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Provinsiale Tesourie

Enquiries :

Ref

Enquiries: Ms B Gunqisa DOF: 12/1/1

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2015/16 FINANCIAL YEAR: 3RD QUARTER ENDED 31 MARCH 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 for the third quarter as municipalities are still verifying the information.



Municipality	Opera Reven Expen	ne š	Capita Reven Expend	ne &	Cash fl		Debt	ors .	Cred	itors
	Y	N	Y	N	¥	N	¥	N	Y	RAS.
Ehlanzeni District	X		Y		Y		Y		Ŷ	*
Thaba Chweu	Y		1		X		Y		Y	
Nkomazi	X		Y		A. 3		Y		Y	
Umjindi	X		Y		X		Y		X	
Mbombela	Y		Y		A		Y		Y	
Bushbuckridge	Y		Y		Y		Y		Y	
Nkangala District	Y		Y		Y		Y		Y	
Steve Tshwete	Y		Y		Y		¥		Y	
Thembisile Hani	Y		Y		Y		Y		Y	
Emakhazeni	Y		Y		Y		Y		Y	
Emalahleni	Y		Y		Y			N	Y	
Victor Khanye	¥		Y		Y		Y		Y	
Dr J5 Moroka	Y		Y		Y		Y		Y	
Gert Sibande District	Y		Y		Y		Y		Y	
Govan Mbeki	Y		Y		Y		Y		Y	
Mkhondo	Y		Y		Y		Y		Y	
Lekwa		N	2000	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	Y	.:Q=	Y		Y		Y			N
Total	20	1	20	1	20	1	19	2	19	2

Source: LG Data base

Legend: Y Return form submitted and uploaded correctly.

Legend: N Return form not submitted and uploaded correctly.

MS NZ NKAMBA HEAD OFFICIAL

DATE: 3 /5 /2016



MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										201	4/15	
	Bud	lget	First	Quarter	Second	d Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
	1												
Operating Revenue and Expenditure													
Operating Revenue	336,128	340,805	93,144	27.7%	91,439	27.2%	76,293	22.4%	260,876	76.5%	15,480	37.9%	392.9%
Property rates	39,348	39,348	(2,754)	(7.0%)	1,478	3.8%	1,508	3.8%	233	.6%	1,278	(11.1%)	18.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24,898	24,898	794	3.2%	5,132	20.6%	3,668	14.7%	9,594	38.5%	3,441	38.7%	6.6%
Service charges - water revenue	6,621	6,594	1,257	19.0%	1,995	30.1%	6,231	94.5%	9,482	143.8%	2,766	87.1%	125.29
Service charges - sanitation revenue	6,524	6,630	552		1,699	26.0%	1,161	17.5%	3,411	51.5%	1,412	58.1%	(17.8%
Service charges - refuse revenue	5,247	6,129	514	9.8%	1,578	30.1%	1,094	17.8%	3,186	52.0%	1,353	55.6%	(19.2%
Service charges - other	-		3		0	-	419	-	422	-	(666)		(162.9%
Rental of facilities and equipment	835	1,849	157	18.8%	534	63.9%	483	26.1%	1,173	63.4%	100	31.7%	380.3%
Interest earned - external investments	2,346	2,346		40.00		- 00.00/				70.00	1,682	91.3%	(100.0%)
Interest earned - outstanding debtors	18,751	18,751	1,874	10.0%	6,149	32.8%	6,368	34.0%	14,392	76.8%	3,391	45.9%	87.8%
Dividends received							1						
Fines	300	249	49	16.3%	41 345	13.8%	42 281	16.8%	132 758	53.1%	55	59.7%	(24.2%)
Licences and permits	2.457	2.457	132		345	-		-		-	366	-	(23.3%)
Agency services	227.968	2,457	91.279	40.0%	72.368	31.7%	(0) 54.749	24.0%	(0) 218.396	95.8%	(0) (215)	42.8%	(87.5%) (25,618.7%)
Transfers recognised - operational						31.7% 14.4%							
Other own revenue Gains on disposal of PPE	834	3,587	(723) 11	(86.7%)	120	14.476	193 97	5.4%	(410) 108	(11.4%)	515	132.6%	(62.5%) (100.0%)
Operating Expenditure	382,939	365,769	58,537	15.3%	77,881	20.3%	80,104	21.9%	216,522	59.2%	49,557	33.0%	61.6%
Employee related costs	110,898	124,195	33,367	30.1%	32,455	29.3%	32,865	26.5%	98,687	79.5%	29,335	67.2%	12.0%
Remuneration of councillors	17,043	15,391	3,587	21.0%	3,547	20.8%	4,163	27.0%	11,297	73.4%	3,347	50.4%	24.49
Debt impairment	30,070	30,407	-	-	-	-	-	-	-	-	-		-
Depreciation and asset impairment	66,975	45,670	-	-	-	-	-	-	-	-	-	-	-
Finance charges	977	977	6	.6%	-	-	11	1.1%	16	1.7%	-	-	(100.0%
Bulk purchases	44,782	50,132	7,639	17.1%	16,049	35.8%	19,940	39.8%	43,628	87.0%	3,213	20.5%	520.6%
Other Materials	13,400	13,247	654	4.9%	3,601	26.9%	1,957	14.8%	6,213	46.9%	2,904	52.1%	(32.6%
Contracted services	30,470	30,072	8,200	26.9%	11,856	38.9%	11,708	38.9%	31,763	105.6%	5,755	68.7%	103.5%
Transfers and grants	-	-	8	-	154	-	5	-	166	-	5	-	-
Other expenditure	68,324	55,679	5,076	7.4%	10,220	15.0%	9,455	17.0%	24,751	44.5%	4,998	31.8%	89.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46,811)	(24,964)	34,608		13,558		(3,811)		44,355		(34,077)		
Transfers recognised - capital	-	-	-	-	12,500	-	-	-	12,500	-	-	-	-
Contributions recognised - capital	-		-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-		-		-				
Surplus/(Deficit) after capital transfers and contributions	(46,811)	(24,964)	34,608		26,058		(3,811)		56,855		(34,077)		
Taxation	-		-	-		-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(46,811)	(24,964)	34,608		26,058		(3,811)		56,855		(34,077)		
Attributable to minorities			-		-	-	-		-	-	-		-
Surplus/(Deficit) attributable to municipality	(46,811)	(24,964)	34,608		26,058		(3,811)		56,855		(34,077)		
Share of surplus/ (deficit) of associate				-				-		-			-
Surplus/(Deficit) for the year	(46,811)	(24,964)	34,608		26,058		(3,811)		56,855		(34,077)		

					201	15/16					201	14/15]
	Buc	lget	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/19 to Q3 of 2015/1
Capital Revenue and Expenditure													
Source of Finance	109.886	109.886	24,169	22.0%	17,448	15.9%	14,582	13.3%	56.200	51.1%	22,255	53.8%	(34.5%
National Government	109,886	109.886	24,169	22.0%	17,448	15.9%	14.582	13.3%	56,200	51.1%	22,255	56.9%	(34.59
Provincial Government	100,000	100,000	21,100	-	,	10.070	11,002	10.070	-	01.170	22,200	- 00.070	(01.0
District Municipality													
Other transfers and grants													
Transfers recognised - capital	109,886	109.886	24.169	22.0%	17,448	15.9%	14.582	13.3%	56,200	51.1%	22,255	56.9%	(34.5
Borrowing	-	-	24,100	-	,			- 10.070	-	-	-	-	(01.0)
Internally generated funds		-	-	-	-	-		-		-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	109,886	109,886	24,169	22.0%	17,448	15.9%	14,582	13.3%	56,200	51.1%	22,255	53.8%	(34.5%
Governance and Administration		-	-	-	-	-	-	-	-	-	-	-	
Executive & Council			-	-		-	-	-		-		-	-
Budget & Treasury Office			-	-		-	-	-		-		-	-
Corporate Services			-	-		-	-	-		-		-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	47.6%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	51.8%	-
Housing	-	-	-	-	-	-	-	-		-	-	-	-
Health	-	-	-	-	-	-	-	-		-	-	-	-
Economic and Environmental Services	-	-	-	-	2,874	-	2,880	-	5,754	-	-	75.7%	(100.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport			-	-	2,874	-	2,880	-	5,754	-	-	75.7%	(100.09
Environmental Protection													
Trading Services	109,886	109,886	11,835	10.8%	14,575	13.3%	11,702	10.6%	38,111	34.7%	21,623	45.2%	(45.9%
Electricity	5,000	5,000	5,634	112.7%	1,778	35.6%	4704	-	7,411	148.2%	- 04 000	36.4%	- (70.0
Water	70,000 34,886	70,000	2,084	3.0%	9,022	12.9%	4,721	6.7%	15,827	22.6%	21,623	52.8%	(78.2
Waste Water Management	34,886	34,886	4,117	11.8%	3,775	10.8%	1,325 5.655	3.8%	9,218 5.655	26.4%	-	-	(100.0
Waste Management Other	-	-	12.334	-	-	· ·	5,655	-	5,655 12.334	-	632	-	(100.0 (100.0
Otner		-	12,334	-	-				12,334	-	632		(100.0

					201	15/16					201	4/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
R thousands										buaget		buaget	
Cash Flow from Operating Activities													
Receipts	398,340	398,340	149,392	37.5%	145,834	36.6%	110,362	27.7%	405,588	101.8%	118,055	88.6%	(6.5%)
Property rates, penalties and collection charges	25,576	25,576	4,246	16.6%	13,500	52.8%	3,473	13.6%	21,219	83.0%	1,489	26.5%	133.2%
Service charges	28,138	28,138	4,317	15.3%	5,656	20.1%	3,594	12.8%	13,567	48.2%	5,762	-	(37.6%)
Other revenue	4,426	4,426	2,104	47.5%	1,040	23.5%	1,066	24.1%	4,211	95.1%	820	-	30.0%
Government - operating	227,968	227,968	91,337	40.1%	72,438	31.8%	54,789	24.0%	218,565	95.9%	51,179	95.6%	7.1%
Government - capital	109,886	109,886	41,558	37.8%	47,050	42.8%	41,072	37.4%	129,680	118.0%	53,733	73.4%	(23.6%)
Interest	2,346	2,346	5,830	248.6%	6,149	262.2%	6,368	271.5%	18,348	782.2%	5,073	707.1%	25.5%
Dividends		-	-	-		-	-	-		-	-	-	-
Payments	(285,893)	(285,893)	(101,147)	35.4%	(90,696)	31.7%	(75,903)	26.5%	(267,747)	93.7%	(38,531)	88.3%	97.0%
Suppliers and employees	(284,917)	(284,917)	(101,147)	35.5%	(90,542)	31.8%	(75,898)	26.6%	(267,588)	93.9%	(38,531)	88.5%	97.0%
Finance charges	(977)	(977)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants				-	(154)		(5)	-	(159)	-			(100.0%)
Net Cash from/(used) Operating Activities	112,447	112,447	48,245	42.9%	55,137	49.0%	34,459	30.6%	137,841	122.6%	79,524	89.3%	(56.7%)
Cash Flow from Investing Activities													
Receipts						l .			_				
Proceeds on disposal of PPE				_				_		_			_
Decrease in non-current debtors				_				_		_			_
Decrease in other non-current receivables													
Decrease (increase) in non-current investments							_	_		_			_
Payments	(109,886)	(109,886)	(19.877)	18.1%	(34,520)	31.4%	(22,670)	20.6%	(77,067)	70.1%	(22,255)	71.5%	1.9%
Capital assets	(109,886)	(109,886)	(19,877)	18.1%	(34.520)	31.4%	(22,670)	20.6%	(77.067)	70.1%	(22,255)	71.5%	1.9%
Net Cash from/(used) Investing Activities	(109,886)	(109,886)	(19,877)	18.1%	(34,520)	31.4%	(22,670)	20.6%	(77,067)	70.1%	(22,255)	71.5%	1.9%
Cash Flow from Financing Activities													
Receipts		_	_	_	_		_	_		_	_	_	_
Short term loans				-	-	1	-			-	-		-
Borrowing long term/refinancing													
Increase (decrease) in consumer deposits						1							
Payments													_
Repayment of borrowing						l .							
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-		-	-	-	
Net Increase/(Decrease) in cash held	2,560	2,560	28,368	1.108.1%	20,617	805.3%	11.789	460.5%	60,775	2,373.9%	57,269	(1,924.1%)	(79.4%)
Cash/cash equivalents at the year begin:	1,457	1,457	3,932	269.9%	32,300	2,217.1%	52,917	3,632.2%	3,932	269.9%	(12,945)	100.0%	(508.8%)
Cash/cash equivalents at the year end:	4,017	4,017	32,300	804.1%	52,917	1,317.3%	64,706	1,610.8%	64,706	1,610.8%	44,324	256.2%	46.0%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4,626	27.1%	1,213	7.1%	446	2.6%	10,798	63.2%	17,083	3.9%	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	1,814	9.5%	1,207	6.3%	353	1.9%	15,659	82.3%	19,033	4.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,243	2.2%	6,097	2.1%	5,667	2.0%	268,019	93.7%	286,026	65.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	697	1.4%	671	1.4%	659	1.4%	46,476	95.8%	48,503	11.1%	-	-	
Receivables from Exchange Transactions - Waste Management	697	1.4%	671	1.4%	651	1.4%	46,060	95.8%	48,079	11.0%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors			-			-	-	-		-	-	-	-
Interest on Arrear Debtor Accounts			-			-	-	-		-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend		-	-		-	-	-	-	-	-	-	-	-
Other	372	2.1%	356	2.0%	352	2.0%	16,623	93.9%	17,703	4.1%	-	-	-
Total By Income Source	14,448	3.3%	10,215	2.3%	8,128	1.9%	403,636	92.5%	436,427	100.0%		-	-
Debtors Age Analysis By Customer Group													
Organs of State	3,212	7.2%	2,652	6.0%	2,221	5.0%	36,381	81.8%	44,467	10.2%	-	-	
Commercial	1,657	4.3%	1,417	3.6%	1,062	2.7%	34,810	89.4%	38,946	8.9%	-	-	
Households	9,579	2.7%	6,145	1.7%	4,845	1.4%	332,445	94.2%	353,014	80.9%	-	-	
Other		-	-		-	-	-	-	-	-	-	-	
Total By Customer Group	14.448	3 29/.	10 215	2 3%	8 128	1 0%	403 636	02 5%	436 427	100.0%	_	_	

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-			-	-	-	-	-	-
Bulk Water		-			-	-	-	-	-	-
PAYE deductions		-			-	-	-	-	-	-
VAT (output less input)	-			-		-	-	-	-	-
Pensions / Retirement		-			-	-	-	-	-	-
Loan repayments		-			-	-	-	-	-	-
Trade Creditors	-			-		-	-	-	-	-
Auditor-General		-			-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total			-		-	-				-

Contact Details		
Municipal Manager	Vusimuzi Mpila	017 843 4065
Financial Manager	Manager Michael and	047.049.4000

Source Local Government Database

All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date: Date:

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

				201	5/16					201	4/15	
Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
1									budget		budget	
544,172	582,572	173,963	32.0%	57,855	10.6%	134,050	23.0%	365,868	62.8%	89,127	71.2%	50.4%
72,525	81,745	20,338	28.0%	13,660	18.8%	20,534	25.1%	54,532	66.7%	16,658	75.4%	23.3%
-		-	-	-		-	-		-		-	-
192,159	204,916	51,444	26.8%	31,269	16.3%	46,251	22.6%	128,963	62.9%	40,214	76.7%	15.0%
53,631	44,611	11,867	22.1%	6,788	12.7%	13,462	30.2%	32,117	72.0%	5,922	66.4%	127.3%
20,409	20,626						25.7%	14,071			73.7%	11.1%
							25.0%	12,210				20.5%
												58.3%
						478	21.9%					(4.7%)
						-	-					(100.0%)
21,307	21,858	5,198	24.4%	3,721	17.5%	5,828	26.7%	14,747	67.5%	5,143	75.8%	13.3%
-	-	-	-	-	-	-	-		-	-	-	-
												(67.8%)
												(65.9%)
					18.2%							(74.8%)
				-	-							7,332.9%
												23.6%
500	1,500	333	66.7%	316	63.2%	456	30.4%	1,105	73.7%	561	94.5%	(18.8%)
652,911	666,672	133,213	20.4%	66,760	10.2%	129,277	19.4%	329,249	49.4%	92,922	50.9%	39.1%
154,738	151,421	35,436	22.9%	24,509	15.8%	37,654	24.9%	97,599	64.5%	36,303	77.1%	3.7%
12,394	12,349	2,948	23.8%	1,924	15.5%	3,379	27.4%	8,250	66.8%	2,665	68.6%	26.8%
80,002	56,280	-	-	-		-	-		-		3.6%	-
60,344	80,659	-	-	-	-	-	-	-	-	-	50.0%	-
10,597		-	-	-	-	-	-	-	-	-	-	-
193,004	212,240				14.0%	51,151	24.1%		65.4%	20,610		148.2%
												95.2%
63,514	67,029	17,202	27.1%	4,413	6.9%	19,554	29.2%	41,168	61.4%	16,600	73.2%	17.8%
-		-	-		-	-	-	-	-	-	-	-
44,216	53,271	10,407	23.5%	6,107	13.8%	10,100	19.0%	26,614	50.0%	12,936	86.6%	(21.9%)
-		-	-			-	-	-	-	-	-	-
(108,739)	(84,099)	40,750		(8,905)		4,773		36,619		(3,795)		
61,066	61,066	-		-	-	-			-			-
-			-		-	-	-	-	-	-	-	-
-		-	-			-	-		-		-	_
(47,673)	(23,033)	40,750		(8,905)		4,773		36,619		(3,795)		
-		-	-	-		-		-	-	-	-	-
(47,673)	(23,033)	40,750		(8,905)		4,773		36,619		(3,795)		
			-	-						- (-,,		-
(47,673)	(23,033)	40.750		(8,905)		4.773		36.619		(3,795)		
(,5,0)	(==,500)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(2,300)		-,,,,,		22,510		(2,700)		
(47.673)	(23.033)	40.750		(8.905)		4.773		36.619		(3,795)		
	Main appropriation 544,172 72,525 192,159 153,631 20,409 17,871 13,853 2,392 200 21,307 1,546 4,000 6,000 6,000 121,233 16,547 50,911 154,738 12,394 40,002 60,344 10,597 193,004 34,102 63,514 63,514 64,767 61,066 6 61,066 61,066 61,066 61,066 61,066 61,067 61,067 61,067 61,067 61,067	## Budget \$44,172	Main appropriation	Main appropriation	Budget	Main appropriation	Budget	Budget	Budget	Budget First Quarter Second Quarter Third Quarter Actual StQ as % of Main appropriation Adjusted Actual StQ as % of Main appropriation Second Quarter Actual StQ as % of Main appropriation Second Quarter Second Quarte	Bludget First Quarter Second Guarter Third Quarter The Part Date The Date	Budget First Quarter Second Quarter Third Quarter Tyes to Date Third Quarter Third

					201	15/16					201	14/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	89.900	61.066	289	.3%	3,254	3.6%	3,539	5.8%	7.082	11.6%	6,725	11.1%	(47.4%)
National Government	61,066	61.066	289	.5%	3,254	5.3%	3,539	5.8%	7.082	11.6%	6,725	14.7%	(47.4%
Provincial Government	01,000	01,000	200	.570	0,204	0.070	0,000	0.070	7,002	11.070	0,720	14.770	(47.470)
District Municipality						1						1	
Other transfers and grants			1			1						1	
Transfers recognised - capital	61,066	61,066	289	.5%	3,254	5.3%	3,539	5.8%	7,082	11.6%	6,725	14.7%	(47.4%)
Borrowing	01,000	01,000	203	.570	3,234	3.570	3,333	3.070	7,002	11.070	0,720	14.770	(41.470)
Internally generated funds													
Public contributions and donations	28,834	-	_	-	-	-	_	-		-	_	_	-
Capital Expenditure Standard Classification	89.900	61.066	289	.3%	3.254	3.6%	3.539	5.8%	7.082	11.6%	6.725	11.1%	(47.4%)
Governance and Administration	28,834									-			
Executive & Council	28,834			-				-		_			
Budget & Treasury Office				-				-		_			
Corporate Services				-				-		_			-
Community and Public Safety		-	-	-	-		674	-	674	-		-	(100.0%)
Community & Social Services				-		-	-	-		-	-		
Sport And Recreation				-		-	674	-	674	-	-		(100.0%
Public Safety				-		-	-	-		-	-		
Housing				-		-	-	-	-	-	-		-
Health				-		-	-	-	-	-	-		-
Economic and Environmental Services	-	-	-	-	-	-	544	-	544	-	-	2.5%	(100.0%)
Planning and Development				-		-	-	-	-	-	-		
Road Transport			-	-		-	544	-	544	-		2.5%	(100.0%)
Environmental Protection			-	-		-	-	-		-		-	-
Trading Services	61,066	61,066	289	.5%	3,254	5.3%	2,321	3.8%	5,864	9.6%	6,725	12.2%	(65.5%)
Electricity	12,638	12,638	289	2.3%	1,917	15.2%	2,321	18.4%	4,527	35.8%	1,789	13.5%	29.7%
Water	48,428	48,428	-	-	1,337	2.8%	-	-	1,337	2.8%	4,177	10.3%	(100.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	758	-	(100.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	- 1	-	-	-	-	-	-	-	-	-	-	-	-

					201	5/16					201	4/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third 0	Quarter	Year t	to Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	511,624	571,878	159,056	31.1%	166,794	32.6%	119,892	21.0%	445,742	77.9%	82,515	68.8%	45.3%
Property rates, penalties and collection charges	54,393	80,871	16,115	29.6%	19,971	36.7%	14,798	18.3%	50,884	62.9%	14,769	14.4%	.2%
Service charges	237,854	290,719	64,190	27.0%	70,568	29.7%	60,392	20.8%	195,151	67.1%	52,200	-	15.7%
Other revenue	30,485	34,994	3,302	10.8%	4,949	16.2%	3,190	9.1%	11,440	32.7%	9,952	-	(67.9%)
Government - operating	121,233	121,233	60,084	49.6%	35,279	29.1%	31,124	25.7%	126,487	104.3%	425	67.2%	7,229.9%
Government - capital	61,066	21,304	-	-	38,738	63.4%	8,910	41.8%	47,648	223.7%	-		(100.0%)
Interest	6,592	22,758	15,365	233.1%	(4,208)	(63.8%)	1,478	6.5%	12,635	55.5%	5,170	352.0%	(71.4%)
Dividends		-	0	-	1,496		-	-	1,496	-	-		-
Payments	(507,060)	(667,234)	(133,213)	26.3%	(100,852)	19.9%	(129,279)	19.4%	(363,344)	54.5%	(164,443)	90.5%	(21.4%)
Suppliers and employees	(496,463)	(667,099)	(132,042)	26.6%	(97,048)	19.5%	(129,021)	19.3%	(358,110)	53.7%	(164,443)	91.1%	(21.5%)
Finance charges	(10,597)	(135)	(1,171)	11.1%	(3,804)	35.9%	(258)	190.8%	(5,233)	3,876.4%	-	-	(100.0%)
Transfers and grants	-			-		-		-	-	-		-	-
Net Cash from/(used) Operating Activities	4,564	(95,356)	25,844	566.3%	65,942	1,445.0%	(9,387)	9.8%	82,398	(86.4%)	(81,928)	(117.6%)	(88.5%)
Cash Flow from Investing Activities													
Receipts	500	835				_			_				
Proceeds on disposal of PPE	500	835		_				_		_			
Decrease in non-current debtors				_				_		_			
Decrease in other non-current receivables													
Decrease (increase) in non-current investments				_				_		_			
Payments	(61,066)	(15,266)	(2.284)	3.7%	(13,696)	22.4%	(9,203)	60.3%	(25,184)	165.0%	(7,382)	27.8%	24.7%
Capital assets	(61.066)	(15,266)	(2,284)	3.7%	(13,696)	22.4%	(9,203)	60.3%	(25,184)	165.0%	(7,382)	27.8%	24.7%
Net Cash from/(used) Investing Activities	(60,566)	(14,431)	(2,284)	3.8%	(13,696)	22.6%	(9,203)	63.8%	(25,184)	174.5%	(7,382)	27.8%	24.7%
Cash Flow from Financing Activities													
Receipts	_	_	_	_	_	_	_	_	_	_	_	_	_
Short term loans		-		-	-		-						-
Borrowing long term/refinancing				_		_		_					
Increase (decrease) in consumer deposits													
Payments	(1,789)		(743)	41.6%	(1,220)	68.2%	(373)		(2,337)		(420)	45.0%	(11.2%)
Repayment of borrowing	(1,789)		(743)	41.6%	(1,220)	68.2%	(373)	- 1	(2,337)		(420)	45.0%	(11.2%)
Net Cash from/(used) Financing Activities	(1,789)	-	(743)	41.6%	(1,220)	68.2%	(373)	-	(2.337)	-	(420)	(20,4%)	
		(109,787)	, ,	(39.5%)				17.3%	54.877	(50.00()	. ,	653.4%	,
Net Increase/(Decrease) in cash held	(57,791)		22,816		51,025	(88.3%)	(18,964)			(50.0%)	(89,731)		(78.9%)
Cash/cash equivalents at the year begin:	(11,135)	11,135	983	(8.8%)	23,798	(213.7%)	74,824	672.0%	983	8.8%	19,079	1,083.8%	292.2%
Cash/cash equivalents at the year end:	(68,927)	(98,652)	23,798	(34.5%)	74,824	(108.6%)	55,860	(56.6%)	55,860	(56.6%)	(70,652)	634.5%	(179.1%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8,855	13.8%	1,605	2.5%	1,306	2.0%	52,332	81.6%	64,098	16.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14,728	22.7%	1,411	2.2%	1,164	1.8%	47,672	73.4%	64,976	17.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,450	16.0%	1,888	3.6%	1,665	3.2%	40,698	77.2%	52,701	13.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2,818	7.2%	736	1.9%	677	1.7%	34,669	89.1%	38,901	10.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	2,718	6.7%	684	1.7%	617	1.5%	36,716	90.1%	40,735	10.8%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-	0	100.0%	0	-	-	-	
Interest on Arrear Debtor Accounts	3,983	4.4%	1,931	2.1%	1,873	2.1%	82,761	91.4%	90,547	23.9%	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-		-	-	-	-
Other	2,311	8.7%	574	2.2%	490	1.8%	23,189	87.3%	26,564	7.0%	-	-	-
Total By Income Source	43,862	11.6%	8,829	2.3%	7,792	2.1%	318,039	84.0%	378,521	100.0%			-
Debtors Age Analysis By Customer Group													
Organs of State	3,535	19.7%	727	4.0%	710	3.9%	13,017	72.4%	17,989	4.8%	-	-	
Commercial	15,918	20.0%	2,139	2.7%	1,651	2.1%	60,013	75.3%	79,721	21.1%	-	-	-
Households	22,838	8.6%	5,584	2.1%	5,092	1.9%	231,942	87.4%	265,455	70.1%	-	-	
Other	1,570	10.2%	378	2.5%	340	2.2%	13,067	85.1%	15,355	4.1%	-	-	-
Total By Cuetomor Group	13 863	11 60/	8 830	2 20/	7 702	2 1%	318 030	0.4.00/	378 521	100.00/			

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11,958	12.7%	-			-	81,920	87.3%	93,878	26.1%
Bulk Water	6,302	2.7%	11,793	5.1%	34,465	14.8%	180,110	77.4%	232,670	64.6%
PAYE deductions	1,749	100.0%	-			-		-	1,749	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2,198	100.0%	-	-	-	-	-	-	2,198	.6%
Loan repayments	-	-	-	-	-	-	-	-		-
Trade Creditors	2,332	28.9%	369	4.6%	1,315	16.3%	4,060	50.3%	8,076	2.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3,347	15.4%	6,371	29.2%	4,901	22.5%	7,171	32.9%	21,789	6.0%
Total	27,885	7.7%	18,533	5.1%	40,681	11.3%	273,261	75.8%	360,360	100.0%

 Contact Details
 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.

Municpal Manager: Chief Financial Officer:
Date: Date: Date:

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					201	15/16					201	4/15	
	Bud	lget	First (Quarter	Second	I Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2014/15
Difference	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2015/16
R thousands	+									Daaget		Daager	
Operating Revenue and Expenditure													
Operating Revenue	362,118	397,150	116,517	32.2%	102,026	28.2%	88,540	22.3%	307,083	77.3%	51,544	71.8%	71.8%
Property rates	38,936	38,936	10,675	27.4%	10,148	26.1%	10,268	26.4%	31,090	79.8%	9,475	72.7%	8.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	99,279	99,279	24,917	25.1%	22,305	22.5%	21,680	21.8%	68,902	69.4%	22,179	73.3%	(2.2%)
Service charges - water revenue	14,334	14,334	5,123	35.7%	3,945	27.5%	3,659	25.5%	12,728	88.8%	3,102	94.7%	18.09
Service charges - sanitation revenue	7,389	7,389	1,817	24.6%	1,885	25.5%	1,965	26.6%	5,667	76.7%	1,722	53.6%	14.1%
Service charges - refuse revenue	8,205	8,205	2,109	25.7%	2,163	26.4%	2,215	27.0%	6,486	79.1%	1,935	73.9%	14.5%
Service charges - other	-			-		-	-	-	-	-	-	-	-
Rental of facilities and equipment	798	798	127	16.0%	183	22.9%	128	16.1%	438	54.9%	136	47.6%	(6.0%
Interest earned - external investments	1,449	500	178	12.3%	68	4.7%	149	29.7%	395	79.0%	374	77.0%	(60.2%)
Interest earned - outstanding debtors	7,783	7,783	956	12.3%	2,969	38.1%	3,173	40.8%	7,099	91.2%	2,599	90.9%	22.1%
Dividends received		-	-	-	-	-	-		-	-	-	-	
Fines Licences and permits	1,143 40	1,143 40	115 21	10.1% 51.8%	74	6.4% 8.3%	89 5	7.8% 13.2%	278 29	24.4% 73.3%	92	23.6% 57.0%	(3.3%)
Agency services	6.795	6.795	1.859	27.4%	1.850	27.2%	1.340	19.7%	5.049	73.3%	1.928	79.2%	(44.5%)
Transfers recognised - operational	161,926	196.407	63.255	39.1%	52.166	32.2%	39.132	19.9%	154.553	78.7%	967	74.0%	3.947.5%
Other own revenue	14,042	14,042	5,364	38.2%	3,888	27.7%	4.253	30.3%	13,505	96.2%	6,990	44.3%	(39.2%)
Gains on disposal of PPE	14,042	1,500	5,304	30.2 /6	379	21.170	4,233	32.3%	862	57.5%	36	100.7%	1,226.7%
Operating Expenditure	423,174	443,655	83,451	19.7%	81,888	19.4%	114,836	25.9%	280,175	63.2%	68,127	54.0%	68.6%
Employee related costs	113,732	117,516	30,200	26.6%	31,025	27.3%	31,809	27.1%	93,034	79.2%	27,606	85.1%	15.2%
Remuneration of councillors	11,198	13,500	3,316	29.6%	3,321	29.7%	3,770	27.9%	10,406	77.1%	3,102	86.7%	21.5%
Debt impairment	28,699	28,699	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	73,058	73,058	-	-	-	-	-	-	-	-	-	-	-
Finance charges	446	249	-	-	-	-	1,494	599.9%	1,494	599.9%	236	59.9%	534.1%
Bulk purchases	93,915	93,915	25,755	27.4%	12,179	13.0%	48,794	52.0%	86,728	92.3%	10,761	58.7%	353.4%
Other Materials	12,889	16,227	3,940	30.6%	3,632	28.2%	4,907	30.2%	12,478	76.9%	4,430	57.6%	10.8%
Contracted services	28,161	29,463	4,954	17.6%	9,787	34.8%	5,692	19.3%	20,433	69.4%	5,971	78.4%	(4.7%
Transfers and grants	12,835	12,835	2,870	22.4%	2,601	20.3%	2,415	18.8%	7,885	61.4%	2,893		(16.5%)
Other expenditure	48,241	58,193	12,416	25.7%	19,345	40.1%	15,956	27.4%	47,716	82.0%	13,128	51.6%	21.5%
Loss on disposal of PPE	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61,056)	(46,505)	33,066		20,137		(26,296)		26,908		(16,583)		
Transfers recognised - capital	81,885	240,605	-	-	66,000	80.6%	60,430	25.1%	126,430	52.5%	-	34.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-				-		-		-		
Surplus/(Deficit) after capital transfers and contributions	20,829	194,100	33,066		86,137		34,134		153,338		(16,583)		
Taxation	-												
Surplus/(Deficit) after taxation	20,829	194,100	33,066		86,137		34,134		153,338		(16,583)		
Attributable to minorities				-	-	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	20,829	194,100	33,066		86,137		34,134		153,338		(16,583)		
Share of surplus/ (deficit) of associate				-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20.829	194,100	33.066		86.137		34.134		153.338		(16.583)		

					201	15/16					201	14/15]
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/1
Capital Revenue and Expenditure													
Source of Finance	92,932	240.605	27,798	29.9%	85,069	91.5%	29.716	12.4%	142.583	59.3%	15.489	47.5%	91.8%
National Government	81,885	97.072	27,479	33.6%	28.658	35.0%	21.821	22.5%	77.957	80.3%	14.271	53.3%	52.99
Provincial Government	01,000	100.000	21,110		50.110		3.903	3.9%	54.013	54.0%	,	- 00.070	(100.0%
District Municipality		4.000			4,000		0,000	0.070	4.000	100.0%			(100.070
Other transfers and grants		1,000			1,000				1,000	100.070			
Transfers recognised - capital	81,885	201,072	27.479	33.6%	82,768	101.1%	25.724	12.8%	135,970	67.6%	14,271	53.3%	80.29
Borrowing		201,012	2.,	-	-	-	20,121	- 12.070	.00,070	-		-	-
Internally generated funds	11.048	39.534	320	2.9%	2,301	20.8%	3.992	10.1%	6.613	16.7%	1.218	18.6%	227.8%
Public contributions and donations		-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	92,932	240,605	27,798	29.9%	85,069	91.5%	29,716	12.4%	142,583	59.3%	15,489	47.5%	91.8%
Governance and Administration	1,995	2,966	320	16.0%	139	7.0%	166	5.6%	624	21.0%	1,188	47.2%	(86.1%)
Executive & Council			-	-		-	-	-		-		-	-
Budget & Treasury Office	1,495	1,595	320	21.4%	135	9.1%	-	-	455	28.5%	61	11.2%	(100.0%
Corporate Services	500	1,371	-	-	4	.7%	166	12.1%	169	12.3%	1,127	102.0%	(85.3%
Community and Public Safety	1,575	790	-	-	1,634	103.7%	121	15.3%	1,755	222.1%	-	-	(100.0%
Community & Social Services	925	-	-	-	1,634	176.6%	121	-	1,755	-	-	-	(100.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	650	790	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22,060	30,853	1,964	8.9%	352	1.6%	2,066	6.7%	4,381	14.2%	1,832	77.1%	12.7%
Planning and Development	800	1,300	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21,260	29,553	1,964	9.2%	352	1.7%	2,066	7.0%	4,381	14.8%	1,832	76.1%	12.79
Environmental Protection													
Trading Services	67,302	205,996	25,515	37.9%	82,944	123.2%	27,363	13.3%	135,823	65.9%	12,469	40.5%	119.5%
Electricity	13,178	29,328	1,632	12.4%	4,572	34.7%	4,452	15.2%	10,656	36.3%	25	15.2%	17,580.39
Water	52,924 1,200	166,687	22,743	43.0%	74,985	141.7%	18,012 4,900	10.8%	115,740	69.4%	9,867	51.0%	82.5
Waste Water Management	1,200	9,981	1,140	95.0%	3,387	282.3%	4,900	49.1%	9,427	94.4%	2,554	32.1%	91.89
Waste Management	-	-	-	-	-	· ·	-	-	-	-	22		(100.09
Other		•	•		-	-		-			-	8.1%	

