provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2016/17 FINANCIAL YEAR: 1ST QUARTER ENDED 30 SEPTEMBER 2016

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

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

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

4. NB: Not all municipalities in the Province have submitted the required returns on time as per the table below. It should also be noted that the report contains preliminary figures as at the end of the first quarter ended 30 September 2016 as municipalities are still verifying the information.

STATUS OF SECTION 71 SUBMISSION FOR THE MONTH ENDING 30 SEPTEMBER 2016

Municipality	Operating Revenue & Expenditure		Capital Revenue & Expenditure		Cash flow statement		Debtors		Creditors	
	Y	N	Y	N	Y	N	Y	N	Y	N
Ehlanzeni District	Y		Y		Y		Y		Y	
Thaba Chweu	Y		Y		Y		Y		Y	
Nkomazi	Y			N	Y		Y		Y	
City of Mbombela		N		N		N	Y			N
Bushbuckridge	Y		Y		Y			N	Y	
Nkangala District	Y		Y		Y		Y		Y	
Steve Tshwete	Y		Y		Y		Y		Y	
Thembisile Hani	Y		Y		Y		Y		Y	
Emakhazeni	Y		Y		Y		Y		Y	
Emalahleni	Y		Y		Y		Y		Y	
Victor Khanye	Y		Y		Y		Y		Y	
Dr JS Moroka	Y		Y		Y		Y		Y	
Gert Sibande District	Y		Y		Y		Y		Y	
Govan Mbeki	Y		Y		Y			N		N
Mkhondo	Y			N	Y		Y		Y	
Lekwa		N		N		N		N		N
Msukaligwa	Y		Y		Y		Y		Y	
Dipaleseng	Y		Y		Y		Y		Y	
Dr Pixley Ka Isaka Seme	Y		Y		Y		Y		Y	
Chief Albert Luthuli		N		N		N		N		N
Total	17	3	15	5	17	3	16	4	16	4

Source: LG Data base

Legend: Y Return form submitted and uploaded correctly.

Legend: N Return form not submitted and uploaded correctly.

MS NZ NKAMBA
HEAD: PROVINCIAL TREASURY
DATE: 25/10/2016

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**437 190**	**190 991**	**43.7%**	**190 991**	**43.7%**	**161 833**	**40.1%**	**18.0%**
Property rates	27 366	5 514	20.1%	5 514	20.1%	2 603	20.8%	111 9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	23 698	26 246	110.8%	26 246	110.8%	13 400	44.7%	95.9%
Service charges - sanitation revenue	438	8 349	1 906 1%	8 349	1 906 1%	30	-	27 319 6%
Service charges - refuse revenue	2 515	1 641	65.3%	1 641	65.3%	440	11.0%	273.1%
Service charges - other	375	-	-	-	-	217	72.2%	(100 0%)
Rental of facilities and equipment	150	38	25.3%	38	25 3%	23	15 6%	62 9%
Interest earned - external investments	10 500	852	8 1%	852	8.1%	2 198	29.3%	(61.3%)
Interest earned - outstanding debtors	2 500	5 063	202 5%	5 063	202.5%	3 659	73.2%	38 4%
Dividends received	-	-	-	-	-	-	-	-
Fines	500	27	5 3%	27	5.3%	45	22.5%	(40 7%)
Licences and permits	7 500	437	5.8%	437	5.8%	4	.1%	10 158.2%
Agency services	-	265	-	265	-	-	-	(100 0%)
Transfers recognised - operational	320 490	133 776	41 7%	133 776	41 7%	138 450	41 3%	(3 4%)
Other own revenue	41 158	8 783	21.3%	8 783	21.3%	763	16.0%	1 050 5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**621 258**	**112 288**	**18.1%**	**112 286**	**18.1%**	**81 049**	**14.8%**	**38.5%**
Employee related costs	192 050	39 987	20.8%	39 987	20.8%	35 086	30.0%	14.0%
Remuneration of councillors	21 176	4 364	20.7%	4 364	20.7%	4 129	24.2%	6 4%
Debt impairment	50 000	-	-	-	-	-	-	-
Depreciation and asset impairment	140 000	-	-	-	-	-	-	-
Finance charges	159	38	24.2%	38	24.2%	22	4.4%	74 7%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	40 810	12 356	30 3%	12 356	30 3%	8 082	20 8%	52 9%
Contracted services	42 000	13 604	32.4%	13 604	32.4%	6 468	22 8%	109 7%
Transfers and grants	3 569	2 459	68.9%	2 459	68.9%	97	2 1%	2 438 4%
Other expenditure	131 495	39 457	30 0%	39 457	30 0%	27 152	20 9%	45 3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(184 068)**	**78 705**		**78 705**		**80 784**		
Transfers recognised - capital	119 102	37 924	31 8%	37 924	31 8%	-	-	(100 0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(64 966)**	**116 629**		**116 629**		**80 784**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(64 966)**	**116 629**		**116 629**		**80 784**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(64 966)**	**116 629**		**116 629**		**80 784**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(64 966)**	**116 629**		**116 629**		**80 784**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**123 602**	**12 010**	**9.7%**	**12 010**	**9.7%**	**10 417**	**8.8%**	**15.3%**
National Government	119 102	11 650	9.8%	11 650	9.8%	10 417	8.9%	11.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**119 102**	**11 650**	**9.8%**	**11 650**	**9.8%**	**10 417**	**8.9%**	**11.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 500	360	8.0%	360	8.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**123 602**	**12 010**	**9.7%**	**12 010**	**9.7%**	**10 417**	**8.8%**	**15.3%**
Governance and Administration	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**11 300**	-	-	-	-	**4 148**	**48.7%**	**(100.0%)**
Community & Social Services	11 300	-	-	-	-	4 099	48.2%	(100 0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	49	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	**1 397**	-	**(100.0%)**
Planning and Development	-	-	-	-	-	1 397	-	(100 0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**112 302**	**12 010**	**10.7%**	**12 010**	**10.7%**	**4 872**	**4.4%**	**146.5%**
Electricity	-	-	-	-	-	-	-	-
Water	75 300	5 951	7 9%	5 951	7 9%	4 872	4 5%	22 2%
Waste Water Management	37 002	6 059	16 4%	6 059	16.4%	-	-	(100 0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**556 292**	**228 835**	**41.1%**	**228 835**	**41.1%**	**254 969**	**47.7%**	**(10.2%)**
Property rates, penalties and collection charges	27 366	5 514	20.2%	5 514	20.2%	834	6.7%	561.0%
Service charges	27 027	36 236	134.1%	36 236	134.1%	11 006	32.1%	229.2%
Other revenue	**49 307**	**9 460**	**19.2%**	**9 460**	**19.2%**	**62 333**	**583.2%**	**(84.8%)**
Government - operating	320 490	133 776	41.7%	133 776	41.7%	132 170	38.3%	1.2%
Government - capital	119 102	37 942	31.9%	37 942	31.9%	45 885	38.0%	(17.3%)
Interest	13 000	5 907	45.4%	5 907	45.4%	2 723	21.8%	116.9%
Dividends	-	-	-	-	-	17	-	(100.0%)
Payments	**(431 258)**	**(112 286)**	**26.0%**	**(112 286)**	**26.0%**	**(232 821)**	**71.4%**	**(51.8%)**
Suppliers and employees	(417 128)	(111 981)	26.8%	(111 981)	26.8%	(232 724)	72.5%	(51.9%)
Finance charges	(159)	(49)	30.9%	(49)	30.9%	-	-	(100.0%)
Transfers and grants	(13 971)	(256)	1.8%	(256)	1.8%	(97)	2.1%	163.7%
Net Cash from/(used) Operating Activities	**125 034**	**116 549**	**93.2%**	**116 549**	**93.2%**	**22 147**	**10.6%**	**426.2%**
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	**(123 602)**	**(15 941)**	**12.9%**	**(15 941)**	**12.9%**	**(5 083)**	**4.3%**	**213.6%**
Capital assets	(123 602)	(15 941)	12.9%	(15 941)	12.9%	(5 083)	4.3%	213.6%
Net Cash from/(used) Investing Activities	**(123 602)**	**(15 941)**	**12.9%**	**(15 941)**	**12.9%**	**(5 083)**	**4.3%**	**213.6%**
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	**1 431**	**100 608**	**7 028.2%**	**100 608**	**7 028.2%**	**17 064**	**18.9%**	**489.6%**
Cash/cash equivalents at the year begin	4 825	-	-	-	-	3 435	6.5%	(100.0%)
Cash/cash equivalents at the year end	**6 256**	**100 608**	**1 608.1%**	**100 608**	**1 608.1%**	**20 499**	**14.4%**	**390.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 606	10.2%	1 432	1.7%	12 767	15.2%	61 292	72.9%	84 096	33.6%	-	-	61 292	72.9%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 608	4.2%	2 380	3.8%	26 778	42.9%	30 636	49.1%	62 402	24.9%	-	-	30 636	49.1%
Receivables from Exchange Transactions - Waste Water Management	2 594	12.6%	2 467	12.0%	2 400	11.6%	13 179	63.8%	20 639	8.3%	-	-	13 179	63.8%
Receivables from Exchange Transactions - Waste Management	411	2.6%	403	2.6%	377	2.4%	14 349	92.3%	15 540	6.2%	-	-	14 349	92.3%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 869	3.3%	1 796	3.2%	1 368	2.4%	51 243	91.1%	56 277	22.5%	-	-	51 243	91.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 117	10.0%	82	.7%	1 413	12.6%	8 571	76.6%	11 182	4.5%	-	-	8 571	76.6%
Total By Income Source	**17 204**	**6.9%**	**8 579**	**3.4%**	**45 103**	**18.0%**	**179 270**	**71.7%**	**250 156**	**100.0%**	**-**	**-**	**179 270**	**71.7%**
Debtors Age Analysis By Customer Group														
Organs of State	11 367	15.4%	3 890	5.3%	33 425	45.2%	25 201	34.1%	73 882	29.5%	-	-	25 201	34.1%
Commercial	824	5.4%	457	3.0%	440	2.9%	13 517	88.7%	15 238	6.1%	-	-	13 617	88.7%
Households	5 014	3.1%	4 232	2.6%	11 238	7.0%	140 552	87.3%	161 036	64.4%	-	-	140 552	87.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**17 204**	**6.9%**	**8 579**	**3.4%**	**45 103**	**18.0%**	**179 270**	**71.7%**	**250 156**	**100.0%**	**-**	**-**	**179 270**	**71.7%**

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	57	100.0%	-	-	-	-	-	-	57	100.0%
Total	**57**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**57**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**234 433**	**96 412**	**41.1%**	**96 412**	**41.1%**	**95 554**	**41.9%**	**.9%**
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	388	31	8.0%	31	8.0%	5	1.4%	500.3%
Interest earned - external investments	6 550	1 813	27.5%	1 813	27.5%	1 540	46.1%	17.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 475	94 427	41.7%	94 427	41.7%	93 604	42.3%	7%
Other own revenue	960	141	14.4%	141	14.4%	205	7.6%	(31.2%)
Gains on disposal of PFE	-	-	-	-	-	-	-	-
Operating Expenditure	**209 928**	**38 227**	**18.2%**	**38 227**	**18.2%**	**35 121**	**16.3%**	**8.8%**
Employee related costs	103 354	22 775	22.0%	22 775	22.0%	20 876	22.0%	9.1%
Remuneration of councillors	15 851	3 456	21.8%	3 456	21.8%	3 476	23.8%	(.6%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 555	-	-	-	-	-	-	-
Finance charges	-	0	-	0	-	0	-	50.0%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	80 128	11 997	15.0%	11 997	15.0%	10 769	15.9%	11.4%
Loss on disposal of PFE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**24 505**	**58 185**		**58 185**		**60 432**		
Transfers recognised - capital	1 958	-	-	-	-	1 893	6.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 463**	**58 185**		**58 185**		**62 325**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26 463**	**58 185**		**58 185**		**62 325**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 463**	**58 185**		**58 185**		**62 325**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 463**	**58 185**		**58 185**		**62 325**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**37 058**	**3 427**	**9.2%**	**3 427**	**9.2%**	**1 975**	**3.5%**	**73.5%**
National Government	-	-	-	-	-	246	.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	**246**	**.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	37 058	3 427	9.2%	3 427	9.2%	1 729	6.7%	98.2%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**37 058**	**3 427**	**9.2%**	**3 427**	**9.2%**	**1 975**	**3.5%**	**73.5%**
Governance and Administration	**14 200**	**1 013**	**7.1%**	**1 013**	**7.1%**	**1 729**	**17.6%**	**(41.4%)**
Executive & Council	2 300	-	-	-	-	476	125.9%	(100.0%)
Budget & Treasury Office	9 800	105	1.1%	105	1.1%	926	12.3%	(88.7%)
Corporate Services	2 100	908	43.3%	908	43.3%	327	17.0%	177.6%
Community and Public Safety	**7 200**	**113**	**1.6%**	**113**	**1.6%**	-	-	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	4 900	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	2 300	113	4.9%	113	4.9%	-	-	(100.0%)
Economic and Environmental Services	**15 658**	**2 301**	**14.7%**	**2 301**	**14.7%**	**246**	**.5%**	**833.9%**
Planning and Development	15 658	2 301	14.7%	2 301	14.7%	246	.5%	833.9%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**234 801**	**96 412**	**41.1%**	**96 412**	**41.1%**	**97 447**	**37.7%**	**(1.1%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**1 238**	**172**	**13.9%**	**172**	**13.9%**	**210**	**6.8%**	**(18.1%)**
Government - operating	226 475	94 427	41.7%	94 427	41.7%	93 804	42.3%	7%
Government - capital	1 958	-	-	-	-	1 893	6.2%	(100.0%)
Interest	5 000	1 813	36.3%	1 813	36.3%	1 540	48.1%	17.7%
Dividends	130	-	-	-	-	-	-	-
Payments	**(177 939)**	**(38 227)**	**21.5%**	**(38 227)**	**21.5%**	**(35 121)**	**17.7%**	**8.8%**
Suppliers and employees	(177 939)	(38 227)	21.5%	(38 227)	21.5%	(35 121)	21.2%	8.8%
Finance charges	-	(0)	-	(0)	-	(0)	-	50.0%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 862**	**58 185**	**102.3%**	**58 185**	**102.3%**	**62 325**	**102.9%**	**(6.6%)**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(37 058)**	**(3 427)**	**9.2%**	**(3 427)**	**9.2%**	**(1 975)**	**3.5%**	**73.5%**
Capital assets	(37 058)	(3 427)	9.2%	(3 427)	9.2%	(1 975)	3.5%	73.5%
Net Cash from/(used) Investing Activities	**(37 058)**	**(3 427)**	**9.2%**	**(3 427)**	**9.2%**	**(1 975)**	**3.5%**	**73.5%**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(19 092)**	-	-	-	-	-	-	-
Repayment of borrowing	(19 092)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(19 092)**	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**712**	**54 758**	**7 692.4%**	**54 758**	**7 692.4%**	**60 350**	**(1 126.7%)**	**(9.3%)**
Cash/cash equivalents at the year begin:	77 300	68 128	88.1%	68 128	88.1%	23 354	100.0%	191.7%
Cash/cash equivalents at the year end:	**78 012**	**122 886**	**157.5%**	**122 886**	**157.5%**	**83 704**	**465.1%**	**46.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	100.0%	-	-	-	-	-	-	4	100.0%	-	-	-	-
Total By Income Source	**4**	**100.0%**	-	-	-	-	-	-	**4**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	100.0%	-	-	-	-	-	-	4	100.0%	-	-	-	-
Total By Customer Group	**4**	**100.0%**	-	-	-	-	-	-	**4**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 725	43.7%	1 135	10.5%	4 861	44.9%	97	.9%	10 819	100.0%
Total	**4 725**	**43.7%**	**1 135**	**10.5%**	**4 861**	**44.9%**	**97**	**.9%**	**10 819**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**226 855**	**67 974**	**30.0%**	**67 974**	**30.0%**	**54 405**	**27.2%**	**24.9%**
Property rates	39 647	13 557	34.2%	13 557	34.2%	8 972	14.9%	51.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 638	13 934	32.5%	13 934	32.5%	7 795	17.6%	78.7%
Service charges - water revenue	16 612	4 670	28.1%	4 670	28.1%	2 663	21.9%	75.4%
Service charges - sanitation revenue	13 264	2 215	16.7%	2 215	16.7%	2 102	24.0%	5.4%
Service charges - refuse revenue	8 807	2 312	26.2%	2 312	26.2%	2 484	27.6%	(6.9%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 078	214	19.8%	214	19.8%	257	58.8%	(16.8%)
Interest earned - external investments	351	230	65.6%	230	65.6%	95	44.0%	142.0%
Interest earned - outstanding debtors	3 907	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	13 069	3 021	23.1%	3 021	23.1%	6 110	110.0%	(50.6%)
Licences and permits	8	0	5.3%	0	5.3%	3	39.5%	(84.6%)
Agency services	-	-	-	-	-	280	11.7%	(100.0%)
Transfers recognised - operational	56 899	26 428	46.4%	26 428	46.4%	23 380	44.7%	13.0%
Other own revenue	30 475	1 393	4.6%	1 393	4.6%	264	5.4%	427.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**260 881**	**40 057**	**15.4%**	**40 057**	**15.4%**	**33 015**	**13.1%**	**21.3%**
Employee related costs	85 182	18 486	21.7%	18 486	21.7%	17 333	21.0%	6.7%
Remuneration of councillors	5 743	1 294	22.5%	1 294	22.5%	1 278	23.5%	1.3%
Debt impairment	10 000	-	-	-	-	-	-	-
Depreciation and asset impairment	44 243	-	-	-	-	-	-	-
Finance charges	3 700	818	22.1%	818	22.1%	408	19.9%	100.4%
Bulk purchases	49 697	12 261	24.7%	12 261	24.7%	7 445	16.0%	64.7%
Other Materials	6 588	370	5.6%	370	5.6%	588	9.6%	(37.1%)
Contracted services	5 285	1 013	19.2%	1 013	19.2%	560	10.5%	80.7%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	50 443	5 816	11.5%	5 816	11.5%	5 403	15.7%	7.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(33 927)**	**27 916**		**27 916**		**21 390**		
Transfers recognised - capital	32 134	9 615	29.9%	9 615	29.9%	6 747	36.0%	42.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	13 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 207**	**37 531**		**37 531**		**28 137**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**11 207**	**37 531**		**37 531**		**28 137**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 207**	**37 531**		**37 531**		**28 137**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 207**	**37 531**		**37 531**		**28 137**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**75 841**	**1 444**	**1.9%**	**1 444**	**1.9%**	**22**	**.1%**	**6 509.6%**
National Government	32 134	1 398	4.4%	1 398	4.4%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	29 452	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61 586**	**1 398**	**2.3%**	**1 398**	**2.3%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 255	46	3.7%	46	3.7%	22	1.8%	111.5%
Public contributions and donations	13 000	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**75 841**	**1 444**	**1.9%**	**1 444**	**1.9%**	**22**	**.1%**	**6 509.6%**
Governance and Administration	**53 966**	**928**	**1.7%**	**928**	**1.7%**	**1**	**-**	**110 346.7%**
Executive & Council	53 586	881	1.6%	881	1.6%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	1	.4%	(100.0%)
Corporate Services	380	46	12.2%	46	12.2%	-	-	(100.0%)
Community and Public Safety	**24**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	24	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	35	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**21 756**	**517**	**2.4%**	**517**	**2.4%**	**21**	**3.5%**	**2 358.9%**
Electricity	8 180	517	6.3%	517	6.3%	-	-	(100.0%)
Water	251	-	-	-	-	21	10.5%	(100.0%)
Waste Water Management	13 325	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**60**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**227 920**	**76 590**	**33.6%**	**76 590**	**33.6%**	**61 153**	**26.0%**	**25.2%**
Property rates, penalties and collection charges	34 493	13 557	39.3%	13 557	39.3%	8 972	14.9%	51.1%
Service charges	72 120	23 128	32.1%	23 128	32.1%	15 045	20.4%	53.7%
Other revenue	**15 015**	**3 449**	**23.0%**	**3 449**	**23.0%**	**6 926**	**22.2%**	**(50.2%)**
Government - operating	56 899	26 611	46.8%	26 611	46.8%	23 368	44.7%	13.9%
Government - capital	45 134	9 615	21.3%	9 615	21.3%	6 747	38.0%	42.5%
Interest	4 258	230	5.4%	230	5.4%	95	44.0%	142.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(199 335)**	**(40 057)**	**20.1%**	**(40 057)**	**20.1%**	**(23 272)**	**12.8%**	**72.1%**
Suppliers and employees	(195 635)	(39 239)	20.1%	(39 239)	20.1%	(22 864)	12.7%	71.6%
Finance charges	(3 700)	(818)	22.1%	(818)	22.1%	(408)	19.9%	100.4%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**28 585**	**36 533**	**127.8%**	**36 533**	**127.8%**	**37 881**	**71.4%**	**(3.6%)**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(46 389)**	**(1 444)**	**3.1%**	**(1 444)**	**3.1%**	**(22)**	**.1%**	**6 509.6%**
Capital assets	(46 389)	(1 444)	3.1%	(1 444)	3.1%	(22)	.1%	6 509.6%
Net Cash from/(used) Investing Activities	**(46 389)**	**(1 444)**	**3.1%**	**(1 444)**	**3.1%**	**(22)**	**.1%**	**6 509.6%**
Cash Flow from Financing Activities								
Receipts	-	(6)	-	(6)	-	32	57.4%	(117.4%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(6)	-	(6)	-	32	57.4%	(117.4%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(6)**	**-**	**(6)**	**-**	**32**	**57.4%**	**(117.4%)**
Net Increase/(Decrease) in cash held	**(17 804)**	**35 083**	**(197.1%)**	**35 083**	**(197.1%)**	**37 891**	**220.1%**	**(7.4%)**
Cash/cash equivalents at the year begin:	6 636	9 268	139.7%	9 268	139.7%	6 636	1 327.3%	39.7%
Cash/cash equivalents at the year end:	**(11 167)**	**44 351**	**(397.2%)**	**44 351**	**(397.2%)**	**44 527**	**251.4%**	**(.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 276	7.7%	1 153	3.9%	1 014	3.4%	26 275	88.1%	29 717	17.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 499	16.6%	1 482	7.0%	1 368	6.5%	14 684	69.8%	21 030	12.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 513	3.7%	5 453	8.0%	4 110	6.0%	55 998	82.3%	68 074	39.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	682	4.0%	632	3.7%	505	3.0%	15 215	89.3%	17 033	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	667	3.4%	631	3.1%	550	2.7%	18 181	90.7%	20 049	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 237	6.6%	886	4.7%	680	3.6%	15 954	85.1%	18 757	10.7%	-	-	-	-
Total By Income Source	**10 893**	**6.2%**	**10 236**	**5.9%**	**8 226**	**4.7%**	**145 306**	**83.2%**	**174 661**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 862	56.4%	749	10.8%	1 663	23.9%	691	9.9%	6 966	4.0%	-	-	-	-
Commercial	1 710	6.7%	1 161	4.6%	807	3.2%	21 854	85.6%	25 532	14.6%	-	-	-	-
Households	3 858	3.8%	3 663	3.6%	3 535	3.5%	91 073	89.2%	102 129	58.5%	-	-	-	-
Other	1 463	3.7%	4 662	11.6%	2 221	5.5%	31 688	79.2%	40 035	22.9%	-	-	-	-
Total By Customer Group	**10 893**	**6.2%**	**10 236**	**5.9%**	**8 226**	**4.7%**	**145 306**	**83.2%**	**174 661**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 066	11.5%	4 163	9.4%	-	-	34 978	79.1%	44 207	55.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	759	100.0%	-	-	-	-	-	-	759	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 071	100.0%	-	-	-	-	-	-	1 071	1.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 218	10.0%	274	8%	2 035	6.3%	26 670	82.8%	32 197	40.6%
Auditor-General	348	100.0%	-	-	-	-	-	-	348	.4%
Other	785	99.9%	1	.1%	-	-	-	-	785	1.0%
Total	**11 246**	**14.2%**	**4 437**	**5.6%**	**2 035**	**2.6%**	**61 648**	**77.7%**	**79 366**	**100.0%**

Contact Details

Municipal Manager	Mrs Elizabeth K Tshabalala	013 253 7628
Financial Manager	Mrs Winny Ngwenya	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**2 545 868**	**605 127**	**22.9%**	**605 127**	**22.9%**	**613 041**	**23.3%**	**(1.3%)**
Property rates	386 451	93 724	24.3%	93 724	24.3%	82 683	22.8%	13.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 175 294	297 122	25.3%	297 122	25.3%	294 590	22.7%	.9%
Service charges - water revenue	387 561	18 544	4.8%	18 544	4.8%	18 576	5.1%	(.2%)
Service charges - sanitation revenue	148 725	26 576	17.9%	26 576	17.9%	30 011	22.6%	(11.4%)
Service charges - refuse revenue	102 515	-	-	-	-	7 112	-	(100.0%)
Service charges - other	534	21 557	4 039.2%	21 557	4 039.2%	20 404	25.6%	5.6%
Rental of facilities and equipment	11 608	3 085	26.6%	3 085	26.6%	3 232	27.5%	(4.6%)
Interest earned - external investments	567	360	63.5%	360	63.5%	199	19.9%	80.4%
Interest earned - outstanding debtors	86 913	26 907	31.0%	26 907	31.0%	22 268	32.1%	20.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	4 063	206	5.1%	206	5.1%	1 026	38.1%	(79.9%)
Licences and permits	2 243	690	30.8%	690	30.8%	622	23.8%	10.9%
Agency services	24 796	1 211	4.9%	1 211	4.9%	1 124	4.6%	7.8%
Transfers recognised - operational	292 686	109 300	37.3%	109 300	37.3%	99 154	41.4%	10.2%
Other own revenue	22 914	5 844	25.5%	5 844	25.5%	32 040	78.3%	(81.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**2 696 506**	**266 466**	**9.9%**	**266 466**	**9.9%**	**329 409**	**13.8%**	**(19.1%)**
Employee related costs	649 005	162 281	25.0%	162 281	25.0%	131 740	23.1%	23.2%
Remuneration of councillors	26 735	6 146	23.9%	6 146	23.9%	4 961	23.7%	23.9%
Debt impairment	426 150	-	-	-	-	-	-	-
Depreciation and asset impairment	167 500	-	-	-	-	-	-	-
Finance charges	72 716	6 622	9.1%	6 622	9.1%	1 486	1.8%	345.7%
Bulk purchases	949 450	26 321	2.8%	26 321	2.8%	139 059	15.5%	(81.1%)
Other Materials	125 516	13 534	10.8%	13 534	10.8%	15 007	11.4%	(9.8%)
Contracted services	42 057	12 502	29.7%	12 502	29.7%	9 227	28.6%	35.5%
Transfers and grants	35 929	1 973	5.5%	1 973	5.5%	4 803	13.4%	(58.9%)
Other expenditure	202 446	37 087	18.3%	37 087	18.3%	23 127	12.8%	60.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(50 640)**	**338 661**		**338 661**		**283 632**		
Transfers recognised - capital	236 618	2 506	1.1%	2 506	1.1%	30 453	16.5%	(91.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**185 978**	**341 167**		**341 167**		**314 085**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**185 978**	**341 167**		**341 167**		**314 085**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**185 978**	**341 167**		**341 167**		**314 085**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**185 978**	**341 167**		**341 167**		**314 085**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**261 138**	**2 368**	**.9%**	**2 368**	**.9%**	**30 807**	**15.2%**	**(92.3%)**
National Government	213 591	2 368	1.1%	2 368	1.1%	22 908	11.5%	(89.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	18 250	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**231 841**	**2 368**	**1.0%**	**2 368**	**1.0%**	**22 908**	**11.5%**	**(89.7%)**
Borrowing	-	-	-	-	-	337	-	(100.0%)
Internally generated funds	29 297	-	-	-	-	130	3.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	7 432	-	(100.0%)
Capital Expenditure Standard Classification	**261 138**	**2 368**	**.9%**	**2 368**	**.9%**	**30 807**	**15.2%**	**(92.3%)**
Governance and Administration	**250**	**-**	**-**	**-**	**-**	**130**	**3.1%**	**(100.0%)**
Executive & Council	-	-	-	-	-	130	-	(100.0%)
Budget & Treasury Office	250	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**8 000**	**-**	**-**	**-**	**-**	**2 453**	**9.4%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	8 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	2 453	9.4%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**49 629**	**-**	**-**	**-**	**-**	**337**	**2.2%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	49 629	-	-	-	-	337	3.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**203 259**	**2 368**	**1.2%**	**2 368**	**1.2%**	**27 887**	**17.7%**	**(91.5%)**
Electricity	44 000	-	-	-	-	1 446	7.0%	(100.0%)
Water	63 375	-	-	-	-	-	-	-
Waste Water Management	89 123	2 368	2.7%	2 368	2.7%	20 455	24.3%	(88.4%)
Waste Management	8 761	-	-	-	-	5 986	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**2 433 658**	**620 033**	**25.5%**	**620 033**	**25.5%**	**639 504**	**25.3%**	**(3.0%)**
Property rates, penalties and collection charges	319 639	68 244	21.4%	68 244	21.4%	59 223	18.7%	15.2%
Service charges	1 497 149	265 752	17.8%	265 752	17.8%	293 298	17.6%	(9.4%)
Other revenue	64 362	149 593	232.4%	149 593	232.4%	118 682	277.8%	26.0%
Government - operating	292 686	109 176	37.3%	109 176	37.3%	97 331	40.6%	12.2%
Government - capital	185 593	-	-	-	-	48 502	24.4%	(100.0%)
Interest	74 329	27 267	36.7%	27 267	36.7%	22 468	36.6%	21.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 229 994)**	**(616 350)**	**27.6%**	**(616 350)**	**27.6%**	**(789 452)**	**41.9%**	**(21.9%)**
Suppliers and employees	(2 121 346)	(608 043)	28.7%	(608 043)	28.7%	(783 148)	44.3%	(22.4%)
Finance charges	(72 718)	(7 748)	10.7%	(7 748)	10.7%	(1 500)	1.8%	416.5%
Transfers and grants	(35 929)	(559)	1.6%	(559)	1.6%	(4 803)	13.4%	(88.4%)
Net Cash from/(used) Operating Activities	**203 664**	**3 683**	**1.8%**	**3 683**	**1.8%**	**(149 948)**	**(23.3%)**	**(102.5%)**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	102 662	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	102 662	-	(100.0%)
Payments	**(185 593)**	**(2 368)**	**1.3%**	**(2 368)**	**1.3%**	**(30 807)**	**15.2%**	**(92.3%)**
Capital assets	(185 593)	(2 368)	1.3%	(2 368)	1.3%	(30 807)	16.2%	(92.3%)
Net Cash from/(used) Investing Activities	**(185 593)**	**(2 368)**	**1.3%**	**(2 368)**	**1.3%**	**71 855**	**(35.4%)**	**(103.3%)**
Cash Flow from Financing Activities								
Receipts	**12 000**	**1 767**	**14.7%**	**1 767**	**14.7%**	**6 303**	**126.1%**	**(72.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12 000	1 767	14.7%	1 767	14.7%	6 303	126.1%	(72.0%)
Payments	**(18 394)**	**(10 979)**	**59.7%**	**(10 979)**	**59.7%**	**(5 476)**	**1.2%**	**100.5%**
Repayment of borrowing	(18 394)	(10 979)	59.7%	(10 979)	59.7%	(5 476)	1.2%	100.5%
Net Cash from/(used) Financing Activities	**(6 394)**	**(9 212)**	**144.1%**	**(9 212)**	**144.1%**	**827**	**(.2%)**	**(1 213.4%)**
Net Increase/(Decrease) in cash held	**11 676**	**(7 897)**	**(67.6%)**	**(7 897)**	**(67.6%)**	**(77 265)**	**(1 514.9%)**	**(89.8%)**
Cash/cash equivalents at the year begin	(11 676)	(2 668)	22.9%	(2 668)	22.9%	8 793	(14.2%)	(130.3%)
Cash/cash equivalents at the year end	**(0)**	**(10 565)**	**352 172 333.3%**	**(10 565)**	**352 172 333.3%**	**(68 472)**	**120.2%**	**(84.6%)**

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 i/o Council Policy Amount	Impairment -Bad Debts i/o Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 993	1.9%	22 080	3.5%	17 139	2.7%	588 102	92.0%	639 314	29.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	55 613	12.4%	25 153	5.6%	23 587	5.3%	343 466	76.7%	447 819	20.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 253	7.2%	12 880	5.1%	12 108	4.8%	209 059	82.9%	252 301	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 989	2.2%	8 203	3.6%	8 579	3.8%	205 135	90.4%	226 906	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 822	1.3%	3 918	2.7%	5 322	3.7%	134 488	92.4%	145 550	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 799	3.1%	10 407	2.9%	5 535	1.6%	326 938	92.4%	353 680	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	278	.2%	2 210	1.6%	11 288	8.1%	125 567	90.1%	139 342	6.3%	-	-	-	-
Total By Income Source	**103 747**	**4.7%**	**84 852**	**3.8%**	**83 558**	**3.8%**	**1 932 755**	**87.7%**	**2 204 912**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	716	1.9%	4 001	10.6%	2 483	6.6%	30 372	80.8%	37 575	1.7%	-	-	-	-
Commercial	52 082	20.5%	19 999	7.9%	13 572	5.3%	168 240	66.3%	253 894	11.5%	-	-	-	-
Households	50 775	3.1%	57 535	3.5%	65 164	4.0%	1 450 096	89.3%	1 623 571	73.6%	-	-	-	-
Other	172	.1%	3 316	1.1%	2 338	.8%	284 047	96.0%	289 872	13.1%	-	-	-	-
Total By Customer Group	**103 747**	**4.7%**	**84 852**	**3.8%**	**83 558**	**3.8%**	**1 932 755**	**87.7%**	**2 204 912**	**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	77 068	4.7%	135 530	8.3%	122 202	7.5%	1 298 692	79.5%	1 633 489	89.4%
Bulk Water	2 193	1.9%	2 868	2.5%	1 501	1.3%	110 349	94.4%	116 917	6.4%
PAYE deductions	9 279	100.0%	-	-	-	-	-	-	9 279	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9 177	100.0%	-	-	-	-	-	-	9 177	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 530	30.1%	7 505	12.9%	33 261	57.1%	-	-	58 297	3.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**115 251**	**6.3%**	**145 903**	**8.0%**	**156 964**	**8.6%**	**1 409 040**	**77.1%**	**1 827 159**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**393 327**	**120 125**	**30.5%**	**120 125**	**30.5%**	**117 321**	**29.1%**	**2.4%**
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	2 200	81	3.7%	81	3.7%	263	12.8%	(69.1%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	5 500	1 233	22.4%	1 233	22.4%	771	28.1%	59.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	385 082	118 723	30.8%	118 723	30.8%	115 947	29.2%	2.4%
Other own revenue	545	87	16.0%	87	16.0%	339	68.9%	(74.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**419 449**	**53 247**	**12.7%**	**53 247**	**12.7%**	**47 698**	**10.9%**	**11.6%**
Employee related costs	129 288	25 939	20.1%	25 939	20.1%	22 906	20.6%	13.2%
Remuneration of councillors	13 246	2 826	21.3%	2 826	21.3%	2 748	19.6%	2.9%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 663	4 468	21.6%	4 468	21.6%	4 448	24.1%	.5%
Finance charges	-	-	-	-	-	(52)	(3.5%)	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	800	31	3.8%	31	3.8%	903	46.3%	(96.6%)
Transfers and grants	207 942	10 582	5.1%	10 582	5.1%	7 638	3.1%	38.5%
Other expenditure	47 510	9 400	19.8%	9 400	19.8%	9 107	21.5%	3.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26 121)**	**66 878**		**66 878**		**69 623**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(26 121)**	**66 878**		**66 878**		**69 623**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(26 121)**	**66 878**		**66 878**		**69 623**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(26 121)**	**66 878**		**66 878**		**69 623**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(26 121)**	**66 878**		**66 878**		**69 623**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**16 500**	**97**	**.6%**	**97**	**.6%**	**523**	**2.4%**	**(81.5%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	16 500	97	.6%	97	.6%	523	3.7%	(81.5%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 500**	**97**	**.6%**	**97**	**.6%**	**523**	**2.4%**	**(81.5%)**
Governance and Administration	**16 500**	**97**	**.6%**	**97**	**.6%**	**523**	**2.4%**	**(81.5%)**
Executive & Council	16 500	97	.6%	97	.6%	523	2.4%	(81.5%)
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	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**328 057**	**120 125**	**36.6%**	**120 125**	**36.6%**	**117 321**	**29.1%**	**2.4%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	2 200	81	3.7%	81	3.7%	263	12.8%	(69.1%)
Other revenue	**545**	**87**	**16.0%**	**87**	**16.0%**	**339**	**69.9%**	**(74.3%)**
Government - operating	319 812	118 723	37.1%	118 723	37.1%	115 947	29.2%	2.4%
Government - capital	-	-	-	-	-	-	-	-
Interest	5 500	1 233	22.4%	1 233	22.4%	771	28.1%	59.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(309 557)**	**(11 409)**	**3.7%**	**(11 409)**	**3.7%**	**(23 916)**	**5.7%**	**(52.3%)**
Suppliers and employees	(190 972)	(827)	4%	(827)	4%	(16 330)	9.6%	(94.9%)
Finance charges	-	-	-	-	-	52	(3.5%)	(100.0%)
Transfers and grants	(118 586)	(10 582)	8.9%	(10 582)	8.9%	(7 638)	3.1%	38.5%
Net Cash from/(used) Operating Activities	**18 500**	**108 716**	**587.7%**	**108 715**	**587.7%**	**93 405**	**(517.8%)**	**16.4%**
Cash Flow from Investing Activities								
Receipts	-	**(152 000)**	-	**(152 000)**	-	**(82 000)**	-	**85.4%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(152 000)	-	(152 000)	-	(82 000)	-	85.4%
Payments	**(16 500)**	**(97)**	**.6%**	**(97)**	**.6%**	**(523)**	**2.4%**	**(81.5%)**
Capital assets	(16 500)	(97)	6%	(97)	.6%	(523)	2.4%	(81.5%)
Net Cash from/(used) Investing Activities	**(16 500)**	**(152 097)**	**921.8%**	**(152 097)**	**921.8%**	**(82 523)**	**383.8%**	**84.3%**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**2 000**	**(43 381)**	**(2 169.1%)**	**(43 381)**	**(2 169.1%)**	**10 882**	**(114.1%)**	**(498.7%)**
Cash/cash equivalents at the year begin	60 346	84 363	139.8%	84 363	139.8%	30 718	52.6%	174.6%
Cash/cash equivalents at the year end:	**62 346**	**40 982**	**65.7%**	**40 982**	**65.7%**	**41 600**	**65.1%**	**(1.5%)**

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 - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 506	74.8%	1 630	18.7%	-	-	567	6.5%	8 704	100.0%	-	-	-	-
Total By Income Source	**6 506**	**74.8%**	**1 630**	**18.7%**	**-**	**-**	**567**	**6.5%**	**8 704**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 506	74.8%	1 630	18.7%	-	-	567	6.5%	8 704	100.0%	-	-	-	-
Total By Customer Group	**6 506**	**74.8%**	**1 630**	**18.7%**	**-**	**-**	**567**	**6.5%**	**8 704**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 862	44.9%	-	-	-	-	17 002	55.1%	30 864	100.0%
Total	**13 862**	**44.9%**	**-**	**-**	**-**	**-**	**17 002**	**55.1%**	**30 864**	**100.0%**

Contact Details

Municipal Manager	C A Hebile	017 801 7006
Financial Manager	A Y Singh	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**1 732 012**	**483 411**	**27.9%**	**483 411**	**27.9%**	**439 206**	**27.1%**	**10.1%**
Property rates	247 933	63 351	25.6%	63 351	25.6%	47 857	24.7%	32.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	551 005	141 599	25.7%	141 599	25.7%	122 254	24.0%	15.8%
Service charges - water revenue	361 055	89 612	24.8%	89 612	24.8%	77 309	24.0%	15.9%
Service charges - sanitation revenue	101 071	22 858	22.6%	22 858	22.6%	22 266	24.7%	2.7%
Service charges - refuse revenue	108 365	26 952	24.9%	26 952	24.9%	25 073	24.5%	7.5%
Service charges - other	-	(2 316)	-	(2 316)	-	0	-	(2 413 056.3%)
Rental of facilities and equipment	4 854	949	19.6%	949	19.6%	680	23.9%	39.5%
Interest earned - external investments	44 100	10 325	23.4%	10 325	23.4%	219	7.3%	4 618.9%
Interest earned - outstanding debtors	-	-	-	-	-	13 737	35.9%	(100.0%)
Dividends received	52	-	-	-	-	-	-	-
Fines	29 199	3 335	11.4%	3 335	11.4%	795	3.0%	319.4%
Licences and permits	-	-	-	-	-	0	5.1%	(100.0%)
Agency services	33 854	26 418	78.0%	26 418	78.0%	20 683	65.3%	27.7%
Transfers recognised - operational	217 623	93 173	42.8%	93 173	42.8%	95 639	42.9%	(2.6%)
Other own revenue	22 900	3 860	16.9%	3 860	16.9%	7 467	34.8%	(48.3%)
Gains on disposal of PPE	10 000	3 295	33.0%	3 295	33.0%	5 226	9.5%	(36.9%)
Operating Expenditure	**1 708 279**	**589 944**	**34.5%**	**589 944**	**34.5%**	**423 852**	**26.4%**	**39.2%**
Employee related costs	448 356	104 279	23.3%	104 279	23.3%	101 871	24.6%	2.4%
Remuneration of councillors	21 038	4 572	21.7%	4 572	21.7%	4 343	22.1%	5.3%
Debt impairment	137 061	93 392	68.1%	93 392	68.1%	237	2%	39 263.4%
Depreciation and asset impairment	162 166	42 845	26.4%	42 845	26.4%	-	-	(100.0%)
Finance charges	3 058	5 307	173.6%	5 307	173.6%	6 452	223.6%	(17.7%)
Bulk purchases	638 908	267 616	41.9%	267 616	41.9%	231 343	41.8%	15.7%
Other Materials	-	-	-	-	-	-	-	-
Contracted services	58 205	19 173	32.9%	19 173	32.9%	17 987	33.5%	10.4%
Transfers and grants	51 621	3 777	7.3%	3 777	7.3%	1 666	3.4%	126.7%
Other expenditure	187 847	48 984	26.1%	48 984	26.1%	60 573	31.2%	(19.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**23 733**	**(106 533)**		**(106 533)**		**15 354**		
Transfers recognised - capital	60 161	39 286	65.3%	39 286	65.3%	22 237	26.3%	76.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	(17 000)	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**66 893**	**(67 246)**		**(67 246)**		**37 591**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**66 893**	**(67 246)**		**(67 246)**		**37 591**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**66 893**	**(67 246)**		**(67 246)**		**37 591**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**66 893**	**(67 246)**		**(67 246)**		**37 591**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**100 694**	**7 527**	**7.5%**	**7 527**	**7.5%**	**15 086**	**14.2%**	**(50.1%)**
National Government	60 161	7 292	12.1%	7 292	12.1%	11 470	17.2%	(36.4%)
Provincial Government	17 000	-	-	-	-	287	-	(100.0%)
District Municipality	-	-	-	-	-	341	25.2%	(100.0%)
Other transfers and grants	-	185	-	185	-	-	-	(100.0%)
Transfers recognised - capital	**77 161**	**7 477**	**9.7%**	**7 477**	**9.7%**	**12 098**	**13.2%**	**(38.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	23 733	50	.2%	50	.2%	2 988	19.9%	(98.3%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**100 894**	**7 527**	**7.5%**	**7 527**	**7.5%**	**15 086**	**14.2%**	**(50.1%)**
Governance and Administration	**9 962**	**47**	**.5%**	**47**	**.5%**	**15**	**-**	**204.8%**
Executive & Council	-	-	-	-	-	15	-	(100.0%)
Budget & Treasury Office	5 000	-	-	-	-	-	-	-
Corporate Services	4 962	47	.9%	47	.9%	-	-	(100.0%)
Community and Public Safety	**271**	**-**	**-**	**-**	**-**	**1 507**	**-**	**(100.0%)**
Community & Social Services	271	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	1 507	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 500**	**3**	**.1%**	**3**	**.1%**	**2 988**	**74.7%**	**(99.9%)**
Planning and Development	-	3	-	3	-	2 988	99.6%	(99.9%)
Road Transport	3 500	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**87 161**	**7 477**	**8.6%**	**7 477**	**8.6%**	**10 575**	**10.3%**	**(29.3%)**
Electricity	15 000	731	4.9%	731	4.9%	-	-	(100.0%)
Water	-	3 464	-	3 464	-	-	-	(100.0%)
Waste Water Management	72 161	3 282	4.5%	3 282	4.5%	10 575	21.2%	(69.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**1 549 983**	**472 287**	**30.5%**	**472 287**	**30.5%**	**413 220**	**28.0%**	**14.3%**
Property rates, penalties and collection charges	210 743	66 017	31.3%	66 017	31.3%	43 879	25.0%	50.5%
Service charges	953 272	203 551	21.4%	203 551	21.4%	165 439	17.8%	23.0%
Other revenue	68 510	88 443	99.8%	88 443	99.8%	85 701	138.8%	(20.1%)
Government - operating	217 623	95 484	43.9%	95 484	43.9%	95 641	42.9%	(.2%)
Government - capital	77 161	38 321	49.7%	38 321	49.7%	22 237	28.3%	72.3%
Interest	22 523	471	2.1%	471	2.1%	322	10.8%	46.2%
Dividends	52	-	-	-	-	-	-	-
Payments	**(1 357 412)**	**(466 997)**	**34.4%**	**(466 997)**	**34.4%**	**(434 510)**	**33.8%**	**7.5%**
Suppliers and employees	(890 434)	(462 557)	67.0%	(462 557)	67.0%	(426 393)	34.6%	8.5%
Finance charges	(479 131)	(4 440)	9%	(4 440)	9%	(8 452)	223.6%	(31.2%)
Transfers and grants	(187 847)	-	-	-	-	(1 666)	3.4%	(100.0%)
Net Cash from/(used) Operating Activities	**192 571**	**5 290**	**2.7%**	**5 290**	**2.7%**	**(21 290)**	**(11.2%)**	**(124.8%)**
Cash Flow from Investing Activities								
Receipts	**10 000**	**3 534**	**35.3%**	**3 534**	**35.3%**	**5 500**	**31.5%**	**(35.7%)**
Proceeds on disposal of PPE	10 000	3 534	35.3%	3 534	35.3%	5 226	19.0%	(32.4%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	274	(31.3%)	(100.0%)
Payments	**(100 894)**	**(7 527)**	**7.5%**	**(7 527)**	**7.5%**	**(15 086)**	**15.1%**	**(50.1%)**
Capital assets	(100 894)	(7 527)	7.5%	(7 527)	7.5%	(15 086)	15.1%	(50.1%)
Net Cash from/(used) Investing Activities	**(90 894)**	**(3 993)**	**4.4%**	**(3 993)**	**4.4%**	**(9 586)**	**11.7%**	**(58.3%)**
Cash Flow from Financing Activities								
Receipts	**860**	**43**	**5.0%**	**43**	**5.0%**	**519**	**46.9%**	**(91.7%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	860	43	5.0%	43	5.0%	519	46.9%	(91.7%)
Payments	**(2 225)**	**(1 113)**	**50.0%**	**(1 113)**	**50.0%**	**(2 638)**	**64.0%**	**(57.8%)**
Repayment of borrowing	(2 225)	(1 113)	50.0%	(1 113)	50.0%	(2 638)	64.0%	(57.8%)
Net Cash from/(used) Financing Activities	**(1 365)**	**(1 069)**	**78.3%**	**(1 069)**	**78.3%**	**(2 119)**	**69.2%**	**(49.5%)**
Net Increase/(Decrease) in cash held	**100 312**	**227**	**.2%**	**227**	**.2%**	**(32 996)**	**(31.5%)**	**(100.7%)**
Cash/cash equivalents at the year begin	38 021	18 396	48.4%	18 396	48.4%	15 732	106.1%	16.9%
Cash/cash equivalents at the year end	**138 333**	**18 624**	**13.5%**	**18 624**	**13.5%**	**(17 264)**	**(14.4%)**	**(207.9%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr M F Mahlangu	017 620 6267
Financial Manager	Mr J M. Mokgalsi	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 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**596 843**	**117 585**	**19.7%**	**117 585**	**19.7%**	**115 690**	**19.4%**	**1.6%**
Property rates	68 812	10 793	15.7%	10 793	15.7%	9 188	14.5%	17.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	293 330	46 097	16.4%	46 097	16.4%	37 374	11.6%	28.7%
Service charges - water revenue	48 837	9 473	19.4%	9 473	19.4%	5 854	14.8%	61.8%
Service charges - sanitation revenue	22 663	4 265	18.6%	4 265	18.6%	3 530	15.7%	20.8%
Service charges - refuse revenue	14 847	2 809	18.9%	2 809	18.9%	2 375	16.2%	18.3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 050	108	5.3%	108	5.3%	168	29.6%	(35.6%)
Interest earned - external investments	86	-	-	-	-	10	5.1%	(100.0%)
Interest earned - outstanding debtors	32 266	12	-	12	-	4 620	16.3%	(99.7%)
Dividends received	-	3 437	-	3 437	-	-	-	(100.0%)
Fines	674	47	6.9%	47	6.9%	129	22.7%	(63.9%)
Licences and permits	-	58	-	58	-	-	-	(100.0%)
Agency services	17 001	2 203	13.0%	2 203	13.0%	14 689	140.2%	(85.0%)
Transfers recognised - operational	92 011	35 993	39.1%	35 993	39.1%	37 124	42.1%	(3.2%)
Other own revenue	4 044	350	8.7%	350	8.7%	430	6.8%	(18.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**925 995**	**133 639**	**14.4%**	**133 639**	**14.4%**	**120 446**	**15.5%**	**11.0%**
Employee related costs	142 314	26 205	18.4%	26 205	18.4%	22 565	17.1%	16.2%
Remuneration of councillors	10 095	1 669	16.5%	1 669	16.5%	2 034	26.6%	(17.9%)
Debt impairment	138 449	-	-	-	-	-	-	-
Depreciation and asset impairment	129 214	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	379 182	94 480	24.9%	94 480	24.9%	85 783	28.9%	10.1%
Other Materials	5 620	1 943	34.6%	1 943	34.6%	112	-	1 626.5%
Contracted services	38 000	4 335	11.4%	4 335	11.4%	1 236	2.7%	250.8%
Transfers and grants	12 759	5	-	5	-	-	-	(100.0%)
Other expenditure	70 364	5 002	7.1%	5 002	7.1%	8 726	11.7%	(42.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(329 152)**	**(16 055)**		**(16 055)**		**(4 757)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(329 152)**	**(16 055)**		**(16 055)**		**(4 757)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(329 152)**	**(16 055)**		**(16 055)**		**(4 757)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(329 152)**	**(16 055)**		**(16 055)**		**(4 757)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(329 152)**	**(16 055)**		**(16 055)**		**(4 757)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**43 613**	-	-	-	-	**3 965**	**9.9%**	**(100.0%)**
National Government	43 613	-	-	-	-	3 949	10.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 613**	-	-	-	-	**3 949**	**10.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	15	2.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43 613**	-	-	-	-	**3 965**	**9.9%**	**(100.0%)**
Governance and Administration	-	-	-	-	-	**15**	-	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	15	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**11 000**	-	-	-	-	**97**	**.8%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	-	-	-	-	97	8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	**640**	-	**(100.0%)**
Planning and Development	-	-	-	-	-	381	-	(100.0%)
Road Transport	-	-	-	-	-	259	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**32 613**	-	-	-	-	**3 213**	**11.3%**	**(100.0%)**
Electricity	7 000	-	-	-	-	1 733	101.9%	(100.0%)
Water	8 613	-	-	-	-	-	-	-
Waste Water Management	17 000	-	-	-	-	1 480	11.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**480 280**	**106 102**	**22.1%**	**106 102**	**22.1%**	**251 789**	**50.3%**	**(57.9%)**
Property rates, penalties and collection charges	45 931	4 332	9.4%	4 332	9.4%	7 380	17.9%	(41.3%)
Service charges	254 531	37 075	14.6%	37 075	14.6%	65 121	20.3%	(43.1%)
Other revenue	**22 433**	**14 538**	**64.8%**	**14 538**	**64.8%**	**130 012**	**724.3%**	**(88.8%)**
Government - operating	92 011	36 933	39.1%	36 933	39.1%	37 553	43.1%	(4.4%)
Government - capital	43 696	13 689	31.3%	13 689	31.3%	10 632	35.8%	28.8%
Interest	21 677	534	2.5%	534	2.5%	1 051	27.1%	(49.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(619 338)**	**(135 710)**	**21.9%**	**(135 710)**	**21.9%**	**(285 305)**	**51.3%**	**(52.4%)**
Suppliers and employees	(606 579)	(135 710)	22.4%	(135 710)	22.4%	(285 305)	51.3%	(52.4%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(12 759)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(139 058)**	**(29 608)**	**21.3%**	**(29 608)**	**21.3%**	**(33 516)**	**59.6%**	**(11.7%)**
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	**(43 696)**	-	-	-	-	**(5 290)**	**17.8%**	**(100.0%)**
Capital assets	(43 696)	-	-	-	-	(5 290)	17.8%	(100.0%)
Net Cash from/(used) Investing Activities	**(43 696)**	-	-	-	-	**(5 290)**	**17.8%**	**(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	**(182 754)**	**(29 608)**	**16.2%**	**(29 608)**	**16.2%**	**(38 807)**	**45.2%**	**(23.7%)**
Cash/cash equivalents at the year begin:	33 930	5 325	15.7%	5 325	15.7%	63 609	114.1%	(91.6%)
Cash/cash equivalents at the year end:	**(148 824)**	**(24 283)**	**16.3%**	**(24 283)**	**16.3%**	**24 803**	**(82.3%)**	**(197.9%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Linda Tshabalala	017 712 9613
Financial Manager	Mr Attie Morris	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**395 871**	**126 100**	**31.9%**	**126 100**	**31.9%**	**116 517**	**32.2%**	**8.2%**
Property rates	44 252	10 530	23.8%	10 530	23.8%	10 675	27.4%	(1.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	93 761	15 088	16.1%	15 088	16.1%	24 917	25.1%	(39.4%)
Service charges - water revenue	15 926	4 572	28.7%	4 572	28.7%	5 123	35.7%	(10.8%)
Service charges - sanitation revenue	8 454	2 207	26.1%	2 207	26.1%	1 817	24.6%	21.4%
Service charges - refuse revenue	9 235	2 442	26.4%	2 442	26.4%	2 109	25.7%	15.8%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	693	144	20.7%	144	20.7%	127	16.0%	12.9%
Interest earned - external investments	947	235	24.8%	235	24.8%	178	12.3%	31.9%
Interest earned - outstanding debtors	10 574	3 873	36.6%	3 873	36.6%	956	12.3%	305.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	761	129	16.9%	129	16.9%	115	10.1%	11.6%
Licences and permits	37	33	89.1%	33	89.1%	21	51.8%	61.1%
Agency services	6 458	-	-	-	-	1 859	27.4%	(100.0%)
Transfers recognised - operational	174 112	71 780	41.2%	71 780	41.2%	63 255	39.1%	13.5%
Other own revenue	27 159	15 066	55.5%	15 066	55.5%	5 364	38.2%	180.9%
Gains on disposal of PPE	3 500	-	-	-	-	-	-	-
Operating Expenditure	**479 434**	**109 010**	**22.7%**	**109 010**	**22.7%**	**83 451**	**19.7%**	**30.6%**
Employee related costs	132 739	39 146	29.5%	39 146	29.5%	30 200	26.8%	29.6%
Remuneration of councillors	14 653	3 042	20.8%	3 042	20.8%	3 316	29.6%	(8.3%)
Debt impairment	30 313	-	-	-	-	-	-	-
Depreciation and asset impairment	75 060	-	-	-	-	-	-	-
Finance charges	266	-	-	-	-	-	-	-
Bulk purchases	110 194	38 445	34.9%	38 445	34.9%	25 755	27.4%	49.3%
Other Materials	17 497	-	-	-	-	3 940	30.6%	(100.0%)
Contracted services	27 002	10 307	38.2%	10 307	38.2%	4 954	17.6%	108.1%
Transfers and grants	12 726	1 340	10.5%	1 340	10.6%	2 870	22.4%	(53.3%)
Other expenditure	58 964	16 730	28.4%	16 730	28.4%	12 416	25.7%	34.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(83 563)**	**17 090**		**17 090**		**33 066**		
Transfers recognised - capital	75 166	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	2 100	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(6 297)**	**17 090**		**17 090**		**33 066**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(6 297)**	**17 090**		**17 090**		**33 066**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(6 297)**	**17 090**		**17 090**		**33 066**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(6 297)**	**17 090**		**17 090**		**33 066**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**77 266**	**7 036**	**9.1%**	**7 036**	**9.1%**	**27 798**	**29.9%**	**(74.7%)**
National Government	75 166	6 990	9.3%	6 990	9.3%	27 479	33.6%	(74.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**75 166**	**6 990**	**9.3%**	**6 990**	**9.3%**	**27 479**	**33.6%**	**(74.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 100	46	2.2%	46	2.2%	320	2.9%	(85.6%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**77 266**	**7 036**	**9.1%**	**7 036**	**9.1%**	**27 798**	**29.9%**	**(74.7%)**
Governance and Administration	**2 100**	**46**	**2.2%**	**46**	**2.2%**	**320**	**16.0%**	**(85.6%)**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 150	46	4.0%	46	4.0%	320	21.4%	(85.6%)
Corporate Services	950	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 806**	**4 945**	**16.6%**	**4 945**	**16.6%**	**1 964**	**8.9%**	**151.8%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	29 806	4 945	16.6%	4 945	16.6%	1 964	9.2%	151.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**45 358**	**2 045**	**4.5%**	**2 045**	**4.5%**	**25 515**	**37.9%**	**(92.0%)**
Electricity	4 000	1 754	43.8%	1 754	43.8%	1 632	12.4%	7.4%
Water	41 358	291	7%	291	7%	22 743	43.0%	(98.7%)
Waste Water Management	-	-	-	-	-	1 140	95.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**420 400**	**126 180**	**30.0%**	**126 180**	**30.0%**	**138 943**	**34.1%**	**(9.2%)**
Property rates, penalties and collection charges	30 313	10 530	34.7%	10 530	34.7%	10 675	36.8%	(1.4%)
Service charges	103 120	24 309	23.6%	24 309	23.6%	33 966	30.6%	(28.4%)
Other revenue	**35 906**	**15 371**	**42.8%**	**15 371**	**42.8%**	**7 486**	**32.8%**	**105.3%**
Government - operating	174 112	71 760	41.2%	71 760	41.2%	69 256	39.1%	13.6%
Government - capital	75 166	-	-	-	-	22 426	27.4%	(100.0%)
Interest	1 783	4 109	230.4%	4 109	230.4%	1 136	78.3%	262.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(367 405)**	**(109 010)**	**29.7%**	**(109 010)**	**29.7%**	**(83 451)**	**26.0%**	**30.6%**
Suppliers and employees	(354 411)	(107 670)	30.4%	(107 670)	30.4%	(80 561)	26.2%	33.6%
Finance charges	(266)	-	-	-	-	-	-	-
Transfers and grants	(12 726)	(1 340)	10.5%	(1 340)	10.5%	(2 870)	22.4%	(53.3%)
Net Cash from/(used) Operating Activities	**52 995**	**17 090**	**32.2%**	**17 090**	**32.2%**	**55 493**	**64.4%**	**(69.2%)**
Cash Flow from Investing Activities								
Receipts	**3 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	3 500	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(77 266)**	**(15 358)**	**19.9%**	**(15 358)**	**19.9%**	**(27 798)**	**29.9%**	**(44.8%)**
Capital assets	(77 266)	(15 358)	19.9%	(15 358)	19.9%	(27 798)	29.9%	(44.8%)
Net Cash from/(used) Investing Activities	**(73 766)**	**(15 358)**	**20.8%**	**(15 358)**	**20.8%**	**(27 798)**	**29.9%**	**(44.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(875)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(875)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(875)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(21 646)**	**1 732**	**(8.0%)**	**1 732**	**(8.0%)**	**27 694**	**(346.6%)**	**(93.7%)**
Cash/cash equivalents at the year begin:	3 408	4 026	118.1%	4 026	118.1%	1 891	5.7%	112.9%
Cash/cash equivalents at the year end:	**(18 238)**	**5 758**	**(31.6%)**	**5 758**	**(31.6%)**	**29 585**	**117.4%**	**(80.5%)**

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	1 323	4.6%	2 929	10.3%	879	3.1%	23 372	82.0%	28 503	13.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 451	12.6%	3 044	15.6%	798	4.1%	13 222	67.8%	19 514	8.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 446	7.0%	3 177	6.4%	2 082	4.2%	40 559	82.3%	49 264	22.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	629	3.2%	507	2.6%	465	2.4%	17 944	91.8%	19 545	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	822	2.4%	716	2.1%	681	2.0%	31 651	93.4%	33 870	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	50	4.5%	37	3.3%	40	3.6%	979	88.6%	1 105	5%	-	-	-	-
Interest on Arrear Debtor Accounts	47	18.1%	2	7%	84	32.2%	128	49.0%	262	1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 181	7.7%	4 862	7.2%	3 868	5.7%	53 794	79.5%	67 705	30.8%	-	-	-	-
Total By Income Source	**13 948**	**6.3%**	**15 274**	**6.9%**	**8 897**	**4.0%**	**181 649**	**82.7%**	**219 768**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 215	21.5%	1 548	27.4%	653	11.6%	2 234	39.5%	5 650	2.6%	-	-	-	-
Commercial	3 203	15.8%	5 339	26.3%	827	4.1%	10 896	53.8%	20 266	9.2%	-	-	-	-
Households	7 830	4.9%	7 032	4.4%	6 432	4.0%	138 221	86.7%	159 515	72.6%	-	-	-	-
Other	1 699	4.9%	1 355	3.9%	985	2.9%	30 298	88.2%	34 337	15.6%	-	-	-	-
Total By Customer Group	**13 948**	**6.3%**	**15 274**	**6.9%**	**8 897**	**4.0%**	**181 649**	**82.7%**	**219 768**	**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	27 399	47.5%	6 707	11.6%	14 774	25.6%	8 804	15.3%	57 685	40.6%
Bulk Water	16 193	100.0%	-	-	-	-	-	-	16 193	11.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	332	100.0%	-	-	-	-	-	-	332	2%
Trade Creditors	65 188	100.0%	-	-	-	-	-	-	65 188	45.9%
Auditor-General	1 004	100.0%	-	-	-	-	-	-	1 004	7%
Other	1 733	100.0%	-	-	-	-	-	-	1 733	1.2%
Total	**111 848**	**78.7%**	**6 707**	**4.7%**	**14 774**	**10.4%**	**8 804**	**6.2%**	**142 134**	**100.0%**

Contact Details

Municipal Manager	Mr MJS Mabuza	017 826 8101
Financial Manager	Mr ST Thobela	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**587 000**	**164 646**	**28.0%**	**164 646**	**28.0%**	**173 963**	**32.0%**	**(5.4%)**
Property rates	91 895	23 387	25.4%	23 387	25.4%	20 338	28.0%	15.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	225 446	51 976	23.1%	51 976	23.1%	51 444	26.8%	1.0%
Service charges - water revenue	52 393	15 128	28.9%	15 128	28.9%	11 867	22.1%	27.5%
Service charges - sanitation revenue	23 699	6 016	25.4%	6 016	25.4%	5 235	25.7%	14.9%
Service charges - refuse revenue	19 823	5 250	26.5%	5 250	26.5%	4 579	25.6%	14.7%
Service charges - other	2 562	1 088	42.5%	1 088	42.5%	635	4.6%	71.4%
Rental of facilities and equipment	2 367	536	22.5%	536	22.5%	569	23.8%	(5.8%)
Interest earned - external investments	900	-	-	-	-	10 167	5 083.6%	(100.0%)
Interest earned - outstanding debtors	22 500	5 303	23.6%	5 303	23.6%	5 198	24.4%	2.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	5 736	2	-	2	-	2	.1%	23.5%
Licences and permits	3 671	260	7.1%	260	7.1%	625	15.6%	(58.4%)
Agency services	7 200	575	8.0%	575	8.0%	1 136	18.9%	(49.3%)
Transfers recognised - operational	129 067	52 755	40.9%	52 755	40.9%	60 084	49.6%	(12.2%)
Other own revenue	(1 315)	1 669	(126.6%)	1 669	(126.6%)	1 751	10.6%	(4.7%)
Gains on disposal of PPE	1 100	700	63.6%	700	63.6%	333	66.7%	110.0%
Operating Expenditure	**738 224**	**97 447**	**13.2%**	**97 447**	**13.2%**	**133 213**	**20.4%**	**(26.8%)**
Employee related costs	168 077	38 099	22.7%	38 099	22.7%	35 436	22.9%	7.5%
Remuneration of councillors	13 090	2 909	22.2%	2 909	22.2%	2 948	23.6%	(1.3%)
Debt impairment	68 567	-	-	-	-	-	-	-
Depreciation and asset impairment	85 982	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	247 520	26 675	10.8%	26 675	10.8%	60 591	31.4%	(56.0%)
Other Materials	33 215	5 411	16.3%	5 411	16.3%	6 629	19.4%	(18.4%)
Contracted services	71 343	12 426	17.4%	12 426	17.4%	17 202	27.1%	(27.8%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	50 489	11 927	23.6%	11 927	23.6%	10 407	23.5%	14.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(151 224)**	**67 199**		**67 199**		**40 750**		
Transfers recognised - capital	69 564	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(81 660)**	**67 199**		**67 199**		**40 750**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(81 660)**	**67 199**		**67 199**		**40 750**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(81 660)**	**67 199**		**67 199**		**40 750**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(81 660)**	**67 199**		**67 199**		**40 750**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**78 564**	**4 680**	**6.1%**	**4 680**	**6.1%**	**289**	**.3%**	**1 517.3%**
National Government	69 564	4 489	6.5%	4 489	6.5%	289	.5%	1 451.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 564**	**4 489**	**6.5%**	**4 489**	**6.5%**	**289**	**.5%**	**1 451.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 000	191	2.7%	191	2.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**78 564**	**4 680**	**6.1%**	**4 680**	**6.1%**	**289**	**.3%**	**1 517.3%**
Governance and Administration	**6 900**	**191**	**2.8%**	**191**	**2.8%**	**-**	**-**	**(100.0%)**
Executive & Council	6 900	191	2.8%	191	2.8%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**869**	**-**	**869**	**-**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	869	-	869	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**100**	**597**	**597.0%**	**597**	**597.0%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	100	597	597.0%	597	597.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**69 564**	**3 023**	**4.3%**	**3 023**	**4.3%**	**289**	**.5%**	**944.7%**
Electricity	12 000	3 023	25.2%	3 023	25.2%	289	2.3%	944.7%
Water	57 564	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**598 644**	**145 963**	**24.4%**	**145 963**	**24.4%**	**159 056**	**31.1%**	**(8.2%)**
Property rates, penalties and collection charges	74 761	15 545	20.8%	15 545	20.8%	16 115	29.6%	(3.5%)
Service charges	303 953	61 739	20.3%	61 739	20.3%	64 190	27.0%	(3.8%)
Other revenue	**19 478**	**3 415**	**17.5%**	**3 415**	**17.5%**	**3 302**	**10.8%**	**3.4%**
Government - operating	129 007	51 289	39.8%	51 289	39.8%	60 084	49.6%	(14.6%)
Government - capital	69 420	13 712	19.8%	13 712	19.8%	-	-	(100.0%)
Interest	2 025	262	13.0%	262	13.0%	15 365	233.1%	(98.3%)
Dividends	-	-	-	-	-	9	-	(100.0%)
Payments	**(650 734)**	**(98 815)**	**15.2%**	**(98 815)**	**15.2%**	**(133 213)**	**26.3%**	**(25.8%)**
Suppliers and employees	(650 134)	(98 801)	15.2%	(98 801)	15.2%	(132 042)	28.6%	(25.2%)
Finance charges	(600)	(14)	2.4%	(14)	2.4%	(1 171)	11.1%	(98.8%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(52 091)**	**47 148**	**(90.5%)**	**47 148**	**(90.5%)**	**25 844**	**586.3%**	**82.4%**
Cash Flow from Investing Activities								
Receipts	**902**	**700**	**77.6%**	**700**	**77.6%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	902	700	77.6%	700	77.6%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(55 536)**	**-**	**-**	**-**	**-**	**(2 284)**	**3.7%**	**(100.0%)**
Capital assets	(55 536)	-	-	-	-	(2 284)	3.7%	(100.0%)
Net Cash from/(used) Investing Activities	**(54 634)**	**700**	**(1.3%)**	**700**	**(1.3%)**	**(2 284)**	**3.8%**	**(130.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(2 320)**	**(35)**	**1.5%**	**(35)**	**1.5%**	**(743)**	**41.6%**	**(95.3%)**
Repayment of borrowing	(2 320)	(35)	1.5%	(35)	1.5%	(743)	41.6%	(95.3%)
Net Cash from/(used) Financing Activities	**(2 320)**	**(35)**	**1.5%**	**(35)**	**1.5%**	**(743)**	**41.6%**	**(95.3%)**
Net Increase/(Decrease) in cash held	**(109 045)**	**47 813**	**(43.8%)**	**47 813**	**(43.8%)**	**22 816**	**(39.5%)**	**109.6%**
Cash/cash equivalents at the year begin	15 484	19 179	123.9%	19 179	123.9%	983	(6.8%)	1 851.9%
Cash/cash equivalents at the year end	**(93 561)**	**66 992**	**(71.6%)**	**66 992**	**(71.6%)**	**23 798**	**(34.5%)**	**181.5%**

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	9 384	12.9%	2 164	3.0%	1 543	2.1%	59 669	82.0%	72 759	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 795	30.0%	969	2.3%	572	1.3%	28 358	66.4%	42 699	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 765	16.5%	2 306	3.9%	1 557	2.6%	45 552	77.0%	59 183	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 057	8.7%	524	2.2%	395	1.7%	20 668	87.4%	23 644	5.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 144	7.2%	801	1.8%	641	1.5%	39 250	89.5%	43 836	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 615	3.6%	1 742	1.7%	2 093	2.0%	92 814	92.6%	100 265	23.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 378	8.3%	2 792	3.6%	1 149	1.5%	66 511	86.6%	76 829	18.3%	-	-	-	-
Total By Income Source	**47 137**	**11.2%**	**11 299**	**2.7%**	**7 889**	**1.9%**	**352 823**	**84.2%**	**419 148**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 287	18.5%	2 384	19.3%	868	7.0%	6 831	55.2%	12 370	3.0%	-	-	-	-
Commercial	19 420	26.3%	1 188	1.2%	1 478	1.5%	73 561	76.9%	95 647	22.8%	-	-	-	-
Households	23 427	8.0%	7 280	2.5%	5 207	1.8%	257 338	87.8%	293 253	70.0%	-	-	-	-
Other	2 003	11.2%	448	2.5%	336	1.9%	15 094	84.4%	17 879	4.3%	-	-	-	-
Total By Customer Group	**47 137**	**11.2%**	**11 299**	**2.7%**	**7 889**	**1.9%**	**352 823**	**84.2%**	**419 148**	**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	21 367	14.4%	17 357	11.7%	13 093	8.8%	96 460	65.0%	148 257	29.9%
Bulk Water	-	-	-	-	-	-	312 866	100.0%	312 866	63.0%
PAYE deductions	1 812	100.0%	-	-	-	-	-	-	1 812	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 321	100.0%	-	-	-	-	-	-	2 321	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	918	33.8%	365	13.5%	342	12.6%	1 089	40.1%	2 716	.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 262	15.0%	5 063	17.8%	7 894	27.7%	11 241	39.5%	28 460	5.7%
Total	**30 680**	**6.2%**	**22 795**	**4.6%**	**21 330**	**4.3%**	**421 656**	**84.9%**	**496 461**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**355 806**	**145 855**	**41.0%**	**145 855**	**41.0%**	**144 919**	**41.2%**	**.6%**
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	131	47	35.8%	47	35.8%	25	20.5%	90.5%
Interest earned - external investments	17 860	5 411	30.3%	5 411	30.3%	4 526	28.7%	19.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	210	130	61.9%	130	61.9%	25	-	430.3%
Licences and permits	-	70	-	70	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	337 235	140 061	41.5%	140 061	41.5%	140 209	41.9%	(.1%)
Other own revenue	350	136	38.9%	136	38.9%	135	15.4%	.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**441 906**	**54 330**	**12.3%**	**54 330**	**12.3%**	**52 740**	**11.7%**	**3.0%**
Employee related costs	120 523	25 362	21.1%	25 362	21.1%	20 058	18.7%	26.5%
Remuneration of councillors	14 348	2 948	20.5%	2 948	20.5%	3 126	24.2%	(5.7%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 585	2 414	25.2%	2 414	25.2%	2 265	23.3%	6.6%
Finance charges	1 583	332	20.9%	332	20.9%	638	42.2%	(50.4%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	44 114	5 864	13.3%	5 864	13.3%	5 080	13.0%	15.6%
Transfers and grants	205 917	10 725	5.2%	10 725	5.2%	14 855	6.3%	(27.8%)
Other expenditure	45 836	6 643	14.5%	6 643	14.5%	6 518	14.4%	1.9%
Loss on disposal of PPE	-	3	-	3	-	-	-	(100.0%)
Surplus/(Deficit)	**(86 100)**	**91 524**		**91 524**		**92 179**		
Transfers recognised - capital	2 076	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(84 024)**	**91 524**		**91 524**		**92 179**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(84 024)**	**91 524**		**91 524**		**92 179**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(84 024)**	**91 524**		**91 524**		**92 179**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(84 024)**	**91 524**		**91 524**		**92 179**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**8 050**	**5 024**	**62.4%**	**5 024**	**62.4%**	**2 428**	**4.2%**	**106.9%**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 050	5 024	62.4%	5 024	62.4%	2 428	4.2%	106.9%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**8 050**	**5 024**	**62.4%**	**5 024**	**62.4%**	**2 428**	**4.2%**	**106.9%**
Governance and Administration	**7 130**	**3 550**	**49.8%**	**3 550**	**49.8%**	**245**	**.4%**	**1 347.8%**
Executive & Council	50	-	-	-	-	98	-	(100.0%)
Budget & Treasury Office	400	-	-	-	-	-	-	-
Corporate Services	6 680	3 550	53.1%	3 550	53.1%	147	-	2 313.8%
Community and Public Safety	**850**	**1 475**	**173.5%**	**1 475**	**173.5%**	**2 183**	**-**	**(32.4%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	100	1 475	1 474.8%	1 475	1 474.8%	2 183	-	(32.4%)
Housing	-	-	-	-	-	-	-	-
Health	750	-	-	-	-	-	-	-
Economic and Environmental Services	**70**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	70	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**357 882**	**146 652**	**41.0%**	**146 652**	**41.0%**	**151 543**	**42.9%**	**(3.2%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	691	383	55.4%	383	55.4%	6 857	687.5%	(94.4%)
Government - operating	337 235	140 858	41.8%	140 858	41.8%	140 159	41.9%	5%
Government - capital	2 076	-	-	-	-	-	-	-
Interest	17 880	5 411	30.3%	5 411	30.3%	4 526	28.7%	19.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(352 933)**	**(70 552)**	**20.0%**	**(70 552)**	**20.0%**	**(61 860)**	**14.0%**	**14.1%**
Suppliers and employees	(147 016)	(59 495)	40.5%	(59 495)	40.5%	(46 166)	22.6%	28.9%
Finance charges	-	(332)	-	(332)	-	(836)	42.2%	(60.4%)
Transfers and grants	(205 917)	(10 725)	5.2%	(10 725)	5.2%	(14 855)	6.3%	(27.8%)
Net Cash from/(used) Operating Activities	**4 949**	**76 101**	**1 537.7%**	**76 101**	**1 537.7%**	**89 683**	**(100.7%)**	**(15.1%)**
Cash Flow from Investing Activities								
Receipts	**(1 800)**	**15 405**	**(855.8%)**	**15 405**	**(855.8%)**	-	-	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	15 405	-	15 405	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 800)	-	-	-	-	-	-	-
Payments	**(8 050)**	**(5 024)**	**62.4%**	**(5 024)**	**62.4%**	**(2 388)**	**4.1%**	**110.4%**
Capital assets	(8 050)	(5 024)	62.4%	(5 024)	62.4%	(2 388)	4.1%	110.4%
Net Cash from/(used) Investing Activities	**(9 850)**	**10 380**	**(105.4%)**	**10 380**	**(105.4%)**	**(2 388)**	**4.1%**	**(534.7%)**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	**(1 592)**	**46.5%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	(1 592)	46.5%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1 703)**	**(1 882)**	**110.5%**	**(1 882)**	**110.5%**	**(9)**	**.3%**	**19 813.2%**
Repayment of borrowing	(1 703)	(1 882)	110.5%	(1 882)	110.5%	(9)	.3%	19 813.2%
Net Cash from/(used) Financing Activities	**(1 703)**	**(1 882)**	**110.5%**	**(1 882)**	**110.5%**	**(1 602)**	**23.4%**	**17.5%**
Net Increase/(Decrease) in cash held	**(6 604)**	**84 599**	**(1 281.0%)**	**84 599**	**(1 281.0%)**	**85 893**	**(55.6%)**	**(1.3%)**
Cash/cash equivalents at the year begin:	432 380	462 348	106.9%	462 348	106.9%	432 380	107.6%	6.9%
Cash/cash equivalents at the year end:	**425 775**	**546 947**	**128.5%**	**546 947**	**128.5%**	**518 073**	**209.2%**	**5.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 596	99.4%	20	.2%	-	-	59	.5%	12 675	100.0%	-	-	-	-
Total By Income Source	**12 597**	**99.4%**	**20**	**.2%**	**-**	**-**	**59**	**.5%**	**12 676**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 101	100.0%	-	-	-	-	-	-	12 101	95.5%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	495	86.3%	20	3.5%	-	-	59	10.3%	574	4.5%	-	-	-	-
Total By Customer Group	**12 597**	**99.4%**	**20**	**.2%**	**-**	**-**	**59**	**.5%**	**12 676**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(20 633)	100.0%	-	-	-	-	-	-	(20 633)	96.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(837)	100.0%	-	-	-	-	-	-	(837)	3.9%
Total	**(21 470)**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**(21 470)**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/17 Budget Main appropriation	2015/17 First Quarter Actual Expenditure	2015/17 First Quarter 1st Q as % of Main appropriation	2015/17 Year to Date Actual Expenditure	2015/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**743 130**	**254 031**	**34.2%**	**254 031**	**34.2%**	**256 739**	**38.1%**	**(1.1%)**
Property rates	117 929	27 094	23.0%	27 094	23.0%	23 178	26.2%	16.9%
Property rates - penalties and collection charges	-	1 559	-	1 559	-	-	-	(100.0%)
Service charges - electricity revenue	86 411	19 664	22.8%	19 664	22.8%	17 387	21.7%	13.1%
Service charges - water revenue	18 394	5 278	28.7%	5 278	28.7%	4 746	27.6%	11.2%
Service charges - sanitation revenue	4 581	1 153	25.2%	1 153	25.2%	1 077	25.1%	7.1%
Service charges - refuse revenue	7 180	1 645	22.9%	1 645	22.9%	1 633	25.0%	.8%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 475	340	4.0%	340	4.0%	470	8.3%	(27.6%)
Interest earned - external investments	4 310	728	16.9%	728	16.9%	363	49.9%	100.4%
Interest earned - outstanding debtors	4 921	395	8.0%	395	8.0%	1 697	94.5%	(76.7%)
Dividends received	-	-	-	-	-	-	-	-
Fines	5 944	2 464	41.5%	2 464	41.5%	1 003	10.4%	145.7%
Licences and permits	24	1	3.9%	1	3.9%	1	3.1%	36.3%
Agency services	15 694	2 262	14.4%	2 262	14.4%	6 031	41.1%	(62.5%)
Transfers recognised - operational	490 207	198 537	40.5%	198 537	40.5%	197 417	45.2%	(5.5%)
Other own revenue	9 060	4 910	54.2%	4 910	54.2%	1 387	17.2%	254.1%
Gains on disposal of PPE	-	-	-	-	-	350	-	(100.0%)
Operating Expenditure	**709 944**	**139 582**	**19.7%**	**139 582**	**19.7%**	**121 258**	**20.8%**	**15.1%**
Employee related costs	287 456	71 042	24.7%	71 042	24.7%	66 132	26.8%	7.4%
Remuneration of councillors	24 299	6 971	28.7%	6 971	28.7%	5 226	24.1%	33.4%
Debt impairment	18 936	125	7%	125	7%	-	-	(100.0%)
Depreciation and asset impairment	69 066	-	-	-	-	-	-	-
Finance charges	469	302	64.3%	302	64.3%	790	101.2%	(61.8%)
Bulk purchases	88 048	22 812	25.9%	22 812	25.9%	19 154	23.5%	19.1%
Other Materials	2 369	572	24.1%	572	24.1%	256	17.8%	123.5%
Contracted services	33 221	7 873	23.7%	7 873	23.7%	5 810	27.1%	35.5%
Transfers and grants	235	-	-	-	-	-	-	-
Other expenditure	185 845	29 886	16.1%	29 886	16.1%	23 891	19.5%	25.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**33 185**	**114 449**		**114 449**		**135 480**		
Transfers recognised - capital	324 571	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**357 756**	**114 449**		**114 449**		**135 480**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**357 756**	**114 449**		**114 449**		**135 480**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**357 756**	**114 449**		**114 449**		**135 480**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**357 756**	**114 449**		**114 449**		**135 480**		

Part 2: Capital Revenue and Expenditure

R thousands	2015/17 Budget Main appropriation	2015/17 First Quarter Actual Expenditure	2015/17 First Quarter 1st Q as % of Main appropriation	2015/17 Year to Date Actual Expenditure	2015/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**354 405**	**61 023**	**17.2%**	**61 023**	**17.2%**	**30 445**	**7.4%**	**100.4%**
National Government	324 571	58 216	17.9%	58 216	17.9%	30 101	7.9%	93.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**324 571**	**58 216**	**17.9%**	**58 216**	**17.9%**	**30 101**	**7.9%**	**93.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	29 834	2 807	9.4%	2 807	9.4%	344	1.1%	715.2%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**354 405**	**61 023**	**17.2%**	**61 023**	**17.2%**	**30 445**	**7.4%**	**100.4%**
Governance and Administration	**4 615**	**653**	**14.2%**	**653**	**14.2%**	**166**	**1.9%**	**293.0%**
Executive & Council	1 000	653	65.3%	653	65.3%	-	-	(100.0%)
Budget & Treasury Office	210	-	-	-	-	-	-	-
Corporate Services	3 406	-	-	-	-	166	10.3%	(100.0%)
Community and Public Safety	**2 800**	**2 153**	**76.9%**	**2 153**	**76.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	2 800	2 153	76.9%	2 153	76.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**86 180**	**28 296**	**32.8%**	**28 296**	**32.8%**	**13 469**	**22.9%**	**110.1%**
Planning and Development	32 274	7 884	24.4%	7 884	24.4%	3 406	13.6%	131.3%
Road Transport	52 825	20 412	38.6%	20 412	38.6%	10 060	30.0%	102.9%
Environmental Protection	1 080	-	-	-	-	-	-	-
Trading Services	**260 809**	**29 920**	**11.5%**	**29 920**	**11.5%**	**16 810**	**4.9%**	**78.0%**
Electricity	18 615	89	5%	89	5%	176	1.1%	(49.1%)
Water	204 494	29 090	14.2%	29 090	14.2%	16 477	5.5%	76.6%
Waste Water Management	30 800	740	2.4%	740	2.4%	157	.6%	370.3%
Waste Management	6 900	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**996 740**	**445 758**	**44.7%**	**445 758**	**44.7%**	**386 369**	**38.6%**	**15.4%**
Property rates, penalties and collection charges	64 606	19 143	29.6%	19 143	29.6%	17 809	36.8%	7.5%
Service charges	109 868	24 012	21.9%	24 012	21.9%	19 401	19.1%	23.8%
Other revenue	30 404	107 427	353.3%	107 427	353.3%	25 098	85.8%	328.0%
Government - operating	460 207	189 641	41.2%	189 641	41.2%	179 771	41.2%	5.5%
Government - capital	324 571	104 815	32.2%	104 815	32.2%	142 229	37.2%	(26.4%)
Interest	7 085	920	13.0%	920	13.0%	2 060	106.3%	(55.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(621 941)**	**(294 559)**	**47.4%**	**(294 559)**	**47.4%**	**(375 632)**	**75.7%**	**(21.6%)**
Suppliers and employees	(621 237)	(294 262)	47.4%	(294 262)	47.4%	(375 302)	75.7%	(21.6%)
Finance charges	(469)	(297)	63.3%	(297)	63.3%	(330)	42.2%	(9.9%)
Transfers and grants	(235)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**374 800**	**151 199**	**40.3%**	**151 199**	**40.3%**	**10 737**	**2.1%**	**1 306.2%**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decreases in non-current debtors	-	-	-	-	-	-	-	-
Decreases in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(354 405)**	**(97 490)**	**27.5%**	**(97 490)**	**27.5%**	**(34 704)**	**9.1%**	**180.9%**
Capital assets	(354 405)	(97 490)	27.5%	(97 490)	27.5%	(34 704)	9.1%	180.9%
Net Cash from/(used) Investing Activities	**(354 405)**	**(97 490)**	**27.5%**	**(97 490)**	**27.5%**	**(34 704)**	**9.1%**	**180.9%**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(291)**	-	-	-	-	-	-	-
Repayment of borrowing	(291)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(291)**	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**20 103**	**53 709**	**267.2%**	**53 709**	**267.2%**	**(23 967)**	**(19.7%)**	**(324.1%)**
Cash/cash equivalents at the year begin:	54 877	58 209	106.1%	58 209	106.1%	33 418	20 323.6%	74.2%
Cash/cash equivalents at the year end	**74 980**	**111 918**	**149.3%**	**111 918**	**149.3%**	**9 452**	**7.8%**	**1 084.1%**

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	2 175	36.3%	475	7.9%	320	5.3%	3 028	50.5%	5 998	3.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 204	60.6%	1 253	12.2%	671	6.6%	2 107	20.6%	10 235	6.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 644	6.1%	5 041	4.0%	5 474	4.4%	107 541	85.6%	125 701	77.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	366	30.5%	133	11.1%	86	7.1%	615	51.3%	1 201	7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	401	34.8%	137	11.8%	91	7.9%	525	45.5%	1 155	7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	834	5.9%	771	5.5%	707	5.0%	11 752	83.6%	14 064	8.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	512	12.3%	282	6.8%	338	8.1%	3 020	72.7%	4 152	2.6%	-	-	-	-
Total By Income Source	**18 137**	**11.2%**	**8 092**	**5.0%**	**7 687**	**4.7%**	**128 588**	**79.1%**	**162 504**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 604	6.7%	2 344	5.6%	3 038	7.3%	33 618	80.4%	41 604	25.7%	-	-	-	-
Commercial	9 109	9.7%	3 088	3.3%	2 510	2.7%	78 838	84.3%	93 547	57.6%	-	-	-	-
Households	5 751	23.7%	2 530	10.4%	1 956	8.1%	14 012	57.8%	24 249	14.9%	-	-	-	-
Other	472	16.2%	129	4.5%	182	6.3%	2 120	73.0%	2 904	1.8%	-	-	-	-
Total By Customer Group	**18 137**	**11.2%**	**8 092**	**5.0%**	**7 687**	**4.7%**	**128 588**	**79.1%**	**162 504**	**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	7 600	100.0%	-	-	-	-	-	-	7 600	8.4%
Bulk Water	-	-	-	-	292	100.0%	-	-	292	.3%
PAYE deductions	3 493	100.0%	-	-	-	-	-	-	3 493	3.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 060	100.0%	-	-	-	-	-	-	3 060	3.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	2 411	100.0%	2 411	2.7%
Auditor-General	391	100.0%	-	-	-	-	-	-	391	.4%
Other	37 986	51.6%	8 155	11.1%	27 536	37.4%	-	-	73 678	81.0%
Total	**52 530**	**57.8%**	**8 155**	**9.0%**	**27 828**	**30.6%**	**2 411**	**2.7%**	**90 924**	**100.0%**

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr SZ Maisaba (ACFO)	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 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**284 404**	**93 675**	**32.9%**	**93 675**	**32.9%**	**75 776**	**27.1%**	**23.6%**
Property rates	42 639	16 095	37.6%	16 095	37.6%	14 636	41.4%	10.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	50 257	13 772	27.4%	13 772	27.4%	9 770	15.4%	41.0%
Service charges - water revenue	32 951	7 012	21.3%	7 012	21.3%	4 424	11.3%	58.5%
Service charges - sanitation revenue	13 552	3 388	25.0%	3 388	25.0%	3 179	25.3%	6.5%
Service charges - refuse revenue	7 951	2 026	25.5%	2 026	25.5%	1 663	21.9%	6.7%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	27	6	22.9%	6	22.9%	3	13.0%	84.9%
Interest earned - external investments	3 966	623	15.6%	623	15.6%	185	6.7%	236.7%
Interest earned - outstanding debtors	23 892	7 458	31.2%	7 458	31.2%	5 504	45.1%	35.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	50	20	39.6%	20	39.6%	(49)	(26.3%)	(140.1%)
Licences and permits	9 532	2 833	29.7%	2 833	29.7%	-	-	(100.0%)
Agency services	-	-	-	-	-	5 634	74.6%	(100.0%)
Transfers recognised - operational	96 584	39 957	41.4%	39 957	41.4%	30 122	30.6%	32.7%
Other own revenue	2 782	485	17.4%	485	17.4%	512	47.3%	(5.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**304 743**	**48 777**	**16.0%**	**48 777**	**16.0%**	**45 189**	**15.6%**	**7.9%**
Employee related costs	77 115	18 305	23.7%	18 305	23.7%	17 919	22.6%	2.1%
Remuneration of councillors	7 587	1 739	22.9%	1 739	22.9%	1 761	23.2%	(1.2%)
Debt impairment	66 398	(297)	(.4%)	(297)	(.4%)	1 167	2.3%	(120.0%)
Depreciation and asset impairment	36 484	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	(1)	(.1%)	(100.0%)
Bulk purchases	54 868	13 301	24.2%	13 301	24.2%	10 990	20.1%	21.0%
Other Materials	12 535	3 688	29.4%	3 688	29.4%	2 273	13.9%	62.3%
Contracted services	11 622	3 946	34.0%	3 946	34.0%	2 117	17.6%	86.4%
Transfers and grants	9 969	1 754	17.6%	1 754	17.6%	1 290	20.0%	35.9%
Other expenditure	28 164	6 282	22.3%	6 282	22.3%	7 853	26.4%	(17.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20 339)**	**44 897**		**44 897**		**30 588**		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(20 339)**	**44 897**		**44 897**		**30 588**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(20 339)**	**44 897**		**44 897**		**30 588**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(20 339)**	**44 897**		**44 897**		**30 588**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(20 339)**	**44 897**		**44 897**		**30 588**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**30 959**	**3 873**	**12.5%**	**3 873**	**12.5%**	**5 295**	**11.9%**	**(26.8%)**
National Government	30 959	3 873	12.5%	3 873	12.5%	5 295	13.9%	(26.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 959**	**3 873**	**12.5%**	**3 873**	**12.5%**	**5 295**	**13.9%**	**(26.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**30 959**	**3 873**	**12.5%**	**3 873**	**12.5%**	**5 295**	**11.9%**	**(26.8%)**
Governance and Administration	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	**500**	-	-	-	-	-	-	-
Community & Social Services	500	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**30 459**	**3 873**	**12.7%**	**3 873**	**12.7%**	**5 295**	**12.1%**	**(26.8%)**
Electricity	11 483	1 347	11.7%	1 347	11.7%	-	-	(100.0%)
Water	6 500	1 000	15.4%	1 000	15.4%	194	1.2%	415.5%
Waste Water Management	12 476	1 527	12.2%	1 527	12.2%	5 101	39.7%	(70.1%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**236 833**	**73 722**	**31.1%**	**73 722**	**31.1%**	**64 086**	**26.7%**	**15.0%**
Property rates, penalties and collection charges	21 419	5 783	27.0%	5 783	27.0%	4 049	20.8%	42.8%
Service charges	66 716	12 713	19.1%	12 713	19.1%	10 815	16.9%	17.5%
Other revenue	**12 391**	**3 311**	**26.7%**	**3 311**	**26.7%**	**4 987**	**56.5%**	**(33.6%)**
Government - operating	99 584	40 383	41.8%	40 383	41.8%	30 122	30.8%	34.1%
Government - capital	30 959	10 327	33.4%	10 327	33.4%	9 745	26.0%	6.0%
Interest	6 764	1 206	13.8%	1 206	13.8%	4 367	49.4%	(72.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(201 861)**	**(48 527)**	**24.0%**	**(48 527)**	**24.0%**	**(44 002)**	**21.2%**	**10.3%**
Suppliers and employees	(191 891)	(46 774)	24.4%	(46 774)	24.4%	(42 713)	21.3%	9.5%
Finance charges	-	-	-	-	-	1	(.1%)	(100.0%)
Transfers and grants	(9 969)	(1 754)	17.6%	(1 754)	17.6%	(1 290)	20.0%	35.9%
Net Cash from/(used) Operating Activities	**34 972**	**25 195**	**72.0%**	**25 195**	**72.0%**	**20 084**	**61.2%**	**25.5%**
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	**(30 959)**	**(3 873)**	**12.5%**	**(3 873)**	**12.5%**	**(718)**	**1.9%**	**439.1%**
Capital assets	(30 959)	(3 873)	12.5%	(3 873)	12.5%	(718)	1.9%	439.1%
Net Cash from/(used) Investing Activities	**(30 959)**	**(3 873)**	**12.5%**	**(3 873)**	**12.5%**	**(718)**	**1.9%**	**439.1%**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**4 013**	**21 322**	**531.3%**	**21 322**	**531.3%**	**19 365**	**(412.5%)**	**10.1%**
Cash/cash equivalents at the year begin	37 640	37 640	100.0%	37 640	100.0%	55 400	125.1%	(32.1%)
Cash/cash equivalents at the year end	**41 653**	**58 962**	**141.6%**	**58 962**	**141.6%**	**74 765**	**188.9%**	**(21.1%)**

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	-	-	1 958	2.6%	1 716	2.3%	72 043	95.1%	75 717	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	2 323	13.3%	1 190	6.8%	13 921	79.8%	17 434	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	1 899	3.5%	1 403	2.6%	51 537	94.0%	54 839	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	1 029	2.8%	864	2.3%	35 244	94.9%	37 137	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	621	3.1%	513	2.6%	18 814	94.3%	19 948	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	2 561	3.1%	2 410	2.9%	76 654	93.9%	81 624	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	959	2.3%	610	1.4%	40 870	96.3%	42 440	12.9%	-	-	-	-
Total By Income Source	**1**	**-**	**11 350**	**3.4%**	**8 706**	**2.6%**	**309 283**	**93.9%**	**329 339**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	818	1.8%	558	1.2%	44 550	97.0%	45 926	13.9%	-	-	-	-
Commercial	-	-	612	3.5%	328	1.9%	16 551	94.6%	17 489	5.3%	-	-	-	-
Households	1	-	8 665	3.2%	7 535	2.8%	251 932	94.0%	268 133	81.4%	-	-	-	-
Other	-	-	1 255	(56.8%)	287	(13.0%)	(3 750)	169.8%	(2 208)	(.7%)	-	-	-	-
Total By Customer Group	**1**	**-**	**11 350**	**3.4%**	**8 706**	**2.6%**	**309 283**	**93.9%**	**329 339**	**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	-	-	-	-	1 259	100.0%	-	-	1 259	32.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	264	10.2%	113	4.3%	93	3.6%	2 123	81.9%	2 592	67.3%
Total	**264**	**6.9%**	**113**	**2.9%**	**1 352**	**35.1%**	**2 123**	**55.1%**	**3 851**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**1 370 181**	**370 283**	**27.0%**	**370 283**	**27.0%**	**364 490**	**26.7%**	**1.6%**
Property rates	304 861	77 985	25.6%	77 985	25.6%	76 716	25.5%	1.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	574 066	157 547	27.4%	157 547	27.4%	145 906	27.1%	8.0%
Service charges - water revenue	83 158	19 002	22.9%	19 002	22.9%	21 918	26.9%	(13.3%)
Service charges - sanitation revenue	56 123	14 145	25.2%	14 145	25.2%	17 344	25.4%	(18.4%)
Service charges - refuse revenue	60 048	15 565	25.9%	15 565	25.9%	19 992	25.5%	(22.1%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 468	4 426	25.3%	4 426	25.3%	14 663	40.9%	(69.8%)
Interest earned - external investments	24 961	11 237	45.0%	11 237	45.0%	3 431	16.0%	227.5%
Interest earned - outstanding debtors	2 315	778	33.6%	778	33.6%	599	30.5%	29.9%
Dividends received	-	-	-	-	-	-	-	-
Fines	4 695	1 306	27.8%	1 306	27.8%	1 357	8.0%	(3.8%)
Licences and permits	9 276	2 191	23.6%	2 191	23.6%	2 078	23.3%	5.5%
Agency services	15 909	3 539	22.2%	3 539	22.2%	2 876	18.8%	23.0%
Transfers recognised - operational	140 580	58 869	41.7%	58 869	41.7%	50 745	40.2%	15.6%
Other own revenue	76 550	3 893	5.1%	3 893	5.1%	6 855	10.1%	(43.2%)
Gains on disposal of PPE	150	-	-	-	-	-	-	-
Operating Expenditure	**1 404 161**	**301 992**	**21.5%**	**301 992**	**21.5%**	**304 671**	**21.7%**	**(.9%)**
Employee related costs	412 117	98 845	24.0%	98 845	24.0%	88 095	22.8%	12.2%
Remuneration of councillors	21 076	4 560	21.6%	4 560	21.6%	4 533	23.0%	.6%
Debt impairment	9 974	2 493	25.0%	2 493	25.0%	2 281	13.2%	9.3%
Depreciation and asset impairment	154 697	38 643	25.0%	38 643	25.0%	33 275	25.0%	(1.6%)
Finance charges	35 747	-	-	-	-	-	-	-
Bulk purchases	422 710	99 360	23.5%	99 360	23.5%	91 673	24.1%	8.4%
Other Materials	-	-	-	-	-	-	-	-
Contracted services	46 191	8 245	17.8%	8 245	17.8%	7 263	17.7%	13.7%
Transfers and grants	1 780	2 144	121.8%	2 144	121.8%	17 139	25.3%	(87.5%)
Other expenditure	299 685	47 703	15.9%	47 703	15.9%	54 422	18.0%	(12.3%)
Loss on disposal of PPE	5	-	-	-	-	-	-	-
Surplus/(Deficit)	**(33 980)**	**68 291**		**68 291**		**59 809**		
Transfers recognised - capital	76 718	363	5%	363	5%	2 260	2.0%	(83.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 738**	**68 654**		**68 654**		**62 068**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42 738**	**68 654**		**68 654**		**62 068**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 738**	**68 654**		**68 654**		**62 068**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 738**	**68 654**		**68 654**		**62 068**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**257 135**	**17 418**	**6.8%**	**17 418**	**6.8%**	**22 691**	**9.6%**	**(23.2%)**
National Government	46 662	363	.8%	363	.8%	11 567	18.6%	(96.9%)
Provincial Government	10 023	1 349	13.5%	1 349	13.5%	-	-	(100.0%)
District Municipality	16 750	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**73 435**	**1 713**	**2.3%**	**1 713**	**2.3%**	**11 567**	**18.6%**	**(85.2%)**
Borrowing	99 454	4 695	4.7%	4 695	4.7%	4 578	4.7%	2.5%
Internally generated funds	84 246	11 010	13.1%	11 010	13.1%	6 546	8.6%	68.2%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**257 135**	**17 418**	**6.8%**	**17 418**	**6.8%**	**22 691**	**9.6%**	**(23.2%)**
Governance and Administration	**21 064**	**1 401**	**6.7%**	**1 401**	**6.7%**	**1 745**	**12.1%**	**(19.7%)**
Executive & Council	2 611	715	27.4%	715	27.4%	730	67.2%	(2.1%)
Budget & Treasury Office	1 160	5	5%	5	5%	4	3.7%	19.9%
Corporate Services	17 293	682	3.9%	682	3.9%	1 010	7.6%	(32.5%)
Community and Public Safety	**26 011**	**1 132**	**4.4%**	**1 132**	**4.4%**	**1 727**	**5.6%**	**(34.4%)**
Community & Social Services	5 290	88	1.7%	88	1.7%	1 396	22.2%	(93.7%)
Sport And Recreation	10 592	0	-	0	-	154	1.7%	(99.9%)
Public Safety	9 154	1 044	11.4%	1 044	11.4%	177	1.1%	490.2%
Housing	525	-	-	-	-	-	-	-
Health	450	-	-	-	-	-	-	-
Economic and Environmental Services	**73 668**	**0**	**-**	**0**	**-**	**6 653**	**12.5%**	**(100.0%)**
Planning and Development	1 816	0	-	0	-	30	2.5%	(99.9%)
Road Transport	71 852	0	-	0	-	6 633	12.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**136 392**	**14 884**	**10.9%**	**14 884**	**10.9%**	**12 557**	**9.1%**	**18.5%**
Electricity	24 039	1 471	6.1%	1 471	6.1%	1 600	2.8%	(8.1%)
Water	31 657	4 877	15.4%	4 877	15.4%	5 253	15.7%	(7.2%)
Waste Water Management	66 501	1 142	1.7%	1 142	1.7%	5 703	17.8%	(80.0%)
Waste Management	14 195	7 395	52.1%	7 395	52.1%	0	-	9 243 215.0%
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**1 426 866**	**387 690**	**27.2%**	**387 690**	**27.2%**	**407 206**	**28.6%**	**(4.8%)**
Property rates, penalties and collection charges	304 861	77 985	25.6%	77 985	25.6%	78 716	25.5%	1.7%
Service charges	773 395	206 259	26.7%	206 259	26.7%	205 160	26.8%	5%
Other revenue	**124 068**	**15 353**	**12.4%**	**15 353**	**12.4%**	**58 296**	**47.0%**	**(77.5%)**
Government - operating	140 560	58 540	41.6%	58 540	41.6%	50 746	40.2%	15.4%
Government - capital	56 685	17 537	30.9%	17 537	30.9%	2 260	3.6%	676.1%
Interest	27 296	12 015	44.0%	12 015	44.0%	4 030	17.3%	198.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 239 490)**	**(348 204)**	**28.1%**	**(348 204)**	**28.1%**	**(397 544)**	**32.4%**	**(12.4%)**
Suppliers and employees	(1 201 984)	(346 060)	28.8%	(346 060)	28.8%	(380 405)	33.7%	(9.0%)
Finance charges	(35 747)	-	-	-	-	-	-	-
Transfers and grants	(1 760)	(2 144)	121.8%	(2 144)	121.8%	(17 139)	25.3%	(87.5%)
Net Cash from/(used) Operating Activities	**187 375**	**39 486**	**21.1%**	**39 486**	**21.1%**	**9 662**	**4.9%**	**308.7%**
Cash Flow from Investing Activities								
Receipts	**(143 850)**	**302 000**	**(209.9%)**	**302 000**	**(209.9%)**	**72 000**	**(133.7%)**	**319.4%**
Proceeds on disposal of PPE	150	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(144 000)	302 000	(209.7%)	302 000	(209.7%)	72 000	(133.3%)	319.4%
Payments	**(257 175)**	**(17 418)**	**6.8%**	**(17 418)**	**6.8%**	**(22 691)**	**9.6%**	**(23.2%)**
Capital assets	(257 175)	(17 418)	6.8%	(17 418)	6.8%	(22 691)	9.6%	(23.2%)
Net Cash from/(used) Investing Activities	**(401 025)**	**284 582**	**(71.0%)**	**284 582**	**(71.0%)**	**49 309**	**(17.0%)**	**477.1%**
Cash Flow from Financing Activities								
Receipts	**229 928**	**403**	**.2%**	**403**	**.2%**	**259**	**.2%**	**55.6%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	224 162	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 766	403	7.0%	403	7.0%	259	4.5%	55.6%
Payments	**(16 770)**	**-**	**-**	**-**	**-**	**(2 411)**	**14.4%**	**(100.0%)**
Repayment of borrowing	(16 770)	-	-	-	-	(2 411)	14.4%	(100.0%)
Net Cash from/(used) Financing Activities	**213 158**	**403**	**.2%**	**403**	**.2%**	**(2 152)**	**(2.5%)**	**(118.7%)**
Net Increase/(Decrease) in cash held	**(492)**	**324 472**	**(66 007.6%)**	**324 472**	**(66 007.6%)**	**56 819**	**(884.4%)**	**471.1%**
Cash/cash equivalents at the year begin:	61 719	80 631	130.6%	80 631	130.6%	98 893	126.8%	(18.5%)
Cash/cash equivalents at the year end:	**61 227**	**405 102**	**661.6%**	**405 102**	**661.6%**	**155 712**	**215.7%**	**160.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts to Council Policy Amount	Impairment -Bad Debts to Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 928	54.3%	416	4.6%	362	4.0%	3 376	37.2%	9 082	8.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 458	89.6%	1 024	3.6%	378	1.3%	1 550	5.5%	28 410	24.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 884	46.8%	2 676	7.9%	1 953	5.8%	13 398	39.5%	33 911	29.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 234	57.2%	357	6.3%	199	3.5%	1 863	33.0%	5 653	5.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 388	60.2%	395	7.0%	182	3.2%	1 662	29.5%	5 627	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	292	10.7%	91	3.3%	99	3.6%	2 257	82.4%	2 740	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	(4)	(.1%)	206	7.6%	175	6.5%	2 321	86.0%	2 699	2.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 127	23.6%	1 006	3.9%	919	3.5%	17 888	69.0%	25 940	22.7%	-	-	-	-
Total By Income Source	**59 307**	**52.0%**	**6 172**	**5.4%**	**4 268**	**3.7%**	**44 315**	**38.9%**	**114 062**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(333)	(5.1%)	1 617	24.8%	1 197	18.4%	4 028	61.9%	6 509	5.7%	-	-	-	-
Commercial	40 502	66.9%	1 917	3.2%	1 051	1.7%	17 052	28.2%	60 522	53.1%	-	-	-	-
Households	18 015	48.6%	2 396	6.5%	1 483	4.0%	15 019	40.7%	36 914	32.4%	-	-	-	-
Other	1 122	11.1%	242	2.4%	537	5.3%	8 215	81.2%	10 116	8.9%	-	-	-	-
Total By Customer Group	**59 307**	**52.0%**	**6 172**	**5.4%**	**4 268**	**3.7%**	**44 315**	**38.9%**	**114 062**	**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	54 702	100.0%	-	-	-	-	-	-	54 702	62.4%
Bulk Water	573	100.0%	-	-	-	-	-	-	573	7%
PAYE deductions	5 142	100.0%	-	-	-	-	-	-	5 142	5.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 412	100.0%	-	-	-	-	-	-	5 412	6.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 896	100.0%	-	-	-	-	-	-	20 896	23.9%
Auditor-General	334	100.0%	-	-	-	-	-	-	334	4%
Other	554	100.0%	-	-	-	-	-	-	554	6%
Total	**87 613**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**87 613**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**488 503**	**195 840**	**40.3%**	**195 840**	**40.3%**	**185 100**	**40.8%**	**5.8%**
Property rates	89 438	87 648	98.0%	87 648	98.0%	86 979	87.0%	8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	157 782	36 968	23.4%	36 968	23.4%	31 063	19.9%	19.0%
Service charges - water revenue	30 852	9 352	30.3%	9 352	30.3%	6 515	22.1%	43.5%
Service charges - sanitation revenue	13 015	3 376	25.9%	3 376	25.9%	2 094	17.0%	61.3%
Service charges - refuse revenue	17 074	4 079	23.9%	4 079	23.9%	4 941	-	(17.4%)
Service charges - other	146	-	-	-	-	26	-	(100.0%)
Rental of facilities and equipment	3 041	742	24.4%	742	24.4%	616	23.3%	20.5%
Interest earned - external investments	618	120	19.4%	120	19.4%	103	16.2%	16.4%
Interest earned - outstanding debtors	17 484	4 055	23.2%	4 055	23.2%	3 268	36.6%	24.1%
Dividends received	-	-	-	-	-	-	-	-
Fines	2 524	294	11.6%	294	11.6%	471	27.4%	(37.6%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	32 995	1	-	1	-	2 984	21.0%	(100.0%)
Transfers recognised - operational	118 547	47 939	40.4%	47 939	40.4%	43 655	40.2%	9.8%
Other own revenue	2 990	931	31.2%	931	31.2%	2 393	12.5%	(61.1%)
Gains on disposal of PPE	-	334	-	334	-	-	-	(100.0%)
Operating Expenditure	**505 139**	**110 793**	**21.9%**	**110 793**	**21.9%**	**120 239**	**24.9%**	**(7.9%)**
Employee related costs	132 903	37 674	28.3%	37 674	28.3%	33 343	28.7%	13.0%
Remuneration of councillors	8 857	2 169	24.5%	2 169	24.5%	2 177	25.9%	(.4%)
Debt impairment	14 191	8	1%	8	1%	863	31.3%	(98.9%)
Depreciation and asset impairment	33 596	-	-	-	-	-	-	-
Finance charges	17 934	591	3.3%	591	3.3%	11 310	40.7%	(94.8%)
Bulk purchases	138 479	26 031	18.8%	26 031	18.8%	34 194	19.7%	(23.9%)
Other Materials	-	-	-	-	-	-	-	-
Contracted services	50 482	13 045	25.8%	13 045	25.8%	9 056	25.4%	44.1%
Transfers and grants	8 730	215	2.5%	215	2.5%	1 487	17.3%	(85.5%)
Other expenditure	99 967	31 059	31.1%	31 059	31.1%	28 009	37.5%	10.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 636)**	**85 047**		**85 047**		**64 860**		
Transfers recognised - capital	65 023	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47 387**	**85 047**		**85 047**		**64 860**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**47 387**	**85 047**		**85 047**		**64 860**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47 387**	**85 047**		**85 047**		**64 860**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47 387**	**85 047**		**85 047**		**64 860**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**71 174**	**12 083**	**17.0%**	**12 083**	**17.0%**	**-**	**-**	**(100.0%)**
National Government	63 724	7 888	12.4%	7 888	12.4%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 724**	**7 888**	**12.4%**	**7 888**	**12.4%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 450	4 195	56.3%	4 195	56.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**71 174**	**12 083**	**17.0%**	**12 083**	**17.0%**	**-**	**-**	**(100.0%)**
Governance and Administration	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	2 000	-	-	-	-	-	-	-
Community and Public Safety	**7 237**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	7 237	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 416**	**12 083**	**37.3%**	**12 083**	**37.3%**	**-**	**-**	**(100.0%)**
Planning and Development	-	4 195	-	4 195	-	-	-	(100.0%)
Road Transport	32 416	7 888	24.3%	7 888	24.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**29 521**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	5 100	-	-	-	-	-	-	-
Water	24 071	-	-	-	-	-	-	-
Waste Water Management	350	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**527 425**	**169 769**	**32.2%**	**169 769**	**32.2%**	**121 569**	**20.7%**	**39.6%**
Property rates, penalties and collection charges	83 384	22 750	27.3%	22 750	27.3%	9 388	24.7%	142.3%
Service charges	200 666	48 776	23.9%	48 776	23.9%	40 613	14.5%	20.1%
Other revenue	**41 459**	**6 799**	**16.4%**	**6 799**	**16.4%**	**7 045**	**6.1%**	**(3.5%)**
Government - operating	122 275	58 188	47.6%	58 188	47.6%	46 796	43.0%	24.3%
Government - capital	66 025	32 887	49.8%	32 887	49.8%	17 726	38.0%	85.6%
Interest	10 516	359	3.4%	359	3.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(458 466)**	**(151 297)**	**32.3%**	**(151 297)**	**32.3%**	**(112 613)**	**23.6%**	**34.4%**
Suppliers and employees	(439 943)	(137 838)	31.3%	(137 838)	31.3%	(110 089)	24.1%	25.2%
Finance charges	(19 792)	(5 572)	28.2%	(5 572)	28.2%	(2 525)	11.4%	120.7%
Transfers and grants	(8 730)	(7 888)	90.4%	(7 888)	90.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**58 960**	**18 472**	**31.3%**	**18 472**	**31.3%**	**8 956**	**8.2%**	**106.3%**
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	**(73 475)**	**(4 195)**	**5.7%**	**(4 195)**	**5.7%**	**(9 743)**	**22.0%**	**(56.9%)**
Capital assets	(73 475)	(4 195)	5.7%	(4 195)	5.7%	(9 743)	22.0%	(56.9%)
Net Cash from/(used) Investing Activities	**(73 475)**	**(4 195)**	**5.7%**	**(4 195)**	**5.7%**	**(9 743)**	**22.0%**	**(56.9%)**
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	**(14 515)**	**14 277**	**(98.4%)**	**14 277**	**(98.4%)**	**(787)**	**(1.2%)**	**(1 913.1%)**
Cash/cash equivalents at the year begin	8 990	5 242	58.3%	5 242	58.3%	8 997	179.9%	(41.7%)
Cash/cash equivalents at the year end:	**(5 525)**	**19 518**	**(353.2%)**	**19 518**	**(353.2%)**	**8 210**	**11.7%**	**137.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 354	7.7%	2 074	4.7%	1 825	4.2%	36 482	83.4%	43 735	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 938	19.2%	3 698	9.0%	2 243	5.4%	27 360	66.3%	41 240	17.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 371	5.6%	18 458	16.7%	4 406	4.0%	81 527	73.6%	110 762	47.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 956	7.6%	1 605	4.1%	1 360	3.5%	33 226	84.9%	39 147	16.7%	-	-	-	-
Total By Income Source	**20 619**	**8.8%**	**25 835**	**11.0%**	**9 835**	**4.2%**	**178 594**	**76.0%**	**234 884**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 619	8.8%	25 835	11.0%	9 835	4.2%	178 594	76.0%	234 884	100.0%	-	-	-	-
Total By Customer Group	**20 619**	**8.8%**	**25 835**	**11.0%**	**9 835**	**4.2%**	**178 594**	**76.0%**	**234 884**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	18 781	5.3%	8 411	2.4%	-	-	325 600	92.3%	352 792	89.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	939	100.0%	939	.2%
Trade Creditors	8 463	34.3%	3 642	14.8%	106	4%	12 452	50.5%	24 663	6.3%
Auditor-General	-	-	620	11.8%	39	7%	4 583	87.4%	5 243	1.3%
Other	-	-	-	-	-	-	10 160	100.0%	10 160	2.6%
Total	**27 244**	**6.9%**	**12 673**	**3.2%**	**145**	**-**	**353 735**	**89.8%**	**393 797**	**100.0%**

Contact Details

Municipal Manager	Mr L M Mokoena	013 235 7300
Financial Manager	Mr MGT Mnisi	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 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**513 223**	**83 166**	**16.2%**	**83 166**	**16.2%**	**58 662**	**12.0%**	**41.8%**
Property rates	41 380	9 939	24.0%	9 939	24.0%	9 711	16.9%	2.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	40 863	20 373	49.9%	20 373	49.9%	16 523	39.6%	23.3%
Service charges - sanitation revenue	966	173	18.0%	173	18.0%	269	15.0%	(35.4%)
Service charges - refuse revenue	49 490	8 263	16.7%	8 263	16.7%	5 043	32.1%	63.9%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	572	54	9.5%	54	9.5%	130	22.9%	(58.2%)
Interest earned - external investments	4 906	1 072	21.8%	1 072	21.8%	1 052	42.5%	1.9%
Interest earned - outstanding debtors	18 717	7 056	37.7%	7 056	37.7%	3 784	15.5%	86.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	586	144	24.5%	144	24.5%	187	12.5%	(23.2%)
Licences and permits	267	16	5.5%	16	5.5%	42	13.4%	(61.9%)
Agency services	6 117	-	-	-	-	-	-	-
Transfers recognised - operational	342 061	2 186	6%	2 186	6%	1 247	4%	75.3%
Other own revenue	7 260	33 890	466.5%	33 890	466.5%	20 675	75.4%	63.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	**613 285**	**76 166**	**12.4%**	**76 166**	**12.4%**	**70 781**	**11.2%**	**7.6%**
Employee related costs	113 814	28 172	24.8%	28 172	24.8%	24 942	23.2%	12.9%
Remuneration of councillors	21 529	4 927	22.9%	4 927	22.9%	4 743	25.7%	3.9%
Debt impairment	65 196	-	-	-	-	-	-	-
Depreciation and asset impairment	160 966	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	129 494	19 943	15.4%	19 943	15.4%	11 230	7.5%	77.6%
Other Materials	2 733	-	-	-	-	-	-	-
Contracted services	12 208	3 328	27.3%	3 328	27.3%	2 889	26.3%	15.2%
Transfers and grants	28 074	4 408	15.7%	4 408	15.7%	3 698	19.9%	19.2%
Other expenditure	79 271	15 388	19.4%	15 388	19.4%	23 279	20.4%	(33.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(100 062)**	**7 000**		**7 000**		**(12 118)**		
Transfers recognised - capital	113 629	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 566**	**7 000**		**7 000**		**(12 118)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13 566**	**7 000**		**7 000**		**(12 118)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 566**	**7 000**		**7 000**		**(12 118)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 566**	**7 000**		**7 000**		**(12 118)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**135 672**	**6 811**	**5.0%**	**6 811**	**5.0%**	**47 830**	**41.1%**	**(85.8%)**
National Government	135 672	6 811	5.0%	6 811	5.0%	47 830	41.1%	(85.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	135 672	6 811	5.0%	6 811	5.0%	47 830	41.1%	(85.8%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**135 672**	**6 811**	**5.0%**	**6 811**	**5.0%**	**47 830**	**41.1%**	**(85.8%)**
Governance and Administration	900	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	900	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	132 772	6 811	5.1%	6 811	5.1%	47 039	40.8%	(85.5%)
Planning and Development	132 772	6 811	5.1%	6 811	5.1%	47 039	40.8%	(85.5%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	2 000	-	-	-	-	792	72.0%	(100.0%)
Electricity	2 000	-	-	-	-	792	72.0%	(100.0%)
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**483 057**	**227 293**	**47.1%**	**227 293**	**47.1%**	**212 855**	**41.7%**	**6.8%**
Property rates, penalties and collection charges	2 174	358	16.5%	358	16.5%	143	.6%	149.7%
Service charges	3 126	375	12.0%	375	12.0%	461	2.7%	(16.6%)
Other revenue	**9 938**	**34 104**	**343.2%**	**34 104**	**343.2%**	**20 734**	**57.7%**	**64.5%**
Government - operating	342 061	140 335	41.0%	140 335	41.0%	139 396	45.1%	7%
Government - capital	113 629	51 020	44.9%	51 020	44.9%	51 020	42.4%	-
Interest	12 131	1 102	9.1%	1 102	9.1%	1 101	39.9%	1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(356 280)**	**(103 115)**	**28.9%**	**(103 115)**	**28.9%**	**(87 167)**	**22.1%**	**18.3%**
Suppliers and employees	(335 348)	(103 115)	30.7%	(103 115)	30.7%	(83 754)	21.5%	23.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(20 932)	-	-	-	-	(3 413)	79.4%	(100.0%)
Net Cash from/(used) Operating Activities	**126 776**	**124 178**	**98.0%**	**124 178**	**98.0%**	**125 688**	**108.0%**	**(1.2%)**
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	**(135 672)**	**(28 722)**	**21.2%**	**(28 722)**	**21.2%**	**(70 180)**	**60.3%**	**(59.1%)**
Capital assets	(135 672)	(28 722)	21.2%	(28 722)	21.2%	(70 180)	60.3%	(59.1%)
Net Cash from/(used) Investing Activities	**(135 672)**	**(28 722)**	**21.2%**	**(28 722)**	**21.2%**	**(70 180)**	**60.3%**	**(59.1%)**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(8 896)**	**95 456**	**(1 073.1%)**	**95 456**	**(1 073.1%)**	**55 508**	**##########**	**72.0%**
Cash/cash equivalents at the year begin	35 846	66 453	185.4%	66 453	185.4%	66 453	66.5%	-
Cash/cash equivalents at the year end	**26 950**	**161 908**	**600.8%**	**161 908**	**600.8%**	**121 961**	**122.0%**	**32.8%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	1 941	100.0%	-	-	-	-	-	-	1 941	13.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 117	100.0%	-	-	-	-	-	-	12 117	86.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**14 058**	**100.0%**	-	-	-	-	-	-	**14 058**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Operating Revenue and Expenditure								
Operating Revenue	**455 083**	**256 097**	**56.3%**	**256 097**	**56.3%**	**(6 925)**	**(1.7%)**	**(3 798.0%)**
Property rates	65 023	222 015	341.4%	222 015	341.4%	(54 031)	(89.8%)	(510.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	175 369	(215)	(.1%)	(215)	(.1%)	27 543	19.9%	(100.8%)
Service charges - water revenue	59 614	10 707	18.0%	10 707	18.0%	6 453	9.9%	65.9%
Service charges - sanitation revenue	10 658	1 417	13.3%	1 417	13.3%	1 995	20.9%	(29.0%)
Service charges - refuse revenue	12 876	1 635	12.7%	1 635	12.7%	2 335	21.5%	(30.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 481	70	2.8%	70	2.8%	399	15.5%	(82.5%)
Interest earned - external investments	1 184	(46)	(3.9%)	(46)	(3.9%)	121	.7%	(138.3%)
Interest earned - outstanding debtors	25 455	10 477	41.2%	10 477	41.2%	4 565	-	129.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	3 002	47	1.6%	47	1.6%	88	2.0%	(46.1%)
Licences and permits	2 503	360	14.4%	360	14.4%	1 274	16.9%	(71.7%)
Agency services	13 979	78	.6%	78	.6%	1 889	15.3%	(95.8%)
Transfers recognised - operational	75 874	9 942	13.1%	9 942	13.1%	-	-	(100.0%)
Other own revenue	7 071	(421)	(6.0%)	(421)	(6.0%)	434	4.4%	(197.0%)
Gains on disposal of PPE	(7)	30	(431.1%)	30	(431.1%)	10	-	203.0%
Operating Expenditure	**455 076**	**70 870**	**15.6%**	**70 870**	**15.6%**	**85 105**	**20.8%**	**(16.7%)**
Employee related costs	136 575	18 939	13.9%	18 939	13.9%	26 986	22.6%	(29.8%)
Remuneration of councillors	7 915	1 097	13.9%	1 097	13.9%	1 649	22.2%	(33.5%)
Debt impairment	42 000	1 737	4.1%	1 737	4.1%	1 952	5.5%	(11.0%)
Depreciation and asset impairment	30 000	4 955	16.5%	4 955	16.5%	6 562	29.7%	(24.5%)
Finance charges	2 588	-	-	-	-	-	-	-
Bulk purchases	143 924	29 801	20.7%	29 801	20.7%	33 638	25.5%	(11.4%)
Other Materials	15 714	6 173	39.3%	6 173	39.3%	856	5.1%	621.0%
Contracted services	10 973	1 636	14.9%	1 636	14.9%	2 437	24.8%	(32.9%)
Transfers and grants	3 940	33	.8%	33	.8%	1 130	1 129.7%	(97.1%)
Other expenditure	61 446	6 498	10.6%	6 498	10.6%	9 895	15.5%	(34.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7**	**185 227**		**185 227**		**(92 030)**		
Transfers recognised - capital	-	20 453	-	20 453	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	660	-	660	-	105	-	527.4%
Surplus/(Deficit) after capital transfers and contributions	**7**	**206 339**		**206 339**		**(91 925)**		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7**	**206 339**		**206 339**		**(91 925)**		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7**	**206 339**		**206 339**		**(91 925)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7**	**206 339**		**206 339**		**(91 925)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Capital Revenue and Expenditure								
Source of Finance	**94 488**	**1 979**	**2.1%**	**1 979**	**2.1%**	**170**	**.3%**	**1 061.7%**
National Government	46 948	-	-	-	-	113	.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	41 100	-	-	-	-	-	-	-
Transfers recognised - capital	**88 048**	-	-	-	-	**113**	**.2%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 440	1 979	30.7%	1 979	30.7%	9	.1%	21 645.9%
Public contributions and donations	-	-	-	-	-	48	-	(100.0%)
Capital Expenditure Standard Classification	**94 488**	**1 979**	**2.1%**	**1 979**	**2.1%**	**170**	**.3%**	**1 061.7%**
Governance and Administration	**780**	**0**	**-**	**0**	**-**	**35**	**3.0%**	**(99.1%)**
Executive & Council	530	-	-	-	-	-	-	-
Budget & Treasury Office	100	0	.3%	0	.3%	34	4.9%	(99.1%)
Corporate Services	150	-	-	-	-	1	.3%	(100.0%)
Community and Public Safety	**4 347**	**1 979**	**45.5%**	**1 979**	**45.5%**	**0**	**-**	**1 170 645.6%**
Community & Social Services	-	-	-	-	-	0	-	(100.0%)
Sport And Recreation	3 377	-	-	-	-	-	-	-
Public Safety	970	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	1 979	-	1 979	-	-	-	(100.0%)
Economic and Environmental Services	**6 254**	**-**	**-**	**-**	**-**	**14**	**.2%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	6 254	-	-	-	-	14	.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**83 107**	**-**	**-**	**-**	**-**	**121**	**.3%**	**(100.0%)**
Electricity	19 071	-	-	-	-	86	.3%	(100.0%)
Water	8 627	-	-	-	-	25	.7%	(100.0%)
Waste Water Management	50 719	-	-	-	-	-	-	-
Waste Management	4 690	-	-	-	-	11	2.6%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter Total Expenditure as % of main appropriation	Q1 of 2015/16 to Q1 of 2016/17
Cash Flow from Operating Activities								
Receipts	**455 089**	**(131 164)**	**(28.8%)**	**(131 164)**	**(26.8%)**	**98 710**	**24.1%**	**(232.9%)**
Property rates, penalties and collection charges	65 023	20 918	32.2%	20 918	32.2%	17 096	28.4%	22.4%
Service charges	258 517	(127 044)	(49.1%)	(127 044)	(49.1%)	69 356	30.9%	(283.2%)
Other revenue	**29 036**	**(8 420)**	**(29.0%)**	**(8 420)**	**(29.0%)**	**5 272**	**14.3%**	**(259.7%)**
Government - operating	75 874	(18 176)	(24.0%)	(18 176)	(24.0%)	-	-	(100.0%)
Government - capital	-	20 453	-	20 453	-	-	-	(100.0%)
Interest	26 639	(18 895)	(70.9%)	(18 895)	(70.9%)	6 986	39.6%	(370.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(455 077)**	**(293 208)**	**64.4%**	**(293 208)**	**64.4%**	**(89 549)**	**23.1%**	**227.4%**
Suppliers and employees	(448 549)	(293 208)	65.4%	(293 208)	65.4%	(68 413)	23.0%	231.6%
Finance charges	(2 588)	-	-	-	-	-	-	-
Transfers and grants	(3 940)	-	-	-	-	(1 136)	1 135.6%	(100.0%)
Net Cash from/(used) Operating Activities	**12**	**(424 371)**	**(3 427 877.6%)**	**(424 371)**	**(3 427 877.6%)**	**9 161**	**41.4%**	**(4 732.2%)**
Cash Flow from Investing Activities								
Receipts	**(7)**	**33**	**(477.9%)**	**33**	**(477.9%)**	**18**	**-**	**83.1%**
Proceeds on disposal of PPE	(7)	33	(477.9%)	33	(477.9%)	18	-	83.1%
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**-**	**(660)**	**-**	**(660)**	**-**	**-**	**-**	**(100.0%)**
Capital assets	-	(660)	-	(660)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(7)**	**(626)**	**8 949.2%**	**(626)**	**8 949.2%**	**18**	**-**	**(3 528.4%)**
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	**5**	**(424 997)**	**(7 893 709.9%)**	**(424 997)**	**(7 893 709.9%)**	**9 180**	**41.5%**	**(4 729.8%)**
Cash/cash equivalents at the year begin	25 051	29 421	117.4%	29 421	117.4%	25 628	109.1%	14.8%
Cash/cash equivalents at the year end	**25 056**	**(395 576)**	**(1 578.7%)**	**(395 576)**	**(1 578.7%)**	**34 808**	**76.3%**	**(1 236.5%)**

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	7 075	4.6%	4 067	2.7%	3 926	2.6%	137 816	90.1%	152 875	35.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	759	7.1%	472	4.4%	349	3.3%	9 149	85.3%	10 729	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 525	3.6%	3 115	3.2%	2 730	2.8%	88 742	90.4%	98 111	23.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	379	2.3%	265	1.7%	245	1.5%	15 660	94.5%	16 559	3.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	331	2.6%	256	2.0%	220	1.7%	11 818	93.6%	12 625	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 516	1.9%	2 203	1.6%	2 059	1.5%	126 930	95.0%	135 708	31.8%	-	-	-	-
Total By Income Source	**14 585**	**3.4%**	**10 388**	**2.4%**	**9 530**	**2.2%**	**392 105**	**91.9%**	**426 608**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 585	3.4%	10 388	2.4%	9 530	2.2%	392 105	91.9%	426 608	100.0%	-	-	-	-
Total By Customer Group	**14 585**	**3.4%**	**10 388**	**2.4%**	**9 530**	**2.2%**	**392 105**	**91.9%**	**426 608**	**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	1 756	100.0%	-	-	-	-	-	-	1 756	18.5%
Bulk Water	4 703	100.0%	-	-	-	-	-	-	4 703	49.7%
PAYE deductions	1 274	100.0%	-	-	-	-	-	-	1 274	13.5%
VAT (output less input)	(701)	100.0%	-	-	-	-	-	-	(701)	(7.4%)
Pensions / Retirement	1 771	100.0%	-	-	-	-	-	-	1 771	18.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	668	100.0%	-	-	-	-	-	-	668	7.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 469**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**9 469**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.