	48 152	13.4%	312 625	87.0%	28 104	89.8%	71.3%
Property rates	6 862	9 649	3 908	57.0%	3 840	56.0%	3 399	35.2%	3 970	41.1%	15 117	156.7%	1 985	93.4%	100.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	28 657	20 760	13 312	46.5%	12 706	44.3%	6 355	30.6%	27 593	132.9%	59 966	288.9%	4 196	75.2%	557.6%
Service charges - sanitation revenue	2 547	3 310	1 617	63.5%	905	35.5%	620	18.7%	924	27.9%	4 065	122.8%	926	-	(.3%)
Service charges - refuse revenue	2 700	3 638	1 344	49.8%	1 017	37.7%	688	18.9%	1 031	28.3%	4 080	112.2%	743	118.9%	38.7%
Service charges - other	187	250	73	38.8%	72	38.5%	42	16.6%	61	24.5%	248	99.1%	21	79.1%	188.8%
Rental of facilities and equipment	172	112	20	11.3%	21	12.2%	30	26.4%	12	10.5%	82	73.1%	32	191.1%	(63.2%)
Interest earned - external investments	14 161	6 415	1 451	10.2%	1 612	11.4%	1 878	29.3%	5 473	85.3%	10 415	162.3%	1 816	165.8%	201.4%
Interest earned - outstanding debtors	9 450	9 450	4 077	43.1%	2 853	30.2%	3 023	32.0%	6 240	66.0%	16 193	171.4%	5 759	144.9%	8.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	196	196	35	17.8%	44	22.3%	50	25.3%	60	30.6%	188	96.0%	41	71.9%	47.5%
Licences and permits	2 652	3 634	1 101	41.5%	1 676	63.2%	1 161	31.9%	1 976	54.4%	5 914	162.7%	1 139	131.7%	73.5%
Agency services	982	-	-	-	-	-	-	-	-	-	-	-	132	198.5%	(100.0%)
Transfers recognised - operational	296 776	297 076	113 822	38.4%	77 262	26.0%	1 022	.3%	-	-	192 106	64.7%	-	79.7%	-
Other own revenue	2 456	5 041	2 372	96.6%	771	31.4%	295	5.9%	813	16.1%	4 251	84.3%	11 314	403.4%	(92.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	522 543	522 477	66 380	12.7%	91 945	17.6%	85 588	16.4%	103 932	19.9%	347 845	66.6%	115 875	60.7%	(10.3%)
Employee related costs	138 682	143 851	31 658	22.8%	35 112	25.3%	30 723	21.4%	34 645	24.1%	132 137	91.9%	31 176	98.3%	11.1%
Remuneration of councillors	18 583	18 583	3 878	20.9%	3 901	21.0%	3 916	21.1%	5 575	30.0%	17 270	92.9%	3 835	93.4%	45.4%
Debt impairment	35 700	35 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	140 000	140 000	-	-	-	-	3 529	2.5%	651	.5%	4 180	3.0%	-	-	(100.0%)
Finance charges	350	-	21	6.0%	32	9.2%	35	-	25	-	113	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	36 276	39 930	3 888	10.7%	13 943	38.4%	3 208	8.0%	10 828	27.1%	31 867	79.8%	4 908	76.8%	120.6%
Contracted services	24 220	27 588	3 775	15.6%	9 026	37.3%	7 815	28.3%	5 624	20.4%	26 241	95.1%	4 521	88.3%	24.4%
Transfers and grants	5 465	-	186	3.4%	82	1.5%	76	-	687	-	1 030	-	29 999	77.7%	(97.7%)
Other expenditure	123 267	116 824	22 975	18.6%	29 849	24.2%	36 286	31.1%	45 897	39.3%	135 007	115.6%	41 434	85.6%	10.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(154 745)	(162 946)	76 751		10 835		(67 026)		(55 780)		(35 220)		(87 770)		
Transfers recognised - capital	111 849	111 849	90 437	80.9%	22 024	19.7%	-	-	-	-	112 461	100.5%	-	36.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(42 895)	(51 097)	167 188		32 859		(67 026)		(55 780)		77 241		(87 770)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(42 895)	(51 097)	167 188		32 859		(67 026)		(55 780)		77 241		(87 770)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(42 895)	(51 097)	167 188		32 859		(67 026)		(55 780)		77 241		(87 770)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(42 895)	(51 097)	167 188		32 859		(67 026)		(55 780)		77 241		(87 770)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	124 605	124 605	59 375	47.7%	26 731	21.5%	21 763	17.5%	28 129	22.6%	135 998	109.1%	49 897	58.2%	(43.6%)
National Government	112 405	112 405	59 375	52.8%	24 303	21.6%	18 940	16.8%	27 932	24.8%	130 550	116.1%	37 234	88.9%	(25.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	2 958	48.3%	(100.0%)
Transfers recognised - capital	112 405	112 405	59 375	52.8%	24 303	21.6%	18 940	16.8%	27 932	24.8%	130 550	116.1%	40 192	83.6%	(30.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	412	-	(100.0%)
Internally generated funds	12 200	12 200	-	-	2 428	19.9%	2 823	23.1%	197	1.6%	5 448	44.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	9 293	-	(100.0%)
Capital Expenditure Standard Classification	124 605	124 605	59 375	47.7%	26 731	21.5%	21 763	17.5%	28 129	22.6%	135 998	109.1%	49 897	58.2%	(43.6%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	1 000	-	-	246	24.6%	301	30.1%	197	19.7%	744	74.4%	15 274	67.1%	(98.7%)
Community & Social Services	1 000	1 000	-	-	246	24.6%	301	30.1%	197	19.7%	744	74.4%	12 473	66.7%	(98.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	2 801	69.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	246	-	-	-	-	-	246	-	660	8.3%	(100.0%)
Planning and Development	-	-	-	-	246	-	-	-	-	-	246	-	660	99.2%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	123 605	123 605	59 375	48.0%	26 238	21.2%	21 461	17.4%	27 932	22.6%	135 007	109.2%	33 963	80.0%	(17.8%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	66	-	(100.0%)
Water	112 484	112 484	52 741	46.9%	24 057	21.4%	19 301	17.2%	27 932	24.8%	124 031	110.3%	10 276	55.9%	171.8%
Waste Water Management	11 121	11 121	6 634	59.7%	2 182	19.6%	2 160	19.4%	-	-	10 976	98.7%	23 621	181.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	479 948	479 948	227 973	47.5%	275 807	57.5%	105 796	22.0%	198 965	41.5%	808 540	168.5%	92 280	122.0%	115.6%
Property rates, penalties and collection charges	6 862	6 862	1 467	21.4%	200	2.9%	1 186	17.3%	155	2.3%	3 007	43.8%	-	-	(100.0%)
Service charges	34 091	34 091	5 101	15.0%	2 702	7.9%	4 431	13.0%	1 216	3.6%	13 450	39.5%	115	2.9%	955.2%
Other revenue	6 460	6 460	15 645	242.2%	171 880	2 660.8%	96 396	1 492.3%	83 464	1 292.1%	367 386	5 687.4%	24 812	1 671.0%	236.4%
Government - operating	297 076	297 076	111 092	37.4%	77 262	26.0%	1 022	.3%	82 389	27.7%	271 765	91.5%	8 639	87.3%	853.7%
Government - capital	111 849	111 849	93 167	83.3%	22 024	19.7%	-	-	31 684	28.3%	146 875	131.3%	54 052	70.1%	(41.4%)
Interest	23 611	23 611	1 500	6.4%	1 738	7.4%	2 761	11.7%	56	.2%	6 056	25.6%	4 661	109.4%	(98.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(355 343)	(355 343)	(168 560)	47.4%	(153 857)	43.3%	(163 969)	46.1%	(102 245)	28.8%	(588 631)	165.7%	(109 175)	104.2%	(6.3%)
Suppliers and employees	(349 528)	(349 528)	(168 341)	48.2%	(153 737)	44.0%	(163 797)	46.9%	(101 515)	29.0%	(587 390)	168.1%	(92 353)	116.0%	9.9%
Finance charges	(350)	(350)	(33)	9.6%	(38)	11.0%	(35)	10.0%	(33)	9.3%	(139)	39.8%	-	-	(100.0%)
Transfers and grants	(5 465)	(5 465)	(186)	3.4%	(82)	1.5%	(137)	2.5%	(698)	12.8%	(1 102)	20.2%	(16 822)	36.1%	(95.8%)
Net Cash from/(used) Operating Activities	124 605	124 605	59 412	47.7%	121 950	97.9%	(58 173)	(46.7%)	96 720	77.6%	219 908	176.5%	(16 895)	182.4%	(672.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(28 416)	22.8%	(134 708)	108.1%	(63 735)	79.4%	(55.4%)
Capital assets	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(28 416)	22.8%	(134 708)	108.1%	(63 735)	79.4%	(55.4%)
Net Cash from/(used) Investing Activities	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(28 416)	22.8%	(134 708)	108.1%	(63 735)	79.4%	(55.4%)
Cash Flow from Financing Activities															
Receipts	50	50	3	5.7%	6	12.9%	-	-	25	50.2%	34	68.8%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	50	3	5.7%	6	12.9%	-	-	25	50.2%	34	68.8%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	50	50	3	5.7%	6	12.9%	-	-	25	50.2%	34	68.8%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	50	50	(257)	(513.0%)	95 226	190 435.9%	(78 064)	(156 114.9%)	68 329	136 647.5%	85 235	170 455.5%	(80 630)	(65.1%)	(184.7%)
Cash/cash equivalents at the year begin:	87 930	87 930	697	.8%	441	.5%	95 666	108.8%	17 603	20.0%	697	.8%	132 848	-	(86.7%)
Cash/cash equivalents at the year end:	87 980	87 980	441	.5%	95 666	108.7%	17 603	20.0%	85 932	97.7%	85 932	97.7%	52 218	59.4%	64.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 296	7.5%	3 740	3.9%	13 448	13.9%	72 323	74.7%	96 808	40.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 223	3.2%	1 053	2.7%	1 056	2.7%	35 218	91.4%	38 549	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	274	1.7%	269	1.6%	266	1.6%	15 567	95.1%	16 376	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	306	1.8%	296	1.7%	291	1.7%	16 067	94.7%	16 961	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 558	2.8%	1 488	2.7%	1 478	2.7%	50 992	91.9%	55 516	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 851	10.4%	481	2.7%	157	.9%	15 274	86.0%	17 763	7.3%	-	-	-	-
Total By Income Source	12 509	5.2%	7 326	3.0%	16 696	6.9%	205 442	84.9%	241 973	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 108	16.8%	3 817	7.0%	13 231	24.3%	28 205	51.9%	54 361	22.5%	-	-	-	-
Commercial	306	2.6%	409	3.5%	274	2.4%	10 639	91.5%	11 628	4.8%	-	-	-	-
Households	3 085	1.8%	3 088	1.8%	3 181	1.8%	166 176	94.7%	175 530	72.5%	-	-	-	-
Other	10	2.2%	12	2.6%	10	2.2%	422	93.0%	454	.2%	-	-	-	-
Total By Customer Group	12 509	5.2%	7 326	3.0%	16 696	6.9%	205 442	84.9%	241 973	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	343 707	348 280	136 616	39.7%	111 495	32.4%	91 972	26.4%	8 601	2.5%	348 683	100.1%	6 700	98.7%	28.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	110	87	20	18.6%	21	18.9%	21	23.6%	28	31.8%	89	102.8%	23	107.2%	18.6%
Interest earned - external investments	17 435	14 285	3 324	19.1%	4 006	23.0%	3 388	23.7%	5 672	39.7%	16 390	114.7%	4 615	90.9%	22.9%
Interest earned - outstanding debtors	5	-	-	-	-	-	-	-	0	-	0	-	0	-	(74.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	5 563	-	-	-	-	-	541	-	6 104	-	-	-	(100.0%)
Transfers recognised - operational	324 272	326 460	127 468	39.3%	107 341	33.1%	88 444	27.1%	589	.2%	323 842	99.2%	205	99.2%	186.9%
Other own revenue	1 885	7 448	240	12.7%	126	6.7%	119	1.6%	1 743	23.4%	2 228	29.9%	1 856	101.4%	(6.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	29	-	29	-	-	-	(100.0%)
Operating Expenditure	488 390	432 067	53 195	10.9%	67 426	13.8%	67 681	15.7%	87 489	20.2%	275 792	63.8%	138 662	68.8%	(36.9%)
Employee related costs	117 699	107 894	16 878	14.3%	17 378	14.8%	17 777	16.5%	18 635	17.3%	70 667	65.5%	13 152	59.2%	41.7%
Remuneration of councillors	16 826	16 826	2 961	17.6%	2 954	17.6%	3 070	18.2%	3 801	22.6%	12 787	76.0%	4 128	99.0%	(7.9%)
Debt impairment	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 572	8 225	1 929	20.2%	1 917	20.0%	1 883	22.9%	2 086	25.4%	7 816	95.0%	2 741	81.4%	(23.9%)
Finance charges	4 400	6 760	505	11.5%	1 056	24.0%	764	11.3%	459	6.8%	2 785	41.2%	992	80.1%	(53.7%)
Bulk purchases	-	10 557	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	804	28 123	16	2.0%	15	1.8%	61	.2%	80	.3%	173	.6%	43	26.4%	85.0%
Contracted services	15 015	26 554	1 160	7.7%	1 777	11.8%	1 149	4.3%	4 752	17.9%	8 837	33.3%	1 378	44.9%	244.8%
Transfers and grants	245 809	162 081	17 988	7.3%	25 848	10.5%	25 599	15.8%	36 973	22.8%	106 409	65.7%	71 082	65.2%	(48.0%)
Other expenditure	78 250	65 047	11 757	15.0%	16 481	21.1%	17 378	26.7%	20 608	31.7%	66 224	101.8%	38 491	77.2%	(46.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	94	-	94	-	6 655	-	(98.6%)
Surplus/(Deficit)	(144 683)	(83 787)	83 420		44 069		24 290		(78 888)		72 892		(131 962)		
Transfers recognised - capital	-	510	-	-	-	-	1 020	200.0%	(493)	(96.7%)	527	103.3%	(331)	-	48.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(144 683)	(83 277)	83 420		44 069		25 310		(79 381)		73 418		(132 294)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(144 683)	(83 277)	83 420		44 069		25 310		(79 381)		73 418		(132 294)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(144 683)	(83 277)	83 420		44 069		25 310		(79 381)		73 418		(132 294)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(144 683)	(83 277)	83 420		44 069		25 310		(79 381)		73 418		(132 294)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	33 853	33 346	2 873	8.5%	7 681	22.7%	5 865	17.6%	8 014	24.0%	24 433	73.3%	2 636	14.2%	204.1%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	788	-	788	-	-	-	(100.0%)
Internally generated funds	33 853	33 346	2 873	8.5%	7 681	22.7%	5 865	17.6%	7 226	21.7%	23 645	70.9%	2 636	14.2%	174.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 853	33 346	2 873	8.5%	7 681	22.7%	5 865	17.6%	8 014	24.0%	24 433	73.3%	2 636	14.2%	204.1%
Governance and Administration	6 042	5 416	317	5.2%	2 887	47.8%	3 230	59.6%	896	16.5%	7 329	135.3%	55	4.7%	1 523.4%
Executive & Council	1 540	2 710	212	13.8%	2 045	132.8%	3 174	117.1%	252	9.3%	5 683	209.7%	-	.2%	(100.0%)
Budget & Treasury Office	313	313	48	15.4%	-	-	14	4.5%	120	38.3%	182	58.2%	10	546.1%	1 061.2%
Corporate Services	4 190	2 393	57	1.4%	842	20.1%	41	1.7%	524	21.9%	1 465	61.2%	45	5.5%	1 068.9%
Community and Public Safety	27 790	27 910	2 536	9.1%	4 794	17.3%	2 635	9.4%	6 383	22.9%	16 348	58.6%	2 580	15.9%	147.4%
Community & Social Services	78	78	-	-	-	-	-	-	-	-	-	-	-	15.0%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	26 912	26 556	2 536	9.4%	4 794	17.8%	2 612	9.8%	6 376	24.0%	16 318	61.4%	2 580	15.9%	147.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	800	1 275	-	-	-	-	23	1.8%	7	.5%	30	2.3%	-	-	(100.0%)
Economic and Environmental Services	21	21	21	99.5%	-	-	-	-	735	3 548.0%	756	3 647.5%	-	-	(100.0%)
Planning and Development	21	21	21	99.5%	-	-	-	-	735	3 548.0%	756	3 647.5%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	343 702	348 280	136 616	39.7%	111 495	32.4%	92 482	26.6%	8 572	2.5%	349 164	100.3%	10 338	99.9%	(17.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 995	7 535	841	42.2%	147	7.4%	650	8.6%	3 737	49.6%	5 375	71.3%	(75 523)	123.1%	(104.9%)
Government - operating	324 272	326 460	132 450	40.8%	107 341	33.1%	88 444	27.1%	1 019	.3%	329 254	100.9%	79 554	99.8%	(98.7%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17 435	14 285	3 324	19.1%	4 006	23.0%	3 388	23.7%	3 816	26.7%	14 534	101.7%	6 306	100.0%	(39.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(478 803)	(594 151)	(82 392)	17.2%	(70 734)	14.8%	(72 037)	12.1%	(61 221)	10.3%	(286 384)	48.2%	(116 146)	72.3%	(47.3%)
Suppliers and employees	(228 594)	(400 397)	(68 946)	30.2%	(42 337)	18.5%	(45 674)	11.4%	(23 789)	5.9%	(180 746)	45.1%	63 603	34.6%	(137.4%)
Finance charges	(4 400)	(3 800)	(505)	11.5%	(2 141)	48.7%	(764)	20.1%	(459)	12.1%	(3 869)	101.8%	(2 272)	100.0%	(79.8%)
Transfers and grants	(245 809)	(189 955)	(12 940)	5.3%	(26 256)	10.7%	(25 599)	13.5%	(36 973)	19.5%	(101 768)	53.6%	(177 477)	98.7%	(79.2%)
Net Cash from/(used) Operating Activities	(135 101)	(245 871)	54 224	(40.1%)	40 761	(30.2%)	20 444	(8.3%)	(52 649)	21.4%	62 780	(25.5%)	(105 808)	28.7%	(50.2%)
Cash Flow from Investing Activities															
Receipts	-	510	-	-	(2 671)	-	(510)	(100.0%)	-	-	(3 181)	(623.7%)	-	-	-
Proceeds on disposal of PPE	-	510	-	-	-	-	(510)	(100.0%)	-	-	(510)	(100.0%)	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(2 671)	-	-	-	-	-	(2 671)	-	-	-	-
Payments	(33 853)	(33 346)	(2 873)	8.5%	(7 681)	22.7%	(5 865)	17.6%	(8 014)	24.0%	(24 433)	73.3%	(2 584)	14.1%	210.1%
Capital assets	(33 853)	(33 346)	(2 873)	8.5%	(7 681)	22.7%	(5 865)	17.6%	(8 014)	24.0%	(24 433)	73.3%	(2 584)	14.1%	210.1%
Net Cash from/(used) Investing Activities	(33 853)	(32 836)	(2 873)	8.5%	(10 352)	30.6%	(6 375)	19.4%	(8 014)	24.4%	(27 614)	84.1%	(2 584)	14.7%	210.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	-	-	(18 014)	293.9%	(1 401)	118.7%	(100.0%)
Repayment of borrowing	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	-	-	(18 014)	293.9%	(1 401)	118.7%	(100.0%)
Net Cash from/(used) Financing Activities	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	-	-	(18 014)	293.9%	(1 401)	118.7%	(100.0%)
Net Increase/(Decrease) in cash held	(175 084)	(284 837)	49 808	(28.4%)	30 409	(17.4%)	(2 402)	.8%	(60 663)	21.3%	17 152	(6.0%)	(109 793)	28.2%	(44.7%)
Cash\cash equivalents at the year begin:	206 365	466 052	401 782	194.7%	451 590	218.8%	481 999	103.4%	479 597	102.9%	401 782	86.2%	502 682	100.0%	(4.6%)
Cash\cash equivalents at the year end:	31 282	181 216	451 590	1 443.6%	481 999	1 540.8%	479 597	264.7%	418 934	231.2%	418 934	231.2%	392 889	190.4%	6.6%

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 ito 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 913	99.9%	16	.1%	-	-	-	-	14 929	100.0%	-	-	-	-
Total By Income Source	14 913	99.9%	16	.1%	-	-	-	-	14 929	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 745	100.0%	-	-	-	-	-	-	14 745	98.8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	169	91.4%	16	8.6%	-	-	-	-	184	1.2%	-	-	-	-
Total By Customer Group	14 913	99.9%	16	.1%	-	-	-	-	14 929	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 199	100.0%	-	-	-	-	-	-	5 199	47.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 688	100.0%	-	-	-	-	-	-	5 688	52.2%
Total	10 887	100.0%	-	-	-	-	-	-	10 887	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	382 358	421 669	186 691	48.8%	79 311	20.7%	73 631	17.5%	78 813	18.7%	418 446	99.2%	48 602	87.9%	62.2%
Property rates	60 329	112 350	96 631	160.2%	(276)	(.5%)	(503)	(.4%)	(352)	(.3%)	95 501	85.0%	54	87.9%	(746.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	144 700	135 786	32 176	22.2%	28 784	19.9%	30 392	22.4%	23 846	17.6%	115 198	84.8%	27 661	89.6%	(13.8%)
Service charges - water revenue	25 709	29 920	7 613	29.6%	7 229	28.1%	7 903	26.4%	6 722	22.5%	29 467	98.5%	6 487	89.8%	3.6%
Service charges - sanitation revenue	10 079	10 749	2 685	26.6%	2 694	26.7%	2 729	25.4%	3 784	35.2%	11 892	110.6%	2 439	84.9%	55.1%
Service charges - refuse revenue	11 562	12 099	3 027	26.2%	3 025	26.2%	3 073	25.4%	2 052	17.0%	11 177	92.4%	2 760	84.8%	(25.6%)
Service charges - other	-	-	51	-	-	-	(363)	-	-	-	(312)	-	-	-	-
Rental of facilities and equipment	1 806	2 399	593	32.8%	600	33.2%	777	32.4%	693	28.9%	2 662	110.9%	608	85.8%	13.8%
Interest earned - external investments	1 500	339	103	6.9%	74	4.9%	41	12.1%	213	62.8%	431	127.4%	13	45.3%	1 547.1%
Interest earned - outstanding debtors	5 198	8 169	1 732	33.3%	2 578	49.6%	2 856	35.0%	2 985	36.5%	10 151	124.3%	1 447	81.8%	106.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 495	1 294	417	27.9%	427	28.6%	669	51.7%	418	32.3%	1 931	149.2%	308	76.8%	35.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	2 715	-	(100.0%)
Agency services	23 451	13 138	4 940	21.1%	3 777	16.1%	961	7.3%	5 215	39.7%	14 894	113.4%	510	45.8%	921.9%
Transfers recognised - operational	94 676	94 737	35 820	37.8%	30 162	31.9%	24 507	25.9%	20 867	22.0%	111 357	117.5%	1 864	92.7%	1 019.2%
Other own revenue	1 852	690	902	48.7%	237	12.8%	588	85.2%	12 370	1 793.4%	14 096	2 043.7%	1 734	209.5%	613.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	427 791	455 942	92 444	21.6%	108 245	25.3%	90 626	19.9%	152 922	33.5%	444 236	97.4%	91 090	68.9%	67.9%
Employee related costs	101 342	109 880	27 695	27.3%	27 931	27.6%	27 628	25.1%	29 130	26.5%	112 384	102.3%	25 975	106.1%	12.1%
Remuneration of councillors	8 167	7 935	1 239	15.2%	1 926	23.6%	1 905	24.0%	3 182	40.1%	8 252	104.0%	1 804	94.8%	76.4%
Debt impairment	2 000	2 000	-	-	-	-	-	-	58 224	2 911.2%	58 224	2 911.2%	-	6.9%	(100.0%)
Depreciation and asset impairment	44 187	44 187	-	-	-	-	-	-	-	-	-	-	-	2.4%	-
Finance charges	600	27 005	5 729	954.9%	11 050	1 841.6%	8 793	32.6%	7 070	26.2%	32 641	120.9%	7 533	1 556.4%	(6.1%)
Bulk purchases	172 896	151 556	28 716	16.6%	31 111	18.0%	25 243	16.7%	24 617	16.2%	109 687	72.4%	6 618	35.4%	272.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	2 246	-	(100.0%)
Contracted services	47 293	38 938	10 098	21.4%	7 350	15.5%	9 338	24.0%	13 256	34.0%	40 042	102.8%	5 281	122.6%	151.0%
Transfers and grants	-	8 129	2 987	-	1 835	-	1 900	23.4%	1 513	18.6%	8 235	101.3%	858	90.8%	76.4%
Other expenditure	51 307	66 311	15 979	31.1%	27 043	52.7%	15 820	23.9%	15 930	24.0%	74 772	112.8%	40 775	113.0%	(60.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 432)	(34 272)	94 247		(28 934)		(16 995)		(74 109)		(25 791)		(42 489)		
Transfers recognised - capital	46 004	45 004	26	.1%	-	-	-	-	499	1.1%	524	1.2%	37 265	72.1%	(98.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	572	10 732	94 273		(28 934)		(16 995)		(73 610)		(25 267)		(5 223)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	572	10 732	94 273		(28 934)		(16 995)		(73 610)		(25 267)		(5 223)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	572	10 732	94 273		(28 934)		(16 995)		(73 610)		(25 267)		(5 223)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	572	10 732	94 273		(28 934)		(16 995)		(73 610)		(25 267)		(5 223)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	46 004	46 004	-	-	18 120	39.4%	23 768	51.7%	21 225	46.1%	63 113	137.2%	35 591	81.6%	(40.4%)
National Government	46 004	46 004	-	-	15 131	32.9%	20 016	43.5%	21 225	46.1%	56 372	122.5%	35 591	84.4%	(40.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 004	46 004	-	-	15 131	32.9%	20 016	43.5%	21 225	46.1%	56 372	122.5%	35 591	84.4%	(40.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	2 989	-	3 752	-	-	-	6 741	-	-	5.9%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46 004	46 004	-	-	18 120	39.4%	23 768	51.7%	21 225	46.1%	63 113	137.2%	35 591	81.6%	(40.4%)
Governance and Administration	2 252	2 252	-	-	462	20.5%	8 804	391.0%	-	-	9 267	411.5%	-	-	-
Executive & Council	2 252	2 252	-	-	182	8.1%	-	-	-	-	182	8.1%	-	-	-
Budget & Treasury Office	-	-	-	-	281	-	-	-	-	-	281	-	-	-	-
Corporate Services	-	-	-	-	-	-	8 804	-	-	-	8 804	-	-	-	-
Community and Public Safety	-	-	-	-	281	-	-	-	-	-	281	-	7 118	116.4%	(100.0%)
Community & Social Services	-	-	-	-	281	-	-	-	-	-	281	-	6 276	102.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	842	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 197	20 197	-	-	-	-	3 752	18.6%	433	2.1%	4 184	20.7%	12 445	95.8%	(96.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 197	20 197	-	-	-	-	3 752	18.6%	433	2.1%	4 184	20.7%	12 445	95.8%	(96.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 556	23 556	-	-	17 377	73.8%	11 211	47.6%	20 793	88.3%	49 381	209.6%	16 028	68.4%	29.7%
Electricity	1 000	1 000	-	-	1 123	112.3%	-	-	311	31.1%	1 434	143.4%	1 144	24.7%	(72.8%)
Water	22 556	22 556	-	-	16 254	72.1%	11 211	49.7%	20 482	90.8%	47 947	212.6%	14 883	97.3%	37.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	410 911	354 339	91 030	22.2%	94 132	22.9%	128 757	36.3%	97 599	27.5%	411 517	116.1%	50 957	(147.0%)	91.5%
Property rates, penalties and collection charges	60 324	37 704	7 960	13.2%	10 551	17.5%	16 379	43.4%	24 758	65.7%	59 649	158.2%	6 223	(109.1%)	297.8%
Service charges	192 050	130 707	36 431	19.0%	29 930	15.6%	38 936	29.8%	52 786	40.4%	158 082	120.9%	35 974	(129.8%)	46.7%
Other revenue	11 159	32 851	7 437	66.6%	6 909	61.9%	7 705	23.5%	20 055	61.0%	42 106	128.2%	8 760	(146.2%)	128.9%
Government - operating	94 676	94 676	39 013	41.2%	30 659	32.4%	25 004	26.4%	-	-	94 676	100.0%	-	(104.5%)	-
Government - capital	46 004	45 004	188	.4%	16 083	35.0%	40 733	90.5%	-	-	57 004	126.7%	-	-	-
Interest	6 698	13 396	-	-	-	-	-	-	-	-	-	-	-	34.8%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(381 604)	(377 170)	(97 112)	25.4%	(93 745)	24.6%	(89 230)	23.7%	(78 888)	20.9%	(358 975)	95.2%	(51 669)	165.1%	52.7%
Suppliers and employees	(381 004)	(354 423)	(91 848)	24.1%	(91 785)	24.1%	(85 086)	24.0%	(75 626)	21.3%	(344 344)	97.2%	(50 329)	152.3%	50.3%
Finance charges	(600)	(22 747)	(5 264)	877.4%	(1 961)	326.8%	(4 145)	18.2%	(3 262)	14.3%	(14 631)	64.3%	(619)	(73.9%)	427.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(721)	26.2%	(100.0%)
Net Cash from/(used) Operating Activities	29 307	(22 832)	(6 082)	(20.8%)	387	1.3%	39 527	(173.1%)	18 710	(81.9%)	52 542	(230.1%)	(712)	(14.0%)	(2 728.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 004)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(18 958)	42.1%	(46 141)	102.5%	(36 297)	343.8%	(47.8%)
Capital assets	(46 004)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(18 958)	42.1%	(46 141)	102.5%	(36 297)	343.8%	(47.8%)
Net Cash from/(used) Investing Activities	(46 004)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(18 958)	42.1%	(46 141)	102.5%	(36 297)	343.8%	(47.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(16 697)	(67 836)	(6 923)	41.5%	(14 744)	88.3%	28 315	(41.7%)	(247)	.4%	6 400	(9.4%)	(37 009)	3.6%	(99.3%)
Cash\cash equivalents at the year begin:	24 433	4 883	-	-	(6 923)	(28.3%)	(21 668)	(443.8%)	6 648	136.1%	-	-	22 414	(12.3%)	(70.3%)
Cash\cash equivalents at the year end:	7 736	(62 953)	(6 923)	(89.5%)	(21 668)	(280.1%)	6 648	(10.6%)	6 400	(10.2%)	6 400	(10.2%)	(14 595)	3.6%	(143.9%)

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 472	7.0%	1 244	3.5%	967	2.8%	30 385	86.6%	35 068	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 062	17.3%	2 943	7.2%	2 539	6.2%	28 374	69.3%	40 918	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 612	4.6%	4 356	5.6%	4 000	5.1%	66 477	84.7%	78 444	42.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 004	7.2%	549	3.9%	456	3.3%	12 000	85.7%	14 008	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 139	9.9%	545	4.7%	449	3.9%	9 371	81.5%	11 504	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	245	4.1%	109	1.8%	89	1.5%	5 588	92.6%	6 032	3.2%	-	-	-	-
Total By Income Source	15 533	8.4%	9 745	5.2%	8 500	4.6%	152 196	81.8%	185 974	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 533	8.4%	9 745	5.2%	8 500	4.6%	152 196	81.8%	185 974	100.0%	-	-	-	-
Total By Customer Group	15 533	8.4%	9 745	5.2%	8 500	4.6%	152 196	81.8%	185 974	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22 731	8.1%	11 015	3.9%	10 902	3.9%	237 482	84.2%	282 130	70.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	2 134	100.0%	2 134	.5%
Trade Creditors	14 016	29.7%	8 692	18.4%	1 751	3.7%	22 659	48.1%	47 118	11.7%
Auditor-General	88	.9%	81	.8%	211	2.1%	9 798	96.3%	10 178	2.5%
Other	1 110	1.8%	1 240	2.0%	1 213	2.0%	56 938	94.1%	60 502	15.0%
Total	37 945	9.4%	21 028	5.2%	14 076	3.5%	329 011	81.8%	402 061	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	1 728 151	1 746 441	495 134	28.7%	458 680	26.5%	393 450	22.5%	434 658	24.9%	1 781 922	102.0%	298 959	94.1%	45.4%
Property rates	324 308	334 063	87 002	26.8%	82 356	25.4%	84 342	25.2%	79 434	23.8%	333 134	99.7%	72 980	95.3%	8.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	681 348	660 924	174 166	25.6%	155 325	22.8%	179 959	27.2%	158 848	24.0%	668 297	101.1%	148 496	95.0%	7.0%
Service charges - water revenue	30 074	10 139	7 729	25.7%	7 249	24.1%	7 789	76.8%	7 388	72.9%	30 156	297.4%	6 745	89.9%	9.5%
Service charges - sanitation revenue	19 653	19 653	5 117	26.0%	4 570	23.3%	4 498	22.9%	4 703	23.9%	18 888	96.1%	3 900	88.5%	20.6%
Service charges - refuse revenue	69 158	57 659	18 139	26.2%	18 042	26.1%	18 105	31.4%	18 164	31.5%	72 450	125.7%	16 141	98.9%	12.5%
Service charges - other	-	55 111	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	18 849	21 224	2 702	14.3%	2 415	12.8%	1 820	8.6%	1 757	8.3%	8 694	41.0%	1 642	63.9%	7.0%
Interest earned - external investments	6 226	6 226	1 254	20.1%	2 222	35.7%	(841)	(13.5%)	1 158	18.6%	3 793	60.9%	1 975	93.9%	(41.4%)
Interest earned - outstanding debtors	27 716	16 322	3 094	11.2%	4 591	16.6%	7 794	47.8%	(4 135)	(25.3%)	11 345	69.5%	5 068	101.8%	(181.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 012	14 117	839	20.9%	1 146	28.6%	801	5.7%	1 495	10.6%	4 281	30.3%	846	93.2%	76.8%
Licences and permits	50	2	0	1.0%	0	.6%	0	16.7%	0	14.4%	1	75.6%	2	112.7%	(87.7%)
Agency services	119 452	125 362	32 672	27.4%	30 912	25.9%	30 187	24.1%	33 357	26.6%	127 128	101.4%	32 262	103.2%	3.4%
Transfers recognised - operational	397 237	395 322	159 174	40.1%	143 058	36.0%	50 117	12.7%	118 558	30.0%	470 908	119.1%	4 161	90.6%	2 749.6%
Other own revenue	26 149	26 399	3 243	12.4%	6 318	24.2%	9 355	35.4%	13 931	52.8%	32 847	124.4%	4 953	97.0%	181.3%
Gains on disposal of PPE	3 920	3 920	1	-	475	12.1%	(476)	(12.1%)	0	-	0	-	(213)	57.8%	(100.0%)
Operating Expenditure	1 918 454	1 973 492	396 921	20.7%	643 919	33.6%	403 126	20.4%	487 405	24.7%	1 931 371	97.9%	531 918	98.4%	(8.4%)
Employee related costs	483 443	492 574	115 689	23.9%	124 454	25.7%	134 508	27.3%	129 138	26.2%	503 789	102.3%	113 001	97.9%	14.3%
Remuneration of councillors	27 724	27 724	6 491	23.4%	6 571	23.7%	6 420	23.2%	8 404	30.3%	27 887	100.6%	6 446	98.5%	30.4%
Debt impairment	101 209	91 225	25 302	25.0%	25 302	25.0%	29 979	32.9%	25 302	27.7%	105 886	116.1%	18 816	65.9%	34.5%
Depreciation and asset impairment	234 411	211 098	53 312	22.7%	51 940	22.2%	52 820	25.0%	53 709	25.4%	211 780	100.3%	52 356	93.0%	2.6%
Finance charges	51 682	52 563	775	1.5%	13 593	26.3%	10 786	20.5%	24 267	46.2%	49 422	94.0%	8 426	57.8%	188.0%
Bulk purchases	446 195	446 682	85 227	19.1%	190 043	42.6%	36 306	8.1%	71 126	15.9%	382 702	85.7%	127 852	93.2%	(44.4%)
Other Materials	43 035	45 872	10 371	24.1%	14 391	33.4%	12 610	27.5%	7 354	16.0%	44 725	97.5%	11 097	101.0%	(33.7%)
Contracted services	218 204	290 556	35 521	16.3%	93 546	42.9%	72 764	25.0%	80 009	27.5%	281 841	97.0%	105 361	106.8%	(24.1%)
Transfers and grants	138 363	148 697	20 685	14.9%	48 397	35.0%	25 997	17.5%	45 903	30.9%	140 981	94.8%	6 155	107.3%	645.8%
Other expenditure	174 187	166 501	43 548	25.0%	75 682	43.4%	20 935	12.6%	42 194	25.3%	182 359	109.5%	82 408	130.0%	(48.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(190 302)	(227 050)	98 212		(185 239)		(9 675)		(52 746)		(149 449)		(232 960)		
Transfers recognised - capital	511 234	615 304	24 644	4.8%	105 012	20.5%	87 431	14.2%	81 933	13.3%	299 019	48.6%	25 415	34.4%	222.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	320 932	388 254	122 856		(80 227)		77 756		29 186		149 570		(207 545)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	320 932	388 254	122 856		(80 227)		77 756		29 186		149 570		(207 545)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	320 932	388 254	122 856		(80 227)		77 756		29 186		149 570		(207 545)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	320 932	388 254	122 856		(80 227)		77 756		29 186		149 570		(207 545)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	522 517	698 262	32 395	6.2%	146 502	28.0%	126 291	18.1%	136 057	19.5%	441 246	63.2%	54 750	35.4%	148.5%
National Government	418 672	503 218	27 089	6.5%	111 682	26.7%	96 654	19.2%	109 195	21.7%	344 620	68.5%	28 658	33.3%	281.0%
Provincial Government	-	3 000	-	-	-	-	-	-	1 659	55.3%	1 659	55.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	418 672	506 218	27 089	6.5%	111 682	26.7%	96 654	19.1%	110 855	21.9%	346 279	68.4%	28 658	33.3%	286.8%
Borrowing	40 656	108 496	928	2.3%	16 713	41.1%	19 176	17.7%	11 323	10.4%	48 141	44.4%	14 971	30.0%	(24.4%)
Internally generated funds	60 039	78 506	4 377	7.3%	17 049	28.4%	9 743	12.4%	13 449	17.1%	44 619	56.8%	6 395	48.4%	110.3%
Public contributions and donations	3 150	5 042	-	-	1 058	33.6%	718	14.2%	431	8.5%	2 206	43.8%	4 726	153.7%	(90.9%)
Capital Expenditure Standard Classification	522 517	698 262	32 395	6.2%	146 502	28.0%	126 291	18.1%	136 057	19.5%	441 246	63.2%	54 750	35.4%	148.5%
Governance and Administration	28 509	30 232	4 161	14.6%	24 024	84.3%	8 562	28.3%	16 717	55.3%	53 464	176.8%	6 220	203.0%	168.7%
Executive & Council	8 580	8 580	1 128	13.1%	1 054	12.3%	-	-	-	-	2 181	25.4%	38	-	(100.0%)
Budget & Treasury Office	12 676	11 042	73	.6%	4 152	32.8%	3 871	35.1%	1 470	13.3%	9 567	86.6%	428	12.6%	243.0%
Corporate Services	7 252	10 609	2 960	40.8%	18 818	259.5%	4 691	44.2%	15 247	143.7%	41 716	393.2%	5 754	281.2%	165.0%
Community and Public Safety	37 017	39 799	200	.5%	9 024	24.4%	6 682	16.8%	5 064	12.7%	20 970	52.7%	1 717	7.5%	194.9%
Community & Social Services	34 119	33 770	-	-	2 721	8.0%	2 035	6.0%	1 080	3.2%	5 837	17.3%	882	1.9%	22.5%
Sport And Recreation	2 898	2 371	146	5.0%	229	7.9%	206	8.7%	527	22.2%	1 108	46.7%	835	212.3%	(36.9%)
Public Safety	-	3 658	54	-	2 419	-	4 441	121.4%	3 457	94.5%	10 371	283.5%	-	-	(100.0%)
Housing	-	-	-	-	3 655	-	-	-	-	-	3 655	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	254 207	369 813	22 676	8.9%	76 177	30.0%	63 715	17.2%	75 118	20.3%	237 686	64.3%	22 794	37.2%	229.5%
Planning and Development	39 186	21 465	313	.8%	2 403	6.1%	972	4.5%	2 502	11.7%	6 189	28.8%	4 035	40.2%	(38.0%)
Road Transport	215 021	348 348	22 363	10.4%	73 774	34.3%	62 743	18.0%	72 617	20.8%	231 496	66.5%	18 759	37.0%	287.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	202 784	258 418	5 358	2.6%	37 151	18.3%	47 333	18.3%	39 158	15.2%	129 000	49.9%	24 018	17.3%	63.0%
Electricity	45 514	41 623	928	2.0%	8 904	19.6%	4 594	11.0%	7 364	17.7%	21 790	52.4%	11 213	31.4%	(34.3%)
Water	109 019	165 922	3 721	3.4%	27 044	24.8%	33 011	19.9%	25 223	15.2%	88 999	53.6%	12 106	18.3%	108.4%
Waste Water Management	28 943	38 872	709	2.4%	1 203	4.2%	3 424	8.8%	6 571	16.9%	11 907	30.6%	699	4.1%	839.4%
Waste Management	19 308	12 000	-	-	-	-	6 303	52.5%	-	-	6 303	52.5%	-	6.3%	-
Other	-	-	-	-	126	-	-	-	-	-	126	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter 4th Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter Actual Expenditure	2013/14 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	2 134 257	2 166 921	601 809	28.2%	494 881	23.2%	795 066	36.7%	428 350	19.8%	2 320 105	107.1%	306 016	102.0%	40.0%
Property rates, penalties and collection charges	314 191	324 308	256 325	81.6%	296 345	94.3%	278 498	85.9%	261 046	80.5%	1 092 214	336.8%	253 208	353.0%	3.1%
Service charges	717 074	732 565	19 804	2.8%	16 246	2.3%	24 538	3.3%	22 191	3.0%	82 779	11.3%	19 296	11.2%	15.0%
Other revenue	160 578	172 987	37 290	23.2%	37 318	23.2%	36 711	21.2%	39 998	23.1%	151 317	87.5%	33 396	74.3%	19.8%
Government - operating	397 237	395 322	153 845	38.7%	127 368	32.1%	-	-	105 264	26.6%	386 477	97.8%	-	98.8%	(100.0%)
Government - capital	511 234	519 192	134 426	26.3%	17 562	3.4%	455 075	87.7%	(298)	(.1%)	606 766	116.9%	-	100.7%	(100.0%)
Interest	33 942	22 548	119	.4%	41	.1%	244	1.1%	148	.7%	553	2.5%	116	3.1%	27.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 571 083)	(1 592 744)	(685 574)	43.6%	(382 804)	24.4%	(626 425)	39.3%	(329 149)	20.7%	(2 023 951)	127.1%	(500 215)	132.8%	(34.2%)
Suppliers and employees	(1 392 788)	(1 416 182)	(683 491)	49.1%	(366 929)	26.3%	(612 627)	43.3%	(260 030)	18.4%	(1 923 077)	135.8%	(498 994)	132.0%	(47.9%)
Finance charges	(39 931)	(32 326)	(713)	1.8%	(10 197)	25.5%	(3 788)	11.7%	(38 272)	118.4%	(52 970)	163.9%	-	-	(100.0%)
Transfers and grants	(138 363)	(144 236)	(1 369)	1.0%	(5 678)	4.1%	(10 010)	6.9%	(30 847)	21.4%	(47 904)	33.2%	(1 221)	(81.4%)	2 426.5%
Net Cash from/(used) Operating Activities	563 174	574 177	(83 765)	(14.9%)	112 077	19.9%	168 641	29.4%	99 201	17.3%	296 153	51.6%	(194 199)	30.0%	(151.1%)
Cash Flow from Investing Activities															
Receipts	89 908	89 908	58 501	65.1%	22 635	25.2%	(21 778)	(24.2%)	24 671	27.4%	84 029	93.5%	145 594	95.0%	(83.1%)
Proceeds on disposal of PPE	3 920	3 920	58 501	1 492.4%	22 635	577.4%	(21 778)	(555.6%)	24 671	629.4%	84 029	2 143.6%	145 594	2 436.3%	(83.1%)
Decrease in non-current debtors	85 988	85 988	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(522 517)	(698 262)	(35 391)	6.8%	(141 506)	27.1%	(120 917)	17.3%	(126 229)	18.1%	(424 043)	60.7%	(53 994)	35.6%	133.8%
Capital assets	(522 517)	(698 262)	(35 391)	6.8%	(141 506)	27.1%	(120 917)	17.3%	(126 229)	18.1%	(424 043)	60.7%	(53 994)	35.6%	133.8%
Net Cash from/(used) Investing Activities	(432 609)	(608 353)	23 110	(5.3%)	(118 871)	27.5%	(142 694)	23.5%	(101 558)	16.7%	(340 013)	55.9%	91 601	25.8%	(210.9%)
Cash Flow from Financing Activities															
Receipts	77 151	108 679	-	-	21 794	28.2%	7 978	7.3%	26 619	24.5%	56 391	51.9%	9 398	43.3%	183.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	77 151	108 679	-	-	21 794	28.2%	7 978	7.3%	26 619	24.5%	56 391	51.9%	9 398	43.3%	183.2%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 828)	(16 828)	(1 370)	8.1%	(5 912)	35.1%	(3 569)	21.2%	(9 066)	53.9%	(19 916)	118.3%	(6 028)	100.3%	50.4%
Repayment of borrowing	(16 828)	(16 828)	(1 370)	8.1%	(5 912)	35.1%	(3 569)	21.2%	(9 066)	53.9%	(19 916)	118.3%	(6 028)	100.3%	50.4%
Net Cash from/(used) Financing Activities	60 322	91 850	(1 370)	(2.3%)	15 882	26.3%	4 409	4.8%	17 554	19.1%	36 474	39.7%	3 370	35.6%	420.9%
Net Increase/(Decrease) in cash held	190 887	57 674	(62 025)	(32.5%)	9 087	4.8%	30 356	52.6%	15 197	26.3%	(7 385)	(12.8%)	(99 228)	46.8%	(115.3%)
Cash\cash equivalents at the year begin:	119 276	96 112	96 112	80.6%	34 087	28.6%	43 174	44.9%	73 530	76.5%	96 112	100.0%	183 545	43.7%	(59.9%)
Cash\cash equivalents at the year end:	310 163	153 786	34 087	11.0%	43 174	13.9%	73 530	47.8%	88 727	57.7%	88 727	57.7%	84 317	46.5%	5.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 045	33.9%	26	.4%	873	14.5%	3 084	51.2%	6 028	3.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 417	67.4%	970	1.6%	9 247	15.0%	9 855	16.0%	61 489	36.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 549	36.2%	508	.9%	7 358	12.9%	28 424	50.0%	56 840	34.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 303	36.5%	15	.4%	426	11.9%	1 830	51.2%	3 573	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 930	38.6%	71	.6%	2 238	17.5%	5 523	43.3%	12 761	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	286	7.6%	36	.9%	231	6.1%	3 222	85.4%	3 775	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 628	15.7%	28	.3%	1 588	15.3%	7 146	68.8%	10 390	6.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 276	35.1%	2 202	18.1%	721	5.9%	4 967	40.8%	12 167	7.3%	-	-	-	-
Total By Income Source	76 433	45.8%	3 856	2.3%	22 682	13.6%	64 053	38.3%	167 024	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 158	14.7%	71	.2%	3 272	7.8%	32 297	77.3%	41 798	25.0%	-	-	-	-
Commercial	26 850	81.9%	199	.6%	2 919	8.9%	2 819	8.6%	32 787	19.6%	-	-	-	-
Households	42 411	46.9%	3 578	4.0%	16 194	17.9%	28 295	31.3%	90 478	54.2%	-	-	-	-
Other	1 015	51.7%	8	.4%	297	15.1%	642	32.7%	1 962	1.2%	-	-	-	-
Total By Customer Group	76 433	45.8%	3 856	2.3%	22 682	13.6%	64 053	38.3%	167 024	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	37 056	100.0%	-	-	-	-	-	-	37 056	8.2%
Bulk Water	-	-	-	-	-	-	28 910	100.0%	28 910	6.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 399	100.0%	-	-	-	-	-	-	28 399	6.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	242 225	67.6%	28 884	8.1%	32 886	9.2%	54 343	15.2%	358 338	79.2%
Total	307 680	68.0%	28 884	6.4%	32 886	7.3%	83 253	18.4%	452 703	100.0%

Contact Details

Municipal Manager	Mr X C Mzobe	013 759 2001
Financial Manager	Ms N T Mthembu	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	220 988	220 988	60 999	27.6%	57 717	26.1%	33 635	15.2%	57 842	26.2%	210 194	95.1%	37 450	90.5%	54.5%
Property rates	17 362	17 362	4 680	27.0%	6 048	34.8%	3 574	20.6%	5 121	29.5%	19 423	111.9%	6 748	124.8%	(24.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78 772	78 772	19 102	24.2%	16 654	21.1%	16 812	21.3%	17 631	22.4%	70 200	89.1%	16 924	87.6%	4.2%
Service charges - water revenue	29 931	29 931	6 817	22.8%	6 265	20.9%	3 701	12.4%	11 016	36.8%	27 799	92.9%	5 046	62.0%	118.3%
Service charges - sanitation revenue	5 973	5 973	1 477	24.7%	1 462	24.5%	1 459	24.4%	1 315	22.0%	5 714	95.7%	1 391	95.1%	(5.4%)
Service charges - refuse revenue	12 397	12 397	3 159	25.5%	3 082	24.9%	3 180	25.7%	3 192	25.7%	12 613	101.7%	2 897	109.9%	10.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 092	1 092	148	13.6%	333	30.5%	133	12.1%	225	20.6%	839	76.8%	118	52.2%	90.9%
Interest earned - external investments	350	350	124	35.4%	301	85.9%	261	74.6%	409	116.8%	1 094	312.6%	171	168.8%	139.5%
Interest earned - outstanding debtors	2 000	2 000	1 509	75.4%	1 441	72.0%	1 429	71.5%	1 361	68.1%	5 740	287.0%	1 274	185.9%	6.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	253	253	26	10.3%	21	8.2%	56	22.3%	17	6.6%	120	47.3%	49	63.3%	(66.0%)
Licences and permits	13	13	1	9.0%	2	13.0%	1	8.5%	182	1 448.6%	186	1 479.2%	2	385.2%	10 368.3%
Agency services	2 818	2 818	-	-	1 428	50.7%	476	16.9%	592	21.0%	2 496	88.6%	438	84.2%	35.2%
Transfers recognised - operational	64 208	64 208	23 084	36.0%	19 439	30.3%	1 100	1.7%	15 795	24.6%	59 418	92.5%	1 376	93.6%	1 047.9%
Other own revenue	5 819	5 819	872	15.0%	964	16.6%	1 198	20.6%	988	17.0%	4 022	69.1%	822	72.5%	20.2%
Gains on disposal of PPE	-	-	-	-	279	-	254	-	-	-	533	-	196	288.9%	(100.0%)
Operating Expenditure	254 687	254 687	42 451	16.7%	51 790	20.3%	45 666	17.9%	51 177	20.1%	191 083	75.0%	56 697	83.3%	(9.7%)
Employee related costs	85 779	92 819	19 409	22.6%	18 521	21.6%	18 427	19.9%	19 524	21.0%	75 883	81.8%	17 686	90.9%	10.4%
Remuneration of councillors	7 040	-	1 362	19.3%	1 328	18.9%	1 362	-	1 698	-	5 749	-	1 362	83.5%	24.7%
Debt impairment	15 372	15 372	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 000	23 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 785	1 785	22	1.3%	1 241	69.5%	745	41.7%	1 031	57.7%	3 039	170.3%	159	99.3%	547.5%
Bulk purchases	62 535	62 535	17 035	27.2%	14 722	23.5%	14 204	22.7%	14 956	23.9%	60 916	97.4%	13 512	96.7%	10.7%
Other Materials	4 171	4 171	715	17.1%	719	17.2%	214	5.1%	-	-	1 648	39.5%	880	45.4%	(100.0%)
Contracted services	11 848	11 848	671	5.7%	3 753	31.7%	2 049	17.3%	944	8.0%	7 418	62.6%	3 043	92.9%	(69.0%)
Transfers and grants	8 294	8 294	475	5.7%	4 860	58.6%	3 677	44.3%	3 864	46.6%	12 877	155.2%	13 562	742.6%	(71.5%)
Other expenditure	34 863	34 863	2 761	7.9%	6 646	19.1%	4 987	14.3%	9 160	26.3%	23 553	67.6%	6 494	55.3%	41.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 698)	(33 698)	18 549		5 927		(12 031)		6 665		19 111		(19 247)		
Transfers recognised - capital	54 800	65 400	7 009	12.8%	10 500	19.2%	-	-	-	-	17 509	26.8%	-	63.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 101	31 701	25 558		16 427		(12 031)		6 665		36 620		(19 247)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 101	31 701	25 558		16 427		(12 031)		6 665		36 620		(19 247)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 101	31 701	25 558		16 427		(12 031)		6 665		36 620		(19 247)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 101	31 701	25 558		16 427		(12 031)		6 665		36 620		(19 247)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	58 641	69 241	410	.7%	11 203	19.1%	11 838	17.1%	29 981	43.3%	53 433	77.2%	23 676	94.4%	26.6%
National Government	54 800	65 400	410	.7%	10 131	18.5%	11 838	18.1%	29 981	45.8%	52 361	80.1%	23 676	101.5%	26.6%
Provincial Government	-	-	-	-	1 072	-	-	-	-	-	1 072	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 800	65 400	410	.7%	11 203	20.4%	11 838	18.1%	29 981	45.8%	53 433	81.7%	23 676	101.5%	26.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 841	3 841	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 641	69 241	410	.7%	11 203	19.1%	11 838	17.1%	29 981	43.3%	53 433	77.2%	23 676	94.4%	26.6%
Governance and Administration	669	669	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	316	316	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	323	323	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 967	4 367	-	-	-	-	-	-	10 768	246.6%	10 768	246.6%	730	71.6%	1 375.4%
Community & Social Services	132	132	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 807	1 807	-	-	-	-	-	-	-	-	-	-	730	79.2%	(100.0%)
Public Safety	-	2 400	-	-	-	-	-	-	10 768	448.7%	10 768	448.7%	-	17.6%	(100.0%)
Housing	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 643	15 643	-	-	-	-	200	1.3%	-	-	200	1.3%	4 710	74.1%	(100.0%)
Planning and Development	741	741	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 902	14 902	-	-	-	-	200	1.3%	-	-	200	1.3%	4 710	74.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	40 362	48 562	410	1.0%	11 203	27.8%	11 639	24.0%	19 213	39.6%	42 465	87.4%	18 235	99.6%	5.4%
Electricity	5 842	5 842	-	-	1 271	21.8%	476	8.1%	11	.2%	1 757	30.1%	-	119.7%	(100.0%)
Water	21 270	29 470	410	1.9%	9 104	42.8%	10 908	37.0%	14 786	50.2%	35 207	119.5%	14 016	80.6%	5.5%
Waste Water Management	13 000	13 000	-	-	828	6.4%	256	2.0%	4 416	34.0%	5 500	42.3%	4 219	106.1%	4.7%
Waste Management	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	257 783	268 383	53 255	20.7%	76 378	29.6%	82 822	30.9%	60 464	22.5%	272 920	101.7%	36 753	94.7%	64.5%
Property rates, penalties and collection charges	15 279	15 279	4 639	30.4%	5 483	35.9%	6 084	39.8%	5 172	33.8%	21 378	139.9%	4 248	114.1%	21.7%
Service charges	111 824	111 824	21 290	19.0%	27 212	24.3%	23 964	21.4%	29 863	26.7%	102 330	91.5%	25 642	89.3%	16.5%
Other revenue	9 322	9 322	9 292	99.7%	8 365	89.7%	10 263	110.1%	9 226	99.0%	37 146	398.5%	6 693	305.6%	37.9%
Government - operating	64 208	64 208	10 902	17.0%	19 978	31.1%	538	.8%	15 795	24.6%	47 213	73.5%	-	93.6%	(100.0%)
Government - capital	54 800	65 400	7 009	12.8%	15 039	27.4%	41 697	63.8%	-	-	63 745	97.5%	-	69.0%	-
Interest	2 350	2 350	124	5.3%	301	12.8%	275	11.7%	409	17.4%	1 108	47.2%	171	169.0%	139.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 930)	(213 930)	(51 016)	23.8%	(57 468)	26.9%	(53 287)	24.9%	(52 225)	24.4%	(213 995)	100.0%	(36 309)	89.1%	43.8%
Suppliers and employees	(206 236)	(206 236)	(50 439)	24.5%	(54 954)	26.6%	(51 180)	24.8%	(47 330)	22.9%	(203 902)	98.9%	(34 208)	84.7%	38.4%
Finance charges	(754)	(754)	(102)	13.5%	(789)	104.7%	(745)	98.8%	(1 031)	136.7%	(2 667)	353.7%	(159)	58.6%	547.5%
Transfers and grants	(6 940)	(6 940)	(475)	6.8%	(1 724)	24.8%	(1 363)	19.6%	(3 864)	55.7%	(7 426)	107.0%	(1 941)	311.8%	99.1%
Net Cash from/(used) Operating Activities	43 853	54 453	2 240	5.1%	18 911	43.1%	29 535	54.2%	8 240	15.1%	58 925	108.2%	445	128.1%	1 753.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(35 144)	53.7%	(62 179)	95.1%	(9 319)	72.3%	277.1%
Capital assets	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(35 144)	53.7%	(62 179)	95.1%	(9 319)	72.3%	277.1%
Net Cash from/(used) Investing Activities	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(35 144)	53.7%	(62 179)	95.1%	(9 319)	72.3%	277.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	-	-	(932)	90.4%	-	-	-
Repayment of borrowing	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	-	-	(932)	90.4%	-	-	-
Net Cash from/(used) Financing Activities	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	-	-	(932)	90.4%	-	-	-
Net Increase/(Decrease) in cash held	(11 978)	(11 978)	1 830	(15.3%)	7 256	(60.6%)	13 633	(113.8%)	(26 904)	224.6%	(4 185)	34.9%	(8 875)	1.4%	203.2%
Cash\cash equivalents at the year begin:	11 686	11 686	35	.3%	1 864	16.0%	9 120	78.0%	22 753	194.7%	35	.3%	8 909	5.9%	155.4%
Cash\cash equivalents at the year end:	(292)	(292)	1 864	(639.3%)	9 120	(3 127.3%)	22 753	(7 802.1%)	(4 151)	1 423.2%	(4 151)	1 423.2%	35	(.2%)	(12 070.7%)

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 592	16.7%	681	2.5%	996	3.6%	21 295	77.3%	27 563	27.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 138	13.1%	327	3.8%	756	8.7%	6 473	74.5%	8 694	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	626	2.6%	524	2.2%	571	2.4%	22 236	92.8%	23 958	23.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	259	2.6%	249	2.5%	243	2.5%	9 049	92.3%	9 800	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	509	2.9%	461	2.6%	459	2.6%	16 030	91.8%	17 459	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	382	2.6%	226	1.5%	778	5.3%	13 245	90.5%	14 631	14.3%	-	-	-	-
Total By Income Source	7 506	7.4%	2 468	2.4%	3 803	3.7%	88 327	86.5%	102 105	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	306	12.4%	191	7.8%	526	21.4%	1 439	58.4%	2 463	2.4%	-	-	-	-
Commercial	402	2.3%	283	1.6%	371	2.1%	16 323	93.9%	17 379	17.0%	-	-	-	-
Households	6 716	8.2%	1 965	2.4%	2 906	3.5%	70 505	85.9%	82 092	80.4%	-	-	-	-
Other	82	47.9%	29	17.1%	-	-	60	35.0%	172	.2%	-	-	-	-
Total By Customer Group	7 506	7.4%	2 468	2.4%	3 803	3.7%	88 327	86.5%	102 105	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	169	1.5%	5 876	51.5%	5 363	47.0%	-	-	11 408	44.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 035	100.0%	-	-	-	-	-	-	1 035	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 184	100.0%	-	-	-	-	-	-	1 184	4.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	16	1.2%	16	1.2%	1 289	97.6%	1 321	5.1%
Other	-	-	5 244	48.7%	594	5.5%	4 937	45.8%	10 774	41.9%
Total	2 387	9.3%	11 136	43.3%	5 972	23.2%	6 226	24.2%	25 722	100.0%

Contact Details

Municipal Manager	Mr Dumisani Patrick Msibi	013 712 8719
Financial Manager	Mr Paul Mpele	013 712 8814

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	577 671	573 625	199 337	34.5%	164 786	28.5%	77 859	13.6%	173 331	30.2%	615 314	107.3%	39 670	97.1%	336.9%
Property rates	81 773	81 773	33 354	40.8%	13 967	17.1%	26 304	32.2%	28 677	35.1%	102 301	125.1%	17 426	113.8%	64.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	68 342	59 784	13 423	19.6%	16 251	23.8%	17 460	29.2%	28 750	48.1%	75 884	126.9%	13 111	96.6%	119.3%
Service charges - water revenue	19 360	14 832	3 853	19.9%	3 602	18.6%	4 193	28.3%	4 296	29.0%	15 943	107.5%	2 929	79.5%	46.6%
Service charges - sanitation revenue	3 961	3 823	958	24.2%	955	24.1%	961	25.1%	963	25.2%	3 837	100.4%	864	106.0%	11.5%
Service charges - refuse revenue	5 917	5 439	1 368	23.1%	1 354	22.9%	1 384	25.4%	1 402	25.8%	5 508	101.3%	1 306	104.4%	7.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 574	5 163	2 056	44.9%	450	9.8%	343	6.6%	384	7.4%	3 232	62.6%	384	94.4%	(.2%)
Interest earned - external investments	2 662	662	-	-	-	-	6	.9%	(14)	(2.1%)	(8)	(1.2%)	557	66.2%	(102.5%)
Interest earned - outstanding debtors	5 463	1 633	818	15.0%	148	2.7%	1 284	78.7%	1 379	84.4%	3 629	222.2%	1 911	115.6%	(27.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	666	8 802	1 843	277.0%	2 416	363.1%	1 787	20.3%	3 690	41.9%	9 736	110.6%	917	216.7%	302.5%
Licences and permits	29	20	2	5.9%	7	24.6%	4	19.9%	0	2.1%	13	65.7%	1	79.7%	(57.4%)
Agency services	13 334	13 334	5 799	43.5%	6 474	48.6%	7 210	54.1%	11 550	86.6%	31 033	232.7%	(3 831)	89.5%	(401.5%)
Transfers recognised - operational	364 477	371 742	134 535	36.9%	116 454	32.0%	15 868	4.3%	88 323	23.8%	355 180	95.5%	167	94.5%	52 923.9%
Other own revenue	7 113	6 617	1 329	18.7%	2 707	38.1%	1 055	15.9%	3 933	59.4%	9 024	136.4%	3 927	115.9%	.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	581 483	576 508	89 589	15.4%	151 756	26.1%	107 519	18.7%	185 872	32.2%	534 736	92.8%	144 824	93.2%	28.3%
Employee related costs	226 292	224 400	56 136	24.8%	67 343	29.8%	59 092	26.3%	60 833	27.1%	243 404	108.5%	53 544	100.8%	13.6%
Remuneration of councillors	19 121	19 122	4 892	25.6%	4 891	25.6%	4 893	25.6%	6 135	32.1%	20 812	108.8%	4 889	101.5%	25.5%
Debt impairment	17 045	17 045	-	-	-	-	-	-	-	-	-	-	-	20.7%	-
Depreciation and asset impairment	64 397	64 397	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	930	1 330	143	15.4%	749	80.5%	207	15.5%	837	62.9%	1 935	145.5%	343	188.0%	144.3%
Bulk purchases	71 543	71 543	5 637	7.9%	26 261	36.7%	9 064	12.7%	15 010	21.0%	55 972	78.2%	18 762	130.7%	(20.0%)
Other Materials	1 653	1 727	294	17.8%	208	12.6%	366	21.2%	118	6.8%	986	57.1%	367	82.9%	(67.8%)
Contracted services	18 653	22 489	3 656	19.6%	13 355	71.6%	2 211	9.8%	15 774	70.1%	34 996	155.6%	1 136	125.1%	1 289.1%
Transfers and grants	211	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	161 638	154 454	18 831	11.6%	38 948	24.1%	31 686	20.5%	87 165	56.4%	176 630	114.4%	65 783	105.3%	32.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 811)	(2 883)	109 748		13 030		(29 660)		(12 540)		80 578		(105 154)		
Transfers recognised - capital	219 382	226 792	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	215 570	223 909	109 748		13 030		(29 660)		(12 540)		80 578		(105 154)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	215 570	223 909	109 748		13 030		(29 660)		(12 540)		80 578		(105 154)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	215 570	223 909	109 748		13 030		(29 660)		(12 540)		80 578		(105 154)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	215 570	223 909	109 748		13 030		(29 660)		(12 540)		80 578		(105 154)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	230 907	230 907	13 069	5.7%	98 024	42.5%	40 189	17.4%	31 977	13.8%	183 258	79.4%	70 534	64.1%	(54.7%)
National Government	219 382	219 382	11 886	5.4%	96 222	43.9%	41 302	18.8%	29 793	13.6%	179 203	81.7%	67 450	64.0%	(55.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	219 382	219 382	11 886	5.4%	96 222	43.9%	41 302	18.8%	29 793	13.6%	179 203	81.7%	67 450	64.0%	(55.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 525	11 525	1 183	10.3%	1 801	15.6%	(1 112)	(9.7%)	2 184	18.9%	4 055	35.2%	3 085	65.0%	(29.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	230 907	230 907	13 069	5.7%	98 024	42.5%	40 189	17.4%	31 977	13.8%	183 258	79.4%	70 534	64.1%	(54.7%)
Governance and Administration	2 427	2 427	-	-	1 494	61.5%	(1 250)	(51.5%)	488	20.1%	732	30.2%	284	11.5%	71.9%
Executive & Council	227	227	-	-	-	-	31	13.7%	-	-	31	13.7%	-	-	-
Budget & Treasury Office	200	200	-	-	-	-	-	-	-	-	-	-	171	4.5%	(100.0%)
Corporate Services	2 000	2 000	-	-	1 494	74.7%	(1 281)	(64.1%)	488	24.4%	701	35.0%	113	20.6%	332.2%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	107	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	107	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 045	67 045	6 292	9.4%	14 254	21.3%	3 392	5.1%	2 202	3.3%	26 140	39.0%	11 088	100.1%	(80.1%)
Planning and Development	3 057	3 057	439	14.3%	1 716	56.1%	637	20.8%	-	-	2 792	91.3%	3 408	113.8%	(100.0%)
Road Transport	63 987	63 987	5 853	9.1%	12 537	19.6%	2 755	4.3%	2 202	3.4%	23 348	36.5%	7 680	95.9%	(71.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	161 435	161 435	6 777	4.2%	82 276	51.0%	38 047	23.6%	29 286	18.1%	156 386	96.9%	59 055	56.4%	(50.4%)
Electricity	14 600	14 600	817	5.6%	1 918	13.1%	1 642	11.2%	3 161	21.6%	7 537	51.6%	6 869	14.6%	(54.0%)
Water	123 135	123 135	5 633	4.6%	68 136	55.3%	30 185	24.5%	26 022	21.1%	129 976	105.6%	50 174	70.9%	(48.1%)
Waste Water Management	22 500	22 500	327	1.5%	11 294	50.2%	6 053	26.9%	103	.5%	17 777	79.0%	1 096	-	(90.6%)
Waste Management	1 200	1 200	-	-	929	77.4%	167	13.9%	-	-	1 096	91.3%	915	36.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	760 844	760 844	239 161	31.4%	317 792	41.8%	209 017	27.5%	163 119	21.4%	929 090	122.1%	53 410	99.8%	205.4%
Property rates, penalties and collection charges	65 264	65 264	11 268	17.3%	10 727	16.4%	13 259	20.3%	12 797	19.6%	48 051	73.6%	10 678	76.9%	19.8%
Service charges	77 880	77 880	17 028	21.9%	21 143	27.1%	21 282	27.3%	30 280	38.9%	89 733	115.2%	18 179	82.1%	66.6%
Other revenue	25 715	25 715	42 232	164.2%	40 495	157.5%	41 653	162.0%	30 327	117.9%	154 707	601.6%	22 085	465.4%	37.3%
Government - operating	364 477	364 477	139 249	38.2%	111 201	30.5%	1 635	.4%	88 323	24.2%	340 408	93.4%	-	96.9%	(100.0%)
Government - capital	219 382	219 382	28 203	12.9%	132 033	60.2%	130 398	59.4%	-	-	290 634	132.5%	-	78.9%	-
Interest	8 125	8 125	1 180	14.5%	2 193	27.0%	790	9.7%	1 392	17.1%	5 556	68.4%	2 469	86.7%	(43.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500 041)	(500 041)	(170 808)	34.2%	(183 086)	36.6%	(139 894)	28.0%	(146 271)	29.3%	(640 059)	128.0%	(109 229)	119.0%	33.9%
Suppliers and employees	(498 899)	(498 899)	(170 665)	34.2%	(182 337)	36.5%	(139 687)	28.0%	(145 434)	29.2%	(638 124)	127.9%	(108 903)	118.9%	33.5%
Finance charges	(930)	(930)	(143)	15.4%	(749)	80.5%	(207)	22.2%	(837)	90.0%	(1 935)	208.0%	(327)	186.7%	156.2%
Transfers and grants	(211)	(211)	-	-	-	-	-	-	-	-	-	-	-	2.3%	-
Net Cash from/(used) Operating Activities	260 803	260 803	68 352	26.2%	134 707	51.7%	69 123	26.5%	16 848	6.5%	289 031	110.8%	(55 819)	64.8%	(130.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(31 951)	13.8%	(258 508)	112.0%	(35 678)	64.0%	(10.4%)
Capital assets	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(31 951)	13.8%	(258 508)	112.0%	(35 678)	64.0%	(10.4%)
Net Cash from/(used) Investing Activities	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(31 951)	13.8%	(258 508)	112.0%	(35 678)	64.0%	(10.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-
Repayment of borrowing	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-
Net Cash from/(used) Financing Activities	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-
Net Increase/(Decrease) in cash held	29 532	29 532	(2 634)	(8.9%)	29 070	98.4%	19 189	65.0%	(15 103)	(51.1%)	30 522	103.4%	(91 497)	104.1%	(83.5%)
Cash/cash equivalents at the year begin:	7 770	7 770	2 896	37.3%	262	3.4%	29 332	377.5%	48 522	624.5%	2 896	37.3%	99 393	100.0%	(51.2%)
Cash/cash equivalents at the year end:	37 302	37 302	262	.7%	29 332	78.6%	48 522	130.1%	33 418	89.6%	33 418	89.6%	7 896	101.6%	323.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 324	29.3%	674	14.9%	276	6.1%	2 238	49.6%	4 512	3.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 218	57.2%	696	9.4%	461	6.2%	2 003	27.1%	7 379	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 368	9.0%	5 160	4.9%	4 849	4.6%	84 896	81.4%	104 272	78.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	321	29.3%	116	10.6%	75	6.9%	583	53.2%	1 094	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	338	27.5%	116	9.5%	79	6.4%	697	56.7%	1 230	.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	517	5.4%	469	4.9%	416	4.4%	8 129	85.3%	9 532	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	700	15.3%	309	6.8%	108	2.4%	3 462	75.6%	4 580	3.5%	-	-	-	-
Total By Income Source	16 786	12.7%	7 540	5.7%	6 264	4.7%	102 009	76.9%	132 599	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 348	11.2%	2 613	8.7%	2 269	7.6%	21 691	72.5%	29 922	22.6%	-	-	-	-
Commercial	8 843	10.8%	3 047	3.7%	2 719	3.3%	67 414	82.2%	82 022	61.9%	-	-	-	-
Households	4 234	24.3%	1 749	10.0%	1 194	6.9%	10 246	58.8%	17 423	13.1%	-	-	-	-
Other	361	11.2%	131	4.1%	82	2.5%	2 658	82.2%	3 232	2.4%	-	-	-	-
Total By Customer Group	16 786	12.7%	7 540	5.7%	6 264	4.7%	102 009	76.9%	132 599	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	3 517	92.7%	278	7.3%	3 795	4.6%
Bulk Water	-	-	-	-	-	-	2 266	100.0%	2 266	2.8%
PAYE deductions	2 399	100.0%	-	-	-	-	-	-	2 399	2.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 635	100.0%	-	-	-	-	-	-	2 635	3.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 888	70.2%	271	3.2%	249	3.0%	1 977	23.6%	8 385	10.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 798	10.9%	14 810	23.8%	10 295	16.5%	30 357	48.8%	62 261	76.2%
Total	17 721	21.7%	15 081	18.4%	14 061	17.2%	34 879	42.7%	81 741	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr B T Khoza	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	752 799	919 069	935 992	124.3%	(294 299)	(39.1%)	43 277	4.7%	31 287	3.4%	716 257	77.9%	24 910	80.9%	25.6%
Property rates	92 591	249 841	706 982	763.6%	(488 626)	(527.7%)	3 342	1.3%	12 493	5.0%	234 191	93.7%	4 199	68.0%	197.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	37 858	37 857	-	-	3 409	9.0%	8 821	23.3%	7 924	20.9%	20 154	53.2%	9 882	68.3%	(19.8%)
Service charges - sanitation revenue	2 620	2 669	-	-	543	20.7%	1 062	39.8%	685	25.7%	2 290	85.8%	936	106.1%	(26.8%)
Service charges - refuse revenue	5 824	3 528	-	-	1 215	20.9%	3 371	95.5%	1 643	46.6%	6 229	176.5%	1 217	60.9%	35.1%
Service charges - other	3 710	-	3 607	97.2%	25	.7%	-	-	9	-	3 641	-	-	33.6%	(100.0%)
Rental of facilities and equipment	831	821	39	4.7%	27	3.2%	72	8.8%	158	19.3%	297	36.2%	54	16.7%	195.3%
Interest earned - external investments	4 700	7 000	1 991	42.4%	2 698	57.4%	1 566	22.4%	3 922	56.0%	10 176	145.4%	4 152	147.1%	(5.5%)
Interest earned - outstanding debtors	18 000	18 000	-	-	1	-	-	-	-	-	1	-	2 090	67.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 063	1 063	35	3.3%	7	.6%	43	4.1%	59	5.5%	143	13.5%	338	75.9%	(82.7%)
Licences and permits	15 317	9 461	4 010	26.2%	3 909	25.5%	4 007	42.4%	3 449	36.5%	15 375	162.5%	1 612	11.2%	113.9%
Agency services	8 268	8 268	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	557 367	570 570	219 176	39.3%	182 355	32.7%	20 658	3.6%	-	-	422 189	74.0%	-	87.7%	-
Other own revenue	4 250	9 591	152	3.6%	139	3.3%	334	3.5%	946	9.9%	1 571	16.4%	358	89.3%	164.7%
Gains on disposal of PPE	400	400	-	-	-	-	-	-	-	-	-	-	74	17.1%	(100.0%)
Operating Expenditure	709 925	871 647	185 600	26.1%	219 219	30.9%	136 318	15.6%	177 495	20.4%	718 633	82.4%	281 939	93.9%	(37.0%)
Employee related costs	216 774	271 515	62 797	29.0%	80 033	36.9%	65 152	24.0%	70 725	26.0%	278 707	102.6%	60 635	103.8%	16.6%
Remuneration of councillors	25 088	22 310	5 521	22.0%	5 504	21.9%	5 608	25.1%	5 168	23.2%	21 801	97.7%	5 414	73.9%	(4.6%)
Debt impairment	101 000	181 000	25 000	24.8%	25 000	24.8%	-	-	-	-	50 000	27.6%	99 000	100.0%	(100.0%)
Depreciation and asset impairment	41 150	41 150	10 000	24.3%	10 000	24.3%	-	-	-	-	20 000	48.6%	38 500	100.0%	(100.0%)
Finance charges	525	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	124 200	156 200	9 900	8.0%	37 800	30.4%	25 700	16.5%	61 822	39.6%	135 222	86.6%	29 700	84.0%	108.2%
Other Materials	56 432	10 772	29	.1%	298	.5%	2 912	27.0%	16 211	150.5%	19 451	180.6%	514	5.5%	3 056.5%
Contracted services	36 410	34 352	12 875	35.4%	6 037	16.6%	9 141	26.6%	7 165	20.9%	35 218	102.5%	9 939	18.5%	(27.9%)
Transfers and grants	31 451	20 951	37 267	118.5%	3 248	10.3%	3 770	18.0%	1 662	7.9%	45 947	219.3%	3 976	81.6%	(58.2%)
Other expenditure	76 895	133 397	22 211	28.9%	51 299	66.7%	24 035	18.0%	14 742	11.1%	112 287	84.2%	34 260	235.0%	(57.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 874	47 422	750 392		(513 518)		(93 041)		(146 208)		(2 375)		(257 029)		
Transfers recognised - capital	396 231	359 231	201 100	50.8%	3 000	.8%	180 442	50.2%	-	-	384 542	107.0%	-	52.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	439 105	406 653	951 492		(510 518)		87 401		(146 208)		382 167		(257 029)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	439 105	406 653	951 492		(510 518)		87 401		(146 208)		382 167		(257 029)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	439 105	406 653	951 492		(510 518)		87 401		(146 208)		382 167		(257 029)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	439 105	406 653	951 492		(510 518)		87 401		(146 208)		382 167		(257 029)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	440 655	443 886	57 056	12.9%	70 161	15.9%	46 557	10.5%	127 887	28.8%	301 661	68.0%	272 165	99.5%	(53.0%)
National Government	396 231	443 886	57 056	14.4%	70 161	17.7%	46 557	10.5%	127 887	28.8%	301 661	68.0%	272 165	99.5%	(53.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	396 231	443 886	57 056	14.4%	70 161	17.7%	46 557	10.5%	127 887	28.8%	301 661	68.0%	272 165	99.5%	(53.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44 424	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	440 655	443 886	57 056	12.9%	70 161	15.9%	46 557	10.5%	127 887	28.8%	301 661	68.0%	272 165	99.5%	(53.0%)
Governance and Administration	9 850	10 150	2 783	28.3%	491	5.0%	949	9.4%	236	2.3%	4 459	43.9%	1 048	27.0%	(77.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	120	-	-	-	-	-	-	-	120	-	-	-	-
Corporate Services	9 850	10 150	2 663	27.0%	491	5.0%	949	9.4%	236	2.3%	4 339	42.8%	1 048	27.0%	(77.5%)
Community and Public Safety	36 919	23 800	2 144	5.8%	6 287	17.0%	1 866	7.8%	1 769	7.4%	12 066	50.7%	8 931	50.0%	(80.2%)
Community & Social Services	36 919	19 500	2 144	5.8%	5 666	15.3%	1 866	9.6%	1 168	6.0%	10 843	55.6%	8 931	90.7%	(86.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	4 300	-	-	621	-	-	-	602	14.0%	1 223	28.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	127 786	162 436	45 302	35.5%	35 853	28.1%	14 538	9.0%	25 023	15.4%	120 716	74.3%	118 690	124.7%	(78.9%)
Planning and Development	-	12 650	-	-	1 453	-	3 978	31.4%	1 834	14.5%	7 265	57.4%	1 820	86.4%	.8%
Road Transport	127 786	149 786	45 302	35.5%	34 400	26.9%	10 560	7.1%	23 188	15.5%	113 451	75.7%	116 870	126.0%	(80.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	266 100	247 500	6 827	2.6%	27 530	10.3%	29 204	11.8%	100 859	40.8%	164 420	66.4%	143 497	89.3%	(29.7%)
Electricity	7 200	5 200	292	4.1%	292	4.1%	-	-	1 712	32.9%	2 296	44.2%	6 640	55.0%	(74.2%)
Water	203 300	198 200	4 820	2.4%	24 467	12.0%	21 346	10.8%	91 074	46.0%	141 707	71.5%	109 003	90.6%	(16.4%)
Waste Water Management	46 000	36 000	1 715	3.7%	2 771	6.0%	7 858	21.8%	8 073	22.4%	20 417	56.7%	27 416	90.2%	(70.6%)
Waste Management	9 600	8 100	-	-	-	-	-	-	-	-	-	-	437	304.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 149 027	1 314 300	422 844	36.8%	193 278	16.8%	210 753	16.0%	25 523	1.9%	852 398	64.9%	10 180	81.5%	150.7%
Property rates, penalties and collection charges	92 580	245 591	304	.3%	478	.5%	2 293	.9%	14 178	5.8%	17 253	7.0%	35	1.6%	40 187.8%
Service charges	49 992	44 056	611	1.2%	666	1.3%	1 337	3.0%	2 811	6.4%	5 425	12.3%	1 541	186.9%	82.4%
Other revenue	30 171	29 654	1 370	4.5%	4 082	13.5%	4 457	15.0%	4 612	15.6%	14 520	49.0%	2 362	42.4%	95.3%
Government - operating	557 364	570 120	219 176	39.3%	182 355	32.7%	20 658	3.6%	-	-	422 189	74.1%	-	87.0%	-
Government - capital	396 228	399 879	201 100	50.8%	3 000	.8%	180 442	45.1%	-	-	384 542	96.2%	-	76.7%	-
Interest	22 692	24 999	283	1.2%	2 698	11.9%	1 566	6.3%	3 922	15.7%	8 469	33.9%	6 242	134.2%	(37.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(709 925)	(644 928)	(107 671)	15.2%	(184 219)	25.9%	(117 176)	18.2%	(267 987)	41.6%	(677 053)	105.0%	(143 890)	131.3%	86.2%
Suppliers and employees	(678 485)	(623 977)	(105 738)	15.6%	(180 971)	26.7%	(113 406)	18.2%	(145 481)	23.3%	(545 596)	87.4%	(140 416)	123.0%	3.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(31 440)	(20 951)	(1 933)	6.1%	(3 248)	10.3%	(3 770)	18.0%	(122 507)	584.7%	(131 458)	627.5%	(3 473)	-	3 427.0%
Net Cash from/(used) Operating Activities	439 102	669 372	315 172	71.8%	9 059	2.1%	93 577	14.0%	(242 464)	(36.2%)	175 345	26.2%	(133 710)	48.5%	81.3%
Cash Flow from Investing Activities															
Receipts	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 652)	(443 828)	(133 277)	30.2%	(70 161)	15.9%	(46 557)	10.5%	(27 887)	6.3%	(277 882)	62.6%	(266 031)	104.1%	(89.5%)
Capital assets	(440 652)	(443 828)	(133 277)	30.2%	(70 161)	15.9%	(46 557)	10.5%	(27 887)	6.3%	(277 882)	62.6%	(266 031)	104.1%	(89.5%)
Net Cash from/(used) Investing Activities	(440 652)	(443 428)	(133 277)	30.2%	(70 161)	15.9%	(46 557)	10.5%	(27 887)	6.3%	(277 882)	62.7%	(266 031)	104.1%	(89.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 550)	225 943	181 895	(11 735.2%)	(61 102)	3 942.1%	47 020	20.8%	(270 351)	(119.7%)	(102 538)	(45.4%)	(399 742)	(133.5%)	(32.4%)
Cash/cash equivalents at the year begin:	173 000	-	152 540	88.2%	334 435	193.3%	273 333	-	320 353	-	152 540	-	202 829	-	57.9%
Cash/cash equivalents at the year end:	171 450	225 943	334 435	195.1%	273 333	159.4%	320 353	141.8%	50 002	22.1%	50 002	22.1%	(196 913)	(75.2%)	(125.4%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(2 054)	(98.7%)	38	1.8%	105	5.1%	3 992	191.9%	2 081	.4%
Bulk Water	4 959	1.2%	8 421	2.0%	-	-	406 610	96.8%	419 990	79.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 391	4.2%	8 189	7.9%	(3 022)	(2.9%)	94 009	90.8%	103 567	19.7%
Auditor-General	-	-	-	-	-	-	188	100.0%	188	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 295	1.4%	16 648	3.2%	(2 917)	(.6%)	504 799	96.0%	525 825	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	208 207	207 795	81 805	39.3%	65 393	31.4%	55 574	26.7%	2 727	1.3%	205 499	98.9%	1 408	97.9%	93.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	245	345	-	-	39	15.8%	36	10.4%	48	13.8%	123	35.5%	48	116.1%	(.2%)
Interest earned - external investments	2 800	3 200	1 102	39.4%	823	29.4%	858	26.8%	1 166	36.5%	3 949	123.4%	865	102.1%	34.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	115	-	-	-	-	-	-	110	95.3%	110	95.3%	-	-	(100.0%)
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	202 112	201 235	80 539	39.8%	64 183	31.8%	54 594	27.1%	-	-	199 316	99.0%	-	98.2%	-
Other own revenue	3 050	2 900	163	5.4%	349	11.4%	87	3.0%	1 403	48.4%	2 002	69.0%	445	77.9%	215.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	50	-	(100.0%)
Operating Expenditure	202 606	205 573	32 611	16.1%	51 002	25.2%	31 671	15.4%	52 934	25.7%	168 218	81.8%	46 169	78.0%	14.7%
Employee related costs	88 453	88 489	17 895	20.2%	19 666	22.2%	19 401	21.9%	20 235	22.9%	77 197	87.2%	18 025	92.0%	12.3%
Remuneration of councillors	13 643	13 643	3 203	23.5%	3 203	23.5%	3 224	23.6%	3 993	29.3%	13 623	99.9%	3 174	99.2%	25.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	22 412	-	1	-	15 915	71.0%	1	-	15 914	-	31 831	-	7 839	105.6%	103.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	118	-	-	-	118	-	-	-	-
Contracted services	2 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	60 897	88 440	11 512	18.9%	12 218	20.1%	8 927	10.1%	12 792	14.5%	45 448	51.4%	16 057	71.7%	(20.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 075	-	(100.0%)
Surplus/(Deficit)	5 602	2 222	49 194		14 392		23 903		(50 207)		37 281		(44 761)		
Transfers recognised - capital	53 180	5 730	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 782	7 952	49 194		14 392		23 903		(50 207)		37 281		(44 761)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 782	7 952	49 194		14 392		23 903		(50 207)		37 281		(44 761)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 782	7 952	49 194		14 392		23 903		(50 207)		37 281		(44 761)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 782	7 952	49 194		14 392		23 903		(50 207)		37 281		(44 761)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	73 782	22 952	4 468	6.1%	8 319	11.3%	1 981	8.6%	4 568	19.9%	19 336	84.2%	6 650	54.0%	(31.3%)
National Government	52 843	-	128	.2%	2 144	4.1%	434	-	627	-	3 333	-	731	6.3%	(14.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 843	-	128	.2%	2 144	4.1%	434	-	627	-	3 333	-	731	13.8%	(14.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 939	22 952	4 340	20.7%	6 175	29.5%	1 548	6.7%	3 941	17.2%	16 003	69.7%	5 919	110.8%	(33.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	73 782	22 952	4 468	6.1%	8 319	11.3%	1 981	8.6%	4 568	19.9%	19 336	84.2%	6 650	54.0%	(31.3%)
Governance and Administration	10 082	8 152	1 328	13.2%	553	5.5%	610	7.5%	2 789	34.2%	5 280	64.8%	3 927	76.9%	(29.0%)
Executive & Council	4 082	4 202	128	3.1%	110	2.7%	344	8.2%	1 236	29.4%	1 819	43.3%	1 344	42.0%	(8.0%)
Budget & Treasury Office	4 400	3 250	1 200	27.3%	428	9.7%	260	8.0%	990	30.5%	2 879	88.6%	252	-	293.1%
Corporate Services	1 600	700	-	-	15	.9%	5	.8%	563	80.4%	583	83.3%	2 331	201.9%	(75.9%)
Community and Public Safety	300	200	-	-	-	-	61	30.5%	135	67.4%	196	98.0%	26	-	418.5%
Community & Social Services	300	-	-	-	-	-	5	-	-	-	5	-	14	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	13	-	17	-	29	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	200	-	-	-	-	44	21.8%	118	59.2%	162	80.9%	12	-	883.5%
Economic and Environmental Services	63 400	14 600	3 140	5.0%	7 765	12.2%	1 310	9.0%	1 644	11.3%	13 860	94.9%	2 697	45.6%	(39.0%)
Planning and Development	63 400	14 600	3 140	5.0%	7 765	12.2%	1 310	9.0%	1 644	11.3%	13 860	94.9%	2 697	45.6%	(39.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	261 388	213 525	81 805	31.3%	65 393	25.0%	55 574	26.0%	2 727	1.3%	205 499	96.2%	1 358	83.8%	100.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 295	3 360	163	5.0%	388	11.8%	98	2.9%	1 451	43.2%	2 100	62.5%	493	170.3%	194.1%
Government - operating	202 112	201 235	80 539	39.8%	64 183	31.8%	54 619	27.1%	-	-	199 341	99.1%	-	98.2%	-
Government - capital	53 180	5 730	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 801	3 200	1 102	39.4%	823	29.4%	858	26.8%	1 166	36.5%	3 949	123.4%	865	166.6%	34.9%
Dividends	-	-	-	-	-	-	-	-	110	-	110	-	-	-	(100.0%)
Payments	(196 106)	(190 573)	(32 612)	16.6%	(50 990)	26.0%	(31 553)	16.6%	(52 934)	27.8%	(168 089)	88.2%	(45 094)	83.7%	17.4%
Suppliers and employees	(173 694)	(168 262)	(32 610)	18.8%	(35 075)	20.2%	(31 552)	18.8%	(37 021)	22.0%	(136 258)	81.0%	(37 255)	80.5%	(.6%)
Finance charges	(22 412)	(22 312)	(1)	-	(15 915)	71.0%	(1)	-	(15 914)	71.3%	(31 831)	142.7%	(7 839)	106.6%	103.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 283	22 952	49 193	75.4%	14 403	22.1%	24 021	104.7%	(50 207)	(218.7%)	37 410	163.0%	(43 736)	84.2%	14.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 300)	-	(4 468)	8.4%	(10 573)	19.8%	(1 981)	-	(4 568)	-	(21 590)	-	(1 504)	45.9%	203.8%
Capital assets	(53 300)	-	(4 468)	8.4%	(10 573)	19.8%	(1 981)	-	(4 568)	-	(21 590)	-	(1 504)	45.9%	203.8%
Net Cash from/(used) Investing Activities	(53 300)	-	(4 468)	8.4%	(10 573)	19.8%	(1 981)	-	(4 568)	-	(21 590)	-	(1 504)	45.9%	203.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 662)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(9 662)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(9 662)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 321	22 952	44 725	1 927.3%	3 830	165.1%	22 040	96.0%	(54 775)	(238.6%)	15 820	68.9%	(45 240)	(417.5%)	21.1%
Cash\cash equivalents at the year begin:	2 157	2 157	28 608	1 326.3%	73 333	3 399.8%	77 163	3 577.3%	99 203	4 599.1%	28 608	1 326.3%	71 522	49.8%	38.7%
Cash\cash equivalents at the year end:	4 478	25 109	73 333	1 637.8%	77 163	1 723.3%	99 203	395.1%	44 427	176.9%	44 427	176.9%	26 282	373.7%	69.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Total By Income Source	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Total By Customer Group	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	H Mbatha	013 759 8525
Financial Manager	W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.