					201	5/16					201	4/15	
	Bud	get	First C	uarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	407,520	541,859	138,943	34.1%	207,131	50.8%	148,486	27.4%	494,560	91.3%	77,340	84.6%	92.0%
Property rates, penalties and collection charges	29,007	28,034	10,675	36.8%	10,148	35.0%	10,268	36.6%	31,090	110.9%	9,475	-	8.4%
Service charges	110,436	93,029	33,966	30.8%	30,298	27.4%	29,519	31.7%	93,784	100.8%	28,937	81.2%	2.0%
Other revenue	22.817	22.817	7.486	32.8%	5.998	26.3%	5.816	25.5%	19.299	84.6%	9,156	51.2%	(36.5%)
Government - operating	161.926	196,407	63.255	39.1%	52,166	32.2%	39.132	19.9%	154.553	78.7%	967	74.0%	3.947.5%
Government - capital	81,885	201,072	22,426	27.4%	105,484	128.8%	60.430	30.1%	188,340	93.7%	25,832	78.2%	133.9%
Interest	1,449	500	1,135	78.3%	3,037	209.7%	3.322	664.4%	7,494	1,498.8%	2,973	495.0%	11.7%
Dividends							-						_
Payments	(321,416)	(331,626)	(83,451)	26.0%	(81,888)	25.5%	(114.836)	34.6%	(280.175)	84.5%	(68,127)	68.1%	68.6%
Suppliers and employees	(308,135)	(318,543)	(80,581)	26.2%	(79.288)	25.7%	(110.927)	34.8%	(270,796)	85.0%	(64,998)	69.0%	70.7%
Finance charges	(446)	(249)	(==,===,		(,)		(1,494)	599.9%	(1,494)	599.9%	(236)	59.9%	534.1%
Transfers and grants	(12.835)	(12,835)	(2.870)	22.4%	(2.601)	20.3%	(2.415)	18.8%	(7.885)	61.4%	(2,893)	48.2%	(16.5%)
Net Cash from/(used) Operating Activities	86,104	210.233	55,493	64.4%	125,243	145.5%	33,650	16.0%	214,385	102.0%	9.213	203.4%	265.3%
Cash Flow from Investing Activities									·				
Receipts		17.745			379		484	2.7%	862	4.9%	36	100.7%	1,226,7%
Proceeds on disposal of PPE		1,500		-	379	-	484	32.3%	862	57.5%	36	100.7%	1,226.7%
Decrease in non-current debtors		1,500			3/3		404	32.376	002	37.376	30	100.770	1,220.7 //
Decrease in other non-current receivables							-	-					-
Decrease in other non-current receivables Decrease (increase) in non-current investments	-	16,245	-	-		-	-	-		-	-		-
Payments	(92,932)	(240,605)	(27.798)	29.9%	(85,069)	91.5%	(32,759)	13.6%	(145,626)	60.5%	(15.489)	55.3%	111.5%
Capital assets	(92,932)	(240,605)	(27,798)	29.9%	(85,069)	91.5%	(32,759)	13.6%	(145,626)	60.5%	(15,469)	55.3%	111.5%
Net Cash from/(used) Investing Activities	(92,932)	(222,860)	(27,798)	29.9%	(84,690)	91.1%	(32,275)	14.5%	(144,764)	65.0%	(15,453)	55.3%	108.9%
Cash Flow from Financing Activities	(32,332)	(222,000)	(21,130)	23.370	(04,030)	31.170	(02,210)	14.570	(144,704)	00.070	(10,400)	33.070	100.370
Receipts													
	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-		-	-	-		-	-	-	-
Increase (decrease) in consumer deposits		-	-	-		-	-	-		-	-	-	-
Payments	(1,161)	(800)	-	-	-	-			-	-	-	-	
Repayment of borrowing	(1,161)	(800)		-		-		-		-			
Net Cash from/(used) Financing Activities	(1,161)	(800)	-		-		-	-		-		-	-
Net Increase/(Decrease) in cash held	(7,989)	(13,428)	27,694	(346.6%)	40,552	(507.6%)	1,375	(10.2%)	69,622	(518.5%)	(6,240)	(68.0%)	(122.0%)
Cash/cash equivalents at the year begin:	33,191	16,836	1,891	5.7%	29,585	89.1%	70,138	416.6%	1,891	11.2%	44,428	8.1%	57.9%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	857	3.7%	832	3.6%	718	3.1%	20,755	89.6%	23,162	12.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2,189	13.1%	1,027	6.1%	925	5.5%	12,561	75.2%	16,701	9.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,354	5.5%	1,807	4.3%	1,614	3.8%	36,672	86.4%	42,447	23.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	538	3.0%	482	2.7%	397	2.2%	16,347	92.0%	17,764	9.7%	-	-	
Receivables from Exchange Transactions - Waste Management	702	2.3%	655	2.1%	618	2.0%	28,979	93.6%	30,954	16.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	4.3%	31	3.4%	30	3.2%	823	89.1%	923	.5%	-	-	
Interest on Arrear Debtor Accounts	1,176	6.5%	996	5.5%	983	5.5%	14,829	82.5%	17,984	9.8%	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend		-	-	-	-	-	-	-		-	-	-	-
Other	1,952	6.0%	1,348	4.1%	886	2.7%	28,565	87.2%	32,751	17.9%	-	-	-
Total By Income Source	9,807	5.4%	7,177	3.9%	6,172	3.4%	159,531	87.3%	182,687	100.0%			
Debtors Age Analysis By Customer Group													
Organs of State	460	23.8%	368	19.1%	219	11.4%	881	45.7%	1,929	1.1%	-	-	-
Commercial	3,113	19.1%	1,552	9.5%	993	6.1%	10,622	65.2%	16,281	8.9%	-	-	
Households	5,084	3.7%	4,336	3.2%	4,044	3.0%	122,335	90.1%	135,799	74.3%	-	-	
Other	1,151	4.0%	920	3.2%	915	3.2%	25,692	89.6%	28,678	15.7%	-	-	-
Total By Customer Group	9 807	5.4%	7 177	3 0%	6 172	3 49/	159 531	97 39/.	182 687	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7,946	28.8%	8,078	29.3%	7,513	27.2%	4,063	14.7%	27,600	42.8%
Bulk Water	11,160	100.0%	-	-	-	-	-	-	11,160	17.3%
PAYE deductions			-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-		-	-	-	-	-
Loan repayments			-	-	-	-	-	-	-	-
Trade Creditors	24,243	100.0%	-	-		-	-	-	24,243	37.6%
Auditor-General	41	100.0%	-	-	-	-	-	-	41	.1%
Other	1,380	100.0%			-		-	-	1,380	2.1%
Total	44,769	69.5%	8,078	12.5%	7,513	11.7%	4,063	6.3%	64,424	100.0%

Contact Details		
Municipal Manager	Mr MJS Mabuza	017 826 8101
E	AL OT THE L	047 000 0457

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date:

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16							2014/15					
	Bud	lget	First	Quarter	Second	d Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
										-			
Operating Revenue and Expenditure													
Operating Revenue	279,494	291,988	75,776	27.1%	72,481	25.9%	79,975	27.4%	228,232	78.2%	90,532	86.5%	(11.7%)
Property rates	35,376	38,376	14,638	41.4%	6,524	18.4%	7,006	18.3%	28,168	73.4%	5,279	68.9%	32.7%
Property rates - penalties and collection charges													
Service charges - electricity revenue	63,255	58,255	9,770	15.4%	13,474	21.3%	11,051	19.0%	34,295	58.9%	12,953	75.9%	(14.7%
Service charges - water revenue	39,003	29,003	4,424 3.170	11.3%	6,606	16.9% 25.4%	7,457 3.185	25.7%	18,488 9,540	63.7%	11,129	173.1%	(33.0%
Service charges - sanitation revenue	12,527	12,527 8.512		25.3% 21.9%	3,186	25.4%	3,185 1.864	25.4%	9,540 5.593	76.2% 65.7%	3,011 1,772	67.9%	5.89 5.29
Service charges - refuse revenue	8,512	8,512	1,863	21.9%	1,866	21.9%	1,864	21.9%	5,593	65.7%	1,772	58.1%	5.27
Service charges - other	26	26	3	42.00/	- 6	20.00/	3	40.70/	- 13	48.6%	- ,	9.8%	(54.59)
Rental of facilities and equipment Interest earned - external investments	2,135	2,635	185	13.0% 8.7%	1,177	22.9% 55.1%	3.011	12.7% 114.3%	4,372	165.9%	996	92.8%	(51.6% 202.2%
Interest earned - outstanding debtors	12.204	21.204	5.504	45.1%	5,587	45.8%	6.398	30.2%	17.489	82.5%	4.945	110.6%	29.4%
Dividends received	12,204	21,204	3,304	45.170	3,307	43.070	0,330	30.270	17,403	02.570	4,040	110.070	20.47
Fines	187	578	(49)	(26.3%)	19	10.0%	q	1.5%	(22)	(3.8%)	13	57.1%	(36.2%)
Licences and permits	107	310	(43)	(20.570)	2.825	10.070	3.593	1.570	6.418	(3.070)	534	37.170	572.4%
Agency services	7,532	20.829	5.634	74.8%	2,186	29.0%	1,542	7.4%	9.362	44.9%	601	4.0%	156.7%
Transfers recognised - operational	97.655	97.655	30.122	30.8%	28.181	28.9%	34.266	35.1%	92.569	94.8%	47.506	88.7%	(27.9%)
Other own revenue	1,082	2,388	512	47.3%	845	78.0%	590	24.7%	1,947	81.6%	1,781	373.8%	(66.9%)
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Operating Expenditure	289,264	300,335	45,189	15.6%	83,643	28.9%	47,953	16.0%	176,785	58.9%	44,169	46.7%	8.6%
Employee related costs	79,289	79,929	17,919	22.6%	17,586	22.2%	18,388	23.0%	53,893	67.4%	17,566	60.9%	4.7%
Remuneration of councillors	7,586	7,586	1,761	23.2%	1,557	20.5%	1,876	24.7%	5,194	68.5%	1,523	50.6%	23.29
Debt impairment	51,920	51,920	1,187	2.3%	16,028	30.9%	3	-	17,218	33.2%	316	30.3%	(99.0%
Depreciation and asset impairment	30,045	32,045	-	-	17,783	59.2%	-	-	17,783	55.5%	-	-	-
Finance charges	734	-	(1)	(.1%)	-	-	-	-	(1)	-	-	-	-
Bulk purchases	54,751	50,851	10,990	20.1%	9,462	17.3%	11,686	23.0%	32,138	63.2%	8,603	62.9%	35.89
Other Materials	16,332	19,050	2,273	13.9%	3,850	23.6%	3,064	16.1%	9,188	48.2%	807	27.5%	279.99
Contracted services	12,038	14,368	2,117	17.6%	2,661	22.1%	2,295	16.0%	7,073	49.2%	1,264	58.9%	81.59
Transfers and grants	6,454	2,285	1,290	20.0%	2,972	46.0%	2,615	114.5%	6,877	301.0%	1,160	28.9%	125.59
Other expenditure	30,114	42,301	7,653	25.4%	11,745	39.0%	8,026	19.0%	27,423	64.8%	12,930	65.9%	(37.9%
Loss on disposal of PPE	-	•	-	-	-	-	-	-	-	-	0	-	(100.0%
Surplus/(Deficit)	(9,770)	(8,347)	30,588		(11,162)		32,021		51,447		46,363		
Transfers recognised - capital	37,511		-	-	-	-	-	-	-	-	4,438	14.3%	(100.0%
Contributions recognised - capital	-		-	-	-	-	-	-	-	-	-		-
Contributed assets	5,000		-		-		-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	32,741	(8,347)	30,588		(11,162)		32,021		51,447		50,801		
Taxation	-												
Surplus/(Deficit) after taxation	32,741	(8,347)	30,588		(11,162)		32,021		51,447		50,801		
Attributable to minorities	-		-	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32,741	(8,347)	30,588		(11,162)		32,021		51,447		50,801		
Share of surplus/ (deficit) of associate							-						-
Surplus/(Deficit) for the year	32,741	(8,347)	30,588		(11,162)		32,021		51,447		50,801		

					201	5/16					201	14/15]
	Buc	lget	First 0	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/1
Capital Revenue and Expenditure													
Source of Finance	44,640	44,640	5,295	11.9%	1,506	3.4%	1,861	4.2%	8.662	19.4%	15.746	55.7%	(88.2%
National Government	38,040	38.040	5.295	13.9%	1,506	4.0%	1.399	3.7%	8.200	21.6%	15.746	56.7%	(91.1%
Provincial Government	-	-		-	.,	-	.,	-	-,	-		-	(=
District Municipality	_					_		-	-	-		_	
Other transfers and grants	_					_		-	-	-		_	
Transfers recognised - capital	38,040	38,040	5.295	13.9%	1,506	4.0%	1,399	3.7%	8,200	21.6%	15,746	56.7%	(91.1%
Borrowing	-	-	-	-	-	-	-	-	-	-		-	
Internally generated funds	6,600	6,600	-	-	-	-	462	7.0%	462	7.0%	-	-	(100.0%
Public contributions and donations	-		-	-	-	-	-	-	-	-	-	-	` -
Capital Expenditure Standard Classification	44,640	44,640	5,295	11.9%	1,506	3.4%	1,861	4.2%	8,662	19.4%	15,746	55.7%	(88.2%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	
Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office				-		-	-	-		-		-	-
Corporate Services				-		-	-	-		-		-	-
Community and Public Safety	320	320	-	-	-	-	462	144.4%	462	144.4%	-	-	(100.0%
Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	320	320	-	-	-	-	462	144.4%	462	144.4%	-	-	(100.09
Housing	-	-	-	-	-	-	-	-		-	-	-	-
Health	-	-	-	-	-	-	-	-		-	-	-	-
Economic and Environmental Services	529	529	-	-	-	-	-	-	-	-	-	-	-
Planning and Development			-	-		-	-	-		-	-	-	-
Road Transport	529	529		-		-	-	-	-	-		-	-
Environmental Protection				-		-		-	-	-			
Trading Services	43,791	43,791	5,295	12.1%	1,506	3.4%	1,399	3.2%	8,200	18.7%	15,746	59.9%	(91.1%
Electricity Water	13,148	13,148	194	4.00/	1,474	11.2%	1,399	10.6%	2,872 194	21.8% 1.2%	241	69.0% 45.5%	479.2
Water Waste Water Management	16,500 12.863	16,500 12.863	194 5.101	1.2% 39.7%	32	.3%	-	· ·	194 5.133	1.2%	3,622 11.883	45.5% 64.7%	(100.09
Waste Water Management Waste Management	12,863	12,863	5,101	39.7%	32	.5%	-	-	5,133	39.9%	11,883	64.7%	(100.09
Waste Management Other	1,280	1,280	· ·	-	-	-	-	-	-	-			· ·
Outer	- 1								•				

					201	15/16					201	14/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	240,114	240,364	63,972	26.6%	71,567	29.8%	73,420	30.5%	208,959	86.9%	81,445	83.2%	(9.9%)
Property rates, penalties and collection charges	19,457	19,457	4,049	20.8%	4,301	22.1%	4,497	23.1%	12,847	66.0%	5,182	15.1%	(13.2%)
Service charges	67,817	68,067	10,815	15.9%	17,129	25.3%	12,693	18.6%	40,638	59.7%	12,233		3.8%
Other revenue	8.827	8.827	4,987	56.5%	5.889	66.7%	5.737	65.0%	16.613	188.2%	1.423		303.3%
Government - operating	97.655	97.655	30.008	30.7%	31.193	31.9%	35.058	35.9%	96.259	98.6%	48.013	91.9%	(27.0%)
Government - capital	37.511	37,511	9.745	26.0%	11,276	30.1%	12.137	32.4%	33,158	88.4%	11,854	106.8%	2.4%
Interest	8,847	8,847	4.367	49.4%	1,779	20.1%	3.298	37.3%	9.445	106.8%	2,740	189.0%	20.4%
Dividends	-						-			-			
Payments	(207.298)	(207,196)	(44.002)	21.2%	(49,831)	24.0%	(47.950)	23.1%	(141.783)	68.4%	(43,854)	66.5%	9.3%
Suppliers and employees	(200,110)	(200,008)	(42.713)	21.3%	(46,859)	23.4%	(45,335)	22.7%	(134,907)	67.5%	(42,694)	67.6%	6.2%
Finance charges	(734)	(734)	(1,)	(.1%)	(11,111)		(10,000)		(101,001)	(.1%)	(12,001)		
Transfers and grants	(6.454)	(6.454)	(1.290)	20.0%	(2.972)	46.0%	(2.615)	40.5%	(6.877)	106.6%	(1.160)	38.7%	125.5%
Net Cash from/(used) Operating Activities	32.816	33,168	19.970	60.9%	21,736	66.2%	25,470	76.8%	67.176	202.5%	37,591	219.3%	(32.2%)
Cash Flow from Investing Activities													, ,
Receipts	_	_	_	_	_	_	_	_	_	_	_		_
Proceeds on disposal of PPE	1											1	
Decrease in non-current debtors													
Decrease in other non-current receivables				_		_		_				_	
Decrease (increase) in non-current investments													
Payments	(37,511)	(50,928)	(718)	1.9%	(1,506)	4.0%	(14.854)	29.2%	(17,079)	33.5%	(15.840)	55.8%	(6.2%)
Capital assets	(37,511)	(50,928)	(718)	1.9%	(1,506)	4.0%	(14,854)	29.2%	(17,079)	33.5%	(15.840)	55.8%	(6.2%)
Net Cash from/(used) Investing Activities	(37,511)	(50,928)	(718)		(1,506)	4.0%	(14.854)	29.2%	(17,079)	33.5%	(15,840)	59.4%	(6,2%)
Cash Flow from Financing Activities		, , ,	1 1		, , ,				, , ,		, , ,		, ,
Receipts	_	_		_	_		_	_		_			_
Short term loans	1											1	
Borrowing long term/refinancing													
Increase (decrease) in consumer deposits				_		_		_				_	
Payments													
Repayment of borrowing	1 .												
Net Cash from/(used) Financing Activities					-	-	-						
` '					20.000								
Net Increase/(Decrease) in cash held	(4,695)	(17,760)	19,251	(410.0%)	20,230	(430.9%)	10,616	(59.8%)	50,098	(282.1%)	21,751	(587.4%)	
Cash/cash equivalents at the year begin:	44,278	55,523	-	-	19,251	43.5%	39,482	71.1%	-	-	57,484	153.3%	(31.3%)
Cash/cash equivalents at the year end:	39,584	37,764	19,251	48.6%	39,482	99.7%	50,098	132.7%	50,098	132.7%	79,234	319.0%	(36.8%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water			2,015	3.0%	1,975	2.9%	63,739	94.1%	67,729	23.7%	-	-	
Trade and Other Receivables from Exchange Transactions - Electric			1,722	11.6%	708	4.8%	12,381	83.6%	14,812	5.2%	-	-	
Receivables from Non-exchange Transactions - Property Rates			1,929	4.4%	1,386	3.1%	40,818	92.5%	44,132	15.4%	-	-	
Receivables from Exchange Transactions - Waste Water Manageme			961	2.8%	801	2.4%	32,212	94.8%	33,975	11.9%	-	-	
Receivables from Exchange Transactions - Waste Management			569	3.2%	462	2.6%	16,716	94.2%	17,748	6.2%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors			-		-	-	-	-		-	-	-	
Interest on Arrear Debtor Accounts			2,189	3.1%	2,142	3.1%	65,532	93.8%	69,862	24.4%	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-		-	-	-	-
Other	-		1,074	2.8%	(171)	(.5%)	36,813	97.6%	37,716	13.2%	-	-	
Total By Income Source			10,459	3.7%	7,304	2.6%	268,211	93.8%	285,974	100.0%			-
Debtors Age Analysis By Customer Group													
Organs of State			552	3.5%	250	1.6%	15,104	95.0%	15,906	5.6%	-	-	
Commercial			624	4.4%	(385)	(2.7%)	14,048	98.3%	14,287	5.0%	-	-	
Households	-	-	8,202	3.5%	6,791	2.9%	221,905	93.7%	236,898	82.8%	-	-	
Other	-	-	1,080	5.7%	648	3.4%	17,155	90.8%	18,883	6.6%	-	-	
Total By Customer Group	_		10.450	2 70/	7 304	2 60/	268 211	02 00/	285 974	100.09/			

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	4	100.0%	-	-	-	-	4	1.1%
Bulk Water		-	-	-	-		-	-	-	-
PAYE deductions		-	-	-	-		-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43	13.1%	196	59.6%	9	2.7%	81	24.6%	329	98.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-		
Total	43	13.0%	200	60.0%	9	2.6%	81	24.4%	333	100.0%

Contact Details		
Municipal Manager	Mr PB Malebye	017 734 6101
E. C.M.	14 77 01	047 704 0440

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date: Date:

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					201	5/16					201	4/15	
	Bud	lget	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	596,469	596,469	115,690	19.4%	120,811	20.3%	63,608	10.7%	300,108	50.3%	106,438	57.2%	(40.2%)
Property rates	63,360	63.360	9.188	14.5%	9.125	14.4%	6.868	10.8%	25.182	39.7%	12.646	57.5%	(45.7%)
Property rates - penalties and collection charges	-			-		-	-		-	-			
Service charges - electricity revenue	323,263	323,263	37,374	11.6%	63,712	19.7%	33,125	10.2%	134,211	41.5%	44,250	57.4%	(25.1%
Service charges - water revenue	40,158	40,158	5,854	14.6%	5,522	13.8%	10,059	25.0%	21,435	53.4%	11,417	59.7%	(11.9%
Service charges - sanitation revenue	22,495	22,495	3,530	15.7%	3,465	15.4%	3,568	15.9%	10,562	47.0%	5,674	50.8%	(37.1%
Service charges - refuse revenue	14,642	14,642	2,375	16.2%	2,342	16.0%	2,276	15.5%	6,993	47.8%	3,368	66.3%	(32.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	566	566	168	29.6%	948	167.5%	155	27.4%	1,271	224.5%	417	125.8%	(62.8%
Interest earned - external investments	194	194	10	5.1%		-	-	-	10	5.1%	-	6.3%	-
Interest earned - outstanding debtors	26,325	26,325	4,820	18.3%	7,573	28.8%	5,387	20.5%	17,780	67.5%	6,554	67.7%	(17.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	566	566	129	22.7%	182	32.2%	94	16.6%	405	71.5%	151	57.3%	(37.5%
Licences and permits	6	6								-			
Agency services	10,480	10,480	14,689	140.2%	2,163	20.6%	1,897	18.1%	18,750 62,388	178.9%	21,565	81.4%	(91.2%
Transfers recognised - operational	88,079	88,079	37,124	42.1%	25,264	28.7%	-	-		70.8%	-	39.1%	-
Other own revenue Gains on disposal of PPE	6,335	6,335	430	6.8%	514	8.1%	179	2.8%	1,123	17.7%	398	87.6%	(55.0%)
Operating Expenditure	777.529	777.529	120.446	15.5%	69.485	8.9%	63.652	8.2%	253.583	32.6%	103.887	39.7%	(38.7%)
Employee related costs	131,667	131,667	22,555	17.1%	6,463	4.9%	22.349	17.0%	51,367	39.0%	27.351	64.5%	(18.3%
Remuneration of councillors	7.640	7.640	2.034	26.6%	787	10.3%	2.087	27.3%	4.907	64.2%	2.336	62.5%	(10.7%
Debt impairment	102,547	102.547	2,004	20.070	707	10.570	2,007	21.570	4,507	04.2 /0	2,000	.1%	(10.7%
Depreciation and asset impairment	115,000	115,000		_		_	_	_					_
Finance charges	-	-		-		_	_			-			_
Bulk purchases	297.282	297.282	85.783	28.9%	43.873	14.8%	31.355	10.5%	161.011	54.2%	53.302	52.4%	(41.2%
Other Materials	-		112	-	1,210	-	73	-	1,396	-	1,270	50.8%	(94.2%
Contracted services	45,098	45,098	1,236	2.7%	6,401	14.2%	82	.2%	7,719	17.1%	6,503	46.1%	(98.7%
Transfers and grants	3,642	3,642		-			-	-	-	-	137	14.0%	(100.0%
Other expenditure	74,652	74,652	8,726	11.7%	10,752	14.4%	7,705	10.3%	27,184	36.4%	12,990	62.0%	(40.7%
Loss on disposal of PPE	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(181,060)	(181,060)	(4,757)		51,326		(44)		46,525		2,550		
Transfers recognised - capital	-	-		-	-	-	-	-	-	-	-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-	-	-		-		-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(181,060)	(181,060)	(4,757)		51,326		(44)		46,525		2,550		
Taxation	-							-					
Surplus/(Deficit) after taxation	(181,060)	(181,060)	(4,757)		51,326		(44)		46,525		2,550		
Attributable to minorities		-		-		-		-		-			
Surplus/(Deficit) attributable to municipality	(181,060)	(181,060)	(4,757)		51,326		(44)		46,525		2,550		
Share of surplus/ (deficit) of associate	-	-		-		-		-		-	-		-
Surplus/(Deficit) for the year	(181,060)	(181,060)	(4,757)		51,326		(44)		46,525		2,550		

					201	15/16					201	4/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
₹ thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/1
Capital Revenue and Expenditure													
Source of Finance	29,678	29,678	3,965	13.4%	8,769	29.5%	1,256	4.2%	13,989	47.1%	7,837	32.4%	(84.0%
National Government	29,678	29,678	3.949	13.3%	8,730	29.4%	1.256	4.2%	13,935	47.0%	7.583	47.4%	(83.4%
Provincial Government	20,070	20,010	0,010	10.070	0,700	20.170	1,200	1.270	10,000		7,000		(00.170
District Municipality													
Other transfers and grants													
Transfers recognised - capital	29,678	29.678	3,949	13.3%	8,730	29.4%	1.256	4.2%	13,935	47.0%	7.583	33.2%	(83.4%
Borrowing	,		-	-	-,		.,	-	-	-	- ,,	-	- (
Internally generated funds			15	-	39	-	-	-	54	-	254	21.8%	(100.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	` -
Capital Expenditure Standard Classification	29,678	29,678	3,965	13.4%	8,769	29.5%	1,256	4.2%	13,989	47.1%	7,837	32.4%	(84.0%
Governance and Administration		-	15	-	39	-	-	-	54	-	254	21.8%	(100.0%
Executive & Council			-	-		-	-	-		-	-	-	-
Budget & Treasury Office	-		15	-	39	-	-	-	54	-	254	21.8%	(100.0%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1,173	1,173	97	8.2%	155	13.2%	-	-	251	21.4%	54	14.0%	(100.0%
Community & Social Services	623	623	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	550	550	97	17.6%	155	28.1%	-	-	251	45.7%	54	25.6%	(100.09
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-		-	-	-	-	-	-		-	-	-	-
Health	-		-	-	-	-	-	-		-	-	-	-
Economic and Environmental Services		-	640	-	-	-	-	-	640	-	257	38.4%	(100.0%
Planning and Development			381	-		-	-	-	381	-	-		
Road Transport		-	259	-		-	-	-	259	-	257	38.4%	(100.09)
Environmental Protection			-			-				-		-	
Trading Services	28,505	28,505	3,213	11.3%	8,575	30.1%	1,256	4.4%	13,044	45.8%	7,272	34.1%	(82.7%
Electricity	1,700	1,700	1,733	101.9%	3,518	206.9%	-	-	5,251	308.9%		4.5%	-
Water	10,500	10,500		-	-	- 04.00/	1,256	12.0%	1,256	12.0%	2,478	19.0%	(49.39
Waste Water Management	16,305	16,305	1,480	9.1%	5,058	31.0%	-	· ·	6,538	40.1%	4,795	43.3%	(100.09
Waste Management Other	-		-	-	-	· ·		· ·	-	· ·	-	89.2%	
Other			-	•	-	-			-		•		

					201	5/16					201	14/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	546,479	546,479	242,020	44.3%	55,620	10.2%	-	-	297,640	54.5%	140,892	91.7%	(100.0%)
Property rates, penalties and collection charges	47,139	47,139	9,309	19.7%	3,464	7.3%	-	-	12,773	27.1%	10,521	70.3%	(100.0%)
Service charges	360,871	360,871	72,328	20.0%	21,901	6.1%	-	-	94,229	26.1%	54,138	58.5%	(100.0%)
Other revenue	17,953	17,953	110,738	616.8%	29,806	166.0%	-	-	140,544	782.8%	48,249	-	(100.0%)
Government - operating	86,956	86,956	37,124	42.7%		-	-	-	37,124	42.7%	-	70.3%	-
Government - capital	29,679	29,679	10,632	35.8%		-	-	-	10,632	35.8%	26,934	78.7%	(100.0%)
Interest	3,880	3,880	1,889	48.7%	449	11.6%	-	-	2,338	60.3%	1,049	11.9%	(100.0%)
Dividends	-	-		-				-	-	-			-
Payments	(702,030)	(702,030)	(265,333)	37.8%	(79,954)	11.4%	-	-	(345,287)	49.2%	(142,086)	31.0%	(100.0%)
Suppliers and employees	(698,772)	(698,772)	(264,867)	37.9%	(79,954)	11.4%	-	-	(344,820)	49.3%	(141,836)	30.9%	(100.0%)
Finance charges	(798)	(798)	(66)	8.2%		-	-	-	(66)	8.2%	-	-	-
Transfers and grants	(2,460)	(2,460)	(401)	16.3%				-	(401)	16.3%	(250)		(100.0%)
Net Cash from/(used) Operating Activities	(155,551)	(155,551)	(23,313)	15.0%	(24,334)	15.6%			(47,647)	30.6%	(1,195)	(3.6%)	(100.0%)
Cash Flow from Investing Activities													
Receipts	_	_		_	_	_	_	_	_	_	_		_
Proceeds on disposal of PPE		-		-	-	-		1		-	-		-
Decrease in non-current debtors								1					
Decrease in other non-current receivables								1					
Decrease (increase) in non-current investments								1					
Payments	(32,345)	(32,345)	(6,765)	20.9%	(4,994)	15.4%	-	· ·	(11,759)	36.4%	(7,837)	33.1%	(100.0%)
Capital assets	(32,345)	(32,345)	(6,765)	20.9%	(4,994)	15.4%			(11,759)	36.4%	(7.837)	33.1%	(100.0%)
Net Cash from/(used) Investing Activities	(32,345)	(32,345)	(6,765)	20.9%	(4,994)	15.4%		-	(11,759)	36.4%	(7,837)	33.1%	
Cash Flow from Financing Activities					, , ,				, ,				, ,
Receipts													
Short term loans		•		•	•	-			-	•	-		-
Borrowing long term/refinancing	-	-	-	-		-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-		-	-	-	-
Increase (decrease) in consumer deposits		-		-		-	-		-	-	-		-
Payments Repayment of borrowing	- 1	-	-			-	-	· ·			-	-	
Net Cash from/(used) Financing Activities	-		- :	-		-	-	-	-	-	-	- :	-
	_	-			-		-	-					
Net Increase/(Decrease) in cash held	(187,896)	(187,896)	(30,078)		(29,328)	15.6%	-	-	(59,406)	31.6%	(9,032)	(.5%)	
Cash/cash equivalents at the year begin:	36,881	36,881	63,609	172.5%	33,531	90.9%	-	-	63,609	172.5%	45,913	59.5%	(100.0%)
Cash/cash equivalents at the year end:	(151,015)	(151,015)	33,531	(22.2%)	4,203	(2.8%)		i	4.203	(2.8%)	36,881	(4.2%)	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairmen Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water			-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric			-	-	-	-	-	-		-	-	-	
Receivables from Non-exchange Transactions - Property Rates			-	-	-	-	-	-		-	-	-	
Receivables from Exchange Transactions - Waste Water Manageme			-		-		-	-	-	-	-	-	
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
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

			31 - 60 Days		61 - 9	0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-			-	-	-	-	-	-
Bulk Water		-			-	-	-	-	-	-
PAYE deductions		-			-	-	-	-	-	-
VAT (output less input)	-		-	-		-	-	-	-	-
Pensions / Retirement		-			-	-	-	-	-	-
Loan repayments		-			-	-	-	-	-	-
Trade Creditors	-		-	-		-	-	-	-	-
Auditor-General		-			-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total		-	-		-	-				-

Contact Details		
Municipal Manager	Mr Linda Tshabalala	017 712 9613
E	AA AND AA	047 740 0040

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date:

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2015/16										201	4/15	
	Bud	aet	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2014/15
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	166,813	166,813	42,623	25.6%	37,077	22.2%	42,764	25.6%	122,465	73.4%	39,008	79.9%	9.6%
Property rates	9,767	9,767	1,161	11.9%	3,385	34.7%	3,393	34.7%	7,939	81.3%	1,576	66.8%	115.3%
Property rates - penalties and collection charges			1,188	-	-	-	-	-	1,188	-	787	-	(100.0%)
Service charges - electricity revenue	42,814 14.069	42,814 14,069	6,855 2.585	16.0% 18.4%	9,160 3.868	21.4% 27.5%	10,485 3.981	24.5% 28.3%	26,500 10.434	61.9% 74.2%	9,621 3.461	71.2% 75.9%	9.0% 15.0%
Service charges - water revenue Service charges - sanitation revenue	14,069	14,069	2,585	18.4%	3,868	27.5% 26.8%	3,981	28.3%	9,593	74.2%	3,461	75.9%	15.0%
Service charges - sanitation revenue Service charges - refuse revenue	5,299	5.299	2,474	16.8%	1.337	25.2%	1.344	27.3%	3,570	67.4%	1,271	74.5%	5.7%
Service charges - refuse revenue Service charges - other	3,233	3,233	090	10.0 /6	1,331	23.2 /0	1,344	23.4 /0	3,370	07.470	1,211	75.170	3.7 /6
Rental of facilities and equipment	212	212	36	16.9%	55	25.7%	56	26.5%	147	69.2%	49	75.4%	15.0%
Interest earned - external investments	524	524	30	10.5%	123	23.5%	30	20.5 /6	123	23.5%	45	25.1%	15.0 /6
Interest earned - outstanding debtors	16.454	16.454	2.480	15.1%	3,946	24.0%	4.107	25.0%	10,534	64.0%	4,168	76.3%	(1.4%)
Dividends received	10,101	10,101	2,100	10:170	0,010	24.070	4,101	20.0%	10,001	-	4,100	10.070	(1.474)
Fines	1.143	1.143	20	1.7%	114	10.0%	3	.2%	137	11.9%	20	13.2%	(87.0%)
Licences and permits	.,	.,	-	-	-	-							(=::=::,
Agency services	3,258	3,258	777	23.9%	719	22.1%	902	27.7%	2,398	73.6%	819	77.3%	10.2%
Transfers recognised - operational	56,678	56,678	23,679	41.8%	10,470	18.5%	14,319	25.3%	48,468	85.5%	13,612	92.1%	5.2%
Other own revenue	2,247	2,247	479	21.3%	374	16.6%	581	25.9%	1,434	63.8%	525	86.9%	10.8%
Gains on disposal of PPE	1,200	1,200	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	210,606	210,606	31,472	14.9%	33,938	16.1%	63,299	30.1%	128,709	61.1%	40,934	49.9%	54.6%
Employee related costs	50,387	50,387	11,693	23.2%	12,068	24.0%	12,342	24.5%	36,103	71.7%	11,050	69.6%	11.7%
Remuneration of councillors	5,419	5,419	825	15.2%	424	7.8%	825	15.2%	2,075	38.3%	1,412	68.7%	(41.5%)
Debt impairment	48,170	48,170	1,070	2.2%	236	.5%	32,838	68.2%	34,144	70.9%	-	-	(100.0%)
Depreciation and asset impairment	36,091	36,091		-	-	-	-	-		-			-
Finance charges	338	338	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	39,863	39,863	12,282	30.8%	9,430	23.7%	8,927	22.4%	30,638	76.9%	8,273	68.0%	7.9%
Other Materials	4,371	4,371	-	-	-	-	-	-	-	-	406	13.1%	(100.0%)
Contracted services	7,159	7,159	-	-		-	342	4.8%	342	4.8%	424	29.8%	(19.3%)
Transfers and grants	4,169	4,169	726	17.4%	1,751	42.0%	1,419	34.0%	3,896	93.5%	12,800	-	(88.9%)
Other expenditure	14,639	14,639	4,876	33.3%	10,029	68.5%	6,607	45.1%	21,511	146.9%	6,569	76.4%	.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43,794)	(43,794)	11,152		3,139		(20,535)		(6,244)		(1,926)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-		-	-	-	-	-	-	-	-
Contributed assets	-	-			-		-		-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(43,794)	(43,794)	11,152		3,139		(20,535)		(6,244)		(1,926)		
Taxation	-			-		-			-	-	-	-	-
Surplus/(Deficit) after taxation	(43,794)	(43,794)	11,152		3,139		(20,535)		(6,244)		(1,926)		
Attributable to minorities	-	-		-	-		-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(43,794)	(43,794)	11,152		3,139		(20,535)		(6,244)		(1,926)		
Share of surplus/ (deficit) of associate		-		-		-	-			-		-	
Surplus/(Deficit) for the year	(43,794)	(43,794)	11,152		3,139		(20,535)		(6,244)		(1,926)		

					201	15/16					201	14/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	59.143	59.143	4.411	7.5%	4,197	7.1%	231	.4%	8.838	14.9%	4.971	35.2%	(95.4%)
National Government	31,643	31.643	4,411	13.9%	4,197	13.3%	231	.7%	8.838	27.9%	4,971	55.8%	(95.4%)
Provincial Government	01,040	01,040	4,411	10.570	4,137	10.070	201		0,000	21.570	4,571	39.5%	(30.470)
District Municipality	27.500	27,500	1			1						55.570	
Other transfers and grants	21,000	21,000	1			1							
Transfers recognised - capital	59,143	59,143	4,411	7.5%	4,197	7.1%	231	.4%	8,838	14.9%	4,971	35.2%	(95.4%)
Borrowing	33,143	33,143	4,411	7.576	4,137	7.170	201	.470	0,030	14.570	4,571	33.270	(55.470)
Internally generated funds													
Public contributions and donations			-	-		-	-	-	-		-	-	-
Capital Expenditure Standard Classification	59,143	59,143	4,411	7.5%	4,197	7.1%	231	.4%	8,838	14.9%	4,971	35.2%	(95.4%)
Governance and Administration				-		-	-	-		-		-	
Executive & Council				-		-	-	-		-	-	-	-
Budget & Treasury Office				-		-	-	-		-	-	-	-
Corporate Services				-		-	-	-		-	-	-	-
Community and Public Safety	3,500	3,500	-	-	-		-	-	-	-	-	-	
Community & Social Services			-	-		-	-	-		-		-	-
Sport And Recreation	3,500	3,500	-	-	-	-	-	-	-	-	-	-	-
Public Safety			-	-		-	-	-		-		-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3,000	3,000	1,775	59.2%	2,862	95.4%	-	-	4,637	154.6%	821	28.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	38.2%	-
Road Transport	3,000	3,000	1,775	59.2%	2,862	95.4%	-	-	4,637	154.6%	821	15.9%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	52,643	52,643	2,636	5.0%	1,335	2.5%	231	.4%	4,201	8.0%	4,150	49.4%	(94.4%)
Electricity	14,200	14,200	1,081	7.6%	977	6.9%	231	1.6%	2,289	16.1%	83	14.0%	176.1%
Water	24,000	24,000	-	-	-	-	-	-	-	-	64	177.3%	(100.0%)
Waste Water Management	14,443	14,443	1,555	10.8%	173	1.2%	-	-	1,728	12.0%	3,592	38.5%	(100.0%)
Waste Management	-	-	-	-	185	-	-	-	185	-	409	78.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Receigs 15,8,811 158,8						20	15/16					201	14/15	
Receigs 15,8,811 158,8		Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	to Date	Third (Quarter	
Page Place					Main		Main		adjusted		Expenditure as % of adjusted		Expenditure as % of adjusted	Q3 of 2014/15 to Q3 of 2015/16
Receipts	R thousands										budget		budget	
Properly rates, ponalises and collection charges	Cash Flow from Operating Activities													
Service changes	Receipts	158,811	158,811	50,620	31.9%	50,437	31.8%	39,700	25.0%	140,757	88.6%	51,098	69.4%	(22.3%)
Chernment	Property rates, penalties and collection charges	5,372	5,372	609	11.3%	2,608	48.5%	1,625	30.3%	4,841	90.1%	836		94.3%
Gowmment -operating	Service charges	46,795	46,795	9,118	19.5%	12,903	27.6%	12,245	26.2%	34,267	73.2%	11,889	66.8%	3.0%
Government -capital 31,643	Other revenue	16,189	16,189	9,241	57.1%	6,063	37.5%	4,767	29.4%	20,071	124.0%	9,457		(49.6%)
Dividends 2,134 2,134 4.7 20.5% 713 33.4% 559 26.2% 1,709 80.1% 2.22 142.6% 140	Government - operating	56,678	56,678	24,255	42.8%	9,540	16.8%	13,558	23.9%	47,353	83.5%	13,598	99.3%	(.3%)
Dividends (126,344) (126	Government - capital	31,643	31,643	6,960	22.0%	18,610	58.8%	6,945	21.9%	32,515	102.8%	15,085	30.8%	(54.0%)
Payments (128,344 (128,344 (128,344 (35,213 22.9% (34,723 27.9% (31,666) 25.1% (101,603 80.4% (32,745) 80.6% (33,675) 63.5%	Interest	2,134	2,134	437	20.5%	713	33.4%	559	26.2%	1,709	80.1%	232	142.6%	140.7%
Suppliers and employees (121,837) (121,837) (35,213) 28.9% (34,723) 28.5% (31,666) 26.0% (101,603) 83.4% (32,745) 81.0% (3.5)	Dividends													-
Supplers and employees (121,837) (121,837) (121,837) (35,219) 28.9% (34,722) 28.5% (31,666) 26.0% (101,603) 83.4% (32,745) 81.0% (3.773) (3.773) (3.774) (4.169) (4.16	Payments	(126,344)	(126,344)	(35,213)	27.9%	(34,723)	27.5%	(31,666)	25.1%	(101,603)	80.4%	(32,745)	80.6%	(3.3%)
Transfers and grants	Suppliers and employees	(121,837)	(121,837)	(35,213)	28.9%	(34,723)	28.5%	(31,666)	26.0%	(101,603)	83.4%	(32,745)	81.0%	(3.3%)
Net Cash From/(used) Operating Activities 22,466 32,466 15,407 47.5% 15,713 48.4% 8,034 24.7% 33,154 120.6% 18,353 48.0% (56.2) 2ash Flow from Investing Activities Receipts Payments (31,643) (31,643) (31,643) (4,411) 13.9% (4,197) 13.3% (749) 2.4% (9,357) 29.6% (4,971) 36.5% (84.5) (2ash Cash Flow from Financing Activities (31,643) (31,643) (4,411) 13.9% (4,197) 13.3% (749) 2.4% (9,357) 29.6% (4,971) 36.5% (84.5) (2ash Cash Flow from Financing Activities Receipts Receipts 1	Finance charges	(338)	(338)		-		-		-		-			` - '
Net Cash From/(used) Operating Activities 22,466 32,466 15,407 47.5% 15,713 48.4% 8,034 24.7% 33,154 120.6% 18,353 48.0% (56.2) 2ash Flow from Investing Activities Receipts Payments (31,643) (31,643) (31,643) (4,411) 13.9% (4,197) 13.3% (749) 2.4% (9,357) 29.6% (4,971) 36.5% (84.5) (2ash Cash Flow from Financing Activities (31,643) (31,643) (4,411) 13.9% (4,197) 13.3% (749) 2.4% (9,357) 29.6% (4,971) 36.5% (84.5) (2ash Cash Flow from Financing Activities Receipts Receipts 1	Transfers and grants	(4.169)	(4.169)											
Receipts	Net Cash from/(used) Operating Activities			15,407	47.5%	15,713	48.4%	8,034	24.7%	39,154	120.6%	18,353	48.0%	(56.2%)
Receipts	Cash Flow from Investing Activities													
Proceeds on disposal of PPE		_	_		l _	_	l <u>.</u>	_	_	_	_	_		_
Decrease in non-current debtors Decrease in non-current meritables Capic large in non-current meritables Capic large in non-current meritables Capic large in non-current meritables (31,643) (31,643) (31,643) (4,411) 13.9% (4,197) 13.3% (749) 2.4% (9,357) 29.6% (4,971) 36.5% (84.50) Capic large in non-current meritables Capic large in non-current large in non-current large in non-cu			-		1		1	1	1					
Decrase in other non-current receivables Decrase in other non-current receivables Decrase in other non-current receivables Decrase in other non-current investments (31,643) (31,643) (31,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (749) 2,4% (9,357) 29,6% (4,971) 36,5% (84,643) (4,411) 13,9% (4,197) 13,3% (1,411) 13,9% (1,41					1		1		1					
Decrease (increase) in non-current investments			-	· ·	· ·	-	· ·	· ·	· ·	_	_	-	· ·	_
Payments (31,643) (31,643) (41,411) (13,9% (4,197) (13,3% (749) 2.4% (9,357) 29.6% (4,971) 36.5% (84.57) (4,971) (3,643) (4,411) (13,9% (4,197) (13,3% (749) 2.4% (9,357) (2,9% (2,9% (4,971) 36.5% (84.57) (4,971) (4,9														
Capital assets (31.643) (31.643) (4.411) 13.9% (4.197) 13.3% (749) 2.4% (9.357) 29.5% (4.971) 36.5% (94.50) (9		(24 642)	(24 642)	(4.444)	42.00/	(4.407)	42.20/	(740)	2.49/	(0.257)	20.69/	(4.074)	20 50/	(04.00/)
Net Cash from/(used) investing Activities (31,643) (31,643) (4,411) 13.9% (4,197) 13.3% (749) 2.4% (9.357) 23.6% (4,971) 36.5% (84.5 ash Flow from Financing Activities Short term loans Borrowing long term/refinancing Increases (decrease) in consumer deposits Payments Respirated form/(used) Financing Activities 1 2 - 11 - 18 - 31 (100.6 ash Flow from Flow from Flow from Flow from Flow flow flow flow flow flow flow flow f														(84.9%)
Cash Flow from Financing Activities														(84.9%)
Receipts	, , , , , , , , , , , , , , , , , , , ,	(31,043)	(31,043)	(4,411)	13.976	(4,137)	13.376	(149)	2.4/6	(9,557)	25.076	(4,571)	30.376	(04.5 /0)
Short term loans Sorowing long termiferfancing Increase (decrease) in consumer deposits Pyments Repsyment of borrowing														
Borrowing long term/refinancing - - - - - - - - -		-	-	2	-	11	-	18	-	31		-	-	(100.0%)
Increase (decrease) in consumer deposits				-	-	-	-	-	-	-	-	-	-	-
Payments Payment of borrowing Payment o				-	-	-	-	-	-		-	-	-	-
Repayment of borrowing				2	-	11	-	18	-	31	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities 2 - 11 - 18 - 31 (100.0 Net Increase) (Decrease) in cash held 823 823 10,998 1,336.1% 11,527 1,400.3% 7,303 887.2% 29,826 3,623.5% 13,822 9.5% (45.4 Cash cay) (2.5 Cash cay) (2.5 Cash cash equivalents at the year begin: 1,119 1,119 22,580 2,017.9% 33,578 3,000.7% 45,105 4,000.9% 22,580 2,017.9% 3,084 96.8% 1,362		-	-	-		-		-		-	-	-	-	-
Vet Increase/(Decrease) in cash held 823 823 10,998 1,336.1% 11,527 1,400.3% 7,303 887.2% 29,828 3,623.5% 13,382 9.5% (45.4 Cash/cash equivalents at the year begin: 1,119 1,119 22,580 2,017.9% 33,578 3,000.7% 45,105 4,000.9% 22,580 2,017.9% 3,044 96.8% 1,362			-	-		-		-	-		-		-	-
Cashi cayin agrinis at the year begin: 1,119 1,119 22,580 2,017.9% 33,578 3,000.7% 45,105 4,000.9% 22,580 2,017.9% 3,084 96.8% 1,362	Net Cash from/(used) Financing Activities	-	-	2	-	11	-	18	-	31	<u> </u>	-	-	(100.0%)
	Net Increase/(Decrease) in cash held	823	823	10,998	1,336.1%	11,527	1,400.3%	7,303	887.2%	29,828	3,623.5%	13,382	9.5%	(45.4%)
Cachinach equivalents at the year end: 1942 1942 33.578 1.729.9% 45.105 2.322.4% 52.408 2.608.4% 52.408 2.608.4% 46.466 (464.4%) 248	Cash/cash equivalents at the year begin:	1,119	1,119	22,580	2,017.9%	33,578	3,000.7%	45,105	4,030.9%	22,580	2,017.9%	3,084	96.8%	1,362.7%
	Cash/cash equivalents at the year end:	1,942	1,942	33,578	1.728.9%	45,105	2.322.4%	52,408	2.698.4%	52,408	2.698.4%	16,466	(161.1%)	218.3%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days	·	Over 90 Days Total			Actual Bad Deb	Impairment Coun		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1,311	2.5%	720	1.4%	644	1.2%	49,021	94.8%	51,696	18.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3,042	12.7%	761	3.2%	660	2.7%	19,558	81.4%	24,020	8.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,028	2.8%	896	2.5%	837	2.3%	33,711	92.4%	36,472	12.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1,097	2.0%	716	1.3%	685	1.2%	53,300	95.5%	55,798	19.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	389	1.2%	367	1.2%	356	1.1%	29,997	96.4%	31,108	10.8%		-	
Receivables from Exchange Transactions - Property Rental Debtors	12	2.6%	8	1.8%	8	1.7%	432	93.8%	460	.2%	-	-	-
Interest on Arrear Debtor Accounts	1,445	4.1%	1,355	3.9%	1,360	3.9%	30,811	88.1%	34,971	12.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	576	1.1%	353	.7%	300	.6%	50,965	97.6%	52,193	18.2%		-	-
Total By Income Source	8,899	3.1%	5,176	1.8%	4,849	1.7%	267,795	93.4%	286,719	100.0%			
Debtors Age Analysis By Customer Group													
Organs of State	53	2.1%	43	1.7%	46	1.8%	2,402	94.4%	2,545	.9%		-	-
Commercial	2,968	29.4%	417	4.1%	321	3.2%	6,392	63.3%	10,098	3.5%		-	-
Households	5,742	2.1%	4,625	1.7%	4,427	1.6%	258,207	94.6%	273,000	95.2%	-	-	-
Other	136	12.7%	92	8.5%	55	5.2%	793	73.7%	1,077	.4%	-	-	-
Total By Customer Group	8.899	3.1%	5.176	1.8%	4.849	1.7%	267.795	93.4%	286,719	100.0%			

Part 5: Creditor Age Analysis

	0 - 30 Days 31		31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3,252	100.0%	-	-	-	-	-	-	3,252	18.0%
Bulk Water			159	1.6%		-	9,945	98.4%	10,104	55.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	512	10.8%	151	3.2%	-	-	4,070	86.0%	4,733	26.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other		-		-	-	-	-	-	-	-
Total	3,764	20.8%	310	1.7%		-	14,015	77.5%	18,089	100.0%

Contact Details		
Municipal Manager	Mr DV Ngcobo	017 773 2031
E. C.M.	AT N	047 770 4000

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date:

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					201	5/16					201	4/15	
	Bud	lget	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2014/15
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2015/16
										-			
Operating Revenue and Expenditure													
Operating Revenue	1,620,570	1,846,095	439,206	27.1%	375,501	23.2%	382,435	20.7%	1,197,143	64.8%	330,732	69.7%	15.6%
Property rates	193,933	242,673	47,857	24.7%	46,520	24.0%	47,349	19.5%	141,726	58.4%	33,535	76.0%	41.2%
Property rates - penalties and collection charges							93 162						
Service charges - electricity revenue	509,983	557,250	122,254	24.0%	92,550	18.1%		16.7%	307,966	55.3%	98,339	62.1%	(5.3%)
Service charges - water revenue	322,732 90.323	390,786 117.587	77,309 22,266	24.0% 24.7%	85,509 24.643	26.5% 27.3%	79,858 21.168	20.4% 18.0%	242,676 68.078	62.1% 57.9%	75,819 21.840	71.8% 70.1%	5.3% (3.1%)
Service charges - sanitation revenue Service charges - refuse revenue	102.231	124.265	25.073	24.7%	24,643	24.1%	21,100	19.9%	74.364	57.9%	21,640	68.9%	(3.1%)
Service charges - refuse revenue Service charges - other	102,231	124,200	25,073	24.5%	24,021	24.176	24,670	(883.6%)	74,364	(842.2%)	23,352	00.9%	(100.0%)
Rental of facilities and equipment	2.844	2.586	680	23.9%	1.460	51.4%	1.762	(88.1%	3.902	(642.2%)	5.691	(90.9%)	(100.0%)
Interest earned - external investments	2,044	41.242	219	7.3%	5.071	169.5%	14,144	34.3%	19.434	47.1%	5,091	(90.9%)	2.575.0%
Interest earned - outstanding debtors	38.251	41,242	13.737	35.9%	9.051	23.7%	14,144	34.370	22.788	47.170	7.015	67.4%	(100.0%)
Dividends received	48	48	10,707	35.5 /4	3,031	20.1 /0			22,700		12	26.2%	(100.0%)
Fines	26,375	26.375	795	3.0%	1,063	4.0%	17.108	64.9%	18,966	71.9%	(8,532)	(27.4%)	(300.5%)
Licences and permits	5	7		5.1%	0	8.7%	11,100		1	10.8%	(0,002)	(21.170)	(000.070)
Agency services	31.660	31.660	20.683	65.3%	11.259	35.6%	(12.823)	(40.5%)	19.119	60.4%	34.194	245.1%	(137.5%)
Transfers recognised - operational	222,761	229.961	95,639	42.9%	61.958	27.8%	69.153	30.1%	226.749	98.6%	25.720	79.6%	168.9%
Other own revenue	21,434	21,654	7,467	34.8%	6,236	29.1%	13.726	63.4%	27,430	126.7%	8.576	97.1%	60.1%
Gains on disposal of PPE	55,000	60,000	5,226	9.5%	5,559	10.1%	13,161	21.9%	23,947	39.9%	4,642	33.3%	183.5%
Operating Expenditure	1.605.178	1.826.717	423.852	26.4%	295.965	18.4%	366.910	20.1%	1.086.728	59.5%	402,779	64.6%	(8.9%)
Employee related costs	414,430	423,566	101,871	24.6%	103,719	25.0%	104.575	24.7%	310,165	73.2%	96,324	76.0%	8.6%
Remuneration of councillors	19.675	19.675	4.343	22.1%	4.352	22.1%	5.115	26.0%	13.810	70.2%	4.114	70.8%	24.3%
Debt impairment	129,322	129.322	237	.2%	1		13.376	10.3%	13.615	10.5%	· .		(100.0%)
Depreciation and asset impairment	190,337	152,986		- "		-	28,610	18.7%	28,610	18.7%	-		(100.0%)
Finance charges	2,885	2,885	6,452	223.6%	6,291	218.0%	7,905	274.0%	20,648	715.7%	10,617	651.7%	(25.5%)
Bulk purchases	553,172	727,173	231,343	41.8%	112,642	20.4%	145,880	20.1%	489,865	67.4%	188,380	78.1%	(22.6%)
Other Materials			-	-	-	-	-	-		-		-	-
Contracted services	51,769	85,493	17,367	33.5%	15,728	30.4%	18,374	21.5%	51,469	60.2%	17,351	79.0%	5.9%
Transfers and grants	49,543	49,543	1,666	3.4%	3,077	6.2%	5,787	11.7%	10,530	21.3%	10,543	74.8%	(45.1%)
Other expenditure	194,046	236,075	60,573	31.2%	50,156	25.8%	37,287	15.8%	148,016	62.7%	75,450	98.2%	(50.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15,392	19,377	15,354		79,536		15,525		110,415		(72,047)		
Transfers recognised - capital	84,588	115,588	22,237	26.3%	22,083	26.1%	26,194	22.7%	70,515	61.0%	22,963	82.6%	14.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(6,851)	(6,851)		-	-	-	(0)	-	(0)	-	(5,083)	(88.5%)	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	93,128	128,114	37,591		101,620		41,719		180,930		(54,167)		
Taxation	-			-									
Surplus/(Deficit) after taxation	93,128	128,114	37,591		101,620		41,719		180,930		(54,167)		
Attributable to minorities	-			-		-	-	-		-	-		-
Surplus/(Deficit) attributable to municipality	93,128	128,114	37,591		101,620		41,719		180,930		(54,167)		
Share of surplus/ (deficit) of associate	-	-					-		-		-		
Surplus/(Deficit) for the year	93,128	128,114	37,591		101,620		41,719		180,930		(54,167)		

					201	5/16					201	14/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/1
Capital Revenue and Expenditure													
Source of Finance	106,439	143,719	15.086	14.2%	16,028	15.1%	6,294	4.4%	37.408	26.0%	11.647	48.3%	(46.0%
National Government	66,589	87,553	11,470	17.2%	15,118	22.7%	5.040	5.8%	31,628	36.1%	11,591	107.9%	(56.5%
Provincial Government	00,000	31.000	287	11.270	910	22.170	3,040	0.070	1,197	3.9%	11,001	107.370	(50.576
District Municipality	1.350	1.350	341	25.2%	310				341	25.2%		3.5%	
Other transfers and grants	23.500	1,000	041	20.270					041	20.270		18.4%	
Transfers recognised - capital	91,439	119,903	12.098	13.2%	16,028	17.5%	5.040	4.2%	33,166	27.7%	11,591	51.4%	(56.5%
Borrowing	31,403	113,303	12,030	10.270	10,020	17.570	3,040	4.270	33,100	21.170	11,551	31.470	(50.576
Internally generated funds	15.000	8.816	2.988	19.9%					2.988	33.9%	55	8.2%	(100.0%
Public contributions and donations	-	15,000	-	-		-	1.254	8.4%	1.254	8.4%	-	- 0.270	(100.0%
Capital Expenditure Standard Classification	106.439	143,719	15.086	14.2%	16.028	15.1%	6.294	4.4%	37,408	26.0%	11.647	48.3%	(46.0%
Governance and Administration		730	15						15	2.1%	368	46.0%	(100.0%
Executive & Council		15	15	-				-	15	100.0%	16	104.2%	(100.0%
Budget & Treasury Office		609		-				-		-	351	111.4%	(100.0%
Corporate Services		105		-			-	-		-	1	2.3%	(100.0%
Community and Public Safety	-	5,525	1,507	-	-	-	-	-	1,507	27.3%	1,865	70.5%	(100.0%
Community & Social Services				-		-	-	-		-	1,434	84.9%	(100.09
Sport And Recreation		5,525	1,507	-		-	-	-	1,507	27.3%	431	65.7%	(100.09
Public Safety				-		-	-	-	-	-	-		
Housing			-	-			-	-		-		-	-
Health			-	-			-	-		-		-	-
Economic and Environmental Services	4,000	9,061	2,988	74.7%	-	-	-	-	2,988	33.0%	6,399	25.2%	(100.0%
Planning and Development	3,000	3,000	2,988	99.6%			-	-	2,988	99.6%	46	.1%	(100.09
Road Transport	1,000	6,000	-	-	-	-	-	-	-	-	6,353	79.5%	(100.09
Environmental Protection	-	61	-	-	-	-	-	-	-	-	-	-	-
Trading Services	102,439	128,403	10,575	10.3%	16,028	15.6%	6,294	4.9%	32,897	25.6%	3,014	105.3%	108.89
Electricity	46,201	35,701	-	-	910	2.0%	1,254	3.5%	2,164	6.1%	1,105	16.2%	13.59
Water	6,238	5,350	-	-	-	-	-	-	-	-		-	-
Waste Water Management	50,000	87,352	10,575	21.2%	15,118	30.2%	5,040	5.8%	30,734	35.2%	296	701.8%	1,602.9
Waste Management	-		-	-	-	-	-	-	-	-	1,614	5,378.7%	(100.09
Other	-	-	-	-	-	-	-	-	-	-	-	-	

					201	15/16					201	4/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1,475,584	1,597,187	413,220	28.0%	429,056	29.1%	259,820	16.3%	1,102,097	69.0%	328,972	82.4%	(21.0%)
Property rates, penalties and collection charges	175,509	206,291	43,879	25.0%	51,849	29.5%	26,431	12.8%	122,160	59.2%	42,968	84.8%	(38.5%
Service charges	927,868	991,988	165,439	17.8%	197,688	21.3%	128,253	12.9%	491,380	49.5%	176,382	65.4%	(27.3%
Other revenue	61,819	61,819	85,701	138.6%	95,051	153.8%	12,454	20.1%	193,207	312.5%	55,290	277.0%	(77.5%
Government - operating	222,761	226,961	95,641	42.9%	61,957	27.8%	66,515	29.3%	224,113	98.7%	25,720	75.9%	158.6%
Government - capital	84,588	107,088	22,237	26.3%	22,084	26.1%	26,054	24.3%	70,375	65.7%	28,083	80.1%	(7.2%)
Interest	2,991	2,991	322	10.8%	428	14.3%	113	3.8%	863	28.8%	529	110.0%	(78.6%)
Dividends	48	48	-	-		-	-	-		-	-		-
Payments	(1,285,520)	(1,243,220)	(434,510)	33.8%	(368,090)	28.6%	(275,223)	22.1%	(1,077,824)	86.7%	(364,366)	99.9%	(24.5%)
Suppliers and employees	(1,233,092)	(1,225,792)	(426,393)	34.6%	(332,279)	26.9%	(157,562)	12.9%	(916,234)	74.7%	(343,207)	101.3%	(54.1%)
Finance charges	(2,885)	(2,885)	(6,452)	223.6%	(31,104)	1,078.1%	(83,702)	2,901.2%	(121,258)	4,202.9%	(10,617)	94.9%	688.4%
Transfers and grants	(49,543)	(14,543)	(1,666)	3.4%	(4,707)	9.5%	(33,959)	233.5%	(40,333)	277.3%	(10,543)	75.2%	222.1%
Net Cash from/(used) Operating Activities	190,064	353,967	(21,290)	(11.2%)	60,966	32.1%	(15,403)	(4.4%)	24,273	6.9%	(35,394)	12.7%	(56.5%)
Cash Flow from Investing Activities													
Receipts	17.435	50.373	5.500	31.5%	5.725	32.8%	10.852	21.5%	22.077	43.8%	5.709	140.4%	90.1%
Proceeds on disposal of PPE	27.500	60.000	5,226	19.0%	5,559	20.2%	10.852	18.1%	21.638	36.1%	4,642	149.8%	133.8%
Decrease in non-current debtors	(9,188)	(9.188)	*,				,		,		.,		
Decrease in other non-current receivables	(-,)	(-,,		_				_		_	1,067		(100.0%)
Decrease (increase) in non-current investments	(877)	(439)	274	(31.3%)	165	(18.8%)	_	_	440	(100.1%)	.,	19.1%	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Payments	(99,588)	(142,825)	(15.086)	15.1%	(18,556)	18.6%	(6.294)	4.4%	(39,936)	28.0%	(11,647)	47.7%	(46.0%)
Capital assets	(99.588)	(142,825)	(15,086)	15.1%	(18,556)	18.6%	(6,294)	4.4%	(39.936)	28.0%	(11,647)	47.7%	(46.0%)
Net Cash from/(used) Investing Activities	(82,153)	(92,452)	(9,586)	11.7%	(12,831)	15.6%	4,558	(4.9%)	(17,859)	19.3%	(5,938)	30.8%	(176.8%)
Cash Flow from Financing Activities													
Receipts	1.061	1.061	519	48.9%	859	81.0%	288	27.1%	1,665	157.0%	(31)	59.2%	(1.016.0%)
Short term loans	1,001	1,001	013	40.370	000	01.070	200	27.170	1,000	137.070	(51)	33.270	(1,010.070)
Borrowing long term/refinancing				_		_		_		_		_	_
Increase (decrease) in consumer deposits	1.061	1.061	519	48.9%	859	81.0%	288	27.1%	1.665	157.0%	(31)	59.2%	(1.016.0%)
Payments	(4,122)	(4,122)	(2,638)	64.0%	-	01.070	(2,862)	69.4%	(5,500)	133.4%	(51)	33.270	(100.0%)
Repayment of borrowing	(4,122)	(4,122)	(2,638)	64.0%			(2,862)	69.4%	(5,500)	133.4%			(100.0%)
Net Cash from/(used) Financing Activities	(3,062)	(3,062)	(2,119)	69.2%	859	(28.1%)	(2,574)	84.1%	(3,835)	125.3%	(31)	(29.9%)	8,097.5%
Net Increase/(Decrease) in cash held	104.850	258,454	(32,996)	(31.5%)	48,994	46.7%	(13,420)	(5.2%)	2,579	1.0%	(41,363)	(13.3%)	(67.6%
Cash/cash equivalents at the year begin:	14,834	14,834	15,732	106.1%	(17,264)	(116.4%)	31,730	213.9%	15,732	106.1%	41,831	100.0%	(24.1%)
Cash/cash equivalents at the year end:	119,684	273,288	(17,264)	(14.4%)	31,730	26.5%	18,311	6.7%	18,311	6.7%	468	.3%	3,811.8%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	15,600	5.1%	13,440	4.4%	9,342	3.1%	266,884	87.4%	305,266	35.8%	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	7,488	7.0%	4,557	4.2%	3,651	3.4%	91,694	85.4%	107,390	12.6%	-	-	
Receivables from Non-exchange Transactions - Property Rates	3,238	5.8%	2,322	4.1%	1,473	2.6%	49,272	87.5%	56,304	6.6%	-	-	
Receivables from Exchange Transactions - Waste Water Manageme	5,534	3.7%	4,871	3.3%	3,892	2.6%	134,434	90.4%	148,732	17.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	3,821	2.9%	3,243	2.5%	3,210	2.5%	120,448	92.1%	130,723	15.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors			-		-	-	-	-		-	-	-	-
Interest on Arrear Debtor Accounts			-		-	-	-	-		-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-	-	-	-		-	-	-	-
Other	1,405	1.3%	7,765	7.4%	1,048	1.0%	94,440	90.2%	104,659	12.3%	-	-	-
Total By Income Source	37,087	4.3%	36,199	4.2%	22,616	2.7%	757,171	88.8%	853,074	100.0%			-
Debtors Age Analysis By Customer Group													
Organs of State	1,541	22.2%	461	6.6%	438	6.3%	4,497	64.8%	6,936	.8%	-	-	
Commercial	5,526	7.5%	5,487	7.4%	2,508	3.4%	60,298	81.7%	73,819	8.7%	-	-	-
Households	29,353	4.0%	23,474	3.2%	19,407	2.6%	668,859	90.3%	741,093	86.9%	-	-	-
Other	668	2.1%	6,777	21.7%	264	.8%	23,518	75.3%	31,226	3.7%	-	-	-
Total By Customer Group	27 027	4 20/	36 100	4 20/	22 616	2 70/	757 171	00 00/	853 074	100.09/			_

Part 5: Creditor Age Analysis

	0 - 30 Days 31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	ital		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	233	.1%	38,512	24.5%	24,284	15.4%	94,440	60.0%	157,470	58.9%
Bulk Water	-		-		-	-	-	-	-	-
PAYE deductions	4,708	100.0%	-		-	-	-	-	4,708	1.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6,738	100.0%	-	-	-	-	-	-	6,738	2.5%
Loan repayments	-	-	-	-		-	-	-	-	-
Trade Creditors	2,961	3.0%	16,936	17.2%	10,446	10.6%	68,001	69.1%	98,344	36.8%
Auditor-General	-		-		-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14,640	5.5%	55,449	20.7%	34,730	13.0%	162,441	60.8%	267,260	100.0%

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

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date: Date:

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating Nevende and Expenditure	2015/16							2014/15					
	Bud	get	First (Quarter	Second	I Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	402,662	304,657	117,321	29.1%	95,605	23.7%	74,340	24.4%	287,265	94.3%	90,574	94.9%	(17.9%)
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	2,050	2,170	263	12.8%	72	3.5%	68	3.1%	402	18.5%	333	15.5%	(79.7%
Rental of facilities and equipment	-			-				-		-		-	
Interest earned - external investments	2,750	5,500	771	28.1%	1,909	69.4%	1,996	36.3%	4,677	85.0%	896	45.8%	122.99
Interest earned - outstanding debtors	-		-	-	-	· ·	· ·	-	-	-	-	-	-
Dividends received	-		-	-	-	-	-	-	-	-	-	-	-
Fines	-		-	:	-	-	-	-	-	-	-	-	-
Licences and permits	- 1	-	-			-	· ·	-		-	-	-	-
Agency services	397.370	296.383	115.947	29.2%	93.495	23.5%	72.140	24.3%	281.583	95.0%	88.545	95.8%	(18.5%
Transfers recognised - operational Other own revenue	397,370 492	290,303	339	29.2% 68.9%	129	25.5%	12,140	24.3%	201,503	95.0%	801	107.3%	(83.1%)
Gains on disposal of PPE	492		339	00.9%	-	20.2%	- 135	22.4%	- 003	99.0%	-	107.3%	(03.1%)
Operating Expenditure	439,181	345,752	47,698	10.9%	72,724	16.6%	66,802	19.3%	187,223	54.1%	60,664	55.5%	10.1%
Employee related costs	111,184	112,302	22,906	20.6%	25,634	23.1%	24,528	21.8%	73,068	65.1%	24,720	71.3%	(.8%
Remuneration of councillors	14,039	12,336	2,748	19.6%	2,798	19.9%	3,093	25.1%	8,639	70.0%	2,398	57.4%	29.0%
Debt impairment	-		-	-		-	-	-		-	-	-	-
Depreciation and asset impairment	18,480	20,460	4,448	24.1%	4,448	24.1%	4,448	21.7%	13,343	65.2%	4,448	74.4%	-
Finance charges	1,500	150	(52)	(3.5%)	195	13.0%	(25)	(16.7%)	118	78.9%	-	41.5%	(100.0%
Bulk purchases	-	-	-	-	-	-	-	-		-	-	-	-
Other Materials	-	-	-	-	-	-	-	-		-	-	-	-
Contracted services	1,950	2,750	903	46.3%	121	6.2%	154	5.6%	1,178	42.9%	342	62.1%	(54.9%
Transfers and grants	249,622	150,185	7,638	3.1%	29,932	12.0%	27,039	18.0%	64,609	43.0%	19,457	38.3%	39.09
Other expenditure	42,406	47,570	9,107	21.5%	9,596	22.6%	7,565	15.9%	26,268	55.2%	9,299	69.6%	(18.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36,519)	(41,095)	69,623		22,881		7,538		100,042		29,910		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-		-	-	-	-
Contributed assets	-		-	-		-	-	-			-		
Surplus/(Deficit) after capital transfers and contributions	(36,519)	(41,095)	69,623		22,881		7,538		100,042		29,910		
Taxation	-		-	-		-	-	-		-			
Surplus/(Deficit) after taxation	(36,519)	(41,095)	69,623		22,881		7,538		100,042		29,910		
Attributable to minorities				-			-	-			-		-
Surplus/(Deficit) attributable to municipality	(36,519)	(41,095)	69,623		22,881		7,538		100,042		29,910		
Share of surplus/ (deficit) of associate				-			-	-			-		
Surplus/(Deficit) for the year	(36,519)	(41,095)	69,623		22,881		7,538		100,042		29,910		

					201	5/16					201	14/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	21,500	10,500	523	2.4%	159	.7%	30	.3%	712	6.8%	1,003	33.2%	(97.0%
National Government	2.,000	.0,000		2.170						0.070	.,,,,,		(00)
Provincial Government													
District Municipality	_	-	_	_		_		-	-			_	
Other transfers and grants	_	-	_	_		_		-	-			_	
Transfers recognised - capital		-	_			_		_	_			l -	
Borrowing	7,500	-		-	-	-		-	-	-	-	-	-
Internally generated funds	14,000	10,500	523	3.7%	159	1.1%	30	.3%	712	6.8%	1,003	33.2%	(97.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	` -
Capital Expenditure Standard Classification	21,500	10,500	523	2.4%	159	.7%	30	.3%	712	6.8%	1,003	33.2%	(97.0%
Governance and Administration	21,500	10,500	523	2.4%	159	.7%	30	.3%	712	6.8%	1,003	33.2%	(97.0%
Executive & Council	21,500	10,500	523	2.4%	159	.7%	30	.3%	712	6.8%	1,003	33.2%	(97.09
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	- 1	-	-	-	-	-	-	-	-		-	-	
Electricity Water	-	-	-	-	-	-	-	-		· ·		-	· ·
		-	-	-	-	-	-	-					·
Waste Water Management Waste Management		-	-	-	-	-	-	-					· ·
Other		-	-	-	-	-	-	-					· ·
Other	-	•		•		•			-				

					201	5/16					201	4/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
R thousands										buaget		buaget	
Cash Flow from Operating Activities													
Receipts	402,662	304,657	117,321	29.1%	95,605	23.7%	74,340	24.4%	287,265	94.3%	90,574	94.4%	(17.9%)
Property rates, penalties and collection charges Service charges	2,050	2,170	263	12.8%	- 72	3.5%	- 68	3.1%	402	18.5%	333	- 15.5%	(79.7%)
Other revenue	492	624	339	68.9%	129	26.2%	135	21.7%	603	96.6%	801	217.1%	(83.1%)
Government - operating Government - capital	397,370	296,383	115,947	29.2%	93,495	23.5%	72,140	24.3%	281,583	95.0%	88,545	94.3%	(18.5%)
Interest Dividends	2,750	5,480	771	28.1%	1,909	69.4%	1,996	36.4%	4,677	85.4%	896	73.4%	122.9%
Payments Suppliers and employees	(420,701) (169,579)	(325,292) (174,957)	(23,916) (16,330)	5.7% 9.6%	(68,502) (38,374)	16.3% 22.6%	(60,473) (33,459)	18.6% 19.1%	(152,891) (88,163)	47.0% 50.4%	(44,985) (25,528)	64.9% 89.3%	34.4% 31.1%
Finance charges	(1,500)	(150)	52	(3.5%)	(195)	13.0%	25	(16.7%)	(118)	78.9%	(==,===)	59.6%	(100.0%)
Transfers and grants	(249,622)	(150,185)	(7,638)	3.1%	(29,932)	12.0%	(27,039)	18.0%	(64,609)	43.0%	(19,457)	38.3%	39.0%
Net Cash from/(used) Operating Activities	(18,039)	(20,635)	93,405	(517.8%)	27,103	(150.2%)	13,867	(67.2%)	134,375	(651.2%)	45,589	2,031.1%	(69.6%)
Cash Flow from Investing Activities													
Receipts	-	12,000	(82,000)		(20,000)		(32,000)	(266.7%)	(134,000)	(1,116.7%)	4,000		(900.0%)
Proceeds on disposal of PPE		-	-	-		-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-		-	-	-	-
Decrease in other non-current receivables	-	-	-	-		-	-	-		-	-	-	-
Decrease (increase) in non-current investments		12,000	(82,000)		(20,000)	<u>.</u>	(32,000)	(266.7%)	(134,000)	(1,116.7%)	4,000		(900.0%)
Payments	(21,500) (21,500)	(10,500) (10,500)	(523) (523)	2.4% 2.4%	(159)	. 7% .7%	(172) (172)	1.6% 1.6%	(854) (854)	8.1% 8.1%	(1,003)	18.7% 18.7%	(82.9%) (82.9%)
Capital assets Net Cash from/(used) Investing Activities	(21,500)	(10,500) 1,500	(82.523)	383.8%	(159) (20,159)	93.8%	(32,172)	(2.144.8%)	(134.854)	(8,990,3%)	(1,003) 2,997	399.7%	(1.173.5%)
	(21,000)	1,000	(02,020)	303.076	(20,100)	33.070	(02,172)	(2,144.070)	(104,004)	(0,330.370)	2,551	333.170	(1,175.576)
Cash Flow from Financing Activities Receipts	30.000	_	_	_	_		_	_	_	_	_	_	_
Short term loans	30,000	-		-		-					-	-	
Borrowing long term/refinancing	30.000	_		-				_					-
Increase (decrease) in consumer deposits	-		-	-			-	-	-	-	-	-	-
Payments	-	(4,104)	-	-	(4,104)	-	-	-	(4,104)	100.0%	-	-	-
Repayment of borrowing	-	(4,104)	-	-	(4,104)	-	-	-	(4,104)	100.0%	-	-	-
Net Cash from/(used) Financing Activities	30,000	(4,104)		-	(4,104)	(13.7%)			(4,104)	100.0%			
Net Increase/(Decrease) in cash held	(9,539)	(23,239)	10,882	(114.1%)	2,839	(29.8%)	(18,305)	78.8%	(4,584)	19.7%	48,586	(2,440.0%)	(137.7%)
Cash/cash equivalents at the year begin:	58,409	30,718	30,718	52.6%	41,600	71.2%	44,439	144.7%	30,718	100.0%	28,366	44.9%	56.7%
Cash/cash equivalents at the year end:	48.870	7,479	41,600	85.1%	44,439	90.9%	26,134	349.4%	26,134	349.4%	76,952	277.7%	(66.0%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment - Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water			-				-	-		-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric					-		-	-		-	-	-	
Receivables from Non-exchange Transactions - Property Rates					-		-	-		-	-	-	
Receivables from Exchange Transactions - Waste Water Manageme			-	-	-	-	-	-	-	-	-	-	-
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,534	49.1%	-	-	-		2,632	50.9%	5,166	100.0%	-	-	-
Total By Income Source	2,534	49.1%	-	-	-		2,632	50.9%	5,166	100.0%			
Debtors Age Analysis By Customer Group													
Organs of State			-				-	-		-	-	-	-
Commercial					-		-	-		-	-	-	
Households			-	-	-	-	-	-	-	-	-	-	-
Other	2,534	49.1%	-	-	-	-	2,632	50.9%	5,166	100.0%	-	-	-
Total By Customer Group	2.534	49 1%					2.632	50.9%	5.166	100 0%			

Part 5: Creditor Age Analysis

	0 - 30 Days 31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-		-	-		-	-	-	-	-
Loan repayments		-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General		-	-	-	-	-	-	-	-	
Other	-	-	20	-	-	-	52,284	100.0%	52,304	100.0%
Total			20			-	52,284	100.0%	52,304	100.0%

Contact Details		
Municipal Manager	C A Habile	017 801 7008
E	4.97.01	047 004 7040

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date: Date

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

					201	15/16					201	4/15	
	Bud	lget	First (Quarter	Second	I Quarter	Third	Quarter	Year	to Date	Third	Quarter	
Ditarrate	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
R thousands	+									Dauget		Dauger	
Operating Revenue and Expenditure													
Operating Revenue	364,646	364,646	93,759	25.7%	403,069	110.5%	533,893	146.4%	1,030,722	282.7%	42,648	70.0%	1,151.9%
Property rates	39,317	39,317	17,284	44.0%	65,176	165.8%	85,343	217.1%	167,803	426.8%	1,713	79.0%	4,880.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-		-	-	-	-
Service charges - electricity revenue	136,630	136,630	49,775	36.4%	129,572	94.8%	189,257	138.5%	368,604	269.8%	19,861	72.9%	852.9%
Service charges - water revenue	48,781	48,781	9,447	19.4%	44,292	90.8%	58,480	119.9%	112,218	230.0%	7,886	55.6%	641.6%
Service charges - sanitation revenue	7,142	7,142	2,249	31.5%	9,196	128.8%	12,580	176.1%	24,026	336.4%	1,419	36.7%	786.5%
Service charges - refuse revenue	8,127	8,127	2,738	33.7%	12,009	147.8%	15,771	194.1%	30,518	375.5%	1,652	53.3%	854.7%
Service charges - other	-		-	-	-	-	-	-	-	-	-		-
Rental of facilities and equipment	2,576	2,576	585	22.7%	2,156	83.7%	2,768	107.5%	5,509	213.9%	373	66.8%	641.5%
Interest earned - external investments	781	781	187	23.9%	1,162	148.8%	1,283	164.3%	2,633	337.1%	80	62.8%	1,501.0%
Interest earned - outstanding debtors	16,879	16,879	6,799	40.3%	27,429	162.5%	37,146	220.1%	71,374	422.9%	4,224	78.7%	779.5%
Dividends received			1						-		1 1		
Fines	4,500 2.834	4,500 2.834	83 593	1.8% 20.9%	294 2.658	6.5% 93.8%	394 4.590	8.8% 162.0%	771 7.842	17.1% 276.7%	25	56.8% 61.6%	1,507.3% 1,290.3%
Licences and permits			3,653			93.8%	4,590	162.0%	7,842 25.868	2/6.7%	330 36	67.6%	
Agency services	17,041 69.878	17,041 69.878	3,003	21.4%	11,094 96.850	138.6%	113.687	162.7%	210.537	301.3%	30	69.9%	31,188.7% (100.0%)
Transfers recognised - operational			350	2.40/							5,043	69.9%	
Other own revenue Gains on disposal of PPE	10,160	10,160	350 16	3.4%	1,211 (30)	11.9%	1,540 (68)	15.2%	3,100 (81)	30.5%	5,043		(69.5%) (1,221.0%)
Operating Expenditure	387,763	387,763	95,100	24.5%	362,543	93.5%	482,167	124.3%	939,810	242.4%	46,904	87.2%	928.0%
Employee related costs	117,876	117,876	26,527	22.5%	103,681	88.0%	140,047	118.8%	270,255	229.3%	15,456	65.8%	806.1%
Remuneration of councillors	7,425	7,425	1,650	22.2%	6,602	88.9%	8,920	120.1%	17,172	231.3%	1,042	54.2%	756.1%
Debt impairment	35,210	35,210	2,160	6.1%	8,640	24.5%	11,520	32.7%	22,320	63.4%	3,634	68.2%	217.0%
Depreciation and asset impairment	22,100	22,100	6,175	27.9%	22,100	100.0%	30,216	136.7%	58,491	264.7%	1,038	80.0%	2,811.0%
Finance charges	2,156	2,156	-	-	-	-	-	-	-	-	339	67.6%	(100.0%)
Bulk purchases	132,082	132,082	41,475	31.4%	146,912	111.2%	186,898	141.5%	375,285	284.1%	17,693	175.3%	956.3%
Other Materials	15,715	15,715	2,913	18.5%	14,901	94.8%	22,353	142.2%	40,167	255.6%	2,565	77.3%	771.4%
Contracted services	9,337	9,337	1,674	17.9%	10,663	114.2%	17,030	182.4%	29,367	314.5%	649	98.3%	2,525.9%
Transfers and grants	-	-	1,136	-	5,202	-	6,796	-	13,134	-	442	5,389.1%	1,437.0%
Other expenditure	45,861	45,861	11,389	24.8%	43,842	95.6%	58,388	127.3%	113,618	247.7%	4,045	63.0%	1,343.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23,117)	(23,117)	(1,341)		40,527		51,727		90,912		(4,255)		
Transfers recognised - capital	-	-	0	-	28,062	-	-	-	28,062	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-		-	-	-	-
Contributed assets	22,696	22,696			364	1.6%	1,072	4.7%	1,437	6.3%			(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(421)	(421)	(1,341)		68,953		52,799		120,410		(4,255)		
Taxation	-		-	-		-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	(421)	(421)	(1,341)		68,953		52,799		120,410		(4,255)		
Attributable to minorities				-			-	-					-
Surplus/(Deficit) attributable to municipality	(421)	(421)	(1,341)		68,953		52,799		120,410		(4,255)		
Share of surplus/ (deficit) of associate	` - '	-	-		-	-	-	-		-	-		-
Surplus/(Deficit) for the year	(421)	(421)	(1.341)		68.953		52,799		120.410		(4.255)		

					20	15/16					201	14/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	57.233	57.233	170	.3%	87	.2%	236	.4%	493	.9%	6.312	16.6%	(96.3%)
National Government	45,903	45.903	113	.2%			116	.3%	229	.5%	6,205	18.9%	(98.1%)
Provincial Government	10,000	10,000		.2,0				.070	-	.070	0,200	10.070	(00.170
District Municipality													
Other transfers and grants													
Transfers recognised - capital	45,903	45,903	113	.2%		_	116	.3%	229	.5%	6,205	18.0%	(98.1%)
Borrowing						_	-	070	-	-			(00.170)
Internally generated funds	11.330	11.330	9	.1%	87	.8%	120	1.1%	216	1.9%		5.3%	(100.0%)
Public contributions and donations		-	48	-	-	-	-	-	48	-	106	-	(100.0%)
Capital Expenditure Standard Classification	57,233	57,233	170	.3%	87	.2%	236	.4%	493	.9%	6,312	16.6%	(96.3%)
Governance and Administration	1,162	1,162	35	3.0%	87	7.4%	62	5.3%	183	15.8%	55	9.1%	11.8%
Executive & Council	263	263	-	-	70	26.8%	-	-	70	26.8%		-	-
Budget & Treasury Office	699	699	34	4.9%	9	1.3%	17	2.5%	60	8.6%	14	9.1%	24.1%
Corporate Services	200	200	1	.3%	7	3.6%	45	22.3%	52	26.2%	41	20.7%	7.7%
Community and Public Safety	6,268	6,268	0	-	-	-	-	-	0	-	156	5.5%	(100.0%)
Community & Social Services	2,590	2,590	0	-		-	-	-	0	-		1.0%	-
Sport And Recreation	3,628	3,628	-	-		-	-	-		-	156	13.2%	(100.0%
Public Safety	50	50	-	-		-	-	-		-		-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6,607	6,607	14	.2%	-	-	59	.9%	73	1.1%	26	4.4%	126.3%
Planning and Development	-	-	-	-	-	-	-	-		-	-	-	-
Road Transport	6,607	6,607	14	.2%	-	-	59	.9%	73	1.1%	26	4.4%	126.3%
Environmental Protection	-		-	-	-	-	-	-	-	-	-	-	-
Trading Services	43,196	43,196	121	.3%	-	-	116	.3%	237	.5%	6,074	23.1%	
Electricity	30,334	30,334	85	.3%	-	-	-	-	85	.3%	177	16.1%	(100.0%
Water	3,557	3,557	25	.7%	-	-	-	-	25	.7%	2,936	55.4%	(100.0%
Waste Water Management	8,877	8,877	-	-	-	-	-	-	-	-	2,952	25.9%	(100.0%
Waste Management	428	428	11	2.6%	-	-	116	27.0%	126	29.5%	10	21.4%	1,064.4%
Other		-	-	-	-	-	-	-	-	-	-	-	-

					201	5/16					201	4/15	
	Bud	get	First C	uarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	406,134	406,134	205,061	50.5%	354,674	87.3%	533,961	131.5%	1,093,696	269.3%	51,874	219.3%	929.3%
Property rates, penalties and collection charges	39,317	39,317	128,602	327.1%	65,176	165.8%	85,343	217.1%	279,121	709.9%	6,067	83.9%	1,306.6%
Service charges	200,680	200,680	64,209	32.0%	195,069	97.2%	276,088	137.6%	535,366	266.8%	33,651	-	720.4%
Other revenue	37,111	37,111	5,264	14.2%	17,413	46.9%	20,414	55.0%	43,091	116.1%	6,460		216.0%
Government - operating	69.878	69.878			48,425	69.3%	113.687	162.7%	162,112	232.0%	-	91.7%	(100.0%)
Government - capital	45,903	45.903					-	- 1		-	-		-
Interest	13,245	13,245	6.986	52.7%	28,592	215.9%	38.429	290.1%	74,007	558.8%	5,696	77.6%	574.7%
Dividends	,		-	-	,		-			-			-
Payments	(387,763)	(387,763)	(88,447)	22.8%	(329,052)	84.9%	(440,431)	113.6%	(857,931)	221.3%	(62,973)	169.3%	599.4%
Suppliers and employees	(343,216)	(343,216)	(87.312)	25.4%	(323,850)	94.4%	(433,635)	126.3%	(844.797)	246.1%	(61,731)	168.6%	602.5%
Finance charges	(35,210)	(35,210)	(,)		(,,		(,)		(=11,121)		(367)	63.3%	(100.0%)
Transfers and grants	(9,337)	(9,337)	(1.136)	12.2%	(5.202)	55.7%	(6.796)	72.8%	(13.134)	140.7%	(875)	5,725.5%	676.9%
Net Cash from/(used) Operating Activities	18.371	18,371	116,613	634.8%	25,622	139.5%	93,530	509.1%	235.766	1,283,4%	(11,099)	(118.7%)	(942.7%)
Cash Flow from Investing Activities											, , ,	, ,	, ,
Receipts	13	13	16	124.2%	(20)	(227.2%)	(60)	(517.0%)	(81)	(620.0%)			(100.0%)
Proceeds on disposal of PPE	13	13	16	124.2%	(30)	(221.270)	(68) (68)	(317.0%)	(81)	(020.0%)	-	-	(100.0%)
Decrease in non-current debtors	-		10	-	(30)	-	(00)	-	(01)	-	-		(100.0%)
	٠, ا	- 5					-	-	-	-	-		-
Decrease in other non-current receivables	5	5 8		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	8	8		-	-	-	-	-	-	-	-	-	
Payments	-	-	-	•	-	•	(294) (294)	-	(294) (294)	-	-	-	(100.0%) (100.0%)
Capital assets Net Cash from/(used) Investing Activities	13	13	16	124.2%	(30)	(227.2%)	(362)	(2,757.4%)	(376)	(2.860.4%)		-	(100.0%)
	13	13	10	124.270	(30)	(221.270)	(302)	(2,131.470)	(370)	(2,000.476)	-		(100.076)
Cash Flow from Financing Activities	_	_											
Receipts	3	3	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	3		-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-		-	-	-	-	-	
Repayment of borrowing	-		-	-		-	-	-	-	-	-		-
Net Cash from/(used) Financing Activities	3	3	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18,387	18,387	116,630	634.3%	25,593	139.2%	93,168	506.7%	235,390	1,280.2%	(11,099)	(118.7%)	(939.5%)
Cash/cash equivalents at the year begin:	23,500	23,500	25,628	109.1%	142,257	605.4%	167,850	714.3%	25,628	109.1%	61,351	26.2%	173.6%
Cash/cash equivalents at the year end:	41,887	41.887	142.257	339.6%	167.850	400.7%	261,018	623.1%	261.018	623.1%	50.252	65.3%	419.4%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment - Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2,968	2.1%	3,854	2.7%	2,454	1.7%	131,419	93.4%	140,695	35.2%		-	-
Trade and Other Receivables from Exchange Transactions - Electric	4,065	29.9%	847	6.2%	410	3.0%	8,284	60.9%	13,606	3.4%		-	
Receivables from Non-exchange Transactions - Property Rates	3,339	3.8%	3,009	3.5%	2,700	3.1%	77,975	89.6%	87,024	21.8%		-	
Receivables from Exchange Transactions - Waste Water Manageme	323	2.0%	274	1.7%	262	1.6%	15,330	94.7%	16,188	4.1%	-	-	
Receivables from Exchange Transactions - Waste Management	326	2.7%	240	2.0%	231	1.9%	11,408	93.5%	12,206	3.1%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors			-		-	-	-	-		-	-	-	
Interest on Arrear Debtor Accounts	-	-	-				-	-				-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend			-		-	-	-	-		-	-	-	
Other	2,023	1.6%	2,251	1.7%	2,060	1.6%	123,467	95.1%	129,801	32.5%	-	-	
Total By Income Source	13,044	3.3%	10,475	2.6%	8,118	2.0%	367,884	92.1%	399,520	100.0%		-	
Debtors Age Analysis By Customer Group													
Organs of State		-		-		-	-		-			-	
Commercial	-	-	-			-	-	-				-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13,044	3.3%	10,475	2.6%	8,118	2.0%	367,884	92.1%	399,520	100.0%	-	-	-
Total By Customer Group	13.044	3.3%	10,475	2.6%	8.118	2.0%	367.884	92.1%	399.520	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6,276	100.0%	-	-	-	-	-	-	6,276	48.6%
Bulk Water	3,489	100.0%		-	-		-	-	3,489	27.0%
PAYE deductions	1,297	100.0%		-	-		-	-	1,297	10.0%
VAT (output less input)	(84)	100.0%	-	-	-	-	-	-	(84)	(.6%)
Pensions / Retirement	1,490	100.0%		-	-		-	-	1,490	11.5%
Loan repayments	-			-	-		-	-	-	-
Trade Creditors	450	100.0%	-	-	-	-	-	-	450	3.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12,918	100.0%							12,918	100.0%

Contact Details		
Municipal Manager	BS Riba (Acting)	013 665 6005
E		040 000 0000

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Tarri. Operating Nevenue and Expenditure					201	5/16					201	4/15	
	Buc	lget	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
Diversity	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
R thousands	1									Daugut		Dauget	
Operating Revenue and Expenditure													
Operating Revenue	2,626,610	2,266,057	613,041	23.3%	534,123	20.3%	308,317	13.6%	1,455,481	64.2%	390,083	69.4%	(21.0%)
Property rates	363,170	358,789	82,683	22.8%	89,866	24.7%	61,625	17.2%	234,175	65.3%	82,022	83.7%	(24.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,295,392	924,435	294,590	22.7%	238,836	18.4%	161,520	17.5%	694,946	75.2%	160,053	67.5%	.9%
Service charges - water revenue	363,179	314,895	18,576	5.1%	18,316	5.0%	12,125	3.9%	49,017	15.6%	70,811	65.7%	(82.9%)
Service charges - sanitation revenue	133,009	125,726	30,011	22.6%	32,854	24.7%	23,398	18.6%	86,262	68.6%	26,810	72.5%	(12.7%)
Service charges - refuse revenue	79.738	83,060 474	7,112 20.404	25.6%	20,061	-	14,003	16.9%	41,176	49.6%	18,150	77.0%	(22.8%)
Service charges - other			3,232	25.6% 27.5%	10	00.70/	2.005	.2%	20,416	4,303.3% 60.4%	93	117.2%	
Rental of facilities and equipment Interest earned - external investments	11,735 1,001	13,890 1,001	199	19.9%	3,137 92	26.7% 9.2%	2,025 81	14.6% 8.1%	8,393 372	37.2%	2,756 332	77.0% 42.4%	(26.5%)
Interest earned - external investments	69.463	73.293	22.268	32.1%	24,366	35.1%	17.367	23.7%	64.001	87.3%	17,033	106.1%	2.0%
Dividends received	03,403	10,233	22,200	32.170	24,500	33.170	17,307	20.170	04,001	07.576	17,000	100.170	2.0%
Fines	2.689	6.304	1,025	38.1%	1,510	56.2%	763	12.1%	3.297	52.3%	835	39.5%	(8.6%)
Licences and permits	2,611	2.387	622	23.8%	584	22.4%	478	20.0%	1.685	70.6%	923	77.7%	(48.2%)
Agency services	24,279	24,279	1,124	4.6%	7,223	29.7%	2.046	8.4%	10,393	42.8%	5,865	53.4%	(65.1%)
Transfers recognised - operational	239,448	239,448	99,154	41.4%	76,368	31.9%	270	.1%	175,792	73.4%	1,934	57.2%	(86.0%)
Other own revenue	40,898	98,077	32,040	78.3%	20,901	51.1%	12,615	12.9%	65,556	66.8%	2,466	37.9%	411.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-		-	-	-	-
Operating Expenditure	2,381,789	2.264.950	329.409	13.8%	417,312	17.5%	163,771	7.2%	910,491	40.2%	351,742	53.6%	(53.4%)
Employee related costs	571,167	587,521	131,740	23.1%	142,485	24.9%	100,157	17.0%	374,382	63.7%	120,882	73.0%	(17.1%)
Remuneration of councillors	20,940	20,037	4,961	23.7%	4,987	23.8%	5,895	29.4%	15,843	79.1%	4,720	73.1%	24.9%
Debt impairment	267,631	183,219		-		-		-	-	-	-	-	-
Depreciation and asset impairment	165,000	164,998	-	-	-	-	-	-	-	-	-	-	-
Finance charges	81,497	81,512	1,486	1.8%	7,035	8.6%	(4,847)	(5.9%)	3,674	4.5%	463	53.7%	(1,146.2%)
Bulk purchases	894,997	874,597	139,059	15.5%	183,906	20.5%	19,498	2.2%	342,463	39.2%	141,347	52.0%	(86.2%)
Other Materials	131,869	130,886	15,007	11.4%	25,432	19.3%	12,120	9.3%	52,558	40.2%	23,318	64.3%	(48.0%)
Contracted services	32,274	39,893	9,227	28.6%	10,627	32.9%	6,294	15.8%	26,148	65.5%	15,009	81.5%	(58.1%)
Transfers and grants	35,929	30,441	4,803	13.4%	5,090	14.2%	2,943	9.7%	12,837	42.2%	5,499	76.5%	(46.5%)
Other expenditure	180,485	151,846	23,127	12.8%	37,749	20.9%	21,711	14.3%	82,587	54.4%	40,505	58.3%	(46.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit)	244,821	1,107	283,632		116,811		144,546		544,990		38,341		
Transfers recognised - capital	184,828	198,842	30,453	16.5%	18,940	10.2%	12,574	6.3%	61,966	31.2%	(356)	1.9%	(3,631.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(14,014)	-	-		-				-		-		
Surplus/(Deficit) after capital transfers and contributions	415,635	199,949	314,085		135,751		157,120		606,956		37,985		
Taxation	-		-	-				-		-	-	-	-
Surplus/(Deficit) after taxation	415,635	199,949	314,085		135,751		157,120		606,956		37,985		
Attributable to minorities	-			-			-	-	-				-
Surplus/(Deficit) attributable to municipality	415,635	199,949	314,085		135,751		157,120		606,956		37,985		
Share of surplus/ (deficit) of associate	-		-	-			-	-	-	-			
Surplus/(Deficit) for the year	415,635	199,949	314,085		135,751		157,120		606,956		37,985		

					201	15/16					201	14/15	
	Bud	get	First C	Quarter	Second	Quarter	Third (Quarter	Year t	to Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	203.042	289.920	30.807	15.2%	20.024	9.9%	5.021	1.7%	55.852	19.3%	28.739	52.1%	(82.5%)
National Government	198.842	189,151	22,908	11.5%	15,884	8.0%	4.624	2.4%	43,416	23.0%	25,840	50.4%	
Provincial Government	100,012	56,074	22,000		10,001	0.070	1,021	2.170	10,110	20.070	20,010	- 00.170	(02.170
District Municipality		14,014											
Other transfers and grants		,											
Transfers recognised - capital	198,842	259,239	22,908	11.5%	15,884	8.0%	4.624	1.8%	43,416	16.7%	25,840	50.4%	(82.1%)
Borrowing	.00,042	16.265	337		2.440	- 0.070	-,02-		2,777	17.1%	591	59.0%	(100.0%)
Internally generated funds	4.200	14,417	130	3.1%	1.700	40.5%	397	2.8%	2.227	15.4%	2,309	135.5%	(82.8%)
Public contributions and donations	.,	-	7,432	-	-	-	-	-	7,432	-	-,	-	(====,=,
Capital Expenditure Standard Classification	203,042	289,920	30,807	15.2%	20,024	9.9%	5,021	1.7%	55,852	19.3%	28,739	52.1%	(82.5%)
Governance and Administration	4,200	289,920	130	3.1%	-	-	-	-	130	-	-	12.5%	
Executive & Council		289,920	130	-		-	-	-	130	-	-	36.8%	-
Budget & Treasury Office				-		-	-	-	-	-	-		-
Corporate Services	4,200			-		-	-	-	-	-	-		-
Community and Public Safety	26,000	-	2,453	9.4%	2,075	8.0%	-	-	4,528	-	3,879	65.7%	(100.0%)
Community & Social Services	-		-	-		-	-	-		-	549	9.7%	(100.0%
Sport And Recreation	-		-	-		-	-	-		-	2,629	-	(100.0%
Public Safety	-		-	-	2,075	-	-	-	2,075	-	131	70.8%	(100.0%
Housing	26,000	-	2,453	9.4%	-	-	-	-	2,453	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	571	70.0%	(100.0%)
Economic and Environmental Services	15,000		337	2.2%	5,909	39.4%	4,624	-	10,871		1,754	39.6%	
Planning and Development	5,000	-	-	-	5,117	102.3%	4,624	-	9,741	-	42	1.1%	
Road Transport	10,000	-	337	3.4%	555	5.6%	-	-	892	-	1,712	43.3%	(100.0%
Environmental Protection		-	-	-	238	-	-	-	238	-	-	-	-
Trading Services	157,842	-	27,887	17.7%	12,040	7.6%	397	-	40,324	-	22,815	57.5%	
Electricity	20,772	-	1,446	7.0%	1,270	6.1%	397	-	3,113	-	4,678	20.1%	(91.5%
Water	53,064	-	-	-	-	-	-	-	-	-	-	74.9%	-
Waste Water Management	84,006	-	20,455	24.3%	10,770	12.8%	-	-	31,225	-	18,137	77.0%	(100.0%
Waste Management	-	-	5,986	-	-	-	-	-	5,986	-	-	97.0%	
Other		-	-	-	-		-	-	-	-	291	6.1%	(100.0%

Receipts 2,228,735 2,228,586 639,594 25.5% 630,594 25.5% 6						20	15/16					201	14/15	
Receipts 2,228,735 2,228,586 639,594 25.5% 630,594 25.5% 6		Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	to Date	Third (Quarter	
Cash Flow from Operating Activities 2,252,735 2,225,785 539,04 2,539,788 21.1% 461,773 20.7% 1,635,045 73.5% 416,743 182.0% 10.8					Main		Main		adjusted		Expenditure as % of adjusted		Expenditure as % of adjusted	Q3 of 2014/15 to Q3 of 2015/16
Receipts 2.28A,755 2.228A,955 5.928 5.95.04 2.535 73.788 21.155 6.235 73.58 73.68 21.155 6.235 73.58 73.68 21.155 6.235 73.58 73.68 21.155 6.235 73.58 6.255 73.58 73.68 6.255 73.58 73.68 73.58 6.235 73.58 6.255 73.58 73.68 73.58											budget		budget	
Properly rates, penalties and collection charges Service charg	Cash Flow from Operating Activities													
Service changes 1,670,459 1,302,105 239,258 17,678 266,703 16,078 251,562 19,378 20,868 15,844 18,878 (44.6	Receipts	2,528,735	2,225,856	639,504	25.3%	533,768	21.1%	461,773	20.7%	1,635,045	73.5%	416,743	182.0%	10.8%
Comment	Property rates, penalties and collection charges	315,958	279,856	59,223	18.7%	71,444	22.6%	62,362	22.3%	193,028	69.0%	84,216	239.6%	(26.0%
Gowerment -operating	Service charges	1,670,459	1,302,105	293,298	17.6%	266,703	16.0%	251,562	19.3%	811,563	62.3%	294,451	188.7%	(14.6%
Government -capital Inferest	Other revenue	42,725	131,716	118,682	277.8%	57,226	133.9%	32,753	24.9%	208,661	158.4%	18,608	187.7%	76.09
Internet	Government - operating	239,448	239,448	97,331	40.6%	69,562	29.1%	57,394	24.0%	224,287	93.7%	2,102	217.2%	2,630.4%
Dividends	Government - capital	198,842	198,842	48,502	24.4%	44,375	22.3%	31,265	15.7%	124,142	62.4%			(100.0%
Peyments (1,883,838) (1,912,703) (799,422) 41.9% (476,876) 25.3% (400,459) 20.9% (1,866,787) 99.9% (387,70) 99.	Interest	61,304	73,889	22,468	36.6%	24,458	39.9%	26,437	35.8%	73,364	99.3%	17,366	193.0%	52.29
Suppliers and employees (1,786,412) (1,900,246) (783,148) 44.3% (463,232) 26.2% (390,389) 21.7% (18.56,770) 99.9% (388,782) 22.2% (22.3% (22.3% (23.5%)) 1.2% (1.500) 1.8% (10.240) 1.26% (6.165) 7.6% (17.905) 22.0% (4.63) 53.7% (23.5%) 1.230; 1.230	Dividends				-		-	-	-	-	-			-
Suppliers and employees (1,566,412) (1,900,246) (783,448) 44.3% (463,232) 26.2% (990,389) 21.7% (1,536,770) 99.9% (388,762) 22.2% (22.3% (12.0% (483) 53.7% (12.0%	Payments	(1.883.838)	(1.912.703)	(789,452)	41.9%	(476,876)	25.3%	(400,459)	20.9%	(1,666,787)	87.1%	(404,723)	226.0%	(1.1%)
Finance harges (81.497) (81.512) (1.500) 1.81% (10.240) 12.6% (61.65) 7.6% (17.995) 22.0% (46.53) 53.7% 12.20 (33.945) (4.803) 13.4% (34.04) 9.5% (3.905) 12.6% (12.12) 39.1% (5.499) 48.4% (2.90) (10.24	Suppliers and employees	(1,766,412)	(1,800,246)	(783,148)	44.3%	(463,232)	26.2%	(390,389)	21.7%	(1,636,770)	90.9%	(398,762)	232.3%	(2.1%
Net Cash From/(used) Operating Activities Cash Flow from Investing Activities Cash Flow from Financing Investing Investing Investing Investing Activities Cash Flow from Financing Activities Cash Flow from Financing Activities Cash Flow from Financing Investing Investing Investing Activities Cash Flow from Financing Activities Cash Flow from Financing Investing Investing Activities Cash Flow from Financing Investing Investing Investing Activities Cash Flow from Financing Activities Cash Flow from Financing Activities Cash Flow from Financing Investing Investing Activities Cash Flow from Financing Investing Investing Activities Cash Flow from Financing Activ		(81,497)	(81,512)	(1,500)	1.8%	(10,240)	12.6%	(6,165)	7.6%	(17,905)	22.0%	(463)	53.7%	1,230.79
Cash Flow from Investing Activities Recipits Proceeds on disposal of PPE Decrease in non-current receivables Decrease in other non-current receivables Dec	Transfers and grants	(35,929)	(30,945)	(4,803)	13.4%	(3,404)	9.5%	(3,905)	12.6%	(12,112)	39.1%	(5,499)	48.4%	(29.0%)
Receipts Proceeds on disposal of PPE Decrease in other non-current receivables (203,042) (289,920) (30,907) 15.2% (20,024) 9.9% (35,802) 12.3% (86,634) 29.9% - (100.00 10.00	Net Cash from/(used) Operating Activities	644,897	313,153	(149,948)	(23.3%)	56,892	8.8%	61,314	19.6%	(31,742)	(10.1%)	12,020	8.7%	410.1%
Receipts Proceeds on disposal of PPE Decrease in other non-current receivables (203,042) (289,920) (30,907) 15.2% (20,024) 9.9% (35,802) 12.3% (86,634) 29.9% - (100.00 10.00	Cash Flow from Investing Activities													
Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease in		_	_	102 662	l _	3 605	l <u>.</u>	_	_	106 357	_	_		_
Decrease in non-current relosibots Decrease in non-				102,002	1	0,030	1	1	1	100,007				
Decrase in other non-current receivables Decrase in other non-current receivab				1	1		1		1					
Decrease (increase) in non-current investments - 102,562 - 3,855 106,357 Payments (203,042) (289,920) (30,807) 15,2% (200,24) 9.9% (35,802) 12,3% (86,634) 29.9% - 1000.07 Capital assets (203,042) (289,920) (30,807) 15,2% (20,024) 9.9% (35,802) 12,3% (86,634) 29.9% - 1000.07 Cash Flow from Financing Activities Receipts Short term loans			-	· ·	· ·	_	· ·	· ·	· ·	-	_	-	· ·	_
Payments (203,042) (289,920) (30,807) 15,2% (20,024) 9.9% (35,802) 12.3% (86,634) 29.9% - (100,07) (203,042) (289,920) 71,855 (35,84%) (15,2%) (20,024) 9.9% (35,802) 12.3% (86,634) 29.9% - (100,07) (20				102 662		3 605				106 357				
Capital assets (203,042) (289,920) (30,807) 15,2% (20,024) 9.9% (35,802) 12,3% (86,634) 29.9% - (100,00) (203,042) (289,920) 71,855 (35,4%) (16,329) 8.0% (35,802) 12,3% 19,724 (6.8%) - (100,00) (203,042) (289,920) 71,855 (35,4%) (16,329) 8.0% (35,802) 12,3% 19,724 (6.8%) - (100,00) (203,042) (289,920) 71,855 (35,4%) (16,329) 8.0% (35,802) 12,3% 19,724 (6.8%) - (100,00) (203,042) (289,920) 71,855 (35,4%) (16,329) 8.0% (35,802) 12,3% 19,724 (6.8%) - (100,00) (203,042) (203,		(202.042)	(200 020)		45.20/		0.00/	(25 002)	42.20/		20.00/	-		(400.00/
Net Cash from/(used) Investing Activities (203,042) (289,920) 71,855 (35.4%) (16,329) 8.0% (35,802) 12.3% 19,724 (6.8%) - (100.0° Cash Flow from Financing Activities Receipts 5,000 5,000 6,303 126.1% 2,299 46.0% 5,557 111.1% 14,159 283.2% - (100.0° Cash Flow from Investigate (accesses) in consumer deposits (441,754) (29,425) (5,476) 1.2% - (7,221) 24.5% (12,697) 43.1% (210) 2.3% 3,333.8% (141,754) (29,425) (5,476) 1.2% - (7,221) 24.5% (12,697) 43.1% (210) 2.3% 3,333.8% (141,754) (29,425) (441,754) (29,425) (441,754) (29,425) (5,476) 1.2% - (7,221) 24.5% (12,697) 43.1% (210) 2.3% 3,333.8% (141,754) (29,425) (441,754) (4												•	-	
Cash Flow from Financing Activities Receipts Short term loans Bornwing long term/refinancing Increase (decrease) in consumer deposits (441,754) (29,425) (5,476) 1.2% - (7,221) 24.5% (12,697) 43.1% (210) 2.3% 3.333. Repayment of borrowing (441,754) (29,425) (5,476) 1.2% - (7,221) 24.5% (12,697) 43.1% (210) 2.3% 3.333. Net Cash from/(used Financing Activities (436,754) (24,425) 8.27 (2.2%) 2.299 (.5%) (1,664) 6.8% 1,463 (6.0%) (210) 2.9% 691.3 Net Increase (Decrease) in cash held (5,000) 5,000														
Receipts 5,000 5,000 6,303 126.1% 2,299 46.0% 5,557 111.1% 14,159 283.2% - (100.0° Short term loans 50moving long term left anothing long long long term left anothing long term left anothing long long long long long long long lo	, , , , , , , , , , , , , , , , , , , ,	(203,042)	(209,920)	71,000	(33.4%)	(10,329)	0.076	(35,002)	12.3%	19,724	(0.0%)	-	-	(100.0%
Short term loans Borowing long term/fethancing Increase (decrease) in consumer deposits 5,000 5,														
Borrowing long term/refinancing		5,000	5,000	6,303	126.1%	2,299	46.0%	5,557	111.1%	14,159	283.2%	-	-	(100.0%
Increase (decrease) in consumer deposits 5,000 5				-	-	-	-	-	-		-	-	-	-
Payments (441,754) (29,425) (5,476) 1.2% (7,221) 24.5% (12,697) 43.1% (210) 2.3% 3,333.8 (Repayment of borrowing (441,754) (29,425) (5,476) 1.2% (7,221) 24.5% (12,697) 43.1% (210) 2.3% 3,333.8 (Repayment of borrowing (441,754) (29,425) (5,476) 1.2% (7,221) 24.5% (12,697) 43.1% (210) 2.3% 3,333.8 (Repayment of borrowing (24,425) 827 (2%) 2.299 (.5%) (1,64) 6.8% 1.463 (6.0%) (210) 2.9% 3,333.8 (Repayment of borrowing (24,425) 827 (2%) 2.299 (.5%) (1,64) 6.8% 1.463 (6.0%) (210) 2.9% (8.0%) (1,00) (1			-	-	-	-	-	-	-	-	-	-	-	-
Repayment of Dornowing (441,754) (29.425) (5.476) 1.2% - (7.221) 24.5% (12.697) 43.1% (210) 2.3% 3.333. Net Cash from/(used) Financing Activities (436,754) (24.425) 827 (.2%) 2.299 (.5%) (1.664) 6.8% 1.463 (6.0%) (210) 2.9% 691.3 Net Cash from/(used) Financing Activities (5.10) (1.193) (77.265) (1.514.9%) 42,862 840.4% 23,848 (1.999.0%) (10,555) 884.8% 11.810 16.2% 19.3% (14.2%) (68.472) 110.3% (25.610) (251.2%) 8.793 100.0% (14.728) - 7.33						2,299	46.0%					-	-	(100.0%
Net Cash from/(used) Financing Activities (436,754) (24,425) 827 (.2%) 2,299 (.5%) (1,664) 6.8% 1,463 (6.0%) (210) 2.9% 691.3 Net Increase/(Decrease) in cash held 5,100 (1,193) (77,265) (1,514.9%) 42,862 840.4% 23,848 (1,999.0%) (10,555) 884.8% 11,810 16.2% 101.9 Cash/cash equivalents at the year begin: (62,075) 8,793 8,793 8,793 (14.2%) (68,472) 110.3% (25,610) (291.2%) 8,793 100.0% (14,728) - 73.5						-	-							3,333.8%
Net Increase/(Decrease) in cash held 5,100 (1,193) (77,265) (1,514.9%) 42,862 840.4% 23,848 (1,999.0%) (10,555) 884.8% 11,810 16.2% 101.9 (3,00.0%) (10,555) 884.8% (1,1,810 16.2%) (11,10.3%) (11,10.						-								3,333.8%
Cash/cash equivalents at the year begin: (62,075) 8,793 8,793 (14,2%) (68,472) 110.3% (25,610) (291.2%) 8,793 100.0% (14,728) 73.5	Net Cash from/(used) Financing Activities	(436,754)	(24,425)	827	(.2%)	2,299	(.5%)	(1,664)	6.8%	1,463	(6.0%)	(210)	2.9%	691.3%
	Net Increase/(Decrease) in cash held	5,100	(1,193)	(77,265)	(1,514.9%)	42,862	840.4%	23,848	(1,999.0%)	(10,555)	884.8%	11,810	16.2%	101.9%
	Cash/cash equivalents at the year begin:	(62,075)	8,793	8,793	(14.2%)	(68,472)	110.3%	(25,610)	(291.2%)	8,793	100.0%	(14,728)	-	73.99
	Cash/cash equivalents at the year end:	(56,974)	7,600	(68,472)	120.2%	,		(1,762)	(23.2%)	(1,762)		(2,918)	(1.5%)	(39.6%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairmen Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water			-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric			-	-	-	-	-	-		-	-	-	
Receivables from Non-exchange Transactions - Property Rates			-	-	-	-	-	-		-	-	-	
Receivables from Exchange Transactions - Waste Water Manageme			-		-		-	-	-	-	-	-	
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-		-		-	-	-	-	-	-	-
Total By Income Source							-	-	-		-		-
Debtors Age Analysis By Customer Group													
Organs of State			-	-	-		-	-		-	-	-	
Commercial	-	-		-		-	-		-	-	-		-
Households	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	_		_		_		_				_		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-		-
Bulk Water	-	-	-	-	-	-	-	-		-
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-		-	-	-	-	-	-		-
Loan repayments	-	-	-	-	-	-	-	-		-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-		-	-		-			-	-

 Contact Details
 Mur T. Jansen Van Vuuren
 013 690 6208

 Financial Manager
 Mr J. B. Dorfling
 013 890 6725

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date: Date:

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

					201	15/16					201	4/15	
	Bud	lget	First	Quarter	Second	d Quarter	Third	Quarter	Year	to Date	Third	Quarter	
Discount	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
R thousands										Dauget		Dauget	
Operating Revenue and Expenditure													
Operating Revenue	1,362,931	1,362,931	364,480	26.7%	331,966	24.4%	178,232	13.1%	874,678	64.2%	294,639	76.5%	(39.5%)
Property rates	301,306	301,306	76,716	25.5%	77,148	25.6%	51,471	17.1%	205,334	68.1%	71,007	75.8%	(27.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	538,664	538,664	145,906	27.1%	127,095	23.6%	85,048	15.8%	358,049	66.5%	110,845	74.4%	(23.3%)
Service charges - water revenue	81,422	81,422	21,918	26.9%	21,497	26.4%	12,404	15.2%	55,819	68.6%	16,604	77.5%	(25.3%)
Service charges - sanitation revenue	68,301	68,301	17,344	25.4%	17,225	25.2%	11,512	16.9%	46,081	67.5%		76.3%	(29.7%)
Service charges - refuse revenue	78,402	78,402	19,992	25.5%	19,912	25.4%	13,247	16.9%	53,150	67.8%	17,592	75.3%	(24.7%)
Service charges - other	-		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35,868	35,868	14,663	40.9%	3,315	9.2%	(6,787)	(18.9%)	11,191	31.2%		77.5%	(175.0%)
Interest earned - external investments	21,381	21,381	3,431	16.0%	10,559	49.4%	2,108	9.9%	16,098	75.3%	6,090	80.9%	(65.4%)
Interest earned - outstanding debtors	1,968	1,968	599	30.5%	549	27.9%	425	21.6%	1,573	79.9%	606	82.2%	(29.8%)
Dividends received	-	-	-	-	-	-	-	-			-	-	- (04.000)
Fines	16,949 8.909	16,949 8.909	1,357 2.078	8.0% 23.3%	1,604 2,236	9.5% 25.1%	799 1.465	4.7% 16.4%	3,760 5,778	22.2% 64.9%	2,066 2,230	36.3% 82.2%	(61.3%) (34.3%)
Licences and permits	15,295	15,295	2,076	18.8%		25.1%	2.498		9,291	64.9%	2,230	62.4%	(2.7%)
Agency services	126.295	126.295	50.745	40.2%	3,917 41,179	32.6%	2,496	16.3%	92.495	73.2%		103.3%	(2.7%)
Transfers recognised - operational Other own revenue	68,021	68,021	6,855	10.1%	5,732	32.6% 8.4%	3.471	5.1%	16,059	23.6%	5,433	43.4%	(36.1%)
Gains on disposal of PPE	150	150	0,000	10.176	5,732	0.476	3,471	5.1%	10,059	23.0%	- 5,433	322.6%	(30.1%)
Operating Expenditure	1,402,830	1,402,830	304,671	21.7%	299,117	21.3%	189,451	13.5%	793,238	56.5%	285,142	66.3%	(33.6%)
Employee related costs	385,662	385,662	88,095	22.8%	89,348	23.2%	63,439	16.4%	240,882	62.5%	86,357	72.1%	(26.5%)
Remuneration of councillors	19,698	19,698	4,533	23.0%	4,552	23.1%	3,679	18.7%	12,764	64.8%	4,242	69.5%	(13.3%)
Debt impairment	17,323	17,323	2,281	13.2%	2,281	13.2%	1,521	8.8%	6,082	35.1%	2,008	37.6%	(24.3%)
Depreciation and asset impairment	157,228	157,228	39,275	25.0%	39,275	25.0%	26,183	16.7%	104,733	66.6%	44,058	75.0%	(40.6%)
Finance charges	30,890	30,890	-	-	116	.4%	4,267	13.8%	4,384	14.2%		17.9%	(100.0%)
Bulk purchases	380,168	380,168	91,673	24.1%	83,030	21.8%	52,864	13.9%	227,566	59.9%	66,441	64.8%	(20.4%)
Other Materials	-		-	-	-	-	-	-	-	-	-	-	-
Contracted services	41,076	41,076	7,253	17.7%	9,459	23.0%	5,775	14.1%	22,487	54.7%	9,866	67.8%	(41.5%)
Transfers and grants	67,663	67,663	17,139	25.3%	18,872	27.9%	11,776	17.4%	47,787	70.6%	15,814	73.4%	(25.5%)
Other expenditure	303,116	303,116	54,422	18.0%	52,184	17.2%	19,947	6.6%	126,553	41.8%	56,357	59.3%	(64.6%)
Loss on disposal of PPE	5	5	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39,899)	(39,899)	59,809		32,850		(11,219)		81,440		9,497		
Transfers recognised - capital	112,012	112,012	2,260	2.0%	20,621	18.4%	5,161	4.6%	28,041	25.0%	30,522	58.5%	(83.1%)
Contributions recognised - capital	-		-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-		-		-						-
Surplus/(Deficit) after capital transfers and contributions	72,113	72,113	62,068		53,471		(6,058)		109,481		40,019		
Taxation	-		-	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	72,113	72,113	62,068		53,471		(6,058)		109,481		40,019		
Attributable to minorities	-		-	-			-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	72,113	72,113	62,068		53,471		(6,058)		109,481		40,019		
Share of surplus/ (deficit) of associate			-	-	-		-	-		-	-	-	-
Surplus/(Deficit) for the year	72,113	72,113	62,068		53,471		(6,058)		109,481		40,019		

					201	15/16					201	14/15	
	Bud	lget	First C	uarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	236.369	278.127	22.691	9.6%	47.735	20.2%	14.587	5.2%	85.013	30.6%	54.392	48.5%	(73.2%)
National Government	62,170	9,439	11.567	18.6%	11,314	18.2%	3.775	40.0%	26.656	282.4%	13,875	63.0%	(72.8%
Provincial Government	02,170	500	11,507	10.070	11,014	10.270	0,770	40.070	20,030	202.470	10,010	00.070	(100.0%)
District Municipality		-	1									1	(100.070
Other transfers and grants		280	1									1	
Transfers recognised - capital	62,170	10.219	11,567	18.6%	11,314	18.2%	3,775	36.9%	26,656	260.8%	13.875	63.0%	(72.8%)
Borrowing	97,976	30.731	4,578	4.7%	16,230	16.6%	4.617	15.0%	25,425	82.7%	20.853	39.1%	(77.9%)
Internally generated funds	76,223	236,308	6.546	8.6%	20,192	26.5%	6.195	2.6%	32,932	13.9%	19.665	53.5%	(68.5%)
Public contributions and donations	-	869	-	-	-	-		-	-	-	-	-	(00.070)
Capital Expenditure Standard Classification	236,369	278,127	22,691	9.6%	47,735	20.2%	14,587	5.2%	85,013	30.6%	54,392	48.5%	(73.2%)
Governance and Administration	14,466	21,502	1,745	12.1%	3,572	24.7%	1,500	7.0%	6,816	31.7%	4,778	32.3%	(68.6%)
Executive & Council	1,087	1,827	730	67.2%	119	10.9%		-	849	46.5%	62	6.6%	(100.0%
Budget & Treasury Office	120	120	4	3.7%		-	9	7.2%	13	10.9%	190	20.2%	(95.5%
Corporate Services	13,260	19,556	1,010	7.6%	3,453	26.0%	1,491	7.6%	5,954	30.4%	4,526	34.2%	(67.1%
Community and Public Safety	31,104	31,663	1,727	5.6%	2,453	7.9%	1,153	3.6%	5,333	16.8%	8,483	64.6%	(86.4%)
Community & Social Services	6,293	6,293	1,396	22.2%	168	2.7%	151	2.4%	1,715	27.3%	771	75.2%	(80.4%
Sport And Recreation	8,873	9,012	154	1.7%	1,918	21.6%	357	4.0%	2,429	27.0%	5,700	68.7%	(93.7%
Public Safety	15,438	15,858	177	1.1%	367	2.4%	645	4.1%	1,189	7.5%	1,658	48.4%	(61.1%
Housing	500	500	-	-		-	0	-	0	-	105	73.5%	(100.0%
Health			-	-		-	-	-		-	249	49.7%	(100.0%
Economic and Environmental Services	53,468	60,799	6,663	12.5%	28,584	53.5%	4,092	6.7%	39,339	64.7%	12,808	65.0%	(68.0%)
Planning and Development	1,158	5,675	30	2.5%	129	11.1%	644	11.3%	802	14.1%	438	9.9%	46.9%
Road Transport	52,310	55,123	6,633	12.7%	28,455	54.4%	3,448	6.3%	38,537	69.9%	12,369	68.6%	(72.1%
Environmental Protection			-	-		-	-	-		-		-	-
Trading Services	137,331	164,164	12,557	9.1%	13,126	9.6%	7,843	4.8%	33,526	20.4%	28,324	37.5%	(72.3%
Electricity	56,936	63,284	1,600	2.8%	4,772	8.4%	760	1.2%	7,132	11.3%	14,588	41.0%	(94.8%
Water	33,377	43,650	5,253	15.7%	3,416	10.2%	4,522	10.4%	13,191	30.2%	3,921	28.4%	15.39
Waste Water Management	32,078	41,539	5,703	17.8%	3,787	11.8%	1,664	4.0%	11,154	26.9%	7,371	33.1%	(77.4%
Waste Management	14,941	15,691	0	-	1,151	7.7%	897	5.7%	2,048	13.1%	2,444	76.4%	(63.3%
Other	-		-	-	-	-	-	-	-	-	-	-	-

					201	15/16					201	14/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	to Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1,425,101	1,425,101	407,206	28.6%	590,964	41.5%	341,996	24.0%	1,340,166	94.0%	375,737	85.9%	(9.0%)
Property rates, penalties and collection charges	301,306	301,306	76,716	25.5%	77,148	25.6%	76,781	25.5%	230,644	76.5%	71,007	75.8%	8.1%
Service charges	766,789	766,789	205,160	26.8%	185,728	24.2%	184,485	24.1%	575,373	75.0%	161,418	75.0%	14.3%
Other revenue	145,192	145,192	68,296	47.0%	251,053	172.9%	34,480	23.7%	353,829	243.7%	72,174	153.5%	(52.2%)
Government - operating	126,295	126,295	50,745	40.2%	41,179	32.6%	30,548	24.2%	122,472	97.0%	34,170	103.3%	(10.6%)
Government - capital	62,170	62,170	2,260	3.6%	24,749	39.8%	9,380	15.1%	36,389	58.5%	30,272	100.5%	(69.0%)
Interest	23,349	23,349	4,030	17.3%	11,107	47.6%	6,321	27.1%	21,459	91.9%	6,696	81.0%	(5.6%)
Dividends													` - '
Payments	(1,228,279)	(1,228,279)	(397,544)	32.4%	(440,258)	35.8%	(239,454)	19.5%	(1,077,256)	87.7%	(254,259)	77.0%	(5.8%)
Suppliers and employees	(1,129,725)	(1,129,725)	(380,405)	33.7%	(421,270)	37.3%	(222,035)	19.7%	(1,023,710)	90.6%	(238,444)	78.9%	(6.9%)
Finance charges	(30,890)	(30,890)			(116)	.4%			(116)	.4%		17.9%	
Transfers and grants	(67,663)	(67.663)	(17.139)	25.3%	(18.872)	27.9%	(17.419)	25.7%	(53,430)	79.0%	(15,814)	73.4%	10.1%
Net Cash from/(used) Operating Activities	196,822	196,822	9,662	4.9%	150,706	76.6%	102,542	52.1%	262,910	133.6%	121,478	143.1%	(15.6%)
Cash Flow from Investing Activities													
Receipts	(53,850)	(53,850)	72.000	(133.7%)	(72,000)	133.7%	(36,000)	66.9%	(36,000)	66.9%	72,000	(543.1%)	(150.0%)
Proceeds on disposal of PPE	(33,630)	150	72,000	(133.770)	(12,000)	133.7 /0	(30,000)	00.576	(30,000)	00.576	12,000	322.6%	(130.076)
Decrease in non-current debtors	130	150		-	_	· ·	· ·	· ·	_	_	-	322.070	_
Decrease in other non-current receivables					-			-		-			-
Decrease (increase) in non-current investments	(54,000)	(54,000)	72.000	(133.3%)	(72.000)	133.3%	(36,000)	66.7%	(36.000)	66.7%	72.000	(520.0%)	(150.0%)
	(236,369)	(278,127)	(22,691)	9.6%	(47,735)	20.2%	(42,130)	15.1%	(112,556)	40.5%	(54,392)	48.5%	
Payments Capital assets	(236,369)	(278,127)	(22,691)	9.6%	(47,735)	20.2%	(42,130) (42,130)	15.1%	(112,536)	40.5% 40.5%	(54,392)	48.5% 48.5%	(22.5%)
Net Cash from/(used) Investing Activities	(290,219)	(331,977)	49.309	(17.0%)	(119,735)	41.3%	(78,130)	23.5%	(148,556)	40.5%	17.608	(10.4%)	(543.7%)
•	(290,219)	(331,977)	49,309	(17.0%)	(119,735)	41.3%	(78,130)	23.5%	(148,556)	44.1%	17,608	(10.4%)	(543.7%)
Cash Flow from Financing Activities													
Receipts	103,742	103,742	259	.2%	(20,253)	(19.5%)	2,896	2.8%	(17,098)	(16.5%)	1,953	4.4%	48.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	97,976	97,976	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5,766	5,766	259	4.5%	(20,253)	(351.3%)	2,896	50.2%	(17,098)	(296.5%)	1,953	109.4%	48.3%
Payments	(16,770)	(16,770)	(2,411)	14.4%	(4,524)	27.0%	-		(6,935)	41.4%	(2,301)	51.4%	
Repayment of borrowing	(16,770)	(16,770)	(2,411)	14.4%	(4,524)	27.0%	-	-	(6,935)	41.4%	(2,301)	51.4%	(100.0%)
Net Cash from/(used) Financing Activities	86,972	86,972	(2,152)	(2.5%)	(24,777)	(28.5%)	2,896	3.3%	(24,033)	(27.6%)	(348)	(2.5%)	(932.7%)
Net Increase/(Decrease) in cash held	(6,425)	(48,183)	56,819	(884.4%)	6,193	(96.4%)	27,308	(56.7%)	90,321	(187.5%)	138,738	(3,015.4%)	(80.3%)
Cash/cash equivalents at the year begin:	78.600	120.359	98.893	125.8%	155,712	198.1%	161.905	134.5%	98.893	82.2%	200,322	100.0%	(19.2%)
Cash/cash equivalents at the year end:	72,176	72.176	155.712	215.7%	161,905	224.3%	189,213	262.2%	189,213	262.2%	339.059	571.3%	. ,
Casticasti equivalents at the year end:	12,116	12,110	100,712	213.7%	161,905	224.3%	109,213	202.276	109,213	202.2%	339,039	3/1.3%	(44.2%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4,407	53.0%	467	5.6%	397	4.8%	3,044	36.6%	8,316	9.4%	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	18,812	89.2%	660	3.1%	330	1.6%	1,290	6.1%	21,092	23.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15,092	50.7%	2,030	6.8%	1,280	4.3%	11,358	38.2%	29,760	33.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2,894	56.8%	377	7.4%	237	4.7%	1,586	31.1%	5,094	5.7%	-	-	
Receivables from Exchange Transactions - Waste Management	3,147	59.0%	392	7.4%	211	4.0%	1,582	29.7%	5,333	6.0%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	253	9.9%	89	3.5%	136	5.3%	2,087	81.4%	2,564	2.9%	-	-	
Interest on Arrear Debtor Accounts	(4)	(.2%)	172	7.5%	147	6.4%	1,969	86.2%	2,285	2.6%	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-			-	-		-	-	-	
Other	(2,004)	(14.1%)	2,431	17.1%	1,177	8.3%	12,622	88.7%	14,227	16.0%	-	-	-
Total By Income Source	42,598	48.0%	6,620	7.5%	3,915	4.4%	35,539	40.1%	88,672	100.0%		-	
Debtors Age Analysis By Customer Group													
Organs of State	(1,972)	(100.5%)	658	33.5%	496	25.3%	2,779	141.7%	1,961	2.2%	-	-	
Commercial	17,386	57.2%	1,549	5.1%	1,466	4.8%	10,009	32.9%	30,410	34.3%	-	-	-
Households	25,693	54.6%	2,699	5.7%	1,725	3.7%	16,905	36.0%	47,022	53.0%	-	-	-
Other	1,491	16.1%	1,714	18.5%	228	2.5%	5,846	63.0%	9,279	10.5%	-	-	-
Total By Customer Group	42 508	48 0%	6 620	7 50/	3 0 1 5	4 4%	35 530	40.49/	88 672	400.09/			

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	30,162	100.0%	-	-	-	-	-	-	30,162	44.3%
Bulk Water	92	100.0%		-	-	-	-	-	92	.1%
PAYE deductions	4,022	100.0%		-	-	-	-	-	4,022	5.9%
VAT (output less input)	1,340	100.0%	-	-	-	-	-	-	1,340	2.0%
Pensions / Retirement	4,357	100.0%	-	-	-	-	-	-	4,357	6.4%
Loan repayments				-	-	-	-	-	-	-
Trade Creditors	27,082	100.0%	-	-	-	-	-	-	27,082	39.8%
Auditor-General	13	100.0%	-	-	-	-	-	-	13	-
Other	973	100.0%	-	-	-	-	-	-	973	1.4%
Total	68,040	100.0%		-		-			68,040	100.0%

 Contact Details
 Mr WD Fouche
 013 249 7264

 Municipal Manager
 Mr WD Fouche
 013 249 7706

 Financial Manager
 Ms Elmari Wassermann
 013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

Municpel Manager: Chief Financial Officer:

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2015/16										201	4/15	
	Bud	lget	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2014/15
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	199,851	200,042	54,405	27.2%	47,185	23.6%	44,993	22.5%	146,584	73.3%	34,924	77.0%	28.8%
Property rates	60,321	39,271	8,972	14.9%	6,406	10.6%	6,797	17.3%	22,175	56.5%	13,458	81.9%	(49.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	43,798	39,798	7,795	17.8%	12,104	27.6%	12,236	30.7%	32,135	80.7%	6,799	62.2%	80.0%
Service charges - water revenue	12,140	12,140	2,663	21.9%	3,036	25.0%	4,221	34.8%	9,920	81.7%	4,370	84.2%	(3.4%)
Service charges - sanitation revenue	8,770	8,770	2,102	24.0%	2,250	25.7%	2,150	24.5%	6,502	74.1%	2,014	73.9%	6.7%
Service charges - refuse revenue	8,996	8,996	2,484	27.6%	1,889	21.0%	2,198	24.4%	6,571	73.0%	2,155	77.1%	2.0%
Service charges - other			-										
Rental of facilities and equipment	437	998 325	257 95	58.8% 44.0%	298 105	68.3% 48.6%	154 92	15.5% 28.3%	710 292	71.1% 89.9%	169 50	106.4% 108.2%	(8.4%) 82.5%
Interest earned - external investments	216	325	95		105	48.6%	92	28.3%		89.9%		108.2%	82.5%
Interest earned - outstanding debtors Dividends received	-			-	-	-	-		-	-	-	-	-
Fines	5,556	12,101	6,110	110.0%	3,910	70.4%	2.890	23.9%	12,911	106.7%	3,061	108.4%	(5.6%)
Licences and permits	5,550	12,101	6,110	39.5%	3,910	41.8%	2,090	13.6%	12,911	90.4%	3,001	1.006.5%	(12.3%)
Agency services	2.384	2.384	280	11.7%	505	21.2%	1.588	66.6%	2.372	99.5%	2.274	119.2%	(30.2%)
Transfers recognised - operational	52.305	52.305	23.380	44.7%	16,477	31.5%	12 448	23.8%	52.305	100.0%	371	75.0%	3.255.3%
Other own revenue	4,867	22,934	264	5.4%	202	4.1%	219	1.0%	685	3.0%	202	120.3%	8.3%
Gains on disposal of PPE	54	14	-	3.470	-	4.170	- 213	- 1.070	-	- 3.0 %	- 202	106.9%	0.570
Operating Expenditure	251,643	240,275	33,015	13.1%	44,847	17.8%	33,447	13.9%	111,309	46.3%	31,867	42.1%	5.0%
Employee related costs	82,500	80,465	17,333	21.0%	17,499	21.2%	17,647	21.9%	52,479	65.2%	15,376	56.9%	14.8%
Remuneration of councillors	5,442	5,442	1,278	23.5%	1,278	23.5%	1,472	27.1%	4,027	74.0%	1,192	69.1%	23.5%
Debt impairment	17,709	10,000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51,487	42,460	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2,053	3,055	408	19.9%	1,673	81.5%	893	29.2%	2,974	97.3%	861	114.4%	3.8%
Bulk purchases	46,575	46,075	7,445	16.0%	12,835	27.6%	5,155	11.2%	25,435	55.2%	8,031	67.2%	(35.8%)
Other Materials	6,141	6,735	588	9.6%	1,487	24.2%	1,605	23.8%	3,680	54.6%	779	28.3%	106.0%
Contracted services	5,325	4,986	560	10.5%	1,283	24.1%	812	16.3%	2,656	53.3%	58	32.4%	1,310.9%
Transfers and grants	34.410	41.057	5.403	15.7%	8.792	25.6%	5.862	14.3%	20.058	48.9%	5.570	48.2%	5.3%
Other expenditure	34,410	41,057	5,403	15./%	8,792	25.6%	5,862	14.5%	20,058	48.9%	5,5/0	48.2%	5.3%
Loss on disposal of PPE				-				-		-		-	-
Surplus/(Deficit)	(51,791)	(40,233)	21,390		2,338		11,547		35,275		3,057		
Transfers recognised - capital	17,755	17,755	6,747	38.0%	-	-	11,008	62.0%	17,755	100.0%	10,093	100.0%	9.1%
Contributions recognised - capital	-		-	-	-	-	-	-	-	-	-	-	-
Contributed assets	17,900	-					-				-		
Surplus/(Deficit) after capital transfers and contributions	(16,136)	(22,478)	28,137		2,338		22,555		53,030		13,150		
Taxation	-							-					
Surplus/(Deficit) after taxation	(16,136)	(22,478)	28,137		2,338		22,555		53,030		13,150		
Attributable to minorities													-
Surplus/(Deficit) attributable to municipality	(16,136)	(22,478)	28,137		2,338		22,555		53,030		13,150		
Share of surplus/ (deficit) of associate				-									
Surplus/(Deficit) for the year	(16.136)	(22,478)	28.137		2.338		22.555		53.030		13.150		

					201	15/16					201	14/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	to Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/1
Capital Revenue and Expenditure													
Source of Finance	35,925	35,986	22	.1%	6,181	17.2%	134	.4%	6,337	17.6%	2,752	42.3%	(95.1%
National Government	16,867	16,867			6,027	35.7%			6,027	35.7%	2,752	43.9%	(100.0%
Provincial Government	10,001	10,001			0,021	- 00.170			0,027		2,702	10.070	(100.07.
District Municipality	17.900	17.900											
Other transfers and grants	,000	,											
Transfers recognised - capital	34,767	34,767	_	-	6,027	17.3%	l .		6,027	17.3%	2,752	43.9%	(100.0%
Borrowing		-	_	_				-		-	2,.02		(100.070
Internally generated funds	1,158	1,219	22	1.9%	154	13.3%	134	11.0%	310	25.4%	0	4.3%	28,704.39
Public contributions and donations	.,	-	-	-	-	-	-	-	-	-		-	
Capital Expenditure Standard Classification	35,925	35,986	22	.1%	6,181	17.2%	134	.4%	6,337	17.6%	2,752	42.3%	(95.1%
Governance and Administration	35,153	35,238	1	-	6,181	17.6%	134	.4%	6,316	17.9%	2,752	43.7%	(95.1%
Executive & Council	34,767	34,770		-	6,027	17.3%	-	-	6,027	17.3%	2,752	43.9%	(100.09
Budget & Treasury Office	200	182	1	.4%	132	65.8%	-	-	132	72.9%		37.0%	-
Corporate Services	186	286		-	23	12.2%	134	46.7%	156	54.7%		9.7%	(100.09
Community and Public Safety	89	65	-	-	-		-	-	-	-	-		-
Community & Social Services	24		-	-		-	-	-		-		-	-
Sport And Recreation	30	30		-		-	-	-	-	-		-	-
Public Safety	35	35	-	-		-	-	-		-		-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	83	123	-	-	-	-	-	-	-	-	-	65.9%	
Planning and Development			-	-		-	-	-		-		-	-
Road Transport	83	123	-	-	-	-	-	-	-	-	-	98.2%	-
Environmental Protection	-		-	-	-	-	-	-	-	-	-	-	-
Trading Services	600	560	21	3.5%	-	-	-	-	21	3.8%	-	-	-
Electricity	200	310	-	-	-	-	-	-	-	-	-	-	-
Water	200	100	21	10.5%	-	-	-	-	21	21.0%	-	-	-
Waste Water Management	200	150	-	-	-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

					201	5/16					201	14/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	235,452	199,883	61,153	26.0%	47,185	20.0%	56,029	28.0%	164,367	82.2%	45,017	79.0%	24.5%
Property rates, penalties and collection charges	60,321	39,272	8,972	14.9%	6,406	10.6%	6,853	17.4%	22,230	56.6%	13,458	81.9%	(49.1%
Service charges	73,703	69,703	15,045	20.4%	19,278	26.2%	20,804	29.8%	55,128	79.1%	15,339	69.3%	35.6%
Other revenue	31,152	20,524	6,926	22.2%	4,919	15.8%	4,824	23.5%	16,669	81.2%	5,706	102.5%	(15.5%
Government - operating	52,305	52,305	23,368	44.7%	16,477	31.5%	12,448	23.8%	52,293	100.0%	371	76.8%	3,255.3%
Government - capital	17,755	17,755	6,747	38.0%	-	-	11,008	62.0%	17,755	100.0%	10,093	100.0%	9.1%
Interest	216	325	95	44.0%	105	48.6%	92	28.3%	292	89.9%	50	108.2%	82.5%
Dividends	-	-		-			-	-		-			-
Payments	(182,424)	(187,815)	(23,272)	12.8%	(44,847)	24.6%	(33,474)	17.8%	(101,593)	54.1%	(31,867)	57.1%	5.0%
Suppliers and employees	(180,370)	(184,760)	(22,864)	12.7%	(43,174)	23.9%	(32,581)	17.6%	(98,619)	53.4%	(31,006)	56.4%	5.19
Finance charges	(2,053)	(3,055)	(408)	19.9%	(1,673)	81.5%	(893)	29.2%	(2,974)	97.3%	(861)	114.4%	3.8%
Transfers and grants	- 1		`- '	-	-		- '	-	-	-			-
Net Cash from/(used) Operating Activities	53,029	12,069	37,881	71.4%	2,338	4.4%	22,555	186.9%	62,774	520.1%	13,150	193.5%	71.5%
Cash Flow from Investing Activities													
Receipts	54	_				_			_	l .		106.9%	
Proceeds on disposal of PPE	54			_			_	_		_		106.9%	_
Decrease in non-current debtors				_			_	_		_			_
Decrease in other non-current receivables													
Decrease (increase) in non-current investments	_			_			_	_		_			_
Payments	(35,925)	(18,086)	(22)	.1%	(6,181)	17.2%	(639)	3.5%	(6,842)	37.8%	(2,752)	42.3%	(76.8%)
Capital assets	(35,925)	(18,086)	(22)	.1%	(6,181)	17.2%	(639)	3.5%	(6.842)	37.8%	(2,752)	42.3%	(76.8%
Net Cash from/(used) Investing Activities	(35,871)	(18,086)	(22)	.1%	(6,181)	17.2%	(639)	3.5%	(6,842)	37.8%	(2,752)	41.5%	(76.8%)
Cash Flow from Financing Activities													
Receipts	55	30	32	57.4%	(2)	(3.7%)	5	17.9%	35	117.9%	28	(49.3%)	(81.1%)
Short term loans	- 33	30	- 32	37.470	(2)	(3.1 /0)		17.570	-	117.5/0	20	(43.370)	(01.176)
Borrowing long term/refinancing													
Increase (decrease) in consumer deposits	55	30	32	57.4%	(2)	(3.7%)	5	17.9%	35	117.9%	28	(49.3%)	(81.1%
Payments	33	30	- 32	37.470	(2)	(3.770)	,	11.570	-	117.5%	20	(43.370)	(01.170
Repayment of borrowing	1 : 1									1 :			
Net Cash from/(used) Financing Activities	55	30	32	57.4%	(2)	(3.7%)	5	17.9%	35	117.9%	28	(49.3%)	(81.1%)
						, ,						, ,	· ·
Net Increase/(Decrease) in cash held	17,213	(5,988)	37,891	220.1%	(3,845)	(22.3%)	21,922	(366.1%)	55,967	(934.7%)	10,426	360.1%	110.3%
Cash/cash equivalents at the year begin:	500	6,636	6,636	1,327.3%	44,527	8,905.5%	40,682	613.0%	6,636	100.0%	49,641	(10.8%)	(18.0%
													4.2%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to	Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	997	3.7%	1,704	6.4%	833	3.1%	23,222	86.8%	26,756	17.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2,411	14.9%	1,168	7.2%	626	3.9%	11,997	74.0%	16,201	10.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,076	3.7%	1,818	3.3%	1,633	2.9%	49,925	90.0%	55,452	36.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	652	4.1%	549	3.4%	455	2.8%	14,360	89.7%	16,017	10.5%	-	-	
Receivables from Exchange Transactions - Waste Management	667	3.6%	592	3.2%	524	2.8%	16,888	90.5%	18,671	12.2%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-	-		-	-	-	-	
Interest on Arrear Debtor Accounts	-		-		-	-	-		-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-		-		-	-	-		-	-	-	-	
Other	853	4.4%	943	4.9%	460	2.4%	17,165	88.4%	19,420	12.7%	-	-	
Total By Income Source	7,655	5.0%	6,774	4.4%	4,531	3.0%	133,558	87.6%	152,517	100.0%		-	-
Debtors Age Analysis By Customer Group													
Organs of State	1,675	41.3%	404	10.0%	136	3.4%	1,841	45.4%	4,057	2.7%	-	-	
Commercial	1,550	12.4%	1,393	11.2%	796	6.4%	8,714	70.0%	12,453	8.2%	-	-	
Households	3,379	3.7%	3,717	4.1%	2,784	3.0%	81,457	89.2%	91,338	59.9%	-	-	-
Other	1,051	2.4%	1,258	2.8%	815	1.8%	41,545	93.0%	44,668	29.3%	-	-	-
Total By Customer Group	7.655	5.0%	6.774	4 4%	4,531	3.0%	133,558	87.6%	152.517	100.0%			

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	59	.2%	2,706	7.6%	2,547	7.1%	30,418	85.1%	35,730	53.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-		-	-	-		-	-	-
VAT (output less input)	635	100.0%		-		-	-	-	635	.9%
Pensions / Retirement	1,044	100.0%		-	-	-		-	1,044	1.6%
Loan repayments	-	-		-	-	-		-	-	-
Trade Creditors	1,265	4.7%	1,117	4.1%	1,928	7.2%	22,645	84.0%	26,955	40.3%
Auditor-General	116	6.2%		-	1,759	93.8%		-	1,875	2.8%
Other	585	80.6%	141	19.4%	-	-		-	726	1.1%
Total	3,703	5.5%	3,964	5.9%	6,235	9.3%	53,063	79.2%	66,965	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.

Municpal Manager: Chief Financial Officer:

Date:

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

					201	15/16					201	4/15	
	Bud	get	First	Quarter	Second	d Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	488,837	488,837	156,771	32.1%	135,598	27.7%	145,553	29.8%	437,922	89.6%	89,935	110.0%	61.8%
Property rates	57,411	57,411	9,714	16.9%	9,704	16.9%	9,708	16.9%	29,126	50.7%	66,895	333.5%	(85.5%)
Property rates - penalties and collection charges	-		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-		-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	41,752	41,752	10,326	24.7%	10,263	24.6%	19,685	47.1%	40,274	96.5%	6,539	70.1%	201.0%
Service charges - sanitation revenue	1,791	1,791	396	22.1%	401	22.4%	431	24.0%	1,228	68.6%	264	65.9%	63.39
Service charges - refuse revenue	15,723	15,723	3,266	20.8%	3,272	20.8%	5,897	37.5%	12,435	79.1%	2,078	66.9%	183.7%
Service charges - other							1				1		
Rental of facilities and equipment	565	565	139	24.5%	105	18.6%	46	8.1%	290	51.2% 223.5%	78	64.3%	(41.3%
Interest earned - external investments	2,469 24,477	2,469 24,477	1,194 3.760	48.4% 15.4%	2,663	107.9% 17.6%	1,661 4,572	67.3% 18.7%	5,518 12.642	223.5% 51.6%	1,571 4.199	276.0% 68.1%	5.79 8.99
Interest earned - outstanding debtors	24,477	24,477	3,760	15.4%	4,310	17.6%	4,5/2	18.7%	12,642	51.6%	4,199	68.1%	8.97
Dividends received	1,500	1.500	161	10.7%	91	6.1%	83	5.5%	335	22.3%	99	16.1%	(15.6%
Fines Licences and permits	312	312	113	36.2%	22	6.9%	14	5.5% 4.4%	148	47.5%	99	51.4%	45.6%
Agency services	6,136	6.136	113	30.2 /6	548	8.9%	14	4.470	548	8.9%	871	69.5%	(100.0%)
Transfers recognised - operational	309.291	309.291	121.549	39.3%	96.838	31.3%	102.878	33.3%	321.265	103.9%	1.127	100.9%	9.028.5%
Other own revenue	27,410	27,410	6,155	22.5%	7,379	26.9%	579	2.1%	14,114	51.5%	6,206	496.9%	(90.7%)
Gains on disposal of PPE		27,410	0,100	-	- 1,313	- 20.570	-	2.170	-	- 31.576	- 0,200	430.370	(30.776)
Operating Expenditure	629,944	629,944	62,411	9.9%	106,562	16.9%	83,344	13.2%	252,317	40.1%	35,717	49.6%	133.3%
Employee related costs	107,341	107,341	24,008	22.4%	27,688	25.8%	26,296	24.5%	77,992	72.7%	16,318	65.0%	61.1%
Remuneration of councillors	18,462	18,462	4,538	24.6%	4,665	25.3%	5,040	27.3%	14,242	77.1%	3,063	65.0%	64.59
Debt impairment	58,685	58,685	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	151,000	151,000	-	-	-	-	-	-		-	-	-	-
Finance charges	-	-	-	-	-	-	-	-		-	-	-	-
Bulk purchases	149,641	149,641	8,661	5.8%	35,875	24.0%	24,307	16.2%	68,844	46.0%	9,485	73.0%	156.39
Other Materials	1,100	1,100	-	-	83	7.6%	212	19.3%	296	26.9%	30	49.3%	598.29
Contracted services	11,000	11,000	1,809	16.4%	3,736	34.0%	2,817	25.6%	8,362	76.0%	721	84.1%	290.49
Transfers and grants	18,562	18,562	4,644	25.0%	6,677	36.0%	9,153	49.3%	20,474	110.3%	1,965	40.1%	365.79
Other expenditure	114,153	114,153	18,752	16.4%	27,836	24.4%	15,519	13.6%	62,107	54.4%	4,133	80.3%	275.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(141,107)	(141,107)	94,360		29,036		62,209		185,605		54,219		
Transfers recognised - capital	120,239	120,239	-	-	10,231	8.5%	2,000	1.7%	12,231	10.2%	-	-	(100.0%
Contributions recognised - capital	-		-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-												
Surplus/(Deficit) after capital transfers and contributions	(20,868)	(20,868)	94,360		39,268		64,209		197,837		54,219		
Taxation	-		-	-	-	-	-			-	-	-	
Surplus/(Deficit) after taxation	(20,868)	(20,868)	94,360		39,268		64,209		197,837		54,219		
Attributable to minorities	-		-	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20,868)	(20,868)	94,360		39,268		64,209		197,837		54,219		
Share of surplus/ (deficit) of associate		-	-		-		-			-	-		
Surplus/(Deficit) for the year	(20.868)	(20.868)	94.360		39,268		64.209		197.837		54,219		

					201	5/16					201	14/15]
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/1
Capital Revenue and Expenditure													
Source of Finance	116.339	116,339	47,830	41.1%	13,874	11.9%	13,259	11.4%	74,963	64.4%	16.868	23.7%	(21.4%
National Government	116,339	116,339	47,830	41.1%	13,874	11.9%	13,259	11.4%	74,963	64.4%	16.868	23.7%	(21.4%
Provincial Government	110,000	110,000	47,000	41.170	10,014	11.570	10,200	11.470	14,500	04.470	10,000	20.770	(21.47)
District Municipality												1	
Other transfers and grants			-	-		-	-			-		· ·	
Transfers recognised - capital	116,339	116,339	47,830	41.1%	13,874	11.9%	13,259	11.4%	74,963	64.4%	16,868	23.7%	(21.4%
Borrowing	110,335	110,333	41,030	41.170	13,014	11.570	13,239	11.470	74,503	04.470	10,000	23.1 /6	(21.47
Internally generated funds												1	1
Public contributions and donations												1	1
Capital Expenditure Standard Classification	116.339	116.339	47.830	41.1%	13.874	11.9%	13.259	11.4%	74.963	64.4%	16.868	23.7%	(21.4%
Governance and Administration	110,000	110,000	47,000	41.176	564	11.570	10,200	11.470	564	04.470	10,000	25.1 /0	(21.470
Executive & Council					564	-			564			1	
Budget & Treasury Office					304				304				
Corporate Services													
Community and Public Safety						_			_		l .		l .
Community & Social Services				_		_	_	_		_			
Sport And Recreation				_		_	_	_		_			
Public Safety				_		_	_	_		_			_
Housing				-				-		_			
Health				-				-		_			
Economic and Environmental Services	115,239	115,239	47,039	40.8%	13,310	11.5%	13.259	11.5%	73.608	63.9%	16.868	23.6%	(21.4%
Planning and Development	115,239	115,239	47.039	40.8%	13,310	11.5%	13.259	11.5%	73.608	63.9%	16.868	23.6%	(21.49
Road Transport			-	-	-	-	-	-	-	-	-	-	` -
Environmental Protection				-		-	-	-		-	-		-
Trading Services	1,100	1,100	792	72.0%	-	-	-	-	792	72.0%	-	-	-
Electricity	1,100	1,100	792	72.0%	-	-	-	-	792	72.0%	-	-	
Water	- 1		-	-	-	-	-	-	-	-	-	-	-
Waste Water Management			-	-	-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-	-	-
Other	- 1	-	-		-	-		-	-	-	-	-	

					201	15/16					201	4/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	to Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	510,584	510,584	181,365	35.5%	152,170	29.8%	108,628	21.3%	442,163	86.6%	137,763	94.1%	(21.1%)
Property rates, penalties and collection charges	25,481	25,481	144	.6%	345	1.4%	289	1.1%	777	3.0%	141	487.0%	105.1%
Service charges	16,894	16,894	541	3.2%	806	4.8%	686	4.1%	2,033	12.0%	660	73.2%	4.0%
Other revenue	35.924	35.924	6.323	17.6%	1.957	5.4%	1.073	3.0%	9.353	26.0%	8.597	718.0%	(87.5%)
Government - operating	309.291	309.291	127.795	41.3%	104.650	33.8%	102.878	33.3%	335.323	108.4%	79.024	99.9%	30.2%
Government - capital	120,239	120,239	45.273	37.7%	41,699	34.7%	2.000	1.7%	88,972	74.0%	47,440	41.2%	(95.8%)
Interest	2,756	2.756	1,290	46.8%	2,713	98.5%	1,702	61.8%	5.705	207.0%	1,901	191.2%	(10.5%)
Dividends	2,100	2,700	1,200	10.070	2,110	00.070	1,702		0,700	207.070	1,001	101.230	(10.070)
Payments	(394,245)	(394,245)	(62,670)	15.9%	(109,089)	27.7%	(83.344)	21.1%	(255,103)	64.7%	(62,932)	44.0%	32.4%
Suppliers and employees	(389,945)	(389.945)	(57.768)	14.8%	(102,412)	26.3%	(74.190)	19.0%	(234.370)	60.1%	(62,932)	44.0%	17.9%
Finance charges	(303,343)	(303,343)	(37,700)	14.070	(102,412)	20.570	(14,130)	13.070	(254,570)	00.170	(02,332)	44.070	17.5%
Transfers and grants	(4.300)	(4.300)	(4.902)	114.0%	(6.677)	155.3%	(9.153)	212.9%	(20.733)	482.2%	-	_	(100.0%)
Net Cash from/(used) Operating Activities	116.339	116.339	118.695	102.0%	43.080	37.0%	25,284	21.7%	187.060	160.8%	74.831	(95.0%)	(66,2%)
	110,000	110,000	110,033	102.076	40,000	31.076	20,204	21.170	107,000	100.076	14,001	(55.076)	(00.270)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		-	-
Decrease in other non-current receivables	-		-	-		-	-	-		-	-		-
Decrease (increase) in non-current investments	-		-	-		-	-	-		-	-		-
Payments	(116,339)	(116,339)	(48,268)	41.5%	(13,310)	11.4%	(19,484)	16.7%	(81,062)	69.7%	(19,147)	27.4%	1.8%
Capital assets	(116,339)	(116,339)	(48,268)	41.5%	(13,310)	11.4%	(19,484)	16.7%	(81,062)	69.7%	(19,147)	27.4%	1.8%
Net Cash from/(used) Investing Activities	(116,339)	(116,339)	(48,268)	41.5%	(13,310)	11.4%	(19,484)	16.7%	(81,062)	69.7%	(19,147)	27.4%	1.8%
Cash Flow from Financing Activities													
Receipts	_	_		_	_		_	_	_	_			_
Short term loans				-									-
Borrowing long term/refinancing													
Increase (decrease) in consumer deposits		_	-	-	-	-	_	-	-	_	-	_	-
Payments		-		-			-	-					-
Repayment of borrowing		-	-		-		-		-		-	-	
Net Cash from/(used) Financing Activities	 		· ·	-		-	-	-		- :	-		-
` ' '					•	-							
Net Increase/(Decrease) in cash held	(0)	(0)		**********	29,771	**********	5,800	**********	105,998	**********	55,683	(41.9%)	
Cash/cash equivalents at the year begin:	100	100	86,000	86,000.4%	156,427	156,427.1%	186,198	186,197.7%	86,000	86,000.4%	92,930	44.3%	100.4%
Cash/cash equivalents at the year end:	100	100	156.427	156.431.8%	186,198	186.203.3%	191,998	192.003.9%	191,998	192,003,9%	148,614	(90.9%)	29.2%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5,167	4.5%	4,836	4.2%	2,188	1.9%	103,853	89.5%	116,044	36.6%	-	-	
Trade and Other Receivables from Exchange Transactions - Electric			-		-	-	11	100.0%	11	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2,387	3.8%	2,363	3.7%	2,346	3.7%	56,328	88.8%	63,423	20.0%	-	-	
Receivables from Exchange Transactions - Waste Water Manageme	148	14.0%	138	13.0%	119	11.2%	654	61.8%	1,058	.3%	-	-	
Receivables from Exchange Transactions - Waste Management	2,472	6.9%	2,283	6.4%	1,065	3.0%	29,829	83.7%	35,648	11.3%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors		-	-		-		-	-		-	-	-	
Interest on Arrear Debtor Accounts	1,566	2.5%	1,513	2.5%	1,489	2.4%	57,086	92.6%	61,654	19.5%	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-	-	-	-		-	-	-	-
Other	1,890	4.9%	1,785	4.6%	1,167	3.0%	34,051	87.6%	38,893	12.3%	-	-	
Total By Income Source	13,630	4.3%	12,917	4.1%	8,372	2.6%	281,811	89.0%	316,732	100.0%			-
Debtors Age Analysis By Customer Group													
Organs of State	1,338	5.7%	1,265	5.4%	1,186	5.0%	19,705	83.9%	23,494	7.4%	-	-	
Commercial	696	2.4%	676	2.3%	658	2.2%	27,582	93.1%	29,612	9.3%	-	-	
Households	7,078	5.1%	6,717	4.8%	4,035	2.9%	121,417	87.2%	139,247	44.0%	-	-	
Other	4,518	3.6%	4,260	3.4%	2,493	2.0%	113,107	90.9%	124,378	39.3%	-	-	
Total By Customer Group	13 630	4 20/	12 017	4 40/	8 372	2 60/	281 811	90.00/	316 732	400.09/	_		

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-		-		-	-	-	-	-
Bulk Water	8,154	100.0%		-		-	-	-	8,154	94.3%
PAYE deductions		-		-		-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement		-		-		-	-	-	-	-
Loan repayments		-		-		-	-	-	-	-
Trade Creditors	494	100.0%		-		-	-	-	494	5.7%
Auditor-General		-		-		-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8,648	100.0%							8,648	100.0%

 Contact Details
 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.

Municpal Manager: Chief Financial Officer:

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MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Expenditure					201	15/16					201	4/15	
	Bud	lget	First (Quarter	Second	I Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	403,292	424,121	161,833	40.1%	150,789	37.4%	112,456	26.5%	425,078	100.2%	18,562	73.6%	505.8%
Property rates	12,500	25,000	2,603	20.8%	2,809	22.5%	4,254	17.0%	9,665	38.7%	3,399	115.5%	25.2%
Property rates - penalties and collection charges	-	-	-	-	1,608	-	-	-	1,608	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	30,000	33,292	13,400	44.7%	12,434	41.4%	10,989	33.0%	36,824	110.6%	6,355	155.9%	72.9%
Service charges - sanitation revenue	-	1,708	30	-	917	-	1,091	63.9%	2,039	119.4%	620	94.9%	76.2%
Service charges - refuse revenue	4,000	3,590 450	440 217	11.0% 72.2%	1,038 532	25.9% 177.5%	1,093 1,112	30.4%	2,571 1.861	71.6%	688 42	83.8% 74.6%	58.9% 2.570.7%
Service charges - other Rental of facilities and equipment	300 150	430	217	15.6%	91	60.5%	37	247.0%	151	413.5%	30	62.6%	2,570.7%
Interest earned - external investments	7,500	7,500	2,198	29.3%	11,880	158.4%	2,229	29.7%	16,306	217.4%	1,878	77.0%	18.7%
Interest earned - outstanding debtors	5,000	5.000	3.659	73.2%	4,934	98.7%	3.836	76.7%	12,429	248.6%	3,023	105.3%	26.9%
Dividends received	3,000	3,000	3,000	10.270	4,334	30.1 /0	3,030	70.770	12,423	240.070	3,023	100.070	20.370
Fines	200	200	45	22.5%	510	254.8%	538	269.0%	1.093	546.3%	50	65.4%	984.7%
Licences and permits	4,000	5.000	4	.1%	6	.1%	1,946	38.9%	1,956	39.1%	1,161	108.4%	67.6%
Agency services	-	-		-		-		-		-			
Transfers recognised - operational	334,869	338,890	138,450	41.3%	112,151	33.5%	82,271	24.3%	332,872	98.2%	1,022	64.7%	7,950.0%
Other own revenue	4,773	3,491	763	16.0%	1,880	39.4%	3,061	87.7%	5,704	163.4%	295	68.2%	936.7%
Gains on disposal of PPE	-		-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545,859	657,489	81,049	14.8%	101,017	18.5%	114,384	17.4%	296,450	45.1%	85,588	46.7%	33.6%
Employee related costs	116,870	161,195	35,088	30.0%	37,601	32.2%	44,557	27.6%	117,246	72.7%	30,723	67.8%	45.0%
Remuneration of councillors	17,020	19,739	4,120	24.2%	4,175	24.5%	4,868	24.7%	13,163	66.7%	3,916	62.9%	24.3%
Debt impairment	70,000	100,000	-	-	-	-	-	-		-	-	-	-
Depreciation and asset impairment	140,000	140,000	-	-	-	-	-	-	-	-	3,529	2.5%	(100.0%)
Finance charges	500	150	22	4.4%	24	4.8%	14	9.4%	60	40.0%	35	25.1%	(59.4%)
Bulk purchases	-	-	-	-	-	-	-	-		-	-	-	-
Other Materials	38,800	40,849	8,082	20.8%	10,521	27.1%	7,591	18.6%	26,195	64.1%	3,208	52.7%	136.6%
Contracted services	28,425	41,700	6,488	22.8%	9,694	34.1%	7,783	18.7%	23,965	57.5%	7,815	74.7%	(.4%)
Transfers and grants	4,610	6,392	97	2.1%	1,718	37.3%	1,073	16.8%	2,888	45.2%	76	6.3%	1,308.1%
Other expenditure	129,633	147,464	27,152	20.9%	37,285	28.8%	48,496	32.9%	112,934	76.6%	36,286	80.3%	33.7%
Loss on disposal of PPE		<u> </u>	-		-		-	-			-		
Surplus/(Deficit)	(142,567)	(233,368)	80,784		49,772		(1,928)		128,628		(67,026)		
Transfers recognised - capital	120,751	127,351	-	-	42,263	35.0%	37,580	29.5%	79,843	62.7%	-	100.5%	(100.0%)
Contributions recognised - capital	-	-	-	-		-	-	-		-	-	-	-
Contributed assets			-		-	-	-	-		-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(21,816)	(106,017)	80,784		92,035		35,652		208,471		(67,026)		
Taxation	-		-	-		-	-	-		-		-	-
Surplus/(Deficit) after taxation	(21,816)	(106,017)	80,784		92,035		35,652		208,471		(67,026)		
Attributable to minorities	-	-	-		-		-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(21,816)	(106,017)	80,784		92,035		35,652		208,471		(67,026)		
Share of surplus/ (deficit) of associate							-	-			-	-	
Surplus/(Deficit) for the year	(21,816)	(106,017)	80,784		92,035		35,652		208,471		(67,026)		

					201	15/16					201	14/15]
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/1
Capital Revenue and Expenditure													
Source of Finance	118.051	136,185	10,417	8.8%	36,191	30.7%	12.208	9.0%	58.816	43.2%	21.763	86.6%	(43.9%
National Government	116,751	125.895	10.417	8.9%	36,191	31.0%	12,208	9.7%	58,816	46.7%	18,940	91.3%	(35.5%
Provincial Government	110,101	120,000	10,111	0.070	50,101		12,200	0.770	00,010	10.770	10,010	01.070	(00.07
District Municipality													
Other transfers and grants													
Transfers recognised - capital	116,751	125,895	10.417	8.9%	36,191	31.0%	12.208	9.7%	58.816	46.7%	18,940	91.3%	(35.5%
Borrowing	,	-		-	-	-		-	-	-		-	-
Internally generated funds	1.300	10,290		-	-	-		-	-	-	2.823	43.0%	(100.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	118,051	136,185	10,417	8.8%	36,191	30.7%	12,208	9.0%	58,816	43.2%	21,763	86.6%	(43.9%
Governance and Administration		2,862	-	-	-	-	-	-	-	-	-	-	
Executive & Council		2,862	-	-		-	-	-		-		-	-
Budget & Treasury Office			-	-		-	-	-		-		-	-
Corporate Services			-	-		-	-	-		-		-	-
Community and Public Safety	8,510	2,118	4,148	48.7%	-	-	1,043	49.2%	5,190	245.1%	301	54.7%	246.0
Community & Social Services	8,510	704	4,099	48.2%	-	-	1,043	148.2%	5,142	730.7%	301	54.7%	246.0
Sport And Recreation			-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1,414	49	-	-	-	-	-	49	3.4%	-	-	-
Housing	-		-	-	-	-	-	-	-	-	-	-	-
Health	-		-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	25,387	1,397	-	3,421	-	-	-	4,818	19.0%	-	-	-
Planning and Development	-	11,372	1,397	-	3,421	-	-	-	4,818	42.4%	-	-	-
Road Transport		14,015		-		-	-	-	-	-	-	-	-
Environmental Protection						-				-		-	
Trading Services	109,541	105,819	4,872	4.4%	32,770	29.9%	11,166	10.6%	48,807	46.1%	21,461	86.6%	(48.0%
Electricity	1,635	05.500	4.872	4.50	874	53.5%		40.40	874	47.40/	40.204	05.40	
Water	107,906	95,529	4,872	4.5%	30,388	28.2%	9,979	10.4%	45,238	47.4% 26.2%	19,301 2,160	85.4%	(48.39
Waste Water Management Waste Management	- 1	10,290	-	-	1,508	· ·	1,187	11.5%	2,695	26.2%	2,160	98.7%	(45.19
Waste Management Other			-	-	-	· ·	-	· ·	-	-			· ·
Other	-			•					•				

					201	15/16					201	4/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third 0	Quarter	Year t	to Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	534,043	611,454	254,969	47.7%	373,166	69.9%	155,588	25.4%	783,722	128.2%	105,796	126.5%	47.1%
Property rates, penalties and collection charges	12,500	25,000	834	6.7%	288	2.3%	1,080	4.3%	2,202	8.8%	1,186	29.6%	(8.9%)
Service charges	34,300	38,890	11,006	32.1%	7,833	22.8%	5,285	13.6%	24,125	62.0%	4,431	43.8%	19.3%
Other revenue	9,123	58,823	62,333	683.2%	216,673	2,375.0%	29,103	49.5%	308,108	523.8%	96,396	1,472.9%	(69.8%)
Government - operating	344.869	348.890	132.170	38.3%	104.651	30.3%	79.498	22.8%	316.319	90.7%	1.022	63.7%	7.678.7%
Government - capital	120,751	127,351	45,885	38.0%	42,263	35.0%	36,603	28.7%	124,751	98.0%		103.0%	(100.0%)
Interest	12,500	12,500	2,723	21.8%	1,458	11.7%	4,019	32.2%	8,200	65.6%	2,761	37.5%	45.6%
Dividends			17					- 1	17	_		-	
Payments	(325,859)	(411,132)	(232.821)	71.4%	(194,550)	59.7%	(157.849)	38.4%	(585,220)	142.3%	(163,969)	131.9%	(3.7%)
Suppliers and employees	(321,049)	(404,590)	(232,724)	72.5%	(193,001)	60.1%	(156,994)	38.8%	(582,719)	144.0%	(163,797)	133.9%	(4.2%)
Finance charges	(200)	(150)			(24)	12.0%	(26)	17.3%	(50)	33.2%	(35)	30.5%	(25.8%)
Transfers and grants	(4.610)	(6.392)	(97)	2.1%	(1.525)	33.1%	(829)	13.0%	(2.451)	38.4%	(137)	7.4%	506.3%
Net Cash from/(used) Operating Activities	208,184	200,322	22,147	10.6%	178,616	85.8%	(2,262)	(1.1%)	198,502	99.1%	(58,173)	109.0%	(96.1%)
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE	•	-	-	•	-	•	•	•			-	•	•
Decrease in non-current debtors		-		-		-	-	-		-	-	-	-
		-	-	•	-		-	-		-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-		-		-	-
Payments	(118,051)	(136,185)	(5,083) (5,083)	4.3% 4.3%	(36,190)		(8,648)	6.3%	(49,921)	36.7% 36.7%	(19,891)	85.3%	(56.5%)
Capital assets	(118,051)	(136,185)		4.3%	(36,190)	30.7% 30.7%	(8,648) (8,648)	6.3% 6.3%	(49,921)	36.7%	(19,891)	85.3% 85.3%	(56.5%) (56.5%)
Net Cash from/(used) Investing Activities	(118,051)	(136,185)	(5,083)	4.3%	(36,190)	30.7%	(8,648)	6.3%	(49,921)	36.7%	(19,891)	85.3%	(36.3%)
Cash Flow from Financing Activities													
Receipts		-	-	-	-	-	-	-	-	-	-	18.6%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-		-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	18.6%	-
Payments		-	-		-	-	-		-	-		-	-
Repayment of borrowing	-	-	-	-	-	-	-	-		-	-	-	-
Net Cash from/(used) Financing Activities				-		-		-	-			18.6%	
Net Increase/(Decrease) in cash held	90,133	64,137	17,064	18.9%	142,426	158.0%	(10,909)	(17.0%)	148,581	231.7%	(78,064)	(147.1%)	(86.0%)
Cash/cash equivalents at the year begin:	52.577	52.577	3,435	6.5%	20.499	39.0%	162.925	309.9%	3.435	6.5%	95.666	.8%	70.3%
Cash/cash equivalents at the year end:	142.710	116,714	20,499	14.4%	162,925	114.2%	152,016	130.2%	152.016	130.2%	17.603	23.0%	763.6%
Casnicash equivalents at the year end:	142,/10	116,/14	20,499	14.4%	162,925	114.2%	152,016	130.2%	152,016	130.2%	17,603	23.0%	/63.6%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3,569	4.0%	3,038	3.4%	3,439	3.9%	78,537	88.7%	88,583	37.1%	-	-	78,537
Trade and Other Receivables from Exchange Transactions - Electric		-	-			-	-	-		-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,449	3.7%	1,361	3.5%	1,343	3.4%	34,964	89.4%	39,117	16.4%	-	-	34,964
Receivables from Exchange Transactions - Waste Water Manageme	276	1.9%	260	1.8%	251	1.7%	13,697	94.6%	14,483	6.1%	-	-	13,697
Receivables from Exchange Transactions - Waste Management	315	2.0%	300	1.9%	290	1.9%	14,689	94.2%	15,594	6.5%	-	-	14,689
Receivables from Exchange Transactions - Property Rental Debtors			-		-		-	-		-	-	-	
Interest on Arrear Debtor Accounts	1,784	3.0%	1,700	2.9%	1,642	2.8%	53,447	91.2%	58,573	24.5%	-	-	53,447
Recoverable unauthorised, irregular or fruitless and wasteful Expend		-	-			-	-	-		-	-	-	-
Other	666	3.0%	577	2.6%	(2,843)	(12.7%)	24,039	107.1%	22,439	9.4%	-	-	24,039
Total By Income Source	8,059	3.4%	7,236	3.0%	4,122	1.7%	219,372	91.9%	238,789	100.0%	-	-	219,372
Debtors Age Analysis By Customer Group													
Organs of State	4,548	6.8%	3,504	5.3%	4,474	6.7%	53,947	81.2%	66,474	27.8%		-	53,947
Commercial	306	2.6%	266	2.3%	253	2.2%	10,817	92.9%	11,642	4.9%	-	-	10,817
Households	3,205	2.0%	3,465	2.2%	(605)	(.4%)	154,608	96.2%	160,674	67.3%	-	-	154,608
Other		-	-		`- '	- '	-	-		-	-	-	
Total By Customer Group	8.050	2 40/	7 226	2 00/	1122	4 70/	219 372	04 09/	238 789	100.09/	-		210 272

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-		-	-	-	-
Bulk Water		-	-	-	-		-	-	-	-
PAYE deductions		-	-	-	-		-	-	-	-
VAT (output less input)	-		-	-		-	-	-	-	-
Pensions / Retirement		-	-	-	-		-	-	-	-
Loan repayments		-	-	-	-		-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General		-	-	-	-		-	-	-	-
Other	25	100.0%	-	-	-	-	-	-	25	100.0%
Total	25	100.0%						-	25	100.0%

Contact Details		
Municipal Manager	S.B Mahlangu	013 973 1101
E	011 7.0	040.070.4404

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date: Date:

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	Tarri. Operating Nevenue and Expenditure					201	15/16					201	4/15	
R Rhosands Operating Revenue and Expenditure Proporty virials Proporty vir		Bud	get	First (Quarter	Second	I Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
Operating Revenue and Expenditure Operating Revenue 351,437 360,293 144,919 41,2% 115,574 32,9% 90,706 25,2% 351,199 97,5% 91,972 97,6% Properly read and and collection changes 1,000					Main		Main		adjusted		Expenditure as % of adjusted		Expenditure as % of adjusted	Q3 of 2014/15 to Q3 of 2015/16
Departing Revenue											Dauget		Dauget	
Properly rates - possible and collection charges Service charges - education by warvus Service charges - education warvus Service - education - education warvus Service - education	Operating Revenue and Expenditure													
Properly rates - premises and collection changes Service changes - whether revenue	Operating Revenue	351,437	360,293	144,919	41.2%	115,574	32.9%	90,706	25.2%	351,199	97.5%	91,972	97.6%	(1.4%)
Service charges - eductricity reviews	Property rates	-		-	-		-	-	-		-	-	-	-
Service charges - searlation revenue Combination revenue Com		-	-	-	-	-	-	-	-		-	-	-	-
Service charges - estation revenue Company		-	-	-	-	-	-	-	-		-	-	-	-
Service charges - relation revenue 1		-	-	-	-	-	-	-	-		-	-		-
Service charges - other 120 120 25 20.5% 22 15.9% 57.9% 14.5% 15.767 15.8% 15.767 13.86% 65.5% 3.388 75.0% 16.0% 15.767 15.0% 15.767 15.0% 15.767 15.0% 15.767 15.0% 15.767 15.0% 15.767 15.0% 15.767 15.0% 15.767 15.0% 15.767 15.0% 15.767 15.0% 15.767 15.0% 15.0% 15.767 15.0%		-	-	-	-		-	-	-		-	-		-
Rental of facilities and equipment 120 120 25 20.5% 23 18.9% 57 47.5% 106 87.0% 21 71.0% Interest earned - external investments 15.757 20.907 4.56 27.5% 2		-		-	-	-	-	-	-		-	-		-
Interest earnedextendal investments 15,757 20,007 4,526 28,76 5,667 36,0% 3,702 17,7% 13,896 66,5% 3,388 75,0%			400		20.5%	- 00	40.00/		47.00		07.00/	- 04		470.00
Interest earned - cubatharling deblors 1														178.09
Dividends received		15,757			20.176	5,007	30.0%	3,702	17.776	13,090		3,300	15.0%	9.57
Fines Licances and permits Surgius							1							
Licenoes and permits Agency services Transfers recognised - operational Agency services Transfers recognised - operational Agency services Transfers and generals Agency services Agency s			800			121		897	112 1%		130 3%			(100.0%
Agency services Transfers recognised - operational 334,883 337,883 140,209 41.9% 109,659 32.8% 65,931 125.4% 335,799 99.4% 84.44 99.0% Cher cour reverue 677 772 135 15.4% 104 11.8% 118 15.3% 357 46.2% 119 6.5% Cher cour fixe pendifure 452,250 428,102 52,740 11.7% 83,917 18.6% 55,054 12.9% 191,712 44.8% 67,681 43.6% Employee related costs 106,996 109,259 20,058 18.7% 26,304 24.6% 15,059 13.8% 61,421 55.2% 17,777 48.2% Remuneration of concellions 12,915 13,073 3,126 24.2% 3,191 24.7% 3,283 25.1% 9,600 73.4% 3,070 53.4% Debt impairment 9,711 11,442 2,265 23.3% 1,549 16,0%		_	-		-			-	- 112:170	- 1,042		_		(100.070)
Transfers recognised - operational Other norm versure Other norm versure 1 877 2 135 15.4% 104 11.8% 118 15.3% 35.79 99.4% 88,444 99.0% Other norm versure 1 877 2 135 15.4% 104 11.8% 118 15.3% 35.79 46.2% 119 6.5% Other norm versure 1 9.0% 10.5%					-				-				-	
Gains on disposal of PPE		334,683	337,683	140,209	41.9%	109,659	32.8%	85,931	25.4%	335,799	99.4%	88,444	99.0%	(2.8%
Operating Expenditure	Other own revenue	877	772	135	15.4%	104	11.8%	118	15.3%	357	46.2%	119	6.5%	(1.2%)
Employee milated costs 106,986 109,250 20,088 18,7% 26,304 24,6% 15,059 13,8% 61,421 56,2% 117,777 48,2% 24,5% 3,191 24,7% 3,283 25,1% 9,600 73,4% 3,070 53,4% 24,5% 24,2% 3,191 24,7% 3,283 25,1% 9,600 73,4% 3,070 53,4% 24,5% 24,2% 24,	Gains on disposal of PPE	-		-	-	-	-	-	-	-	-	-	-	-
Employee related costs	Operating Expenditure	452 250	428 102	52 740	11 7%	83 917	18.6%	55 054	12 9%	191 712	44.8%	67 681	43.6%	(18.7%)
Remuneration of councilors														(15.3%)
Debt impairment														6.9%
Finance charges 1,989 2,025 838 42.2% 15 8% 744 36.8% 1,598 78.9% 764 34.4%	Debt impairment			-	-	-	-	-	- 1	-	-	-	-	-
Bulk purchases Other Meterials Contracted services 39,222 55,451 5,000 13,0% 11,308 28,8% 5,338 9,6% 21,727 39,2% 11,40 15,4% Contracted services Transfers and grants Other expenditure 45,221 54,894 6,518 14,4% 8,206 18,1% 19,923 10,9% 68,121 37,4% 25,599 42,8% Contracted services Cont	Depreciation and asset impairment	9,711	11,342	2,265	23.3%	1,549	16.0%	3,070	27.1%	6,883	60.7%	1,883	69.7%	63.0%
Contracted services	Finance charges	1,989	2,025	838	42.2%	15	.8%	744	36.8%	1,598	78.9%	764	34.4%	(2.6%
Contracted services Transfers and grants 296,206 182,067 14,855 6,3% 33,343 14,1% 19,923 10,9% 68,121 37,4% 25,99 42,8% Other expenditure Loss on disposal of PPE \$\$14,85\$ 6,3% 33,343 14,1% 19,923 10,9% 68,121 37,4% 25,99 42,8% Other expenditure Loss on disposal of PPE \$\$15,80\$ 14,4% 8,206 18,1% 7,637 13,9% 22,362 40,7% 17,376 70,1% 17,376	Bulk purchases	-		-	-	-	-	-	-	-	-	-		-
Transfers and grants Other expenditure Loss on disposal of PPE 14.21 54.84 6.518 14.4% 8.206 18.1% 7.637 13.9% 22.362 40.7% 17.378 70.1% Surplus/(Deficit) (100.813) (67.809) 92.179 31,656 35,651 159.487 22.362 40.7% 17.378 70.1% Transfers recognised - capital Contributions recognised - capital Contributions recognised - capital Contributed assets Surplus/(Deficit) after capital transfers and contributions (98.803) (65.799) 92.179 31,656 35,651 159,487 25,310 25,310 Attributable to minorities Attributable to minorities	Other Materials	-			-	-	-	-	-	-				(100.0%
Contributions recognised - capital Contributions 45,221 54,894 6,518 14,4% 8,206 18,1% 7,637 13,9% 22,362 40,7% 17,378 70,1% 17,378 70,1% 17,378 17,3														364.7%
Loss on disposal of PPE														(22.2%
Surplus/(Deficit) (100,813) (67,809) 92,179 31,656 35,651 159,487 24,290		45,221	54,894	6,518	14.4%	8,206	18.1%	7,637	13.9%	22,362	40.7%	17,378	70.1%	(56.1%
Transfers recognised - capital 2,010 2,0	Loss on disposal of PPE	-		-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital Contributions recognised - capital Contributions (98,803) (65,799) 92,179 31,656 35,651 159,487 25,310	Surplus/(Deficit)	(100,813)	(67,809)	92,179		31,656		35,651		159,487		24,290		
Contributed assets General contributions (98,803) (65,799) 92,179 31,656 35,651 159,487 25,310 <th< td=""><td>Transfers recognised - capital</td><td>2,010</td><td>2,010</td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td>1,020</td><td>200.0%</td><td>(100.0%)</td></th<>	Transfers recognised - capital	2,010	2,010					-			-	1,020	200.0%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions (98,803) (65,799) 92,179 31,656 35,651 159,487 25,310 25,310 Taxation -	Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxation	Contributed assets	-			-			-	-		-			-
Surplus/(Deficit) after taxation (98,803) (65,799) 92,179 31,656 35,651 159,487 25,310 25,310 Attributable to minorities	Surplus/(Deficit) after capital transfers and contributions	(98,803)	(65,799)	92,179		31,656		35,651		159,487		25,310		
Attributable to minorities	Taxation	-	-	-	-	-	-	-	-	-	-	-		-
Attributable to minorities	Surplus/(Deficit) after taxation	(98,803)	(65,799)	92,179		31,656		35,651		159,487		25,310		
			(, ,	- ,		. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-		,			-	-
		(98.803)	(65,799)	92,179		31,656		35,651		159,487		25,310		
Share of surplus/ (deficit) of associate	,	(00,000)	(00,100)	02,110		0.,500				100,401		20,010		
Surplus/Deficifior the year (98.803) (65.799) 92.179 31.656 35.651 159.487 25.310		(08 803)	(65 700)	92 170	·	31 656	_	35 651		150 /127		25 240		

					201	5/16					201	14/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/1
Capital Revenue and Expenditure													
Source of Finance	58,187	56.488	2,428	4.2%	3,516	6.0%	3.205	5.7%	9.149	16.2%	5.865	49.2%	(45.3%
National Government	00,101	-	2,120	-1.270	0,010		0,200	5 75	0,1.10		,,,,,,	-10.270	(10.07.
Provincial Government													
District Municipality													
Other transfers and grants	_		_	_	_	_	_	_	_		_		_
Transfers recognised - capital										1		1	1
Borrowing												1	
Internally generated funds	58,187	56.488	2.428	4.2%	3,516	6.0%	3.205	5.7%	9.149	16.2%	5.865	49.2%	(45.3%
Public contributions and donations	-	-		-	-	-	-	-	-	- 10.270	-	- 10.270	(10.07
Capital Expenditure Standard Classification	58,187	56,488	2,428	4.2%	3,516	6.0%	3,205	5.7%	9,149	16.2%	5,865	49.2%	(45.3%
Governance and Administration	58,187	24,257	245	.4%	417	.7%	419	1.7%	1,080	4.5%	3,230	118.8%	(87.0%
Executive & Council		4,250	98	-	87	-		-	185	4.4%	3,174	200.4%	(100.0%
Budget & Treasury Office	58.187	80		-	36	.1%	394	492.9%	430	537.6%	14	19.9%	2.731.69
Corporate Services		19.927	147	-	294	_	24	.1%	465	2.3%	41	39.3%	(41.39
Community and Public Safety		31,900	2.183	-	3,133	-	2.784	8.7%	8.100	25.4%	2.635	35.7%	5.6
Community & Social Services				-				-		-	-		-
Sport And Recreation				-			-	-		-	-		-
Public Safety		30.059	2.183	-	3.133		2.011	6.7%	7,327	24.4%	2,612	37.4%	(23.09
Housing				-	-		-	-		-			
Health		1,841		-			773	42.0%	773	42.0%	23	1.8%	3,289.5
Economic and Environmental Services		330		-	(34)	-	3	.9%	(31)	(9.5%)		99.5%	(100.0%
Planning and Development		330		-	(34)		3	.9%	(31)	(9.5%)	-	99.5%	(100.09
Road Transport				-		-	-	-			-		
Environmental Protection				-			-	-	-	-			-
Trading Services	- 1	-	-	-	-	-	-	-	-	-	-	-	
Electricity				-	-	-	-	-			-	-	
Water			-	-	-	-	-	-	-	-	-	-	-
Waste Water Management				-	-	-	-	-			-	-	
Waste Management				-	-	-	-	-			-	-	-
Other	- 1	-	-		-	-		-	-	-	-	-	

					201	5/16					201	14/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	353,447	362,303	151,543	42.9%	115,295	32.6%	94,141	26.0%	360,979	99.6%	92,482	99.1%	1.8%
Property rates, penalties and collection charges Service charges	•		-	-			-	-	-	-		-	-
Other revenue	997	1,692	6,857	687.5%	(81)	(8.1%)	761	45.0%	7,537	445.4%	650	82.1%	17.1%
Government - operating	334,683	337,683	140,159	41.9%	109,709	32.8%	89,240	26.4%	339,108	100.4%	88,444	101.2%	.9%
Government - capital	2,010	2,010	-	-		-	-	-	-	-	-	-	-
Interest	15,757	20,918	4,526	28.7%	5,667	36.0%	4,140	19.8%	14,334	68.5%	3,388	61.5%	22.2%
Dividends	-	-	-	-	-	-	-	-		-	-	-	-
Payments	(442,538)	(405,344)	(61,860)	14.0%	(76,814)	17.4%	(72,300)	17.8%	(210,974)	52.0%	(72,037)	47.0%	.4%
Suppliers and employees	(204,344)	(405,344)	(46,166)	22.6%	(43,456)	21.3%	(57,554)	14.2%	(147,176)	36.3%	(45,674)	67.4%	26.0%
Finance charges	(1,989)	-	(838)	42.2%	(15)	.8%	(9)	-	(863)	-	(764)	-	(98.8%)
Transfers and grants	(236,206)	-	(14,855)	6.3%	(33,343)	14.1%	(14,737)	-	(62,935)	-	(25,599)	26.4%	(42.4%)
Net Cash from/(used) Operating Activities	(89,091)	(43,040)	89,683	(100.7%)	38,481	(43.2%)	21,841	(50.7%)	150,005	(348.5%)	20,444	(85.4%)	6.8%
Cash Flow from Investing Activities													
Receipts		(38,000)	-	-	36.656	-		-	36,656	(96.5%)	(510)	-	(100.0%)
Proceeds on disposal of PPE				-	-		-	-		-	(510)		(100.0%)
Decrease in non-current debtors		-		-			-	-		-			
Decrease in other non-current receivables		-		-			-	-		-	-		-
Decrease (increase) in non-current investments	-	(38,000)	-	-	36,656	-	-	-	36,656	(96.5%)	-	-	-
Payments	(58,187)	(56,488)	(2,388)	4.1%	(3,512)	6.0%	(6,785)	12.0%	(12,685)	22.5%	(5,865)	48.5%	15.7%
Capital assets	(58,187)	(56,488)	(2,388)	4.1%	(3,512)	6.0%	(6,785)	12.0%	(12,685)	22.5%	(5,865)	48.5%	15.7%
Net Cash from/(used) Investing Activities	(58,187)	(94,488)	(2,388)	4.1%	33,145	(57.0%)	(6,785)	7.2%	23,972	(25.4%)	(6,375)	57.9%	6.4%
Cash Flow from Financing Activities													
Receipts	(3,426)	3.426	(1,592)	46.5%	(58)	1.7%	(604)	(17.6%)	(2,253)	(65.8%)			(100.0%)
Short term loans	(0,120)		(1,002)	- 40.070	(00)		(00-1)	(,	(2,200)	(00.070)			(100.070)
Borrowing long term/refinancing	(3,426)	3.426	(1,592)	46.5%	(58)	1.7%	(604)	(17.6%)	(2,253)	(65.8%)			(100.0%)
Increase (decrease) in consumer deposits					-	_		- '		-			
Payments	(3,426)	-	(9)	.3%		-	9	- 1	-		(16,472)	293.9%	(100.1%)
Repayment of borrowing	(3,426)		(9)	.3%		-	9	-	-	-	(16,472)	293.9%	(100.1%)
Net Cash from/(used) Financing Activities	(6,852)	3,426	(1,602)	23.4%	(58)	.8%	(594)	(17.3%)	(2,253)	(65.8%)	(16,472)	293.9%	(96.4%)
Net Increase/(Decrease) in cash held	(154,130)	(134,102)	85.693	(55.6%)	71,568	(46.4%)	14,462	(10.8%)	171,723	(128.1%)	(2,402)	(44.4%)	(702.0%)
Cash/cash equivalents at the year begin:	401.783	432,380	432.380	107.6%	518.073	128.9%	589.641	136.4%	432,380	100.0%	481,999	194.7%	22.3%
	. ,		. ,										
Cash/cash equivalents at the year end:	247,653	298,278	518,073	209.2%	589,641	238.1%	604,103	202.5%	604,103	202.5%	479,597	1,532.9%	26.0%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water		-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric		-	-	-	-	-	-	-		-	-	-	-
Receivables from Non-exchange Transactions - Property Rates		-	-	-	-	-	-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme				-			-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management				-			-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	12	100.0%		-			-	-	12	.1%	-	-	
Interest on Arrear Debtor Accounts				-			-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13,470	100.0%	1	-	-		-	-	13,471	99.9%	-	-	-
Total By Income Source	13,483	100.0%	1	-	-		-		13,483	100.0%			
Debtors Age Analysis By Customer Group													
Organs of State	13,337	100.0%		-	-		-	-	13,337	98.9%	-	-	
Commercial				-	-		-	-		-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	146	99.4%	1	.6%	-	-	-	-	147	1.1%	-	-	-
Total By Customer Group	13 493	100.09/	1		-		-		13 483	400.09/	_		

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-	-	-	-	-	-	-
Bulk Water			-	-	-	-	-	-	-	-
PAYE deductions			-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-		-	-	-	-	-
Pensions / Retirement			-	-	-	-	-	-	-	-
Loan repayments			-	-	-	-	-	-	-	-
Trade Creditors	24,701	100.0%	-	-	-	-	-	-	24,701	87.9%
Auditor-General			-	-	-	-	-	-	-	-
Other	3,396	100.0%	-	-	-	-	-	-	3,396	12.1%
Total	28,097	100.0%							28,097	100.0%

Contact Details		
Municipal Manager	Ms Margaret Skosana	013 249 2003
E	11 11 01 1	040 040 0045

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

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MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2015/16 Budget First Quarter Second Quarter Third Quarter Year to Date							201	4/15				
	Bud	aet	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2014/15
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2015/16
Operating Revenue and Expenditure													
	454444	500.004	405 400	40.00/	07.004	44.00/	00.050	45.70/	005 770	00.00/	70.004	00.50/	40.50/
Operating Revenue	454,114	526,334	185,100	40.8%	67,824	14.9%	82,853	15.7%	335,776	63.8%	73,631	80.5%	12.5%
Property rates	99,967	86,827	86,970	87.0%	414	.4%	296	.3%	87,680	101.0%	(503)	85.3%	(158.9%)
Property rates - penalties and collection charges	450 400		-	-	-	-	-	-		-	-	-	-
Service charges - electricity revenue	156,423 29.433	165,712 37,464	31,063 6.515	19.9% 22.1%	34,203 7.369	21.9% 25.0%	30,838 7.390	18.6% 19.7%	96,105 21,274	58.0% 56.8%	30,392 7.903	67.3% 76.0%	1.5%
Service charges - water revenue Service charges - sanitation revenue	29,433 12,283	37,464	2,094	22.1% 17.0%	2,169	25.0% 17.7%	7,390 2.720	19.7%	6,982	21.2%	7,903 2,729	75.4%	(6.5%)
Service charges - samation revenue Service charges - refuse revenue	12,203	14.695	4.941	17.076	7.297	17.770	2,720	19.7%	15.132	103.0%	3.073	75.4%	(5.8%)
Service charges - refuse revenue Service charges - other		123	4,341		7,297	-	2,094	49.8%	166	135.2%	(363)	13.470	(116.8%)
Rental of facilities and equipment	2.640	3.205	616	23.3%	767	29.1%	717	22.4%	2.099	65.5%	777	82.1%	(7.7%)
Interest earned - external investments	636	576	103	16.2%	6	.9%	165	28.7%	2,099	47.6%	41	64.6%	303.9%
Interest earned - outstanding debtors	8,924	17,265	3,268	36.6%	4,574	51.2%	3.778	21.9%	11,620	67.3%	2,856	87.7%	32.3%
Dividends received	0,021	11,200	0,200	00.070	1,011	01.230	0,110	21.5%	11,020	07.070	2,000	01.170	02.070
Fines	1,721	2.360	471	27.4%	821	47.7%	156	6.6%	1.448	61.4%	669	116.9%	(76.7%)
Licences and permits	.,,,,	-		-	-		-	- 0.0 %		-	-	-	(10.170)
Agency services	14,190	30,835	2.984	21.0%	7,820	55.1%	6.114	19.8%	16.918	54.9%	961	73.7%	536.1%
Transfers recognised - operational	108.716	105,775	43.655	40.2%			26.193	24.8%	69.848	66.0%	24.507	95.5%	6.9%
Other own revenue	19,180	9.800	2.393	12.5%	2,306	12.0%	1,530	15.6%	6.230	63.6%	588	250.3%	160.3%
Gains on disposal of PPE	-	18,800	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	483.122	527,334	120,239	24.9%	109.792	22.7%	91.115	17.3%	321.146	60.9%	90.626	63.9%	.5%
Employee related costs	116,328	140,388	33,343	28.7%	39,473	33.9%	33,850	24.1%	106,667	76.0%	27,628	75.8%	22.5%
Remuneration of councillors	8,395	8,693	2,177	25.9%	2,170	25.8%	2,494	28.7%	6,841	78.7%	1,905	63.9%	31.0%
Debt impairment	2,116	15,197	663	31.3%	5	.2%	3		671	4.4%		-	(100.0%)
Depreciation and asset impairment	36,385	33,820	-	-	-	-	-	-		-		-	-
Finance charges	27,757	44,052	11,310	40.7%	10,604	38.2%	9,007	20.4%	30,921	70.2%	8,793	94.7%	2.4%
Bulk purchases	173,138	104,665	34,194	19.7%	11,155	6.4%	18,378	17.6%	63,727	60.9%	25,243	56.1%	(27.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	35,692	49,397	9,056	25.4%	10,910	30.6%	10,366	21.0%	30,332	61.4%	9,338	68.8%	11.0%
Transfers and grants	8,600	11,169	1,487	17.3%	4,763	55.4%	4,700	42.1%	10,949	98.0%	1,900	82.7%	147.4%
Other expenditure	74,711	119,953	28,009	37.5%	30,712	41.1%	12,316	10.3%	71,038	59.2%	15,820	88.7%	(22.1%)
Loss on disposal of PPE	-	-		-		-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29,008)	(1,000)	64,860		(41,968)		(8,263)		14,630		(16,995)		
Transfers recognised - capital	46,647	46,647	-	-	29,131	62.5%	-	-	29,131	62.5%	-	.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-		-		-	-	-		-		-	-
Surplus/(Deficit) after capital transfers and contributions	17,639	45,647	64,860		(12,837)		(8,263)		43,761		(16,995)		
Taxation	-			-		-				-		-	-
Surplus/(Deficit) after taxation	17,639	45,647	64,860		(12,837)		(8,263)		43,761		(16,995)		
Attributable to minorities		-				-	-	-					-
Surplus/(Deficit) attributable to municipality	17,639	45,647	64,860		(12,837)		(8,263)		43,761		(16,995)		
Share of surplus/ (deficit) of associate	-	-		-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	17,639	45,647	64,860		(12,837)		(8,263)		43,761		(16,995)		

					201	15/16					201	4/15	
	Bud	lget	First 0	Quarter	Second	Quarter	Third (Quarter	Year t	to Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/1
Capital Revenue and Expenditure													
Source of Finance	44,278	44,505			24,176	54.6%	772	1.7%	24,948	56.1%	23,768	70.0%	(96.8%
National Government	44,278	44,278			23,949	54.1%	772	1.7%	24,721	55.8%	20,016	61.7%	(96.19
Provincial Government	11,210	11,210			20,010	0,			21,721		20,010	01.170	(00.11
District Municipality													
Other transfers and grants	_	_	_	_	_				_	_	_	_	
Transfers recognised - capital	44,278	44,278	_		23,949	54.1%	772	1.7%	24,721	55.8%	20,016	61.7%	(96.19
Borrowing	44,270	44,210			20,343	34.170	l	1.770	24,121	- 33.070	20,010	01.170	(50.17
Internally generated funds		227			227				227	99.9%	3.752	240.1%	(100.09
Public contributions and donations		-	_	-	-	-	-	-	-	-	-	-	(100.07
Capital Expenditure Standard Classification	44.278	44.505			24.176	54.6%	772	1.7%	24.948	56.1%	23.768	70.0%	(96.8%
Governance and Administration		227	_	-	227	-		-	227	99.9%	8.804	330.0%	(100.09
Executive & Council		68		-	68	-	-	-	68	100.6%			
Budget & Treasury Office		88		-	88	-	-	-	88	99.5%	-	10.0%	-
Corporate Services		71			71				71	99.8%	8.804		(100.0
Community and Public Safety		-		-	-							-	
Community & Social Services			-	-		-	-	-	-	-	-		-
Sport And Recreation				-		-	-	-		-	-		-
Public Safety				-		-	-	-		-	-		
Housing			-	-		-	-	-	-	-	-		-
Health			-	-		-	-	-	-	-	-		-
Economic and Environmental Services		44,278	-	-	23,949	-	772	1.7%	24,721	55.8%	3,752	70.8%	(79.49
Planning and Development	-	-		-		-	-	-		-		-	-
Road Transport	-	44,278		-	23,949	-	772	1.7%	24,721	55.8%	3,752	70.8%	(79.4
Environmental Protection	-	-		-		-	-	-		-		-	-
Trading Services	44,278	-	-	-	-	-	-	-	-	-	11,211	55.3%	(100.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	56.2%	-
Water	23,563	-	-	-	-	-	-	-	-	-	11,211	55.3%	(100.0
Waste Water Management	20,715	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-

					201	15/16					201	14/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	587,749	605,883	123,187	21.0%	124,213	21.1%	112,993	18.6%	360,393	59.5%	128,757	88.6%	(12.2%)
Property rates, penalties and collection charges	38,072	58,611	7,900	20.7%	19,917	52.3%	11,832	20.2%	39,649	67.6%	16,379	17.3%	(27.8%)
Service charges	279,169	279,169	43,583	15.6%	49,273	17.6%	37,241	13.3%	130,097	46.6%	38,936		(4.4%)
Other revenue	115,145	115,145	7,718	6.7%	5,777	5.0%	6,730	5.8%	20,225	17.6%	7,705		(12.7%)
Government - operating	108,716	106,311	46,260	42.6%	32,920	30.3%	26,595	25.0%	105,775	99.5%	25,004	100.0%	6.4%
Government - capital	46,647	46,647	17,726	38.0%	16,326	35.0%	30,595	65.6%	64,647	138.6%	40,733	126.7%	(24.9%)
Interest				-		-	-	-	-	-			
Dividends				-				-		_			
Payments	(478,084)	(487,002)	(112,613)	23.6%	(131,327)	27.5%	(78.107)	16.0%	(322,048)	66.1%	(89,230)	74.3%	(12.5%)
Suppliers and employees	(455,964)	(455,524)	(110,089)	24.1%	(118.113)	25.9%	(76,710)	16.8%	(304.911)	66.9%	(85.086)	75.8%	(9.8%)
Finance charges	(22,120)	(31,478)	(2,525)	11.4%	(13,214)	59.7%	(1,398)	4.4%	(17,137)	54.4%	(4,145)	50.0%	(66.3%)
Transfers and grants	` '.'			_			,,,,,		, , , ,				
Net Cash from/(used) Operating Activities	109,664	118,881	10,573	9.6%	(7,115)	(6.5%)	34,886	29.3%	38,345	32.3%	39,527	(148.2%)	(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	(44,278) (44,278)	(57,126)	(9,743)	22.0% 22.0%	(23,334)	52.7%	(6,050)	10.6%	(39,127)	68.5% 68.5%	(11,211)	60.4%	
Capital assets		(57,126)	(9,743)	22.0%	(23,334)	52.7% 52.7%	(6,050) (6,050)	10.6% 10.6 %	(39,127)	68.5%	(11,211)	60.4% 60.4%	(46.0%)
Net Cash from/(used) Investing Activities	(44,278)	(57,126)	(9,743)	22.0%	(23,334)	52.1%	(6,050)	10.6%	(39,127)	68.5%	(11,211)	60.4%	(46.0%)
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	65.386	61,755	830	1.3%	(30,449)	(46.6%)	28.836	46.7%	(782)	(1.3%)	28.315	(9.8%)	1.8%
Cash/cash equivalents at the year begin:	5.000	4.072	8.997	179.9%	9,827	196.5%	(20,622)	(506.4%)	8.997	220.9%	(21,668)	(0.070)	(4.8%)
	.,		.,				,	. ,					
Cash/cash equivalents at the year end:	70,386	65,827	9,827	14.0%	(20,622)	(29.3%)	8,215	12.5%	8,215	12.5%	6,648	(10.6%)	23.6%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3,748	10.2%	2,016	5.5%	1,355	3.7%	29,507	80.6%	36,626	17.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7,186	18.3%	3,525	9.0%	2,875	7.3%	25,651	65.4%	39,237	18.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12,615	12.3%	4,689	4.6%	6,962	6.8%	78,025	76.3%	102,291	48.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-		-				-	-		-	-	-	-
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 Expend	-	-	-		-	-	-	-	-	-	-	-	-
Other	2,723	8.1%	1,526	4.6%	1,244	3.7%	28,038	83.6%	33,531	15.8%	-	-	-
Total By Income Source	26,271	12.4%	11,757	5.6%	12,436	5.9%	161,221	76.2%	211,686	100.0%			
Debtors Age Analysis By Customer Group													
Organs of State	-		-				- 1	-		-	-	-	-
Commercial	-	-			-		-		-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26,271	12.4%	11,757	5.6%	12,436	5.9%	161,221	76.2%	211,686	100.0%	-	-	-
Total By Customer Group	26 271	12.40/	11 757	E C0/	12 436	E 00/	161 221	76 20/	211 686	400.09/			

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13,403	4.2%	10,434	3.3%	10,365	3.2%	284,869	89.3%	319,071	73.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)		-	-	-	-	-	-	-	-	-
Pensions / Retirement		-	-	-	-	-	-	-	-	-
Loan repayments		-	-	-	-	-	-	-	-	-
Trade Creditors	8,795	26.5%	2,235	6.7%	1,556	4.7%	20,653	62.1%	33,239	7.7%
Auditor-General	77	.8%	70	.7%	73	.8%	9,501	97.7%	9,721	2.2%
Other		-	1,327	1.9%	1,450	2.0%	68,212	96.1%	70,989	16.4%
Total	22,275	5.1%	14,065	3.2%	13,445	3.1%	383,235	88.5%	433,020	100.0%

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

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date: Date:

MPUMALANGA: MBOMBELA (MP322) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Expenditure					201	5/16					201	4/15	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
R thousands	+									Daugut		Dauget	
Operating Revenue and Expenditure													
Operating Revenue	2,157,452	2,147,187	585,680	27.1%	527,395	24.4%	519,684	24.2%	1,632,759	76.0%	393,450	77.1%	32.1%
Property rates	374,063	374,063	88,909	23.8%	91,243	24.4%	94,183	25.2%	274,335	73.3%	84,342	75.9%	11.7%
Property rates - penalties and collection charges	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	765,628	765,628	191,640	25.0%	181,768	23.7%	188,547	24.6%	561,956	73.4%	179,959	74.8%	4.8%
Service charges - water revenue	42,890	42,890	10,374	24.2%	9,605	22.4%	10,392	24.2%	30,371	70.8%	7,789	75.5%	33.4%
Service charges - sanitation revenue	16,549	16,548	4,081	24.7%	4,251	25.7%	4,749	28.7%	13,081	79.0%	4,498	71.9%	5.6%
Service charges - refuse revenue	78,870	78,870	19,141	24.3%	19,273	24.4%	17,660	22.4%	56,074	71.1%	18,105	75.1%	(2.5%)
Service charges - other	-		-	-		-		-	-	-	-	-	-
Rental of facilities and equipment	28,061	24,494	1,746	6.2%	3,483	12.4%	4,285	17.5%	9,513	38.8%	1,820	32.7%	135.4%
Interest earned - external investments	9,475	8,063	2,390	25.2%	(690)	(7.3%)	2,213	27.5%	3,914	48.5%	(841)	42.3%	(363.3%)
Interest earned - outstanding debtors	8,447	10,716	1,934	22.9%	2,298	27.2%	2,813	26.3%	7,045	65.7%	7,794	94.8%	(63.9%)
Dividends received			-	-	-		-	-	-	-	-	-	- (40.000)
Fines	15,811	24,514 2.533	934	5.9%	430	2.7% 11.9%	455 0	1.9%	1,819	7.4%	801	19.7% 61.1%	(43.2%)
Licences and permits	164,589	146,675	32.706	19.9%		19.3%	33.145	22.6%	97.610	66.5%	20.407	74.8%	9.8%
Agency services Transfers recognised - operational	574.714	573.838	215.532	37.5%	31,759 168.046	29.2%	148.702	22.6% 25.9%	532.281	92.8%	30,187 50.117	74.6% 89.1%	196.7%
Other own revenue	73,964	73,964	14,633	19.8%	15,927	29.2% 21.5%	12,465	25.9% 16.9%	43,025	92.0% 58.2%	9,355	71.7%	33.2%
Gains on disposal of PPE	4,390	4,390	1,659	37.8%	10,927	21.5%	75	1.7%	1,734	39.5%	(476)	71.776	(115.7%)
Operating Expenditure	2,181,545	2,284,859	462,473	21.2%	568,387	26.1%	585,508	25.6%	1,616,368	70.7%	403,126	73.2%	45.2%
Employee related costs	546,092	530,235	128,352	23.5%	141,041	25.8%	140,348	26.5%	409,742	77.3%	134,508	76.1%	4.3%
Remuneration of councillors	29,411	29,510	6,943	23.6%	6,963	23.7%	8,096	27.4%	22,002	74.6%	6,420	70.3%	26.1%
Debt impairment	74,574	79,311	15,975	21.4%	15,975	21.4%	15,975	20.1%	47,925	60.4%	29,979	88.3%	(46.7%)
Depreciation and asset impairment	191,056	226,375	51,743	27.1%	51,711	27.1%	51,429	22.7%	154,883	68.4%	52,820	74.9%	(2.6%)
Finance charges	54,340	34,993	423	.8%	25,866	47.6%	540	1.5%	26,828	76.7%	10,786	47.9%	(95.0%)
Bulk purchases	527,570	524,456	129,221	24.5%	92,366	17.5%	152,196	29.0%	373,783	71.3%	36,306	69.8%	319.2%
Other Materials	49,561	46,259	8,894	17.9%	11,682	23.6%	11,344	24.5%	31,920	69.0%	12,610	81.5%	(10.0%)
Contracted services	334,054	400,626	48,432	14.5%	119,609	35.8%	102,250	25.5%	270,291	67.5%	72,764	69.5%	40.5%
Transfers and grants	150,239	158,501	32,180	21.4%	52,467	34.9%	35,507	22.4%	120,154	75.8%	25,997	63.9%	36.6%
Other expenditure	224,647	254,593	40,309	17.9%	50,708	22.6%	67,824	26.6%	158,841	62.4%	20,935	84.2%	224.0%
Loss on disposal of PPE	-		-	-		-		-		-	-	-	-
Surplus/(Deficit)	(24,093)	(137,672)	123,206		(40,992)		(65,824)		16,391		(9,675)		
Transfers recognised - capital	406,592	599,492	101,098	24.9%	56,393	13.9%	50,684	8.5%	208,175	34.7%	87,431	35.3%	(42.0%)
Contributions recognised - capital	-		-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-				-				-		
Surplus/(Deficit) after capital transfers and contributions	382,499	461,820	224,305		15,401		(15,140)		224,565		77,756		
Taxation	-		-	-			-	-		-		-	-
Surplus/(Deficit) after taxation	382,499	461,820	224,305		15,401		(15,140)		224,565		77,756		
Attributable to minorities		-	-	-	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	382,499	461,820	224,305		15,401		(15,140)		224,565		77,756		
Share of surplus/ (deficit) of associate	-		-	-	-		-	-	-		-	-	-
Surplus/(Deficit) for the year	382,499	461,820	224,305		15,401		(15,140)		224,565		77,756		

					201	5/16					201	14/15	
	Buc	get	First C	uarter	Second	Quarter	Third (Year t	o Date	Third (1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	582.416	807,538	112,464	19.3%	146.103	25.1%	58.321	7.2%	316,888	39.2%	126,291	43.7%	(53.8%)
National Government	406.592	524.501	63.920	15.7%	107.470	26.4%	32.800	6.3%	204.190	38.9%	96.654	46.8%	(66.1%)
Provincial Government	30,000	64.068	17.365	57.9%	(1,666)	(5.6%)	2,728	4.3%	18,427	28.8%	50,001	10.070	(100.0%)
District Municipality	30,000	04,000	17,505	37.370	(1,000)	(0.070)	2,720	4.070	10,421	20.070		1	(100.070)
Other transfers and grants			1									1	
Transfers recognised - capital	436,592	588.569	81,284	18.6%	105.804	24.2%	35.528	6.0%	222,617	37.8%	96,654	46.6%	(63.2%)
Borrowing	35,280	47.785	24,497	69.4%	5.932	16.8%	4.172	8.7%	34.600	72.4%	19.176	33.9%	(78.2%)
Internally generated funds	107,486	165,127	6.683	6.2%	34,367	32.0%	18.621	11.3%	59,671	36.1%	9,743	39.4%	91.1%
Public contributions and donations	3,058	6,058	- 0,000	0.270	-	32.070	10,021	- 11.576			718	35.2%	(100.0%)
Capital Expenditure Standard Classification	582,416	807,538	112,464	19.3%	146,103	25.1%	58,321	7.2%	316,888	39.2%	126,291	43.7%	(53.8%)
Governance and Administration	23,167	30,232	21,653	93.5%	18,102	78.1%	16,717	55.3%	56,473	186.8%	8,562	121.6%	95.2%
Executive & Council	8,328	8,580		-	1,726	20.7%		-	1,726	20.1%		25.4%	-
Budget & Treasury Office	6,939	11,042	485	7.0%	2,190	31.6%	113	1.0%	2,787	25.2%	3,871	73.3%	(97.1%)
Corporate Services	7,900	10,609	21,169	268.0%	14,187	179.6%	16,604	156.5%	51,959	489.8%	4,691	249.5%	254.0%
Community and Public Safety	41,543	39,799	3,717	8.9%	10,104	24.3%	2,966	7.5%	16,787	42.2%	6,682	43.4%	(55.6%)
Community & Social Services	15,919	33,770	291	1.8%	4,911	30.9%	1,481	4.4%	6,683	19.8%	2,035	14.1%	(27.2%)
Sport And Recreation	15,525	2,371	340	2.2%	617	4.0%	39	1.7%	996	42.0%	206	20.0%	(81.0%)
Public Safety	10,100	3,658	3,086	30.6%	4,576	45.3%	1,446	39.5%	9,108	249.0%	4,441		(67.4%)
Housing						-		-	-	-			
Health			-			-		-	-	-			-
Economic and Environmental Services	201,482	369,813	28,230	14.0%	67,896	33.7%	17,017	4.6%	113,144	30.6%	63,715	44.0%	(73.3%)
Planning and Development	27,140	21,465	307	1.1%	2,367	8.7%		-	2,674	12.5%	972	17.2%	(100.0%)
Road Transport	174,342	348,348	27,923	16.0%	65,529	37.6%	17,017	4.9%	110,470	31.7%	62,743	45.6%	(72.9%)
Environmental Protection			-	-			-	-		-	-	-	-
Trading Services	316,223	367,694	58,789	18.6%	50,001	15.8%	21,621	5.9%	130,411	35.5%	47,333	34.3%	(54.3%)
Electricity	31,823	41,623	11,307	35.5%	6,723	21.1%	465	1.1%	18,495	44.4%	4,594	34.7%	(89.9%)
Water	238,277	275,198	46,527	19.5%	35,229	14.8%	18,688	6.8%	100,444	36.5%	33,011	37.7%	(43.4%)
Waste Water Management	34,223	38,872	955	2.8%	6,913	20.2%	851	2.2%	8,719	22.4%	3,424	13.7%	(75.2%)
Waste Management	11,900	12,000	-	-	1,136	9.5%	1,618	13.5%	2,753	22.9%	6,303	52.5%	(74.3%)
Other	- 1	-	74	-	-	-	-	-	74	-	-	-	

					201	5/16					201	14/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	to Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	2,574,860	2,538,833	712,949	27.7%	766,858	29.8%	782,846	30.8%	2,262,653	89.1%	795,066	87.3%	(1.5%)
Property rates, penalties and collection charges	354,648	374,063	297,616	83.9%	388,439	109.5%	296,592	79.3%	982,647	262.7%	278,498	256.3%	6.5%
Service charges	949,232	824,625	23,814	2.5%	21,629	2.3%	23,590	2.9%	69,034	8.4%	24,538	8.3%	(3.9%)
Other revenue	271,752	272,181	40,563	14.9%	32,560	12.0%	37,929	13.9%	111,051	40.8%	36,711	64.4%	3.3%
Government - operating	471,502	459,402	192,526	40.8%	141,835	30.1%	115,518	25.1%	449,879	97.9%		71.1%	(100.0%)
Government - capital	509,804	589,783	158,263	31.0%	182,289	35.8%	308,716	52.3%	649,268	110.1%	455,075	116.9%	(32.2%)
Interest	17,922	18,779	167	.9%	105	.6%	501	2.7%	773	4.1%	244	1.8%	105.2%
Dividends				-				-					-
Payments	(1,901,773)	(1,893,747)	(726,439)	38.2%	(559,494)	29.4%	(614.336)	32.4%	(1,900,270)	100.3%	(626,425)	106.4%	(1.9%)
Suppliers and employees	(1,711,535)	(1,766,422)	(724,711)	42.3%	(546,735)	31.9%	(605,061)	34.3%	(1,876,507)	106.2%	(612,627)	117.4%	(1.2%)
Finance charges	(40,199)	(40,199)	(423)	1.1%	(10,426)	25.9%	(6,683)	16.6%	(17,532)	43.6%	(3,788)	45.5%	76.4%
Transfers and grants	(150,039)	(87.126)	(1,306)	.9%	(2.333)	1.6%	(2.592)	3.0%	(6,231)	7.2%	(10.010)	11.8%	(74.1%)
Net Cash from/(used) Operating Activities	673,088	645,086	(13,491)	(2.0%)	207,364	30.8%	168,510	26.1%	362,383	56.2%	168,641	34.3%	(.1%)
Cash Flow from Investing Activities													
Receipts	4,390	207.208	1,727	39.3%	171	3.9%	108	.1%	2,006	1.0%	(21,778)	66.0%	(100.5%)
Proceeds on disposal of PPE	4,390	4.390	1,727	39.3%	171	3.9%	108	2.5%	2,000	45.7%	(21,778)	1.514.2%	(100.5%)
Decrease in non-current debtors	4,000	4,550	1,727	33.370		3.570	100	2.570	2,000	40.7 /0	(21,770)	1,514.270	(100.570)
Decrease in other non-current receivables		202.818		-		-	-	-					
Decrease in other non-current receivables Decrease (increase) in non-current investments		202,010	-	-		-	-	-		-	-	-	-
Payments	(582,416)	(807,538)	(96,663)	16.6%	(171,172)	29.4%	(91.873)	11.4%	(359,708)	44.5%	(120.917)	42.7%	(24.0%)
Capital assets	(582,416)	(807,538)	(96,663)	16.6%	(171,172)	29.4%	(91,873)	11.4%	(359,706)	44.5%	(120,917)	42.7%	(24.0%)
Net Cash from/(used) Investing Activities	(578.026)	(600,330)	(94,936)	16.4%	(171,172)	29.4%	(91,765)	15.3%	(357,702)	59.6%	(142,694)	39.2%	(35.7%)
	(3/8,026)	(600,330)	(94,936)	16.4%	(171,001)	29.6%	(91,765)	15.3%	(357,702)	39.6%	(142,694)	39.2%	(35.7%)
Cash Flow from Financing Activities													
Receipts	44,490	52,018	18,878	42.4%	18,597	41.8%	12,597	24.2%	50,071	96.3%	7,978	27.4%	57.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	44,490	52,018	18,878	42.4%	18,597	41.8%	12,597	24.2%	50,071	96.3%	7,978	27.4%	57.9%
Increase (decrease) in consumer deposits		-	-	-			-	-		-	-	-	-
Payments	(18,600)	(21,812)	(1,617)		(7,822)	42.1%	(4,631)	21.2%	(14,071)	64.5%	(3,569)	64.5%	29.8%
Repayment of borrowing	(18,600)	(21,812)	(1,617)	8.7%	(7,822)	42.1%	(4,631)	21.2%	(14,071)	64.5%	(3,569)	64.5%	29.8%
Net Cash from/(used) Financing Activities	25,889	30,206	17,261	66.7%	10,774	41.6%	7,965	26.4%	36,000	119.2%	4,409	20.6%	80.7%
Net Increase/(Decrease) in cash held	120,951	74,961	(91,166)	(75.4%)	47,137	39.0%	84,710	113.0%	40,681	54.3%	30,356	(39.2%)	179.1%
Cash/cash equivalents at the year begin:	153.786	94.844	94.844	61.7%	3,678	2.4%	50.815	53.6%	94.844	100.0%	43,174	100.0%	17.7%
Cash/cash equivalents at the year end:	274.737	169.805	3,678	1.3%	50.815	18.5%	135,525	79.8%	135,525	79.8%	73,530	47.8%	
Casticasti equivalents at the year end:	214,131	109,000	3,070	1.3%	30,813	16.3%	130,020	/9.6%	135,525	79.6%	73,530	47.0%	04.37

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2,873	20.8%	4		1,593	11.5%	9,368	67.7%	13,837	5.4%	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	54,430	69.6%	148	.2%	9,380	12.0%	14,278	18.2%	78,236	30.4%	-	-	
Receivables from Non-exchange Transactions - Property Rates	22,647	22.1%	107	.1%	9,132	8.9%	70,464	68.8%	102,351	39.8%	-	-	
Receivables from Exchange Transactions - Waste Water Manageme	1,198	21.4%	1		542	9.7%	3,867	69.0%	5,608	2.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	4,922	19.2%	16	.1%	2,050	8.0%	18,682	72.8%	25,671	10.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	358	8.8%	-		153	3.8%	3,562	87.5%	4,073	1.6%	-	-	
Interest on Arrear Debtor Accounts	994	6.7%	-		921	6.2%	12,906	87.1%	14,821	5.8%	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-		-	-		-	-	-	
Other	1,639	12.8%	332	2.6%	1,724	13.5%	9,085	71.1%	12,780	5.0%	-	-	
Total By Income Source	89,062	34.6%	608	.2%	25,495	9.9%	142,212	55.3%	257,377	100.0%		-	-
Debtors Age Analysis By Customer Group													
Organs of State	7,856	13.9%	70	.1%	4,311	7.6%	44,179	78.3%	56,416	21.9%	-	-	
Commercial	33,077	68.4%	174	.4%	7,392	15.3%	7,722	16.0%	48,365	18.8%	-	-	
Households	47,204	31.6%	360	.2%	13,558	9.1%	88,380	59.1%	149,502	58.1%	-	-	
Other	925	29.9%	4	.1%	234	7.6%	1,931	62.4%	3,094	1.2%	-	-	
Total By Customer Group	80 063	24 69/	608	20/	25 405	0.00/	1/12 2/12	EE 20/	257 277	400.09/	_		

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	609	2.2%	2,266	8.3%	24,379	89.5%	27,254	20.3%
PAYE deductions			-		-	-		-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-		-
Loan repayments			-		-	-		-	-	-
Trade Creditors	2,722	51.9%	1,162	22.1%	779	14.8%	584	11.1%	5,247	3.9%
Auditor-General			-		-	-		-	-	-
Other	4,634	4.5%	25,815	25.3%	8,471	8.3%	63,099	61.9%	102,020	75.8%
Total	7,356	5.5%	27,585	20.5%	11,516	8.6%	88,063	65.5%	134,521	100.0%

 Contact Details
 Mr N M Seanego
 013 759 2041

 Financial Manager
 Mr O P Mokoena
 013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

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MPUMALANGA: UMJINDI (MP323) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2015/16										201	4/15	
	Bud	lget	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2014/15
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	244,715	244,715	70,504	28.8%	60,834	24.9%	71,645	29.3%	202,983	82.9%	33,635	68.9%	113.0%
Property rates	18,604	18,604	6,225	33.5%	6,101	32.8%	6,118	32.9%	18,444	99.1%	3,574	82.4%	71.2%
Property rates - penalties and collection charges													
Service charges - electricity revenue	83,784	83,784	18,469	22.0%	15,991	19.1%	21,071	25.1%	55,530	66.3%	16,812	66.7%	25.3%
Service charges - water revenue	30,175 6,280	30,175 6.280	8,367	27.7% 24.5%	11,810	39.1% 24.1%	12,123 1.589	40.2% 25.3%	32,300	107.0% 73.8%	3,701 1.459	56.1% 73.6%	227.5% 8.9%
Service charges - sanitation revenue	13.598	13.598	1,537 3.407	24.5% 25.1%	1,511 3,401	24.1%	3,422	25.3% 25.2%	4,636 10.230	75.2%	3,180	75.0%	7.6%
Service charges - refuse revenue	13,390	13,390	-, -	25.176	3,401	25.0%	3,422	25.276	10,230	15.2%	3,100	/0.076	7.0%
Service charges - other Rental of facilities and equipment	1.359	1.359	172	12.7%	176	13.0%	167	12.3%	515	37.9%	133	56.2%	25.6%
Interest earned - external investments	371	371	739	199.2%	280	75.5%	619	166.8%	1.638	441.5%	261	195.9%	136.9%
Interest earned - external investments Interest earned - outstanding debtors	2.120	2.120	1.004	47.3%	1,597	75.5%	1.723	81.3%	4,323	203.9%	1,429	218.9%	20.5%
Dividends received	2,120	2,120	1,004	47.3%	1,597	15.3%	1,723	01.376	4,323	203.9%	1,429	210.976	20.5%
Fines	267	267	- 8	2.9%	. 0	.1%	-	-	- 8	3.0%	- 56	40.7%	(100.0%)
Licences and permits	1.790	1.790	0	2.9%	1	.176	114	6.4%	116	6.5%	1	30.6%	10.577.6%
Agency services	1,790	1,750			,		2.452	202.5%	2.452	202.5%	476	67.6%	415.4%
Transfers recognised - operational	71,408	71.408	28.071	39.3%	19.131	26.8%	2,432	28.8%	67.799	94.9%	1.100	67.9%	1.772.7%
Other own revenue	6.101	6,101	2,504	41.0%	835	13.7%	1,651	27.1%	4,990	81.8%	1,198	52.1%	37.8%
Gains on disposal of PPE	7,648	7,648	2,304	41.070	-	- 10.770	1,001	21.170	4,330	- 01.0%	254	32.170	(100.0%)
Operating Expenditure	286,306	286,306	51,955	18.1%	55,087	19.2%	57,548	20.1%	164,590	57.5%	45,666	54.9%	26.0%
Employee related costs	91,518	91,518	20,899	22.8%	20,576	22.5%	21,849	23.9%	63,324	69.2%	18,427	65.7%	18.6%
Remuneration of councillors	7,463	7,463	1,444	19.3%	1,444	19.3%	1,528	20.5%	4,416	59.2%	1,362	57.5%	12.2%
Debt impairment	16,294	16,294	-	-		-	-	-		-			-
Depreciation and asset impairment	24,380	24,380	-	-	-	-	-	-	-	-	-	-	-
Finance charges	799	799	194	24.3%	(88)	(11.0%)	170	21.2%	276	34.6%	745	112.5%	(77.2%)
Bulk purchases	71,721	71,721	19,352	27.0%	17,410	24.3%	16,656	23.2%	53,418	74.5%	14,204	73.5%	17.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	214	-	(100.0%)
Contracted services	12,466	12,466	-	-	3,201	25.7%	2,413	19.4%	5,614	45.0%	2,049	54.6%	17.7%
Transfers and grants	8,375	8,375	2,647	31.6%	2,287	27.3%	2,707	32.3%	7,640	91.2%	3,677	108.7%	(26.4%)
Other expenditure	53,290	53,290	7,420	13.9%	10,257	19.2%	12,225	22.9%	29,902	56.1%	4,987	36.9%	145.2%
Loss on disposal of PPE	-	-	-	-		-	-	-		-	-	-	-
Surplus/(Deficit)	(41,591)	(41,591)	18,549		5,747		14,097		38,393		(12,031)		
Transfers recognised - capital	114,650	109,236	4	-		-	(13)	-	(9)	-		26.8%	(100.0%)
Contributions recognised - capital	-	-	-	-		-	-	-		-			-
Contributed assets	-		-				-				-		
Surplus/(Deficit) after capital transfers and contributions	73,059	67,645	18,552		5,747		14,084		38,384		(12,031)		
Taxation	-												
Surplus/(Deficit) after taxation	73,059	67,645	18,552		5,747		14,084		38,384		(12,031)		
Attributable to minorities									-				
Surplus/(Deficit) attributable to municipality	73,059	67,645	18,552		5,747		14,084		38,384		(12,031)		
Share of surplus/ (deficit) of associate										-			-
Surplus/(Deficit) for the year	73,059	67,645	18,552		5,747		14,084		38,384		(12,031)		

					201	15/16					201	4/15	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	118.381	116,267	20,785	17.6%	39,253	33.2%	11,589	10.0%	71.627	61.6%	11.838	33.9%	(2.1%
National Government	114,650	112,536	20,785	18.1%	39,253	34.2%	11,007	9.8%	71.045	63.1%	11,838	39.1%	(7.0%
Provincial Government	114,000	112,000	20,700	10.170	00,200	04.270	582	3.070	582	00.170	11,000	13.1%	(100.0%
District Municipality							302		- 302			10.170	(100.070
Other transfers and grants													
Transfers recognised - capital	114,650	112,536	20.785	18.1%	39,253	34.2%	11.589	10.3%	71.627	63.6%	11.838	35.9%	(2.1%
Borrowing	,		-	- 10.170	-		- 1,000	- 10.070	- 1,021	-		-	(2.17)
Internally generated funds	3,731	3,731	-	_				-	-		_	_	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	118,381	116,267	20,785	17.6%	39,253	33.2%	11,589	10.0%	71,627	61.6%	11,838	33.9%	(2.1%
Governance and Administration	1,879	1,879	-	-	-	-	-	-	-	-	-	-	
Executive & Council	41	41		-		-	-	-		-			-
Budget & Treasury Office	1,380	1,380	-	-		-	-	-		-	-	-	-
Corporate Services	458	458	-	-		-	-	-		-	-	-	-
Community and Public Safety	569	569	155	27.2%	3,792	666.0%	51	9.0%	3,998	702.2%	-	-	(100.0%
Community & Social Services	157	157	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	280	280	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	155	154.9%	3,792	3,791.7%	51	51.3%	3,998	3,998.0%	-	-	(100.09)
Housing	33	33	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10,211	4,797	-	-	1,744	17.1%	-	-	1,744	36.3%	200	1.3%	(100.0%
Planning and Development	127	127	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10,084	4,670	-	-	1,744	17.3%	-	-	1,744	37.3%	200	1.3%	(100.0%
Environmental Protection	-		-	-	-	-	-	-		-	-	-	-
Trading Services	105,721	109,021	20,630	19.5%	33,718	31.9%	11,538	10.6%	65,886	60.4%	11,639	47.9%	(.9%
Electricity	8,430	8,430	223	2.6%	4,058	48.1%	627	7.4%	4,908	58.2%	476	29.9%	31.89
Water	97,251	100,551	20,407	21.0%	29,660	30.5%	10,911	10.9%	60,978	60.6%	10,908	69.3%	l
Waste Water Management	33	33	-	-	-	-	-	-	-	-	256	8.3%	(100.0%
Waste Management	7	7	-	-	-	-	-	-	-	-	-	-	-
Other		-	-		-	-			-				

					201	5/16					201	14/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	340,613	343,913	112,386	33.0%	117,736	34.6%	85,313	24.8%	315,435	91.7%	82,822	79.2%	3.0%
Property rates, penalties and collection charges	16,376	16,376	4,596	28.1%	4,564	27.9%	5,138	31.4%	14,298	87.3%	6,084		(15.5%)
Service charges	125,101	125,101	28,787	23.0%	33,531	26.8%	31,242	25.0%	93,560	74.8%	23,964	53.1%	30.4%
Other revenue	10,512	10,512	12,958	123.3%	10,072	95.8%	12,767	121.5%	35,797	340.5%	10,263		24.4%
Government - operating	71,408	71.408	31.075	43.5%	19.562	27.4%	17.272	24.2%	67.909	95.1%	538	48.9%	3.110.4%
Government - capital	114,650	117,950	33,733	29.4%	49,728	43.4%	18.275	15.5%	101,736	86.3%	41,697	97.5%	(56.2%)
Interest	2,566	2.566	1,237	48.2%	280	10.9%	619	24.1%	2.135	83.2%	275	29.8%	124.7%
Dividends							_				_		
Payments	(229,199)	(229,199)	(56,381)	24.6%	(51,927)	22.7%	(58,565)	25.6%	(166,873)	72.8%	(53,287)	75.6%	9.9%
Suppliers and employees	(220,025)	(220,025)	(53,540)	24.3%	(49,728)	22.6%	(55,746)	25.3%	(159,014)	72.3%	(51,180)	75.9%	8.9%
Finance charges	(799)	(799)	(194)	24.3%	88	(11.0%)	(170)	21.2%	(276)	34.6%	(745)		(77.2%)
Transfers and grants	(8.375)	(8.375)	(2.647)	31.6%	(2.287)	27.3%	(2.650)	31.6%	(7.583)	90.5%	(1,363)	51.3%	94.5%
Net Cash from/(used) Operating Activities	111,414	114,714	56.005	50.3%	65,810	59.1%	26,748	23.3%	148,562	129.5%	29,535	93.1%	(9.4%)
Cash Flow from Investing Activities		,	,		,				.,		.,		(*,
	7.648	7.648											
Receipts	7,648	7, 648 7.648	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	7,648	7,648	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors		-	-	-		-	-	-		-	-	-	-
Decrease in other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments					-								
Payments	(114,650)	(112,536)	(17,659)	15.4%	(39,253)	34.2%	(16,082)	14.3%	(72,995)	64.9%	(15,422)		4.3%
Capital assets	(114,650)	(112,536)	(17,659)	15.4%	(39,253)	34.2%	(16,082)	14.3%	(72,995)	64.9%	(15,422)	41.3%	4.3%
Net Cash from/(used) Investing Activities	(107,002)	(104,888)	(17,659)	16.5%	(39,253)	36.7%	(16,082)	15.3%	(72,995)	69.6%	(15,422)	41.3%	4.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-		-	-	
Short term loans			-	-	-	-	-	-	-	-		-	-
Borrowing long term/refinancing		-	-	-			-	-		-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,093)	(1,093)	-	-	-	-	-	-	-	-	(480)	90.4%	(100.0%)
Repayment of borrowing	(1,093)	(1,093)	-	-	-	-	-	-	-	-	(480)	90.4%	(100.0%)
Net Cash from/(used) Financing Activities	(1,093)	(1,093)							-		(480)	90.4%	(100.0%)
Net Increase/(Decrease) in cash held	3,319	8,733	38,346	1,155.5%	26,556	800.2%	10,665	122.1%	75,567	865.3%	13,633	(189.7%)	(21.8%)
Cash/cash equivalents at the year begin:	(292)	-,,	9.667	(3,309.3%)	48,012	(16,436.9%)	74.568		9.667		9,120	.3%	717.6%
Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	3.026	8.733	48,012	1,586,4%	74,568	2,463.9%	85,233	976.0%	85,233	976.0%	22,753	(7,804.0%)	274.6%
Cash/cash equivalents at the year end:	3,026	8,733	48,012	1,586.4%	/4,568	2,463.9%	85,233	9/6.0%	85,233	976.0%	22,753	(7,804.0%)	2/4.6%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			bts Written Off to btors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2,166	5.9%	1,736	4.7%	1,461	3.9%	31,635	85.5%	36,999	30.2%	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	1,373	12.7%	753	7.0%	984	9.1%	7,663	71.1%	10,773	8.8%	-	-	
Receivables from Non-exchange Transactions - Property Rates	934	3.3%	819	2.9%	724	2.6%	25,854	91.3%	28,332	23.1%	-	-	
Receivables from Exchange Transactions - Waste Water Manageme	378	3.3%	314	2.7%	267	2.3%	10,596	91.7%	11,555	9.4%	-	-	
Receivables from Exchange Transactions - Waste Management	741	3.5%	548	2.6%	531	2.5%	19,091	91.3%	20,910	17.1%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors			-		-		-	-		-	-	-	-
Interest on Arrear Debtor Accounts			-		-		-	-		-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-	-	-	-		-	-	-	-
Other	960	6.9%	79	.6%	1,174	8.4%	11,771	84.2%	13,985	11.4%	-	-	
Total By Income Source	6,552	5.3%	4,249	3.5%	5,142	4.2%	106,610	87.0%	122,553	100.0%			-
Debtors Age Analysis By Customer Group													
Organs of State	834	20.2%	179	4.3%	730	17.7%	2,387	57.8%	4,129	3.4%	-	-	
Commercial	1,207	5.8%	850	4.1%	634	3.1%	18,013	87.0%	20,704	16.9%	-	-	
Households	4,511	4.6%	3,221	3.3%	3,204	3.3%	86,200	88.7%	97,136	79.3%	-	-	
Other	-	-	-	-	573	98.2%	11	1.8%	584	.5%	-	-	
Total By Customer Group	6 552	5 3%	4 249	3 5%	5 1/12	4 29/	106 610	97.0%	122 553	100.0%			

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6,441	100.0%	-	-	-	-	-	-	6,441	41.2%
Bulk Water	-	-	-	-	-		-	-	-	-
PAYE deductions	-	-	-	-	-		-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	11	33.8%	3	8.0%	19	58.3%	-	-	32	.2%
Other	1,288	14.1%	2,140	23.4%	1,090	11.9%	4,634	50.6%	9,152	58.6%
Total	7,740	49.5%	2,143	13.7%	1,109	7.1%	4,634	29.7%	15,626	100.0%

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

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date: Date:

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2015/16										201	4/15	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2014/15
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2015/16
												-	
Operating Revenue and Expenditure													
Operating Revenue	673,687	673,687	256,739	38.1%	201,245	29.9%	126,271	18.7%	584,255	86.7%	77,859	77.1%	62.2%
Property rates	88,315	88,315	23,178	26.2%	20,232	22.9%	22,244	25.2%	65,654	74.3%	26,304	90.0%	(15.4%)
Property rates - penalties and collection charges													-
Service charges - electricity revenue	79,972	79,972	17,387	21.7%	19,234	24.1%	15,912	19.9%	52,532	65.7%	17,460	78.8%	(8.9%
Service charges - water revenue Service charges - sanitation revenue	17,191 4,285	17,191 4.285	4,746 1.077	27.6% 25.1%	4,801 1.072	27.9% 25.0%	2,294 707	13.3% 16.5%	11,840 2.856	68.9% 66.7%	4,193 961	78.5% 75.1%	(45.3% (26.4%
Service charges - sanitation revenue Service charges - refuse revenue	4,265 6.527	6,527	1,633	25.1%	1,072	23.0%	911	14.0%	4.043	61.9%	1,384	75.1%	(34.2%
Service charges - refuse revenue Service charges - other	0,327	0,527	1,033	25.0%	1,499	23.0%	911	14.0%	4,043	01.9%	1,304	/0.076	(34.2%
Rental of facilities and equipment	5.680	5.680	470	8.3%	547	9.6%	332	5.8%	1.348	23.7%	343	55.2%	(3.2%
Interest earned - external investments	728	728	363	49.9%	2.345	322.0%	67	9.2%	2.775	381.1%	343	.9%	991.49
Interest earned - outstanding debtors	1.796	1.796	1.697	94.5%	1.646	91.6%	1.132	63.0%	4.475	249.1%	1,284	137.8%	(11.9%
Dividends received	1,750	1,750	1,007	34.570	1,040	31.070	1,152	00.070	4,413	240.170	1,204	137.070	(11.576)
Fines	9,683	9,683	1,003	10.4%	1,289	13.3%	790	8.2%	3,083	31.8%	1,787	68.7%	(55.8%)
Licences and permits	22	22	1,000	3.1%	1	5.8%	0	1.3%	2	10.2%	4	63.6%	(92.7%)
Agency services	14.667	14.667	6.031	41.1%	5.416	36.9%	(3.684)	(25.1%)	7.763	52.9%	7.210	146.1%	(151.1%)
Transfers recognised - operational	436.751	436.751	197,417	45.2%	141.012	32.3%	86.488	19.8%	424.917	97.3%	15.868	71.8%	445.0%
Other own revenue	8,070	8,070	1,387	17.2%	2,151	26.7%	(922)	(11.4%)	2,616	32.4%	1,055	77.0%	(187.4%)
Gains on disposal of PPE	-	-	350	- 1	-	-	- '	- "	350	-	-	-	-
Operating Expenditure	582.321	582.321	121.258	20.8%	155.059	26.6%	94.819	16.3%	371.137	63.7%	107.519	60.5%	(11.8%)
Employee related costs	246,785	246,785	66.132	26.8%	78,380	31.8%	44.603	18.1%	189,115	76.6%	59,092	80.7%	(24.5%)
Remuneration of councillors	21,690	21,690	5,226	24.1%	5,268	24.3%	3,699	17.1%	14,193	65.4%	4,893	76.8%	(24.4%)
Debt impairment	17,966	17,966		-				-	-	-		-	
Depreciation and asset impairment	67,874	67,874		-		-			-	-	-	-	
Finance charges	781	781	790	101.2%	1,828	234.2%	401	51.4%	3,019	386.7%	207	82.6%	94.0%
Bulk purchases	81,622	81,622	19,154	23.5%	26,455	32.4%	16,307	20.0%	61,917	75.9%	9,064	57.3%	79.9%
Other Materials	1,436	1,436	256	17.8%	218	15.2%	275	19.2%	749	52.2%	366	50.3%	(24.8%
Contracted services	21,410	21,410	5,810	27.1%	6,363	29.7%	6,381	29.8%	18,554	86.7%	2,211	85.5%	188.69
Transfers and grants	223	223	-	-	-	-	-	-		-	-	-	-
Other expenditure	122,535	122,535	23,891	19.5%	36,546	29.8%	23,153	18.9%	83,590	68.2%	31,686	58.7%	(26.9%)
Loss on disposal of PPE	-		-	-	-		-	-	-	-	-	-	-
Surplus/(Deficit)	91,366	91,366	135,480		46,185		31,452		213,118		(29,660)		
Transfers recognised - capital	382,574	382,574	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-		-		-		-		
Surplus/(Deficit) after capital transfers and contributions	473,940	473,940	135,480		46,185		31,452		213,118		(29,660)		
Taxation	-			-									
Surplus/(Deficit) after taxation	473,940	473,940	135,480		46,185		31,452		213,118		(29,660)		
Attributable to minorities	-												
Surplus/(Deficit) attributable to municipality	473,940	473,940	135,480		46,185		31,452		213,118		(29,660)		
Share of surplus/ (deficit) of associate	-		-	-								-	
Surplus/(Deficit) for the year	473,940	473,940	135,480		46,185		31,452		213,118		(29,660)		

					201	15/16					201	14/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/1
Capital Revenue and Expenditure													
Source of Finance	413.179	413,179	30,445	7.4%	83,340	20.2%	51.695	12.5%	165,479	40.1%	40,189	60.4%	28.69
National Government	382,574	382.574	30.101	7.9%	81,924	21.4%	47.765	12.5%	159.790	41.8%	41.302	62.6%	15.6
Provincial Government	002,011	002,011	00,101	1.070	01,021		,,,,,	12.070	100,700	- 11.070	11,002	02.070	10.0
District Municipality													_
Other transfers and grants													_
Transfers recognised - capital	382,574	382,574	30,101	7.9%	81,924	21.4%	47.765	12.5%	159,790	41.8%	41,302	62.6%	15.6
Borrowing	-	-	-	-				-	-	-		-	-
Internally generated funds	30.605	30.605	344	1.1%	1.415	4.6%	3.930	12.8%	5.690	18.6%	(1,112)	16.2%	(453.49
Public contributions and donations	-		-	-		-	-	-	-	-	- '	-	` -
Capital Expenditure Standard Classification	413,179	413,179	30,445	7.4%	83,340	20.2%	51,695	12.5%	165,479	40.1%	40,189	60.4%	28.6
Governance and Administration	8,660	8,660	166	1.9%	727	8.4%		-	893	10.3%	(1,250)	11.8%	(100.0%
Executive & Council			-	-	-	-	-	-	-	-	31	44.6%	(100.09
Budget & Treasury Office	7,040	7,040	-	-	173	2.5%	-	-	173	2.5%			-
Corporate Services	1,620	1,620	166	10.3%	555	34.2%	-	-	721	44.5%	(1,281)	10.6%	(100.0
Community and Public Safety	2,600	2,600	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	400	400	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-		-	-	-	-	-	-	-	-	-	-	-
Public Safety	2,200	2,200	-	-	-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-		-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58,830	58,830	13,469	22.9%	27,843	47.3%	10,261	17.4%	51,573	87.7%	3,392	59.7%	202.5
Planning and Development	24,705	24,705	3,408	13.8%	10,684	43.2%	3,181	12.9%	17,273	69.9%	637	31.1%	399.0
Road Transport Environmental Protection	33,525	33,525	10,060	30.0%	17,159	51.2%	7,080	21.1%	34,300	102.3%	2,755	67.9%	157.0
	600 343.089	600 343.089	16.810	4.9%	54.769	16.0%	41.433	12.1%	113.013	32.9%	38.047	61.0%	8.9
Trading Services Electricity	343,089 15.700	343,089 15.700	16,810 176	4.9% 1.1%	54,769 2.679	16.0% 17.1%	41,433 3.736	12.1% 23.8%	113,013 6.591	32.9% 42.0%	38,047 1.642	61.0% 26.8%	127.6
Electricity Water	15,700 298.049	298,049	16.477	1.1%	40.797	17.1%	3,736	23.8% 12.6%	94.805	42.0% 31.8%	30,185	26.8%	127.0
Waste Water Management	296,049	24,500	157	5.5%	11,267	46.0%	37,531	12.0%	94,605	47.3%	6.053	77.7%	(97.3
Waste Management	4.840	4.840	157	.076	26	.5%	100	.770	26	.5%	167	97.1%	(100.0
Other	4,040	4,040			20	.576		-	20	.576	107	37.170	(100.0

					201	5/16					201	4/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1,000,433	1,000,433	386,369	38.6%	329,016	32.9%	301,799	30.2%	1,017,184	101.7%	209,017	106.2%	44.4%
Property rates, penalties and collection charges	48,382	48,382	17,809	36.8%	18,035	37.3%	12,834	26.5%	48,678	100.6%	13,259	66.3%	(3.2%)
Service charges	101,530	101,530	19,401	19.1%	24,257	23.9%	28,425	28.0%	72,083	71.0%	21,282	125.6%	33.6%
Other revenue	29,258	29,258	25,098	85.8%	56,019	191.5%	42,656	145.8%	123,774	423.0%	41,653	634.5%	2.4%
Government - operating	436,751	436,751	179,771	41.2%	142,441	32.6%	107,187	24.5%	429,399	98.3%	1,635	67.8%	6,455.8%
Government - capital	382,574	382,574	142,229	37.2%	87,033	22.7%	110,288	28.8%	339,550	88.8%	130,398	128.1%	(15.4%)
Interest	1,938	1,938	2,060	106.3%	1,231	63.5%	409	21.1%	3,700	191.0%	790	181.4%	(48.3%)
Dividends	-	-		-				-	-	-		-	
Payments	(496,481)	(496,481)	(375,632)	75.7%	(222,509)	44.8%	(191,073)	38.5%	(789,214)	159.0%	(139,894)	144.8%	36.6%
Suppliers and employees	(495,478)	(495,478)	(375,302)	75.7%	(220,681)	44.5%	(190,510)	38.4%	(786,493)	158.7%	(139,687)	145.1%	36.4%
Finance charges	(781)	(781)	(330)	42.2%	(1,828)	234.2%	(563)	72.1%	(2,720)	348.5%	(207)	82.6%	172.2%
Transfers and grants	(223)	(223)		-		-		-	-	-			-
Net Cash from/(used) Operating Activities	503,952	503,952	10,737	2.1%	106,507	21.1%	110,726	22.0%	227,971	45.2%	69,123	71.7%	60.2%
Cash Flow from Investing Activities													
Receipts	_	_	_	_	_	_	_	_	_	l _	_	_	_
Proceeds on disposal of PPE	-			-	-	-	-			1			-
Decrease in non-current debtors										1			
Decrease in other non-current receivables	-	-	_	-	-	-	-	-	_	· ·	-	_	-
Decrease (increase) in non-current investments						-							
Payments	(382,574)	(382,574)	(34,704)	9.1%	(88,264)	23.1%	(70.982)	18.6%	(193,950)	50.7%	(49,934)	90.5%	42.2%
Capital assets	(382,574)	(382,574)	(34,704)	9.1%	(88.264)	23.1%	(70,982)	18.6%	(193,950)	50.7%	(49,934)	90.5%	42.2%
Net Cash from/(used) Investing Activities	(382,574)	(382,574)	(34,704)	9.1%	(88,264)	23.1%	(70,982)	18.6%	(193,950)	50.7%	(49,934)	90.5%	42.2%
Cash Flow from Financing Activities	(, , , ,	(, , , ,	(, , , ,		(,-,				(, ,		(.,,		
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-		-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-		-	-	-		-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-		-	-	-		-	-		-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing							-	-		-			
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	121,377	121,377	(23,967)		18,243	15.0%	39,744	32.7%	34,021	28.0%	19,189	35.3%	107.1%
Cash/cash equivalents at the year begin:	164	164	33,418	20,323.6%	9,452	5,748.0%	27,695	16,842.8%	33,418	20,323.6%	29,332	34.5%	(5.6%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1,137	23.3%	459	9.4%	485	9.9%	2,796	57.3%	4,876	3.2%	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	10,478	73.0%	1,119	7.8%	573	4.0%	2,176	15.2%	14,346	9.5%	-	-	
Receivables from Non-exchange Transactions - Property Rates	7,964	7.0%	6,082	5.3%	5,430	4.8%	94,429	82.9%	113,906	75.3%	-	-	
Receivables from Exchange Transactions - Waste Water Manageme	339	26.6%	124	9.8%	79	6.2%	731	57.4%	1,273	.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	406	30.7%	130	9.8%	79	5.9%	710	53.6%	1,324	.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors			-			-	-	-		-	-	-	-
Interest on Arrear Debtor Accounts	686	5.8%	619	5.2%	550	4.6%	9,992	84.3%	11,847	7.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-	-	-	-		-	-	-	-
Other	375	10.0%	135	3.6%	218	5.8%	3,037	80.7%	3,766	2.5%	-	-	
Total By Income Source	21,385	14.1%	8,669	5.7%	7,414	4.9%	113,871	75.2%	151,338	100.0%			-
Debtors Age Analysis By Customer Group													
Organs of State	7,045	18.2%	2,888	7.5%	2,745	7.1%	25,956	67.2%	38,633	25.5%	-	-	
Commercial	8,773	10.1%	3,326	3.8%	2,751	3.2%	71,782	82.9%	86,632	57.2%	-	-	
Households	5,048	22.8%	2,257	10.2%	1,726	7.8%	13,103	59.2%	22,135	14.6%	-	-	
Other	518	13.2%	198	5.0%	192	4.9%	3,030	76.9%	3,938	2.6%	-	-	
Total By Customer Group	21 385	14 1%	8 669	5 7%	7 414	4 0%	113 871	75 2%	151 338	100.0%			

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity				-	-	-	-	-	-	-
Bulk Water				-	-	-	292	100.0%	292	.7%
PAYE deductions	3,312	100.0%		-	-	-	-	-	3,312	7.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4,020	100.0%	-	-	-	-	-	-	4,020	9.1%
Loan repayments				-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	84	3.6%	2,242	96.4%	2,326	5.3%
Auditor-General	-	-	-	-		-	-	-	-	-
Other	8,695	25.4%	671	2.0%	8,560	25.0%	16,256	47.6%	34,181	77.5%
Total	16,026	36.3%	671	1.5%	8,644	19.6%	18,790	42.6%	44,131	100.0%

 Contact Details
 Mr M D Ngwenya
 013 790 0245

 Financial Manager
 Mr SZ Malsabe (ACFO)
 013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date:

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating Nevende and Expenditure					201	15/16					201	4/15	
	Bud	get	First (Quarter	Second	d Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	925,818	950,982	572,776	61.9%	221,085	23.9%	183,634	19.3%	977,495	102.8%	43,277	81.8%	324.3%
Property rates	171,866	171,866	135,512	78.8%	13,716	8.0%	13,717	8.0%	162,945	94.8%	3,342	134.6%	310.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-		-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-		-	-	-	-
Service charges - water revenue	42,401	42,401	5,456	12.9%	3,238	7.6%	6,789	16.0%	15,484	36.5%	8,821	32.3%	(23.0%)
Service charges - sanitation revenue	2,937	2,937	769	26.2%	781	26.6%	1,359	46.3%	2,909	99.0%	1,062	60.1%	28.0%
Service charges - refuse revenue	6,081	6,081	1,578	25.9%	527	8.7%	2,126	35.0%	4,232	69.6%	3,371	83.0%	(36.9%)
Service charges - other	-		-	-		-	-	-		-	-	-	-
Rental of facilities and equipment	920	960	61	6.6%	134	14.6%	333	34.7%	528	55.0%	72	16.9%	359.8%
Interest earned - external investments	7,500	13,500	3,943	52.6%	4,493	59.9%	2,862	21.2%	11,298	83.7%	1,566	89.3%	82.7%
Interest earned - outstanding debtors	19,500	19,500	-	-		-	-	-		-	-	-	-
Dividends received			· .	T	-	-					1		
Fines	2,500	2,500	2	.1%	1	- 04 707	128	5.1%	130	5.2%	43	8.0%	194.8%
Licences and permits	17,454	10,407	6,040	34.6%	5,537	31.7%	6,879	66.1%	18,456	177.3%	4,007	77.9%	71.7%
Agency services	9,095 641.087	9,095 659.811	418.863	65.3%	190.834	29.8%	148.396	22.5%	758.093	114.9%	20.658	73.8%	618.3%
Transfers recognised - operational													
Other own revenue Gains on disposal of PPE	3,977 500	11,425 500	553	13.9%	1,823	45.8%	1,025 20	9.0% 4.1%	3,400 20	29.8% 4.1%	334	16.7%	206.6% (100.0%)
Operating Expenditure	858,560	908,033	160,870	18.7%	296,410	34.5%	207,961	22.9%	665,240	73.3%	136,318	68.3%	52.6%
Employee related costs	300,295	328,122	80,537	26.8%	90,480	30.1%	75,004	22.9%	246,021	75.0%	65,152	77.7%	15.1%
Remuneration of councillors	28,718	26,541	6,053	21.1%	6,051	21.1%	6,805	25.6%	18,909	71.2%	5,608	63.7%	21.4%
Debt impairment	115,000	115,000	-	-	57,500	50.0%	-	-	57,500	50.0%	-	49.5%	-
Depreciation and asset impairment	43,000	43,000	-	-	21,500	50.0%	-	-	21,500	50.0%	-	48.6%	-
Finance charges	577	-	33	5.7%	33	5.7%	-	-	66	-	-	-	-
Bulk purchases	171,820	171,820	45,358	26.4%	72,830	42.4%	74,333	43.3%	192,521	112.0%	25,700	47.0%	189.2%
Other Materials	40,186	62,488	7,552	18.8%	14,614	36.4%	18,394	29.4%	40,560	64.9%	2,912	5.8%	531.6%
Contracted services	38,971	35,971	4,447	11.4%	11,621	29.8%	9,542	26.5%	25,610	71.2%	9,141	65.5%	4.4%
Transfers and grants	23,046	23,046	8,814	38.2%	5,984	26.0%	8,122	35.2%	22,920	99.5%	3,770	211.4%	115.4%
Other expenditure	96,947	102,045	8,074	8.3%	15,798	16.3%	15,761	15.4%	39,633	38.8%	24,035	121.2%	(34.4%)
Loss on disposal of PPE	-	-	-	-	-		-	-	-	-	-	-	-
Surplus/(Deficit)	67,258	42,949	411,906		(75,325)		(24,326)		312,255		(93,041)		
Transfers recognised - capital	393,658	439,702	144,140	36.6%	143,155	36.4%	147,698	33.6%	434,993	98.9%	180,442	81.0%	(18.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-				-						
Surplus/(Deficit) after capital transfers and contributions	460,916	482,651	556,046		67,830		123,372		747,248		87,401		
Taxation	-					-							
Surplus/(Deficit) after taxation	460,916	482,651	556,046		67,830		123,372		747,248		87,401		
Attributable to minorities							-	-			-		-
Surplus/(Deficit) attributable to municipality	460,916	482,651	556,046		67,830		123,372		747,248		87,401		
Share of surplus/ (deficit) of associate				-			-	-			-		-
Surplus/(Deficit) for the year	460,916	482,651	556,046		67,830		123,372	_	747,248		87,401		

					201	5/16					201	14/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	460.915	482.650	26,139	5.7%	86,533	18.8%	138.746	28.7%	251,419	52.1%	46,557	33.6%	198.0%
National Government	393,658	482.650	26,139	6.6%	86,533	22.0%	138,746	28.7%	251,419	52.1%	46.557	37.0%	198.09
Provincial Government	330,000	402,000	20,100	0.070	- 00,000	22.070	100,140	20.170	201,410	32.170	40,007	37.070	130.07
District Municipality												1	
Other transfers and grants	67.257											1	
Transfers recognised - capital	460,915	482.650	26.139	5.7%	86,533	18.8%	138,746	28.7%	251,419	52.1%	46,557	33.6%	198.09
Borrowing	400,513	402,030	20,139	3.1 /6	00,333	10.076	130,740	20.770	231,413	JZ.1/0	40,337	33.076	130.07
Internally generated funds												1	
Public contributions and donations													
Capital Expenditure Standard Classification	460.915	482.650	26.139	5.7%	86.533	18.8%	138.746	28.7%	251.419	52.1%	46.557	33.6%	198.09
Governance and Administration	16,200	11,300	266	1.6%	617	3.8%	28	.2%	911	8.1%	949	41.6%	(97.1%
Executive & Council	10,200	11,500	200	1.070	017	3.070	20	.270	311	0.170	343	41.070	(31.170
Budget & Treasury Office													
Corporate Services	16.200	11.300	266	1.6%	617	3.8%	28	.2%	911	8.1%	949	40.4%	(97.1%
Community and Public Safety	14,100	967			920	6.5%		1	920	95.2%	1.866	47.2%	(100.0%
Community & Social Services	.,,	967				-		_		-	1.866	97.7%	(100.0%
Sport And Recreation	4,500			-	920	20.5%		-	920	_			,
Public Safety	500			-				-		_		14.4%	
Housing	9,100			-		-	-	-		-	-		-
Health				-		-	-	-		-	-		-
Economic and Environmental Services	132.665	163,417	18.046	13.6%	11,071	8.3%	16.333	10.0%	45.450	27.8%	14.538	60.8%	12.39
Planning and Development	22,165	19,865	1,007	4.5%	2,627	11.9%	375	1.9%	4,009	20.2%	3,978	42.9%	(90.6%
Road Transport	110,500	143,552	17,039	15.4%	8,445	7.6%	15,958	11.1%	41,442	28.9%	10,560	62.3%	51.19
Environmental Protection				-			-	-		-	-		-
Trading Services	270,950	306,966	7,826	2.9%	73,925	27.3%	122,386	39.9%	204,137	66.5%	29,204	19.7%	319.19
Electricity	17,200	9,780	999	5.8%	614	3.6%	78	.8%	1,691	17.3%		8.1%	(100.0%
Water	211,650	276,885	3,219	1.5%	69,426	32.8%	122,308	44.2%	194,954	70.4%	21,346	18.6%	473.0
Waste Water Management	31,500	13,000	3,608	11.5%	3,885	12.3%	-	-	7,493	57.6%	7,858	34.3%	(100.09
Waste Management	10,600	7,300	-	-	-	-	-	-	-	-	-	-	-
Other	27,000	-	-	-	-	-	-	-	-		-	-	-

					201	5/16					201	4/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1,160,155	1,263,575	590,923	50.9%	349,750	30.1%	312,006	24.7%	1,252,679	99.1%	210,753	71.2%	48.0%
Property rates, penalties and collection charges	63,590	29,552	16,215	25.5%	979	1.5%	1,381	4.7%	18,575	62.9%	2,293	-	(39.8%)
Service charges	19,025	4,049	1,107	5.8%	2,793	14.7%	3,304	81.6%	7,205	177.9%	1,337	2.4%	147.2%
Other revenue	28,470	36,372	6,655	23.4%	7,495	26.3%	8,365	23.0%	22,515	61.9%	4,457	-	87.7%
Government - operating	641.087	779.600	418.863	65.3%	190.834	29.8%	148.396	19.0%	758.093	97.2%	20.658	73.3%	618.3%
Government - capital	393,658	393.358	144,140	36.6%	143,155	36.4%	147.698	37.5%	434,993	110.6%	180,442	81.9%	(18.1%)
Interest	14,325	20,643	3.943	27.5%	4,493	31.4%	2.862	13.9%	11.298	54.7%	1,566	65.0%	82.7%
Dividends					-		-						
Payments	(698,561)	(858,770)	(191,613)	27.4%	(213.076)	30.5%	(266,422)	31.0%	(671,111)	78.1%	(117,176)	73.9%	127.4%
Suppliers and employees	(674,939)	(819,803)	(182,798)	27.1%	(207.093)	30.7%	(255,485)	31.2%	(645,377)	78.7%	(113,406)	75.2%	125.3%
Finance charges	(577)	(0.1,111)	(,,		(==:,===)		(16)		(16)		(1.12,101)		(100.0%)
Transfers and grants	(23.046)	(38.966)	(8.814)	38.2%	(5.984)	26.0%	(10.921)	28.0%	(25.719)	66.0%	(3.770)	42.7%	189.7%
Net Cash from/(used) Operating Activities	461,594	404,806	399,311	86.5%	136,673	29.6%	45,584	11.3%	581,568	143.7%	93,577	68.7%	(51.3%)
, , , ,	,	,	,		,		,		,		,		(4.1.2,1.)
Cash Flow from Investing Activities													
Receipts	500	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		-	-
Decrease in other non-current receivables	-		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-	-	-	-	-	-	-	-	-	-	-
Payments	(460,915)	(598,141)	(114,594)	24.9%	(148,206)	32.2%	(176,358)	29.5%	(439,158)	73.4%	(46,557)	48.3%	278.8%
Capital assets	(460,915)	(598,141)	(114,594)	24.9%	(148,206)	32.2%	(176,358)	29.5%	(439,158)	73.4%	(46,557)	48.3%	278.8%
Net Cash from/(used) Investing Activities	(460,415)	(598,141)	(114,594)	24.9%	(148,206)	32.2%	(176,358)	29.5%	(439,158)	73.4%	(46,557)	48.3%	278.8%
Cash Flow from Financing Activities													
Receipts						_						_	
Short term loans	· .				-		-	•		_	-	1	
Borrowing long term/refinancing	-			-				-		-			-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-		-	-		-
	-	-		-	-		-	-			-		-
Payments Repayment of borrowing	•	•	•	•	-	-	•	-	-		-	-	-
		•			-		-	-					-
Net Cash from/(used) Financing Activities	-		•		-					•	-	-	<u> </u>
Net Increase/(Decrease) in cash held	1,179	(193,335)	284,716	24,146.0%	(11,533)	(978.1%)	(130,774)	67.6%	142,409	(73.7%)	47,020	185.0%	(378.1%)
Cash/cash equivalents at the year begin:	173,000	213,519	213,519	123.4%	498,235	288.0%	486,702	227.9%	213,519	100.0%	273,333	133.4%	78.1%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			bts Written Off to btors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(0)		(1,919)	(1.1%)	2,701	1.5%	174,313	99.6%	175,095	17.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric			- 1			-	-	-		-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(3,914)	(.6%)	4,279	.6%	3,607	.5%	673,257	99.4%	677,229	67.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	0		273	1.1%	323	1.3%	24,662	97.6%	25,258	2.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	60	.2%	590	1.7%	611	1.8%	33,471	96.4%	34,732	3.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors			-		-		947	100.0%	947	.1%	-	-	-
Interest on Arrear Debtor Accounts	(16)		(0)		472	1.0%	47,396	99.0%	47,852	4.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-		-	-	-	-
Other			(4)	-	389	1.0%	38,887	99.0%	39,272	3.9%	-	-	-
Total By Income Source	(3,870)	(.4%)	3,218	.3%	8,103	.8%	992,934	99.3%	1,000,385	100.0%			-
Debtors Age Analysis By Customer Group													
Organs of State			31		377	.1%	540,739	99.9%	541,148	54.1%	-	-	-
Commercial	3,034	2.1%	(20)	-	2,967	2.1%	137,443	95.8%	143,423	14.3%	-	-	-
Households	520	.2%	3,033	1.1%	3,894	1.4%	276,497	97.4%	283,943	28.4%	-	-	-
Other	(7,424)	(23.3%)	174	.5%	866	2.7%	38,256	120.0%	31,871	3.2%	-	-	-
Total By Customer Group	(3.970)	(40/ \	3 249	30/.	8 103	00/	992 934	00.20/	1 000 385	400.09/	_		

Part 5: Creditor Age Analysis

	0 - 30 Days 3		31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										ı
Bulk Electricity	(267)	(3.7%)	828	11.6%	2,287	32.1%	4,272	60.0%	7,120	1.9%
Bulk Water	(11,351)	(4.3%)	19,337	7.3%	24,068	9.1%	231,835	87.9%	263,889	71.8%
PAYE deductions		-		-	-	-		-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	- 1
Pensions / Retirement	-	-	-	-	-	-	-	-	-	- 1
Loan repayments		-		-	-	-		-	-	-
Trade Creditors	2,436	2.5%	198	.2%	20,250	21.0%	73,475	76.3%	96,360	26.2%
Auditor-General	-		-	-		-	-	-	-	
Other	-	-	-	-	-	-		-	-	- 1
Total	(9,182)	(2.5%)	20,363	5.5%	46,605	12.7%	309,582	84.3%	367,368	100.0%

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

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:

Date: Date:

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

1 art 1. Operating Nevenue and Expenditure					201	15/16					201	4/15	
	Bud	get	First	Quarter	Second	d Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
	1												
Operating Revenue and Expenditure													
Operating Revenue	228,185	228,535	95,554	41.9%	73,999	32.4%	56,015	24.5%	225,567	98.7%	55,574	97.6%	.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-		-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-		-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-	-	-		-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other							· .		1.		1		
Rental of facilities and equipment	366	366	5	1.4%	72	19.8%	4	1.0%	81	22.2%	36	21.6%	(90.0%
Interest earned - external investments	3,200	4,800	1,540	48.1%	1,405	43.9%	1,515	31.6%	4,459	92.9%	858	87.0%	76.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	130	130	-	-	-	-	-	-	-	-	-	-	-
Fines	-		-		-		-	-		-	:	-	-
Licences and permits Agency services	-	-			-		· ·	-		-	-	-	· ·
Transfers recognised - operational	221.789	221.789	93.804	42.3%	72.265	32.6%	54.360	24.5%	220.429	99.4%	54.594	99.0%	(.4%
Other own revenue	2,700	1,450	205	7.6%	256	9.5%	137	9.4%	598	41.2%	34,394	19.9%	57.9%
Gains on disposal of PPE	2,700	1,430	-	7.0%	-	5.370	-	3.470	-	41.270	-	13.370	37.37
Operating Expenditure	215,235	216,826	35,121	16.3%	58,222	27.1%	37,440	17.3%	130,784	60.3%	31,671	56.1%	18.2%
Employee related costs	94,863	98,154	20,876	22.0%	21,555	22.7%	22,168	22.6%	64,599	65.8%	19,401	64.4%	14.3%
Remuneration of councillors	14,599	15,148	3,476	23.8%	3,363	23.0%	4,078	26.9%	10,918	72.1%	3,224	70.6%	26.5%
Debt impairment	-			-		-	-	-		-		-	-
Depreciation and asset impairment	12,500	12,500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	22,312	-	0	-	15,914	71.3%	1	-	15,915	-	1	71.3%	12.8%
Bulk purchases	-	-	-	-	-	-	-	-		-	-	-	-
Other Materials	-	-	-	-	-	-	-	-		-	118	-	(100.0%
Contracted services	3,354		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	67,607	91,025	10,769	15.9%	17,391	25.7%	11,192	12.3%	39,352	43.2%	8,927	51.9%	25.4%
Loss on disposal of PPE	-	•	-	-	-	-	-	-		-	-	-	-
Surplus/(Deficit)	12,950	11,709	60,432		15,776		18,575		94,784		23,903		
Transfers recognised - capital	30,393	1,893	1,893	6.2%	-	-	-	-	1,893	100.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-					-	-			-	-		
Surplus/(Deficit) after capital transfers and contributions	43,343	13,602	62,325		15,776		18,575		96,677		23,903		
Taxation	-		-	-	-	-	-			-	-	-	
Surplus/(Deficit) after taxation	43,343	13,602	62,325		15,776		18,575		96,677		23,903		
Attributable to minorities	-		-	-	-		-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	43,343	13,602	62,325		15,776		18,575		96,677		23,903		
Share of surplus/ (deficit) of associate	-		-		-		-			-			
Surplus/(Deficit) for the year	43.343	13.602	62.325		15.776		18.575		96.677		23.903		

					201	15/16					201	14/15	
	Bud	lget	First C	Quarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	56.197	25.748	1.975	3.5%	3,640	6.5%	4.032	15.7%	9.647	37.5%	1,981	64.3%	103.5%
National Government	30,393	1.893	246	.8%	660	2.2%	115	6.1%	1.022	54.0%	434		(73.5%)
Provincial Government	50,055	1,000	240	.070	-	2.270	110	0.170	1,022	34.070		1	(10.070)
District Municipality						1						1	1
Other transfers and grants			1			1						1	1
Transfers recognised - capital	30,393	1,893	246	.8%	660	2.2%	115	6.1%	1,022	54.0%	434		(73.5%)
Borrowing	-	.,000	-	070	-		-		.,022	-	-	_	(10.070)
Internally generated funds	25,804	23.855	1.729	6.7%	2,897	11.2%	3.917	16.4%	8.542	35.8%	1,548	52.6%	153.1%
Public contributions and donations		-		-	83	-	-	-	83	-	-	-	-
Capital Expenditure Standard Classification	56,197	25,748	1,975	3.5%	3,640	6.5%	4,032	15.7%	9,647	37.5%	1,981	64.3%	103.5%
Governance and Administration	9,801	7,629	1,729	17.6%	1,592	16.2%	1,585	20.8%	4,905	64.3%	610	30.6%	159.9%
Executive & Council	378	300	476	125.9%	160	42.2%		-	636	211.9%	344	13.9%	(100.0%)
Budget & Treasury Office	7,495	6,850	926	12.3%	1,150	15.3%	1,585	23.1%	3,661	53.4%	260	58.1%	509.1%
Corporate Services	1,928	479	327	17.0%	282	14.6%		-	609	127.0%	5	2.9%	(100.0%)
Community and Public Safety	1,460	900	-	-	27	1.9%	171	19.0%	198	22.0%	61	30.5%	179.8%
Community & Social Services	10		-	-		-	-	-		-	5	-	(100.0%)
Sport And Recreation				-		-		-	-	-	-		
Public Safety	15		-	-		-	-	-		-	13	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1,435	900	-	-	27	1.9%	171	19.0%	198	22.0%	44	21.8%	292.4%
Economic and Environmental Services	44,936	17,218	246	.5%	2,021	4.5%	2,276	13.2%	4,543	26.4%	1,310	83.7%	73.7%
Planning and Development	44,936	17,218	246	.5%	2,021	4.5%	2,276	13.2%	4,543	26.4%	1,310	83.7%	73.7%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-		-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-		-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-		-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	

					201	15/16					201	14/15	
	Buc	iget	First C	uarter	Second	Quarter	Third (Quarter	Year t	to Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2014/15 to Q3 of 2015/16
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	258,578	254,283	97,447	37.7%	73,999	28.6%	56,015	22.0%	227,460	89.5%	55,574	95.0%	.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3,066	1,816	210	6.8%	329	10.7%	140	7.7%	679	37.4%	98	19.3%	43.2%
Government - operating	221,789	221,789	93,804	42.3%	72,265	32.6%	54,360	24.5%	220,429	99.4%	54,619	99.1%	(.5%)
Government - capital	30,393	25,748	1,893	6.2%	-	-	-	-	1,893	7.4%		-	-
Interest	3,200	4,800	1,540	48.1%	1,405	43.9%	1,515	31.6%	4,459	92.9%	858	87.0%	76.6%
Dividends	130	130											-
Payments	(197,987)	(199,956)	(35.121)	17.7%	(58,222)	29.4%	(37,440)	18.7%	(130,784)	65.4%	(31,553)	60.4%	18.7%
Suppliers and employees	(165,926)	(167,895)	(35.121)	21.2%	(42.309)	25.5%	(37,439)	22.3%	(114,869)	68.4%	(31,552)	59.0%	18.7%
Finance charges	(32,061)	(32,061)	(0)		(15,914)	49.6%	(1)	_	(15,915)	49.6%	(1)	71.3%	12.8%
Transfers and grants	(==,==,	(,)	-	_	(,,		(-)	_	(10,010)				
Net Cash from/(used) Operating Activities	60,591	54,327	62,325	102.9%	15,776	26.0%	18,575	34.2%	96,677	178.0%	24,021	381.7%	(22.7%)
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	(56,197)	-	(1,975)	3.5%	(3,640)		(7,346)	-	(12,961)	-	(1,981)	-	270.7%
Capital assets	(56,197)	-	(1,975)	3.5%	(3,640)	6.5%	(7,346)	-	(12,961)	-	(1,981)	-	270.7%
Net Cash from/(used) Investing Activities	(56,197)		(1,975)	3.5%	(3,640)	6.5%	(7,346)	-	(12,961)		(1,981)	-	270.7%
Cash Flow from Financing Activities													
Receipts		-	-	-	-	-	-	-	-	-		-	-
Short term loans		-		-		-		-	-	-			
Borrowing long term/refinancing			-										-
Increase (decrease) in consumer deposits		-	-	-			-	-	-	-	-	-	-
Payments	(9,750)	_	-		-	-		-	_	-		-	-
Repayment of borrowing	(9,750)		-										-
Net Cash from/(used) Financing Activities	(9,750)			-				-			-	-	
Net Increase/(Decrease) in cash held	(5,356)	54,327	60,350	(1,126.7%)	12,136	(226.6%)	11,229	20.7%	83,715	154.1%	22,040	307.6%	(49.1%)
		34,327	23.354			358.4%	95.840	20.176		134.176		1.326.3%	
Cash/cash equivalents at the year begin:	23,354	-	.,	100.0%	83,704				23,354	-	77,163	,	24.2%
Cash/cash equivalents at the year end:	17,998	54,327	83,704	465.1%	95,840	532.5%	107,069	197.1%	107,069	197.1%	99,203	395.1%	7.9%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water			-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric			-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates			-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme		-	-	-	-		-	-		-		-	
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(53)	100.0%	-	-	-		-	-	(53)	100.0%	-	-	-
Total By Income Source	(53)	100.0%	-	-			-	-	(53)	100.0%	-		
Debtors Age Analysis By Customer Group													
Organs of State			-	-	-		-	-		-	-	-	
Commercial	-			-	-	-	-		-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(53)	100.0%	-	-	-	-	-	-	(53)	100.0%	-	-	-
Total By Customer Group	(53)	100.09/	_		_			_	(53)	400.09/	_		

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-	-		-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions			-	-	-		-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-		-	-	-	-	-
Trade Creditors	1,413	40.0%	824	23.4%	659	18.7%	634	18.0%	3,530	100.0%
Auditor-General	-	-	-	-		-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,413	40.0%	824	23.4%	659	18.7%	634	18.0%	3,530	100.0%

_Contact Details		
Municipal Manager	H Mbatha	013 759 8525
E	144.149	040 750 0540

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager: Chief Financial Officer:
Date: Date: