

**Summary Mpumalanga**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part 1: Operating Revenue and Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | <b>5 557 499</b>   | <b>1 280 664</b>   | <b>23.0%</b>                     | <b>1 280 664</b>   | <b>23.0%</b>                                 | <b>1 317 664</b>   | <b>27.2%</b>                                 | <b>(2.8%)</b>                  |
| Property rates                           | 747 884            | 176 582            | 23.6%                            | 176 582            | 23.6%  | 181 896            | 26.1%  | (2.9%)                         |
| Service charges                          | 1 755 070          | 457 239            | 26.1%                            | 457 239            | 26.1%  | 432 727            | 25.9%  | 5.7%                           |
| Other own revenue                        | 3 054 545          | 646 843            | 21.2%                            | 646 843            | 21.2%  | 703 043            | 28.4%  | (8.0%)                         |
| <b>Operating Expenditure</b>             | <b>5 452 164</b>   | <b>1 032 254</b>   | <b>18.9%</b>                     | <b>1 032 254</b>   | <b>18.9%</b>                                 | <b>925 122</b>     | <b>19.5%</b>                                 | <b>11.6%</b>                   |
| Employee related costs                   | 1 604 475          | 336 630            | 21.0%                            | 336 630            | 21.0%  | 348 246            | 21.5%  | (3.3%)                         |
| Provision for working capital            | 162 765            | 26 160             | 16.1%                            | 26 160             | 16.1%  | 37 544             | 17.7%  | (30.3%)                        |
| Repairs and maintenance                  | 367 205            | 72 890             | 19.8%                            | 72 890             | 19.8%  | 49 031             | 15.4%  | 48.7%                          |
| Bulk purchases                           | 839 274            | 252 822            | 30.1%                            | 252 822            | 30.1%  | 211 988            | 28.3%  | 19.3%                          |
| Other expenditure                        | 2 478 445          | 343 749            | 13.9%                            | 343 749            | 13.9%  | 278 308            | 15.1%  | 23.5%                          |
| <b>Surplus/(Deficit)</b>                 | <b>105 335</b>     | <b>248 410</b>     |                                  | <b>248 410</b>     |  | <b>392 542</b>     |  |                                |

**Part 2: Capital Revenue and Expenditure**

| R thousands                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Source of Finance</b>                  | <b>1 658 229</b>   | <b>267 105</b>     | <b>16.1%</b>                     | <b>267 105</b>     | <b>16.1%</b>                                 | <b>185 649</b>     | <b>6.3%</b>                                  | <b>43.9%</b>                   |
| External loans                            | 290 927            | 20 100             | 6.9%                             | 20 100             | 6.9%   | 2 573              | 1.0%   | 681.2%                         |
| Internal contributions                    | 369 474            | 28 334             | 7.7%                             | 28 334             | 7.7%   | 18 367             | 4.2%   | 54.3%                          |
| Grants and subsidies                      | 734 725            | 167 458            | 22.8%                            | 167 458            | 22.8%  | 137 659            | 6.6%   | 21.6%                          |
| Other                                     | 263 101            | 51 215             | 19.5%                            | 51 215             | 19.5%  | 27 047             | 18.2%  | 89.4%                          |
| <b>Capital Expenditure</b>                | <b>2 934 480</b>   | <b>304 604</b>     | <b>10.4%</b>                     | <b>304 604</b>     | <b>10.4%</b>                                 | <b>194 644</b>     | <b>6.6%</b>                                  | <b>56.5%</b>                   |
| Water                                     | 611 342            | 77 095             | 12.6%                            | 77 095             | 12.6%  | 57 797             | 8.3%   | 33.4%                          |
| Electricity                               | 292 059            | 30 204             | 10.3%                            | 30 204             | 10.3%  | 17 279             | 6.8%   | 74.8%                          |
| Housing                                   | 15 099             | 409                | 2.7%                             | 409                | 2.7%   | 1 723              | 2.4%   | (76.3%)                        |
| Roads, pavements, bridges and storm water | 321 892            | 41 763             | 13.0%                            | 41 763             | 13.0%  | 34 389             | 10.6%  | 21.4%                          |
| Other                                     | 1 694 086          | 155 133            | 9.2%                             | 155 133            | 9.2%   | 83 454             | 5.2%   | 85.9%                          |

**Total Capital and Operating Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Expenditure                    | 5 452 164          | 1 032 254          | 18.9%                            | 1 032 254          | 18.9%  | 925 122            | 19.5%  | 11.6%                          |
| Capital Expenditure                      | 2 934 480          | 304 604            | 10.4%                            | 304 604            | 10.4%  | 194 644            | 6.6%   | 56.5%                          |
| <b>Total</b>                             | <b>8 386 644</b>   | <b>1 336 858</b>   | <b>15.9%</b>                     | <b>1 336 858</b>   | <b>15.9%</b>                                 | <b>1 119 766</b>   | <b>14.6%</b>                                 | <b>19.4%</b>                   |

**Part 3: Cash Receipts and Payments**

| R thousands                        | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Receipts</b>                    | <b>6 061 370</b>   | <b>2 031 224</b>   | <b>33.5%</b>                     | <b>2 031 224</b>   | <b>33.5%</b>                                 | <b>1 883 342</b>   | <b>28.0%</b>                                 | <b>7.9%</b>                    |
| External loans                     | 168 772            | 138 772            | 82.2%                            | 138 772            | 82.2%  | 35 003             | 14.7%  | 296.5%                         |
| Grants and subsidies               | 2 107 944          | 594 429            | 28.2%                            | 594 429            | 28.2%  | 576 666            | 31.9%  | 3.1%                           |
| Investments redeemed               | 1 248 010          | 455 214            | 36.5%                            | 455 214            | 36.5%  | 366 154            | 17.3%  | 24.3%                          |
| Statutory receipts (including VAT) | 41 033             | 26 109             | 63.6%                            | 26 109             | 63.6%  | 60 812             | 21.6%  | (57.1%)                        |
| Other receipts                     | 2 495 613          | 816 698            | 32.7%                            | 816 698            | 32.7%  | 844 709            | 37.2%  | (3.3%)                         |
| <b>Payments</b>                    | <b>6 214 465</b>   | <b>1 927 468</b>   | <b>31.0%</b>                     | <b>1 927 468</b>   | <b>31.0%</b>                                 | <b>1 811 797</b>   | <b>26.8%</b>                                 | <b>6.4%</b>                    |
| Salaries, wages and allowances     | 1 444 120          | 318 848            | 22.1%                            | 318 848            | 22.1%  | 341 671            | 25.3%  | (6.7%)                         |
| Cash and creditor payments         | 1 707 104          | 625 818            | 36.7%                            | 625 818            | 36.7%  | 645 178            | 68.8%  | (3.0%)                         |
| Capital payments                   | 1 443 549          | 259 143            | 18.0%                            | 259 143            | 18.0%  | 138 717            | 9.3%   | 86.8%                          |
| Investments made                   | 1 008 010          | 549 185            | 54.5%                            | 549 185            | 54.5%  | 593 869            | 32.3%  | (7.5%)                         |
| External loans repaid              | 58 240             | 9 451              | 16.2%                            | 9 451              | 16.2%  | 9 394              | 11.6%  | 6%                             |
| Statutory payments (including VAT) | 111 645            | 12 202             | 10.9%                            | 12 202             | 10.9%  | 9 949              | 4.9%   | 22.6%                          |
| Other payments                     | 441 794            | 152 819            | 34.6%                            | 152 819            | 34.6%  | 73 021             | 8.7%   | 109.3%                         |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | <b>984 799</b>     | <b>249 465</b>     | <b>25.3%</b>                     | <b>249 465</b>     | <b>25.3%</b>                                 | <b>242 284</b>     | <b>-</b>                                     | <b>3.0%</b>                    |
| Service charges               | 407 339            | 89 646             | 22.0%                            | 89 646             | 22.0%  | 100 215            | -  | (10.5%)                        |
| Grants and subsidies          | 490 065            | 154 789            | 31.6%                            | 154 789            | 31.6%  | 125 667            | -  | 23.2%                          |
| Other own revenue             | 87 397             | 5 027              | 5.8%                             | 5 027              | 5.8%   | 16 403             | -  | (69.4%)                        |
| <b>Operating Expenditure</b>  | <b>808 276</b>     | <b>140 063</b>     | <b>17.3%</b>                     | <b>140 063</b>     | <b>17.3%</b>                                 | <b>130 661</b>     | <b>-</b>                                     | <b>7.2%</b>                    |
| Employee related costs        | 172 596            | 39 381             | 22.8%                            | 39 381             | 22.8%  | 40 064             | -  | (1.7%)                         |
| Provision for working capital | 33 806             | 5 573              | 16.5%                            | 5 573              | 16.5%  | 9 697              | -  | (42.5%)                        |
| Repairs and maintenance       | 88 723             | 18 724             | 21.1%                            | 18 724             | 21.1%  | 11 018             | -  | 69.9%                          |
| Bulk purchases                | 185 610            | 29 530             | 15.9%                            | 29 530             | 15.9%  | 32 487             | -  | (9.1%)                         |
| Other expenditure             | 327 538            | 46 857             | 14.3%                            | 46 857             | 14.3%  | 37 394             | -  | 25.3%                          |
| <b>Surplus/(Deficit)</b>      | <b>176 523</b>     | <b>109 402</b>     |                                  | <b>109 402</b>     |  | <b>111 623</b>     |  |                                |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | <b>1 080 855</b>   | <b>338 826</b>     | <b>31.3%</b>                     | <b>338 826</b>     | <b>31.3%</b>                                 | <b>293 508</b>     | -  | <b>15.4%</b>                   |
| Service charges               | 960 271            | 262 237            | 27.3%                            | 262 237            | 27.3%  | 266 964            | -  | (1.8%)                         |
| Grants and subsidies          | 14 947             | 2 071              | 13.9%                            | 2 071              | 13.9%  | 3 967              | -  | (47.8%)                        |
| Other own revenue             | 105 638            | 74 521             | 70.5%                            | 74 521             | 70.5%  | 22 581             | -  | 230.0%                         |
| <b>Operating Expenditure</b>  | <b>914 659</b>     | <b>252 854</b>     | <b>27.6%</b>                     | <b>252 854</b>     | <b>27.6%</b>                                 | <b>215 014</b>     | -  | <b>17.6%</b>                   |
| Employee related costs        | 91 954             | 22 413             | 24.4%                            | 22 413             | 24.4%  | 20 997             | -  | 6.7%                           |
| Provision for working capital | 42 398             | 5 901              | 13.9%                            | 5 901              | 13.9%  | 7 312              | -  | (19.3%)                        |
| Repairs and maintenance       | 64 895             | 16 295             | 25.1%                            | 16 295             | 25.1%  | 9 893              | -  | 64.3%                          |
| Bulk purchases                | 545 581            | 180 317            | 33.1%                            | 180 317            | 33.1%  | 153 892            | -  | 17.2%                          |
| Other expenditure             | 169 832            | 27 929             | 16.4%                            | 27 929             | 16.4%  | 22 918             | -  | 21.9%                          |
| <b>Surplus/(Deficit)</b>      | <b>166 196</b>     | <b>85 972</b>      |                                  | <b>85 972</b>      |  | <b>78 494</b>      |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | <b>185 272</b>     | <b>33 762</b>      | <b>18.2%</b>                     | <b>33 762</b>      | <b>18.2%</b>                                 | <b>19 320</b>      | -  | <b>74.8%</b>                   |
| Service charges                            | 122 142            | 31 141             | 25.5%                            | 31 141             | 25.5%  | 17 472             | -  | 78.2%                          |
| Grants and subsidies                       | 44 191             | 2 378              | 5.4%                             | 2 378              | 5.4%   | 1 607              | -  | 48.0%                          |
| Other own revenue                          | 18 939             | 243                | 1.3%                             | 243                | 1.3%   | 241                | -  | .8%                            |
| <b>Operating Expenditure</b>               | <b>170 309</b>     | <b>30 881</b>      | <b>18.1%</b>                     | <b>30 881</b>      | <b>18.1%</b>                                 | <b>14 905</b>      | -  | <b>107.2%</b>                  |
| Employee related costs                     | 54 014             | 13 502             | 25.0%                            | 13 502             | 25.0%  | 7 986              | -  | 69.1%                          |
| Provision for working capital              | 10 617             | 2 065              | 19.4%                            | 2 065              | 19.4%  | 2 142              | -  | (3.6%)                         |
| Repairs and maintenance                    | 15 998             | 4 241              | 26.5%                            | 4 241              | 26.5%  | 933                | -  | 354.6%                         |
| Bulk purchases                             | 425                | 37                 | 8.7%                             | 37                 | 8.7%   | 7                  | -  | 428.6%                         |
| Other expenditure                          | 89 256             | 11 036             | 12.4%                            | 11 036             | 12.4%  | 3 839              | -  | 187.5%                         |
| <b>Surplus/(Deficit)</b>                   | <b>14 963</b>      | <b>2 881</b>       |                                  | <b>2 881</b>       |  | <b>4 415</b>       |  |                                |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | <b>153 583</b>     | <b>38 731</b>      | <b>25.2%</b>                     | <b>38 731</b>      | <b>25.2%</b>                                 | <b>23 035</b>      | -  | <b>68.1%</b>                   |
| Service charges                          | 145 646            | 36 424             | 25.0%                            | 36 424             | 25.0%  | 20 991             | -  | 73.5%                          |
| Grants and subsidies                     | 6 913              | 2 038              | 29.5%                            | 2 038              | 29.5%  | 1 785              | -  | 14.2%                          |
| Other own revenue                        | 1 025              | 270                | 26.3%                            | 270                | 26.3%  | 259                | -  | 4.2%                           |
| <b>Operating Expenditure</b>             | <b>157 119</b>     | <b>36 419</b>      | <b>23.2%</b>                     | <b>36 419</b>      | <b>23.2%</b>                                 | <b>21 754</b>      | -  | <b>67.4%</b>                   |
| Employee related costs                   | 80 233             | 20 517             | 25.6%                            | 20 517             | 25.6%  | 11 188             | -  | 83.4%                          |
| Provision for working capital            | 7 174              | 1 288              | 18.0%                            | 1 288              | 18.0%  | 1 302              | -  | (1.1%)                         |
| Repairs and maintenance                  | 17 592             | 3 871              | 22.0%                            | 3 871              | 22.0%  | 2 412              | -  | 60.5%                          |
| Bulk purchases                           | 3                  | 35                 | 1 166.7%                         | 35                 | 1 166.7%                                     | -                  | -  | (100.0%)                       |
| Other expenditure                        | 52 115             | 10 708             | 20.5%                            | 10 708             | 20.5%  | 6 856              | -  | 56.2%                          |
| <b>Surplus/(Deficit)</b>                 | <b>(3 536)</b>     | <b>2 312</b>       |                                  | <b>2 312</b>       |  | <b>1 281</b>       |  |                                |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days    |              | 30 - 60 Days  |             | 60 - 90 Days  |             | Over 90 Days     |              | Total            |               |
|----------------------------|----------------|--------------|---------------|-------------|---------------|-------------|------------------|--------------|------------------|---------------|
|                            | Amount         | %            | Amount        | %           | Amount        | %           | Amount           | %            | Amount           | %             |
| <b>Debtor Age Analysis</b> |                |              |               |             |               |             |                  |              |                  |               |
| Water                      | 36 510         | 8.8%         | 17 634        | 4.3%        | 22 737        | 5.5%        | 336 655          | 81.4%        | 413 538          | 24.4%         |
| Electricity                | 57 008         | 23.6%        | 15 472        | 6.4%        | 13 123        | 5.4%        | 156 416          | 64.6%        | 242 019          | 14.3%         |
| Property Rates             | 36 616         | 10.9%        | 11 340        | 3.4%        | 15 100        | 4.5%        | 272 774          | 81.2%        | 335 830          | 19.8%         |
| Other                      | 44 810         | 6.4%         | 20 130        | 2.9%        | 21 496        | 3.1%        | 617 093          | 87.7%        | 703 528          | 41.5%         |
| <b>Total</b>               | <b>174 943</b> | <b>10.3%</b> | <b>64 575</b> | <b>3.8%</b> | <b>72 454</b> | <b>4.3%</b> | <b>1 382 939</b> | <b>81.6%</b> | <b>1 694 912</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

| R thousands                  | 0 - 30 Days    |              | 30 - 60 Days  |             | 60 - 90 Days   |               | Over 90 Days   |              | Total          |               |
|------------------------------|----------------|--------------|---------------|-------------|----------------|---------------|----------------|--------------|----------------|---------------|
|                              | Amount         | %            | Amount        | %           | Amount         | %             | Amount         | %            | Amount         | %             |
| <b>Creditor Age Analysis</b> |                |              |               |             |                |               |                |              |                |               |
| Bulk Electricity             | 55 560         | 100.0%       | -             | -           | -              | -             | -              | -            | 55 560         | 19.2%         |
| Bulk Water                   | 5 589          | 5.4%         | 1 192         | 1.1%        | 1 928          | 1.9%          | 95 451         | 91.6%        | 104 160        | 36.0%         |
| PAYE deductions              | 4 640          | 100.0%       | -             | -           | -              | -             | -              | -            | 4 640          | 1.6%          |
| VAT (output less input)      | 2 780          | 100.0%       | -             | -           | -              | -             | -              | -            | 2 780          | 1.0%          |
| Pensions / Retirement        | 13 793         | 100.0%       | -             | -           | -              | -             | -              | -            | 13 793         | 4.8%          |
| Loan repayments              | 3 448          | 100.0%       | -             | -           | -              | -             | -              | -            | 3 448          | 1.2%          |
| Trade Creditors              | 35 168         | 36.6%        | 21 079        | 22.0%       | (9 499)        | (9.9%)        | 49 261         | 51.3%        | 96 009         | 33.2%         |
| Auditor-General              | 116            | 100.0%       | -             | -           | -              | -             | -              | -            | 116            | 0.0%          |
| Other                        | 8 490          | 100.0%       | -             | -           | -              | -             | -              | -            | 8 490          | 2.9%          |
| <b>Total</b>                 | <b>129 585</b> | <b>44.8%</b> | <b>22 271</b> | <b>7.7%</b> | <b>(7 570)</b> | <b>(2.6%)</b> | <b>144 712</b> | <b>50.1%</b> | <b>288 997</b> | <b>100.0%</b> |

Source: Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.

**Mpumalanga: Albert Luthuli(MP301)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part1: Operating Revenue and Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Revenue                        | 130 664            | 7 357              | 5.6%                             | 7 357              | 5.6%   | 31 108             | 30.3%  | (76.3%)                        |
| Property rates                           | 9 850              | 384                | 3.9%                             | 384                | 3.9%   | 3 798              | 31.3%  | (89.9%)                        |
| Service charges                          | 20 679             | 3 374              | 16.3%                            | 3 374              | 16.3%  | 2 732              | 20.0%  | 23.5%                          |
| Other own revenue                        | 100 135            | 3 599              | 3.6%                             | 3 599              | 3.6%   | 24 578             | 32.0%  | (85.4%)                        |
| <b>Operating Expenditure</b>             | 130 664            | 22 826             | 17.5%                            | 22 826             | 17.5%  | 14 676             | 14.3%  | 55.5%                          |
| Employee related costs                   | 65 720             | 8 857              | 13.5%                            | 8 857              | 13.5%  | 9 162              | 19.7%  | (3.3%)                         |
| Provision for working capital            | 5 996              | -                  | -                                | -                  | -  | 16                 | -2%  | (100.0%)                       |
| Repairs and maintenance                  | 6 067              | 1 013              | 16.7%                            | 1 013              | 16.7%  | 252                | 3.9%   | 302.4%                         |
| Bulk purchases                           | 12 729             | 1 979              | 15.5%                            | 1 979              | 15.5%  | 1 526              | 14.5%  | 29.7%                          |
| Other expenditure                        | 40 152             | 10 977             | 27.3%                            | 10 977             | 27.3%  | 3 720              | 11.5%  | 195.0%                         |
| <b>Surplus/(Deficit)</b>                 | -                  | (15 469)           |                                  | (15 469)           |  | 16 432             |  |                                |

**Part 2: Capital Revenue and Expenditure**

| R thousands                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                |
| Source of Finance                         | 57 605             | 4 402              | 7.6%                             | 4 402              | 7.6%   | 12 279             | 25.4%  | (64.2%)                        |
| External loans                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Internal contributions                    | 12 829             | 553                | 4.3%                             | 553                | 4.3%   | 451                | 7.5%   | 22.7%                          |
| Grants and subsidies                      | 44 776             | 3 849              | 8.6%                             | 3 849              | 8.6%   | 11 828             | 27.9%  | (67.5%)                        |
| Other                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Capital Expenditure</b>                | 57 605             | 4 402              | 7.6%                             | 4 402              | 7.6%   | 12 279             | 25.4%  | (64.2%)                        |
| Water                                     | 20 414             | 791                | 3.9%                             | 791                | 3.9%   | 721                | 6.0%   | 9.6%                           |
| Electricity                               | 1 750              | 352                | 20.1%                            | 352                | 20.1%  | 2 233              | 98.9%  | (84.2%)                        |
| Housing                                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Roads, pavements, bridges and storm water | 1 250              | -                  | -                                | -                  | -  | 487                | 16.2%  | (100.0%)                       |
| Other                                     | 34 191             | 3 258              | 9.5%                             | 3 258              | 9.5%   | 8 837              | 28.4%  | (63.1%)                        |

**Total Capital and Operating Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Expenditure                    | 130 664            | 22 826             | 17.5%                            | 22 826             | 17.5%  | 14 676             | 14.3%  | 55.5%                          |
| Capital Expenditure                      | 57 605             | 4 402              | 7.6%                             | 4 402              | 7.6%   | 12 279             | 25.4%  | (64.2%)                        |
| <b>Total</b>                             | 188 269            | 27 228             | 14.5%                            | 27 228             | 14.5%  | 26 955             | 17.8%  | 1.0%                           |

**Part 3: Cash Receipts and Payments**

| R thousands                        | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts                           | 188 269            | 35 378             | 18.8%                            | 35 378             | 18.8%  | 37 520             | 24.8%  | (5.7%)                         |
| External loans                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies               | 132 369            | 28 859             | 21.8%                            | 28 859             | 21.8%  | 31 179             | 28.7%  | (7.4%)                         |
| Investments redeemed               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Statutory receipts (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other receipts                     | 55 900             | 6 519              | 11.7%                            | 6 519              | 11.7%  | 6 341              | 14.9%  | 2.8%                           |
| <b>Payments</b>                    | 188 269            | 27 228             | 14.5%                            | 27 228             | 14.5%  | 26 955             | 17.8%  | 1.0%                           |
| Salaries, wages and allowances     | 65 720             | 8 857              | 13.5%                            | 8 857              | 13.5%  | 9 162              | 19.7%  | (3.3%)                         |
| Cash and creditor payments         | 64 944             | 13 969             | 21.5%                            | 13 969             | 21.5%  | 5 514              | 9.8%   | 153.3%                         |
| Capital payments                   | 57 605             | 4 402              | 7.6%                             | 4 402              | 7.6%   | 12 279             | 25.4%  | (64.2%)                        |
| Investments made                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| External loans repaid              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Statutory payments (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other payments                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Revenue             | 13 405             | 154                | 1.1%                             | 154                | 1.1%   | 780                | 10.4%  | (80.3%)                        |
| Service charges               | 792                | 176                | 22.2%                            | 176                | 22.2%  | 767                | 43.5%  | (71.1%)                        |
| Grants and subsidies          | 12 570             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | 43                 | (22)               | (50.6%)                          | (22)               | (50.6%)                                      | 13                 | 10.2%  | (267.9%)                       |
| <b>Operating Expenditure</b>  | 18 546             | 250                | 1.3%                             | 250                | 1.3%   | 627                | 5.6%   | (60.1%)                        |
| Employee related costs        | 11 688             | 118                | 1.0%                             | 118                | 1.0%   | 313                | 23.8%  | (62.3%)                        |
| Provision for working capital | 742                | -                  | -                                | -                  | -  | 4                  | 0.5%   | (100.0%)                       |
| Repairs and maintenance       | 2 094              | 37                 | 1.8%                             | 37                 | 1.8%   | 70                 | 2.2%   | (47.3%)                        |
| Bulk purchases                | 330                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure             | 3 692              | 96                 | 2.6%                             | 96                 | 2.6%   | 240                | 4.3%   | (60.2%)                        |
| <b>Surplus/(Deficit)</b>      | (5 141)            | (96)               |                                  | (96)               |  | 153                |  |                                |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | 18 043             | 1 024              | 5.7%                             | 1 024              | 5.7%   | 2 101              | 20.3%  | (51.3%)                        |
| Service charges               | 18 000             | 1 010              | 5.6%                             | 1 010              | 5.6%   | 1 965              | 19.9%  | (48.6%)                        |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | 43                 | 14                 | 31.4%                            | 14                 | 31.4%  | 136                | 30.2%  | (90.0%)                        |
| <b>Operating Expenditure</b>  | 19 880             | 668                | 3.4%                             | 668                | 3.4%   | 2 230              | 14.9%  | (70.1%)                        |
| Employee related costs        | 2 271              | 214                | 9.4%                             | 214                | 9.4%   | 259                | 18.0%  | (17.3%)                        |
| Provision for working capital | 450                | -                  | -                                | -                  | -  | 6                  | 1.3%   | (100.0%)                       |
| Repairs and maintenance       | 1 666              | 418                | 25.1%                            | 418                | 25.1%  | 114                | 9.4%   | (266.4%)                       |
| Bulk purchases                | 12 000             | -                  | -                                | -                  | -  | 1 526              | 16.0%  | (100.0%)                       |
| Other expenditure             | 3 493              | 35                 | 1.0%                             | 35                 | 1.0%   | 325                | 14.1%  | (89.1%)                        |
| <b>Surplus/(Deficit)</b>      | <b>(1 837)</b>     | <b>356</b>         |                                  | <b>356</b>         |  | <b>(129)</b>       |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | <b>-</b>           | <b>-</b>           |                                  | <b>-</b>           |  | <b>-</b>           |  |                                |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | <b>-</b>           | <b>-</b>           |                                  | <b>-</b>           |  | <b>-</b>           |  |                                |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days |          | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |          | Total    |          |
|----------------------------|-------------|----------|--------------|----------|--------------|----------|--------------|----------|----------|----------|
|                            | Amount      | %        | Amount       | %        | Amount       | %        | Amount       | %        | Amount   | %        |
| <b>Debtor Age Analysis</b> |             |          |              |          |              |          |              |          |          |          |
| Water                      | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Electricity                | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Property Rates             | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Other                      | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| <b>Total</b>               | <b>-</b>    | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b> | <b>-</b> |

**Part 6: Creditor Age Analysis**

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

**Contact Details**

|                   |                 |              |
|-------------------|-----------------|--------------|
| Municipal Manager | Mr. D. R. Mango | 017 843 3837 |
| Financial Manager | S.P.H. Kruger   | 017 843 1055 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.

**Mpumalanga: Msukaligwa(MP302)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part 1: Operating Revenue and Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | <b>249 676</b>     | <b>56 476</b>      | <b>22.6%</b>                     | <b>56 476</b>      | <b>22.6%</b>                                 | <b>53 379</b>      | <b>26.0%</b>                                 | <b>5.8%</b>                    |
| Property rates                           | 37 553             | 8 617              | 22.9%                            | 8 617              | 22.9%  | 8 766              | 23.4%  | (1.7%)                         |
| Service charges                          | 97 180             | 25 064             | 25.8%                            | 25 064             | 25.8%  | 23 461             | 26.7%  | 6.8%                           |
| Other own revenue                        | 114 943            | 22 795             | 19.8%                            | 22 795             | 19.8%  | 21 152             | 26.4%  | 7.8%                           |
| <b>Operating Expenditure</b>             | <b>249 648</b>     | <b>47 253</b>      | <b>18.9%</b>                     | <b>47 253</b>      | <b>18.9%</b>                                 | <b>48 852</b>      | <b>22.3%</b>                                 | <b>(3.3%)</b>                  |
| Employee related costs                   | 92 029             | 21 322             | 23.2%                            | 21 322             | 23.2%  | 20 480             | 23.1%  | 4.1%                           |
| Provision for working capital            | 10 167             | -                  | -                                | -                  | -  | 2 537              | 25.0%  | (100.0%)                       |
| Repairs and maintenance                  | 12 078             | 2 743              | 22.7%                            | 2 743              | 22.7%  | 1 653              | 16.8%  | 66.0%                          |
| Bulk purchases                           | 36 150             | 12 397             | 34.3%                            | 12 397             | 34.3%  | 8 804              | 28.3%  | 40.8%                          |
| Other expenditure                        | 99 224             | 10 790             | 10.9%                            | 10 790             | 10.9%  | 15 378             | 19.4%  | (29.8%)                        |
| <b>Surplus/(Deficit)</b>                 | <b>28</b>          | <b>9 223</b>       |                                  | <b>9 223</b>       |  | <b>4 527</b>       |  |                                |

**Part 2: Capital Revenue and Expenditure**

| R thousands                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Source of Finance</b>                  | <b>31 480</b>      | <b>319</b>         | <b>1.0%</b>                      | <b>319</b>         | <b>1.0%</b>                                  | <b>-</b>           | <b>-</b>                                     | <b>(100.0%)</b>                |
| External loans                            | 2 000              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Internal contributions                    | 5 696              | 319                | 5.6%                             | 319                | 5.6%   | -                  | -  | (100.0%)                       |
| Grants and subsidies                      | 23 784             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Capital Expenditure</b>                | <b>31 480</b>      | <b>319</b>         | <b>1.0%</b>                      | <b>319</b>         | <b>1.0%</b>                                  | <b>-</b>           | <b>-</b>                                     | <b>(100.0%)</b>                |
| Water                                     | 10 000             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Electricity                               | 5 220              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Housing                                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Roads, pavements, bridges and storm water | 1 064              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other                                     | 15 196             | 319                | 2.1%                             | 319                | 2.1%   | -                  | -  | (100.0%)                       |

**Total Capital and Operating Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Expenditure                    | 249 648            | 47 253             | 18.9%                            | 47 253             | 18.9%  | 48 852             | 22.3%  | (3.3%)                         |
| Capital Expenditure                      | 31 480             | 319                | 1.0%                             | 319                | 1.0%   | -                  | -  | (100.0%)                       |
| <b>Total</b>                             | <b>281 128</b>     | <b>47 573</b>      | <b>16.9%</b>                     | <b>47 573</b>      | <b>16.9%</b>                                 | <b>48 852</b>      | <b>19.6%</b>                                 | <b>(2.6%)</b>                  |

**Part 3: Cash Receipts and Payments**

| R thousands                        | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Receipts</b>                    | <b>229 636</b>     | <b>66 041</b>      | <b>28.8%</b>                     | <b>66 041</b>      | <b>28.8%</b>                                 | <b>61 680</b>      | <b>29.7%</b>                                 | <b>7.1%</b>                    |
| External loans                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies               | 81 006             | 17 622             | 21.8%                            | 17 622             | 21.8%  | 15 963             | 32.5%  | 10.4%                          |
| Investments redeemed               | 3 000              | 5 000              | 166.7%                           | 5 000              | 166.7%                                       | 5 000              | -  | -                              |
| Statutory receipts (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other receipts                     | 145 630            | 43 419             | 29.8%                            | 43 419             | 29.8%  | 40 717             | 25.6%  | 6.6%                           |
| <b>Payments</b>                    | <b>231 186</b>     | <b>63 090</b>      | <b>27.3%</b>                     | <b>63 090</b>      | <b>27.3%</b>                                 | <b>64 449</b>      | <b>30.9%</b>                                 | <b>(2.1%)</b>                  |
| Salaries, wages and allowances     | 98 467             | 21 322             | 21.7%                            | 21 322             | 21.7%  | 21 009             | 23.7%  | 1.5%                           |
| Cash and creditor payments         | 36 150             | 12 397             | 34.3%                            | 12 397             | 34.3%  | 33 273             | 179.4%                                       | (62.7%)                        |
| Capital payments                   | 30 457             | 4 653              | 15.3%                            | 4 653              | 15.3%  | -                  | -  | (100.0%)                       |
| Investments made                   | -                  | -                  | -                                | -                  | -  | 10 000             | -  | (100.0%)                       |
| External loans repaid              | 1 320              | 131                | 9.9%                             | 131                | 9.9%   | 167                | 21.4%  | (21.8%)                        |
| Statutory payments (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other payments                     | 64 792             | 24 587             | 37.9%                            | 24 587             | 37.9%  | -                  | -  | (100.0%)                       |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | <b>22 986</b>      | <b>5 028</b>       | <b>21.9%</b>                     | <b>5 028</b>       | <b>21.9%</b>                                 | <b>4 708</b>       | <b>23.6%</b>                                 | <b>6.8%</b>                    |
| Service charges               | 15 364             | 4 342              | 28.3%                            | 4 342              | 28.3%  | 3 200              | 20.9%  | 35.7%                          |
| Grants and subsidies          | 7 371              | 614                | 8.3%                             | 614                | 8.3%   | -                  | -  | (100.0%)                       |
| Other own revenue             | 252                | 72                 | 28.5%                            | 72                 | 28.5%  | 1 507              | 32.6%  | (95.2%)                        |
| <b>Operating Expenditure</b>  | <b>23 579</b>      | <b>3 019</b>       | <b>12.8%</b>                     | <b>3 019</b>       | <b>12.8%</b>                                 | <b>3 920</b>       | <b>21.2%</b>                                 | <b>(23.0%)</b>                 |
| Employee related costs        | 5 116              | 1 567              | 30.6%                            | 1 567              | 30.6%  | 1 418              | 31.8%  | 10.5%                          |
| Provision for working capital | 1 374              | -                  | -                                | -                  | -  | 344                | 25.0%  | (100.0%)                       |
| Repairs and maintenance       | 1 087              | 210                | 19.4%                            | 210                | 19.4%  | 93                 | 7.9%   | 125.3%                         |
| Bulk purchases                | 1 650              | -                  | -                                | -                  | -  | 8                  | 5%   | (100.0%)                       |
| Other expenditure             | 14 352             | 1 242              | 8.7%                             | 1 242              | 8.7%   | 2 057              | 20.5%  | (39.6%)                        |
| <b>Surplus/(Deficit)</b>      | <b>(593)</b>       | <b>2 009</b>       |                                  | <b>2 009</b>       |  | <b>788</b>         |  |                                |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | 65 173             | 16 149             | 24.8%                            | 16 149             | 24.8%  | 15 731             | 25.1%  | 2.7%                           |
| Service charges               | 58 450             | 14 875             | 25.4%                            | 14 875             | 25.4%  | 13 723             | 26.8%  | 8.4%                           |
| Grants and subsidies          | 2 820              | 71                 | 2.5%                             | 71                 | 2.5%   | -                  | -  | (100.0%)                       |
| Other own revenue             | 3 903              | 1 203              | 30.8%                            | 1 203              | 30.8%  | 2 008              | 17.3%  | (40.1%)                        |
| <b>Operating Expenditure</b>  | 57 161             | 16 288             | 28.5%                            | 16 288             | 28.5%  | 14 158             | 25.1%  | 15.0%                          |
| Employee related costs        | 5 017              | 1 418              | 28.3%                            | 1 418              | 28.3%  | 1 365              | 27.9%  | 3.8%                           |
| Provision for working capital | 3 312              | -                  | -                                | -                  | -  | 866                | 25.0%  | (100.0%)                       |
| Repairs and maintenance       | 2 746              | 717                | 26.1%                            | 717                | 26.1%  | 518                | 27.4%  | 38.4%                          |
| Bulk purchases                | 34 500             | 12 397             | 35.9%                            | 12 397             | 35.9%  | 8 796              | 29.6%  | 40.9%                          |
| Other expenditure             | 11 586             | 1 756              | 15.2%                            | 1 756              | 15.2%  | 2 612              | 15.9%  | (32.8%)                        |
| <b>Surplus/(Deficit)</b>      | <b>8 012</b>       | <b>(139)</b>       |                                  | <b>(139)</b>       |  | <b>1 573</b>       |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | <b>-</b>           | <b>-</b>           |                                  | <b>-</b>           |  | <b>-</b>           |  |                                |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | <b>-</b>           | <b>-</b>           |                                  | <b>-</b>           |  | <b>-</b>           |  |                                |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days   |             | 30 - 60 Days |             | 60 - 90 Days |             | Over 90 Days   |              | Total          |               |
|----------------------------|---------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|
|                            | Amount        | %           | Amount       | %           | Amount       | %           | Amount         | %            | Amount         | %             |
| <b>Debtor Age Analysis</b> |               |             |              |             |              |             |                |              |                |               |
| Water                      | 2 677         | 9.3%        | 1 004        | 3.5%        | 732          | 2.5%        | 24 504         | 84.7%        | 28 917         | 15.9%         |
| Electricity                | 4 007         | 12.8%       | 1 353        | 4.3%        | 501          | 1.6%        | 25 416         | 81.3%        | 31 277         | 17.2%         |
| Property Rates             | 3 265         | 10.9%       | 1 264        | 4.2%        | 908          | 3.0%        | 24 626         | 81.9%        | 30 062         | 16.5%         |
| Other                      | 3 268         | 3.6%        | 1 342        | 1.5%        | 1 152        | 1.3%        | 86 129         | 93.7%        | 91 891         | 50.4%         |
| <b>Total</b>               | <b>13 216</b> | <b>7.3%</b> | <b>4 962</b> | <b>2.7%</b> | <b>3 293</b> | <b>1.8%</b> | <b>160 675</b> | <b>88.2%</b> | <b>182 146</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

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

**Contact Details**

|                   |             |              |
|-------------------|-------------|--------------|
| Municipal Manager | T H Kubhika | 017 801 3752 |
| Financial Manager | H M Boers   | 017 801 3502 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.

**Mpumalanga: Mkhondo(MP303)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part 1: Operating Revenue and Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | 142 955            | 30 031             | 21.0%                            | 30 031             | 21.0%  | 30 882             | 25.0%  | (2.8%)                         |
| Property rates                           | 12 969             | 2 226              | 17.2%                            | 2 226              | 17.2%  | 3 037              | 20.9%  | (26.7%)                        |
| Service charges                          | 22 755             | 18 495             | 81.3%                            | 18 495             | 81.3%  | 9 691              | 25.9%  | 90.9%                          |
| Other own revenue                        | 107 231            | 9 310              | 8.7%                             | 9 310              | 8.7%   | 18 154             | 25.3%  | (48.7%)                        |
| <b>Operating Expenditure</b>             | 142 955            | 24 291             | 17.0%                            | 24 291             | 17.0%  | 21 373             | 17.3%  | 13.7%                          |
| Employee related costs                   | 50 682             | 7 959              | 15.7%                            | 7 959              | 15.7%  | 7 873              | 15.0%  | 1.1%                           |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | 13 729             | 813                | 5.9%                             | 813                | 5.9%   | 970                | 7.0%   | (16.2%)                        |
| Bulk purchases                           | 19 271             | 6 166              | 31.8%                            | 6 166              | 31.8%  | 6 462              | 37.5%  | (4.9%)                         |
| Other expenditure                        | 59 173             | 9 353              | 15.8%                            | 9 353              | 15.8%  | 6 048              | 15.1%  | 54.6%                          |
| <b>Surplus/(Deficit)</b>                 | -                  | 5 740              |                                  | 5 740              |  | 9 509              |  |                                |

**Part 2: Capital Revenue and Expenditure**

| R thousands                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Source of Finance</b>                  | 79 599             | 10 562             | 13.3%                            | 10 562             | 13.3%  | 914                | 1.2%   | 1 055.0%                       |
| External loans                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Internal contributions                    | 15 129             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                      | 31 389             | 9 540              | 30.4%                            | 9 540              | 30.4%  | -                  | -  | (100.0%)                       |
| Other                                     | 33 081             | 1 022              | 3.1%                             | 1 022              | 3.1%   | 914                | 6.5%   | 11.7%                          |
| <b>Capital Expenditure</b>                | 79 599             | 12 963             | 16.3%                            | 12 963             | 16.3%  | 914                | 1.2%   | 1 317.5%                       |
| Water                                     | 31 299             | 5 376              | 17.2%                            | 5 376              | 17.2%  | -                  | -  | (100.0%)                       |
| Electricity                               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Housing                                   | 8 431              | 409                | 4.8%                             | 409                | 4.8%   | -                  | -  | (100.0%)                       |
| Roads, pavements, bridges and storm water | 15 219             | 5 837              | 38.4%                            | 5 837              | 38.4%  | -                  | -  | (100.0%)                       |
| Other                                     | 24 650             | 1 341              | 5.4%                             | 1 341              | 5.4%   | 914                | 17.3%  | 46.6%                          |

**Total Capital and Operating Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Expenditure                    | 142 955            | 24 291             | 17.0%                            | 24 291             | 17.0%  | 21 373             | 17.3%  | 13.7%                          |
| Capital Expenditure                      | 79 599             | 12 963             | 16.3%                            | 12 963             | 16.3%  | 914                | 1.2%   | 1 317.5%                       |
| <b>Total</b>                             | 222 554            | 37 254             | 16.7%                            | 37 254             | 16.7%  | 22 288             | 11.1%  | 67.1%                          |

**Part 3: Cash Receipts and Payments**

| R thousands                        | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Receipts</b>                    | 142 955            | 40 903             | 28.6%                            | 40 903             | 28.6%  | 13 216             | 6.9%   | 209.5%                         |
| External loans                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies               | 73 055             | 25 162             | 34.4%                            | 25 162             | 34.4%  | 13 216             | 18.4%  | 90.4%                          |
| Investments redeemed               | -                  | 7 500              | -                                | 7 500              | -  | -                  | -  | (100.0%)                       |
| Statutory receipts (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other receipts                     | 69 900             | 8 241              | 11.8%                            | 8 241              | 11.8%  | -                  | -  | (100.0%)                       |
| <b>Payments</b>                    | 142 955            | 24 291             | 17.0%                            | 24 291             | 17.0%  | 21 373             | 17.3%  | 13.7%                          |
| Salaries, wages and allowances     | 50 682             | 7 959              | 15.7%                            | 7 959              | 15.7%  | 7 873              | 15.0%  | 1.1%                           |
| Cash and creditor payments         | 80 485             | 16 167             | 20.1%                            | 16 167             | 20.1%  | -                  | -  | (100.0%)                       |
| Capital payments                   | 11 788             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Investments made                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| External loans repaid              | -                  | 165                | -                                | 165                | -  | -                  | -  | (100.0%)                       |
| Statutory payments (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other payments                     | -                  | -                  | -                                | -                  | -  | 13 500             | 21.5%  | (100.0%)                       |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | 7 918              | 1 121              | 14.2%                            | 1 121              | 14.2%  | 1 581              | 19.3%  | (29.1%)                        |
| Service charges               | 621                | 88                 | 14.2%                            | 88                 | 14.2%  | 106                | 10.9%  | (16.8%)                        |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | 7 297              | 1 033              | 14.2%                            | 1 033              | 14.2%  | 1 475              | 20.5%  | (30.0%)                        |
| <b>Operating Expenditure</b>  | 6 219              | 856                | 13.8%                            | 856                | 13.8%  | 976                | 19.9%  | (12.3%)                        |
| Employee related costs        | 2 420              | 546                | 22.6%                            | 546                | 22.6%  | 463                | 18.3%  | 18.0%                          |
| Provision for working capital | 650                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 540                | 30                 | 5.5%                             | 30                 | 5.5%   | 42                 | 10.4%  | (29.1%)                        |
| Bulk purchases                | 608                | 3                  | 0.5%                             | 3                  | 0.5%   | -                  | -  | (100.0%)                       |
| Other expenditure             | 2 000              | 277                | 13.8%                            | 277                | 13.8%  | 471                | 33.4%  | (41.2%)                        |
| <b>Surplus/(Deficit)</b>      | 1 699              | 265                |                                  | 265                |  | 605                |  |                                |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | 40 598             | 6 322              | 15.6%                            | 6 322              | 15.6%  | 6 953              | 21.3%  | (9.1%)                         |
| Service charges               | 1 130              | 197                | 17.4%                            | 197                | 17.4%  | 219                | 26.0%  | (10.1%)                        |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | 39 467             | 6 126              | 15.5%                            | 6 126              | 15.5%  | 6 734              | 21.2%  | (9.0%)                         |
| <b>Operating Expenditure</b>  | 29 733             | 8 672              | 29.2%                            | 8 672              | 29.2%  | 8 224              | 34.2%  | 5.4%                           |
| Employee related costs        | 3 639              | 774                | 21.3%                            | 774                | 21.3%  | 672                | 14.1%  | 15.1%                          |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 2 903              | 464                | 16.4%                            | 464                | 16.4%  | 343                | 20.7%  | 35.2%                          |
| Bulk purchases                | 18 763             | 6 163              | 32.8%                            | 6 163              | 32.8%  | 6 482              | 38.7%  | (4.9%)                         |
| Other expenditure             | 4 529              | 1 271              | 28.1%                            | 1 271              | 28.1%  | 727                | 83.5%  | 74.8%                          |
| <b>Surplus/(Deficit)</b>      | <b>10 865</b>      | <b>(2 350)</b>     |                                  | <b>(2 350)</b>     |  | <b>(1 271)</b>     |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | <b>-</b>           | <b>-</b>           |                                  | <b>-</b>           |  | <b>-</b>           |  |                                |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | <b>-</b>           | <b>-</b>           |                                  | <b>-</b>           |  | <b>-</b>           |  |                                |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days |          | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |          | Total    |          |
|----------------------------|-------------|----------|--------------|----------|--------------|----------|--------------|----------|----------|----------|
|                            | Amount      | %        | Amount       | %        | Amount       | %        | Amount       | %        | Amount   | %        |
| <b>Debtor Age Analysis</b> |             |          |              |          |              |          |              |          |          |          |
| Water                      | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Electricity                | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Property Rates             | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Other                      | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| <b>Total</b>               | <b>-</b>    | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b> | <b>-</b> |

**Part 6: Creditor Age Analysis**

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

**Contact Details**

|                   |              |              |
|-------------------|--------------|--------------|
| Municipal Manager | R Ledwaba    | 017 826 8121 |
| Financial Manager | J P C Mabuza | 017 826 8120 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.



**Mpumalanga: Seme(MP304)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part1: Operating Revenue and Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | 124 095            | 15 156             | 12.2%                            | 15 156             | 12.2%  | 24 105             | 23.6%  | (37.1%)                        |
| Property rates                           | 10 669             | 2 213              | 20.7%                            | 2 213              | 20.7%  | 1 909              | 19.7%  | 16.0%                          |
| Service charges                          | 40 033             | 6 118              | 15.3%                            | 6 118              | 15.3%  | 8 497              | 25.6%  | (28.0%)                        |
| Other own revenue                        | 73 393             | 6 825              | 9.3%                             | 6 825              | 9.3%   | 13 699             | 23.1%  | (50.2%)                        |
| <b>Operating Expenditure</b>             | 124 095            | 28 363             | 22.9%                            | 28 363             | 22.9%  | 16 013             | 15.7%  | 77.1%                          |
| Employee related costs                   | 38 638             | 8 701              | 22.5%                            | 8 701              | 22.5%  | 7 278              | 21.2%  | 19.5%                          |
| Provision for working capital            | 3 400              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | 11 225             | 5 676              | 50.6%                            | 5 676              | 50.6%  | 2 117              | 25.0%  | 168.1%                         |
| Bulk purchases                           | 3 200              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | 67 633             | 13 986             | 20.7%                            | 13 986             | 20.7%  | 6 617              | 14.3%  | 111.4%                         |
| <b>Surplus/(Deficit)</b>                 | -                  | (13 207)           |                                  | (13 207)           |  | 8 092              |  |                                |

**Part 2: Capital Revenue and Expenditure**

| R thousands                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Source of Finance</b>                  | 36 462             | 5 459              | 15.0%                            | 5 459              | 15.0%  | 4 351              | 10.3%  | 25.5%                          |
| External loans                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Internal contributions                    | -                  | -                  | -                                | -                  | -  | 832                | 6.4%   | (100.0%)                       |
| Grants and subsidies                      | 25 102             | 3 213              | 12.8%                            | 3 213              | 12.8%  | 3 112              | 10.7%  | 3.2%                           |
| Other                                     | 11 360             | 2 246              | 19.8%                            | 2 246              | 19.8%  | 406                | -  | 452.8%                         |
| <b>Capital Expenditure</b>                | 36 462             | 5 459              | 15.0%                            | 5 459              | 15.0%  | 4 351              | 10.3%  | 25.5%                          |
| Water                                     | 15 350             | -                  | -                                | -                  | -  | 237                | 1.2%   | (100.0%)                       |
| Electricity                               | 1 575              | 137                | 8.7%                             | 137                | 8.7%   | 546                | 45.5%  | (74.8%)                        |
| Housing                                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Roads, pavements, bridges and storm water | 3 200              | 1 368              | 42.7%                            | 1 368              | 42.7%  | 731                | 19.2%  | 87.0%                          |
| Other                                     | 16 337             | 3 954              | 24.2%                            | 3 954              | 24.2%  | 2 836              | 15.8%  | 39.4%                          |

**Total Capital and Operating Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Expenditure                    | 124 095            | 28 363             | 22.9%                            | 28 363             | 22.9%  | 16 013             | 15.7%  | 77.1%                          |
| Capital Expenditure                      | 36 462             | 5 459              | 15.0%                            | 5 459              | 15.0%  | 4 351              | 10.3%  | 25.5%                          |
| <b>Total</b>                             | 160 558            | 33 822             | 21.1%                            | 33 822             | 21.1%  | 20 363             | 14.1%  | 66.1%                          |

**Part 3: Cash Receipts and Payments**

| R thousands                        | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Receipts</b>                    | 124 095            | 14 188             | 11.4%                            | 14 188             | 11.4%  | 25 330             | 24.8%  | (44.0%)                        |
| External loans                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies               | 25 102             | -                  | -                                | -                  | -  | 14 028             | 48.0%  | (100.0%)                       |
| Investments redeemed               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Statutory receipts (including VAT) | 40 033             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other receipts                     | 58 960             | 14 188             | 24.1%                            | 14 188             | 24.1%  | 11 302             | 28.5%  | 25.5%                          |
| <b>Payments</b>                    | 124 095            | 24 122             | 19.4%                            | 24 122             | 19.4%  | 16 013             | 15.7%  | 50.6%                          |
| Salaries, wages and allowances     | 38 638             | 8 701              | 22.5%                            | 8 701              | 22.5%  | 7 278              | 21.2%  | 19.5%                          |
| Cash and creditor payments         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital payments                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Investments made                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| External loans repaid              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Statutory payments (including VAT) | 40 033             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other payments                     | 45 424             | 15 421             | 34.0%                            | 15 421             | 34.0%  | 8 734              | 25.3%  | 76.6%                          |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | 16 019             | 1 653              | 10.3%                            | 1 653              | 10.3%  | 1 727              | 9.2%   | (4.3%)                         |
| Service charges               | 6 428              | 1 653              | 25.7%                            | 1 653              | 25.7%  | 1 727              | 16.5%  | (4.3%)                         |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | 9 591              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>  | 9 218              | 1 055              | 11.5%                            | 1 055              | 11.5%  | 827                | 7.6%   | 27.6%                          |
| Employee related costs        | 2 267              | 384                | 16.9%                            | 384                | 16.9%  | 304                | 3.3%   | 26.3%                          |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 1 458              | 510                | 35.0%                            | 510                | 35.0%  | 255                | -  | 99.9%                          |
| Bulk purchases                | 2 151              | 18                 | .8%                              | 18                 | .8%  | 12                 | .7%  | 54.7%                          |
| Other expenditure             | 3 342              | 144                | 4.3%                             | 144                | 4.3%   | 256                | -  | (43.9%)                        |
| <b>Surplus/(Deficit)</b>      | 6 801              | 598                |                                  | 598                |  | 900                |  |                                |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | 25 454             | 3 598              | 14.1%                            | 3 598              | 14.1%  | 4 335              | 14.0%  | (17.0%)                        |
| Service charges               | 12 416             | 3 598              | 29.0%                            | 3 598              | 29.0%  | 4 335              | 26.1%  | (17.0%)                        |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | 13 038             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>  | 20 553             | 5 995              | 29.2%                            | 5 995              | 29.2%  | 4 573              | 17.2%  | 31.1%                          |
| Employee related costs        | 2 136              | 354                | 16.6%                            | 354                | 16.6%  | 338                | 1.8%   | 4.7%                           |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 2 312              | 494                | 21.4%                            | 494                | 21.4%  | 336                | -  | 46.9%                          |
| Bulk purchases                | 10 850             | 5 080              | 46.8%                            | 5 080              | 46.8%  | 3 087              | 37.6%  | 64.6%                          |
| Other expenditure             | 5 255              | 66                 | 1.2%                             | 66                 | 1.2%   | 811                | -  | (91.9%)                        |
| <b>Surplus/(Deficit)</b>      | 4 901              | (2 397)            |                                  | (2 397)            |  | (238)              |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days |       | 30 - 60 Days |       | 60 - 90 Days |      | Over 90 Days |       | Total  |        |
|----------------------------|-------------|-------|--------------|-------|--------------|------|--------------|-------|--------|--------|
|                            | Amount      | %     | Amount       | %     | Amount       | %    | Amount       | %     | Amount | %      |
| <b>Debtor Age Analysis</b> |             |       |              |       |              |      |              |       |        |        |
| Water                      | 698         | 6.8%  | 602          | 5.9%  | 398          | 3.9% | 8 533        | 83.4% | 10 232 | 24.0%  |
| Electricity                | 1 081       | 36.0% | 404          | 13.5% | 154          | 5.1% | 1 364        | 45.4% | 3 003  | 7.0%   |
| Property Rates             | 753         | 7.0%  | 532          | 5.0%  | 353          | 3.3% | 9 049        | 84.7% | 10 688 | 25.1%  |
| Other                      | 1 047       | 5.6%  | 782          | 4.2%  | 614          | 3.3% | 16 265       | 86.9% | 18 707 | 43.9%  |
| <b>Total</b>               | 3 579       | 8.4%  | 2 320        | 5.4%  | 1 519        | 3.6% | 35 212       | 82.6% | 42 630 | 100.0% |

**Part 6: Creditor Age Analysis**

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

**Contact Details**

|                   |                   |              |
|-------------------|-------------------|--------------|
| Municipal Manager | L de Jager        | 017 734 6100 |
| Financial Manager | E M van der Merwe | 017 734 6142 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.

**Mpumalanga: Dipaleseng(MP306)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part1: Operating Revenue and Expenditure**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                       |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue                        | 67 747             | 21 455             | 31.7%                            | 21 455             | 31.7%  | 16 937             | 29.4%  | 26.7%                             |
| Property rates                           | 4 581              | 1 410              | 30.8%                            | 1 410              | 30.8%  | 1 335              | 27.5%  | 5.6%                              |
| Service charges                          | 32 417             | 9 326              | 28.8%                            | 9 326              | 28.8%  | 8 241              | 25.4%  | 13.2%                             |
| Other own revenue                        | 30 749             | 10 719             | 34.9%                            | 10 719             | 34.9%  | 7 361              | 36.1%  | 45.6%                             |
| <b>Operating Expenditure</b>             | <b>67 740</b>      | <b>14 962</b>      | <b>22.1%</b>                     | <b>14 962</b>      | <b>22.1%</b>                                 | <b>8 399</b>       | <b>14.6%</b>                                 | <b>78.1%</b>                      |
| Employee related costs                   | 26 866             | 6 015              | 22.4%                            | 6 015              | 22.4%  | 4 805              | 20.9%  | 25.2%                             |
| Provision for working capital            | 3 003              | 1 336              | 44.5%                            | 1 336              | 44.5%  | -                  | -  | (100.0%)                          |
| Repairs and maintenance                  | 3 449              | 277                | 8.0%                             | 277                | 8.0%   | 238                | 7.6%   | 16.5%                             |
| Bulk purchases                           | 10 000             | 4 393              | 43.9%                            | 4 393              | 43.9%  | 2 034              | 23.0%  | 115.9%                            |
| Other expenditure                        | 24 422             | 2 941              | 12.0%                            | 2 941              | 12.0%  | 1 322              | 6.2%   | 122.5%                            |
| <b>Surplus/(Deficit)</b>                 | <b>7</b>           | <b>6 493</b>       |                                  | <b>6 493</b>       |  | <b>8 538</b>       |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                        |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance                         | 21 586             | 3 072              | 14.2%                            | 3 072              | 14.2%  | 5 608              | 18.8%  | (45.2%)                           |
| External loans                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internal contributions                    | 2 300              | 1 373              | 59.7%                            | 1 373              | 59.7%  | -                  | -  | (100.0%)                          |
| Grants and subsidies                      | 19 286             | 1 699              | 8.8%                             | 1 699              | 8.8%   | 5 608              | 19.6%  | (69.7%)                           |
| Other                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| <b>Capital Expenditure</b>                | <b>21 586</b>      | <b>3 072</b>       | <b>14.2%</b>                     | <b>3 072</b>       | <b>14.2%</b>                                 | <b>3 398</b>       | <b>11.4%</b>                                 | <b>(9.6%)</b>                     |
| Water                                     | 8 000              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Electricity                               | -                  | 337                | -                                | 337                | -  | 75                 | 1.1%   | 349.2%                            |
| Housing                                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Roads, pavements, bridges and storm water | 3 441              | 515                | 15.0%                            | 515                | 15.0%  | 488                | 21.5%  | 5.6%                              |
| Other                                     | 10 145             | 2 221              | 21.9%                            | 2 221              | 21.9%  | 2 835              | 34.2%  | (21.1%)                           |

**Total Capital and Operating Expenditure**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                       |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Expenditure                    | 67 740             | 14 962             | 22.1%                            | 14 962             | 22.1%  | 8 399              | 14.6%  | 78.1%                             |
| Capital Expenditure                      | 21 586             | 3 072              | 14.2%                            | 3 072              | 14.2%  | 3 398              | 11.4%  | (9.6%)                            |
| <b>Total</b>                             | <b>89 326</b>      | <b>18 034</b>      | <b>20.2%</b>                     | <b>18 034</b>      | <b>20.2%</b>                                 | <b>11 797</b>      | <b>13.5%</b>                                 | <b>52.9%</b>                      |

**Part 3: Cash Receipts and Payments**

|                                    | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                 |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                   |
| Receipts                           | 67 747             | 40 971             | 60.5%                            | 40 971             | 60.5%  | 19 410             | 33.7%  | 111.1%                            |
| External loans                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Grants and subsidies               | 31 677             | 7 552              | 23.8%                            | 7 552              | 23.8%  | 11 675             | 63.2%  | (35.3%)                           |
| Investments redeemed               | -                  | 21 314             | -                                | 21 314             | -  | 164                | -  | 12 892.3%                         |
| Statutory receipts (including VAT) | -                  | 715                | -                                | 715                | -  | 776                | -  | (7.8%)                            |
| Other receipts                     | 36 070             | 11 390             | 31.6%                            | 11 390             | 31.6%  | 6 796              | 17.3%  | 67.6%                             |
| <b>Payments</b>                    | <b>67 740</b>      | <b>37 489</b>      | <b>55.3%</b>                     | <b>37 489</b>      | <b>55.3%</b>                                 | <b>10 694</b>      | <b>18.9%</b>                                 | <b>244.1%</b>                     |
| Salaries, wages and allowances     | 26 866             | 6 015              | 22.4%                            | 6 015              | 22.4%  | 4 798              | 20.9%  | 25.4%                             |
| Cash and creditor payments         | 9 286              | 6 911              | 74.4%                            | 6 911              | 74.4%  | 5 025              | -  | 37.5%                             |
| Capital payments                   | 2 350              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Investments made                   | -                  | 22 781             | -                                | 22 781             | -  | -                  | -  | (100.0%)                          |
| External loans repaid              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Statutory payments (including VAT) | -                  | 596                | -                                | 596                | -  | 188                | -  | 217.8%                            |
| Other payments                     | 29 238             | 1 185              | 4.1%                             | 1 185              | 4.1%   | 883                | 2.6%   | 34.2%                             |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

|                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>            |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue             | 12 996             | 3 679              | 28.3%                            | 3 679              | 28.3%  | 3 344              | 43.1%  | 10.0%                             |
| Service charges               | 9 643              | 2 594              | 26.4%                            | 2 594              | 26.4%  | 2 416              | 47.2%  | 7.4%                              |
| Grants and subsidies          | 3 154              | 1 079              | 34.2%                            | 1 079              | 34.2%  | 679                | 33.3%  | 22.8%                             |
| Other own revenue             | -                  | 5                  | -                                | 5                  | -  | 48                 | -  | (88.8%)                           |
| <b>Operating Expenditure</b>  | <b>7 761</b>       | <b>1 106</b>       | <b>14.3%</b>                     | <b>1 106</b>       | <b>14.3%</b>                                 | <b>1 043</b>       | <b>13.6%</b>                                 | <b>6.0%</b>                       |
| Employee related costs        | 1 091              | 271                | 24.8%                            | 271                | 24.8%  | 232                | 19.6%  | 16.6%                             |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Repairs and maintenance       | 602                | 25                 | 4.2%                             | 25                 | 4.2%   | 32                 | 5.1%   | (20.7%)                           |
| Bulk purchases                | 800                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other expenditure             | 5 268              | 810                | 15.4%                            | 810                | 15.4%  | 779                | 16.7%  | 4.0%                              |
| <b>Surplus/(Deficit)</b>      | <b>5 235</b>       | <b>2 573</b>       |                                  | <b>2 573</b>       |  | <b>2 301</b>       |  |                                   |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | 15 045             | 4 376              | 29.1%                            | 4 376              | 29.1%  | 3 713              | 24.2%  | 17.8%                          |
| Service charges               | 12 634             | 3 585              | 28.4%                            | 3 585              | 28.4%  | 3 045              | 22.7%  | 17.8%                          |
| Grants and subsidies          | 2 206              | 755                | 34.2%                            | 755                | 34.2%  | 615                | 33.3%  | 22.8%                          |
| Other own revenue             | 206                | 36                 | 17.3%                            | 36                 | 17.3%  | 54                 | 56.9%  | (33.9%)                        |
| <b>Operating Expenditure</b>  | 13 179             | 4 847              | 36.8%                            | 4 847              | 36.8%  | 2 472              | 19.5%  | 96.1%                          |
| Employee related costs        | 1 059              | 315                | 29.7%                            | 315                | 29.7%  | 265                | 19.5%  | 18.8%                          |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 637                | 37                 | 5.8%                             | 37                 | 5.8%   | 41                 | 8.0%   | (8.8%)                         |
| Bulk purchases                | 10 000             | 4 393              | 43.9%                            | 4 393              | 43.9%  | 2 034              | 26.5%  | 115.9%                         |
| Other expenditure             | 1 482              | 103                | 6.9%                             | 103                | 6.9%   | 132                | 4.7%   | (22.2%)                        |
| <b>Surplus/(Deficit)</b>      | <b>1 866</b>       | <b>(471)</b>       |                                  | <b>(471)</b>       |  | <b>1 241</b>       |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | <b>-</b>           | <b>-</b>           |                                  | <b>-</b>           |  | <b>-</b>           |  |                                |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | <b>-</b>           | <b>-</b>           |                                  | <b>-</b>           |  | <b>-</b>           |  |                                |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days  |             | 30 - 60 Days |             | 60 - 90 Days  |              | Over 90 Days  |              | Total         |               |
|----------------------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|--------------|---------------|---------------|
|                            | Amount       | %           | Amount       | %           | Amount        | %            | Amount        | %            | Amount        | %             |
| <b>Debtor Age Analysis</b> |              |             |              |             |               |              |               |              |               |               |
| Water                      | 928          | 8.0%        | 1 400        | 12.1%       | 2 910         | 25.1%        | 6 342         | 54.8%        | 11 580        | 15.4%         |
| Electricity                | 955          | 7.7%        | 1 482        | 11.9%       | 2 976         | 24.0%        | 7 011         | 56.4%        | 12 423        | 16.5%         |
| Property Rates             | 215          | 1.9%        | 49           | 4%          | 3 074         | 27.6%        | 7 802         | 70.0%        | 11 141        | 14.8%         |
| Other                      | 769          | 1.9%        | 602          | 1.5%        | 3 529         | 8.8%         | 35 356        | 87.8%        | 40 256        | 53.4%         |
| <b>Total</b>               | <b>2 867</b> | <b>3.8%</b> | <b>3 533</b> | <b>4.7%</b> | <b>12 489</b> | <b>16.6%</b> | <b>56 510</b> | <b>74.9%</b> | <b>75 400</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

| R thousands                  | 0 - 30 Days  |               | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |          | Total        |               |
|------------------------------|--------------|---------------|--------------|----------|--------------|----------|--------------|----------|--------------|---------------|
|                              | Amount       | %             | Amount       | %        | Amount       | %        | Amount       | %        | Amount       | %             |
| <b>Creditor Age Analysis</b> |              |               |              |          |              |          |              |          |              |               |
| Bulk Electricity             | 1 115        | 100.0%        | -            | -        | -            | -        | -            | -        | 1 115        | 21.5%         |
| Bulk Water                   | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| PAYE deductions              | 176          | 100.0%        | -            | -        | -            | -        | -            | -        | 176          | 3.4%          |
| VAT (output less input)      | 49           | 100.0%        | -            | -        | -            | -        | -            | -        | 49           | 0.9%          |
| Pensions / Retirement        | 379          | 100.0%        | -            | -        | -            | -        | -            | -        | 379          | 7.3%          |
| Loan repayments              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Trade Creditors              | 3 464        | 100.0%        | -            | -        | -            | -        | -            | -        | 3 464        | 66.8%         |
| Auditor-General              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Other                        | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| <b>Total</b>                 | <b>5 182</b> | <b>100.0%</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>5 182</b> | <b>100.0%</b> |

**Contact Details**

|                   |             |              |
|-------------------|-------------|--------------|
| Municipal Manager | P B Makebye | 017 773 1513 |
| Financial Manager | J D Lous    | 017 773 1329 |

Source Local Government Database

- All figures in this report are unaudited.
- Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.

**Mpumalanga: Govan Mbeki(MP307)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part 1: Operating Revenue and Expenditure**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>R thousands</b>                       |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Revenue                        | 726 199            | 159 557            | 22.0%                            | 159 557            | 22.0%  | 157 638            | 24.5%  | 1.2%                           |
| Property rates                           | 124 702            | 24 423             | 19.6%                            | 24 423             | 19.6%  | 29 392             | 25.1%  | (16.9%)                        |
| Service charges                          | 355 670            | 89 704             | 25.2%                            | 89 704             | 25.2%  | 83 737             | 27.2%  | 7.1%                           |
| Other own revenue                        | 245 827            | 45 430             | 18.5%                            | 45 430             | 18.5%  | 44 509             | 20.2%  | 2.1%                           |
| <b>Operating Expenditure</b>             | <b>778 483</b>     | <b>179 313</b>     | <b>23.0%</b>                     | <b>179 313</b>     | <b>23.0%</b>                                 | <b>151 534</b>     | <b>23.6%</b>                                 | <b>18.3%</b>                   |
| Employee related costs                   | 216 745            | 52 084             | 24.0%                            | 52 084             | 24.0%  | 48 252             | 24.4%  | 7.9%                           |
| Provision for working capital            | 61 043             | 15 261             | 25.0%                            | 15 261             | 25.0%  | 15 736             | 25.0%  | (3.0%)                         |
| Repairs and maintenance                  | 34 274             | 8 084              | 23.5%                            | 8 084              | 23.5%  | 4 908              | 14.7%  | 64.7%                          |
| Bulk purchases                           | 171 218            | 55 255             | 32.3%                            | 55 255             | 32.3%  | 53 193             | 30.1%  | 3.9%                           |
| Other expenditure                        | 295 104            | 48 629             | 16.5%                            | 48 629             | 16.5%  | 29 446             | 14.1%  | 65.1%                          |
| <b>Surplus/(Deficit)</b>                 | <b>(52 284)</b>    | <b>(19 756)</b>    |                                  | <b>(19 756)</b>    |  | <b>6 104</b>       |  |                                |

**Part 2: Capital Revenue and Expenditure**

|   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>R thousands</b>                        |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                |
| Source of Finance                         | 109 001            | 5 874              | 5.4%                             | 5 874              | 5.4%   | -                  | -  | (100.0%)                       |
| External loans                            | 17 500             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Internal contributions                    | 15 834             | 683                | 4.3%                             | 683                | 4.3%   | -                  | -  | (100.0%)                       |
| Grants and subsidies                      | 75 667             | 5 191              | 6.9%                             | 5 191              | 6.9%   | -                  | -  | (100.0%)                       |
| Other                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Capital Expenditure</b>                | <b>109 001</b>     | <b>16 650</b>      | <b>15.3%</b>                     | <b>16 650</b>      | <b>15.3%</b>                                 | <b>1 853</b>       | <b>2.3%</b>                                  | <b>798.5%</b>                  |
| Water                                     | 51 862             | 8 915              | 17.2%                            | 8 915              | 17.2%  | 1 652              | 3.2%   | 439.7%                         |
| Electricity                               | 8 281              | 70                 | .8%                              | 70                 | .8%  | -                  | -  | (100.0%)                       |
| Housing                                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Roads, pavements, bridges and storm water | 7 000              | 3 380              | 48.3%                            | 3 380              | 48.3%  | -                  | -  | (100.0%)                       |
| Other                                     | 41 859             | 4 285              | 10.2%                            | 4 285              | 10.2%  | 201                | 1.2%   | 2 028.7%                       |

**Total Capital and Operating Expenditure**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>R thousands</b>                       |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Expenditure                    | 778 483            | 179 313            | 23.0%                            | 179 313            | 23.0%  | 151 534            | 23.6%  | 18.3%                          |
| Capital Expenditure                      | 109 001            | 16 650             | 15.3%                            | 16 650             | 15.3%  | 1 853              | 2.3%   | 798.5%                         |
| <b>Total</b>                             | <b>887 484</b>     | <b>195 963</b>     | <b>22.1%</b>                     | <b>195 963</b>     | <b>22.1%</b>                                 | <b>153 388</b>     | <b>21.2%</b>                                 | <b>27.8%</b>                   |

**Part 3: Cash Receipts and Payments**

|                                    | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>R thousands</b>                 |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts                           | 710                | 190 305            | 26 819.1%                        | 190 305            | 26 819.1%                                    | 149 126            | 24 698.8%                                    | 27.6%                          |
| External loans                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies               | 174                | 50 446             | 28 997.2%                        | 50 446             | 28 997.2%                                    | 25 778             | 16 253.0%                                    | 95.7%                          |
| Investments redeemed               | 10                 | 10 000             | 100 000.0%                       | 10 000             | 100 000.0%                                   | -                  | -  | (100.0%)                       |
| Statutory receipts (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other receipts                     | 526                | 129 859            | 24 705.9%                        | 129 859            | 24 705.9%                                    | 123 348            | 28 344.5%                                    | 5.3%                           |
| Payments                           | 709                | 195 146            | 27 515.1%                        | 195 146            | 27 515.1%                                    | 158 361            | 26 297.0%                                    | 23.2%                          |
| Salaries, wages and allowances     | 225                | 27 558             | 12 248.2%                        | 27 558             | 12 248.2%                                    | 30 641             | 14 767.8%                                    | (10.1%)                        |
| Cash and creditor payments         | 319                | 78 772             | 24 663.5%                        | 78 772             | 24 663.5%                                    | 107 201            | 40 952.5%                                    | (26.5%)                        |
| Capital payments                   | 87                 | 17 399             | 20 039.6%                        | 17 399             | 20 039.6%                                    | 4 777              | 6 838.3%                                     | 264.2%                         |
| Investments made                   | 10                 | -                  | -                                | -                  | -  | 10 000             | 100 000.0%                                   | (100.0%)                       |
| External loans repaid              | 21                 | 852                | 4 087.7%                         | 852                | 4 087.7%                                     | -                  | -  | (100.0%)                       |
| Statutory payments (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other payments                     | 47                 | 70 564             | 149 570.4%                       | 70 564             | 149 570.4%                                   | 5 741              | 14 833.9%                                    | 1 129.1%                       |

**Part 4: Operating Revenue and Expenditure by Function (Water)**

|                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>R thousands</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Revenue             | 106 076            | 25 928             | 24.4%                            | 25 928             | 24.4%  | 25 772             | 26.0%  | .6%                            |
| Service charges               | 106 016            | 25 928             | 24.5%                            | 25 928             | 24.5%  | 25 805             | 26.0%  | .5%                            |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | 60                 | -                  | -                                | -                  | -  | (33)               | (55.8%)                                      | (100.0%)                       |
| <b>Operating Expenditure</b>  | <b>108 428</b>     | <b>28 354</b>      | <b>26.1%</b>                     | <b>28 354</b>      | <b>26.1%</b>                                 | <b>24 316</b>      | <b>26.5%</b>                                 | <b>16.6%</b>                   |
| Employee related costs        | 4 930              | 1 606              | 32.6%                            | 1 606              | 32.6%  | 1 578              | 19.3%  | 1.8%                           |
| Provision for working capital | 14 725             | 3 681              | 25.0%                            | 3 681              | 25.0%  | 3 796              | 25.0%  | (3.0%)                         |
| Repairs and maintenance       | 1 494              | 551                | 36.8%                            | 551                | 36.8%  | 343                | 25.4%  | 60.6%                          |
| Bulk purchases                | 60 462             | 15 779             | 26.0%                            | 15 779             | 26.0%  | 14 846             | 28.6%  | 6.3%                           |
| Other expenditure             | 26 617             | 6 737              | 25.3%                            | 6 737              | 25.3%  | 3 753              | 24.7%  | 79.5%                          |
| <b>Surplus/(Deficit)</b>      | <b>(2 352)</b>     | <b>(2 426)</b>     |                                  | <b>(2 426)</b>     |  | <b>1 456</b>       |  |                                |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | <b>173 866</b>     | <b>44 965</b>      | <b>25.9%</b>                     | <b>44 965</b>      | <b>25.9%</b>                                 | <b>41 674</b>      | <b>28.4%</b>                                 | <b>7.9%</b>                    |
| Service charges               | 168 919            | 43 506             | 25.8%                            | 43 506             | 25.8%  | 39 029             | 27.2%  | 11.5%                          |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | 4 947              | 1 458              | 29.5%                            | 1 458              | 29.5%  | 2 645              | 84.0%  | (44.9%)                        |
| <b>Operating Expenditure</b>  | <b>186 570</b>     | <b>60 486</b>      | <b>32.4%</b>                     | <b>60 486</b>      | <b>32.4%</b>                                 | <b>53 062</b>      | <b>36.6%</b>                                 | <b>14.0%</b>                   |
| Employee related costs        | 11 914             | 3 428              | 28.8%                            | 3 428              | 28.8%  | 2 992              | 27.3%  | 14.5%                          |
| Provision for working capital | 22 236             | 5 559              | 25.0%                            | 5 559              | 25.0%  | 5 732              | 25.0%  | (3.0%)                         |
| Repairs and maintenance       | 7 140              | 2 969              | 41.6%                            | 2 969              | 41.6%  | 1 108              | 16.1%  | 168.0%                         |
| Bulk purchases                | 110 555            | 39 476             | 35.7%                            | 39 476             | 35.7%  | 38 347             | 43.7%  | 2.9%                           |
| Other expenditure             | 34 726             | 9 054              | 26.1%                            | 9 054              | 26.1%  | 4 883              | 29.6%  | 85.4%                          |
| <b>Surplus/(Deficit)</b>      | <b>(12 704)</b>    | <b>(15 521)</b>    |                                  | <b>(15 521)</b>    |  | <b>(11 388)</b>    |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | <b>40 346</b>      | <b>10 140</b>      | <b>25.1%</b>                     | <b>10 140</b>      | <b>25.1%</b>                                 | <b>9 629</b>       | <b>31.4%</b>                                 | <b>5.3%</b>                    |
| Service charges                            | 40 104             | 10 132             | 25.3%                            | 10 132             | 25.3%  | 9 575              | 31.6%  | 5.8%                           |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | 242                | 8                  | 3.3%                             | 8                  | 3.3%   | 55                 | 13.9%  | (85.5%)                        |
| <b>Operating Expenditure</b>               | <b>48 990</b>      | <b>13 561</b>      | <b>27.7%</b>                     | <b>13 561</b>      | <b>27.7%</b>                                 | <b>8 052</b>       | <b>27.2%</b>                                 | <b>68.4%</b>                   |
| Employee related costs                     | 22 822             | 5 380              | 23.6%                            | 5 380              | 23.6%  | 4 931              | 35.7%  | 9.1%                           |
| Provision for working capital              | 8 028              | 2 007              | 25.0%                            | 2 007              | 25.0%  | 2 070              | 25.0%  | (3.0%)                         |
| Repairs and maintenance                    | 3 129              | 825                | 26.4%                            | 825                | 26.4%  | 364                | 14.3%  | 126.7%                         |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | 15 011             | 5 349              | 35.6%                            | 5 349              | 35.6%  | 688                | 13.9%  | 677.4%                         |
| <b>Surplus/(Deficit)</b>                   | <b>(8 644)</b>     | <b>(3 421)</b>     |                                  | <b>(3 421)</b>     |  | <b>1 577</b>       |  |                                |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | <b>41 491</b>      | <b>10 150</b>      | <b>24.5%</b>                     | <b>10 150</b>      | <b>24.5%</b>                                 | <b>9 341</b>       | <b>27.2%</b>                                 | <b>8.7%</b>                    |
| Service charges                          | 40 632             | 10 137             | 24.9%                            | 10 137             | 24.9%  | 9 328              | 27.2%  | 8.7%                           |
| Grants and subsidies                     | 800                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | 59                 | 13                 | 21.4%                            | 13                 | 21.4%  | 13                 | 21.9%  | (2.2%)                         |
| <b>Operating Expenditure</b>             | <b>37 407</b>      | <b>9 608</b>       | <b>25.7%</b>                     | <b>9 608</b>       | <b>25.7%</b>                                 | <b>9 267</b>       | <b>30.9%</b>                                 | <b>3.7%</b>                    |
| Employee related costs                   | 21 300             | 5 633              | 26.4%                            | 5 633              | 26.4%  | 5 055              | 27.0%  | 11.5%                          |
| Provision for working capital            | 4 906              | 1 226              | 25.0%                            | 1 226              | 25.0%  | 1 265              | 25.0%  | (3.0%)                         |
| Repairs and maintenance                  | 2 735              | 995                | 36.4%                            | 995                | 36.4%  | 849                | 38.8%  | 17.2%                          |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | 8 466              | 1 753              | 20.7%                            | 1 753              | 20.7%  | 2 099              | 51.5%  | (16.5%)                        |
| <b>Surplus/(Deficit)</b>                 | <b>4 084</b>       | <b>542</b>         |                                  | <b>542</b>         |  | <b>74</b>          |  |                                |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days   |              | 30 - 60 Days  |             | 60 - 90 Days  |             | Over 90 Days   |              | Total          |               |
|----------------------------|---------------|--------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|
|                            | Amount        | %            | Amount        | %           | Amount        | %           | Amount         | %            | Amount         | %             |
| <b>Debtor Age Analysis</b> |               |              |               |             |               |             |                |              |                |               |
| Water                      | 12 644        | 14.5%        | 7 743         | 8.9%        | 4 839         | 5.5%        | 61 994         | 71.1%        | 87 220         | 28.5%         |
| Electricity                | 10 597        | 14.5%        | 6 489         | 8.9%        | 4 055         | 5.5%        | 51 954         | 71.1%        | 73 095         | 23.9%         |
| Property Rates             | 5 398         | 14.5%        | 3 305         | 8.9%        | 2 066         | 5.5%        | 26 464         | 71.1%        | 37 233         | 12.2%         |
| Other                      | 15 746        | 14.5%        | 9 642         | 8.9%        | 6 026         | 5.5%        | 77 199         | 71.1%        | 108 612        | 35.5%         |
| <b>Total</b>               | <b>44 384</b> | <b>14.5%</b> | <b>27 179</b> | <b>8.9%</b> | <b>16 985</b> | <b>5.5%</b> | <b>217 611</b> | <b>71.1%</b> | <b>306 159</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

| R thousands                  | 0 - 30 Days  |               | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |          | Total        |               |
|------------------------------|--------------|---------------|--------------|----------|--------------|----------|--------------|----------|--------------|---------------|
|                              | Amount       | %             | Amount       | %        | Amount       | %        | Amount       | %        | Amount       | %             |
| <b>Creditor Age Analysis</b> |              |               |              |          |              |          |              |          |              |               |
| Bulk Electricity             | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Bulk Water                   | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| PAYE deductions              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| VAT (output less input)      | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Pensions / Retirement        | 7 427        | 100.0%        | -            | -        | -            | -        | -            | -        | 7 427        | 100.0%        |
| Loan repayments              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Trade Creditors              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Auditor-General              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Other                        | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| <b>Total</b>                 | <b>7 427</b> | <b>100.0%</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>7 427</b> | <b>100.0%</b> |

**Contact Details**

|                   |                  |              |
|-------------------|------------------|--------------|
| Municipal Manager | L H Mathuranyane | 017 620 6279 |
| Financial Manager | N Ndlovu         | 017 620 6274 |

Source Local Government Database

- All figures in this report are unaudited.
- Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.



**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days |   | 30 - 60 Days |       | 60 - 90 Days |   | Over 90 Days |        | Total  |        |
|----------------------------|-------------|---|--------------|-------|--------------|---|--------------|--------|--------|--------|
|                            | Amount      | % | Amount       | %     | Amount       | % | Amount       | %      | Amount | %      |
| <b>Debtor Age Analysis</b> |             |   |              |       |              |   |              |        |        |        |
| Water                      | -           | - | -            | -     | -            | - | -            | -      | -      | -      |
| Electricity                | -           | - | -            | -     | -            | - | -            | -      | -      | -      |
| Property Rates             | -           | - | -            | -     | -            | - | -            | -      | -      | -      |
| Other                      | -           | - | (4)          | (.1%) | (1)          | - | 6 738        | 100.1% | 6 734  | 100.0% |
| <b>Total</b>               | -           | - | (4)          | (.1%) | (1)          | - | 6 738        | 100.1% | 6 734  | 100.0% |

**Part 6: Creditor Age Analysis**

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

**Contact Details**

|                   |             |              |
|-------------------|-------------|--------------|
| Municipal Manager | M. A Ngcobo | 017 620 3121 |
| Financial Manager | A Y Singh   | 017 620 3015 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.



**Mpumalanga: Delmas(MP311)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part 1: Operating Revenue and Expenditure**

|  | 2008/09                         |                       |  |                       |   | 2007/08               |   | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands                              |                                 |                       |  |                       |   |                       |   |                                   |
| <b>Operating Revenue and Expenditure</b> |                                 |                       |  |                       |   |                       |   |                                   |
| Operating Revenue                        | 118 248                         | 37 557                | 31.8%                                  | 37 557                | 31.8%   | 32 451                | 30.7%   | 15.7%                             |
| Property rates                           | 20 063                          | 4 674                 | 23.3%                                  | 4 674                 | 23.3%   | 3 921                 | 22.3%   | 19.2%                             |
| Service charges                          | 61 845                          | 17 382                | 28.1%                                  | 17 382                | 28.1%   | 15 081                | 20.8%   | 15.3%                             |
| Other own revenue                        | 36 339                          | 15 501                | 42.7%                                  | 15 501                | 42.7%   | 13 450                | 86.1%   | 15.3%                             |
| <b>Operating Expenditure</b>             | 118 225                         | 32 881                | 27.8%                                  | 32 881                | 27.8%   | 26 773                | 25.3%   | 22.8%                             |
| Employee related costs                   | 32 373                          | 9 040                 | 27.9%                                  | 9 040                 | 27.9%   | 8 069                 | 20.6%   | 12.0%                             |
| Provision for working capital            | 13 000                          | 3 250                 | 25.0%                                  | 3 250                 | 25.0%   | 3 975                 | 25.0%   | (18.2%)                           |
| Repairs and maintenance                  | 8 852                           | 1 738                 | 19.7%                                  | 1 738                 | 19.7%   | 1 230                 | 13.0%   | 41.3%                             |
| Bulk purchases                           | 23 600                          | 8 870                 | 37.6%                                  | 8 870                 | 37.6%   | 7 189                 | 40.4%   | 23.4%                             |
| Other expenditure                        | 40 419                          | 9 983                 | 24.7%                                  | 9 983                 | 24.7%   | 6 310                 | 26.9%   | 58.2%                             |
| <b>Surplus/(Deficit)</b>                 | <b>23</b>                       | <b>4 676</b>          |  | <b>4 676</b>          |   | <b>5 678</b>          |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2008/09                         |                       |  |                       |   | 2007/08               |   | Q1 of 2007/08<br>to Q1 of 2008/09 |
|---|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands                               |                                 |                       |  |                       |   |                       |   |                                   |
| <b>Capital Revenue and Expenditure</b>    |                                 |                       |  |                       |   |                       |   |                                   |
| Source of Finance                         | 32 175                          | -                     | -                                      | -                     | -   | 905                   | 3.6%  | (100.0%)                          |
| External loans                            | 10 000                          | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internal contributions                    | 671                             | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Grants and subsidies                      | 11 496                          | -                     | -                                      | -                     | -   | 905                   | 12.2%   | (100.0%)                          |
| Other                                     | 10 008                          | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| <b>Capital Expenditure</b>                | 32 175                          | 1 040                 | 3.2%                                   | 1 040                 | 3.2%  | 905                   | 3.6%  | 14.9%                             |
| Water                                     | 9 196                           | -                     | -                                      | -                     | -   | 70                    | 1.4%  | (100.0%)                          |
| Electricity                               | 1 108                           | -                     | -                                      | -                     | -   | 42                    | 4.2%  | (100.0%)                          |
| Housing                                   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Roads, pavements, bridges and storm water | 14 514                          | -                     | -                                      | -                     | -   | 794                   | 15.9%   | (100.0%)                          |
| Other                                     | 7 357                           | 1 040                 | 14.1%                                  | 1 040                 | 14.1%   | -                     | -   | (100.0%)                          |

**Total Capital and Operating Expenditure**

|  | 2008/09                         |                       |  |                       |   | 2007/08               |   | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands                              |                                 |                       |  |                       |   |                       |   |                                   |
| <b>Capital and Operating Expenditure</b> |                                 |                       |  |                       |   |                       |   |                                   |
| Operating Expenditure                    | 118 225                         | 32 881                | 27.8%                                  | 32 881                | 27.8%   | 26 773                | 25.3%   | 22.8%                             |
| Capital Expenditure                      | 32 175                          | 1 040                 | 3.2%                                   | 1 040                 | 3.2%  | 905                   | 3.6%  | 14.9%                             |
| <b>Total</b>                             | <b>150 400</b>                  | <b>33 921</b>         | <b>22.6%</b>                           | <b>33 921</b>         | <b>22.6%</b>  | <b>27 679</b>         | <b>21.1%</b>  | <b>22.6%</b>                      |

**Part 3: Cash Receipts and Payments**

|                                    | 2008/09                         |                       |  |                       |   | 2007/08               |   | Q1 of 2007/08<br>to Q1 of 2008/09 |
|------------------------------------|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|                                    | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|                                    |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands                        |                                 |                       |  |                       |   |                       |   |                                   |
| <b>Cash Receipts and Payments</b>  |                                 |                       |  |                       |   |                       |   |                                   |
| Receipts                           | 55 845                          | 23 321                | 41.8%                                  | 23 321                | 41.8%   | 22 015                | 20.8%   | 5.9%                              |
| External loans                     | 10 000                          | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Grants and subsidies               | 45 845                          | 8 114                 | 17.7%                                  | 8 114                 | 17.7%   | 6 599                 | 33.3%   | 22.9%                             |
| Investments redeemed               | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Statutory receipts (including VAT) | -                               | 15 207                | -                                      | 15 207                | -   | 15 416                | 21.1%   | (1.4%)                            |
| Other receipts                     | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| <b>Payments</b>                    | 32 373                          | 6 091                 | 18.8%                                  | 6 091                 | 18.8%   | 4 817                 | 4.6%  | 26.4%                             |
| Salaries, wages and allowances     | 32 373                          | 9 040                 | 27.9%                                  | 9 040                 | 27.9%   | 8 069                 | 20.6%   | 12.0%                             |
| Cash and creditor payments         | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Capital payments                   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Investments made                   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| External loans repaid              | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Statutory payments (including VAT) | -                               | (2 949)               | -                                      | (2 949)               | -   | (3 251)               | -   | (9.3%)                            |
| Other payments                     | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

|                               | 2008/09                         |                       |  |                       |   | 2007/08               |   | Q1 of 2007/08<br>to Q1 of 2008/09 |
|-------------------------------|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|                               | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|                               |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands                   |                                 |                       |  |                       |   |                       |   |                                   |
| <b>Water</b>                  |                                 |                       |  |                       |   |                       |   |                                   |
| Operating Revenue             | 35 202                          | 10 933                | 31.1%                                  | 10 933                | 31.1%   | 8 513                 | 26.0%   | 28.4%                             |
| Service charges               | 22 607                          | 6 776                 | 30.0%                                  | 6 776                 | 30.0%   | 5 128                 | 23.1%   | 32.2%                             |
| Grants and subsidies          | 12 487                          | 4 162                 | 33.3%                                  | 4 162                 | 33.3%   | 3 385                 | 33.3%   | 22.9%                             |
| Other own revenue             | 108                             | (6)                   | (5.6%)                                 | (6)                   | (5.6%)  | 1                     | .1%   | (1 314.2%)                        |
| <b>Operating Expenditure</b>  | 23 414                          | 5 307                 | 22.7%                                  | 5 307                 | 22.7%   | 5 109                 | 26.0%   | 3.9%                              |
| Employee related costs        | 2 089                           | 505                   | 24.2%                                  | 505                   | 24.2%   | 455                   | 30.8%   | 11.0%                             |
| Provision for working capital | 7 201                           | 1 800                 | 25.0%                                  | 1 800                 | 25.0%   | 2 195                 | 25.0%   | (18.0%)                           |
| Repairs and maintenance       | 1 587                           | 415                   | 26.2%                                  | 415                   | 26.2%   | 285                   | 20.2%   | 45.7%                             |
| Bulk purchases                | 4 900                           | 1 298                 | 26.5%                                  | 1 298                 | 26.5%   | 1 043                 | 45.4%   | 24.4%                             |
| Other expenditure             | 7 637                           | 1 289                 | 16.9%                                  | 1 289                 | 16.9%   | 1 130                 | 19.9%   | 14.1%                             |
| <b>Surplus/(Deficit)</b>      | <b>11 788</b>                   | <b>5 626</b>          |  | <b>5 626</b>          |   | <b>3 404</b>          |   |                                   |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | <b>30 432</b>      | <b>8 429</b>       | <b>27.7%</b>                     | <b>8 429</b>       | <b>27.7%</b>                                 | <b>7 915</b>       | <b>31.1%</b>                                 | <b>6.5%</b>                    |
| Service charges               | 22 014             | 8 532              | 38.8%                            | 8 532              | 38.8%  | 7 938              | 34.7%  | 7.5%                           |
| Grants and subsidies          | 1 071              | 357                | 33.3%                            | 357                | 33.3%  | 290                | 33.3%  | 23.0%                          |
| Other own revenue             | 7 347              | (459)              | (6.3%)                           | (459)              | (6.3%)                                       | (314)              | (18.6%)                                      | 46.3%                          |
| <b>Operating Expenditure</b>  | <b>26 441</b>      | <b>9 423</b>       | <b>35.6%</b>                     | <b>9 423</b>       | <b>35.6%</b>                                 | <b>7 448</b>       | <b>34.2%</b>                                 | <b>26.5%</b>                   |
| Employee related costs        | 2 374              | 506                | 21.3%                            | 506                | 21.3%  | 401                | 24.3%  | 26.3%                          |
| Provision for working capital | 9                  | 2                  | 25.0%                            | 2                  | 25.0%  | 3                  | 25.0%  | (17.9%)                        |
| Repairs and maintenance       | 1 205              | 188                | 15.6%                            | 188                | 15.6%  | 102                | 10.3%  | 83.8%                          |
| Bulk purchases                | 18 700             | 7 572              | 40.5%                            | 7 572              | 40.5%  | 6 146              | 39.7%  | 23.2%                          |
| Other expenditure             | 4 153              | 1 155              | 27.8%                            | 1 155              | 27.8%  | 796                | 22.2%  | 45.0%                          |
| <b>Surplus/(Deficit)</b>      | <b>3 991</b>       | <b>(994)</b>       |                                  | <b>(994)</b>       |  | <b>467</b>         |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days  |             | 30 - 60 Days |             | 60 - 90 Days |             | Over 90 Days   |              | Total          |               |
|----------------------------|--------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|
|                            | Amount       | %           | Amount       | %           | Amount       | %           | Amount         | %            | Amount         | %             |
| <b>Debtor Age Analysis</b> |              |             |              |             |              |             |                |              |                |               |
| Water                      | 2 099        | 3.6%        | 1 956        | 3.3%        | 1 584        | 2.7%        | 53 358         | 90.4%        | 58 998         | 33.9%         |
| Electricity                | 757          | 26.4%       | 326          | 11.4%       | 167          | 5.8%        | 1 621          | 56.5%        | 2 871          | 1.7%          |
| Property Rates             | 920          | 6.5%        | 730          | 5.2%        | 533          | 3.8%        | 11 933         | 84.5%        | 14 115         | 8.1%          |
| Other                      | 3 128        | 3.2%        | 1 416        | 1.4%        | 1 962        | 2.0%        | 91 404         | 93.4%        | 97 910         | 56.3%         |
| <b>Total</b>               | <b>6 904</b> | <b>4.0%</b> | <b>4 428</b> | <b>2.5%</b> | <b>4 246</b> | <b>2.4%</b> | <b>158 316</b> | <b>91.0%</b> | <b>173 894</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

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

**Contact Details**

|                   |           |              |
|-------------------|-----------|--------------|
| Municipal Manager | M T Kadi  | 013 665 6005 |
| Financial Manager | S J Weber | 013 665 6008 |

Source Local Government Database

- All figures in this report are unaudited.
- Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.

**Mpumalanga: Emalaheni (Mp)(MP312)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part 1: Operating Revenue and Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | <b>951 147</b>     | <b>206 388</b>     | <b>21.7%</b>                     | <b>206 388</b>     | <b>21.7%</b>                                 | <b>197 303</b>     | <b>27.7%</b>                                 | <b>4.6%</b>                    |
| Property rates                           | 133 844            | 33 268             | 24.9%                            | 33 268             | 24.9%  | 33 385             | 27.7%  | (4.4%)                         |
| Service charges                          | 419 260            | 123 068            | 29.4%                            | 123 068            | 29.4%  | 106 171            | 29.7%  | 15.9%                          |
| Other own revenue                        | 398 043            | 50 052             | 12.6%                            | 50 052             | 12.6%  | 57 747             | 24.5%  | (13.3%)                        |
| <b>Operating Expenditure</b>             | <b>951 147</b>     | <b>177 394</b>     | <b>18.7%</b>                     | <b>177 394</b>     | <b>18.7%</b>                                 | <b>137 958</b>     | <b>19.3%</b>                                 | <b>28.6%</b>                   |
| Employee related costs                   | 257 237            | 62 446             | 24.3%                            | 62 446             | 24.3%  | 53 651             | 24.0%  | 16.4%                          |
| Provision for working capital            | 42 307             | 4 489              | 10.6%                            | 4 489              | 10.6%  | 3 389              | 10.2%  | 32.5%                          |
| Repairs and maintenance                  | 68 851             | 17 882             | 26.0%                            | 17 882             | 26.0%  | 13 770             | 21.4%  | 29.9%                          |
| Bulk purchases                           | 214 034            | 67 538             | 31.6%                            | 67 538             | 31.6%  | 43 814             | 28.1%  | 54.1%                          |
| Other expenditure                        | 368 719            | 25 038             | 6.8%                             | 25 038             | 6.8%   | 23 334             | 9.9%   | 7.3%                           |
| <b>Surplus/(Deficit)</b>                 | <b>-</b>           | <b>28 994</b>      |                                  | <b>28 994</b>      |  | <b>59 345</b>      |  |                                |

**Part 2: Capital Revenue and Expenditure**

| R thousands                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Source of Finance</b>                  | <b>448 958</b>     | <b>27 948</b>      | <b>6.2%</b>                      | <b>27 948</b>      | <b>6.2%</b>                                  | <b>6 440</b>       | <b>2.6%</b>                                  | <b>334.0%</b>                  |
| External loans                            | 205 538            | 17 525             | 8.5%                             | 17 525             | 8.5%   | 52                 | -  | 33 640.5%                      |
| Internal contributions                    | 69 803             | 1 977              | 2.8%                             | 1 977              | 2.8%   | 1 860              | 3.7%   | 6.2%                           |
| Grants and subsidies                      | 173 596            | 8 447              | 4.9%                             | 8 447              | 4.9%   | 4 528              | 6.5%   | 86.6%                          |
| Other                                     | 20                 | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Capital Expenditure</b>                | <b>448 958</b>     | <b>27 948</b>      | <b>6.2%</b>                      | <b>27 948</b>      | <b>6.2%</b>                                  | <b>6 440</b>       | <b>2.6%</b>                                  | <b>334.0%</b>                  |
| Water                                     | 92 357             | 6 827              | 7.4%                             | 6 827              | 7.4%   | 4 648              | 6.2%   | 46.9%                          |
| Electricity                               | 57 814             | 942                | 1.6%                             | 942                | 1.6%   | -                  | -  | (100.0%)                       |
| Housing                                   | 2 422              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Roads, pavements, bridges and storm water | 90 659             | 6 097              | 6.7%                             | 6 097              | 6.7%   | 730                | 1.2%   | 735.6%                         |
| Other                                     | 205 706            | 14 083             | 6.8%                             | 14 083             | 6.8%   | 1 062              | 1.7%   | 1 225.9%                       |

**Total Capital and Operating Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Expenditure                    | 951 147            | 177 394            | 18.7%                            | 177 394            | 18.7%  | 137 958            | 19.3%  | 28.6%                          |
| Capital Expenditure                      | 448 958            | 27 948             | 6.2%                             | 27 948             | 6.2%   | 6 440              | 2.6%   | 334.0%                         |
| <b>Total</b>                             | <b>1 400 106</b>   | <b>205 342</b>     | <b>14.7%</b>                     | <b>205 342</b>     | <b>14.7%</b>                                 | <b>144 398</b>     | <b>15.1%</b>                                 | <b>42.2%</b>                   |

**Part 3: Cash Receipts and Payments**

| R thousands                        | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Receipts</b>                    | <b>1 006 179</b>   | <b>428 525</b>     | <b>42.6%</b>                     | <b>428 525</b>     | <b>42.6%</b>                                 | <b>231 155</b>     | <b>28.6%</b>                                 | <b>85.4%</b>                   |
| External loans                     | 117 772            | 103 772            | 88.1%                            | 103 772            | 88.1%  | -                  | -  | (100.0%)                       |
| Grants and subsidies               | 270 694            | 22 464             | 8.3%                             | 22 464             | 8.3%   | 28 552             | 23.1%  | (21.3%)                        |
| Investments redeemed               | -                  | 101 000            | -                                | 101 000            | -  | 33 088             | -  | 205.3%                         |
| Statutory receipts (including VAT) | -                  | 150                | -                                | 150                | -  | -                  | -  | (100.0%)                       |
| Other receipts                     | 617 714            | 201 139            | 32.6%                            | 201 139            | 32.6%  | 169 516            | 30.3%  | 18.7%                          |
| <b>Payments</b>                    | <b>1 023 105</b>   | <b>377 057</b>     | <b>36.9%</b>                     | <b>377 057</b>     | <b>36.9%</b>                                 | <b>229 317</b>     | <b>28.4%</b>                                 | <b>64.4%</b>                   |
| Salaries, wages and allowances     | 267 242            | 63 446             | 23.4%                            | 63 446             | 23.4%  | 53 651             | 23.0%  | 16.4%                          |
| Cash and creditor payments         | 436 529            | 231 634            | 53.1%                            | 231 634            | 53.1%  | 117 326            | -  | 97.4%                          |
| Capital payments                   | 298 108            | 1 977              | -                                | 1 977              | -  | 3 802              | 2.2%   | (48.0%)                        |
| Investments made                   | -                  | 80 000             | -                                | 80 000             | -  | 53 500             | -  | 49.5%                          |
| External loans repaid              | 21 225             | 1 001              | 4.7%                             | 1 001              | 4.7%   | 1 028              | 4.5%   | (2.6%)                         |
| Statutory payments (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other payments                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | <b>155 061</b>     | <b>22 500</b>      | <b>14.5%</b>                     | <b>22 500</b>      | <b>14.5%</b>                                 | <b>22 132</b>      | <b>19.7%</b>                                 | <b>1.7%</b>                    |
| Service charges               | 103 671            | 22 399             | 21.6%                            | 22 399             | 21.6%  | 22 018             | 25.2%  | 1.7%                           |
| Grants and subsidies          | 7 878              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | 43 512             | 100                | 2.3%                             | 100                | 2.3%   | 114                | 1.2%   | (11.7%)                        |
| <b>Operating Expenditure</b>  | <b>138 249</b>     | <b>16 847</b>      | <b>12.2%</b>                     | <b>16 847</b>      | <b>12.2%</b>                                 | <b>11 493</b>      | <b>15.0%</b>                                 | <b>46.6%</b>                   |
| Employee related costs        | 16 494             | 4 855              | 29.4%                            | 4 855              | 29.4%  | 3 817              | 27.9%  | 27.2%                          |
| Provision for working capital | 6 247              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 12 284             | 4 330              | 35.2%                            | 4 330              | 35.2%  | 3 848              | 35.3%  | 12.5%                          |
| Bulk purchases                | 25 000             | -                  | -                                | -                  | -  | 19                 | -  | (100.0%)                       |
| Other expenditure             | 78 223             | 7 663              | 9.8%                             | 7 663              | 9.8%   | 3 810              | 11.1%  | 101.1%                         |
| <b>Surplus/(Deficit)</b>      | <b>16 812</b>      | <b>5 653</b>       |                                  | <b>5 653</b>       |  | <b>10 639</b>      |  |                                |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | <b>269 354</b>     | <b>145 149</b>     | <b>53.9%</b>                     | <b>145 149</b>     | <b>53.9%</b>                                 | <b>70 525</b>      | <b>32.2%</b>                                 | <b>105.8%</b>                  |
| Service charges               | 238 921            | 81 486             | 34.1%                            | 81 486             | 34.1%  | 67 616             | 34.2%  | 20.5%                          |
| Grants and subsidies          | 2 000              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | 28 433             | 63 663             | 223.9%                           | 63 663             | 223.9%                                       | 2 910              | 18.9%  | 2 088.1%                       |
| <b>Operating Expenditure</b>  | <b>287 876</b>     | <b>78 877</b>      | <b>27.4%</b>                     | <b>78 877</b>      | <b>27.4%</b>                                 | <b>56 662</b>      | <b>26.9%</b>                                 | <b>39.2%</b>                   |
| Employee related costs        | 26 938             | 7 910              | 29.4%                            | 7 910              | 29.4%  | 6 347              | 29.4%  | 24.6%                          |
| Provision for working capital | 15 032             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 18 029             | 5 308              | 29.4%                            | 5 308              | 29.4%  | 3 388              | 21.5%  | 61.4%                          |
| Bulk purchases                | 188 446            | 62 235             | 33.0%                            | 62 235             | 33.0%  | 43 741             | 31.0%  | 42.3%                          |
| Other expenditure             | 39 230             | 3 425              | 8.7%                             | 3 425              | 8.7%   | 3 285              | 17.2%  | 4.3%                           |
| <b>Surplus/(Deficit)</b>      | <b>(18 522)</b>    | <b>66 272</b>      |                                  | <b>66 272</b>      |  | <b>13 863</b>      |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | <b>85 248</b>      | <b>10 018</b>      | <b>11.8%</b>                     | <b>10 018</b>      | <b>11.8%</b>                                 | -                  | -  | <b>(100.0%)</b>                |
| Service charges                            | 39 190             | 9 959              | 25.4%                            | 9 959              | 25.4%  | -                  | -  | (100.0%)                       |
| Grants and subsidies                       | 28 091             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | 17 968             | 58                 | .3%                              | 58                 | .3%  | -                  | -  | (100.0%)                       |
| <b>Operating Expenditure</b>               | <b>75 782</b>      | <b>7 401</b>       | <b>9.8%</b>                      | <b>7 401</b>       | <b>9.8%</b>                                  | -                  | -  | <b>(100.0%)</b>                |
| Employee related costs                     | 13 249             | 4 206              | 31.7%                            | 4 206              | 31.7%  | -                  | -  | (100.0%)                       |
| Provision for working capital              | 2 356              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | 8 350              | 2 402              | 28.8%                            | 2 402              | 28.8%  | -                  | -  | (100.0%)                       |
| Bulk purchases                             | 385                | 31                 | 8.1%                             | 31                 | 8.1%   | -                  | -  | (100.0%)                       |
| Other expenditure                          | 51 443             | 562                | 1.1%                             | 562                | 1.1%   | -                  | -  | (100.0%)                       |
| <b>Surplus/(Deficit)</b>                   | <b>9 466</b>       | <b>2 617</b>       |                                  | <b>2 617</b>       |  | -                  | -  |                                |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | <b>33 686</b>      | <b>8 608</b>       | <b>25.6%</b>                     | <b>8 608</b>       | <b>25.6%</b>                                 | -                  | -  | <b>(100.0%)</b>                |
| Service charges                          | 33 711             | 8 595              | 25.5%                            | 8 595              | 25.5%  | -                  | -  | (100.0%)                       |
| Grants and subsidies                     | -                  | 1                  | -                                | 1                  | -  | -                  | -  | (100.0%)                       |
| Other own revenue                        | (24)               | 12                 | (49.9%)                          | 12                 | (49.9%)                                      | -                  | -  | (100.0%)                       |
| <b>Operating Expenditure</b>             | <b>37 351</b>      | <b>7 990</b>       | <b>21.4%</b>                     | <b>7 990</b>       | <b>21.4%</b>                                 | -                  | -  | <b>(100.0%)</b>                |
| Employee related costs                   | 20 576             | 5 318              | 25.8%                            | 5 318              | 25.8%  | -                  | -  | (100.0%)                       |
| Provision for working capital            | 2 021              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | 3 518              | 988                | 28.1%                            | 988                | 28.1%  | -                  | -  | (100.0%)                       |
| Bulk purchases                           | 3                  | 2                  | 54.2%                            | 2                  | 54.2%  | -                  | -  | (100.0%)                       |
| Other expenditure                        | 11 232             | 1 683              | 15.0%                            | 1 683              | 15.0%  | -                  | -  | (100.0%)                       |
| <b>Surplus/(Deficit)</b>                 | <b>(3 665)</b>     | <b>618</b>         |                                  | <b>618</b>         |  | -                  | -  |                                |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days   |              | 30 - 60 Days  |             | 60 - 90 Days |             | Over 90 Days   |              | Total          |               |
|----------------------------|---------------|--------------|---------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|
|                            | Amount        | %            | Amount        | %           | Amount       | %           | Amount         | %            | Amount         | %             |
| <b>Debtor Age Analysis</b> |               |              |               |             |              |             |                |              |                |               |
| Water                      | 8 535         | 11.6%        | 2 881         | 3.9%        | 2 489        | 3.4%        | 59 650         | 81.1%        | 73 556         | 20.3%         |
| Electricity                | 20 857        | 24.7%        | 3 698         | 4.4%        | 1 676        | 2.0%        | 58 061         | 68.9%        | 84 291         | 23.3%         |
| Property Rates             | 9 988         | 12.1%        | 2 969         | 3.6%        | 2 149        | 2.6%        | 67 523         | 81.7%        | 82 629         | 22.8%         |
| Other                      | 7 475         | 6.2%         | 3 628         | 3.0%        | 2 768        | 2.3%        | 107 614        | 88.6%        | 121 484        | 33.6%         |
| <b>Total</b>               | <b>46 855</b> | <b>12.9%</b> | <b>13 175</b> | <b>3.6%</b> | <b>9 082</b> | <b>2.5%</b> | <b>292 848</b> | <b>80.9%</b> | <b>361 960</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

| R thousands                  | 0 - 30 Days   |               | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |          | Total         |               |
|------------------------------|---------------|---------------|--------------|----------|--------------|----------|--------------|----------|---------------|---------------|
|                              | Amount        | %             | Amount       | %        | Amount       | %        | Amount       | %        | Amount        | %             |
| <b>Creditor Age Analysis</b> |               |               |              |          |              |          |              |          |               |               |
| Bulk Electricity             | 38 558        | 100.0%        | -            | -        | -            | -        | -            | -        | 38 558        | 82.8%         |
| Bulk Water                   | -             | -             | -            | -        | -            | -        | -            | -        | -             | -             |
| PAYE deductions              | 2 579         | 100.0%        | -            | -        | -            | -        | -            | -        | 2 579         | 5.5%          |
| VAT (output less input)      | 1 325         | 100.0%        | -            | -        | -            | -        | -            | -        | 1 325         | 2.8%          |
| Pensions / Retirement        | 3 333         | 100.0%        | -            | -        | -            | -        | -            | -        | 3 333         | 7.2%          |
| Loan repayments              | 921           | 100.0%        | -            | -        | -            | -        | -            | -        | 921           | 2.0%          |
| Trade Creditors              | (167)         | 100.0%        | -            | -        | -            | -        | -            | -        | (167)         | (.4%)         |
| Auditor-General              | -             | -             | -            | -        | -            | -        | -            | -        | -             | -             |
| Other                        | -             | -             | -            | -        | -            | -        | -            | -        | -             | -             |
| <b>Total</b>                 | <b>46 550</b> | <b>100.0%</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>46 550</b> | <b>100.0%</b> |

**Contact Details**

|                   |           |              |
|-------------------|-----------|--------------|
| Municipal Manager | A M Langa | 013 690 6208 |
| Financial Manager | W C Voigt | 013 690 6241 |

Source Local Government Database

- All figures in this report are unaudited.
- Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.

**Mpumalanga: Steve Tshwete(MP313)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part 1: Operating Revenue and Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Operating Revenue and Expenditure</b> | <b>609 842</b>     | <b>156 030</b>     | <b>25.6%</b>                     | <b>156 030</b>     | <b>25.6%</b>                                 | <b>133 378</b>     | <b>25.9%</b>                                 | <b>17.0%</b>                   |
| Operating Revenue                        | 171 536            | 43 170             | 25.2%                            | 43 170             | 25.2%  | 38 512             | 26.3%  | 12.1%                          |
| Property rates                           | 242 645            | 68 510             | 28.2%                            | 68 510             | 28.2%  | 55 773             | 26.5%  | 22.8%                          |
| Service charges                          | 195 661            | 44 351             | 22.7%                            | 44 351             | 22.7%  | 39 093             | 24.9%  | 13.5%                          |
| Other own revenue                        |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Expenditure</b>             | <b>470 561</b>     | <b>119 068</b>     | <b>25.3%</b>                     | <b>119 068</b>     | <b>25.3%</b>                                 | <b>95 912</b>      | <b>23.6%</b>                                 | <b>24.1%</b>                   |
| Employee related costs                   | 166 661            | 35 797             | 21.5%                            | 35 797             | 21.5%  | 33 762             | 23.4%  | 6.0%                           |
| Provision for working capital            | 3 793              | 948                | 25.0%                            | 948                | 25.0%  | 726                | 25.0%  | 30.6%                          |
| Repairs and maintenance                  | 28 101             | 5 207              | 18.5%                            | 5 207              | 18.5%  | 4 325              | 17.6%  | 20.4%                          |
| Bulk purchases                           | 91 792             | 34 913             | 38.0%                            | 34 913             | 38.0%  | 21 138             | 28.3%  | 45.2%                          |
| Other expenditure                        | 180 214            | 42 203             | 23.4%                            | 42 203             | 23.4%  | 35 940             | 22.6%  | 17.4%                          |
| <b>Surplus/(Deficit)</b>                 | <b>139 281</b>     | <b>36 962</b>      |                                  | <b>36 962</b>      |  | <b>37 466</b>      |  |                                |

**Part 2: Capital Revenue and Expenditure**

| R thousands                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital Revenue and Expenditure</b>    | <b>277 386</b>     | <b>26 377</b>      | <b>9.5%</b>                      | <b>26 377</b>      | <b>9.5%</b>                                  | <b>25 999</b>      | <b>10.5%</b>                                 | <b>1.5%</b>                    |
| Source of Finance                         | 49 889             | 2 575              | 5.2%                             | 2 575              | 5.2%   | 2 521              | 4.9%   | 2.1%                           |
| External loans                            | 187 809            | 12 958             | 6.9%                             | 12 958             | 6.9%   | 9 603              | 7.1%   | 34.9%                          |
| Internal contributions                    | 17 604             | 5 566              | 31.6%                            | 5 566              | 31.6%  | 4 978              | 19.5%  | 11.8%                          |
| Grants and subsidies                      | 22 084             | 5 278              | 23.9%                            | 5 278              | 23.9%  | 8 897              | 24.2%  | (40.7%)                        |
| Other                                     |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Capital Expenditure</b>                | <b>277 386</b>     | <b>26 377</b>      | <b>9.5%</b>                      | <b>26 377</b>      | <b>9.5%</b>                                  | <b>25 999</b>      | <b>10.5%</b>                                 | <b>1.5%</b>                    |
| Water                                     | 47 133             | 7 320              | 15.5%                            | 7 320              | 15.5%  | 5 116              | 10.7%  | 43.1%                          |
| Electricity                               | 122 477            | 6 631              | 5.4%                             | 6 631              | 5.4%   | 6 155              | 8.2%   | 7.7%                           |
| Housing                                   |                    |                    |                                  |                    |  |                    |  |                                |
| Roads, pavements, bridges and storm water | 38 228             | 9 175              | 24.0%                            | 9 175              | 24.0%  | 13 065             | 34.4%  | (29.8%)                        |
| Other                                     | 69 547             | 3 252              | 4.7%                             | 3 252              | 4.7%   | 1 663              | 1.9%   | 95.5%                          |

**Total Capital and Operating Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital and Operating Expenditure</b> | <b>470 561</b>     | <b>119 068</b>     | <b>25.3%</b>                     | <b>119 068</b>     | <b>25.3%</b>                                 | <b>95 912</b>      | <b>23.6%</b>                                 | <b>24.1%</b>                   |
| Operating Expenditure                    | 277 386            | 26 377             | 9.5%                             | 26 377             | 9.5%   | 25 999             | 10.5%  | 1.5%                           |
| Capital Expenditure                      |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Total</b>                             | <b>747 947</b>     | <b>145 446</b>     | <b>19.4%</b>                     | <b>145 446</b>     | <b>19.4%</b>                                 | <b>121 910</b>     | <b>18.6%</b>                                 | <b>19.3%</b>                   |

**Part 3: Cash Receipts and Payments**

| R thousands                        | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Cash Receipts and Payments</b>  | <b>1 030 956</b>   | <b>356 773</b>     | <b>34.6%</b>                     | <b>356 773</b>     | <b>34.6%</b>                                 | <b>376 650</b>     | <b>52.8%</b>                                 | <b>(5.3%)</b>                  |
| Receipts                           | 35 000             | 35 000             | 100.0%                           | 35 000             | 100.0%                                       | 35 000             | 67.4%  | -                              |
| External loans                     | 73 640             | 21 367             | 29.0%                            | 21 367             | 29.0%  | 17 495             | 21.9%  | 22.1%                          |
| Grants and subsidies               | 490 000            | 162 000            | 33.1%                            | 162 000            | 33.1%  | 177 000            | 82.3%  | (8.5%)                         |
| Investments redeemed               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Statutory receipts (including VAT) | 432 316            | 138 406            | 32.0%                            | 138 406            | 32.0%  | 147 154            | 40.2%  | (5.9%)                         |
| Other receipts                     |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Payments</b>                    | <b>1 036 852</b>   | <b>248 415</b>     | <b>24.0%</b>                     | <b>248 415</b>     | <b>24.0%</b>                                 | <b>325 441</b>     | <b>43.5%</b>                                 | <b>(23.7%)</b>                 |
| Salaries, wages and allowances     | 175 023            | 31 269             | 17.9%                            | 31 269             | 17.9%  | 30 889             | 20.4%  | 1.2%                           |
| Cash and creditor payments         | 154 503            | 89 375             | 57.8%                            | 89 375             | 57.8%  | 73 104             | 58.8%  | 22.3%                          |
| Capital payments                   | 256 272            | 21 099             | 8.2%                             | 21 099             | 8.2%   | 17 102             | 9.2%   | 23.4%                          |
| Investments made                   | 360 000            | 90 000             | 25.0%                            | 90 000             | 25.0%  | 179 000            | 89.5%  | (49.7%)                        |
| External loans repaid              | 17 032             | 2 527              | 14.8%                            | 2 527              | 14.8%  | 2 527              | 16.9%  | -                              |
| Statutory payments (including VAT) | 66 612             | 12 317             | 18.5%                            | 12 317             | 18.5%  | 11 223             | 17.8%  | 9.7%                           |
| Other payments                     | 7 409              | 1 827              | 24.7%                            | 1 827              | 24.7%  | 11 595             | 152.0%                                       | (84.2%)                        |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Water</b>                  | <b>55 413</b>      | <b>11 348</b>      | <b>20.5%</b>                     | <b>11 348</b>      | <b>20.5%</b>                                 | <b>10 140</b>      | <b>21.1%</b>                                 | <b>11.9%</b>                   |
| Operating Revenue             | 39 988             | 9 955              | 24.9%                            | 9 955              | 24.9%  | 9 538              | 25.6%  | 4.4%                           |
| Service charges               | 13 150             | 941                | 7.2%                             | 941                | 7.2%   | 236                | 2.8%   | 299.2%                         |
| Grants and subsidies          | 2 275              | 453                | 19.9%                            | 453                | 19.9%  | 366                | 15.5%  | 23.7%                          |
| Other own revenue             |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Expenditure</b>  | <b>27 575</b>      | <b>5 796</b>       | <b>21.0%</b>                     | <b>5 796</b>       | <b>21.0%</b>                                 | <b>5 154</b>       | <b>20.4%</b>                                 | <b>12.5%</b>                   |
| Employee related costs        | 7 424              | 1 638              | 22.1%                            | 1 638              | 22.1%  | 1 617              | 24.7%  | 1.3%                           |
| Provision for working capital | 367                | 92                 | 25.0%                            | 92                 | 25.0%  | 105                | 25.0%  | (13.0%)                        |
| Repairs and maintenance       | 2 077              | 504                | 24.3%                            | 504                | 24.3%  | 636                | 35.8%  | (20.8%)                        |
| Bulk purchases                | 3 768              | 299                | 7.9%                             | 299                | 7.9%   | 24                 | .6%  | 1 127.0%                       |
| Other expenditure             | 13 939             | 3 263              | 23.4%                            | 3 263              | 23.4%  | 2 771              | 22.0%  | 17.8%                          |
| <b>Surplus/(Deficit)</b>      | <b>27 838</b>      | <b>5 552</b>       |                                  | <b>5 552</b>       |  | <b>4 986</b>       |  |                                |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            | <b>160 996</b>     | <b>47 463</b>      | <b>29.5%</b>                     | <b>47 463</b>      | <b>29.5%</b>                                 | <b>38 388</b>      | <b>28.2%</b>                                 | <b>23.6%</b>                   |
| Operating Revenue             | 149 833            | 45 154             | 30.1%                            | 45 154             | 30.1%  | 34 434             | 27.2%  | 31.1%                          |
| Service charges               | 6 850              | 888                | 13.0%                            | 888                | 13.0%  | 3 062              | 56.1%  | (71.0%)                        |
| Grants and subsidies          | 4 313              | 1 422              | 33.0%                            | 1 422              | 33.0%  | 893                | 21.6%  | 59.2%                          |
| Other own revenue             |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Expenditure</b>  | <b>137 156</b>     | <b>45 621</b>      | <b>33.3%</b>                     | <b>45 621</b>      | <b>33.3%</b>                                 | <b>30 307</b>      | <b>27.2%</b>                                 | <b>50.5%</b>                   |
| Employee related costs        | 13 393             | 3 031              | 22.6%                            | 3 031              | 22.6%  | 2 954              | 26.7%  | 2.6%                           |
| Provision for working capital | 1 359              | 340                | 25.0%                            | 340                | 25.0%  | 270                | 25.0%  | 25.7%                          |
| Repairs and maintenance       | 8 225              | 1 892              | 23.0%                            | 1 892              | 23.0%  | 1 264              | 17.3%  | 49.7%                          |
| Bulk purchases                | 87 968             | 34 569             | 39.3%                            | 34 569             | 39.3%  | 21 105             | 29.8%  | 63.8%                          |
| Other expenditure             | 26 212             | 5 790              | 22.1%                            | 5 790              | 22.1%  | 4 714              | 22.0%  | 22.8%                          |
| <b>Surplus/(Deficit)</b>      | <b>23 840</b>      | <b>1 842</b>       |                                  | <b>1 842</b>       |  | <b>8 081</b>       |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> | <b>42 731</b>      | <b>9 152</b>       | <b>21.4%</b>                     | <b>9 152</b>       | <b>21.4%</b>                                 | <b>7 706</b>       | <b>21.3%</b>                                 | <b>18.8%</b>                   |
| Operating Revenue                          | 25 959             | 6 600              | 25.4%                            | 6 600              | 25.4%  | 5 912              | 25.3%  | 11.6%                          |
| Service charges                            | 16 100             | 2 378              | 14.8%                            | 2 378              | 14.8%  | 1 607              | 13.2%  | 48.0%                          |
| Grants and subsidies                       | 6 71               | 175                | 26.0%                            | 175                | 26.0%  | 186                | 29.3%  | (6.2%)                         |
| Other own revenue                          |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Expenditure</b>               | <b>22 988</b>      | <b>5 106</b>       | <b>22.2%</b>                     | <b>5 106</b>       | <b>22.2%</b>                                 | <b>4 479</b>       | <b>23.0%</b>                                 | <b>14.0%</b>                   |
| Employee related costs                     | 11 934             | 2 789              | 23.4%                            | 2 789              | 23.4%  | 2 409              | 23.0%  | 15.8%                          |
| Provision for working capital              | 233                | 58                 | 25.0%                            | 58                 | 25.0%  | 72                 | 25.0%  | (18.5%)                        |
| Repairs and maintenance                    | 2 507              | 470                | 18.8%                            | 470                | 18.8%  | 442                | 22.4%  | 6.3%                           |
| Bulk purchases                             | 40                 | 6                  | 15.5%                            | 6                  | 15.5%  | 7                  | 18.0%  | (13.8%)                        |
| Other expenditure                          | 8 274              | 1 783              | 21.5%                            | 1 783              | 21.5%  | 1 549              | 23.2%  | 15.1%                          |
| <b>Surplus/(Deficit)</b>                   | <b>19 743</b>      | <b>4 046</b>       |                                  | <b>4 046</b>       |  | <b>3 227</b>       |  |                                |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> | <b>33 690</b>      | <b>9 023</b>       | <b>26.8%</b>                     | <b>9 023</b>       | <b>26.8%</b>                                 | <b>7 883</b>       | <b>25.9%</b>                                 | <b>14.5%</b>                   |
| Operating Revenue                        | 26 864             | 6 801              | 25.3%                            | 6 801              | 25.3%  | 5 890              | 25.2%  | 15.5%                          |
| Service charges                          | 6 113              | 2 037              | 33.3%                            | 2 037              | 33.3%  | 1 785              | 27.0%  | 14.1%                          |
| Grants and subsidies                     | 713                | 185                | 26.0%                            | 185                | 26.0%  | 208                | 43.7%  | (11.2%)                        |
| Other own revenue                        |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Expenditure</b>             | <b>25 873</b>      | <b>6 477</b>       | <b>25.0%</b>                     | <b>6 477</b>       | <b>25.0%</b>                                 | <b>5 166</b>       | <b>23.1%</b>                                 | <b>25.4%</b>                   |
| Employee related costs                   | 16 251             | 3 847              | 23.7%                            | 3 847              | 23.7%  | 3 307              | 24.6%  | 16.3%                          |
| Provision for working capital            | 247                | 62                 | 25.0%                            | 62                 | 25.0%  | 37                 | 25.0%  | 48.6%                          |
| Repairs and maintenance                  | 1 164              | 362                | 31.1%                            | 362                | 31.1%  | 163                | 14.8%  | 121.7%                         |
| Bulk purchases                           | -                  | 33                 | -                                | 33                 | -  | -                  | -  | (100.0%)                       |
| Other expenditure                        | 8 211              | 2 173              | 26.5%                            | 2 173              | 26.5%  | 1 659              | 21.7%  | 31.0%                          |
| <b>Surplus/(Deficit)</b>                 | <b>7 817</b>       | <b>2 546</b>       |                                  | <b>2 546</b>       |  | <b>2 717</b>       |  |                                |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days  |              | 30 - 60 Days |             | 60 - 90 Days |             | Over 90 Days  |              | Total         |               |
|----------------------------|--------------|--------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|
|                            | Amount       | %            | Amount       | %           | Amount       | %           | Amount        | %            | Amount        | %             |
| <b>Debtor Age Analysis</b> |              |              |              |             |              |             |               |              |               |               |
| Water                      | 1 005        | 26.0%        | 280          | 7.2%        | 240          | 6.2%        | 2 345         | 60.6%        | 3 870         | 15.5%         |
| Electricity                | 1 861        | 67.5%        | 146          | 5.3%        | 68           | 2.5%        | 684           | 24.8%        | 2 759         | 11.0%         |
| Property Rates             | 1 935        | 15.8%        | 1 247        | 10.2%       | 544          | 4.4%        | 8 514         | 69.6%        | 12 239        | 48.9%         |
| Other                      | 642          | 10.4%        | 423          | 6.8%        | 278          | 4.5%        | 4 833         | 78.3%        | 6 175         | 24.7%         |
| <b>Total</b>               | <b>5 443</b> | <b>21.7%</b> | <b>2 096</b> | <b>8.4%</b> | <b>1 129</b> | <b>4.5%</b> | <b>16 375</b> | <b>65.4%</b> | <b>25 043</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

| R thousands                  | 0 - 30 Days   |               | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |          | Total         |               |
|------------------------------|---------------|---------------|--------------|----------|--------------|----------|--------------|----------|---------------|---------------|
|                              | Amount        | %             | Amount       | %        | Amount       | %        | Amount       | %        | Amount        | %             |
| <b>Creditor Age Analysis</b> |               |               |              |          |              |          |              |          |               |               |
| Bulk Electricity             | 15 887        | 100.0%        | -            | -        | -            | -        | -            | -        | 15 887        | 38.2%         |
| Bulk Water                   | 1 029         | 100.0%        | -            | -        | -            | -        | -            | -        | 1 029         | 2.5%          |
| PAYE deductions              | 1 483         | 100.0%        | -            | -        | -            | -        | -            | -        | 1 483         | 3.6%          |
| VAT (output less input)      | 1 406         | 100.0%        | -            | -        | -            | -        | -            | -        | 1 406         | 3.4%          |
| Pensions / Retirement        | 2 022         | 100.0%        | -            | -        | -            | -        | -            | -        | 2 022         | 4.9%          |
| Loan repayments              | 2 527         | 100.0%        | -            | -        | -            | -        | -            | -        | 2 527         | 6.1%          |
| Trade Creditors              | 15 076        | 100.0%        | -            | -        | -            | -        | -            | -        | 15 076        | 36.2%         |
| Auditor-General              | 116           | 100.0%        | -            | -        | -            | -        | -            | -        | 116           | 3%            |
| Other                        | 2 051         | 100.0%        | -            | -        | -            | -        | -            | -        | 2 051         | 4.9%          |
| <b>Total</b>                 | <b>41 598</b> | <b>100.0%</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>41 598</b> | <b>100.0%</b> |

**Contact Details**

|                   |            |              |
|-------------------|------------|--------------|
| Municipal Manager | W D Fouche | 013 249 7263 |
| Financial Manager | F J Naude  | 013 249 7108 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.



**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

|                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| R thousands                   |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus(Deficit)</b>       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| R thousands                                |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus(Deficit)</b>                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| R thousands                              |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus(Deficit)</b>                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days  |             | 30 - 60 Days |             | 60 - 90 Days |             | Over 90 Days  |              | Total         |               |
|----------------------------|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|
|                            | Amount       | %           | Amount       | %           | Amount       | %           | Amount        | %            | Amount        | %             |
| <b>Debtor Age Analysis</b> |              |             |              |             |              |             |               |              |               |               |
| Water                      | 1 579        | 9.1%        | 469          | 2.7%        | 392          | 2.3%        | 14 905        | 85.9%        | 17 345        | 31.4%         |
| Electricity                | 1 118        | 29.5%       | 264          | 7.0%        | 116          | 3.1%        | 2 289         | 60.4%        | 3 788         | 6.8%          |
| Property Rates             | 1 373        | 8.3%        | 810          | 4.9%        | 386          | 2.3%        | 13 907        | 84.4%        | 16 476        | 29.8%         |
| Other                      | 874          | 4.9%        | 321          | 1.8%        | 281          | 1.6%        | 16 237        | 91.7%        | 17 713        | 32.0%         |
| <b>Total</b>               | <b>4 944</b> | <b>8.9%</b> | <b>1 864</b> | <b>3.4%</b> | <b>1 174</b> | <b>2.1%</b> | <b>47 339</b> | <b>85.6%</b> | <b>55 321</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

| R thousands                  | 0 - 30 Days  |               | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |          | Total        |               |
|------------------------------|--------------|---------------|--------------|----------|--------------|----------|--------------|----------|--------------|---------------|
|                              | Amount       | %             | Amount       | %        | Amount       | %        | Amount       | %        | Amount       | %             |
| <b>Creditor Age Analysis</b> |              |               |              |          |              |          |              |          |              |               |
| Bulk Electricity             | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Bulk Water                   | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| PAYE deductions              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| VAT (output less input)      | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Pensions / Retirement        | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Loan repayments              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Trade Creditors              | 1 187        | 100.0%        | -            | -        | -            | -        | -            | -        | 1 187        | 100.0%        |
| Auditor-General              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Other                        | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| <b>Total</b>                 | <b>1 187</b> | <b>100.0%</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>1 187</b> | <b>100.0%</b> |

**Contact Details**

|                   |             |              |
|-------------------|-------------|--------------|
| Municipal Manager | O N Nkosi   | 013 253 1606 |
| Financial Manager | B L Mahangu | 013 253 1121 |

Source Local Government Database

- All figures in this report are unaudited.
- Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.



**Mpumalanga: Thembisile(MP315)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part1: Operating Revenue and Expenditure**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands                              |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue                        | 222 434            | -                  | -                                | -                  | -  | 33 415             | 23.0%  | (100.0%)                          |
| Property rates                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges                          | 3 000              | -                  | -                                | -                  | -  | 631                | 21.0%  | (100.0%)                          |
| Other own revenue                        | 219 434            | -                  | -                                | -                  | -  | 32 784             | 23.0%  | (100.0%)                          |
| <b>Operating Expenditure</b>             | <b>222 325</b>     | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                                     | <b>24 941</b>      | <b>17.2%</b>                                 | <b>(100.0%)</b>                   |
| Employee related costs                   | 43 204             | -                  | -                                | -                  | -  | 7 612              | 15.6%  | (100.0%)                          |
| Provision for working capital            | 8 151              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Repairs and maintenance                  | 3 376              | -                  | -                                | -                  | -  | 444                | 9.9%   | (100.0%)                          |
| Bulk purchases                           | 35 500             | -                  | -                                | -                  | -  | 4 211              | 14.0%  | (100.0%)                          |
| Other expenditure                        | 132 093            | -                  | -                                | -                  | -  | 12 675             | 20.9%  | (100.0%)                          |
| <b>Surplus/(Deficit)</b>                 | <b>109</b>         | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                                     | <b>8 474</b>       |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands                               |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance                         | 88 420             | -                  | -                                | -                  | -  | 10 303             | 10.2%  | (100.0%)                          |
| External loans                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internal contributions                    | -                  | -                  | -                                | -                  | -  | 1 069              | 2.3%   | (100.0%)                          |
| Grants and subsidies                      | -                  | -                  | -                                | -                  | -  | 9 234              | 16.8%  | (100.0%)                          |
| Other                                     | 88 420             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| <b>Capital Expenditure</b>                | <b>88 420</b>      | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                                     | <b>10 303</b>      | <b>10.2%</b>                                 | <b>(100.0%)</b>                   |
| Water                                     | -                  | -                  | -                                | -                  | -  | 4 877              | 35.1%  | (100.0%)                          |
| Electricity                               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing                                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Roads, pavements, bridges and storm water | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other                                     | 88 420             | -                  | -                                | -                  | -  | 5 426              | 6.8%   | (100.0%)                          |

**Total Capital and Operating Expenditure**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands                              |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Expenditure                    | 222 325            | -                  | -                                | -                  | -  | 24 941             | 17.2%  | (100.0%)                          |
| Capital Expenditure                      | 88 420             | -                  | -                                | -                  | -  | 10 303             | 10.2%  | (100.0%)                          |
| <b>Total</b>                             | <b>310 745</b>     | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                                     | <b>35 244</b>      | <b>14.3%</b>                                 | <b>(100.0%)</b>                   |

**Part 3: Cash Receipts and Payments**

|                                    | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands                        |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                   |
| Receipts                           | 165 331            | -                  | -                                | -                  | -  | 29 280             | 17.1%  | (100.0%)                          |
| External loans                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Grants and subsidies               | 165 331            | -                  | -                                | -                  | -  | 29 280             | 19.3%  | (100.0%)                          |
| Investments redeemed               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Statutory receipts (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other receipts                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| <b>Payments</b>                    | <b>222 325</b>     | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                                     | <b>24 941</b>      | <b>10.1%</b>                                 | <b>(100.0%)</b>                   |
| Salaries, wages and allowances     | 43 204             | -                  | -                                | -                  | -  | 7 612              | 15.6%  | (100.0%)                          |
| Cash and creditor payments         | 90 701             | -                  | -                                | -                  | -  | 7 026              | 7.3%   | (100.0%)                          |
| Capital payments                   | 88 420             | -                  | -                                | -                  | -  | 10 303             | 10.2%  | (100.0%)                          |
| Investments made                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| External loans repaid              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Statutory payments (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other payments                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

|                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands                   |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue             | 18 040             | -                  | -                                | -                  | -  | 1 937              | 4.9%   | (100.0%)                          |
| Service charges               | 600                | -                  | -                                | -                  | -  | 1 937              | 20.1%  | (100.0%)                          |
| Grants and subsidies          | 10 500             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other own revenue             | 7 140              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| <b>Operating Expenditure</b>  | <b>37 360</b>      | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                                     | <b>4 443</b>       | <b>12.3%</b>                                 | <b>(100.0%)</b>                   |
| Employee related costs        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Repairs and maintenance       | 1 300              | -                  | -                                | -                  | -  | 206                | 12.7%  | (100.0%)                          |
| Bulk purchases                | 30 500             | -                  | -                                | -                  | -  | 4 211              | 14.0%  | (100.0%)                          |
| Other expenditure             | 5 560              | -                  | -                                | -                  | -  | 26                 | .6%  | (100.0%)                          |
| <b>Surplus/(Deficit)</b>      | <b>(19 320)</b>    | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                                     | <b>(2 506)</b>     |  |                                   |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>  | 4 300              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 500                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure             | 3 800              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>      | <b>(4 300)</b>     | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | <b>-</b>           | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                                     | <b>-</b>           | <b>-</b>                                     | <b>-</b>                       |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | <b>-</b>           | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                                     | <b>-</b>           | <b>-</b>                                     | <b>-</b>                       |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days |          | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |          | Total    |          |
|----------------------------|-------------|----------|--------------|----------|--------------|----------|--------------|----------|----------|----------|
|                            | Amount      | %        | Amount       | %        | Amount       | %        | Amount       | %        | Amount   | %        |
| <b>Debtor Age Analysis</b> |             |          |              |          |              |          |              |          |          |          |
| Water                      | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Electricity                | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Property Rates             | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Other                      | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| <b>Total</b>               | <b>-</b>    | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b> | <b>-</b> |

**Part 6: Creditor Age Analysis**

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

**Contact Details**

|                   |              |              |
|-------------------|--------------|--------------|
| Municipal Manager | W K Mahlangu | 013 986 9115 |
| Financial Manager | J Lynch      | 013 986 9103 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.

**Mpumalanga: Dr J.S. Moroka(MP316)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part1: Operating Revenue and Expenditure**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                       |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue                        | 199 931            | 59 277             | 29.6%                            | 59 277             | 29.6%  | 45 951             | 29.2%  | 29.0%                             |
| Property rates                           | 1 400              | 204                | 14.5%                            | 204                | 14.5%  | 285                | 475.5%                                       | (28.6%)                           |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other own revenue                        | 198 531            | 59 074             | 29.8%                            | 59 074             | 29.8%  | 45 665             | 29.0%  | 29.4%                             |
| <b>Operating Expenditure</b>             | <b>197 668</b>     | <b>21 847</b>      | <b>11.1%</b>                     | <b>21 847</b>      | <b>11.1%</b>                                 | <b>18 017</b>      | <b>11.5%</b>                                 | <b>21.3%</b>                      |
| Employee related costs                   | 56 789             | 7 591              | 13.4%                            | 7 591              | 13.4%  | 7 600              | 14.5%  | (1.1%)                            |
| Provision for working capital            | 8 300              | -                  | -                                | -                  | -  | 9 533              | 40.3%  | (100.0%)                          |
| Repairs and maintenance                  | 34 373             | 1 655              | 4.8%                             | 1 655              | 4.8%   | 330                | 1.5%   | 401.3%                            |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other expenditure                        | 98 206             | 12 600             | 12.8%                            | 12 600             | 12.8%  | 554                | 9%   | 2 174.1%                          |
| <b>Surplus/(Deficit)</b>                 | <b>2 263</b>       | <b>37 430</b>      |                                  | <b>37 430</b>      |  | <b>27 934</b>      |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                        |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance                         | 128 007            | 13 719             | 10.7%                            | 13 719             | 10.7%  | 1 504              | 2.7%   | 812.4%                            |
| External loans                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internal contributions                    | 53 365             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Grants and subsidies                      | 74 642             | 3 278              | 4.4%                             | 3 278              | 4.4%   | 25                 | .1%  | 12 846.0%                         |
| Other                                     | -                  | 10 441             | -                                | 10 441             | -  | 1 478              | 10.2%  | 606.3%                            |
| <b>Capital Expenditure</b>                | <b>128 007</b>     | <b>13 719</b>      | <b>10.7%</b>                     | <b>13 719</b>      | <b>10.7%</b>                                 | <b>1 504</b>       | <b>2.7%</b>                                  | <b>812.4%</b>                     |
| Water                                     | 35 365             | 6 131              | 17.3%                            | 6 131              | 17.3%  | 818                | 5.0%   | 649.7%                            |
| Electricity                               | 8 408              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing                                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Roads, pavements, bridges and storm water | 45 911             | 3 536              | 7.7%                             | 3 536              | 7.7%   | 439                | 4.4%   | 704.5%                            |
| Other                                     | 38 322             | 4 052              | 10.6%                            | 4 052              | 10.6%  | 246                | 9%   | 1 544.4%                          |

**Total Capital and Operating Expenditure**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                       |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Expenditure                    | 197 668            | 21 847             | 11.1%                            | 21 847             | 11.1%  | 18 017             | 11.5%  | 21.3%                             |
| Capital Expenditure                      | 128 007            | 13 719             | 10.7%                            | 13 719             | 10.7%  | 1 504              | 2.7%   | 812.4%                            |
| <b>Total</b>                             | <b>325 675</b>     | <b>35 565</b>      | <b>10.9%</b>                     | <b>35 565</b>      | <b>10.9%</b>                                 | <b>19 521</b>      | <b>9.2%</b>                                  | <b>82.2%</b>                      |

**Part 3: Cash Receipts and Payments**

|                                    | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                 |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                   |
| Receipts                           | 199 931            | 59 277             | 29.6%                            | 59 277             | 29.6%  | 67 608             | 31.9%  | (12.3%)                           |
| External loans                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Grants and subsidies               | 107 881            | 4 885              | 4.5%                             | 4 885              | 4.5%   | 52 420             | 123.8%                                       | (90.1%)                           |
| Investments redeemed               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Statutory receipts (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other receipts                     | 92 050             | 54 392             | 59.1%                            | 54 392             | 59.1%  | 15 189             | 8.9%   | 258.1%                            |
| Payments                           | 197 668            | 21 847             | 11.1%                            | 21 847             | 11.1%  | 17 379             | 8.1%   | 25.3%                             |
| Salaries, wages and allowances     | 56 789             | 7 591              | 13.4%                            | 7 591              | 13.4%  | 6 981              | 13.3%  | 8.7%                              |
| Cash and creditor payments         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Capital payments                   | 26 250             | 136                | .5%                              | 136                | .5%  | -                  | -  | (100.0%)                          |
| Investments made                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| External loans repaid              | 220                | 26                 | 11.9%                            | 26                 | 11.9%  | 29                 | 14.5%  | (9.6%)                            |
| Statutory payments (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other payments                     | 114 409            | 14 093             | 12.3%                            | 14 093             | 12.3%  | 10 369             | 9.9%   | 35.9%                             |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

|                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>            |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue             | 18 554             | 14 927             | 80.5%                            | 14 927             | 80.5%  | 17 589             | 33.7%  | (15.1%)                           |
| Service charges               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Grants and subsidies          | 10 950             | 13 607             | 124.3%                           | 13 607             | 124.3%                                       | 11 143             | 25.2%  | 22.1%                             |
| Other own revenue             | 7 604              | 1 320              | 17.4%                            | 1 320              | 17.4%  | 6 446              | 80.2%  | (79.5%)                           |
| <b>Operating Expenditure</b>  | <b>41 960</b>      | <b>5 870</b>       | <b>14.0%</b>                     | <b>5 870</b>       | <b>14.0%</b>                                 | <b>3 350</b>       | <b>6.6%</b>                                  | <b>75.2%</b>                      |
| Employee related costs        | 3 391              | 684                | 20.2%                            | 684                | 20.2%  | 428                | 8.7%   | 59.6%                             |
| Provision for working capital | 2 500              | -                  | -                                | -                  | -  | 2 828              | 419.0%                                       | (100.0%)                          |
| Repairs and maintenance       | 7 390              | 454                | 6.1%                             | 454                | 6.1%   | 93                 | 1.0%   | 386.4%                            |
| Bulk purchases                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other expenditure             | 28 678             | 4 732              | 16.5%                            | 4 732              | 16.5%  | -                  | -  | (100.0%)                          |
| <b>Surplus/(Deficit)</b>      | <b>(23 406)</b>    | <b>9 057</b>       |                                  | <b>9 057</b>       |  | <b>14 239</b>      |  |                                   |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

|                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| R thousands                   |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| R thousands                                |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| R thousands                              |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days  |             | 30 - 60 Days |             | 60 - 90 Days |             | Over 90 Days  |              | Total         |               |
|----------------------------|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|
|                            | Amount       | %           | Amount       | %           | Amount       | %           | Amount        | %            | Amount        | %             |
| <b>Debtor Age Analysis</b> |              |             |              |             |              |             |               |              |               |               |
| Water                      | 900          | 6.1%        | 352          | 2.3%        | 397          | 2.6%        | 13 379        | 88.9%        | 15 048        | 29.2%         |
| Electricity                | -            | -           | -            | -           | -            | -           | -             | -            | -             | -             |
| Property Rates             | -            | -           | -            | -           | -            | -           | -             | -            | -             | -             |
| Other                      | 1 505        | 4.1%        | 770          | 2.1%        | 518          | 1.4%        | 33 663        | 92.3%        | 36 457        | 70.8%         |
| <b>Total</b>               | <b>2 425</b> | <b>4.7%</b> | <b>1 122</b> | <b>2.2%</b> | <b>915</b>   | <b>1.8%</b> | <b>47 042</b> | <b>91.3%</b> | <b>51 505</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

| R thousands                  | 0 - 30 Days |               | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |          | Total      |               |
|------------------------------|-------------|---------------|--------------|----------|--------------|----------|--------------|----------|------------|---------------|
|                              | Amount      | %             | Amount       | %        | Amount       | %        | Amount       | %        | Amount     | %             |
| <b>Creditor Age Analysis</b> |             |               |              |          |              |          |              |          |            |               |
| Bulk Electricity             | -           | -             | -            | -        | -            | -        | -            | -        | -          | -             |
| Bulk Water                   | -           | -             | -            | -        | -            | -        | -            | -        | -          | -             |
| PAYE deductions              | -           | -             | -            | -        | -            | -        | -            | -        | -          | -             |
| VAT (output less input)      | -           | -             | -            | -        | -            | -        | -            | -        | -          | -             |
| Pensions / Retirement        | -           | -             | -            | -        | -            | -        | -            | -        | -          | -             |
| Loan repayments              | -           | -             | -            | -        | -            | -        | -            | -        | -          | -             |
| Trade Creditors              | 25          | 100.0%        | -            | -        | -            | -        | -            | -        | 25         | 6.0%          |
| Auditor-General              | -           | -             | -            | -        | -            | -        | -            | -        | -          | -             |
| Other                        | 391         | 100.0%        | -            | -        | -            | -        | -            | -        | 391        | 94.0%         |
| <b>Total</b>                 | <b>416</b>  | <b>100.0%</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>416</b> | <b>100.0%</b> |

**Contact Details**

|                   |               |              |
|-------------------|---------------|--------------|
| Municipal Manager | M M Mathebela | 013 973 1270 |
| Financial Manager | M S Monageng  | 013 973 1101 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.



**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days  |              | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |              | Total         |               |
|----------------------------|--------------|--------------|--------------|----------|--------------|----------|--------------|--------------|---------------|---------------|
|                            | Amount       | %            | Amount       | %        | Amount       | %        | Amount       | %            | Amount        | %             |
| <b>Debtor Age Analysis</b> |              |              |              |          |              |          |              |              |               |               |
| Water                      | -            | -            | -            | -        | -            | -        | -            | -            | -             | -             |
| Electricity                | -            | -            | -            | -        | -            | -        | -            | -            | -             | -             |
| Property Rates             | -            | -            | -            | -        | -            | -        | -            | -            | -             | -             |
| Other                      | 2 810        | 24.8%        | 4            | -        | 4            | -        | 8 524        | 75.2%        | 11 341        | 100.0%        |
| <b>Total</b>               | <b>2 810</b> | <b>24.8%</b> | <b>4</b>     | <b>-</b> | <b>4</b>     | <b>-</b> | <b>8 524</b> | <b>75.2%</b> | <b>11 341</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

| R thousands                  | 0 - 30 Days  |               | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |          | Total        |               |
|------------------------------|--------------|---------------|--------------|----------|--------------|----------|--------------|----------|--------------|---------------|
|                              | Amount       | %             | Amount       | %        | Amount       | %        | Amount       | %        | Amount       | %             |
| <b>Creditor Age Analysis</b> |              |               |              |          |              |          |              |          |              |               |
| Bulk Electricity             | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Bulk Water                   | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| PAYE deductions              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| VAT (output less input)      | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Pensions / Retirement        | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Loan repayments              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Trade Creditors              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Auditor-General              | -            | -             | -            | -        | -            | -        | -            | -        | -            | -             |
| Other                        | 6 048        | 100.0%        | -            | -        | -            | -        | -            | -        | 6 048        | 100.0%        |
| <b>Total</b>                 | <b>6 048</b> | <b>100.0%</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>6 048</b> | <b>100.0%</b> |

**Contact Details**

|                   |            |              |
|-------------------|------------|--------------|
| Municipal Manager | T C Makola | 013 249 2007 |
| Financial Manager | H M Lala   | 013 249 2015 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.

**Mpumalanga: Thaba Chweu(MP321)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part 1: Operating Revenue and Expenditure**

|  | 2008/09                         |                       |  |                       |   | 2007/08               |   | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands                              |                                 |                       |  |                       |   |                       |   |                                   |
| <b>Operating Revenue and Expenditure</b> |                                 |                       |  |                       |   |                       |   |                                   |
| Operating Revenue                        | 236 177                         | 26 926                | 11.4%                                  | 26 926                | 11.4%   | 32 022                | 20.3%   | (15.9%)                           |
| Property rates                           | 27 754                          | 3 710                 | 13.4%                                  | 3 710                 | 13.4%   | 3 570                 | 23.1%   | 3.9%                              |
| Service charges                          | 88 167                          | 9 451                 | 10.7%                                  | 9 451                 | 10.7%   | 18 094                | 22.4%   | (47.8%)                           |
| Other own revenue                        | 120 257                         | 13 765                | 11.4%                                  | 13 765                | 11.4%   | 10 358                | 16.9%   | 32.9%                             |
| <b>Operating Expenditure</b>             | <b>234 390</b>                  | <b>18 970</b>         | <b>8.1%</b>                            | <b>18 970</b>         | <b>8.1%</b>   | <b>30 926</b>         | <b>19.6%</b>  | <b>(38.7%)</b>                    |
| Employee related costs                   | 72 230                          | 4 862                 | 6.7%                                   | 4 862                 | 6.7%  | 13 765                | 25.3%   | (64.7%)                           |
| Provision for working capital            | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Repairs and maintenance                  | 13 660                          | 890                   | 6.5%                                   | 890                   | 6.5%  | 1 940                 | 24.9%   | (54.1%)                           |
| Bulk purchases                           | 37 738                          | 3 279                 | 8.3%                                   | 3 279                 | 8.3%  | 7 077                 | 22.5%   | (53.7%)                           |
| Other expenditure                        | 110 762                         | 9 939                 | 9.0%                                   | 9 939                 | 9.0%  | 8 144                 | 12.8%   | 22.0%                             |
| <b>Surplus/(Deficit)</b>                 | <b>1 787</b>                    | <b>7 956</b>          |  | <b>7 956</b>          |   | <b>1 096</b>          |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2008/09                         |                       |  |                       |   | 2007/08               |   | Q1 of 2007/08<br>to Q1 of 2008/09 |
|---|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands                               |                                 |                       |  |                       |   |                       |   |                                   |
| <b>Capital Revenue and Expenditure</b>    |                                 |                       |  |                       |   |                       |   |                                   |
| Source of Finance                         | 30 573                          | 5 873                 | 19.2%                                  | 5 873                 | 19.2%   | 848                   | .6%   | 592.6%                            |
| External loans                            | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internal contributions                    | -                               | 5 873                 | -                                      | 5 873                 | -   | 545                   | 1.7%  | 977.9%                            |
| Grants and subsidies                      | -                               | -                     | -                                      | -                     | -   | 303                   | .5%   | (100.0%)                          |
| Other                                     | 30 573                          | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| <b>Capital Expenditure</b>                | <b>30 573</b>                   | <b>5 873</b>          | <b>19.2%</b>                           | <b>5 873</b>          | <b>19.2%</b>  | <b>848</b>            | <b>.6%</b>  | <b>592.6%</b>                     |
| Water                                     | 1 200                           | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Electricity                               | 3 200                           | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing                                   | 2 000                           | -                     | -                                      | -                     | -   | 86                    | .2%   | (100.0%)                          |
| Roads, pavements, bridges and storm water | 380                             | 107                   | 28.2%                                  | 107                   | 28.2%   | -                     | -   | (100.0%)                          |
| Other                                     | 23 793                          | 5 765                 | 24.2%                                  | 5 765                 | 24.2%   | 762                   | 2.8%  | 657.0%                            |

**Total Capital and Operating Expenditure**

|  | 2008/09                         |                       |  |                       |   | 2007/08               |   | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands                              |                                 |                       |  |                       |   |                       |   |                                   |
| <b>Capital and Operating Expenditure</b> |                                 |                       |  |                       |   |                       |   |                                   |
| Operating Expenditure                    | 234 390                         | 18 970                | 8.1%                                   | 18 970                | 8.1%  | 30 926                | 19.6%   | (38.7%)                           |
| Capital Expenditure                      | 30 573                          | 5 873                 | 19.2%                                  | 5 873                 | 19.2%   | 848                   | .6%   | 592.6%                            |
| <b>Total</b>                             | <b>264 963</b>                  | <b>24 842</b>         | <b>9.4%</b>                            | <b>24 842</b>         | <b>9.4%</b>   | <b>31 773</b>         | <b>10.4%</b>  | <b>(21.8%)</b>                    |

**Part 3: Cash Receipts and Payments**

|                                    | 2008/09                         |                       |  |                       |   | 2007/08               |   | Q1 of 2007/08<br>to Q1 of 2008/09 |
|------------------------------------|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|                                    | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|                                    |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands                        |                                 |                       |  |                       |   |                       |   |                                   |
| <b>Cash Receipts and Payments</b>  |                                 |                       |  |                       |   |                       |   |                                   |
| Receipts                           | 236 177                         | 23 397                | 9.9%                                   | 23 397                | 9.9%  | 32 163                | 20.4%   | (27.3%)                           |
| External loans                     | -                               | -                     | -                                      | -                     | -   | 3                     | -   | (100.0%)                          |
| Grants and subsidies               | 37 002                          | 11 968                | 32.3%                                  | 11 968                | 32.3%   | 139                   | .7%   | 8 539.1%                          |
| Investments redeemed               | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Statutory receipts (including VAT) | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other receipts                     | 199 175                         | 11 429                | 5.7%                                   | 11 429                | 5.7%  | 32 022                | 23.4%   | (64.3%)                           |
| <b>Payments</b>                    | <b>230 890</b>                  | <b>13 777</b>         | <b>6.0%</b>                            | <b>13 777</b>         | <b>6.0%</b>   | <b>27 786</b>         | <b>17.6%</b>  | <b>(50.4%)</b>                    |
| Salaries, wages and allowances     | 72 230                          | 3 028                 | 4.2%                                   | 3 028                 | 4.2%  | 13 765                | 25.3%   | (78.0%)                           |
| Cash and creditor payments         | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Capital payments                   | 30 573                          | -                     | -                                      | -                     | -   | 785                   | -   | (100.0%)                          |
| Investments made                   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| External loans repaid              | 10 277                          | -                     | -                                      | -                     | -   | 1 116                 | -   | (100.0%)                          |
| Statutory payments (including VAT) | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other payments                     | 117 810                         | 10 749                | 9.1%                                   | 10 749                | 9.1%  | 12 120                | 25.1%   | (11.3%)                           |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

|                               | 2008/09                         |                       |  |                       |   | 2007/08               |   | Q1 of 2007/08<br>to Q1 of 2008/09 |
|-------------------------------|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|                               | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|                               |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands                   |                                 |                       |  |                       |   |                       |   |                                   |
| <b>Water</b>                  |                                 |                       |  |                       |   |                       |   |                                   |
| Operating Revenue             | 22 914                          | 2 485                 | 10.8%                                  | 2 485                 | 10.8%   | 10 943                | 86.7%   | (77.3%)                           |
| Service charges               | 22 049                          | 2 485                 | 11.3%                                  | 2 485                 | 11.3%   | 4 785                 | 41.0%   | (48.1%)                           |
| Grants and subsidies          | 865                             | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other own revenue             | -                               | -                     | -                                      | -                     | -   | 6 158                 | -   | (100.0%)                          |
| <b>Operating Expenditure</b>  | <b>8 642</b>                    | <b>449</b>            | <b>5.2%</b>                            | <b>449</b>            | <b>5.2%</b>   | <b>1 146</b>          | <b>25.8%</b>  | <b>(60.8%)</b>                    |
| Employee related costs        | 4 039                           | 340                   | 8.4%                                   | 340                   | 8.4%  | 873                   | 29.9%   | (61.1%)                           |
| Provision for working capital | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Repairs and maintenance       | 2 290                           | 22                    | 1.0%                                   | 22                    | 1.0%  | 202                   | 18.3%   | (88.9%)                           |
| Bulk purchases                | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other expenditure             | 2 313                           | 87                    | 3.8%                                   | 87                    | 3.8%  | 72                    | 17.4%   | 22.1%                             |
| <b>Surplus/(Deficit)</b>      | <b>14 272</b>                   | <b>2 036</b>          |  | <b>2 036</b>          |   | <b>9 797</b>          |   |                                   |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | 47 223             | 4 449              | 9.4%                             | 4 449              | 9.4%   | 40 577             | 63.8%  | (89.0%)                        |
| Service charges               | 47 223             | 4 449              | 9.4%                             | 4 449              | 9.4%   | 34 097             | 61.9%  | (87.0%)                        |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | -                  | -                  | -                                | -                  | -  | 6 480              | -  | (100.0%)                       |
| <b>Operating Expenditure</b>  | 46 367             | 3 974              | 8.6%                             | 3 974              | 8.6%   | 8 921              | 24.3%  | (55.5%)                        |
| Employee related costs        | 3 390              | 220                | 6.5%                             | 220                | 6.5%   | 649                | 27.0%  | (66.2%)                        |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 2 578              | 286                | 11.1%                            | 286                | 11.1%  | 765                | 36.1%  | (62.6%)                        |
| Bulk purchases                | 37 738             | 3 279              | 8.7%                             | 3 279              | 8.7%   | 7 077              | 22.5%  | (53.7%)                        |
| Other expenditure             | 2 661              | 188                | 7.1%                             | 188                | 7.1%   | 430                | 62.5%  | (54.2%)                        |
| <b>Surplus/(Deficit)</b>      | <b>856</b>         | <b>475</b>         |                                  | <b>475</b>         |  | <b>31 656</b>      |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | <b>-</b>           | <b>-</b>           |                                  | <b>-</b>           |  | <b>-</b>           |  |                                |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | <b>-</b>           | <b>-</b>           |                                  | <b>-</b>           |  | <b>-</b>           |  |                                |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days |          | 30 - 60 Days |          | 60 - 90 Days |          | Over 90 Days |          | Total    |          |
|----------------------------|-------------|----------|--------------|----------|--------------|----------|--------------|----------|----------|----------|
|                            | Amount      | %        | Amount       | %        | Amount       | %        | Amount       | %        | Amount   | %        |
| <b>Debtor Age Analysis</b> |             |          |              |          |              |          |              |          |          |          |
| Water                      | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Electricity                | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Property Rates             | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| Other                      | -           | -        | -            | -        | -            | -        | -            | -        | -        | -        |
| <b>Total</b>               | <b>-</b>    | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>-</b> | <b>-</b> | <b>-</b> |

**Part 6: Creditor Age Analysis**

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

**Contact Details**

|                   |              |              |
|-------------------|--------------|--------------|
| Municipal Manager | I Moshoadiba | 013 235 7108 |
| Financial Manager | P Mpele      | 013 235 7072 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.



**Mpumalanga: Mbombela(MP322)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part 1: Operating Revenue and Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | 717 273            | 210 526            | 29.4%                            | 210 526            | 29.4%  | 129 927            | 22.4%  | 62.0%                          |
| Property rates                           | 159 907            | 37 893             | 23.7%                            | 37 893             | 23.7%  | 24 386             | 19.8%  | 55.4%                          |
| Service charges                          | 268 223            | 66 048             | 24.6%                            | 66 048             | 24.6%  | 38 951             | 19.0%  | 69.6%                          |
| Other own revenue                        | 289 143            | 106 584            | 36.9%                            | 106 584            | 36.9%  | 66 590             | 26.4%  | 60.1%                          |
| <b>Operating Expenditure</b>             | 727 478            | 161 156            | 22.2%                            | 161 156            | 22.2%  | 109 907            | 18.9%  | 46.6%                          |
| Employee related costs                   | 238 618            | 50 661             | 21.2%                            | 50 661             | 21.2%  | 35 532             | 19.2%  | 42.6%                          |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | 78 115             | 15 924             | 20.4%                            | 15 924             | 20.4%  | 9 372              | 16.3%  | 69.9%                          |
| Bulk purchases                           | 120 081            | 33 835             | 31.5%                            | 33 835             | 31.5%  | 26 167             | 27.0%  | 41.3%                          |
| Other expenditure                        | 290 664            | 56 736             | 19.5%                            | 56 736             | 19.5%  | 38 236             | 18.3%  | 48.4%                          |
| <b>Surplus/(Deficit)</b>                 | <b>(10 205)</b>    | <b>49 370</b>      |                                  | <b>49 370</b>      |  | <b>20 020</b>      |  |                                |

**Part 2: Capital Revenue and Expenditure**

| R thousands                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Source of Finance</b>                  | -                  | 97 129             | -                                | 97 129             | -  | 78 020             | 6.3%   | 24.5%                          |
| External loans                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Internal contributions                    | -                  | 2 464              | -                                | 2 464              | -  | 3 105              | 7.5%   | (20.6%)                        |
| Grants and subsidies                      | -                  | 94 665             | -                                | 94 665             | -  | 74 915             | 6.2%   | 26.4%                          |
| Other                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Capital Expenditure</b>                | 1 276 251          | 97 129             | 7.6%                             | 97 129             | 7.6%   | 78 020             | 6.3%   | 24.5%                          |
| Water                                     | 136 462            | 12 434             | 9.1%                             | 12 434             | 9.1%   | 18 959             | 16.8%  | (34.4%)                        |
| Electricity                               | 67 441             | 999                | 1.5%                             | 999                | 1.5%   | 2 393              | 3.6%   | (58.3%)                        |
| Housing                                   | 2 246              | -                  | -                                | -                  | -  | 378                | 16.8%  | (100.0%)                       |
| Roads, pavements, bridges and storm water | 77 233             | 8 839              | 11.4%                            | 8 839              | 11.4%  | 8 072              | 11.2%  | 9.5%                           |
| Other                                     | 992 869            | 74 857             | 7.5%                             | 74 857             | 7.5%   | 48 219             | 4.9%   | 55.2%                          |

**Total Capital and Operating Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Expenditure                    | 727 478            | 161 156            | 22.2%                            | 161 156            | 22.2%  | 109 907            | 18.9%  | 46.6%                          |
| Capital Expenditure                      | 1 276 251          | 97 129             | 7.6%                             | 97 129             | 7.6%   | 78 020             | 6.3%   | 24.5%                          |
| <b>Total</b>                             | <b>2 003 728</b>   | <b>258 285</b>     | <b>12.9%</b>                     | <b>258 285</b>     | <b>12.9%</b>                                 | <b>187 927</b>     | <b>10.3%</b>                                 | <b>37.4%</b>                   |

**Part 3: Cash Receipts and Payments**

| R thousands                        | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Receipts</b>                    | 768 481            | 204 925            | 26.7%                            | 204 925            | 26.7%  | 110 615            | 16.2%  | 85.3%                          |
| External loans                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies               | 186 301            | 60 048             | 32.2%                            | 60 048             | 32.2%  | 40 829             | 58.7%  | 47.1%                          |
| Investments redeemed               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Statutory receipts (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other receipts                     | 582 181            | 144 877            | 24.9%                            | 144 877            | 24.9%  | 69 786             | 13.7%  | 107.6%                         |
| <b>Payments</b>                    | 727 577            | 243 477            | 33.5%                            | 243 477            | 33.5%  | 108 680            | 15.6%  | 124.0%                         |
| Salaries, wages and allowances     | 262 561            | 53 538             | 20.4%                            | 53 538             | 20.4%  | 45 735             | 25.7%  | 17.1%                          |
| Cash and creditor payments         | 465 016            | 88 763             | 19.1%                            | 88 763             | 19.1%  | 62 945             | 21.7%  | 41.0%                          |
| Capital payments                   | -                  | 101 176            | -                                | 101 176            | -  | -                  | -  | (100.0%)                       |
| Investments made                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| External loans repaid              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Statutory payments (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other payments                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | 57 292             | 18 015             | 31.4%                            | 18 015             | 31.4%  | 16 252             | 28.3%  | 10.8%                          |
| Service charges               | 18 226             | 4 712              | 25.9%                            | 4 712              | 25.9%  | 2 852              | 19.6%  | 45.2%                          |
| Grants and subsidies          | 29 605             | 11 280             | 38.1%                            | 11 280             | 38.1%  | 13 361             | 1 113.4%                                     | (15.6%)                        |
| Other own revenue             | 9 459              | 2 023              | 21.4%                            | 2 023              | 21.4%  | 39                 | .1%  | 5 095.3%                       |
| <b>Operating Expenditure</b>  | 84 466             | 13 762             | 16.3%                            | 13 762             | 16.3%  | 9 119              | 12.7%  | 50.9%                          |
| Employee related costs        | 13 729             | 2 610              | 19.0%                            | 2 610              | 19.0%  | 1 862              | 19.0%  | 40.2%                          |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 12 986             | 2 277              | 17.5%                            | 2 277              | 17.5%  | 1 303              | 12.9%  | 74.7%                          |
| Bulk purchases                | 7 241              | 133                | 1.8%                             | 133                | 1.8%   | 324                | 5.0%   | (58.9%)                        |
| Other expenditure             | 50 510             | 8 741              | 17.3%                            | 8 741              | 17.3%  | 5 630              | 13.4%  | 55.3%                          |
| <b>Surplus/(Deficit)</b>      | <b>(27 174)</b>    | <b>4 253</b>       |                                  | <b>4 253</b>       |  | <b>7 133</b>       |  |                                |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            | <b>202 656</b>     | <b>49 479</b>      | <b>24.4%</b>                     | <b>49 479</b>      | <b>24.4%</b>                                 | <b>28 985</b>      | <b>17.3%</b>                                 | <b>70.7%</b>                   |
| Operating Revenue             | 199 078            | 48 538             | 24.4%                            | 48 538             | 24.4%  | 28 341             | 19.0%  | 71.3%                          |
| Service charges               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies          | 3 578              | 942                | 26.3%                            | 942                | 26.3%  | 645                | 3.5%   | 46.1%                          |
| Other own revenue             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>  | <b>63 484</b>      | <b>11 619</b>      | <b>18.3%</b>                     | <b>11 619</b>      | <b>18.3%</b>                                 | <b>5 458</b>       | <b>3.7%</b>                                  | <b>112.9%</b>                  |
| Employee related costs        | 15 581             | 3 421              | 22.0%                            | 3 421              | 22.0%  | 2 029              | 14.4%  | 68.6%                          |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 15 198             | 3 253              | 21.4%                            | 3 253              | 21.4%  | 1 240              | 9.5%   | 162.4%                         |
| Bulk purchases                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure             | 32 705             | 4 946              | 15.1%                            | 4 946              | 15.1%  | 2 190              | 10.0%  | 125.8%                         |
| <b>Surplus/(Deficit)</b>      | <b>139 172</b>     | <b>37 860</b>      |                                  | <b>37 860</b>      |  | <b>23 527</b>      |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> | <b>12 427</b>      | <b>3 387</b>       | <b>27.3%</b>                     | <b>3 387</b>       | <b>27.3%</b>                                 | <b>1 985</b>       | <b>20.5%</b>                                 | <b>70.6%</b>                   |
| Operating Revenue                          | 12 427             | 3 387              | 27.3%                            | 3 387              | 27.3%  | 1 985              | 20.5%  | 70.6%                          |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | <b>18 552</b>      | <b>3 567</b>       | <b>19.2%</b>                     | <b>3 567</b>       | <b>19.2%</b>                                 | <b>2 374</b>       | <b>14.2%</b>                                 | <b>50.2%</b>                   |
| Employee related costs                     | 5 045              | 910                | 18.0%                            | 910                | 18.0%  | 646                | 12.8%  | 40.9%                          |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | 1 829              | 332                | 18.1%                            | 332                | 18.1%  | 127                | 9.9%   | 162.2%                         |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | 11 678             | 2 325              | 19.9%                            | 2 325              | 19.9%  | 1 602              | 19.2%  | 45.1%                          |
| <b>Surplus/(Deficit)</b>                   | <b>(6 125)</b>     | <b>(180)</b>       |                                  | <b>(180)</b>       |  | <b>(389)</b>       |  |                                |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> | <b>38 714</b>      | <b>9 471</b>       | <b>24.5%</b>                     | <b>9 471</b>       | <b>24.5%</b>                                 | <b>5 811</b>       | <b>18.4%</b>                                 | <b>63.0%</b>                   |
| Operating Revenue                        | 38 490             | 9 412              | 24.5%                            | 9 412              | 24.5%  | 5 773              | 18.4%  | 63.0%                          |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | 224                | 60                 | 26.7%                            | 60                 | 26.7%  | 38                 | 19.6%  | 58.8%                          |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | <b>50 670</b>      | <b>10 920</b>      | <b>21.6%</b>                     | <b>10 920</b>      | <b>21.6%</b>                                 | <b>7 321</b>       | <b>19.4%</b>                                 | <b>49.2%</b>                   |
| Employee related costs                   | 18 747             | 4 894              | 26.1%                            | 4 894              | 26.1%  | 2 824              | 21.4%  | 73.3%                          |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | 9 951              | 1 521              | 15.3%                            | 1 521              | 15.3%  | 1 400              | 29.3%  | 8.7%                           |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | 21 971             | 4 505              | 20.5%                            | 4 505              | 20.5%  | 3 098              | 24.2%  | 45.4%                          |
| <b>Surplus/(Deficit)</b>                 | <b>(11 956)</b>    | <b>(1 449)</b>     |                                  | <b>(1 449)</b>     |  | <b>(1 510)</b>     |  |                                |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days   |              | 30 - 60 Days |           | 60 - 90 Days  |             | Over 90 Days   |              | Total          |               |
|----------------------------|---------------|--------------|--------------|-----------|---------------|-------------|----------------|--------------|----------------|---------------|
|                            | Amount        | %            | Amount       | %         | Amount        | %           | Amount         | %            | Amount         | %             |
| <b>Debtor Age Analysis</b> |               |              |              |           |               |             |                |              |                |               |
| Water                      | 4 105         | 9.4%         | 25           | 1%        | 3 118         | 7.2%        | 36 206         | 83.3%        | 43 453         | 16.3%         |
| Electricity                | 15 471        | 55.8%        | 1 277        | 4.6%      | 3 384         | 12.2%       | 7 601          | 27.4%        | 27 733         | 10.4%         |
| Property Rates             | 12 048        | 18.1%        | 244          | 4%        | 4 915         | 7.4%        | 49 388         | 74.2%        | 66 595         | 25.0%         |
| Other                      | 5 733         | 4.5%         | 553          | 4%        | 3 874         | 3.0%        | 118 456        | 92.1%        | 128 617        | 48.3%         |
| <b>Total</b>               | <b>37 357</b> | <b>14.0%</b> | <b>2 099</b> | <b>8%</b> | <b>15 291</b> | <b>5.7%</b> | <b>211 651</b> | <b>79.4%</b> | <b>266 398</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

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

**Contact Details**

|                   |             |              |
|-------------------|-------------|--------------|
| Municipal Manager | J T Dladla  | 013 759 2000 |
| Financial Manager | N T Mthembu | 013 759 2013 |

Source Local Government Database

- All figures in this report are unaudited.
- Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.

**Mpumalanga: Umjindi(MP323)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part 1: Operating Revenue and Expenditure**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                       |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue                        | 117 724            | 26 241             | 22.3%                            | 26 241             | 22.3%  | 24 300             | 27.5%  | 8.0%                              |
| Property rates                           | 11 556             | 2 913              | 25.2%                            | 2 913              | 25.2%  | 2 716              | 25.3%  | 7.3%                              |
| Service charges                          | 57 996             | 13 119             | 22.6%                            | 13 119             | 22.6%  | 13 049             | 26.1%  | 5%                                |
| Other own revenue                        | 48 172             | 10 208             | 21.2%                            | 10 208             | 21.2%  | 8 536              | 30.8%  | 19.6%                             |
| <b>Operating Expenditure</b>             | <b>116 444</b>     | <b>27 832</b>      | <b>23.9%</b>                     | <b>27 832</b>      | <b>23.9%</b>                                 | <b>21 341</b>      | <b>24.1%</b>                                 | <b>30.4%</b>                      |
| Employee related costs                   | 47 859             | 11 204             | 23.4%                            | 11 204             | 23.4%  | 10 058             | 23.7%  | 11.4%                             |
| Provision for working capital            | 3 500              | 876                | 25.0%                            | 876                | 25.0%  | 750                | 25.0%  | 16.8%                             |
| Repairs and maintenance                  | 9 113              | 1 553              | 17.0%                            | 1 553              | 17.0%  | 1 775              | 19.5%  | (12.5%)                           |
| Bulk purchases                           | 15 861             | 5 153              | 32.5%                            | 5 153              | 32.5%  | -                  | -  | (100.0%)                          |
| Other expenditure                        | 40 111             | 9 046              | 22.6%                            | 9 046              | 22.6%  | 8 758              | 43.8%  | 3.3%                              |
| <b>Surplus/(Deficit)</b>                 | <b>1 280</b>       | <b>(1 591)</b>     |                                  | <b>(1 591)</b>     |  | <b>2 959</b>       |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                        |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance                         | 35 447             | 7 912              | 22.3%                            | 7 912              | 22.3%  | 1 432              | 9.9%   | 452.7%                            |
| External loans                            | 6 000              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internal contributions                    | 6 038              | 2 134              | 35.3%                            | 2 134              | 35.3%  | 751                | 18.4%  | 184.0%                            |
| Grants and subsidies                      | 23 408             | 5 778              | 24.7%                            | 5 778              | 24.7%  | 680                | 6.6%   | 749.3%                            |
| Other                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| <b>Capital Expenditure</b>                | <b>35 447</b>      | <b>7 912</b>       | <b>22.3%</b>                     | <b>7 912</b>       | <b>22.3%</b>                                 | <b>1 432</b>       | <b>9.9%</b>                                  | <b>452.7%</b>                     |
| Water                                     | 4 669              | 5 469              | 117.2%                           | 5 469              | 117.2%                                       | 680                | 15.5%  | 704.0%                            |
| Electricity                               | 13 285             | 578                | 4.4%                             | 578                | 4.4%   | 262                | 8.7%   | 120.7%                            |
| Housing                                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Roads, pavements, bridges and storm water | 6 193              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other                                     | 11 299             | 1 864              | 16.5%                            | 1 864              | 16.5%  | 489                | 7.0%   | 280.9%                            |

**Total Capital and Operating Expenditure**

|  | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                       |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Expenditure                    | 116 444            | 27 832             | 23.9%                            | 27 832             | 23.9%  | 21 341             | 24.1%  | 30.4%                             |
| Capital Expenditure                      | 35 447             | 7 912              | 22.3%                            | 7 912              | 22.3%  | 1 432              | 9.9%   | 452.7%                            |
| <b>Total</b>                             | <b>151 890</b>     | <b>35 743</b>      | <b>23.5%</b>                     | <b>35 743</b>      | <b>23.5%</b>                                 | <b>22 773</b>      | <b>22.1%</b>                                 | <b>57.0%</b>                      |

**Part 3: Cash Receipts and Payments**

|                                    | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>                 |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                   |
| Receipts                           | 153 171            | 29 284             | 19.1%                            | 29 284             | 19.1%  | 30 089             | 29.3%  | (2.7%)                            |
| External loans                     | 6 000              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Grants and subsidies               | 50 627             | 8 732              | 17.2%                            | 8 732              | 17.2%  | 6 740              | 23.4%  | 29.6%                             |
| Investments redeemed               | 3 000              | 3 000              | 100.0%                           | 3 000              | 100.0%                                       | -                  | -  | (100.0%)                          |
| Statutory receipts (including VAT) | 1 000              | 1 142              | 114.2%                           | 1 142              | 114.2%                                       | 2 875              | 191.6%                                       | (60.3%)                           |
| Other receipts                     | 92 544             | 16 409             | 17.7%                            | 16 409             | 17.7%  | 20 474             | 30.8%  | (19.9%)                           |
| Payments                           | 146 650            | 35 743             | 24.4%                            | 35 743             | 24.4%  | 25 615             | 24.9%  | 39.5%                             |
| Salaries, wages and allowances     | 42 559             | 11 204             | 26.3%                            | 11 204             | 26.3%  | 10 058             | 23.7%  | 11.4%                             |
| Cash and creditor payments         | 28 720             | 8 656              | 30.1%                            | 8 656              | 30.1%  | 6 879              | -  | 25.8%                             |
| Capital payments                   | 35 447             | 7 912              | 22.3%                            | 7 912              | 22.3%  | 1 432              | 9.9%   | 452.6%                            |
| Investments made                   | 6 000              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| External loans repaid              | 3 924              | 799                | 20.4%                            | 799                | 20.4%  | -                  | -  | (100.0%)                          |
| Statutory payments (including VAT) | 5 000              | 27                 | 0.5%                             | 27                 | 0.5%   | -                  | -  | (100.0%)                          |
| Other payments                     | 25 000             | 7 146              | 28.6%                            | 7 146              | 28.6%  | 7 246              | 20.6%  | (1.4%)                            |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

|                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08<br>to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| <b>R thousands</b>            |                    |                    |                                  |                    |  |                    |  |                                   |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue             | 15 988             | 3 318              | 20.8%                            | 3 318              | 20.8%  | 3 670              | 28.0%  | (9.6%)                            |
| Service charges               | 15 932             | 3 269              | 20.5%                            | 3 269              | 20.5%  | 3 597              | 27.6%  | (9.1%)                            |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other own revenue             | 56                 | 49                 | 87.8%                            | 49                 | 87.8%  | 73                 | 133.1%                                       | (32.9%)                           |
| <b>Operating Expenditure</b>  | <b>11 778</b>      | <b>2 816</b>       | <b>23.9%</b>                     | <b>2 816</b>       | <b>23.9%</b>                                 | <b>2 684</b>       | <b>25.5%</b>                                 | <b>4.9%</b>                       |
| Employee related costs        | 2 895              | 788                | 27.2%                            | 788                | 27.2%  | 595                | 26.1%  | 32.5%                             |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Repairs and maintenance       | 1 931              | 487                | 25.2%                            | 487                | 25.2%  | 353                | 21.9%  | 38.0%                             |
| Bulk purchases                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other expenditure             | 6 952              | 1 541              | 22.2%                            | 1 541              | 22.2%  | 1 736              | 26.2%  | (11.2%)                           |
| <b>Surplus/(Deficit)</b>      | <b>4 210</b>       | <b>502</b>         |                                  | <b>502</b>         |  | <b>986</b>         |  |                                   |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | 32 015             | 7 423              | 23.2%                            | 7 423              | 23.2%  | 7 239              | 26.0%  | 2.5%                           |
| Service charges               | 31 653             | 7 307              | 23.1%                            | 7 307              | 23.1%  | 7 053              | 25.6%  | 3.6%                           |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | 363                | 116                | 32.1%                            | 116                | 32.1%  | 186                | 54.4%  | (37.6%)                        |
| <b>Operating Expenditure</b>  | 21 959             | 6 384              | 29.1%                            | 6 384              | 29.1%  | 1 201              | 5.4%   | 431.7%                         |
| Employee related costs        | 4 242              | 822                | 19.4%                            | 822                | 19.4%  | 710                | 20.1%  | 15.7%                          |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 1 856              | 269                | 14.5%                            | 269                | 14.5%  | 398                | 22.7%  | (32.4%)                        |
| Bulk purchases                | 15 861             | 5 153              | 32.5%                            | 5 153              | 32.5%  | -                  | -  | (100.0%)                       |
| Other expenditure             | -                  | 140                | -                                | 140                | -  | 93                 | 2.8%   | 51.6%                          |
| <b>Surplus/(Deficit)</b>      | <b>10 056</b>      | <b>1 039</b>       |                                  | <b>1 039</b>       |  | <b>6 038</b>       |  |                                |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | 4 520              | 1 065              | 23.6%                            | 1 065              | 23.6%  | -                  | -  | (100.0%)                       |
| Service charges                            | 4 462              | 1 063              | 23.8%                            | 1 063              | 23.8%  | -                  | -  | (100.0%)                       |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | 58                 | 2                  | 3.2%                             | 2                  | 3.2%   | -                  | -  | (100.0%)                       |
| <b>Operating Expenditure</b>               | 3 997              | 1 246              | 31.2%                            | 1 246              | 31.2%  | -                  | -  | (100.0%)                       |
| Employee related costs                     | 964                | 217                | 22.5%                            | 217                | 22.5%  | -                  | -  | (100.0%)                       |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | 183                | 12                 | 6.6%                             | 12                 | 6.6%   | -                  | -  | (100.0%)                       |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | 2 850              | 1 017              | 35.7%                            | 1 017              | 35.7%  | -                  | -  | (100.0%)                       |
| <b>Surplus/(Deficit)</b>                   | <b>523</b>         | <b>(181)</b>       |                                  | <b>(181)</b>       |  | <b>-</b>           | <b>-</b>                                     |                                |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | 6 002              | 1 479              | 24.6%                            | 1 479              | 24.6%  | -                  | -  | (100.0%)                       |
| Service charges                          | 5 949              | 1 479              | 24.9%                            | 1 479              | 24.9%  | -                  | -  | (100.0%)                       |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | 53                 | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | 5 818              | 1 424              | 24.5%                            | 1 424              | 24.5%  | -                  | -  | (100.0%)                       |
| Employee related costs                   | 3 359              | 825                | 24.6%                            | 825                | 24.6%  | -                  | -  | (100.0%)                       |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | 224                | 5                  | 2.4%                             | 5                  | 2.4%   | -                  | -  | (100.0%)                       |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | 2 235              | 594                | 26.6%                            | 594                | 26.6%  | -                  | -  | (100.0%)                       |
| <b>Surplus/(Deficit)</b>                 | <b>184</b>         | <b>55</b>          |                                  | <b>55</b>          |  | <b>-</b>           | <b>-</b>                                     |                                |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days  |              | 30 - 60 Days |             | 60 - 90 Days |             | Over 90 Days  |              | Total         |               |
|----------------------------|--------------|--------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|
|                            | Amount       | %            | Amount       | %           | Amount       | %           | Amount        | %            | Amount        | %             |
| <b>Debtor Age Analysis</b> |              |              |              |             |              |             |               |              |               |               |
| Water                      | 565          | 20.5%        | 202          | 7.3%        | 181          | 6.6%        | 1 801         | 65.5%        | 2 749         | 11.4%         |
| Electricity                | 304          | 39.1%        | 33           | 4.3%        | 26           | 3.4%        | 415           | 53.3%        | 779           | 3.2%          |
| Property Rates             | 677          | 23.5%        | 146          | 5.1%        | 128          | 4.4%        | 1 933         | 67.0%        | 2 884         | 12.0%         |
| Other                      | 1 813        | 10.3%        | 651          | 3.7%        | 491          | 2.8%        | 14 675        | 83.2%        | 17 631        | 73.3%         |
| <b>Total</b>               | <b>3 359</b> | <b>14.0%</b> | <b>1 033</b> | <b>4.3%</b> | <b>827</b>   | <b>3.4%</b> | <b>18 825</b> | <b>78.3%</b> | <b>24 043</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

| R thousands                  | 0 - 30 Days   |              | 30 - 60 Days |              | 60 - 90 Days |             | Over 90 Days |             | Total         |               |
|------------------------------|---------------|--------------|--------------|--------------|--------------|-------------|--------------|-------------|---------------|---------------|
|                              | Amount        | %            | Amount       | %            | Amount       | %           | Amount       | %           | Amount        | %             |
| <b>Creditor Age Analysis</b> |               |              |              |              |              |             |              |             |               |               |
| Bulk Electricity             | -             | -            | -            | -            | -            | -           | -            | -           | -             | -             |
| Bulk Water                   | -             | -            | -            | -            | -            | -           | -            | -           | -             | -             |
| PAYE deductions              | 402           | 100.0%       | -            | -            | -            | -           | -            | -           | 402           | 1.4%          |
| VAT (output less input)      | -             | -            | -            | -            | -            | -           | -            | -           | -             | -             |
| Pensions / Retirement        | 632           | 100.0%       | -            | -            | -            | -           | -            | -           | 632           | 2.3%          |
| Loan repayments              | -             | -            | -            | -            | -            | -           | -            | -           | -             | -             |
| Trade Creditors              | 16 133        | 60.4%        | 7 776        | 29.1%        | 362          | 1.4%        | 2 421        | 9.1%        | 26 692        | 96.3%         |
| Auditor-General              | -             | -            | -            | -            | -            | -           | -            | -           | -             | -             |
| Other                        | -             | -            | -            | -            | -            | -           | -            | -           | -             | -             |
| <b>Total</b>                 | <b>17 167</b> | <b>61.9%</b> | <b>7 776</b> | <b>28.0%</b> | <b>362</b>   | <b>1.3%</b> | <b>2 421</b> | <b>8.7%</b> | <b>27 726</b> | <b>100.0%</b> |

**Contact Details**

|                   |          |              |
|-------------------|----------|--------------|
| Municipal Manager | S F Misi | 013 712 8719 |
| Financial Manager | M Tlali  | 013 712 8814 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.

**Mpumalanga: Bushbuckridge(MP325)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2008**

**Part 1: Operating Revenue and Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Operating Revenue and Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | <b>475 057</b>     | <b>104 817</b>     | <b>22.1%</b>                     | <b>104 817</b>     | <b>22.1%</b>                                 | <b>79 833</b>      | <b>42.6%</b>                                 | <b>31.3%</b>                   |
| Property rates                           | 21 500             | 10 628             | 49.4%                            | 10 628             | 49.4%  | 12 814             | 59.8%  | (17.1%)                        |
| Service charges                          | 45 200             | 5 269              | 11.7%                            | 5 269              | 11.7%  | 4 724              | 10.2%  | 11.5%                          |
| Other own revenue                        | 408 357            | 88 920             | 21.8%                            | 88 920             | 21.8%  | 62 295             | 52.0%  | 42.7%                          |
| <b>Operating Expenditure</b>             | <b>261 081</b>     | <b>54 576</b>      | <b>20.9%</b>                     | <b>54 576</b>      | <b>20.9%</b>                                 | <b>42 814</b>      | <b>22.8%</b>                                 | <b>27.5%</b>                   |
| Employee related costs                   | 95 023             | 23 469             | 24.7%                            | 23 469             | 24.7%  | 18 774             | 23.1%  | 25.0%                          |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | 39 603             | 8 872              | 22.4%                            | 8 872              | 22.4%  | 1 772              | 6.8%   | 400.8%                         |
| Bulk purchases                           | 48 000             | 12 000             | 25.0%                            | 12 000             | 25.0%  | 12 000             | 24.7%  | -                              |
| Other expenditure                        | 78 455             | 10 235             | 13.0%                            | 10 235             | 13.0%  | 10 268             | 32.5%  | (3%)                           |
| <b>Surplus/(Deficit)</b>                 | <b>213 976</b>     | <b>50 241</b>      |                                  | <b>50 241</b>      |  | <b>37 019</b>      |  |                                |

**Part 2: Capital Revenue and Expenditure**

| R thousands                               | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital Revenue and Expenditure</b>    |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Source of Finance</b>                  | <b>213 975</b>     | <b>22 906</b>      | <b>10.7%</b>                     | <b>22 906</b>      | <b>10.7%</b>                                 | <b>20 910</b>      | <b>7.3%</b>                                  | <b>9.5%</b>                    |
| External loans                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Internal contributions                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                      | 213 975            | 22 906             | 10.7%                            | 22 906             | 10.7%  | 20 910             | 9.5%   | 9.5%                           |
| Other                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Capital Expenditure</b>                | <b>213 975</b>     | <b>22 906</b>      | <b>10.7%</b>                     | <b>22 906</b>      | <b>10.7%</b>                                 | <b>20 910</b>      | <b>7.3%</b>                                  | <b>9.5%</b>                    |
| Water                                     | 148 035            | 18 663             | 12.6%                            | 18 663             | 12.6%  | 11 826             | 7.8%   | 57.8%                          |
| Electricity                               | 1 500              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Housing                                   | -                  | -                  | -                                | -                  | -  | 1 259              | -  | (100.0%)                       |
| Roads, pavements, bridges and storm water | 17 600             | 1 664              | 9.5%                             | 1 664              | 9.5%   | 2 903              | 8.6%   | (42.7%)                        |
| Other                                     | 46 840             | 2 579              | 5.5%                             | 2 579              | 5.5%   | 4 923              | 4.9%   | (47.6%)                        |

**Total Capital and Operating Expenditure**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Capital and Operating Expenditure</b> |                    |                    |                                  |                    |  |                    |  |                                |
| Operating Expenditure                    | 261 081            | 54 576             | 20.9%                            | 54 576             | 20.9%  | 42 814             | 22.8%  | 27.5%                          |
| Capital Expenditure                      | 213 975            | 22 906             | 10.7%                            | 22 906             | 10.7%  | 20 910             | 7.3%   | 9.5%                           |
| <b>Total</b>                             | <b>475 057</b>     | <b>77 482</b>      | <b>16.3%</b>                     | <b>77 482</b>      | <b>16.3%</b>                                 | <b>63 724</b>      | <b>13.5%</b>                                 | <b>21.6%</b>                   |

**Part 3: Cash Receipts and Payments**

| R thousands                        | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|------------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                                    | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                                    | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Cash Receipts and Payments</b>  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Receipts</b>                    | <b>475 057</b>     | <b>139 659</b>     | <b>29.4%</b>                     | <b>139 659</b>     | <b>29.4%</b>                                 | <b>105 947</b>     | <b>22.9%</b>                                 | <b>31.8%</b>                   |
| External loans                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies               | 381 735            | 123 106            | 32.2%                            | 123 106            | 32.2%  | 96 663             | 24.5%  | 27.4%                          |
| Investments redeemed               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Statutory receipts (including VAT) | -                  | 8 895              | -                                | 8 895              | -  | 4 784              | -  | 85.9%                          |
| Other receipts                     | 93 322             | 7 657              | 8.2%                             | 7 657              | 8.2%   | 4 500              | 6.6%   | 70.2%                          |
| <b>Payments</b>                    | <b>475 057</b>     | <b>66 887</b>      | <b>14.1%</b>                     | <b>66 887</b>      | <b>14.1%</b>                                 | <b>61 633</b>      | <b>13.3%</b>                                 | <b>8.5%</b>                    |
| Salaries, wages and allowances     | 95 023             | 23 469             | 24.7%                            | 23 469             | 24.7%  | 18 774             | 23.1%  | 25.0%                          |
| Cash and creditor payments         | 166 058            | 20 512             | 12.4%                            | 20 512             | 12.4%  | 21 949             | 22.8%  | (6.5%)                         |
| Capital payments                   | 213 975            | 22 906             | 10.7%                            | 22 906             | 10.7%  | 20 910             | 7.3%   | 9.5%                           |
| Investments made                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| External loans repaid              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Statutory payments (including VAT) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other payments                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4a: Operating Revenue and Expenditure by Function (Water)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Water</b>                  |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | <b>426 935</b>     | <b>128 376</b>     | <b>30.1%</b>                     | <b>128 376</b>     | <b>30.1%</b>                                 | <b>101 387</b>     | <b>23.0%</b>                                 | <b>26.4%</b>                   |
| Service charges               | 45 200             | 5 269              | 11.7%                            | 5 269              | 11.7%  | 4 724              | 10.2%  | 11.5%                          |
| Grants and subsidies          | 381 735            | 123 106            | 32.2%                            | 123 106            | 32.2%  | 96 663             | 24.5%  | 27.4%                          |
| Other own revenue             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>  | <b>261 081</b>     | <b>54 576</b>      | <b>20.9%</b>                     | <b>54 576</b>      | <b>20.9%</b>                                 | <b>42 814</b>      | <b>22.8%</b>                                 | <b>27.5%</b>                   |
| Employee related costs        | 95 023             | 23 469             | 24.7%                            | 23 469             | 24.7%  | 18 774             | 23.1%  | 25.0%                          |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | 39 603             | 8 872              | 22.4%                            | 8 872              | 22.4%  | 1 772              | 6.8%   | 400.8%                         |
| Bulk purchases                | 48 000             | 12 000             | 25.0%                            | 12 000             | 25.0%  | 12 000             | 24.7%  | -                              |
| Other expenditure             | 78 455             | 10 235             | 13.0%                            | 10 235             | 13.0%  | 10 268             | 32.5%  | (3%)                           |
| <b>Surplus/(Deficit)</b>      | <b>165 854</b>     | <b>73 800</b>      |                                  | <b>73 800</b>      |  | <b>58 573</b>      |  |                                |

**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days |            | 30 - 60 Days |            | 60 - 90 Days |             | Over 90 Days   |              | Total          |               |
|----------------------------|-------------|------------|--------------|------------|--------------|-------------|----------------|--------------|----------------|---------------|
|                            | Amount      | %          | Amount       | %          | Amount       | %           | Amount         | %            | Amount         | %             |
| <b>Debtor Age Analysis</b> |             |            |              |            |              |             |                |              |                |               |
| Water                      | 755         | 1.2%       | 720          | 1.2%       | 5 457        | 9.0%        | 53 638         | 88.6%        | 60 570         | 53.9%         |
| Electricity                | -           | -          | -            | -          | -            | -           | -              | -            | -              | -             |
| Property Rates             | 44          | .1%        | 44           | .1%        | 44           | .1%         | 51 635         | 99.7%        | 51 768         | 46.1%         |
| Other                      | -           | -          | -            | -          | -            | -           | -              | -            | -              | -             |
| <b>Total</b>               | <b>800</b>  | <b>.7%</b> | <b>764</b>   | <b>.7%</b> | <b>5 501</b> | <b>4.9%</b> | <b>105 273</b> | <b>93.7%</b> | <b>112 338</b> | <b>100.0%</b> |

**Part 6: Creditor Age Analysis**

| R thousands                  | 0 - 30 Days  |             | 30 - 60 Days  |             | 60 - 90 Days   |               | Over 90 Days   |              | Total          |               |
|------------------------------|--------------|-------------|---------------|-------------|----------------|---------------|----------------|--------------|----------------|---------------|
|                              | Amount       | %           | Amount        | %           | Amount         | %             | Amount         | %            | Amount         | %             |
| <b>Creditor Age Analysis</b> |              |             |               |             |                |               |                |              |                |               |
| Bulk Electricity             | -            | -           | -             | -           | -              | -             | -              | -            | -              | -             |
| Bulk Water                   | 4 560        | 4.4%        | 1 192         | 1.2%        | 1 928          | 1.9%          | 95 451         | 92.6%        | 103 131        | 67.5%         |
| PAYE deductions              | -            | -           | -             | -           | -              | -             | -              | -            | -              | -             |
| VAT (output less input)      | -            | -           | -             | -           | -              | -             | -              | -            | -              | -             |
| Pensions / Retirement        | -            | -           | -             | -           | -              | -             | -              | -            | -              | -             |
| Loan repayments              | -            | -           | -             | -           | -              | -             | -              | -            | -              | -             |
| Trade Creditors              | (550)        | (1.1%)      | 13 303        | 26.7%       | (9 861)        | (19.8%)       | 46 840         | 94.2%        | 49 732         | 32.5%         |
| Auditor-General              | -            | -           | -             | -           | -              | -             | -              | -            | -              | -             |
| Other                        | -            | -           | -             | -           | -              | -             | -              | -            | -              | -             |
| <b>Total</b>                 | <b>4 010</b> | <b>2.6%</b> | <b>14 495</b> | <b>9.5%</b> | <b>(7 932)</b> | <b>(5.2%)</b> | <b>142 291</b> | <b>93.1%</b> | <b>152 863</b> | <b>100.0%</b> |

**Contact Details**

|                   |            |              |
|-------------------|------------|--------------|
| Municipal Manager | C Lisa     | 013 708 6018 |
| Financial Manager | E Nyakungu | 013 799 1889 |

Source Local Government Database

1. All figures in this report are unaudited.
2. Due to the conversion of municipalities from the summary version of reporting to the Budget Reform returns, some historical information may be lost.



**Part 4b: Operating Revenue and Expenditure by Function (Electricity)**

| R thousands                   | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|-------------------------------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|                               | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|                               | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Electricity</b>            |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4c: Operating Revenue and Expenditure by Function (Sanitation)**

| R thousands                                | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Water Management (Sanitation)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 4d: Operating Revenue and Expenditure by Function (Refuse Removal)**

| R thousands                              | 2008/09            |                    |                                  |                    |  | 2007/08            |  | Q1 of 2007/08 to Q1 of 2008/09 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| <b>Waste Management (Refuse Removal)</b> |                    |                    |                                  |                    |  |                    |  |                                |
| <b>Operating Revenue</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Grants and subsidies                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other own revenue                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Operating Expenditure</b>             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Employee related costs                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Provision for working capital            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repairs and maintenance                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Bulk purchases                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other expenditure                        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| <b>Surplus/(Deficit)</b>                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |

**Part 5: Debtor Age Analysis**

| R thousands                | 0 - 30 Days |   | 30 - 60 Days |   | 60 - 90 Days |   | Over 90 Days |   | Total  |   |
|----------------------------|-------------|---|--------------|---|--------------|---|--------------|---|--------|---|
|                            | Amount      | % | Amount       | % | Amount       | % | Amount       | % | Amount | % |
| <b>Debtor Age Analysis</b> |             |   |              |   |              |   |              |   |        |   |
| Water                      | -           | - | -            | - | -            | - | -            | - | -      | - |
| Electricity                | -           | - | -            | - | -            | - | -            | - | -      | - |
| Property Rates             | -           | - | -            | - | -            | - | -            | - | -      | - |
| Other                      | -           | - | -            | - | -            | - | -            | - | -      | - |
| <b>Total</b>               | -           | - | -            | - | -            | - | -            | - | -      | - |

**Part 6: Creditor Age Analysis**

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

**Contact Details**

|                   |           |              |
|-------------------|-----------|--------------|
| Municipal Manager | H Mbalwa  | 013 759 8651 |
| Financial Manager | G Landman | 013 759 8531 |

Source Local Government Database

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