AGGREGRATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	14 790 000	14 892 110	4 534 771	30.7%	3 541 421	23.9%	3 257 629	21.9%	2 328 289	15.6%	13 662 110	91.7%	2 699 687	96.7%	(13.8%)
Property rates	2 040 083	2 097 912	639 681	31.4%	425 862	20.9%	438 557	20.9%	420 219	20.0%	1 924 319	91.7%	525 679	113.4%	(20.1%)
Property rates - penalties and collection charges	-	-	1 188		1 608	-	-	-	-	-	2 796	-	787	-	(100.0%)
Service charges - electricity revenue	4 355 940	4 045 334	1 010 033	23.2%	894 432	20.5%	875 125	21.6%	875 626	21.6%	3 655 216	90.4%	855 561	94.1%	2.3%
Service charges - water revenue	1 229 911	1 201 958	225 355	18.3%	228 313	18.6%	246 338	20.5%	256 928	21.4%	956 934	79.6%	300 635	98.1%	(14.5%)
Service charges - sanitation revenue	434 161	476 788	100 734	23.2%	107 695	24.8%	112 158	23.5%	90 220	18.9%	410 807	86.2%	108 195	94.9%	(16.6%)
Service charges - refuse revenue	382 329	503 025	104 135	27.2%	118 239	30.9%	118 274	23.5%	141 935	28.2%	482 583	95.9%	113 287	97.8%	25.3%
Service charges - other	95 941	5 478	21 548	22.5%	959	1.0%	2 057	37.6%	4 658	85.0%	29 222	533.4%	564	36.3%	725.2%
Rental of facilities and equipment	98 148	100 540	23 749	24.2%	16 211	16.5%	7 571	7.5%	18 350	18.3%	65 881	65.5%	18 126	78.2%	1.2%
Interest earned - external investments	83 603	139 820	32 441	38.8%	37 388	44.7%	39 487	28.2%	47 837	34.2%	157 153	112.4%	45 023	138.3%	6.3%
Interest earned - outstanding debtors	299 648	287 922	79 558	26.6%	90 001	30.0%	84 559	29.4%	190 662	66.2%	444 780	154.5%	78 717	105.6%	142.2%
Dividends received	178	178	-	-	-	-	-	-	135	75.4%	135	75.4%	211	486.6%	(36.0%)
Fines	92 637	113 214	12 284	13.3%	14 027	15.1%	26 477	23.4%	9 763	8.6%	62 552	55.3%	18 736	49.5%	(47.9%)
Licences and permits	41 993	37 853	10 232	24.4%	12 648	30.1%	17 270	45.6%	29 555	78.1%	69 706	184.1%	11 203	116.5%	163.8%
Agency services	337 068	338 499	94 430	28.0%	78 500	23.3%	40 613	12.0%	126 025	37.2%	339 568	100.3%	81 334	112.7%	54.9%
Transfers recognised - operational	4 894 905	5 038 916	2 087 958	42.7%	1 436 294	29.3%	1 173 095	23.3%	29 398	.6%	4 726 745	93.8%	458 942	90.5%	(93.6%)
Other own revenue	334 013	408 970	83 848	25.1%	72 994	21.9%	61 836	15.1%	86 512	21.2%	305 190	74.6%	74 373	100.7%	16.3%
Gains on disposal of PPE	69 442	95 702	7 597	10.9%	6 249	9.0%	14 211	14.8%	465	.5%	28 524	29.8%	8 313	51.4%	(94.4%)
Operating Expenditure	15 439 947	15 759 185	2 856 304	18.5%	3 167 885	20.5%	2 937 325	18.6%	3 139 790	19.9%	12 101 303	76.8%	3 264 146	82.7%	(3.8%)
Employee related costs	4 050 608	4 192 765	970 240	24.0%	1 013 068	25.0%	1 006 591	24.0%	979 048	23.4%	3 968 947	94.7%	930 874	97.5%	5.2%
Remuneration of councillors	307 174	306 818	71 032	23.1%	68 464	22.3%	80 585	26.3%	70 056	22.8%	290 138	94.6%	83 780	94.1%	(16.4%)
Debt impairment	1 163 239	1 095 550	23 573	2.0%	94 186	8.1%	67 266	6.1%	31 560	2.9%	216 585	19.8%	143 318	36.6%	(78.0%)
Depreciation and asset impairment	1 662 051	1 653 046	103 255	6.2%	141 790	8.5%	132 419	8.0%	127 331	7.7%	504 795	30.5%	106 550	29.4%	19.5%
Finance charges	243 127	224 359	21 910	9.0%	69 505	28.6%	30 144	13.4%	62 818	28.0%	184 376	82.2%	71 133	101.2%	(11.7%)
Bulk purchases	3 906 104	4 010 863	970 175	24.8%	798 033	20.4%	763 283	19.0%	739 604	18.4%	3 271 094	81.6%	936 337	90.5%	(21.0%)
Other Materials	365 904	414 472	56 989	15.6%	83 746	22.9%	80 688	19.5%	89 561	21.6%	310 983	75.0%	78 949	69.5%	13.4%
Contracted services	852 765	993 098	153 081	18.0%	251 854	29.5%	231 616	23.3%	290 059	29.2%	926 610	93.3%	206 442	93.6%	40.5%
Transfers and grants	879 716	733 241	102 000	11.6%	173 168	19.7%	145 068	19.8%	168 380	23.0%	588 617	80.3%	164 158	86.3%	2.6%
Other expenditure	2 009 253	2 134 969	384 049	19.1%	474 072	23.6%	399 663	18.7%	581 319	27.2%	1 839 103	86.1%	542 467	100.0%	7.2%
Loss on disposal of PPE	5	5	-	-	-	-	-	-	55	1 104.0%	55	1 104.0%	138	-	(60.1%)
Surplus/(Deficit)	(649 946)	(867 075)	1 678 467		373 536		320 305		(811 501)		1 560 807		(564 460)		
Transfers recognised - capital	2 197 159	2 615 014	308 832	14.1%	421 318	19.2%	377 975	14.5%	128 326	4.9%	1 236 450	47.3%	81 958	45.9%	56.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	24 730	15 845	105	.4%	8	-	333	2.1%	(3 204)	(20.2%)	(2 758)	(17.4%)	(9)	(87.8%)	34 438.2%
Surplus/(Deficit) after capital transfers and contributions	1 571 944	1 763 783	1 987 404		794 862		698 613		(686 380)		2 794 499		(482 511)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 571 944	1 763 783	1 987 404		794 862		698 613		(686 380)		2 794 499		(482 511)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 571 944	1 763 783	1 987 404		794 862		698 613		(686 380)		2 794 499		(482 511)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 571 944	1 763 783	1 987 404		794 862		698 613		(686 380)		2 794 499		(482 511)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	3 054 631	3 654 138	387 708	12.7%	647 083	21.2%	584 197	16.0%	807 029	22.1%	2 426 017	66.4%	668 211	64.7%	20.8%
National Government	2 347 805	2 601 700	311 087	13.3%	501 991	21.4%	492 630	18.9%	576 144	22.1%	1 881 852	72.3%	585 409	74.0%	(1.6%)
Provincial Government	30 000	251 642	17 652	58.8%	49 354	164.5%	9 717	3.9%	69 882	27.8%	146 605	58.3%	5 753	31.2%	1 114.6%
District Municipality	46 750	64 764	341	.7%	4 000	8.6%	-	-	-	-	4 341	6.7%	-	.6%	-
Other transfers and grants	90 757	280	-	-	-	-	-	-	6 692	2 389.9%	6 692	2 389.9%	-	13.0%	(100.0%)
Transfers recognised - capital	2 515 312	2 918 386	329 080	13.1%	555 344	22.1%	502 347	17.2%	652 718	22.4%	2 039 490	69.9%	591 163	67.8%	10.4%
Borrowing	140 756	94 780	29 412	20.9%	24 601	17.5%	15 256	16.1%	32 438	34.2%	101 708	107.3%	26 521	48.1%	22.3%
Internally generated funds	366 671	619 045	21 736	5.9%	67 054	18.3%	65 340	10.6%	121 122	19.6%	275 252	44.5%	49 947	58.8%	142.5%
Public contributions and donations	31 892	21 927	7 480	23.5%	83	.3%	1 254	5.7%	751	3.4%	9 568	43.6%	581	5.6%	29.4%
Capital Expenditure Standard Classification	3 054 631	3 654 138	387 708	12.7%	647 083	21.2%	584 197	16.0%	807 029	22.1%	2 426 017	66.4%	668 211	64.7%	20.8%
Governance and Administration	225 204	449 064	26 844	11.9%	32 422	14.4%	39 452	8.8%	46 690	10.4%	145 408	32.4%	42 038	96.0%	11.1%
Executive & Council	95 198	353 397	1 973	2.1%	8 981	9.4%	1 579	.4%	17 865	5.1%	30 397	8.6%	13 886	76.8%	28.7%
Budget & Treasury Office	83 555	29 685	1 785	2.1%	3 950	4.7%	1 811	6.1%	4 645	15.6%	12 191	41.1%	6 011	58.4%	(22.7%)
Corporate Services	46 452	65 983	23 086	49.7%	19 491	42.0%	36 062	54.7%	24 180	36.6%	102 819	155.8%	22 141	135.4%	9.2%
Community and Public Safety	138 812	137 207	15 986	11.5%	24 293	17.5%	17 737	12.9%	52 495	38.3%	110 512	80.5%	34 444	66.9%	52.4%
Community & Social Services	35 451	54 552	5 786	16.3%	6 713	18.9%	5 913	10.8%	11 290	20.7%	29 702	54.4%	3 961	46.7%	185.0%
Sport And Recreation	36 886	24 896	2 098	5.7%	3 610	9.8%	3 620	14.5%	11 479	46.1%	20 808	83.6%	6 143	61.9%	86.9%
Public Safety	29 408	54 484	5 649	19.2%	13 943	47.4%	7 110	13.0%	28 664	52.6%	55 366	101.6%	23 738	96.6%	20.7%
Housing	35 633	533	2 453	6.9%	-	-	150	28.1%	369	69.2%	2 971	557.7%	20	135.9%	1 775.9%
Health	1 435	2 741	-	-	27	1.9%	944	34.4%	693	25.3%	1 665	60.7%	582	51.8%	19.1%
Economic and Environmental Services	668 110	929 280	122 808	18.4%	191 803	28.7%	142 918	15.4%	257 467	27.7%	714 995	76.9%	161 066	57.7%	59.9%
Planning and Development	244 270	231 512	56 802	23.3%	39 641	16.2%	41 212	17.8%	99 370	42.9%	237 026	102.4%	48 567	37.2%	104.6%
Road Transport	423 240	697 108	66 005	15.6%	151 924	35.9%	101 706	14.6%	157 533	22.6%	477 168	68.4%	112 498	65.4%	40.0%
Environmental Protection	600	661	-	-	238	39.6%	-	-	564	85.3%	802	121.3%	-	-	(100.0%)
Trading Services	1 995 504	2 138 587	209 662	10.5%	398 565	20.0%	384 090	18.0%	450 158	21.0%	1 442 475	67.4%	418 926	65.9%	7.5%
Electricity	290 194	290 581	26 997	9.3%	36 135	12.5%	40 492	13.9%	75 528	26.0%	179 151	61.7%	32 859	36.0%	129.9%
Water	1 295 484	1 489 004	121 821	9.4%	294 260	22.7%	283 439	19.0%	256 604	17.2%	956 123	64.2%	282 711	69.1%	(9.2%)
Waste Water Management	365 830	314 330	54 847	15.0%	65 673	18.0%	50 400	16.0%	101 958	32.4%	272 878	86.8%	94 639	79.7%	7.7%
Waste Management	43 996	44 672	5 997	13.6%	2 498	5.7%	9 760	21.8%	16 068	36.0%	34 322	76.8%	8 718	78.8%	84.3%
Other	27 000	-	12 408	46.0%	-	-	-	-	219	-	12 627	-	11 736	142.1%	(98.1%)

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	16 057 017	16 234 791	5 160 521	32.1%	5 094 819	31.7%	4 029 169	24.8%	2 597 370	16.0%	16 881 879	104.0%	2 888 445	122.9%	(10.1%)
Property rates, penalties and collection charges	1 632 404	1 628 385	595 561	36.5%	715 507	43.8%	590 686	36.3%	647 264	39.7%	2 549 019	156.5%	604 016	143.8%	7.2%
Service charges	6 018 710	5 628 107	1 061 359	17.6%	1 044 198	17.3%	971 992	17.3%	1 036 012	18.4%	4 113 561	73.1%	1 089 487	125.4%	(4.9%)
Other revenue	923 436	1 037 466	610 391	66.1%	895 767	97.0%	368 693	35.5%	674 601	65.0%	2 549 453	245.7%	587 630	378.2%	14.8%
Government - operating	4 800 569	4 913 168	2 052 638	42.8%	1 475 856	30.7%	1 154 242	23.5%	37 106	.8%	4 719 841	96.1%	486 627	100.5%	(92.4%)
Government - capital	2 481 655	2 749 911	760 209	30.6%	890 986	35.9%	868 930	31.6%	8 310	.3%	2 528 435	91.9%	32 237	85.7%	(74.2%)
Interest	200 064	277 574	80 345	40.2%	71 010	35.5%	74 625	26.9%	193 905	69.9%	419 885	151.3%	88 237	135.4%	119.8%
Dividends	178	178	17	9.5%	1 496	838.4%	-	-	172	96.2%	1 685	944.2%	211	-	(18.4%)
Payments	(12 703 293)	(13 022 167)	(4 295 725)	33.8%	(3 690 604)	29.1%	(3 306 549)	25.4%	(3 194 051)	24.5%	(14 486 929)	111.2%	(3 030 914)	124.0%	5.4%
Suppliers and employees	(11 571 835)	(12 319 329)	(4 212 773)	36.4%	(3 485 722)	30.1%	(3 030 441)	24.6%	(2 963 908)	24.1%	(13 692 845)	111.1%	(2 688 628)	127.9%	10.2%
Finance charges	(266 649)	(262 400)	(13 788)	5.2%	(88 466)	33.2%	(117 882)	44.9%	(89 871)	34.2%	(310 007)	118.1%	(81 338)	108.1%	10.5%
Transfers and grants	(864 809)	(440 438)	(69 164)	8.0%	(116 416)	13.5%	(158 226)	35.9%	(140 271)	31.8%	(484 078)	109.9%	(260 948)	71.0%	(46.2%)
Net Cash from/(used) Operating Activities	3 353 724	3 212 624	864 795	25.8%	1 404 215	41.9%	722 620	22.5%	(596 681)	(18.6%)	2 394 949	74.5%	(142 469)	116.0%	318.8%
Cash Flow from Investing Activities															
Receipts	(23 309)	204 472	99 908	(428.6%)	(45 379)	194.7%	(90 104)	(44.1%)	138 129	67.6%	102 554	50.2%	(213 188)	19.7%	(164.8%)
Proceeds on disposal of PPE	40 742	75 023	6 971	17.1%	6 104	15.0%	14 553	19.4%	3 643	4.9%	31 271	41.7%	32 473	390.2%	(88.8%)
Decrease in non-current debtors	(9 188)	46 116	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5	147 519	-	-	-	-	-	-	829	.6%	829	.6%	2 530	-	(67.2%)
Decrease (increase) in non-current investments	(54 869)	(64 186)	92 937	(169.4%)	(51 483)	93.8%	(104 656)	163.1%	133 657	(208.2%)	70 454	(109.8%)	(248 191)	399.2%	(153.9%)
Payments	(2 895 415)	(3 568 892)	(460 586)	15.9%	(769 486)	26.6%	(585 758)	16.4%	(791 268)	22.2%	(2 607 098)	73.1%	(507 822)	66.2%	55.8%
Capital assets	(2 895 415)	(3 568 892)	(460 586)	15.9%	(769 486)	26.6%	(585 758)	16.4%	(791 268)	22.2%	(2 607 098)	73.1%	(507 822)	66.2%	55.8%
Net Cash from/(used) Investing Activities	(2 918 724)	(3 364 420)	(360 678)	12.4%	(814 865)	27.9%	(675 862)	20.1%	(653 139)	19.4%	(2 504 544)	74.4%	(721 010)	67.7%	(9.4%)
Cash Flow from Financing Activities															
Receipts	180 925	165 279	24 401	13.5%	1 453	.8%	23 105	14.0%	11 003	6.7%	59 962	36.3%	28 167	25.7%	(60.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	169 040	153 420	17 286	10.2%	18 539	11.0%	14 247	9.3%	4 200	2.7%	54 271	35.4%	26 619	24.0%	(84.2%)
Increase (decrease) in consumer deposits	11 885	11 859	7 115	59.9%	(17 086)	(143.8%)	8 859	74.7%	6 804	57.4%	5 691	48.0%	1 548	70.5%	339.5%
Payments	(498 467)	(78 127)	(12 895)	2.6%	(17 671)	3.5%	(18 344)	23.5%	(12 150)	15.6%	(61 059)	78.2%	(22 147)	96.7%	(45.1%)
Repayment of borrowing	(498 467)	(78 127)	(12 895)	2.6%	(17 671)	3.5%	(18 344)	23.5%	(12 150)	15.6%	(61 059)	78.2%	(22 147)	96.7%	(45.1%)
Net Cash from/(used) Financing Activities	(317 542)	87 152	11 505	(3.6%)	(16 218)	5.1%	4 761	5.5%	(1 146)	(1.3%)	(1 097)	(1.3%)	6 021	(.6%)	(119.0%)
Net Increase/(Decrease) in cash held	117 458	(64 645)	515 622	439.0%	573 132	487.9%	51 520	(79.7%)	(1 250 966)	1 935.1%	(110 692)	171.2%	(857 459)	(8.9%)	45.9%
Cash/cash equivalents at the year begin:	1 029 032	1 182 222	1 240 410	120.5%	1 756 032	170.6%	2 329 164	197.0%	2 380 684	201.4%	1 240 410	104.9%	1 885 143	98.3%	26.3%
Cash/cash equivalents at the year end:	1 146 490	1 117 577	1 756 032	153.2%	2 329 164	203.2%	2 380 684	213.0%	1 129 717	101.1%	1 129 717	101.1%	1 027 684	(29 051.2%)	9.9%

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	87 120	4.6%	115 078	6.1%	49 979	2.6%	1 646 294	86.7%	1 898 470	23.8%	-	-	55 196	2.9%
Trade and Other Receivables from Exchange Transactions - Electricity	159 604	18.9%	33 697	4.0%	30 014	3.5%	623 031	73.6%	846 346	10.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	111 143	5.4%	52 558	2.6%	54 081	2.6%	1 825 661	89.3%	2 043 443	25.6%	-	-	27 487	1.3%
Receivables from Exchange Transactions - Waste Water Management	23 695	3.7%	17 963	2.8%	15 569	2.4%	584 544	91.1%	641 770	8.0%	-	-	12 748	2.0%
Receivables from Exchange Transactions - Waste Management	28 491	4.3%	41 654	6.2%	16 611	2.5%	580 940	87.0%	667 696	8.4%	-	-	13 859	2.1%
Receivables from Exchange Transactions - Property Rental Debtors	739	8.3%	234	2.6%	457	5.1%	7 508	84.0%	8 938	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	29 830	2.8%	31 033	2.9%	30 714	2.9%	962 673	91.3%	1 054 251	13.2%	-	-	48 242	4.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	62 065	7.6%	32 602	4.0%	16 190	2.0%	703 775	86.4%	814 633	10.2%	-	-	19 667	2.4%
Total By Income Source	502 687	6.3%	324 820	4.1%	213 615	2.7%	6 934 425	86.9%	7 975 548	100.0%	-	-	177 199	2.2%
Debtors Age Analysis By Customer Group														
Organs of State	54 153	6.7%	19 907	2.5%	19 231	2.4%	712 441	88.4%	805 732	10.1%	-	-	20 721	2.6%
Commercial	140 382	16.2%	38 675	4.5%	32 400	3.7%	654 555	75.6%	866 012	10.9%	-	-	11 290	1.3%
Households	233 493	5.0%	212 053	4.6%	124 634	2.7%	4 063 525	87.7%	4 633 705	58.1%	-	-	145 188	3.1%
Other	74 659	4.5%	54 185	3.2%	37 351	2.2%	1 503 904	90.0%	1 670 099	20.9%	-	-	-	-
Total By Customer Group	502 687	6.3%	324 820	4.1%	213 615	2.7%	6 934 425	86.9%	7 975 548	100.0%	-	-	177 199	2.2%

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	299 214	16.9%	117 968	6.7%	63 669	3.6%	1 284 968	72.8%	1 765 819	50.0%
Bulk Water	58 428	7.5%	9 106	1.2%	(28 315)	(3.6%)	742 344	95.0%	781 563	22.1%
PAYE deductions	20 203	93.1%	1 500	6.9%	-	-	-	-	21 703	.6%
VAT (output less input)	(510)	100.0%	-	-	-	-	-	-	(510)	-
Pensions / Retirement	21 100	100.0%	-	-	-	-	-	-	21 100	.6%
Loan repayments	46 603	95.8%	-	-	-	-	2 034	4.2%	48 637	1.4%
Trade Creditors	252 698	50.7%	34 989	7.0%	39 675	8.0%	170 707	34.3%	498 068	14.1%
Auditor-General	1 012	7.8%	1 058	8.1%	369	2.8%	10 615	81.3%	13 054	.4%
Other	68 709	17.8%	36 301	9.4%	36 786	9.5%	243 716	63.2%	385 512	10.9%
Total	767 457	21.7%	200 922	5.7%	112 184	3.2%	2 454 383	69.4%	3 534 947	100.0%

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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	336 128	340 805	93 144	27.7%	91 439	27.2%	76 293	22.4%	5 428	1.6%	266 305	78.1%	31 172	48.3%	(82.6%)
Property rates	39 348	39 348	(2 754)	(7.0%)	1 478	3.8%	1 508	3.8%	1 961	5.0%	2 193	5.6%	5 059	2.6%	(61.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 898	24 898	794	3.2%	5 132	20.6%	3 668	14.7%	820	3.3%	10 414	41.8%	11 023	86.0%	(92.6%)
Service charges - water revenue	6 621	6 594	1 257	19.0%	1 995	30.1%	6 231	94.5%	-	-	9 482	143.8%	1 826	116.3%	(100.0%)
Service charges - sanitation revenue	6 524	6 630	552	8.5%	1 699	26.0%	1 161	17.5%	-	-	3 411	51.5%	2 004	91.9%	(100.0%)
Service charges - refuse revenue	5 247	6 129	514	9.8%	1 578	30.1%	1 094	17.8%	-	-	3 186	52.0%	1 819	93.8%	(100.0%)
Service charges - other	-	-	3	-	0	-	419	-	-	-	422	-	0	-	(100.0%)
Rental of facilities and equipment	835	1 849	157	18.8%	534	63.9%	483	26.1%	361	19.5%	1 534	83.0%	619	113.2%	(41.7%)
Interest earned - external investments	2 346	2 346	-	-	-	-	-	-	-	-	-	-	-	91.3%	-
Interest earned - outstanding debtors	18 751	18 751	1 874	10.0%	6 149	32.8%	6 368	34.0%	2 119	11.3%	16 511	88.1%	7 046	85.8%	(69.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	300	249	49	16.3%	41	13.8%	42	16.8%	8	3.3%	140	56.4%	84	90.5%	(90.3%)
Licences and permits	-	-	132	-	345	-	281	-	-	-	758	-	286	-	(100.0%)
Agency services	2 457	2 457	-	-	-	-	(0)	-	-	-	(0)	-	-	-	-
Transfers recognised - operational	227 968	227 968	91 279	40.0%	72 368	31.7%	54 749	24.0%	-	-	218 396	95.8%	552	43.1%	(100.0%)
Other own revenue	834	3 587	(723)	(86.7%)	120	14.4%	193	5.4%	147	4.1%	(264)	(7.4%)	853	240.3%	(82.8%)
Gains on disposal of PPE	-	-	11	-	-	-	97	-	13	-	120	-	-	-	(100.0%)
Operating Expenditure	382 939	365 769	58 537	15.3%	77 881	20.3%	80 104	21.9%	16 492	4.5%	233 014	63.7%	68 140	50.8%	(75.8%)
Employee related costs	110 898	124 195	33 367	30.1%	32 455	29.3%	32 865	26.5%	10 990	8.8%	109 677	88.3%	29 072	96.6%	(62.2%)
Remuneration of councillors	17 043	15 391	3 587	21.0%	3 547	20.8%	4 163	27.0%	1 244	8.1%	12 541	81.5%	4 091	76.8%	(69.6%)
Debt impairment	30 070	30 407	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	66 975	45 670	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	977	977	6	.6%	-	-	11	1.1%	-	-	16	1.7%	48	-	(100.0%)
Bulk purchases	44 782	50 132	7 639	17.1%	16 049	35.8%	19 940	39.8%	64	.1%	43 691	87.2%	4 787	32.5%	(98.7%)
Other Materials	13 400	13 247	654	4.9%	3 601	26.9%	1 957	14.8%	334	2.5%	6 546	49.4%	2 967	74.2%	(88.8%)
Contracted services	30 470	30 072	8 200	26.9%	11 856	38.9%	11 708	38.9%	2 165	7.2%	33 929	112.8%	9 539	103.4%	(77.3%)
Transfers and grants	-	-	8	-	154	-	5	-	-	-	166	-	96	-	(100.0%)
Other expenditure	68 324	55 679	5 076	7.4%	10 220	15.0%	9 455	17.0%	1 697	3.0%	26 448	47.5%	17 540	63.1%	(90.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 811)	(24 964)	34 608		13 558		(3 811)		(11 064)		33 291		(36 969)		
Transfers recognised - capital	-	-	-	-	12 500	-	-	-	-	-	12 500	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46 811)	(24 964)	34 608		26 058		(3 811)		(11 064)		45 791		(36 969)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(46 811)	(24 964)	34 608		26 058		(3 811)		(11 064)		45 791		(36 969)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(46 811)	(24 964)	34 608		26 058		(3 811)		(11 064)		45 791		(36 969)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(46 811)	(24 964)	34 608		26 058		(3 811)		(11 064)		45 791		(36 969)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	109 886	109 886	24 169	22.0%	17 448	15.9%	22 670	20.6%	11 198	10.2%	75 485	68.7%	43 625	82.6%	(74.3%)
National Government	109 886	109 886	24 169	22.0%	17 448	15.9%	22 670	20.6%	11 198	10.2%	75 485	68.7%	43 625	87.4%	(74.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	109 886	109 886	24 169	22.0%	17 448	15.9%	22 670	20.6%	11 198	10.2%	75 485	68.7%	43 625	87.4%	(74.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	109 886	109 886	24 169	22.0%	17 448	15.9%	22 670	20.6%	11 198	10.2%	75 485	68.7%	43 625	82.6%	(74.3%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	47.6%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	51.8%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	2 874	-	3 370	-	1 509	-	7 753	-	-	75.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	2 874	-	3 370	-	1 509	-	7 753	-	-	75.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	109 886	109 886	11 835	10.8%	14 575	13.3%	19 300	17.6%	9 689	8.8%	55 398	50.4%	31 924	71.7%	(69.7%)
Electricity	5 000	5 000	5 634	112.7%	1 778	35.6%	-	-	-	-	7 411	148.2%	2 106	55.6%	(100.0%)
Water	70 000	70 000	2 084	3.0%	9 022	12.9%	6 554	9.4%	6 483	9.3%	24 143	34.5%	27 391	81.5%	(76.3%)
Waste Water Management	34 886	34 886	4 117	11.8%	3 775	10.8%	6 238	17.9%	3 206	9.2%	17 336	49.7%	2 426	17.3%	32.1%
Waste Management	-	-	-	-	-	-	6 507	-	-	-	6 507	-	-	-	-
Other	-	-	12 334	-	-	-	-	-	-	-	12 334	-	11 701	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	398 340	398 340	149 392	37.5%	145 834	36.6%	110 362	27.7%	8 913	2.2%	414 502	104.1%	19 188	93.4%	(53.5%)
Property rates, penalties and collection charges	25 576	25 576	4 246	16.6%	13 500	52.8%	3 473	13.6%	3 562	13.9%	24 781	96.9%	3 244	33.2%	9.8%
Service charges	28 138	28 138	4 317	15.3%	5 656	20.1%	3 594	12.8%	2 540	9.0%	16 106	57.2%	5 580	-	(54.5%)
Other revenue	4 426	4 426	2 104	47.5%	1 040	23.5%	1 066	24.1%	692	15.6%	4 903	110.8%	1 842	-	(62.4%)
Government - operating	227 968	227 968	91 337	40.1%	72 438	31.8%	54 789	24.0%	-	-	218 565	95.9%	627	95.9%	(100.0%)
Government - capital	109 886	109 886	41 558	37.8%	47 050	42.8%	41 072	37.4%	-	-	129 680	118.0%	850	74.0%	(100.0%)
Interest	2 346	2 346	5 830	248.6%	6 149	262.2%	6 368	271.5%	2 119	90.3%	20 467	872.5%	7 046	1 089.4%	(69.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(285 893)	(285 893)	(101 147)	35.4%	(90 696)	31.7%	(75 903)	26.5%	(50 211)	17.6%	(317 958)	111.2%	(49 279)	107.9%	1.9%
Suppliers and employees	(284 917)	(284 917)	(101 147)	35.5%	(90 542)	31.8%	(75 898)	26.6%	(50 206)	17.6%	(317 794)	111.5%	(49 230)	108.2%	2.0%
Finance charges	(977)	(977)	-	-	-	-	-	-	-	-	-	-	(48)	5.8%	(100.0%)
Transfers and grants	-	-	-	-	(154)	-	(5)	-	(5)	-	(164)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	112 447	112 447	48 245	42.9%	55 137	49.0%	34 459	30.6%	(41 298)	(36.7%)	96 544	85.9%	(30 091)	69.2%	37.2%
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	(109 886)	(109 886)	(19 877)	18.1%	(34 520)	31.4%	(22 670)	20.6%	(15 083)	13.7%	(92 150)	83.9%	(43 625)	100.3%	(65.4%)
Capital assets	(109 886)	(109 886)	(19 877)	18.1%	(34 520)	31.4%	(22 670)	20.6%	(15 083)	13.7%	(92 150)	83.9%	(43 625)	100.3%	(65.4%)
Net Cash from/(used) Investing Activities	(109 886)	(109 886)	(19 877)	18.1%	(34 520)	31.4%	(22 670)	20.6%	(15 083)	13.7%	(92 150)	83.9%	(43 625)	100.3%	(65.4%)
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	2 560	2 560	28 368	1 108.1%	20 617	805.3%	11 789	460.5%	(56 381)	(2 202.3%)	4 393	171.6%	(73 716)	3 597.0%	(23.5%)
Cash/cash equivalents at the year begin:	1 457	1 457	3 932	269.9%	32 300	2 217.1%	52 917	3 632.2%	64 706	4 441.4%	3 932	269.9%	44 324	100.0%	46.0%
Cash/cash equivalents at the year end:	4 017	4 017	32 300	804.1%	52 917	1 317.3%	64 706	1 610.8%	8 325	207.3%	8 325	207.3%	(29 392)	(169.9%)	(128.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 412	61.4%	1 003	11.4%	139	1.6%	2 266	25.7%	8 819	2.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	709	7.9%	144	1.6%	353	3.9%	7 764	86.6%	8 971	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 369	2.9%	5 459	2.1%	3 945	1.5%	240 757	93.5%	257 531	71.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	680	1.8%	523	1.4%	512	1.3%	36 267	95.5%	37 981	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 016	2.2%	841	1.8%	769	1.7%	43 497	94.3%	46 123	12.8%	-	-	-	-
Total By Income Source	15 186	4.2%	7 970	2.2%	5 717	1.6%	330 552	92.0%	359 425	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 073	5.9%	1 403	4.0%	1 442	4.1%	30 221	86.0%	35 139	9.8%	-	-	-	-
Commercial	2 558	8.1%	846	2.7%	782	2.5%	27 411	86.8%	31 596	8.8%	-	-	-	-
Households	10 554	3.6%	5 722	2.0%	3 493	1.2%	272 920	93.2%	292 690	81.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 186	4.2%	7 970	2.2%	5 717	1.6%	330 552	92.0%	359 425	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	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	544 172	582 572	173 963	32.0%	57 855	10.6%	134 050	23.0%	103 367	17.7%	469 235	80.5%	91 889	90.4%	12.5%
Property rates	72 525	81 745	20 338	28.0%	13 660	18.8%	20 534	25.1%	20 583	25.2%	75 116	91.9%	16 895	101.0%	21.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	192 159	204 916	51 444	26.8%	31 269	16.3%	46 251	22.6%	47 376	23.1%	176 339	86.1%	42 076	101.3%	12.6%
Service charges - water revenue	53 631	44 611	11 867	22.1%	6 788	12.7%	13 462	30.2%	11 432	25.6%	43 549	97.6%	7 741	87.9%	47.7%
Service charges - sanitation revenue	20 409	20 626	5 235	25.7%	3 531	17.3%	5 305	25.7%	5 313	25.8%	19 384	94.0%	4 071	93.8%	30.5%
Service charges - refuse revenue	17 871	18 305	4 579	25.6%	3 050	17.1%	4 581	25.0%	4 607	25.2%	16 817	91.9%	3 345	91.2%	37.7%
Service charges - other	13 853	2 261	635	4.6%	266	1.9%	399	17.6%	638	28.2%	1 938	85.7%	391	15.3%	63.3%
Rental of facilities and equipment	2 392	2 180	569	23.8%	395	16.5%	478	21.9%	460	21.1%	1 902	87.2%	490	96.7%	(6.1%)
Interest earned - external investments	200	900	10 167	5 083.6%	(10 113)	(5 056.5%)	-	-	114	12.7%	168	18.7%	-	44.2%	(100.0%)
Interest earned - outstanding debtors	21 307	21 858	5 198	24.4%	3 721	17.5%	5 828	26.7%	6 040	27.6%	20 787	95.1%	5 286	102.2%	14.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 546	5 611	2	.1%	2 183	141.2%	870	15.5%	2	-	3 056	54.5%	1 883	996.3%	(99.9%)
Licences and permits	4 000	3 600	625	15.6%	609	15.2%	694	19.3%	1 223	34.0%	3 151	87.5%	1 387	92.1%	(11.8%)
Agency services	6 000	6 700	1 136	18.9%	1 092	18.2%	1 004	15.0%	2 594	38.7%	5 826	87.0%	2 877	134.5%	(9.8%)
Transfers recognised - operational	121 233	152 357	60 084	49.6%	0	-	31 561	20.7%	416	.3%	92 061	60.4%	364	67.6%	14.2%
Other own revenue	16 547	15 402	1 751	10.6%	1 089	6.6%	2 628	17.1%	2 149	14.0%	7 617	49.5%	4 593	84.1%	(53.2%)
Gains on disposal of PPE	500	1 500	333	66.7%	316	63.2%	456	30.4%	419	27.9%	1 524	101.6%	491	115.7%	(14.8%)
Operating Expenditure	652 911	666 672	133 213	20.4%	66 760	10.2%	129 277	19.4%	99 956	15.0%	429 205	64.4%	86 968	65.1%	14.9%
Employee related costs	154 738	151 421	35 436	22.9%	24 509	15.8%	37 654	24.9%	38 679	25.5%	136 278	90.0%	35 736	102.2%	8.2%
Remuneration of councillors	12 394	12 349	2 948	23.8%	1 924	15.5%	3 379	27.4%	3 078	24.9%	11 328	91.7%	3 630	99.8%	(15.2%)
Debt impairment	80 002	56 280	-	-	-	-	-	-	-	-	-	-	-	3.6%	-
Depreciation and asset impairment	60 344	80 659	-	-	-	-	-	-	-	-	-	-	-	50.0%	-
Finance charges	10 597	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	193 004	212 240	60 591	31.4%	27 025	14.0%	51 151	24.1%	23 333	11.0%	162 101	76.4%	19 417	46.5%	20.2%
Other Materials	34 102	33 422	6 629	19.4%	2 782	8.2%	7 439	22.3%	6 462	19.3%	23 312	69.8%	5 455	88.8%	18.5%
Contracted services	63 514	67 029	17 202	27.1%	4 413	6.9%	19 554	29.2%	15 540	23.2%	56 708	84.6%	9 654	91.3%	61.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	44 216	53 271	10 407	23.5%	6 107	13.8%	10 100	19.0%	12 863	24.1%	39 477	74.1%	13 075	114.2%	(1.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(108 739)	(84 099)	40 750		(8 905)		4 773		3 411		40 030		4 921		
Transfers recognised - capital	61 066	61 066	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(47 673)	(23 033)	40 750		(8 905)		4 773		3 411		40 030		4 921		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(47 673)	(23 033)	40 750		(8 905)		4 773		3 411		40 030		4 921		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(47 673)	(23 033)	40 750		(8 905)		4 773		3 411		40 030		4 921		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(47 673)	(23 033)	40 750		(8 905)		4 773		3 411		40 030		4 921		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	89 900	61 066	289	.3%	3 254	3.6%	9 056	14.8%	17 558	28.8%	30 157	49.4%	21 579	28.3%	(18.6%)
National Government	61 066	61 066	289	.5%	3 254	5.3%	9 056	14.8%	17 558	28.8%	30 157	49.4%	21 579	37.4%	(18.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 066	61 066	289	.5%	3 254	5.3%	9 056	14.8%	17 558	28.8%	30 157	49.4%	21 579	37.4%	(18.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	28 834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	89 900	61 066	289	.3%	3 254	3.6%	9 056	14.8%	17 558	28.8%	30 157	49.4%	21 579	28.3%	(18.6%)
Governance and Administration	28 834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	28 834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	1 036	-	2 147	-	3 183	-	271	-	691.7%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	271	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	1 036	-	2 147	-	3 183	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	1 258	-	507	-	1 764	-	-	2.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	1 258	-	507	-	1 764	-	-	2.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	61 066	61 066	289	.5%	3 254	5.3%	6 763	11.1%	14 904	24.4%	25 210	41.3%	21 307	31.4%	(30.1%)
Electricity	12 638	12 638	289	2.3%	1 917	15.2%	5 900	46.7%	4 537	35.9%	12 643	100.0%	5 428	26.8%	(16.4%)
Water	48 428	48 428	-	-	1 337	2.8%	863	1.8%	6 476	13.4%	8 676	17.9%	14 767	31.5%	(56.1%)
Waste Water Management	-	-	-	-	-	-	-	-	3 891	-	3 891	-	1 112	-	249.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	511 624	579 219	159 056	31.1%	166 794	32.6%	119 892	20.7%	88 035	15.2%	533 777	92.2%	73 427	84.4%	19.9%
Property rates, penalties and collection charges	54 393	71 975	16 115	29.6%	19 971	36.7%	14 798	20.6%	17 410	24.2%	68 294	94.9%	13 231	18.7%	31.6%
Service charges	237 854	265 318	64 190	27.0%	70 568	29.7%	60 392	22.8%	62 459	23.5%	257 610	97.1%	49 390	-	26.5%
Other revenue	30 485	26 509	3 302	10.8%	4 949	16.2%	3 190	12.0%	5 460	20.6%	16 900	63.8%	6 961	-	(21.6%)
Government - operating	121 233	152 357	60 084	49.6%	35 279	29.1%	31 124	20.4%	416	.3%	126 903	83.3%	364	67.6%	14.2%
Government - capital	61 066	61 066	-	-	38 738	63.4%	8 910	14.6%	-	-	47 648	78.0%	-	-	-
Interest	6 592	1 993	15 365	233.1%	(4 208)	(63.8%)	1 478	74.2%	2 291	115.0%	14 927	749.0%	3 481	432.4%	(34.2%)
Dividends	-	-	0	-	1 496	-	-	-	-	-	1 496	-	-	-	-
Payments	(507 060)	(559 854)	(133 213)	26.3%	(100 852)	19.9%	(129 279)	23.1%	(99 956)	17.9%	(463 299)	82.8%	(58 863)	104.4%	69.8%
Suppliers and employees	(496 463)	(559 719)	(132 042)	26.6%	(97 048)	19.5%	(129 021)	23.1%	(99 819)	17.8%	(457 929)	81.8%	(58 863)	105.1%	69.6%
Finance charges	(10 597)	(135)	(1 171)	11.1%	(3 804)	35.9%	(258)	190.8%	(137)	101.5%	(5 370)	3 977.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 564	19 364	25 844	566.3%	65 942	1 445.0%	(9 387)	(48.5%)	(11 920)	(61.6%)	70 478	364.0%	14 564	(87.9%)	(181.8%)
Cash Flow from Investing Activities															
Receipts	500	1 335	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	1 335	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(61 066)	(45 800)	(2 284)	3.7%	(13 696)	22.4%	(9 203)	20.1%	(29 201)	63.8%	(54 385)	118.7%	(4 940)	35.6%	491.1%
Capital assets	(61 066)	(45 800)	(2 284)	3.7%	(13 696)	22.4%	(9 203)	20.1%	(29 201)	63.8%	(54 385)	118.7%	(4 940)	35.6%	491.1%
Net Cash from/(used) Investing Activities	(60 566)	(44 465)	(2 284)	3.8%	(13 696)	22.6%	(9 203)	20.7%	(29 201)	65.7%	(54 385)	122.3%	(4 940)	35.6%	491.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 789)	-	(743)	41.6%	(1 220)	68.2%	(373)	-	(263)	-	(2 600)	-	(285)	67.8%	(7.6%)
Repayment of borrowing	(1 789)	-	(743)	41.6%	(1 220)	68.2%	(373)	-	(263)	-	(2 600)	-	(285)	67.8%	(7.6%)
Net Cash from/(used) Financing Activities	(1 789)	-	(743)	41.6%	(1 220)	68.2%	(373)	-	(263)	-	(2 600)	-	(285)	(30.7%)	(7.6%)
Net Increase/(Decrease) in cash held	(57 791)	(25 101)	22 816	(39.5%)	51 025	(88.3%)	(18 964)	75.6%	(41 384)	164.9%	13 493	(53.8%)	9 339	573.1%	(543.1%)
Cash/cash equivalents at the year begin:	(11 135)	29 959	983	(8.8%)	23 798	(213.7%)	74 824	249.8%	55 860	186.5%	983	3.3%	(70 652)	1 083.8%	(179.1%)
Cash/cash equivalents at the year end:	(68 927)	4 858	23 798	(34.5%)	74 824	(108.6%)	55 860	1 149.8%	14 476	298.0%	14 476	298.0%	(61 313)	550.6%	(123.6%)

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	6 885	10.4%	1 670	2.5%	1 904	2.9%	55 913	84.2%	66 371	16.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 712	20.9%	1 285	2.0%	1 260	1.9%	49 420	75.2%	65 677	16.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 355	15.0%	1 898	3.4%	1 713	3.1%	43 610	78.5%	55 575	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 785	6.9%	758	1.9%	704	1.7%	36 157	89.5%	40 405	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 664	6.3%	682	1.6%	642	1.5%	37 988	90.5%	41 976	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 123	4.3%	2 002	2.1%	1 992	2.1%	87 651	91.5%	95 768	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 984	10.5%	148	.5%	861	3.0%	24 454	86.0%	28 447	7.2%	-	-	-	-
Total By Income Source	41 508	10.5%	8 443	2.1%	9 076	2.3%	335 193	85.0%	394 220	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 580	18.4%	654	3.4%	813	4.2%	14 392	74.0%	19 438	4.9%	-	-	-	-
Commercial	15 299	18.8%	2 056	2.5%	1 847	2.3%	62 355	76.5%	81 558	20.7%	-	-	-	-
Households	21 025	7.6%	5 303	1.9%	6 031	2.2%	244 098	88.3%	276 457	70.1%	-	-	-	-
Other	1 604	9.6%	430	2.6%	385	2.3%	14 348	85.6%	16 767	4.3%	-	-	-	-
Total By Customer Group	41 508	10.5%	8 443	2.1%	9 076	2.3%	335 193	85.0%	394 220	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	33 639	30.5%	-	-	-	-	76 671	69.5%	110 310	32.1%
Bulk Water	-	-	-	-	-	-	206 723	100.0%	206 723	60.1%
PAYE deductions	1 572	100.0%	-	-	-	-	-	-	1 572	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 190	100.0%	-	-	-	-	-	-	2 190	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	268	94.5%	16	5.5%	-	-	-	-	284	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 820	16.7%	4 543	19.9%	4 090	17.9%	10 424	45.6%	22 876	6.7%
Total	41 490	12.1%	4 558	1.3%	4 090	1.2%	293 818	85.4%	343 956	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	362 118	397 150	116 517	32.2%	102 026	28.2%	88 540	22.3%	57 996	14.6%	365 079	91.9%	88 586	98.5%	(34.5%)
Property rates	38 936	38 936	10 675	27.4%	10 148	26.1%	10 268	26.4%	10 053	25.8%	41 143	105.7%	10 378	99.9%	(3.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	99 279	99 279	24 917	25.1%	22 305	22.5%	21 680	21.8%	23 699	23.9%	92 601	93.3%	23 180	98.9%	2.2%
Service charges - water revenue	14 334	14 334	5 123	35.7%	3 945	27.5%	3 659	25.5%	4 008	28.0%	16 736	116.8%	3 073	123.8%	30.4%
Service charges - sanitation revenue	7 389	7 389	1 817	24.6%	1 885	25.5%	1 965	26.6%	2 100	28.4%	7 768	105.1%	1 764	71.8%	19.1%
Service charges - refuse revenue	8 205	8 205	2 109	25.7%	2 163	26.4%	2 215	27.0%	2 497	30.4%	8 983	109.5%	1 969	98.9%	26.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	798	798	127	16.0%	183	22.9%	128	16.1%	284	35.6%	722	90.5%	377	81.4%	(24.7%)
Interest earned - external investments	1 449	500	178	12.3%	68	4.7%	149	29.7%	507	101.5%	903	180.5%	186	90.5%	173.1%
Interest earned - outstanding debtors	7 783	7 783	956	12.3%	2 969	38.1%	3 173	40.8%	3 577	46.0%	10 676	137.2%	2 553	131.1%	40.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	71	-	(100.0%)
Fines	1 143	1 143	115	10.1%	74	6.4%	89	7.8%	93	8.1%	371	32.5%	139	36.4%	(33.6%)
Licences and permits	40	40	21	51.8%	3	8.3%	5	13.2%	-	-	29	73.3%	51	170.1%	(100.0%)
Agency services	6 795	6 795	1 859	27.4%	1 850	27.2%	1 340	19.7%	2 614	38.5%	7 662	112.8%	4 237	146.0%	(38.3%)
Transfers recognised - operational	161 926	196 407	63 255	39.1%	52 166	32.2%	39 132	19.9%	20	-	154 573	78.7%	34 498	100.0%	(99.9%)
Other own revenue	14 042	14 042	5 364	38.2%	3 888	27.7%	4 253	30.3%	8 246	58.7%	21 751	154.9%	5 934	68.2%	39.0%
Gains on disposal of PPE	-	1 500	-	-	379	-	484	32.3%	298	19.8%	1 160	77.3%	177	346.4%	68.3%
Operating Expenditure	423 174	443 655	83 451	19.7%	81 888	19.4%	114 836	25.9%	131 458	29.6%	411 633	92.8%	173 660	98.4%	(24.3%)
Employee related costs	113 732	117 516	30 200	26.6%	31 025	27.3%	31 809	27.1%	35 314	30.1%	128 348	109.2%	33 497	120.1%	5.4%
Remuneration of councillors	11 198	13 500	3 316	29.6%	3 321	29.7%	3 770	27.9%	3 475	25.7%	13 881	102.8%	3 727	121.5%	(6.8%)
Debt impairment	28 699	28 699	-	-	-	-	-	-	-	-	-	-	27 853	170.3%	(100.0%)
Depreciation and asset impairment	73 058	73 058	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	446	249	-	-	-	-	1 494	599.9%	735	295.2%	2 230	895.1%	173	83.6%	326.2%
Bulk purchases	93 915	93 915	25 755	27.4%	12 179	13.0%	48 794	52.0%	43 828	46.7%	130 556	139.0%	56 277	127.0%	(22.1%)
Other Materials	12 889	16 227	3 940	30.6%	3 632	28.2%	4 907	30.2%	4 104	25.3%	16 583	102.2%	5 313	86.8%	(22.8%)
Contracted services	28 161	29 463	4 954	17.6%	9 787	34.8%	5 692	19.3%	13 717	46.6%	34 150	115.9%	10 994	124.3%	24.8%
Transfers and grants	12 835	12 835	2 870	22.4%	2 601	20.3%	2 415	18.8%	2 222	17.3%	10 107	78.7%	1 277	-	74.0%
Other expenditure	48 241	58 193	12 416	25.7%	19 345	40.1%	15 956	27.4%	28 063	48.2%	75 779	130.2%	34 548	101.0%	(18.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 056)	(46 505)	33 066		20 137		(26 296)		(73 462)		(46 554)		(85 073)		
Transfers recognised - capital	81 885	240 605	-	-	66 000	80.6%	60 430	25.1%	-	-	126 430	52.5%	-	34.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 829	194 100	33 066		86 137		34 134		(73 462)		79 876		(85 073)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	20 829	194 100	33 066		86 137		34 134		(73 462)		79 876		(85 073)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 829	194 100	33 066		86 137		34 134		(73 462)		79 876		(85 073)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 829	194 100	33 066		86 137		34 134		(73 462)		79 876		(85 073)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	92 932	240 605	27 798	29.9%	85 069	91.5%	32 759	13.6%	65 676	27.3%	211 302	87.8%	39 070	83.2%	68.1%
National Government	81 885	97 072	27 479	33.6%	28 658	35.0%	24 845	25.6%	14 386	14.8%	95 367	98.2%	38 869	95.8%	(63.0%)
Provincial Government	-	100 000	-	-	50 110	-	3 903	3.9%	45 987	46.0%	100 000	100.0%	-	-	(100.0%)
District Municipality	-	4 000	-	-	4 000	-	-	-	-	-	4 000	100.0%	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 885	201 072	27 479	33.6%	82 768	101.1%	28 748	14.3%	60 372	30.0%	199 367	99.2%	38 869	95.8%	55.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 048	39 534	320	2.9%	2 301	20.8%	4 011	10.1%	5 303	13.4%	11 935	30.2%	201	19.7%	2 538.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	92 932	240 605	27 798	29.9%	85 069	91.5%	32 759	13.6%	65 676	27.3%	211 302	87.8%	39 070	83.2%	68.1%
Governance and Administration	1 995	2 966	320	16.0%	139	7.0%	185	6.2%	247	8.3%	890	30.0%	201	51.4%	22.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 495	1 595	320	21.4%	135	9.1%	19	1.2%	75	4.7%	548	34.4%	173	16.9%	(57.0%)
Corporate Services	500	1 371	-	-	4	.7%	166	12.1%	172	12.6%	342	24.9%	28	103.6%	525.3%
Community and Public Safety	1 575	790	-	-	1 634	103.7%	121	15.3%	-	-	1 755	222.1%	-	-	-
Community & Social Services	925	-	-	-	1 634	176.6%	121	-	-	-	1 755	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	650	790	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 060	30 853	1 964	8.9%	352	1.6%	3 496	11.3%	3 903	12.7%	9 715	31.5%	774	80.8%	404.4%
Planning and Development	800	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 260	29 553	1 964	9.2%	352	1.7%	3 496	11.8%	3 903	13.2%	9 715	32.9%	774	79.8%	404.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	67 302	205 996	25 515	37.9%	82 944	123.2%	28 957	14.1%	61 526	29.9%	198 942	96.6%	38 095	86.3%	61.5%
Electricity	13 178	29 328	1 632	12.4%	4 572	34.7%	5 688	19.4%	8 605	29.3%	20 498	69.9%	-	15.2%	(100.0%)
Water	52 924	166 687	22 743	43.0%	74 985	141.7%	18 153	10.9%	50 101	30.1%	165 982	99.6%	31 902	122.2%	57.0%
Waste Water Management	1 200	9 981	1 140	95.0%	3 387	282.3%	5 116	51.3%	2 819	28.2%	12 462	124.9%	6 193	52.9%	(54.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	8.1%	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	407 520	541 859	138 943	34.1%	207 131	50.8%	148 486	27.4%	57 697	10.6%	552 258	101.9%	88 409	109.6%	(34.7%)
Property rates, penalties and collection charges	29 007	28 034	10 675	36.8%	10 148	35.0%	10 268	36.6%	10 053	35.9%	41 143	146.8%	10 378	-	(3.1%)
Service charges	110 436	93 029	33 966	30.8%	30 298	27.4%	29 519	31.7%	32 304	34.7%	126 088	135.5%	29 986	109.0%	7.7%
Other revenue	22 817	22 817	7 486	32.8%	5 998	26.3%	5 816	25.5%	11 235	49.2%	30 534	133.8%	10 739	83.9%	4.6%
Government - operating	161 926	196 407	63 255	39.1%	52 166	32.2%	39 132	19.9%	20	-	154 573	78.7%	34 498	100.0%	(99.9%)
Government - capital	81 885	201 072	22 426	27.4%	105 484	128.8%	60 430	30.1%	-	-	188 340	93.7%	-	78.2%	-
Interest	1 449	500	1 135	78.3%	3 037	209.7%	3 322	664.4%	4 085	817.0%	11 579	2 315.8%	2 738	693.1%	49.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	71	-	(100.0%)
Payments	(321 416)	(331 626)	(83 451)	26.0%	(81 888)	25.5%	(114 836)	34.6%	(131 458)	39.6%	(411 633)	124.1%	(146 517)	115.4%	(10.3%)
Suppliers and employees	(308 135)	(318 543)	(80 581)	26.2%	(79 288)	25.7%	(110 927)	34.8%	(128 501)	40.3%	(399 297)	125.4%	(145 068)	118.0%	(11.4%)
Finance charges	(446)	(249)	-	-	-	-	(1 494)	599.9%	(735)	295.2%	(2 230)	895.1%	(173)	83.6%	326.2%
Transfers and grants	(12 835)	(12 835)	(2 870)	22.4%	(2 601)	20.3%	(2 415)	18.8%	(2 222)	17.3%	(10 107)	78.7%	(1 277)	58.1%	74.0%
Net Cash from/(used) Operating Activities	86 104	210 233	55 493	64.4%	125 243	145.5%	33 650	16.0%	(73 761)	(35.1%)	140 624	66.9%	(58 108)	67.8%	26.9%
Cash Flow from Investing Activities															
Receipts	-	17 745	-	-	379	-	484	2.7%	298	1.7%	1 160	6.5%	177	346.4%	68.3%
Proceeds on disposal of PPE	-	1 500	-	-	379	-	484	32.3%	298	19.8%	1 160	77.3%	177	346.4%	68.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	16 245	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(92 932)	(240 605)	(27 798)	29.9%	(85 069)	91.5%	(32 759)	13.6%	(65 676)	27.3%	(211 302)	87.8%	(48 164)	106.5%	36.4%
Capital assets	(92 932)	(240 605)	(27 798)	29.9%	(85 069)	91.5%	(32 759)	13.6%	(65 676)	27.3%	(211 302)	87.8%	(48 164)	106.5%	36.4%
Net Cash from/(used) Investing Activities	(92 932)	(222 860)	(27 798)	29.9%	(84 690)	91.1%	(32 275)	14.5%	(65 378)	29.3%	(210 142)	94.3%	(47 987)	106.3%	36.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 161)	(800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 161)	(800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 161)	(800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 989)	(13 428)	27 694	(346.6%)	40 552	(507.6%)	1 375	(10.2%)	(139 139)	1 036.2%	(69 518)	517.7%	(106 095)	137.2%	31.1%
Cash/cash equivalents at the year begin:	33 191	16 836	1 891	5.7%	29 585	89.1%	70 138	416.6%	71 513	424.8%	1 891	11.2%	38 188	8.1%	87.3%
Cash/cash equivalents at the year end:	25 202	3 408	29 585	117.4%	70 138	278.3%	71 513	2 098.3%	(67 626)	(1 984.3%)	(67 626)	(1 984.3%)	(67 907)	473.3%	(.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	1 106	4.5%	704	2.9%	637	2.6%	21 933	90.0%	24 381	12.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 408	14.3%	1 087	6.5%	693	4.1%	12 653	75.1%	16 841	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 436	5.6%	1 835	4.2%	1 474	3.4%	38 058	86.9%	43 804	22.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	566	3.1%	477	2.6%	417	2.3%	17 058	92.1%	18 518	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	719	2.2%	653	2.0%	616	1.9%	30 175	93.8%	32 163	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	177	16.4%	37	3.4%	73	6.8%	792	73.3%	1 079	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	1 209	6.0%	1 190	5.9%	117	.6%	17 610	87.5%	20 126	10.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 017	5.5%	1 660	4.5%	1 895	5.2%	31 031	84.8%	36 603	18.9%	-	-	-	-
Total By Income Source	10 638	5.5%	7 643	3.9%	5 924	3.1%	169 311	87.5%	193 516	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	519	18.1%	222	7.7%	303	10.6%	1 827	63.6%	2 872	1.5%	-	-	-	-
Commercial	3 226	20.3%	1 581	9.9%	723	4.5%	10 375	65.2%	15 905	8.2%	-	-	-	-
Households	5 400	3.8%	4 807	3.4%	4 009	2.8%	129 213	90.1%	143 428	74.1%	-	-	-	-
Other	1 493	4.8%	1 034	3.3%	890	2.8%	27 895	89.1%	31 311	16.2%	-	-	-	-
Total By Customer Group	10 638	5.5%	7 643	3.9%	5 924	3.1%	169 311	87.5%	193 516	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 959	38.0%	9 737	28.5%	11 418	33.5%	-	-	34 113	35.0%
Bulk Water	11 753	100.0%	-	-	-	-	-	-	11 753	12.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49 565	100.0%	-	-	-	-	-	-	49 565	50.8%
Auditor-General	71	100.0%	-	-	-	-	-	-	71	.1%
Other	1 973	100.0%	-	-	-	-	-	-	1 973	2.0%
Total	76 321	78.3%	9 737	10.0%	11 418	11.7%	-	-	97 475	100.0%

Contact Details

Municipal Manager	Mr MJS Mabuza	017 826 8101
Financial Manager	Mr ST 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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	279 494	280 832	75 776	27.1%	72 481	25.9%	79 975	28.5%	42 645	15.2%	270 877	96.5%	55 160	111.2%	(22.7%)
Property rates	35 376	38 376	14 638	41.4%	6 524	18.4%	7 006	18.3%	6 703	17.5%	34 871	90.9%	7 226	90.7%	(7.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	63 255	58 255	9 770	15.4%	13 474	21.3%	11 051	19.0%	12 457	21.4%	46 752	80.3%	12 589	107.0%	(1.1%)
Service charges - water revenue	39 003	29 003	4 424	11.3%	6 606	16.9%	7 457	25.7%	6 518	22.5%	25 006	86.2%	6 749	218.7%	(3.4%)
Service charges - sanitation revenue	12 527	12 527	3 170	25.3%	3 186	25.4%	3 185	25.4%	3 189	25.5%	12 729	101.6%	3 011	93.5%	5.9%
Service charges - refuse revenue	8 512	8 512	1 863	21.9%	1 866	21.9%	1 864	21.9%	1 864	21.9%	7 457	87.6%	1 774	80.2%	5.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	26	26	3	13.0%	6	22.9%	3	12.7%	3	9.9%	15	58.5%	4	12.1%	(30.4%)
Interest earned - external investments	2 135	2 635	185	8.7%	1 177	55.1%	3 011	114.3%	1 832	69.5%	6 204	235.5%	16 429	805.5%	(88.8%)
Interest earned - outstanding debtors	12 204	21 204	5 504	45.1%	5 587	45.8%	6 398	30.2%	6 641	31.3%	24 130	113.8%	3 454	150.9%	92.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	187	578	(49)	(26.3%)	19	10.0%	9	1.5%	6	1.1%	(15)	(2.7%)	21	68.8%	(68.8%)
Licences and permits	-	-	-	-	2 825	-	3 593	-	2 793	-	9 212	-	240	-	1 065.4%
Agency services	7 532	9 532	5 634	74.8%	2 186	29.0%	1 542	16.2%	-	-	9 362	98.2%	36	4.4%	(100.0%)
Transfers recognised - operational	97 655	97 655	30 122	30.8%	28 181	28.9%	34 266	35.1%	-	-	92 569	94.8%	3 498	92.4%	(100.0%)
Other own revenue	1 082	2 530	512	47.3%	845	78.0%	590	23.3%	638	25.2%	2 585	102.2%	95	387.3%	574.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	36	-	(100.0%)
Operating Expenditure	289 264	289 162	45 189	15.6%	83 643	28.9%	47 953	16.6%	54 939	19.0%	231 724	80.1%	50 132	65.9%	9.6%
Employee related costs	79 289	80 096	17 919	22.6%	17 586	22.2%	18 388	23.0%	16 899	21.1%	70 792	88.4%	12 780	77.7%	32.2%
Remuneration of councillors	7 586	7 586	1 761	23.2%	1 557	20.5%	1 876	24.7%	2 062	27.2%	7 256	95.6%	2 094	80.7%	(1.5%)
Debt impairment	51 920	51 920	1 187	2.3%	16 028	30.9%	3	-	-	-	17 218	33.2%	8 957	50.7%	(100.0%)
Depreciation and asset impairment	30 045	32 045	-	-	17 783	59.2%	-	-	-	-	17 783	55.5%	-	-	-
Finance charges	734	-	(1)	(.1%)	-	-	-	-	-	-	(1)	-	-	-	-
Bulk purchases	54 751	51 251	10 990	20.1%	9 462	17.3%	11 686	22.8%	16 193	31.6%	48 331	94.3%	8 987	87.6%	80.2%
Other Materials	16 332	18 632	2 273	13.9%	3 850	23.6%	3 064	16.4%	4 534	24.3%	13 722	73.6%	-	27.5%	(100.0%)
Contracted services	12 038	14 388	2 117	17.6%	2 661	22.1%	2 295	15.9%	5 190	36.1%	12 263	85.2%	1 473	80.8%	252.4%
Transfers and grants	6 454	6 454	1 290	20.0%	2 972	46.0%	2 615	40.5%	2 620	40.6%	9 497	147.1%	2 740	60.3%	(4.4%)
Other expenditure	30 114	26 788	7 653	25.4%	11 745	39.0%	8 026	30.0%	7 441	27.8%	34 864	130.1%	13 057	99.5%	(43.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	44	-	(100.0%)
Surplus/(Deficit)	(9 770)	(8 330)	30 588		(11 162)		32 021		(12 294)		39 153		5 028		
Transfers recognised - capital	37 511	-	-	-	-	-	-	-	-	-	-	-	-	14.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 741	(8 330)	30 588		(11 162)		32 021		(12 294)		39 153		5 028		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 741	(8 330)	30 588		(11 162)		32 021		(12 294)		39 153		5 028		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 741	(8 330)	30 588		(11 162)		32 021		(12 294)		39 153		5 028		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 741	(8 330)	30 588		(11 162)		32 021		(12 294)		39 153		5 028		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	44 640	44 640	5 295	11.9%	1 506	3.4%	14 854	33.3%	20 702	46.4%	42 357	94.9%	6 825	77.3%	203.3%
National Government	38 040	38 040	5 295	13.9%	1 506	4.0%	14 392	37.8%	14 558	38.3%	35 751	94.0%	6 825	78.7%	113.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 040	38 040	5 295	13.9%	1 506	4.0%	14 392	37.8%	14 558	38.3%	35 751	94.0%	6 825	78.7%	113.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 600	6 600	-	-	-	-	462	7.0%	6 144	93.1%	6 606	100.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 640	44 640	5 295	11.9%	1 506	3.4%	14 854	33.3%	20 702	46.4%	42 357	94.9%	6 825	77.3%	203.3%
Governance and Administration	-	-	-	-	-	-	-	-	673	-	673	-	365	36.8%	84.4%
Executive & Council	-	-	-	-	-	-	-	-	28	-	28	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	396	-	396	-	365	91.3%	8.6%
Corporate Services	-	-	-	-	-	-	-	-	249	-	249	-	-	-	(100.0%)
Community and Public Safety	320	320	-	-	-	-	462	144.4%	1 353	422.7%	1 815	567.1%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	1 315	-	1 315	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	320	320	-	-	-	-	462	144.4%	38	11.8%	500	156.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	529	529	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	529	529	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	43 791	43 791	5 295	12.1%	1 506	3.4%	14 392	32.9%	18 676	42.6%	39 869	91.0%	6 460	82.0%	189.1%
Electricity	13 148	13 148	-	-	1 474	11.2%	6 441	49.0%	4 521	34.4%	12 436	94.6%	180	75.0%	2 412.5%
Water	16 500	16 500	194	1.2%	-	-	1 032	6.3%	6 968	42.2%	8 194	49.7%	1 307	62.0%	433.3%
Waste Water Management	12 863	12 863	5 101	39.7%	32	.3%	6 919	53.8%	2 672	20.8%	14 724	114.5%	4 974	91.8%	(46.3%)
Waste Management	1 280	1 280	-	-	-	-	-	-	4 515	352.7%	4 515	352.7%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	240 114	240 364	64 086	26.7%	77 202	32.2%	73 420	30.5%	20 617	8.6%	235 326	97.9%	31 352	98.4%	(34.2%)
Property rates, penalties and collection charges	19 457	19 457	4 049	20.8%	4 301	22.1%	4 497	23.1%	3 694	19.0%	16 541	85.0%	4 069	20.4%	(9.2%)
Service charges	67 817	68 067	10 815	15.9%	17 129	25.3%	12 693	18.6%	11 385	16.7%	52 023	76.4%	12 978	-	(12.3%)
Other revenue	8 827	8 827	4 987	56.5%	5 889	66.7%	5 737	65.0%	3 440	39.0%	20 053	227.2%	432	-	696.5%
Government - operating	97 655	97 655	30 122	30.8%	31 193	31.9%	35 058	35.9%	-	-	96 373	98.7%	-	91.9%	-
Government - capital	37 511	37 511	9 745	26.0%	16 911	45.1%	12 137	32.4%	-	-	38 793	103.4%	-	106.8%	-
Interest	8 847	8 847	4 367	49.4%	1 779	20.1%	3 298	37.3%	2 098	23.7%	11 542	130.5%	13 873	790.9%	(84.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(207 298)	(207 196)	(44 002)	21.2%	(49 831)	24.0%	(47 950)	23.1%	(54 928)	26.5%	(196 711)	94.9%	(41 176)	88.9%	33.4%
Suppliers and employees	(200 110)	(200 008)	(42 713)	21.3%	(46 859)	23.4%	(45 335)	22.7%	(52 308)	26.2%	(187 215)	93.6%	(38 465)	89.3%	36.0%
Finance charges	(734)	(734)	1	(.1%)	-	-	-	-	-	-	1	(.1%)	-	-	-
Transfers and grants	(6 454)	(6 454)	(1 290)	20.0%	(2 972)	46.0%	(2 615)	40.5%	(2 620)	40.6%	(9 497)	147.1%	(2 711)	88.9%	(3.4%)
Net Cash from/(used) Operating Activities	32 816	33 168	20 084	61.2%	27 371	83.4%	25 470	76.8%	(34 311)	(103.4%)	38 614	116.4%	(9 824)	175.6%	249.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 511)	(50 928)	(718)	1.9%	(1 506)	4.0%	(14 854)	29.2%	(19 310)	37.9%	(36 389)	71.5%	(6 460)	77.4%	198.9%
Capital assets	(37 511)	(50 928)	(718)	1.9%	(1 506)	4.0%	(14 854)	29.2%	(19 310)	37.9%	(36 389)	71.5%	(6 460)	77.4%	198.9%
Net Cash from/(used) Investing Activities	(37 511)	(50 928)	(718)	1.9%	(1 506)	4.0%	(14 854)	29.2%	(19 310)	37.9%	(36 389)	71.5%	(6 460)	82.4%	198.9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 695)	(17 760)	19 365	(412.5%)	25 865	(550.9%)	10 616	(59.8%)	(53 621)	301.9%	2 225	(12.5%)	(16 285)	(294.3%)	229.3%
Cash/cash equivalents at the year begin:	44 278	55 523	55 400	125.1%	74 765	168.9%	100 631	181.2%	111 247	200.4%	55 400	99.8%	79 234	153.3%	40.4%
Cash/cash equivalents at the year end:	39 584	37 764	74 765	188.9%	100 631	254.2%	111 247	294.6%	57 625	152.6%	57 625	152.6%	62 950	253.5%	(8.5%)

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	-	-	1 670	2.3%	1 380	1.9%	68 629	95.7%	71 679	23.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	1 533	9.8%	1 145	7.3%	12 964	82.9%	15 642	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	1 777	3.9%	1 324	2.9%	42 696	93.2%	45 797	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	958	2.7%	801	2.3%	33 514	95.0%	35 273	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	565	3.0%	464	2.5%	17 792	94.5%	18 821	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	2 009	2.7%	2 407	3.2%	70 695	94.1%	75 112	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	897	2.2%	764	1.9%	39 056	95.9%	40 717	13.4%	-	-	-	-
Total By Income Source	-	-	9 409	3.1%	8 286	2.7%	285 345	94.2%	303 041	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	525	3.2%	283	1.7%	15 821	95.1%	16 629	5.5%	-	-	-	-
Commercial	-	-	602	3.8%	633	4.0%	14 485	92.1%	15 720	5.2%	-	-	-	-
Households	-	-	7 437	3.0%	6 832	2.7%	236 849	94.3%	251 119	82.9%	-	-	-	-
Other	-	-	845	4.3%	538	2.7%	18 190	92.9%	19 573	6.5%	-	-	-	-
Total By Customer Group	-	-	9 409	3.1%	8 286	2.7%	285 345	94.2%	303 041	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 016	100.0%	-	-	-	-	-	-	6 016	55.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 979	41.2%	2 793	58.2%	-	-	27	.6%	4 799	44.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 995	73.9%	2 793	25.8%	-	-	27	.2%	10 815	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	596 469	596 469	115 690	19.4%	120 811	20.3%	63 608	10.7%	68 967	11.6%	369 075	61.9%	133 071	82.0%	(48.2%)
Property rates	63 360	63 360	9 188	14.5%	9 125	14.4%	6 868	10.8%	8 953	14.1%	34 134	53.9%	13 111	79.2%	(31.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	323 263	323 263	37 374	11.6%	63 712	19.7%	33 125	10.2%	37 134	11.5%	171 345	53.0%	65 975	86.4%	(43.7%)
Service charges - water revenue	40 158	40 158	5 854	14.6%	5 522	13.8%	10 059	25.0%	10 346	25.8%	31 781	79.1%	10 738	84.8%	(3.6%)
Service charges - sanitation revenue	22 495	22 495	3 530	15.7%	3 465	15.4%	3 568	15.9%	3 246	14.4%	13 807	61.4%	6 480	77.3%	(49.9%)
Service charges - refuse revenue	14 642	14 642	2 375	16.2%	2 342	16.0%	2 276	15.5%	2 255	15.4%	9 248	63.2%	4 466	98.1%	(49.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	566	566	168	29.6%	948	167.5%	155	27.4%	273	48.2%	1 544	272.7%	150	151.3%	81.9%
Interest earned - external investments	194	194	10	5.1%	-	-	-	-	9	4.4%	18	9.5%	22	8.5%	(61.0%)
Interest earned - outstanding debtors	26 325	26 325	4 820	18.3%	7 573	28.8%	5 387	20.5%	3 117	11.8%	20 898	79.4%	6 236	93.4%	(50.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	566	566	129	22.7%	182	32.2%	94	16.6%	76	13.4%	481	85.0%	189	95.0%	(59.9%)
Licences and permits	6	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	10 480	10 480	14 689	140.2%	2 163	20.6%	1 897	18.1%	1 092	10.4%	19 842	189.3%	2 212	85.9%	(50.6%)
Transfers recognised - operational	88 079	88 079	37 124	42.1%	25 264	28.7%	-	-	-	-	62 388	70.8%	23 031	64.6%	(100.0%)
Other own revenue	6 335	6 335	430	6.8%	514	8.1%	179	2.8%	2 466	38.9%	3 589	56.7%	460	117.8%	436.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	777 529	777 529	120 446	15.5%	69 485	8.9%	63 652	8.2%	51 154	6.6%	304 737	39.2%	117 731	58.3%	(56.5%)
Employee related costs	131 667	131 667	22 555	17.1%	6 463	4.9%	22 349	17.0%	14 966	11.4%	66 333	50.4%	31 940	90.4%	(53.1%)
Remuneration of councillors	7 640	7 640	2 034	26.6%	787	10.3%	2 087	27.3%	1 171	15.3%	6 078	79.5%	3 887	99.5%	(69.9%)
Debt impairment	102 547	102 547	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Depreciation and asset impairment	115 000	115 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	297 282	297 282	85 783	28.9%	43 873	14.8%	31 355	10.5%	21 544	7.2%	182 555	61.4%	60 038	80.6%	(64.1%)
Other Materials	-	-	112	-	1 210	-	73	-	980	-	2 376	-	2 088	86.7%	(53.1%)
Contracted services	45 098	45 098	1 236	2.7%	6 401	14.2%	82	.2%	356	.8%	8 075	17.9%	8 687	68.3%	(95.9%)
Transfers and grants	3 642	3 642	-	-	-	-	-	-	-	-	-	-	-	14.0%	-
Other expenditure	74 652	74 652	8 726	11.7%	10 752	14.4%	7 705	10.3%	12 137	16.3%	39 321	52.7%	11 091	83.3%	9.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(181 060)	(181 060)	(4 757)		51 326		(44)		17 812		64 338		15 340		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(181 060)	(181 060)	(4 757)		51 326		(44)		17 812		64 338		15 340		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(181 060)	(181 060)	(4 757)		51 326		(44)		17 812		64 338		15 340		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(181 060)	(181 060)	(4 757)		51 326		(44)		17 812		64 338		15 340		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(181 060)	(181 060)	(4 757)		51 326		(44)		17 812		64 338		15 340		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	29 678	29 678	3 965	13.4%	8 769	29.5%	1 937	6.5%	4 421	14.9%	19 091	64.3%	23 547	62.2%	(81.2%)
National Government	29 678	29 678	3 949	13.3%	8 730	29.4%	1 923	6.5%	4 421	14.9%	19 023	64.1%	18 555	83.6%	(76.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 678	29 678	3 949	13.3%	8 730	29.4%	1 923	6.5%	4 421	14.9%	19 023	64.1%	18 555	58.5%	(76.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	15	-	39	-	15	-	-	-	69	-	4 992	111.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 678	29 678	3 965	13.4%	8 769	29.5%	1 937	6.5%	4 421	14.9%	19 091	64.3%	23 547	62.2%	(81.2%)
Governance and Administration	-	-	15	-	39	-	15	-	72	-	140	-	2 800	72.2%	(97.4%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	66	-	(100.0%)
Budget & Treasury Office	-	-	15	-	39	-	15	-	72	-	140	-	2 733	71.0%	(97.4%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 173	1 173	97	8.2%	155	13.2%	-	-	-	-	251	21.4%	109	17.0%	(100.0%)
Community & Social Services	623	623	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	550	550	97	17.6%	155	28.1%	-	-	-	-	251	45.7%	109	31.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	640	-	-	-	-	-	-	-	640	-	-	38.4%	-
Planning and Development	-	-	381	-	-	-	-	-	-	-	381	-	-	-	-
Road Transport	-	-	259	-	-	-	-	-	-	-	259	-	-	38.4%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 505	28 505	3 213	11.3%	8 575	30.1%	1 923	6.7%	4 349	15.3%	18 060	63.4%	20 638	64.6%	(78.9%)
Electricity	1 700	1 700	1 733	101.9%	3 518	206.9%	-	-	600	35.3%	5 851	344.2%	3 692	173.6%	(83.7%)
Water	10 500	10 500	-	-	-	-	1 658	15.8%	657	6.3%	2 315	22.0%	9 694	61.1%	(93.2%)
Waste Water Management	16 305	16 305	1 480	9.1%	5 058	31.0%	264	1.6%	3 092	19.0%	9 894	60.7%	7 252	60.6%	(57.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	89.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	546 479	546 479	251 789	46.1%	227 621	41.7%	81 853	15.0%	434 695	79.5%	995 957	182.2%	213 627	135.5%	103.5%
Property rates, penalties and collection charges	47 139	47 139	7 380	15.7%	8 183	17.4%	5 937	12.6%	7 964	16.9%	29 465	62.5%	9 679	100.0%	(17.7%)
Service charges	360 871	360 871	65 121	18.0%	53 296	14.8%	32 331	9.0%	54 750	15.2%	205 498	56.9%	69 735	84.7%	(21.5%)
Other revenue	17 953	17 953	130 012	724.2%	129 287	720.1%	35 357	196.9%	370 941	2 066.2%	665 596	3 707.4%	109 917	-	237.5%
Government - operating	86 956	86 956	37 593	43.2%	25 264	29.1%	-	-	-	-	62 857	72.3%	23 031	95.4%	(100.0%)
Government - capital	29 679	29 679	10 632	35.8%	10 492	35.4%	7 554	25.5%	-	-	28 678	96.6%	-	78.7%	-
Interest	3 880	3 880	1 051	27.1%	1 099	28.3%	674	17.4%	1 039	26.8%	3 863	99.6%	1 265	16.9%	(17.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(702 030)	(702 030)	(285 305)	40.6%	(234 845)	33.5%	(93 413)	13.3%	(396 929)	56.5%	(1 010 492)	143.9%	(178 225)	44.2%	122.7%
Suppliers and employees	(698 772)	(698 772)	(285 305)	40.8%	(234 699)	33.6%	(93 413)	13.4%	(396 929)	56.8%	(1 010 346)	144.6%	(178 225)	44.2%	122.7%
Finance charges	(798)	(798)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 460)	(2 460)	-	-	(145)	5.9%	-	-	-	-	(145)	5.9%	-	-	-
Net Cash from/(used) Operating Activities	(155 551)	(155 551)	(33 516)	21.5%	(7 224)	4.6%	(11 561)	7.4%	37 766	(24.3%)	(14 535)	9.3%	35 402	(7.7%)	6.7%
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	(32 345)	(32 345)	(5 290)	16.4%	(10 960)	33.9%	(1 937)	6.0%	(9 354)	28.9%	(27 541)	85.1%	(23 127)	62.4%	(59.6%)
Capital assets	(32 345)	(32 345)	(5 290)	16.4%	(10 960)	33.9%	(1 937)	6.0%	(9 354)	28.9%	(27 541)	85.1%	(23 127)	62.4%	(59.6%)
Net Cash from/(used) Investing Activities	(32 345)	(32 345)	(5 290)	16.4%	(10 960)	33.9%	(1 937)	6.0%	(9 354)	28.9%	(27 541)	85.1%	(23 127)	62.4%	(59.6%)
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	(187 896)	(187 896)	(38 807)	20.7%	(18 184)	9.7%	(13 498)	7.2%	28 412	(15.1%)	(42 076)	22.4%	12 275	(1.8%)	131.5%
Cash/cash equivalents at the year begin:	36 881	36 881	63 609	172.5%	24 803	67.3%	6 619	17.9%	(6 879)	(18.7%)	63 609	172.5%	36 881	59.5%	(118.7%)
Cash/cash equivalents at the year end:	(151 015)	(151 015)	24 803	(16.4%)	6 619	(4.4%)	(6 879)	4.6%	21 533	(14.3%)	21 533	(14.3%)	49 156	(5.6%)	(56.2%)

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	7 188	6.5%	2 925	2.7%	2 176	2.0%	97 865	88.8%	110 153	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 346	23.8%	2 945	4.6%	1 867	2.9%	44 263	68.7%	64 421	11.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 299	3.6%	3 183	2.7%	2 884	2.4%	107 413	91.2%	117 779	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 778	3.0%	1 560	2.7%	1 415	2.4%	53 762	91.9%	58 515	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 213	3.0%	967	2.4%	897	2.2%	37 333	92.4%	40 410	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 272	2.5%	3 198	2.5%	3 149	2.4%	120 074	92.6%	129 693	22.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 386	5.9%	1 572	2.7%	869	1.5%	51 642	89.9%	57 470	9.9%	-	-	-	-
Total By Income Source	36 481	6.3%	16 350	2.8%	13 257	2.3%	512 353	88.6%	578 441	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 342	12.4%	983	9.1%	623	5.8%	7 841	72.7%	10 789	1.9%	-	-	-	-
Commercial	16 289	22.0%	4 488	6.1%	1 851	2.5%	51 363	69.4%	73 991	12.8%	-	-	-	-
Households	16 019	3.7%	8 996	2.1%	8 400	2.0%	393 953	92.2%	427 367	73.9%	-	-	-	-
Other	2 831	4.3%	1 883	2.8%	2 383	3.6%	59 196	89.3%	66 294	11.5%	-	-	-	-
Total By Customer Group	36 481	6.3%	16 350	2.8%	13 257	2.3%	512 353	88.6%	578 441	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	10 954	4.8%	-	-	-	-	215 860	95.2%	226 814	49.0%
Bulk Water	16 527	12.1%	-	-	-	-	120 607	87.9%	137 134	29.6%
PAYE deductions	-	-	1 500	100.0%	-	-	-	-	1 500	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	4	.2%	1 511	99.8%	1 515	.3%
Other	-	-	-	-	7 660	8.0%	88 137	92.0%	95 798	20.7%
Total	27 481	5.9%	1 500	.3%	7 664	1.7%	426 115	92.1%	462 761	100.0%

Contact Details

Municipal Manager	Mr Linda Tshabalala	017 712 9613
Financial Manager	Mr Attie Morris	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	166 813	166 813	42 623	25.6%	37 077	22.2%	42 764	25.6%	36 554	21.9%	159 019	95.3%	40 309	105.5%	(9.3%)
Property rates	9 767	9 767	1 161	11.9%	3 385	34.7%	3 393	34.7%	3 877	39.7%	11 816	121.0%	1 547	83.5%	150.7%
Property rates - penalties and collection charges	-	-	1 188	-	-	-	-	-	-	-	1 188	-	787	-	(100.0%)
Service charges - electricity revenue	42 814	42 814	6 855	16.0%	9 160	21.4%	10 485	24.5%	8 962	20.9%	35 462	82.8%	8 770	93.4%	2.2%
Service charges - water revenue	14 069	14 069	2 585	18.4%	3 868	27.5%	3 981	28.3%	3 727	26.5%	14 161	100.7%	3 340	101.2%	11.6%
Service charges - sanitation revenue	13 148	13 148	2 474	18.8%	3 528	26.8%	3 591	27.3%	3 478	26.4%	13 071	99.4%	3 038	98.6%	14.4%
Service charges - refuse revenue	5 299	5 299	890	16.8%	1 337	25.2%	1 344	25.4%	1 340	25.3%	4 910	92.7%	1 278	100.5%	4.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	212	212	36	16.9%	55	25.7%	56	26.5%	56	26.4%	203	95.6%	48	99.2%	16.0%
Interest earned - external investments	524	524	-	-	123	23.5%	-	-	-	-	123	23.5%	-	25.1%	-
Interest earned - outstanding debtors	16 454	16 454	2 480	15.1%	3 946	24.0%	4 107	25.0%	4 193	25.5%	14 726	89.5%	4 132	102.6%	1.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 143	1 143	20	1.7%	114	10.0%	3	.2%	7	.6%	143	12.5%	22	15.4%	(69.9%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 258	3 258	777	23.9%	719	22.1%	902	27.7%	854	26.2%	3 252	99.8%	880	105.1%	(2.9%)
Transfers recognised - operational	56 678	56 678	23 679	41.8%	10 470	18.5%	14 319	25.3%	9 540	16.8%	58 008	102.3%	15 815	120.9%	(39.7%)
Other own revenue	2 247	2 247	479	21.3%	374	16.6%	581	25.9%	521	23.2%	1 955	87.0%	651	125.2%	(20.0%)
Gains on disposal of PPE	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	210 606	210 606	31 472	14.9%	33 938	16.1%	63 299	30.1%	36 340	17.3%	165 049	78.4%	45 367	71.7%	(19.9%)
Employee related costs	50 387	50 387	11 693	23.2%	12 068	24.0%	12 342	24.5%	12 757	25.3%	48 860	97.0%	11 161	93.3%	14.3%
Remuneration of councillors	5 419	5 419	825	15.2%	424	7.8%	825	15.2%	394	7.3%	2 469	45.6%	1 021	87.0%	(61.4%)
Debt impairment	48 170	48 170	1 070	2.2%	236	.5%	32 838	68.2%	122	.3%	34 266	71.1%	15 974	44.6%	(99.2%)
Depreciation and asset impairment	36 091	36 091	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	338	338	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	39 863	39 863	12 282	30.8%	9 430	23.7%	8 927	22.4%	12 675	31.8%	43 313	108.7%	7 507	85.4%	68.8%
Other Materials	4 371	4 371	-	-	-	-	-	-	-	-	-	-	406	22.2%	(100.0%)
Contracted services	7 159	7 159	-	-	-	-	342	4.8%	-	-	342	4.8%	458	36.8%	(100.0%)
Transfers and grants	4 169	4 169	726	17.4%	1 751	42.0%	1 419	34.0%	1 568	37.6%	5 464	131.1%	1 286	-	21.9%
Other expenditure	14 639	14 639	4 876	33.3%	10 029	68.5%	6 607	45.1%	8 824	60.3%	30 336	207.2%	7 554	103.1%	16.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 794)	(43 794)	11 152		3 139		(20 535)		214		(6 030)		(5 058)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(43 794)	(43 794)	11 152		3 139		(20 535)		214		(6 030)		(5 058)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(43 794)	(43 794)	11 152		3 139		(20 535)		214		(6 030)		(5 058)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(43 794)	(43 794)	11 152		3 139		(20 535)		214		(6 030)		(5 058)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(43 794)	(43 794)	11 152		3 139		(20 535)		214		(6 030)		(5 058)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	59 143	59 143	4 411	7.5%	4 197	7.1%	749	1.3%	13 317	22.5%	22 674	38.3%	4 512	39.6%	195.2%
National Government	31 643	31 643	4 411	13.9%	4 197	13.3%	749	2.4%	13 317	42.1%	22 674	71.7%	4 512	67.3%	195.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	39.5%	-
District Municipality	27 500	27 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 143	59 143	4 411	7.5%	4 197	7.1%	749	1.3%	13 317	22.5%	22 674	38.3%	4 512	39.6%	195.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	59 143	59 143	4 411	7.5%	4 197	7.1%	749	1.3%	13 317	22.5%	22 674	38.3%	4 512	39.6%	195.2%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 000	3 000	1 775	59.2%	2 862	95.4%	-	-	1 306	43.5%	5 943	198.1%	-	28.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	38.2%	-
Road Transport	3 000	3 000	1 775	59.2%	2 862	95.4%	-	-	1 306	43.5%	5 943	198.1%	-	15.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	52 643	52 643	2 636	5.0%	1 335	2.5%	749	1.4%	12 011	22.8%	16 731	31.8%	4 512	62.1%	166.2%
Electricity	14 200	14 200	1 081	7.6%	977	6.9%	231	1.6%	6 309	44.4%	8 598	60.6%	345	32.4%	1 727.5%
Water	24 000	24 000	-	-	-	-	-	-	-	-	-	-	-	177.3%	-
Waste Water Management	14 443	14 443	1 555	10.8%	173	1.2%	519	3.6%	5 702	39.5%	7 948	55.0%	4 166	54.4%	36.9%
Waste Management	-	-	-	-	185	-	-	-	-	-	185	-	-	78.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	158 811	158 811	50 620	31.9%	50 437	31.8%	39 700	25.0%	18 441	11.6%	159 198	100.2%	17 850	78.0%	3.3%
Property rates, penalties and collection charges	5 372	5 372	609	11.3%	2 608	48.5%	1 625	30.3%	1 038	19.3%	5 879	109.5%	873	-	18.9%
Service charges	46 795	46 795	9 118	19.5%	12 903	27.6%	12 245	26.2%	7 825	16.7%	42 092	89.9%	12 511	90.4%	(37.5%)
Other revenue	16 189	16 189	9 241	57.1%	6 063	37.5%	4 767	29.4%	9 054	55.9%	29 125	179.9%	3 941	-	129.7%
Government - operating	56 678	56 678	24 255	42.8%	9 540	16.8%	13 558	23.9%	-	-	47 353	83.5%	207	99.7%	(100.0%)
Government - capital	31 643	31 643	6 960	22.0%	18 610	58.8%	6 945	21.9%	-	-	32 515	102.8%	-	30.8%	-
Interest	2 134	2 134	437	20.5%	713	33.4%	559	26.2%	524	24.6%	2 233	104.7%	318	206.1%	65.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 344)	(126 344)	(35 213)	27.9%	(34 723)	27.5%	(31 666)	25.1%	(23 551)	18.6%	(125 154)	99.1%	(18 264)	94.0%	28.9%
Suppliers and employees	(121 837)	(121 837)	(35 213)	28.9%	(34 723)	28.5%	(31 666)	26.0%	(23 551)	19.3%	(125 154)	102.7%	(18 264)	94.5%	28.9%
Finance charges	(338)	(338)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 169)	(4 169)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 466	32 466	15 407	47.5%	15 713	48.4%	8 034	24.7%	(5 110)	(15.7%)	34 044	104.9%	(414)	47.4%	1 134.7%
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	(31 643)	(31 643)	(4 411)	13.9%	(4 197)	13.3%	(749)	2.4%	(12 709)	40.2%	(22 066)	69.7%	(5 680)	42.1%	123.8%
Capital assets	(31 643)	(31 643)	(4 411)	13.9%	(4 197)	13.3%	(749)	2.4%	(12 709)	40.2%	(22 066)	69.7%	(5 680)	42.1%	123.8%
Net Cash from/(used) Investing Activities	(31 643)	(31 643)	(4 411)	13.9%	(4 197)	13.3%	(749)	2.4%	(12 709)	40.2%	(22 066)	69.7%	(5 680)	42.1%	123.8%
Cash Flow from Financing Activities															
Receipts	-	-	2	-	11	-	18	-	7	-	38	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2	-	11	-	18	-	7	-	38	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	2	-	11	-	18	-	7	-	38	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	823	823	10 998	1 336.1%	11 527	1 400.3%	7 303	887.2%	(17 813)	(2 163.9%)	12 016	1 459.7%	(6 094)	29.7%	192.3%
Cash/cash equivalents at the year begin:	1 119	1 119	22 580	2 017.9%	33 578	3 000.7%	45 105	4 030.9%	52 408	4 683.5%	22 580	2 017.9%	16 466	96.8%	218.3%
Cash/cash equivalents at the year end:	1 942	1 942	33 578	1 728.9%	45 105	2 322.4%	52 408	2 698.4%	34 596	1 781.3%	34 596	1 781.3%	10 372	(101.5%)	233.5%

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	1 112	2.1%	724	1.4%	786	1.5%	49 610	95.0%	52 233	17.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 249	9.4%	786	3.3%	613	2.6%	20 218	84.7%	23 866	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 526	4.0%	895	2.4%	835	2.2%	34 690	91.4%	37 945	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 127	2.0%	705	1.2%	690	1.2%	54 388	95.6%	56 910	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	402	1.3%	366	1.2%	357	1.1%	30 573	96.4%	31 699	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	3.0%	8	1.7%	9	1.9%	447	93.4%	479	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 431	3.8%	1 445	3.8%	1 436	3.8%	33 237	88.5%	37 549	12.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	573	1.1%	250	.5%	143	.3%	51 397	98.2%	52 363	17.9%	-	-	-	-
Total By Income Source	8 434	2.9%	5 180	1.8%	4 869	1.7%	274 561	93.7%	293 043	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	60	2.2%	66	2.5%	48	1.8%	2 492	93.5%	2 665	.9%	-	-	-	-
Commercial	2 877	27.9%	248	2.4%	315	3.0%	6 884	66.7%	10 325	3.5%	-	-	-	-
Households	5 304	1.9%	4 775	1.7%	4 438	1.6%	263 931	94.8%	278 449	95.0%	-	-	-	-
Other	193	12.0%	91	5.7%	68	4.2%	1 253	78.1%	1 605	.5%	-	-	-	-
Total By Customer Group	8 434	2.9%	5 180	1.8%	4 869	1.7%	274 561	93.7%	293 043	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	3 908	53.2%	3 442	46.8%	-	-	-	-	7 351	33.3%
Bulk Water	-	-	-	-	-	-	10 104	100.0%	10 104	45.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 825	39.3%	2 514	54.2%	-	-	303	6.5%	4 642	21.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 733	25.9%	5 957	27.0%	-	-	10 407	47.1%	22 097	100.0%

Contact Details

Municipal Manager	Mr SL Netshivhale	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	1 620 570	1 846 095	439 206	27.1%	375 501	23.2%	382 435	20.7%	248 522	13.5%	1 445 665	78.3%	336 200	91.4%	(26.1%)
Property rates	193 933	242 673	47 857	24.7%	46 520	24.0%	47 349	19.5%	40 396	16.6%	182 122	75.0%	51 078	106.9%	(20.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	509 983	557 250	122 254	24.0%	92 550	18.1%	93 162	16.7%	98 356	17.7%	406 322	72.9%	99 650	82.1%	(1.3%)
Service charges - water revenue	322 732	390 786	77 309	24.0%	85 509	26.5%	79 858	20.4%	52 929	13.5%	295 606	75.6%	65 193	94.2%	(18.8%)
Service charges - sanitation revenue	90 323	117 587	22 266	24.7%	24 643	27.3%	21 168	18.0%	12 289	10.5%	80 367	68.3%	21 844	94.7%	(43.7%)
Service charges - refuse revenue	102 231	124 265	25 073	24.5%	24 621	24.1%	24 670	19.9%	16 682	13.4%	91 046	73.3%	23 113	90.7%	(27.8%)
Service charges - other	-	0	0	-	-	-	(2)	(883.6%)	(2 263)	(975 367.7%)	(2 265)	(976 209.9%)	-	-	(100.0%)
Rental of facilities and equipment	2 844	2 586	680	23.9%	1 460	51.4%	1 762	68.1%	(582)	(22.5%)	3 321	128.4%	683	(68.6%)	(185.1%)
Interest earned - external investments	2 991	41 242	219	7.3%	5 071	169.5%	14 144	34.3%	9 844	23.9%	29 278	71.0%	503	143.2%	1 856.2%
Interest earned - outstanding debtors	38 251	-	13 737	35.9%	9 051	23.7%	-	-	-	-	22 788	-	(4)	67.3%	(100.0%)
Dividends received	48	48	-	-	-	-	-	-	15	31.6%	15	31.6%	30	92.0%	(49.2%)
Fines	26 375	26 375	795	3.0%	1 063	4.0%	17 108	64.9%	2 626	10.0%	21 592	81.9%	3 910	(11.7%)	(32.8%)
Licences and permits	5	7	0	5.1%	0	8.7%	-	-	-	-	1	10.8%	-	-	-
Agency services	31 660	31 660	20 683	65.3%	11 259	35.6%	(12 823)	(40.5%)	14 830	46.8%	33 949	107.2%	4 894	266.1%	203.0%
Transfers recognised - operational	222 761	229 961	95 639	42.9%	61 958	27.8%	69 153	30.1%	(594)	(.3%)	226 154	98.3%	52 429	103.0%	(101.1%)
Other own revenue	21 434	21 654	7 467	34.8%	6 236	29.1%	13 726	63.4%	2 860	13.2%	30 290	139.9%	5 261	115.0%	(45.6%)
Gains on disposal of PPE	55 000	60 000	5 226	9.5%	5 559	10.1%	13 161	21.9%	1 132	1.9%	25 079	41.8%	7 616	47.1%	(85.1%)
Operating Expenditure	1 605 178	1 826 717	423 852	26.4%	295 965	18.4%	366 910	20.1%	327 435	17.9%	1 414 163	77.4%	361 915	88.2%	(9.5%)
Employee related costs	414 430	423 566	101 871	24.6%	103 719	25.0%	104 575	24.7%	68 603	16.2%	378 768	89.4%	97 957	102.4%	(30.0%)
Remuneration of councillors	19 675	19 675	4 343	22.1%	4 352	22.1%	5 115	26.0%	3 087	15.7%	16 897	85.9%	5 130	101.9%	(39.8%)
Debt impairment	129 322	129 322	237	.2%	1	-	13 376	10.3%	-	-	13 615	10.5%	-	-	-
Depreciation and asset impairment	190 337	152 986	-	-	-	-	28 610	18.7%	22 703	14.8%	51 313	33.5%	-	-	(100.0%)
Finance charges	2 885	2 885	6 452	223.6%	6 291	218.0%	7 905	274.0%	4 355	150.9%	25 002	866.6%	12 135	1 096.7%	(64.1%)
Bulk purchases	553 172	727 173	231 343	41.8%	112 642	20.4%	145 880	20.1%	137 512	18.9%	627 377	86.3%	191 596	113.8%	(28.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 769	85 493	17 367	33.5%	15 728	30.4%	18 374	21.5%	18 053	21.1%	69 522	81.3%	12 787	98.7%	41.2%
Transfers and grants	49 543	49 543	1 666	3.4%	3 077	6.2%	5 787	11.7%	1 418	2.9%	11 948	24.1%	1 668	77.6%	(15.0%)
Other expenditure	194 046	236 075	60 573	31.2%	50 156	25.8%	37 287	15.8%	71 706	30.4%	219 721	93.1%	40 642	121.9%	76.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 392	19 377	15 354		79 536		15 525		(78 914)		31 502		(25 715)		
Transfers recognised - capital	84 588	115 588	22 237	26.3%	22 083	26.1%	26 194	22.7%	(64)	(.1%)	70 451	60.9%	(30)	82.6%	114.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(6 851)	(6 851)	-	-	-	-	(0)	-	(3 648)	53.2%	(3 648)	53.2%	(9)	(88.5%)	39 223.0%
Surplus/(Deficit) after capital transfers and contributions	93 128	128 114	37 591		101 620		41 719		(82 626)		98 304		(25 755)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	93 128	128 114	37 591		101 620		41 719		(82 626)		98 304		(25 755)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	93 128	128 114	37 591		101 620		41 719		(82 626)		98 304		(25 755)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	93 128	128 114	37 591		101 620		41 719		(82 626)		98 304		(25 755)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	106 439	143 719	15 086	14.2%	16 028	15.1%	12 093	8.4%	33 485	23.3%	76 692	53.4%	17 868	56.9%	87.4%
National Government	66 589	87 553	11 470	17.2%	15 118	22.7%	10 830	12.4%	14 089	16.1%	51 508	58.8%	13 392	126.6%	5.2%
Provincial Government	-	31 000	287	-	910	-	-	-	2 624	8.5%	3 821	12.3%	4 094	-	(35.9%)
District Municipality	1 350	1 350	341	25.2%	-	-	-	-	-	-	341	25.2%	-	3.5%	-
Other transfers and grants	23 500	-	-	-	-	-	-	-	6 692	-	6 692	-	-	18.4%	(100.0%)
Transfers recognised - capital	91 439	119 903	12 098	13.2%	16 028	17.5%	10 830	9.0%	23 405	19.5%	62 361	52.0%	17 486	60.5%	33.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 000	8 816	2 988	19.9%	-	-	9	.1%	9 329	105.8%	12 325	139.8%	382	10.8%	2 344.0%
Public contributions and donations	-	15 000	-	-	-	-	1 254	8.4%	751	5.0%	2 005	13.4%	-	-	(100.0%)
Capital Expenditure Standard Classification	106 439	143 719	15 086	14.2%	16 028	15.1%	12 093	8.4%	33 485	23.3%	76 692	53.4%	17 868	56.9%	87.4%
Governance and Administration	-	730	15	-	-	-	9	1.2%	1 981	271.5%	2 005	274.8%	(100)	43.4%	(2 076.7%)
Executive & Council	-	15	15	-	-	-	-	-	475	3 072.6%	490	3 172.6%	(11)	93.2%	(4 385.4%)
Budget & Treasury Office	-	609	-	-	-	-	-	-	60	9.8%	60	9.8%	(91)	105.1%	(165.9%)
Corporate Services	-	105	-	-	-	-	9	8.4%	1 447	1 377.8%	1 455	1 386.1%	2	2.4%	86 890.4%
Community and Public Safety	-	5 525	1 507	-	-	-	-	-	3 308	59.9%	4 815	87.2%	2 543	80.0%	30.1%
Community & Social Services	-	-	-	-	-	-	-	-	2	-	2	-	13	85.1%	(85.6%)
Sport And Recreation	-	5 525	1 507	-	-	-	-	-	3 306	59.8%	4 814	87.1%	2 530	78.4%	30.7%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 000	9 061	2 988	74.7%	-	-	-	-	2	-	2 990	33.0%	566	25.7%	(99.6%)
Planning and Development	3 000	3 000	2 988	99.6%	-	-	-	-	-	-	2 988	99.6%	10	.1%	(100.0%)
Road Transport	1 000	6 000	-	-	-	-	-	-	2	-	2	-	556	80.8%	(99.6%)
Environmental Protection	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	102 439	128 403	10 575	10.3%	16 028	15.6%	12 084	9.4%	28 194	22.0%	66 881	52.1%	14 859	139.4%	89.7%
Electricity	46 201	35 701	-	-	910	2.0%	1 996	5.6%	9 326	26.1%	12 232	34.3%	1 621	21.1%	475.2%
Water	6 238	5 350	-	-	-	-	-	-	5 461	102.1%	5 461	102.1%	-	-	(100.0%)
Waste Water Management	50 000	87 352	10 575	21.2%	15 118	30.2%	10 088	11.5%	13 407	15.3%	49 189	56.3%	5 101	794.0%	162.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	8 137	32 502.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	1 475 584	1 597 187	413 220	28.0%	429 056	29.1%	369 419	23.1%	302 554	18.9%	1 514 249	94.8%	364 951	107.1%	(17.1%)
Property rates, penalties and collection charges	175 509	206 291	43 879	25.0%	51 849	29.5%	59 837	29.0%	41 628	20.2%	197 193	95.6%	43 768	111.4%	(4.9%)
Service charges	927 868	991 988	165 439	17.8%	197 688	21.3%	180 489	18.2%	210 565	21.2%	754 181	76.0%	162 091	84.6%	29.9%
Other revenue	61 819	61 819	85 701	138.6%	95 051	153.8%	33 622	54.4%	46 892	75.9%	261 267	422.6%	106 128	408.6%	(55.8%)
Government - operating	222 761	226 961	95 641	42.9%	61 957	27.8%	69 289	30.5%	-	-	226 887	100.0%	52 429	99.2%	(100.0%)
Government - capital	84 588	107 088	22 237	26.3%	22 084	26.1%	26 054	24.3%	3 300	3.1%	73 675	68.8%	-	80.1%	(100.0%)
Interest	2 991	2 991	322	10.8%	428	14.3%	128	4.3%	117	3.9%	994	33.2%	505	142.0%	(76.9%)
Dividends	48	48	-	-	-	-	-	-	52	108.1%	52	108.1%	30	-	74.0%
Payments	(1 285 520)	(1 243 220)	(434 510)	33.8%	(368 090)	28.6%	(379 203)	30.5%	(271 166)	21.8%	(1 452 970)	116.9%	(319 412)	127.0%	(15.1%)
Suppliers and employees	(1 233 092)	(1 225 792)	(426 393)	34.6%	(332 279)	26.9%	(223 673)	18.2%	(245 254)	20.0%	(1 227 599)	100.1%	(305 609)	129.0%	(19.7%)
Finance charges	(2 885)	(2 885)	(6 452)	223.6%	(31 104)	1 078.1%	(99 473)	3 447.8%	(23 107)	800.9%	(160 136)	5 550.4%	(12 135)	159.7%	90.4%
Transfers and grants	(49 543)	(14 543)	(1 666)	3.4%	(4 707)	9.5%	(56 057)	385.5%	(2 804)	19.3%	(65 235)	448.6%	(1 668)	78.0%	68.1%
Net Cash from/(used) Operating Activities	190 064	353 967	(21 290)	(11.2%)	60 966	32.1%	(9 784)	(2.8%)	31 388	8.9%	61 280	17.3%	45 539	28.1%	(31.1%)
Cash Flow from Investing Activities															
Receipts	17 435	50 373	5 500	31.5%	5 725	32.8%	13 160	26.1%	3 295	6.5%	27 680	54.9%	17 964	196.6%	(81.7%)
Proceeds on disposal of PPE	27 500	60 000	5 226	19.0%	5 559	20.2%	13 160	21.9%	2 465	4.1%	26 411	44.0%	7 625	177.6%	(67.7%)
Decrease in non-current debtors	(9 188)	(9 188)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	829	-	829	-	2 530	-	(67.2%)
Decrease (increase) in non-current investments	(877)	(439)	274	(31.3%)	165	(18.8%)	-	-	-	-	440	(100.1%)	7 809	(935.3%)	(100.0%)
Payments	(99 588)	(142 825)	(15 086)	15.1%	(18 556)	18.6%	(12 093)	8.5%	(28 691)	20.1%	(74 427)	52.1%	(27 446)	61.0%	4.5%
Capital assets	(99 588)	(142 825)	(15 086)	15.1%	(18 556)	18.6%	(12 093)	8.5%	(28 691)	20.1%	(74 427)	52.1%	(27 446)	61.0%	4.5%
Net Cash from/(used) Investing Activities	(82 153)	(92 452)	(9 586)	11.7%	(12 831)	15.6%	1 067	(1.2%)	(25 397)	27.5%	(46 747)	50.6%	(9 481)	36.2%	167.9%
Cash Flow from Financing Activities															
Receipts	1 061	1 061	519	48.9%	859	81.0%	385	36.3%	317	29.8%	2 079	196.0%	222	81.2%	42.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 061	1 061	519	48.9%	859	81.0%	385	36.3%	317	29.8%	2 079	196.0%	222	81.2%	42.7%
Payments	(4 122)	(4 122)	(2 638)	64.0%	-	-	(2 862)	69.4%	-	-	(5 500)	133.4%	-	-	-
Repayment of borrowing	(4 122)	(4 122)	(2 638)	64.0%	-	-	(2 862)	69.4%	-	-	(5 500)	133.4%	-	-	-
Net Cash from/(used) Financing Activities	(3 062)	(3 062)	(2 119)	69.2%	859	(28.1%)	(2 477)	80.9%	317	(10.3%)	(3 421)	111.7%	222	(40.9%)	42.7%
Net Increase/(Decrease) in cash held	104 850	258 454	(32 996)	(31.5%)	48 994	46.7%	(11 195)	(4.3%)	6 308	2.4%	11 111	4.3%	36 279	17.3%	(82.6%)
Cash/cash equivalents at the year begin:	14 834	14 834	15 732	106.1%	(17 264)	(116.4%)	31 730	213.9%	20 536	138.4%	15 732	106.1%	468	100.0%	4 287.2%
Cash/cash equivalents at the year end:	119 684	273 288	(17 264)	(14.4%)	31 730	26.5%	20 536	7.5%	26 843	9.8%	26 843	9.8%	36 747	27.2%	(27.0%)

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	14 864	4.8%	10 005	3.2%	9 851	3.2%	276 323	88.8%	311 042	36.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 521	6.1%	4 356	4.1%	4 501	4.2%	90 969	85.5%	106 347	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 518	4.2%	2 384	2.9%	2 252	2.7%	74 885	90.2%	83 039	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 386	3.6%	4 079	2.7%	3 654	2.4%	136 934	91.3%	150 054	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 860	2.8%	3 632	2.7%	3 362	2.5%	124 800	92.0%	135 655	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	629	.8%	666	.9%	549	.7%	76 140	97.6%	77 985	9.0%	-	-	-	-
Total By Income Source	34 778	4.0%	25 122	2.9%	24 170	2.8%	780 051	90.3%	864 121	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	980	12.8%	613	8.0%	736	9.6%	5 333	69.6%	7 661	.9%	-	-	-	-
Commercial	8 089	10.2%	2 951	3.7%	3 813	4.8%	64 592	81.3%	79 444	9.2%	-	-	-	-
Households	25 324	3.4%	21 047	2.8%	19 296	2.6%	679 828	91.2%	745 494	86.3%	-	-	-	-
Other	386	1.2%	511	1.6%	326	1.0%	30 298	96.1%	31 521	3.6%	-	-	-	-
Total By Customer Group	34 778	4.0%	25 122	2.9%	24 170	2.8%	780 051	90.3%	864 121	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	-	-	48 315	22.0%	42 730	19.5%	128 185	58.5%	219 230	56.5%
Bulk Water	22 645	51.3%	21 536	48.7%	-	-	-	-	44 181	11.4%
PAYE deductions	4 027	100.0%	-	-	-	-	-	-	4 027	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 044	100.0%	-	-	-	-	-	-	4 044	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 649	18.8%	7 781	6.8%	7 529	6.5%	78 156	67.9%	115 115	29.7%
Auditor-General	421	30.0%	837	59.6%	146	10.4%	-	-	1 404	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	52 785	13.6%	78 469	20.2%	50 406	13.0%	206 341	53.2%	388 000	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	402 662	304 657	117 321	29.1%	95 605	23.7%	74 340	24.4%	4 811	1.6%	292 076	95.9%	8 308	97.6%	(42.1%)
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	2 050	2 170	263	12.8%	72	3.5%	68	3.1%	53	2.4%	456	21.0%	53	17.9%	.4%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 750	5 500	771	28.1%	1 909	69.4%	1 996	36.3%	3 168	57.6%	7 845	142.6%	1 071	86.2%	195.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	397 370	296 383	115 947	29.2%	93 495	23.5%	72 140	24.3%	1 614	.5%	283 196	95.6%	4 774	97.4%	(66.2%)
Other own revenue	492	604	339	68.9%	129	26.2%	135	22.4%	(24)	(3.9%)	579	95.9%	2 410	212.7%	(101.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	439 181	345 752	47 698	10.9%	72 724	16.6%	66 802	19.3%	84 090	24.3%	271 313	78.5%	77 845	79.5%	8.0%
Employee related costs	111 184	112 302	22 906	20.6%	25 634	23.1%	24 528	21.8%	25 491	22.7%	98 559	87.8%	23 296	94.3%	9.4%
Remuneration of councillors	14 039	12 336	2 748	19.6%	2 798	19.9%	3 093	25.1%	2 739	22.2%	11 378	92.2%	3 052	81.2%	(10.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 480	20 460	4 448	24.1%	4 448	24.1%	4 448	21.7%	4 448	21.7%	17 790	87.0%	4 448	99.2%	-
Finance charges	1 500	150	(52)	(3.5%)	195	13.0%	(25)	(16.7%)	-	-	118	78.9%	366	85.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 950	2 750	903	46.3%	121	6.2%	154	5.6%	1 034	37.6%	2 213	80.5%	1 440	137.5%	(28.2%)
Transfers and grants	249 622	150 185	7 638	3.1%	29 932	12.0%	27 039	18.0%	35 951	23.9%	100 560	67.0%	35 619	62.3%	.9%
Other expenditure	42 406	47 570	9 107	21.5%	9 596	22.6%	7 565	15.9%	14 427	30.3%	40 695	85.5%	9 624	93.5%	49.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 519)	(41 095)	69 623		22 881		7 538		(79 279)		20 763		(69 537)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(36 519)	(41 095)	69 623		22 881		7 538		(79 279)		20 763		(69 537)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(36 519)	(41 095)	69 623		22 881		7 538		(79 279)		20 763		(69 537)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(36 519)	(41 095)	69 623		22 881		7 538		(79 279)		20 763		(69 537)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(36 519)	(41 095)	69 623		22 881		7 538		(79 279)		20 763		(69 537)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	21 500	10 500	523	2.4%	159	.7%	172	1.6%	1 242	11.8%	2 096	20.0%	2 627	68.9%	(52.7%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 000	10 500	523	3.7%	159	1.1%	172	1.6%	1 242	11.8%	2 096	20.0%	2 627	68.9%	(52.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 500	10 500	523	2.4%	159	.7%	172	1.6%	1 242	11.8%	2 096	20.0%	2 627	68.9%	(52.7%)
Governance and Administration	21 500	10 500	523	2.4%	159	.7%	172	1.6%	1 242	11.8%	2 096	20.0%	2 627	68.9%	(52.7%)
Executive & Council	21 500	10 500	523	2.4%	159	.7%	172	1.6%	1 242	11.8%	2 096	20.0%	2 627	68.9%	(52.7%)
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	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	402 662	304 657	117 321	29.1%	95 605	23.7%	74 340	24.4%	4 811	1.6%	292 076	95.9%	8 308	97.1%	(42.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 050	2 170	263	12.8%	72	3.5%	68	3.1%	53	2.4%	456	21.0%	53	17.9%	.4%
Other revenue	492	624	339	68.9%	129	26.2%	135	21.7%	(24)	(3.8%)	579	92.8%	2 410	322.5%	(101.0%)
Government - operating	397 370	296 383	115 947	29.2%	93 495	23.5%	72 140	24.3%	1 614	.5%	283 196	95.6%	4 774	95.8%	(66.2%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 750	5 480	771	28.1%	1 909	69.4%	1 996	36.4%	3 168	57.8%	7 845	143.2%	1 071	113.7%	195.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(420 701)	(325 292)	(23 916)	5.7%	(68 502)	16.3%	(60 473)	18.6%	(81 340)	25.0%	(234 231)	72.0%	(79 888)	90.5%	1.8%
Suppliers and employees	(169 579)	(174 957)	(16 330)	9.6%	(38 374)	22.6%	(33 459)	19.1%	(45 390)	25.9%	(133 553)	76.3%	(43 903)	116.4%	3.4%
Finance charges	(1 500)	(150)	52	(3.5%)	(195)	13.0%	25	(16.7%)	-	-	(118)	78.9%	(366)	103.7%	(100.0%)
Transfers and grants	(249 622)	(150 185)	(7 638)	3.1%	(29 932)	12.0%	(27 039)	18.0%	(35 951)	23.9%	(100 560)	67.0%	(35 619)	62.3%	.9%
Net Cash from/(used) Operating Activities	(18 039)	(20 635)	93 405	(517.8%)	27 103	(150.2%)	13 867	(67.2%)	(76 529)	370.9%	57 845	(280.3%)	(71 580)	525.4%	6.9%
Cash Flow from Investing Activities															
Receipts	-	12 000	(82 000)	-	(20 000)	-	(32 000)	(266.7%)	136 000	1 133.3%	2 000	16.7%	32 000	-	325.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	12 000	(82 000)	-	(20 000)	-	(32 000)	(266.7%)	136 000	1 133.3%	2 000	16.7%	32 000	-	325.0%
Payments	(21 500)	(10 500)	(523)	2.4%	(159)	.7%	(172)	1.6%	(1 242)	11.8%	(2 096)	20.0%	(2 627)	54.5%	(52.7%)
Capital assets	(21 500)	(10 500)	(523)	2.4%	(159)	.7%	(172)	1.6%	(1 242)	11.8%	(2 096)	20.0%	(2 627)	54.5%	(52.7%)
Net Cash from/(used) Investing Activities	(21 500)	1 500	(82 523)	383.8%	(20 159)	93.8%	(32 172)	(2 144.8%)	134 758	8 983.9%	(96)	(6.4%)	29 373	.1%	358.8%
Cash Flow from Financing Activities															
Receipts	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(4 104)	-	-	(4 104)	-	-	-	-	-	(4 104)	100.0%	(4 005)	-	(100.0%)
Repayment of borrowing	-	(4 104)	-	-	(4 104)	-	-	-	-	-	(4 104)	100.0%	(4 005)	-	(100.0%)
Net Cash from/(used) Financing Activities	30 000	(4 104)	-	-	(4 104)	(13.7%)	-	-	-	-	(4 104)	100.0%	(4 005)	-	(100.0%)
Net Increase/(Decrease) in cash held	(9 539)	(23 239)	10 882	(114.1%)	2 839	(29.8%)	(18 305)	78.8%	58 229	(250.6%)	53 645	(230.8%)	(46 212)	(659.8%)	(226.0%)
Cash/cash equivalents at the year begin:	58 409	30 718	30 718	52.6%	41 600	71.2%	44 439	144.7%	26 134	85.1%	30 718	100.0%	76 952	44.9%	(66.0%)
Cash/cash equivalents at the year end:	48 870	7 479	41 600	85.1%	44 439	90.9%	26 134	349.4%	84 363	1 128.0%	84 363	1 128.0%	30 740	110.9%	174.4%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 973	58.0%	-	-	-	-	1 428	42.0%	3 401	100.0%	-	-	-	-
Total By Income Source	1 973	58.0%	-	-	-	-	1 428	42.0%	3 401	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 973	58.0%	-	-	-	-	1 428	42.0%	3 401	100.0%	-	-	-	-
Total By Customer Group	1 973	58.0%	-	-	-	-	1 428	42.0%	3 401	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 711	10.0%	-	-	-	-	51 576	90.0%	57 286	100.0%
Total	5 711	10.0%	-	-	-	-	51 576	90.0%	57 286	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	364 646	364 646	98 729	27.1%	121 009	33.2%	79 211	21.7%	77 113	21.1%	376 062	103.1%	76 003	91.1%	1.5%
Property rates	39 317	39 317	17 096	43.5%	17 384	44.2%	15 050	38.3%	14 224	36.2%	63 755	162.2%	16 441	114.6%	(13.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	136 630	136 630	49 775	36.4%	27 600	20.2%	33 496	24.5%	31 262	22.9%	142 132	104.0%	33 334	102.8%	(6.2%)
Service charges - water revenue	48 781	48 781	14 594	29.9%	11 711	24.0%	10 565	21.7%	11 243	23.0%	48 114	98.6%	16 437	78.3%	(31.6%)
Service charges - sanitation revenue	7 142	7 142	2 249	31.5%	2 330	32.6%	6 698	93.8%	2 454	34.4%	13 732	192.3%	2 129	50.3%	15.2%
Service charges - refuse revenue	8 127	8 127	2 738	33.7%	3 114	38.3%	3 063	37.7%	3 201	39.4%	12 116	149.1%	2 478	73.3%	29.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 576	2 576	601	23.3%	481	18.7%	497	19.3%	669	26.0%	2 248	87.3%	568	91.3%	17.7%
Interest earned - external investments	781	781	187	23.9%	349	44.7%	130	16.6%	85	10.9%	751	96.1%	211	102.3%	(59.6%)
Interest earned - outstanding debtors	16 879	16 879	6 799	40.3%	6 730	39.9%	7 563	44.8%	7 549	44.7%	28 641	169.7%	6 217	108.1%	21.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 500	4 500	83	1.8%	63	1.4%	90	2.0%	65	1.4%	300	6.7%	29	67.1%	123.3%
Licences and permits	2 834	2 834	593	20.9%	476	16.8%	738	26.0%	457	16.1%	2 264	79.9%	599	83.8%	(23.7%)
Agency services	17 041	17 041	3 653	21.4%	2 043	12.0%	1 098	6.4%	5 655	33.2%	12 448	73.1%	1 747	80.7%	223.6%
Transfers recognised - operational	69 878	69 878	-	-	48 432	69.3%	-	-	-	-	48 432	69.3%	-	69.9%	-
Other own revenue	10 160	10 160	342	3.4%	300	3.0%	232	2.3%	241	2.4%	1 116	11.0%	(4 152)	-	(105.8%)
Gains on disposal of PPE	-	-	18	-	(5)	-	(7)	-	8	-	14	-	(37)	-	(120.8%)
Operating Expenditure	387 763	387 763	97 234	25.1%	89 872	23.2%	93 704	24.2%	94 113	24.3%	374 923	96.7%	88 129	128.4%	6.8%
Employee related costs	117 876	117 876	27 831	23.6%	27 179	23.1%	31 819	27.0%	28 410	24.1%	115 239	97.8%	30 084	98.0%	(5.6%)
Remuneration of councillors	7 425	7 425	1 598	21.5%	1 651	22.2%	1 739	23.4%	1 739	23.4%	6 727	90.6%	1 645	76.4%	5.7%
Debt impairment	35 210	35 210	2 160	6.1%	2 160	6.1%	2 160	6.1%	2 160	6.1%	8 640	24.5%	5 000	93.2%	(56.8%)
Depreciation and asset impairment	22 100	22 100	5 525	25.0%	5 525	25.0%	5 525	25.0%	5 527	25.0%	22 102	100.0%	1 594	110.7%	246.8%
Finance charges	2 156	2 156	-	-	-	-	-	-	-	-	-	-	-	67.6%	-
Bulk purchases	132 082	132 082	41 675	31.6%	31 512	23.9%	30 546	23.1%	32 757	24.8%	136 490	103.3%	27 337	249.0%	19.8%
Other Materials	15 715	15 715	3 002	19.1%	4 633	29.5%	5 789	36.8%	4 484	28.5%	17 908	114.0%	3 219	107.1%	39.3%
Contracted services	9 337	9 337	2 941	31.5%	3 075	32.9%	3 208	34.4%	10 449	111.9%	19 672	210.7%	(1 186)	75.1%	(980.8%)
Transfers and grants	-	-	1 136	-	1 481	-	2 457	-	384	-	5 459	-	1 115	7 575.9%	(65.5%)
Other expenditure	45 861	45 861	11 367	24.8%	12 657	27.6%	10 461	22.8%	8 204	17.9%	42 687	93.1%	19 321	122.2%	(57.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 117)	(23 117)	1 495		31 137		(14 493)		(17 000)		1 139		(12 126)		
Transfers recognised - capital	-	-	0	-	-	-	-	-	-	-	0	-	0	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	22 696	22 696	105	.5%	8	-	333	1.5%	444	2.0%	890	3.9%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(421)	(421)	1 600		31 145		(14 160)		(16 556)		2 029		(12 126)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(421)	(421)	1 600		31 145		(14 160)		(16 556)		2 029		(12 126)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(421)	(421)	1 600		31 145		(14 160)		(16 556)		2 029		(12 126)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(421)	(421)	1 600		31 145		(14 160)		(16 556)		2 029		(12 126)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	57 233	57 233	170	.3%	87	.2%	368	.6%	87	.2%	712	1.2%	12 970	33.2%	(99.3%)
National Government	45 903	45 903	113	.2%	-	-	248	.5%	-	-	361	.8%	12 820	46.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 903	45 903	113	.2%	-	-	248	.5%	-	-	361	.8%	12 820	36.7%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 330	11 330	9	.1%	87	.8%	120	1.1%	87	.8%	303	2.7%	-	5.3%	(100.0%)
Public contributions and donations	-	-	48	-	-	-	-	-	-	-	48	-	150	-	(100.0%)
Capital Expenditure Standard Classification	57 233	57 233	170	.3%	87	.2%	368	.6%	87	.2%	712	1.2%	12 970	33.2%	(99.3%)
Governance and Administration	1 162	1 162	35	3.0%	87	7.4%	62	5.3%	33	2.8%	216	18.6%	73	12.0%	(54.5%)
Executive & Council	263	263	-	-	70	26.8%	-	-	-	-	70	26.8%	-	-	-
Budget & Treasury Office	699	699	34	4.9%	9	1.3%	17	2.5%	33	4.7%	93	13.3%	73	12.7%	(54.7%)
Corporate Services	200	200	1	.3%	7	3.6%	45	22.3%	0	.1%	53	26.3%	-	20.7%	(100.0%)
Community and Public Safety	6 268	6 268	0	-	-	-	-	-	54	.9%	54	.9%	56	6.1%	(2.7%)
Community & Social Services	2 590	2 590	0	-	-	-	-	-	-	-	0	-	56	2.5%	(100.0%)
Sport And Recreation	3 628	3 628	-	-	-	-	-	-	-	-	-	-	-	13.2%	-
Public Safety	50	50	-	-	-	-	-	-	54	108.6%	54	108.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 607	6 607	14	.2%	-	-	59	.9%	-	-	73	1.1%	(170)	3.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 607	6 607	14	.2%	-	-	59	.9%	-	-	73	1.1%	(170)	3.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	43 196	43 196	121	.3%	-	-	248	.6%	-	-	369	.9%	13 011	49.4%	(100.0%)
Electricity	30 334	30 334	85	.3%	-	-	-	-	-	-	85	.3%	823	18.8%	(100.0%)
Water	3 557	3 557	25	.7%	-	-	-	-	-	-	25	.7%	6 084	164.9%	(100.0%)
Waste Water Management	8 877	8 877	-	-	-	-	-	-	-	-	-	-	6 086	75.3%	(100.0%)
Waste Management	428	428	11	2.6%	-	-	248	57.8%	-	-	258	60.4%	18	22.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	406 134	406 134	98 710	24.3%	121 021	29.8%	79 219	19.5%	77 492	19.1%	376 442	92.7%	101 587	304.5%	(23.7%)
Property rates, penalties and collection charges	39 317	39 317	17 096	43.5%	17 384	44.2%	15 050	38.3%	14 612	37.2%	64 142	163.1%	19 090	123.1%	(23.5%)
Service charges	200 680	200 680	69 356	34.6%	44 755	22.3%	53 823	26.8%	48 160	24.0%	216 093	107.7%	68 867	-	(30.1%)
Other revenue	37 111	37 111	5 272	14.2%	3 364	9.1%	2 654	7.2%	7 087	19.1%	18 377	49.5%	5 109	-	38.7%
Government - operating	69 878	69 878	-	-	48 439	69.3%	-	-	-	-	48 439	69.3%	-	91.7%	-
Government - capital	45 903	45 903	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	13 245	13 245	6 986	52.7%	7 079	53.4%	7 693	58.1%	7 634	57.6%	29 391	221.9%	8 521	113.7%	(10.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(387 763)	(387 763)	(89 549)	23.1%	(82 187)	21.2%	(86 019)	22.2%	(86 426)	22.3%	(344 181)	88.8%	(103 931)	243.5%	(16.8%)
Suppliers and employees	(343 216)	(343 216)	(88 413)	25.8%	(80 706)	23.5%	(83 562)	24.3%	(86 042)	25.1%	(338 723)	98.7%	(102 412)	242.9%	(16.0%)
Finance charges	(35 210)	(35 210)	-	-	-	-	-	-	-	-	-	-	-	63.3%	-
Transfers and grants	(9 337)	(9 337)	(1 136)	12.2%	(1 481)	15.9%	(2 457)	26.3%	(384)	4.1%	(5 459)	58.5%	(1 519)	8 460.3%	(74.7%)
Net Cash from/(used) Operating Activities	18 371	18 371	9 161	49.9%	38 834	211.4%	(6 800)	(37.0%)	(8 934)	(48.6%)	32 261	175.6%	(2 344)	(107.4%)	281.1%
Cash Flow from Investing Activities															
Receipts	13	13	18	139.0%	(5)	(35.1%)	(7)	(55.9%)	8	58.8%	14	106.8%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	18	-	(5)	-	(7)	-	8	-	14	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	(444)	-	(444)	-	-	-	(100.0%)
Capital assets	-	-	-	-	-	-	-	-	(444)	-	(444)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	13	13	18	139.0%	(5)	(35.1%)	(7)	(55.9%)	(436)	(3 319.3%)	(430)	(3 271.3%)	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 387	18 387	9 180	49.9%	38 829	211.2%	(6 808)	(37.0%)	(9 370)	(51.0%)	31 831	173.1%	(2 344)	(107.4%)	299.8%
Cash/cash equivalents at the year begin:	23 500	23 500	25 628	109.1%	34 808	148.1%	73 637	313.3%	66 829	284.4%	25 628	109.1%	50 252	26.2%	33.0%
Cash/cash equivalents at the year end:	41 887	41 887	34 808	83.1%	73 637	175.8%	66 829	159.5%	57 459	137.2%	57 459	137.2%	47 908	62.3%	19.9%

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	8 595	5.5%	4 412	2.8%	2 968	1.9%	140 509	89.8%	156 483	35.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 506	37.9%	1 035	5.2%	1 876	9.5%	9 367	47.3%	19 784	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 858	5.0%	3 308	3.4%	2 848	2.9%	86 574	88.7%	97 588	22.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	586	3.4%	326	1.9%	278	1.6%	15 915	93.0%	17 105	3.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	624	4.7%	371	2.8%	263	2.0%	12 033	90.5%	13 291	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 388	1.7%	2 657	1.9%	2 134	1.6%	130 182	94.8%	137 361	31.1%	-	-	-	-
Total By Income Source	24 556	5.6%	12 110	2.7%	10 367	2.3%	394 579	89.3%	441 612	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 556	5.6%	12 110	2.7%	10 367	2.3%	394 579	89.3%	441 612	100.0%	-	-	-	-
Total By Customer Group	24 556	5.6%	12 110	2.7%	10 367	2.3%	394 579	89.3%	441 612	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 787	100.0%	-	-	-	-	-	-	6 787	46.5%
Bulk Water	4 343	100.0%	-	-	-	-	-	-	4 343	29.7%
PAYE deductions	1 248	100.0%	-	-	-	-	-	-	1 248	8.5%
VAT (output less input)	(510)	100.0%	-	-	-	-	-	-	(510)	(3.5%)
Pensions / Retirement	1 918	100.0%	-	-	-	-	-	-	1 918	13.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	819	100.0%	-	-	-	-	-	-	819	5.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 606	100.0%	-	-	-	-	-	-	14 606	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	2 626 610	2 266 057	613 041	23.3%	534 123	20.3%	497 420	22.0%	465 659	20.5%	2 110 244	93.1%	540 357	97.5%	(13.8%)
Property rates	363 170	358 789	82 683	22.8%	89 866	24.7%	91 869	25.6%	93 122	26.0%	357 541	99.7%	90 364	114.5%	3.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 295 392	924 435	294 590	22.7%	238 836	18.4%	225 977	24.4%	232 489	25.1%	991 892	107.3%	194 390	92.6%	19.6%
Service charges - water revenue	363 179	314 895	18 576	5.1%	18 316	5.0%	18 247	5.8%	18 213	5.8%	73 353	23.3%	87 310	93.0%	(79.1%)
Service charges - sanitation revenue	133 009	125 726	30 011	22.6%	32 854	24.7%	33 426	26.6%	27 988	22.3%	124 278	98.8%	32 949	100.6%	(15.1%)
Service charges - refuse revenue	-	83 060	7 112	-	20 061	-	21 080	25.4%	20 903	25.2%	69 156	83.3%	21 449	107.8%	(2.5%)
Service charges - other	79 738	474	20 404	25.6%	10	-	1	.2%	7	1.5%	20 423	4 304.7%	51	130.2%	(86.1%)
Rental of facilities and equipment	11 735	13 890	3 232	27.5%	3 137	26.7%	3 181	22.9%	3 202	23.1%	12 752	91.8%	2 902	103.7%	10.3%
Interest earned - external investments	1 001	1 001	199	19.9%	92	9.2%	119	11.9%	259	25.9%	669	66.9%	843	97.1%	(69.2%)
Interest earned - outstanding debtors	69 463	73 293	22 268	32.1%	24 366	35.1%	26 255	35.8%	27 896	38.1%	100 786	137.5%	28 816	165.2%	(3.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 689	6 304	1 025	38.1%	1 510	56.2%	1 064	16.9%	1 500	23.8%	5 099	80.9%	2 444	88.0%	(38.7%)
Licences and permits	2 611	2 387	622	23.8%	584	22.4%	589	24.7%	742	31.1%	2 537	106.3%	626	103.6%	18.4%
Agency services	24 279	24 279	1 124	4.6%	7 223	29.7%	2 246	9.2%	19 002	78.3%	29 594	121.9%	6 924	84.2%	174.4%
Transfers recognised - operational	239 448	239 448	99 154	41.4%	76 368	31.9%	57 523	24.0%	(345)	(.1%)	232 700	97.2%	68 048	88.2%	(100.5%)
Other own revenue	40 898	98 077	32 040	78.3%	20 901	51.1%	15 841	16.2%	20 682	21.1%	89 464	91.2%	3 241	46.8%	538.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 381 789	2 264 950	329 409	13.8%	417 312	17.5%	256 865	11.3%	355 524	15.7%	1 359 110	60.0%	488 203	79.0%	(27.2%)
Employee related costs	571 167	587 521	131 740	23.1%	142 485	24.9%	153 185	26.1%	152 906	26.0%	580 316	98.8%	119 199	98.2%	28.3%
Remuneration of councillors	20 940	20 037	4 961	23.7%	4 987	23.8%	7 899	39.4%	6 010	30.0%	23 857	119.1%	5 914	103.6%	1.6%
Debt impairment	267 631	183 219	-	-	-	-	-	-	24	-	24	-	-	-	(100.0%)
Depreciation and asset impairment	165 000	164 998	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	81 497	81 512	1 486	1.8%	7 035	8.6%	224	.3%	215	.3%	8 960	11.0%	7 467	100.0%	(97.1%)
Bulk purchases	894 997	874 597	139 059	15.5%	183 906	20.5%	27 513	3.1%	79 997	9.1%	430 475	49.2%	277 538	90.3%	(71.2%)
Other Materials	131 869	130 886	15 007	11.4%	25 432	19.3%	18 014	13.8%	25 597	19.6%	84 049	64.2%	23 830	83.9%	7.4%
Contracted services	32 274	39 893	9 227	28.6%	10 627	32.9%	13 761	34.5%	25 899	64.9%	59 514	149.2%	13 240	97.6%	95.6%
Transfers and grants	35 929	30 441	4 803	13.4%	5 090	14.2%	4 415	14.5%	911	3.0%	15 220	50.0%	6 838	107.8%	(86.7%)
Other expenditure	180 485	151 846	23 127	12.8%	37 749	20.9%	31 854	21.0%	63 965	42.1%	156 695	103.2%	34 177	74.6%	87.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	244 821	1 107	283 632		116 811		240 555		110 135		751 134		52 155		
Transfers recognised - capital	184 828	198 842	30 453	16.5%	18 940	10.2%	32 996	16.6%	21 746	10.9%	104 135	52.4%	50	1.9%	43 393.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(14 014)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	415 635	199 949	314 085		135 751		273 551		131 882		855 270		52 205		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	415 635	199 949	314 085		135 751		273 551		131 882		855 270		52 205		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	415 635	199 949	314 085		135 751		273 551		131 882		855 270		52 205		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	415 635	199 949	314 085		135 751		273 551		131 882		855 270		52 205		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	203 042	289 920	30 807	15.2%	20 024	9.9%	35 803	12.3%	58 359	20.1%	144 994	50.0%	15 429	59.3%	278.2%
National Government	198 842	189 151	22 908	11.5%	15 884	8.0%	35 182	18.6%	55 999	29.6%	129 973	68.7%	14 817	57.6%	277.9%
Provincial Government	-	56 074	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	14 014	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	198 842	259 239	22 908	11.5%	15 884	8.0%	35 182	13.6%	55 999	21.6%	129 973	50.1%	14 817	57.6%	277.9%
Borrowing	-	16 265	337	-	2 440	-	225	1.4%	343	2.1%	3 345	20.6%	620	81.1%	(44.7%)
Internally generated funds	4 200	14 417	130	3.1%	1 700	40.5%	397	2.8%	2 017	14.0%	4 244	29.4%	(8)	135.3%	(24 264.9%)
Public contributions and donations	-	-	7 432	-	-	-	-	-	-	-	7 432	-	-	-	-
Capital Expenditure Standard Classification	203 042	289 920	30 807	15.2%	20 024	9.9%	35 803	12.3%	58 359	20.1%	144 994	50.0%	15 429	59.3%	278.2%
Governance and Administration	4 200	289 920	130	3.1%	-	-	-	-	2 265	.8%	2 395	.8%	270	21.6%	738.6%
Executive & Council	-	289 920	130	-	-	-	-	-	-	-	130	-	270	63.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	182	-	182	-	-	-	(100.0%)
Corporate Services	4 200	-	-	-	-	-	-	-	2 083	-	2 083	-	-	-	(100.0%)
Community and Public Safety	26 000	-	2 453	9.4%	2 075	8.0%	-	-	-	-	4 528	-	1 789	77.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	617	17.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	93	-	(100.0%)
Public Safety	-	-	-	-	2 075	-	-	-	-	-	2 075	-	849	84.4%	(100.0%)
Housing	26 000	-	2 453	9.4%	-	-	-	-	-	-	2 453	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	229	98.1%	(100.0%)
Economic and Environmental Services	15 000	-	337	2.2%	5 909	39.4%	13 045	-	704	-	19 996	-	2 214	44.5%	(68.2%)
Planning and Development	5 000	-	-	-	5 117	102.3%	12 820	-	683	-	18 620	-	-	1.1%	(100.0%)
Road Transport	10 000	-	337	3.4%	555	5.6%	225	-	21	-	1 138	-	2 214	48.7%	(99.1%)
Environmental Protection	-	-	-	-	238	-	-	-	-	-	238	-	-	-	-
Trading Services	157 842	-	27 887	17.7%	12 040	7.6%	22 758	-	55 390	-	118 074	-	11 121	65.2%	398.1%
Electricity	20 772	-	1 446	7.0%	1 270	6.1%	7 176	-	4 420	-	14 312	-	(137)	19.8%	(3 337.6%)
Water	53 064	-	-	-	-	-	-	-	-	-	-	-	(20 806)	-	(100.0%)
Waste Water Management	84 006	-	20 455	24.3%	10 770	12.8%	15 582	-	50 970	-	97 776	-	32 064	124.9%	59.0%
Waste Management	-	-	5 986	-	-	-	-	-	-	-	5 986	-	-	97.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	35	6.6%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	2 528 735	2 225 856	639 504	25.3%	533 768	21.1%	461 773	20.7%	372 694	16.7%	2 007 739	90.2%	551 119	212.0%	(32.4%)
Property rates, penalties and collection charges	315 958	279 856	59 223	18.7%	71 444	22.6%	62 362	22.3%	63 174	22.6%	256 202	91.5%	91 647	280.4%	(31.1%)
Service charges	1 670 459	1 302 105	293 298	17.6%	266 703	16.0%	251 562	19.3%	247 762	19.0%	1 059 325	81.4%	346 498	219.6%	(28.5%)
Other revenue	42 725	131 716	118 682	277.8%	57 226	133.9%	32 753	24.9%	32 473	24.7%	241 134	183.1%	15 269	211.9%	112.7%
Government - operating	239 448	239 448	97 331	40.6%	69 562	29.1%	57 394	24.0%	1 130	.5%	225 417	94.1%	68 093	248.2%	(98.3%)
Government - capital	198 842	198 842	48 502	24.4%	44 375	22.3%	31 265	15.7%	-	-	124 142	62.4%	-	-	-
Interest	61 304	73 889	22 468	36.6%	24 458	39.9%	26 437	35.8%	28 155	38.1%	101 519	137.4%	29 611	251.8%	(4.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 883 838)	(1 912 703)	(789 452)	41.9%	(476 876)	25.3%	(400 459)	20.9%	(316 200)	16.5%	(1 982 987)	103.7%	(563 489)	264.4%	(43.9%)
Suppliers and employees	(1 766 412)	(1 800 246)	(783 148)	44.3%	(463 232)	26.2%	(390 389)	21.7%	(286 559)	15.9%	(1 923 328)	106.8%	(549 183)	271.1%	(47.8%)
Finance charges	(81 497)	(81 512)	(1 500)	1.8%	(10 240)	12.6%	(6 165)	7.6%	(29 642)	36.4%	(47 547)	58.3%	(7 467)	100.0%	297.0%
Transfers and grants	(35 929)	(30 945)	(4 803)	13.4%	(3 404)	9.5%	(3 905)	12.6%	-	-	(12 112)	39.1%	(6 838)	68.2%	(100.0%)
Net Cash from/(used) Operating Activities	644 897	313 153	(149 948)	(23.3%)	56 892	8.8%	61 314	19.6%	56 493	18.0%	24 752	7.9%	(12 370)	5.3%	(556.7%)
Cash Flow from Investing Activities															
Receipts	-	-	102 662	-	3 695	-	-	-	-	-	106 357	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	102 662	-	3 695	-	-	-	-	-	106 357	-	-	-	-
Payments	(203 042)	(289 920)	(30 807)	15.2%	(20 024)	9.9%	(35 802)	12.3%	(58 359)	20.1%	(144 993)	50.0%	-	-	(100.0%)
Capital assets	(203 042)	(289 920)	(30 807)	15.2%	(20 024)	9.9%	(35 802)	12.3%	(58 359)	20.1%	(144 993)	50.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(203 042)	(289 920)	71 855	(35.4%)	(16 329)	8.0%	(35 802)	12.3%	(58 359)	20.1%	(38 635)	13.3%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	5 000	5 000	6 303	126.1%	2 299	46.0%	5 557	111.1%	2 102	42.0%	16 261	325.2%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 000	5 000	6 303	126.1%	2 299	46.0%	5 557	111.1%	2 102	42.0%	16 261	325.2%	-	-	(100.0%)
Payments	(441 754)	(29 425)	(5 476)	1.2%	-	-	(7 221)	24.5%	-	-	(12 697)	43.1%	-	2.3%	-
Repayment of borrowing	(441 754)	(29 425)	(5 476)	1.2%	-	-	(7 221)	24.5%	-	-	(12 697)	43.1%	-	2.3%	-
Net Cash from/(used) Financing Activities	(436 754)	(24 425)	827	(.2%)	2 299	(.5%)	(1 664)	6.8%	2 102	(8.6%)	3 564	(14.6%)	-	2.9%	(100.0%)
Net Increase/(Decrease) in cash held	5 100	(1 193)	(77 265)	(1 514.9%)	42 862	840.4%	23 848	(1 999.0%)	236	(19.8%)	(10 319)	865.0%	(12 370)	9.9%	(101.9%)
Cash/cash equivalents at the year begin:	(62 075)	8 793	8 793	(14.2%)	(68 472)	110.3%	(25 610)	(291.2%)	(1 762)	(20.0%)	8 793	100.0%	(2 918)	-	(39.6%)
Cash/cash equivalents at the year end:	(56 974)	7 600	(68 472)	120.2%	(25 610)	44.9%	(1 762)	(23.2%)	(1 526)	(20.1%)	(1 526)	(20.1%)	(15 288)	(7.8%)	(90.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 261	1.7%	21 984	3.6%	17 328	2.9%	555 939	91.8%	605 511	29.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 735	9.4%	14 460	3.7%	10 086	2.6%	327 885	84.3%	389 166	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 710	7.6%	10 996	4.7%	10 540	4.5%	193 106	83.1%	232 352	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 600	2.6%	7 300	3.4%	6 099	2.9%	194 967	91.1%	213 966	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 435	2.5%	3 863	2.8%	3 507	2.5%	128 720	92.3%	139 526	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 436	2.8%	9 181	2.8%	8 906	2.7%	304 370	91.7%	331 892	16.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 964	8.0%	6 216	4.5%	1 108	.8%	118 473	86.6%	136 762	6.7%	-	-	-	-
Total By Income Source	94 141	4.6%	74 000	3.6%	57 574	2.8%	1 823 460	89.0%	2 049 175	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 440	7.0%	2 828	8.2%	1 981	5.7%	27 452	79.1%	34 701	1.7%	-	-	-	-
Commercial	21 211	10.5%	15 716	7.8%	8 201	4.1%	156 387	77.6%	201 516	9.8%	-	-	-	-
Households	70 363	4.6%	52 186	3.4%	44 671	2.9%	1 350 169	89.0%	1 517 389	74.0%	-	-	-	-
Other	127	-	3 271	1.1%	2 720	.9%	289 452	97.9%	295 570	14.4%	-	-	-	-
Total By Customer Group	94 141	4.6%	74 000	3.6%	57 574	2.8%	1 823 460	89.0%	2 049 175	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	122 040	17.5%	33 945	4.9%	-	-	539 508	77.6%	695 493	78.9%
Bulk Water	3 000	2.5%	3 000	2.5%	2 507	2.1%	113 013	93.0%	121 520	13.8%
PAYE deductions	8 261	100.0%	-	-	-	-	-	-	8 261	.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 546	100.0%	-	-	-	-	-	-	8 546	1.0%
Loan repayments	14 334	100.0%	-	-	-	-	-	-	14 334	1.6%
Trade Creditors	4 540	13.5%	2 074	6.1%	27 118	80.4%	-	-	33 732	3.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	160 721	18.2%	39 019	4.4%	29 625	3.4%	652 521	74.0%	881 886	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	1 362 931	1 362 931	364 480	26.7%	331 966	24.4%	305 581	22.4%	303 835	22.3%	1 305 862	95.8%	278 273	99.4%	9.2%
Property rates	301 306	301 306	76 716	25.5%	77 148	25.6%	77 339	25.7%	77 409	25.7%	308 610	102.4%	71 571	101.4%	8.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	538 664	538 664	145 906	27.1%	127 095	23.6%	127 627	23.7%	138 469	25.7%	539 097	100.1%	125 333	100.3%	10.5%
Service charges - water revenue	81 422	81 422	21 918	26.9%	21 497	26.4%	18 935	23.3%	17 796	21.9%	80 145	98.4%	15 568	100.2%	14.3%
Service charges - sanitation revenue	68 301	68 301	17 344	25.4%	17 225	25.2%	17 296	25.3%	17 227	25.2%	69 091	101.2%	16 115	101.3%	6.9%
Service charges - refuse revenue	78 402	78 402	19 992	25.5%	19 912	25.4%	19 887	25.4%	19 904	25.4%	79 695	101.6%	17 571	100.5%	13.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35 868	35 868	14 663	40.9%	3 315	9.2%	(5 302)	(14.8%)	4 721	13.2%	17 397	48.5%	8 418	101.8%	(43.9%)
Interest earned - external investments	21 381	21 381	3 431	16.0%	10 559	49.4%	5 268	24.6%	11 131	52.1%	30 389	142.1%	6 490	111.1%	71.5%
Interest earned - outstanding debtors	1 968	1 968	599	30.5%	549	27.9%	663	33.7%	1 067	54.2%	2 878	146.3%	559	111.9%	90.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 949	16 949	1 357	8.0%	1 604	9.5%	1 239	7.3%	1 200	7.1%	5 400	31.9%	1 005	43.4%	19.4%
Licences and permits	8 909	8 909	2 078	23.3%	2 236	25.1%	2 416	27.1%	2 287	25.7%	9 016	101.2%	2 425	111.8%	(5.7%)
Agency services	15 295	15 295	2 876	18.8%	3 917	25.6%	4 064	26.6%	5 162	33.7%	16 019	104.7%	5 432	99.7%	(5.0%)
Transfers recognised - operational	126 295	126 295	50 745	40.2%	41 179	32.6%	30 861	24.4%	785	.6%	123 569	97.8%	-	103.3%	(100.0%)
Other own revenue	68 021	68 021	6 855	10.1%	5 732	8.4%	5 290	7.8%	6 677	9.8%	24 554	36.1%	7 786	62.3%	(14.2%)
Gains on disposal of PPE	150	150	-	-	-	-	-	-	-	-	-	-	-	322.6%	-
Operating Expenditure	1 402 830	1 402 830	304 671	21.7%	299 117	21.3%	293 056	20.9%	320 374	22.8%	1 217 217	86.8%	286 994	88.5%	11.6%
Employee related costs	385 662	385 662	88 095	22.8%	89 348	23.2%	92 157	23.9%	92 854	24.1%	362 454	94.0%	83 138	96.1%	11.7%
Remuneration of councillors	19 698	19 698	4 533	23.0%	4 552	23.1%	5 275	26.8%	4 729	24.0%	19 089	96.9%	5 153	97.0%	(8.2%)
Debt impairment	17 323	17 323	2 281	13.2%	2 281	13.2%	2 911	16.8%	4 173	24.1%	11 646	67.2%	2 008	50.1%	107.7%
Depreciation and asset impairment	157 228	157 228	39 275	25.0%	39 275	25.0%	39 275	25.0%	39 275	25.0%	157 099	99.9%	44 062	100.0%	(10.9%)
Finance charges	30 890	30 890	-	-	116	.4%	4 267	13.8%	3 989	12.9%	8 373	27.1%	-	17.9%	(100.0%)
Bulk purchases	380 168	380 168	91 673	24.1%	83 030	21.8%	80 158	21.1%	80 000	21.0%	334 860	88.1%	67 470	84.7%	18.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	41 076	41 076	7 253	17.7%	9 459	23.0%	9 247	22.5%	11 856	28.9%	37 815	92.1%	8 321	89.7%	42.5%
Transfers and grants	67 663	67 663	17 139	25.3%	18 872	27.9%	17 730	26.2%	17 251	25.5%	70 993	104.9%	16 426	98.9%	5.0%
Other expenditure	303 116	303 116	54 422	18.0%	52 184	17.2%	42 035	13.9%	66 247	21.9%	214 888	70.9%	60 414	82.3%	9.7%
Loss on disposal of PPE	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 899)	(39 899)	59 809		32 850		12 525		(16 539)		88 645		(8 721)		
Transfers recognised - capital	112 012	112 012	2 260	2.0%	20 621	18.4%	9 398	8.4%	14 968	13.4%	47 246	42.2%	-	58.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 113	72 113	62 068		53 471		21 923		(1 571)		135 890		(8 721)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	72 113	72 113	62 068		53 471		21 923		(1 571)		135 890		(8 721)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 113	72 113	62 068		53 471		21 923		(1 571)		135 890		(8 721)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 113	72 113	62 068		53 471		21 923		(1 571)		135 890		(8 721)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	236 369	278 127	22 691	9.6%	47 735	20.2%	30 733	11.0%	75 950	27.3%	177 109	63.7%	39 647	63.5%	91.6%
National Government	62 170	9 439	11 567	18.6%	11 314	18.2%	9 109	96.5%	17 549	185.9%	49 539	524.8%	11 108	82.9%	58.0%
Provincial Government	-	500	-	-	-	-	0	-	987	197.4%	987	197.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	280	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 170	10 219	11 567	18.6%	11 314	18.2%	9 109	89.1%	18 536	181.4%	50 526	494.4%	11 108	82.9%	66.9%
Borrowing	97 976	30 731	4 578	4.7%	16 230	16.6%	9 055	29.5%	34 869	113.5%	64 733	210.6%	13 790	49.9%	152.8%
Internally generated funds	76 223	236 308	6 546	8.6%	20 192	26.5%	12 568	5.3%	22 546	9.5%	61 851	26.2%	14 749	71.7%	52.9%
Public contributions and donations	-	869	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	236 369	278 127	22 691	9.6%	47 735	20.2%	30 733	11.0%	75 950	27.3%	177 109	63.7%	39 647	63.5%	91.6%
Governance and Administration	14 466	21 502	1 745	12.1%	3 572	24.7%	3 962	18.4%	4 129	19.2%	13 408	62.4%	5 483	54.3%	(24.7%)
Executive & Council	1 087	1 827	730	67.2%	119	10.9%	0	-	66	3.6%	915	50.1%	259	28.0%	(74.4%)
Budget & Treasury Office	120	120	4	3.7%	-	-	9	7.2%	0	.1%	13	11.0%	178	38.7%	(99.9%)
Corporate Services	13 260	19 556	1 010	7.6%	3 453	26.0%	3 953	20.2%	4 063	20.8%	12 479	63.8%	5 046	56.3%	(19.5%)
Community and Public Safety	31 104	31 663	1 727	5.6%	2 453	7.9%	5 513	17.4%	14 545	45.9%	24 238	76.6%	5 359	86.6%	171.4%
Community & Social Services	6 293	6 293	1 396	22.2%	168	2.7%	271	4.3%	3 684	58.5%	5 519	87.7%	559	84.5%	559.3%
Sport And Recreation	8 873	9 012	154	1.7%	1 918	21.6%	2 501	27.7%	3 752	41.6%	8 326	92.4%	2 884	94.0%	30.1%
Public Safety	15 438	15 858	177	1.1%	367	2.4%	2 591	16.3%	6 740	42.5%	9 875	62.3%	1 669	74.7%	303.9%
Housing	500	500	-	-	-	-	150	30.0%	369	73.7%	519	103.7%	20	87.3%	1 775.9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	228	95.3%	(100.0%)
Economic and Environmental Services	53 468	60 799	6 663	12.5%	28 584	53.5%	7 176	11.8%	13 175	21.7%	55 598	91.4%	10 814	77.5%	21.8%
Planning and Development	1 158	5 675	30	2.5%	129	11.1%	644	11.3%	45	.8%	847	14.9%	130	12.3%	(65.6%)
Road Transport	52 310	55 123	6 633	12.7%	28 455	54.4%	6 532	11.8%	13 130	23.8%	54 751	99.3%	10 684	81.7%	22.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	137 331	164 164	12 557	9.1%	13 126	9.6%	14 082	8.6%	44 101	26.9%	83 865	51.1%	17 992	51.5%	145.1%
Electricity	56 936	63 284	1 600	2.8%	4 772	8.4%	4 788	7.6%	18 589	29.4%	29 748	47.0%	4 474	49.5%	315.4%
Water	33 377	43 650	5 253	15.7%	3 416	10.2%	6 219	14.2%	10 073	23.1%	24 961	57.2%	6 854	50.6%	47.0%
Waste Water Management	32 078	41 539	5 703	17.8%	3 787	11.8%	1 688	4.1%	10 767	25.9%	21 945	52.8%	6 101	49.2%	76.5%
Waste Management	14 941	15 691	0	-	1 151	7.7%	1 387	8.8%	4 672	29.8%	7 211	46.0%	562	84.8%	730.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	1 425 101	1 425 101	407 206	28.6%	590 964	41.5%	341 996	24.0%	327 446	23.0%	1 667 612	117.0%	355 622	113.9%	(7.9%)
Property rates, penalties and collection charges	301 306	301 306	76 716	25.5%	77 148	25.6%	76 781	25.5%	76 804	25.5%	307 448	102.0%	71 571	101.4%	7.3%
Service charges	766 789	766 789	205 160	26.8%	185 728	24.2%	184 485	24.1%	198 631	25.9%	774 004	100.9%	174 587	100.4%	13.8%
Other revenue	145 192	145 192	68 296	47.0%	251 053	172.9%	34 480	23.7%	40 689	28.0%	394 519	271.7%	102 416	243.6%	(60.3%)
Government - operating	126 295	126 295	50 745	40.2%	41 179	32.6%	30 548	24.2%	650	.5%	123 122	97.5%	-	103.3%	(100.0%)
Government - capital	62 170	62 170	2 260	3.6%	24 749	39.8%	9 380	15.1%	-	-	36 389	58.5%	-	100.5%	-
Interest	23 349	23 349	4 030	17.3%	11 107	47.6%	6 321	27.1%	10 672	45.7%	32 131	137.6%	7 049	111.2%	51.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 228 279)	(1 228 279)	(397 544)	32.4%	(440 258)	35.8%	(239 454)	19.5%	(320 626)	26.1%	(1 397 882)	113.8%	(260 640)	100.8%	23.0%
Suppliers and employees	(1 129 725)	(1 129 725)	(380 405)	33.7%	(421 270)	37.3%	(222 035)	19.7%	(299 260)	26.5%	(1 322 969)	117.1%	(244 213)	103.2%	22.5%
Finance charges	(30 890)	(30 890)	-	-	(116)	.4%	-	-	(3 989)	12.9%	(4 105)	13.3%	-	17.9%	(100.0%)
Transfers and grants	(67 663)	(67 663)	(17 139)	25.3%	(18 872)	27.9%	(17 419)	25.7%	(17 377)	25.7%	(70 807)	104.6%	(16 426)	98.9%	5.8%
Net Cash from/(used) Operating Activities	196 822	196 822	9 662	4.9%	150 706	76.6%	102 542	52.1%	6 821	3.5%	269 730	137.0%	94 983	199.0%	(92.8%)
Cash Flow from Investing Activities															
Receipts	(53 850)	(53 850)	72 000	(133.7%)	(72 000)	133.7%	(36 000)	66.9%	(39 000)	72.4%	(75 000)	139.3%	(288 000)	443.2%	(86.5%)
Proceeds on disposal of PPE	150	150	-	-	-	-	-	-	-	-	-	-	-	322.6%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(54 000)	(54 000)	72 000	(133.3%)	(72 000)	133.3%	(36 000)	66.7%	(39 000)	72.2%	(75 000)	138.9%	(288 000)	440.0%	(86.5%)
Payments	(236 369)	(278 127)	(22 691)	9.6%	(47 735)	20.2%	(42 130)	15.1%	(75 950)	27.3%	(188 506)	67.8%	(39 647)	63.5%	91.6%
Capital assets	(236 369)	(278 127)	(22 691)	9.6%	(47 735)	20.2%	(42 130)	15.1%	(75 950)	27.3%	(188 506)	67.8%	(39 647)	63.5%	91.6%
Net Cash from/(used) Investing Activities	(290 219)	(331 977)	49 309	(17.0%)	(119 735)	41.3%	(78 130)	23.5%	(114 950)	34.6%	(263 506)	79.4%	(327 647)	101.3%	(64.9%)
Cash Flow from Financing Activities															
Receipts	103 742	103 742	259	.2%	(20 253)	(19.5%)	2 896	2.8%	4 349	4.2%	(12 749)	(12.3%)	1 289	5.3%	237.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	97 976	97 976	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 766	5 766	259	4.5%	(20 253)	(351.3%)	2 896	50.2%	4 349	75.4%	(12 749)	(221.1%)	1 289	134.0%	237.3%
Payments	(16 770)	(16 770)	(2 411)	14.4%	(4 524)	27.0%	-	-	(4 802)	28.6%	(11 737)	70.0%	(8 792)	104.0%	(45.4%)
Repayment of borrowing	(16 770)	(16 770)	(2 411)	14.4%	(4 524)	27.0%	-	-	(4 802)	28.6%	(11 737)	70.0%	(8 792)	104.0%	(45.4%)
Net Cash from/(used) Financing Activities	86 972	86 972	(2 152)	(2.5%)	(24 777)	(28.5%)	2 896	3.3%	(454)	(.5%)	(24 487)	(28.2%)	(7 502)	(9.0%)	(94.0%)
Net Increase/(Decrease) in cash held	(6 425)	(48 183)	56 819	(884.4%)	6 193	(96.4%)	27 308	(56.7%)	(108 583)	225.4%	(18 263)	37.9%	(240 167)	(340.4%)	(54.8%)
Cash/cash equivalents at the year begin:	78 600	120 359	98 893	125.8%	155 712	198.1%	161 905	134.5%	189 213	157.2%	98 893	82.2%	339 059	100.0%	(44.2%)
Cash/cash equivalents at the year end:	72 176	72 176	155 712	215.7%	161 905	224.3%	189 213	262.2%	80 630	111.7%	80 630	111.7%	98 893	166.6%	(18.5%)

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	4 268	52.3%	446	5.5%	334	4.1%	3 118	38.2%	8 166	7.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 166	86.6%	749	3.8%	326	1.6%	1 573	7.9%	19 813	18.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 322	49.4%	1 832	5.9%	1 290	4.2%	12 578	40.5%	31 022	29.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 360	59.8%	340	6.0%	204	3.6%	1 719	30.6%	5 623	5.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 114	58.2%	372	7.0%	195	3.6%	1 665	31.1%	5 346	5.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	261	9.8%	144	5.4%	88	3.3%	2 175	81.6%	2 666	2.5%	-	-	-	-
Interest on Arrear Debtor Accounts	(3)	(.1%)	189	7.6%	164	6.6%	2 137	85.9%	2 487	2.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 132	39.1%	2 611	8.4%	4 379	14.1%	11 892	38.3%	31 014	29.2%	-	-	-	-
Total By Income Source	55 619	52.4%	6 682	6.3%	6 981	6.6%	36 857	34.7%	106 139	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 010	28.7%	723	10.3%	444	6.3%	3 821	54.6%	6 998	6.6%	-	-	-	-
Commercial	32 798	63.0%	1 862	3.6%	3 585	6.9%	13 820	26.5%	52 064	49.1%	-	-	-	-
Households	15 284	45.5%	2 314	6.9%	1 536	4.6%	14 458	43.0%	33 592	31.6%	-	-	-	-
Other	5 527	41.0%	1 782	13.2%	1 416	10.5%	4 759	35.3%	13 484	12.7%	-	-	-	-
Total By Customer Group	55 619	52.4%	6 682	6.3%	6 981	6.6%	36 857	34.7%	106 139	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	29 410	100.0%	-	-	-	-	-	-	29 410	29.3%
Bulk Water	161	100.0%	-	-	-	-	-	-	161	.2%
PAYE deductions	5 095	100.0%	-	-	-	-	-	-	5 095	5.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 402	100.0%	-	-	-	-	-	-	4 402	4.4%
Loan repayments	8 792	100.0%	-	-	-	-	-	-	8 792	8.7%
Trade Creditors	51 393	100.0%	-	-	-	-	-	-	51 393	51.1%
Auditor-General	50	100.0%	-	-	-	-	-	-	50	.1%
Other	1 177	100.0%	-	-	-	-	-	-	1 177	1.2%
Total	100 480	100.0%	-	-	-	-	-	-	100 480	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	199 851	200 042	54 405	27.2%	47 185	23.6%	44 749	22.4%	29 885	14.9%	176 224	88.1%	44 880	101.3%	(33.4%)
Property rates	60 321	39 271	8 972	14.9%	6 406	10.6%	6 852	17.4%	6 716	17.1%	28 946	73.7%	12 901	102.7%	(47.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	43 798	39 798	7 795	17.8%	12 104	27.6%	12 236	30.7%	10 058	25.3%	42 193	106.0%	10 165	88.1%	(1.1%)
Service charges - water revenue	12 140	12 140	2 663	21.9%	3 036	25.0%	4 221	34.8%	2 369	19.5%	12 289	101.2%	2 949	109.9%	(19.7%)
Service charges - sanitation revenue	8 770	8 770	2 102	24.0%	2 250	25.7%	2 150	24.5%	1 560	17.8%	8 062	91.9%	2 026	98.3%	(23.0%)
Service charges - refuse revenue	8 996	8 996	2 484	27.6%	1 889	21.0%	2 198	24.4%	2 080	23.1%	8 650	96.2%	2 151	102.4%	(3.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	437	998	257	58.8%	298	68.3%	154	15.5%	204	20.4%	913	91.5%	361	192.6%	(43.6%)
Interest earned - external investments	216	325	95	44.0%	105	48.6%	92	28.3%	216	66.3%	508	156.2%	78	137.7%	177.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 556	12 101	6 110	110.0%	3 910	70.4%	2 890	23.9%	2 400	19.8%	15 311	126.5%	2 798	161.8%	(14.2%)
Licences and permits	7	7	3	39.5%	3	41.8%	1	13.6%	244	3 293.2%	250	3 383.7%	(60)	92.4%	(503.9%)
Agency services	2 384	2 384	280	11.7%	505	21.2%	1 316	55.2%	(0)	-	2 100	88.1%	541	146.2%	(100.0%)
Transfers recognised - operational	52 305	52 305	23 380	44.7%	16 477	31.5%	12 448	23.8%	3 000	5.7%	55 305	105.7%	10 672	98.0%	(71.9%)
Other own revenue	4 867	22 934	264	5.4%	202	4.1%	191	.8%	1 040	4.5%	1 697	7.4%	297	158.9%	249.5%
Gains on disposal of PPE	54	14	-	-	-	-	-	-	-	-	-	-	-	106.9%	-
Operating Expenditure	251 643	240 275	33 015	13.1%	44 847	17.8%	33 477	13.9%	43 414	18.1%	154 753	64.4%	40 382	59.7%	7.5%
Employee related costs	82 500	80 465	17 333	21.0%	17 499	21.2%	17 650	21.9%	17 249	21.4%	69 732	86.7%	15 716	76.8%	9.8%
Remuneration of councillors	5 442	5 442	1 278	23.5%	1 278	23.5%	1 472	27.1%	888	16.3%	4 915	90.3%	1 543	99.3%	(42.4%)
Debt impairment	17 709	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51 487	42 460	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 053	3 055	408	19.9%	1 673	81.5%	893	29.2%	1 805	59.1%	4 779	156.4%	1 341	183.7%	34.5%
Bulk purchases	46 575	46 075	7 445	16.0%	12 835	27.6%	5 155	11.2%	13 500	29.3%	38 935	84.5%	12 016	96.6%	12.3%
Other Materials	6 141	6 735	588	9.6%	1 487	24.2%	1 627	24.2%	1 455	21.6%	5 157	76.6%	1 078	45.9%	34.9%
Contracted services	5 325	4 986	560	10.5%	1 283	24.1%	812	16.3%	1 308	26.2%	3 963	79.5%	1 643	71.8%	(20.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	34 410	41 057	5 403	15.7%	8 792	25.6%	5 867	14.3%	7 210	17.6%	27 272	66.4%	7 044	69.8%	2.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 791)	(40 233)	21 390		2 338		11 272		(13 529)		21 471		4 498		
Transfers recognised - capital	17 755	17 755	6 747	38.0%	-	-	11 008	62.0%	71	.4%	17 826	100.4%	-	100.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	17 900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 136)	(22 478)	28 137		2 338		22 280		(13 458)		39 297		4 498		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(16 136)	(22 478)	28 137		2 338		22 280		(13 458)		39 297		4 498		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 136)	(22 478)	28 137		2 338		22 280		(13 458)		39 297		4 498		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 136)	(22 478)	28 137		2 338		22 280		(13 458)		39 297		4 498		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	35 925	35 986	22	.1%	6 181	17.2%	639	1.8%	8 906	24.7%	15 748	43.8%	9 194	96.1%	(3.1%)
National Government	16 867	16 867	-	-	6 027	35.7%	443	2.6%	8 712	51.6%	15 182	90.0%	9 186	100.0%	(5.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	17 900	17 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 767	34 767	-	-	6 027	17.3%	443	1.3%	8 712	25.1%	15 182	43.7%	9 186	100.0%	(5.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 158	1 219	22	1.9%	154	13.3%	196	16.1%	194	15.9%	566	46.4%	8	5.4%	2 406.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 925	35 986	22	.1%	6 181	17.2%	639	1.8%	8 906	24.7%	15 748	43.8%	9 194	96.1%	(3.1%)
Governance and Administration	35 153	35 238	1	-	6 181	17.6%	577	1.6%	8 712	24.7%	15 471	43.9%	9 194	99.5%	(5.2%)
Executive & Council	34 767	34 770	-	-	6 027	17.3%	443	1.3%	8 712	25.1%	15 182	43.7%	9 186	99.9%	(5.2%)
Budget & Treasury Office	200	182	1	.4%	132	65.8%	-	-	-	-	132	72.9%	0	37.1%	(100.0%)
Corporate Services	186	286	-	-	23	12.2%	134	46.7%	-	-	156	54.7%	7	21.2%	(100.0%)
Community and Public Safety	89	65	-	-	-	-	15	23.3%	-	-	15	23.3%	-	-	-
Community & Social Services	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	35	35	-	-	-	-	15	43.3%	-	-	15	43.3%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	83	123	-	-	-	-	-	-	-	-	-	-	0	67.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	0	6.1%	(100.0%)
Road Transport	83	123	-	-	-	-	-	-	-	-	-	-	-	98.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	600	560	21	3.5%	-	-	47	8.4%	194	34.6%	262	46.8%	-	-	(100.0%)
Electricity	200	310	-	-	-	-	-	-	194	62.6%	194	62.6%	-	-	(100.0%)
Water	200	100	21	10.5%	-	-	47	46.9%	-	-	68	67.9%	-	-	-
Waste Water Management	200	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	235 452	199 883	61 153	26.0%	47 185	20.0%	55 757	27.9%	29 905	15.0%	194 000	97.1%	45 098	101.3%	(33.7%)
Property rates, penalties and collection charges	60 321	39 272	8 972	14.9%	6 406	10.6%	6 852	17.4%	6 744	17.2%	28 974	73.8%	12 901	102.7%	(47.7%)
Service charges	73 703	69 703	15 045	20.4%	19 278	26.2%	20 804	29.8%	15 988	22.9%	71 116	102.0%	17 292	94.8%	(7.5%)
Other revenue	31 152	20 524	6 926	22.2%	4 919	15.8%	4 552	22.2%	3 958	19.3%	20 354	99.2%	4 571	156.6%	(13.4%)
Government - operating	52 305	52 305	23 368	44.7%	16 477	31.5%	12 448	23.8%	-	-	52 293	100.0%	9 814	98.0%	(100.0%)
Government - capital	17 755	17 755	6 747	38.0%	-	-	11 008	62.0%	3 000	16.9%	20 755	116.9%	-	100.0%	(100.0%)
Interest	216	325	95	44.0%	105	48.6%	92	28.3%	216	66.3%	508	156.2%	520	305.3%	(58.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(182 424)	(187 815)	(23 272)	12.8%	(44 847)	24.6%	(33 477)	17.8%	(45 793)	24.4%	(147 388)	78.5%	(40 854)	81.1%	12.1%
Suppliers and employees	(180 370)	(184 760)	(22 864)	12.7%	(43 174)	23.9%	(32 584)	17.6%	(43 988)	23.8%	(142 610)	77.2%	(39 513)	80.0%	11.3%
Finance charges	(2 053)	(3 055)	(408)	19.9%	(1 673)	81.5%	(893)	29.2%	(1 805)	59.1%	(4 779)	156.4%	(1 341)	183.7%	34.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 029	12 069	37 881	71.4%	2 338	4.4%	22 280	184.6%	(15 888)	(131.6%)	46 611	386.2%	4 244	206.6%	(474.4%)
Cash Flow from Investing Activities															
Receipts	54	-	-	-	-	-	-	-	-	-	-	-	-	106.9%	-
Proceeds on disposal of PPE	54	-	-	-	-	-	-	-	-	-	-	-	-	106.9%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 925)	(18 086)	(22)	.1%	(6 181)	17.2%	(639)	3.5%	(8 906)	49.2%	(15 748)	87.1%	(9 194)	96.1%	(3.1%)
Capital assets	(35 925)	(18 086)	(22)	.1%	(6 181)	17.2%	(639)	3.5%	(8 906)	49.2%	(15 748)	87.1%	(9 194)	96.1%	(3.1%)
Net Cash from/(used) Investing Activities	(35 871)	(18 086)	(22)	.1%	(6 181)	17.2%	(639)	3.5%	(8 906)	49.2%	(15 748)	87.1%	(9 194)	96.0%	(3.1%)
Cash Flow from Financing Activities															
Receipts	55	30	32	57.4%	(2)	(3.7%)	3	9.5%	18	59.7%	50	169.2%	12	(68.2%)	50.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55	30	32	57.4%	(2)	(3.7%)	3	9.5%	18	59.7%	50	169.2%	12	(68.2%)	50.1%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	55	30	32	57.4%	(2)	(3.7%)	3	9.5%	18	59.7%	50	169.2%	12	(68.2%)	50.1%
Net Increase/(Decrease) in cash held	17 213	(5 988)	37 891	220.1%	(3 845)	(22.3%)	21 644	(361.5%)	(24 776)	413.8%	30 914	(516.3%)	(4 939)	328.2%	401.7%
Cash/cash equivalents at the year begin:	500	6 636	6 636	1 327.3%	44 527	8 905.5%	40 682	613.0%	62 326	939.2%	6 636	100.0%	60 067	(10.8%)	3.8%
Cash/cash equivalents at the year end:	17 713	649	44 527	251.4%	40 682	229.7%	62 326	9 608.3%	37 550	5 788.8%	37 550	5 788.8%	55 129	(226.0%)	(31.9%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		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	Mrs Elizabeth k Tshabalala	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	488 837	488 837	156 771	32.1%	135 598	27.7%	145 553	29.8%	151 862	31.1%	589 784	120.7%	140 066	145.9%	8.4%
Property rates	57 411	57 411	9 714	16.9%	9 704	16.9%	9 708	16.9%	9 706	16.9%	38 832	67.6%	99 766	785.2%	(90.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	41 752	41 752	10 326	24.7%	10 263	24.6%	19 685	47.1%	82 552	197.7%	122 825	294.2%	14 774	107.1%	458.8%
Service charges - sanitation revenue	1 791	1 791	396	22.1%	401	22.4%	431	24.0%	678	37.9%	1 905	106.4%	389	91.3%	74.4%
Service charges - refuse revenue	15 723	15 723	3 266	20.8%	3 272	20.8%	5 897	37.5%	33 211	211.2%	45 645	290.3%	4 392	102.5%	656.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	565	565	139	24.5%	105	18.6%	46	8.1%	227	40.1%	516	91.3%	202	102.1%	12.0%
Interest earned - external investments	2 469	2 469	1 194	48.4%	2 663	107.9%	1 661	67.3%	2 294	92.9%	7 813	316.4%	1 192	357.9%	92.5%
Interest earned - outstanding debtors	24 477	24 477	3 760	15.4%	4 310	17.6%	4 572	18.7%	5 680	23.2%	18 321	74.9%	6 592	96.3%	(13.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 500	1 500	161	10.7%	91	6.1%	83	5.5%	89	5.9%	424	28.3%	473	66.5%	(81.2%)
Licences and permits	312	312	113	36.2%	22	6.9%	14	4.4%	10	3.3%	159	50.8%	42	65.7%	(75.3%)
Agency services	6 136	6 136	-	-	548	8.9%	-	-	-	-	548	8.9%	299	74.7%	(100.0%)
Transfers recognised - operational	309 291	309 291	121 549	39.3%	96 838	31.3%	102 878	33.3%	3 033	1.0%	324 298	104.9%	1 127	101.3%	169.1%
Other own revenue	27 410	27 410	6 155	22.5%	7 379	26.9%	579	2.1%	14 383	52.5%	28 497	104.0%	10 818	971.6%	33.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	629 944	629 944	62 411	9.9%	106 562	16.9%	83 344	13.2%	86 947	13.8%	339 264	53.9%	79 454	71.7%	9.4%
Employee related costs	107 341	107 341	24 008	22.4%	27 688	25.8%	26 296	24.5%	24 693	23.0%	102 685	95.7%	24 433	89.5%	1.1%
Remuneration of councillors	18 462	18 462	4 538	24.6%	4 665	25.3%	5 040	27.3%	5 087	27.6%	19 329	104.7%	4 936	91.9%	3.1%
Debt impairment	58 685	58 685	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	151 000	151 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	149 641	149 641	8 661	5.8%	35 875	24.0%	24 307	16.2%	23 396	15.6%	92 239	61.6%	15 835	98.5%	47.7%
Other Materials	1 100	1 100	-	-	83	7.6%	212	19.3%	43	3.9%	339	30.8%	1	49.4%	3 050.3%
Contracted services	11 000	11 000	1 809	16.4%	3 736	34.0%	2 817	25.6%	2 965	27.0%	11 326	103.0%	1 867	115.2%	58.8%
Transfers and grants	18 562	18 562	4 644	25.0%	6 677	36.0%	9 153	49.3%	13 665	73.6%	34 139	183.9%	6 491	73.9%	110.5%
Other expenditure	114 153	114 153	18 752	16.4%	27 836	24.4%	15 519	13.6%	17 098	15.0%	79 206	69.4%	25 891	127.9%	(34.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(141 107)	(141 107)	94 360		29 036		62 209		64 915		250 520		60 611		
Transfers recognised - capital	120 239	120 239	-	-	10 231	8.5%	2 000	1.7%	-	-	12 231	10.2%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 868)	(20 868)	94 360		39 268		64 209		64 915		262 751		60 611		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(20 868)	(20 868)	94 360		39 268		64 209		64 915		262 751		60 611		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20 868)	(20 868)	94 360		39 268		64 209		64 915		262 751		60 611		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20 868)	(20 868)	94 360		39 268		64 209		64 915		262 751		60 611		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	116 339	116 339	47 830	41.1%	13 874	11.9%	19 484	16.7%	69 328	59.6%	150 515	129.4%	43 479	62.8%	59.5%
National Government	116 339	116 339	47 830	41.1%	13 874	11.9%	19 484	16.7%	69 328	59.6%	150 515	129.4%	43 479	62.8%	59.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 339	116 339	47 830	41.1%	13 874	11.9%	19 484	16.7%	69 328	59.6%	150 515	129.4%	43 479	62.8%	59.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	116 339	116 339	47 830	41.1%	13 874	11.9%	19 484	16.7%	69 328	59.6%	150 515	129.4%	43 479	62.8%	59.5%
Governance and Administration	-	-	-	-	564	-	-	-	-	-	564	-	-	-	-
Executive & Council	-	-	-	-	564	-	-	-	-	-	564	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	115 239	115 239	47 039	40.8%	13 310	11.5%	19 484	16.9%	69 328	60.2%	149 159	129.4%	41 713	61.1%	66.2%
Planning and Development	115 239	115 239	47 039	40.8%	13 310	11.5%	19 484	16.9%	69 328	60.2%	149 159	129.4%	41 713	61.1%	66.2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 100	1 100	792	72.0%	-	-	-	-	-	-	792	72.0%	1 766	-	(100.0%)
Electricity	1 100	1 100	792	72.0%	-	-	-	-	-	-	792	72.0%	1 766	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	510 584	510 584	181 365	35.5%	152 170	29.8%	108 628	21.3%	21 234	4.2%	463 397	90.8%	32 587	102.2%	(34.8%)
Property rates, penalties and collection charges	25 481	25 481	144	.6%	345	1.4%	289	1.1%	275	1.1%	1 052	4.1%	5 459	931.0%	(95.0%)
Service charges	16 894	16 894	541	3.2%	806	4.8%	686	4.1%	616	3.6%	2 649	15.7%	773	102.7%	(20.3%)
Other revenue	35 924	35 924	6 323	17.6%	1 957	5.4%	1 073	3.0%	14 983	41.7%	24 337	67.7%	25 026	1 119.7%	(40.1%)
Government - operating	309 291	309 291	127 795	41.3%	104 650	33.8%	102 878	33.3%	3 033	1.0%	338 356	109.4%	-	99.9%	(100.0%)
Government - capital	120 239	120 239	45 273	37.7%	41 699	34.7%	2 000	1.7%	-	-	88 972	74.0%	-	41.2%	-
Interest	2 756	2 756	1 290	46.8%	2 713	98.5%	1 702	61.8%	2 326	84.4%	8 031	291.5%	1 327	263.9%	75.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(394 245)	(394 245)	(62 670)	15.9%	(109 089)	27.7%	(83 344)	21.1%	(87 312)	22.1%	(342 416)	86.9%	(79 454)	58.5%	9.9%
Suppliers and employees	(389 945)	(389 945)	(57 768)	14.8%	(102 412)	26.3%	(74 190)	19.0%	(73 647)	18.9%	(308 018)	79.0%	(79 454)	58.5%	(7.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 300)	(4 300)	(4 902)	114.0%	(6 677)	155.3%	(9 153)	212.9%	(13 665)	317.8%	(34 398)	800.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	116 339	116 339	118 695	102.0%	43 080	37.0%	25 284	21.7%	(66 078)	(56.8%)	120 981	104.0%	(46 868)	(62.7%)	41.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(116 339)	(116 339)	(48 268)	41.5%	(13 310)	11.4%	(19 484)	16.7%	(45 996)	39.5%	(127 058)	109.2%	(15 746)	41.5%	192.1%
Capital assets	(116 339)	(116 339)	(48 268)	41.5%	(13 310)	11.4%	(19 484)	16.7%	(45 996)	39.5%	(127 058)	109.2%	(15 746)	41.5%	192.1%
Net Cash from/(used) Investing Activities	(116 339)	(116 339)	(48 268)	41.5%	(13 310)	11.4%	(19 484)	16.7%	(45 996)	39.5%	(127 058)	109.2%	(15 746)	41.5%	192.1%
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	(0)	(0)	70 427	############	29 771	############	5 800	############	(112 074)	############	(6 076)	202 548 133.3%	(62 613)	(17.5%)	79.0%
Cash/cash equivalents at the year begin:	100	100	86 000	86 000.4%	156 427	156 427.1%	186 198	186 197.7%	191 998	191 998.2%	86 000	86 000.4%	148 614	44.3%	29.2%
Cash/cash equivalents at the year end:	100	100	156 427	156 431.8%	186 198	186 203.3%	191 998	192 003.9%	79 924	79 926.4%	79 924	79 926.4%	86 000	(52.6%)	(7.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 402	5.6%	61 541	33.0%	5 121	2.7%	109 674	58.7%	186 738	41.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 145	3.4%	3 135	3.4%	3 127	3.4%	81 914	89.7%	91 322	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	271	16.3%	501	30.2%	125	7.5%	761	45.9%	1 658	.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 947	7.2%	27 799	40.5%	2 406	3.5%	33 450	48.8%	68 603	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 381	3.5%	1 679	2.5%	1 621	2.4%	61 635	91.6%	67 316	15.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 053	6.0%	12 432	36.2%	1 044	3.0%	18 806	54.8%	34 335	7.6%	-	-	-	-
Total By Income Source	23 199	5.2%	107 088	23.8%	13 444	3.0%	306 252	68.1%	449 984	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 196	11.8%	1 139	11.2%	1 140	11.2%	6 664	65.7%	10 139	2.3%	-	-	-	-
Commercial	1 113	3.1%	813	2.3%	800	2.2%	33 188	92.4%	35 914	8.0%	-	-	-	-
Households	14 964	6.3%	89 510	37.9%	7 322	3.1%	124 501	52.7%	236 296	52.5%	-	-	-	-
Other	5 927	3.5%	15 625	9.3%	4 183	2.5%	141 899	84.6%	167 634	37.3%	-	-	-	-
Total By Customer Group	23 199	5.2%	107 088	23.8%	13 444	3.0%	306 252	68.1%	449 984	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	9 040	100.0%	-	-	-	-	-	-	9 040	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 040	100.0%	-	-	-	-	-	-	9 040	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	403 292	424 121	161 833	40.1%	150 789	37.4%	112 456	26.5%	26 382	6.2%	451 459	106.4%	48 152	87.0%	(45.2%)
Property rates	12 500	25 000	2 603	20.8%	2 809	22.5%	4 254	17.0%	4 819	19.3%	14 484	57.9%	3 970	156.7%	21.4%
Property rates - penalties and collection charges	-	-	-	-	1 608	-	-	-	-	-	1 608	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	30 000	33 292	13 400	44.7%	12 434	41.4%	10 989	33.0%	9 910	29.8%	46 733	140.4%	27 593	288.9%	(64.1%)
Service charges - sanitation revenue	-	1 708	30	-	917	-	1 091	63.9%	927	54.3%	2 966	173.7%	924	122.8%	.4%
Service charges - refuse revenue	4 000	3 590	440	11.0%	1 038	25.9%	1 093	30.4%	1 077	30.0%	3 648	101.6%	1 031	112.2%	4.5%
Service charges - other	300	450	217	72.2%	532	177.5%	1 112	247.0%	1 633	362.9%	3 494	776.4%	61	99.1%	2 569.8%
Rental of facilities and equipment	150	-	23	15.6%	91	60.5%	37	-	30	-	181	-	12	73.1%	154.3%
Interest earned - external investments	7 500	7 500	2 198	29.3%	11 880	158.4%	2 229	29.7%	2 969	39.6%	19 276	257.0%	5 473	162.3%	(45.7%)
Interest earned - outstanding debtors	5 000	5 000	3 659	73.2%	4 934	98.7%	3 836	76.7%	2 962	59.2%	15 391	307.8%	6 240	171.4%	(52.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	200	45	22.5%	510	254.8%	538	269.0%	34	17.0%	1 126	563.2%	60	96.0%	(43.4%)
Licences and permits	4 000	5 000	4	.1%	6	.1%	1 946	38.9%	643	12.9%	2 598	52.0%	1 976	162.7%	(67.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	334 869	338 890	138 450	41.3%	112 151	33.5%	82 271	24.3%	-	-	332 872	98.2%	-	64.7%	-
Other own revenue	4 773	3 491	763	16.0%	1 880	39.4%	3 061	87.7%	1 377	39.4%	7 082	202.9%	813	84.3%	69.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545 859	657 489	81 049	14.8%	101 017	18.5%	114 384	17.4%	127 693	19.4%	424 143	64.5%	103 932	66.6%	22.9%
Employee related costs	116 870	161 195	35 088	30.0%	37 601	32.2%	44 557	27.6%	39 288	24.4%	156 534	97.1%	34 645	91.9%	13.4%
Remuneration of councillors	17 020	19 739	4 120	24.2%	4 175	24.5%	4 868	24.7%	4 388	22.2%	17 551	88.9%	5 575	92.9%	(21.3%)
Debt impairment	70 000	100 000	-	-	-	-	-	-	9 068	9.1%	9 068	9.1%	-	-	(100.0%)
Depreciation and asset impairment	140 000	140 000	-	-	-	-	-	-	-	-	-	-	651	3.0%	(100.0%)
Finance charges	500	150	22	4.4%	24	4.8%	14	9.4%	40	26.4%	100	66.5%	25	32.3%	58.1%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	38 800	40 849	8 082	20.8%	10 521	27.1%	7 591	18.6%	9 152	22.4%	35 346	86.5%	10 828	79.8%	(15.5%)
Contracted services	28 425	41 700	6 488	22.8%	9 694	34.1%	7 783	18.7%	11 502	27.6%	35 467	85.1%	5 624	95.1%	104.5%
Transfers and grants	4 610	6 392	97	2.1%	1 718	37.3%	1 073	16.8%	492	7.7%	3 380	52.9%	687	18.9%	(28.4%)
Other expenditure	129 633	147 464	27 152	20.9%	37 285	28.8%	48 496	32.9%	53 764	36.5%	166 698	113.0%	45 897	121.6%	17.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(142 567)	(233 368)	80 784		49 772		(1 928)		(101 311)		27 316		(55 780)		
Transfers recognised - capital	120 751	127 351	-	-	42 263	35.0%	37 580	29.5%	-	-	79 843	62.7%	-	100.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(21 816)	(106 017)	80 784		92 035		35 652		(101 311)		107 159		(55 780)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(21 816)	(106 017)	80 784		92 035		35 652		(101 311)		107 159		(55 780)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(21 816)	(106 017)	80 784		92 035		35 652		(101 311)		107 159		(55 780)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 816)	(106 017)	80 784		92 035		35 652		(101 311)		107 159		(55 780)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	118 051	136 185	10 417	8.8%	36 191	30.7%	17 780	13.1%	58 098	42.7%	122 486	89.9%	28 129	109.1%	106.5%
National Government	116 751	125 895	10 417	8.9%	36 191	31.0%	17 629	14.0%	52 349	41.6%	116 585	92.6%	27 932	116.1%	87.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 751	125 895	10 417	8.9%	36 191	31.0%	17 629	14.0%	52 349	41.6%	116 585	92.6%	27 932	116.1%	87.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	10 290	-	-	-	-	151	1.5%	5 750	55.9%	5 900	57.3%	197	44.7%	2 818.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	118 051	136 185	10 417	8.8%	36 191	30.7%	17 780	13.1%	58 098	42.7%	122 486	89.9%	28 129	109.1%	106.5%
Governance and Administration	-	2 862	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	2 862	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 510	2 118	4 148	48.7%	-	-	1 193	56.4%	2 515	118.8%	7 856	371.0%	197	74.4%	1 176.7%
Community & Social Services	8 510	704	4 099	48.2%	-	-	1 193	169.6%	2 348	333.7%	7 640	1 085.8%	197	74.4%	1 091.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 414	49	-	-	-	-	-	167	11.8%	216	15.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	25 387	1 397	-	3 421	-	847	3.3%	1 264	5.0%	6 929	27.3%	-	-	(100.0%)
Planning and Development	-	11 372	1 397	-	3 421	-	-	-	1 264	11.1%	6 082	53.5%	-	-	(100.0%)
Road Transport	-	14 015	-	-	-	-	847	6.0%	-	-	847	6.0%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	109 541	105 819	4 872	4.4%	32 770	29.9%	15 739	14.9%	54 320	51.3%	107 700	101.8%	27 932	109.2%	94.5%
Electricity	1 635	-	-	-	874	53.5%	-	-	-	-	874	-	-	-	-
Water	107 906	95 529	4 872	4.5%	30 388	28.2%	14 553	15.2%	39 767	41.6%	89 579	93.8%	27 932	110.3%	42.4%
Waste Water Management	-	10 290	-	-	1 508	-	1 187	11.5%	14 553	141.4%	17 248	167.6%	-	98.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	534 043	611 454	254 969	47.7%	373 166	69.9%	225 367	36.9%	26 381	4.3%	879 882	143.9%	198 965	167.8%	(86.7%)
Property rates, penalties and collection charges	12 500	25 000	834	6.7%	288	2.3%	1 141	4.6%	3 294	13.2%	5 557	22.2%	155	31.2%	2 025.6%
Service charges	34 300	38 890	11 006	32.1%	7 833	22.8%	5 498	14.1%	10 311	26.5%	34 649	89.1%	1 216	48.1%	747.8%
Other revenue	9 123	58 823	62 333	683.2%	216 673	2 375.0%	98 197	166.9%	8 482	14.4%	385 684	655.7%	83 464	1 905.9%	(89.8%)
Government - operating	344 869	348 890	132 170	38.3%	104 651	30.3%	79 498	22.8%	-	-	316 319	90.7%	82 389	91.5%	(100.0%)
Government - capital	120 751	127 351	45 885	38.0%	42 263	35.0%	36 603	28.7%	-	-	124 751	98.0%	31 684	131.3%	(100.0%)
Interest	12 500	12 500	2 723	21.8%	1 458	11.7%	4 430	35.4%	4 294	34.4%	12 906	103.2%	56	37.8%	7 503.0%
Dividends	-	-	17	-	-	-	-	-	-	-	17	-	-	-	-
Payments	(325 859)	(411 132)	(232 821)	71.4%	(194 550)	59.7%	(221 177)	53.8%	(118 616)	28.9%	(767 164)	186.6%	(102 245)	159.6%	16.0%
Suppliers and employees	(321 049)	(404 590)	(232 724)	72.5%	(193 001)	60.1%	(220 053)	54.4%	(118 094)	29.2%	(763 872)	188.8%	(101 515)	161.8%	16.3%
Finance charges	(200)	(150)	-	-	(24)	12.0%	(50)	33.4%	(30)	19.7%	(104)	69.0%	(33)	39.8%	(9.5%)
Transfers and grants	(4 610)	(6 392)	(97)	2.1%	(1 525)	33.1%	(1 074)	16.8%	(492)	7.7%	(3 188)	49.9%	(698)	20.2%	(29.5%)
Net Cash from/(used) Operating Activities	208 184	200 322	22 147	10.6%	178 616	85.8%	4 190	2.1%	(92 235)	(46.0%)	112 718	56.3%	96 720	194.5%	(195.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(118 051)	(136 185)	(5 083)	4.3%	(36 190)	30.7%	(17 783)	13.1%	(23 135)	17.0%	(82 191)	60.4%	(28 416)	108.1%	(18.6%)
Capital assets	(118 051)	(136 185)	(5 083)	4.3%	(36 190)	30.7%	(17 783)	13.1%	(23 135)	17.0%	(82 191)	60.4%	(28 416)	108.1%	(18.6%)
Net Cash from/(used) Investing Activities	(118 051)	(136 185)	(5 083)	4.3%	(36 190)	30.7%	(17 783)	13.1%	(23 135)	17.0%	(82 191)	60.4%	(28 416)	108.1%	(18.6%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	25	68.8%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	25	68.8%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	25	68.8%	(100.0%)
Net Increase/(Decrease) in cash held	90 133	64 137	17 064	18.9%	142 426	158.0%	(13 593)	(21.2%)	(115 369)	(179.9%)	30 528	47.6%	68 329	(741.8%)	(268.8%)
Cash/cash equivalents at the year begin:	52 577	52 577	3 435	6.5%	20 499	39.0%	162 925	309.9%	149 332	284.0%	3 435	6.5%	17 603	.8%	748.3%
Cash/cash equivalents at the year end:	142 710	116 714	20 499	14.4%	162 925	114.2%	149 332	127.9%	33 963	29.1%	33 963	29.1%	85 932	112.4%	(60.5%)

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	4 654	7.3%	2 507	3.9%	1 529	2.4%	55 196	86.4%	63 887	34.2%	-	-	55 196	86.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 603	5.2%	1 012	3.3%	985	3.2%	27 487	88.4%	31 087	16.6%	-	-	27 487	88.0%
Receivables from Exchange Transactions - Waste Water Management	192	1.4%	183	1.4%	180	1.4%	12 748	95.8%	13 303	7.1%	-	-	12 748	95.0%
Receivables from Exchange Transactions - Waste Management	225	1.5%	220	1.5%	222	1.5%	13 859	95.4%	14 526	7.8%	-	-	13 859	95.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 290	2.5%	1 293	2.5%	1 228	2.4%	48 242	92.7%	52 053	27.8%	-	-	48 242	92.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 849)	(56.6%)	510	4.2%	(1 233)	(10.2%)	19 667	162.6%	12 095	6.5%	-	-	19 667	162.0%
Total By Income Source	1 115	.6%	5 725	3.1%	2 912	1.6%	177 199	94.8%	186 951	100.0%	-	-	177 199	94.0%
Debtors Age Analysis By Customer Group														
Organs of State	3 319	12.3%	2 864	10.6%	7	-	20 721	77.0%	26 910	14.4%	-	-	20 721	77.0%
Commercial	358	2.9%	246	2.0%	246	2.0%	11 290	93.0%	12 141	6.5%	-	-	11 290	93.0%
Households	(2 562)	(1.7%)	2 615	1.8%	2 659	1.8%	145 188	98.2%	147 900	79.1%	-	-	145 188	98.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 115	.6%	5 725	3.1%	2 912	1.6%	177 199	94.8%	186 951	100.0%	-	-	177 199	94.0%

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	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	351 437	360 293	144 919	41.2%	115 574	32.9%	92 286	25.6%	8 002	2.2%	360 781	100.1%	8 601	100.1%	(7.0%)
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	120	120	25	20.5%	23	18.9%	57	47.6%	56	47.0%	161	134.0%	28	102.8%	103.9%
Interest earned - external investments	15 757	20 907	4 526	28.7%	5 667	36.0%	4 210	20.1%	8 038	38.4%	22 441	107.3%	5 672	114.7%	41.7%
Interest earned - outstanding debtors	-	11	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	800	25	-	121	-	831	103.9%	123	15.4%	1 100	137.5%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	74	-	74	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	541	-	(100.0%)
Transfers recognised - operational	334 683	337 683	140 209	41.9%	109 659	32.8%	87 058	25.8%	(708)	(.2%)	336 218	99.6%	589	99.2%	(220.1%)
Other own revenue	877	772	135	15.4%	104	11.8%	130	16.9%	418	54.2%	788	102.0%	1 743	29.9%	(76.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	29	-	(100.0%)
Operating Expenditure	452 250	428 102	52 740	11.7%	83 917	18.6%	55 029	12.9%	129 635	30.3%	321 321	75.1%	87 489	63.8%	48.2%
Employee related costs	106 986	109 250	20 058	18.7%	26 304	24.6%	15 078	13.8%	23 472	21.5%	84 912	77.7%	18 635	65.5%	26.0%
Remuneration of councillors	12 915	13 073	3 126	24.2%	3 191	24.7%	3 283	25.1%	3 282	25.1%	12 882	98.5%	3 801	76.0%	(13.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 711	11 342	2 265	23.3%	1 549	16.0%	3 070	27.1%	2 553	22.5%	9 437	83.2%	2 086	95.0%	22.4%
Finance charges	1 989	2 025	838	42.2%	15	.8%	744	36.8%	13	.6%	1 610	79.5%	459	41.2%	(97.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	80	.6%	(100.0%)
Contracted services	39 222	55 451	5 080	13.0%	11 308	28.8%	5 338	9.6%	7 720	13.9%	29 447	53.1%	4 752	33.3%	62.5%
Transfers and grants	236 206	182 067	14 855	6.3%	33 343	14.1%	19 923	10.9%	55 191	30.3%	123 312	67.7%	36 973	65.7%	49.3%
Other expenditure	45 221	54 894	6 518	14.4%	8 206	18.1%	7 593	13.8%	37 349	68.0%	59 666	108.7%	20 608	101.8%	81.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	55	-	55	-	94	-	(41.2%)
Surplus/(Deficit)	(100 813)	(67 809)	92 179		31 656		37 257		(121 632)		39 461		(78 888)		
Transfers recognised - capital	2 010	2 010	-	-	-	-	-	-	1 252	62.3%	1 252	62.3%	(493)	103.3%	(353.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(98 803)	(65 799)	92 179		31 656		37 257		(120 381)		40 712		(79 381)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(98 803)	(65 799)	92 179		31 656		37 257		(120 381)		40 712		(79 381)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(98 803)	(65 799)	92 179		31 656		37 257		(120 381)		40 712		(79 381)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(98 803)	(65 799)	92 179		31 656		37 257		(120 381)		40 712		(79 381)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	58 187	56 488	2 428	4.2%	3 516	6.0%	12 835	22.7%	20 150	35.7%	38 928	68.9%	8 014	73.3%	151.4%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	788	-	(100.0%)
Internally generated funds	58 187	56 488	2 428	4.2%	3 516	6.0%	12 835	22.7%	20 150	35.7%	38 928	68.9%	7 226	70.9%	178.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 187	56 488	2 428	4.2%	3 516	6.0%	12 835	22.7%	20 150	35.7%	38 928	68.9%	8 014	73.3%	151.4%
Governance and Administration	58 187	24 257	245	.4%	417	.7%	9 640	39.7%	6 446	26.6%	16 748	69.0%	896	135.3%	619.6%
Executive & Council	-	4 250	98	-	87	-	882	20.8%	6 497	152.9%	7 565	178.0%	252	209.7%	2 482.8%
Budget & Treasury Office	58 187	80	-	-	36	.1%	-	-	-	-	36	44.7%	120	58.2%	(100.0%)
Corporate Services	-	19 927	147	-	294	-	8 758	43.9%	(52)	(.3%)	9 147	45.9%	524	61.2%	(109.8%)
Community and Public Safety	-	31 900	2 183	-	3 133	-	2 931	9.2%	13 704	43.0%	21 951	68.8%	6 383	58.6%	114.7%
Community & Social Services	-	-	-	-	-	-	4	-	-	-	4	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	30 059	2 183	-	3 133	-	2 154	7.2%	13 392	44.6%	20 863	69.4%	6 376	61.4%	110.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	1 841	-	-	-	-	773	42.0%	312	16.9%	1 085	58.9%	7	2.3%	4 474.7%
Economic and Environmental Services	-	330	-	-	(34)	-	264	79.8%	-	-	229	69.4%	735	3 647.5%	(100.0%)
Planning and Development	-	330	-	-	(34)	-	264	79.8%	-	-	229	69.4%	735	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	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	353 447	362 303	151 543	42.9%	115 295	32.6%	88 794	24.5%	750	.2%	356 382	98.4%	8 572	101.6%	(91.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	997	1 692	6 857	687.5%	(81)	(8.1%)	(2 485)	(146.8%)	(5 361)	(316.8%)	(1 070)	(63.2%)	3 737	269.4%	(243.5%)
Government - operating	334 683	337 683	140 159	41.9%	109 709	32.8%	87 058	25.8%	(4 016)	(1.2%)	332 909	98.6%	1 019	101.5%	(494.2%)
Government - capital	2 010	2 010	-	-	-	-	-	-	2 010	100.0%	2 010	100.0%	-	-	(100.0%)
Interest	15 757	20 918	4 526	28.7%	5 667	36.0%	4 221	20.2%	8 118	38.8%	22 533	107.7%	3 816	83.3%	112.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(442 538)	(405 344)	(61 860)	14.0%	(76 814)	17.4%	(63 951)	15.8%	(98 787)	24.4%	(301 412)	74.4%	(61 221)	59.8%	61.4%
Suppliers and employees	(204 344)	(405 344)	(46 166)	22.6%	(43 456)	21.3%	(43 284)	10.7%	(72 411)	17.9%	(205 317)	50.7%	(23 789)	77.6%	204.4%
Finance charges	(1 989)	-	(838)	42.2%	(15)	.8%	(744)	-	-	-	(1 598)	-	(459)	-	(100.0%)
Transfers and grants	(236 206)	-	(14 855)	6.3%	(33 343)	14.1%	(19 923)	-	(26 375)	-	(94 497)	-	(36 973)	41.4%	(28.7%)
Net Cash from/(used) Operating Activities	(89 091)	(43 040)	89 683	(100.7%)	38 481	(43.2%)	24 842	(57.7%)	(98 036)	227.8%	54 970	(127.7%)	(52 649)	(46.5%)	86.2%
Cash Flow from Investing Activities															
Receipts	-	(38 000)	-	-	36 656	-	(36 656)	96.5%	36 657	(96.5%)	36 657	(96.5%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(38 000)	-	-	36 656	-	(36 656)	96.5%	36 657	(96.5%)	36 657	(96.5%)	-	-	(100.0%)
Payments	(58 187)	(56 488)	(2 388)	4.1%	(3 512)	6.0%	(6 791)	12.0%	(26 238)	46.4%	(38 928)	68.9%	(8 014)	72.2%	227.4%
Capital assets	(58 187)	(56 488)	(2 388)	4.1%	(3 512)	6.0%	(6 791)	12.0%	(26 238)	46.4%	(38 928)	68.9%	(8 014)	72.2%	227.4%
Net Cash from/(used) Investing Activities	(58 187)	(94 488)	(2 388)	4.1%	33 145	(57.0%)	(43 448)	46.0%	10 419	(11.0%)	(2 272)	2.4%	(8 014)	81.6%	(230.0%)
Cash Flow from Financing Activities															
Receipts	(3 426)	3 426	(1 592)	46.5%	(58)	1.7%	1 650	48.2%	2 253	65.8%	2 253	65.8%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(3 426)	3 426	(1 592)	46.5%	(58)	1.7%	1 650	48.2%	2 253	65.8%	2 253	65.8%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 426)	-	(9)	.3%	-	-	(3 257)	-	3 329	-	63	-	-	293.9%	(100.0%)
Repayment of borrowing	(3 426)	-	(9)	.3%	-	-	(3 257)	-	3 329	-	63	-	-	293.9%	(100.0%)
Net Cash from/(used) Financing Activities	(6 852)	3 426	(1 602)	23.4%	(58)	.8%	(1 607)	(46.9%)	5 583	163.0%	2 317	67.6%	-	293.9%	(100.0%)
Net Increase/(Decrease) in cash held	(154 130)	(134 102)	85 693	(55.6%)	71 568	(46.4%)	(20 212)	15.1%	(82 035)	61.2%	55 015	(41.0%)	(60 663)	(9.8%)	35.2%
Cash/cash equivalents at the year begin:	401 783	432 380	432 380	107.6%	518 073	128.9%	589 641	136.4%	569 429	131.7%	432 380	100.0%	479 597	194.7%	18.7%
Cash/cash equivalents at the year end:	247 653	298 278	518 073	209.2%	589 641	238.1%	569 429	190.9%	487 395	163.4%	487 395	163.4%	418 934	1 339.0%	16.3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	25	100.0%	-	-	-	-	-	-	25	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23 731	99.7%	40	.2%	5	-	36	.2%	23 812	99.9%	-	-	-	-
Total By Income Source	23 756	99.7%	40	.2%	5	-	36	.2%	23 837	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23 752	100.0%	-	-	-	-	-	-	23 752	99.6%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	4.7%	40	47.3%	5	5.8%	36	42.1%	85	.4%	-	-	-	-
Total By Customer Group	23 756	99.7%	40	.2%	5	-	36	.2%	23 837	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	27 106	100.0%	-	-	-	-	-	-	27 106	98.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	505	100.0%	-	-	-	-	-	-	505	1.8%
Total	27 611	100.0%	-	-	-	-	-	-	27 611	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	454 114	526 334	185 100	40.8%	67 824	14.9%	82 853	15.7%	56 855	10.8%	392 631	74.6%	78 813	99.2%	(27.9%)
Property rates	99 967	86 827	86 970	87.0%	414	.4%	296	.3%	(677)	(.8%)	87 003	100.2%	(352)	85.0%	92.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	156 423	165 712	31 063	19.9%	34 203	21.9%	30 838	18.6%	30 764	18.6%	126 869	76.6%	23 846	84.8%	29.0%
Service charges - water revenue	29 433	37 464	6 515	22.1%	7 369	25.0%	7 390	19.7%	1 567	4.2%	22 842	61.0%	6 722	98.5%	(76.7%)
Service charges - sanitation revenue	12 283	32 897	2 094	17.0%	2 169	17.7%	2 720	8.3%	3 591	10.9%	10 573	32.1%	3 784	110.6%	(5.1%)
Service charges - refuse revenue	-	14 695	4 941	-	7 297	-	2 894	19.7%	9 473	64.5%	24 605	167.4%	2 052	92.4%	361.7%
Service charges - other	-	123	26	-	79	-	61	49.8%	4 590	3 743.5%	4 756	3 878.8%	-	-	(100.0%)
Rental of facilities and equipment	2 640	3 205	616	23.3%	767	29.1%	717	22.4%	701	21.9%	2 800	87.4%	693	110.9%	1.2%
Interest earned - external investments	636	576	103	16.2%	6	.9%	165	28.7%	254	44.1%	528	91.6%	213	127.4%	19.4%
Interest earned - outstanding debtors	8 924	17 265	3 268	36.6%	4 574	51.2%	3 778	21.9%	3 877	22.5%	15 496	89.8%	2 985	124.3%	29.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 721	2 360	471	27.4%	821	47.7%	156	6.6%	328	13.9%	1 776	75.3%	418	149.2%	(21.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	14 190	30 835	2 984	21.0%	7 820	55.1%	6 114	19.8%	343	1.1%	17 261	56.0%	5 215	113.4%	(93.4%)
Transfers recognised - operational	108 716	105 775	43 655	40.2%	-	-	26 193	24.8%	-	-	69 848	66.0%	20 867	117.5%	(100.0%)
Other own revenue	19 180	9 800	2 393	12.5%	2 306	12.0%	1 530	15.6%	2 044	20.9%	8 274	84.4%	12 370	2 043.7%	(83.5%)
Gains on disposal of PPE	-	18 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	483 122	527 334	120 239	24.9%	109 792	22.7%	91 115	17.3%	129 036	24.5%	450 182	85.4%	152 922	97.4%	(15.6%)
Employee related costs	116 328	140 388	33 343	28.7%	39 473	33.9%	33 850	24.1%	35 369	25.2%	142 036	101.2%	29 130	102.3%	21.4%
Remuneration of councillors	8 395	8 693	2 177	25.9%	2 170	25.8%	2 494	28.7%	2 282	26.3%	9 123	105.0%	3 182	104.0%	(28.3%)
Debt impairment	2 116	15 197	663	31.3%	5	.2%	3	-	38	.3%	709	4.7%	58 224	2 911.2%	(99.9%)
Depreciation and asset impairment	36 385	33 820	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	27 757	44 052	11 310	40.7%	10 604	38.2%	9 007	20.4%	20 265	46.0%	51 187	116.2%	7 070	120.9%	186.6%
Bulk purchases	173 138	104 665	34 194	19.7%	11 155	6.4%	18 378	17.6%	38 156	36.5%	101 883	97.3%	24 617	72.4%	55.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	35 692	49 397	9 056	25.4%	10 910	30.6%	10 366	21.0%	12 420	25.1%	42 752	86.5%	13 256	102.8%	(6.3%)
Transfers and grants	8 600	11 169	1 487	17.3%	4 763	55.4%	4 700	42.1%	1 676	15.0%	12 625	113.0%	1 513	101.3%	10.7%
Other expenditure	74 711	119 953	28 009	37.5%	30 712	41.1%	12 316	10.3%	18 829	15.7%	89 867	74.9%	15 930	112.8%	18.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 008)	(1 000)	64 860		(41 968)		(8 263)		(72 181)		(57 551)		(74 109)		
Transfers recognised - capital	46 647	46 647	-	-	29 131	62.5%	-	-	-	-	29 131	62.5%	499	1.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 639	45 647	64 860		(12 837)		(8 263)		(72 181)		(28 420)		(73 610)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 639	45 647	64 860		(12 837)		(8 263)		(72 181)		(28 420)		(73 610)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 639	45 647	64 860		(12 837)		(8 263)		(72 181)		(28 420)		(73 610)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 639	45 647	64 860		(12 837)		(8 263)		(72 181)		(28 420)		(73 610)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	44 278	44 505	-	-	24 176	54.6%	772	1.7%	32 036	72.0%	56 984	128.0%	21 225	105.5%	50.9%
National Government	44 278	44 278	-	-	23 949	54.1%	772	1.7%	32 036	72.4%	56 758	128.2%	21 225	98.9%	50.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 278	44 278	-	-	23 949	54.1%	772	1.7%	32 036	72.4%	56 758	128.2%	21 225	98.9%	50.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	227	-	-	227	-	-	-	-	-	227	99.9%	-	240.1%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 278	44 505	-	-	24 176	54.6%	772	1.7%	32 036	72.0%	56 984	128.0%	21 225	105.5%	50.9%
Governance and Administration	-	227	-	-	227	-	-	-	-	-	227	99.9%	-	330.0%	-
Executive & Council	-	68	-	-	68	-	-	-	-	-	68	100.6%	-	-	-
Budget & Treasury Office	-	88	-	-	88	-	-	-	-	-	88	99.5%	-	10.0%	-
Corporate Services	-	71	-	-	71	-	-	-	-	-	71	99.8%	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	44 278	-	-	23 949	-	772	1.7%	32 036	72.4%	56 758	128.2%	433	79.0%	7 306.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	44 278	-	-	23 949	-	772	1.7%	32 036	72.4%	56 758	128.2%	433	79.0%	7 306.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	44 278	-	-	-	-	-	-	-	-	-	-	-	20 793	95.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	311	71.7%	(100.0%)
Water	23 563	-	-	-	-	-	-	-	-	-	-	-	20 482	96.5%	(100.0%)
Waste Water Management	20 715	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	587 749	605 883	121 569	20.7%	124 213	21.1%	112 993	18.6%	72 564	12.0%	431 339	71.2%	97 599	116.1%	(25.7%)
Property rates, penalties and collection charges	38 072	58 611	9 388	24.7%	19 917	52.3%	11 832	20.2%	28 131	48.0%	69 269	118.2%	24 758	29.6%	13.6%
Service charges	279 169	279 169	40 613	14.5%	49 273	17.6%	37 241	13.3%	43 534	15.6%	170 661	61.1%	52 786	-	(17.5%)
Other revenue	115 145	115 145	7 046	6.1%	5 777	5.0%	6 730	5.8%	899	.8%	20 451	17.8%	20 055	-	(95.5%)
Government - operating	108 716	106 311	46 796	43.0%	32 920	30.3%	26 595	25.0%	-	-	106 311	100.0%	-	100.0%	-
Government - capital	46 647	46 647	17 726	38.0%	16 326	35.0%	30 595	65.6%	-	-	64 647	138.6%	-	126.7%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(478 084)	(487 002)	(112 613)	23.6%	(131 327)	27.5%	(78 107)	16.0%	(74 731)	15.3%	(396 779)	81.5%	(78 888)	95.2%	(5.3%)
Suppliers and employees	(455 964)	(455 524)	(110 089)	24.1%	(118 113)	25.9%	(76 710)	16.8%	(74 159)	16.3%	(379 070)	83.2%	(75 626)	97.2%	(1.9%)
Finance charges	(22 120)	(31 478)	(2 525)	11.4%	(13 214)	59.7%	(1 398)	4.4%	(572)	1.8%	(17 709)	56.3%	(3 262)	64.3%	(82.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	109 664	118 881	8 956	8.2%	(7 115)	(6.5%)	34 886	29.3%	(2 167)	(1.8%)	34 560	29.1%	18 710	(230.1%)	(111.6%)
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	(44 278)	(57 126)	(9 743)	22.0%	(23 334)	52.7%	(6 050)	10.6%	(31 993)	56.0%	(71 120)	124.5%	(18 958)	102.5%	68.8%
Capital assets	(44 278)	(57 126)	(9 743)	22.0%	(23 334)	52.7%	(6 050)	10.6%	(31 993)	56.0%	(71 120)	124.5%	(18 958)	102.5%	68.8%
Net Cash from/(used) Investing Activities	(44 278)	(57 126)	(9 743)	22.0%	(23 334)	52.7%	(6 050)	10.6%	(31 993)	56.0%	(71 120)	124.5%	(18 958)	102.5%	68.8%
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	65 386	61 755	(787)	(1.2%)	(30 449)	(46.6%)	28 836	46.7%	(34 160)	(55.3%)	(36 560)	(59.2%)	(247)	(9.4%)	13 715.7%
Cash/cash equivalents at the year begin:	5 000	4 072	8 997	179.9%	8 210	164.2%	(22 239)	(546.2%)	6 597	162.0%	8 997	220.9%	6 648	-	(.8%)
Cash/cash equivalents at the year end:	70 386	65 827	8 210	11.7%	(22 239)	(31.6%)	6 597	10.0%	(27 563)	(41.9%)	(27 563)	(41.9%)	6 400	(10.2%)	(530.7%)

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	3 938	9.5%	1 756	4.3%	1 315	3.2%	34 269	83.0%	41 278	19.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 568	22.0%	2 910	7.5%	1 421	3.7%	25 976	66.8%	38 875	18.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 046	7.3%	3 380	3.5%	3 049	3.1%	83 308	86.1%	96 782	45.4%	-	-	-	-
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	2 746	7.5%	1 365	3.7%	1 261	3.5%	31 060	85.3%	36 432	17.1%	-	-	-	-
Total By Income Source	22 298	10.5%	9 410	4.4%	7 045	3.3%	174 614	81.8%	213 367	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 298	10.5%	9 410	4.4%	7 045	3.3%	174 614	81.8%	213 367	100.0%	-	-	-	-
Total By Customer Group	22 298	10.5%	9 410	4.4%	7 045	3.3%	174 614	81.8%	213 367	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	15 070	4.2%	14 638	4.1%	11 044	3.1%	317 082	88.6%	357 833	87.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	2 034	100.0%	2 034	.5%
Trade Creditors	12 545	39.6%	5 382	17.0%	812	2.6%	12 939	40.8%	31 678	7.7%
Auditor-General	99	1.0%	140	1.5%	219	2.3%	9 080	95.2%	9 538	2.3%
Other	-	-	-	-	-	-	10 160	100.0%	10 160	2.5%
Total	27 714	6.7%	20 160	4.9%	12 075	2.9%	351 295	85.4%	411 244	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	2 157 452	2 147 187	585 680	27.1%	527 395	24.4%	517 950	24.1%	384 450	17.9%	2 015 475	93.9%	434 658	102.0%	(11.6%)
Property rates	374 063	374 063	88 909	23.8%	91 243	24.4%	94 183	25.2%	91 677	24.5%	366 012	97.8%	79 434	99.7%	15.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	765 628	765 628	191 640	25.0%	181 768	23.7%	188 547	24.6%	183 142	23.9%	745 097	97.3%	158 848	98.1%	15.3%
Service charges - water revenue	42 890	42 890	10 374	24.2%	9 605	22.4%	10 392	24.2%	8 445	19.7%	38 816	90.5%	7 388	100.1%	14.3%
Service charges - sanitation revenue	16 549	16 548	4 081	24.7%	4 251	25.7%	4 749	28.7%	3 281	19.8%	16 362	98.9%	4 703	95.7%	(30.2%)
Service charges - refuse revenue	78 870	78 870	19 141	24.3%	19 273	24.4%	17 660	22.4%	17 751	22.5%	73 825	93.6%	18 164	100.3%	(2.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	28 061	24 494	1 746	6.2%	3 483	12.4%	4 285	17.5%	3 282	13.4%	12 795	52.2%	1 757	41.0%	86.8%
Interest earned - external investments	9 475	8 341	2 390	25.2%	(690)	(7.3%)	1 251	15.0%	1 607	19.3%	4 559	54.7%	1 158	60.9%	38.8%
Interest earned - outstanding debtors	8 447	10 438	1 934	22.9%	2 298	27.2%	3 775	36.2%	3 838	36.8%	11 845	113.5%	(4 135)	69.5%	(192.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15 811	24 514	934	5.9%	430	2.7%	455	1.9%	814	3.3%	2 634	10.7%	1 495	30.3%	(45.5%)
Licences and permits	2	2 533	-	-	0	11.9%	0	-	0	-	1	-	0	75.6%	61.5%
Agency services	164 589	146 675	32 706	19.9%	31 759	19.3%	33 145	22.6%	43 728	29.8%	141 338	96.4%	33 357	101.4%	31.1%
Transfers recognised - operational	574 714	573 838	215 532	37.5%	168 046	29.2%	148 702	25.9%	12 637	2.2%	544 918	95.0%	118 558	119.1%	(89.3%)
Other own revenue	73 964	73 964	14 633	19.8%	15 927	21.5%	10 805	14.6%	15 831	21.4%	57 196	77.3%	13 931	124.4%	13.6%
Gains on disposal of PPE	4 390	4 390	1 659	37.8%	-	-	-	-	(1 583)	(36.1%)	77	1.7%	0	-	(158 284 000.0%)
Operating Expenditure	2 181 545	2 284 859	462 473	21.2%	568 387	26.1%	585 750	25.6%	542 062	23.7%	2 158 672	94.5%	487 405	97.9%	11.2%
Employee related costs	546 092	543 953	128 352	23.5%	141 041	25.8%	143 865	26.4%	144 811	26.6%	558 069	102.6%	129 138	102.3%	12.1%
Remuneration of councillors	29 411	29 510	6 943	23.6%	6 963	23.7%	8 096	27.4%	7 343	24.9%	29 346	99.4%	8 404	100.6%	(12.6%)
Debt impairment	74 574	79 311	15 975	21.4%	15 975	21.4%	15 975	20.1%	15 975	20.1%	63 900	80.6%	25 302	116.1%	(36.9%)
Depreciation and asset impairment	191 056	226 375	51 743	27.1%	51 711	27.1%	51 491	22.7%	52 825	23.3%	207 771	91.8%	53 709	100.3%	(1.6%)
Finance charges	54 340	54 340	423	.8%	25 866	47.6%	5 037	9.3%	20 494	37.7%	51 819	95.4%	24 267	94.0%	(15.5%)
Bulk purchases	527 570	526 615	129 221	24.5%	92 366	17.5%	152 196	28.9%	118 116	22.4%	491 899	93.4%	71 126	85.7%	66.1%
Other Materials	49 561	47 363	8 894	17.9%	11 682	23.6%	11 344	24.0%	14 833	31.3%	46 753	98.7%	7 354	97.5%	101.7%
Contracted services	334 054	389 759	48 432	14.5%	119 609	35.8%	101 747	26.1%	90 343	23.2%	360 130	92.4%	80 009	97.0%	12.9%
Transfers and grants	150 239	158 411	32 180	21.4%	52 467	34.9%	35 507	22.4%	26 445	16.7%	146 598	92.5%	45 903	94.8%	(42.4%)
Other expenditure	224 647	229 222	40 309	17.9%	50 708	22.6%	60 493	26.4%	50 877	22.2%	202 387	88.3%	42 194	109.5%	20.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 093)	(137 672)	123 206		(40 992)		(67 800)		(157 612)		(143 198)		(52 746)		
Transfers recognised - capital	406 592	599 492	101 098	24.9%	56 393	13.9%	50 684	8.5%	90 353	15.1%	298 528	49.8%	81 933	48.6%	10.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	382 499	461 820	224 305		15 401		(17 116)		(67 259)		155 330		29 186		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	382 499	461 820	224 305		15 401		(17 116)		(67 259)		155 330		29 186		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	382 499	461 820	224 305		15 401		(17 116)		(67 259)		155 330		29 186		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	382 499	461 820	224 305		15 401		(17 116)		(67 259)		155 330		29 186		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	582 416	807 538	112 464	19.3%	146 103	25.1%	91 134	11.3%	137 777	17.1%	487 478	60.4%	136 057	63.2%	1.3%
National Government	406 592	524 501	63 920	15.7%	107 470	26.4%	56 357	10.7%	89 928	17.1%	317 674	60.6%	109 195	68.6%	(17.6%)
Provincial Government	30 000	64 068	17 365	57.9%	(1 666)	(5.6%)	5 232	8.2%	20 284	31.7%	41 215	64.3%	1 659	55.3%	1 122.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	436 592	588 569	81 284	18.6%	105 804	24.2%	61 589	10.5%	110 212	18.7%	358 889	61.0%	110 855	68.5%	(.6%)
Borrowing	35 280	47 785	24 497	69.4%	5 932	16.8%	5 976	12.5%	(2 774)	(5.8%)	33 630	70.4%	11 323	44.4%	(124.5%)
Internally generated funds	107 486	165 127	6 683	6.2%	34 367	32.0%	23 569	14.3%	30 339	18.4%	94 959	57.5%	13 449	56.5%	125.6%
Public contributions and donations	3 058	6 058	-	-	-	-	-	-	-	-	-	-	431	43.8%	(100.0%)
Capital Expenditure Standard Classification	582 416	807 538	112 464	19.3%	146 103	25.1%	91 134	11.3%	137 777	17.1%	487 478	60.4%	136 057	63.2%	1.3%
Governance and Administration	23 167	30 232	21 653	93.5%	18 102	78.1%	23 136	76.5%	16 661	55.1%	79 553	263.1%	16 717	176.8%	(.3%)
Executive & Council	8 328	8 580	-	-	1 726	20.7%	-	-	614	7.2%	2 340	27.3%	-	25.4%	(100.0%)
Budget & Treasury Office	6 939	11 042	485	7.0%	2 190	31.6%	167	1.5%	1 468	13.3%	4 309	39.0%	1 470	86.6%	(.1%)
Corporate Services	7 900	10 609	21 169	268.0%	14 187	179.6%	22 969	216.5%	14 579	137.4%	72 904	687.2%	15 247	393.2%	(4.4%)
Community and Public Safety	41 543	39 799	3 717	8.9%	10 104	24.3%	5 361	13.5%	13 780	34.6%	32 962	82.8%	5 064	57.2%	172.1%
Community & Social Services	15 919	33 770	291	1.8%	4 911	30.9%	3 441	10.2%	3 235	9.6%	11 878	35.2%	1 080	17.3%	199.4%
Sport And Recreation	15 525	2 371	340	2.2%	617	4.0%	84	3.5%	2 273	95.9%	3 314	139.8%	527	38.2%	331.6%
Public Safety	10 100	3 658	3 086	30.6%	4 576	45.3%	1 836	50.2%	8 272	226.1%	17 770	485.7%	3 457	-	139.3%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	201 482	369 813	28 230	14.0%	67 896	33.7%	31 275	8.5%	56 339	15.2%	183 741	49.7%	75 118	64.3%	(25.0%)
Planning and Development	27 140	21 465	307	1.1%	2 367	8.7%	158	.7%	8 652	40.3%	11 484	53.5%	2 502	28.8%	245.9%
Road Transport	174 342	348 348	27 923	16.0%	65 529	37.6%	31 117	8.9%	47 687	13.7%	172 256	49.4%	72 617	66.5%	(34.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	316 223	367 694	58 789	18.6%	50 001	15.8%	31 362	8.5%	50 778	13.8%	190 930	51.9%	39 158	49.3%	29.7%
Electricity	31 823	41 623	11 307	35.5%	6 723	21.1%	1 927	4.6%	3 569	8.6%	23 526	56.5%	7 364	52.4%	(51.5%)
Water	238 277	275 198	46 527	19.5%	35 229	14.8%	26 620	9.7%	41 364	15.0%	149 740	54.4%	25 223	52.6%	64.0%
Waste Water Management	34 223	38 872	955	2.8%	6 913	20.2%	1 197	3.1%	1 266	3.3%	10 332	26.6%	6 571	30.6%	(80.7%)
Waste Management	11 900	12 000	-	-	1 136	9.5%	1 618	13.5%	4 579	38.2%	7 332	61.1%	-	52.5%	(100.0%)
Other	-	-	74	-	-	-	-	-	219	-	293	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	2 574 860	2 538 833	712 949	27.7%	766 858	29.8%	782 038	30.8%	405 249	16.0%	2 667 093	105.1%	428 350	107.1%	(5.4%)
Property rates, penalties and collection charges	354 648	354 648	297 616	83.9%	388 439	109.5%	296 592	83.6%	332 454	93.7%	1 315 100	370.8%	261 046	336.8%	27.4%
Service charges	949 232	863 418	23 814	2.5%	21 629	2.3%	23 590	2.7%	24 748	2.9%	93 782	10.9%	22 191	11.3%	11.5%
Other revenue	271 752	252 803	40 563	14.9%	32 560	12.0%	37 121	14.7%	47 315	18.7%	157 558	62.3%	39 998	87.5%	18.3%
Government - operating	471 502	459 402	192 526	40.8%	141 835	30.1%	115 518	25.1%	-	-	449 879	97.9%	105 264	97.8%	(100.0%)
Government - capital	509 804	589 783	158 263	31.0%	182 289	35.8%	308 716	52.3%	-	-	649 268	110.1%	(298)	116.9%	(100.0%)
Interest	17 922	18 779	167	.9%	105	.6%	501	2.7%	733	3.9%	1 506	8.0%	148	2.5%	393.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 901 773)	(1 893 747)	(726 439)	38.2%	(559 494)	29.4%	(614 336)	32.4%	(435 914)	23.0%	(2 336 183)	123.4%	(329 149)	127.1%	32.4%
Suppliers and employees	(1 711 535)	(1 766 422)	(724 711)	42.3%	(546 735)	31.9%	(605 061)	34.3%	(387 158)	21.9%	(2 263 666)	128.1%	(260 030)	135.8%	48.9%
Finance charges	(40 199)	(40 199)	(423)	1.1%	(10 426)	25.9%	(6 683)	16.6%	(18 967)	47.2%	(36 499)	90.8%	(38 272)	163.9%	(50.4%)
Transfers and grants	(150 039)	(87 126)	(1 306)	.9%	(2 333)	1.6%	(2 592)	3.0%	(29 788)	34.2%	(36 019)	41.3%	(30 847)	33.2%	(3.4%)
Net Cash from/(used) Operating Activities	673 088	645 086	(13 491)	(2.0%)	207 364	30.8%	167 702	26.0%	(30 665)	(4.8%)	330 910	51.3%	99 201	51.6%	(130.9%)
Cash Flow from Investing Activities															
Receipts	4 390	207 208	1 727	39.3%	171	3.9%	916	.4%	871	.4%	3 685	1.8%	24 671	93.5%	(96.5%)
Proceeds on disposal of PPE	4 390	4 390	1 727	39.3%	171	3.9%	916	20.9%	871	19.8%	3 685	83.9%	24 671	2 143.6%	(96.5%)
Decrease in non-current debtors	-	55 303	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	147 515	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(582 416)	(807 538)	(96 663)	16.6%	(171 172)	29.4%	(91 873)	11.4%	(132 996)	16.5%	(492 704)	61.0%	(126 229)	60.7%	5.4%
Capital assets	(582 416)	(807 538)	(96 663)	16.6%	(171 172)	29.4%	(91 873)	11.4%	(132 996)	16.5%	(492 704)	61.0%	(126 229)	60.7%	5.4%
Net Cash from/(used) Investing Activities	(578 026)	(600 330)	(94 936)	16.4%	(171 001)	29.6%	(90 957)	15.2%	(132 125)	22.0%	(489 020)	81.5%	(101 558)	55.9%	30.1%
Cash Flow from Financing Activities															
Receipts	44 490	52 018	18 878	42.4%	18 597	41.8%	12 597	24.2%	1 946	3.7%	52 018	100.0%	26 619	51.9%	(92.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	44 490	52 018	18 878	42.4%	18 597	41.8%	12 597	24.2%	1 946	3.7%	52 018	100.0%	26 619	51.9%	(92.7%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 600)	(21 812)	(1 617)	8.7%	(7 822)	42.1%	(4 631)	21.2%	(10 413)	47.7%	(24 484)	112.3%	(9 066)	118.3%	14.9%
Repayment of borrowing	(18 600)	(21 812)	(1 617)	8.7%	(7 822)	42.1%	(4 631)	21.2%	(10 413)	47.7%	(24 484)	112.3%	(9 066)	118.3%	14.9%
Net Cash from/(used) Financing Activities	25 889	30 206	17 261	66.7%	10 774	41.6%	7 965	26.4%	(8 467)	(28.0%)	27 533	91.2%	17 554	39.7%	(148.2%)
Net Increase/(Decrease) in cash held	120 951	74 961	(91 166)	(75.4%)	47 137	39.0%	84 710	113.0%	(171 258)	(228.5%)	(130 576)	(174.2%)	15 197	(12.8%)	(1 226.9%)
Cash/cash equivalents at the year begin:	153 786	94 844	94 844	61.7%	3 678	2.4%	50 815	53.6%	135 525	142.9%	94 844	100.0%	73 530	100.0%	84.3%
Cash/cash equivalents at the year end:	274 737	169 805	3 678	1.3%	50 815	18.5%	135 525	79.8%	(35 732)	(21.0%)	(35 732)	(21.0%)	88 727	57.7%	(140.3%)

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	2 551	19.6%	9	.1%	1 125	8.6%	9 345	71.7%	13 031	5.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 261	66.7%	608	1.0%	4 869	8.3%	14 095	24.0%	58 833	23.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 143	18.5%	226	.2%	7 241	6.6%	81 554	74.7%	109 164	43.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	840	15.5%	5	.1%	337	6.2%	4 224	78.1%	5 406	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 413	14.9%	183	.6%	1 860	6.3%	23 224	78.2%	29 680	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	217	5.0%	0	-	243	5.6%	3 865	89.4%	4 325	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	1 121	6.2%	6	-	1 045	5.7%	16 019	88.1%	18 192	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 446	9.5%	395	2.6%	1 328	8.8%	11 971	79.1%	15 140	6.0%	-	-	-	-
Total By Income Source	69 992	27.6%	1 434	.6%	18 047	7.1%	164 298	64.7%	253 771	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 520	13.6%	83	.1%	3 719	6.7%	43 795	79.5%	55 116	21.7%	-	-	-	-
Commercial	22 435	63.8%	41	.1%	3 349	9.5%	9 366	26.6%	35 192	13.9%	-	-	-	-
Households	39 070	24.5%	1 304	.8%	10 722	6.7%	108 232	67.9%	159 329	62.8%	-	-	-	-
Other	966	23.4%	6	.2%	257	6.2%	2 905	70.3%	4 135	1.6%	-	-	-	-
Total By Customer Group	69 992	27.6%	1 434	.6%	18 047	7.1%	164 298	64.7%	253 771	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	42 772	90.3%	4 608	9.7%	-	-	-	-	47 380	15.0%
Bulk Water	-	-	770	2.7%	190	.7%	28 006	96.7%	28 965	9.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	23 477	100.0%	-	-	-	-	-	-	23 477	7.4%
Trade Creditors	42 659	100.0%	-	-	-	-	-	-	42 659	13.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	43 143	25.0%	27 971	16.2%	23 266	13.5%	78 507	45.4%	172 887	54.8%
Total	152 050	48.2%	33 349	10.6%	23 456	7.4%	106 512	33.8%	315 367	100.0%

Contact Details

Municipal Manager	Mr N M Seanego	013 759 2041
Financial Manager	Mr O P Mokoena	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	244 715	244 715	70 504	28.8%	60 834	24.9%	71 645	29.3%	42 673	17.4%	245 656	100.4%	57 842	95.1%	(26.2%)
Property rates	18 604	18 604	6 225	33.5%	6 101	32.8%	6 118	32.9%	6 097	32.8%	24 541	131.9%	5 121	111.9%	19.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	83 784	83 784	18 469	22.0%	15 991	19.1%	21 071	25.1%	17 092	20.4%	72 622	86.7%	17 631	89.1%	(3.1%)
Service charges - water revenue	30 175	30 175	8 367	27.7%	11 810	39.1%	12 123	40.2%	9 750	32.3%	42 050	139.4%	11 016	92.9%	(11.5%)
Service charges - sanitation revenue	6 280	6 280	1 537	24.5%	1 511	24.1%	1 589	25.3%	1 554	24.7%	6 190	98.6%	1 315	95.7%	18.1%
Service charges - refuse revenue	13 598	13 598	3 407	25.1%	3 401	25.0%	3 422	25.2%	3 458	25.4%	13 688	100.7%	3 192	101.7%	8.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 359	1 359	172	12.7%	176	13.0%	167	12.3%	154	11.4%	670	49.3%	225	76.8%	(31.3%)
Interest earned - external investments	371	371	739	199.2%	280	75.5%	619	166.8%	665	179.2%	2 303	620.7%	409	312.6%	62.7%
Interest earned - outstanding debtors	2 120	2 120	1 004	47.3%	1 597	75.3%	1 723	81.3%	1 819	85.8%	6 142	289.7%	1 361	287.0%	33.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	267	267	8	2.9%	0	.1%	-	-	39	14.6%	47	17.6%	17	47.3%	134.2%
Licences and permits	1 790	1 790	1	-	1	-	114	6.4%	4	.2%	119	6.7%	182	1 479.2%	(97.9%)
Agency services	1 211	1 211	-	-	-	-	2 452	202.5%	441	36.4%	2 893	239.0%	592	88.6%	(25.5%)
Transfers recognised - operational	71 408	71 408	28 071	39.3%	19 131	26.8%	20 597	28.8%	-	-	67 799	94.9%	15 795	92.5%	(100.0%)
Other own revenue	6 101	6 101	2 504	41.0%	835	13.7%	1 651	27.1%	1 601	26.2%	6 591	108.0%	988	69.1%	62.0%
Gains on disposal of PPE	7 648	7 648	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	286 306	286 306	51 955	18.1%	55 087	19.2%	57 548	20.1%	71 922	25.1%	236 512	82.6%	51 177	75.0%	40.5%
Employee related costs	91 518	91 518	20 899	22.8%	20 576	22.5%	21 849	23.9%	22 254	24.3%	85 577	93.5%	19 524	88.5%	14.0%
Remuneration of councillors	7 463	7 463	1 444	19.3%	1 444	19.3%	1 528	20.5%	1 723	23.1%	6 138	82.3%	1 698	81.7%	1.5%
Debt impairment	16 294	16 294	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 380	24 380	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	799	799	194	24.3%	(88)	(11.0%)	170	21.2%	46	5.7%	322	40.3%	1 031	170.3%	(95.5%)
Bulk purchases	71 721	71 721	19 352	27.0%	17 410	24.3%	16 656	23.2%	26 806	37.4%	80 224	111.9%	14 956	97.4%	79.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 466	12 466	-	-	3 201	25.7%	2 413	19.4%	2 999	24.1%	8 613	69.1%	944	62.6%	217.6%
Transfers and grants	8 375	8 375	2 647	31.6%	2 287	27.3%	2 707	32.3%	2 196	26.2%	9 836	117.5%	3 864	155.2%	(43.2%)
Other expenditure	53 290	53 290	7 420	13.9%	10 257	19.2%	12 225	22.9%	15 899	29.8%	45 801	85.9%	9 160	60.3%	73.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 591)	(41 591)	18 549		5 747		14 097		(29 248)		9 144		6 665		
Transfers recognised - capital	114 650	109 236	4	-	-	-	(13)	-	-	-	(9)	-	-	26.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	73 059	67 645	18 552		5 747		14 084		(29 248)		9 135		6 665		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	73 059	67 645	18 552		5 747		14 084		(29 248)		9 135		6 665		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	73 059	67 645	18 552		5 747		14 084		(29 248)		9 135		6 665		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	73 059	67 645	18 552		5 747		14 084		(29 248)		9 135		6 665		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	118 381	116 267	20 785	17.6%	39 253	33.2%	16 082	13.8%	30 766	26.5%	106 886	91.9%	29 981	77.2%	2.6%
National Government	114 650	112 536	20 785	18.1%	39 253	34.2%	15 500	13.8%	30 766	27.3%	106 304	94.5%	29 981	91.5%	2.6%
Provincial Government	-	-	-	-	-	-	582	-	-	-	582	-	-	13.1%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 650	112 536	20 785	18.1%	39 253	34.2%	16 082	14.3%	30 766	27.3%	106 886	95.0%	29 981	81.7%	2.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 731	3 731	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	118 381	116 267	20 785	17.6%	39 253	33.2%	16 082	13.8%	30 766	26.5%	106 886	91.9%	29 981	77.2%	2.6%
Governance and Administration	1 879	1 879	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	41	41	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 380	1 380	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	458	458	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	569	569	155	27.2%	3 792	666.0%	51	9.0%	-	-	3 998	702.2%	10 768	246.6%	(100.0%)
Community & Social Services	157	157	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	280	280	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	155	154.9%	3 792	3 791.7%	51	51.3%	-	-	3 998	3 998.0%	10 768	448.7%	(100.0%)
Housing	33	33	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 211	4 797	-	-	1 744	17.1%	-	-	-	-	1 744	36.3%	-	1.3%	-
Planning and Development	127	127	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 084	4 670	-	-	1 744	17.3%	-	-	-	-	1 744	37.3%	-	1.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	105 721	109 021	20 630	19.5%	33 718	31.9%	16 031	14.7%	30 766	28.2%	101 145	92.8%	19 213	87.4%	60.1%
Electricity	8 430	8 430	223	2.6%	4 058	48.1%	627	7.4%	294	3.5%	5 201	61.7%	11	30.1%	2 588.7%
Water	97 251	100 551	20 407	21.0%	29 660	30.5%	15 404	15.3%	30 472	30.3%	95 943	95.4%	14 786	119.5%	106.1%
Waste Water Management	33	33	-	-	-	-	-	-	-	-	-	-	4 416	42.3%	(100.0%)
Waste Management	7	7	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	340 613	343 913	112 386	33.0%	117 736	34.6%	85 313	24.8%	56 302	16.4%	371 737	108.1%	60 464	101.7%	(6.9%)
Property rates, penalties and collection charges	16 376	16 376	4 596	28.1%	4 564	27.9%	5 138	31.4%	6 653	40.6%	20 951	127.9%	5 172	-	28.6%
Service charges	125 101	125 101	28 787	23.0%	33 531	26.8%	31 242	25.0%	37 932	30.3%	131 493	105.1%	29 863	75.0%	27.0%
Other revenue	10 512	10 512	12 958	123.3%	10 072	95.8%	12 767	121.5%	11 051	105.1%	46 848	445.7%	9 226	-	19.8%
Government - operating	71 408	71 408	31 075	43.5%	19 562	27.4%	17 272	24.2%	-	-	67 909	95.1%	15 795	73.5%	(100.0%)
Government - capital	114 650	117 950	33 733	29.4%	49 728	43.4%	18 275	15.5%	-	-	101 736	86.3%	-	97.5%	-
Interest	2 566	2 566	1 237	48.2%	280	10.9%	619	24.1%	665	25.9%	2 800	109.1%	409	47.2%	62.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(229 199)	(229 199)	(56 381)	24.6%	(51 927)	22.7%	(58 565)	25.6%	(71 107)	31.0%	(237 981)	103.8%	(52 225)	100.0%	36.2%
Suppliers and employees	(220 025)	(220 025)	(53 540)	24.3%	(49 728)	22.6%	(55 746)	25.3%	(68 865)	31.3%	(227 879)	103.6%	(47 330)	98.9%	45.5%
Finance charges	(799)	(799)	(194)	24.3%	88	(11.0%)	(170)	21.2%	(46)	5.7%	(322)	40.3%	(1 031)	353.7%	(95.5%)
Transfers and grants	(8 375)	(8 375)	(2 647)	31.6%	(2 287)	27.3%	(2 650)	31.6%	(2 196)	26.2%	(9 779)	116.8%	(3 864)	107.0%	(43.2%)
Net Cash from/(used) Operating Activities	111 414	114 714	56 005	50.3%	65 810	59.1%	26 748	23.3%	(14 806)	(12.9%)	133 756	116.6%	8 240	108.2%	(279.7%)
Cash Flow from Investing Activities															
Receipts	7 648	7 648	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 648	7 648	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 650)	(112 536)	(17 659)	15.4%	(39 253)	34.2%	(16 082)	14.3%	(23 267)	20.7%	(96 262)	85.5%	(35 144)	95.1%	(33.8%)
Capital assets	(114 650)	(112 536)	(17 659)	15.4%	(39 253)	34.2%	(16 082)	14.3%	(23 267)	20.7%	(96 262)	85.5%	(35 144)	95.1%	(33.8%)
Net Cash from/(used) Investing Activities	(107 002)	(104 888)	(17 659)	16.5%	(39 253)	36.7%	(16 082)	15.3%	(23 267)	22.2%	(96 262)	91.8%	(35 144)	95.1%	(33.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	12	-	12	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	12	-	12	-	-	-	(100.0%)
Payments	(1 093)	(1 093)	-	-	-	-	-	-	-	-	-	-	-	90.4%	-
Repayment of borrowing	(1 093)	(1 093)	-	-	-	-	-	-	-	-	-	-	-	90.4%	-
Net Cash from/(used) Financing Activities	(1 093)	(1 093)	-	-	-	-	-	-	12	(1.1%)	12	(1.1%)	-	90.4%	(100.0%)
Net Increase/(Decrease) in cash held	3 319	8 733	38 346	1 155.5%	26 556	800.2%	10 665	122.1%	(38 061)	(435.8%)	37 506	429.5%	(26 904)	34.9%	41.5%
Cash/cash equivalents at the year begin:	(292)	-	9 667	(3 309.3%)	48 012	(16 436.9%)	74 568	-	85 233	-	9 667	-	22 753	.3%	274.6%
Cash/cash equivalents at the year end:	3 026	8 733	48 012	1 586.4%	74 568	2 463.9%	85 233	976.0%	47 172	540.2%	47 172	540.2%	(4 151)	1 423.6%	(1 236.5%)

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	3 463	9.7%	1 591	4.4%	1 612	4.5%	29 173	81.4%	35 840	30.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 126	45.0%	749	8.2%	523	5.7%	3 776	41.2%	9 175	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 112	7.6%	933	3.4%	804	2.9%	23 862	86.1%	27 712	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	599	5.2%	354	3.1%	308	2.7%	10 296	89.1%	11 556	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 279	6.0%	744	3.5%	647	3.0%	18 633	87.5%	21 303	18.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	226	1.9%	93	.8%	76	.6%	11 525	96.7%	11 920	10.1%	-	-	-	-
Total By Income Source	11 806	10.0%	4 464	3.8%	3 970	3.4%	97 265	82.8%	117 506	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 317	67.7%	103	5.3%	80	4.1%	446	22.9%	1 946	1.7%	-	-	-	-
Commercial	3 325	16.2%	664	3.2%	573	2.8%	15 956	77.8%	20 518	17.5%	-	-	-	-
Households	7 122	7.5%	3 697	3.9%	3 316	3.5%	80 864	85.1%	95 000	80.8%	-	-	-	-
Other	41	100.0%	-	-	-	-	-	-	41	-	-	-	-	-
Total By Customer Group	11 806	10.0%	4 464	3.8%	3 970	3.4%	97 265	82.8%	117 506	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	10 735	100.0%	-	-	-	-	-	-	10 735	38.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	371	77.9%	81	17.0%	-	-	24	5.1%	476	1.7%
Other	5 934	36.2%	3 787	23.1%	1 770	10.8%	4 912	29.9%	16 403	59.4%
Total	17 039	61.7%	3 868	14.0%	1 770	6.4%	4 936	17.9%	27 614	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	673 687	701 623	256 739	38.1%	201 245	29.9%	126 271	18.0%	54 532	7.8%	638 786	91.0%	173 331	107.3%	(68.5%)
Property rates	88 315	111 254	23 178	26.2%	20 232	22.9%	22 244	20.0%	11 789	10.6%	77 443	69.6%	28 677	125.1%	(58.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	79 972	80 010	17 387	21.7%	19 234	24.1%	15 912	19.9%	3 545	4.4%	56 077	70.1%	28 750	126.9%	(87.7%)
Service charges - water revenue	17 191	17 191	4 746	27.6%	4 801	27.9%	2 294	13.3%	1 693	9.8%	13 533	78.7%	4 296	107.5%	(60.6%)
Service charges - sanitation revenue	4 285	4 285	1 077	25.1%	1 072	25.0%	707	16.5%	343	8.0%	3 199	74.7%	963	100.3%	(64.4%)
Service charges - refuse revenue	6 527	6 527	1 633	25.0%	1 499	23.0%	911	14.0%	369	5.7%	4 412	67.6%	1 402	101.3%	(73.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 680	7 921	470	8.3%	547	9.6%	332	4.2%	3 929	49.6%	5 277	66.6%	384	62.6%	924.1%
Interest earned - external investments	728	4 028	363	49.9%	2 345	322.0%	67	1.7%	606	15.0%	3 382	83.9%	(14)	(1.2%)	(4 468.0%)
Interest earned - outstanding debtors	1 796	4 599	1 697	94.5%	1 646	91.6%	1 132	24.6%	720	15.7%	5 195	113.0%	1 379	222.2%	(47.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 683	5 555	1 003	10.4%	1 289	13.3%	790	14.2%	243	4.4%	3 326	59.9%	3 690	110.6%	(93.4%)
Licences and permits	22	22	1	3.1%	1	5.8%	0	1.3%	1	5.4%	4	15.6%	0	65.7%	182.4%
Agency services	14 667	14 667	6 031	41.1%	5 416	36.9%	(3 684)	(25.1%)	28 938	197.3%	36 701	250.2%	11 550	232.7%	150.5%
Transfers recognised - operational	436 751	436 751	197 417	45.2%	141 012	32.3%	86 488	19.8%	-	-	424 917	97.3%	88 323	95.5%	(100.0%)
Other own revenue	8 070	8 813	1 387	17.2%	2 151	26.7%	(922)	(10.5%)	2 355	26.7%	4 972	56.4%	3 933	136.4%	(40.1%)
Gains on disposal of PPE	-	-	350	-	-	-	-	-	-	-	350	-	-	-	-
Operating Expenditure	582 321	585 614	121 258	20.8%	155 059	26.6%	94 819	16.2%	192 657	32.9%	563 794	96.3%	185 872	92.8%	3.7%
Employee related costs	246 785	250 170	66 132	26.8%	78 380	31.8%	44 603	17.8%	68 598	27.4%	257 713	103.0%	60 833	107.6%	12.8%
Remuneration of councillors	21 690	21 690	5 226	24.1%	5 268	24.3%	3 699	17.1%	5 527	25.5%	19 720	90.9%	6 135	108.8%	(9.9%)
Debt impairment	17 966	17 966	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	67 874	67 874	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	781	781	790	101.2%	1 828	234.2%	401	51.4%	179	23.0%	3 198	409.7%	837	145.5%	(78.6%)
Bulk purchases	81 622	81 622	19 154	23.5%	26 455	32.4%	16 307	20.0%	28 011	34.3%	89 927	110.2%	15 010	78.2%	86.6%
Other Materials	1 436	1 436	256	17.8%	218	15.2%	275	19.2%	937	65.2%	1 686	117.4%	118	57.1%	693.0%
Contracted services	21 410	20 610	5 810	27.1%	6 363	29.7%	6 381	31.0%	44 928	218.0%	63 482	308.0%	15 774	155.6%	184.8%
Transfers and grants	223	288	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	122 535	123 177	23 891	19.5%	36 546	29.8%	23 153	18.8%	44 478	36.1%	128 068	104.0%	87 165	115.9%	(49.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	91 366	116 009	135 480		46 185		31 452		(138 125)		74 993		(12 540)		
Transfers recognised - capital	382 574	382 574	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	473 940	498 584	135 480		46 185		31 452		(138 125)		74 993		(12 540)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	473 940	498 584	135 480		46 185		31 452		(138 125)		74 993		(12 540)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	473 940	498 584	135 480		46 185		31 452		(138 125)		74 993		(12 540)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	473 940	498 584	135 480		46 185		31 452		(138 125)		74 993		(12 540)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	413 179	415 724	30 445	7.4%	83 340	20.2%	53 330	12.8%	41 656	10.0%	208 771	50.2%	31 977	73.2%	30.3%
National Government	382 574	385 119	30 101	7.9%	81 924	21.4%	49 526	12.9%	30 542	7.9%	192 093	49.9%	29 793	75.0%	2.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	382 574	385 119	30 101	7.9%	81 924	21.4%	49 526	12.9%	30 542	7.9%	192 093	49.9%	29 793	75.0%	2.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 605	30 605	344	1.1%	1 415	4.6%	3 804	12.4%	11 114	36.3%	16 678	54.5%	2 184	35.2%	409.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	413 179	415 724	30 445	7.4%	83 340	20.2%	53 330	12.8%	41 656	10.0%	208 771	50.2%	31 977	73.2%	30.3%
Governance and Administration	8 660	8 660	166	1.9%	727	8.4%	-	-	2 402	27.7%	3 295	38.0%	488	35.4%	391.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	44.6%	
Budget & Treasury Office	7 040	7 040	-	-	173	2.5%	-	-	1 728	24.5%	1 900	27.0%	-	-	(100.0%)
Corporate Services	1 620	1 620	166	10.3%	555	34.2%	-	-	674	41.6%	1 395	86.1%	488	35.0%	37.9%
Community and Public Safety	2 600	2 600	-	-	-	-	-	-	376	14.5%	376	14.5%	-	-	(100.0%)
Community & Social Services	400	400	-	-	-	-	-	-	376	94.0%	376	94.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 200	2 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 830	94 920	13 469	22.9%	27 843	47.3%	8 214	8.7%	22 845	24.1%	72 371	76.2%	2 202	65.2%	937.5%
Planning and Development	24 705	35 920	3 408	13.8%	10 684	43.2%	1 134	3.2%	9 822	27.3%	25 048	69.7%	-	31.1%	(100.0%)
Road Transport	33 525	58 400	10 060	30.0%	17 159	51.2%	7 080	12.1%	12 458	21.3%	46 758	80.1%	2 202	75.0%	465.8%
Environmental Protection	600	600	-	-	-	-	-	-	564	94.0%	564	94.0%	-	-	(100.0%)
Trading Services	343 089	309 544	16 810	4.9%	54 769	16.0%	45 116	14.6%	16 034	5.2%	132 729	42.9%	29 286	75.1%	(45.3%)
Electricity	15 700	18 006	176	1.1%	2 679	17.1%	3 610	20.1%	7 592	42.2%	14 057	78.1%	3 161	46.2%	140.2%
Water	298 049	262 133	16 477	5.5%	40 797	13.7%	39 906	15.2%	22 582	8.6%	119 762	45.7%	26 022	77.3%	(13.2%)
Waste Water Management	24 500	24 739	157	.6%	11 267	46.0%	1 601	6.5%	(16 442)	(66.5%)	(3 417)	(13.8%)	103	78.2%	(16 007.9%)
Waste Management	4 840	4 666	-	-	26	.5%	-	-	2 302	49.3%	2 328	49.9%	-	97.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	1 000 433	1 017 195	386 369	38.6%	329 016	32.9%	301 799	29.7%	84 463	8.3%	1 101 647	108.3%	163 119	128.9%	(48.2%)
Property rates, penalties and collection charges	48 382	60 949	17 809	36.8%	18 035	37.3%	12 834	21.1%	15 977	26.2%	64 655	106.1%	12 797	90.4%	24.8%
Service charges	101 530	101 726	19 401	19.1%	24 257	23.9%	28 425	27.9%	26 445	26.0%	98 528	96.9%	30 280	189.6%	(12.7%)
Other revenue	29 258	28 574	25 098	85.8%	56 019	191.5%	42 656	149.3%	40 196	140.7%	163 969	573.8%	30 327	789.2%	32.5%
Government - operating	436 751	436 751	179 771	41.2%	142 441	32.6%	107 187	24.5%	-	-	429 399	98.3%	88 323	91.6%	(100.0%)
Government - capital	382 574	382 574	142 229	37.2%	87 033	22.7%	110 288	28.8%	-	-	339 550	88.8%	-	128.1%	-
Interest	1 938	6 621	2 060	106.3%	1 231	63.5%	409	6.2%	1 845	27.9%	5 546	83.8%	1 392	242.1%	32.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(496 481)	(584 709)	(375 632)	75.7%	(222 509)	44.8%	(191 073)	32.7%	(160 764)	27.5%	(949 978)	162.5%	(146 271)	187.7%	9.9%
Suppliers and employees	(495 478)	(583 640)	(375 302)	75.7%	(220 681)	44.5%	(190 510)	32.6%	(160 606)	27.5%	(947 099)	162.3%	(145 434)	188.0%	10.4%
Finance charges	(781)	(781)	(330)	42.2%	(1 828)	234.2%	(563)	72.1%	(158)	20.3%	(2 879)	368.8%	(837)	145.5%	(81.1%)
Transfers and grants	(223)	(288)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	503 952	432 486	10 737	2.1%	106 507	21.1%	110 726	25.6%	(76 301)	(17.6%)	151 669	35.1%	16 848	76.1%	(552.9%)
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	(382 574)	(415 724)	(34 704)	9.1%	(88 264)	23.1%	(70 982)	17.1%	(32 929)	7.9%	(226 879)	54.6%	(31 951)	103.2%	3.1%
Capital assets	(382 574)	(415 724)	(34 704)	9.1%	(88 264)	23.1%	(70 982)	17.1%	(32 929)	7.9%	(226 879)	54.6%	(31 951)	103.2%	3.1%
Net Cash from/(used) Investing Activities	(382 574)	(415 724)	(34 704)	9.1%	(88 264)	23.1%	(70 982)	17.1%	(32 929)	7.9%	(226 879)	54.6%	(31 951)	103.2%	3.1%
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	121 377	16 762	(23 967)	(19.7%)	18 243	15.0%	39 744	237.1%	(109 230)	(651.6%)	(75 209)	(448.7%)	(15 103)	23.6%	623.2%
Cash/cash equivalents at the year begin:	164	38 114	33 418	20 323.6%	9 452	5 748.0%	27 695	72.7%	67 439	176.9%	33 418	87.7%	48 522	34.5%	39.0%
Cash/cash equivalents at the year end:	121 542	54 877	9 452	7.8%	27 695	22.8%	67 439	122.9%	(41 791)	(76.2%)	(41 791)	(76.2%)	33 418	24.3%	(225.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 264	24.6%	453	8.8%	423	8.2%	2 996	58.3%	5 137	3.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 297	59.4%	1 050	11.8%	481	5.4%	2 096	23.5%	8 924	5.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 051	6.7%	5 983	5.0%	5 534	4.6%	100 817	83.7%	120 386	78.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	336	28.8%	131	11.2%	80	6.9%	622	53.2%	1 170	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	339	29.3%	121	10.4%	69	6.0%	629	54.4%	1 157	.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	704	5.5%	714	5.6%	660	5.2%	10 714	83.8%	12 792	8.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	547	13.8%	245	6.2%	170	4.3%	3 016	75.8%	3 978	2.6%	-	-	-	-
Total By Income Source	16 539	10.8%	8 697	5.7%	7 416	4.8%	120 890	78.7%	153 543	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 270	8.3%	3 013	7.7%	2 954	7.5%	29 974	76.4%	39 211	25.5%	-	-	-	-
Commercial	7 434	8.4%	3 278	3.7%	2 574	2.9%	75 240	85.0%	88 527	57.7%	-	-	-	-
Households	5 412	24.8%	2 123	9.7%	1 697	7.8%	12 574	57.7%	21 807	14.2%	-	-	-	-
Other	422	10.6%	283	7.1%	191	4.8%	3 102	77.6%	3 998	2.6%	-	-	-	-
Total By Customer Group	16 539	10.8%	8 697	5.7%	7 416	4.8%	120 890	78.7%	153 543	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	7 161	100.0%	-	-	-	-	-	-	7 161	23.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 490	90.2%	645	3.8%	418	2.4%	629	3.7%	17 182	55.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 446	100.0%	-	-	-	-	-	-	6 446	20.9%
Total	29 098	94.5%	645	2.1%	418	1.4%	629	2.0%	30 789	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr SZ Matsaba (ACFO)	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	925 818	1 061 398	572 776	61.9%	221 085	23.9%	183 634	17.3%	156 658	14.8%	1 134 153	106.9%	31 287	85.5%	400.7%
Property rates	171 866	171 866	135 512	78.8%	13 716	8.0%	13 717	8.0%	12 812	7.5%	175 757	102.3%	12 493	142.2%	2.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	42 401	2 401	5 456	12.9%	3 238	7.6%	6 789	282.7%	4 429	184.5%	19 913	829.3%	7 924	53.2%	(44.1%)
Service charges - sanitation revenue	2 937	2 937	769	26.2%	781	26.6%	1 359	46.3%	1 002	34.1%	3 911	133.2%	685	85.8%	46.3%
Service charges - refuse revenue	6 081	6 081	1 578	25.9%	527	8.7%	2 126	35.0%	1 264	20.8%	5 495	90.4%	1 643	112.7%	(23.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	9	-	(100.0%)
Rental of facilities and equipment	920	960	61	6.6%	134	14.6%	333	34.7%	253	26.4%	781	81.4%	158	36.2%	59.7%
Interest earned - external investments	7 500	13 500	3 943	52.6%	4 493	59.9%	2 862	21.2%	2 506	18.6%	13 804	102.3%	3 922	145.4%	(36.1%)
Interest earned - outstanding debtors	19 500	19 500	-	-	-	-	-	-	109 568	561.9%	109 568	561.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 500	2 500	2	.1%	1	-	128	5.1%	112	4.5%	242	9.7%	59	13.5%	90.6%
Licences and permits	17 454	10 407	6 040	34.6%	5 537	31.7%	6 879	66.1%	21 077	202.5%	39 533	379.9%	3 449	100.4%	511.1%
Agency services	9 095	9 095	-	-	-	-	-	-	772	8.5%	772	8.5%	-	-	(100.0%)
Transfers recognised - operational	641 087	810 077	418 863	65.3%	190 834	29.8%	148 396	18.3%	-	-	758 093	93.6%	-	73.8%	-
Other own revenue	3 977	11 575	553	13.9%	1 823	45.8%	1 025	8.9%	2 684	23.2%	6 084	52.6%	946	42.1%	183.6%
Gains on disposal of PPE	500	500	-	-	-	-	20	4.1%	179	35.9%	200	39.9%	-	-	(100.0%)
Operating Expenditure	858 560	921 033	160 870	18.7%	296 410	34.5%	207 961	22.6%	194 698	21.1%	859 938	93.4%	177 495	90.6%	9.7%
Employee related costs	300 295	328 122	80 537	26.8%	90 480	30.1%	75 004	22.9%	83 156	25.3%	329 177	100.3%	70 725	104.1%	17.6%
Remuneration of councillors	28 718	26 541	6 053	21.1%	6 051	21.1%	6 805	25.6%	6 232	23.5%	25 141	94.7%	5 168	83.5%	20.6%
Debt impairment	115 000	115 000	-	-	57 500	50.0%	-	-	-	-	57 500	50.0%	-	49.5%	-
Depreciation and asset impairment	43 000	43 000	-	-	21 500	50.0%	-	-	-	-	21 500	50.0%	-	48.6%	-
Finance charges	577	-	33	5.7%	33	5.7%	-	-	-	-	66	-	-	-	-
Bulk purchases	171 820	171 820	45 358	26.4%	72 830	42.4%	74 333	43.3%	43 718	25.4%	236 238	137.5%	61 822	86.6%	(29.3%)
Other Materials	40 186	84 488	7 552	18.8%	14 614	36.4%	18 394	21.8%	16 646	19.7%	57 207	67.7%	16 211	34.8%	2.7%
Contracted services	38 971	35 971	4 447	11.4%	11 621	29.8%	9 542	26.5%	11 615	32.3%	37 226	103.5%	7 165	82.3%	62.1%
Transfers and grants	23 046	23 046	8 814	38.2%	5 984	26.0%	8 122	35.2%	6 391	27.7%	29 311	127.2%	1 662	219.3%	284.7%
Other expenditure	96 947	93 045	8 074	8.3%	15 798	16.3%	15 761	16.9%	26 940	29.0%	66 572	71.5%	14 742	139.5%	82.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	67 258	140 365	411 906		(75 325)		(24 326)		(38 041)		274 215		(146 208)		
Transfers recognised - capital	393 658	479 702	144 140	36.6%	143 155	36.4%	147 698	30.8%	-	-	434 993	90.7%	-	81.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	460 916	620 067	556 046		67 830		123 372		(38 041)		709 208		(146 208)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	460 916	620 067	556 046		67 830		123 372		(38 041)		709 208		(146 208)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	460 916	620 067	556 046		67 830		123 372		(38 041)		709 208		(146 208)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	460 916	620 067	556 046		67 830		123 372		(38 041)		709 208		(146 208)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	460 915	574 841	26 139	5.7%	86 533	18.8%	203 581	35.4%	99 282	17.3%	415 535	72.3%	127 887	58.3%	(22.4%)
National Government	393 658	574 841	26 139	6.6%	86 533	22.0%	203 581	35.4%	99 282	17.3%	415 535	72.3%	127 887	64.2%	(22.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	67 257	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	460 915	574 841	26 139	5.7%	86 533	18.8%	203 581	35.4%	99 282	17.3%	415 535	72.3%	127 887	58.3%	(22.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	460 915	574 841	26 139	5.7%	86 533	18.8%	203 581	35.4%	99 282	17.3%	415 535	72.3%	127 887	58.3%	(22.4%)
Governance and Administration	16 200	11 300	266	1.6%	617	3.8%	29	.3%	965	8.5%	1 877	16.6%	236	43.9%	308.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	16 200	11 300	266	1.6%	617	3.8%	29	.3%	965	8.5%	1 877	16.6%	236	42.8%	308.8%
Community and Public Safety	14 100	10 016	-	-	920	6.5%	883	8.8%	331	3.3%	2 134	21.3%	1 769	55.3%	(81.3%)
Community & Social Services	-	10 016	-	-	-	-	883	8.8%	331	3.3%	1 213	12.1%	1 168	109.5%	(71.7%)
Sport And Recreation	4 500	-	-	-	920	20.5%	-	-	-	-	920	-	-	-	-
Public Safety	500	-	-	-	-	-	-	-	-	-	-	-	602	28.4%	(100.0%)
Housing	9 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	132 665	146 325	18 046	13.6%	11 071	8.3%	48 130	32.9%	48 759	33.3%	126 007	86.1%	25 023	76.7%	94.9%
Planning and Development	22 165	19 865	1 007	4.5%	2 627	11.9%	1 180	5.9%	3 786	19.1%	8 600	43.3%	1 834	57.4%	106.4%
Road Transport	110 500	126 460	17 039	15.4%	8 445	7.6%	46 950	37.1%	44 973	35.6%	117 407	92.8%	23 188	78.4%	93.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	270 950	407 200	7 826	2.9%	73 925	27.3%	154 538	38.0%	49 227	12.1%	285 517	70.1%	100 859	50.8%	(51.2%)
Electricity	17 200	15 780	999	5.8%	614	3.6%	2 108	13.4%	6 972	44.2%	10 693	67.8%	1 712	31.9%	307.2%
Water	211 650	366 820	3 219	1.5%	69 426	32.8%	152 430	41.6%	36 200	9.9%	261 275	71.2%	91 074	52.1%	(60.3%)
Waste Water Management	31 500	14 000	3 608	11.5%	3 885	12.3%	-	-	6 056	43.3%	13 549	96.8%	8 073	56.7%	(25.0%)
Waste Management	10 600	10 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	1 160 155	1 366 455	590 923	50.9%	349 750	30.1%	312 006	22.8%	185 032	13.5%	1 437 711	105.2%	25 523	73.4%	625.0%
Property rates, penalties and collection charges	63 590	23 726	16 215	25.5%	979	1.5%	1 381	5.8%	13 798	58.2%	32 374	136.4%	14 178	-	(2.7%)
Service charges	19 025	7 257	1 107	5.8%	2 793	14.7%	3 304	45.5%	3	-	7 207	99.3%	2 811	5.0%	(99.9%)
Other revenue	28 470	38 469	6 655	23.4%	7 495	26.3%	8 365	21.7%	24 898	64.7%	47 412	123.2%	4 612	-	439.8%
Government - operating	641 087	792 353	418 863	65.3%	190 834	29.8%	148 396	18.7%	34 260	4.3%	792 353	100.0%	-	73.3%	(100.0%)
Government - capital	393 658	434 993	144 140	36.6%	143 155	36.4%	147 698	34.0%	-	-	434 993	100.0%	-	81.9%	-
Interest	14 325	69 657	3 943	27.5%	4 493	31.4%	2 862	4.1%	112 074	160.9%	123 372	177.1%	3 922	121.0%	2 757.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(698 561)	(918 820)	(191 613)	27.4%	(213 076)	30.5%	(266 422)	29.0%	(218 381)	23.8%	(889 492)	96.8%	(267 987)	122.3%	(18.5%)
Suppliers and employees	(674 939)	(883 453)	(182 798)	27.1%	(207 093)	30.7%	(255 485)	28.9%	(211 990)	24.0%	(857 366)	97.0%	(145 481)	102.6%	45.7%
Finance charges	(577)	-	-	-	-	-	(16)	-	-	-	(16)	-	-	-	-
Transfers and grants	(23 046)	(35 366)	(8 814)	38.2%	(5 984)	26.0%	(10 921)	30.9%	(6 391)	18.1%	(32 110)	90.8%	(122 507)	627.5%	(94.8%)
Net Cash from/(used) Operating Activities	461 594	447 635	399 311	86.5%	136 673	29.6%	45 584	10.2%	(33 349)	(7.4%)	548 219	122.5%	(242 464)	28.8%	(86.2%)
Cash Flow from Investing Activities															
Receipts	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(460 915)	(616 291)	(114 594)	24.9%	(148 206)	32.2%	(176 358)	28.6%	(142 857)	23.2%	(582 015)	94.4%	(27 887)	53.7%	412.3%
Capital assets	(460 915)	(616 291)	(114 594)	24.9%	(148 206)	32.2%	(176 358)	28.6%	(142 857)	23.2%	(582 015)	94.4%	(27 887)	53.7%	412.3%
Net Cash from/(used) Investing Activities	(460 415)	(616 291)	(114 594)	24.9%	(148 206)	32.2%	(176 358)	28.6%	(142 857)	23.2%	(582 015)	94.4%	(27 887)	53.7%	412.3%
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	1 179	(168 655)	284 716	24 146.0%	(11 533)	(978.1%)	(130 774)	77.5%	(176 205)	104.5%	(33 796)	20.0%	(270 351)	(113.1%)	(34.8%)
Cash/cash equivalents at the year begin:	173 000	213 519	213 519	123.4%	498 235	288.0%	486 702	227.9%	355 929	166.7%	213 519	100.0%	320 353	133.4%	11.1%
Cash/cash equivalents at the year end:	174 179	44 864	498 235	286.0%	486 702	279.4%	355 929	793.3%	179 723	400.6%	179 723	400.6%	50 002	24.4%	259.4%

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	1 157	.8%	1 680	1.2%	1 350	1.0%	133 534	97.0%	137 721	13.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 650	.6%	4 321	.8%	4 237	.8%	552 352	97.8%	564 559	57.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	269	2.2%	284	2.3%	276	2.2%	11 478	93.3%	12 307	1.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	577	1.6%	592	1.7%	591	1.7%	33 800	95.1%	35 559	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	12.4%	45	12.4%	45	12.4%	229	62.8%	364	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 866	2.3%	8 126	3.8%	7 990	3.8%	190 288	90.1%	211 271	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	3	-	66	.2%	28 501	99.8%	28 570	2.9%	-	-	-	-
Total By Income Source	10 565	1.1%	15 050	1.5%	14 555	1.5%	950 181	95.9%	990 351	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	775	.2%	4 690	.9%	4 659	.9%	501 642	98.0%	511 766	51.7%	-	-	-	-
Commercial	3 369	3.0%	3 281	2.9%	3 108	2.8%	101 843	91.3%	111 601	11.3%	-	-	-	-
Households	213	2.9%	217	2.9%	212	2.9%	6 746	91.3%	7 389	.7%	-	-	-	-
Other	6 207	1.7%	6 862	1.9%	6 576	1.8%	339 950	94.5%	359 595	36.3%	-	-	-	-
Total By Customer Group	10 565	1.1%	15 050	1.5%	14 555	1.5%	950 181	95.9%	990 351	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	(2 236)	(31.1%)	3 283	45.7%	(1 523)	(21.2%)	7 663	106.6%	7 187	2.2%
Bulk Water	-	-	(16 200)	(7.5%)	(31 011)	(14.3%)	263 889	121.8%	216 678	64.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 821	12.6%	13 784	12.5%	3 797	3.5%	78 653	71.5%	110 055	33.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 585	3.5%	867	.3%	(28 737)	(8.6%)	350 205	104.9%	333 920	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 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	228 185	228 535	95 554	41.9%	73 999	32.4%	56 015	24.5%	2 094	.9%	227 662	99.6%	2 727	98.9%	(23.2%)
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	366	366	5	1.4%	72	19.8%	4	1.0%	68	18.6%	149	40.8%	48	35.5%	42.6%
Interest earned - external investments	3 200	4 800	1 540	48.1%	1 405	43.9%	1 515	31.6%	1 732	36.1%	6 191	129.0%	1 166	123.4%	48.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	130	130	-	-	-	-	-	-	119	91.8%	119	91.8%	110	-	8.9%
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	221 789	221 789	93 804	42.3%	72 265	32.6%	54 360	24.5%	-	-	220 429	99.4%	-	99.0%	-
Other own revenue	2 700	1 450	205	7.6%	256	9.5%	137	9.4%	175	12.1%	773	53.3%	1 403	66.4%	(87.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	215 235	216 826	35 121	16.3%	58 222	27.1%	37 440	17.3%	49 851	23.0%	180 634	83.3%	52 934	81.8%	(5.8%)
Employee related costs	94 863	98 154	20 876	22.0%	21 555	22.7%	22 168	22.6%	22 290	22.7%	86 889	88.5%	20 235	87.2%	10.2%
Remuneration of councillors	14 599	15 148	3 476	23.8%	3 363	23.0%	4 078	26.9%	3 574	23.6%	14 491	95.7%	3 993	99.9%	(10.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 500	12 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	22 312	-	0	-	15 914	71.3%	1	-	10 683	-	26 598	-	15 914	142.7%	(32.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 354	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	67 607	91 025	10 769	15.9%	17 391	25.7%	11 192	12.3%	13 304	14.6%	52 656	57.8%	12 792	72.2%	4.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 950	11 709	60 432		15 776		18 575		(47 757)		47 027		(50 207)		
Transfers recognised - capital	30 393	1 893	1 893	6.2%	-	-	-	-	-	-	1 893	100.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 343	13 602	62 325		15 776		18 575		(47 757)		48 920		(50 207)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 343	13 602	62 325		15 776		18 575		(47 757)		48 920		(50 207)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 343	13 602	62 325		15 776		18 575		(47 757)		48 920		(50 207)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 343	13 602	62 325		15 776		18 575		(47 757)		48 920		(50 207)		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	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 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	56 197	25 748	1 975	3.5%	3 640	6.5%	7 366	28.6%	7 035	27.3%	20 017	77.7%	4 568	84.2%	54.0%
National Government	30 393	1 893	246	.8%	660	2.2%	334	17.7%	128	6.8%	1 369	72.3%	627	-	(79.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 393	1 893	246	.8%	660	2.2%	334	17.7%	128	6.8%	1 369	72.3%	627	-	(79.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 804	23 855	1 729	6.7%	2 897	11.2%	7 032	29.5%	6 907	29.0%	18 565	77.8%	3 941	69.7%	75.3%
Public contributions and donations	-	-	-	-	83	-	-	-	-	-	83	-	-	-	-
Capital Expenditure Standard Classification	56 197	25 748	1 975	3.5%	3 640	6.5%	7 366	28.6%	7 035	27.3%	20 017	77.7%	4 568	84.2%	54.0%
Governance and Administration	9 801	7 629	1 729	17.6%	1 592	16.2%	1 667	21.8%	862	11.3%	5 850	76.7%	2 789	64.8%	(69.1%)
Executive & Council	378	300	476	125.9%	160	42.2%	82	27.3%	231	77.0%	949	316.2%	1 236	43.3%	(81.3%)
Budget & Treasury Office	7 495	6 850	926	12.3%	1 150	15.3%	1 585	23.1%	632	9.2%	4 292	62.7%	990	88.6%	(36.2%)
Corporate Services	1 928	479	327	17.0%	282	14.6%	-	-	-	-	609	127.0%	563	83.3%	(100.0%)
Community and Public Safety	1 460	900	-	-	27	1.9%	171	19.0%	381	42.4%	580	64.4%	135	98.0%	182.6%
Community & Social Services	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	15	-	-	-	-	-	-	-	-	-	-	-	17	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 435	900	-	-	27	1.9%	171	19.0%	381	42.4%	580	64.4%	118	80.9%	222.2%
Economic and Environmental Services	44 936	17 218	246	.5%	2 021	4.5%	5 528	32.1%	5 791	33.6%	13 587	78.9%	1 644	94.9%	252.2%
Planning and Development	44 936	17 218	246	.5%	2 021	4.5%	5 528	32.1%	5 791	33.6%	13 587	78.9%	1 644	94.9%	252.2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	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	258 578	254 283	97 447	37.7%	73 999	28.6%	56 015	22.0%	2 094	.8%	229 555	90.3%	2 727	96.2%	(23.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 066	1 816	210	6.8%	329	10.7%	140	7.7%	243	13.4%	922	50.8%	1 451	62.5%	(83.2%)
Government - operating	221 789	221 789	93 804	42.3%	72 265	32.6%	54 360	24.5%	-	-	220 429	99.4%	-	99.1%	-
Government - capital	30 393	25 748	1 893	6.2%	-	-	-	-	-	-	1 893	7.4%	-	-	-
Interest	3 200	4 800	1 540	48.1%	1 405	43.9%	1 515	31.6%	1 732	36.1%	6 191	129.0%	1 166	123.4%	48.5%
Dividends	130	130	-	-	-	-	-	-	119	91.8%	119	91.8%	110	-	8.9%
Payments	(197 987)	(199 956)	(35 121)	17.7%	(58 222)	29.4%	(37 440)	18.7%	(49 855)	24.9%	(180 639)	90.3%	(52 934)	88.2%	(5.8%)
Suppliers and employees	(165 926)	(167 895)	(35 121)	21.2%	(42 309)	25.5%	(37 439)	22.3%	(39 171)	23.3%	(154 041)	91.7%	(37 021)	81.0%	5.8%
Finance charges	(32 061)	(32 061)	(0)	-	(15 914)	49.6%	(1)	-	(10 683)	33.3%	(26 598)	83.0%	(15 914)	142.7%	(32.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 591	54 327	62 325	102.9%	15 776	26.0%	18 575	34.2%	(47 760)	(87.9%)	48 916	90.0%	(50 207)	163.0%	(4.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 197)	-	(1 975)	3.5%	(3 640)	6.5%	(7 346)	-	(6 932)	-	(19 894)	-	(4 568)	-	51.8%
Capital assets	(56 197)	-	(1 975)	3.5%	(3 640)	6.5%	(7 346)	-	(6 932)	-	(19 894)	-	(4 568)	-	51.8%
Net Cash from/(used) Investing Activities	(56 197)	-	(1 975)	3.5%	(3 640)	6.5%	(7 346)	-	(6 931)	-	(19 892)	-	(4 568)	-	51.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 750)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(9 750)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(9 750)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 356)	54 327	60 350	(1 126.7%)	12 136	(226.6%)	11 229	20.7%	(54 691)	(100.7%)	29 024	53.4%	(54 775)	68.9%	(.2%)
Cash/cash equivalents at the year begin:	23 354	-	23 354	100.0%	83 704	358.4%	95 840	-	107 069	-	23 354	-	99 203	1 326.3%	7.9%
Cash/cash equivalents at the year end:	17 998	54 327	83 704	465.1%	95 840	532.5%	107 069	197.1%	52 378	96.4%	52 378	96.4%	44 427	176.9%	17.9%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	103	100.0%	-	-	-	-	-	-	103	100.0%	-	-	-	-
Total By Income Source	103	100.0%	-	-	-	-	-	-	103	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	103	100.0%	-	-	-	-	-	-	103	100.0%	-	-	-	-
Total By Customer Group	103	100.0%	-	-	-	-	-	-	103	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.