provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2018/19 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 2019

1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of each month, a consolidated statement on the state of municipal budget.

2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.

3. All information in this publication is based on the Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer is required to sign and submit to the National Treasury. Therefore, any queries on the budget, revenue and expenditure reflected in the statement must be referred to the relevant municipality.

4. NB: Not all municipalities in the Province have submitted the required returns on time as per the table below. It should also be noted that the report contains preliminary figures as at the end of the fourth quarter ended 30 June 2019 as municipalities are still verifying the information.

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2018/19 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 2019

STATUS OF SECTION 71 SUBMISSION FOR THE QUARTER ENDED 30 JUNE 2019												
Municipality	**Operating Revenue & Expenditure**		**Capital Revenue & Expenditure**		**Cash Flow Statement**		**Debtors**		**Creditors**		**mSCOA Data Strings M09**	
	Y	**N**	**Y**	**N**	**Y**	**N**	**Y**	**N**	**Y**	**N**	**Y**	**N**
Ehlanzeni District	Y		Y		Y		Y		Y		Y	
Thaba Chweu	Y		Y		Y		Y		Y			N
Nkomazi	Y		Y			N	Y		Y		Y	
City of Mbombela		N		N		N	Y			N	Y	
Bushbuckridge	Y		Y		Y		Y		Y		Y	
Nkangala District	Y		Y		Y		Y		Y		Y	
Steve Tshwete	Y			N	Y		Y		Y		Y	
Thembisile Hani	Y		Y		Y		Y		Y		Y	
Emakhazeni	Y		Y		Y		Y		Y			N
Emalahleni	Y		Y		Y		Y		Y		Y	
Victor Khanye		N		N	Y			N		N	Y	
Dr JS Moroka		N		N		N		N		N		N
Gert Sibande District	Y		Y		Y		Y		Y			N
Govan Mbeki	Y			N	Y			N	Y		Y	
Mkhondo		N		N		N		N		N		N
Lekwa		N		N		N	Y			N	Y	
Msukaligwa	Y		Y		Y		Y		Y		Y	
Dipaleseng	Y		Y		Y		Y		Y			N
Dr Pixley Ka Isaka Seme		N		N		N		N		N		N
Chief Albert Luthuli	Y		Y		Y		Y		Y		Y	
Total	14	6	12	8	18	2	15	5	15	5	13	7

Source: LG Data base

Legend: Green: Return form/ Data strings submitted and uploaded correctly.

Legend: Red: Return form /Data Strings not submitted.

Legend: Yellow: Return form/Data strings submitted with errors.

MS GUGU MASHITENG
ACTING HEAD: PROVINCIAL TREASURY
DATE: 25 / 07 /2019

MPUMALANGA

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**507 711**	**590 567**	**172 300**	**33,9%**	**95 845**	**18,9%**	**17 490**	**3,0%**	**-**	**-**	**285 635**	**48,4%**	**42 513**	**72,6%**	**(100,0%)**
Property rates	90 658	-	33 161	36,6%	(6 664)	(7,4%)	(10 212)	-	-	-	16 285	-	4 502	11,5%	(100,0%)
Property rates - penalties and collection charges	-	-	2 751	-	-	-	-	-	-	-	2 751	-	1 180	-	(100,0%)
Service charges - electricity revenue	36 458	-	2 436	6,7%	7 644	21,0%	4 163	-	-	-	14 243	-	13 128	114,1%	(100,0%)
Service charges - water revenue	38 800	-	5 553	14,3%	1 209	3,1%	333	-	-	-	7 095	-	1 638	68,1%	(100,0%)
Service charges - sanitation revenue	5 599	-	643	11,5%	1 932	34,5%	503	-	-	-	3 079	-	2 724	87,1%	(100,0%)
Service charges - refuse revenue	10 787	-	605	5,6%	1 827	16,9%	241	-	-	-	2 674	-	2 895	121,5%	(100,0%)
Service charges - other	-	-	2 051	-	1	-	189	-	-	-	2 241	-	1	-	(100,0%)
Rental of facilities and equipment	-	2 277	258	-	433	-	282	12,4%	-	-	972	42,7%	646	99,6%	(100,0%)
Interest earned - external investments	2 775	-	858	30,9%	1 716	61,8%	-	-	-	-	2 575	-	-	32,6%	-
Interest earned - outstanding debtors	27 693	-	1 492	5,4%	7 660	27,7%	15 319	-	-	-	24 471	-	13 706	277,5%	(100,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	31	-	3 007	9 551,4%	690	2 191,6%	250	-	-	-	3 947	-	81	46,0%	(100,0%)
Licences and permits	2	-	674	31 994,6%	-	-	-	-	-	-	674	-	1	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	227	-	(100,0%)
Transfers recognised - operational	274 088	-	118 598	43,3%	77 517	28,3%	35	-	-	-	196 150	-	-	45,1%	-
Other own revenue	17 738	588 290	213	1,2%	1 760	9,9%	6 266	1,1%	-	-	8 239	1,4%	1 762	207,6%	(100,0%)
Gains on disposal of PPE	3 081	-	-	-	120	3,9%	120	-	-	-	240	-	23	-	(100,0%)
Operating Expenditure	**454 554**	**418 926**	**150 781**	**33,2%**	**113 459**	**25,0%**	**71 901**	**17,2%**	**-**	**-**	**336 141**	**80,2%**	**55 988**	**61,9%**	**(100,0%)**
Employee related costs	101 624	-	39 690	39,1%	44 767	44,1%	31 362	-	-	-	115 819	-	40 284	102,4%	(100,0%)
Remuneration of councillors	18 392	-	4 106	22,3%	4 216	22,9%	3 353	-	-	-	11 676	-	4 474	92,9%	(100,0%)
Debt impairment	51 539	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 221	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	523	-	-	-	-	-	-	-	-	-	-	-	31	2,9%	(100,0%)
Bulk purchases	66 076	-	24 772	37,5%	16 693	25,3%	21 693	-	-	-	63 157	-	589	36,5%	(100,0%)
Other Materials	38 501	-	574	1,5%	3 225	8,4%	587	-	-	-	4 386	-	1 333	66,4%	(100,0%)
Contracted services	48 013	-	42 348	88,2%	26 141	54,4%	8 609	-	-	-	77 098	-	4 050	114,2%	(100,0%)
Transfers and grants	1 018	-	-	-	-	-	-	-	-	-	-	-	10	-	(100,0%)
Other expenditure	45 671	418 926	39 291	86,0%	18 416	40,3%	6 297	1,5%	-	-	64 005	15,3%	5 217	47,3%	(100,0%)
Loss on disposal of PPE	41 978	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**53 157**	**171 640**	**21 519**		**(17 614)**		**(54 412)**		**-**		**(50 506)**		**(13 475)**		
Transfers recognised - capital	85 550	13	39 818	46,5%	20 804	24,3%	-	-	-	-	60 622	479 756,3%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**138 708**	**171 653**	**61 337**		**3 190**		**(54 412)**		**-**		**10 116**		**(13 475)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**138 708**	**171 653**	**61 337**		**3 190**		**(54 412)**		**-**		**10 116**		**(13 475)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**138 708**	**171 653**	**61 337**		**3 190**		**(54 412)**		**-**		**10 116**		**(13 475)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**138 708**	**171 653**	**61 337**		**3 190**		**(54 412)**		**-**		**10 116**		**(13 475)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**134 986**	**134 986**	**53 027**	**39,3%**	**36 157**	**26,8%**	**15 271**	**11,3%**	**15 097**	**11,2%**	**119 552**	**88,6%**	**12 337**	**106,9%**	**22,4%**
National Government	124 025	124 025	53 027	42,8%	36 157	29,2%	15 271	12,3%	15 097	12,2%	119 552	96,4%	12 337	105,8%	22,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**124 025**	**124 025**	**53 027**	**42,8%**	**36 157**	**29,2%**	**15 271**	**12,3%**	**15 097**	**12,2%**	**119 552**	**96,4%**	**12 337**	**112,8%**	**22,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 961	10 961	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**134 986**	**134 986**	**53 027**	**39,3%**	**36 157**	**26,8%**	**15 271**	**11,3%**	**15 097**	**11,2%**	**119 552**	**88,6%**	**12 337**	**106,9%**	**22,4%**
Governance and Administration	**7 197**	**7 197**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	22	22	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 174	7 174	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 142**	**21 142**	**-**	**-**	**-**	**-**	**345**	**1,6%**	**-**	**-**	**345**	**1,6%**	**-**	**8,4%**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	42,5%	-
Public Safety	21 142	21 142	-	-	-	-	345	1,6%	-	-	345	1,6%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 059**	**28 059**	**-**	**-**	**-**	**-**	**5 483**	**19,5%**	**-**	**-**	**5 483**	**19,5%**	**6 366**	**119,1%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	28 059	28 059	-	-	-	-	5 483	19,5%	-	-	5 483	19,5%	6 366	119,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**78 588**	**78 588**	**53 027**	**67,5%**	**36 157**	**46,0%**	**9 443**	**12,0%**	**15 097**	**19,2%**	**113 724**	**144,7%**	**5 970**	**129,5%**	**152,9%**
Electricity	9 650	9 650	6 626	68,7%	12 525	129,8%	4 173	43,2%	215	2,2%	23 540	243,9%	-	-	(100,0%)
Water	39 674	39 674	46 401	117,0%	23 632	59,6%	2 654	6,7%	8 878	22,4%	81 564	205,6%	3 268	107,1%	171,7%
Waste Water Management	27 158	27 158	-	-	-	-	2 616	9,6%	-	-	2 616	9,6%	2 702	31,5%	(100,0%)
Waste Management	2 106	2 106	-	-	-	-	-	-	6 003	285,1%	6 003	285,1%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**537 542**	**499 875**	**165 850**	**30,9%**	**176 005**	**32,7%**	**117 781**	**23,6%**	**24 801**	**5,0%**	**484 437**	**96,9%**	**21 189**	**93,2%**	**17,0%**
Property rates, penalties and collection charges	60 741	33 153	25 225	41,5%	5 375	8,8%	5 628	17,0%	11 171	33,7%	47 398	143,0%	5 038	62,3%	121,7%
Service charges	35 587	39 139	13 728	38,6%	6 822	19,2%	7 084	18,1%	5 074	13,0%	32 707	83,6%	10 989	110,3%	(53,8%)
Other revenue	17 508	9 860	8 329	47,6%	9 759	55,7%	6 511	66,0%	7 948	80,6%	32 548	330,1%	1 687	391,5%	371,2%
Government - operating	274 088	282 544	118 569	43,3%	93 833	34,2%	69 733	24,7%	78	-	282 212	99,9%	110	98,9%	(29,5%)
Government - capital	128 289	111 621	-	-	60 216	46,9%	28 825	25,8%	-	-	89 041	79,8%	-	71,4%	-
Interest	21 330	23 557	-	-	-	-	-	-	530	2,3%	530	2,3%	3 365	83,1%	(84,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(360 594)**	**(464 916)**	**(127 238)**	**35,3%**	**(133 115)**	**36,9%**	**(114 544)**	**24,6%**	**(100 525)**	**21,6%**	**(475 423)**	**102,3%**	**(58 626)**	**112,7%**	**71,5%**
Suppliers and employees	(359 054)	(464 916)	(127 238)	35,4%	(132 846)	37,0%	(114 520)	24,6%	(100 356)	21,6%	(474 961)	102,2%	(58 551)	113,1%	71,4%
Finance charges	(523)	-	-	-	(269)	51,4%	(24)	-	(169)	-	(462)	-	(75)	6,9%	125,2%
Transfers and grants	(1 018)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**176 948**	**34 959**	**38 612**	**21,8%**	**42 890**	**24,2%**	**3 236**	**9,3%**	**(75 724)**	**(216,6%)**	**9 014**	**25,8%**	**(37 437)**	**60,2%**	**102,3%**
Cash Flow from Investing Activities															
Receipts	-	-	**39 818**	-	-	-	-	-	-	-	**39 818**	-	-	**249,3%**	-
Proceeds on disposal of PPE	-	-	39 818	-	-	-	-	-	-	-	39 818	-	-	6 370,0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(134 986)**	-	**(44 708)**	**33,1%**	-	-	-	-	-	-	**(44 708)**	-	**(12 338)**	**105,2%**	**(100,0%)**
Capital assets	(134 986)	-	(44 708)	33,1%	-	-	-	-	-	-	(44 708)	-	(12 338)	105,2%	(100,0%)
Net Cash from/(used) Investing Activities	**(134 986)**	-	**(4 890)**	**3,6%**	-	-	-	-	-	-	**(4 890)**	-	**(12 338)**	**86,0%**	**(100,0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**41 962**	**34 959**	**33 722**	**80,4%**	**42 890**	**102,2%**	**3 236**	**9,3%**	**(75 724)**	**(216,6%)**	**4 124**	**11,8%**	**(49 775)**	**14,6%**	**52,1%**
Cash/cash equivalents at the year begin:	48 630	4 047	11 637	23,9%	45 359	93,3%	88 249	2 180,8%	91 485	2 260,7%	11 637	287,6%	61 412	163,4%	49,0%
Cash/cash equivalents at the year end:	90 592	39 005	45 359	50,1%	88 249	97,4%	91 485	234,5%	15 762	40,4%	15 762	40,4%	11 637	17,2%	35,4%

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	914	5,0%	720	3,9%	495	2,7%	16 108	88,3%	18 237	2,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	4 022	18,7%	1 517	7,0%	683	3,2%	15 338	71,1%	21 559	3,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 346	4,8%	61 358	26,2%	20 962	9,0%	140 533	60,0%	234 198	35,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 120	1,8%	968	1,6%	925	1,5%	57 832	95,0%	60 846	9,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 176	2,3%	1 084	2,1%	1 049	2,1%	47 743	93,5%	51 051	7,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	643	,2%	706	2%	593	,2%	280 565	99,3%	282 506	42,3%	-	-	-	-
Total By Income Source	**19 221**	**2,9%**	**66 353**	**9,9%**	**24 707**	**3,7%**	**558 117**	**83,5%**	**668 398**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 497	7,5%	4 055	8,7%	3 514	7,5%	35 644	76,3%	46 710	7,0%	-	-	-	-
Commercial	2 862	3,8%	2 618	3,5%	2 404	3,2%	67 067	89,5%	74 952	11,2%	-	-	-	-
Households	7 249	3,4%	38 819	18,3%	14 439	6,8%	151 331	71,4%	211 837	31,7%	-	-	-	-
Other	5 612	1,7%	20 862	6,2%	4 350	1,3%	304 075	90,8%	334 900	50,1%	-	-	-	-
Total By Customer Group	**19 221**	**2,9%**	**66 353**	**9,9%**	**24 707**	**3,7%**	**558 117**	**83,5%**	**668 398**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 959	17,2%	5 304	18,4%	3 290	11,4%	15 209	52,9%	28 762	56,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	779	91,4%	15	1,8%	10	1,1%	49	5,7%	853	1,7%
Other	905	4,3%	7 730	36,7%	677	3,2%	11 763	55,8%	21 074	41,6%
Total	**6 643**	**13,1%**	**13 049**	**25,7%**	**3 977**	**7,8%**	**27 021**	**53,3%**	**50 689**	**100,0%**

Contact Details

Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr G Mnisi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**1 267 402**	**1 250 231**	**370 245**	**29,2%**	**347 506**	**27,4%**	**257 063**	**20,6%**	**64 508**	**5,2%**	**1 039 323**	**83,1%**	**55 995**	**87,2%**	**15,2%**
Property rates	210 292	210 291	50 233	23,9%	49 535	23,6%	50 605	24,1%	50 286	23,9%	200 659	95,4%	46 406	139,0%	8,4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	63 338	112 774	6 680	10,5%	6 135	9,7%	3 241	2,9%	5 256	4,7%	21 312	18,9%	2 499	14,9%	110,4%
Service charges - sanitation revenue	4 894	7 241	1 342	27,4%	925	18,9%	809	11,2%	873	12,0%	3 949	54,5%	800	39,0%	9,1%
Service charges - refuse revenue	8 933	6 744	2 014	22,5%	-	-	-	-	1 222	18,1%	3 236	48,0%	586	52,2%	108,6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 237	1 356	15	,7%	24	1,1%	20	1,5%	18	1,3%	77	5,6%	34	5,7%	(48,0%)
Interest earned - external investments	20 911	26 911	3 373	16,1%	1 781	8,5%	2 746	10,2%	3 044	11,3%	10 944	40,7%	2 035	58,5%	49,6%
Interest earned - outstanding debtors	116 500	122 500	1 072	,9%	7 672	6,6%	12 150	9,9%	399	,3%	21 293	17,4%	-	9,7%	(100,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15 010	2 894	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	17 976	12 047	863	4,8%	-	-	-	-	-	-	863	7,2%	60	72,7%	(100,0%)
Agency services	11 500	10 528	1 147	10,0%	694	6,0%	33	,3%	2 284	21,7%	4 158	39,5%	103	1,4%	2 120,4%
Transfers recognised - operational	788 354	724 683	302 313	38,3%	279 749	35,5%	184 393	25,4%	-	-	766 455	105,8%	-	95,4%	-
Other own revenue	7 457	11 467	1 193	16,0%	991	13,3%	3 067	26,7%	1 126	9,8%	6 377	55,6%	3 473	63,1%	(67,6%)
Gains on disposal of PPE	-	795	-	-	-	-	-	-	-	-	-	-	-	28,5%	-
Operating Expenditure	**1 224 121**	**1 211 215**	**186 796**	**15,3%**	**240 414**	**19,6%**	**195 933**	**16,2%**	**247 162**	**20,4%**	**870 305**	**71,9%**	**185 537**	**61,3%**	**33,2%**
Employee related costs	457 849	748 045	99 558	21,7%	131 346	28,7%	108 188	14,5%	152 496	20,4%	491 588	65,7%	102 184	77,2%	49,2%
Remuneration of councillors	29 501	34 597	7 340	24,9%	7 394	25,1%	7 892	22,8%	7 400	21,4%	30 026	86,8%	7 443	90,0%	(,6%)
Debt impairment	17 055	155 568	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	59 333	106 799	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	317 782	208 500	55 096	17,3%	63 116	19,9%	58 166	27,9%	58 666	28,1%	235 044	112,7%	54 550	86,0%	7,5%
Other Materials	21 519	129 438	1 304	6,1%	7 705	35,8%	5 007	3,9%	6 736	5,2%	20 752	16,0%	3 469	43,2%	94,2%
Contracted services	54 602	67 418	16 000	29,3%	13 444	24,6%	6 475	9,6%	7 061	10,5%	42 980	63,8%	8 493	70,3%	(16,9%)
Transfers and grants	11 093	-	-	-	-	-	-	-	-	-	-	-	-	38,4%	-
Other expenditure	255 387	(239 150)	7 497	2,9%	17 409	6,8%	10 206	(4,3%)	14 803	(6,2%)	49 915	(20,9%)	9 399	16,3%	57,5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**43 281**	**39 016**	**183 450**		**107 092**		**61 131**		**(182 654)**		**169 018**		**(129 542)**		
Transfers recognised - capital	428 721	507 203	143 829	33,5%	130 296	30,4%	174 863	34,5%	-	-	448 988	88,5%	-	88,1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**472 002**	**546 219**	**327 279**		**237 388**		**235 994**		**(182 654)**		**618 006**		**(129 542)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**472 002**	**546 219**	**327 279**		**237 388**		**235 994**		**(182 654)**		**618 006**		**(129 542)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**472 002**	**546 219**	**327 279**		**237 388**		**235 994**		**(182 654)**		**618 006**		**(129 542)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**472 002**	**546 219**	**327 279**		**237 388**		**235 994**		**(182 654)**		**618 006**		**(129 542)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**559 596**	**546 219**	**79 114**	**14,1%**	**126 854**	**22,7%**	**126 595**	**23,2%**	**71 750**	**13,1%**	**404 314**	**74,0%**	**145 657**	**110,6%**	**(50,7%)**
National Government	559 596	546 219	79 114	14,1%	126 854	22,7%	126 595	23,2%	71 750	13,1%	404 314	74,0%	145 657	110,6%	(50,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**559 596**	**546 219**	**79 114**	**14,1%**	**126 854**	**22,7%**	**126 595**	**23,2%**	**71 750**	**13,1%**	**404 314**	**74,0%**	**145 657**	**110,6%**	**(50,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**559 596**	**546 219**	**79 114**	**14,1%**	**126 854**	**22,7%**	**126 595**	**23,2%**	**71 750**	**13,1%**	**404 314**	**74,0%**	**145 657**	**110,6%**	**(50,7%)**
Governance and Administration	**3 566**	**34 316**	**-**	**-**	**-**	**-**	**250**	**,7%**	**-**	**-**	**250**	**,7%**	**14**	**6,3%**	**(100,0%)**
Executive & Council	2 400	2 400	-	-	-	-	-	-	-	-	-	-	14	2,0%	(100,0%)
Budget & Treasury Office	1 166	1 166	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	30 750	-	-	-	-	250	,8%	-	-	250	,8%	-	8,2%	-
Community and Public Safety	**35 478**	**18 978**	**-**	**-**	**760**	**2,1%**	**-**	**-**	**-**	**-**	**760**	**4,0%**	**1 536**	**30,4%**	**(100,0%)**
Community & Social Services	25 478	7 478	-	-	-	-	-	-	-	-	-	-	1 536	51,9%	(100,0%)
Sport And Recreation	6 000	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 000	3 500	-	-	760	19,0%	-	-	-	-	760	21,7%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**139 641**	**166 818**	**12 084**	**8,7%**	**20 563**	**14,7%**	**42 001**	**25,2%**	**31 926**	**19,1%**	**106 574**	**63,9%**	**7 252**	**142,2%**	**340,2%**
Planning and Development	37 200	27 160	1 642	4,4%	5 033	13,5%	3 922	14,4%	3 178	11,7%	13 775	50,7%	6 220	58,3%	(48,9%)
Road Transport	102 441	139 657	10 443	10,2%	15 530	15,2%	38 079	27,3%	28 748	20,6%	92 799	66,4%	1 032	217,8%	2 684,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**326 294**	**326 107**	**67 030**	**20,5%**	**105 531**	**32,3%**	**84 344**	**25,9%**	**39 824**	**12,2%**	**296 730**	**91,0%**	**136 855**	**109,6%**	**(70,9%)**
Electricity	6 000	21 000	123	2,1%	1 121	18,7%	194	,9%	3 481	16,6%	4 919	23,4%	586	1 211,4%	494,1%
Water	290 294	272 107	62 949	21,7%	104 410	36,0%	82 380	30,3%	22 840	8,4%	272 579	100,2%	128 883	112,7%	(82,3%)
Waste Water Management	30 000	33 000	3 958	13,2%	-	-	1 770	5,4%	13 503	40,9%	19 231	58,3%	7 385	53,8%	82,6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**54 617**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**1 696 123**	**1 920 434**	**462 299**	**27,3%**	**426 651**	**25,2%**	**391 327**	**20,4%**	**12 818**	**,7%**	**1 293 096**	**67,3%**	**12 881**	**87,3%**	**(,5%)**
Property rates, penalties and collection charges	210 292	210 292	1 846	,9%	1 247	,6%	10 939	5,2%	4 832	2,3%	18 863	9,0%	5 566	44,9%	(13,2%)
Service charges	77 165	77 165	1 387	1,8%	3 556	4,6%	3 118	4,0%	567	,7%	8 627	11,2%	1 554	31,1%	(63,5%)
Other revenue	54 180	54 180	3 217	5,9%	1 691	3,1%	3 119	5,8%	3 428	6,3%	11 456	21,1%	3 670	32,5%	(6,6%)
Government - operating	788 354	738 898	302 313	38,3%	279 749	35,5%	184 393	25,0%	-	-	766 455	103,7%	-	94,9%	-
Government - capital	428 721	661 988	143 829	33,5%	130 296	30,4%	174 863	26,4%	-	-	448 988	67,8%	-	89,0%	-
Interest	137 411	177 911	9 708	7,1%	10 112	7,4%	14 895	8,4%	3 992	2,2%	38 706	21,8%	2 091	51,3%	90,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 147 733)**	**(1 211 214)**	**(186 796)**	**16,3%**	**(240 414)**	**20,9%**	**(195 708)**	**16,2%**	**(247 162)**	**20,4%**	**(870 080)**	**71,8%**	**(188 059)**	**71,9%**	**31,4%**
Suppliers and employees	(1 136 640)	(1 009 445)	(186 796)	16,4%	(240 414)	21,2%	(195 708)	19,4%	(247 162)	24,5%	(870 080)	86,2%	(188 059)	72,6%	31,4%
Finance charges	-	(178 474)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 093)	(23 295)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**548 390**	**709 220**	**275 504**	**50,2%**	**186 237**	**34,0%**	**195 619**	**27,6%**	**(234 344)**	**(33,0%)**	**423 016**	**59,6%**	**(175 178)**	**146,2%**	**33,8%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(559 596)**	**(559 596)**	**(78 980)**	**14,1%**	**(126 854)**	**22,7%**	**(126 595)**	**22,6%**	**(163 902)**	**29,3%**	**(496 331)**	**88,7%**	**(110 179)**	**81,4%**	**48,8%**
Capital assets	(559 596)	(559 596)	(78 980)	14,1%	(126 854)	22,7%	(126 595)	22,6%	(163 902)	29,3%	(496 331)	88,7%	(110 179)	81,4%	48,8%
Net Cash from/(used) Investing Activities	**(559 596)**	**(559 596)**	**(78 980)**	**14,1%**	**(126 854)**	**22,7%**	**(126 595)**	**22,6%**	**(163 902)**	**29,3%**	**(496 331)**	**88,7%**	**(110 179)**	**81,6%**	**48,8%**
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	**(11 206)**	**149 624**	**196 524**	**(1 753,7%)**	**59 383**	**(529,9%)**	**69 024**	**46,1%**	**(398 246)**	**(266,2%)**	**(73 315)**	**(49,0%)**	**(285 356)**	**16,2%**	**39,6%**
Cash/cash equivalents at the year begin	135 487	135 487	109 647	80,9%	306 171	226,0%	365 554	269,8%	434 577	320,8%	109 647	80,9%	383 526	105,3%	13,3%
Cash/cash equivalents at the year end	124 281	285 111	306 171	246,4%	365 554	294,1%	434 577	152,4%	36 332	12,7%	36 332	12,7%	98 169	(70,1%)	(63,0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 010	4,1%	34	-	3 466	1,8%	182 219	94,1%	193 728	11,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 700	3,7%	(43)	-	15 627	1,8%	839 257	94,6%	887 541	52,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	770	2,9%	2	-	383	1,5%	25 233	95,6%	26 388	1,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 362	3,1%	(168)	(,4%)	667	1,5%	42 583	95,8%	44 443	2,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	2,8%	15	2,8%	15	2,8%	507	91,7%	554	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 557	4,5%	26	-	11 600	2,2%	482 690	93,2%	517 873	30,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	,3%	-	-	-	-	14 210	99,7%	14 250	,8%	-	-	-	-
Total By Income Source	**66 453**	**3,9%**	**(135)**	**-**	**31 759**	**1,9%**	**1 586 699**	**94,2%**	**1 684 777**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	36 168	3,9%	23	-	17 203	1,9%	872 073	94,2%	925 468	54,9%	-	-	-	-
Commercial	7 412	4,7%	(159)	(,1%)	3 405	2,2%	145 986	93,2%	156 643	9,3%	-	-	-	-
Households	16 089	3,3%	17	-	8 340	1,7%	462 964	95,0%	487 411	28,9%	-	-	-	-
Other	6 784	5,9%	(16)	-	2 811	2,4%	105 676	91,7%	115 256	6,8%	-	-	-	-
Total By Customer Group	**66 453**	**3,9%**	**(135)**	**-**	**31 759**	**1,9%**	**1 586 699**	**94,2%**	**1 684 777**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	241	12,0%	(61)	(3,0%)	316	15,7%	1 511	75,3%	2 007	,5%
Bulk Water	5 811	1,9%	4 015	1,3%	3 817	1,3%	289 692	95,5%	303 336	77,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(41 067)	(47,7%)	(4 434)	(5,1%)	(11 624)	(13,5%)	143 292	166,3%	86 166	22,0%
Auditor-General	11	3,4%	127	40,1%	-	-	180	56,5%	318	,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**(35 004)**	**(8,9%)**	**(352)**	**(,1%)**	**(7 491)**	**(1,9%)**	**434 673**	**110,9%**	**391 826**	**100,0%**

Contact Details

Municipal Manager	Mr C Lisa	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**2 800 491**	**2 835 546**	**814 244**	**29,1%**	**814 566**	**29,1%**	**753 815**	**26,6%**	**341 679**	**12,0%**	**2 724 304**	**96,1%**	**558 667**	**94,9%**	**(38,8%)**
Property rates	602 531	606 531	159 434	26,5%	180 460	30,0%	161 293	26,6%	77 565	12,8%	578 752	95,4%	119 773	92,2%	(35,2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	944 852	964 807	268 257	28,4%	274 531	29,1%	245 677	25,5%	121 091	12,6%	909 556	94,3%	228 187	94,1%	(46,9%)
Service charges - water revenue	97 758	100 802	26 189	26,8%	29 714	30,4%	26 174	26,0%	13 426	13,3%	95 503	94,7%	23 669	98,1%	(43,3%)
Service charges - sanitation revenue	28 675	26 675	5 555	19,4%	6 623	23,1%	5 674	21,3%	2 532	9,5%	20 384	76,4%	6 246	90,2%	(59,5%)
Service charges - refuse revenue	107 241	112 241	28 876	26,9%	37 122	34,6%	30 070	26,8%	14 799	13,2%	110 867	98,8%	25 522	94,4%	(42,0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 694	7 694	(95)	(,8%)	1 277	10,1%	1 447	18,8%	950	12,3%	3 579	46,5%	1 590	31,9%	(40,3%)
Interest earned - external investments	1 740	5 740	2 683	154,2%	1 998	114,8%	1 253	21,8%	994	17,3%	6 928	120,7%	5 223	96,3%	(81,0%)
Interest earned - outstanding debtors	28 859	24 859	3 621	12,5%	6 687	23,2%	7 505	30,2%	5 846	23,5%	23 660	95,2%	11 838	143,6%	(50,6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 363	7 363	1 399	16,7%	1 662	19,9%	1 647	22,4%	839	11,4%	5 548	75,3%	2 294	29,2%	(63,4%)
Licences and permits	-	-	43 613	-	44 662	-	43 927	-	43 483	-	175 685	-	138 311	96,8%	(68,6%)
Agency services	198 143	188 143	-	-	-	-	-	-	-	-	-	-	(76 947)	-	(100,0%)
Transfers recognised - operational	741 061	742 116	257 129	34,7%	217 770	29,4%	218 135	29,4%	52 823	7,1%	745 857	100,5%	68 172	101,9%	(22,5%)
Other own revenue	28 575	48 575	17 584	61,5%	12 058	42,2%	11 014	22,7%	7 330	15,1%	47 986	98,8%	4 790	51,2%	53,0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 210 279**	**3 193 790**	**562 855**	**17,5%**	**759 497**	**23,7%**	**1 054 401**	**33,0%**	**482 037**	**15,1%**	**2 858 790**	**89,5%**	**554 084**	**72,7%**	**(13,0%)**
Employee related costs	887 762	890 762	228 834	25,8%	218 296	24,6%	232 092	26,1%	154 711	17,4%	833 933	93,6%	189 135	102,0%	(18,2%)
Remuneration of councillors	41 696	41 696	9 538	22,9%	9 433	22,6%	11 244	27,0%	6 591	15,8%	36 805	88,3%	11 660	97,0%	(43,5%)
Debt impairment	143 664	133 010	-	-	11 084	7,7%	88 673	66,7%	20 377	15,3%	120 134	90,3%	10 893	58,9%	87,1%
Depreciation and asset impairment	540 557	540 557	-	-	45 046	8,3%	360 371	66,7%	82 585	15,3%	488 003	90,3%	62	-	133 990,6%
Finance charges	40 039	43 419	16 561	41,4%	5 236	13,1%	6 104	14,1%	0	-	27 901	64,3%	421	45,0%	(100,0%)
Bulk purchases	736 187	729 119	166 077	22,6%	217 922	29,6%	158 188	21,7%	87 321	12,0%	629 508	86,3%	60 945	77,3%	43,3%
Other Materials	55 567	45 300	7 310	13,2%	13 130	23,6%	12 096	26,7%	5 920	13,1%	38 456	84,9%	16 817	85,5%	(64,8%)
Contracted services	473 762	495 510	75 026	15,8%	149 502	31,6%	116 426	23,5%	93 688	18,9%	434 643	87,7%	174 463	87,3%	(46,3%)
Transfers and grants	35 310	28 750	6 716	19,0%	10 793	30,6%	6 605	23,0%	3 096	10,8%	27 209	94,6%	13 187	59,8%	(76,5%)
Other expenditure	255 735	245 667	52 793	20,6%	79 054	30,9%	62 602	25,5%	27 748	11,3%	222 197	90,4%	76 502	91,8%	(63,7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(409 788)**	**(358 244)**	**251 390**		**55 068**		**(300 586)**		**(140 358)**		**(134 486)**		**4 583**		
Transfers recognised - capital	536 992	604 414	80 737	15,0%	106 654	19,9%	141 693	23,4%	91 911	15,2%	420 996	69,7%	61 695	57,1%	49,0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**127 204**	**246 170**	**332 127**		**161 722**		**(158 892)**		**(48 447)**		**286 510**		**66 278**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**127 204**	**246 170**	**332 127**		**161 722**		**(158 892)**		**(48 447)**		**286 510**		**66 278**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**127 204**	**246 170**	**332 127**		**161 722**		**(158 892)**		**(48 447)**		**286 510**		**66 278**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**127 204**	**246 170**	**332 127**		**161 722**		**(158 892)**		**(48 447)**		**286 510**		**66 278**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**630 592**	**745 775**	**87 390**	**13,9%**	**124 583**	**19,8%**	**145 476**	**19,5%**	**97 193**	**13,0%**	**454 642**	**61,0%**	**(3 721)**	**46,6%**	**(2 711,7%)**
National Government	536 992	604 414	68 255	12,7%	97 243	18,1%	119 667	19,8%	82 674	13,7%	367 839	60,9%	42 939	62,0%	92,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**536 992**	**604 414**	**68 255**	**12,7%**	**97 243**	**18,1%**	**119 667**	**19,8%**	**82 674**	**13,7%**	**367 839**	**60,9%**	**42 939**	**62,0%**	**92,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93 600	141 361	19 135	20,4%	27 340	29,2%	25 809	18,3%	14 518	10,3%	86 803	61,4%	(46 660)	(27,2%)	(131,1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**630 592**	**745 775**	**87 390**	**13,9%**	**124 583**	**19,8%**	**145 476**	**19,5%**	**97 193**	**13,0%**	**454 642**	**61,0%**	**(3 721)**	**46,6%**	**(2 711,7%)**
Governance and Administration	**-**	**31 710**	**8 415**	**-**	**6 336**	**-**	**2 278**	**7,2%**	**2 451**	**7,7%**	**19 480**	**61,4%**	**141**	**10,4%**	**1 636,0%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	1 843	71	-	533	-	335	18,2%	562	30,5%	1 501	81,4%	29	4,2%	1 850,1%
Corporate Services	-	29 867	8 344	-	5 803	-	1 943	6,5%	1 889	6,3%	17 979	60,2%	112	-	1 581,1%
Community and Public Safety	**39 410**	**35 536**	**3 507**	**8,9%**	**1 831**	**4,6%**	**6 056**	**17,0%**	**3 972**	**11,2%**	**15 366**	**43,2%**	**28**	**26,9%**	**14 192,5%**
Community & Social Services	23 850	21 957	2 333	9,8%	1 522	6,4%	3 905	17,8%	2 599	11,8%	10 360	47,2%	-	38,8%	(100,0%)
Sport And Recreation	15 560	9 379	1 174	7,5%	-	-	2 151	22,9%	1 080	11,5%	4 405	47,0%	28	1,9%	3 828,5%
Public Safety	-	4 200	-	-	309	-	-	-	292	7,0%	601	14,3%	0	111,8%	100 339,5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**330 578**	**461 676**	**45 184**	**13,7%**	**73 288**	**22,2%**	**63 421**	**13,7%**	**56 794**	**12,3%**	**238 688**	**51,7%**	**6 058**	**49,9%**	**837,5%**
Planning and Development	70 098	83 972	16 104	23,0%	13 462	19,2%	12 273	14,6%	9 148	10,9%	50 988	60,7%	694	45,2%	1 219,0%
Road Transport	260 480	377 704	29 080	11,2%	59 826	23,0%	51 148	13,5%	47 646	12,6%	187 700	49,7%	5 364	50,6%	788,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**252 999**	**212 247**	**29 763**	**11,8%**	**42 903**	**17,0%**	**73 720**	**34,7%**	**33 975**	**16,0%**	**180 361**	**85,0%**	**(12 776)**	**48,4%**	**(365,9%)**
Electricity	33 045	33 795	3 807	11,5%	7 279	22,0%	2 487	7,4%	6 276	18,6%	19 849	58,7%	3 119	48,3%	101,2%
Water	150 075	101 362	14 135	9,4%	24 640	16,4%	52 220	51,5%	14 172	14,0%	105 168	103,8%	(33 151)	37,1%	(142,8%)
Waste Water Management	69 879	75 983	11 821	16,9%	10 227	14,6%	19 013	25,0%	13 527	17,8%	54 588	71,8%	17 256	93,7%	(21,6%)
Waste Management	-	1 107	-	-	757	-	-	-	-	-	757	68,3%	-	-	-
Other	**7 605**	**4 605**	**520**	**6,8%**	**226**	**3,0%**	**-**	**-**	**-**	**-**	**746**	**16,2%**	**2 828**	**94,5%**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	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	**3 175 251**	**3 149 151**	**645 437**	**20,3%**	**686 175**	**21,6%**	**602 677**	**19,1%**	**286 282**	**9,1%**	**2 220 571**	**70,5%**	**421 817**	**80,2%**	**(32,1%)**
Property rates, penalties and collection charges	554 329	554 329	125 705	22,7%	192 086	34,7%	152 561	27,5%	85 037	15,3%	555 389	100,2%	130 101	102,8%	(34,6%)
Service charges	1 084 243	1 084 243	223 806	20,6%	248 703	22,9%	247 405	22,8%	147 001	13,6%	856 915	80,0%	213 288	76,0%	(31,1%)
Other revenue	245 530	253 130	55 706	22,7%	51 065	20,8%	54 095	21,4%	50 309	19,9%	211 175	83,4%	72 275	86,5%	(30,4%)
Government - operating	741 061	692 306	234 975	31,7%	191 094	25,8%	144 707	20,9%	-	-	570 776	82,4%	345	90,2%	(100,0%)
Government - capital	521 937	536 992	2 796	,5%	2 591	,5%	2 750	,5%	2 687	,5%	10 825	2,0%	3 850	57,1%	(30,2%)
Interest	28 151	28 151	2 448	8,7%	636	2,3%	1 159	4,1%	1 248	4,4%	5 492	19,5%	1 958	38,6%	(36,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 590 407)**	**(2 469 700)**	**(474 362)**	**18,3%**	**(496 882)**	**19,2%**	**(436 765)**	**17,7%**	**(282 487)**	**11,4%**	**(1 690 496)**	**68,4%**	**(507 354)**	**98,8%**	**(44,3%)**
Suppliers and employees	(2 517 972)	(2 397 266)	(467 831)	18,6%	(485 224)	19,3%	(426 053)	17,8%	(276 701)	11,5%	(1 655 810)	69,1%	(500 952)	97,9%	(44,8%)
Finance charges	(37 165)	(37 165)	(1)	-	(7 401)	19,9%	(0)	-	-	-	(7 402)	19,9%	(451)	370,6%	(100,0%)
Transfers and grants	(35 270)	(35 270)	(6 530)	18,5%	(4 257)	12,1%	(10 712)	30,4%	(5 786)	16,4%	(27 285)	77,4%	(5 951)	20,4%	(2,8%)
Net Cash from/(used) Operating Activities	**584 844**	**679 451**	**171 075**	**29,3%**	**189 293**	**32,4%**	**165 912**	**24,4%**	**3 795**	**,6%**	**530 075**	**78,0%**	**(85 537)**	**22,2%**	**(104,4%)**
Cash Flow from Investing Activities															
Receipts	**15 000**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(599 891)**	**(619 891)**	**(88 001)**	**14,7%**	**(103 409)**	**17,2%**	**(64 287)**	**10,4%**	**(98 772)**	**15,9%**	**(354 469)**	**57,2%**	**(113 126)**	**54,7%**	**(12,7%)**
Capital assets	(599 891)	(619 891)	(88 001)	14,7%	(103 409)	17,2%	(64 287)	10,4%	(98 772)	15,9%	(354 469)	57,2%	(113 126)	54,7%	(12,7%)
Net Cash from/(used) Investing Activities	**(584 891)**	**(619 891)**	**(88 001)**	**15,0%**	**(103 409)**	**17,7%**	**(64 287)**	**10,4%**	**(98 772)**	**15,9%**	**(354 469)**	**57,2%**	**(113 126)**	**49,6%**	**(12,7%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(27 247)**	**(57 247)**	**(49 638)**	**182,2%**	**(6 384)**	**23,4%**	-	-	-	-	**(56 022)**	**97,9%**	**(1 544)**	**74,6%**	**(100,0%)**
Repayment of borrowing	(27 247)	(57 247)	(49 638)	182,2%	(6 384)	23,4%	-	-	-	-	(56 022)	97,9%	(1 544)	74,6%	(100,0%)
Net Cash from/(used) Financing Activities	**(27 247)**	**(57 247)**	**(49 638)**	**182,2%**	**(6 384)**	**23,4%**	-	-	-	-	**(56 022)**	**97,9%**	**(1 544)**	**74,6%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(27 293)**	**2 314**	**33 436**	**(122,5%)**	**79 500**	**(291,3%)**	**101 625**	**4 392,4%**	**(94 977)**	**(4 105,1%)**	**119 584**	**5 168,6%**	**(200 207)**	**(121,2%)**	**(52,6%)**
Cash/cash equivalents at the year begin	147 420	92 886	11 661	7,9%	45 097	30,6%	124 597	134,1%	226 222	243,5%	11 661	12,6%	74 327	100,0%	204,4%
Cash/cash equivalents at the year end	120 127	95 200	45 097	37,5%	124 597	103,7%	226 222	237,6%	131 245	137,9%	131 245	137,9%	(125 880)	(85,4%)	(204,3%)

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	7 772	24,1%	27	,1%	5 439	16,9%	18 963	58,9%	32 201	8,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	47 380	50,8%	73	,1%	10 783	11,6%	35 042	37,6%	93 278	24,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 500	19,3%	96	,1%	15 324	9,7%	112 020	70,9%	157 940	42,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 469	21,2%	4	,1%	1 185	17,1%	4 280	61,7%	6 937	1,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 917	24,5%	22	,1%	4 426	13,7%	19 911	61,7%	32 277	8,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	321	9,2%	-	-	277	8,0%	2 879	82,8%	3 476	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	3 282	10,0%	4	-	2 928	8,9%	26 610	81,1%	32 824	8,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 269	13,8%	1 364	8,3%	2 043	12,5%	10 735	65,4%	16 411	4,4%	-	-	-	-
Total By Income Source	**100 910**	**26,9%**	**1 589**	**,4%**	**42 405**	**11,3%**	**230 439**	**61,4%**	**375 343**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 342	10,0%	82	,1%	10 007	8,8%	92 121	81,1%	113 552	30,3%	-	-	-	-
Commercial	23 670	33,7%	90	,1%	8 153	11,6%	38 418	54,6%	70 332	18,7%	-	-	-	-
Households	65 286	34,6%	1 409	,7%	23 790	12,6%	98 390	52,1%	188 874	50,3%	-	-	-	-
Other	613	23,7%	8	,3%	454	17,6%	1 510	58,4%	2 585	,7%	-	-	-	-
Total By Customer Group	**100 910**	**26,9%**	**1 589**	**,4%**	**42 405**	**11,3%**	**230 439**	**61,4%**	**375 343**	**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	Mr Neil Diamond (acting)	013 759 2041
Financial Manager	Mr Wiseman Khumalo	013 759 9060

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**210 687**	**214 513**	**119 844**	**56,9%**	**62 509**	**29,7%**	**35 416**	**16,5%**	**23 423**	**10,9%**	**241 192**	**112,4%**	**30 776**	**90,4%**	**(23,9%)**
Property rates	18 321	18 321	13 525	73.8%	2 192	12.0%	3 058	16.7%	2 044	11.2%	20 819	113.6%	3 050	73.5%	(33.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52 984	54 648	24 643	46.5%	20 872	39.4%	19 846	36.3%	11 798	21.6%	77 160	141.2%	16 134	103.6%	(26.9%)
Service charges - water revenue	17 810	19 144	6 361	35.7%	4 734	26.6%	4 896	25.6%	3 149	16.5%	19 140	100.0%	3 531	112.4%	(10.8%)
Service charges - sanitation revenue	17 406	18 007	6 692	38.4%	3 811	21.9%	4 548	25.3%	3 019	16.8%	18 070	100.4%	3 880	103.1%	(22.2%)
Service charges - refuse revenue	6 639	6 711	2 227	33.6%	1 688	25.4%	1 726	25.7%	1 158	17.3%	6 799	101.3%	1 548	100.1%	(25.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	18	-	(100.0%)
Rental of facilities and equipment	193	193	57	29.7%	48	24.8%	47	24.2%	25	13.1%	177	91.7%	18	28.9%	37.8%
Interest earned - external investments	700	700	20	2.9%	9	1.3%	31	4.4%	21	2.9%	81	11.5%	28	20.8%	(25.1%)
Interest earned - outstanding debtors	19 000	25 173	-	-	-	-	9	-	-	-	9	-	1 633	51.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 970	1 970	158	8.0%	2	.1%	10	.5%	4	.2%	175	8.9%	1	.5%	601.7%
Licences and permits	12	12	-	-	-	-	-	-	-	-	-	-	329	1 390.4%	(100.0%)
Agency services	3 683	1 221	1 378	37.4%	326	8.9%	237	19.4%	1 831	150.0%	3 773	309.0%	313	22.2%	484.9%
Transfers recognised - operational	69 695	63 695	64 300	92.3%	26 420	37.9%	602	.9%	124	.2%	91 446	143.6%	-	93.7%	(100.0%)
Other own revenue	2 274	4 718	482	21.2%	2 405	105.8%	406	8.6%	250	5.3%	3 544	75.1%	283	154.1%	(11.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**212 032**	**227 515**	**28 179**	**13,3%**	**21 339**	**10,1%**	**68 612**	**30,2%**	**26 511**	**11,7%**	**144 641**	**63,6%**	**41 491**	**74,8%**	**(36,1%)**
Employee related costs	55 773	55 773	1 359	2.4%	55	.1%	21 832	39.1%	10 217	18.3%	33 462	60.0%	8 627	92.2%	18.4%
Remuneration of councillors	5 356	5 356	-	-	-	-	-	-	482	9.0%	482	9.0%	957	61.3%	(49.7%)
Debt impairment	36 089	36 089	-	-	-	-	9 210	25.5%	-	-	9 210	25.5%	185	.3%	(100.0%)
Depreciation and asset impairment	18 581	18 581	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	111	941.7%	(100.0%)
Bulk purchases	59 591	66 974	16 673	28.0%	10 738	18.0%	26 975	40.3%	8 910	13.3%	63 296	94.5%	11 938	68.5%	(25.4%)
Other Materials	2 897	2 897	423	14.6%	890	30.7%	70	2.4%	1 088	37.6%	2 471	85.3%	-	31.5%	(100.0%)
Contracted services	15 525	17 625	-	-	-	-	309	1.8%	-	-	309	1.8%	1 980	85.8%	(100.0%)
Transfers and grants	3 221	3 221	511	15.9%	282	8.7%	392	12.2%	704	21.9%	1 889	58.6%	556	38.2%	26.7%
Other expenditure	15 000	21 000	9 213	61.4%	9 374	62.5%	9 824	46.8%	5 111	24.3%	33 522	159.6%	17 138	751.3%	(70.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 344)**	**(13 002)**	**91 664**		**41 171**		**(33 196)**		**(3 088)**		**96 551**		**(10 715)**		
Transfers recognised - capital	44 884	44 191	1	-	-	-	5 376	12.2%	-	-	5 377	12.2%	44	2.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 540**	**31 189**	**91 665**		**41 171**		**(27 820)**		**(3 088)**		**101 928**		**(10 671)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43 540**	**31 189**	**91 665**		**41 171**		**(27 820)**		**(3 088)**		**101 928**		**(10 671)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 540**	**31 189**	**91 665**		**41 171**		**(27 820)**		**(3 088)**		**101 928**		**(10 671)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 540**	**31 189**	**91 665**		**41 171**		**(27 820)**		**(3 088)**		**101 928**		**(10 671)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**44 884**	**44 884**	**14 350**	**32,0%**	**7 813**	**17,4%**	**8 620**	**19,2%**	**14 178**	**31,6%**	**44 961**	**100,2%**	**16 851**	**94,7%**	**(15,9%)**
National Government	44 884	44 884	14 350	32.0%	7 546	16.8%	8 620	19.2%	14 178	31.6%	44 694	99.6%	16 851	94.7%	(15.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 884**	**44 884**	**14 350**	**32,0%**	**7 546**	**16,8%**	**8 620**	**19,2%**	**14 178**	**31,6%**	**44 694**	**99,6%**	**16 851**	**94,7%**	**(15,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	267	-	-	-	-	-	267	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44 884**	**44 884**	**14 350**	**32,0%**	**7 813**	**17,4%**	**8 620**	**19,2%**	**14 178**	**31,6%**	**44 961**	**100,2%**	**16 851**	**94,7%**	**(15,9%)**
Governance and Administration	-	-	**11 353**	-	**127**	-	-	-	-	-	**11 480**	-	-	-	-
Executive & Council	-	-	11 353	-	-	-	-	-	-	-	11 353	-	-	-	-
Budget & Treasury Office	-	-	-	-	127	-	-	-	-	-	127	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**13 864**	**13 864**	-	-	**2 620**	**18,9%**	**2 227**	**16,1%**	**2 780**	**20,1%**	**7 627**	**55,0%**	-	-	**(100,0%)**
Community & Social Services	-	13 864	-	-	2 620	-	2 227	16.1%	2 780	20.1%	7 627	55.0%	-	-	(100.0%)
Sport And Recreation	13 864	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	**1 817**	-	**1 767**	-	**3 708**	-	**7 292**	-	**4 998**	**743,2%**	**(25,8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	1 817	-	1 767	-	3 708	-	7 292	-	4 998	743.2%	(25.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**31 020**	**31 020**	**2 997**	**9,7%**	**3 249**	**10,5%**	**4 626**	**14,9%**	**7 690**	**24,8%**	**18 561**	**59,8%**	**11 853**	**61,3%**	**(35,1%)**
Electricity	13 430	13 430	2 997	22.3%	33	.2%	1 774	13.2%	6 644	49.5%	11 446	85.2%	9 000	77.3%	(26.2%)
Water	-	-	-	-	140	-	-	-	-	-	140	-	-	-	-
Waste Water Management	17 590	17 590	-	-	3 076	17.5%	2 852	16.2%	1 045	5.9%	6 973	39.6%	2 853	39.6%	(63.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	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	**202 335**	**201 462**	**71 068**	**35,1%**	**68 276**	**33,7%**	**48 353**	**24,0%**	**24 707**	**12,3%**	**212 405**	**105,4%**	**35 015**	**111,3%**	**(29,4%)**
Property rates, penalties and collection charges	12 275	12 275	3 543	28,9%	3 441	28,0%	3 810	31,0%	3 897	31,7%	14 690	119,7%	1 907	96,1%	104,4%
Service charges	63 543	64 867	18 342	28,9%	17 812	28,0%	19 721	30,4%	20 316	31,3%	76 191	117,5%	18 710	89,2%	8,6%
Other revenue	8 132	10 576	1 826	22,5%	5 217	64,2%	2 643	25,0%	203	1,9%	9 888	93,5%	12 098	353,8%	(98,3%)
Government - operating	69 695	63 695	29 259	42,0%	16 207	23,3%	16 603	26,1%	-	-	62 069	97,4%	-	100,0%	-
Government - capital	44 191	44 191	18 060	40,9%	25 474	57,6%	5 376	12,2%	-	-	48 910	110,7%	-	114,8%	-
Interest	4 500	5 858	39	,9%	126	2,8%	201	3,4%	291	5,0%	656	11,2%	2 299	90,2%	(87,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(157 362)**	**(153 078)**	**(44 033)**	**28,0%**	**(43 108)**	**27,4%**	**(48 796)**	**31,9%**	**(25 757)**	**16,8%**	**(161 694)**	**105,6%**	**(30 524)**	**112,5%**	**(15,6%)**
Suppliers and employees	(154 141)	(147 663)	(44 033)	28,6%	(43 108)	28,0%	(48 796)	33,0%	(25 757)	17,4%	(161 694)	109,5%	(30 524)	203,2%	(15,6%)
Finance charges	-	(2 195)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 221)	(3 221)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 974**	**48 384**	**27 036**	**60,1%**	**25 168**	**56,0%**	**(443)**	**(,9%)**	**(1 050)**	**(2,2%)**	**50 711**	**104,8%**	**4 491**	**106,7%**	**(123,4%)**
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	**(44 191)**	**(44 191)**	**(20 538)**	**46,5%**	**(7 813)**	**17,7%**	**(8 825)**	**20,0%**	**(14 190)**	**32,1%**	**(51 366)**	**116,2%**	**(16 851)**	**94,7%**	**(15,8%)**
Capital assets	(44 191)	(44 191)	(20 538)	46,5%	(7 813)	17,7%	(8 825)	20,0%	(14 190)	32,1%	(51 366)	116,2%	(16 851)	94,7%	(15,8%)
Net Cash from/(used) Investing Activities	**(44 191)**	**(44 191)**	**(20 538)**	**46,5%**	**(7 813)**	**17,7%**	**(8 825)**	**20,0%**	**(14 190)**	**32,1%**	**(51 366)**	**116,2%**	**(16 851)**	**94,7%**	**(15,8%)**
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	**783**	**4 193**	**6 498**	**830,1%**	**17 355**	**2 217,3%**	**(9 268)**	**(221,1%)**	**(15 240)**	**(363,5%)**	**(655)**	**(15,6%)**	**(12 360)**	**5 728,9%**	**23,3%**
Cash/cash equivalents at the year begin	232	232	128	55,1%	6 625	2 855,8%	23 981	10 336,5%	14 712	6 341,5%	128	55,1%	17 446	100,0%	(15,7%)
Cash/cash equivalents at the year end	1 015	4 425	6 625	652,9%	23 981	2 363,3%	14 712	332,5%	(528)	(11,9%)	(528)	(11,9%)	5 086	2 195,2%	(110,4%)

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	3 451	5,3%	807	1,2%	810	1,3%	59 734	92,2%	64 803	16,3%	-	-	59 734	92,2%
Trade and Other Receivables from Exchange Transactions - Electri	4 216	13,8%	600	2,0%	443	1,4%	25 299	82,8%	30 558	7,7%	-	-	25 299	82,8%
Receivables from Non-exchange Transactions - Property Rates	949	2,3%	786	1,9%	672	1,6%	38 930	94,2%	41 337	10,4%	-	-	38 930	94,2%
Receivables from Exchange Transactions - Waste Water Managem	1 640	2,3%	990	1,4%	943	1,3%	68 441	95,0%	72 015	18,1%	-	-	68 441	95,0%
Receivables from Exchange Transactions - Waste Management	579	1,5%	542	1,4%	530	1,3%	37 938	95,8%	39 589	10,0%	-	-	37 938	95,8%
Receivables from Exchange Transactions - Property Rental Debtors	13	1,6%	14	1,7%	11	1,3%	761	95,4%	798	,2%	-	-	761	95,4%
Interest on Arrear Debtor Accounts	2 189	2,3%	2 163	2,3%	2 140	2,3%	88 555	93,2%	95 047	23,9%	-	-	88 555	93,2%
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 458	2,7%	415	,8%	314	,6%	51 530	95,9%	53 717	13,5%	-	-	51 530	95,9%
Total By Income Source	**14 495**	**3,6%**	**6 317**	**1,6%**	**5 863**	**1,5%**	**371 189**	**93,3%**	**397 864**	**100,0%**	**-**	**-**	**371 189**	**93,3%**
Debtors Age Analysis By Customer Group														
Organs of State	6	,1%	72	1,5%	61	1,2%	4 809	97,2%	4 948	1,2%	-	-	4 809	97,2%
Commercial	7 462	7,4%	1 772	1,7%	1 515	1,5%	90 628	89,4%	101 376	25,5%	-	-	90 628	89,4%
Households	6 526	2,4%	4 004	1,5%	3 923	1,5%	255 165	94,6%	269 618	67,8%	-	-	255 165	94,6%
Other	501	2,3%	470	2,1%	365	1,7%	20 586	93,9%	21 922	5,5%	-	-	20 586	93,9%
Total By Customer Group	**14 495**	**3,6%**	**6 317**	**1,6%**	**5 863**	**1,5%**	**371 189**	**93,3%**	**397 864**	**100,0%**	**-**	**-**	**371 189**	**93,3%**

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	7 761	12,0%	4 747	7,3%	4 643	7,2%	47 765	73,6%	64 916	69,4%
Bulk Water	162	,9%	173	1,0%	440	2,5%	16 581	95,5%	17 356	18,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	163	6,8%	340	14,2%	1 883	78,9%	2 386	2,6%
Other	3 948	44,4%	1 249	14,0%	2 685	30,2%	1 015	11,4%	8 897	9,5%
Total	**11 870**	**12,7%**	**6 332**	**6,8%**	**8 108**	**8,7%**	**67 244**	**71,9%**	**93 555**	**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: DR J.S. MOROKA (MP316)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**474 067**	**442 067**	**50 798**	**10,7%**	**170 315**	**35,9%**	**55 417**	**12,5%**	**32 447**	**7,3%**	**308 977**	**69,9%**	**45 780**	**99,6%**	**(29,1%)**
Property rates	13 250	14 000	8 889	67.1%	9 264	69.9%	9 348	66,8%	6 232	44.5%	33 733	241,0%	8 793	261.2%	(29.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	34 150	54 100	25 489	74.6%	24 184	70.8%	24 837	45,9%	13 718	25.4%	88 228	163,1%	23 014	152.8%	(40.4%)
Service charges - sanitation revenue	9 200	4 300	1 818	19.8%	2 283	24.8%	2 301	53,5%	1 537	35,7%	7 939	184,6%	1 819	288.4%	(15.5%)
Service charges - refuse revenue	1 825	430	1 704	93.3%	1 924	105.4%	1 965	456,9%	1 314	305,7%	6 907	1 606,2%	1 703	900.0%	(22.8%)
Service charges - other	475	150	-	-	-	-	-	-	-	-	-	-	-	25.4%	-
Rental of facilities and equipment	325	225	150	46.2%	146	44.9%	137	60,8%	49	21.7%	481	214,0%	100	70.8%	(51.2%)
Interest earned - external investments	3 750	1 500	240	6.4%	260	6.9%	815	54.3%	239	15,9%	1 554	103,6%	676	29.6%	(64.7%)
Interest earned - outstanding debtors	10 000	3 234	6 989	69,9%	8 016	80.2%	9 170	283.5%	6 529	201.9%	30 703	949.4%	7 192	1 055,0%	(9.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	100	60	12.0%	10	2.0%	28	28.1%	8	8.4%	106	106,5%	65	73,2%	(87.1%)
Licences and permits	2 500	5 000	-	-	6 244	249.7%	6	.1%	8	.2%	6 258	125,2%	-	.6%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	351 967	351 967	2 510	.7%	116 286	33.0%	-	-	-	-	118 796	33,8%	-	75,5%	-
Other own revenue	46 125	7 061	2 950	6,4%	1 698	3,7%	6 810	96.4%	2 812	39.8%	14 270	202.1%	2 416	196.4%	16.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**663 617**	**631 604**	**93 994**	**14,2%**	**108 108**	**16,3%**	**92 212**	**14,6%**	**56 619**	**9,0%**	**350 933**	**55,6%**	**118 443**	**66,9%**	**(52,2%)**
Employee related costs	197 639	200 525	48 248	24,4%	47 938	24,3%	47 639	23,8%	31 763	15.8%	175 588	87.6%	45 333	97,8%	(29.9%)
Remuneration of councillors	22 200	24 814	5 828	26,3%	5 989	27.0%	6 319	25,5%	3 853	15,5%	21 988	88.6%	6 238	115.2%	(38.2%)
Debt impairment	39 495	39 495	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	150 000	150 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	300	300	33	11.1%	48	16.2%	56	18.8%	54	18.0%	192	64.1%	36	-	49.7%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	45 410	33 850	2 867	6.3%	8 241	18.1%	4 792	14,2%	1 070	3.2%	16 970	50.1%	16 833	79,2%	(93.6%)
Contracted services	53 921	51 371	5 639	10,5%	8 024	14,9%	6 024	11,7%	8 369	16.3%	28 056	54.6%	11 516	93.8%	(27.3%)
Transfers and grants	15 000	1 000	668	4,5%	753	5.0%	2 904	290.4%	2 182	218,2%	6 507	650,7%	636	27.4%	242.9%
Other expenditure	139 652	130 250	30 711	22.0%	37 114	26,6%	24 479	18,8%	9 329	7.2%	101 632	78.0%	37 849	101.6%	(75.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(189 550)**	**(189 537)**	**(43 197)**		**62 207**		**(36 795)**		**(24 172)**		**(41 956)**		**(72 663)**		
Transfers recognised - capital	122 491	140 491	-	-	65 950	53.8%	-	-	-	-	65 950	46,9%	-	103.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(67 059)**	**(49 046)**	**(43 197)**		**128 157**		**(36 795)**		**(24 172)**		**23 994**		**(72 663)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(67 059)**	**(49 046)**	**(43 197)**		**128 157**		**(36 795)**		**(24 172)**		**23 994**		**(72 663)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(67 059)**	**(49 046)**	**(43 197)**		**128 157**		**(36 795)**		**(24 172)**		**23 994**		**(72 663)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(67 059)**	**(49 046)**	**(43 197)**		**128 157**		**(36 795)**		**(24 172)**		**23 994**		**(72 663)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**126 091**	**139 391**	**33 778**	**26,8%**	**20 583**	**16,3%**	**14 278**	**10,2%**	**32 562**	**23,4%**	**101 200**	**72,6%**	**40 129**	**104,2%**	**(18,9%)**
National Government	118 391	113 338	33 778	28,5%	17 882	15,1%	12 844	11,3%	32 364	28,6%	96 868	85,5%	40 129	104,2%	(19,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	18 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**118 391**	**131 338**	**33 778**	**28,5%**	**17 882**	**15,1%**	**12 844**	**9,8%**	**32 364**	**24,6%**	**96 868**	**73,8%**	**40 129**	**104,2%**	**(19,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 700	8 053	-	-	2 701	35,1%	1 434	17,8%	198	2,5%	4 332	53,8%	-	-	(100,0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**126 091**	**139 391**	**33 778**	**26,8%**	**20 583**	**16,3%**	**14 278**	**10,2%**	**32 562**	**23,4%**	**101 200**	**72,6%**	**40 129**	**104,2%**	**(18,9%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 700**	**8 053**	**-**	**-**	**2 701**	**25,2%**	**1 434**	**17,8%**	**198**	**2,5%**	**4 332**	**53,8%**	**1 947**	**100,0%**	**(89,8%)**
Community & Social Services	10 700	8 053	-	-	2 701	25,2%	1 434	17,8%	198	2,5%	4 332	53,8%	1 947	100,0%	(89,8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**4 583**	**-**	**7 490**	**-**	**-**	**-**	**4 207**	**-**	**16 280**	**-**	**2 356**	**15,8%**	**78,6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	4 583	-	7 490	-	-	-	4 207	-	16 280	-	2 356	15,8%	78,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**115 391**	**131 338**	**29 195**	**25,3%**	**10 392**	**9,0%**	**12 844**	**9,8%**	**28 157**	**21,4%**	**80 588**	**61,4%**	**35 826**	**147,8%**	**(21,4%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	50 417	70 875	21 502	42,6%	10 392	20,6%	7 753	10,9%	18 484	26,1%	58 130	82,0%	3 634	100,2%	408,7%
Waste Water Management	64 974	60 463	7 693	11,8%	-	-	5 092	8,4%	9 673	16,0%	22 458	37,1%	32 192	262,5%	(70,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2017/18 to Q4 of 2018/19
	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	**596 558**	**582 558**	**82 200**	**13,8%**	**198 132**	**33,2%**	**113 421**	**19,5%**	**13 358**	**2,3%**	**407 111**	**69,9%**	**3 938**	**79,8%**	**239,2%**
Property rates, penalties and collection charges	13 250	14 000	13 611	102,7%	776	5,9%	451	3,2%	6 074	43,4%	20 912	149,4%	219	82,4%	2 679,2%
Service charges	62 075	58 980	12 203	19,7%	9 796	15,8%	10 323	17,5%	3 120	5,3%	35 441	60,1%	191	65,8%	1 533,6%
Other revenue	33 025	12 386	2 174	6,6%	5 510	16,7%	6 117	49,4%	2 812	22,7%	16 613	134,1%	995	53,2%	182,7%
Government - operating	351 967	351 967	2 510	,7%	115 736	32,9%	86 417	24,6%	-	-	204 663	58,1%	-	75,5%	-
Government - capital	122 491	140 491	48 500	39,6%	65 950	53,8%	9 041	6,4%	-	-	123 491	87,9%	-	103,9%	-
Interest	13 750	4 734	3 202	23,3%	365	2,7%	1 072	22,6%	1 351	28,5%	5 991	126,6%	2 534	62,7%	(46,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(474 122)**	**(442 110)**	**(93 994)**	**19,8%**	**(108 104)**	**22,8%**	**(92 212)**	**20,9%**	**(65 665)**	**14,9%**	**(359 975)**	**81,4%**	**(118 472)**	**94,0%**	**(44,6%)**
Suppliers and employees	(458 822)	(440 810)	(93 293)	20,3%	(108 056)	23,6%	(75 626)	17,2%	(63 429)	14,4%	(340 403)	77,2%	(117 770)	96,0%	(46,1%)
Finance charges	(300)	(300)	(33)	11,1%	(48)	16,2%	(56)	18,8%	(54)	18,0%	(192)	64,1%	(66)	39,6%	(17,8%)
Transfers and grants	(15 000)	(1 000)	(668)	4,5%	-	-	(16 530)	1 653,0%	(2 182)	218,2%	(19 380)	1 938,0%	(636)	7,7%	242,9%
Net Cash from/(used) Operating Activities	**122 436**	**140 448**	**(11 794)**	**(9,6%)**	**90 028**	**73,5%**	**21 209**	**15,1%**	**(52 307)**	**(37,2%)**	**47 136**	**33,6%**	**(114 534)**	**31,2%**	**(54,3%)**
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	**(126 091)**	**(139 391)**	**(25 480)**	**20,2%**	**(54 721)**	**43,4%**	**(14 278)**	**10,2%**	**(23 516)**	**16,9%**	**(117 995)**	**84,7%**	**(40 127)**	**96,7%**	**(41,4%)**
Capital assets	(126 091)	(139 391)	(25 480)	20,2%	(54 721)	43,4%	(14 278)	10,2%	(23 516)	16,9%	(117 995)	84,7%	(40 127)	96,7%	(41,4%)
Net Cash from/(used) Investing Activities	**(126 091)**	**(139 391)**	**(25 480)**	**20,2%**	**(54 721)**	**43,4%**	**(14 278)**	**10,2%**	**(23 516)**	**16,9%**	**(117 995)**	**84,7%**	**(40 127)**	**96,7%**	**(41,4%)**
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	**(3 655)**	**1 057**	**(37 274)**	**1 019,8%**	**35 307**	**(966,0%)**	**6 931**	**655,9%**	**(75 823)**	**(7 175,5%)**	**(70 860)**	**(6 705,7%)**	**(154 661)**	**(1 099,9%)**	**(51,0%)**
Cash/cash equivalents at the year begin:	25 762	3 695	829	3,2%	(36 446)	(141,5%)	(1 139)	(30,8%)	5 792	156,7%	829	22,4%	80 176	39,2%	(92,8%)
Cash/cash equivalents at the year end:	22 107	4 752	(36 446)	(164,9%)	(1 139)	(5,2%)	5 792	121,9%	(70 031)	(1 473,7%)	(70 031)	(1 473,7%)	(74 485)	(550,1%)	(6,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	Mr M F Monkoe	013 973 1101
Financial Manager	Mr M.T Letsoalo	013 973 1101

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter Actual Expenditure	2017/18 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**253 039**	**251 651**	**103 232**	**40,8%**	**82 235**	**32,5%**	**64 836**	**25,8%**	**3 987**	**1,6%**	**254 290**	**101,0%**	**4 262**	**101,8%**	**(6,4%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	150	262	55	36.5%	22	14.4%	63	23.9%	101	38.5%	240	91.4%	52	114.7%	92.6%
Interest earned - external investments	8 500	6 500	1 315	15.5%	534	6.3%	3 489	53.7%	3 368	51.8%	8 706	133.9%	3 734	109.2%	(9.8%)
Interest earned - outstanding debtors	-	-	5	-	6	-	6	-	13	-	30	-	8	-	57.4%
Dividends received	140	140	-	-	-	-	-	-	-	-	-	-	133	95.0%	(100.0%)
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	100	-	62	62.5%	370	369.8%	462	-	291	-	1 186	-	11	51.0%	2 438.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	243 449	243 449	101 655	41.8%	81 091	33.3%	60 703	24.9%	-	-	243 449	100.0%	-	101.4%	-
Other own revenue	700	1 300	140	20.0%	213	30.4%	55	4.2%	213	16.4%	620	47.7%	322	116.7%	(33.8%)
Gains on disposal of PPE	-	-	-	-	-	-	59	-	-	-	59	-	-	-	-
Operating Expenditure	**250 480**	**250 982**	**45 587**	**18,2%**	**63 269**	**25,3%**	**47 257**	**18,8%**	**63 266**	**25,2%**	**219 379**	**87,4%**	**58 709**	**86,8%**	**7,8%**
Employee related costs	132 345	130 695	30 193	22.8%	30 728	23.2%	29 743	22.8%	33 656	25.8%	124 321	95.1%	31 322	92.8%	7.5%
Remuneration of councillors	15 975	16 236	3 826	24.0%	3 884	24.3%	4 260	26.2%	3 974	24.5%	15 944	98.2%	3 365	100.9%	18.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 141	12 141	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	21 396	-	-	-	10 691	50.0%	-	-	10 719	-	21 410	-	10 683	99.9%	.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	1 401	78.3%	(100.0%)
Other Materials	4 972	-	-	-	14	.3%	-	-	453	-	468	-	1 038	38.1%	(56.3%)
Contracted services	22 160	-	1 876	8.5%	4 397	19.8%	5 366	-	4 762	-	16 401	-	3 315	71.1%	43.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	41 491	91 909	9 691	23.4%	13 554	32.7%	7 889	8.6%	9 701	10.6%	40 835	44.4%	7 586	98.8%	27.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 559**	**670**	**57 645**		**18 966**		**17 579**		**(59 279)**		**34 911**		**(54 448)**		
Transfers recognised - capital	2 352	2 352	1 646	70.0%	-	-	706	30.0%	-	-	2 352	100.0%	-	10.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 911**	**3 022**	**59 291**		**18 966**		**18 285**		**(59 279)**		**37 263**		**(54 448)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**4 911**	**3 022**	**59 291**		**18 966**		**18 285**		**(59 279)**		**37 263**		**(54 448)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 911**	**3 022**	**59 291**		**18 966**		**18 285**		**(59 279)**		**37 263**		**(54 448)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 911**	**3 022**	**59 291**		**18 966**		**18 285**		**(59 279)**		**37 263**		**(54 448)**		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter Actual Expenditure	2017/18 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**29 052**	**27 163**	**6 468**	**22,3%**	**1 796**	**6,2%**	**2 699**	**9,9%**	**8 103**	**29,8%**	**19 066**	**70,2%**	**18 290**	**67,8%**	**(55,7%)**
National Government	2 352	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 352**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 700	27 163	6 468	24.2%	1 796	6.7%	2 699	9.9%	8 103	29.8%	19 066	70.2%	18 290	72.2%	(55.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 052**	**27 163**	**6 468**	**22,3%**	**1 796**	**6,2%**	**2 699**	**9,9%**	**8 103**	**29,8%**	**19 066**	**70,2%**	**18 290**	**67,8%**	**(55,7%)**
Governance and Administration	**3 000**	**3 111**	**953**	**31,8%**	**554**	**18,5%**	**687**	**22,1%**	**335**	**10,8%**	**2 529**	**81,3%**	**1 253**	**87,0%**	**(73,3%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 000	3 111	953	31.8%	554	18.5%	687	22.1%	335	10.8%	2 529	81.3%	1 253	67.0%	(73.3%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**100**	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 852**	**3 852**	**175**	**3,0%**	**897**	**15,3%**	**555**	**14,4%**	**906**	**23,5%**	**2 533**	**65,7%**	**17 037**	**255,3%**	**(94,7%)**
Planning and Development	2 000	3 852	-	-	-	-	-	-	486	12.6%	486	12.6%	17 037	761.5%	(97.1%)
Road Transport	3 852	-	175	4.5%	897	23.3%	555	-	420	-	2 047	-	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 100**	**20 100**	**5 340**	**26,6%**	**345**	**1,7%**	**1 457**	**7,2%**	**6 862**	**34,1%**	**14 004**	**69,7%**	-	-	**(100,0%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	3 266	-	327	-	22	-	-	-	3 615	-	-	-	-
Waste Water Management	20 100	20 100	2 075	10.3%	18	.1%	1 435	7.1%	6 862	34.1%	10 390	51.7%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**255 391**	**254 003**	**104 878**	**41,1%**	**82 235**	**32,2%**	**64 839**	**25,5%**	**4 004**	**1,6%**	**255 956**	**100,8%**	**4 261**	**100,4%**	**(6,0%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	950	1 562	257	27.1%	604	63.6%	641	41.0%	623	39.8%	2 124	136.0%	390	118.7%	59.8%
Government - operating	243 449	243 449	101 655	41.8%	81 091	33.3%	60 703	24.9%	-	-	243 449	100.0%	-	100.7%	-
Government - capital	2 352	2 352	1 646	70.0%	-	-	-	-	-	-	1 646	70.0%	-	30.0%	-
Interest	8 500	6 500	1 320	15.5%	540	6.4%	3 495	53.8%	3 238	49.8%	8 593	132.2%	3 739	109.5%	(13.4%)
Dividends	140	140	-	-	-	-	-	-	143	102.2%	143	102.2%	133	95.0%	7.6%
Payments	**(231 793)**	**(233 849)**	**(45 587)**	**19,7%**	**(63 270)**	**27,3%**	**(47 263)**	**20,2%**	**(63 287)**	**27,1%**	**(219 406)**	**93,8%**	**(58 710)**	**92,2%**	**7,8%**
Suppliers and employees	(216 943)	(217 445)	(45 587)	21.0%	(52 579)	24.2%	(47 263)	21.7%	(52 568)	24.2%	(197 996)	91.1%	(48 027)	94.2%	9.5%
Finance charges	(14 850)	(16 404)	-	-	(10 691)	72.0%	-	-	(10 719)	65.3%	(21 410)	130.5%	(10 683)	65.1%	,3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**23 598**	**20 154**	**59 291**	**251,3%**	**18 966**	**80,4%**	**17 576**	**87,2%**	**(59 283)**	**(294,1%)**	**36 550**	**181,4%**	**(54 448)**	**235,2%**	**8,9%**
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	**(29 052)**	**(2 352)**	**(6 469)**	**22,3%**	**(2 779)**	**9,6%**	**(782)**	**33,2%**	-	-	**(10 030)**	**426,4%**	**(6 237)**	**32,2%**	**(100,0%)**
Capital assets	(29 052)	(2 352)	(6 469)	22.3%	(2 779)	9.6%	(782)	33.2%	-	-	(10 030)	426.4%	(6 237)	32.2%	(100.0%)
Net Cash from/(used) Investing Activities	**(29 052)**	**(2 352)**	**(6 469)**	**22,3%**	**(2 779)**	**9,6%**	**(782)**	**33,2%**	-	-	**(10 030)**	**426,4%**	**(6 237)**	**32,2%**	**(100,0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 545)**	**(4 992)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 545)	(4 992)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(6 545)**	**(4 992)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(11 999)**	**12 810**	**52 822**	**(440,2%)**	**16 187**	**(134,9%)**	**16 794**	**131,1%**	**(59 283)**	**(462,8%)**	**26 520**	**207,0%**	**(60 686)**	**(69,2%)**	**(2,3%)**
Cash/cash equivalents at the year begin:	64 882	94 931	64 882	100.0%	117 704	181.4%	133 891	141.0%	150 685	158.7%	64 882	68.3%	81 481	-	84.9%
Cash/cash equivalents at the year end:	52 883	107 741	117 704	222,6%	133 891	253,2%	150 685	139,9%	91 402	84,8%	91 402	84,8%	20 795	32,1%	339,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8	100.0%	-	-	-	-	-	-	8	100.0%
Total	**8**	**100,0%**	-	-	-	-	-	-	**8**	**100,0%**

Contact Details

Municipal Manager	Mr S Siboza	013 759 8525
Financial Manager	Ms G Dube	013 759 8512

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**257 443**	**267 004**	**74 962**	**29,1%**	**77 784**	**30,2%**	**55 026**	**20,6%**	**25 835**	**9,7%**	**233 607**	**87,5%**	**48 317**	**82,5%**	**(46,5%)**
Property rates	59 770	59 770	17 189	28,8%	4 038	6,8%	3 869	6,5%	3 661	6,1%	28 757	48,1%	13 819	82,1%	(73,5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	65 392	79 590	15 536	23,8%	14 889	22,8%	21 829	27,4%	10 023	12,6%	62 277	78,2%	23 851	74,0%	(58,0%)
Service charges - water revenue	18 851	16 851	5 567	29,5%	5 121	27,2%	5 257	31,2%	3 766	22,3%	19 711	117,0%	4 117	95,7%	(8,5%)
Service charges - sanitation revenue	12 753	11 953	3 170	24,9%	3 279	25,7%	3 288	27,5%	3 287	27,5%	13 024	109,0%	3 001	102,6%	9,5%
Service charges - refuse revenue	12 494	11 494	3 079	24,6%	3 051	24,4%	3 039	26,4%	3 051	26,5%	12 220	106,3%	2 914	110,0%	4,7%
Service charges - other	-	-	-	-	-	-	-	-	266	-	266	-	-	-	(100,0%)
Rental of facilities and equipment	1 151	1 266	61	5,3%	65	5,6%	56	4,4%	68	5,4%	250	19,7%	85	11,0%	(20,2%)
Interest earned - external investments	830	1 650	556	67,0%	892	107,4%	1 113	67,5%	1 008	61,1%	3 569	216,3%	239	36,5%	320,7%
Interest earned - outstanding debtors	3 569	3 569	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 112	15 902	6	-	2 333	12,9%	1 600	10,1%	-	-	3 938	24,8%	32	54,1%	(100,0%)
Licences and permits	8	12	-	-	-	-	-	-	-	-	-	-	3	36,5%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 317	61 967	26 343	42,3%	43 065	69,1%	15 511	25,0%	126	2%	85 045	137,2%	-	96,0%	(100 0%)
Other own revenue	2 193	2 874	3 454	157,5%	1 052	48,0%	(535)	(18,6%)	581	20,2%	4 552	158,4%	254	89,5%	128,6%
Gains on disposal of PPE	-	105	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**286 827**	**304 056**	**49 149**	**17,1%**	**85 091**	**29,7%**	**51 019**	**16,8%**	**50 806**	**16,7%**	**236 065**	**77,6%**	**52 216**	**76,1%**	**(2,7%)**
Employee related costs	97 841	106 687	20 290	20,7%	29 216	29,9%	25 463	23,9%	22 982	21,5%	97 951	91,8%	25 296	107,5%	(9,1%)
Remuneration of councillors	6 437	6 613	1 365	21,2%	1 753	27,2%	1 734	26,2%	1 389	21,0%	6 242	94,4%	2 005	102,7%	(30,7%)
Debt impairment	24 021	32 422	-	-	24 985	104,0%	-	-	(1 119)	(3,5%)	23 866	73,6%	(1 499)	(9,2%)	(25,3%)
Depreciation and asset impairment	48 789	48 789	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 937	3 937	744	18,9%	1 800	45,7%	1 243	31,6%	979	24,9%	4 766	121,1%	1 399	177,7%	(30,0%)
Bulk purchases	52 343	52 343	12 131	23,2%	14 727	28,1%	9 740	18,6%	10 882	20,8%	47 480	90,7%	14 597	116,5%	(25,4%)
Other Materials	8 085	10 477	1 625	20,1%	1 498	18,5%	2 353	22,5%	3 454	33,0%	8 930	85,2%	1 353	30,6%	155,4%
Contracted services	6 321	8 400	882	14,0%	1 696	26,8%	1 548	18,4%	1 391	16,6%	5 518	65,7%	1 368	72,6%	1,7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 053	34 388	12 111	31,0%	9 416	24,1%	8 938	26,0%	10 847	31,5%	41 311	120,1%	7 699	103,4%	40,9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 384)**	**(37 052)**	**25 813**		**(7 306)**		**4 007**		**(24 970)**		**(2 457)**		**(3 899)**		
Transfers recognised - capital	-	62 642	14 399	-	27 381	-	18 000	28,7%	7 180	11,5%	66 960	106,9%	20 000	110,9%	(64,1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(29 384)**	**25 590**	**40 212**		**20 075**		**22 007**		**(17 790)**		**64 503**		**16 101**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(29 384)**	**25 590**	**40 212**		**20 075**		**22 007**		**(17 790)**		**64 503**		**16 101**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(29 384)**	**25 590**	**40 212**		**20 075**		**22 007**		**(17 790)**		**64 503**		**16 101**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(29 384)**	**25 590**	**40 212**		**20 075**		**22 007**		**(17 790)**		**64 503**		**16 101**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**58 529**	**70 821**	**1 939**	**3,3%**	**11 076**	**18,9%**	**40 135**	**56,7%**	**61 414**	**86,7%**	**114 563**	**161,8%**	**1 427**	**53,1%**	**4 203,1%**
National Government	46 065	62 265	1 190	2,6%	4 351	9,4%	29 159	46,8%	50 437	81,0%	85 137	136,7%	1 197	59,5%	4 114,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 065**	**62 265**	**1 190**	**2,6%**	**4 351**	**9,4%**	**29 159**	**46,8%**	**50 437**	**81,0%**	**85 137**	**136,7%**	**1 197**	**59,5%**	**4 114,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 464	8 556	749	6,0%	6 725	54,0%	10 976	128,3%	10 976	128,3%	29 426	343,9%	230	6,1%	4 663,5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**58 529**	**70 821**	**1 939**	**3,3%**	**11 076**	**18,9%**	**40 135**	**56,7%**	**61 414**	**86,7%**	**114 563**	**161,8%**	**1 427**	**53,1%**	**4 203,1%**
Governance and Administration	-	**18 406**	**1 410**	-	**9 012**	-	**21 968**	**119,4%**	**26 180**	**142,2%**	**58 571**	**318,2%**	**6**	**1,9%**	**463 018,2%**
Executive & Council	-	15 251	661	-	2 661	-	13 570	89,0%	18 180	119,2%	35 071	230,0%	-	1,8%	(100,0%)
Budget & Treasury Office	-	5	-	-	12	-	62	1 234,6%	33	668,2%	107	2 137,4%	1	21,1%	3 072,8%
Corporate Services	-	3 150	749	-	6 340	-	8 337	264,7%	7 967	252,9%	23 393	742,6%	5	2,2%	173 094,9%
Community and Public Safety	-	-	-	-	-	-	**13**	-	-	-	**13**	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	13	-	-	-	13	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 300**	**1 081**	-	-	-	-	-	-	**688**	**63,6%**	**688**	**63,6%**	-	**34,0%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	688	-	688	-	-	-	(100,0%)
Road Transport	4 300	1 081	-	-	-	-	-	-	-	-	-	-	-	34,0%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 765**	**51 334**	**529**	**1,3%**	**2 063**	**4,9%**	**18 154**	**35,4%**	**34 546**	**67,3%**	**55 292**	**107,7%**	**1 422**	**71,8%**	**2 330,2%**
Electricity	9 014	9 014	-	-	68	,8%	1 725	19,1%	2 285	25,3%	4 078	45,2%	776	24,2%	194,4%
Water	25 200	42 320	529	2,1%	1 995	7,9%	16 232	38,4%	32 261	76,2%	51 017	120,6%	645	62,7%	4 899,1%
Waste Water Management	2 000	-	-	-	-	-	197	-	-	-	197	-	-	-	-
Waste Management	5 551	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**12 464**	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**266 268**	**329 541**	**89 361**	**33,6%**	**105 165**	**39,5%**	**73 026**	**22,2%**	**32 750**	**9,9%**	**300 302**	**91,1%**	**38 996**	**70,3%**	**(16,0%)**
Property rates, penalties and collection charges	46 621	59 770	17 189	36,9%	4 038	8,7%	3 869	6,5%	3 661	6,1%	28 757	48,1%	7 612	55,3%	(51,9%)
Service charges	85 403	119 888	27 352	32,0%	26 340	30,8%	33 412	27,9%	20 127	16,8%	107 232	89,4%	21 007	86,0%	(4,2%)
Other revenue	21 465	20 055	3 521	16,4%	3 449	16,1%	1 121	5,6%	649	3,2%	8 740	43,6%	211	57,9%	207,7%
Government - operating	62 317	61 967	26 343	42,3%	43 065	69,1%	15 511	25,0%	126	,2%	85 045	137,2%	-	72,3%	(100,0%)
Government - capital	46 063	62 642	14 399	31,3%	27 381	59,4%	18 000	28,7%	7 180	11,5%	66 960	106,9%	10 000	61,7%	(28,2%)
Interest	4 399	5 219	556	12,6%	892	20,3%	1 113	21,3%	1 008	19,3%	3 569	68,4%	166	12,2%	507,1%
Dividends	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(221 017)**	**(222 846)**	**(49 149)**	**22,2%**	**(60 105)**	**27,2%**	**(51 019)**	**22,9%**	**(50 256)**	**22,8%**	**(210 530)**	**94,5%**	**(31 432)**	**76,7%**	**59,9%**
Suppliers and employees	(217 081)	(218 909)	(48 405)	22,3%	(58 305)	26,9%	(49 776)	22,7%	(49 277)	22,5%	(205 763)	94,0%	(30 497)	75,9%	61,6%
Finance charges	(3 937)	(3 937)	(744)	18,9%	(1 800)	45,7%	(1 243)	31,6%	(979)	24,9%	(4 766)	121,1%	(935)	119,1%	4,8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**45 250**	**106 695**	**40 212**	**88,9%**	**45 060**	**99,6%**	**22 007**	**20,6%**	**(17 507)**	**(16,4%)**	**89 772**	**84,1%**	**7 564**	**57,0%**	**(331,4%)**
Cash Flow from Investing Activities															
Receipts	-	**105**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	105	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(58 527)**	**(70 821)**	**(1 939)**	**3,3%**	**(11 076)**	**18,9%**	**(40 135)**	**56,7%**	**(61 414)**	**86,7%**	**(114 563)**	**161,8%**	**(1 141)**	**7,0%**	**5 284,6%**
Capital assets	(58 527)	(70 821)	(1 939)	3,3%	(11 076)	18,9%	(40 135)	56,7%	(61 414)	86,7%	(114 563)	161,8%	(1 141)	7,0%	5 284,6%
Net Cash from/(used) Investing Activities	**(58 527)**	**(70 715)**	**(1 939)**	**3,3%**	**(11 076)**	**18,9%**	**(40 135)**	**56,8%**	**(61 414)**	**86,8%**	**(114 563)**	**162,0%**	**(1 141)**	**7,0%**	**5 284,6%**
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	**(13 277)**	**35 980**	**38 273**	**(288,3%)**	**33 985**	**(256,0%)**	**(18 129)**	**(50,4%)**	**(78 920)**	**(219,3%)**	**(24 791)**	**(68,9%)**	**6 423**	**155,4%**	**(1 328,6%)**
Cash/cash equivalents at the year begin:	16 800	36 000	16 800	100,0%	55 073	327,8%	89 058	247,4%	70 929	197,0%	16 800	46,7%	49 497	-	43,3%
Cash/cash equivalents at the year end:	3 523	71 980	55 073	1 563,1%	89 058	2 527,6%	70 929	98,5%	(7 991)	(11,1%)	(7 991)	(11,1%)	55 920	77,7%	(114,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 251	3,8%	1 042	3,2%	908	2,8%	29 677	90,3%	32 878	15,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	2 524	7,5%	1 569	4,7%	1 291	3,8%	28 348	84,0%	33 732	16,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 060	3,8%	2 055	2,6%	1 863	2,3%	72 835	91,3%	79 813	38,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	852	4,4%	604	3,1%	525	2,7%	17 212	89,7%	19 192	9,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	693	3,3%	587	2,8%	526	2,5%	19 410	91,5%	21 216	10,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 136	9,4%	2 026	8,9%	609	2,7%	18 022	79,1%	22 794	10,9%	-	-	-	-
Total By Income Source	**10 516**	**5,0%**	**7 883**	**3,8%**	**5 722**	**2,7%**	**185 504**	**88,5%**	**209 625**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 408	22,5%	633	5,9%	189	1,8%	7 491	69,9%	10 722	5,1%	-	-	-	-
Commercial	2 154	6,4%	1 103	3,3%	1 001	3,0%	29 538	87,4%	33 796	16,1%	-	-	-	-
Households	3 968	3,4%	3 269	2,8%	2 828	2,4%	105 600	91,3%	115 664	55,2%	-	-	-	-
Other	1 986	4,0%	2 877	5,8%	1 704	3,4%	42 875	86,7%	49 443	23,6%	-	-	-	-
Total By Customer Group	**10 516**	**5,0%**	**7 883**	**3,8%**	**5 722**	**2,7%**	**185 504**	**88,5%**	**209 625**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	7 206	15,3%	4 202	8,9%	4 119	8,7%	31 581	67,0%	47 108	81,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 270	100,0%	-	-	-	-	-	-	1 270	2,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 237	82,9%	4	,2%	20	,7%	436	16,2%	2 697	4,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 695	55,1%	610	9,1%	709	10,6%	1 688	25,2%	6 703	11,6%
Total	**14 408**	**24,9%**	**4 817**	**8,3%**	**4 848**	**8,4%**	**33 706**	**58,3%**	**57 778**	**100,0%**

Contact Details

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628
Financial Manager	Mr B Thoka	013 253 7711

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**3 064 274**	**2 739 919**	**736 314**	**24,0%**	**688 619**	**22,5%**	**660 494**	**24,1%**	**592 919**	**21,6%**	**2 678 346**	**97,8%**	**557 995**	**387,5%**	**6,3%**
Property rates	426 740	525 853	119 181	27,9%	118 226	27,7%	118 456	22,5%	120 702	23,0%	476 565	90,6%	111 737	110,0%	8,0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 265 744	902 839	261 291	20,6%	201 717	15,9%	197 701	21,9%	214 416	23,7%	875 126	96,9%	197 689	842,8%	8,5%
Service charges - water revenue	484 876	382 067	84 059	17,3%	103 159	21,3%	107 985	28,3%	92 041	24,1%	387 244	101,4%	69 350	15,1%	32,7%
Service charges - sanitation revenue	181 862	120 432	28 473	15,7%	30 424	16,7%	34 294	28,5%	30 135	25,0%	123 326	102,4%	36 663	103,0%	(17,8%)
Service charges - refuse revenue	124 940	115 160	28 660	22,9%	29 036	23,2%	28 650	24,9%	28 762	25,0%	115 107	100,0%	25 321	77,8%	13,6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	805	-	(100,0%)
Rental of facilities and equipment	6 785	2 463	1 241	18,3%	1 781	26,2%	1 566	63,6%	1 310	53,2%	5 898	239,5%	417	10,7%	214,3%
Interest earned - external investments	192	3 031	796	414,0%	578	300,3%	721	23,8%	1 185	39,1%	3 279	108,2%	375	807,6%	215,6%
Interest earned - outstanding debtors	193 869	266 356	65 703	33,9%	66 355	34,2%	69 003	25,9%	74 386	27,9%	275 447	103,4%	73 268	107,0%	1,5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 589	28 969	5 686	74,9%	8 911	117,4%	7 889	27,2%	10 095	34,8%	32 581	112,5%	16 832	336,0%	(40,0%)
Licences and permits	194	26 384	30	15,6%	95	48,7%	383	1,4%	71	,3%	579	2,2%	74	86,6%	(4,0%)
Agency services	1 585	2 557	981	61,9%	3 354	211,7%	1 263	49,4%	1 268	49,6%	6 865	268,5%	1 360	12,1%	(6,8%)
Transfers recognised - operational	339 217	339 794	135 724	40,0%	108 527	32,0%	85 666	25,2%	93	-	330 010	97,1%	-	90,2%	(100,0%)
Other own revenue	30 681	24 013	4 490	14,6%	16 456	53,6%	6 918	28,8%	18 454	76,8%	46 318	192,9%	24 616	179,9%	(25,0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(512)	-	(100,0%)
Operating Expenditure	**3 266 197**	**3 387 370**	**557 698**	**17,1%**	**561 720**	**17,2%**	**608 863**	**18,0%**	**979 438**	**28,9%**	**2 707 718**	**79,9%**	**949 441**	**68,7%**	**3,2%**
Employee related costs	868 354	868 354	210 100	24,2%	223 280	25,7%	213 097	24,5%	211 693	24,4%	858 170	98,8%	194 436	103,6%	8,9%
Remuneration of councillors	30 027	30 027	7 138	23,8%	2 615	8,7%	7 230	24,1%	7 823	26,1%	24 806	82,6%	6 648	81,1%	17,7%
Debt impairment	388 001	467 909	1	-	-	-	-	-	2 257	,5%	2 258	,5%	-	-	(100,0%)
Depreciation and asset impairment	306 435	326 723	-	-	-	-	-	-	-	-	-	-	2 221	1,3%	(100,0%)
Finance charges	84 041	155 628	1 361	1,6%	24 143	28,7%	79 215	50,9%	163 539	105,1%	268 258	172,4%	89 612	110,3%	82,5%
Bulk purchases	1 038 553	1 018 553	262 328	25,3%	147 783	14,2%	214 082	21,0%	424 398	41,7%	1 048 590	102,9%	597 357	94,3%	(29,0%)
Other Materials	61 683	71 386	8 140	13,2%	12 903	20,9%	10 973	15,4%	15 427	21,6%	47 443	66,5%	4 403	16,3%	250,4%
Contracted services	266 130	266 717	30 919	11,6%	89 103	33,5%	55 638	20,9%	108 786	40,8%	284 448	106,6%	34 739	341,0%	213,2%
Transfers and grants	30 163	30 163	3 090	10,2%	4 707	15,6%	4 708	15,6%	6 169	20,5%	18 674	61,9%	2 641	9,3%	133,6%
Other expenditure	192 809	151 909	34 520	18,0%	57 186	29,7%	23 920	15,7%	39 343	25,9%	155 070	102,1%	17 384	24,5%	126,3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(201 923)**	**(647 452)**	**178 616**		**126 899**		**51 631**		**(386 519)**		**(29 372)**		**(391 446)**		
Transfers recognised - capital	190 199	-	539	,3%	-	-	131 552	-	-	-	132 091	-	-	1,4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	23 104	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 380**	**(647 452)**	**179 155**		**126 899**		**183 183**		**(386 519)**		**102 719**		**(391 446)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**11 380**	**(647 452)**	**179 155**		**126 899**		**183 183**		**(386 519)**		**102 719**		**(391 446)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 380**	**(647 452)**	**179 155**		**126 899**		**183 183**		**(386 519)**		**102 719**		**(391 446)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 380**	**(647 452)**	**179 155**		**126 899**		**183 183**		**(386 519)**		**102 719**		**(391 446)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**241 812**	**252 816**	**35 262**	**14,6%**	**60 945**	**25,2%**	**27 891**	**11,0%**	**52 561**	**20,8%**	**176 659**	**69,9%**	**88 976**	**63,7%**	**(40,9%)**
National Government	190 199	190 199	34 895	18,3%	60 250	31,7%	27 439	14,4%	43 577	22,9%	166 162	87,4%	83 633	81,1%	(47,9%)
Provincial Government	-	2 836	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	23 104	23 104	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	2 486	-	2 486	-	-	-	(100,0%)
Transfers recognised - capital	**213 302**	**216 138**	**34 895**	**16,4%**	**60 250**	**28,2%**	**27 439**	**12,7%**	**46 064**	**21,3%**	**168 648**	**78,0%**	**83 633**	**68,5%**	**(44,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 510	36 678	367	1,3%	696	2,4%	452	1,2%	6 497	17,7%	8 011	21,8%	5 343	41,0%	21,6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**241 812**	**252 816**	**35 262**	**14,6%**	**60 945**	**25,2%**	**27 891**	**11,0%**	**52 561**	**20,8%**	**176 659**	**69,9%**	**88 976**	**63,7%**	**(40,9%)**
Governance and Administration	**22 380**	**23 480**	**360**	**1,6%**	**359**	**1,6%**	**150**	**,6%**	**5 055**	**21,5%**	**5 925**	**25,2%**	**10 116**	**95,9%**	**(50,0%)**
Executive & Council	170	170	14	8,1%	32	18,8%	-	-	-	-	46	26,8%	6 258	715,6%	(100,0%)
Budget & Treasury Office	22 210	21 560	168	,8%	326	1,5%	30	,1%	5 000	23,2%	5 524	25,6%	2 677	35,5%	86,8%
Corporate Services	-	1 750	179	-	1	-	121	6,9%	55	3,1%	355	20,3%	1 182	47,7%	(95,4%)
Community and Public Safety	**650**	**650**	-	-	**332**	**51,1%**	**57**	**8,8%**	**117**	**18,0%**	**507**	**77,9%**	**1 236**	**27,4%**	**(90,5%)**
Community & Social Services	650	650	-	-	332	51,1%	-	-	-	-	332	51,1%	1 236	27,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	57	-	117	-	174	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**730**	**34 907**	**4 667**	**639,3%**	**13 494**	**1 848,5%**	**314**	**,9%**	**5 762**	**16,5%**	**24 236**	**69,4%**	**18 723**	**1 399,9%**	**(69,2%)**
Planning and Development	150	150	-	-	16	10,7%	20	13,3%	-	-	36	24,0%	-	-	-
Road Transport	-	32 677	4 667	-	13 475	-	294	,9%	5 753	17,6%	24 188	74,0%	18 723	-	(69,3%)
Environmental Protection	580	2 080	-	-	3	,5%	-	-	9	,4%	12	,6%	-	-	(100,0%)
Trading Services	**188 919**	**193 779**	**30 235**	**16,2%**	**46 721**	**25,0%**	**27 370**	**14,1%**	**41 627**	**21,5%**	**145 953**	**75,3%**	**58 901**	**62,1%**	**(29,3%)**
Electricity	47 250	51 250	10 965	23,2%	11 424	24,2%	13 700	26,7%	12 608	24,6%	48 697	95,0%	6 915	15,2%	82,3%
Water	60 693	75 293	11 080	18,3%	14 960	24,6%	12 526	16,6%	13 572	18,0%	52 137	69,2%	47 973	139,0%	(71,7%)
Waste Water Management	75 975	63 636	8 190	10,8%	19 079	25,1%	1 143	1,8%	15 448	24,3%	43 859	68,9%	3 995	35,2%	286,7%
Waste Management	3 000	3 600	-	-	1 259	42,0%	-	-	-	-	1 259	35,0%	19	31,4%	(100,0%)
Other	**31 134**	-	-	-	**39**	**,1%**	-	-	-	-	**39**	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**2 757 663**	**2 519 537**	**705 719**	**25,6%**	**642 849**	**23,3%**	**541 965**	**21,5%**	**536 976**	**21,3%**	**2 427 510**	**96,3%**	**597 798**	**99,5%**	**(10,2%)**
Property rates, penalties and collection charges	369 055	407 355	88 090	23,9%	92 154	25,0%	83 778	20,6%	96 322	23,6%	360 344	88,5%	100 880	31,1%	(4,5%)
Service charges	1 665 067	1 337 621	334 805	20,1%	308 936	18,6%	309 262	23,1%	318 416	23,8%	1 271 419	95,1%	96 065	167,6%	231,5%
Other revenue	35 739	215 253	49 576	138,7%	88 291	247,0%	18 210	8,5%	113 942	52,9%	270 019	125,4%	352 110	171,2%	(67,6%)
Government - operating	337 057	339 794	141 057	41,8%	108 527	32,2%	85 666	25,2%	-	-	335 250	98,7%	-	1 030,8%	-
Government - capital	190 199	193 034	87 435	46,0%	39 287	20,7%	38 565	20,0%	-	-	165 287	85,6%	-	16,6%	-
Interest	160 546	26 480	4 756	3,0%	5 654	3,5%	6 484	24,5%	8 296	31,3%	25 191	95,1%	48 743	142,0%	(83,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 524 855)**	**(2 279 046)**	**(655 565)**	**26,0%**	**(623 699)**	**24,7%**	**(512 214)**	**22,5%**	**(551 961)**	**24,2%**	**(2 343 438)**	**102,8%**	**(538 015)**	**105,4%**	**2,6%**
Suppliers and employees	(2 413 666)	(2 207 377)	(633 795)	26,3%	(614 653)	25,5%	(502 459)	22,8%	(541 944)	24,6%	(2 292 851)	103,9%	(514 334)	103,3%	5,4%
Finance charges	(84 041)	(51 158)	(18 679)	22,2%	(4 339)	5,2%	(4 339)	8,5%	(3 848)	7,5%	(31 205)	61,0%	(21 512)	-	(82,1%)
Transfers and grants	(27 147)	(20 511)	(3 090)	11,4%	(4 707)	17,3%	(5 416)	26,4%	(6 169)	30,1%	(19 383)	94,5%	(2 169)	22,5%	184,5%
Net Cash from/(used) Operating Activities	**232 808**	**240 491**	**50 155**	**21,5%**	**19 150**	**8,2%**	**29 752**	**12,4%**	**(14 985)**	**(6,2%)**	**84 071**	**35,0%**	**59 784**	**46,6%**	**(125,1%)**
Cash Flow from Investing Activities															
Receipts	-	**0**	**(14 430)**	-	**46 443**	-	**41 589**	##############	**40 377**	##############	**113 979**	##############	-	-	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	0	(14 430)	-	46 443	-	41 589	4 158 886 300,0%	40 377	4 037 698 300,0%	113 979	##############	-	-	(100,0%)
Payments	**(218 709)**	**(229 713)**	**(35 262)**	**16,1%**	**(60 942)**	**27,9%**	**(27 891)**	**12,1%**	**(52 561)**	**22,9%**	**(176 656)**	**76,9%**	**(57 491)**	**42,5%**	**(8,6%)**
Capital assets	(218 709)	(229 713)	(35 262)	16,1%	(60 942)	27,9%	(27 891)	12,1%	(52 561)	22,9%	(176 656)	76,9%	(57 491)	42,5%	(8,6%)
Net Cash from/(used) Investing Activities	**(218 709)**	**(229 713)**	**(49 692)**	**22,7%**	**(14 499)**	**6,6%**	**13 698**	**(6,0%)**	**(12 184)**	**5,3%**	**(62 677)**	**27,3%**	**(57 491)**	**42,5%**	**(78,8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 975)**	**(16 975)**	-	-	**(8 344)**	**49,2%**	-	-	**(8 631)**	**50,8%**	**(16 975)**	**100,0%**	**(9 242)**	**144,7%**	**(6,6%)**
Repayment of borrowing	(16 975)	(16 975)	-	-	(8 344)	49,2%	-	-	(8 631)	50,8%	(16 975)	100,0%	(9 242)	144,7%	(6,6%)
Net Cash from/(used) Financing Activities	**(16 975)**	**(16 975)**	-	-	**(8 344)**	**49,2%**	-	-	**(8 631)**	**50,8%**	**(16 975)**	**100,0%**	**(9 242)**	**136,3%**	**(6,6%)**
Net Increase/(Decrease) in cash held	**(2 875)**	**(6 196)**	**463**	**(16,1%)**	**(3 693)**	**128,4%**	**43 450**	**(701,2%)**	**(35 800)**	**577,8%**	**4 419**	**(71,3%)**	**(6 949)**	**233,5%**	**415,2%**
Cash/cash equivalents at the year begin:	4 929	7 863	7 863	159,5%	8 325	168,9%	4 632	58,9%	48 082	611,5%	7 863	100,0%	(4 788)	(54,1%)	(1 104,2%)
Cash/cash equivalents at the year end:	2 054	1 666	8 325	405,3%	4 632	225,5%	48 082	2 885,5%	12 282	737,0%	12 282	737,0%	(11 737)	(1 122,4%)	(204,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 332	3,0%	26 666	2,2%	30 181	2,5%	1 119 804	92,3%	1 212 983	28,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	48 710	5,8%	25 323	3,0%	20 026	2,4%	743 370	88,8%	837 428	19,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	48 775	10,6%	27 066	5,9%	22 337	4,9%	361 048	78,6%	459 227	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	8 994	2,0%	8 457	1,9%	7 843	1,7%	423 349	94,4%	448 644	10,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 576	3,9%	7 380	2,7%	6 898	2,5%	247 720	90,9%	272 574	6,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(13,6%)	0	5,4%	0	5,4%	3	102,8%	3	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(53 366)	(5,5%)	25 614	2,6%	25 730	2,7%	971 381	100,2%	969 360	23,1%	-	-	-	-
Total By Income Source	**100 022**	**2,4%**	**120 506**	**2,9%**	**113 016**	**2,7%**	**3 866 676**	**92,1%**	**4 200 220**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 233)	(4,8%)	9 520	20,5%	1 215	2,6%	38 043	81,7%	46 545	1,1%	-	-	-	-
Commercial	(15 762)	(3,8%)	59 777	14,3%	22 153	5,3%	352 437	84,2%	418 605	10,0%	-	-	-	-
Households	(60 085)	(1,7%)	123 916	3,5%	81 708	2,3%	3 405 138	95,9%	3 550 677	84,5%	-	-	-	-
Other	178 102	96,6%	(72 707)	(39,4%)	7 939	4,3%	71 058	38,5%	184 392	4,4%	-	-	-	-
Total By Customer Group	**100 022**	**2,4%**	**120 506**	**2,9%**	**113 016**	**2,7%**	**3 866 676**	**92,1%**	**4 200 220**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	170 059	5,8%	109 650	3,7%	123 242	4,2%	2 539 148	86,3%	2 942 099	88,6%
Bulk Water	6 442	3,3%	12 064	6,3%	1 971	1,0%	172 185	89,4%	192 663	5,8%
PAYE deductions	14 145	100,0%	-	-	-	-	-	-	14 145	,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 061	100,0%	-	-	-	-	-	-	11 061	,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36 304	22,6%	39 923	24,9%	10 518	6,6%	73 721	45,9%	160 467	4,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**238 012**	**7,2%**	**161 637**	**4,9%**	**135 732**	**4,1%**	**2 785 055**	**83,9%**	**3 320 435**	**100,0%**

Contact Details

Municipal Manager	Mr H. S. Mayisela	013 690 6208
Financial Manager	Ms J P Hlatshwayo	013 690 6241

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**472 658**	**524 502**	**144 953**	**30,7%**	**137 774**	**29,1%**	**126 877**	**24,2%**	**111 196**	**21,2%**	**520 800**	**99,3%**	**44 783**	**96,2%**	**148,3%**
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	2 756	2 756	55	2.0%	84	3.1%	2 888	104.8%	161	5.8%	3 188	115.7%	45	11.2%	261.5%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	14 946	19 508	1 592	10.7%	3 523	23.6%	4 133	21.2%	10 488	53.8%	19 735	101.2%	6 884	109.5%	52.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	454 585	501 467	140 229	30.8%	134 105	29.5%	119 804	23.9%	100 403	20.0%	494 541	98.6%	37 649	96.3%	166.7%
Other own revenue	371	771	3 077	829.0%	62	16.8%	53	6.8%	143	18.6%	3 336	432.5%	206	129.7%	(30.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**470 227**	**525 915**	**81 306**	**17,3%**	**105 045**	**22,3%**	**82 261**	**15,6%**	**153 683**	**29,2%**	**422 296**	**80,3%**	**112 616**	**86,0%**	**36,5%**
Employee related costs	153 857	167 379	36 941	24.0%	37 253	24.2%	12 644	7.6%	40 539	24.2%	127 377	76.1%	33 906	91.3%	19.6%
Remuneration of councillors	13 633	-	3 281	24.1%	3 179	23.3%	1 226	-	3 527	-	11 213	-	3 240	96.9%	8.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 219	21 219	-	-	-	-	-	-	8 477	40.0%	8 477	40.0%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	10 955	14 055	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	268 817	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	219 905	-	28 622	13.0%	48 597	22.1%	54 895	-	87 649	-	219 763	-	57 173	86.6%	53.3%
Other expenditure	50 659	54 445	12 462	24.6%	16 016	31.6%	13 496	24.8%	13 491	24.8%	55 465	101.9%	18 298	97.6%	(26.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 431**	**(1 413)**	**63 647**		**32 729**		**44 616**		**(42 487)**		**98 504**		**(67 833)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 431**	**(1 413)**	**63 647**		**32 729**		**44 616**		**(42 487)**		**98 504**		**(67 833)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 431**	**(1 413)**	**63 647**		**32 729**		**44 616**		**(42 487)**		**98 504**		**(67 833)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 431**	**(1 413)**	**63 647**		**32 729**		**44 616**		**(42 487)**		**98 504**		**(67 833)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 431**	**(1 413)**	**63 647**		**32 729**		**44 616**		**(42 487)**		**98 504**		**(67 833)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**38 157**	**38 157**	**2 682**	**7,0%**	**5 469**	**14,3%**	**9 729**	**25,5%**	**10 658**	**27,9%**	**28 539**	**74,8%**	**4 883**	**66,9%**	**118,3%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 157	38 157	2 682	7,0%	5 469	14,3%	9 729	25,5%	10 658	27,9%	28 539	74,8%	4 883	66,9%	118,3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**38 157**	**38 157**	**2 682**	**7,0%**	**5 469**	**14,3%**	**9 729**	**25,5%**	**10 658**	**27,9%**	**28 539**	**74,8%**	**4 883**	**66,9%**	**118,3%**
Governance and Administration	**38 157**	**38 157**	**2 682**	**7,0%**	**5 469**	**14,3%**	**9 729**	**25,5%**	**10 658**	**27,9%**	**28 539**	**74,8%**	**4 883**	**56,5%**	**118,3%**
Executive & Council	38 157	38 157	2 682	7,0%	5 469	14,3%	9 729	25,5%	10 658	27,9%	28 539	74,8%	4 883	34,5%	118,3%
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	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	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	**472 658**	**524 502**	**122 717**	**26,0%**	**137 774**	**29,1%**	**126 877**	**24,2%**	**98 008**	**18,7%**	**485 376**	**92,5%**	**44 783**	**87,7%**	**118,8%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 756	2 756	55	2,0%	84	3,1%	2 838	104,8%	60	2,2%	3 087	112,0%	45	2,7%	35,1%
Other revenue	371	771	3 077	829,0%	62	16,8%	53	6,8%	244	31,7%	3 436	445,6%	206	140,8%	18,8%
Government - operating	454 585	501 467	117 993	26,0%	134 105	29,5%	119 804	23,9%	87 215	17,4%	459 117	91,6%	37 649	60,5%	131,7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	14 946	19 508	1 592	10,7%	3 523	23,6%	4 133	21,2%	10 488	53,8%	19 735	101,2%	6 884	109,5%	52,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(449 008)**	**(504 424)**	**(73 128)**	**16,3%**	**(105 045)**	**23,4%**	**(82 788)**	**16,4%**	**(98 570)**	**19,5%**	**(359 533)**	**71,3%**	**(54 554)**	**86,0%**	**80,7%**
Suppliers and employees	(229 103)	(235 607)	(44 506)	19,4%	(56 448)	24,6%	(27 894)	11,8%	(10 922)	4,6%	(139 769)	59,3%	2 619	128,5%	(517,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(219 905)	(268 817)	(28 622)	13,0%	(48 597)	22,1%	(54 895)	20,4%	(87 649)	32,6%	(219 763)	81,8%	(57 173)	46,1%	53,3%
Net Cash from/(used) Operating Activities	**23 650**	**20 078**	**49 589**	**209,7%**	**32 729**	**138,4%**	**44 088**	**219,6%**	**(563)**	**(2,8%)**	**125 843**	**626,8%**	**(9 771)**	**136,2%**	**(94,2%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	**38 000**	-	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	38 000	-	(100,0%)
Payments	**(38 157)**	**(38 157)**	**(2 066)**	**5,4%**	**(5 469)**	**14,3%**	**(9 730)**	**25,5%**	**(10 658)**	**27,9%**	**(27 923)**	**73,2%**	**(4 698)**	**77,7%**	**126,9%**
Capital assets	(38 157)	(38 157)	(2 066)	5,4%	(5 469)	14,3%	(9 730)	25,5%	(10 658)	27,9%	(27 923)	73,2%	(4 698)	77,7%	126,9%
Net Cash from/(used) Investing Activities	**(38 157)**	**(38 157)**	**(2 066)**	**5,4%**	**(5 469)**	**14,3%**	**(9 730)**	**25,5%**	**(10 658)**	**27,9%**	**(27 923)**	**73,2%**	**33 302**	**(1 276,4%)**	**(132,0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(14 507)**	**(18 079)**	**47 523**	**(327,6%)**	**27 260**	**(187,9%)**	**34 359**	**(190,0%)**	**(11 221)**	**62,1%**	**97 921**	**(541,6%)**	**23 531**	**(2 769,1%)**	**(147,7%)**
Cash/cash equivalents at the year begin:	157 443	148 031	-	-	47 523	30,2%	74 783	50,5%	109 142	73,7%	-	-	360 083	-	(69,7%)
Cash/cash equivalents at the year end:	142 936	129 952	47 523	33,2%	74 783	52,3%	109 142	84,0%	97 921	75,4%	97 921	75,4%	383 614	243,7%	(74,5%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 506	100,0%	-	-	-	-	-	-	16 506	100,0%	-	-	-	-
Total By Income Source	**16 506**	**100,0%**	-	-	-	-	-	-	**16 506**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 506	100,0%	-	-	-	-	-	-	16 506	100,0%	-	-	-	-
Total By Customer Group	**16 506**	**100,0%**	-	-	-	-	-	-	**16 506**	**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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	45 838	100,0%	-	-	-	-	-	-	45 838	100,0%
Total	**45 838**	**100,0%**	-	-	-	-	-	-	**45 838**	**100,0%**

Contact Details

Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr ZR Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**1 758 947**	**1 758 947**	**435 276**	**24,7%**	**436 604**	**24,8%**	**450 543**	**25,6%**	**253 795**	**14,4%**	**1 576 217**	**89,6%**	**1 665 757**	**119,2%**	**(84,8%)**
Property rates	350 790	350 790	81 444	23.2%	66 317	18.9%	70 559	20.1%	45 162	12.9%	263 482	75.1%	298 575	154.9%	(84.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	488 433	488 433	149 644	30.6%	90 951	18.6%	102 777	21.0%	72 786	14.9%	416 158	85.2%	525 815	113.3%	(86.2%)
Service charges - water revenue	370 783	370 783	109 323	29.5%	94 797	25.6%	93 594	25.2%	71 092	19.2%	368 807	99.5%	448 037	156.9%	(84.1%)
Service charges - sanitation revenue	101 720	101 720	27 018	26.6%	28 055	27.6%	27 680	27.2%	18 439	18.1%	101 193	99.5%	174 243	202.7%	(89.4%)
Service charges - refuse revenue	108 215	108 215	30 520	28.2%	28 447	26.3%	28 746	26.6%	19 894	18.4%	107 606	99.4%	151 300	159.3%	(86.9%)
Service charges - other	-	-	285	-	-	-	-	-	-	-	285	-	-	-	-
Rental of facilities and equipment	5 444	5 444	1 066	19.6%	655	12.0%	1 662	30.5%	721	13.3%	4 104	75.4%	8 194	173.3%	(91.2%)
Interest earned - external investments	1 200	1 200	778	64.8%	-	-	9 951	829.3%	10 498	874.8%	21 227	1 768.9%	2 204	64.8%	376.3%
Interest earned - outstanding debtors	-	-	21 728	-	26 439	-	18 036	-	10 311	-	76 514	-	21 590	-	(52.2%)
Dividends received	58	58	-	-	548	943.3%	0	.3%	-	-	548	943.6%	1	2.5%	(100.0%)
Fines	31 624	31 624	357	1.1%	414	1.3%	316	1.0%	249	.8%	1 335	4.2%	947	3.3%	(73.7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	289 452	289 452	11 526	4.0%	97 554	33.7%	91 893	31.7%	-	-	200 973	69.4%	9 217	39.8%	(100.0%)
Other own revenue	9 608	9 608	1 588	16.5%	2 427	25.3%	4 871	50.7%	4 637	48.3%	13 524	140.8%	25 633	49.3%	(81.9%)
Gains on disposal of PPE	1 620	1 620	-	-	-	-	457	28.2%	4	.3%	462	28.5%	-	2.1%	(100.0%)
Operating Expenditure	**1 700 171**	**1 736 664**	**359 279**	**21,1%**	**408 385**	**24,0%**	**409 029**	**23,6%**	**268 809**	**15,5%**	**1 445 502**	**83,2%**	**1 097 218**	**82,4%**	**(75,5%)**
Employee related costs	488 009	489 009	12 589	2.6%	(44 358)	(9.1%)	123 662	25.3%	80 964	16.6%	172 857	35.3%	124 827	52.4%	(35.1%)
Remuneration of councillors	24 618	24 618	7 929	32.2%	1 918	7.8%	6 376	25.9%	3 870	15.7%	20 093	81.6%	10 481	84.1%	(63.1%)
Debt impairment	73 136	73 136	-	-	-	-	-	-	-	-	-	-	373	.4%	(100.0%)
Depreciation and asset impairment	110 896	110 896	3	-	-	-	-	-	-	-	3	-	35	61.5%	(100.0%)
Finance charges	3 608	3 608	28 036	777.1%	53 020	1 469.6%	40 272	1 116.2%	32 829	909.9%	154 158	4 272.8%	43 675	1 273.5%	(24.8%)
Bulk purchases	654 960	654 960	277 490	42.4%	296 998	45.3%	186 429	28.5%	105 227	16.1%	866 143	132.2%	751 911	114.7%	(86.0%)
Other Materials	29 232	24 689	542	1.9%	3 616	12.4%	267	1.1%	4	-	4 429	17.9%	14 171	-	(100.0%)
Contracted services	242 523	272 642	14 427	5.9%	75 709	31.2%	30 510	11.2%	29 191	10.7%	149 837	55.0%	104 496	90.9%	(72.1%)
Transfers and grants	3 863	3 863	792	20.5%	6 077	157.3%	9 144	236.7%	5 572	144.2%	21 585	558.8%	1 038	2.7%	437.0%
Other expenditure	69 326	79 243	17 788	25.7%	15 428	22.3%	12 369	15.6%	11 153	14.1%	56 738	71.6%	50 443	82.5%	(77.9%)
Loss on disposal of PPE	-	-	(318)	-	(23)	-	-	-	-	-	(341)	-	(4 232)	-	(100.0%)
Surplus/(Deficit)	**58 777**	**22 283**	**75 997**		**28 219**		**41 514**		**(15 014)**		**130 715**		**568 539**		
Transfers recognised - capital	74 651	74 651	116 857	156.5%	(3 283)	(4.4%)	16 209	21.7%	-	-	129 783	173.9%	-	28.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**133 428**	**96 934**	**192 853**		**24 936**		**57 723**		**(15 014)**		**260 498**		**568 539**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**133 428**	**96 934**	**192 853**		**24 936**		**57 723**		**(15 014)**		**260 498**		**568 539**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**133 428**	**96 934**	**192 853**		**24 936**		**57 723**		**(15 014)**		**260 498**		**568 539**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**133 428**	**96 934**	**192 853**		**24 936**		**57 723**		**(15 014)**		**260 498**		**568 539**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**133 448**	**124 232**	**13 270**	**9,9%**	**15 662**	**11,7%**	**36 194**	**29,1%**	**10 611**	**8,5%**	**75 737**	**61,0%**	**33 832**	**49,5%**	**(68,6%)**
National Government	74 651	74 651	9 834	13,2%	12 287	16,5%	21 402	28,7%	7 324	9,8%	50 847	68,1%	27 515	62,3%	(73,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**74 651**	**74 651**	**9 834**	**13,2%**	**12 287**	**16,5%**	**21 402**	**28,7%**	**7 324**	**9,8%**	**50 847**	**68,1%**	**27 515**	**62,3%**	**(73,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 797	49 581	3 436	5,8%	3 375	5,7%	9 622	19,4%	3 287	6,6%	19 721	39,8%	6 317	20,0%	(48,0%)
Public contributions and donations	-	-	-	-	-	-	5 170	-	-	-	5 170	-	-	-	-
Capital Expenditure Standard Classification	**133 448**	**124 232**	**13 270**	**9,9%**	**15 662**	**11,7%**	**36 194**	**29,1%**	**10 611**	**8,5%**	**75 737**	**61,0%**	**33 832**	**49,5%**	**(68,6%)**
Governance and Administration	**16 000**	**15 800**	**2 445**	**15.3%**	**-**	**-**	**-**	**-**	**1 091**	**6.9%**	**3 536**	**22.4%**	**-**	**-**	**(100.0%)**
Executive & Council	300	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	15 700	15 700	2 445	15.6%	-	-	-	-	1 054	6.7%	3 499	22.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	37	-	37	-	-	-	(100.0%)
Community and Public Safety	**5 500**	**5 200**	**-**	**-**	**-**	**-**	**-**	**-**	**1 195**	**23.0%**	**1 195**	**23.0%**	**-**	**-**	**(100.0%)**
Community & Social Services	4 900	4 900	-	-	-	-	-	-	1 195	24.4%	1 195	24.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	600	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 897**	**3 981**	**0**	**-**	**1 379**	**11.6%**	**-**	**-**	**-**	**-**	**1 379**	**34.6%**	**12 322**	**86.3%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 917	2 001	-	-	1 353	13.6%	-	-	-	-	1 353	67.6%	12 322	86.3%	(100.0%)
Environmental Protection	1 980	1 980	0	-	26	1.3%	-	-	-	-	26	1.3%	-	-	-
Trading Services	**100 051**	**99 251**	**10 824**	**10.8%**	**14 283**	**14.3%**	**36 194**	**36.5%**	**8 325**	**8.4%**	**69 626**	**70.2%**	**21 510**	**42.2%**	**(61.3%)**
Electricity	18 320	17 520	7 445	40.6%	343	1.9%	10 483	59.8%	927	5.3%	19 198	109.6%	1 697	3.9%	(45.4%)
Water	22 131	22 131	989	4.5%	613	2.8%	6 444	29.1%	2 091	9.4%	10 136	45.8%	-	-	(100.0%)
Waste Water Management	49 100	49 100	2 390	4.9%	12 384	25.2%	10 137	20.6%	5 307	10.8%	30 218	61.5%	19 813	135.0%	(73.2%)
Waste Management	10 500	10 500	-	-	944	9.0%	9 129	86.9%	-	-	10 073	95.9%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 461 141	1 461 141	436 974	29,9%	412 368	28,2%	375 401	25,7%	209 910	14,4%	1 434 654	98,2%	341 270	94,2%	(38,5%)
Property rates, penalties and collection charges	228 684	228 684	54 839	24,0%	56 568	24,7%	55 284	24,2%	37 211	16,3%	203 901	89,2%	48 135	75,6%	(22,7%)
Service charges	793 673	793 673	186 941	23,6%	179 866	22,7%	170 392	21,5%	121 099	15,3%	658 298	82,9%	197 117	73,9%	(38,6%)
Other revenue	39 021	39 021	40 580	104,0%	76 668	196,5%	52 187	133,7%	40 677	104,2%	210 112	538,5%	94 702	460,3%	(57,0%)
Government - operating	289 452	289 452	120 440	41,6%	80 061	27,7%	80 393	27,8%	-	-	280 894	97,0%	-	97,6%	-
Government - capital	74 651	74 651	32 200	43,1%	18 251	24,4%	16 200	21,7%	-	-	66 651	89,3%	-	73,9%	-
Interest	35 602	35 602	1 975	5,5%	955	2,7%	945	2,7%	10 924	30,7%	14 799	41,6%	1 316	4,5%	730,2%
Dividends	58	58	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 663 344)	(1 699 837)	(453 536)	27,3%	(318 475)	19,1%	(409 069)	24,1%	(169 373)	10,0%	(1 350 453)	79,4%	(356 599)	103,8%	(52,5%)
Suppliers and employees	(1 627 529)	(1 664 022)	(425 500)	26,1%	(305 600)	18,8%	(408 731)	24,6%	(169 373)	10,2%	(1 309 204)	78,7%	(356 599)	104,1%	(52,5%)
Finance charges	(3 608)	(3 608)	(28 036)	777,1%	(12 875)	356,9%	(338)	9,4%	-	-	(41 249)	1 143,3%	-	-	-
Transfers and grants	(32 207)	(32 207)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(202 203)	(238 696)	(16 562)	8,2%	93 894	(46,4%)	(33 668)	14,1%	40 537	(17,0%)	84 201	(35,3%)	(15 328)	22,0%	(364,5%)
Cash Flow from Investing Activities															
Receipts	-	-	318	-	290	-	135	-	344	-	1 087	-	4 214	16,9%	(91,8%)
Proceeds on disposal of PPE	-	-	318	-	290	-	135	-	344	-	1 087	-	4 214	16,9%	(91,8%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 066)	(143 851)	(13 259)	8,7%	(10 232)	6,7%	(27 105)	18,8%	(8 895)	6,2%	(59 491)	41,4%	(17 748)	38,5%	(49,9%)
Capital assets	(153 066)	(143 851)	(13 259)	8,7%	(10 232)	6,7%	(27 105)	18,8%	(8 895)	6,2%	(59 491)	41,4%	(17 748)	38,5%	(49,9%)
Net Cash from/(used) Investing Activities	(153 066)	(143 851)	(12 941)	8,5%	(9 942)	6,5%	(26 970)	18,7%	(8 551)	5,8%	(58 404)	40,6%	(13 533)	45,4%	(36,8%)
Cash Flow from Financing Activities															
Receipts	-	-	(78)	-	325	-	170	-	1 039	-	1 457	-	32	-	3 190,0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(78)	-	325	-	170	-	1 039	-	1 457	-	32	-	3 190,0%
Payments	(2 225)	(2 225)	(865)	38,9%	-	-	(920)	41,3%	-	-	(1 785)	80,2%	(1 113)	50,0%	(100,0%)
Repayment of borrowing	(2 225)	(2 225)	(865)	38,9%	-	-	(920)	41,3%	-	-	(1 785)	80,2%	(1 113)	50,0%	(100,0%)
Net Cash from/(used) Financing Activities	(2 225)	(2 225)	(943)	42,4%	325	(14,6%)	(750)	33,7%	1 039	(46,7%)	(328)	14,7%	(1 081)	49,8%	(196,1%)
Net Increase/(Decrease) in cash held	(357 494)	(384 771)	(30 445)	8,5%	84 277	(23,6%)	(61 388)	16,0%	33 025	(8,6%)	25 468	(6,6%)	(29 943)	2,9%	(210,3%)
Cash/cash equivalents at the year begin:	51 609	51 609	57 082	110,6%	26 636	51,6%	110 913	214,9%	49 525	96,0%	57 082	110,6%	72 239	185,1%	(31,4%)
Cash/cash equivalents at the year end:	(305 684)	(333 162)	26 636	(8,7%)	110 913	(36,3%)	49 525	(14,9%)	82 550	(24,8%)	82 550	(24,8%)	42 296	34,8%	95,2%

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	75 314	13,4%	27 930	5,0%	16 516	2,9%	440 787	78,6%	560 548	32,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	28 479	14,3%	8 995	4,5%	6 514	3,3%	155 434	77,9%	199 423	11,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 214	14,1%	7 413	4,7%	6 530	4,1%	121 896	77,1%	158 052	9,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	9 344	4,6%	5 943	2,9%	5 463	2,7%	181 793	89,8%	202 543	11,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 797	5,9%	6 115	3,7%	5 706	3,4%	145 706	87,1%	167 325	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	243	11,1%	165	7,5%	152	6,9%	1 628	74,4%	2 187	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	153 049	35,4%	22	-	1 176	,3%	277 554	64,3%	431 801	25,1%	-	-	-	-
Total By Income Source	298 440	17,3%	56 583	3,3%	42 056	2,4%	1 324 799	76,9%	1 721 878	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 054	5,6%	1 249	3,4%	861	2,3%	32 457	88,6%	36 620	2,1%	-	-	-	-
Commercial	36 962	21,5%	8 813	5,1%	5 611	3,3%	120 665	70,1%	172 051	10,0%	-	-	-	-
Households	259 424	17,1%	46 521	3,1%	35 584	2,4%	1 171 677	77,4%	1 513 207	87,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	298 440	17,3%	56 583	3,3%	42 056	2,4%	1 324 799	76,9%	1 721 878	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	90 776	6,7%	57 218	4,2%	65 500	4,8%	1 150 784	84,4%	1 364 279	75,9%
Bulk Water	64 040	28,1%	13 356	5,9%	11 735	5,2%	138 653	60,9%	227 783	12,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 590	14,9%	6 382	3,1%	4 397	2,1%	163 850	79,8%	205 219	11,4%
Auditor-General	-	-	-	-	83	10,0%	748	90,0%	831	-
Other	-	-	-	-	-	-	-	-	-	-
Total	185 406	10,3%	76 956	4,3%	81 715	4,5%	1 454 035	80,9%	1 798 112	100,0%

Contact Details

Municipal Manager	Mr SF Mndebele	017 620 6279
Financial Manager	Mr B B Sithole	017 620 6275

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**817 260**	**692 953**	**181 694**	**22,2%**	**131 211**	**16,1%**	**121 179**	**17,5%**	**88 399**	**12,8%**	**522 482**	**75,4%**	**171 472**	**87,2%**	**(48,4%)**
Property rates	80 520	76 896	69 036	85,7%	17 457	21,7%	17 529	22,8%	11 773	15,3%	115 794	150,6%	11 939	88,9%	(1,4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	392 065	286 427	65 679	16,8%	67 446	17,2%	57 910	20,2%	45 241	15,8%	236 276	82,5%	65 232	83,9%	(30,6%)
Service charges - water revenue	71 217	78 116	20 429	28,7%	19 815	27,8%	16 943	21,7%	12 561	16,1%	69 747	89,3%	15 255	75,8%	(17,7%)
Service charges - sanitation revenue	36 759	38 576	9 205	25,0%	5 802	15,8%	8 218	21,3%	5 234	13,6%	28 459	73,8%	6 762	79,9%	(22,6%)
Service charges - refuse revenue	17 938	20 836	5 213	29,1%	5 298	29,5%	5 349	25,7%	3 698	17,7%	19 558	93,9%	4 385	106,5%	(15,7%)
Service charges - other	-	-	-	-	1 798	-	-	-	1	-	1 798	-	-	-	(100,0%)
Rental of facilities and equipment	2 000	1 826	458	22,9%	447	22,3%	284	15,6%	283	15,5%	1 472	80,6%	460	158,8%	(38,5%)
Interest earned - external investments	-	2 000	5	-	-	-	-	-	-	-	5	,2%	1 456	2 079,3%	(100,0%)
Interest earned - outstanding debtors	48 971	47 423	11 361	23,2%	12 351	25,2%	13 091	27,6%	9 033	19,0%	45 835	96,7%	10 738	95,0%	(15,9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	350	2 502	15	4,4%	184	52,5%	128	5,1%	45	1,8%	373	14,9%	103	85,3%	(55,7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	111 528	111 602	-	-	42	-	-	-	33	-	75	,1%	54 803	98,5%	(99,9%)
Other own revenue	55 912	26 750	292	,5%	572	1,0%	1 727	6,5%	497	1,9%	3 089	11,5%	340	47,8%	46,5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**864 257**	**1 101 569**	**159 581**	**18,5%**	**213 109**	**24,7%**	**386 131**	**35,1%**	**100 962**	**9,2%**	**859 782**	**78,1%**	**167 791**	**76,5%**	**(39,8%)**
Employee related costs	182 749	209 680	9 611	5,3%	79 589	43,6%	72 687	34,7%	2 390	1,1%	164 276	78,3%	64 243	98,4%	(96,3%)
Remuneration of councillors	12 627	11 618	-	-	5 093	40,3%	-	-	289	2,5%	5 381	46,3%	4 341	113,1%	(93,4%)
Debt impairment	110 159	87 903	197	,2%	770	,7%	-	-	459	,5%	1 426	1,6%	370	1,6%	24,0%
Depreciation and asset impairment	94 027	94 027	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	15 233	-	19 869	-	80 682	-	24 806	-	140 589	-	17 937	92,1%	38,3%
Bulk purchases	367 958	432 138	118 791	32,3%	81 624	22,2%	189 669	43,9%	59 286	13,7%	449 371	104,0%	50 885	81,9%	16,5%
Other Materials	4 205	7 759	1 374	32,7%	1 229	29,2%	1 096	14,1%	1 206	15,5%	4 906	63,2%	1 425	-	(15,4%)
Contracted services	22 117	53 640	5 853	26,5%	14 070	63,6%	10 294	19,2%	3 314	6,2%	33 530	62,5%	12 502	85,5%	(73,5%)
Transfers and grants	-	-	-	-	244	-	13	-	3	-	260	-	-	-	(100,0%)
Other expenditure	70 414	204 805	8 522	12,1%	10 621	15,1%	31 690	15,5%	9 210	4,5%	60 043	29,3%	16 086	217,4%	(42,7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(46 997)**	**(408 616)**	**22 113**		**(81 898)**		**(264 952)**		**(12 563)**		**(337 300)**		**3 681**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(46 997)**	**(408 616)**	**22 113**		**(81 898)**		**(264 952)**		**(12 563)**		**(337 300)**		**3 681**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(46 997)**	**(408 616)**	**22 113**		**(81 898)**		**(264 952)**		**(12 563)**		**(337 300)**		**3 681**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(46 997)**	**(408 616)**	**22 113**		**(81 898)**		**(264 952)**		**(12 563)**		**(337 300)**		**3 681**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(46 997)**	**(408 616)**	**22 113**		**(81 898)**		**(264 952)**		**(12 563)**		**(337 300)**		**3 681**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**53 491**	**107 532**	**19 532**	**36,5%**	**18 095**	**33,8%**	**21 863**	**20,3%**	**7 803**	**7,3%**	**67 293**	**62,6%**	**12 539**	**33,9%**	**(37,8%)**
National Government	53 491	77 532	19 532	36,5%	15 173	28,4%	8 199	10,6%	7 803	10,1%	50 707	65,4%	12 539	44,1%	(37,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 491**	**77 532**	**19 532**	**36,5%**	**15 173**	**28,4%**	**8 199**	**10,6%**	**7 803**	**10,1%**	**50 707**	**65,4%**	**12 539**	**44,1%**	**(37,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	30 000	-	-	2 922	-	13 664	45,5%	-	-	16 587	55,3%	-	13,3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**53 491**	**107 532**	**19 532**	**36,5%**	**18 095**	**33,8%**	**21 863**	**20,3%**	**7 803**	**7,3%**	**67 293**	**62,6%**	**12 539**	**33,9%**	**(37,8%)**
Governance and Administration	**-**	**2 500**	**-**	**-**	**2 922**	**-**	**3 641**	**145,6%**	**-**	**-**	**6 563**	**262,5%**	**-**	**13,3%**	**-**
Executive & Council	-	-	-	-	2 922	-	-	-	-	-	2 922	-	-	-	-
Budget & Treasury Office	-	1 000	-	-	-	-	3 641	364,1%	-	-	3 641	364,1%	-	-	-
Corporate Services	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 212**	**3 212**	**-**	**-**	**-**	**-**	**321**	**10,0%**	**845**	**26,3%**	**1 166**	**36,3%**	**-**	**-**	**(100,0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 212	3 212	-	-	-	-	321	10,0%	845	26,3%	1 166	36,3%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 280**	**28 800**	**851**	**9,2%**	**1 382**	**14,9%**	**10 024**	**34,8%**	**493**	**1,7%**	**12 750**	**44,3%**	**5 039**	**76,5%**	**(90,2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 280	28 800	851	9,2%	1 382	14,9%	10 024	34,8%	493	1,7%	12 750	44,3%	5 039	76,5%	(90,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 000**	**73 021**	**18 681**	**45,6%**	**13 791**	**33,6%**	**7 878**	**10,8%**	**6 465**	**8,9%**	**48 815**	**64,1%**	**7 501**	**35,8%**	**(13,8%)**
Electricity	6 000	6 000	75	1,2%	-	-	-	-	-	-	75	1,2%	1 029	76,5%	(100,0%)
Water	15 000	18 254	6 282	41,9%	5 467	36,4%	1 521	8,3%	3 513	19,2%	16 783	91,9%	1 898	32,7%	85,1%
Waste Water Management	20 000	48 767	12 324	61,6%	8 324	41,6%	6 357	13,0%	2 952	6,1%	29 957	61,4%	4 574	27,4%	(35,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**705 350**	**617 606**	**275 465**	**39,1%**	**300 601**	**42,6%**	**262 467**	**42,5%**	**136 252**	**22,1%**	**974 784**	**157,8%**	**189 795**	**113,8%**	**(28,2%)**
Property rates, penalties and collection charges	48 312	57 672	9 005	18,6%	11 472	23,7%	10 558	18,3%	7 941	13,8%	38 975	67,6%	10 925	81,6%	(27,3%)
Service charges	418 971	318 215	74 765	17,8%	106 258	25,4%	86 592	27,2%	45 068	14,2%	312 683	98,3%	83 386	88,1%	(46,0%)
Other revenue	58 262	31 114	132 897	228,1%	132 237	227,0%	104 697	336,5%	81 753	262,8%	451 584	1 451,4%	68 704	173,2%	19,0%
Government - operating	111 528	111 602	46 710	41,9%	35 522	31,9%	27 564	24,7%	-	-	109 796	98,4%	-	116,2%	-
Government - capital	56 034	78 034	11 000	19,6%	12 700	22,7%	30 584	39,2%	-	-	54 284	69,6%	-	87,0%	-
Interest	12 243	20 969	1 089	8,9%	2 412	19,7%	2 472	11,8%	1 490	7,1%	7 463	35,6%	26 780	100,0%	(94,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(660 071)**	**(402 561)**	**(256 750)**	**38,9%**	**(281 943)**	**42,7%**	**(241 173)**	**59,9%**	**(125 050)**	**31,1%**	**(904 916)**	**224,8%**	**(176 723)**	**73,9%**	**(29,2%)**
Suppliers and employees	(660 071)	(402 561)	(256 750)	38,9%	(281 943)	42,7%	(241 173)	59,9%	(125 050)	31,1%	(904 916)	224,8%	(176 723)	78,1%	(29,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	3,9%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**45 279**	**215 045**	**18 715**	**41,3%**	**18 658**	**41,2%**	**21 294**	**9,9%**	**11 202**	**5,2%**	**69 869**	**32,5%**	**13 072**	**(31,3%)**	**(14,3%)**
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	**(53 491)**	-	**(19 532)**	**36,5%**	**(18 427)**	**34,4%**	**(21 280)**	-	**(11 464)**	-	**(70 703)**	-	**(12 539)**	**33,9%**	**(8,6%)**
Capital assets	(53 491)	-	(19 532)	36,5%	(18 427)	34,4%	(21 280)	-	(11 464)	-	(70 703)	-	(12 539)	33,9%	(8,6%)
Net Cash from/(used) Investing Activities	**(53 491)**	-	**(19 532)**	**36,5%**	**(18 427)**	**34,4%**	**(21 280)**	-	**(11 464)**	-	**(70 703)**	-	**(12 539)**	**33,9%**	**(8,6%)**
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	**(8 212)**	**215 045**	**(816)**	**9,9%**	**231**	**(2,8%)**	**14**	-	**(263)**	**(,1%)**	**(834)**	**(,4%)**	**532**	**(15,7%)**	**(149,3%)**
Cash/cash equivalents at the year begin	1 160	-	1 160	100,0%	343	29,6%	574	-	588	-	1 160	-	64 956	2,9%	(99,1%)
Cash/cash equivalents at the year end	(7 052)	215 045	343	(4,9%)	574	(8,1%)	588	,3%	326	,2%	326	,2%	65 488	(15,8%)	(99,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms G P Mhlongo-Ntshangase	017 712 9613
Financial Manager		

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**487 097**	**505 755**	**166 320**	**34,1%**	**140 811**	**28,9%**	**123 006**	**24,3%**	**60 850**	**12,0%**	**490 987**	**97,1%**	**75 198**	**100,8%**	**(19,1%)**
Property rates	46 852	46 436	15 145	32,3%	15 188	32,4%	15 143	32,6%	10 960	23,6%	56 435	121,5%	8 809	109,9%	24,4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	121 377	138 837	32 392	26,7%	35 714	29,4%	31 206	22,5%	22 190	16,0%	121 502	87,5%	22 172	90,1%	,1%
Service charges - water revenue	24 854	23 659	6 407	25,8%	5 203	20,9%	5 818	24,6%	3 657	15,5%	21 085	89,1%	3 489	91,1%	4,8%
Service charges - sanitation revenue	12 523	16 969	2 488	19,9%	2 439	19,5%	2 450	14,4%	1 667	9,8%	9 044	53,3%	1 590	87,6%	4,8%
Service charges - refuse revenue	11 808	11 374	2 848	24,1%	2 842	24,1%	2 841	25,0%	1 892	16,6%	10 422	91,6%	1 793	87,8%	5,5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 543	1 376	215	13,9%	273	17,7%	238	17,3%	337	24,5%	1 063	77,3%	328	68,9%	2,8%
Interest earned - external investments	1 745	785	257	14,7%	110	6,3%	53	6,8%	45	5,7%	465	59,2%	95	67,7%	(53,2%)
Interest earned - outstanding debtors	14 500	25 030	6 166	42,5%	6 272	43,3%	6 571	26,3%	4 416	17,6%	23 425	93,6%	5 268	113,2%	(16,2%)
Dividends received	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Fines	2 188	925	95	4,3%	138	6,3%	753	81,4%	548	59,3%	1 534	165,9%	115	52,9%	374,6%
Licences and permits	55	24	32	57,7%	30	54,4%	17	71,6%	20	81,9%	98	412,7%	37	194,0%	(47,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	219 071	219 071	93 126	42,5%	71 658	32,7%	52 469	24,0%	71	-	217 324	99,2%	98	98,0%	(27,2%)
Other own revenue	24 581	21 269	2 127	8,7%	579	2,4%	5 089	23,9%	15 048	70,7%	22 843	107,4%	30 073	159,0%	(50,0%)
Gains on disposal of PPE	6 000	-	5 023	83,7%	366	6,1%	356	-	-	-	5 745	-	1 329	-	(100,0%)
Operating Expenditure	**560 289**	**628 309**	**95 295**	**17,0%**	**134 076**	**23,9%**	**135 208**	**21,5%**	**72 796**	**11,6%**	**437 375**	**69,6%**	**106 762**	**75,7%**	**(31,8%)**
Employee related costs	166 126	161 182	41 255	24,8%	40 251	24,2%	40 957	25,4%	25 659	15,9%	148 121	91,9%	38 898	99,5%	(34,0%)
Remuneration of councillors	15 724	14 491	4 108	26,1%	4 084	26,0%	5 051	34,9%	2 941	20,3%	16 184	111,7%	4 824	115,6%	(39,0%)
Debt impairment	51 500	51 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	72 847	72 512	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	856	-	1 122	-	3 310	-	2 701	-	7 988	-	937	6 109,7%	188,2%
Bulk purchases	121 922	146 795	26 865	22,0%	43 741	35,9%	26 495	18,0%	23 976	16,3%	121 077	82,5%	23 224	89,3%	3,2%
Other Materials	19 165	21 912	1 551	8,1%	4 910	25,6%	14 625	66,7%	1 344	6,1%	22 431	102,4%	1 784	54,2%	(24,7%)
Contracted services	38 889	77 360	9 346	24,0%	14 758	37,9%	16 406	21,2%	5 061	6,5%	45 572	58,9%	12 294	118,0%	(58,8%)
Transfers and grants	12 767	4 937	2 377	18,6%	3 724	29,2%	2 614	52,9%	1 579	32,0%	10 293	208,5%	3 098	121,6%	(49,0%)
Other expenditure	61 348	77 620	8 936	14,6%	21 487	35,0%	25 751	33,2%	9 534	12,3%	65 709	84,7%	21 702	96,8%	(56,1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(73 192)**	**(122 554)**	**71 026**		**6 735**		**(12 202)**		**(11 946)**		**53 612**		**(31 564)**		
Transfers recognised - capital	115 104	115 104	-	-	19 000	16,5%	-	-	-	-	19 000	16,5%	-	90,6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 512**	**(7 450)**	**71 026**		**25 735**		**(12 202)**		**(11 946)**		**72 612**		**(31 564)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42 512**	**(7 450)**	**71 026**		**25 735**		**(12 202)**		**(11 946)**		**72 612**		**(31 564)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 512**	**(7 450)**	**71 026**		**25 735**		**(12 202)**		**(11 946)**		**72 612**		**(31 564)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 512**	**(7 450)**	**71 026**		**25 735**		**(12 202)**		**(11 946)**		**72 612**		**(31 564)**		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**115 704**	**119 148**	**35 769**	**30,9%**	**37 579**	**32,5%**	**14 988**	**12,6%**	**11 287**	**9,5%**	**99 623**	**83,6%**	**15 032**	**75,8%**	**(24,9%)**
National Government	115 104	118 248	35 602	30,9%	37 021	32,2%	9 989	8,4%	10 946	9,3%	93 557	79,1%	14 949	78,7%	(26,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**115 104**	**118 248**	**35 602**	**30,9%**	**37 021**	**32,2%**	**9 989**	**8,4%**	**10 946**	**9,3%**	**93 557**	**79,1%**	**14 949**	**78,7%**	**(26,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	600	-	168	27,9%	558	92,9%	5 000	-	341	-	6 066	-	83	42,1%	309,8%
Public contributions and donations	-	900	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**115 704**	**119 148**	**35 769**	**30,9%**	**37 579**	**32,5%**	**14 988**	**12,6%**	**11 287**	**9,5%**	**99 623**	**83,6%**	**15 032**	**75,8%**	**(24,9%)**
Governance and Administration	**600**	**900**	**138**	**23,0%**	**396**	**66,0%**	**5 000**	**555,5%**	**341**	**37,9%**	**5 875**	**652,8%**	**83**	**71,8%**	**309,8%**
Executive & Council	-	-	-	-	-	-	4 816	-	-	-	4 816	-	-	-	-
Budget & Treasury Office	600	-	138	23,0%	396	66,0%	-	-	21	-	556	-	83	46,9%	(74,3%)
Corporate Services	-	900	-	-	-	-	184	20,4%	320	35,5%	504	56,0%	-	-	(100,0%)
Community and Public Safety	**3 500**	**8 134**	**-**	**-**	**1 637**	**46,8%**	**2 605**	**32,0%**	**353**	**4,3%**	**4 595**	**56,5%**	**2 090**	**91,0%**	**(83,1%)**
Community & Social Services	-	1 928	-	-	428	-	-	-	-	-	428	22,2%	1 690	88,7%	(100,0%)
Sport And Recreation	3 500	6 206	-	-	1 210	34,6%	2 605	42,0%	353	5,7%	4 168	67,2%	401	100,7%	(11,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 638**	**37 391**	**16 368**	**59,2%**	**15 038**	**54,4%**	**2 054**	**5,5%**	**5 617**	**15,0%**	**39 077**	**104,5%**	**10 526**	**108,2%**	**(46,6%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 638	37 391	16 368	59,2%	15 038	54,4%	2 054	5,5%	5 617	15,0%	39 077	104,5%	10 526	108,2%	(46,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**83 966**	**72 724**	**19 264**	**22,9%**	**20 507**	**24,4%**	**5 330**	**7,3%**	**4 976**	**6,8%**	**50 077**	**68,9%**	**2 332**	**55,6%**	**113,4%**
Electricity	8 500	13 380	7 330	86,2%	2 003	23,6%	980	7,3%	174	1,3%	10 486	78,4%	-	18,6%	(100,0%)
Water	20 260	17 844	3 454	17,0%	6 525	32,2%	4 350	24,4%	3 302	18,5%	17 631	98,8%	-	83,5%	(100,0%)
Waste Water Management	55 205	41 500	8 480	15,4%	11 866	21,5%	-	-	1 500	3,6%	21 846	52,6%	2 332	43,0%	(35,7%)
Waste Management	-	-	-	-	113	-	-	-	-	-	113	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**533 541**	**550 140**	**228 372**	**42,8%**	**184 646**	**34,6%**	**117 791**	**21,4%**	**60 716**	**11,0%**	**591 526**	**107,5%**	**73 869**	**111,4%**	**(17,8%)**
Property rates, penalties and collection charges	36 545	36 545	15 145	41,4%	15 188	41,6%	15 143	41,4%	10 960	30,0%	56 435	154,4%	8 809	146,5%	24,4%
Service charges	133 038	148 855	44 135	33,2%	46 198	34,7%	42 316	28,4%	29 405	19,8%	162 054	108,9%	29 044	119,9%	1,2%
Other revenue	28 038	23 518	2 469	8,8%	1 020	3,6%	1 239	5,3%	15 819	67,3%	20 547	87,4%	30 554	149,3%	(48,2%)
Government - operating	219 071	219 071	93 126	42,5%	71 658	32,7%	52 469	24,0%	71	-	217 324	99,2%	98	98,0%	(27,2%)
Government - capital	115 104	115 104	67 075	58,3%	44 201	38,4%	-	-	-	-	111 276	96,7%	-	94,4%	-
Interest	1 745	7 048	6 423	368,0%	6 381	365,6%	6 624	94,0%	4 461	63,3%	23 890	339,0%	5 364	1 180,7%	(16,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(427 635)**	**(504 107)**	**(95 295)**	**22,3%**	**(134 076)**	**31,4%**	**(135 208)**	**26,8%**	**(72 763)**	**14,4%**	**(437 342)**	**86,8%**	**(106 762)**	**99,9%**	**(31,8%)**
Suppliers and employees	(414 868)	(500 062)	(92 062)	22,2%	(129 230)	31,1%	(129 285)	25,9%	(68 483)	13,7%	(419 060)	83,8%	(102 727)	97,9%	(33,3%)
Finance charges	-	(4 045)	(856)	-	(1 122)	-	(3 310)	81,8%	(2 701)	66,8%	(7 988)	197,5%	(937)	6 109,7%	188,2%
Transfers and grants	(12 767)	-	(2 377)	18,6%	(3 724)	29,2%	(2 614)	-	(1 579)	-	(10 293)	-	(3 098)	116,5%	(49,0%)
Net Cash from/(used) Operating Activities	**105 906**	**46 034**	**133 078**	**125,7%**	**50 570**	**47,7%**	**(17 417)**	**(37,8%)**	**(12 047)**	**(26,2%)**	**154 184**	**334,9%**	**(32 893)**	**153,3%**	**(63,4%)**
Cash Flow from Investing Activities															
Receipts	**6 000**	**-**	**5 023**	**83,7%**	**366**	**6,1%**	**356**	**-**	**-**	**-**	**5 745**	**-**	**1 329**	**4,2%**	**(100,0%)**
Proceeds on disposal of PPE	6 000	-	5 023	83,7%	366	6,1%	356	-	-	-	5 745	-	1 329	4,2%	(100,0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(115 704)**	**(120 741)**	**(35 374)**	**30,6%**	**(41 310)**	**35,7%**	**-**	**-**	**-**	**-**	**(76 684)**	**63,5%**	**(21 267)**	**79,7%**	**(100,0%)**
Capital assets	(115 704)	(120 741)	(35 374)	30,6%	(41 310)	35,7%	-	-	-	-	(76 684)	63,5%	(21 267)	79,7%	(100,0%)
Net Cash from/(used) Investing Activities	**(109 704)**	**(120 741)**	**(30 351)**	**27,7%**	**(40 944)**	**37,3%**	**356**	**(,3%)**	**-**	**-**	**(70 939)**	**58,8%**	**(19 938)**	**107,7%**	**(100,0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(3 798)**	**(74 707)**	**102 727**	**(2 704,8%)**	**9 625**	**(253,4%)**	**(17 061)**	**22,8%**	**(12 047)**	**16,1%**	**83 245**	**(111,4%)**	**(52 831)**	**(2 891,9%)**	**(77,2%)**
Cash/cash equivalents at the year begin	4 100	3 444	3 444	84,0%	106 171	2 589,5%	115 796	3 362,3%	98 735	2 866,9%	3 444	100,0%	107 061	213,9%	(7,8%)
Cash/cash equivalents at the year end	302	(71 263)	106 171	35 142,3%	115 796	38 328,2%	98 735	(138,6%)	86 689	(121,6%)	86 689	(121,6%)	54 230	37 143,0%	59,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total 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	Mr Maqhawe Kunene	087 630 8101
Financial Manager	Mr Bheki Maseko	087 630 8157

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**677 378**	**669 506**	**192 718**	**28,5%**	**169 278**	**25,0%**	**152 125**	**22,7%**	**125 553**	**18,8%**	**639 673**	**95,5%**	**123 292**	**98,2%**	**1,8%**
Property rates	109 013	109 310	27 406	25,1%	27 503	25,2%	27 049	24,7%	27 677	25,3%	109 635	100,3%	25 863	100,2%	7,0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 869	220 861	56 387	25,6%	50 273	22,9%	49 346	22,3%	53 054	24,0%	209 060	94,7%	53 142	99,0%	(,2%)
Service charges - water revenue	59 338	59 838	16 636	28,0%	12 952	21,8%	14 192	23,7%	13 561	22,7%	57 341	95,8%	16 234	112,6%	(16,5%)
Service charges - sanitation revenue	31 432	31 680	7 806	24,8%	8 234	26,2%	8 230	26,0%	8 270	26,1%	32 540	102,7%	7 026	100,6%	17,7%
Service charges - refuse revenue	26 337	26 402	6 693	25,4%	6 712	25,5%	6 725	25,5%	6 771	25,6%	26 901	101,9%	6 095	100,8%	11,1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 132	2 249	547	25,7%	496	23,3%	455	20,2%	568	25,3%	2 067	91,9%	608	104,9%	(6,6%)
Interest earned - external investments	1 325	1 404	499	37,7%	377	28,4%	894	63,6%	1 369	97,5%	3 138	223,4%	541	110,7%	152,7%
Interest earned - outstanding debtors	26 135	28 859	6 620	25,3%	7 412	28,4%	7 760	26,9%	8 131	28,2%	29 923	103,7%	6 849	104,3%	18,7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 688	3 827	42	,6%	91	1,4%	64	1,7%	65	1,7%	262	6,9%	56	,7%	15,7%
Licences and permits	4 426	3 943	976	22,1%	538	12,2%	751	19,0%	1 074	27,2%	3 340	84,7%	900	80,6%	19,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 319	161 442	64 248	39,8%	50 621	31,4%	52	-	38 678	24,0%	153 599	95,1%	90	97,6%	42 638,8%
Other own revenue	14 363	16 288	4 703	32,7%	3 152	21,9%	36 384	223,4%	(34 481)	(211,7%)	9 759	59,9%	3 563	99,0%	(1 067,8%)
Gains on disposal of PPE	15 000	3 400	153	1,0%	918	6,1%	222	6,5%	815	24,0%	2 107	62,0%	2 323	41,1%	(64,9%)
Operating Expenditure	**849 147**	**824 628**	**136 131**	**16,0%**	**319 470**	**37,6%**	**142 525**	**17,3%**	**139 394**	**16,9%**	**737 520**	**89,4%**	**153 561**	**80,2%**	**(9,2%)**
Employee related costs	203 103	207 325	49 505	24,4%	51 556	25,4%	15 265	7,4%	51 435	24,8%	167 760	80,9%	44 675	96,9%	15,1%
Remuneration of councillors	15 408	15 408	3 546	23,0%	3 553	23,1%	678	4,4%	3 748	24,3%	11 525	74,8%	3 575	98,5%	4,8%
Debt impairment	82 502	78 669	-	-	35 160	42,6%	(19)	-	32	-	35 174	44,7%	-	-	(100,0%)
Depreciation and asset impairment	94 303	80 244	-	-	39 680	42,1%	-	-	-	-	39 680	49,4%	(493)	82,3%	(100,0%)
Finance charges	23	23	-	-	-	-	-	-	11 971	52 346,3%	11 971	52 346,3%	177	1 070,0%	6 651,2%
Bulk purchases	260 212	260 212	56 724	21,8%	147 810	56,8%	120 678	46,4%	37 619	14,5%	362 831	139,4%	59 878	84,6%	(37,2%)
Other Materials	49 506	36 097	4 336	8,8%	7 286	14,7%	2 376	6,6%	4 483	12,4%	18 480	51,2%	12 643	92,7%	(64,5%)
Contracted services	79 524	79 568	8 906	11,2%	22 107	27,8%	4 486	5,6%	20 667	26,0%	56 165	70,6%	19 316	88,0%	7,0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	64 565	67 082	13 116	20,3%	12 316	19,1%	(939)	(1,4%)	9 439	14,1%	33 932	50,6%	13 789	85,8%	(31,5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(171 769)**	**(155 122)**	**56 586**		**(150 192)**		**9 600**		**(13 841)**		**(97 847)**		**(30 269)**		
Transfers recognised - capital	89 284	89 161	-	-	-	-	-	-	-	-	-	-	-	13,9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(82 485)**	**(65 962)**	**56 586**		**(150 192)**		**9 600**		**(13 841)**		**(97 847)**		**(30 269)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(82 485)**	**(65 962)**	**56 586**		**(150 192)**		**9 600**		**(13 841)**		**(97 847)**		**(30 269)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(82 485)**	**(65 962)**	**56 586**		**(150 192)**		**9 600**		**(13 841)**		**(97 847)**		**(30 269)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(82 485)**	**(65 962)**	**56 586**		**(150 192)**		**9 600**		**(13 841)**		**(97 847)**		**(30 269)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**94 284**	**75 500**	**10 161**	**10,8%**	**13 959**	**14,8%**	**15 205**	**20,1%**	**10 784**	**14,3%**	**50 109**	**66,4%**	**10 837**	**77,2%**	**(,5%)**
National Government	89 284	72 159	10 161	11,4%	13 725	15,4%	15 109	20,9%	7 748	10,7%	46 743	64,8%	10 267	79,6%	(24,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89 284**	**72 159**	**10 161**	**11,4%**	**13 725**	**15,4%**	**15 109**	**20,9%**	**7 748**	**10,7%**	**46 743**	**64,8%**	**10 267**	**79,8%**	**(24,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	3 341	-	-	234	4,7%	96	2,9%	127	3,8%	457	13,7%	570	17,1%	(77,8%)
Public contributions and donations	-	-	-	-	-	-	-	-	2 909	-	2 909	-	-	-	(100,0%)
Capital Expenditure Standard Classification	**94 284**	**75 500**	**10 161**	**10,8%**	**13 959**	**14,8%**	**15 205**	**20,1%**	**10 784**	**14,3%**	**50 109**	**66,4%**	**10 837**	**77,2%**	**(,5%)**
Governance and Administration	**900**	**813**	**-**	**-**	**233**	**25,9%**	**96**	**11,8%**	**127**	**15,6%**	**456**	**56,0%**	**570**	**100,0%**	**(77,8%)**
Executive & Council	900	813	-	-	220	24,4%	96	11,8%	127	15,6%	442	54,4%	570	100,0%	(77,8%)
Budget & Treasury Office	-	-	-	-	13	-	-	-	-	-	13	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**2 767**	**-**	**-**	**-**	**-**	**-**	**-**	**839**	**30,3%**	**839**	**30,3%**	**156**	**77,1%**	**436,8%**
Community & Social Services	-	478	-	-	-	-	-	-	839	175,4%	839	175,4%	-	-	(100,0%)
Sport And Recreation	-	2 288	-	-	-	-	-	-	-	-	-	-	156	93,2%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 000**	**28 558**	**1 324**	**33,1%**	**230**	**5,8%**	**448**	**1,6%**	**1 308**	**4,6%**	**3 310**	**11,6%**	**4 709**	**95,4%**	**(72,2%)**
Planning and Development	4 000	28 558	1 324	33,1%	230	5,8%	448	1,6%	848	3,0%	2 849	10,0%	4 709	95,4%	(82,0%)
Road Transport	-	-	-	-	-	-	-	-	460	-	460	-	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**89 384**	**43 363**	**8 837**	**9,9%**	**13 497**	**15,1%**	**14 661**	**33,8%**	**8 510**	**19,6%**	**45 505**	**104,9%**	**5 402**	**64,8%**	**57,6%**
Electricity	10 075	21 000	193	1,9%	1 769	17,6%	261	1,2%	-	-	2 223	10,6%	4 749	94,9%	(100,0%)
Water	49 209	8 612	1 163	2,4%	1 676	3,4%	857	10,0%	82	1,0%	3 779	43,9%	816	23,5%	(89,9%)
Waste Water Management	30 000	13 700	7 481	24,9%	10 050	33,5%	13 543	98,9%	6 818	49,8%	37 891	276,6%	(164)	44,8%	(4 260,7%)
Waste Management	100	50	-	-	1	1,5%	-	-	1 610	3 220,0%	1 612	3 223,0%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**641 546**	**771 626**	**235 385**	**36,7%**	**214 917**	**33,5%**	**140 086**	**18,2%**	**115 873**	**15,0%**	**706 261**	**91,5%**	**120 819**	**115,6%**	**(4,1%)**
Property rates, penalties and collection charges	87 945	94 909	21 425	24,4%	26 865	30,5%	17 512	18,5%	16 514	17,4%	82 316	86,7%	25 469	131,2%	(35,2%)
Service charges	281 453	320 858	84 435	30,0%	82 167	29,2%	68 978	21,5%	66 551	20,7%	302 131	94,2%	77 388	109,5%	(14,0%)
Other revenue	21 009	122 619	15 402	73,3%	19 072	90,8%	13 452	11,0%	24 603	20,1%	72 529	59,1%	17 962	537,9%	37,0%
Government - operating	161 319	141 262	67 026	41,5%	51 424	31,9%	39 240	27,8%	95	,1%	157 785	111,7%	-	74,1%	(100,0%)
Government - capital	88 284	90 284	47 087	53,3%	35 177	39,8%	102	,1%	6 906	7,6%	89 272	98,9%	-	91,6%	(100,0%)
Interest	1 536	1 695	10	,7%	212	13,8%	803	47,3%	1 204	71,0%	2 229	131,5%	-	48,4%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(671 761)**	**(642 318)**	**(136 735)**	**20,4%**	**(244 630)**	**36,4%**	**(115 203)**	**17,9%**	**(141 369)**	**22,0%**	**(637 938)**	**99,3%**	**(154 054)**	**90,4%**	**(8,2%)**
Suppliers and employees	(671 738)	(642 318)	(134 927)	20,1%	(244 630)	36,4%	(115 203)	17,9%	(129 398)	20,1%	(624 158)	97,2%	(143 452)	88,7%	(9,8%)
Finance charges	(23)	-	-	-	-	-	-	-	(11 971)	-	(11 971)	-	-	84,9%	(100,0%)
Transfers and grants	-	-	(1 808)	-	-	-	-	-	-	-	(1 808)	-	(10 602)	-	(100,0%)
Net Cash from/(used) Operating Activities	**(30 216)**	**129 308**	**98 650**	**(326,5%)**	**(29 712)**	**98,3%**	**24 882**	**19,2%**	**(25 497)**	**(19,7%)**	**68 323**	**52,8%**	**(33 235)**	**(202,7%)**	**(23,3%)**
Cash Flow from Investing Activities															
Receipts	**16 000**	**3 092**	**0**	**-**	**224**	**1,4%**	**471**	**15,2%**	**1 389**	**44,9%**	**2 083**	**67,4%**	**0**	**-**	**23 147 200,0%**
Proceeds on disposal of PPE	15 000	3 092	0	-	224	1,5%	471	15,2%	1 389	44,9%	2 083	67,4%	0	-	23 147 200,0%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 284)**	**-**	**(16 824)**	**18,6%**	**(18 715)**	**20,7%**	**(15 870)**	**-**	**(9 446)**	**-**	**(60 855)**	**-**	**(9 631)**	**98,7%**	**(1,9%)**
Capital assets	(90 284)	-	(16 824)	18,6%	(18 715)	20,7%	(15 870)	-	(9 446)	-	(60 855)	-	(9 631)	98,7%	(1,9%)
Net Cash from/(used) Investing Activities	**(74 284)**	**3 092**	**(16 824)**	**22,6%**	**(18 491)**	**24,9%**	**(15 399)**	**(498,0%)**	**(8 057)**	**(260,5%)**	**(58 772)**	**(1 900,5%)**	**(9 631)**	**110,8%**	**(16,3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11 466**	**-**	**11 466**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	11 466	-	11 466	-	-	-	(100,0%)
Payments	**(324)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**75,7%**	**-**
Repayment of borrowing	(324)	-	-	-	-	-	-	-	-	-	-	-	-	75,7%	-
Net Cash from/(used) Financing Activities	**(324)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11 466**	**-**	**11 466**	**-**	**-**	**75,7%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(104 823)**	**132 401**	**81 825**	**(78,1%)**	**(48 204)**	**46,0%**	**9 483**	**7,2%**	**(22 088)**	**(16,7%)**	**21 017**	**15,9%**	**(42 866)**	**(22,9%)**	**(48,5%)**
Cash/cash equivalents at the year begin	-	2 176	2 442	-	84 268	-	36 064	1 657,1%	45 548	2 092,9%	2 442	112,2%	71 104	100,0%	(35,9%)
Cash/cash equivalents at the year end	(104 823)	134 577	84 268	(80,4%)	36 064	(34,4%)	45 548	33,8%	23 460	17,4%	23 460	17,4%	28 238	(25,3%)	(16,9%)

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	7 632	6,4%	2 461	2,1%	2 086	1,7%	107 467	89,8%	119 646	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	16 812	18,3%	1 989	2,2%	1 739	1,9%	71 256	77,6%	91 797	14,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 113	14,2%	3 025	3,6%	2 419	2,8%	67 471	79,4%	85 027	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	4 623	7,2%	1 416	2,2%	1 275	2,0%	57 125	88,6%	64 439	10,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 978	6,3%	1 053	1,7%	963	1,5%	57 494	90,6%	63 487	10,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 461	3,4%	2 649	1,7%	2 599	1,6%	149 186	93,3%	159 894	25,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 129	2,3%	188	,4%	490	1,0%	47 228	96,3%	49 034	7,7%	-	-	-	-
Total By Income Source	**51 748**	**8,2%**	**12 781**	**2,0%**	**11 571**	**1,8%**	**557 227**	**88,0%**	**633 326**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 154	29,0%	1 552	20,9%	5 018	67,5%	(1 289)	(17,3%)	7 435	1,2%	-	-	-	-
Commercial	22 871	14,5%	3 226	2,0%	(1 106)	(,7%)	132 788	84,2%	157 779	24,9%	-	-	-	-
Households	24 592	5,5%	7 448	1,7%	7 092	1,6%	403 986	91,2%	443 117	70,0%	-	-	-	-
Other	2 131	8,5%	555	2,2%	567	2,3%	21 742	87,0%	24 995	3,9%	-	-	-	-
Total By Customer Group	**51 748**	**8,2%**	**12 781**	**2,0%**	**11 571**	**1,8%**	**557 227**	**88,0%**	**633 326**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25 459	15,5%	16 448	10,0%	41 929	25,5%	80 353	48,9%	164 190	31,2%
Bulk Water	12 314	14,8%	557	,7%	-	-	70 497	84,6%	83 368	15,9%
PAYE deductions	2 570	100,0%	-	-	-	-	-	-	2 570	,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 732	100,0%	-	-	-	-	-	-	2 732	,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	55 475	25,6%	18 085	8,4%	41 958	19,4%	100 965	46,6%	216 484	41,2%
Auditor-General	676	100,0%	-	-	-	-	-	-	676	,1%
Other	-	-	-	-	-	-	55 740	100,0%	55 740	10,6%
Total	**99 227**	**18,9%**	**35 090**	**6,7%**	**83 888**	**16,0%**	**307 555**	**58,5%**	**525 760**	**100,0%**

Contact Details

Municipal Manager	Mrs G J Majola	017 801 3749
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**373 393**	**383 351**	**149 791**	**40,1%**	**120 182**	**32,2%**	**95 760**	**25,0%**	**3 378**	**,9%**	**369 110**	**96,3%**	**10 979**	**99,0%**	**(69,2%)**
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	11	11	-	-	21	198,4%	-	-	21	201,3%	42	399,7%	-	-	(100,0%)
Interest earned - external investments	22 459	30 591	3 203	14,3%	4 970	22,1%	6 056	19,8%	2 892	9,5%	17 120	56,0%	6 585	69,3%	(56,1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	900	1 802	11	1,2%	21	2,3%	1 215	67,4%	12	,7%	1 259	69,9%	114	112,2%	(89,2%)
Licences and permits	1 170	900	243	20,8%	183	15,7%	328	36,4%	212	23,5%	966	107,3%	392	124,5%	(46,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	348 588	348 588	145 192	41,7%	114 807	32,9%	87 891	25,2%	-	-	347 891	99,8%	(0)	100,0%	(100,0%)
Other own revenue	266	1 460	1 150	433,2%	172	64,9%	270	18,5%	240	16,5%	1 833	125,5%	3 887	730,1%	(93,8%)
Gains on disposal of PPE	-	-	(8)	-	8	-	-	-	-	-	-	-	1	-	(100,0%)
Operating Expenditure	**445 223**	**452 305**	**74 220**	**16,7%**	**97 035**	**21,8%**	**78 247**	**17,3%**	**107 703**	**23,8%**	**357 206**	**79,0%**	**94 274**	**89,5%**	**14,2%**
Employee related costs	144 287	143 364	33 224	23,0%	33 243	23,0%	33 546	23,4%	34 242	23,9%	134 255	93,6%	32 029	88,4%	6,9%
Remuneration of councillors	13 498	14 730	3 325	24,6%	3 479	25,8%	3 780	25,7%	3 564	24,2%	14 149	96,1%	3 100	97,2%	14,9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 380	15 526	-	-	7 896	84,2%	3 826	24,6%	2 633	17,0%	14 355	92,5%	1 809	86,5%	45,6%
Finance charges	968	635	310	32,1%	24	2,5%	230	36,3%	29	4,6%	594	93,6%	39	65,0%	(24,9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	7 387	-	-	-	-	364	4,9%	1 928	26,1%	2 292	31,0%	148	-	1 201,2%
Contracted services	54 294	54 337	6 168	11,4%	14 351	26,4%	9 879	18,2%	13 669	25,2%	44 068	81,1%	11 835	84,4%	15,5%
Transfers and grants	167 509	166 623	22 861	13,6%	30 555	18,2%	20 618	12,4%	41 400	24,8%	115 434	69,3%	31 226	95,4%	32,6%
Other expenditure	55 287	49 703	8 332	15,1%	7 396	13,4%	6 048	12,2%	10 239	20,6%	32 015	64,4%	14 089	76,0%	(27,3%)
Loss on disposal of PPE	-	-	-	-	90	-	(44)	-	-	-	46	-	-	-	-
Surplus/(Deficit)	**(71 830)**	**(68 954)**	**75 570**		**23 147**		**17 513**		**(104 326)**		**11 904**		**(83 296)**		
Transfers recognised - capital	2 180	3 680	-	-	-	-	-	-	-	-	-	-	2 175	100,0%	(100,0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(69 650)**	**(65 274)**	**75 570**		**23 147**		**17 513**		**(104 326)**		**11 904**		**(81 121)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(69 650)**	**(65 274)**	**75 570**		**23 147**		**17 513**		**(104 326)**		**11 904**		**(81 121)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(69 650)**	**(65 274)**	**75 570**		**23 147**		**17 513**		**(104 326)**		**11 904**		**(81 121)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(69 650)**	**(65 274)**	**75 570**		**23 147**		**17 513**		**(104 326)**		**11 904**		**(81 121)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**33 248**	**30 746**	**4 110**	**12,4%**	**2 637**	**7,9%**	**3 526**	**11,5%**	**6 796**	**22,1%**	**17 069**	**55,5%**	**6 801**	**74,9%**	**(,1%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 248	29 246	4 110	12,4%	2 637	7,9%	3 526	12,1%	6 796	23,2%	17 069	58,4%	6 801	74,9%	(,1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**33 248**	**30 746**	**4 110**	**12,4%**	**2 637**	**7,9%**	**3 526**	**11,5%**	**6 796**	**22,1%**	**17 069**	**55,5%**	**6 801**	**74,9%**	**(,1%)**
Governance and Administration	**15 620**	**16 967**	**1 957**	**12,5%**	**2 607**	**16,7%**	**1 861**	**11,0%**	**3 198**	**18,8%**	**9 623**	**56,7%**	**3 859**	**78,8%**	**(17,1%)**
Executive & Council	100	1 023	28	27,6%	12	12,4%	18	1,8%	21	2,1%	79	7,7%	1 838	89,1%	(98,9%)
Budget & Treasury Office	15 520	60	-	-	-	-	20	33,0%	-	-	20	33,0%	35	87,1%	(100,0%)
Corporate Services	-	15 884	1 929	-	2 595	-	1 823	11,5%	3 177	20,0%	9 524	60,0%	1 986	77,1%	60,0%
Community and Public Safety	**15 928**	**12 282**	**656**	**4,1%**	**30**	**,2%**	**1 665**	**13,6%**	**3 597**	**29,3%**	**5 949**	**48,4%**	**2 942**	**64,5%**	**22,3%**
Community & Social Services	2 070	2 197	-	-	30	1,4%	-	-	-	-	30	1,4%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	12 358	8 008	656	5,3%	-	-	631	7,9%	2 877	35,9%	4 164	52,0%	905	54,2%	217,9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 500	2 077	-	-	-	-	1 034	49,8%	721	34,7%	1 755	84,5%	2 038	95,1%	(64,6%)
Economic and Environmental Services	**1 700**	**1 497**	**1 497**	**88,1%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 497**	**100,0%**	**-**	**94,9%**	**-**
Planning and Development	1 700	1 497	1 497	88,1%	-	-	-	-	-	-	1 497	100,0%	-	97,0%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**375 573**	**385 531**	**151 624**	**40,4%**	**120 174**	**32,0%**	**95 760**	**24,8%**	**3 377**	**,9%**	**370 935**	**96,2%**	**9 482**	**99,3%**	**(64,4%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 346	4 172	1 702	72.6%	376	16.0%	1 813	43.4%	464	11.1%	4 355	104.4%	4 523	552.0%	(90.0%)
Government - operating	348 588	348 588	145 192	41.7%	114 807	32.9%	87 891	25.2%	-	-	347 891	99.8%	(1 072)	100.0%	(100.0%)
Government - capital	2 180	2 180	1 527	70.0%	-	-	-	-	-	-	1 527	70.0%	2 184	100.0%	(100.0%)
Interest	22 459	30 591	3 203	14.3%	4 991	22.2%	6 056	19.8%	2 913	9.5%	17 162	56.1%	3 748	69.5%	(22.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(340 467)**	**(400 776)**	**(65 437)**	**19,2%**	**(88 515)**	**26,0%**	**(80 220)**	**20,0%**	**(112 314)**	**28,0%**	**(346 486)**	**86,5%**	**(100 134)**	**85,6%**	**12,2%**
Suppliers and employees	(192 345)	(233 518)	(49 821)	25.9%	(57 936)	30.1%	(66 010)	28.3%	(71 060)	30.4%	(244 827)	104.8%	(74 455)	83.3%	(4.6%)
Finance charges	(968)	(635)	(310)	32.0%	(24)	2.5%	(230)	36.3%	(20)	3.1%	(584)	92.0%	39	31.6%	(150.0%)
Transfers and grants	(147 154)	(166 623)	(15 306)	10.4%	(30 555)	20.8%	(13 980)	8.4%	(41 235)	24.7%	(101 076)	60.7%	(25 718)	90.1%	60.3%
Net Cash from/(used) Operating Activities	**35 106**	**(15 245)**	**86 187**	**245,5%**	**31 659**	**90,2%**	**15 540**	**(101,9%)**	**(108 937)**	**714,6%**	**24 448**	**(160,4%)**	**(90 652)**	**29,4%**	**20,2%**
Cash Flow from Investing Activities															
Receipts	**(4 120)**	**(2 620)**	-	-	**838**	**(20,3%)**	-	-	-	-	**838**	**(32,0%)**	-	-	-
Proceeds on disposal of PPE	-	1 500	-	-	838	-	-	-	-	-	838	55.8%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4 120)	(4 120)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(33 248)**	**(30 746)**	**(4 110)**	**12,4%**	**(2 637)**	**7,9%**	**(3 526)**	**11,5%**	**(6 796)**	**22,1%**	**(17 069)**	**55,5%**	**(4 822)**	**66,5%**	**40,9%**
Capital assets	(33 248)	(30 746)	(4 110)	12.4%	(2 637)	7.9%	(3 526)	11.5%	(6 796)	22.1%	(17 069)	55.5%	(4 822)	66.5%	40.9%
Net Cash from/(used) Investing Activities	**(37 368)**	**(33 366)**	**(4 110)**	**11,0%**	**(1 799)**	**4,8%**	**(3 526)**	**10,6%**	**(6 796)**	**20,4%**	**(16 231)**	**48,6%**	**(4 822)**	**57,5%**	**40,9%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 085)**	**(3 085)**	**(1 634)**	**53,0%**	-	-	-	-	-	-	**(1 634)**	**53,0%**	**(34)**	**93,1%**	**(100,0%)**
Repayment of borrowing	(3 085)	(3 085)	(1 634)	53.0%	-	-	-	-	-	-	(1 634)	53.0%	(34)	93.1%	(100.0%)
Net Cash from/(used) Financing Activities	**(3 085)**	**(3 085)**	**(1 634)**	**53,0%**	-	-	-	-	-	-	**(1 634)**	**53,0%**	**(34)**	**93,1%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(5 347)**	**(51 696)**	**80 444**	**(1 504,6%)**	**29 859**	**(558,5%)**	**12 013**	**(23,2%)**	**(115 733)**	**223,9%**	**6 583**	**(12,7%)**	**(95 508)**	**37,8%**	**21,2%**
Cash/cash equivalents at the year begin	377 706	430 933	408 446	108.1%	488 889	129.4%	518 749	120.4%	530 762	123.2%	408 446	94.8%	503 954	90.7%	5.3%
Cash/cash equivalents at the year end	372 359	379 237	488 889	131,3%	518 749	139,3%	530 762	140,0%	415 029	109,4%	415 029	109,4%	408 446	108,1%	1,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	-	(1)	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 997	98.6%	-	-	5	-	213	1.4%	15 214	100.0%	-	-	-	-
Total By Income Source	**14 997**	**98,6%**	**(1)**	**-**	**5**	**-**	**213**	**1,4%**	**15 214**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 995	100.0%	-	-	-	-	-	-	14 995	98.6%	-	-	-	-
Commercial	1	.3%	(1)	(.3%)	-	-	180	100.0%	180	1.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	3.9%	-	-	5	12.2%	33	83.9%	40	.3%	-	-	-	-
Total By Customer Group	**14 997**	**98,6%**	**(1)**	**-**	**5**	**-**	**213**	**1,4%**	**15 214**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	136	100.0%	-	-	-	-	-	-	136	.6%
Trade Creditors	22 386	100.0%	-	-	-	-	-	-	22 386	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**22 522**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**22 522**	**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: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	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	**873 134**	**886 663**	**279 031**	**32,0%**	**225 095**	**25,8%**	**198 256**	**22,4%**	**120 259**	**13,6%**	**822 641**	**92,8%**	**198 078**	**95,5%**	**(39,3%)**
Property rates	114 723	112 537	24 127	21,0%	24 044	21,0%	20 536	18,2%	25 698	22,8%	94 405	83,9%	24 929	97,8%	3,1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	103 403	111 278	23 286	22,5%	26 331	25,5%	31 136	28,0%	26 390	23,7%	107 143	96,3%	24 021	124,3%	9,9%
Service charges - water revenue	22 201	23 812	5 657	25,5%	6 207	28,0%	5 683	23,9%	6 037	25,4%	23 584	99,0%	4 666	95,0%	29,4%
Service charges - sanitation revenue	5 328	6 181	1 423	26,7%	1 405	26,4%	1 376	22,3%	1 476	23,9%	5 680	91,9%	1 342	(15,7%)	9,9%
Service charges - refuse revenue	7 724	8 556	2 077	26,9%	2 105	27,3%	1 982	23,2%	2 051	24,0%	8 214	96,0%	1 966	184,5%	4,3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 210	4 688	3 383	105,4%	469	14,6%	492	10,5%	489	10,4%	4 833	103,1%	577	96,8%	(15,4%)
Interest earned - external investments	12 428	22 769	1 087	8,7%	721	5,8%	1 284	5,6%	5 016	22,0%	8 108	35,6%	1 075	91,9%	366,5%
Interest earned - outstanding debtors	13 109	7 397	1 692	12,9%	1 667	12,7%	1 138	15,4%	2 809	38,0%	7 306	98,8%	1 770	256,0%	58,7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	28 774	28 326	90	,3%	89	,3%	328	1,2%	498	1,8%	1 006	3,6%	197	3,9%	153,5%
Licences and permits	35	35	1	3,7%	1	3,1%	24	69,4%	1	2,4%	27	78,7%	3	161,0%	(75,0%)
Agency services	11 692	8 727	2 193	18,8%	2 702	23,1%	4 019	46,1%	4 038	46,3%	12 953	148,4%	4 696	119,3%	(14,0%)
Transfers recognised - operational	546 431	548 445	214 372	39,2%	158 512	29,0%	129 256	23,6%	42 934	7,8%	545 073	99,4%	129 660	93,6%	(66,9%)
Other own revenue	4 076	3 913	(357)	(8,8%)	840	20,6%	1 002	25,6%	2 824	72,2%	4 310	110,1%	3 175	78,8%	(11,0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**847 058**	**847 022**	**163 917**	**19,4%**	**199 469**	**23,5%**	**194 463**	**23,0%**	**211 916**	**25,0%**	**769 766**	**90,9%**	**209 423**	**87,7%**	**1,2%**
Employee related costs	358 811	357 578	86 602	24,1%	105 997	29,5%	92 404	25,8%	93 264	26,1%	378 266	105,8%	82 033	106,4%	13,7%
Remuneration of councillors	24 291	24 291	7 433	30,6%	7 566	31,1%	8 917	36,7%	8 034	33,1%	31 950	131,5%	7 196	131,5%	11,7%
Debt impairment	22 200	22 200	-	-	-	-	-	-	4 432	20,0%	4 432	20,0%	9 074	31,9%	(51,2%)
Depreciation and asset impairment	61 198	61 198	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	692	692	77	11,1%	33	4,8%	36	5,2%	68	9,8%	213	30,8%	52	84,0%	29,5%
Bulk purchases	67 345	67 345	18 488	27,5%	17 841	26,5%	19 732	29,3%	18 177	27,0%	74 239	110,2%	18 667	111,7%	(2,6%)
Other Materials	41 405	40 248	3 639	8,8%	6 331	15,3%	10 254	25,5%	11 157	27,7%	31 381	78,0%	15 625	88,8%	(28,6%)
Contracted services	110 936	113 910	17 012	15,3%	22 144	20,0%	22 937	20,1%	33 607	29,5%	95 699	84,0%	31 920	65,9%	5,3%
Transfers and grants	16 660	15 292	320	1,9%	5 044	30,3%	3 734	24,8%	3 777	24,7%	12 936	84,6%	1 800	87,3%	109,8%
Other expenditure	143 520	144 268	30 347	21,1%	34 514	24,0%	36 390	25,2%	39 399	27,3%	140 650	97,5%	43 056	110,6%	(8,5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**26 076**	**39 641**	**115 114**		**25 625**		**3 793**		**(91 657)**		**52 875**		**(11 345)**		
Transfers recognised - capital	241 891	257 291	-	-	-	-	-	-	277 405	107,8%	277 405	107,8%	5 000	1,8%	5 448,1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**267 968**	**296 932**	**115 114**		**25 625**		**3 793**		**185 748**		**330 280**		**(6 345)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**267 968**	**296 932**	**115 114**		**25 625**		**3 793**		**185 748**		**330 280**		**(6 345)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**267 968**	**296 932**	**115 114**		**25 625**		**3 793**		**185 748**		**330 280**		**(6 345)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**267 968**	**296 932**	**115 114**		**25 625**		**3 793**		**185 748**		**330 280**		**(6 345)**		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	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	**279 363**	**303 519**	**34 031**	**12,2%**	**62 661**	**22,4%**	**60 358**	**19,9%**	**79 099**	**26,1%**	**236 149**	**77,8%**	**57 407**	**55,1%**	**37,8%**
National Government	236 451	253 223	33 986	14,4%	60 245	25,5%	38 727	15,3%	68 121	26,9%	201 079	79,4%	44 349	55,5%	53,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**236 451**	**253 223**	**33 986**	**14,4%**	**60 245**	**25,5%**	**38 727**	**15,3%**	**68 121**	**26,9%**	**201 079**	**79,4%**	**44 349**	**55,5%**	**53,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 912	50 296	45	,1%	2 416	5,6%	21 631	43,0%	10 978	21,8%	35 070	69,7%	13 058	52,4%	(15,9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**279 363**	**303 519**	**34 031**	**12,2%**	**62 661**	**22,4%**	**60 358**	**19,9%**	**79 099**	**26,1%**	**236 149**	**77,8%**	**57 407**	**55,1%**	**37,8%**
Governance and Administration	**12 860**	**13 095**	**45**	**,3%**	**2 246**	**17,5%**	**6 518**	**49,8%**	**2 511**	**19,2%**	**11 320**	**86,4%**	**900**	**19,2%**	**179,0%**
Executive & Council	1 200	944	-	-	674	56,2%	244	25,8%	-	-	918	97,3%	163	20,3%	(100,0%)
Budget & Treasury Office	11 660	11 410	45	,4%	1 508	12,9%	5 495	48,2%	2 149	18,8%	9 196	80,6%	191	5,9%	1 025,9%
Corporate Services	-	742	-	-	64	-	780	105,1%	362	48,9%	1 206	162,7%	546	-	(33,6%)
Community and Public Safety	**31 424**	**36 830**	**6 258**	**19,9%**	**10 368**	**33,0%**	**3 167**	**8,6%**	**6 513**	**17,7%**	**26 306**	**71,4%**	**10 075**	**35,9%**	**(35,4%)**
Community & Social Services	24 069	24 338	1 301	5,4%	7 266	30,2%	2 551	10,5%	4 636	19,0%	15 754	64,7%	93	21,2%	4 903,5%
Sport And Recreation	7 290	11 711	4 956	68,0%	3 067	42,1%	500	4,3%	1 486	12,7%	10 011	85,5%	6 680	103,6%	(77,7%)
Public Safety	-	716	-	-	36	-	84	11,8%	389	54,3%	509	71,1%	24	20,5%	1 551,4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	65	65	-	-	-	-	31	48,1%	-	-	31	48,1%	3 279	35,3%	(100,0%)
Economic and Environmental Services	**116 013**	**122 593**	**20 689**	**17,8%**	**23 082**	**19,9%**	**29 588**	**24,1%**	**23 970**	**19,6%**	**97 328**	**79,4%**	**17 167**	**51,2%**	**39,6%**
Planning and Development	1 050	1 143	-	-	-	-	93	8,2%	-	-	93	8,2%	353	51,8%	(100,0%)
Road Transport	114 823	121 392	20 689	18,0%	23 075	20,1%	29 495	24,3%	23 943	19,7%	97 202	80,1%	16 534	51,5%	44,8%
Environmental Protection	140	58	-	-	7	4,9%	-	-	27	45,7%	33	57,5%	280	34,2%	(90,5%)
Trading Services	**119 065**	**131 000**	**7 039**	**5,9%**	**26 965**	**22,6%**	**21 085**	**16,1%**	**46 105**	**35,2%**	**101 194**	**77,2%**	**29 189**	**63,9%**	**58,0%**
Electricity	8 400	7 900	-	-	120	1,4%	42	5%	2 381	30,1%	2 543	32,2%	67	82,6%	3 457,8%
Water	107 195	119 320	7 039	6,6%	26 816	25,0%	21 026	17,6%	41 061	34,4%	95 942	80,4%	28 228	68,8%	45,5%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 470	3 780	-	-	29	,8%	17	,4%	2 663	70,5%	2 709	71,7%	894	29,5%	197,9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	**76**	-	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	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	**1 096 156**	**1 123 819**	**436 185**	**39,8%**	**347 188**	**31,7%**	**331 176**	**29,5%**	**63 877**	**5,7%**	**1 178 426**	**104,9%**	**84 247**	**109,1%**	**(24,2%)**
Property rates, penalties and collection charges	114 170	111 994	17 737	15,5%	20 153	17,7%	22 950	20,5%	8 722	7,8%	69 561	62,1%	13 036	100,9%	(33,1%)
Service charges	134 277	141 103	30 404	22,6%	33 849	25,2%	48 198	34,2%	24 330	17,2%	136 782	96,9%	34 442	120,3%	(29,4%)
Other revenue	37 509	39 143	42 850	114,2%	55 863	148,9%	50 741	129,6%	30 581	78,1%	180 035	459,9%	36 398	767,6%	(16,0%)
Government - operating	551 431	548 445	218 448	39,6%	159 512	28,9%	131 046	23,9%	-	-	509 006	92,8%	-	71,9%	-
Government - capital	236 891	257 291	126 273	53,3%	77 091	32,5%	77 124	30,0%	-	-	280 488	109,0%	-	93,5%	-
Interest	21 878	25 844	473	2,2%	720	3,3%	1 118	4,3%	244	9%	2 555	9,9%	372	87,9%	(34,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(760 111)**	**(763 624)**	**(228 144)**	**30,0%**	**(242 325)**	**31,9%**	**(231 509)**	**30,3%**	**(149 996)**	**19,6%**	**(851 975)**	**111,8%**	**(216 050)**	**123,7%**	**(30,6%)**
Suppliers and employees	(741 536)	(747 640)	(227 869)	30,7%	(242 303)	32,7%	(231 494)	31,0%	(149 987)	20,1%	(851 653)	113,9%	(215 171)	124,7%	(30,3%)
Finance charges	(1 915)	(692)	(61)	3,2%	(23)	1,2%	(15)	2,2%	(9)	1,4%	(108)	15,6%	(879)	196,1%	(98,9%)
Transfers and grants	(16 660)	(15 292)	(214)	1,3%	-	-	-	-	-	-	(214)	1,4%	-	2,3%	-
Net Cash from/(used) Operating Activities	**336 045**	**360 195**	**208 041**	**61,9%**	**104 863**	**31,2%**	**99 667**	**27,7%**	**(86 119)**	**(23,9%)**	**326 451**	**90,6%**	**(131 803)**	**77,7%**	**(34,7%)**
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	**(279 363)**	**(304 374)**	**(39 055)**	**14,0%**	**(70 236)**	**25,1%**	**(63 063)**	**20,7%**	**(53 536)**	**17,6%**	**(225 890)**	**74,2%**	**(44 717)**	**52,2%**	**19,7%**
Capital assets	(279 363)	(304 374)	(39 055)	14,0%	(70 236)	25,1%	(63 063)	20,7%	(53 536)	17,6%	(225 890)	74,2%	(44 717)	52,2%	19,7%
Net Cash from/(used) Investing Activities	**(279 363)**	**(304 374)**	**(39 055)**	**14,0%**	**(70 236)**	**25,1%**	**(63 063)**	**20,7%**	**(53 536)**	**17,6%**	**(225 890)**	**74,2%**	**(44 717)**	**52,2%**	**19,7%**
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	**56 682**	**55 821**	**168 986**	**298,1%**	**34 626**	**61,1%**	**36 604**	**65,6%**	**(139 655)**	**(250,2%)**	**100 561**	**180,1%**	**(176 520)**	**266,7%**	**(20,9%)**
Cash/cash equivalents at the year begin:	120 668	227 325	227 325	188,4%	396 310	328,4%	430 937	189,6%	467 541	205,7%	227 325	100,0%	403 844	98,3%	15,8%
Cash/cash equivalents at the year end:	177 351	283 146	396 310	223,5%	430 937	243,0%	467 541	165,1%	327 886	115,8%	327 886	115,8%	227 325	140,8%	44,2%

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	2 153	28,0%	523	6,8%	315	4,1%	4 688	61,1%	7 679	8,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	6 428	53,4%	1 311	10,9%	341	2,8%	3 968	32,9%	12 048	13,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 471	10,7%	3 088	6,0%	2 444	4,8%	40 051	78,4%	51 054	58,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	371	20,5%	127	7,0%	82	4,5%	1 231	68,0%	1 810	2,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	465	27,2%	152	8,9%	101	5,9%	991	58,0%	1 710	1,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	405	4,6%	416	4,7%	373	4,2%	7 685	86,6%	8 879	10,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 539	32,7%	92	2,0%	77	1,6%	2 995	63,7%	4 703	5,4%	-	-	-	-
Total By Income Source	**16 832**	**19,2%**	**5 708**	**6,5%**	**3 733**	**4,2%**	**61 609**	**70,1%**	**87 882**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 030	14,2%	2 113	9,9%	1 607	7,5%	14 547	68,3%	21 296	24,2%	-	-	-	-
Commercial	7 248	20,4%	1 901	5,4%	985	2,8%	25 341	71,4%	35 474	40,4%	-	-	-	-
Households	4 979	18,5%	1 527	5,7%	986	3,7%	19 432	72,2%	26 924	30,6%	-	-	-	-
Other	1 575	37,6%	168	4,0%	155	3,7%	2 290	54,7%	4 188	4,8%	-	-	-	-
Total By Customer Group	**16 832**	**19,2%**	**5 708**	**6,5%**	**3 733**	**4,2%**	**61 609**	**70,1%**	**87 882**	**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	4 697	100,0%	-	-	-	-	-	-	4 697	22,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 543	100,0%	-	-	-	-	-	-	3 543	16,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 863	75,2%	2 147	16,4%	-	-	1 115	8,5%	13 124	61,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**18 103**	**84,7%**	**2 147**	**10,0%**	-	-	**1 115**	**5,2%**	**21 364**	**100,0%**

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr TS Thobela	013 790 0386

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**320 223**	**320 223**	**105 634**	**33,0%**	**80 601**	**25,2%**	**67 358**	**21,0%**	**23 007**	**7,2%**	**276 601**	**86,4%**	**43 838**	**93,1%**	**(47,5%)**
Property rates	47 921	47 921	18 269	38,1%	8 210	17,1%	3 547	7,4%	5 294	11,0%	35 320	73,7%	7 339	87,8%	(27,9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	57 377	56 724	13 020	22,7%	13 005	22,7%	12 332	21,7%	8 339	14,7%	46 696	82,3%	15 867	106,9%	(47,4%)
Service charges - water revenue	33 030	33 030	7 317	22,2%	5 885	17,8%	7 840	23,7%	2 842	8,6%	23 884	72,3%	6 337	89,9%	(55,2%)
Service charges - sanitation revenue	15 328	15 328	3 960	25,8%	3 952	25,8%	3 966	25,9%	2 647	17,3%	14 524	94,8%	3 732	103,3%	(29,1%)
Service charges - refuse revenue	8 993	8 993	2 352	26,2%	2 339	26,0%	2 359	26,2%	1 583	17,6%	8 633	96,0%	2 218	104,7%	(28,6%)
Service charges - other	-	653	0	-	-	-	-	-	-	-	0	-	-	-	-
Rental of facilities and equipment	1 101	1 101	305	27,7%	426	38,7%	439	39,9%	291	26,5%	1 461	132,8%	574	262,7%	(49,2%)
Interest earned - external investments	4 474	4 474	239	5,3%	-	-	-	-	-	-	239	5,3%	-	79,2%	-
Interest earned - outstanding debtors	27 023	27 023	7 618	28,2%	8 276	30,6%	8 665	32,1%	4 912	18,2%	29 472	109,1%	5 733	56,1%	(14,3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	56	56	54	97,0%	44	79,6%	70	124,8%	27	47,7%	195	349,1%	36	308,4%	(26,0%)
Licences and permits	-	-	5 815	-	2 091	-	742	-	(4 508)	-	4 141	-	11	-	(39 925,6%)
Agency services	10 750	10 750	-	-	-	-	-	-	-	-	-	-	1 819	73,8%	(100,0%)
Transfers recognised - operational	110 597	110 596	46 384	41,9%	36 122	32,7%	27 259	24,6%	-	-	109 765	99,2%	-	97,5%	-
Other own revenue	2 074	1 974	301	14,5%	251	12,1%	139	7,0%	1 579	80,0%	2 271	115,0%	172	81,5%	820,5%
Gains on disposal of PPE	1 500	1 600	-	-	-	-	-	-	-	-	-	-	-	2,7%	-
Operating Expenditure	**359 995**	**359 995**	**60 368**	**16,8%**	**58 229**	**16,2%**	**45 628**	**12,7%**	**17 885**	**5,0%**	**182 109**	**50,6%**	**58 115**	**60,9%**	**(69,2%)**
Employee related costs	94 656	84 656	19 540	20,6%	20 351	21,5%	20 490	24,2%	13 969	16,5%	74 350	87,8%	18 189	82,6%	(23,2%)
Remuneration of councillors	9 056	9 056	2 115	23,4%	2 115	23,4%	2 323	25,7%	1 437	15,9%	7 991	88,2%	2 115	103,1%	(32,1%)
Debt impairment	77 000	77 000	(3 064)	(4,0%)	(2 455)	(3,2%)	(2 620)	(3,4%)	(2 574)	(3,3%)	(10 712)	(13,9%)	(3 911)	(44,6%)	(34,2%)
Depreciation and asset impairment	41 000	41 000	-	-	-	-	(1 289)	(3,1%)	-	-	(1 289)	(3,1%)	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	65 336	70 336	26 404	40,4%	21 441	32,8%	14 359	20,4%	(5 696)	(8,1%)	56 508	80,3%	22 865	99,0%	(124,9%)
Other Materials	18 722	6 466	1 826	9,8%	2 770	14,8%	2 184	33,8%	3 741	57,9%	10 521	162,7%	5 446	72,8%	(31,3%)
Contracted services	16 062	34 784	2 275	14,2%	1 252	7,8%	2 155	6,2%	1 697	4,9%	7 379	21,2%	2 461	67,9%	(31,0%)
Transfers and grants	6 733	6 733	585	8,7%	-	-	-	-	10	,2%	596	8,8%	3 374	182,7%	(99,7%)
Other expenditure	31 431	29 965	10 686	34,0%	12 753	40,6%	8 025	26,8%	5 301	17,7%	36 766	122,7%	7 577	104,0%	(30,0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(39 772)**	**(39 773)**	**45 266**		**22 373**		**21 730**		**5 122**		**94 491**		**(14 278)**		
Transfers recognised - capital	68 331	68 331	-	-	28 516	41,7%	-	-	6 000	8,8%	34 516	50,5%	-	60,7%	(100,0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 559**	**28 558**	**45 266**		**50 889**		**21 730**		**11 122**		**129 008**		**(14 278)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28 559**	**28 558**	**45 266**		**50 889**		**21 730**		**11 122**		**129 008**		**(14 278)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 559**	**28 558**	**45 266**		**50 889**		**21 730**		**11 122**		**129 008**		**(14 278)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 559**	**28 558**	**45 266**		**50 889**		**21 730**		**11 122**		**129 008**		**(14 278)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**84 431**	**84 866**	**12 362**	**14,6%**	**21 474**	**25,4%**	**10 490**	**12,4%**	**13 110**	**15,4%**	**57 436**	**67,7%**	**20 348**	**83,7%**	**(35,6%)**
National Government	68 331	54 658	7 297	10,7%	21 474	31,4%	8 364	15,3%	13 110	24,0%	50 245	91,9%	20 348	91,3%	(35,6%)
Provincial Government	-	12 558	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**68 331**	**67 216**	**7 297**	**10,7%**	**21 474**	**31,4%**	**8 364**	**12,4%**	**13 110**	**19,5%**	**50 245**	**74,8%**	**20 348**	**91,3%**	**(35,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 100	17 650	-	-	-	-	2 126	12,0%	-	-	2 126	12,0%	-	-	-
Public contributions and donations	-	-	5 065	-	-	-	-	-	-	-	5 065	-	-	-	-
Capital Expenditure Standard Classification	**84 431**	**84 866**	**12 362**	**14,6%**	**21 474**	**25,4%**	**10 490**	**12,4%**	**13 110**	**15,4%**	**57 436**	**67,7%**	**20 348**	**83,7%**	**(35,6%)**
Governance and Administration	**1 000**	**2 350**	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	900	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 100**	**1 500**	-	-	**1 020**	**11,2%**	-	-	-	-	**1 020**	**68,0%**	**1 176**	**67,8%**	**(100,0%)**
Community & Social Services	9 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	1 020	-	-	-	-	-	1 020	-	1 176	-	(100,0%)
Public Safety	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 000**	**6 000**	-	-	**481**	**8,0%**	**2 126**	**35,4%**	-	-	**2 607**	**43,5%**	-	**19,5%**	-
Planning and Development	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 000	3 000	-	-	481	16,0%	2 126	70,9%	-	-	2 607	86,9%	-	38,9%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**67 033**	**75 016**	**12 362**	**18,4%**	**19 973**	**29,8%**	**8 364**	**11,1%**	**13 110**	**17,5%**	**53 809**	**71,7%**	**19 172**	**101,4%**	**(31,6%)**
Electricity	12 375	13 858	5 065	40,9%	5 758	46,5%	1 381	10,0%	-	-	12 205	88,1%	10 962	99,4%	(100,0%)
Water	30 000	30 000	4 728	15,8%	8 173	27,2%	6 218	20,7%	13 110	43,7%	32 228	107,4%	7 248	105,3%	80,9%
Waste Water Management	24 658	24 658	2 569	10,4%	6 042	24,5%	765	3,1%	-	-	9 376	38,0%	962	100,4%	(100,0%)
Waste Management	-	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1 298**	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**350 331**	**365 489**	**189 758**	**54,2%**	**135 295**	**38,6%**	**54 670**	**15,0%**	**14 227**	**3,9%**	**393 950**	**107,8%**	**98 501**	**111,8%**	**(85,6%)**
Property rates, penalties and collection charges	26 356	26 356	29 246	111,0%	20 289	77,0%	4 362	16,6%	3 233	12,3%	57 130	216,8%	28 291	167,8%	(88,6%)
Service charges	114 728	114 728	77 344	67,4%	41 362	36,1%	12 994	11,3%	8 692	7,6%	140 392	122,4%	62 059	145,7%	(86,0%)
Other revenue	14 014	13 981	6 165	44,0%	2 813	20,1%	1 389	9,9%	(2 611)	(18,7%)	7 757	55,5%	2 417	88,2%	(208,0%)
Government - operating	107 531	110 596	46 384	43,1%	36 122	33,6%	27 259	24,6%	-	-	109 765	99,2%	-	99,8%	-
Government - capital	68 331	68 331	22 799	33,4%	28 516	41,7%	-	-	-	-	51 315	75,1%	-	89,2%	-
Interest	19 370	31 497	7 820	40,4%	6 193	32,0%	8 665	27,5%	4 913	15,6%	27 591	87,6%	5 733	47,8%	(14,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(291 943)**	**241 995**	**(62 847)**	**21,5%**	**(60 683)**	**20,8%**	**(49 536)**	**(20,5%)**	**(20 459)**	**(8,5%)**	**(193 525)**	**(80,0%)**	**(62 027)**	**74,5%**	**(67,0%)**
Suppliers and employees	(233 210)	235 262	(62 847)	26,9%	(60 683)	26,0%	(49 536)	(21,1%)	(20 459)	(8,7%)	(193 525)	(82,3%)	(58 652)	89,4%	(65,1%)
Finance charges	(52 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 733)	6 733	-	-	-	-	-	-	-	-	-	-	(3 374)	169,7%	(100,0%)
Net Cash from/(used) Operating Activities	**58 388**	**607 484**	**126 912**	**217,4%**	**74 611**	**127,8%**	**5 133**	**,8%**	**(6 231)**	**(1,0%)**	**200 425**	**33,0%**	**36 474**	**(1 386,8%)**	**(117,1%)**
Cash Flow from Investing Activities															
Receipts	**1 500**	**1 500**	-	-	-	-	-	-	-	-	-	-	-	**100,0%**	-
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(84 331)**	**84 331**	**(12 362)**	**14,7%**	**(21 474)**	**25,5%**	**(8 779)**	**(10,4%)**	**(13 110)**	**(15,5%)**	**(55 725)**	**(66,1%)**	**(20 348)**	**84,9%**	**(35,6%)**
Capital assets	(84 331)	84 331	(12 362)	14,7%	(21 474)	25,5%	(8 779)	(10,4%)	(13 110)	(15,5%)	(55 725)	(66,1%)	(20 348)	84,9%	(35,6%)
Net Cash from/(used) Investing Activities	**(82 831)**	**85 831**	**(12 362)**	**14,9%**	**(21 474)**	**25,9%**	**(8 779)**	**(10,2%)**	**(13 110)**	**(15,3%)**	**(55 725)**	**(64,9%)**	**(20 348)**	**84,9%**	**(35,6%)**
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	**(24 443)**	**693 315**	**114 549**	**(468,6%)**	**53 137**	**(217,4%)**	**(3 645)**	**(,5%)**	**(19 342)**	**(2,8%)**	**144 700**	**20,9%**	**16 126**	**(86,6%)**	**(219,9%)**
Cash/cash equivalents at the year begin	91 813	91 813	-	-	114 549	124,8%	167 687	182,6%	164 041	178,7%	-	-	119 977	98,1%	36,7%
Cash/cash equivalents at the year end	67 370	785 128	114 549	170,0%	167 687	248,9%	164 041	20,9%	144 700	18,4%	144 700	18,4%	136 103	503,8%	6,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: 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	Mr BL Tshabalala	017 734 6101
Financial Manager	Ms M Phetla	017 734 6142

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**1 486 348**	**1 530 674**	**418 368**	**28,1%**	**387 574**	**26,1%**	**357 576**	**23,4%**	**332 174**	**21,7%**	**1 495 692**	**97,7%**	**338 915**	**104,3%**	**(2,0%)**
Property rates	353 052	357 127	89 576	25,4%	89 100	25,2%	90 074	25,2%	89 528	25,1%	358 277	100,3%	83 652	102,2%	7,0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	572 991	584 876	170 737	29,8%	136 249	23,8%	130 829	22,4%	140 046	23,9%	577 862	98,8%	134 030	89,6%	4,5%
Service charges - water revenue	89 185	92 837	22 229	24,9%	24 163	27,1%	21 801	23,5%	21 791	23,5%	89 985	96,9%	18 785	105,1%	16,0%
Service charges - sanitation revenue	64 440	66 551	16 880	26,2%	16 409	25,5%	16 077	24,2%	16 840	25,3%	66 207	99,5%	15 510	103,9%	8,6%
Service charges - refuse revenue	72 621	72 970	18 237	25,1%	18 233	25,1%	18 056	24,7%	18 116	24,8%	72 643	99,6%	16 510	102,3%	9,7%
Service charges - other	-	472	-	-	35	-	-	-	495	104,9%	530	112,3%	615	-	(19,5%)
Rental of facilities and equipment	2 011	16 510	617	30,7%	4 083	203,0%	1 420	8,6%	448	2,7%	6 568	39,8%	1 833	25,3%	(75,6%)
Interest earned - external investments	35 071	36 071	914	2,6%	17 181	49,0%	15 168	42,0%	2 201	6,1%	35 463	98,3%	8 264	77,0%	(73,4%)
Interest earned - outstanding debtors	3 414	4 292	1 027	30,1%	1 126	33,0%	1 342	31,3%	17 547	408,8%	21 041	490,2%	10 297	-	70,4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	21 601	21 801	1 243	5,8%	1 220	5,6%	1 227	5,6%	1 097	5,0%	4 785	22,0%	1 372	49,6%	(20,0%)
Licences and permits	9 046	9 037	1 803	19,9%	1 774	19,6%	1 962	21,7%	1 684	18,6%	7 222	79,9%	1 876	97,8%	(10,3%)
Agency services	20 332	20 332	10 555	51,9%	-	-	5 890	29,0%	-	-	16 445	80,9%	-	-	-
Transfers recognised - operational	186 877	187 825	75 615	40,5%	62 113	33,2%	46 083	24,5%	1 041	,6%	184 852	98,4%	2 491	137,0%	(58,2%)
Other own revenue	55 706	59 973	8 935	16,0%	15 888	28,5%	7 647	12,8%	21 341	35,6%	53 811	89,7%	43 519	82,3%	(51,0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	162	148,4%	(100,0%)
Operating Expenditure	**1 556 717**	**1 598 627**	**325 626**	**20,9%**	**352 485**	**22,6%**	**355 162**	**22,2%**	**385 576**	**24,1%**	**1 418 849**	**88,8%**	**353 501**	**87,7%**	**9,1%**
Employee related costs	545 556	537 164	123 664	22,7%	128 329	23,5%	133 260	24,8%	133 201	24,8%	518 454	96,5%	118 397	94,8%	12,5%
Remuneration of councillors	23 153	23 402	5 423	23,4%	5 500	23,8%	6 111	26,1%	5 714	24,4%	22 748	97,2%	5 598	100,1%	2,1%
Debt impairment	20 134	20 134	-	-	-	-	-	-	314	1,6%	314	1,6%	-	-	(100,0%)
Depreciation and asset impairment	162 602	162 491	40 650	25,0%	40 677	25,0%	40 678	25,0%	40 650	25,0%	162 657	100,1%	40 626	99,6%	,1%
Finance charges	19 132	19 132	2	-	1	-	8 751	45,7%	8 401	43,9%	17 155	89,7%	2 922	43,6%	187,5%
Bulk purchases	456 548	470 366	112 378	24,6%	100 186	21,9%	97 677	20,8%	91 491	19,5%	401 732	85,4%	93 335	86,3%	(2,0%)
Other Materials	43 420	50 791	-	-	8 822	20,3%	8 423	16,6%	14 558	28,7%	31 803	62,6%	10 987	-	32,5%
Contracted services	193 502	219 644	22 691	11,7%	54 314	28,1%	43 068	19,6%	56 186	25,6%	176 259	80,2%	49 026	79,1%	14,6%
Transfers and grants	1 910	-	345	18,1%	900	47,1%	580	-	38	-	1 863	-	470	91,2%	(91,9%)
Other expenditure	90 760	95 503	20 472	22,6%	13 756	15,2%	16 615	17,4%	35 022	36,7%	85 865	89,9%	32 140	65,1%	9,0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(70 370)**	**(67 953)**	**92 742**		**35 089**		**2 413**		**(53 402)**		**76 843**		**(14 586)**		
Transfers recognised - capital	68 204	95 023	17 495	25,7%	15 035	22,0%	11 638	12,2%	26 269	27,6%	70 437	74,1%	13 755	99,1%	91,0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 834**	**27 071**	**110 238**		**50 124**		**14 051**		**(27 132)**		**147 280**		**(831)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 834**	**27 071**	**110 238**		**50 124**		**14 051**		**(27 132)**		**147 280**		**(831)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 834**	**27 071**	**110 238**		**50 124**		**14 051**		**(27 132)**		**147 280**		**(831)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 834**	**27 071**	**110 238**		**50 124**		**14 051**		**(27 132)**		**147 280**		**(831)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**374 410**	**391 145**	**30 356**	**8,1%**	**80 987**	**21,6%**	**55 484**	**14,2%**	**128 464**	**32,8%**	**295 291**	**75,5%**	**106 915**	**90,9%**	**20,2%**
National Government	65 934	72 591	14 732	22,3%	20 971	31,8%	6 456	8,9%	17 998	24,8%	60 156	82,9%	10 643	89,3%	69,1%
Provincial Government	2 270	2 413	-	-	1 128	49,7%	615	25,5%	649	26,9%	2 393	99,2%	158	32,8%	310,9%
District Municipality	20 000	20 019	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**88 204**	**95 023**	**14 732**	**16,7%**	**22 099**	**25,1%**	**7 071**	**7,4%**	**18 647**	**19,6%**	**62 549**	**65,8%**	**10 801**	**88,8%**	**72,6%**
Borrowing	153 224	155 016	9 319	6,1%	32 482	21,2%	16 865	10,9%	78 248	50,5%	136 914	88,3%	56 319	88,1%	38,9%
Internally generated funds	132 981	141 106	6 306	4,7%	26 405	19,9%	31 548	22,4%	31 568	22,4%	95 827	67,9%	36 511	92,2%	(13,5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	3 283	-	(100,0%)
Capital Expenditure Standard Classification	**374 410**	**391 145**	**30 356**	**8,1%**	**80 987**	**21,6%**	**55 484**	**14,2%**	**128 464**	**32,8%**	**295 291**	**75,5%**	**106 915**	**90,9%**	**20,2%**
Governance and Administration	**80 870**	**74 286**	**663**	**,8%**	**10 579**	**13,1%**	**16 942**	**22,8%**	**9 139**	**12,3%**	**37 323**	**50,2%**	**12 164**	**78,3%**	**(24,9%)**
Executive & Council	700	1 035	-	-	-	-	607	58,7%	5 957	575,6%	6 564	634,2%	291	166,4%	1 948,3%
Budget & Treasury Office	79 841	73 251	663	,8%	10 579	13,2%	16 335	22,3%	3 181	4,3%	30 759	42,0%	3 358	24,9%	(5,3%)
Corporate Services	330	-	-	-	-	-	-	-	-	-	-	-	8 515	4 601,4%	(100,0%)
Community and Public Safety	**37 278**	**38 176**	**5 572**	**14,9%**	**11 173**	**30,0%**	**8 074**	**21,2%**	**6 895**	**18,1%**	**31 714**	**83,1%**	**16 733**	**113,5%**	**(58,8%)**
Community & Social Services	18 800	17 805	3 900	20,7%	4 284	22,8%	3 185	17,9%	4 539	25,5%	15 908	89,3%	4 826	123,3%	(5,9%)
Sport And Recreation	14 075	13 075	1 315	9,3%	5 880	41,8%	3 459	26,5%	762	5,8%	11 416	87,3%	8 456	103,5%	(91,0%)
Public Safety	2 655	5 547	353	13,3%	1 009	38,0%	1 307	23,6%	676	12,2%	3 344	60,3%	3 125	139,3%	(78,4%)
Housing	743	743	-	-	-	-	124	16,7%	452	60,8%	576	77,5%	327	90,6%	38,2%
Health	1 005	1 005	4	,4%	-	-	-	-	467	46,4%	471	46,8%	-	87,7%	(100,0%)
Economic and Environmental Services	**59 797**	**77 159**	**13 037**	**21,8%**	**21 399**	**35,8%**	**8 598**	**11,1%**	**25 016**	**32,4%**	**68 051**	**88,2%**	**14 665**	**101,8%**	**70,6%**
Planning and Development	7	620	-	-	20	283,9%	7	1,1%	3	,5%	30	4,9%	160	97,3%	(98,0%)
Road Transport	59 790	76 539	13 037	21,8%	21 379	35,8%	8 591	11,2%	25 013	32,7%	68 020	88,9%	14 505	101,8%	72,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**195 328**	**200 254**	**11 075**	**5,7%**	**37 803**	**19,4%**	**21 119**	**10,5%**	**87 413**	**43,7%**	**157 410**	**78,6%**	**63 353**	**83,3%**	**38,0%**
Electricity	77 322	80 802	2 256	2,9%	15 388	19,9%	5 227	6,5%	50 036	61,9%	72 906	90,2%	28 822	98,7%	73,6%
Water	44 243	71 747	5 513	12,5%	14 929	33,7%	6 642	9,3%	21 302	29,7%	48 386	67,4%	20 306	55,9%	4,9%
Waste Water Management	50 027	20 441	2 590	5,2%	5 927	11,8%	2 822	13,8%	9 681	47,4%	21 021	102,8%	10 496	86,8%	(7,8%)
Waste Management	23 735	27 263	716	3,0%	1 559	6,6%	6 428	23,6%	6 394	23,5%	15 098	55,4%	3 729	82,9%	71,5%
Other	**1 137**	**1 270**	**8**	**,7%**	**32**	**2,8%**	**751**	**59,1%**	**2**	**,1%**	**793**	**62,4%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**1 543 143**	**1 605 678**	**443 413**	**28,7%**	**417 769**	**27,1%**	**361 579**	**22,5%**	**363 357**	**22,6%**	**1 586 118**	**98,8%**	**279 931**	**118,0%**	**29,8%**
Property rates, penalties and collection charges	349 557	357 127	89 576	25,6%	89 100	25,5%	90 074	25,2%	94 770	26,5%	363 520	101,8%	83 652	102,2%	13,3%
Service charges	791 324	817 705	228 084	28,8%	195 089	24,7%	186 764	22,8%	202 251	24,7%	812 189	99,3%	185 450	100,4%	9,1%
Other revenue	112 110	127 653	23 153	20,7%	22 965	20,5%	18 145	14,2%	27 997	21,9%	92 260	72,3%	47 677	286,2%	(41,3%)
Government - operating	186 877	187 825	79 426	42,5%	61 272	32,8%	44 842	23,9%	329	,2%	185 869	99,0%	(56 444)	100,0%	(100,6%)
Government - capital	68 204	75 004	21 234	31,1%	31 036	45,5%	5 245	7,0%	21 688	28,9%	79 203	105,6%	-	101,9%	(100,0%)
Interest	35 071	40 363	1 940	5,5%	18 307	52,2%	16 510	40,9%	16 321	40,4%	53 077	131,5%	19 597	149,5%	(16,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 373 982)**	**(1 416 001)**	**(370 341)**	**27,0%**	**(299 655)**	**21,8%**	**(358 887)**	**25,3%**	**(355 126)**	**25,1%**	**(1 384 009)**	**97,7%**	**(684 068)**	**110,5%**	**(48,1%)**
Suppliers and employees	(1 352 939)	(1 394 829)	(369 994)	27,3%	(298 754)	22,1%	(349 556)	25,1%	(346 622)	24,9%	(1 364 926)	97,9%	(680 677)	111,3%	(49,1%)
Finance charges	(19 132)	(19 132)	(2)	-	(1)	-	(8 751)	45,7%	(8 401)	43,9%	(17 155)	89,7%	(2 921)	43,6%	187,6%
Transfers and grants	(1 910)	(2 040)	(345)	18,1%	(900)	47,1%	(580)	28,4%	(103)	5,0%	(1 928)	94,5%	(470)	91,2%	(78,1%)
Net Cash from/(used) Operating Activities	**169 161**	**189 676**	**73 072**	**43,2%**	**118 114**	**69,8%**	**2 692**	**1,4%**	**8 231**	**4,3%**	**202 109**	**106,6%**	**(404 137)**	**170,1%**	**(102,0%)**
Cash Flow from Investing Activities															
Receipts	**54 000**	**34 000**	-	-	**463 712**	**858,7%**	**84 000**	**247,1%**	**(400 000)**	**(1 176,5%)**	**147 712**	**434,4%**	**(315 648)**	**341 053,7%**	**26,7%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	64	(240,2%)	(100,0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	54 000	34 000	-	-	463 712	858,7%	84 000	247,1%	(400 000)	(1 176,5%)	147 712	434,4%	(315 712)	-	26,7%
Payments	**(374 410)**	**(391 145)**	**(30 356)**	**8,1%**	**(80 987)**	**21,6%**	**(55 594)**	**14,2%**	**(169 869)**	**43,4%**	**(336 805)**	**86,1%**	**(106 915)**	**90,9%**	**58,9%**
Capital assets	(374 410)	(391 145)	(30 356)	8,1%	(80 987)	21,6%	(55 594)	14,2%	(169 869)	43,4%	(336 805)	86,1%	(106 915)	90,9%	58,9%
Net Cash from/(used) Investing Activities	**(320 410)**	**(357 145)**	**(30 356)**	**9,5%**	**382 725**	**(119,4%)**	**28 406**	**(8,0%)**	**(569 869)**	**159,6%**	**(189 093)**	**52,9%**	**(422 563)**	**155,5%**	**34,9%**
Cash Flow from Financing Activities															
Receipts	**160 746**	**162 538**	**261**	**,2%**	**618**	**,4%**	**904**	**,6%**	**156 075**	**96,0%**	**157 857**	**97,1%**	**131 027**	**99,7%**	**19,1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	153 224	155 016	-	-	-	-	-	-	155 000	100,0%	155 000	100,0%	127 712	98,4%	21,4%
Increase (decrease) in consumer deposits	7 522	7 522	261	3,5%	618	8,2%	904	12,0%	1 075	14,3%	2 857	38,0%	3 315	146,4%	(67,6%)
Payments	**(16 428)**	**(16 428)**	-	-	**(16 912)**	**102,9%**	**8 740**	**(53,2%)**	**(8 612)**	**52,4%**	**(16 784)**	**102,2%**	**(5 868)**	**100,0%**	**46,8%**
Repayment of borrowing	(16 428)	(16 428)	-	-	(16 912)	102,9%	8 740	(53,2%)	(8 612)	52,4%	(16 784)	102,2%	(5 868)	100,0%	46,8%
Net Cash from/(used) Financing Activities	**144 318**	**146 110**	**261**	**,2%**	**(16 295)**	**(11,3%)**	**9 644**	**6,6%**	**147 463**	**100,9%**	**141 073**	**96,6%**	**125 158**	**99,7%**	**17,8%**
Net Increase/(Decrease) in cash held	**(6 930)**	**(21 358)**	**42 977**	**(620,2%)**	**484 544**	**(6 992,1%)**	**40 743**	**(190,8%)**	**(414 176)**	**1 939,2%**	**154 088**	**(721,4%)**	**(701 542)**	**(120,9%)**	**(41,0%)**
Cash/cash equivalents at the year begin:	83 902	73 071	65 992	78,7%	108 969	129,9%	593 513	812,2%	634 256	868,0%	65 992	90,3%	767 534	100,3%	(17,4%)
Cash/cash equivalents at the year end:	76 972	51 713	108 969	141,6%	593 513	771,1%	634 256	1 226,5%	220 080	425,6%	220 080	425,6%	65 992	66,7%	233,5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	334	2,3%	5 307	36,2%	701	4,8%	8 339	56,8%	14 681	9,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	(42)	(,2%)	17 143	73,7%	695	3,0%	5 478	23,5%	23 274	15,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 235	2,4%	19 478	38,1%	3 532	6,9%	26 898	52,6%	51 144	33,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	57	,7%	3 713	44,1%	137	1,6%	4 513	53,6%	8 420	5,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	45	,5%	4 038	45,8%	517	5,9%	4 217	47,8%	8 817	5,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	32	72,1%	2	5,4%	10	22,5%	45	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	455	5,6%	402	5,0%	7 260	89,4%	8 118	5,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 867	4,8%	7 352	19,0%	3 096	8,0%	26 450	68,2%	38 765	25,3%	-	-	-	-
Total By Income Source	**3 496**	**2,3%**	**57 518**	**37,5%**	**9 084**	**5,9%**	**83 166**	**54,3%**	**153 264**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	3 411	29,0%	1 439	12,2%	6 921	58,8%	11 770	7,7%	-	-	-	-
Commercial	2 029	2,9%	29 673	41,7%	3 667	5,2%	35 793	50,3%	71 162	46,4%	-	-	-	-
Households	(159)	(,3%)	22 964	43,4%	2 667	5,0%	27 397	51,8%	52 869	34,5%	-	-	-	-
Other	1 627	9,3%	1 471	8,4%	1 311	7,5%	13 054	74,8%	17 462	11,4%	-	-	-	-
Total By Customer Group	**3 496**	**2,3%**	**57 518**	**37,5%**	**9 084**	**5,9%**	**83 166**	**54,3%**	**153 264**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	38 967	100,0%	-	-	-	-	-	-	38 967	17,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	259	100,0%	-	-	-	-	-	-	259	,1%
VAT (output less input)	40 690	100,0%	-	-	-	-	-	-	40 690	18,6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	8 266	100,0%	-	-	-	-	-	-	8 266	3,8%
Trade Creditors	130 053	100,0%	-	-	-	-	-	-	130 053	59,5%
Auditor-General	210	100,0%	-	-	-	-	-	-	210	,1%
Other	64	100,0%	-	-	-	-	-	-	64	-
Total	**218 508**	**100,0%**	-	-	-	-	-	-	**218 508**	**100,0%**

Contact Details

Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**614 939**	**532 539**	**184 885**	**30,1%**	**133 672**	**21,7%**	**115 797**	**21,7%**	**49 697**	**9,3%**	**484 052**	**90,9%**	**52 190**	**90,6%**	**(4,8%)**
Property rates	135 595	100 594	51 606	38,1%	11 831	8,7%	16 827	16,7%	11 626	11,6%	91 889	91,3%	15 892	109,8%	(26,8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	190 757	180 757	43 024	22,6%	40 544	21,3%	32 495	18,0%	20 045	11,1%	136 109	75,3%	26 441	74,0%	(24,2%)
Service charges - water revenue	42 065	42 065	12 718	30,2%	13 789	32,8%	13 039	31,0%	6 658	15,8%	46 203	109,8%	8 595	82,0%	(22,5%)
Service charges - sanitation revenue	18 411	16 011	4 718	25,6%	3 903	21,2%	4 110	25,7%	2 266	14,2%	14 997	93,7%	4 098	104,3%	(44,7%)
Service charges - refuse revenue	18 411	18 411	4 704	25,6%	4 796	26,1%	4 648	25,2%	3 180	17,3%	17 328	94,1%	5 052	79,2%	(37,0%)
Service charges - other	42	4 042	877	2 087,6%	1 614	3 842,3%	1 806	44,7%	1 152	28,5%	5 448	134,8%	(36)	-	(3 298,7%)
Rental of facilities and equipment	1 719	1 718	669	38,9%	364	21,2%	353	20,6%	234	13,6%	1 620	94,3%	166	76,0%	40,8%
Interest earned - external investments	4 706	4 706	601	12,8%	1 015	21,6%	475	10,1%	498	10,6%	2 588	55,0%	18 365	1 148,8%	(97,3%)
Interest earned - outstanding debtors	19 281	19 281	5 547	28,8%	6 059	31,4%	5 988	31,1%	1 983	10,3%	19 577	101,5%	(8 352)	27,0%	(123,7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	(1 530)	-	(100,0%)
Fines	1 770	1 770	199	11,2%	305	17,2%	269	15,2%	206	11,6%	978	55,3%	249	87,5%	(17,5%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	(25)	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	(36)	-	(100,0%)
Transfers recognised - operational	136 773	136 773	57 960	42,4%	45 077	33,0%	33 736	24,7%	-	-	136 773	100,0%	2 461	98,9%	(100,0%)
Other own revenue	45 410	6 411	2 262	5,0%	4 375	9,6%	2 053	32,0%	1 851	28,9%	10 541	164,4%	(18 840)	117,3%	(109,8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(309)	-	(100,0%)
Operating Expenditure	**586 075**	**639 327**	**128 814**	**22,0%**	**100 528**	**17,2%**	**132 309**	**20,7%**	**87 232**	**13,6%**	**448 883**	**70,2%**	**205 252**	**109,8%**	**(57,5%)**
Employee related costs	193 636	193 636	45 820	23,7%	46 005	23,8%	46 269	23,9%	31 825	16,4%	169 919	87,8%	39 498	99,6%	(19,4%)
Remuneration of councillors	10 801	11 017	2 567	23,8%	2 459	22,8%	3 017	27,4%	1 850	16,8%	9 893	89,8%	2 567	100,1%	(27,9%)
Debt impairment	3 500	23 500	291	8,3%	-	-	-	-	-	-	291	1,2%	301	12 643,3%	(100,0%)
Depreciation and asset impairment	37 211	60 211	-	-	-	-	-	-	-	-	-	-	(103)	-	(100,0%)
Finance charges	10 200	30 000	5 768	56,5%	10 203	100,0%	14 987	50,0%	8 301	27,7%	39 259	130,9%	7 471	143,4%	11,1%
Bulk purchases	172 243	172 243	42 133	24,5%	22 168	12,9%	33 224	19,3%	22 153	12,9%	119 677	69,5%	2 570	71,6%	761,8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	(71)	-	(100,0%)
Contracted services	78 409	80 423	10 469	13,4%	8 217	10,5%	20 238	25,2%	16 874	21,0%	55 798	69,4%	1 207	66,9%	1 298,4%
Transfers and grants	14 232	14 232	3 525	24,8%	1 815	12,8%	1 357	9,5%	630	4,4%	7 328	51,5%	(13 564)	-	(104,6%)
Other expenditure	65 843	54 065	18 242	27,7%	9 660	14,7%	13 216	24,4%	5 599	10,4%	46 718	86,4%	165 376	273,6%	(96,6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**28 864**	**(106 789)**	**56 071**		**33 145**		**(16 511)**		**(37 534)**		**35 170**		**(153 062)**		
Transfers recognised - capital	84 392	86 036	34 794	41,2%	-	-	36 363	42,3%	-	-	71 157	82,7%	62 042	90,2%	(100,0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**113 256**	**(20 753)**	**90 865**		**33 145**		**19 852**		**(37 534)**		**106 327**		**(91 020)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**113 256**	**(20 753)**	**90 865**		**33 145**		**19 852**		**(37 534)**		**106 327**		**(91 020)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**113 256**	**(20 753)**	**90 865**		**33 145**		**19 852**		**(37 534)**		**106 327**		**(91 020)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**113 256**	**(20 753)**	**90 865**		**33 145**		**19 852**		**(37 534)**		**106 327**		**(91 020)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**112 153**	**96 496**	**5 170**	**4,6%**	**3 949**	**3,5%**	**41 169**	**42,7%**	**8 148**	**8,4%**	**58 436**	**60,6%**	**25 399**	**74,2%**	**(67,9%)**
National Government	81 619	96 496	5 170	6,3%	3 949	4,8%	41 169	42,7%	8 148	8,4%	58 436	60,6%	25 399	77,4%	(67,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**81 619**	**96 496**	**5 170**	**6,3%**	**3 949**	**4,8%**	**41 169**	**42,7%**	**8 148**	**8,4%**	**58 436**	**60,6%**	**25 399**	**77,4%**	**(67,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 534	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**112 153**	**96 496**	**5 170**	**4,6%**	**3 949**	**3,5%**	**41 169**	**42,7%**	**8 148**	**8,4%**	**58 436**	**60,6%**	**25 399**	**74,2%**	**(67,9%)**
Governance and Administration	**4 429**	**-**	**-**	**-**	**-**	**-**	**673**	**-**	**-**	**-**	**673**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 429	-	-	-	-	-	673	-	-	-	673	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**28 451**	**26 903**	**1 309**	**4,6%**	**-**	**-**	**7 005**	**26,0%**	**1 465**	**5,4%**	**9 779**	**36,3%**	**-**	**57,2%**	**(100,0%)**
Community & Social Services	6 951	9 853	-	-	-	-	-	-	-	-	-	-	-	41,0%	-
Sport And Recreation	19 276	17 050	1 309	6,8%	-	-	7 005	41,1%	1 465	8,6%	9 779	57,4%	-	-	(100,0%)
Public Safety	2 224	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**49 320**	**31 629**	**1 312**	**2,7%**	**1 286**	**2,6%**	**18 575**	**58,7%**	**5 106**	**16,1%**	**26 278**	**83,1%**	**15 652**	**185,8%**	**(67,4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	49 320	31 629	1 312	2,7%	1 286	2,6%	18 575	58,7%	5 106	16,1%	26 278	83,1%	15 652	185,8%	(67,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 954**	**37 964**	**2 550**	**8,5%**	**2 683**	**8,9%**	**14 917**	**39,3%**	**1 577**	**4,2%**	**21 706**	**57,2%**	**9 747**	**44,3%**	**(83,8%)**
Electricity	4 935	24 122	1 612	32,7%	717	14,5%	4 082	16,9%	80	,3%	6 490	26,9%	2 867	29,4%	(97,2%)
Water	16 000	8 572	411	2,6%	857	5,4%	9 111	106,3%	826	9,6%	11 204	130,7%	6 349	59,4%	(87,0%)
Waste Water Management	4 260	911	-	-	-	-	182	20,0%	200	22,0%	383	42,0%	531	7,7%	(62,3%)
Waste Management	4 759	4 359	527	11,1%	1 089	22,9%	1 542	35,4%	471	10,8%	3 629	83,3%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**639 802**	**529 054**	**175 631**	**27,5%**	**158 904**	**24,8%**	**135 768**	**25,7%**	**33 503**	**6,3%**	**503 805**	**95,2%**	**77 888**	**81,2%**	**(57,0%)**
Property rates, penalties and collection charges	103 051	68 051	18 070	17,5%	26 095	25,3%	21 257	31,2%	11 710	17,2%	77 132	113,3%	14 333	73,3%	(18,3%)
Service charges	232 711	194 311	53 353	22,9%	57 097	24,5%	77 056	39,7%	20 889	10,8%	208 395	107,2%	53 354	75,4%	(60,8%)
Other revenue	58 887	19 898	7 228	12,3%	3 457	5,9%	3 094	15,5%	614	3,1%	14 393	72,3%	10 202	101,8%	(94,0%)
Government - operating	136 773	136 773	57 960	42,4%	45 078	33,0%	33 736	24,7%	-	-	136 774	100,0%	-	100,8%	-
Government - capital	84 392	86 035	34 794	41,2%	25 992	30,8%	-	-	-	-	60 786	70,7%	-	86,0%	-
Interest	23 987	23 986	4 226	17,6%	1 185	4,9%	626	2,6%	289	1,2%	6 326	26,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(567 984)**	**(587 794)**	**(137 009)**	**24,1%**	**(167 831)**	**29,5%**	**(118 938)**	**19,9%**	**(55 469)**	**9,4%**	**(477 248)**	**81,2%**	**(89 950)**	**93,4%**	**(38,3%)**
Suppliers and employees	(546 552)	(543 562)	(132 338)	24,2%	(167 047)	30,6%	(113 400)	20,9%	(55 387)	10,2%	(468 172)	86,1%	(71 378)	81,2%	(22,4%)
Finance charges	(10 200)	(30 000)	(1 645)	16,1%	(648)	6,4%	(3 268)	10,9%	(14)	-	(5 575)	18,6%	(42)	45,4%	(66,7%)
Transfers and grants	(11 232)	(14 232)	(3 026)	26,9%	(136)	1,2%	(271)	1,9%	(68)	,5%	(3 501)	24,6%	(18 529)	654,3%	(99,6%)
Net Cash from/(used) Operating Activities	**71 818**	**(58 740)**	**38 621**	**53,8%**	**(8 927)**	**(12,4%)**	**16 830**	**(32,1%)**	**(21 967)**	**37,4%**	**26 558**	**(45,2%)**	**(12 062)**	**16,2%**	**82,1%**
Cash Flow from Investing Activities															
Receipts	-	**30 000**	-	-	-	-	**50 000**	**166,7%**	-	-	**50 000**	**166,7%**	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	50 000	-	-	-	50 000	-	-	-	-
Payments	**(112 132)**	**(15 637)**	**(13 427)**	**12,0%**	**(11 986)**	**10,7%**	**(31 843)**	**203,6%**	**(8 180)**	**52,3%**	**(65 436)**	**418,5%**	**(5 420)**	**5,2%**	**50,9%**
Capital assets	(112 132)	(15 637)	(13 427)	12,0%	(11 986)	10,7%	(31 843)	203,6%	(8 180)	52,3%	(65 436)	418,5%	(5 420)	5,2%	50,9%
Net Cash from/(used) Investing Activities	**(112 132)**	**14 363**	**(13 427)**	**12,0%**	**(11 986)**	**10,7%**	**18 157**	**126,4%**	**(8 180)**	**(57,0%)**	**(15 436)**	**(107,5%)**	**(5 420)**	**5,2%**	**50,9%**
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	**(40 314)**	**(44 377)**	**25 194**	**(62,5%)**	**(20 913)**	**51,9%**	**36 987**	**(83,3%)**	**(30 146)**	**67,9%**	**11 122**	**(25,1%)**	**(17 482)**	**(100,6%)**	**72,4%**
Cash/cash equivalents at the year begin:	42 799	50 972	34 337	80,2%	59 530	139,1%	38 618	75,8%	75 605	148,3%	34 337	67,4%	51 818	52,1%	45,9%
Cash/cash equivalents at the year end:	2 485	6 595	59 530	2 395,7%	38 618	1 554,1%	75 605	1 146,4%	45 459	689,3%	45 459	689,3%	34 336	101,8%	32,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 918	6,3%	2 257	2,9%	1 961	2,5%	69 264	88,3%	78 399	23,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	7 046	12,4%	2 096	3,7%	1 475	2,6%	46 251	81,3%	56 868	17,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 771	5,3%	2 769	2,2%	2 613	2,1%	115 184	90,5%	127 336	38,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 589	5,3%	1 759	2,6%	2 253	3,3%	60 343	88,8%	67 944	20,6%	-	-	-	-
Total By Income Source	**22 323**	**6,8%**	**8 882**	**2,7%**	**8 301**	**2,5%**	**291 041**	**88,0%**	**330 547**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	867	2,8%	335	1,1%	307	1,0%	29 898	95,2%	31 408	9,5%	-	-	-	-
Commercial	7 965	7,4%	2 691	2,5%	2 386	2,2%	94 829	87,9%	107 872	32,6%	-	-	-	-
Households	11 260	7,2%	4 395	2,8%	4 390	2,8%	135 885	87,1%	155 931	47,2%	-	-	-	-
Other	2 229	6,3%	1 460	4,1%	1 218	3,4%	30 428	86,1%	35 337	10,7%	-	-	-	-
Total By Customer Group	**22 323**	**6,8%**	**8 882**	**2,7%**	**8 301**	**2,5%**	**291 041**	**88,0%**	**330 547**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	23 829	3,8%	16 073	2,6%	14 136	2,3%	568 913	91,3%	622 951	92,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 741	66,8%	8 820	27,1%	974	3,0%	1 003	3,1%	32 537	4,8%
Auditor-General	25	2,9%	14	1,6%	95	10,9%	736	84,6%	870	,1%
Other	-	-	-	-	-	-	20 436	100,0%	20 436	3,0%
Total	**45 595**	**6,7%**	**24 907**	**3,7%**	**15 205**	**2,2%**	**591 086**	**87,3%**	**676 794**	**100,0%**

Contact Details

Municipal Manager	Ms SS Matsi	013 235 7307
Financial Manager	Mr KP Mashego	013 235 7349

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**702 226**	**629 510**	**209 479**	**29,8%**	**201 530**	**28,7%**	**105 187**	**16,7%**	**103 616**	**16,5%**	**619 813**	**98,5%**	**54 507**	**105,0%**	**90,1%**
Property rates	44 492	13 547	-	-	6 774	15.2%	25 146	185.6%	13 192	97.4%	45 112	333.0%	7 214	93.2%	82.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	118 011	143 757	10 769	9.1%	61 105	51.8%	33 245	23.1%	44 304	30.8%	149 423	103.9%	9 364	64.9%	373.2%
Service charges - sanitation revenue	2 813	1 679	6 142	218.4%	(5 541)	(197.0%)	225	13.4%	292	17.4%	1 118	66.6%	611	90.3%	(52.2%)
Service charges - refuse revenue	34 280	24 430	6 484	18.9%	6 492	18.9%	6 496	26.6%	8 651	35.4%	28 122	115.1%	8 475	101.0%	2.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	498	956	22	4.4%	448	90.0%	90	9.4%	67	7.0%	627	65.6%	11	37.6%	516.2%
Interest earned - external investments	10 948	6 336	1 335	12.2%	1 822	16.6%	1 773	28.0%	1 281	20.2%	6 212	98.0%	1 097	55.3%	16.8%
Interest earned - outstanding debtors	31 845	42 437	8 355	26.2%	12 779	40.1%	10 291	24.3%	26 239	61.8%	57 665	135.9%	7 081	196.5%	270.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	79 700	16 554	379	.5%	565	.7%	419	2.5%	655	4.0%	2 018	12.2%	47	12.3%	1 288.4%
Licences and permits	3 151	3 131	2 764	87.7%	(2 644)	(83.9%)	20	.6%	51	1.6%	192	6.1%	3 271	438.7%	(98.4%)
Agency services	1 158	1 158	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	373 949	373 949	153 997	41.2%	119 117	31.9%	-	-	-	-	273 114	73.0%	-	94.5%	-
Other own revenue	1 380	1 575	19 232	1 393.8%	612	44.4%	27 483	1 744.7%	8 883	563.9%	56 211	3 568.4%	17 336	4 701.0%	(48.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**926 344**	**946 867**	**58 806**	**6,3%**	**99 390**	**10,7%**	**100 012**	**10,6%**	**249 495**	**26,3%**	**507 702**	**53,6%**	**71 020**	**42,5%**	**251,3%**
Employee related costs	137 248	140 117	-	-	7 989	5.8%	21	-	125 013	89.2%	133 024	94.9%	18 378	76.8%	580.2%
Remuneration of councillors	26 242	26 242	-	-	-	-	-	-	26 281	100.1%	26 281	100.1%	3 976	89.9%	561.0%
Debt impairment	225 589	193 969	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	180 345	180 345	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	127 673	127 673	21 819	17.1%	34 606	27.1%	41 234	32.3%	39 326	30.8%	136 985	107.3%	30 629	96.0%	28.4%
Other Materials	12 240	14 608	606	4.9%	4 111	33.6%	2 022	13.8%	2 574	17.6%	9 313	63.8%	1 128	60.9%	128.1%
Contracted services	100 061	108 506	1 639	1.6%	31 419	31.4%	11 665	10.8%	13 394	12.3%	58 117	53.6%	1 413	13.1%	847.7%
Transfers and grants	46 744	250	15 188	32.5%	21 479	46.0%	23 119	9 247.6%	29 954	11 981.4%	89 740	35 896.0%	-	8.9%	(100.0%)
Other expenditure	70 202	155 157	19 554	27.9%	(214)	(.3%)	21 949	14.1%	12 953	8.3%	54 242	35.0%	15 495	133.4%	(16.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(224 118)**	**(317 357)**	**150 673**		**102 140**		**5 175**		**(145 878)**		**112 110**		**(16 513)**		
Transfers recognised - capital	164 803	178 803	52 567	31.9%	-	-	-	-	-	-	52 567	29.4%	-	20.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(59 316)**	**(138 554)**	**203 240**		**102 140**		**5 175**		**(145 878)**		**164 677**		**(16 513)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(59 316)**	**(138 554)**	**203 240**		**102 140**		**5 175**		**(145 878)**		**164 677**		**(16 513)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(59 316)**	**(138 554)**	**203 240**		**102 140**		**5 175**		**(145 878)**		**164 677**		**(16 513)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(59 316)**	**(138 554)**	**203 240**		**102 140**		**5 175**		**(145 878)**		**164 677**		**(16 513)**		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	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 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**153 983**	**163 005**	**55 120**	**35,8%**	**40 869**	**26,5%**	**40 289**	**24,7%**	**24 641**	**15,1%**	**160 919**	**98,7%**	**46 336**	**88,0%**	**(46,8%)**
National Government	144 803	159 323	55 120	38.1%	40 814	28.2%	40 256	25.3%	24 616	15.5%	160 807	100.9%	46 336	89.5%	(46.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**144 803**	**159 323**	**55 120**	**38,1%**	**40 814**	**28,2%**	**40 256**	**25,3%**	**24 616**	**15,5%**	**160 807**	**100,9%**	**46 336**	**89,5%**	**(46,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 180	3 682	-	-	55	.6%	33	.9%	25	.7%	113	3.1%	-	12.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**153 983**	**163 005**	**55 120**	**35,8%**	**40 869**	**26,5%**	**40 289**	**24,7%**	**24 641**	**15,1%**	**160 919**	**98,7%**	**46 336**	**88,0%**	**(46,8%)**
Governance and Administration	**8 580**	**3 567**	**2 968**	**34,6%**	**826**	**9,6%**	**33**	**,9%**	**25**	**,7%**	**3 853**	**108,0%**	**-**	**6,8%**	**(100,0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	8 580	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	3 567	2 968	-	826	-	33	.9%	25	.7%	3 853	108.0%	-	-	(100.0%)
Community and Public Safety	**5 576**	**565**	**310**	**5,6%**	**-**	**-**	**-**	**-**	**-**	**-**	**310**	**55.0%**	**-**	**166,1%**	**-**
Community & Social Services	5 576	565	310	5.6%	-	-	-	-	-	-	310	55.0%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 205**	**3 157**	**7 253**	**116,9%**	**273**	**4,4%**	**-**	**-**	**-**	**-**	**7 526**	**238,4%**	**3 304**	**41,0%**	**(100,0%)**
Planning and Development	-	-	7 253	-	-	-	-	-	-	-	7 253	-	2 280	81.0%	(100.0%)
Road Transport	6 205	3 157	-	-	273	4.4%	-	-	-	-	273	8.6%	1 023	11.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**133 622**	**155 716**	**44 588**	**33,4%**	**39 769**	**29,8%**	**40 256**	**25,9%**	**24 616**	**15,8%**	**149 230**	**95,8%**	**43 032**	**94,3%**	**(42,8%)**
Electricity	12 271	12 924	2 864	23.3%	5 634	45.9%	1 296	10.0%	620	4.8%	10 414	80.6%	1 864	55.9%	(66.7%)
Water	93 994	119 655	28 237	30.0%	32 799	34.9%	31 673	26.5%	20 628	17.2%	113 337	94.7%	28 098	90.0%	(26.6%)
Waste Water Management	5 000	1 207	1 995	39.9%	263	5.3%	1 103	91.4%	1 223	101.4%	4 585	379.8%	1 648	574.7%	(25.8%)
Waste Management	22 356	21 931	11 492	51.4%	1 074	4.8%	6 184	28.2%	2 145	9.8%	20 894	95.3%	11 421	99.3%	(81.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**608 970**	**656 444**	**230 881**	**37,9%**	**243 669**	**40,0%**	**159 027**	**24,2%**	**218 126**	**33,2%**	**851 703**	**129,7%**	**34 737**	**99,9%**	**527,9%**
Property rates, penalties and collection charges	3 523	6 838	204	5.8%	59	1.7%	1 788	26.1%	2 902	42.4%	4 953	72.4%	462	60.5%	527.8%
Service charges	48 791	1 293	273	,6%	373	,8%	314	24,3%	657	50,8%	1 617	125,1%	545	110,0%	20,6%
Other revenue	6 796	89 087	22 461	330.5%	18 687	275.0%	28 142	31.6%	213 173	239.3%	282 463	317.1%	27 509	95.3%	674.9%
Government - operating	367 907	367 907	153 997	41.9%	122 276	33.2%	91 634	24.9%	-	-	367 907	100.0%	-	93.3%	-
Government - capital	170 845	184 845	52 567	30.8%	100 427	58.8%	35 351	19.1%	-	-	188 345	101.9%	-	119.5%	-
Interest	11 109	6 474	1 378	12.4%	1 848	16.6%	1 798	27.8%	1 393	21.5%	6 417	99.1%	6 221	96.8%	(77.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(461 152)**	**(549 981)**	**(58 806)**	**12,8%**	**(99 389)**	**21,6%**	**(123 164)**	**22,4%**	**(249 495)**	**45,4%**	**(530 854)**	**96,5%**	**(128 295)**	**90,7%**	**94,5%**
Suppliers and employees	(417 392)	(549 731)	(58 806)	14.1%	(62 721)	15.0%	(159 808)	29.1%	(219 541)	39.9%	(500 876)	91.1%	(126 319)	98.4%	73.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(43 760)	(250)	-	-	(36 667)	83.8%	36 643	(14 657.2%)	(29 954)	11 981.4%	(29 978)	11 990.9%	(1 976)	13.6%	1 415.6%
Net Cash from/(used) Operating Activities	**147 818**	**106 463**	**172 075**	**116,4%**	**144 280**	**97,6%**	**35 862**	**33,7%**	**(31 369)**	**(29,5%)**	**320 849**	**301,4%**	**(93 559)**	**126,8%**	**(66,5%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(153 983)**	**(163 005)**	**(55 120)**	**35,8%**	**(70 672)**	**45,9%**	**(12 479)**	**7,7%**	**(24 641)**	**15,1%**	**(162 913)**	**99,9%**	**(46 336)**	**90,8%**	**(46,8%)**
Capital assets	(153 983)	(163 005)	(55 120)	35.8%	(70 672)	45.9%	(12 479)	7.7%	(24 641)	15.1%	(162 913)	99.9%	(46 336)	90.8%	(46.8%)
Net Cash from/(used) Investing Activities	**(153 983)**	**(163 005)**	**(55 120)**	**35,8%**	**(70 672)**	**45,9%**	**(12 479)**	**7,7%**	**(24 641)**	**15,1%**	**(162 913)**	**99,9%**	**(46 336)**	**90,8%**	**(46,8%)**
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	**(6 165)**	**(56 542)**	**116 955**	**(1 897,2%)**	**73 608**	**(1 194,1%)**	**23 383**	**(41,4%)**	**(56 010)**	**99,1%**	**157 936**	**(279,3%)**	**(139 894)**	**4 985,4%**	**(60,0%)**
Cash/cash equivalents at the year begin	66 000	56 622	56 622	85.8%	173 576	263.0%	247 184	436.6%	270 568	477.9%	56 622	100.0%	267 107	139.2%	1.3%
Cash/cash equivalents at the year end	59 835	80	173 576	290,1%	247 184	413,1%	270 568	340 328,0%	214 557	269 876,6%	214 557	269 876,6%	127 213	248,7%	68,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 980	1.2%	3 916	1.2%	3 910	1.1%	328 424	96.5%	340 230	32.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 581	1.8%	3 204	1.6%	3 100	1.6%	186 963	95.0%	196 849	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	73	1.3%	69	1.2%	69	1.2%	5 531	96.3%	5 741	.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 163	1.7%	2 127	1.6%	2 124	1.6%	123 515	95.1%	129 929	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 891	2.5%	3 841	2.5%	3 792	2.4%	143 876	92.6%	155 399	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	861	.4%	882	.4%	676	.3%	220 965	98.9%	223 385	21.2%	-	-	-	-
Total By Income Source	**14 549**	**1,4%**	**14 039**	**1,3%**	**13 671**	**1,3%**	**1 009 274**	**96,0%**	**1 051 533**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 839	1.5%	1 780	1.4%	1 777	1.4%	119 199	95.7%	124 596	11.8%	-	-	-	-
Commercial	1 289	2.8%	978	2.1%	884	1.9%	42 838	93.1%	45 990	4.4%	-	-	-	-
Households	10 865	1.2%	10 786	1.2%	10 536	1.2%	840 805	96.3%	872 992	83.0%	-	-	-	-
Other	555	7.0%	495	6.2%	472	5.9%	6 431	80.9%	7 953	.8%	-	-	-	-
Total By Customer Group	**14 549**	**1,4%**	**14 039**	**1,3%**	**13 671**	**1,3%**	**1 009 274**	**96,0%**	**1 051 533**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	21	100.0%	-	-	-	-	-	-	21	100.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**21**	**100,0%**	-	-	-	-	-	-	**21**	**100,0%**

Contact Details

Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mrs G J Mahlangu	013 986 9103

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 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	**451 576**	**463 218**	**135 974**	**30,1%**	**122 402**	**27,1%**	**145 322**	**31,4%**	**78 639**	**17,0%**	**482 337**	**104,1%**	**25 363**	**115,7%**	**210,1%**
Property rates	96 766	93 566	17 123	17,7%	17 033	17,6%	17 595	18,8%	11 359	12,1%	63 110	67,4%	7 184	169,4%	58,1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	159 714	159 714	31 189	19,5%	30 435	19,1%	27 847	17,4%	17 709	11,1%	107 180	67,1%	9 799	134,3%	80,7%
Service charges - water revenue	37 206	37 206	15 035	40,4%	13 736	36,9%	9 156	24,6%	7 138	19,2%	45 064	121,1%	3 589	202,4%	98,9%
Service charges - sanitation revenue	13 492	13 492	3 215	23,8%	3 251	24,1%	3 063	22,7%	1 922	14,2%	11 452	84,9%	512	32,8%	275,5%
Service charges - refuse revenue	15 469	15 469	2 190	14,2%	2 091	13,5%	2 121	13,7%	1 406	9,1%	7 807	50,5%	477	25,6%	194,8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 899	2 899	12	,4%	7	,3%	9	,3%	2	,1%	31	1,1%	184	33,3%	(98,7%)
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	32 267	40 137	17 027	52,8%	17 268	53,5%	12 077	30,1%	8 457	21,1%	54 830	136,6%	3 618	96,3%	133,7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 011	2 050	10	,5%	4	,2%	0	-	0	-	14	,7%	-	,4%	(100,0%)
Licences and permits	1 833	1 833	1	-	-	-	-	-	-	-	1	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	87 187	88 957	44 142	50,6%	29 959	34,4%	64 102	72,1%	24 866	28,0%	163 070	183,3%	-	59,7%	(100,0%)
Other own revenue	2 731	7 894	6 030	220,8%	8 617	315,5%	9 353	118,5%	5 779	73,2%	29 779	377,3%	0	297,7%	7 134 939,5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**443 138**	**446 100**	**84 097**	**19,0%**	**142 853**	**32,2%**	**114 208**	**25,6%**	**41 571**	**9,3%**	**382 728**	**85,8%**	**64 621**	**41,0%**	**(35,7%)**
Employee related costs	153 660	154 804	10 837	7,1%	69 973	45,5%	23 626	15,3%	16	-	104 451	67,5%	10 880	48,5%	(99,9%)
Remuneration of councillors	2 040	7 351	150	7,4%	-	-	677	9,2%	57	,8%	884	12,0%	238	45,4%	(76,2%)
Debt impairment	35 126	11 000	1 627	4,6%	49	,1%	-	-	-	-	1 676	15,2%	237	8,9%	(100,0%)
Depreciation and asset impairment	25 000	20 000	-	-	-	-	11 667	58,3%	-	-	11 667	58,3%	12 741	85,8%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	882	55,1%	(100,0%)
Bulk purchases	143 000	172 980	54 101	37,8%	42 890	30,0%	49 347	28,5%	23 998	13,9%	170 336	98,5%	31 364	41,2%	(23,5%)
Other Materials	2 345	5 945	566	24,1%	1 363	58,1%	10 984	184,8%	757	12,7%	13 670	229,9%	178	6,6%	326,4%
Contracted services	27 438	48 174	8 677	31,6%	22 516	82,1%	12 258	25,4%	11 952	24,8%	55 403	115,0%	4 542	137,2%	163,2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	54 529	25 846	8 140	14,9%	6 062	11,1%	5 648	21,9%	4 791	18,5%	24 642	95,3%	3 560	38,5%	34,6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 438**	**17 118**	**51 876**		**(20 450)**		**31 114**		**37 069**		**99 609**		**(39 258)**		
Transfers recognised - capital	20 054	23 253	5 586	27,9%	12 277	61,2%	18 430	79,3%	6 047	26,0%	42 340	182,1%	-	-	(100,0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 492**	**40 371**	**57 462**		**(8 173)**		**49 544**		**43 116**		**141 949**		**(39 258)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28 492**	**40 371**	**57 462**		**(8 173)**		**49 544**		**43 116**		**141 949**		**(39 258)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 492**	**40 371**	**57 462**		**(8 173)**		**49 544**		**43 116**		**141 949**		**(39 258)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 492**	**40 371**	**57 462**		**(8 173)**		**49 544**		**43 116**		**141 949**		**(39 258)**		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	**35 362**	**41 483**	**3 438**	**9,7%**	**9 677**	**27,4%**	**4 236**	**10,2%**	**5 163**	**12,4%**	**22 515**	**54,3%**	**-**	**70,9%**	**(100,0%)**
National Government	32 609	25 583	3 438	10,5%	9 677	29,7%	4 236	16,6%	5 163	20,2%	22 515	88,0%	-	77,9%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 609**	**25 583**	**3 438**	**10,5%**	**9 677**	**29,7%**	**4 236**	**16,6%**	**5 163**	**20,2%**	**22 515**	**88,0%**	**-**	**77,9%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 753	15 900	-	-	-	-	-	-	-	-	-	-	-	25,7%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**35 362**	**41 483**	**3 438**	**9,7%**	**9 677**	**27,4%**	**4 236**	**10,2%**	**5 163**	**12,4%**	**22 515**	**54,3%**	**-**	**70,9%**	**(100,0%)**
Governance and Administration	**197**	**4 950**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	118	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	79	4 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**10 950**	**360**	**-**	**3 101**	**-**	**-**	**-**	**1 023**	**9,3%**	**4 484**	**41,0%**	**-**	**205,4%**	**(100,0%)**
Community & Social Services	-	600	-	-	1 229	-	-	-	249	41,5%	1 478	246,3%	-	-	(100,0%)
Sport And Recreation	-	-	360	-	1 562	-	-	-	774	-	2 696	-	-	318,4%	(100,0%)
Public Safety	-	350	-	-	311	-	-	-	-	-	311	88,7%	-	-	-
Housing	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 991**	**9 330**	**276**	**1,0%**	**3 365**	**12,5%**	**4 090**	**43,8%**	**3 479**	**37,3%**	**11 210**	**120,2%**	**-**	**104,2%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 991	9 330	276	1,0%	838	3,1%	3 377	36,2%	3 479	37,3%	7 970	85,4%	-	104,2%	(100,0%)
Environmental Protection	-	-	-	-	2 527	-	713	-	-	-	3 240	-	-	-	-
Trading Services	**8 174**	**16 253**	**2 801**	**34,3%**	**3 211**	**39,3%**	**147**	**,9%**	**662**	**4,1%**	**6 820**	**42,0%**	**-**	**49,9%**	**(100,0%)**
Electricity	5 618	3 900	-	-	-	-	-	-	-	-	-	-	-	51,9%	-
Water	-	-	-	-	230	-	147	-	655	-	1 031	-	-	-	(100,0%)
Waste Water Management	-	-	2 801	-	2 981	-	-	-	7	-	5 789	-	-	70,8%	(100,0%)
Waste Management	2 556	12 353	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	**477 842**	**471 002**	**135 103**	**28,3%**	**90 352**	**18,9%**	**161 631**	**34,3%**	**83 280**	**17,7%**	**470 367**	**99,9%**	**24 886**	**104,4%**	**234,6%**
Property rates, penalties and collection charges	77 411	93 566	17 123	22,1%	17 033	22,0%	17 595	18,8%	11 359	12,1%	63 110	67,4%	7 184	55,5%	58,1%
Service charges	223 810	210 413	49 739	22,2%	47 422	21,2%	40 065	19,0%	26 769	12,7%	163 994	77,9%	13 900	126,8%	92,6%
Other revenue	23 198	14 676	6 029	26,0%	8 628	37,2%	9 362	63,8%	5 782	39,4%	29 802	203,1%	184	47,2%	3 046,5%
Government - operating	90 083	88 957	39 312	43,6%	-	-	64 102	72,1%	24 866	28,0%	128 280	144,2%	-	90,4%	(100,0%)
Government - capital	30 763	23 253	5 874	19,1%	-	-	18 430	79,3%	6 047	26,0%	30 351	130,5%	-	-	(100,0%)
Interest	32 577	40 137	17 027	52,3%	17 268	53,0%	12 077	30,1%	8 457	21,1%	54 830	136,6%	3 618	84,6%	133,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(432 877)**	**(424 980)**	**(85 461)**	**19,7%**	**(143 539)**	**33,2%**	**(85 052)**	**20,0%**	**(42 780)**	**10,1%**	**(356 831)**	**84,0%**	**(52 787)**	**42,0%**	**(19,0%)**
Suppliers and employees	(431 182)	(424 980)	(85 461)	19,8%	(143 539)	33,3%	(85 052)	20,0%	(42 780)	10,1%	(356 831)	84,0%	(51 905)	46,4%	(17,6%)
Finance charges	(1 695)	-	-	-	-	-	-	-	-	-	-	-	(882)	55,1%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 965**	**46 022**	**49 643**	**110,4%**	**(53 186)**	**(118,3%)**	**76 579**	**166,4%**	**40 501**	**88,0%**	**113 536**	**246,7%**	**(27 901)**	**490,1%**	**(245,2%)**
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	**(31 772)**	**(41 483)**	**(1 188)**	**3,7%**	-	-	**(13 376)**	**32,2%**	**(1 911)**	**4,6%**	**(16 474)**	**39,7%**	**(3 140)**	-	**(39,2%)**
Capital assets	(31 772)	(41 483)	(1 188)	3,7%	-	-	(13 376)	32,2%	(1 911)	4,6%	(16 474)	39,7%	(3 140)	-	(39,2%)
Net Cash from/(used) Investing Activities	**(31 772)**	**(41 483)**	**(1 188)**	**3,7%**	-	-	**(13 376)**	**32,2%**	**(1 911)**	**4,6%**	**(16 474)**	**39,7%**	**(3 140)**	**100,2%**	**(39,2%)**
Cash Flow from Financing Activities															
Receipts	-	-	**4**	-	-	-	**(40)**	-	**(2)**	-	**(38)**	-	**(67)**	-	**(96,7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	4	-	-	-	(40)	-	(2)	-	(38)	-	(67)	-	(96,7%)
Payments	-	-	**(686)**	-	-	-	-	-	**(736)**	-	**(1 422)**	-	-	-	**(100,0%)**
Repayment of borrowing	-	-	(686)	-	-	-	-	-	(736)	-	(1 422)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	**(682)**	-	-	-	**(40)**	-	**(738)**	-	**(1 460)**	-	**(67)**	**5,5%**	**1 008,4%**
Net Increase/(Decrease) in cash held	**13 193**	**4 539**	**47 773**	**362,1%**	**(53 186)**	**(403,1%)**	**63 163**	**1 391,6%**	**37 852**	**834,0%**	**95 602**	**2 106,3%**	**(31 107)**	**530,5%**	**(221,7%)**
Cash/cash equivalents at the year begin:	15	15	-	-	47 773	318 486,8%	(5 413)	(36 088,8%)	57 750	385 000,7%	-	-	361 864	100,0%	(84,0%)
Cash/cash equivalents at the year end:	13 208	4 554	47 773	361,7%	(5 413)	(41,0%)	57 750	1 268,2%	95 602	2 099,4%	95 602	2 099,4%	330 776	443,9%	(71,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited