provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2016/17 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 2017

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

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

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

4. NB: Not all municipalities in the Province have submitted the required returns on time as per the table below. It should also be noted that the report contains preliminary figures as at the end of the fourth quarter ended 30 June 2017 as municipalities are still verifying the information and closing the financial year.

STATUS OF SECTION 71 SUBMISSION FOR THE MONTH ENDING 30 JUNE 2017

Municipality	Operating Revenue & Expenditure		Capital Revenue & Expenditure		Cash flow statement		Debtors		Creditors	
	Y	N	Y	N	Y	N	Y	N	Y	N
Ehlanzeni District	Y		Y		Y		Y		Y	
Thaba Chweu	Y		Y		Y		Y		Y	
Nkomazi	Y		Y		Y		Y		Y	
City of Mbombela	Y		Y		Y		Y		Y	
Bushbuckridge	Y		Y		Y		Y		Y	
Nkangala District	Y		Y		Y		Y		Y	
Steve Tshwete	Y		Y		Y		Y		Y	
Thembisile Hani	Y		Y		Y		Y		Y	
Emakhazeni	Y		Y		Y		Y		Y	
Emalahleni	Y		Y		Y		Y		Y	
Victor Khanye	Y		Y		Y		Y		Y	
Dr JS Moroka	Y		Y		Y		Y			N
Gert Sibande District	Y		Y		Y		Y		Y	
Govan Mbeki	Y		Y		Y			N	Y	
Mkhondo	Y		Y		Y		Y		Y	
Lekwa	Y		Y		Y		Y		Y	
Msukaligwa	Y		Y			N	Y			N
Dipaleseng	Y		Y		Y		Y		Y	
Dr Pixley Ka Isaka Seme	Y		Y		Y		Y		Y	
Chief Albert Luthuli		N	Y		Y		Y			N
Total	**19**	**1**	**20**	**0**	**19**	**1**	**19**	**1**	**16**	**3**

Source: LG Data base

Legend: Y Return form submitted and uploaded correctly.

Legend: N Return form not submitted and uploaded correctly.

MS NZ NKAMBA
HEAD: PROVINCIAL TREASURY
DATE: 09 / 07 /2017

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	**367 334**	**397 162**	**110 278**	**30.0%**	**170 564**	**46.4%**	**14 623**	**3.7%**	**10 071**	**2.5%**	**305 536**	**76.9%**	**5 428**	**78.1%**	**85.5%**
Property rates	45 751	79 935	445	1.0%	65 210	142.5%	2 652	3.3%	3 440	4.3%	71 746	89.8%	1 961	5.6%	75.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 800	26 800	2 244	8.4%	7 370	27.5%	2 238	8.3%	1 153	4.3%	13 005	48.5%	820	41.8%	40.5%
Service charges - water revenue	6 989	6 989	1 072	15.3%	1 209	17.3%	725	10.4%	286	4.1%	3 293	47.1%	-	143.8%	(100.0%)
Service charges - sanitation revenue	7 028	7 749	650	9.2%	1 932	27.5%	653	8.4%	557	7.2%	3 792	48.9%	-	51.5%	(100.0%)
Service charges - refuse revenue	6 497	7 437	612	9.4%	1 827	28.1%	622	8.4%	539	7.2%	3 600	48.4%	-	52.0%	(100.0%)
Service charges - other	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-
Rental of facilities and equipment	1 960	1 865	481	24.5%	433	22.1%	124	6.6%	120	6.4%	1 157	62.1%	361	83.0%	(66.8%)
Interest earned - external investments	2 486	2 486	-	-	1 716	69.0%	-	-	-	-	1 716	69.0%	-	-	-
Interest earned - outstanding debtors	19 876	14 433	2 090	10.5%	10 644	53.6%	2 135	14.8%	2 150	14.9%	17 020	117.9%	2 119	88.1%	1.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 938	2 906	8	4%	825	42.6%	215	7.4%	145	5.0%	1 193	41.0%	8	56.4%	1 664.0%
Licences and permits	-	-	163	-	-	-	0	-	2	-	165	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	244 185	242 885	101 960	41.8%	78 023	32.0%	34	-	-	-	180 017	74.1%	-	95.8%	-
Other own revenue	3 823	3 677	544	14.2%	1 254	32.8%	5 106	138.9%	1 640	44.6%	8 544	232.3%	147	(7.4%)	1 018.1%
Gains on disposal of PPE	-	-	8	-	120	-	118	-	40	-	287	-	13	-	218.7%
Operating Expenditure	**381 926**	**392 897**	**39 439**	**10.3%**	**56 579**	**14.8%**	**52 840**	**13.4%**	**21 675**	**5.5%**	**170 532**	**43.4%**	**16 492**	**63.7%**	**31.4%**
Employee related costs	132 212	135 634	23 538	17.8%	34 450	26.1%	12 722	9.4%	11 657	8.6%	82 366	60.7%	10 990	88.3%	6.1%
Remuneration of councillors	16 128	16 128	2 518	15.6%	3 844	23.8%	1 295	8.0%	1 295	8.0%	8 953	55.5%	1 244	81.5%	4.1%
Debt impairment	33 678	51 564	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	36 930	36 930	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	978	-	-	-	-	-	-	-	-	-	-	-	-	1.7%	-
Bulk purchases	60 253	60 253	1 309	2.2%	3 829	6.4%	24 424	40.5%	242	4%	29 804	49.5%	64	87.2%	281.2%
Other Materials	12 565	13 171	3 966	31.6%	1 275	10.1%	814	6.2%	390	3.0%	6 446	48.9%	334	49.9%	17.0%
Contracted services	30 956	33 502	4 899	15.8%	8 559	27.7%	2 791	8.3%	1 594	4.8%	17 844	53.3%	2 165	112.8%	(26.4%)
Transfers and grants	-	-	3	-	-	-	-	-	42	-	44	-	-	-	(100.0%)
Other expenditure	58 228	45 715	3 205	5.5%	4 622	7.9%	10 792	23.6%	6 454	14.1%	25 074	54.8%	1 697	47.4%	280.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14 594)**	**4 265**	**70 839**		**113 985**		**(38 216)**		**(11 604)**		**135 004**		**(11 064)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(14 594)**	**4 265**	**70 839**		**113 985**		**(38 216)**		**(11 604)**		**135 004**		**(11 064)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(14 594)**	**4 265**	**70 839**		**113 985**		**(38 216)**		**(11 604)**		**135 004**		**(11 064)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(14 594)**	**4 265**	**70 839**		**113 985**		**(38 216)**		**(11 604)**		**135 004**		**(11 064)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(14 594)**	**4 265**	**70 839**		**113 985**		**(38 216)**		**(11 604)**		**135 004**		**(11 064)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	**120 602**	**120 602**	**29 739**	**24.7%**	**22 923**	**19.0%**	**35 346**	**29.3%**	**10 479**	**8.7%**	**98 487**	**81.7%**	**11 198**	**68.7%**	**(6.4%)**
National Government	120 602	120 602	29 739	24.7%	9 705	8.0%	35 346	29.3%	10 479	8.7%	85 269	70.7%	11 198	68.7%	(6.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**120 602**	**120 602**	**29 739**	**24.7%**	**9 705**	**8.0%**	**35 346**	**29.3%**	**10 479**	**8.7%**	**85 269**	**70.7%**	**11 198**	**68.7%**	**(6.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	13 218	-	-	-	-	-	13 218	-	-	-	-
Capital Expenditure Standard Classification	**120 602**	**120 602**	**29 739**	**24.7%**	**22 923**	**19.0%**	**35 346**	**29.3%**	**10 479**	**8.7%**	**98 487**	**81.7%**	**11 198**	**68.7%**	**(6.4%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**25 374**	**25 374**	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	13 687	13 687	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 687	11 687	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 000**	**28 000**	**3 589**	**12.8%**	**4 767**	**17.0%**	**20 235**	**72.3%**	**2 783**	**9.9%**	**31 375**	**112.1%**	**1 509**	-	**84.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	28 000	28 000	3 589	12.8%	4 767	17.0%	20 235	72.3%	2 783	9.9%	31 375	112.1%	1 509	-	84.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**67 228**	**67 228**	**25 142**	**37.4%**	**18 155**	**27.0%**	**15 111**	**22.5%**	**7 695**	**11.4%**	**66 104**	**98.3%**	**9 689**	**50.4%**	**(20.6%)**
Electricity	958	958	6 764	706.0%	3 280	342.4%	5 416	565.4%	2 464	257.2%	17 925	1 871.0%	-	148.2%	(100.0%)
Water	38 500	38 500	6 253	16.2%	14 262	37.0%	9 173	23.8%	5 231	13.6%	34 920	90.7%	6 483	34.5%	(19.3%)
Waste Water Management	27 770	27 770	12 126	43.7%	613	2.2%	521	1.9%	-	-	13 260	47.7%	3 206	49.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	**1 008**	-	-	-	-	-	-	-	**1 008**	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**416 246**	**416 246**	**152 026**	**36.5%**	**143 252**	**34.4%**	**126 157**	**30.3%**	**27 284**	**6.6%**	**448 718**	**107.8%**	**30 001**	**109.4%**	**(9.1%)**
Property rates, penalties and collection charges	25 163	25 163	2 307	9.2%	6 663	26.5%	6 118	24.3%	5 002	19.9%	20 090	79.8%	15 180	142.3%	(67.0%)
Service charges	**34 223**	**34 223**	**3 228**	**9.4%**	**5 818**	**17.0%**	**10 024**	**29.3%**	**7 122**	**20.8%**	**26 192**	**76.5%**	**8 563**	**78.6%**	**(16.8%)**
Other revenue	6 055	6 055	5 307	87.7%	13 393	221.2%	7 161	118.3%	10 473	173.0%	36 333	600.0%	2 354	148.3%	344.8%
Government - operating	244 185	244 185	63	-	77 915	31.9%	59 354	24.3%	2 186	9%	139 518	57.1%	-	95.9%	(100.0%)
Government - capital	102 145	102 145	139 030	136.1%	36 877	36.1%	39 772	38.9%	-	-	215 679	211.1%	-	118.0%	-
Interest	4 474	4 474	2 090	46.7%	2 587	57.8%	3 728	83.3%	2 501	55.9%	10 907	243.8%	3 904	948.6%	(35.9%)
Dividends															
Payments	**(311 320)**	**(311 320)**	**(40 572)**	**13.0%**	**(102 470)**	**32.9%**	**(86 268)**	**27.7%**	**(62 006)**	**19.9%**	**(291 316)**	**93.6%**	**(75 338)**	**120.0%**	**(17.7%)**
Suppliers and employees	(192 838)	(192 838)	(40 570)	21.0%	(102 470)	53.1%	(86 268)	44.7%	(62 006)	32.2%	(291 314)	151.1%	(75 183)	120.3%	(17.5%)
Finance charges	(60 253)	(60 253)	-	-	-	-	-	-	-	-	-	-	(150)	15.3%	(100.0%)
Transfers and grants	(58 228)	(58 228)	(3)	-	-	-	-	-	-	-	(3)	-	(5)	-	(100.0%)
Net Cash from/(used) Operating Activities	**104 926**	**104 926**	**111 454**	**106.2%**	**40 782**	**38.9%**	**39 888**	**38.0%**	**(34 722)**	**(33.1%)**	**157 402**	**150.0%**	**(45 337)**	**82.3%**	**(23.4%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**69**	**-**	**-**	**-**	**118**	**-**	**-**	**-**	**187**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	69	-	-	-	118	-	-	-	187	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(102 145)**	**(102 145)**	**(91 312)**	**89.4%**	**(22 955)**	**22.5%**	**(31 404)**	**30.7%**	**(10 479)**	**10.3%**	**(156 149)**	**152.9%**	**(19 003)**	**87.4%**	**(44.9%)**
Capital assets	(102 145)	(102 145)	(91 312)	89.4%	(22 955)	22.5%	(31 404)	30.7%	(10 479)	10.3%	(156 149)	152.9%	(19 003)	87.4%	(44.9%)
Net Cash from/(used) Investing Activities	**(102 145)**	**(102 145)**	**(91 243)**	**89.3%**	**(22 955)**	**22.5%**	**(31 285)**	**30.6%**	**(10 479)**	**10.3%**	**(155 962)**	**152.7%**	**(19 003)**	**87.4%**	**(44.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 781**	**2 781**	**20 211**	**726.8%**	**17 827**	**641.1%**	**8 603**	**309.4%**	**(45 201)**	**(1 625.5%)**	**1 440**	**51.8%**	**(64 340)**	**(139.3%)**	**(29.7%)**
Cash/cash equivalents at the year begin	3 933	3 933	398	10.1%	20 609	524.0%	38 436	977.3%	47 039	1 196.1%	398	10.1%	64 706	269.9%	(27.3%)
Cash/cash equivalents at the year end	**6 714**	**6 714**	**20 609**	**307.0%**	**38 436**	**572.5%**	**47 039**	**700.7%**	**1 838**	**27.4%**	**1 838**	**27.4%**	**366**	**9.1%**	**401.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts Ito Council Policy Amount	Impairment -Bad Debts Ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	428	6.4%	364	5.5%	344	5.2%	5 509	82.9%	6 646	1.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	1 115	22.9%	466	9.6%	272	5.6%	3 005	61.9%	4 858	1.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 936	5.8%	18 319	5.6%	5 483	1.7%	281 908	86.8%	324 647	74.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	915	2.1%	772	1.8%	724	1.7%	41 401	94.5%	43 812	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	856	2.4%	740	2.1%	700	2.0%	33 515	93.6%	35 811	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	445	2.5%	418	2.4%	366	2.1%	16 523	93.1%	17 752	4.1%	-	-	-	-
Total By Income Source	**22 695**	**5.2%**	**21 080**	**4.9%**	**7 890**	**1.8%**	**381 861**	**88.1%**	**433 526**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 889	19.7%	9 316	20.7%	1 333	3.0%	25 573	56.7%	45 112	10.4%	-	-	-	-
Commercial	7 321	11.4%	6 215	9.7%	2 653	4.1%	48 213	74.9%	64 403	14.9%	-	-	-	-
Households	5 011	1.6%	4 107	1.3%	3 656	1.2%	294 067	95.8%	306 839	70.8%	-	-	-	-
Other	1 475	8.6%	1 441	8.4%	249	1.5%	14 007	81.6%	17 172	4.0%	-	-	-	-
Total By Customer Group	**22 695**	**5.2%**	**21 080**	**4.9%**	**7 890**	**1.8%**	**381 861**	**88.1%**	**433 526**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr MJ Nhlabathi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**961 605**	**980 047**	**439 523**	**45.7%**	**241 096**	**25.1%**	**237 664**	**24.3%**	**56 132**	**5.7%**	**974 415**	**99.4%**	**156 658**	**105.5%**	**(64.2%)**
Property rates	180 000	180 000	132 250	73.5%	18 450	10.2%	(2 890)	(1.6%)	13 914	7.7%	161 724	89.8%	12 812	102.3%	8.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	44 248	51 667	3 346	7.6%	15 773	35.6%	5 051	9.8%	2 628	5.1%	26 797	51.9%	4 429	55.3%	(40.7%)
Service charges - sanitation revenue	3 223	3 223	263	8.2%	812	25.2%	1 047	32.5%	958	29.7%	3 080	95.5%	1 002	133.2%	(4.4%)
Service charges - refuse revenue	6 492	7 992	562	8.7%	1 700	26.2%	581	7.3%	1 656	20.7%	4 500	56.3%	1 264	90.4%	31.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 018	1 218	17	1.7%	221	21.7%	396	32.5%	1 042	85.6%	1 676	137.6%	253	81.4%	311.9%
Interest earned - external investments	11 893	13 893	2 905	24.4%	2 932	24.7%	3 381	24.3%	4 048	29.1%	13 266	95.5%	2 506	102.3%	61.6%
Interest earned - outstanding debtors	26 000	34 000	17 858	68.7%	-	-	58 892	173.2%	19 602	57.7%	96 351	283.4%	109 568	561.9%	(82.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 625	18 315	1	-	54	2.1%	5 920	32.3%	215	1.2%	6 189	33.8%	112	9.7%	92.5%
Licences and permits	17 767	10 927	7 664	43.1%	(612)	(3.4%)	(2 539)	(23.2%)	2 613	23.9%	7 126	65.2%	21 077	226.5%	(87.6%)
Agency services	9 550	-	-	-	3 525	36.9%	3 580	-	2 423	-	9 527	-	772	8.5%	213.7%
Transfers recognised - operational	654 266	652 888	272 463	41.6%	197 467	30.2%	162 958	25.0%	-	-	632 888	96.9%	-	96.0%	-
Other own revenue	3 998	5 398	2 125	53.1%	774	19.4%	1 288	23.9%	5 534	102.5%	9 721	180.1%	2 684	134.4%	106.2%
Gains on disposal of PPE	525	525	70	13.3%	-	-	-	-	1 500	285.7%	1 570	299.0%	179	39.9%	735.9%
Operating Expenditure	**879 460**	**972 069**	**144 201**	**16.4%**	**290 494**	**33.0%**	**203 464**	**20.9%**	**195 970**	**20.2%**	**834 129**	**85.8%**	**194 698**	**93.9%**	**.7%**
Employee related costs	338 150	358 361	85 145	25.2%	103 957	30.7%	85 988	24.0%	90 265	25.2%	365 355	102.0%	83 156	100.3%	8.5%
Remuneration of councillors	31 841	28 000	4 090	12.8%	3 986	12.5%	6 267	22.4%	6 337	22.6%	20 680	73.9%	6 232	94.7%	1.7%
Debt impairment	83 000	113 000	-	-	41 500	50.0%	-	-	-	-	41 500	36.7%	-	50.0%	-
Depreciation and asset impairment	45 150	70 150	-	-	22 575	50.0%	-	-	-	-	22 575	32.2%	-	50.0%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	185 000	215 000	25 332	13.7%	71 225	38.5%	70 008	32.6%	61 967	28.8%	228 532	106.3%	43 718	137.5%	41.7%
Other Materials	44 485	41 834	6 398	14.4%	9 882	22.2%	7 511	18.0%	10 827	25.9%	34 618	82.8%	16 646	70.4%	(35.0%)
Contracted services	42 271	41 769	9 846	23.3%	13 112	31.0%	14 964	35.8%	8 031	19.2%	45 953	110.0%	11 615	89.8%	(30.9%)
Transfers and grants	11 120	13 020	3 214	28.9%	4 899	44.1%	5 544	42.6%	1 553	11.9%	15 211	116.8%	6 391	127.2%	(75.7%)
Other expenditure	98 443	90 935	10 176	10.3%	19 359	19.7%	13 181	14.5%	16 989	18.7%	59 705	65.7%	26 940	78.2%	(36.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**82 144**	**7 977**	**295 322**		**(49 398)**		**34 200**		**(139 838)**		**140 286**		**(38 041)**		
Transfers recognised - capital	655 073	618 073	183 002	27.9%	325 416	49.7%	124 355	20.1%	-	-	632 773	102.4%	-	89.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**737 217**	**626 050**	**478 324**		**276 018**		**158 555**		**(139 838)**		**773 059**		**(38 041)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**737 217**	**626 050**	**478 324**		**276 018**		**158 555**		**(139 838)**		**773 059**		**(38 041)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**737 217**	**626 050**	**478 324**		**276 018**		**158 555**		**(139 838)**		**773 059**		**(38 041)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**737 217**	**626 050**	**478 324**		**276 018**		**158 555**		**(139 838)**		**773 059**		**(38 041)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**704 634**	**630 845**	**162 471**	**23.1%**	**154 827**	**22.0%**	**55 746**	**8.8%**	**201 570**	**32.0%**	**574 614**	**91.1%**	**99 282**	**85.3%**	**103.0%**
National Government	704 634	630 845	162 471	23.1%	154 827	22.0%	55 746	8.8%	201 570	32.0%	574 614	91.1%	99 282	85.9%	103.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**704 634**	**630 845**	**162 471**	**23.1%**	**154 827**	**22.0%**	**55 746**	**8.8%**	**201 570**	**32.0%**	**574 614**	**91.1%**	**99 282**	**85.3%**	**103.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**704 634**	**630 845**	**162 471**	**23.1%**	**154 827**	**22.0%**	**55 746**	**8.8%**	**201 570**	**32.0%**	**574 614**	**91.1%**	**99 282**	**85.3%**	**103.0%**
Governance and Administration	**19 250**	**-**	**1 255**	**6.5%**	**1 639**	**8.5%**	**4 756**	**-**	**2 263**	**-**	**9 913**	**-**	**965**	**16.6%**	**134.5%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	19 250	-	1 255	6.5%	1 639	8.5%	4 756	-	2 263	-	9 913	-	965	16.6%	134.5%
Community and Public Safety	**21 450**	**11 005**	**525**	**2.4%**	**801**	**3.7%**	**6 722**	**61.1%**	**-**	**-**	**8 048**	**73.1%**	**331**	**22.1%**	**(100.0%)**
Community & Social Services	9 950	11 005	525	5.3%	801	8.0%	6 722	61.1%	-	-	8 048	73.1%	331	125.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	45.9%	-
Public Safety	1 800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	9 700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**101 800**	**111 445**	**56 756**	**55.8%**	**16 631**	**16.3%**	**13 001**	**11.7%**	**15 897**	**14.3%**	**102 285**	**91.8%**	**48 759**	**102.6%**	**(67.4%)**
Planning and Development	24 450	20 550	3 523	14.4%	5 550	22.7%	423	2.1%	534	2.6%	10 030	48.8%	3 786	43.3%	(85.9%)
Road Transport	77 350	90 895	53 233	68.8%	11 082	14.3%	12 578	13.8%	15 363	16.9%	92 256	101.5%	44 973	114.0%	(65.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**562 134**	**484 443**	**103 935**	**18.5%**	**135 756**	**24.2%**	**31 266**	**6.5%**	**183 411**	**37.9%**	**454 368**	**93.8%**	**49 227**	**90.2%**	**272.6%**
Electricity	24 198	15 873	3 815	15.8%	2 521	10.4%	1 777	11.2%	272	1.7%	8 385	52.8%	6 972	55.3%	(96.1%)
Water	473 236	438 070	94 695	20.0%	127 315	26.9%	27 941	6.4%	166 865	38.1%	416 815	95.1%	36 200	94.4%	361.0%
Waste Water Management	60 200	27 200	5 426	9.0%	5 920	9.8%	1 548	5.7%	15 850	58.3%	28 745	105.7%	6 056	104.2%	161.7%
Waste Management	4 500	3 300	-	-	-	-	-	-	423	12.8%	423	12.8%	-	-	(100.0%)
Other	**-**	**23 952**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**1 454 590**	**1 246 203**	**491 950**	**33.8%**	**464 053**	**31.9%**	**365 628**	**29.3%**	**134 595**	**10.8%**	**1 456 227**	**116.9%**	**185 032**	**122.7%**	**(27.3%)**
Property rates, penalties and collection charges	54 000	20 793	5 902	10.9%	1 853	3.4%	7 289	35.1%	2 849	13.7%	17 893	86.1%	13 798	50.9%	(79.4%)
Service charges	**18 401**	**7 908**	**13**	**.1%**	**493**	**2.7%**	**110**	**1.4%**	**32**	**.4%**	**648**	**8.2%**	**3**	**37.9%**	**1 094.0%**
Other revenue	34 957	33 356	9 807	28.1%	5 286	15.1%	8 644	25.9%	11 827	35.5%	35 564	106.6%	24 898	137.3%	(52.5%)
Government - operating	654 266	635 710	272 463	41.6%	195 766	29.9%	162 958	25.6%	-	-	631 187	99.3%	34 260	123.6%	(100.0%)
Government - capital	655 073	518 065	183 002	27.9%	258 416	39.4%	124 355	24.0%	-	-	565 773	109.2%	-	110.5%	-
Interest	37 893	30 371	20 763	54.8%	2 239	5.9%	62 273	205.0%	119 887	394.7%	205 161	675.5%	112 074	622.3%	7.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(751 310)**	**(712 544)**	**(199 255)**	**26.5%**	**(188 020)**	**25.0%**	**(204 085)**	**28.6%**	**(195 150)**	**27.4%**	**(786 509)**	**110.4%**	**(218 381)**	**98.1%**	**(10.6%)**
Suppliers and employees	(739 583)	(702 870)	(199 255)	26.9%	(184 727)	25.0%	(198 541)	28.2%	(193 596)	27.5%	(776 118)	110.4%	(211 990)	97.0%	(8.7%)
Finance charges	(606)	1	-	-	-	-	-	-	-	-	-	-	-	2.7%	-
Transfers and grants	(11 120)	(9 675)	-	-	(3 293)	29.6%	(5 544)	57.3%	(1 553)	16.1%	(10 390)	107.4%	(6 391)	139.3%	(75.7%)
Net Cash from/(used) Operating Activities	**703 281**	**533 659**	**292 695**	**41.6%**	**276 033**	**39.2%**	**161 544**	**30.3%**	**(60 554)**	**(11.3%)**	**669 718**	**125.5%**	**(33 349)**	**207.2%**	**81.6%**
Cash Flow from Investing Activities															
Receipts	**525**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**8 500**	**1 619 047.6%**	**8 500**	**1 619 047.6%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	525	1	-	-	-	-	-	-	8 500	1 619 047.6%	8 500	1 619 047.6%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(739 839)**	**(669 086)**	**(99 080)**	**13.4%**	**(188 110)**	**25.4%**	**(41 109)**	**6.1%**	**(198 691)**	**29.7%**	**(526 991)**	**78.8%**	**(142 857)**	**94.4%**	**39.1%**
Capital assets	(739 839)	(669 086)	(99 080)	13.4%	(188 110)	25.4%	(41 109)	6.1%	(198 691)	29.7%	(526 991)	78.8%	(142 857)	94.4%	39.1%
Net Cash from/(used) Investing Activities	**(739 314)**	**(669 086)**	**(99 080)**	**13.4%**	**(188 110)**	**25.4%**	**(41 109)**	**6.1%**	**(190 191)**	**28.4%**	**(518 491)**	**77.5%**	**(142 857)**	**94.5%**	**33.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(36 034)**	**(135 426)**	**193 615**	**(537.3%)**	**87 923**	**(244.0%)**	**120 434**	**(88.9%)**	**(250 745)**	**185.2%**	**151 227**	**(111.7%)**	**(176 205)**	**9.6%**	**42.3%**
Cash/cash equivalents at the year begin:	125 000	135 583	142 729	114.2%	336 344	269.1%	424 267	312.9%	544 702	401.7%	142 729	105.3%	355 929	12 342.2%	53.0%
Cash/cash equivalents at the year end:	**88 966**	**156**	**336 344**	**378.1%**	**424 267**	**476.9%**	**544 702**	**348 404.0%**	**293 956**	**188 021.5%**	**293 956**	**188 021.5%**	**179 723**	**(51.4%)**	**63.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts /to Council Policy Amount	Impairment -Bad Debts /to Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 085	8%	1 742	1.2%	1 549	1.1%	136 691	96.9%	141 066	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 742	8%	48 468	6.6%	4 438	6%	674 015	92.0%	732 662	62.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	143	1.1%	300	2.3%	295	2.2%	12 565	94.5%	13 302	1.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	618	1.6%	622	1.6%	619	1.6%	35 916	95.1%	37 774	3.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	14.4%	54	14.4%	54	14.4%	212	56.8%	374	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	9 672	4.3%	217 181	95.7%	226 853	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	4	-	4	-	28 608	100.0%	28 616	2.4%	-	-	-	-
Total By Income Source	**7 641**	**.6%**	**51 189**	**4.3%**	**16 631**	**1.4%**	**1 105 187**	**93.6%**	**1 180 648**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	45	3%	50	3%	206	1.2%	17 182	98.3%	17 483	1.5%	-	-	-	-
Commercial	2 559	1.9%	2 617	2.0%	3 501	2.7%	122 661	93.4%	131 338	11.1%	-	-	-	-
Households	196	1.1%	217	1.2%	373	2.0%	17 657	95.7%	18 444	1.6%	-	-	-	-
Other	4 840	5%	48 305	4.8%	12 551	1.2%	947 687	93.5%	1 013 383	85.8%	-	-	-	-
Total By Customer Group	**7 641**	**.6%**	**51 189**	**4.3%**	**16 631**	**1.4%**	**1 105 187**	**93.6%**	**1 180 648**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(512)	15.4%	(1 277)	38.5%	(710)	21.4%	(821)	24.7%	(3 320)	(.8%)
Bulk Water	20 201	7.5%	-	-	31 167	11.6%	217 018	80.9%	268 385	68.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 316	5.6%	6 847	5.3%	(3 326)	(2.6%)	118 839	91.6%	129 676	32.9%
Auditor-General	(251)	1 467.6%	93	(544.0%)	144	(841.1%)	(3)	17.4%	(17)	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**26 754**	**6.8%**	**5 663**	**1.4%**	**27 275**	**6.9%**	**335 033**	**84.9%**	**394 725**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**2 625 428**	**2 210 112**	**645 252**	**24.6%**	**303 926**	**11.6%**	**624 119**	**28.2%**	**559 427**	**25.3%**	**2 132 724**	**96.5%**	-	-	**(100.0%)**
Property rates	427 805	403 218	115 480	27.0%	57 739	13.5%	103 699	25.7%	141 987	35.2%	418 905	103.9%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	933 229	841 302	199 046	21.3%	128 857	13.8%	205 482	24.4%	267 279	31.8%	800 663	95.2%	-	-	(100.0%)
Service charges - water revenue	91 244	74 544	18 396	20.2%	14 500	15.9%	22 169	29.7%	30 059	40.3%	85 124	114.2%	-	-	(100.0%)
Service charges - sanitation revenue	20 565	23 683	5 040	24.5%	5 214	25.4%	6 631	28.0%	8 580	36.2%	25 465	107.5%	-	-	(100.0%)
Service charges - refuse revenue	100 348	89 911	23 907	23.8%	15 194	15.1%	23 161	25.8%	31 146	34.6%	93 409	103.9%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	28 855	18 185	3 558	12.3%	(518)	(1.8%)	6 114	33.6%	1 993	11.0%	11 146	61.3%	-	-	(100.0%)
Interest earned - external investments	9 735	7 682	410	4.2%	154	1.6%	470	6.1%	580	7.5%	1 615	21.0%	-	-	(100.0%)
Interest earned - outstanding debtors	13 690	19 650	7 147	52.2%	1 484	10.8%	7 182	36.5%	12 084	61.5%	27 897	142.0%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	32 740	24 301	1 016	3.1%	559	1.7%	1 034	4.3%	1 048	4.3%	3 657	15.0%	-	-	(100.0%)
Licences and permits	4 734	4 207	0	-	1	-	0	-	0	-	2	-	-	-	(100.0%)
Agency services	172 797	154 902	38 030	22.0%	13 846	8.0%	43 816	28.3%	49 573	32.0%	145 265	93.8%	-	-	(100.0%)
Transfers recognised - operational	707 415	475 524	222 917	31.5%	66 677	9.4%	197 372	41.5%	5 619	1.2%	492 585	103.6%	-	-	(100.0%)
Other own revenue	82 271	72 685	10 304	12.5%	219	3%	6 990	9.6%	10 056	13.8%	27 570	37.9%	-	-	(100.0%)
Gains on disposal of PPE	-	318	-	-	-	-	-	-	(577)	(181.4%)	(577)	(181.4%)	-	-	(100.0%)
Operating Expenditure	**2 675 595**	**2 403 491**	**537 906**	**20.1%**	**466 915**	**17.5%**	**646 086**	**26.9%**	**573 780**	**23.9%**	**2 224 686**	**92.6%**	-	-	**(100.0%)**
Employee related costs	664 587	616 263	173 141	26.0%	105 125	15.8%	181 868	29.5%	175 200	28.4%	635 334	103.1%	-	-	(100.0%)
Remuneration of councillors	38 920	33 466	8 673	22.3%	5 295	13.6%	9 000	26.9%	8 500	25.4%	31 467	94.0%	-	-	(100.0%)
Debt impairment	96 169	81 288	15 023	15.6%	18 788	19.5%	20 287	25.0%	13 524	16.6%	67 622	83.2%	-	-	(100.0%)
Depreciation and asset impairment	257 872	219 424	55 724	21.6%	44 014	17.1%	59 843	27.3%	39 895	18.2%	199 476	90.9%	-	-	(100.0%)
Finance charges	47 393	30 720	10 067	21.2%	715	1.5%	9 202	30.0%	1 945	6.3%	21 930	71.4%	-	-	(100.0%)
Bulk purchases	640 974	517 378	114 721	17.9%	44 595	7.0%	207 115	40.0%	63 650	12.3%	430 081	83.1%	-	-	(100.0%)
Other Materials	50 582	54 156	6 521	12.8%	8 012	15.7%	9 959	18.4%	21 763	40.2%	46 256	85.4%	-	-	(100.0%)
Contracted services	406 903	548 209	84 943	20.9%	108 852	26.8%	116 967	21.3%	158 209	28.9%	468 971	85.5%	-	-	(100.0%)
Transfers and grants	188 453	34 020	3 156	1.7%	7 723	4.1%	15 825	46.5%	10 052	29.5%	36 755	108.0%	-	-	(100.0%)
Other expenditure	282 941	268 568	65 938	23.3%	123 796	43.8%	16 019	6.0%	81 040	30.2%	286 794	106.8%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(50 167)**	**(193 379)**	**107 346**		**(162 989)**		**(21 966)**		**(14 352)**		**(91 962)**		-		
Transfers recognised - capital	581 285	710 063	8 194	1.4%	42 940	7.4%	13 976	2.0%	13 964	2.0%	79 074	11.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**531 118**	**516 684**	**115 540**		**(120 049)**		**(7 990)**		**(389)**		**(12 888)**		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**531 118**	**516 684**	**115 540**		**(120 049)**		**(7 990)**		**(389)**		**(12 888)**		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**531 118**	**516 684**	**115 540**		**(120 049)**		**(7 990)**		**(389)**		**(12 888)**		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**531 118**	**516 684**	**115 540**		**(120 049)**		**(7 990)**		**(389)**		**(12 888)**		-		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**751 719**	**741 424**	**75 546**	**10.0%**	**214 503**	**28.5%**	**84 429**	**11.4%**	**186 267**	**25.1%**	**560 745**	**75.6%**	-	-	**(100.0%)**
National Government	605 106	580 026	66 002	10.9%	173 808	28.7%	72 902	12.6%	139 817	24.1%	452 529	78.0%	-	-	(100.0%)
Provincial Government	-	24 259	-	-	5 656	-	-	-	16 781	69.2%	22 437	92.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**605 106**	**604 286**	**66 002**	**10.9%**	**179 464**	**29.7%**	**72 902**	**12.1%**	**156 598**	**25.9%**	**474 966**	**78.6%**	-	-	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	136 190	130 716	9 544	7.0%	34 841	25.6%	11 528	8.8%	28 468	21.8%	84 381	64.6%	-	-	(100.0%)
Public contributions and donations	10 423	6 422	-	-	198	1.9%	-	-	1 201	18.7%	1 398	21.8%	-	-	(100.0%)
Capital Expenditure Standard Classification	**751 719**	**741 424**	**75 546**	**10.0%**	**214 503**	**28.5%**	**84 429**	**11.4%**	**186 267**	**25.1%**	**560 745**	**75.6%**	-	-	**(100.0%)**
Governance and Administration	**29 411**	**57 212**	**271**	**.9%**	**10 515**	**35.8%**	**2 197**	**3.8%**	**4 293**	**7.5%**	**17 277**	**30.2%**	-	-	**(100.0%)**
Executive & Council	9 468	19 057	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 974	38 155	-	-	4 910	41.0%	-	-	-	-	4 910	12.9%	-	-	-
Corporate Services	7 969	-	271	3.4%	5 605	70.3%	2 197	-	4 293	-	12 367	-	-	-	(100.0%)
Community and Public Safety	**31 107**	**23 614**	**2 781**	**8.9%**	**9 887**	**31.1%**	**1 921**	**8.1%**	**3 348**	**14.2%**	**17 737**	**75.1%**	-	-	**(100.0%)**
Community & Social Services	9 091	7 985	-	-	7 773	85.5%	40	5%	15	2%	7 828	98.0%	-	-	(100.0%)
Sport And Recreation	10 026	10 026	239	2.4%	1 166	11.6%	1 100	11.0%	3 300	32.9%	5 805	57.9%	-	-	(100.0%)
Public Safety	9 990	5 603	2 542	25.4%	749	7.5%	781	13.9%	33	6%	4 104	73.3%	-	-	(100.0%)
Housing	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**348 437**	**292 422**	**52 638**	**15.1%**	**120 153**	**34.5%**	**59 786**	**20.4%**	**47 444**	**16.2%**	**280 021**	**95.8%**	-	-	**(100.0%)**
Planning and Development	14 689	14 835	12 379	84.3%	31 385	213.7%	14 243	96.0%	25 759	173.6%	83 766	564.7%	-	-	(100.0%)
Road Transport	333 748	277 588	40 259	12.1%	88 768	26.6%	45 543	16.4%	21 686	7.8%	196 255	70.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**342 505**	**367 916**	**19 856**	**5.8%**	**73 500**	**21.5%**	**20 526**	**5.6%**	**131 181**	**35.7%**	**245 064**	**66.6%**	-	-	**(100.0%)**
Electricity	33 593	47 724	7 220	21.5%	20 969	62.4%	2 820	5.9%	6 517	13.7%	37 525	78.6%	-	-	(100.0%)
Water	259 368	273 151	11 504	4.4%	46 487	17.9%	14 260	5.2%	54 745	20.0%	126 996	46.5%	-	-	(100.0%)
Waste Water Management	41 875	39 390	757	1.8%	5 632	13.5%	3 374	8.6%	69 834	177.3%	79 597	202.1%	-	-	(100.0%)
Waste Management	7 650	7 650	376	4.9%	413	5.4%	72	9%	85	1.1%	945	12.4%	-	-	(100.0%)
Other	**260**	**260**	-	-	**647**	**249.0%**	-	-	-	-	**647**	**249.0%**	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**3 128 629**	**2 838 887**	**511 563**	**16.4%**	**726 819**	**23.2%**	**778 646**	**27.4%**	**367 926**	**13.0%**	**2 384 954**	**84.0%**	-	-	**(100.0%)**
Property rates, penalties and collection charges	407 975	427 805	96 522	23.7%	104 123	25.5%	114 439	26.8%	100 147	23.4%	415 231	97.1%	-	-	(100.0%)
Service charges	**1 099 952**	**947 867**	**97 198**	**8.8%**	**194 472**	**17.7%**	**228 145**	**24.1%**	**209 529**	**22.1%**	**729 344**	**76.9%**	-	-	**(100.0%)**
Other revenue	307 690	250 297	24 322	7.9%	34 762	11.3%	48 102	19.2%	55 248	22.1%	162 434	64.9%	-	-	(100.0%)
Government - operating	707 415	475 524	143 677	20.3%	142 399	20.1%	144 711	30.4%	-	-	430 787	90.6%	-	-	-
Government - capital	582 171	710 063	149 775	25.7%	250 942	43.1%	243 008	34.2%	2 685	.4%	646 410	91.0%	-	-	(100.0%)
Interest	23 425	27 332	69	.3%	120	.5%	241	.9%	318	1.2%	749	2.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 303 871)**	**(1 948 253)**	**(408 165)**	**17.7%**	**(501 782)**	**21.8%**	**(666 794)**	**34.2%**	**(402 058)**	**20.6%**	**(1 978 799)**	**101.6%**	-	-	**(100.0%)**
Suppliers and employees	(2 084 708)	(1 883 513)	(407 580)	19.6%	(498 701)	23.9%	(647 014)	34.4%	(398 436)	21.2%	(1 951 729)	103.6%	-	-	(100.0%)
Finance charges	(30 710)	(30 720)	(555)	1.8%	(1 399)	4.6%	(18 025)	58.7%	(1 936)	6.3%	(21 916)	71.3%	-	-	(100.0%)
Transfers and grants	(188 453)	(34 020)	(31)	-	(1 682)	.9%	(1 755)	5.2%	(1 686)	5.0%	(5 154)	15.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**824 758**	**890 634**	**103 398**	**12.5%**	**225 037**	**27.3%**	**111 852**	**12.6%**	**(34 132)**	**(3.8%)**	**406 155**	**45.6%**	-	-	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**126 936**	-	-	-	**27**	-	-	-	-	-	**27**	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	27	-	-	-	-	-	27	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	126 936	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(727 898)**	**(741 424)**	**(53 864)**	**7.4%**	**(198 387)**	**27.3%**	**(69 890)**	**9.4%**	**(67 014)**	**9.0%**	**(389 155)**	**52.5%**	-	-	**(100.0%)**
Capital assets	(727 898)	(741 424)	(53 864)	7.4%	(198 387)	27.3%	(69 890)	9.4%	(67 014)	9.0%	(389 155)	52.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(600 962)**	**(741 424)**	**(53 864)**	**9.0%**	**(198 360)**	**33.0%**	**(69 890)**	**9.4%**	**(67 014)**	**9.0%**	**(389 128)**	**52.5%**	-	-	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	**50 000**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	50 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(22 361)**	**(72 361)**	**(2 222)**	**9.9%**	**(2 014)**	**9.0%**	**(8 619)**	**11.9%**	**(3 268)**	**4.5%**	**(16 123)**	**22.3%**	-	-	**(100.0%)**
Repayment of borrowing	(22 361)	(72 361)	(2 222)	9.9%	(2 014)	9.0%	(8 619)	11.9%	(3 268)	4.5%	(16 123)	22.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(22 361)**	**(22 361)**	**(2 222)**	**9.9%**	**(2 014)**	**9.0%**	**(8 619)**	**38.5%**	**(3 268)**	**14.6%**	**(16 123)**	**72.1%**	-	-	**(100.0%)**
Net Increase/(Decrease) in cash held	**201 435**	**126 849**	**47 311**	**23.5%**	**24 663**	**12.2%**	**33 344**	**26.3%**	**(104 415)**	**(82.3%)**	**903**	**.7%**	-	-	**(100.0%)**
Cash/cash equivalents at the year begin	172 832	66 806	19 725	11.4%	67 036	38.8%	91 699	137.3%	125 043	187.2%	19 725	29.5%	-	-	(100.0%)
Cash/cash equivalents at the year end	**374 267**	**193 654**	**67 036**	**17.9%**	**91 699**	**24.5%**	**125 043**	**64.6%**	**20 628**	**10.7%**	**20 628**	**10.7%**	-	-	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts Ito Council Policy Amount	Impairment -Bad Debts Ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 376	9.5%	22	-	5 188	7.7%	55 613	82.8%	67 200	13.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	44 228	55.2%	1 263	1.6%	8 072	10.1%	26 491	33.1%	80 054	16.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 044	14.1%	575	4%	8 987	5.8%	124 296	79.7%	155 903	32.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 844	8.0%	6	-	1 361	5.9%	19 713	86.0%	22 923	4.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 203	9.3%	83	1%	3 210	4.8%	57 276	85.8%	66 771	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	297	4.2%	0	-	351	5.0%	6 357	90.7%	7 005	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	2 718	5.4%	1 376	2.7%	2 572	5.1%	43 614	86.7%	50 280	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 647	4.4%	817	2.2%	1 233	3.3%	33 799	90.1%	37 496	7.7%	-	-	-	-
Total By Income Source	**85 357**	**17.5%**	**4 142**	**.8%**	**30 974**	**6.4%**	**367 159**	**75.3%**	**487 632**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 036	13.6%	410	7%	4 315	7.3%	46 241	78.4%	59 002	12.1%	-	-	-	-
Commercial	26 323	31.4%	1 275	1.5%	5 616	6.7%	50 556	60.4%	83 770	17.2%	-	-	-	-
Households	50 536	14.9%	2 417	7%	20 711	6.1%	265 008	78.2%	338 672	69.5%	-	-	-	-
Other	463	7.5%	41	7%	331	5.3%	5 353	86.5%	6 188	1.3%	-	-	-	-
Total By Customer Group	**85 357**	**17.5%**	**4 142**	**.8%**	**30 974**	**6.4%**	**367 159**	**75.3%**	**487 632**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	48 006	40.5%	49 622	41.9%	14 406	12.2%	6 524	5.5%	118 557	17.9%
Bulk Water	34	-	8 790	9.8%	373	4%	80 424	89.7%	89 621	13.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	22 885	100.0%	-	-	-	-	-	-	22 885	3.5%
Trade Creditors	41 631	76.4%	6 824	12.5%	1 623	3.0%	4 435	8.1%	54 513	8.2%
Auditor-General	-	-	211	99.1%	-	-	2	.9%	213	-
Other	47 117	12.5%	48 985	13.0%	4 518	1.2%	275 841	73.3%	376 461	56.8%
Total	**159 672**	**24.1%**	**114 432**	**17.3%**	**20 920**	**3.2%**	**367 226**	**55.5%**	**662 250**	**100.0%**

Contact Details

Municipal Manager	Mr Noko Seanego	013 759 2041
Financial Manager	Mr Oupa Mokoena	013 759 9060

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**182 284**	**187 609**	**21 466**	**11.8%**	**26 859**	**14.7%**	**20 155**	**10.7%**	**28 599**	**15.2%**	**97 079**	**51.7%**	**36 554**	**91.7%**	**(21.8%)**
Property rates	14 924	14 924	1 771	11.9%	1 763	11.8%	1 761	11.8%	2 821	18.9%	8 116	54.4%	3 877	84.4%	(27.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	46 179	46 179	7 333	15.9%	9 409	20.4%	7 628	16.5%	11 561	25.0%	35 931	77.8%	8 962	82.8%	29.0%
Service charges - water revenue	16 484	16 484	2 696	16.4%	3 398	20.6%	2 642	16.0%	3 783	23.0%	12 519	75.9%	3 727	91.6%	1.5%
Service charges - sanitation revenue	15 181	15 181	2 639	17.4%	2 600	17.1%	2 503	16.5%	3 606	23.8%	11 348	74.8%	3 478	91.8%	3.7%
Service charges - refuse revenue	5 696	5 696	967	17.0%	969	17.0%	970	17.0%	1 456	25.6%	4 362	76.6%	1 340	91.9%	8.7%
Service charges - other	-	-	-	-	-	-	-	-	37	-	37	-	-	-	(100.0%)
Rental of facilities and equipment	219	219	41	18.6%	34	15.4%	29	13.4%	22	10.1%	126	57.5%	56	98.7%	(60.6%)
Interest earned - external investments	1 037	1 037	10	9%	20	1.9%	11	1.1%	41	4.0%	82	7.9%	-	12.6%	(100.0%)
Interest earned - outstanding debtors	16 475	20 901	2 969	18.0%	2 997	18.2%	3 259	15.6%	5 067	24.2%	14 292	68.4%	4 193	95.3%	20.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 607	1 607	2	1%	8	5%	1	-	8	5%	19	1.2%	7	9.5%	14.9%
Licences and permits	2	2	-	-	-	-	100	5 214.9%	-	-	100	5 214.9%	-	-	-
Agency services	3 471	3 471	637	18.4%	886	25.5%	-	-	-	-	1 523	43.9%	854	99.9%	(100.0%)
Transfers recognised - operational	59 878	59 878	2 203	3.7%	4 583	7.7%	1 132	1.9%	-	-	7 918	13.2%	9 540	100.2%	(100.0%)
Other own revenue	1 131	1 131	200	17.7%	192	17.0%	118	10.4%	195	17.3%	705	62.4%	521	184.4%	(62.5%)
Gains on disposal of PPE	-	900	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**208 490**	**230 653**	**25 725**	**12.3%**	**37 860**	**18.2%**	**18 934**	**8.2%**	**33 937**	**14.7%**	**116 456**	**50.5%**	**36 340**	**82.0%**	**(6.6%)**
Employee related costs	48 388	48 388	4 685	9.7%	9 356	19.3%	96	2%	5 465	11.3%	19 601	40.5%	12 757	108.0%	(57.2%)
Remuneration of councillors	5 107	5 107	-	-	15	3%	-	-	-	-	15	3%	394	48.3%	(100.0%)
Debt impairment	41 858	41 858	56	1%	122	3%	96	2%	24	1%	297	7%	122	82.6%	(80.6%)
Depreciation and asset impairment	28 000	28 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	174	174	-	-	-	-	101	58.0%	-	-	101	58.0%	-	-	-
Bulk purchases	45 883	68 046	14 072	30.7%	12 226	26.6%	9 656	14.2%	-	-	35 955	52.8%	12 675	103.2%	(100.0%)
Other Materials	-	-	-	-	4 516	-	3 281	-	-	-	7 797	-	-	-	-
Contracted services	8 452	8 452	382	4.5%	-	-	795	9.4%	-	-	1 177	13.9%	-	3.2%	
Transfers and grants	7 006	7 006	646	9.2%	1 688	24.1%	1 117	15.9%	1 496	21.4%	4 947	70.6%	1 568	98.2%	(4.6%)
Other expenditure	23 624	23 624	5 884	24.9%	9 937	42.1%	3 793	16.1%	26 952	114.1%	46 566	197.1%	8 824	150.8%	205.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26 206)**	**(43 044)**	**(4 259)**		**(11 000)**		**1 220**		**(5 338)**		**(19 377)**		**214**		
Transfers recognised - capital	-	21 645	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(26 206)**	**(21 399)**	**(4 259)**		**(11 000)**		**1 220**		**(5 338)**		**(19 377)**		**214**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(26 206)**	**(21 399)**	**(4 259)**		**(11 000)**		**1 220**		**(5 338)**		**(19 377)**		**214**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(26 206)**	**(21 399)**	**(4 259)**		**(11 000)**		**1 220**		**(5 338)**		**(19 377)**		**214**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(26 206)**	**(21 399)**	**(4 259)**		**(11 000)**		**1 220**		**(5 338)**		**(19 377)**		**214**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**21 644**	**21 644**	**1 345**	**6.2%**	**13 141**	**60.7%**	**7 279**	**33.6%**	**8 471**	**39.1%**	**30 237**	**139.7%**	**13 317**	**32.3%**	**(36.4%)**
National Government	21 644	21 644	1 345	6.2%	13 141	60.7%	7 279	33.6%	8 471	39.1%	30 237	139.7%	13 317	53.2%	(36.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 644**	**21 644**	**1 345**	**6.2%**	**13 141**	**60.7%**	**7 279**	**33.6%**	**8 471**	**39.1%**	**30 237**	**139.7%**	**13 317**	**32.3%**	**(36.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**21 644**	**21 644**	**1 345**	**6.2%**	**13 141**	**60.7%**	**7 279**	**33.6%**	**8 471**	**39.1%**	**30 237**	**139.7%**	**13 317**	**32.3%**	**(36.4%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 025**	**1 025**	**257**	**25.1%**	**2 388**	**232.9%**	-	-	-	-	**2 646**	**258.0%**	**1 306**	**99.1%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 025	1 025	257	25.1%	2 388	232.9%	-	-	-	-	2 646	258.0%	1 306	99.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 619**	**20 619**	**1 087**	**5.3%**	**10 753**	**52.2%**	**7 279**	**35.3%**	**8 471**	**41.1%**	**27 591**	**133.8%**	**12 011**	**27.6%**	**(29.5%)**
Electricity	4 584	4 584	259	5.7%	4 260	92.9%	4 108	89.6%	1 357	29.6%	9 985	217.8%	6 309	54.8%	(78.5%)
Water	-	-	-	-	-	-	-	-	435	-	435	-	-	-	(100.0%)
Waste Water Management	16 035	16 035	828	5.2%	6 343	39.6%	1 986	12.4%	6 679	41.7%	15 836	98.8%	5 702	38.0%	17.1%
Waste Management	-	-	-	-	150	-	1 185	-	-	-	1 335	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**157 589**	**163 569**	**54 424**	**34.5%**	**39 030**	**24.8%**	**62 575**	**38.3%**	**12 602**	**7.7%**	**168 630**	**103.1%**	**18 441**	**97.3%**	**(31.7%)**
Property rates, penalties and collection charges	9 701	10 223	1 694	17.5%	2 793	28.8%	10 448	102.2%	1 132	11.1%	16 067	157.2%	1 038	57.5%	9.0%
Service charges	**58 800**	**64 176**	**13 463**	**22.9%**	**15 131**	**25.7%**	**16 796**	**26.2%**	**8 659**	**13.5%**	**54 049**	**84.2%**	**7 825**	**65.6%**	**10.7%**
Other revenue	6 169	7 552	5 221	84.6%	6 889	111.7%	6 479	85.8%	2 417	32.0%	21 006	278.1%	9 064	385.6%	(73.3%)
Government - operating	59 878	58 578	24 847	41.5%	4 530	7.6%	14 718	25.1%	-	-	44 095	75.3%	-	80.8%	-
Government - capital	17 062	17 062	8 410	49.3%	9 221	54.0%	13 528	79.3%	-	-	31 159	182.6%	-	190.6%	-
Interest	5 979	5 979	789	13.2%	466	7.8%	606	10.1%	394	6.6%	2 255	37.7%	524	37.4%	(24.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(137 237)**	**(137 237)**	**(49 336)**	**35.9%**	**(41 831)**	**30.5%**	**(47 802)**	**34.8%**	**(38 189)**	**27.8%**	**(177 158)**	**129.1%**	**(23 551)**	**91.2%**	**62.2%**
Suppliers and employees	(131 521)	(131 521)	(49 336)	37.5%	(41 831)	31.8%	(47 802)	36.3%	(38 189)	29.0%	(177 158)	134.7%	(23 551)	95.2%	62.2%
Finance charges	(174)	(174)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 542)	(5 542)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**20 352**	**26 333**	**5 088**	**25.0%**	**(2 801)**	**(13.8%)**	**14 773**	**56.1%**	**(25 588)**	**(97.2%)**	**(8 528)**	**(32.4%)**	**(5 110)**	**129.3%**	**400.7%**
Cash Flow from Investing Activities															
Receipts	**-**	**850**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	850	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(17 062)**	**(17 062)**	**(7 189)**	**42.1%**	**(7 591)**	**44.5%**	**(10 279)**	**60.2%**	**(1 249)**	**7.3%**	**(26 309)**	**154.2%**	**(12 709)**	**129.3%**	**(90.2%)**
Capital assets	(17 062)	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(10 279)	60.2%	(1 249)	7.3%	(26 309)	154.2%	(12 709)	129.3%	(90.2%)
Net Cash from/(used) Investing Activities	**(17 062)**	**(16 212)**	**(7 189)**	**42.1%**	**(7 591)**	**44.5%**	**(10 279)**	**63.4%**	**(1 249)**	**7.7%**	**(26 309)**	**162.3%**	**(12 709)**	**136.1%**	**(90.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**7**	**-**	**18**	**-**	**7**	**-**	**5**	**-**	**37**	**-**	**7**	**-**	**(28.3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7	-	18	-	7	-	5	-	37	-	7	-	(28.3%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**7**	**-**	**18**	**-**	**7**	**-**	**5**	**-**	**37**	**-**	**7**	**-**	**(28.3%)**
Net Increase/(Decrease) in cash held	**3 290**	**10 121**	**(2 094)**	**(63.7%)**	**(10 374)**	**(315.3%)**	**4 500**	**44.5%**	**(26 832)**	**(265.1%)**	**(34 800)**	**(343.8%)**	**(17 813)**	**118.7%**	**50.6%**
Cash/cash equivalents at the year begin	34 169	23 625	22 904	67.0%	20 810	60.9%	10 436	44.2%	14 936	63.2%	22 904	97.0%	52 408	95.6%	(71.5%)
Cash/cash equivalents at the year end	**37 459**	**33 746**	**20 810**	**55.6%**	**10 436**	**27.9%**	**14 936**	**44.3%**	**(11 896)**	**(35.3%)**	**(11 896)**	**(35.3%)**	**34 596**	**102.5%**	**(134.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 112	2.1%	728	1.4%	626	1.2%	49 417	95.2%	51 883	16.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	4 886	18.7%	607	2.3%	451	1.7%	20 122	77.2%	26 065	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	857	2.4%	699	1.9%	653	1.8%	33 833	93.9%	36 043	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 099	1.9%	740	1.3%	715	1.2%	54 953	95.6%	57 507	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	418	1.3%	389	1.2%	381	1.2%	30 429	96.2%	31 616	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	2.7%	10	1.6%	9	1.5%	545	94.1%	579	2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 797	3.6%	1 789	3.6%	1 770	3.5%	45 011	89.4%	50 368	16.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	955	1.8%	157	3%	216	4%	53 014	97.6%	54 342	17.6%	-	-	-	-
Total By Income Source	**11 140**	**3.6%**	**5 119**	**1.7%**	**4 821**	**1.6%**	**287 324**	**93.2%**	**308 404**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	112	2.2%	108	2.1%	93	1.8%	4 823	93.9%	5 136	1.7%	-	-	-	-
Commercial	3 483	27.3%	306	2.4%	287	2.2%	8 696	68.1%	12 771	4.1%	-	-	-	-
Households	7 391	2.6%	4 553	1.6%	4 330	1.5%	272 384	94.4%	288 658	93.6%	-	-	-	-
Other	154	8.4%	151	8.2%	111	6.0%	1 422	77.4%	1 838	6%	-	-	-	-
Total By Customer Group	**11 140**	**3.6%**	**5 119**	**1.7%**	**4 821**	**1.6%**	**287 324**	**93.2%**	**308 404**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 620	16.3%	4 160	14.7%	3 301	11.7%	16 179	57.3%	28 260	66.5%
Bulk Water	-	-	-	-	-	-	1 652	100.0%	1 652	3.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 101	56.5%	52	4%	1 199	9.5%	4 218	33.6%	12 570	29.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11 721**	**27.6%**	**4 212**	**9.9%**	**4 499**	**10.6%**	**22 049**	**51.9%**	**42 481**	**100.0%**

Contact Details

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

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**437 190**	**417 693**	**190 991**	**43.7%**	**130 208**	**29.8%**	**20 599**	**4.9%**	**28 022**	**6.7%**	**369 819**	**88.5%**	**26 382**	**106.4%**	**6.2%**
Property rates	27 366	21 996	5 514	20.1%	8 291	30.3%	5 528	25.1%	3 209	14.6%	22 543	102.5%	4 819	57.9%	(33.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	23 698	23 567	26 246	110.8%	11 111	46.9%	7 119	30.2%	10 140	43.0%	54 617	231.8%	9 910	140.4%	2.3%
Service charges - sanitation revenue	438	438	8 349	1 906.1%	3 584	818.3%	1 156	263.9%	1 728	394.6%	14 817	3 382.9%	927	173.7%	86.3%
Service charges - refuse revenue	2 515	1 273	1 641	65.3%	1 639	65.2%	1 079	84.8%	1 132	88.9%	5 491	431.3%	1 077	101.6%	5.1%
Service charges - other	375	375	-	-	19	5.0%	571	152.3%	39	10.5%	629	167.7%	1 633	1 164.6%	(97.6%)
Rental of facilities and equipment	150	150	38	25.3%	67	44.9%	9	6.0%	129	86.1%	243	162.3%	30	120.5%	332.3%
Interest earned - external investments	10 500	10 500	852	8.1%	3 936	37.5%	245	2.3%	2 170	20.7%	7 203	68.6%	2 969	257.0%	(26.9%)
Interest earned - outstanding debtors	2 500	2 500	5 063	202.5%	5 367	214.7%	3 665	146.6%	2 484	99.4%	16 579	663.2%	2 962	307.8%	(16.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	27	5.3%	29	5.9%	23	4.6%	35	6.9%	114	22.7%	34	563.2%	1.8%
Licences and permits	7 500	7 500	437	5.8%	-	-	-	-	2 655	35.4%	3 092	41.2%	643	52.0%	313.0%
Agency services	-	-	265	-	-	-	-	-	1 076	-	1 341	-	-	-	(100.0%)
Transfers recognised - operational	320 490	320 490	133 776	41.7%	94 601	29.5%	-	-	-	-	228 377	71.3%	-	98.2%	-
Other own revenue	41 158	28 404	8 783	21.3%	1 562	3.8%	1 204	4.2%	3 224	11.4%	14 774	52.0%	1 377	202.9%	134.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**621 258**	**603 127**	**112 286**	**18.1%**	**99 662**	**16.0%**	**52 510**	**8.7%**	**107 659**	**17.9%**	**372 117**	**61.7%**	**127 693**	**64.5%**	**(15.7%)**
Employee related costs	192 050	166 056	39 987	20.8%	40 169	20.9%	25 967	15.6%	41 789	25.2%	147 911	89.1%	39 288	97.1%	6.4%
Remuneration of councillors	21 176	19 749	4 384	20.7%	4 277	20.2%	2 949	14.9%	4 886	24.7%	16 496	83.5%	4 388	88.9%	11.4%
Debt impairment	50 000	50 000	-	-	-	-	-	-	-	-	-	-	9 068	9.1%	(100.0%)
Depreciation and asset impairment	140 000	140 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	159	159	38	24.2%	37	23.5%	-	-	-	-	76	47.7%	40	66.5%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	40 810	40 810	12 356	30.3%	25 308	62.0%	4 621	11.3%	12 757	31.3%	55 043	134.9%	9 152	86.5%	39.4%
Contracted services	42 000	55 109	13 604	32.4%	9 976	23.8%	3 288	6.0%	16 143	29.3%	43 011	78.0%	11 502	85.1%	40.4%
Transfers and grants	3 569	-	2 459	68.9%	76	2.1%	-	-	-	-	2 535	-	492	52.9%	(100.0%)
Other expenditure	131 495	131 244	39 457	30.0%	19 819	15.1%	15 686	12.0%	32 083	24.4%	107 045	81.6%	53 764	113.0%	(40.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(184 068)**	**(185 434)**	**78 705**		**30 546**		**(31 912)**		**(79 637)**		**(2 298)**		**(101 311)**		
Transfers recognised - capital	119 102	119 102	37 924	31.8%	-	-	-	-	-	-	37 924	31.8%	-	62.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(64 966)**	**(66 332)**	**116 629**		**30 546**		**(31 912)**		**(79 637)**		**35 626**		**(101 311)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(64 966)**	**(66 332)**	**116 629**		**30 546**		**(31 912)**		**(79 637)**		**35 626**		**(101 311)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(64 966)**	**(66 332)**	**116 629**		**30 546**		**(31 912)**		**(79 637)**		**35 626**		**(101 311)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(64 966)**	**(66 332)**	**116 629**		**30 546**		**(31 912)**		**(79 637)**		**35 626**		**(101 311)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**123 602**	**123 603**	**12 010**	**9.7%**	**38 728**	**31.3%**	**16 982**	**13.7%**	**27 284**	**22.1%**	**95 004**	**76.9%**	**58 098**	**89.9%**	**(53.0%)**
National Government	119 102	118 433	11 650	9.8%	37 783	31.7%	16 982	14.3%	27 284	23.0%	93 699	79.1%	52 349	85.6%	(47.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**119 102**	**118 433**	**11 650**	**9.8%**	**37 783**	**31.7%**	**16 982**	**14.3%**	**27 284**	**23.0%**	**93 699**	**79.1%**	**52 349**	**85.6%**	**(47.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 500	5 170	360	8.0%	945	21.0%	-	-	-	-	1 305	25.2%	5 750	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**123 602**	**123 603**	**12 010**	**9.7%**	**38 728**	**31.3%**	**16 982**	**13.7%**	**27 284**	**22.1%**	**95 004**	**76.9%**	**58 098**	**89.9%**	**(53.0%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 300**	**8 099**	-	-	**1 137**	**10.1%**	**443**	**5.5%**	**1 514**	**18.7%**	**3 094**	**38.2%**	**2 515**	**371.0%**	**(39.8%)**
Community & Social Services	11 300	8 099	-	-	1 137	10.1%	443	5.5%	1 514	18.7%	3 094	38.2%	2 348	1 085.8%	(35.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	167	15.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	**1 264**	**27.3%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	1 264	53.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	6.0%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**112 302**	**115 504**	**12 010**	**10.7%**	**37 591**	**33.5%**	**16 539**	**14.3%**	**25 770**	**22.3%**	**91 910**	**79.6%**	**54 320**	**101.8%**	**(52.6%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	75 300	80 910	5 951	7.9%	27 097	36.0%	8 446	10.4%	10 715	13.2%	52 209	64.5%	39 767	93.8%	(73.1%)
Waste Water Management	37 002	34 594	6 059	16.4%	10 494	28.4%	8 093	23.4%	15 056	43.5%	39 701	114.8%	14 553	167.6%	3.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**556 292**	**520 251**	**228 835**	**41.1%**	**119 139**	**21.4%**	**134 823**	**25.9%**	**28 022**	**5.4%**	**510 819**	**98.2%**	**26 381**	**143.9%**	**6.2%**
Property rates, penalties and collection charges	27 366	21 996	5 514	20.2%	3 159	11.5%	8 292	37.7%	3 209	14.6%	20 174	91.7%	3 294	22.2%	(2.6%)
Service charges	**27 027**	**25 259**	**36 236**	**134.1%**	**13 693**	**50.7%**	**11 611**	**46.0%**	**13 040**	**51.6%**	**74 579**	**295.3%**	**10 311**	**89.1%**	**26.5%**
Other revenue	49 307	25 954	9 460	19.2%	1 665	3.4%	1 479	5.7%	7 119	27.4%	19 723	76.0%	8 482	655.7%	(16.1%)
Government - operating	320 490	320 490	133 776	41.7%	94 601	29.5%	79 929	24.9%	-	-	308 306	96.2%	-	90.7%	-
Government - capital	119 102	119 102	37 942	31.9%	-	-	27 399	23.0%	-	-	65 341	54.9%	-	98.0%	-
Interest	13 000	7 450	5 907	45.4%	6 021	46.3%	6 114	82.1%	4 654	62.5%	22 696	304.6%	4 294	103.2%	8.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(431 258)**	**(396 619)**	**(112 286)**	**26.0%**	**(101 095)**	**23.4%**	**(92 793)**	**23.4%**	**(107 659)**	**27.1%**	**(413 832)**	**104.3%**	**(118 616)**	**186.6%**	**(9.2%)**
Suppliers and employees	(417 128)	(392 891)	(111 981)	26.8%	(99 549)	23.9%	(92 738)	23.6%	(107 628)	27.4%	(411 897)	104.8%	(118 094)	188.8%	(8.9%)
Finance charges	(159)	(159)	(49)	30.9%	(1 470)	924.5%	(55)	34.4%	(30)	19.1%	(1 604)	1 008.8%	(30)	69.0%	2.5%
Transfers and grants	(13 971)	(3 569)	(256)	1.8%	(76)	.5%	-	-	-	-	(331)	9.3%	(492)	49.9%	(100.0%)
Net Cash from/(used) Operating Activities	**125 034**	**123 632**	**116 549**	**93.2%**	**18 045**	**14.4%**	**42 031**	**34.0%**	**(79 637)**	**(64.4%)**	**96 987**	**78.4%**	**(92 235)**	**58.3%**	**(13.7%)**
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	**(123 602)**	**(123 602)**	**(15 941)**	**12.9%**	**(49 269)**	**39.9%**	**(12 238)**	**9.9%**	**(27 284)**	**22.1%**	**(104 732)**	**84.7%**	**(23 135)**	**60.4%**	**17.9%**
Capital assets	(123 602)	(123 602)	(15 941)	12.9%	(49 269)	39.9%	(12 238)	9.9%	(27 284)	22.1%	(104 732)	84.7%	(23 135)	60.4%	17.9%
Net Cash from/(used) Investing Activities	**(123 602)**	**(123 602)**	**(15 941)**	**12.9%**	**(49 269)**	**39.9%**	**(12 238)**	**9.9%**	**(27 284)**	**22.1%**	**(104 732)**	**84.7%**	**(23 135)**	**60.4%**	**17.9%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**1 431**	**30**	**100 608**	**7 028.2%**	**(31 225)**	**(2 181.3%)**	**29 793**	**99 310.2%**	**(106 921)**	**(356 404.5%)**	**(7 745)**	**(25 816.8%)**	**(115 369)**	**47.6%**	**(7.3%)**
Cash/cash equivalents at the year begin:	4 825	14 152	-	-	100 608	2 085.1%	69 383	490.3%	99 176	700.8%	-	-	149 332	3.3%	(33.6%)
Cash/cash equivalents at the year end:	**6 256**	**14 182**	**100 608**	**1 608.1%**	**69 383**	**1 109.0%**	**99 176**	**699.3%**	**(7 745)**	**(54.6%)**	**(7 745)**	**(54.6%)**	**33 963**	**20.0%**	**(122.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 184	4.6%	3 196	4.6%	3 135	4.5%	60 017	86.3%	69 532	26.7%	-	-	60 017	86.3%
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 473	3.5%	2 455	3.5%	2 388	3.4%	62 660	89.5%	69 976	26.9%	-	-	62 660	89.5%
Receivables from Exchange Transactions - Waste Water Managem	473	2.8%	416	2.5%	357	2.1%	15 390	92.5%	16 637	6.4%	-	-	15 390	92.5%
Receivables from Exchange Transactions - Waste Management	486	2.6%	476	2.6%	463	2.5%	16 975	92.3%	18 399	7.1%	-	-	16 975	92.3%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 919	2.8%	1 850	2.7%	1 803	2.7%	62 302	91.8%	67 874	26.1%	-	-	62 302	91.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	649	3.6%	450	2.5%	614	3.4%	16 369	90.5%	18 083	6.9%	-	-	16 369	90.5%
Total By Income Source	**9 184**	**3.5%**	**8 841**	**3.4%**	**8 761**	**3.4%**	**233 714**	**89.7%**	**260 500**	**100.0%**	**-**	**-**	**233 714**	**89.7%**
Debtors Age Analysis By Customer Group														
Organs of State	4 667	8.3%	4 210	7.5%	4 098	7.3%	43 173	76.9%	56 148	21.6%	-	-	43 173	76.9%
Commercial	723	4.4%	692	4.2%	548	3.3%	14 533	88.1%	16 496	6.3%	-	-	14 533	88.1%
Households	3 794	2.0%	3 940	2.1%	4 115	2.2%	176 008	93.7%	187 857	72.1%	-	-	176 008	93.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**9 184**	**3.5%**	**8 841**	**3.4%**	**8 761**	**3.4%**	**233 714**	**89.7%**	**260 500**	**100.0%**	**-**	**-**	**233 714**	**89.7%**

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr S B Mahlangu	013 973 1101
Financial Manager	Mr Mashego KP	013 973 1101

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2015/16 to Q4 of 2016/17
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**234 433**	**236 524**	**96 412**	**41.1%**	**75 339**	**32.1%**	**56 196**	**23.8%**	**4 401**	**1.9%**	**232 348**	**98.2%**	**2 094**	**99.6%**	**110.1%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	388	288	31	8.0%	46	11.8%	6	2.0%	64	22.3%	147	51.0%	68	40.8%	(5.8%)
Interest earned - external investments	6 590	8 381	1 813	27.5%	1 289	19.6%	665	7.9%	4 023	48.0%	7 790	92.9%	1 732	129.0%	132.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	130	-	-	-	-	-	-	123	94.5%	123	94.5%	119	91.8%	3.0%
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 475	226 475	94 427	41.7%	73 887	32.6%	55 415	24.5%	-	-	223 729	98.8%	-	99.4%	-
Other own revenue	980	850	141	14.4%	117	12.0%	111	13.0%	191	22.5%	560	65.9%	175	53.3%	9.4%
Gains on disposal of PPE	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**209 928**	**211 869**	**38 227**	**18.2%**	**52 414**	**25.0%**	**38 654**	**18.2%**	**54 577**	**25.8%**	**183 872**	**86.8%**	**49 851**	**83.3%**	**9.5%**
Employee related costs	103 354	104 332	22 775	22.0%	23 729	23.0%	23 528	22.6%	24 541	23.5%	94 574	90.6%	22 290	88.5%	10.1%
Remuneration of councillors	15 851	16 104	3 456	21.8%	3 516	22.2%	3 682	22.9%	3 223	20.0%	13 878	86.2%	3 574	95.7%	(9.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 595	10 595	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	21 396	0	-	10 684	-	0	-	10 773	50.3%	21 457	100.3%	10 683	-	8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	1 320	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	80 128	58 122	11 997	15.0%	14 485	18.1%	11 443	19.7%	16 040	27.6%	53 965	92.8%	13 304	57.8%	20.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**24 505**	**24 655**	**58 185**		**22 925**		**17 542**		**(50 176)**		**48 476**		**(47 757)**		
Transfers recognised - capital	1 958	1 958	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 463**	**26 613**	**58 185**		**22 925**		**17 542**		**(50 176)**		**48 476**		**(47 757)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26 463**	**26 613**	**58 185**		**22 925**		**17 542**		**(50 176)**		**48 476**		**(47 757)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 463**	**26 613**	**58 185**		**22 925**		**17 542**		**(50 176)**		**48 476**		**(47 757)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 463**	**26 613**	**58 185**		**22 925**		**17 542**		**(50 176)**		**48 476**		**(47 757)**		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2015/16 to Q4 of 2016/17
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**37 058**	**37 208**	**3 427**	**9.2%**	**6 584**	**17.8%**	**8 911**	**23.9%**	**9 125**	**24.5%**	**28 047**	**75.4%**	**7 035**	**77.7%**	**29.7%**
National Government	-	1 958	-	-	-	-	4 945	252.6%	2 093	106.9%	7 038	359.4%	128	72.3%	1 535.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**1 958**	**-**	**-**	**-**	**-**	**4 945**	**252.6%**	**2 093**	**106.9%**	**7 038**	**359.4%**	**128**	**72.3%**	**1 535.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 058	35 250	3 427	9.2%	6 584	17.8%	3 966	11.3%	7 032	19.9%	21 009	59.6%	6 907	77.8%	1.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**37 058**	**37 208**	**3 427**	**9.2%**	**6 584**	**17.8%**	**8 911**	**23.9%**	**9 125**	**24.5%**	**28 047**	**75.4%**	**7 035**	**77.7%**	**29.7%**
Governance and Administration	**14 200**	**10 658**	**1 013**	**7.1%**	**3 641**	**25.6%**	**1 083**	**10.2%**	**1 316**	**12.4%**	**7 055**	**66.2%**	**862**	**76.7%**	**52.6%**
Executive & Council	2 300	1 958	-	-	-	-	-	-	-	-	-	-	231	316.2%	(100.0%)
Budget & Treasury Office	9 800	8 700	105	1.1%	3 641	37.2%	910	10.5%	1 316	15.1%	5 973	68.7%	632	62.7%	108.4%
Corporate Services	2 100	-	908	43.3%	-	-	173	-	-	-	1 082	-	-	127.0%	-
Community and Public Safety	**7 200**	**3 970**	**113**	**1.6%**	**2 489**	**34.6%**	**361**	**9.1%**	**-**	**-**	**2 963**	**74.6%**	**381**	**64.4%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 900	2 360	-	-	2 355	48.1%	-	-	-	-	2 355	99.8%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	2 300	1 610	113	4.9%	134	5.8%	361	22.4%	-	-	608	37.7%	381	64.4%	(100.0%)
Economic and Environmental Services	**15 658**	**22 580**	**2 301**	**14.7%**	**454**	**2.9%**	**7 467**	**33.1%**	**7 808**	**34.6%**	**18 030**	**79.8%**	**5 791**	**78.9%**	**34.8%**
Planning and Development	15 658	22 580	2 301	14.7%	454	2.9%	7 467	33.1%	7 808	34.6%	18 030	79.8%	5 791	78.9%	34.8%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**234 801**	**238 482**	**96 412**	**41.1%**	**75 339**	**32.1%**	**56 196**	**23.6%**	**4 401**	**1.8%**	**232 348**	**97.4%**	**2 094**	**90.3%**	**110.1%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 238	1 538	172	13.9%	163	13.2%	116	7.6%	255	16.6%	707	46.0%	243	50.8%	5.1%
Government - operating	226 475	226 475	94 427	41.7%	73 887	32.6%	55 415	24.5%	-	-	223 729	98.8%	-	99.4%	-
Government - capital	1 958	1 958	-	-	-	-	-	-	-	-	-	-	-	7.4%	-
Interest	5 000	8 381	1 813	36.3%	1 289	25.8%	665	7.9%	4 023	48.0%	7 790	92.9%	1 732	129.0%	132.3%
Dividends	130	130	-	-	-	-	-	-	123	94.5%	123	94.5%	119	91.8%	3.0%
Payments	**(177 939)**	**(197 074)**	**(38 227)**	**21.5%**	**(52 414)**	**29.5%**	**(38 654)**	**19.6%**	**(54 714)**	**27.8%**	**(184 009)**	**93.4%**	**(49 855)**	**90.3%**	**9.7%**
Suppliers and employees	(177 939)	(179 878)	(38 227)	21.5%	(41 730)	23.5%	(38 654)	21.5%	(43 941)	24.4%	(162 552)	90.4%	(39 171)	91.7%	12.2%
Finance charges	-	(17 196)	(0)	-	(10 684)	-	(0)	-	(10 773)	62.6%	(21 457)	124.8%	(10 683)	83.0%	8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 862**	**41 408**	**58 185**	**102.3%**	**22 925**	**40.3%**	**17 542**	**42.4%**	**(50 312)**	**(121.5%)**	**48 340**	**116.7%**	**(47 760)**	**90.0%**	**5.3%**
Cash Flow from Investing Activities															
Receipts	**-**	**(40 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(40 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(37 058)**	**(37 208)**	**(3 427)**	**9.2%**	**(6 584)**	**17.8%**	**(8 911)**	**23.9%**	**(16 141)**	**43.4%**	**(35 064)**	**94.2%**	**(6 932)**	**-**	**132.8%**
Capital assets	(37 058)	(37 208)	(3 427)	9.2%	(6 584)	17.8%	(8 911)	23.9%	(16 141)	43.4%	(35 064)	94.2%	(6 932)	-	132.8%
Net Cash from/(used) Investing Activities	**(37 058)**	**(77 208)**	**(3 427)**	**9.2%**	**(6 584)**	**17.8%**	**(8 911)**	**11.5%**	**(16 141)**	**20.9%**	**(35 064)**	**45.4%**	**(6 931)**	**-**	**132.9%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(19 092)**	**(19 092)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(19 092)	(19 092)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(19 092)**	**(19 092)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**712**	**(54 892)**	**54 758**	**7 692.4%**	**16 341**	**2 295.5%**	**8 631**	**(15.7%)**	**(66 454)**	**121.1%**	**13 276**	**(24.2%)**	**(54 691)**	**53.4%**	**21.5%**
Cash/cash equivalents at the year begin:	77 300	77 300	68 126	88.1%	122 886	159.0%	139 226	180.1%	147 857	191.3%	68 128	88.1%	107 069	-	38.1%
Cash/cash equivalents at the year end:	**78 012**	**22 408**	**122 886**	**157.5%**	**139 226**	**178.5%**	**147 857**	**659.8%**	**81 404**	**363.3%**	**81 404**	**363.3%**	**52 378**	**96.4%**	**55.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	100.0%	-	-	-	-
Total By Income Source	**3**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	100.0%	-	-	-	-
Total By Customer Group	**3**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr S Siboza	013 759 8525
Financial Manager	Mr W Khumalo	013 759 8512

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2015/16 to Q4 of 2016/17
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**226 955**	**224 488**	**67 974**	**30.0%**	**53 325**	**23.5%**	**63 142**	**28.1%**	**35 025**	**15.6%**	**219 465**	**97.8%**	**29 885**	**87.2%**	**17.2%**
Property rates	39 647	39 647	13 557	34.2%	10 513	26.5%	20 752	52.3%	7 263	18.3%	52 085	131.4%	6 716	73.0%	8.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 838	42 838	13 934	32.5%	11 073	25.8%	12 797	29.9%	14 529	33.9%	52 333	122.2%	10 058	106.0%	44.5%
Service charges - water revenue	16 612	16 612	4 670	28.1%	4 399	26.5%	2 866	17.3%	3 186	19.2%	15 121	91.0%	2 369	88.7%	34.5%
Service charges - sanitation revenue	13 264	13 264	2 215	16.7%	2 540	19.2%	2 575	19.4%	2 401	18.1%	9 731	73.4%	1 560	91.9%	53.9%
Service charges - refuse revenue	8 807	8 807	2 312	26.2%	2 705	30.7%	2 538	28.8%	2 471	28.1%	10 025	113.8%	2 080	96.2%	18.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 078	1 078	214	19.8%	236	21.9%	223	20.7%	335	31.1%	1 008	93.5%	204	91.5%	64.6%
Interest earned - external investments	351	501	230	65.5%	217	61.8%	105	20.9%	44	8.8%	596	119.0%	216	156.2%	(79.5%)
Interest earned - outstanding debtors	3 907	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 069	10 069	3 021	23.1%	1 953	14.9%	483	4.8%	0	-	5 457	54.2%	2 400	126.5%	(100.0%)
Licences and permits	8	6	0	5.3%	1	6.4%	0	4.0%	0	4.9%	1	25.3%	244	3 383.7%	(99.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	(0)	88.1%	(100.0%)
Transfers recognised - operational	56 899	58 182	26 428	46.4%	19 560	34.4%	18 161	31.2%	-	-	64 149	110.3%	3 000	105.7%	(100.0%)
Other own revenue	30 475	33 485	1 393	4.6%	128	4%	2 642	7.9%	4 795	14.3%	8 958	26.8%	1 040	7.4%	361.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**260 881**	**264 301**	**40 057**	**15.4%**	**51 026**	**19.6%**	**43 333**	**16.4%**	**36 707**	**13.9%**	**171 122**	**64.7%**	**43 414**	**63.8%**	**(15.5%)**
Employee related costs	85 182	86 555	18 486	21.7%	17 789	20.9%	18 422	21.3%	17 313	20.0%	72 010	83.2%	17 249	86.7%	4%
Remuneration of councillors	5 743	5 743	1 294	22.5%	1 355	23.6%	1 337	23.3%	1 525	26.6%	5 512	96.0%	888	90.3%	71.7%
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 243	44 243	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 700	3 700	818	22.1%	1 929	52.1%	1 228	33.2%	775	21.0%	4 750	128.4%	1 805	156.4%	(57.0%)
Bulk purchases	49 697	49 697	12 261	24.7%	14 147	28.5%	9 219	18.6%	7 101	14.3%	42 728	86.0%	13 500	84.5%	(47.4%)
Other Materials	6 588	6 597	370	5.6%	585	8.9%	1 882	28.5%	884	13.4%	3 721	56.4%	1 455	76.6%	(39.2%)
Contracted services	5 285	5 225	1 013	19.2%	908	17.2%	1 022	19.6%	724	13.9%	3 668	70.2%	1 308	79.5%	(44.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 443	52 541	5 816	11.5%	14 312	28.4%	10 222	19.5%	8 384	16.0%	38 734	73.7%	7 210	63.2%	16.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(33 927)**	**(39 813)**	**27 916**		**2 299**		**19 809**		**(1 682)**		**48 343**		**(13 529)**		
Transfers recognised - capital	32 134	24 134	9 615	29.9%	-	-	14 519	60.2%	-	-	24 134	100.0%	71	100.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	13 000	21 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 207**	**5 321**	**37 531**		**2 299**		**34 328**		**(1 682)**		**72 477**		**(13 458)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**11 207**	**5 321**	**37 531**		**2 299**		**34 328**		**(1 682)**		**72 477**		**(13 458)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 207**	**5 321**	**37 531**		**2 299**		**34 328**		**(1 682)**		**72 477**		**(13 458)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 207**	**5 321**	**37 531**		**2 299**		**34 328**		**(1 682)**		**72 477**		**(13 458)**		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2015/16 to Q4 of 2016/17
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**75 841**	**76 427**	**1 444**	**1.9%**	**12 044**	**15.9%**	**1 930**	**2.5%**	**3 439**	**4.5%**	**18 857**	**24.7%**	**8 906**	**43.8%**	**(61.4%)**
National Government	32 134	32 134	1 398	4.4%	12 036	37.5%	1 598	5.0%	3 178	9.9%	18 210	56.7%	8 712	90.0%	(63.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	29 452	29 452	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61 586**	**61 586**	**1 398**	**2.3%**	**12 036**	**19.5%**	**1 598**	**2.6%**	**3 178**	**5.2%**	**18 210**	**29.6%**	**8 712**	**43.7%**	**(63.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 255	1 841	46	3.7%	8	6%	332	18.0%	261	14.2%	647	35.1%	194	46.4%	34.4%
Public contributions and donations	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**75 841**	**76 427**	**1 444**	**1.9%**	**12 044**	**15.9%**	**1 930**	**2.5%**	**3 439**	**4.5%**	**18 857**	**24.7%**	**8 906**	**43.8%**	**(61.4%)**
Governance and Administration	**53 966**	**54 541**	**928**	**1.7%**	**11 776**	**21.8%**	**1 787**	**3.3%**	**3 178**	**5.8%**	**17 669**	**32.4%**	**8 712**	**43.9%**	**(63.5%)**
Executive & Council	53 586	53 586	881	1.6%	11 769	22.0%	1 598	3.0%	3 178	5.9%	17 426	32.5%	8 712	43.7%	(63.5%)
Budget & Treasury Office	-	955	-	-	-	-	147	15.4%	-	-	147	15.4%	-	72.9%	-
Corporate Services	380	-	46	12.2%	8	2.0%	42	-	-	-	96	-	-	54.7%	-
Community and Public Safety	**24**	**35**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**23.3%**	**-**
Community & Social Services	24	35	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	43.3%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35**	**35**	**-**	**-**	**-**	**-**	**-**	**-**	**34**	**98.1%**	**34**	**98.1%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35	35	-	-	-	-	-	-	34	98.1%	34	98.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**21 756**	**21 756**	**517**	**2.4%**	**268**	**1.2%**	**143**	**.7%**	**227**	**1.0%**	**1 154**	**5.3%**	**194**	**46.8%**	**16.8%**
Electricity	8 180	8 180	517	6.3%	268	3.3%	143	1.7%	-	-	927	11.3%	194	62.6%	(100.0%)
Water	251	251	-	-	-	-	-	-	227	90.2%	227	90.2%	-	67.9%	(100.0%)
Waste Water Management	13 325	13 325	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**60**	**60**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**227 920**	**233 272**	**76 590**	**33.6%**	**53 225**	**23.4%**	**77 661**	**33.3%**	**35 025**	**15.0%**	**242 501**	**104.0%**	**29 905**	**97.1%**	**17.1%**
Property rates, penalties and collection charges	34 493	39 647	13 557	39.3%	10 413	30.2%	20 752	52.3%	7 263	18.3%	51 985	131.1%	6 744	73.6%	7.7%
Service charges	**72 120**	**81 521**	**23 128**	**32.1%**	**20 717**	**28.7%**	**20 776**	**25.5%**	**22 587**	**27.7%**	**87 208**	**107.0%**	**15 963**	**102.0%**	**41.3%**
Other revenue	15 015	8 287	3 449	23.0%	2 318	15.4%	3 349	40.4%	5 130	61.9%	14 246	171.9%	3 958	99.2%	29.6%
Government - operating	56 899	58 182	26 611	46.8%	19 560	34.4%	18 161	31.2%	-	-	64 332	110.6%	-	100.0%	-
Government - capital	45 134	45 134	9 615	21.3%	-	-	14 519	32.2%	-	-	24 134	53.5%	3 000	116.9%	(100.0%)
Interest	4 258	501	230	5.4%	217	5.1%	105	20.9%	44	8.8%	596	119.0%	216	156.2%	(79.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(199 335)**	**(202 754)**	**(40 057)**	**20.1%**	**(51 026)**	**25.6%**	**(43 333)**	**21.4%**	**(90 217)**	**44.5%**	**(224 633)**	**110.8%**	**(45 793)**	**78.5%**	**97.0%**
Suppliers and employees	(195 635)	(199 054)	(39 239)	20.1%	(49 097)	25.1%	(42 105)	21.2%	(89 442)	44.9%	(219 883)	110.5%	(43 988)	77.2%	103.3%
Finance charges	(3 700)	(3 700)	(818)	22.1%	(1 929)	52.1%	(1 228)	33.2%	(775)	21.0%	(4 750)	128.4%	(1 805)	156.4%	(57.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**28 585**	**30 517**	**36 533**	**127.8%**	**2 199**	**7.7%**	**34 328**	**112.5%**	**(55 192)**	**(180.9%)**	**17 868**	**58.6%**	**(15 888)**	**386.3%**	**247.4%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(46 389)**	**(46 770)**	**(1 444)**	**3.1%**	**(12 044)**	**26.0%**	**(1 930)**	**4.1%**	**(3 439)**	**7.4%**	**(18 857)**	**40.3%**	**(8 906)**	**43.9%**	**(61.4%)**
Capital assets	(46 389)	(46 770)	(1 444)	3.1%	(12 044)	26.0%	(1 930)	4.1%	(3 439)	7.4%	(18 857)	40.3%	(8 906)	43.8%	(61.4%)
Net Cash from/(used) Investing Activities	**(46 389)**	**(46 770)**	**(1 444)**	**3.1%**	**(12 044)**	**26.0%**	**(1 930)**	**4.1%**	**(3 439)**	**7.4%**	**(18 857)**	**40.3%**	**(8 906)**	**43.9%**	**(61.4%)**
Cash Flow from Financing Activities															
Receipts	-	-	**(6)**	-	-	-	-	-	-	-	**(6)**	-	**18**	**91.2%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(6)	-	-	-	-	-	-	-	(6)	-	18	91.2%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	**(6)**	-	-	-	-	-	-	-	**(6)**	-	**18**	**91.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(17 804)**	**(16 252)**	**35 083**	**(197.1%)**	**(9 845)**	**55.3%**	**32 398**	**(199.3%)**	**(58 631)**	**360.8%**	**(995)**	**6.1%**	**(24 776)**	**(130.0%)**	**136.6%**
Cash/cash equivalents at the year begin	6 636	6 636	9 268	139.7%	44 351	668.3%	34 507	520.0%	66 905	1 008.2%	9 268	139.7%	62 326	100.0%	7.3%
Cash/cash equivalents at the year end	(11 167)	(9 616)	44 351	(397.2%)	34 507	(309.0%)	66 905	(695.8%)	8 274	(86.0%)	8 274	(86.0%)	37 550	(218.9%)	(78.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 227	4.0%	1 031	3.4%	(211)	(.7%)	28 586	93.3%	30 633	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	1 397	6.4%	1 220	5.6%	895	4.1%	18 285	83.9%	21 798	11.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 547	3.1%	3 173	3.9%	2 409	3.0%	73 427	90.0%	81 555	42.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	720	3.9%	595	3.2%	491	2.6%	16 728	90.3%	18 533	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	703	3.2%	632	2.9%	564	2.6%	19 936	91.3%	21 834	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 028	5.6%	642	3.5%	842	4.6%	15 945	86.4%	18 457	9.6%	-	-	-	-
Total By Income Source	**7 623**	**4.0%**	**7 292**	**3.8%**	**4 990**	**2.6%**	**172 906**	**89.7%**	**192 812**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	985	116.0%	655	77.2%	(1 088)	(128.1%)	297	35.0%	849	4%	-	-	-	-
Commercial	1 842	5.7%	1 272	3.9%	934	2.9%	28 419	87.5%	32 466	16.8%	-	-	-	-
Households	3 446	3.0%	3 269	2.9%	3 059	2.7%	103 238	91.4%	113 012	58.6%	-	-	-	-
Other	1 351	2.9%	2 095	4.5%	2 086	4.5%	40 952	88.1%	46 484	24.1%	-	-	-	-
Total By Customer Group	**7 623**	**4.0%**	**7 292**	**3.8%**	**4 990**	**2.6%**	**172 906**	**89.7%**	**192 812**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 713	12.3%	3 300	7.1%	-	-	37 361	80.6%	46 374	57.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	665	100.0%	-	-	-	-	-	-	665	8%
Pensions / Retirement	1 022	100.0%	-	-	-	-	-	-	1 022	1.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 971	9.6%	898	2.9%	251	.8%	26 693	86.6%	30 813	38.0%
Auditor-General	1	9%	-	-	107	99.1%	-	-	108	1%
Other	(2 586)	(121.6%)	102	4.8%	62	2.9%	4 547	213.9%	2 126	2.6%
Total	**7 786**	**9.6%**	**4 300**	**5.3%**	**421**	**.5%**	**68 600**	**84.6%**	**81 108**	**100.0%**

Contact Details

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

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**2 645 868**	**2 645 868**	**605 127**	**22.9%**	**551 612**	**20.8%**	**535 269**	**20.2%**	**485 738**	**18.4%**	**2 177 745**	**82.3%**	**465 659**	**93.1%**	**4.3%**
Property rates	385 451	385 451	93 724	24.3%	94 985	24.6%	95 416	24.8%	98 294	25.5%	382 419	99.2%	93 122	99.7%	5.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 175 294	1 175 294	297 122	25.3%	251 498	21.4%	241 165	20.5%	237 136	20.2%	1 026 921	87.4%	232 489	107.3%	2.0%
Service charges - water revenue	387 561	387 561	18 544	4.8%	17 514	4.5%	18 119	4.7%	23 861	6.2%	78 038	20.1%	18 213	23.3%	31.0%
Service charges - sanitation revenue	148 725	148 725	26 576	17.9%	32 514	21.9%	31 444	21.1%	32 029	21.5%	122 564	82.4%	27 988	98.8%	14.4%
Service charges - refuse revenue	102 515	102 515	-	-	-	-	-	-	-	-	-	-	20 903	83.3%	(100.0%)
Service charges - other	534	534	21 557	4 039.2%	21 652	4 057.1%	21 872	4 098.3%	23 597	4 421.5%	88 679	16 616.1%	7	4 304.7%	335 468.1%
Rental of facilities and equipment	11 608	11 608	3 085	26.6%	3 175	27.3%	3 012	25.9%	2 950	25.4%	12 221	105.3%	3 202	91.8%	(7.9%)
Interest earned - external investments	567	567	360	63.5%	501	88.5%	490	86.5%	503	88.8%	1 854	327.2%	259	66.9%	93.9%
Interest earned - outstanding debtors	86 913	86 913	26 907	31.0%	33 630	38.7%	34 736	40.0%	32 841	37.8%	128 114	147.4%	27 896	137.5%	17.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 063	4 063	206	5.1%	1 845	45.4%	1 029	25.3%	2 213	54.5%	5 293	130.3%	1 500	80.9%	47.6%
Licences and permits	2 243	2 243	690	30.8%	709	31.6%	576	25.7%	810	36.1%	2 784	124.1%	742	106.3%	9.2%
Agency services	24 796	24 796	1 211	4.9%	7 504	30.3%	4 500	18.1%	13 165	53.1%	26 381	106.4%	19 002	121.9%	(30.7%)
Transfers recognised - operational	292 686	292 686	109 300	37.3%	72 431	24.7%	73 079	25.0%	7 591	2.6%	262 402	89.7%	(345)	97.2%	(2 300.2%)
Other own revenue	22 914	22 914	5 844	25.5%	13 653	59.6%	9 829	42.9%	10 748	46.9%	40 074	174.9%	20 682	91.2%	(48.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 696 508**	**2 694 462**	**266 466**	**9.9%**	**372 623**	**13.8%**	**800 035**	**29.7%**	**615 040**	**22.8%**	**2 054 164**	**76.2%**	**355 524**	**60.0%**	**73.0%**
Employee related costs	649 005	697 121	162 281	25.0%	167 770	25.9%	173 592	24.9%	174 514	25.0%	678 158	97.3%	152 906	98.8%	14.1%
Remuneration of councillors	25 735	27 151	6 146	23.9%	6 136	23.8%	6 710	24.7%	6 336	23.3%	25 327	93.3%	6 010	119.1%	5.4%
Debt impairment	426 150	252 581	-	-	-	-	-	-	-	-	-	-	24	-	(100.0%)
Depreciation and asset impairment	167 500	205 745	-	-	-	-	252	1%	84	-	337	2%	-	-	(100.0%)
Finance charges	72 718	95 855	6 622	9.1%	4 195	5.8%	46 124	48.1%	34 726	36.2%	91 667	95.6%	215	11.0%	16 078.0%
Bulk purchases	949 450	947 950	26 321	2.8%	95 173	10.0%	494 131	52.1%	293 683	31.0%	909 307	95.9%	79 997	49.2%	267.1%
Other Materials	125 518	122 992	13 534	10.8%	40 116	32.0%	15 404	12.5%	34 874	28.4%	103 927	84.5%	25 597	64.2%	36.2%
Contracted services	42 057	57 210	12 502	29.7%	14 916	35.5%	11 318	19.8%	15 895	27.8%	54 631	95.5%	25 899	149.2%	(38.6%)
Transfers and grants	35 929	35 929	1 973	5.5%	2 613	7.3%	1 679	4.7%	(1 110)	(3.1%)	5 154	14.3%	911	50.0%	(221.8%)
Other expenditure	202 446	251 928	37 087	18.3%	41 705	20.6%	50 824	20.2%	56 039	22.2%	185 656	73.7%	63 965	103.2%	(12.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(50 640)**	**(48 593)**	**338 661**		**178 988**		**(264 766)**		**(129 302)**		**123 581**		**110 135**		
Transfers recognised - capital	236 618	258 618	2 506	1.1%	19 997	8.5%	30 788	11.9%	16 398	6.3%	69 690	26.9%	21 746	52.4%	(24.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**185 978**	**210 024**	**341 167**		**198 986**		**(233 978)**		**(112 904)**		**193 270**		**131 882**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**185 978**	**210 024**	**341 167**		**198 986**		**(233 978)**		**(112 904)**		**193 270**		**131 882**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**185 978**	**210 024**	**341 167**		**198 986**		**(233 978)**		**(112 904)**		**193 270**		**131 882**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**185 978**	**210 024**	**341 167**		**198 986**		**(233 978)**		**(112 904)**		**193 270**		**131 882**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**261 138**	**319 203**	**2 368**	**.9%**	**8 134**	**3.1%**	**21 159**	**6.6%**	**64 669**	**20.3%**	**96 331**	**30.2%**	**58 359**	**50.0%**	**10.8%**
National Government	213 591	238 627	2 368	1.1%	7 921	3.7%	20 663	8.7%	63 048	26.4%	93 999	39.4%	55 999	68.7%	12.6%
Provincial Government	-	40 248	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	18 250	25 670	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**231 841**	**304 545**	**2 368**	**1.0%**	**7 921**	**3.4%**	**20 663**	**6.8%**	**63 048**	**20.7%**	**93 999**	**30.9%**	**55 999**	**50.1%**	**12.6%**
Borrowing	-	1 500	-	-	-	-	-	-	105	7.0%	105	7.0%	343	20.6%	(69.5%)
Internally generated funds	29 297	13 158	-	-	213	7%	497	3.8%	1 517	11.5%	2 227	16.9%	2 017	29.4%	(24.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**261 138**	**319 203**	**2 368**	**.9%**	**8 134**	**3.1%**	**21 159**	**6.6%**	**64 669**	**20.3%**	**96 331**	**30.2%**	**58 359**	**50.0%**	**10.8%**
Governance and Administration	**250**	**7 537**	**-**	**-**	**207**	**82.6%**	**293**	**3.9%**	**1 720**	**22.8%**	**2 219**	**29.4%**	**2 265**	**.8%**	**(24.1%)**
Executive & Council	-	1 545	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	5 992	-	-	2	7%	92	1.5%	1 439	24.0%	1 533	25.6%	182	-	689.0%
Corporate Services	-	-	-	-	205	-	200	-	281	-	686	-	2 083	-	(86.5%)
Community and Public Safety	**8 000**	**8 578**	**-**	**-**	**420**	**5.3%**	**566**	**6.6%**	**6 787**	**78.9%**	**7 753**	**90.4%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	16	-	-	420	-	551	3 529.9%	6 759	43 310.2%	7 730	49 531.5%	-	-	(100.0%)
Sport And Recreation	8 000	8 002	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	560	-	-	-	-	15	2.7%	4	8%	20	3.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Economic and Environmental Services	**49 629**	**83 958**	**-**	**-**	**1 974**	**4.0%**	**699**	**.8%**	**18 652**	**22.2%**	**21 325**	**25.4%**	**704**	**-**	**2 550.0%**
Planning and Development	-	3 355	-	-	139	-	-	-	(139)	(4.2%)	-	-	683	-	(120.4%)
Road Transport	49 629	71 680	-	-	1 834	3.7%	699	1.0%	18 792	26.2%	21 325	29.7%	21	-	90 001.8%
Environmental Protection	-	8 923	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**203 259**	**219 130**	**2 368**	**1.2%**	**5 527**	**2.7%**	**19 802**	**9.0%**	**37 515**	**17.1%**	**65 012**	**29.7%**	**55 390**	**-**	**(32.3%)**
Electricity	44 000	54 107	-	-	2 962	6.7%	4 544	8.4%	24 759	45.8%	32 265	59.6%	4 420	-	460.2%
Water	63 375	104 458	-	-	-	-	8 832	8.5%	4 152	4.0%	12 983	12.4%	-	-	(100.0%)
Waste Water Management	89 123	53 640	2 368	2.7%	2 565	2.9%	6 222	11.6%	6 893	12.9%	18 048	33.6%	50 970	-	(86.5%)
Waste Management	6 761	6 924	-	-	-	-	4	.1%	1 711	24.7%	1 715	24.8%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**7**	**-**	**-**	**-**	**15**	**-**	**22**	**-**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**2 433 658**	**2 492 164**	**620 033**	**25.5%**	**789 991**	**32.5%**	**816 253**	**32.8%**	**467 778**	**18.8%**	**2 694 055**	**108.1%**	**372 694**	**90.2%**	**25.5%**
Property rates, penalties and collection charges	319 539	319 539	68 244	21 4%	84 355	26 4%	94 356	29 5%	77 390	24 2%	324 344	101 5%	63 174	91 5%	22 5%
Service charges	**1 497 149**	**1 533 654**	**265 752**	**17.8%**	**270 178**	**18.0%**	**301 222**	**19.6%**	**235 289**	**15.3%**	**1 072 442**	**69.9%**	**247 762**	**81.4%**	**(5.0%)**
Other revenue	64 362	64 362	149 593	232 4%	312 628	485 7%	242 663	377 0%	111 754	173 6%	816 638	1 268.8%	32 473	183 1%	244 1%
Government - operating	292 686	292 686	109 176	37 3%	71 331	24 4%	84 351	28 8%	-	-	264 858	90 5%	1 130	94 1%	(100 0%)
Government - capital	185 593	207 593	-	-	17 368	9 4%	58 436	28 1%	10 000	4 8%	85 804	41 3%	-	62 4%	(100 0%)
Interest	74 329	74 329	27 267	36 7%	34 132	45 9%	35 226	47 4%	33 344	44 9%	129 969	174 9%	28 155	137 4%	18 4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 229 994)**	**(2 229 994)**	**(616 350)**	**27.6%**	**(763 714)**	**34.2%**	**(785 487)**	**35.2%**	**(401 331)**	**18.0%**	**(2 566 882)**	**115.1%**	**(316 200)**	**103.7%**	**26.9%**
Suppliers and employees	(2 121 346)	(2 121 346)	(608 043)	28 7%	(755 134)	35 6%	(781 380)	36 8%	(395 402)	18 6%	(2 539 959)	119 7%	(286 559)	106 8%	38 0%
Finance charges	(72 718)	(72 718)	(7 748)	10 7%	(5 967)	8 2%	(2 429)	3 3%	(7 038)	9 7%	(23 182)	31 9%	(29 642)	58 3%	(76 3%)
Transfers and grants	(35 929)	(35 929)	(559)	1 6%	(2 613)	7 3%	(1 679)	4 7%	1 109	(3 1%)	(3 741)	10 4%	-	39 1%	(100 0%)
Net Cash from/(used) Operating Activities	**203 664**	**262 170**	**3 683**	**1.8%**	**26 278**	**12.9%**	**30 766**	**11.7%**	**66 447**	**25.3%**	**127 173**	**48.5%**	**56 493**	**7.9%**	**17.6%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(185 593)**	**(244 098)**	**(2 368)**	**1.3%**	**(23 049)**	**12.4%**	**(13 611)**	**5.6%**	**(64 670)**	**26.5%**	**(103 698)**	**42.5%**	**(58 359)**	**50.0%**	**10.8%**
Capital assets	(185 593)	(244 098)	(2 368)	1 3%	(23 049)	12 4%	(13 611)	5 6%	(64 670)	26 5%	(103 698)	42 5%	(58 359)	50 0%	10 8%
Net Cash from/(used) Investing Activities	**(185 593)**	**(244 098)**	**(2 368)**	**1.3%**	**(23 049)**	**12.4%**	**(13 611)**	**5.6%**	**(64 670)**	**26.5%**	**(103 698)**	**42.5%**	**(58 359)**	**13.3%**	**10.8%**
Cash Flow from Financing Activities															
Receipts	**12 000**	**12 000**	**1 767**	**14.7%**	**(219)**	**(1.8%)**	**(325)**	**(2.7%)**	**141**	**1.2%**	**1 364**	**11.4%**	**2 102**	**325.2%**	**(93.3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12 000	12 000	1 767	14 7%	(219)	(1 8%)	(325)	(2 7%)	141	1 2%	1 364	11 4%	2 102	325 2%	(93 3%)
Payments	**(18 394)**	**(18 394)**	**(10 979)**	**59.7%**	**(6 457)**	**35.1%**	**(2 000)**	**10.9%**	**(382)**	**2.1%**	**(19 817)**	**107.7%**	**-**	**43.1%**	**(100.0%)**
Repayment of borrowing	(18 394)	(18 394)	(10 979)	59 7%	(6 457)	35 1%	(2 000)	10 9%	(382)	2 1%	(19 817)	107 7%	-	43 1%	(100 0%)
Net Cash from/(used) Financing Activities	**(6 394)**	**(6 394)**	**(9 212)**	**144.1%**	**(6 676)**	**104.4%**	**(2 325)**	**36.4%**	**(241)**	**3.8%**	**(18 453)**	**288.6%**	**2 102**	**(14.6%)**	**(111.5%)**
Net Increase/(Decrease) in cash held	**11 678**	**11 678**	**(7 897)**	**(67.6%)**	**(3 447)**	**(29.5%)**	**14 830**	**127.0%**	**1 537**	**13.2%**	**5 023**	**43.0%**	**236**	**865.0%**	**550.8%**
Cash/cash equivalents at the year begin:	(11 678)	(11 678)	(2 668)	22 9%	(10 565)	90 5%	(14 012)	120 0%	818	(7 0%)	(2 668)	22 9%	(1 762)	100 0%	(146 4%)
Cash/cash equivalents at the year end	(0)	(0)	(10 565)	352 172 333.3%	(14 012)	467 079 033.3%	818	(27 254 166.7%)	2 354	(78 471 600.0%)	2 354	(78 471 600.0%)	(1 526)	(20.1%)	(254.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 223	1.4%	24 281	2.9%	23 126	2.7%	787 510	93.0%	847 140	34.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	36 144	6 3%	24 818	4 3%	18 059	3 1%	496 465	86 3%	575 486	23 6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 334	6 1%	10 890	3 4%	10 551	3 3%	278 088	87 2%	318 863	13 1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	4 726	1 5%	9 208	3 0%	8 777	2 8%	287 413	92 7%	310 124	12 7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 709	1.4%	5 174	2.6%	4 999	2 5%	187 499	93 6%	200 380	8 2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 871	2 6%	2 464	1 3%	3 571	1 9%	179 074	94 3%	189 980	7 8%	-	-	-	-
Total By Income Source	**80 007**	**3.3%**	**76 836**	**3.1%**	**69 083**	**2.8%**	**2 216 048**	**90.7%**	**2 441 974**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(860)	(3 3%)	7 366	28 3%	751	2 9%	18 749	72 1%	26 006	1 1%	-	-	-	-
Commercial	30 046	11.2%	9 537	3 5%	9 533	3 5%	220 123	81 8%	269 239	11 0%	-	-	-	-
Households	52 009	2 6%	58 121	2 9%	55 860	2 8%	1 860 406	91 8%	2 026 396	83 0%	-	-	-	-
Other	(1 189)	(1 0%)	1 811	1 5%	2 939	2 4%	116 771	97 0%	120 333	4 9%	-	-	-	-
Total By Customer Group	**80 007**	**3.3%**	**76 836**	**3.1%**	**69 083**	**2.8%**	**2 216 048**	**90.7%**	**2 441 974**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	172	-	84 113	7 8%	61 464	5 7%	934 587	86 5%	1 080 336	79 9%
Bulk Water	-	-	2 679	2 1%	2 716	2 1%	124 760	95 9%	130 155	9 6%
PAYE deductions	9 787	100.0%	-	-	-	-	-	-	9 787	7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9 474	100.0%	-	-	-	-	-	-	9 474	7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 116	25 8%	10 647	9 1%	75 783	65 0%	-	-	116 547	8 6%
Auditor-General	-	-	-	-	-	-	5 819	100 0%	5 819	4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**49 549**	**3.7%**	**97 440**	**7.2%**	**139 963**	**10.4%**	**1 065 166**	**78.8%**	**1 352 118**	**100.0%**

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Ms J P Hlatshwayo	013 690 6241

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**393 327**	**396 452**	**120 125**	**30.5%**	**108 578**	**27.6%**	**82 108**	**20.7%**	**26 672**	**6.7%**	**337 482**	**85.1%**	**4 811**	**95.9%**	**454.4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 200	1 850	81	3.7%	43	1.9%	40	2.2%	42	2.3%	206	11.1%	53	21.0%	(21.1%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 500	7 726	1 233	22.4%	2 328	42.3%	4 436	57.4%	6 709	86.8%	14 705	190.3%	3 168	142.6%	111.8%
Interest earned - outstanding debtors	-	-	-	-	125	-	-	-	-	-	125	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	385 082	386 486	118 723	30.8%	105 860	27.5%	77 515	20.1%	19 257	5.0%	321 355	83.1%	1 614	95.6%	1 093.5%
Other own revenue	545	390	87	16.0%	222	40.7%	118	30.1%	671	172.1%	1 098	281.5%	(24)	95.9%	(2 945.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	(8)	-	(8)	-	-	-	(100.0%)
Operating Expenditure	**419 449**	**421 291**	**53 247**	**12.7%**	**79 206**	**18.9%**	**119 618**	**28.4%**	**99 561**	**23.6%**	**351 631**	**83.5%**	**84 090**	**78.5%**	**18.4%**
Employee related costs	129 288	134 654	25 939	20.1%	27 018	20.9%	29 161	21.7%	29 716	22.1%	111 834	83.1%	25 491	87.8%	16.6%
Remuneration of councillors	13 246	12 270	2 826	21.3%	2 893	21.8%	2 892	23.6%	3 054	24.9%	11 666	95.1%	2 739	92.2%	11.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 663	18 265	4 468	21.6%	4 475	21.7%	4 475	24.5%	4 423	24.2%	17 841	97.7%	4 448	87.0%	(.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	78.9%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	800	-	31	3.8%	101	12.6%	(131)	-	-	-	(0)	-	1 034	80.5%	(100.0%)
Transfers and grants	207 942	205 439	10 582	5.1%	31 921	15.4%	71 911	35.0%	49 473	24.1%	163 887	79.8%	35 951	67.0%	37.6%
Other expenditure	47 510	50 664	9 400	19.8%	12 798	26.9%	11 311	22.3%	12 736	25.1%	46 246	91.3%	14 427	85.5%	(11.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	158	-	158	-	-	-	(100.0%)
Surplus/(Deficit)	**(26 121)**	**(24 839)**	**66 878**		**29 372**		**(37 510)**		**(72 890)**		**(14 149)**		**(79 279)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(26 121)**	**(24 839)**	**66 878**		**29 372**		**(37 510)**		**(72 890)**		**(14 149)**		**(79 279)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(26 121)**	**(24 839)**	**66 878**		**29 372**		**(37 510)**		**(72 890)**		**(14 149)**		**(79 279)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(26 121)**	**(24 839)**	**66 878**		**29 372**		**(37 510)**		**(72 890)**		**(14 149)**		**(79 279)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(26 121)**	**(24 839)**	**66 878**		**29 372**		**(37 510)**		**(72 890)**		**(14 149)**		**(79 279)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**16 500**	**12 100**	**97**	**.6%**	**1 487**	**9.0%**	**1 892**	**15.6%**	**673**	**5.6%**	**4 148**	**34.3%**	**1 242**	**20.0%**	**(45.8%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 500	12 100	97	6%	1 487	9 0%	1 892	15 6%	673	5 6%	4 148	34 3%	1 242	20 0%	(45 8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 500**	**12 100**	**97**	**.6%**	**1 487**	**9.0%**	**1 892**	**15.6%**	**673**	**5.6%**	**4 148**	**34.3%**	**1 242**	**20.0%**	**(45.8%)**
Governance and Administration	**16 500**	**12 100**	**97**	**.6%**	**1 487**	**9.0%**	**1 892**	**15.6%**	**673**	**5.6%**	**4 148**	**34.3%**	**1 242**	**20.0%**	**(45.8%)**
Executive & Council	16 500	12 100	97	6%	1 487	9 0%	1 892	15 6%	673	5 6%	4 148	34 3%	1 242	20 0%	(45 8%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**328 057**	**396 452**	**120 125**	**36.6%**	**108 578**	**33.1%**	**82 108**	**20.7%**	**26 679**	**6.7%**	**337 490**	**85.1%**	**4 811**	**95.9%**	**454.5%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 200	1 850	81	3.7%	43	1.9%	40	2.2%	42	2.3%	206	11.1%	53	21.0%	(21.1%)
Other revenue	545	390	87	16.0%	222	40.7%	118	30.1%	671	172.1%	1 098	281.5%	(24)	95.9%	(2 945.0%)
Government - operating	319 812	386 486	118 723	37.1%	105 860	33.1%	77 515	20.1%	19 257	5.0%	321 355	83.1%	1 614	95.6%	1 093.5%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 500	7 726	1 233	22.4%	2 453	44.6%	4 436	57.4%	6 709	86.8%	14 831	192.0%	3 168	142.6%	111.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(309 557)**	**(384 392)**	**(11 409)**	**3.7%**	**(70 895)**	**22.9%**	**(47 737)**	**12.4%**	**(116 377)**	**30.3%**	**(246 419)**	**64.1%**	**(81 340)**	**72.0%**	**43.1%**
Suppliers and employees	(190 972)	(177 856)	(827)	4%	(38 574)	20.4%	24 174	(13.6%)	(66 904)	37.6%	(82 531)	46.4%	(45 390)	76.3%	47.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	78.9%	-
Transfers and grants	(118 586)	(206 536)	(10 582)	8.9%	(31 921)	26.9%	(71 911)	34.8%	(49 473)	24.0%	(163 887)	79.4%	(35 951)	67.0%	37.6%
Net Cash from/(used) Operating Activities	**18 500**	**12 061**	**108 716**	**587.7%**	**37 683**	**203.7%**	**34 371**	**285.0%**	**(89 698)**	**(743.7%)**	**91 071**	**755.1%**	**(76 529)**	**(280.3%)**	**17.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(152 000)**	**-**	**12 000**	**-**	**(60 000)**	**-**	**120 000**	**-**	**(80 000)**	**-**	**136 000**	**-**	**(11.8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(152 000)	-	12 000	-	(60 000)	-	120 000	-	(80 000)	-	136 000	-	(11.8%)
Payments	**(16 500)**	**(12 100)**	**(97)**	**.6%**	**(1 487)**	**9.0%**	**(1 891)**	**15.6%**	**(673)**	**5.6%**	**(4 146)**	**34.3%**	**(1 242)**	**20.0%**	**(45.8%)**
Capital assets	(16 500)	(12 100)	(97)	6%	(1 487)	9.0%	(1 891)	15.6%	(673)	5.6%	(4 146)	34.3%	(1 242)	20.0%	(45.8%)
Net Cash from/(used) Investing Activities	**(16 500)**	**(12 100)**	**(152 097)**	**921.8%**	**10 513**	**(63.7%)**	**(61 891)**	**511.5%**	**119 327**	**(986.2%)**	**(84 146)**	**695.4%**	**134 758**	**.9%**	**(11.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.0%**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.0%**	**-**
Net Increase/(Decrease) in cash held	**2 000**	**(39)**	**(43 381)**	**(2 169.1%)**	**48 197**	**2 409.8%**	**(27 520)**	**70 340.3%**	**29 630**	**(75 732.4%)**	**6 925**	**(17 700.3%)**	**58 229**	**(152.2%)**	**(49.1%)**
Cash/cash equivalents at the year begin:	60 346	84 636	84 363	139.8%	40 982	67.9%	89 179	105.4%	61 659	72.9%	84 363	99.7%	26 134	100.0%	135.9%
Cash/cash equivalents at the year end:	**62 346**	**84 597**	**40 982**	**65.7%**	**89 179**	**143.0%**	**61 659**	**72.9%**	**91 288**	**107.9%**	**91 288**	**107.9%**	**84 363**	**(1 866.1%)**	**8.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 874	40.0%	-	-	-	-	4 304	60.0%	7 178	100.0%	-	-	-	-
Total By Income Source	**2 874**	**40.0%**	**-**	**-**	**-**	**-**	**4 304**	**60.0%**	**7 178**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 874	40.0%	-	-	-	-	4 304	60.0%	7 178	100.0%	-	-	-	-
Total By Customer Group	**2 874**	**40.0%**	**-**	**-**	**-**	**-**	**4 304**	**60.0%**	**7 178**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 625	11.6%	-	-	-	-	19 910	88.4%	22 535	100.0%
Total	**2 625**	**11.6%**	**-**	**-**	**-**	**-**	**19 910**	**88.4%**	**22 535**	**100.0%**

Contact Details

Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr A Y Singh	017 801 7013

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	**1 732 012**	**1 743 776**	**483 411**	**27.9%**	**403 817**	**23.3%**	**266 589**	**15.3%**	**199 994**	**11.5%**	**1 353 810**	**77.6%**	**338 510**	**83.2%**	**(40.9%)**
Property rates	247 933	247 933	63 351	25.6%	54 333	21.9%	53 502	21.6%	19 269	7.8%	190 455	76.8%	56 434	81.7%	(65.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	551 005	551 005	141 599	25.7%	106 566	19.3%	82 849	15.0%	76 654	13.9%	407 668	74.0%	133 977	79.3%	(42.8%)
Service charges - water revenue	361 055	361 055	89 612	24.8%	86 278	23.9%	55 346	15.3%	53 856	14.9%	285 093	79.0%	77 903	82.0%	(30.9%)
Service charges - sanitation revenue	101 071	101 071	22 858	22.6%	22 299	22.1%	16 340	16.2%	12 871	12.7%	74 367	73.6%	19 225	74.2%	(33.1%)
Service charges - refuse revenue	108 365	108 365	26 952	24.9%	26 507	24.5%	18 899	17.4%	17 689	16.3%	90 046	83.1%	25 009	80.0%	(29.3%)
Service charges - other	-	-	(2 316)	-	(1 580)	-	-	-	-	-	(3 897)	-	(3 028)	(1 306 197.8%)	(100.0%)
Rental of facilities and equipment	4 854	4 854	949	19.6%	788	16.2%	926	19.1%	1 504	31.0%	4 167	85.8%	(194)	143.4%	(874.5%)
Interest earned - external investments	44 100	44 100	10 325	23.4%	11 784	26.7%	10 188	23.1%	7 965	18.1%	40 262	91.3%	14 648	82.6%	(45.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	52	52	-	-	13	24.8%	-	-	-	-	13	24.8%	52	108.1%	(100.0%)
Fines	29 199	28 199	3 335	11.4%	717	2.5%	266	9%	329	1.2%	4 646	16.5%	(13 018)	22.6%	(102.5%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	10.8%	-
Agency services	33 854	33 854	26 418	78.0%	21 384	63.2%	5 124	15.1%	4 209	12.4%	57 134	168.8%	21 451	128.1%	(80.4%)
Transfers recognised - operational	217 623	230 387	93 173	42.8%	67 152	30.9%	7 771	3.4%	445	2%	168 540	73.2%	(594)	98.3%	(174.8%)
Other own revenue	22 900	22 900	3 860	16.9%	6 809	29.7%	14 324	62.6%	3 449	15.1%	28 441	124.2%	4 602	147.9%	(25.1%)
Gains on disposal of PPE	10 000	10 000	3 295	33.0%	770	7.7%	1 054	10.5%	1 755	17.6%	6 874	68.7%	2 042	43.3%	(14.1%)
Operating Expenditure	**1 708 279**	**1 734 326**	**589 944**	**34.5%**	**379 099**	**22.2%**	**224 092**	**12.9%**	**325 640**	**18.8%**	**1 518 775**	**87.6%**	**467 381**	**85.1%**	**(30.3%)**
Employee related costs	448 356	456 739	104 279	23.3%	109 030	24.3%	74 553	16.3%	75 095	16.4%	362 958	79.5%	102 907	97.5%	(27.0%)
Remuneration of councillors	21 038	21 038	4 572	21.7%	4 649	22.1%	3 453	16.4%	3 210	15.3%	15 884	75.5%	4 602	93.6%	(30.3%)
Debt impairment	137 081	137 081	93 392	68.1%	(11 067)	(8.1%)	-	-	(548)	(.4%)	81 777	59.7%	-	10.5%	(100.0%)
Depreciation and asset impairment	162 165	162 165	42 845	26.4%	38 342	23.6%	12 781	7.9%	38 342	23.6%	132 309	81.6%	35 430	41.9%	8.2%
Finance charges	3 058	5 358	5 307	173.6%	10 313	337.3%	3 802	71.0%	3 741	69.8%	23 163	432.3%	7 519	976.3%	(50.2%)
Bulk purchases	638 908	646 547	267 616	41.9%	138 524	21.7%	94 744	14.7%	157 315	24.3%	658 198	101.8%	201 192	96.0%	(21.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	58 205	81 746	19 173	32.9%	22 026	37.8%	9 244	11.3%	21 108	25.8%	71 551	87.5%	25 664	90.2%	(17.8%)
Transfers and grants	51 621	27 826	3 777	7.3%	2 234	4.3%	1 753	6.3%	2 162	7.8%	9 946	35.7%	3 564	28.4%	(38.8%)
Other expenditure	187 847	196 825	48 984	26.1%	65 048	34.6%	23 762	12.1%	25 195	12.9%	162 989	83.2%	86 503	99.3%	(70.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**23 733**	**9 450**	**(106 533)**		**24 718**		**42 496**		**(125 646)**		**(164 964)**		**(128 871)**		
Transfers recognised - capital	60 161	62 261	39 288	65.3%	22 573	37.5%	420	7%	3 485	5.6%	65 766	105.6%	3 239	63.8%	7.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(17 000)	(0)	-	-	-	-	-	-	-	-	-	-	(3 648)	53.3%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**66 893**	**71 710**	**(67 246)**		**47 291**		**42 916**		**(122 160)**		**(99 198)**		**(129 280)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**66 893**	**71 710**	**(67 246)**		**47 291**		**42 916**		**(122 160)**		**(99 198)**		**(129 280)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**66 893**	**71 710**	**(67 246)**		**47 291**		**42 916**		**(122 160)**		**(99 198)**		**(129 280)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**66 893**	**71 710**	**(67 246)**		**47 291**		**42 916**		**(122 160)**		**(99 198)**		**(129 280)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	**100 894**	**100 894**	**7 527**	**7.5%**	**20 217**	**20.0%**	**12 238**	**12.1%**	**23 246**	**23.0%**	**63 229**	**62.7%**	**40 140**	**59.8%**	**(42.1%)**
National Government	60 161	60 161	7 292	12.1%	17 858	29.7%	11 543	19.2%	17 810	29.6%	54 504	90.6%	20 743	69.2%	(14.1%)
Provincial Government	17 000	17 000	-	-	-	-	-	-	-	-	-	-	2 624	12.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Other transfers and grants	-	-	185	-	181	-	423	-	214	-	1 002	-	6 692	-	(96.8%)
Transfers recognised - capital	**77 161**	**77 161**	**7 477**	**9.7%**	**18 039**	**23.4%**	**11 966**	**15.5%**	**18 024**	**23.4%**	**55 506**	**71.9%**	**30 059**	**59.6%**	**(40.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 733	23 733	50	2%	2 178	9.2%	273	1.1%	5 222	22.0%	7 723	32.5%	9 329	140.7%	(44.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	751	13.4%	(100.0%)
Capital Expenditure Standard Classification	**100 894**	**100 894**	**7 527**	**7.5%**	**20 217**	**20.0%**	**12 238**	**12.1%**	**23 246**	**23.0%**	**63 229**	**62.7%**	**40 140**	**59.8%**	**(42.1%)**
Governance and Administration	**9 962**	**9 962**	**47**	**.5%**	**2 155**	**21.6%**	**266**	**2.7%**	**2 172**	**21.8%**	**4 641**	**46.6%**	**1 981**	**285.7%**	**9.6%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	475	3 172.6%	(100.0%)
Budget & Treasury Office	5 000	5 000	-	-	201	4.0%	183	3.7%	1 677	33.5%	2 060	41.2%	60	22.8%	2 702.8%
Corporate Services	4 962	4 962	47	9%	1 955	39.4%	83	1.7%	495	10.0%	2 580	52.0%	1 447	1 386.1%	(65.8%)
Community and Public Safety	**271**	**271**	**-**	**-**	**1 797**	**663.2%**	**-**	**-**	**-**	**-**	**1 797**	**663.2%**	**3 308**	**87.2%**	**(100.0%)**
Community & Social Services	271	271	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Sport And Recreation	-	-	-	-	1 797	-	-	-	-	-	1 797	-	3 306	87.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 500**	**3 500**	**3**	**.1%**	**23**	**.7%**	**6**	**.2%**	**196**	**5.6%**	**228**	**6.5%**	**2**	**33.0%**	**9 204.5%**
Planning and Development	-	-	3	-	-	-	-	-	196	-	199	-	-	99.6%	(100.0%)
Road Transport	3 500	3 500	-	-	23	7%	6	2%	-	-	29	8%	2	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**87 161**	**87 161**	**7 477**	**8.6%**	**16 242**	**18.6%**	**11 966**	**13.7%**	**20 878**	**24.0%**	**56 563**	**64.9%**	**34 848**	**59.2%**	**(40.1%)**
Electricity	15 000	15 000	731	4.9%	181	1.2%	2 047	13.6%	3 034	20.2%	5 994	40.0%	9 326	38.6%	(67.5%)
Water	-	-	3 464	-	727	-	-	-	70	-	4 262	-	5 461	102.1%	(98.7%)
Waste Water Management	72 161	72 161	3 282	4.5%	15 334	21.2%	9 918	13.7%	17 773	24.6%	46 307	64.2%	20 061	65.0%	(11.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**1 549 983**	**1 492 138**	**472 526**	**30.5%**	**447 094**	**28.8%**	**401 931**	**26.9%**	**305 100**	**20.4%**	**1 626 651**	**109.0%**	**302 554**	**96.7%**	**.8%**
Property rates, penalties and collection charges	210 743	210 743	66 228	31.4%	55 206	26.2%	50 972	24.2%	48 717	23.1%	221 123	104.9%	41 628	95.6%	17.0%
Service charges	**953 272**	**953 272**	**195 832**	**20.5%**	**205 504**	**21.6%**	**219 625**	**23.0%**	**180 877**	**19.0%**	**801 838**	**84.1%**	**210 565**	**79.4%**	**(14.1%)**
Other revenue	68 610	22 900	76 236	111.1%	86 365	125.9%	60 447	264.0%	70 761	309.0%	293 809	1 283.0%	46 892	422.6%	50.9%
Government - operating	217 623	220 367	94 525	43.4%	77 768	35.7%	57 628	26.1%	533	2%	230 454	104.6%	-	98.7%	(100.0%)
Government - capital	77 161	62 261	39 288	50.9%	22 000	28.5%	9 161	14.7%	-	-	70 449	113.2%	3 300	63.7%	(100.0%)
Interest	22 523	22 523	417	1.9%	251	1.1%	4 099	18.2%	4 197	18.6%	8 965	39.8%	117	33.2%	3 498.2%
Dividends	52	52	-	-	-	-	-	-	14	26.7%	14	26.7%	52	108.1%	(73.6%)
Payments	**(1 357 412)**	**(1 427 214)**	**(466 178)**	**34.3%**	**(420 434)**	**31.0%**	**(401 274)**	**28.1%**	**(266 433)**	**18.7%**	**(1 554 318)**	**108.9%**	**(271 166)**	**116.5%**	**(1.7%)**
Suppliers and employees	(690 434)	(1 424 157)	(460 870)	66.8%	(416 910)	60.4%	(360 409)	25.3%	(259 201)	18.2%	(1 497 390)	105.1%	(245 254)	100.1%	5.7%
Finance charges	(479 131)	(3 058)	(5 308)	1.1%	(3 524)	7%	(40 865)	1 336.4%	(7 231)	236.5%	(56 928)	1 861.7%	(23 107)	5 550.4%	(68.7%)
Transfers and grants	(187 847)	-	-	-	-	-	-	-	-	-	-	-	(2 804)	351.8%	(100.0%)
Net Cash from/(used) Operating Activities	**192 571**	**64 923**	**6 348**	**3.3%**	**26 660**	**13.8%**	**658**	**1.0%**	**38 867**	**59.8%**	**72 333**	**111.4%**	**31 388**	**19.2%**	**23.2%**
Cash Flow from Investing Activities															
Receipts	**10 000**	**10 000**	**3 295**	**33.0%**	**778**	**7.8%**	**3 801**	**38.0%**	**1 867**	**18.7%**	**9 742**	**97.4%**	**3 295**	**54.9%**	**(43.3%)**
Proceeds on disposal of PPE	10 000	10 000	3 295	33.0%	778	7.8%	3 801	38.0%	1 867	18.7%	9 742	97.4%	2 465	44.0%	(24.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	829	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.1%)	-
Payments	**(100 894)**	**(77 395)**	**(7 527)**	**7.5%**	**(20 217)**	**20.0%**	**(12 215)**	**15.8%**	**(23 263)**	**30.1%**	**(63 222)**	**81.7%**	**(28 691)**	**51.8%**	**(18.9%)**
Capital assets	(100 894)	(77 395)	(7 527)	7.5%	(20 217)	20.0%	(12 215)	15.8%	(23 263)	30.1%	(63 222)	81.7%	(28 691)	51.8%	(18.9%)
Net Cash from/(used) Investing Activities	**(90 894)**	**(67 395)**	**(4 232)**	**4.7%**	**(19 439)**	**21.4%**	**(8 414)**	**12.5%**	**(21 396)**	**31.7%**	**(53 480)**	**79.4%**	**(25 397)**	**50.1%**	**(15.8%)**
Cash Flow from Financing Activities															
Receipts	**860**	**860**	**43**	**5.0%**	**145**	**16.9%**	**321**	**37.3%**	**90**	**10.4%**	**599**	**69.7%**	**317**	**196.0%**	**(71.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	860	860	43	5.0%	145	16.9%	321	37.3%	90	10.4%	599	69.7%	317	196.0%	(71.7%)
Payments	**(2 225)**	**(2 225)**	**(1 113)**	**50.0%**	**-**	**-**	**(727)**	**32.7%**	**-**	**-**	**(1 839)**	**82.7%**	**-**	**133.4%**	**-**
Repayment of borrowing	(2 225)	(2 225)	(1 113)	50.0%	-	-	(727)	32.7%	-		(1 839)	82.7%	-	133.4%	
Net Cash from/(used) Financing Activities	**(1 365)**	**(1 365)**	**(1 069)**	**78.3%**	**145**	**(10.6%)**	**(406)**	**29.7%**	**90**	**(6.6%)**	**(1 240)**	**90.8%**	**317**	**111.7%**	**(71.7%)**
Net Increase/(Decrease) in cash held	**100 312**	**(3 837)**	**1 046**	**1.0%**	**7 367**	**7.3%**	**(8 162)**	**212.7%**	**17 361**	**(452.5%)**	**17 613**	**(459.0%)**	**6 308**	**5.0%**	**175.2%**
Cash/cash equivalents at the year begin	38 021	38 021	14 990	39.4%	16 037	42.2%	23 403	61.6%	15 242	40.1%	14 990	39.4%	20 536	106.1%	(25.8%)
Cash/cash equivalents at the year end	138 333	34 184	16 037	11.6%	23 403	16.9%	15 242	44.6%	32 603	95.4%	32 603	95.4%	26 843	11.3%	21.5%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	91 822	18.5%	55 522	11.2%	46 445	9.4%	302 571	61.0%	496 360	66.5%
Bulk Water	21 500	30.2%	22 517	31.7%	21 234	29.9%	5 825	8.2%	71 077	9.5%
PAYE deductions	6 208	100.0%	-	-	-	-	-	-	6 208	8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 143	100.0%	-	-	-	-	-	-	7 143	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 941	12.0%	8 793	5.3%	13 068	7.9%	123 763	74.8%	165 565	22.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**146 614**	**19.6%**	**86 832**	**11.6%**	**80 747**	**10.8%**	**432 160**	**57.9%**	**746 353**	**100.0%**

Contact Details

Municipal Manager	Mr ME Michele	017 620 6279
Financial Manager	Mr J M Mokgatsi	017 620 6275

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	**596 843**	**575 966**	**167 944**	**28.1%**	**90 948**	**15.2%**	**138 190**	**24.0%**	**114 988**	**20.0%**	**512 070**	**88.9%**	**68 967**	**61.9%**	**66.7%**
Property rates	68 812	62 901	15 847	23.0%	10 279	14.9%	13 988	22.2%	14 140	22.5%	54 254	86.3%	8 953	53.9%	57.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	293 330	255 855	66 687	22.7%	40 229	13.7%	57 675	22.5%	60 005	23.5%	224 596	87.8%	37 134	53.0%	61.6%
Service charges - water revenue	48 837	66 034	15 105	30.9%	8 889	18.2%	16 935	25.6%	13 910	21.1%	54 838	83.0%	10 346	79.1%	34.4%
Service charges - sanitation revenue	22 883	27 255	6 263	27.4%	4 245	18.6%	6 691	24.5%	7 190	26.4%	24 390	89.5%	3 246	61.4%	121.5%
Service charges - refuse revenue	14 847	16 054	4 148	27.9%	2 637	17.8%	3 783	23.6%	3 693	23.0%	14 261	88.8%	2 255	63.2%	63.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 050	533	259	12.6%	99	4.9%	363	68.0%	452	84.7%	1 173	219.9%	273	272.7%	65.4%
Interest earned - external investments	86	59	-	-	23	26.5%	8	12.9%	-	-	30	51.4%	9	9.5%	(100.0%)
Interest earned - outstanding debtors	32 268	31 464	3 495	10.8%	6 873	21.3%	10 945	34.8%	9 774	31.1%	31 087	98.8%	3 117	79.4%	213.6%
Dividends received	-	-	3 437	-	-	-	-	-	-	-	3 437	-	-	-	-
Fines	674	494	87	13.0%	18	2.7%	28	5.6%	350	70.8%	483	97.7%	76	85.0%	360.2%
Licences and permits	-	-	58	-	-	-	-	-	-	-	58	-	-	-	-
Agency services	17 001	14 820	15 814	93.0%	13 298	78.2%	4 969	33.5%	5 103	34.4%	39 183	264.4%	1 092	189.3%	367.1%
Transfers recognised - operational	92 011	90 591	35 933	39.1%	253	3%	21 560	23.8%	-	-	57 746	63.7%	-	70.8%	-
Other own revenue	4 044	9 906	812	20.1%	4 105	101.5%	1 244	12.6%	371	3.7%	6 532	65.9%	2 466	56.7%	(84.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**925 995**	**908 022**	**166 860**	**18.0%**	**141 248**	**15.3%**	**154 555**	**17.0%**	**180 940**	**19.9%**	**643 603**	**70.9%**	**51 154**	**39.2%**	**253.7%**
Employee related costs	142 314	166 216	41 975	29.5%	29 744	20.9%	36 915	22.2%	59 611	35.9%	168 246	101.2%	14 966	50.4%	298.3%
Remuneration of councillors	10 093	12 022	2 849	28.2%	1 776	17.6%	3 191	26.5%	2 559	21.3%	10 375	86.3%	1 171	79.5%	118.6%
Debt impairment	138 449	79 918	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	129 214	129 214	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	30 000	-	-	-	-	-	-	5 697	19.0%	5 697	19.0%	-	-	(100.0%)
Bulk purchases	379 182	346 970	95 430	25.2%	76 385	20.1%	79 241	22.8%	77 018	22.2%	328 074	94.6%	21 544	61.4%	257.5%
Other Materials	5 620	11 452	2 059	36.6%	3 275	58.3%	960	8.4%	2 434	21.3%	8 728	76.2%	980	-	148.3%
Contracted services	38 000	73 837	6 951	18.3%	16 142	42.5%	18 367	24.9%	9 470	12.8%	50 930	69.0%	356	17.9%	2 557.2%
Transfers and grants	12 759	6 495	5	-	72	6%	-	-	350	5.4%	427	6.6%	-	-	(100.0%)
Other expenditure	70 364	51 898	17 591	25.0%	13 854	19.7%	15 880	30.6%	23 802	45.9%	71 127	137.1%	12 137	52.7%	96.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(329 152)**	**(332 056)**	**1 084**		**(50 300)**		**(16 366)**		**(65 952)**		**(131 534)**		**17 812**		
Transfers recognised - capital	-	-	-	-	2 000	-	13 139	-	-	-	15 139	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(329 152)**	**(332 056)**	**1 084**		**(48 300)**		**(3 227)**		**(65 952)**		**(116 395)**		**17 812**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(329 152)**	**(332 056)**	**1 084**		**(48 300)**		**(3 227)**		**(65 952)**		**(116 395)**		**17 812**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(329 152)**	**(332 056)**	**1 084**		**(48 300)**		**(3 227)**		**(65 952)**		**(116 395)**		**17 812**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(329 152)**	**(332 056)**	**1 084**		**(48 300)**		**(3 227)**		**(65 952)**		**(116 395)**		**17 812**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	**43 613**	**45 637**	**-**	**-**	**19 945**	**45.7%**	**9 685**	**21.2%**	**9 589**	**21.0%**	**39 218**	**85.9%**	**4 421**	**67.4%**	**116.9%**
National Government	43 613	44 637	-	-	19 945	45.7%	9 685	21.7%	9 251	20.7%	38 881	87.1%	4 421	67.1%	109.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 613**	**44 637**	**-**	**-**	**19 945**	**45.7%**	**9 685**	**21.7%**	**9 251**	**20.7%**	**38 881**	**87.1%**	**4 421**	**67.1%**	**109.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 000	-	-	-	-	-	-	338	33.8%	338	33.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43 613**	**45 637**	**-**	**-**	**19 945**	**45.7%**	**9 685**	**21.2%**	**9 589**	**21.0%**	**39 218**	**85.9%**	**4 421**	**67.4%**	**116.9%**
Governance and Administration	**-**	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**338**	**33.8%**	**338**	**33.8%**	**72**	**-**	**371.8%**
Executive & Council	-	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	650	-	-	-	-	-	-	338	51.9%	338	51.9%	72	-	371.8%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 000**	**11 000**	**-**	**-**	**6 354**	**57.8%**	**3 339**	**30.4%**	**245**	**2.2%**	**9 938**	**90.3%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	11 000	-	-	6 354	57.8%	3 339	30.4%	245	2.2%	9 938	90.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**32 613**	**33 637**	**-**	**-**	**13 590**	**41.7%**	**6 346**	**18.9%**	**9 006**	**26.8%**	**29 942**	**86.0%**	**4 349**	**63.7%**	**107.1%**
Electricity	7 000	7 000	-	-	4 037	57.7%	717	10.2%	1 706	24.4%	6 460	92.3%	600	344.2%	184.3%
Water	8 613	19 146	-	-	8 573	99.5%	3 425	17.9%	3 724	19.4%	15 722	82.1%	657	17.1%	467.2%
Waste Water Management	17 000	7 491	-	-	981	5.8%	2 204	29.4%	3 576	47.7%	6 761	90.3%	3 092	75.3%	15.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**480 280**	**541 974**	**174 524**	**36.3%**	**185 937**	**38.7%**	**214 899**	**39.7%**	**141 793**	**26.2%**	**717 153**	**132.3%**	**434 695**	**226.0%**	**(67.4%)**
Property rates, penalties and collection charges	45 931	47 581	7 520	16.4%	9 541	20.8%	13 373	28.1%	10 196	21.4%	40 630	85.4%	7 964	74.3%	28.0%
Service charges	**254 531**	**309 766**	**62 445**	**24.5%**	**73 335**	**28.8%**	**66 718**	**21.5%**	**45 397**	**14.7%**	**247 896**	**80.0%**	**54 750**	**83.6%**	**(17.1%)**
Other revenue	22 433	22 368	53 848	240.0%	95 579	426.1%	95 312	426.1%	84 978	379.9%	329 717	1 474.0%	370 941	3 872.1%	(77.1%)
Government - operating	92 011	91 891	35 933	39.1%	-	-	21 992	23.9%	-	-	57 925	63.0%	-	71.3%	-
Government - capital	43 696	44 637	13 689	31.3%	5 000	11.4%	15 594	34.9%	-	-	34 283	76.8%	-	96.6%	-
Interest	21 677	25 731	1 089	5.0%	2 482	11.4%	1 909	7.4%	1 222	4.7%	6 702	26.0%	1 039	19.1%	17.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(619 338)**	**(708 962)**	**(205 485)**	**33.2%**	**(206 644)**	**33.4%**	**(205 309)**	**29.0%**	**(130 455)**	**18.4%**	**(747 893)**	**105.5%**	**(396 929)**	**177.7%**	**(67.1%)**
Suppliers and employees	(606 579)	(672 467)	(205 485)	33.9%	(201 296)	33.2%	(205 309)	30.5%	(130 448)	19.4%	(742 539)	110.4%	(396 929)	178.8%	(67.1%)
Finance charges	-	(30 000)	-	-	(4 183)	-	-	-	-	-	(4 183)	13.9%	-	-	-
Transfers and grants	(12 759)	(6 495)	-	-	(1 164)	9.1%	-	-	(7)	1%	(1 170)	18.0%	-	4.0%	(100.0%)
Net Cash from/(used) Operating Activities	**(139 058)**	**(166 988)**	**(30 961)**	**22.3%**	**(20 707)**	**14.9%**	**9 590**	**(5.7%)**	**11 338**	**(6.8%)**	**(30 740)**	**18.4%**	**37 766**	**11.3%**	**(70.0%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(43 696)**	-	-	-	**(8 622)**	**19.7%**	**(9 685)**	-	**(11 950)**	-	**(30 257)**	-	**(9 354)**	**92.8%**	**27.8%**
Capital assets	(43 696)	-	-	-	(8 622)	19.7%	(9 685)	-	(11 950)	-	(30 257)	-	(9 354)	92.8%	27.8%
Net Cash from/(used) Investing Activities	**(43 696)**	-	-	-	**(8 622)**	**19.7%**	**(9 685)**	-	**(11 950)**	-	**(30 257)**	-	**(9 354)**	**92.8%**	**27.8%**
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	**(182 754)**	**(166 988)**	**(30 961)**	**16.9%**	**(29 329)**	**16.0%**	**(95)**	**.1%**	**(612)**	**.4%**	**(60 997)**	**36.5%**	**28 412**	**26.7%**	**(102.2%)**
Cash/cash equivalents at the year begin:	33 930	3 631	5 325	15.7%	(25 636)	(75.6%)	(54 965)	(1 513.7%)	(55 060)	(1 516.3%)	5 325	146.6%	(6 879)	114.1%	700.4%
Cash/cash equivalents at the year end:	**(148 824)**	**(163 356)**	**(25 636)**	**17.2%**	**(54 965)**	**36.9%**	**(55 060)**	**33.7%**	**(55 672)**	**34.1%**	**(55 672)**	**34.1%**	**21 533**	**(21.1%)**	**(358.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 685	4.1%	4 033	2.8%	3 510	2.5%	128 646	90.5%	142 073	19.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	17 060	16.7%	10 709	10.5%	9 771	9.6%	64 356	63.2%	101 896	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 393	3.4%	2 883	2.2%	2 651	2.1%	119 355	92.3%	129 281	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 782	3.9%	1 840	2.5%	1 817	2.5%	65 736	91.1%	72 174	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 380	2.9%	1 011	2.1%	962	2.0%	44 388	93.0%	47 740	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 349	2.1%	3 228	2.0%	3 875	2.4%	149 505	93.5%	159 957	22.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 549	5.2%	1 844	2.7%	2 115	3.1%	60 954	89.0%	68 462	9.5%	-	-	-	-
Total By Income Source	**38 398**	**5.3%**	**25 547**	**3.5%**	**24 699**	**3.4%**	**632 940**	**87.7%**	**721 584**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 526	16.4%	90	1.0%	527	5.7%	7 175	77.0%	9 317	1.3%	-	-	-	-
Commercial	4 617	8.1%	1 995	3.5%	2 125	3.7%	47 947	84.6%	56 684	7.9%	-	-	-	-
Households	12 095	2.4%	9 100	1.8%	8 630	1.7%	475 168	94.1%	504 993	70.0%	-	-	-	-
Other	20 161	13.4%	14 362	9.5%	13 418	8.9%	102 650	68.2%	150 590	20.9%	-	-	-	-
Total By Customer Group	**38 398**	**5.3%**	**25 547**	**3.5%**	**24 699**	**3.4%**	**632 940**	**87.7%**	**721 584**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	541	2%	30 873	9.6%	23 783	7.4%	265 486	82.8%	320 684	40.3%
Bulk Water	90	1%	10 212	6.4%	-	-	150 108	93.6%	160 410	20.2%
PAYE deductions	4 057	25.3%	4 695	29.2%	2 320	14.5%	4 979	31.0%	16 051	2.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 831	47.2%	3 161	52.8%	-	-	-	-	5 992	8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 994	23.1%	8 370	16.1%	7 807	15.0%	23 736	45.7%	51 906	6.5%
Auditor-General	82	22.5%	69	19.1%	15	4.2%	196	54.1%	361	-
Other	3 310	1.4%	9 954	4.2%	8 341	3.5%	218 124	91.0%	239 729	30.1%
Total	**22 905**	**2.9%**	**67 334**	**8.5%**	**42 266**	**5.3%**	**662 629**	**83.3%**	**795 134**	**100.0%**

Contact Details

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

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**395 871**	**410 255**	**126 100**	**31.9%**	**119 450**	**30.2%**	**103 559**	**25.2%**	**74 302**	**18.1%**	**423 410**	**103.2%**	**57 996**	**91.9%**	**28.1%**
Property rates	44 252	44 252	10 530	23.8%	10 136	22.9%	8 556	19.3%	10 951	24.7%	40 174	90.8%	10 053	105.7%	8.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	93 761	100 511	15 088	16.1%	48 193	51.4%	25 595	25.5%	32 507	32.3%	121 383	120.8%	23 699	93.3%	37.2%
Service charges - water revenue	15 926	15 926	4 572	28.7%	8 241	51.7%	5 294	33.2%	5 409	34.0%	23 516	147.7%	4 008	116.8%	34.9%
Service charges - sanitation revenue	8 454	9 523	2 207	26.1%	2 505	29.6%	1 848	19.4%	2 547	26.7%	9 106	95.6%	2 100	105.1%	21.3%
Service charges - refuse revenue	9 235	10 080	2 442	26.4%	2 599	28.1%	2 419	24.0%	2 529	25.1%	9 989	99.1%	2 497	109.5%	1.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	693	720	144	20.7%	164	23.7%	169	23.5%	258	35.8%	735	102.1%	284	90.5%	(9.2%)
Interest earned - external investments	947	947	235	24.8%	119	12.6%	54	5.7%	32	3.4%	440	46.5%	507	180.5%	(93.7%)
Interest earned - outstanding debtors	10 574	15 897	3 873	36.6%	4 075	38.5%	3 938	24.8%	4 257	26.8%	16 143	101.6%	3 577	137.2%	19.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	761	735	129	16.9%	104	13.7%	70	9.6%	138	18.7%	441	60.0%	93	32.5%	48.6%
Licences and permits	37	66	33	89.1%	-	-	-	-	81	122.9%	114	172.9%	-	73.3%	(100.0%)
Agency services	6 458	6 458	-	-	-	-	-	-	2	-	2	-	2 614	112.8%	(99.9%)
Transfers recognised - operational	174 112	175 200	71 780	41.2%	56 704	32.6%	42 411	24.2%	94	1%	170 989	97.6%	20	78.7%	360.8%
Other own revenue	27 159	26 440	15 066	55.5%	(13 389)	(49.3%)	13 203	49.9%	15 497	58.6%	30 377	114.9%	8 246	154.9%	87.9%
Gains on disposal of PPE	3 500	3 500	-	-	-	-	-	-	-	-	-	-	298	77.3%	(100.0%)
Operating Expenditure	**479 434**	**515 348**	**109 010**	**22.7%**	**114 784**	**23.9%**	**124 824**	**24.2%**	**110 107**	**21.4%**	**458 724**	**89.0%**	**131 458**	**92.8%**	**(16.2%)**
Employee related costs	132 739	148 722	39 146	29.5%	38 251	28.8%	40 315	27.1%	37 430	25.2%	155 141	104.3%	35 314	109.2%	6.0%
Remuneration of councillors	14 653	14 653	3 042	20.8%	3 027	20.7%	3 452	23.6%	3 721	25.4%	13 242	90.4%	3 475	102.8%	7.1%
Debt impairment	30 313	30 313	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	75 080	75 080	-	-	-	-	846	1.1%	-	-	846	1.1%	-	-	-
Finance charges	266	266	-	-	3 250	1 223.9%	3 223	1 213.7%	2 604	980.5%	9 076	3 418.1%	735	895.1%	254.0%
Bulk purchases	110 194	110 195	38 445	34.9%	35 147	31.9%	39 839	36.2%	44 017	39.9%	157 448	142.9%	43 828	139.0%	4%
Other Materials	17 497	20 880	-	-	-	-	-	-	-	-	-	-	4 104	102.2%	(100.0%)
Contracted services	27 002	40 420	10 307	38.2%	14 330	53.1%	13 203	32.7%	4 253	10.5%	42 093	104.1%	13 717	115.9%	(69.0%)
Transfers and grants	12 728	12 728	1 340	10.5%	2 315	18.2%	4 010	31.5%	2 024	15.9%	9 690	76.1%	2 222	78.7%	(8.9%)
Other expenditure	58 964	62 091	16 730	28.4%	18 463	31.3%	19 936	32.1%	16 058	25.9%	71 187	114.7%	28 063	130.2%	(42.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(83 563)**	**(105 093)**	**17 090**		**4 666**		**(21 265)**		**(35 805)**		**(35 314)**		**(73 462)**		
Transfers recognised - capital	75 166	74 933	-	-	-	-	-	-	-	-	-	-	-	62.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	2 100	28 673	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(6 297)**	**(1 488)**	**17 090**		**4 666**		**(21 265)**		**(35 805)**		**(35 314)**		**(73 462)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(6 297)**	**(1 488)**	**17 090**		**4 666**		**(21 265)**		**(35 805)**		**(35 314)**		**(73 462)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(6 297)**	**(1 488)**	**17 090**		**4 666**		**(21 265)**		**(35 805)**		**(35 314)**		**(73 462)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(6 297)**	**(1 488)**	**17 090**		**4 666**		**(21 265)**		**(35 805)**		**(35 314)**		**(73 462)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**77 266**	**103 605**	**15 358**	**19.9%**	**37 342**	**48.3%**	**11 794**	**11.4%**	**22 379**	**21.6%**	**86 873**	**83.8%**	**65 676**	**87.8%**	**(65.9%)**
National Government	75 166	74 933	14 988	19.9%	26 897	35.8%	10 201	13.6%	21 679	28.9%	73 765	98.4%	14 386	98.2%	50.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	45 987	100.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**75 166**	**74 933**	**14 988**	**19.9%**	**26 897**	**35.8%**	**10 201**	**13.6%**	**21 679**	**28.9%**	**73 765**	**98.4%**	**60 372**	**99.2%**	**(64.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 100	28 673	370	17.6%	10 445	497.4%	1 592	5.6%	701	2.4%	13 108	45.7%	5 303	30.2%	(86.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**77 266**	**103 605**	**15 358**	**19.9%**	**37 342**	**48.3%**	**11 794**	**11.4%**	**22 379**	**21.6%**	**86 873**	**83.8%**	**65 676**	**87.8%**	**(65.9%)**
Governance and Administration	**2 100**	**2 900**	**370**	**17.6%**	**1 464**	**69.7%**	**92**	**3.2%**	**701**	**24.2%**	**2 627**	**90.6%**	**247**	**30.0%**	**183.8%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 100	2 900	370	17.6%	1 238	59.0%	88	3.0%	692	23.8%	2 388	82.3%	75	34.4%	827.6%
Corporate Services	-	-	-	-	226	-	4	-	9	-	239	-	172	24.9%	(94.8%)
Community and Public Safety	**-**	**300**	**-**	**-**	**-**	**-**	**859**	**286.2%**	**-**	**-**	**859**	**286.2%**	**-**	**222.1%**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	859	-	-	-	859	-	-	-	-
Public Safety	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 808**	**41 630**	**6 915**	**23.2%**	**12 904**	**43.3%**	**5 584**	**13.4%**	**1 665**	**4.0%**	**27 067**	**65.0%**	**3 903**	**31.5%**	**(57.3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 808	41 630	6 915	23.2%	12 904	43.3%	5 584	13.4%	1 665	4.0%	27 067	65.0%	3 903	32.9%	(57.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**45 358**	**58 776**	**8 073**	**17.8%**	**22 974**	**50.7%**	**5 259**	**8.9%**	**20 014**	**34.1%**	**56 320**	**95.8%**	**61 526**	**96.6%**	**(67.5%)**
Electricity	4 000	19 473	1 754	43.8%	7 157	178.9%	1 500	7.7%	-	-	10 411	53.5%	8 605	69.9%	(100.0%)
Water	41 358	27 728	291	7%	13 790	33.3%	3 759	13.6%	11 167	40.3%	29 007	104.6%	50 101	99.6%	(77.7%)
Waste Water Management	-	11 574	6 029	-	2 027	-	-	-	8 847	76.4%	16 902	146.0%	2 819	124.9%	213.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**420 400**	**388 500**	**126 100**	**30.0%**	**190 858**	**45.4%**	**108 871**	**28.0%**	**76 302**	**19.6%**	**502 130**	**129.2%**	**57 697**	**101.9%**	**32.2%**
Property rates, penalties and collection charges	30 313	25 224	10 530	34.7%	10 136	33.4%	8 556	33.9%	10 951	43.4%	40 174	159.3%	10 053	146.8%	8.9%
Service charges	**103 120**	**77 543**	**24 309**	**23.6%**	**61 591**	**59.7%**	**35 157**	**45.3%**	**42 992**	**55.4%**	**164 049**	**211.6%**	**32 304**	**135.5%**	**33.1%**
Other revenue	35 906	34 051	15 371	42.8%	(13 121)	(36.5%)	13 442	39.5%	15 975	46.9%	31 669	93.0%	11 235	133.8%	42.2%
Government - operating	174 112	174 967	71 780	41.2%	56 704	32.6%	42 411	24.2%	94	1%	170 989	97.7%	20	78.7%	360.8%
Government - capital	75 166	74 933	-	-	71 354	94.9%	5 312	7.1%	2 000	2.7%	78 666	105.0%	-	93.7%	(100.0%)
Interest	1 783	1 783	4 109	230.4%	4 194	235.2%	3 992	223.9%	4 289	240.5%	16 584	930.1%	4 085	2 315.8%	5.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(367 405)**	**(402 520)**	**(109 010)**	**29.7%**	**(114 784)**	**31.2%**	**(123 979)**	**30.8%**	**(110 107)**	**27.4%**	**(457 878)**	**113.8%**	**(131 458)**	**124.1%**	**(16.2%)**
Suppliers and employees	(354 411)	(389 526)	(107 670)	30.4%	(109 219)	30.8%	(116 745)	30.0%	(105 479)	27.1%	(439 112)	112.7%	(128 501)	125.4%	(17.9%)
Finance charges	(266)	(266)	-	-	(3 250)	1 223.9%	(3 223)	1 213.7%	(2 604)	980.5%	(9 076)	3 418.1%	(735)	895.1%	254.0%
Transfers and grants	(12 728)	(12 728)	(1 340)	10.5%	(2 315)	18.2%	(4 010)	31.5%	(2 024)	15.9%	(9 690)	76.1%	(2 222)	78.7%	(8.9%)
Net Cash from/(used) Operating Activities	**52 995**	**(14 019)**	**17 090**	**32.2%**	**76 075**	**143.5%**	**(15 107)**	**107.8%**	**(33 805)**	**241.1%**	**44 252**	**(315.7%)**	**(73 761)**	**66.9%**	**(54.2%)**
Cash Flow from Investing Activities															
Receipts	**3 500**	**3 500**	-	-	-	-	-	-	-	-	-	-	**298**	**6.5%**	**(100.0%)**
Proceeds on disposal of PPE	3 500	3 500	-	-	-	-	-	-	-	-	-	-	298	77.3%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(77 266)**	**(103 605)**	**(15 358)**	**19.9%**	**(37 342)**	**48.3%**	**(11 794)**	**11.4%**	**(21 857)**	**21.1%**	**(86 350)**	**83.3%**	**(65 676)**	**87.8%**	**(66.7%)**
Capital assets	(77 266)	(103 605)	(15 358)	19.9%	(37 342)	48.3%	(11 794)	11.4%	(21 857)	21.1%	(86 350)	83.3%	(65 676)	87.8%	(66.7%)
Net Cash from/(used) Investing Activities	**(73 766)**	**(100 105)**	**(15 358)**	**20.8%**	**(37 342)**	**50.6%**	**(11 794)**	**11.8%**	**(21 857)**	**21.8%**	**(86 350)**	**86.3%**	**(65 378)**	**94.3%**	**(66.6%)**
Cash Flow from Financing Activities															
Receipts	-	**10 000**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(875)**	**(627)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(875)	(627)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(875)**	**9 373**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(21 646)**	**(104 752)**	**1 732**	**(8.0%)**	**38 733**	**(178.9%)**	**(26 901)**	**25.7%**	**(55 662)**	**53.1%**	**(42 098)**	**40.2%**	**(139 139)**	**517.7%**	**(60.0%)**
Cash/cash equivalents at the year begin	3 408	120 044	4 026	118.1%	5 758	169.0%	44 491	37.1%	17 590	14.7%	4 026	3.4%	71 513	11.2%	(75.4%)
Cash/cash equivalents at the year end	(18 238)	15 292	5 758	(31.6%)	44 491	(244.0%)	17 590	115.0%	(38 072)	(249.0%)	(38 072)	(249.0%)	(67 626)	(1 984.3%)	(43.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts Ito Council Policy Amount	Impairment -Bad Debts Ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 288	5.5%	1 356	3.2%	1 298	3.1%	37 024	88.2%	41 966	16.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	8 304	17.0%	3 070	6.3%	2 278	4.7%	35 202	72.1%	48 854	18.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 466	8.4%	2 074	3.9%	1 675	3.2%	44 690	84.5%	52 906	20.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	976	3.5%	541	2.0%	471	1.7%	25 612	92.8%	27 600	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	832	2.3%	731	2.0%	696	1.9%	34 496	93.9%	36 755	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	9.1%	35	2.9%	33	2.7%	1 027	85.2%	1 205	5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 432	4.1%	1 410	4.0%	1 387	4.0%	30 622	87.9%	34 850	13.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	607	3.3%	693	3.8%	583	3.2%	16 419	89.7%	18 303	7.0%	-	-	-	-
Total By Income Source	**19 015**	**7.2%**	**9 911**	**3.8%**	**8 422**	**3.2%**	**225 092**	**85.8%**	**262 440**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	424	8.6%	556	11.3%	487	9.9%	3 442	70.1%	4 909	1.9%	-	-	-	-
Commercial	7 007	35.2%	1 383	6.9%	776	3.9%	10 748	54.0%	19 914	7.6%	-	-	-	-
Households	9 437	4.9%	6 667	3.4%	6 141	3.2%	172 296	88.6%	194 540	74.1%	-	-	-	-
Other	2 147	5.0%	1 306	3.0%	1 018	2.4%	38 606	89.6%	43 077	16.4%	-	-	-	-
Total By Customer Group	**19 015**	**7.2%**	**9 911**	**3.8%**	**8 422**	**3.2%**	**225 092**	**85.8%**	**262 440**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8 829	14.7%	29 764	49.4%	21 639	35.9%	-	-	60 232	45.4%
Bulk Water	13 034	100.0%	-	-	-	-	-	-	13 034	9.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	336	100.0%	-	-	-	-	-	-	336	3%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	57 731	100.0%	-	-	-	-	-	-	57 731	43.5%
Other	1 296	100.0%	-	-	-	-	-	-	1 296	1.0%
Total	**81 226**	**61.2%**	**29 764**	**22.4%**	**21 639**	**16.3%**	-	-	**132 630**	**100.0%**

Contact Details

Municipal Manager	Mr AW Nkonyane	017 826 8101
Financial Manager	Mr Kevin Segooa	017 826 8168

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**587 000**	**587 000**	**164 646**	**28.0%**	**141 700**	**24.1%**	**140 643**	**24.0%**	**74 592**	**12.7%**	**521 581**	**88.9%**	**103 367**	**80.7%**	**(27.8%)**
Property rates	91 895	91 895	23 387	25.4%	23 399	25.5%	23 354	25.4%	15 646	17.0%	85 786	93.4%	20 583	92.7%	(24.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	225 446	225 446	51 976	23.1%	45 019	20.0%	47 539	21.1%	33 271	14.8%	177 805	78.9%	47 376	91.4%	(29.8%)
Service charges - water revenue	52 393	52 393	15 128	28.9%	14 060	26.8%	13 313	25.4%	9 052	17.3%	51 553	98.4%	11 432	83.1%	(20.8%)
Service charges - sanitation revenue	23 699	23 699	6 016	25.4%	6 034	25.5%	6 051	25.5%	4 043	17.1%	22 145	93.4%	5 313	94.2%	(23.9%)
Service charges - refuse revenue	19 823	19 823	5 250	26.5%	5 218	26.3%	5 212	26.3%	3 485	17.6%	19 165	96.7%	4 607	91.9%	(24.4%)
Service charges - other	2 562	2 562	1 088	42.5%	1 976	77.1%	598	23.4%	383	15.0%	4 046	157.9%	638	13.6%	(40.0%)
Rental of facilities and equipment	2 387	2 387	536	22.5%	689	28.9%	479	20.1%	301	12.6%	2 006	84.0%	460	87.2%	(34.5%)
Interest earned - external investments	900	900	-	-	-	-	424	47.1%	33	3.7%	457	50.8%	114	18.7%	(71.1%)
Interest earned - outstanding debtors	22 500	22 500	5 303	23.6%	5 663	25.2%	5 769	25.6%	3 910	17.4%	20 645	91.8%	6 040	95.1%	(35.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 736	5 736	2	-	1	-	1	-	1	-	6	1%	2	54.5%	(40.9%)
Licences and permits	3 671	3 671	260	7.1%	-	-	1 523	41.5%	923	25.2%	2 706	73.7%	1 223	87.5%	(24.5%)
Agency services	7 200	7 200	575	8.0%	-	-	3 688	51.2%	2 129	29.6%	6 393	88.8%	2 594	87.0%	(17.9%)
Transfers recognised - operational	129 007	129 007	52 755	40.9%	40 890	31.7%	30 774	23.9%	-	-	124 419	96.4%	416	60.4%	(100.0%)
Other own revenue	(1 318)	(1 318)	1 669	(126.6%)	(1 686)	127.9%	1 653	(125.5%)	1 413	(107.3%)	3 050	(231.4%)	2 149	103.1%	(34.2%)
Gains on disposal of PPE	1 100	1 100	700	63.6%	436	39.6%	263	23.9%	-	-	1 399	127.2%	419	101.6%	(100.0%)
Operating Expenditure	**738 224**	**738 224**	**97 447**	**13.2%**	**193 756**	**26.2%**	**138 358**	**18.7%**	**61 961**	**8.4%**	**491 522**	**66.6%**	**99 956**	**64.4%**	**(38.0%)**
Employee related costs	168 077	168 077	38 099	22.7%	39 172	23.3%	40 224	23.9%	26 565	15.8%	144 059	85.7%	38 679	89.0%	(31.3%)
Remuneration of councillors	13 090	13 090	2 909	22.2%	3 287	25.1%	3 439	26.3%	2 242	17.1%	11 878	90.7%	3 078	91.7%	(27.2%)
Debt impairment	68 507	68 507	-	-	34 254	50.0%	-	-	-	-	34 254	50.0%	-	-	-
Depreciation and asset impairment	85 982	85 982	-	-	42 991	50.0%	-	-	-	-	42 991	50.0%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	247 520	247 520	26 675	10.8%	40 212	16.2%	68 853	27.8%	16 438	6.6%	152 179	61.5%	23 333	76.4%	(29.5%)
Other Materials	33 215	33 215	5 411	16.3%	8 417	25.3%	4 882	14.7%	4 008	12.1%	22 717	68.4%	6 462	-	(38.0%)
Contracted services	71 343	71 343	12 426	17.4%	15 915	22.3%	12 854	18.0%	4 963	7.0%	46 158	64.7%	15 540	89.8%	(68.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 489	50 489	11 927	23.6%	9 509	18.8%	8 106	16.1%	7 745	15.3%	37 287	73.9%	12 863	44.5%	(39.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(151 224)**	**(151 224)**	**67 199**		**(52 056)**		**2 284**		**12 631**		**30 058**		**3 411**		
Transfers recognised - capital	69 564	69 564	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(81 660)**	**(81 660)**	**67 199**		**(52 056)**		**2 284**		**12 631**		**30 058**		**3 411**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(81 660)**	**(81 660)**	**67 199**		**(52 056)**		**2 284**		**12 631**		**30 058**		**3 411**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(81 660)**	**(81 660)**	**67 199**		**(52 056)**		**2 284**		**12 631**		**30 058**		**3 411**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(81 660)**	**(81 660)**	**67 199**		**(52 056)**		**2 284**		**12 631**		**30 058**		**3 411**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**76 564**	**76 564**	**4 680**	**6.1%**	**6 551**	**8.6%**	**20 361**	**26.6%**	**6 132**	**8.0%**	**37 724**	**49.3%**	**17 558**	**49.4%**	**(65.1%)**
National Government	69 564	69 564	4 489	6.5%	6 521	9.4%	20 361	29.3%	6 132	8.8%	37 504	53.9%	17 558	49.4%	(65.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 564**	**69 564**	**4 489**	**6.5%**	**6 521**	**9.4%**	**20 361**	**29.3%**	**6 132**	**8.8%**	**37 504**	**53.9%**	**17 558**	**49.4%**	**(65.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	7 000	191	2.7%	29	4%	-	-	-	-	220	3.1%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**76 564**	**76 564**	**4 680**	**6.1%**	**6 551**	**8.6%**	**20 361**	**26.6%**	**6 132**	**8.0%**	**37 724**	**49.3%**	**17 558**	**49.4%**	**(65.1%)**
Governance and Administration	**6 900**	**6 900**	**191**	**2.8%**	**29**	**.4%**	**-**	**-**	**-**	**-**	**220**	**3.2%**	**-**	**-**	**-**
Executive & Council	6 900	6 900	191	2.8%	29	4%	-	-	-	-	220	3.2%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**869**	**-**	**804**	**-**	**2 043**	**-**	**3 155**	**-**	**6 870**	**-**	**2 147**	**-**	**46.9%**
Community & Social Services	-	-	-	-	-	-	805	-	-	-	805	-	-	-	-
Sport And Recreation	-	-	869	-	804	-	1 238	-	3 155	-	6 066	-	2 147	-	46.9%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**100**	**100**	**597**	**597.0%**	**2 716**	**2 715.9%**	**6 137**	**6 136.9%**	**1 400**	**1 399.5%**	**10 849**	**10 849.4%**	**507**	**-**	**176.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	100	100	597	597.0%	2 716	2 715.9%	6 137	6 136.9%	1 400	1 399.5%	10 849	10 849.4%	507	-	176.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**69 564**	**69 564**	**3 023**	**4.3%**	**3 002**	**4.3%**	**12 182**	**17.5%**	**1 577**	**2.3%**	**19 784**	**28.4%**	**14 904**	**41.3%**	**(89.4%)**
Electricity	12 000	12 000	3 023	25.2%	2 720	22.7%	6 618	55.2%	201	1.7%	12 563	104.7%	4 537	100.0%	(95.6%)
Water	57 564	57 564	-	-	-	-	3 278	5.7%	537	9%	3 814	6.6%	6 476	17.9%	(91.7%)
Waste Water Management	-	-	-	-	282	-	2 286	-	839	-	3 407	-	3 891	-	(78.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2018/17 Budget Main appropriation	2018/17 Budget Adjusted Budget	2018/17 First Quarter Actual Expenditure	2018/17 First Quarter 1st Q as % of Main appropriation	2018/17 Second Quarter Actual Expenditure	2018/17 Second Quarter 2nd Q as % of Main appropriation	2018/17 Third Quarter Actual Expenditure	2018/17 Third Quarter 3rd Q as % of adjusted budget	2018/17 Fourth Quarter Actual Expenditure	2018/17 Fourth Quarter 4th Q as % of adjusted budget	2018/17 Year to Date Actual Expenditure	2018/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**598 644**	**598 644**	**145 963**	**24.4%**	**118 471**	**19.8%**	**156 710**	**26.2%**	**-**	**-**	**421 143**	**70.3%**	**88 035**	**92.2%**	**(100.0%)**
Property rates, penalties and collection charges	74 761	74 761	15 545	20.8%	19 038	25.5%	23 092	30.9%	-	-	57 675	77.1%	17 410	94.9%	(100.0%)
Service charges	**303 953**	**303 953**	**61 739**	**20.3%**	**49 589**	**16.4%**	**63 930**	**21.0%**	-	-	**175 558**	**57.8%**	**62 459**	**97.1%**	**(100.0%)**
Other revenue	19 478	19 478	3 415	17.5%	1 946	10.0%	7 421	38.1%	-	-	12 782	65.6%	5 460	63.8%	(100.0%)
Government - operating	129 007	129 007	51 289	39.8%	40 890	31.7%	30 774	23.9%	-	-	122 953	95.3%	416	83.3%	(100.0%)
Government - capital	69 420	69 420	13 712	19.8%	6 000	8.6%	30 780	44.3%	-	-	50 492	72.7%	-	78.0%	-
Interest	2 025	2 025	262	13.0%	708	35.0%	713	35.2%	-	-	1 683	83.1%	2 291	749.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(650 734)**	**(650 734)**	**(98 815)**	**15.2%**	**(197 461)**	**30.3%**	**(166 628)**	**25.6%**	**-**	**-**	**(462 905)**	**71.1%**	**(99 956)**	**82.8%**	**(100.0%)**
Suppliers and employees	(650 134)	(650 134)	(98 801)	15.2%	(197 450)	30.4%	(166 465)	25.6%	-	-	(462 716)	71.2%	(99 819)	81.8%	(100.0%)
Finance charges	(600)	(600)	(14)	2.4%	(11)	1.8%	(163)	27.2%	-	-	(189)	31.4%	(137)	3 977.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(52 091)**	**(52 091)**	**47 148**	**(90.5%)**	**(78 990)**	**151.6%**	**(9 919)**	**19.0%**	**-**	**-**	**(41 761)**	**80.2%**	**(11 920)**	**364.0%**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**902**	**902**	**700**	**77.6%**	**(20)**	**(2.2%)**	**-**	**-**	**-**	**-**	**680**	**75.4%**	**-**	**-**	**-**
Proceeds on disposal of PPE	902	902	700	77.6%	(20)	(2.2%)	-	-	-	-	680	75.4%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(55 536)**	**(55 536)**	**-**	**-**	**(4 487)**	**8.1%**	**(50 718)**	**91.3%**	**-**	**-**	**(55 205)**	**99.4%**	**(29 201)**	**118.7%**	**(100.0%)**
Capital assets	(55 536)	(55 536)	-	-	(4 487)	8.1%	(50 718)	91.3%	-	-	(55 205)	99.4%	(29 201)	118.7%	(100.0%)
Net Cash from/(used) Investing Activities	**(54 634)**	**(54 634)**	**700**	**(1.3%)**	**(4 507)**	**8.2%**	**(50 718)**	**92.8%**	**-**	**-**	**(54 525)**	**99.8%**	**(29 201)**	**122.3%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 320)**	**(2 320)**	**(35)**	**1.5%**	**(142)**	**6.1%**	**(77)**	**3.3%**	**-**	**-**	**(253)**	**10.9%**	**(263)**	**-**	**(100.0%)**
Repayment of borrowing	(2 320)	(2 320)	(35)	1.5%	(142)	6.1%	(77)	3.3%	-	-	(253)	10.9%	(263)	-	(100.0%)
Net Cash from/(used) Financing Activities	**(2 320)**	**(2 320)**	**(35)**	**1.5%**	**(142)**	**6.1%**	**(77)**	**3.3%**	**-**	**-**	**(253)**	**10.9%**	**(263)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(109 045)**	**(109 045)**	**47 813**	**(43.8%)**	**(83 639)**	**76.7%**	**(60 714)**	**55.7%**	**-**	**-**	**(96 540)**	**88.5%**	**(41 384)**	**(53.8%)**	**(100.0%)**
Cash/cash equivalents at the year begin	15 484	15 484	19 179	123.9%	66 992	432.7%	(16 647)	(107.5%)	-	-	19 179	123.9%	55 860	3.3%	(100.0%)
Cash/cash equivalents at the year end	**(93 561)**	**(93 561)**	**66 992**	**(71.6%)**	**(16 647)**	**17.8%**	**(77 361)**	**82.7%**	**-**	**-**	**(77 361)**	**82.7%**	**14 476**	**298.0%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 781	9.4%	2 129	2.6%	2 024	2.4%	71 103	85.6%	83 038	17.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	14 800	19.8%	1 379	1.8%	1 379	1.8%	57 305	76.5%	74 862	16.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 066	13.7%	2 196	3.3%	1 997	3.0%	52 813	79.9%	66 071	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 966	6.4%	841	1.8%	785	1.7%	41 953	90.1%	46 545	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 818	5.9%	745	1.6%	705	1.5%	43 707	91.1%	47 975	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 101	3.6%	1 948	1.7%	1 960	1.7%	106 544	93.0%	114 553	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 779	5.2%	310	9%	738	2.2%	31 266	91.7%	34 092	7.3%	-	-	-	-
Total By Income Source	**43 311**	**9.3%**	**9 547**	**2.0%**	**9 587**	**2.1%**	**404 691**	**86.6%**	**467 136**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 959	16.0%	943	7.7%	602	4.9%	8 767	71.4%	12 272	2.6%	-	-	-	-
Commercial	18 764	17.2%	2 117	1.9%	2 499	2.3%	85 786	78.6%	109 166	23.4%	-	-	-	-
Households	20 900	6.4%	6 080	1.9%	6 080	1.9%	292 909	89.9%	325 970	69.8%	-	-	-	-
Other	1 687	8.6%	407	2.1%	406	2.1%	17 228	87.3%	19 729	4.2%	-	-	-	-
Total By Customer Group	**43 311**	**9.3%**	**9 547**	**2.0%**	**9 587**	**2.1%**	**404 691**	**86.6%**	**467 136**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Z.T. Shongwe	017 801 3753
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**355 806**	**366 599**	**145 837**	**41.0%**	**119 715**	**33.6%**	**89 819**	**24.5%**	**9 109**	**2.5%**	**364 480**	**99.4%**	**8 002**	**100.1%**	**13.8%**
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	131	112	29	22.0%	62	47.3%	9	8.0%	(0)	-	100	88.9%	56	134.0%	(100.0%)
Interest earned - external investments	17 880	25 580	5 411	30.3%	6 421	35.9%	5 178	20.2%	6 292	24.6%	23 302	91.1%	8 038	107.3%	(21.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	23	-	23	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	210	1 651	130	61.9%	581	276.5%	(0)	-	85	5.1%	796	48.2%	123	137.5%	(31.2%)
Licences and permits	-	100	70	-	18	-	81	80.7%	95	94.7%	263	263.1%	74	-	27.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	337 235	337 235	140 061	41.5%	112 352	33.3%	83 037	24.6%	1 785	5%	337 234	100.0%	(708)	99.6%	(352.1%)
Other own revenue	350	1 921	136	38.9%	282	80.5%	1 514	78.8%	786	40.9%	2 718	141.5%	418	102.0%	87.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	44	-	44	-	-	-	(100.0%)
Operating Expenditure	**441 906**	**487 831**	**54 330**	**12.3%**	**116 246**	**26.3%**	**86 836**	**17.8%**	**116 253**	**23.8%**	**373 665**	**76.6%**	**129 635**	**75.1%**	**(10.3%)**
Employee related costs	120 523	117 673	25 382	21.1%	25 602	21.2%	25 451	21.6%	29 056	24.7%	105 491	89.6%	23 472	77.7%	23.8%
Remuneration of councillors	14 348	15 101	2 948	20.5%	3 375	23.5%	3 318	22.0%	3 573	23.7%	13 214	87.5%	3 282	98.5%	8.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 585	9 959	2 414	25.2%	2 425	25.3%	2 372	23.8%	2 589	26.0%	9 800	98.4%	2 553	83.2%	1.4%
Finance charges	1 583	900	332	20.9%	10	6%	553	61.4%	6	7%	900	100.0%	13	79.5%	(51.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	44 114	55 825	5 884	13.3%	10 271	23.3%	8 175	14.6%	9 075	16.3%	33 405	59.8%	7 720	53.1%	17.6%
Transfers and grants	205 917	240 344	10 725	5.2%	66 624	32.4%	39 956	16.6%	60 629	25.2%	177 934	74.0%	55 191	67.7%	9.9%
Other expenditure	45 836	48 030	6 643	14.5%	7 935	17.3%	7 017	14.6%	11 210	23.3%	32 805	68.3%	37 349	108.7%	(70.0%)
Loss on disposal of PPE	-	-	3	-	3	-	(7)	-	115	-	115	-	55	-	108.5%
Surplus/(Deficit)	**(86 100)**	**(121 232)**	**91 506**		**3 470**		**2 983**		**(107 144)**		**(9 185)**		**(121 632)**		
Transfers recognised - capital	2 076	2 076	-	-	-	-	2 076	100.0%	-	-	2 076	100.0%	1 252	62.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(84 024)**	**(119 156)**	**91 506**		**3 470**		**5 059**		**(107 144)**		**(7 109)**		**(120 381)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(84 024)**	**(119 156)**	**91 506**		**3 470**		**5 059**		**(107 144)**		**(7 109)**		**(120 381)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(84 024)**	**(119 156)**	**91 506**		**3 470**		**5 059**		**(107 144)**		**(7 109)**		**(120 381)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(84 024)**	**(119 156)**	**91 506**		**3 470**		**5 059**		**(107 144)**		**(7 109)**		**(120 381)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**8 050**	**39 339**	**5 024**	**62.4%**	**15 318**	**190.3%**	**5 514**	**14.0%**	**6 772**	**17.2%**	**32 628**	**82.9%**	**20 150**	**68.9%**	**(66.4%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 050	39 339	5 024	62.4%	15 318	190.3%	5 514	14.0%	6 772	17.2%	32 628	82.9%	20 150	68.9%	(66.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**8 050**	**39 339**	**5 024**	**62.4%**	**15 318**	**190.3%**	**5 514**	**14.0%**	**6 772**	**17.2%**	**32 628**	**82.9%**	**20 150**	**68.9%**	**(66.4%)**
Governance and Administration	**7 130**	**19 955**	**3 550**	**49.8%**	**5 420**	**76.0%**	**1 274**	**6.4%**	**3 579**	**17.9%**	**13 823**	**69.3%**	**6 446**	**89.0%**	**(44.5%)**
Executive & Council	50	510	-	-	-	-	-	-	-	-	-	-	6 497	178.0%	(100.0%)
Budget & Treasury Office	400	365	-	-	6	1.6%	-	-	-	-	6	1.7%	-	44.7%	-
Corporate Services	6 680	19 080	3 550	53.1%	5 414	81.0%	1 274	6.7%	3 579	18.8%	13 817	72.4%	(52)	45.9%	(7 039.4%)
Community and Public Safety	**850**	**19 364**	**1 475**	**173.5%**	**9 897**	**1 164.4%**	**4 240**	**21.9%**	**3 188**	**16.5%**	**18 800**	**97.1%**	**13 704**	**68.8%**	**(76.7%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	18 277	1 475	1 474.8%	9 895	9 894.9%	3 415	18.7%	3 188	17.4%	17 973	98.3%	13 392	69.4%	(76.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	750	1 086	-	-	2	3%	825	76.0%	-	-	828	76.2%	312	58.9%	(100.0%)
Economic and Environmental Services	**70**	**20**	**-**	**-**	**-**	**-**	**-**	**-**	**5**	**22.5%**	**5**	**22.5%**	**-**	**69.4%**	**(100.0%)**
Planning and Development	70	20	-	-	-	-	-	-	5	22.5%	5	22.5%	-	69.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**357 882**	**368 675**	**146 652**	**41.0%**	**119 482**	**33.4%**	**90 642**	**24.6%**	**9 736**	**2.6%**	**366 512**	**99.4%**	**750**	**98.4%**	**1 197.4%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	691	3 784	383	55.4%	617	89.3%	2 427	64.1%	450	11.9%	3 877	102.4%	(5 361)	(63.2%)	(108.4%)
Government - operating	337 235	337 235	140 858	41.8%	112 206	33.3%	83 037	24.6%	1 133	3%	337 234	100.0%	(4 016)	56.6%	(128.2%)
Government - capital	2 076	2 076	-	-	-	-	-	-	2 076	100.0%	2 076	100.0%	2 010	100.0%	3.3%
Interest	17 880	25 580	5 411	30.3%	6 658	37.2%	5 178	20.2%	6 077	23.8%	23 325	91.2%	8 118	107.7%	(25.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(352 933)**	**(427 375)**	**(70 552)**	**20.0%**	**(122 401)**	**34.7%**	**(82 529)**	**19.3%**	**(111 167)**	**26.0%**	**(386 648)**	**90.5%**	**(98 787)**	**74.4%**	**12.5%**
Suppliers and employees	(147 016)	(187 031)	(59 496)	40.5%	(101 780)	69.2%	(76 993)	41.2%	(98 475)	52.7%	(336 744)	180.0%	(72 411)	50.7%	36.0%
Finance charges	-	-	(332)	-	(4)	-	-	-	-	-	(335)	-	-	-	-
Transfers and grants	(205 917)	(240 344)	(10 725)	5.2%	(20 617)	10.0%	(5 535)	2.3%	(12 692)	5.3%	(49 569)	20.6%	(26 375)	-	(51.9%)
Net Cash from/(used) Operating Activities	**4 949**	**(58 700)**	**76 101**	**1 537.7%**	**(2 919)**	**(59.0%)**	**8 113**	**(13.8%)**	**(101 432)**	**172.8%**	**(20 137)**	**34.3%**	**(98 036)**	**(127.7%)**	**3.5%**
Cash Flow from Investing Activities															
Receipts	**(1 800)**	**0**	**15 405**	**(855.8%)**	**9 411**	**(522.8%)**	**8 061**	**806 088 100.0%**	**-**	**-**	**32 876**	**##########**	**36 657**	**(96.5%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	0	15 405	-	9 411	-	8 061	806 088 100.0%	-	-	32 876	3 287 636 900.0%	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 800)	-	-	-	-	-	-	-	-	-	-	-	36 657	(96.5%)	(100.0%)
Payments	**(8 050)**	**(39 339)**	**(5 024)**	**62.4%**	**(15 318)**	**190.3%**	**(5 511)**	**14.0%**	**(6 775)**	**17.2%**	**(32 628)**	**82.9%**	**(26 238)**	**68.9%**	**(74.2%)**
Capital assets	(8 050)	(39 339)	(5 024)	62.4%	(15 318)	190.3%	(5 511)	14.0%	(6 775)	17.2%	(32 628)	82.9%	(26 238)	68.9%	(74.2%)
Net Cash from/(used) Investing Activities	**(9 850)**	**(39 339)**	**10 380**	**(105.4%)**	**(5 907)**	**60.0%**	**2 550**	**(6.5%)**	**(6 775)**	**17.2%**	**248**	**(.6%)**	**10 419**	**2.4%**	**(165.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 253**	**65.8%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	2 253	65.8%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 703)**	**-**	**(1 882)**	**110.5%**	**(44)**	**2.6%**	**(1 657)**	**-**	**(69)**	**-**	**(3 652)**	**-**	**3 329**	**-**	**(102.1%)**
Repayment of borrowing	(1 703)	-	(1 882)	110.5%	(44)	2.6%	(1 657)	-	(69)	-	(3 652)	-	3 329	-	(102.1%)
Net Cash from/(used) Financing Activities	**(1 703)**	**-**	**(1 882)**	**110.5%**	**(44)**	**2.6%**	**(1 657)**	**-**	**(69)**	**-**	**(3 652)**	**-**	**5 583**	**67.6%**	**(101.2%)**
Net Increase/(Decrease) in cash held	**(6 604)**	**(98 039)**	**84 599**	**(1 281.0%)**	**(8 870)**	**134.3%**	**9 006**	**(9.2%)**	**(108 276)**	**110.4%**	**(23 541)**	**24.0%**	**(82 035)**	**(41.0%)**	**32.0%**
Cash/cash equivalents at the year begin	432 380	462 348	462 348	106.9%	546 947	126.5%	538 077	116.4%	547 083	118.3%	462 348	100.0%	569 429	100.0%	(3.9%)
Cash/cash equivalents at the year end	**425 775**	**364 309**	**546 947**	**128.5%**	**538 077**	**126.4%**	**547 083**	**150.2%**	**438 807**	**120.4%**	**438 807**	**120.4%**	**487 395**	**163.4%**	**(10.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 610	98.1%	-	-	-	-	106	1.9%	5 715	100.0%	-	-	-	-
Total By Income Source	**5 610**	**98.1%**	**-**	**-**	**-**	**-**	**106**	**1.9%**	**5 715**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 535	100.0%	-	-	-	-	-	-	5 535	96.8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	75	41.4%	-	-	-	-	106	58.6%	181	3.2%	-	-	-	-
Total By Customer Group	**5 610**	**98.1%**	**-**	**-**	**-**	**-**	**106**	**1.9%**	**5 715**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 850	100.0%	-	-	-	-	-	-	25 850	93.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 832	100.0%	-	-	-	-	-	-	1 832	6.6%
Total	**27 682**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**27 682**	**100.0%**

Contact Details

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

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**743 130**	**746 375**	**254 031**	**34.2%**	**212 202**	**28.6%**	**50 499**	**6.8%**	**75 315**	**10.1%**	**592 046**	**79.3%**	**54 532**	**91.0%**	**38.1%**
Property rates	117 929	117 929	27 094	23.0%	26 704	22.6%	18 729	15.9%	25 863	21.9%	98 390	83.4%	11 789	69.6%	119.4%
Property rates - penalties and collection charges	-	-	1 559	-	1 798	-	2 688	-	3 713	-	9 758	-	-	-	(100.0%)
Service charges - electricity revenue	86 411	92 833	19 664	22.8%	23 385	27.1%	17 355	18.7%	21 984	23.7%	82 389	88.7%	3 545	70.1%	520.2%
Service charges - water revenue	18 394	20 488	5 278	28.7%	4 603	25.0%	3 494	17.1%	5 279	25.8%	18 654	91.0%	1 693	78.7%	211.8%
Service charges - sanitation revenue	4 581	4 548	1 153	25.2%	1 122	24.5%	764	16.8%	1 133	24.9%	4 173	91.8%	343	74.7%	230.6%
Service charges - refuse revenue	7 180	6 714	1 645	22.9%	1 701	23.7%	1 123	16.7%	1 664	24.8%	6 133	91.3%	369	67.6%	351.0%
Service charges - other	-	-	-	-	(94)	-	(8)	-	-	-	(102)	-	-	-	-
Rental of facilities and equipment	8 475	6 452	340	4.0%	2 202	26.0%	302	4.7%	546	8.5%	3 389	52.5%	3 929	66.6%	(86.1%)
Interest earned - external investments	4 310	5 558	728	16.9%	1 610	37.4%	704	12.7%	5 559	100.0%	8 601	154.7%	606	83.9%	817.0%
Interest earned - outstanding debtors	4 921	9 437	395	8.0%	-	-	-	-	-	-	395	4.2%	720	113.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 944	6 243	2 464	41.5%	2 198	37.0%	1 309	21.0%	1 098	17.6%	7 069	113.2%	243	59.9%	351.0%
Licences and permits	24	3	1	3.5%	1	3.9%	-	-	5	153.0%	6	216.8%	1	15.6%	270.8%
Agency services	15 694	6 427	2 262	14.4%	-	-	-	-	-	-	2 262	35.2%	28 938	250.2%	(100.0%)
Transfers recognised - operational	460 207	458 531	186 537	40.5%	147 554	32.1%	1	-	200	-	334 292	72.9%	-	97.3%	(100.0%)
Other own revenue	9 060	11 208	4 910	54.2%	(583)	(6.4%)	4 038	36.0%	8 271	73.8%	16 636	148.4%	2 355	56.4%	251.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**709 944**	**712 997**	**139 582**	**19.7%**	**159 724**	**22.5%**	**96 564**	**13.5%**	**184 668**	**25.9%**	**580 538**	**81.4%**	**192 657**	**96.3%**	**(4.1%)**
Employee related costs	287 455	294 409	71 042	24.7%	85 749	29.8%	48 271	16.4%	73 980	25.1%	279 043	94.8%	68 598	103.0%	7.8%
Remuneration of councillors	24 299	24 304	6 971	28.7%	4 791	19.7%	3 195	13.1%	6 404	26.4%	21 362	87.9%	5 527	90.9%	15.9%
Debt impairment	18 936	18 936	125	7%	-	-	-	-	17 251	91.1%	17 376	91.8%	-	-	(100.0%)
Depreciation and asset impairment	69 068	69 068	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	469	698	302	64.3%	119	25.3%	203	29.0%	174	24.9%	797	114.2%	179	409.7%	(2.8%)
Bulk purchases	88 048	66 523	22 812	25.9%	23 567	26.8%	17 378	26.1%	25 506	38.3%	89 263	134.2%	28 011	110.2%	(8.9%)
Other Materials	2 369	2 338	572	24.1%	173	7.3%	190	8.1%	566	24.2%	1 500	64.2%	937	117.4%	(39.5%)
Contracted services	33 221	32 021	7 873	23.7%	5 088	15.3%	5 949	18.6%	7 998	25.0%	26 908	84.0%	44 928	308.0%	(82.2%)
Transfers and grants	235	255	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	185 845	204 445	29 886	16.1%	40 237	21.7%	21 378	10.5%	52 788	25.8%	144 289	70.6%	44 478	104.0%	18.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**33 185**	**33 378**	**114 449**		**52 478**		**(46 065)**		**(109 353)**		**11 509**		**(138 125)**		
Transfers recognised - capital	324 571	352 032	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**357 756**	**385 409**	**114 449**		**52 478**		**(46 065)**		**(109 353)**		**11 509**		**(138 125)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**357 756**	**385 409**	**114 449**		**52 478**		**(46 065)**		**(109 353)**		**11 509**		**(138 125)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**357 756**	**385 409**	**114 449**		**52 478**		**(46 065)**		**(109 353)**		**11 509**		**(138 125)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**357 756**	**385 409**	**114 449**		**52 478**		**(46 065)**		**(109 353)**		**11 509**		**(138 125)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**354 405**	**366 966**	**93 564**	**26.4%**	**36 682**	**10.4%**	**52 611**	**14.3%**	**44 604**	**12.2%**	**227 461**	**62.0%**	**41 656**	**50.2%**	**7.1%**
National Government	324 571	337 032	89 634	27.6%	33 452	10.3%	47 815	14.2%	41 415	12.3%	212 316	63.0%	30 542	49.9%	35.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**324 571**	**337 032**	**89 634**	**27.6%**	**33 452**	**10.3%**	**47 815**	**14.2%**	**41 415**	**12.3%**	**212 316**	**63.0%**	**30 542**	**49.9%**	**35.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 834	29 934	3 930	13.2%	3 230	10.8%	4 797	16.0%	3 188	10.7%	15 145	50.6%	11 114	54.5%	(71.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**354 405**	**366 966**	**93 564**	**26.4%**	**36 682**	**10.4%**	**52 611**	**14.3%**	**44 604**	**12.2%**	**227 461**	**62.0%**	**41 656**	**50.2%**	**7.1%**
Governance and Administration	**4 616**	**4 616**	**1 009**	**21.9%**	**1 655**	**35.8%**	**1 051**	**22.8%**	**426**	**9.2%**	**4 140**	**89.7%**	**2 402**	**38.0%**	**(82.3%)**
Executive & Council	1 000	1 000	915	91.5%	15	1.5%	110	11.0%	-	-	1 040	104.0%	-	-	-
Budget & Treasury Office	210	3 616	94	44.7%	58	27.5%	(4)	(.1%)	26	.7%	174	4.8%	1 728	27.0%	(98.5%)
Corporate Services	3 406	-	-	-	1 582	46.5%	944	-	400	-	2 926	-	674	86.1%	(40.6%)
Community and Public Safety	**2 800**	**26 815**	**2 153**	**76.9%**	**-**	**-**	**-**	**-**	**157**	**.6%**	**2 310**	**8.6%**	**376**	**14.5%**	**(58.3%)**
Community & Social Services	-	25 752	-	-	-	-	-	-	-	-	-	-	376	94.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 800	-	2 153	76.9%	-	-	-	-	157	-	2 310	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	1 063	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**86 180**	**78 198**	**38 893**	**45.1%**	**6 317**	**7.3%**	**17 465**	**22.3%**	**5 553**	**7.1%**	**68 229**	**87.3%**	**22 845**	**76.2%**	**(75.7%)**
Planning and Development	32 274	4 765	10 398	32.2%	3 328	10.3%	4 839	101.6%	725	15.2%	19 290	404.8%	9 822	69.7%	(92.6%)
Road Transport	52 825	72 353	28 495	53.9%	2 990	5.7%	12 626	17.5%	4 550	6.3%	48 661	67.3%	12 458	80.1%	(63.5%)
Environmental Protection	1 080	1 080	-	-	-	-	-	-	277	25.7%	277	25.7%	564	94.0%	(50.8%)
Trading Services	**260 809**	**257 336**	**51 509**	**19.7%**	**28 711**	**11.0%**	**34 095**	**13.2%**	**38 468**	**14.9%**	**152 783**	**59.4%**	**18 034**	**42.9%**	**139.9%**
Electricity	18 615	18 615	291	1.6%	1 774	9.5%	5 902	31.7%	4 592	24.7%	12 559	67.5%	7 592	78.1%	(39.5%)
Water	204 494	232 481	49 465	24.2%	25 226	12.3%	20 282	8.7%	27 662	11.9%	122 635	52.8%	22 582	45.7%	22.5%
Waste Water Management	30 800	3 186	740	2.4%	1 710	5.6%	7 911	248.3%	6 079	190.8%	16 441	516.0%	(16 442)	(13.8%)	(137.0%)
Waste Management	6 900	3 054	1 012	14.7%	-	-	-	-	135	4.4%	1 147	37.6%	2 302	49.9%	(94.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**996 740**	**1 051 718**	**445 758**	**44.7%**	**421 675**	**42.3%**	**306 833**	**29.2%**	**126 376**	**12.0%**	**1 300 642**	**123.7%**	**84 463**	**108.3%**	**49.6%**
Property rates, penalties and collection charges	64 606	84 456	19 143	29.6%	13 946	21.6%	16 157	19.1%	29 819	35.3%	79 065	93.6%	15 977	106.1%	86.6%
Service charges	**109 868**	**120 321**	**24 012**	**21.9%**	**30 111**	**27.4%**	**32 745**	**27.2%**	**31 438**	**26.1%**	**118 306**	**98.3%**	**26 445**	**96.9%**	**18.9%**
Other revenue	30 404	23 789	107 427	353.3%	120 616	396.7%	44 582	187.4%	63 052	265.1%	335 677	1 411.1%	40 196	573.8%	56.9%
Government - operating	460 207	458 531	189 641	41.2%	149 816	32.6%	114 309	24.9%	-	-	453 766	99.0%	-	98.3%	-
Government - capital	324 571	352 032	104 615	32.2%	107 186	33.0%	98 336	27.9%	-	-	310 137	88.1%	-	88.8%	-
Interest	7 085	12 590	920	13.0%	-	-	704	5.6%	2 067	16.4%	3 691	29.3%	1 845	83.8%	12.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(621 941)**	**(684 581)**	**(294 559)**	**47.4%**	**(296 052)**	**47.6%**	**(182 015)**	**26.6%**	**(227 657)**	**33.3%**	**(1 000 284)**	**146.1%**	**(160 764)**	**162.5%**	**41.6%**
Suppliers and employees	(621 237)	(683 629)	(294 262)	47.4%	(296 934)	47.6%	(180 908)	26.5%	(227 495)	33.3%	(998 599)	146.1%	(160 606)	162.3%	41.6%
Finance charges	(469)	(698)	(297)	63.3%	(119)	25.3%	(1 107)	158.6%	(162)	23.2%	(1 685)	241.3%	(158)	368.8%	2.2%
Transfers and grants	(235)	(255)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**374 800**	**367 137**	**151 199**	**40.3%**	**125 622**	**33.5%**	**124 818**	**34.0%**	**(101 281)**	**(27.6%)**	**300 358**	**81.8%**	**(76 301)**	**35.1%**	**32.7%**
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	**(354 405)**	**(366 966)**	**(97 490)**	**27.5%**	**(51 428)**	**14.5%**	**(60 687)**	**16.5%**	**(31 698)**	**8.6%**	**(241 303)**	**65.8%**	**(32 929)**	**54.6%**	**(3.7%)**
Capital assets	(354 405)	(366 966)	(97 490)	27.5%	(51 428)	14.5%	(60 687)	16.5%	(31 698)	8.6%	(241 303)	65.8%	(32 929)	54.6%	(3.7%)
Net Cash from/(used) Investing Activities	**(354 405)**	**(366 966)**	**(97 490)**	**27.5%**	**(51 428)**	**14.5%**	**(60 687)**	**16.5%**	**(31 698)**	**8.6%**	**(241 303)**	**65.8%**	**(32 929)**	**54.6%**	**(3.7%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(291)**	**(510)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(291)	(510)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(291)**	**(510)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**20 103**	**(339)**	**53 709**	**267.2%**	**74 194**	**369.1%**	**64 130**	**(18 921.6%)**	**(132 979)**	**39 235.6%**	**59 055**	**(17 424.1%)**	**(109 230)**	**(448.7%)**	**21.7%**
Cash/cash equivalents at the year begin	54 877	65 080	58 209	106.1%	111 919	203.9%	186 113	286.0%	250 243	384.5%	58 209	89.4%	67 439	87.7%	271.1%
Cash/cash equivalents at the year end	**74 980**	**64 741**	**111 919**	**149.3%**	**186 113**	**248.2%**	**250 243**	**386.5%**	**117 264**	**181.1%**	**117 264**	**181.1%**	**(41 791)**	**(76.2%)**	**(380.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 490	28.2%	547	10.4%	291	5.5%	2 953	55.9%	5 280	3.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 196	57.6%	1 025	11.4%	433	4.8%	2 365	26.2%	9 020	6.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 759	5.4%	3 689	3.5%	3 275	3.1%	93 213	88.0%	105 936	74.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	320	27.0%	127	10.7%	80	6.7%	658	55.5%	1 186	8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	353	29.7%	136	11.5%	82	6.9%	617	51.9%	1 188	8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	944	5.7%	918	5.5%	894	5.4%	13 830	83.4%	16 587	11.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	400	11.8%	265	7.8%	160	4.7%	2 569	75.7%	3 394	2.4%	-	-	-	-
Total By Income Source	**14 462**	**10.1%**	**6 708**	**4.7%**	**5 215**	**3.7%**	**116 207**	**81.5%**	**142 591**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 332	7.1%	883	4.7%	682	3.6%	15 815	84.5%	18 712	13.1%	-	-	-	-
Commercial	8 246	8.2%	3 816	3.8%	3 095	3.1%	85 751	85.0%	100 907	70.8%	-	-	-	-
Households	3 876	29.2%	1 409	10.6%	939	7.1%	7 035	53.1%	13 259	9.3%	-	-	-	-
Other	1 007	10.4%	601	6.2%	499	5.1%	7 606	78.3%	9 713	6.8%	-	-	-	-
Total By Customer Group	**14 462**	**10.1%**	**6 708**	**4.7%**	**5 215**	**3.7%**	**116 207**	**81.5%**	**142 591**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	752	100.0%	-	-	-	-	-	-	752	1.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 729	100.0%	-	-	-	-	-	-	3 729	5.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 106	100.0%	-	-	-	-	-	-	3 106	4.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 283	31.2%	30 651	49.5%	1 862	3.0%	10 092	16.3%	61 887	89.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**26 870**	**38.7%**	**30 651**	**44.1%**	**1 862**	**2.7%**	**10 092**	**14.5%**	**69 475**	**100.0%**

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr SZ Matsaba (ACFO)	013 790 0386

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**284 404**	**284 404**	**93 675**	**32.9%**	**64 206**	**22.6%**	**68 533**	**24.1%**	**56 339**	**19.8%**	**282 753**	**99.4%**	**42 645**	**96.5%**	**32.1%**
Property rates	42 839	42 839	16 095	37.6%	7 320	17.1%	7 323	17.1%	9 716	22.7%	40 454	94.4%	6 703	90.9%	45.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	50 257	50 257	13 772	27.4%	11 307	22.5%	12 674	25.2%	15 680	31.2%	53 434	106.3%	12 457	80.3%	25.9%
Service charges - water revenue	32 951	32 951	7 012	21.3%	6 461	19.6%	6 750	20.5%	10 043	30.5%	30 265	91.8%	6 518	86.2%	54.1%
Service charges - sanitation revenue	13 552	13 552	3 388	25.0%	3 394	25.0%	3 368	24.8%	4 546	33.5%	14 695	108.4%	3 189	101.6%	42.5%
Service charges - refuse revenue	7 951	7 951	2 026	25.5%	2 152	27.1%	2 061	25.9%	2 780	35.0%	9 019	113.4%	1 864	87.6%	49.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	27	27	6	22.9%	6	21.7%	275	1 010.9%	365	1 338.1%	652	2 393.6%	3	58.5%	14 113.7%
Interest earned - external investments	3 986	3 986	623	15.6%	1 614	40.5%	1 214	30.5%	1 682	42.2%	5 133	128.8%	1 832	235.5%	(8.2%)
Interest earned - outstanding debtors	23 892	23 892	7 458	31.2%	8 122	34.0%	8 484	35.5%	11 497	48.1%	35 561	148.8%	6 641	113.8%	73.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50	50	20	39.8%	14	27.8%	11	22.9%	30	60.6%	75	151.1%	6	(2.7%)	367.6%
Licences and permits	9 532	-	2 833	29.7%	1 041	10.9%	2 051	-	147	-	6 072	-	2 793	-	(94.7%)
Agency services	-	9 532	-	-	-	-	-	-	-	-	-	-	-	98.2%	-
Transfers recognised - operational	96 584	96 584	39 957	41.4%	22 436	23.2%	23 713	24.6%	-	-	86 106	89.2%	-	54.8%	-
Other own revenue	2 782	2 782	485	17.4%	339	12.2%	610	21.9%	(147)	(5.3%)	1 288	46.3%	638	102.2%	(123.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**304 743**	**284 294**	**48 777**	**16.0%**	**51 625**	**16.9%**	**46 330**	**16.3%**	**51 083**	**18.0%**	**197 815**	**69.6%**	**54 939**	**80.1%**	**(7.0%)**
Employee related costs	77 115	76 275	18 305	23.7%	17 617	22.8%	17 715	23.2%	16 429	21.5%	70 066	91.9%	16 899	88.4%	(2.8%)
Remuneration of councillors	7 587	7 257	1 739	22.9%	1 779	23.5%	1 890	26.0%	2 175	30.0%	7 583	104.5%	2 062	95.6%	5.5%
Debt impairment	66 398	41 529	(237)	(.4%)	259	.4%	279	.7%	662	1.6%	962	2.3%	-	33.2%	(100.0%)
Depreciation and asset impairment	36 484	34 976	-	-	-	-	-	-	-	-	-	-	-	55.5%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	54 868	58 983	13 301	24.2%	15 935	29.0%	12 788	21.7%	15 988	27.1%	58 012	98.4%	16 193	94.3%	(1.3%)
Other Materials	12 535	15 394	3 688	29.4%	3 706	29.6%	1 416	9.2%	3 066	19.9%	11 876	77.2%	4 534	73.6%	(32.4%)
Contracted services	11 622	14 201	3 946	34.0%	3 632	31.3%	4 042	28.5%	2 321	16.3%	13 942	98.2%	5 190	85.2%	(55.3%)
Transfers and grants	9 969	9 014	1 754	17.6%	2 093	21.0%	3 073	34.1%	4 100	45.5%	11 020	122.3%	2 620	147.1%	56.5%
Other expenditure	28 164	26 666	6 282	22.3%	6 602	23.4%	5 127	19.2%	6 342	23.8%	24 353	91.3%	7 441	130.1%	(14.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20 339)**	**110**	**44 897**		**12 581**		**22 203**		**5 256**		**84 938**		**(12 294)**		
Transfers recognised - capital	-	30 959	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(20 339)**	**31 069**	**44 897**		**12 581**		**22 203**		**5 256**		**84 938**		**(12 294)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(20 339)**	**31 069**	**44 897**		**12 581**		**22 203**		**5 256**		**84 938**		**(12 294)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(20 339)**	**31 069**	**44 897**		**12 581**		**22 203**		**5 256**		**84 938**		**(12 294)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(20 339)**	**31 069**	**44 897**		**12 581**		**22 203**		**5 256**		**84 938**		**(12 294)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**30 959**	**32 698**	**4 769**	**15.4%**	**10 128**	**32.7%**	**6 781**	**20.7%**	**6 813**	**20.8%**	**28 491**	**87.1%**	**20 702**	**73.0%**	**(67.1%)**
National Government	30 959	30 959	4 769	15.4%	10 128	32.7%	4 947	16.0%	5 015	16.2%	24 859	80.3%	14 558	93.4%	(65.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 959**	**30 959**	**4 769**	**15.4%**	**10 128**	**32.7%**	**4 947**	**16.0%**	**5 015**	**16.2%**	**24 859**	**80.3%**	**14 558**	**93.4%**	**(65.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 739	-	-	-	-	1 835	105.5%	1 797	103.3%	3 632	208.8%	6 144	33.4%	(70.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**30 959**	**32 698**	**4 769**	**15.4%**	**10 128**	**32.7%**	**6 781**	**20.7%**	**6 813**	**20.8%**	**28 491**	**87.1%**	**20 702**	**73.0%**	**(67.1%)**
Governance and Administration	-	**239**	-	-	-	-	-	-	-	-	-	-	**673**	**130.2%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	28	56.8%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	396	182.7%	(100.0%)
Corporate Services	-	239	-	-	-	-	-	-	-	-	-	-	249	59.4%	(100.0%)
Community and Public Safety	**500**	**1 500**	-	-	-	-	-	-	-	-	-	-	**1 353**	**90.7%**	**(100.0%)**
Community & Social Services	500	1 500	-	-	-	-	-	-	-	-	-	-	1 315	87.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	38	100.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**30 459**	**30 959**	**4 769**	**15.7%**	**10 128**	**33.3%**	**6 781**	**21.9%**	**6 813**	**22.0%**	**28 491**	**92.0%**	**18 676**	**72.5%**	**(63.5%)**
Electricity	11 483	11 483	1 347	11.7%	3 336	29.1%	1 494	13.0%	-	-	6 177	53.8%	4 521	60.2%	(100.0%)
Water	6 500	6 500	1 000	15.4%	1 936	29.8%	-	-	1 157	17.8%	4 093	63.0%	6 968	49.7%	(83.4%)
Waste Water Management	12 476	12 976	2 422	19.4%	4 855	38.9%	5 287	40.7%	5 656	43.6%	18 221	140.4%	2 672	114.5%	111.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	4 515	90.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**236 833**	**236 833**	**73 722**	**31.1%**	**58 532**	**24.7%**	**58 653**	**24.8%**	**25 963**	**11.0%**	**216 870**	**91.6%**	**20 617**	**97.9%**	**25.9%**
Property rates, penalties and collection charges	21 419	21 419	5 783	27.0%	4 758	22.2%	4 799	22.4%	8 552	39.9%	23 893	111.5%	3 694	85.0%	131.5%
Service charges	**66 716**	**66 716**	**12 713**	**19.1%**	**13 910**	**20.9%**	**15 782**	**23.7%**	**11 938**	**17.9%**	**54 344**	**81.5%**	**11 385**	**76.4%**	**4.9%**
Other revenue	12 391	12 391	3 311	26.7%	1 475	11.9%	2 947	23.8%	395	3.2%	8 129	65.6%	3 440	227.2%	(88.5%)
Government - operating	96 584	96 584	40 383	41.8%	23 201	24.0%	24 224	25.1%	-	-	87 808	90.9%	-	98.7%	-
Government - capital	30 959	30 959	10 327	33.4%	13 150	42.5%	8 743	28.2%	-	-	32 220	104.1%	-	103.4%	-
Interest	8 764	8 764	1 206	13.8%	2 037	23.2%	2 157	24.6%	5 077	57.9%	10 477	119.5%	2 098	130.5%	142.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(201 861)**	**(201 861)**	**(48 527)**	**24.0%**	**(51 366)**	**25.4%**	**(46 052)**	**22.8%**	**(50 421)**	**25.0%**	**(196 365)**	**97.3%**	**(54 928)**	**94.9%**	**(8.2%)**
Suppliers and employees	(191 891)	(191 891)	(46 774)	24.4%	(49 272)	25.7%	(42 978)	22.4%	(46 321)	24.1%	(185 345)	96.6%	(52 308)	93.6%	(11.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	(1%)	-
Transfers and grants	(9 969)	(9 969)	(1 754)	17.6%	(2 093)	21.0%	(3 073)	30.8%	(4 100)	41.1%	(11 020)	110.5%	(2 620)	147.1%	56.5%
Net Cash from/(used) Operating Activities	**34 972**	**34 972**	**25 195**	**72.0%**	**7 166**	**20.5%**	**12 601**	**36.0%**	**(24 458)**	**(69.9%)**	**20 505**	**58.6%**	**(34 311)**	**116.4%**	**(28.7%)**
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	**(30 959)**	**(30 959)**	**(3 873)**	**12.5%**	**(10 128)**	**32.7%**	**(6 209)**	**20.1%**	**(8 859)**	**28.6%**	**(29 070)**	**93.9%**	**(19 310)**	**71.5%**	**(54.1%)**
Capital assets	(30 959)	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(6 209)	20.1%	(8 859)	28.6%	(29 070)	93.9%	(19 310)	71.5%	(54.1%)
Net Cash from/(used) Investing Activities	**(30 959)**	**(30 959)**	**(3 873)**	**12.5%**	**(10 128)**	**32.7%**	**(6 209)**	**20.1%**	**(8 859)**	**28.6%**	**(29 070)**	**93.9%**	**(19 310)**	**71.5%**	**(54.1%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**4 013**	**4 013**	**21 322**	**531.3%**	**(2 962)**	**(73.8%)**	**6 392**	**159.3%**	**(33 317)**	**(830.2%)**	**(8 565)**	**(213.4%)**	**(53 621)**	**(12.5%)**	**(37.9%)**
Cash/cash equivalents at the year begin	37 640	37 640	37 640	100.0%	58 962	156.6%	56 000	148.8%	62 393	165.8%	37 640	100.0%	111 247	99.8%	(43.9%)
Cash/cash equivalents at the year end	**41 653**	**41 653**	**58 962**	**141.6%**	**56 000**	**134.4%**	**62 393**	**149.8%**	**29 076**	**69.8%**	**29 076**	**69.8%**	**57 625**	**152.6%**	**(49.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 999	2.3%	1 765	2.1%	2 138	2.5%	79 725	93.1%	85 626	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	2 448	12.4%	646	3.3%	848	4.3%	15 861	80.1%	19 803	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 087	3.7%	1 359	2.4%	1 272	2.3%	51 006	91.5%	55 724	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 047	2.5%	850	2.0%	803	1.9%	39 588	93.6%	42 286	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	665	2.9%	498	2.2%	468	2.0%	21 299	92.9%	22 931	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 893	2.8%	2 844	2.7%	2 771	2.7%	95 322	91.8%	103 831	27.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	843	1.8%	564	1.2%	707	1.5%	44 150	95.4%	46 264	12.3%	-	-	-	-
Total By Income Source	**11 981**	**3.2%**	**8 526**	**2.3%**	**9 007**	**2.4%**	**346 950**	**92.2%**	**376 464**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	651	3.6%	256	1.4%	329	1.8%	16 747	93.1%	17 982	4.8%	-	-	-	-
Commercial	784	4.2%	446	2.4%	419	2.2%	17 107	91.2%	18 756	5.0%	-	-	-	-
Households	9 127	2.9%	7 209	2.3%	7 650	2.4%	288 478	92.3%	312 464	83.0%	-	-	-	-
Other	1 419	5.2%	615	2.3%	609	2.2%	24 618	90.3%	27 262	7.2%	-	-	-	-
Total By Customer Group	**11 981**	**3.2%**	**8 526**	**2.3%**	**9 007**	**2.4%**	**346 950**	**92.2%**	**376 464**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 282	100.0%	-	-	-	-	-	-	6 282	61.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 713	44.2%	-	-	-	-	2 159	55.8%	3 872	38.1%
Total	**7 995**	**78.7%**	**-**	**-**	**-**	**-**	**2 159**	**21.3%**	**10 154**	**100.0%**

Contact Details

Municipal Manager	Mr PB Malebye	017 734 6101
Financial Manager	Mr SJF Gates	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	**1 370 181**	**1 338 517**	**370 283**	**27.0%**	**335 587**	**24.5%**	**312 026**	**23.3%**	**268 638**	**20.1%**	**1 286 534**	**96.1%**	**303 835**	**93.3%**	**(11.6%)**
Property rates	304 861	307 232	77 985	25.6%	78 240	25.7%	75 431	24.6%	78 097	25.4%	309 754	100.8%	77 409	101.1%	.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	574 066	532 310	157 547	27.4%	133 440	23.2%	126 489	23.8%	109 889	20.6%	527 365	99.1%	138 459	99.4%	(20.6%)
Service charges - water revenue	83 158	79 390	19 002	22.9%	21 915	26.4%	20 671	26.0%	15 540	19.6%	77 128	97.2%	17 796	96.6%	(12.7%)
Service charges - sanitation revenue	56 123	56 023	14 145	25.2%	13 972	24.9%	13 816	24.7%	13 683	24.4%	55 616	99.3%	17 227	100.4%	(20.6%)
Service charges - refuse revenue	60 048	61 544	15 565	25.9%	15 513	25.8%	15 529	25.2%	15 115	24.6%	61 723	100.3%	19 904	100.9%	(24.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 488	17 531	4 426	25.3%	3 374	19.3%	5 477	31.2%	4 136	23.6%	17 413	99.3%	4 721	103.8%	(12.4%)
Interest earned - external investments	24 981	31 681	11 237	45.0%	9 428	37.7%	3 659	11.5%	14 828	46.8%	39 151	123.6%	11 131	135.8%	33.2%
Interest earned - outstanding debtors	2 315	3 035	778	33.6%	807	34.9%	863	28.4%	977	32.2%	3 425	112.9%	1 067	146.3%	(8.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 695	11 624	1 306	27.8%	1 691	36.0%	1 413	12.2%	1 458	12.5%	5 868	50.5%	1 200	38.6%	21.5%
Licences and permits	9 276	9 238	2 191	23.6%	2 147	23.1%	2 222	24.1%	2 217	24.0%	8 777	95.0%	2 287	101.1%	(3.1%)
Agency services	15 909	16 309	3 539	22.2%	4 995	31.4%	4 413	27.1%	5 566	34.1%	18 513	113.5%	5 152	102.7%	7.8%
Transfers recognised - operational	140 560	140 560	58 669	41.7%	45 884	32.6%	35 853	25.5%	(355)	(3%)	140 052	99.6%	785	97.8%	(145.2%)
Other own revenue	76 550	71 892	3 893	5.1%	4 180	5.5%	6 190	8.6%	7 487	10.4%	21 750	30.3%	6 677	21.2%	12.1%
Gains on disposal of PPE	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 404 161**	**1 376 432**	**301 992**	**21.5%**	**311 419**	**22.2%**	**300 955**	**21.9%**	**283 769**	**20.6%**	**1 198 136**	**87.0%**	**320 374**	**84.6%**	**(11.4%)**
Employee related costs	412 117	418 598	98 845	24.0%	100 431	24.4%	102 630	24.5%	108 068	25.8%	409 974	97.9%	92 854	95.3%	16.4%
Remuneration of councillors	21 076	20 776	4 560	21.6%	4 773	22.6%	4 810	23.2%	5 349	25.7%	19 492	93.8%	4 729	97.4%	13.1%
Debt impairment	9 974	15 474	2 493	25.0%	2 493	25.0%	2 493	16.1%	2 493	16.1%	9 974	64.5%	4 173	69.8%	(40.2%)
Depreciation and asset impairment	154 697	154 697	38 643	25.0%	38 706	25.0%	38 674	25.0%	38 674	25.0%	154 697	100.0%	39 275	94.4%	(1.5%)
Finance charges	35 747	19 855	-	-	3 767	10.5%	-	-	3 482	17.5%	7 249	36.5%	3 989	30.4%	(12.7%)
Bulk purchases	422 710	419 392	99 360	23.5%	92 007	21.8%	83 547	19.9%	85 977	20.5%	360 891	86.1%	80 000	87.0%	7.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	46 191	48 594	8 245	17.8%	8 927	19.3%	9 845	20.3%	14 098	29.0%	41 116	84.6%	11 856	80.6%	18.9%
Transfers and grants	1 760	6 044	2 144	121.8%	4 462	253.5%	(805)	(13.3%)	184	3.0%	5 985	99.0%	17 251	99.5%	(98.9%)
Other expenditure	299 885	272 954	47 703	15.9%	55 853	18.6%	59 760	21.9%	25 443	9.3%	188 758	69.2%	66 247	66.2%	(61.6%)
Loss on disposal of PPE	5	48	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(33 980)**	**(37 914)**	**68 291**		**24 167**		**11 071**		**(15 131)**		**88 398**		**(16 539)**		
Transfers recognised - capital	76 718	80 037	363	5%	16 823	21.9%	12 364	15.4%	14 488	18.1%	44 038	55.0%	14 968	43.8%	(3.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 738**	**42 122**	**68 654**		**40 990**		**23 434**		**(643)**		**132 436**		**(1 571)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42 738**	**42 122**	**68 654**		**40 990**		**23 434**		**(643)**		**132 436**		**(1 571)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 738**	**42 122**	**68 654**		**40 990**		**23 434**		**(643)**		**132 436**		**(1 571)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 738**	**42 122**	**68 654**		**40 990**		**23 434**		**(643)**		**132 436**		**(1 571)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	**257 135**	**308 979**	**17 418**	**6.8%**	**41 974**	**16.3%**	**52 179**	**16.9%**	**104 296**	**33.8%**	**215 868**	**69.9%**	**75 950**	**54.7%**	**37.3%**
National Government	46 662	50 014	363	8%	16 573	35.5%	13 416	26.8%	13 333	26.7%	43 686	87.3%	17 549	79.7%	(24.0%)
Provincial Government	10 023	14 804	1 349	13.5%	1 156	11.5%	577	3.9%	379	2.6%	3 462	23.4%	987	18.8%	(61.6%)
District Municipality	16 750	14 393	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**73 435**	**79 211**	**1 713**	**2.3%**	**17 729**	**24.1%**	**13 994**	**17.7%**	**13 713**	**17.3%**	**47 148**	**59.5%**	**18 536**	**47.7%**	**(26.0%)**
Borrowing	99 454	123 748	4 695	4.7%	16 387	16.5%	20 514	16.6%	56 118	45.3%	97 713	79.0%	34 869	50.3%	60.9%
Internally generated funds	84 246	106 020	11 010	13.1%	7 859	9.3%	17 672	16.7%	34 466	32.5%	71 007	67.0%	22 546	69.3%	52.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**257 135**	**308 979**	**17 418**	**6.8%**	**41 974**	**16.3%**	**52 179**	**16.9%**	**104 296**	**33.8%**	**215 868**	**69.9%**	**75 950**	**54.7%**	**37.3%**
Governance and Administration	**21 064**	**30 526**	**1 401**	**6.7%**	**1 042**	**4.9%**	**5 125**	**16.8%**	**5 625**	**18.4%**	**13 194**	**43.2%**	**4 129**	**60.7%**	**36.2%**
Executive & Council	2 611	3 425	715	27.4%	113	4.3%	13	4%	551	16.1%	1 391	40.6%	66	48.4%	730.2%
Budget & Treasury Office	1 160	1 160	5	5%	78	6.7%	0	-	295	25.4%	378	32.6%	0	10.4%	210 435.0%
Corporate Services	17 293	25 941	682	3.9%	851	4.9%	5 112	19.7%	4 780	18.4%	11 425	44.0%	4 063	62.2%	17.7%
Community and Public Safety	**26 011**	**30 982**	**1 132**	**4.4%**	**9 168**	**35.2%**	**7 167**	**23.1%**	**9 027**	**29.1%**	**26 495**	**85.5%**	**14 545**	**69.8%**	**(37.9%)**
Community & Social Services	5 290	6 071	88	1.7%	1 296	24.5%	1 391	22.9%	2 244	37.0%	5 019	82.7%	3 684	87.4%	(39.1%)
Sport And Recreation	10 592	10 747	0	-	2 632	24.9%	3 095	28.8%	3 770	35.1%	9 497	88.4%	3 752	92.4%	.5%
Public Safety	9 154	12 589	1 044	11.4%	5 240	57.2%	2 481	19.7%	2 637	20.9%	11 402	90.6%	6 740	52.3%	(60.9%)
Housing	525	1 125	-	-	0	-	200	17.8%	263	23.4%	463	41.2%	369	99.7%	(28.7%)
Health	450	450	-	-	-	-	0	-	113	25.1%	113	25.1%	-	-	(100.0%)
Economic and Environmental Services	**73 668**	**69 133**	**0**	**-**	**7 577**	**10.3%**	**13 168**	**19.0%**	**42 880**	**62.0%**	**63 825**	**92.0%**	**13 175**	**80.9%**	**225.5%**
Planning and Development	1 816	2 018	0	-	74	4.1%	271	13.4%	385	19.1%	730	36.2%	45	20.4%	762.6%
Road Transport	71 852	67 115	0	-	7 503	10.4%	12 897	19.2%	42 495	63.3%	62 895	93.7%	13 130	84.8%	223.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**136 392**	**178 338**	**14 884**	**10.9%**	**24 187**	**17.7%**	**26 719**	**15.0%**	**46 764**	**26.2%**	**112 553**	**63.1%**	**44 101**	**42.3%**	**6.0%**
Electricity	24 039	36 824	1 471	6.1%	8 438	35.1%	9 846	26.7%	9 899	26.9%	29 654	80.5%	18 589	47.3%	(46.7%)
Water	31 657	50 568	4 877	15.4%	6 170	19.5%	7 067	14.0%	12 152	24.0%	30 255	59.8%	10 073	38.0%	20.6%
Waste Water Management	66 501	69 772	1 142	1.7%	7 841	11.8%	9 202	13.2%	24 521	35.1%	42 706	61.2%	10 767	40.1%	127.7%
Waste Management	14 195	21 174	7 395	52.1%	1 737	12.2%	613	2.9%	192	9%	9 938	46.9%	4 672	48.2%	(95.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**1 426 866**	**1 398 704**	**387 690**	**27.2%**	**346 942**	**24.3%**	**352 825**	**25.2%**	**258 143**	**18.5%**	**1 345 600**	**96.2%**	**327 446**	**113.6%**	**(21.2%)**
Property rates, penalties and collection charges	304 861	307 232	77 985	25.6%	57 127	18.7%	85 748	27.9%	78 097	25.4%	298 957	97.3%	76 804	100.7%	1.7%
Service charges	**773 395**	**729 266**	**206 259**	**26.7%**	**216 494**	**28.0%**	**202 824**	**27.8%**	**143 378**	**19.7%**	**768 955**	**105.4%**	**198 631**	**100.1%**	**(27.8%)**
Other revenue	124 068	126 594	15 353	12.4%	16 388	13.2%	19 714	15.6%	20 863	16.5%	72 318	57.1%	40 689	230.8%	(48.7%)
Government - operating	140 560	140 560	58 540	41.6%	45 884	32.6%	35 853	25.5%	-	-	140 277	99.8%	650	97.4%	(100.0%)
Government - capital	56 685	60 337	17 537	30.9%	814	1.4%	4 164	6.9%	-	-	22 516	37.3%	-	54.0%	-
Interest	27 296	34 716	12 015	44.0%	10 235	37.5%	4 521	13.0%	15 805	45.5%	42 576	122.6%	10 672	132.0%	48.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 239 490)**	**(1 197 152)**	**(348 211)**	**28.1%**	**(273 916)**	**22.1%**	**(257 696)**	**21.5%**	**(246 524)**	**20.6%**	**(1 126 347)**	**94.1%**	**(320 626)**	**127.4%**	**(23.1%)**
Suppliers and employees	(1 201 984)	(1 171 254)	(346 067)	28.8%	(265 687)	22.1%	(259 513)	22.2%	(242 879)	20.7%	(1 114 147)	95.1%	(299 260)	131.7%	(18.8%)
Finance charges	(35 747)	(19 855)	-	-	(3 767)	10.5%	-	-	(3 482)	17.5%	(7 249)	36.5%	(3 989)	14.6%	(12.7%)
Transfers and grants	(1 760)	(6 044)	(2 144)	121.8%	(4 462)	253.5%	1 817	(30.1%)	(163)	2.7%	(4 951)	81.9%	(17 377)	110.0%	(99.1%)
Net Cash from/(used) Operating Activities	**187 375**	**201 552**	**39 479**	**21.1%**	**73 026**	**39.0%**	**95 129**	**47.2%**	**11 620**	**5.8%**	**219 253**	**108.8%**	**6 821**	**72.8%**	**70.4%**
Cash Flow from Investing Activities															
Receipts	**(143 850)**	**126 150**	**302 000**	**(209.9%)**	**(262 904)**	**182.8%**	**-**	**-**	**(36 000)**	**(28.5%)**	**3 096**	**2.5%**	**(39 000)**	**107.9%**	**(7.7%)**
Proceeds on disposal of PPE	150	150	-	-	96	63.8%	-	-	-	-	96	63.8%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(144 000)	126 000	302 000	(209.7%)	(263 000)	182.6%	-	-	(36 000)	(28.6%)	3 000	2.4%	(39 000)	107.1%	(7.7%)
Payments	**(257 175)**	**(308 979)**	**(17 418)**	**6.8%**	**(41 974)**	**16.3%**	**(52 179)**	**16.9%**	**(104 317)**	**33.8%**	**(215 889)**	**69.9%**	**(75 950)**	**58.2%**	**37.3%**
Capital assets	(257 175)	(308 979)	(17 418)	6.8%	(41 974)	16.3%	(52 179)	16.9%	(104 317)	33.8%	(215 889)	69.9%	(75 950)	58.2%	37.3%
Net Cash from/(used) Investing Activities	**(401 025)**	**(182 829)**	**284 582**	**(71.0%)**	**(304 879)**	**76.0%**	**(52 179)**	**28.5%**	**(140 317)**	**76.7%**	**(212 793)**	**116.4%**	**(114 950)**	**67.0%**	**22.1%**
Cash Flow from Financing Activities															
Receipts	**229 928**	**2 919**	**403**	**.2%**	**2 300**	**1.0%**	**2 398**	**82.1%**	**2 270**	**77.8%**	**7 371**	**252.5%**	**4 349**	**(436.8%)**	**(47.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	224 162	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 766	2 919	403	7.0%	2 300	39.9%	2 398	82.1%	2 270	77.8%	7 371	252.5%	4 349	(436.8%)	(47.8%)
Payments	**(18 770)**	**(16 770)**	**-**	**-**	**(5 024)**	**30.0%**	**-**	**-**	**(5 310)**	**31.7%**	**(10 334)**	**61.6%**	**(4 802)**	**67.8%**	**10.6%**
Repayment of borrowing	(16 770)	(16 770)	-	-	(5 024)	30.0%	-	-	(5 310)	31.7%	(10 334)	61.6%	(4 802)	67.8%	10.6%
Net Cash from/(used) Financing Activities	**213 158**	**(13 851)**	**403**	**.2%**	**(2 724)**	**(1.3%)**	**2 398**	**(17.3%)**	**(3 040)**	**21.9%**	**(2 963)**	**21.4%**	**(454)**	**170.2%**	**569.8%**
Net Increase/(Decrease) in cash held	**(492)**	**4 872**	**324 465**	**(66 006.2%)**	**(234 577)**	**47 720.3%**	**45 347**	**930.8%**	**(131 737)**	**(2 704.2%)**	**3 497**	**71.8%**	**(108 583)**	**49.1%**	**21.3%**
Cash/cash equivalents at the year begin	61 719	80 631	80 631	130.6%	405 095	656.4%	170 518	211.5%	215 865	267.7%	80 631	100.0%	189 213	100.0%	14.1%
Cash/cash equivalents at the year end	**61 227**	**85 502**	**405 095**	**661.6%**	**170 518**	**278.5%**	**215 865**	**252.5%**	**84 128**	**98.4%**	**84 128**	**98.4%**	**80 630**	**130.7%**	**4.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts Ito Council Policy: Amount	Impairment -Bad Debts Ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 505	36.1%	582	6.0%	552	5.7%	5 071	52.2%	9 709	8.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	18 639	86.3%	607	2.8%	409	1.9%	1 945	9.0%	21 600	18.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 259	45.1%	1 849	5.5%	1 422	4.2%	15 337	45.3%	33 866	29.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 155	48.1%	408	6.2%	272	4.2%	2 721	41.5%	6 556	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 397	55.6%	396	6.5%	229	3.7%	2 087	34.2%	6 108	5.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	236	9.3%	69	2.7%	51	2.0%	2 173	85.9%	2 528	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	(5)	(2%)	248	7.1%	226	6.5%	3 013	86.5%	3 482	3.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 085	26.3%	4 678	15.2%	736	2.4%	17 193	56.0%	30 692	26.8%	-	-	-	-
Total By Income Source	**52 269**	**45.6%**	**8 837**	**7.7%**	**3 897**	**3.4%**	**49 539**	**43.3%**	**114 542**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 918	21.5%	893	10.0%	705	7.9%	5 423	60.7%	8 940	7.8%	-	-	-	-
Commercial	34 797	62.3%	2 119	3.8%	1 205	2.2%	17 744	31.8%	55 866	48.8%	-	-	-	-
Households	14 780	40.5%	2 440	6.7%	1 783	4.9%	17 531	48.0%	36 533	31.9%	-	-	-	-
Other	773	5.9%	3 385	25.6%	203	1.5%	8 842	67.0%	13 203	11.5%	-	-	-	-
Total By Customer Group	**52 269**	**45.6%**	**8 837**	**7.7%**	**3 897**	**3.4%**	**49 539**	**43.3%**	**114 542**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	32 551	100.0%	-	-	-	-	-	-	32 551	26.3%
Bulk Water	193	100.0%	-	-	-	-	-	-	193	2%
PAYE deductions	5 412	100.0%	-	-	-	-	-	-	5 412	4.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 858	100.0%	-	-	-	-	-	-	4 858	3.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	80 489	100.0%	-	-	-	-	-	-	80 489	65.0%
Auditor-General	199	100.0%	-	-	-	-	-	-	199	2%
Other	141	100.0%	-	-	-	-	-	-	141	1%
Total	**123 842**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**123 842**	**100.0%**

Contact Details

Municipal Manager	Mr SM Mnguni	013 249 7263
Financial Manager	Ms Elman Wassermann	013 249 7106

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**486 503**	**494 302**	**195 840**	**40.3%**	**102 327**	**21.0%**	**84 369**	**17.1%**	**60 898**	**12.3%**	**443 435**	**89.7%**	**56 855**	**74.6%**	**7.1%**
Property rates	89 438	92 501	87 648	98.0%	285	3%	209	2%	29	-	88 171	95.3%	(677)	100.2%	(104.2%)
Property rates - penalties and collection charges	-	-	-	-	40	-	1	-	0	-	40	-	-	-	(100.0%)
Service charges - electricity revenue	157 782	172 075	36 968	23.4%	36 763	23.3%	25 254	14.7%	34 065	19.8%	133 051	77.3%	30 764	76.6%	10.7%
Service charges - water revenue	30 852	42 611	9 352	30.3%	9 738	31.6%	9 695	22.8%	5 804	13.6%	34 589	81.2%	1 567	61.0%	270.3%
Service charges - sanitation revenue	13 015	15 534	3 376	25.9%	3 414	26.2%	3 146	20.3%	6 162	39.7%	16 099	103.6%	3 591	32.1%	71.6%
Service charges - refuse revenue	17 074	20 746	4 079	23.9%	4 128	24.2%	4 500	21.7%	4 265	20.6%	16 971	81.8%	9 473	167.4%	(55.0%)
Service charges - other	146	-	-	-	-	-	98	-	-	-	98	-	4 590	3 878.8%	(100.0%)
Rental of facilities and equipment	3 041	3 608	742	24.4%	768	25.3%	821	22.8%	841	23.3%	3 172	87.9%	701	87.4%	20.1%
Interest earned - external investments	616	555	120	19.4%	547	88.8%	127	22.9%	188	33.8%	982	176.9%	254	91.6%	(26.1%)
Interest earned - outstanding debtors	17 484	6 422	4 055	23.2%	3 554	20.3%	4 386	68.3%	3 519	54.8%	15 515	241.6%	3 677	89.8%	(9.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 524	3 628	294	11.6%	596	23.6%	503	13.9%	427	11.8%	1 820	50.2%	328	75.3%	30.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	32 995	-	1	-	15	-	6	-	35	-	56	-	343	56.0%	(89.9%)
Transfers recognised - operational	118 547	118 548	47 939	40.4%	-	-	28 764	24.3%	-	-	76 703	64.7%	-	66.0%	-
Other own revenue	2 990	(724)	931	31.2%	42 479	1 420.9%	6 788	(937.8%)	4 668	(644.9%)	54 866	(7 580.1%)	2 044	84.4%	128.3%
Gains on disposal of PPE	-	18 800	334	-	-	-	71	4%	897	4.8%	1 302	6.9%	-	-	(100.0%)
Operating Expenditure	**505 139**	**585 497**	**110 793**	**21.9%**	**105 317**	**20.8%**	**104 933**	**17.9%**	**121 053**	**20.7%**	**442 096**	**75.5%**	**129 036**	**87.2%**	**(6.2%)**
Employee related costs	132 903	158 316	37 674	28.3%	39 154	29.5%	41 323	26.1%	42 072	26.6%	160 223	101.2%	35 369	101.2%	19.0%
Remuneration of councillors	8 857	9 155	2 169	24.5%	2 249	25.4%	2 249	24.6%	2 799	30.6%	9 467	103.4%	2 282	105.0%	22.6%
Debt impairment	14 191	14	8	1%	-	-	(0)	(4%)	-	-	8	54.4%	38	4.7%	(100.0%)
Depreciation and asset impairment	33 596	35 835	-	-	-	-	0	-	-	-	0	-	-	-	-
Finance charges	17 934	6 424	591	3.3%	2 438	13.6%	1 640	25.5%	4 213	65.6%	8 883	138.3%	20 265	116.2%	(79.2%)
Bulk purchases	138 479	139 056	26 031	18.8%	27 000	19.5%	24 895	17.9%	31 079	22.3%	109 004	78.4%	38 156	97.3%	(18.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	50 482	48 300	13 045	25.8%	8 763	17.4%	11 157	23.1%	15 868	32.9%	48 834	101.1%	12 420	86.5%	27.8%
Transfers and grants	8 730	12 050	215	2.5%	949	10.9%	810	6.7%	202	1.7%	2 177	18.1%	1 676	-	(87.9%)
Other expenditure	99 967	176 348	31 059	31.1%	24 763	24.8%	22 858	13.0%	24 821	14.1%	103 502	58.7%	18 829	74.9%	31.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(18 636)**	**(91 195)**	**85 047**		**(2 989)**		**(20 564)**		**(60 155)**		**1 339**		**(72 181)**		-
Transfers recognised - capital	66 023	66 025	-	-	-	-	4	-	-	-	4	-	-	62.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47 387**	**(25 170)**	**85 047**		**(2 989)**		**(20 560)**		**(60 155)**		**1 343**		**(72 181)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**47 387**	**(25 170)**	**85 047**		**(2 989)**		**(20 560)**		**(60 155)**		**1 343**		**(72 181)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47 387**	**(25 170)**	**85 047**		**(2 989)**		**(20 560)**		**(60 155)**		**1 343**		**(72 181)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47 387**	**(25 170)**	**85 047**		**(2 989)**		**(20 560)**		**(60 155)**		**1 343**		**(72 181)**		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**71 174**	**76 341**	**13 322**	**18.7%**	**23 821**	**33.5%**	**11 656**	**15.3%**	**40 463**	**53.0%**	**89 262**	**116.9%**	**32 036**	**128.0%**	**26.3%**
National Government	63 724	68 891	9 127	14.3%	22 451	35.2%	11 439	16.6%	40 463	58.7%	83 481	121.2%	32 036	128.2%	26.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 724**	**68 891**	**9 127**	**14.3%**	**22 451**	**35.2%**	**11 439**	**16.6%**	**40 463**	**58.7%**	**83 481**	**121.2%**	**32 036**	**128.2%**	**26.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 450	7 450	4 195	56.3%	973	13.1%	217	2.9%	-	-	5 384	72.3%	-	99.9%	-
Public contributions and donations	-	-	-	-	396	-	-	-	-	-	396	-	-	-	-
Capital Expenditure Standard Classification	**71 174**	**76 341**	**13 322**	**18.7%**	**23 821**	**33.5%**	**11 656**	**15.3%**	**40 463**	**53.0%**	**89 262**	**116.9%**	**32 036**	**128.0%**	**26.3%**
Governance and Administration	**2 000**	**2 000**	**-**	**-**	**1 369**	**68.5%**	**217**	**10.8%**	**-**	**-**	**1 586**	**79.3%**	**-**	**99.9%**	**-**
Executive & Council	-	-	-	-	1 369	-	217	-	-	-	1 586	-	-	100.6%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	99.5%	-
Corporate Services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Community and Public Safety	**7 237**	**7 237**	**-**	**-**	**608**	**8.4%**	**-**	**-**	**-**	**-**	**608**	**8.4%**	**-**	**-**	**-**
Community & Social Services	7 237	7 237	-	-	608	8.4%	-	-	-	-	608	8.4%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 416**	**23 287**	**9 363**	**28.9%**	**14 276**	**44.0%**	**7 671**	**32.9%**	**23 607**	**101.4%**	**54 916**	**235.8%**	**32 036**	**128.2%**	**(26.3%)**
Planning and Development	-	-	4 195	-	-	-	-	-	-	-	4 195	-	-	-	-
Road Transport	32 416	23 287	5 168	15.9%	14 276	44.0%	7 671	32.9%	23 607	101.4%	50 721	217.8%	32 036	128.2%	(26.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 521**	**43 817**	**3 959**	**13.4%**	**7 568**	**25.6%**	**3 768**	**8.6%**	**16 857**	**38.5%**	**32 152**	**73.4%**	**-**	**-**	**(100.0%)**
Electricity	5 100	5 100	-	-	-	-	-	-	500	9.8%	500	9.8%	-	-	(100.0%)
Water	24 071	38 367	3 959	16.4%	7 568	31.4%	3 768	9.8%	16 357	42.6%	31 652	82.5%	-	-	(100.0%)
Waste Water Management	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Fourth Quarter Actual Expenditure	2016/17 Fourth Quarter 4th Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**527 425**	**560 327**	**169 769**	**32.2%**	**151 891**	**28.8%**	**134 842**	**24.1%**	**70 181**	**12.5%**	**526 683**	**94.0%**	**72 564**	**71.2%**	**(3.3%)**
Property rates, penalties and collection charges	83 384	92 502	22 750	27.3%	24 107	28.9%	20 483	22.1%	16 730	18.1%	84 071	90.9%	28 131	118.2%	(40.5%)
Service charges	**203 666**	**258 375**	**48 776**	**23.9%**	**53 270**	**26.2%**	**41 077**	**15.9%**	**47 893**	**18.5%**	**191 016**	**73.9%**	**43 534**	**61.1%**	**10.0%**
Other revenue	41 459	17 899	6 799	16.4%	8 043	19.4%	8 103	45.3%	5 558	31.0%	28 502	159.2%	899	17.8%	518.4%
Government - operating	122 275	118 547	58 188	47.6%	39 108	32.0%	29 269	24.7%	-	-	126 565	106.8%	-	100.0%	-
Government - capital	66 025	66 025	32 897	49.8%	27 363	41.4%	35 910	54.4%	-	-	96 170	145.7%	-	138.6%	-
Interest	10 616	6 979	359	3.4%	-	-	-	-	-	-	359	5.1%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(468 466)**	**(578 249)**	**(151 297)**	**32.3%**	**(146 387)**	**31.2%**	**(106 026)**	**18.3%**	**(101 071)**	**17.5%**	**(504 782)**	**87.3%**	**(74 731)**	**81.5%**	**35.2%**
Suppliers and employees	(439 943)	(559 776)	(137 838)	31.3%	(122 770)	27.9%	(90 780)	16.2%	(72 581)	13.0%	(423 969)	75.7%	(74 159)	83.2%	(2.1%)
Finance charges	(19 792)	(6 424)	(5 572)	28.2%	(1 221)	6.2%	(1 332)	20.7%	(26)	4%	(8 151)	126.9%	(572)	56.3%	(95.4%)
Transfers and grants	(8 730)	(12 049)	(7 888)	90.4%	(22 396)	256.5%	(13 914)	115.5%	(28 464)	236.2%	(72 662)	603.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**58 960**	**(17 922)**	**18 472**	**31.3%**	**5 503**	**9.3%**	**28 816**	**(160.8%)**	**(30 890)**	**172.4%**	**21 900**	**(122.2%)**	**(2 167)**	**29.1%**	**1 325.4%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(73 475)**	**(7 249)**	**(4 195)**	**5.7%**	**(1 370)**	**1.9%**	**(217)**	**3.0%**	**(210)**	**2.9%**	**(5 992)**	**82.7%**	**(31 993)**	**124.5%**	**(99.3%)**
Capital assets	(73 475)	(7 249)	(4 195)	5.7%	(1 370)	1.9%	(217)	3.0%	(210)	2.9%	(5 992)	82.7%	(31 993)	124.5%	(99.3%)
Net Cash from/(used) Investing Activities	**(73 475)**	**(7 249)**	**(4 195)**	**5.7%**	**(1 370)**	**1.9%**	**(217)**	**3.0%**	**(210)**	**2.9%**	**(5 992)**	**82.7%**	**(31 993)**	**124.5%**	**(99.3%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(14 515)**	**(25 171)**	**14 277**	**(98.4%)**	**4 133**	**(28.5%)**	**28 599**	**(113.6%)**	**(31 100)**	**123.6%**	**15 909**	**(63.2%)**	**(34 160)**	**(59.2%)**	**(9.0%)**
Cash/cash equivalents at the year begin	8 990	8 990	5 242	58.3%	19 518	217.1%	23 651	263.1%	52 251	581.2%	5 242	58.3%	6 597	220.9%	692.0%
Cash/cash equivalents at the year end	(5 525)	(16 181)	19 518	(353.2%)	23 651	(428.0%)	52 251	(322.9%)	21 150	(130.7%)	21 150	(130.7%)	(27 563)	(41.9%)	(176.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts #to Council Policy Amount	Impairment -Bad Debts #to Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 164	8.3%	1 809	3.6%	1 388	2.8%	42 925	85.4%	50 286	21.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	7 693	17.0%	2 061	4.5%	1 548	3.4%	34 001	75.1%	45 303	19.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 318	6.8%	2 847	3.1%	2 754	3.0%	81 312	87.2%	93 232	40.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 066	7.0%	1 499	3.4%	1 395	3.2%	38 092	86.5%	44 053	18.9%	-	-	167 931	381.2%
Total By Income Source	**21 241**	**9.1%**	**8 216**	**3.5%**	**7 086**	**3.0%**	**196 331**	**84.3%**	**232 874**	**100.0%**	**-**	**-**	**167 931**	**72.1%**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 241	9.1%	8 216	3.5%	7 086	3.0%	196 331	84.3%	232 874	100.0%	-	-	167 931	72.1%
Total By Customer Group	**21 241**	**9.1%**	**8 216**	**3.5%**	**7 086**	**3.0%**	**196 331**	**84.3%**	**232 874**	**100.0%**	**-**	**-**	**167 931**	**72.1%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	19 085	4.7%	11 963	2.9%	10 972	2.7%	366 548	89.7%	408 568	85.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 333	52.7%	5 697	11.9%	1 409	2.9%	15 619	32.5%	48 059	10.1%
Auditor-General	122	1.4%	76	9%	75	8%	8 711	97.0%	8 984	1.9%
Other	800	7.3%	-	-	-	-	10 160	92.7%	10 960	2.3%
Total	**45 339**	**9.5%**	**17 737**	**3.7%**	**12 456**	**2.6%**	**401 038**	**84.2%**	**476 570**	**100.0%**

Contact Details

Municipal Manager	Mr ME Malungana	013 235 7300
Financial Manager	Mr LM Mokwena	013 235 7349

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**513 223**	**602 074**	**83 166**	**16.2%**	**157 673**	**30.7%**	**150 720**	**25.0%**	**95 078**	**15.8%**	**486 637**	**80.8%**	**151 862**	**91.1%**	**(37.4%)**
Property rates	41 380	41 592	9 939	24.0%	10 392	25.1%	10 320	24.8%	10 182	24.5%	40 833	98.2%	9 706	67.6%	4.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40 863	105 191	20 373	49.9%	26 363	64.5%	26 373	25.1%	42 811	40.7%	115 919	110.2%	82 552	268.6%	(48.1%)
Service charges - sanitation revenue	966	1 966	173	18.0%	492	50.9%	492	25.0%	493	25.1%	1 650	83.9%	678	633.5%	(27.3%)
Service charges - refuse revenue	49 490	30 401	8 263	16.7%	7 604	15.4%	7 609	25.0%	7 617	25.1%	31 092	102.3%	33 211	313.4%	(77.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	572	441	54	9.5%	65	11.4%	251	57.0%	597	135.3%	968	219.4%	227	89.7%	163.5%
Interest earned - external investments	4 906	5 719	1 072	21.8%	1 075	21.9%	643	11.2%	1 201	21.0%	3 991	69.8%	2 294	310.7%	(47.7%)
Interest earned - outstanding debtors	18 717	27 855	7 056	37.7%	7 247	38.7%	8 305	29.8%	9 216	33.1%	31 825	114.2%	5 680	74.9%	62.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	586	185	144	24.5%	46	7.8%	34	18.6%	37	20.1%	261	141.1%	89	30.0%	(57.9%)
Licences and permits	287	287	16	5.5%	17	5.8%	10	3.4%	54	18.7%	96	33.5%	10	28.1%	416.1%
Agency services	6 117	9 117	-	-	2 299	37.6%	-	-	-	-	2 299	25.2%	-	8.9%	-
Transfers recognised - operational	342 061	342 061	2 186	6%	96 705	28.0%	79 003	23.1%	-	-	176 894	51.7%	3 033	66.0%	(100.0%)
Other own revenue	7 280	37 259	33 890	465.5%	6 369	87.5%	17 679	47.4%	22 871	61.4%	80 809	216.9%	14 383	58.0%	59.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**613 285**	**768 406**	**76 166**	**12.4%**	**90 465**	**14.8%**	**106 814**	**13.9%**	**125 560**	**16.3%**	**399 005**	**51.9%**	**86 947**	**52.1%**	**44.4%**
Employee related costs	113 814	116 258	28 172	24.8%	27 443	24.1%	27 589	23.7%	26 158	22.5%	109 363	94.1%	24 693	96.5%	5.9%
Remuneration of councillors	21 529	21 576	4 927	22.9%	5 068	23.5%	5 704	26.4%	5 347	24.8%	21 046	97.5%	5 087	103.6%	5.1%
Debt impairment	65 196	161 315	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	160 966	160 966	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	129 494	125 440	19 943	15.4%	26 269	20.3%	23 738	18.9%	33 487	26.7%	103 438	82.5%	23 396	68.9%	43.1%
Other Materials	2 733	3 633	-	-	6	2%	1 503	41.4%	260	7.2%	1 770	48.7%	43	28.4%	506.4%
Contracted services	12 208	12 552	3 328	27.3%	2 948	24.1%	3 106	24.7%	2 960	23.6%	12 341	98.3%	2 965	108.3%	(2%)
Transfers and grants	28 074	42 765	4 406	15.7%	8 722	31.1%	10 877	25.4%	10 708	25.0%	34 715	81.2%	13 665	178.8%	(21.6%)
Other expenditure	79 271	123 901	15 388	19.4%	20 007	25.2%	34 297	27.7%	46 639	37.6%	116 332	93.9%	17 098	51.5%	172.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(100 062)**	**(166 332)**	**7 000**		**67 208**		**43 906**		**(30 482)**		**87 633**		**64 915**		
Transfers recognised - capital	113 629	111 629	-	-	60 237	53.0%	-	-	-	-	60 237	54.0%	-	13.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 566**	**(54 703)**	**7 000**		**127 446**		**43 906**		**(30 482)**		**147 870**		**64 915**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13 566**	**(54 703)**	**7 000**		**127 446**		**43 906**		**(30 482)**		**147 870**		**64 915**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 566**	**(54 703)**	**7 000**		**127 446**		**43 906**		**(30 482)**		**147 870**		**64 915**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 566**	**(54 703)**	**7 000**		**127 446**		**43 906**		**(30 482)**		**147 870**		**64 915**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17												2015/16		Q4 of 2015/16 to Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**135 672**	**114 187**	**6 811**	**5.0%**	**42 688**	**31.5%**	**8 626**	**7.6%**	**30 264**	**26.5%**	**88 389**	**77.4%**	**69 328**	**122.0%**	**(56.3%)**
National Government	135 672	114 187	6 811	5.0%	42 688	31.5%	8 626	7.6%	30 264	26.5%	88 389	77.4%	69 328	122.0%	(56.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**135 672**	**114 187**	**6 811**	**5.0%**	**42 688**	**31.5%**	**8 626**	**7.8%**	**30 264**	**26.5%**	**88 389**	**77.4%**	**69 328**	**122.0%**	**(56.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**135 672**	**114 187**	**6 811**	**5.0%**	**42 688**	**31.5%**	**8 626**	**7.6%**	**30 264**	**26.5%**	**88 389**	**77.4%**	**69 328**	**122.0%**	**(56.3%)**
Governance and Administration	**900**	**1 650**	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	900	850	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**132 772**	**112 130**	**6 811**	**5.1%**	**42 688**	**32.2%**	**8 626**	**7.7%**	**30 264**	**27.0%**	**88 389**	**78.8%**	**69 328**	**120.9%**	**(56.3%)**
Planning and Development	132 772	112 130	6 811	5.1%	42 688	32.2%	8 626	7.7%	30 264	27.0%	88 389	78.8%	69 328	120.9%	(56.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 000**	**406**	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	2 000	406	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**483 057**	**523 535**	**227 293**	**47.1%**	**158 378**	**32.8%**	**135 384**	**25.9%**	**26 316**	**5.0%**	**547 372**	**104.6%**	**21 234**	**105.7%**	**23.9%**
Property rates, penalties and collection charges	2 174	14 868	358	16.5%	653	30.1%	7 174	48.3%	310	2.1%	8 496	57.1%	275	3.8%	12.5%
Service charges	**3 126**	**3 126**	**375**	**12.0%**	**348**	**11.1%**	**379**	**12.1%**	**1 074**	**34.3%**	**2 175**	**69.6%**	**616**	**97.9%**	**74.3%**
Other revenue	9 936	39 720	34 104	343.2%	11 723	118.0%	18 084	45.5%	23 559	59.3%	87 470	220.2%	14 983	862.6%	57.2%
Government - operating	342 061	342 061	140 335	41.0%	95 705	28.0%	89 003	26.0%	-	-	325 043	95.0%	3 033	103.1%	(100.0%)
Government - capital	113 629	111 629	51 020	44.9%	48 850	43.0%	17 634	15.8%	-	-	117 504	105.3%	-	106.3%	-
Interest	12 131	12 131	1 102	9.1%	1 098	9.1%	3 111	25.6%	1 373	11.3%	6 684	55.1%	2 326	150.9%	(41.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(356 280)**	**(397 019)**	**(103 115)**	**28.9%**	**(90 465)**	**25.4%**	**(110 531)**	**27.8%**	**(133 673)**	**33.7%**	**(437 784)**	**110.3%**	**(87 312)**	**95.8%**	**53.1%**
Suppliers and employees	(335 348)	(376 087)	(103 115)	30.7%	(87 238)	26.0%	(99 654)	26.5%	(122 965)	32.7%	(412 972)	109.8%	(73 647)	87.2%	67.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 932)	(20 932)	-	-	(3 227)	15.4%	(10 877)	52.0%	(10 708)	51.2%	(24 812)	118.5%	(13 665)	-	(21.6%)
Net Cash from/(used) Operating Activities	**126 776**	**126 516**	**124 178**	**98.0%**	**67 914**	**53.6%**	**24 854**	**19.6%**	**(107 357)**	**(84.9%)**	**109 588**	**86.6%**	**(66 078)**	**150.3%**	**62.5%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(135 672)**	**(113 975)**	**(28 722)**	**21.2%**	**(44 016)**	**32.4%**	**(8 626)**	**7.6%**	**(30 264)**	**26.6%**	**(111 629)**	**97.9%**	**(45 996)**	**175.0%**	**(34.2%)**
Capital assets	(135 672)	(113 975)	(28 722)	21.2%	(44 016)	32.4%	(8 626)	7.6%	(30 264)	26.6%	(111 629)	97.9%	(45 996)	175.0%	(34.2%)
Net Cash from/(used) Investing Activities	**(135 672)**	**(113 975)**	**(28 722)**	**21.2%**	**(44 016)**	**32.4%**	**(8 626)**	**7.6%**	**(30 264)**	**26.6%**	**(111 629)**	**97.9%**	**(45 996)**	**175.0%**	**(34.2%)**
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	**(8 896)**	**12 541**	**95 456**	**(1 073.1%)**	**23 897**	**(268.6%)**	**16 227**	**129.4%**	**(137 621)**	**(1 097.4%)**	**(2 041)**	**(16.3%)**	**(112 074)**	**(4 916 823.4%)**	**22.8%**
Cash/cash equivalents at the year begin	35 846	-	66 453	185.4%	161 909	451.7%	185 806	-	202 033	-	66 453	-	157 532	66.5%	28.2%
Cash/cash equivalents at the year end	**26 950**	**12 541**	**161 909**	**600.8%**	**185 806**	**689.4%**	**202 033**	**1 611.0%**	**64 412**	**513.6%**	**64 412**	**513.6%**	**45 458**	**45.5%**	**41.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts Ito Council Policy: Amount	Impairment -Bad Debts Ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 773	1.2%	5 779	1.2%	5 755	1.2%	470 555	96.5%	487 862	32.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	22	100.0%	22	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 268	1.3%	3 266	1.3%	3 244	1.3%	234 265	96.0%	244 043	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	157	2.4%	157	2.4%	155	2.3%	6 165	92.9%	6 634	4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 510	1.4%	2 513	1.4%	2 505	1.4%	174 647	95.9%	182 174	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 066	1.8%	2 989	1.7%	2 911	1.7%	165 805	94.9%	174 771	11.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 434)	(.6%)	1 163	3%	1 180	3%	421 154	100.0%	421 063	27.8%	-	-	-	-
Total By Income Source	**12 341**	**.8%**	**15 867**	**1.0%**	**15 750**	**1.0%**	**1 472 613**	**97.1%**	**1 516 570**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	58	3%	52	3%	51	3%	20 152	99.2%	20 312	1.3%	-	-	-	-
Commercial	298	9%	291	9%	291	9%	32 583	97.4%	33 463	2.2%	-	-	-	-
Households	5 703	1.3%	5 720	1.3%	5 695	1.3%	430 462	96.2%	447 580	29.5%	-	-	-	-
Other	6 282	6%	9 805	1.0%	9 713	1.0%	989 415	97.5%	1 015 215	66.9%	-	-	-	-
Total By Customer Group	**12 341**	**.8%**	**15 867**	**1.0%**	**15 750**	**1.0%**	**1 472 613**	**97.1%**	**1 516 570**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 626	100.0%	-	-	-	-	-	-	12 626	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**12 626**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**12 626**	**100.0%**

Contact Details

Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mr BB Sithole	013 986 9103

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	**455 083**	**455 083**	**256 097**	**56.3%**	**108 196**	**23.8%**	**80 605**	**17.7%**	**79 641**	**17.5%**	**524 538**	**115.3%**	**77 113**	**64.7%**	**3.3%**
Property rates	65 023	65 023	222 015	341.4%	25 712	39.5%	16 379	25.2%	13 331	20.5%	277 438	426.7%	14 224	(10.5%)	(6.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	175 369	175 369	(215)	(.1%)	49 241	28.1%	38 990	22.2%	48 094	27.4%	136 110	77.6%	31 262	77.6%	53.8%
Service charges - water revenue	59 614	59 614	10 707	18.0%	12 913	21.7%	6 753	11.3%	5 387	9.0%	35 759	60.0%	11 243	77.1%	(52.1%)
Service charges - sanitation revenue	10 658	10 658	1 417	13.3%	3 149	29.5%	4 458	41.8%	1 060	9.9%	10 084	94.6%	2 454	145.4%	(56.8%)
Service charges - refuse revenue	12 876	12 876	1 635	12.7%	3 990	31.0%	4 523	35.1%	1 527	11.9%	11 674	90.7%	3 201	100.1%	(52.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 481	2 481	70	2.8%	617	24.9%	515	20.8%	1 039	41.9%	2 240	90.3%	669	90.5%	55.3%
Interest earned - external investments	1 184	1 184	(46)	(3.9%)	312	26.4%	316	26.7%	407	34.4%	989	83.5%	85	2.7%	378.5%
Interest earned - outstanding debtors	25 455	25 455	10 477	41.2%	10 726	42.1%	7 897	31.0%	8 346	32.8%	37 446	147.1%	7 549	-	10.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 002	3 002	47	1.6%	50	1.7%	70	2.3%	240	8.0%	408	13.6%	65	19.6%	270.9%
Licences and permits	2 503	2 503	360	14.4%	1 302	52.0%	270	10.8%	0	-	1 933	77.2%	457	73.4%	(99.9%)
Agency services	13 979	13 979	78	.6%	24	.2%	206	1.5%	3	-	310	2.2%	5 655	93.5%	(100.0%)
Transfers recognised - operational	75 874	75 874	9 942	13.1%	-	-	-	-	-	-	9 942	13.1%	-	69.3%	-
Other own revenue	7 071	7 071	(421)	(6.0%)	161	2.3%	220	3.1%	200	2.8%	160	2.3%	241	18.9%	(17.2%)
Gains on disposal of PPE	(7)	(7)	30	(431.1%)	-	-	8	(112.0%)	7	(101.6%)	45	(644.7%)	8	-	(8.0%)
Operating Expenditure	**455 076**	**455 076**	**70 870**	**15.6%**	**100 802**	**22.2%**	**99 774**	**21.9%**	**85 107**	**18.7%**	**356 552**	**78.4%**	**94 113**	**86.8%**	**(9.6%)**
Employee related costs	136 575	136 575	18 939	13.9%	29 863	21.9%	38 378	28.1%	33 142	24.3%	120 322	88.1%	28 410	95.9%	16.7%
Remuneration of councillors	7 915	7 915	1 097	13.9%	1 613	20.4%	2 289	28.9%	1 767	22.3%	6 765	85.5%	1 739	91.3%	1.6%
Debt impairment	42 000	42 000	1 737	4.1%	13 133	31.3%	3 669	8.7%	2 322	5.5%	20 862	49.7%	2 160	101.8%	7.5%
Depreciation and asset impairment	30 000	30 000	4 955	16.5%	4 630	15.4%	9 743	32.5%	7 985	26.6%	27 314	91.0%	5 527	127.0%	44.5%
Finance charges	2 588	2 588	-	-	732	28.3%	456	17.6%	850	32.8%	2 038	78.8%	-	-	(100.0%)
Bulk purchases	143 924	143 924	29 801	20.7%	31 147	21.6%	28 065	19.5%	12 544	8.7%	101 557	70.6%	32 757	81.1%	(61.7%)
Other Materials	15 714	15 714	6 173	39.3%	4 992	31.8%	5 445	34.7%	8 177	52.0%	24 788	157.7%	4 484	92.4%	82.4%
Contracted services	10 973	10 973	1 636	14.9%	6 827	62.2%	4 750	43.3%	4 407	40.2%	17 620	160.6%	10 449	117.5%	(57.8%)
Transfers and grants	3 940	3 940	33	8%	385	9.8%	413	10.5%	219	5.6%	1 051	26.7%	384	143.7%	(42.9%)
Other expenditure	61 446	61 446	6 498	10.6%	7 479	12.2%	6 566	10.7%	13 694	22.3%	34 237	55.7%	8 204	61.5%	66.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7**	**7**	**185 227**		**7 394**		**(19 168)**		**(5 466)**		**167 986**		**(17 000)**		
Transfers recognised - capital	-	-	20 453	-	-	-	-	-	-	-	20 453	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	660	-	-	-	-	-	71	-	730	-	444	-	(84.0%)
Surplus/(Deficit) after capital transfers and contributions	**7**	**7**	**206 339**		**7 394**		**(19 168)**		**(5 395)**		**189 170**		**(16 556)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7**	**7**	**206 339**		**7 394**		**(19 168)**		**(5 395)**		**189 170**		**(16 556)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7**	**7**	**206 339**		**7 394**		**(19 168)**		**(5 395)**		**189 170**		**(16 556)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7**	**7**	**206 339**		**7 394**		**(19 168)**		**(5 395)**		**189 170**		**(16 556)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	**94 488**	**94 488**	**1 979**	**2.1%**	**272**	**.3%**	**858**	**.9%**	**773**	**.8%**	**3 882**	**4.1%**	**87**	**7.6%**	**785.2%**
National Government	46 948	46 948	-	-	-	-	-	-	-	-	-	-	-	4.9%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	41 100	41 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**88 048**	**88 048**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4.9%**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 440	6 440	1 979	30.7%	272	4.2%	858	13.3%	773	12.0%	3 882	60.3%	87	15.3%	785.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**94 488**	**94 488**	**1 979**	**2.1%**	**272**	**.3%**	**858**	**.9%**	**773**	**.8%**	**3 882**	**4.1%**	**87**	**7.6%**	**785.2%**
Governance and Administration	**780**	**780**	**0**	**-**	**272**	**34.8%**	**696**	**89.2%**	**616**	**79.0%**	**1 584**	**203.0%**	**33**	**30.0%**	**1 763.5%**
Executive & Council	530	530	-	-	268	50.6%	663	125.0%	3	.6%	934	176.3%	-	-	(100.0%)
Budget & Treasury Office	100	100	0	.3%	3	3.4%	14	14.0%	79	79.3%	97	97.0%	33	18.6%	141.1%
Corporate Services	150	150	-	-	-	-	19	12.7%	533	355.5%	552	368.1%	0	23.9%	355 352.7%
Community and Public Safety	**4 347**	**4 347**	**1 979**	**45.5%**	**-**	**-**	**162**	**3.7%**	**157**	**3.6%**	**2 298**	**52.9%**	**54**	**8.4%**	**189.7%**
Community & Social Services	-	-	-	-	-	-	162	-	1	-	163	-	-	-	(100.0%)
Sport And Recreation	3 377	3 377	-	-	-	-	-	-	157	4.6%	157	4.6%	-	-	(100.0%)
Public Safety	970	970	-	-	-	-	-	-	-	-	-	-	54	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	1 979	-	-	-	-	-	-	-	1 979	-	-	-	-
Economic and Environmental Services	**6 254**	**6 254**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11.8%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 254	6 254	-	-	-	-	-	-	-	-	-	-	-	11.8%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**83 107**	**83 107**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5.0%**	**-**
Electricity	19 071	19 071	-	-	-	-	-	-	-	-	-	-	-	1.4%	-
Water	8 627	8 627	-	-	-	-	-	-	-	-	-	-	-	45.5%	-
Waste Water Management	50 719	4 690	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 690	50 719	-	-	-	-	-	-	-	-	-	-	-	26.6%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	**455 089**	**455 089**	**(131 164)**	**(28.8%)**	**378 797**	**83.2%**	**80 643**	**17.7%**	**91 315**	**20.1%**	**419 591**	**92.2%**	**77 492**	**90.1%**	**17.8%**
Property rates, penalties and collection charges	65 023	65 023	20 918	32.2%	24 830	38.2%	16 379	25.2%	13 331	20.5%	75 459	116.0%	14 612	91.5%	(8.8%)
Service charges	**258 517**	**258 517**	**(127 044)**	**(49.1%)**	**253 385**	**98.0%**	**54 770**	**21.2%**	**67 683**	**26.2%**	**248 794**	**96.2%**	**48 160**	**95.0%**	**40.5%**
Other revenue	29 036	29 036	(8 420)	(29.0%)	13 106	45.1%	1 281	4.4%	1 547	5.3%	7 514	25.9%	7 087	71.6%	(78.2%)
Government - operating	75 874	75 874	(18 176)	(24.0%)	49 370	65.1%	-	-	-	-	31 193	41.1%	-	69.3%	-
Government - capital	-	-	20 453	-	-	-	-	-	-	-	20 453	-	-	-	-
Interest	26 639	26 639	(18 895)	(70.9%)	38 107	143.0%	8 213	30.8%	8 753	32.9%	36 178	135.8%	7 634	117.6%	14.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(455 077)**	**(455 077)**	**(293 208)**	**64.4%**	**(176 262)**	**38.7%**	**(85 504)**	**18.8%**	**(74 749)**	**16.4%**	**(629 722)**	**138.4%**	**(86 426)**	**86.1%**	**(13.5%)**
Suppliers and employees	(448 549)	(448 549)	(293 208)	65.4%	(175 145)	39.0%	(84 634)	18.9%	(73 730)	16.4%	(626 717)	139.7%	(86 042)	86.0%	(14.3%)
Finance charges	(2 588)	(2 588)	-	-	(732)	28.3%	(456)	17.6%	(800)	30.9%	(1 988)	76.8%	-	-	(100.0%)
Transfers and grants	(3 940)	(3 940)	-	-	(385)	9.8%	(413)	10.5%	(219)	5.6%	(1 018)	25.8%	(384)	143.8%	(42.9%)
Net Cash from/(used) Operating Activities	**12**	**12**	**(424 371)**	**(3 427 877.6%)**	**202 535**	**1 635 985.0%**	**(4 861)**	**(39 262.9%)**	**16 566**	**133 810.8%**	**(210 131)**	**(1 697 344.7%)**	**(8 934)**	**176.8%**	**(285.4%)**
Cash Flow from Investing Activities															
Receipts	**(7)**	**(7)**	**33**	**(477.9%)**	**-**	**-**	**8**	**(112.0%)**	**7**	**(101.6%)**	**48**	**(691.5%)**	**8**	**-**	**(8.0%)**
Proceeds on disposal of PPE	(7)	(7)	33	(477.9%)	-	-	8	(112.0%)	7	(101.6%)	48	(691.5%)	8	-	(8.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(660)**	**-**	**(145)**	**-**	**(858)**	**-**	**(702)**	**-**	**(2 365)**	**-**	**(444)**	**-**	**58.2%**
Capital assets	-	-	(660)	-	(145)	-	(858)	-	(702)	-	(2 365)	-	(444)	-	58.2%
Net Cash from/(used) Investing Activities	**(7)**	**(7)**	**(626)**	**8 949.2%**	**(145)**	**2 071.9%**	**(850)**	**12 152.7%**	**(695)**	**9 936.3%**	**(2 316)**	**33 110.1%**	**(436)**	**-**	**59.4%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5**	**5**	**(424 997)**	**(7 893 709.9%)**	**202 390**	**3 759 101.0%**	**(5 711)**	**(106 072.6%)**	**15 871**	**294 774.0%**	**(212 448)**	**(3 945 907.5%)**	**(9 370)**	**174.4%**	**(269.4%)**
Cash/cash equivalents at the year begin	25 051	23 500	29 421	117.4%	(395 576)	(1 579.1%)	(193 186)	(822.1%)	(198 897)	(846.4%)	29 421	125.2%	66 829	109.1%	(397.6%)
Cash/cash equivalents at the year end	**25 056**	**23 505**	**(395 576)**	**(1 578.7%)**	**(193 186)**	**(771.0%)**	**(198 897)**	**(846.2%)**	**(183 027)**	**(778.7%)**	**(183 027)**	**(778.7%)**	**57 459**	**137.6%**	**(418.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 729	4.0%	3 087	1.8%	3 233	1.9%	155 927	92.3%	168 975	34.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	10 383	39.4%	4 689	17.8%	1 987	7.5%	9 281	35.2%	26 340	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 326	5.0%	3 767	3.5%	3 588	3.4%	94 166	88.1%	106 847	21.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	661	3.6%	365	2.0%	331	1.8%	17 157	92.7%	18 514	3.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	714	5.4%	407	3.1%	331	2.5%	11 723	89.0%	13 174	2.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 642	2.3%	3 491	2.2%	3 035	1.9%	147 909	93.6%	158 078	32.1%	-	-	-	-
Total By Income Source	**27 455**	**5.6%**	**15 806**	**3.2%**	**12 504**	**2.5%**	**436 162**	**88.7%**	**491 928**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	742	3.7%	645	3.3%	650	3.3%	17 759	89.7%	19 796	4.0%	-	-	-	-
Commercial	8 588	8.2%	4 766	4.6%	4 380	4.2%	86 896	83.1%	104 630	21.3%	-	-	-	-
Households	18 123	4.9%	10 394	2.8%	7 474	2.0%	331 432	90.2%	367 422	74.7%	-	-	-	-
Other	1	1.6%	1	1.6%	1	1.4%	76	95.5%	80	-	-	-	-	-
Total By Customer Group	**27 455**	**5.6%**	**15 806**	**3.2%**	**12 504**	**2.5%**	**436 162**	**88.7%**	**491 928**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	21 516	100.0%	-	-	-	-	-	-	21 516	47.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 225	100.0%	-	-	-	-	-	-	1 225	2.7%
VAT (output less input)	221	100.0%	-	-	-	-	-	-	221	.5%
Pensions / Retirement	1 708	100.0%	-	-	-	-	-	-	1 708	3.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 098	100.0%	-	-	-	-	-	-	21 098	46.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**45 768**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**45 768**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited