AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	11 404 454	11 388 505	3 421 555	30.0%	2 948 261	25.9%	2 623 683	23.0%	8 993 499	79.0%	2 570 265	79.3%	2.1%
Property rates	1 449 744	1 480 479	446 782	30.8%	343 106	23.7%	340 852	23.0%	1 130 740	76.4%	339 458	83.2%	.4%
Property rates - penalties and collection charges	-	-	51	-	23	-	18		92	-	1 157	-	(98.4%)
Service charges - electricity revenue	3 182 598	3 174 596	766 459	24.1%	723 350	22.7%	706 966	22.3%	2 196 775	69.2%	677 556	73.6%	4.3%
Service charges - water revenue	939 598	903 741	235 191	25.0%	231 702	24.7%	210 498	23.3%	677 390	75.0%	189 888	71.0%	10.9%
Service charges - sanitation revenue	346 062	344 301	92 488	26.7%	92 523	26.7%	88 925	25.8%	273 935	79.6%	89 987	81.1%	(1.2%)
Service charges - refuse revenue	381 972	377 789	99 421	26.0%	99 748	26.1%	93 075	24.6%	292 245	77.4%	87 703	76.4%	6.1%
Service charges - other	19 092	7 945	1 786	9.4%	2 747	14.4%	491	6.2%	5 024	63.2%	2 723	62.4%	(82.0%)
Rental of facilities and equipment	127 414	82 313	20 501	16.1%	19 104	15.0%	16 212	19.7%	55 816	67.8%	13 610	60.4%	19.1%
Interest earned - external investments	83 488	85 060	13 226	15.8%	23 036	27.6%	23 625	27.8%	59 887	70.4%	14 230	80.8%	66.0%
Interest earned - outstanding debtors	209 990	223 561	51 235	24.4%	60 612	28.9%	69 547	31.1%	181 394	81.1%	56 173	66.7%	23.8%
Dividends received	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Fines	32 054	36 280	6 744	21.0%	7 690	24.0%	4 795	13.2%	19 228	53.0%	6 551	62.5%	(26.8%)
Licences and permits	37 684	36 816	7 025	18.6%	7 754	20.6%	5 408	14.7%	20 188	54.8%	27 118	227.3%	(80.1%)
Agency services	279 979	324 942	69 279	24.7%	79 309	28.3%	81 196	25.0%	229 784	70.7%	45 296	66.7%	79.3%
Transfers recognised - operational	3 924 873	3 963 359	1 544 408	39.3%	1 187 273	30.2%	924 697	23.3%	3 656 379	92.3%	879 258	84.1%	5.2%
Other own revenue	320 160	297 960	53 473	16.7%	61 628	19.2%	54 448	18.3%	169 550	56.9%	133 258	92.8%	(59.1%)
Gains on disposal of PPE	69 746	49 363	13 488	19.3%	8 655	12.4%	2 924	5.9%	25 066	50.8%	6 301	23.1%	(53.6%)
Operating Expenditure	12 967 066	13 515 442	2 356 167	18.2%	2 659 410	20.5%	2 569 806	19.0%	7 585 383	56.1%	2 719 011	62.4%	(5.5%)
Employee related costs	3 289 191	3 228 890	756 811	23.0%	796 178	24.2%	808 889	25.1%	2 361 877	73.1%	819 699	75.3%	(1.3%)
Remuneration of councillors	262 118	272 559	59 603	22.7%	59 536	22.7%	70 167	25.7%	189 306	69.5%	69 549	72.7%	.9%
Debt impairment	720 572	728 052	32 790	4.6%	19 365	2.7%	16 885	2.3%	69 040	9.5%	32 037	13.8%	(47.3%)
Depreciation and asset impairment	1 235 521	1 594 967	108 727	8.8%	106 272	8.6%	106 589	6.7%	321 589	20.2%	106 580	38.2%	-
Finance charges	144 921	115 054	11 136	7.7%	48 970	33.8%	24 258	21.1%	84 365	73.3%	27 228	73.2%	(10.9%)
Bulk purchases	3 102 684	3 345 950	746 826	24.1%	647 347	20.9%	624 405	18.7%	2 018 579	60.3%	679 692	69.5%	(8.1%)
Other Materials	226 912	253 386	42 578	18.8%	61 829	27.2%	51 347	20.3%	155 754	61.5%	78 281	63.8%	(34.4%)
Contracted services	668 103	708 059	123 111	18.4%	201 420	30.1%	168 568	23.8%	493 099	69.6%	145 500	82.6%	15.9%
Transfers and grants	1 301 969	1 012 536	96 182	7.4%	171 561	13.2%	185 877	18.4%	453 619	44.8%	269 290	46.4%	(31.0%)
Other expenditure	2 015 076	2 255 989	378 392	18.8%	546 930	27.1%	512 806	22.7%	1 438 128	63.7%	491 421	65.2%	4.4%
Loss on disposal of PPE		-	11	-	1	-	14	-	26	-	(266)	-	(105.4%)
Surplus/(Deficit)	(1 562 613)	(2 126 938)	1 065 388		288 851		53 877		1 408 116		(148 746)		
Transfers recognised - capital	1 865 078	1 980 743	89 763	4.8%	309 165	16.6%	399 323	20.2%	798 250	40.3%	399 926	66.7%	(.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-		-	-	-	-
Contributed assets	18 592	-	(4 660)	(25.1%)	(31 841)	(171.3%)	-	-	(36 501)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	321 057	(146 194)	1 150 491		566 174		453 200		2 169 865		251 180		
Taxation	-	-	-	-	-	-	-			-	-	-	-
Surplus/(Deficit) after taxation	321 057	(146 194)	1 150 491		566 174		453 200		2 169 865		251 180		
Attributable to minorities	-	. ,	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	321 057	(146 194)	1 150 491		566 174		453 200		2 169 865		251 180		
Share of surplus/ (deficit) of associate		(-			-
Surplus/(Deficit) for the year	321 057	(146 194)	1 150 491		566 174		453 200		2 169 865		251 180		
ourpress sonoty for the year	521037	(140 (74)	1 130 471		500 1/4		433 200		2 107 003		231100		

• •					201	3/14					201	2/13	
	Bud	get	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buugot	
Capital Revenue and Expenditure													
Source of Finance	2 981 370	3 264 216	236 649	7.9%	506 156	17.0%	463 542	14.2%	1 206 346	37.0%	264 638	29.2%	75.2%
National Government	1 912 161	2 008 366	192 417	10.1%	377 586	19.7%	334 811	16.7%	904 814	45.1%	198 276	34.6%	68.9%
Provincial Government	8 737	115 551		-	782	8.9%		-	782	.7%	9 574	49.5%	(100.0%)
District Municipality	71 323	85 414		-		-		-			1 237	9.0%	(100.0%)
Other transfers and grants	12 500	27 445	360	2.9%	1 622	13.0%	4 222	15.4%	6 205	22.6%			(100.0%)
Transfers recognised - capital	2 004 721	2 236 776	192 778	9.6%	379 990	19.0%	339 033	15.2%	911 800	40.8%	209 087	34.2%	62.1%
Borrowing	233 880	285 112	9 441	4.0%	26 403	11.3%	19 147	6.7%	54 991	19.3%	9 052	18.2%	111.5%
Internally generated funds	465 216	401 498	24 449	5.3%	68 275	14.7%	102 776	25.6%	195 501	48.7%	35 221	21.5%	191.8%
Public contributions and donations	277 553	340 830	9 981	3.6%	31 488	11.3%	2 586	.8%	44 055	12.9%	11 278	13.9%	(77.1%)
Capital Expenditure Standard Classification	2 981 370	3 264 216	236 649	7.9%	506 156	17.0%	463 542	14.2%	1 206 346	37.0%	264 638	29.4%	75.2%
Governance and Administration	245 241	345 465	23 024	9.4%	58 393	23.8%	33 707	9.8%	115 124	33.3%	21 057	20.8%	60.1%
Executive & Council	132 701	129 948	3 292	2.5%	17 622	13.3%	10 661	8.2%	31 575	24.3%	5 515	14.4%	93.3%
Budget & Treasury Office	44 761	41 618	305	.7%	681	1.5%	1 010	2.4%	1 996	4.8%	2 375	29.7%	(57.5%)
Corporate Services	67 779	173 899	19 426	28.7%	40 090	59.1%	22 036	12.7%	81 552	46.9%	13 168	28.3%	67.3%
Community and Public Safety	289 858	269 078	19 400	6.7%	55 570	19.2%	18 976	7.1%	93 947	34.9%	25 071	23.8%	(24.3%)
Community & Social Services	150 821	146 559	13 908	9.2%	11 891	7.9%	5 005	3.4%	30 804	21.0%	10 748	36.7%	(53.4%)
Sport And Recreation	29 894	34 779	4 633	15.5%	10 190	34.1%	10 796	31.0%	25 618	73.7%	1 097	21.6%	883.8%
Public Safety	108 432	83 875	802	.7%	4 010	3.7%	3 031	3.6%	7 843	9.4%	10 252	19.1%	(70.4%)
Housing	190	1 730	-	-	27 931	14 692.7%	144	8.3%	28 075	1 622.5%	1 441	20.5%	(90.0%)
Health	520	2 135	57	11.0%	1 548	297.7%		-	1 605	75.2%	1 532	14.1%	(100.0%)
Economic and Environmental Services	870 848	1 065 507	101 101	11.6%	164 278	18.9%	195 011	18.3%	460 389	43.2%	93 012	37.8%	109.7%
Planning and Development	167 016	255 020	26 560	15.9%	31 584	18.9%	81 815	32.1%	139 960	54.9%	23 040	43.1%	255.1%
Road Transport	700 412	809 744	74 540	10.6%	132 694	18.9%	113 196	14.0%	320 430	39.6%	69 577	36.2%	62.7%
Environmental Protection	3 420	742	-	-		-		-	-	-	396	6.3%	(100.0%)
Trading Services	1 572 645	1 582 589	85 765	5.5%	220 266	14.0%	214 167	13.5%	520 198	32.9%	105 330	23.2%	103.3%
Electricity	251 247	306 255	17 473	7.0%	44 019	17.5%	46 890	15.3%	108 383	35.4%	41 506	38.7%	13.0%
Water	868 381	821 912	37 733	4.3%	108 265	12.5%	118 097	14.4%	264 095	32.1%	39 473	19.0%	199.2%
Waste Water Management	416 970	423 022	28 051	6.7%	56 218	13.5%	46 878	11.1%	131 147	31.0%	21 235	20.3%	120.8%
Waste Management	36 046	31 399	2 509	7.0%	11 764	32.6%	2 302	7.3%	16 574	52.8%	3 116	28.1%	(26.1%)
Other	2 779	1 577	7 359	264.8%	7 649	275.3%	1 680	106.5%	16 688	1 058.1%	20 168	1 239.3%	(91.7%)

					201	3/14					201	2/13	
l i i i i i i i i i i i i i i i i i i i	Bud	get	First C	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities										Ŭ		,	
Receipts	13 943 382	12 611 973	3 652 263	26.2%	3 712 327	26.6%	3 568 759	28.3%	10 933 349	86.7%	3 110 920	78.1%	
Ratepayers and other	7 903 451	6 528 607	1 844 762	23.3%	1 813 764	22.9%	1 886 305	28.9%	5 544 832	84.9%	1 680 202	71.3%	
Government - operating	3 872 082	3 965 109	1 547 516	40.0%	1 196 769	30.9%	814 950	20.6%	3 559 235	89.8%	922 834	98.6%	(11.7%)
Government - capital	1 971 694	1 855 306	225 775	11.5%	643 531	32.6%	805 635	43.4%		90.3%	458 667	70.5%	
Interest	196 156	262 950	34 210	17.4%	58 262	29.7%	61 862	23.5%	154 335	58.7%	49 218	66.4%	
Dividends	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Payments	(12 266 212)	(11 081 594)	(3 095 529)	25.2%	(2 975 591)	24.3%	(2 708 904)	24.4%	(8 780 024)	79.2%	(2 717 730)	73.0%	(.3%)
Suppliers and employees	(10 867 704)	(10 110 131)	(3 003 805)	27.6%	(2 778 272)	25.6%	(2 519 103)	24.9%	(8 301 179)	82.1%	(2 579 533)	77.2%	
Finance charges	(120 792)	(140 490)	(5 379)	4.5%	(47 211)	39.1%	(18 031)	12.8%		50.3%	(25 797)	72.3%	
Transfers and grants	(1 277 716)	(830 973)	(86 346)	6.8%	(150 108)	11.7%	(171 770)	20.7%	(408 224)	49.1%	(112 400)	29.6%	52.8%
Net Cash from/(used) Operating Activities	1 677 170	1 530 379	556 734	33.2%	736 736	43.9%	859 854	56.2%	2 153 324	140.7%	393 190	106.0%	118.7%
Cash Flow from Investing Activities													
Receipts	182 003	387 397	91 514	50.3%	(9 038)	(5.0%)	(63 991)	(16.5%)	18 485	4.8%	57 277	43.2%	(211.7%)
Proceeds on disposal of PPE	66 883	234 341	16 343	24.4%	7 834	11.7%	(70 800)	(30.2%)	(46 624)	(19.9%)	11 277	139.3%	(727.9%)
Decrease in non-current debtors	47 838	(20 576)	(9 280)	(19.4%)	(2 641)	(5.5%)	321	(1.6%)	(11 600)	56.4%	-	-	(100.0%)
Decrease in other non-current receivables	77 734	41 675	22 737	29.2%	-	-	5 000	12.0%	27 737	66.6%	-	-	(100.0%)
Decrease (increase) in non-current investments	(10 452)	131 957	61 714	(590.4%)	(14 231)	136.2%	1 489	1.1%	48 971	37.1%	46 000	(7.8%)	(96.8%)
Payments	(2 323 040)	(2 942 387)	(266 415)	11.5%	(481 910)	20.7%	(471 141)	16.0%	(1 219 466)	41.4%	(191 829)	38.7%	145.6%
Capital assets	(2 323 040)	(2 942 387)	(266 415)	11.5%	(481 910)	20.7%	(471 141)	16.0%	(1 219 466)	41.4%	(191 829)	38.7%	145.6%
Net Cash from/(used) Investing Activities	(2 141 037)	(2 554 991)	(174 901)	8.2%	(490 949)	22.9%	(535 131)	20.9%	(1 200 981)	47.0%	(134 553)	38.0%	297.7%
Cash Flow from Financing Activities													
Receipts	255 226	227 459	5 700	2.2%	1 929	.8%	42 337	18.6%	49 966	22.0%	5 863	9.1%	622.1%
Short term loans	-			-	-	-		-		-	-	-	-
Borrowing long term/refinancing	242 000	199 544		-	-	-	42 393	21.2%	42 393	21.2%	-	8.0%	(100.0%)
Increase (decrease) in consumer deposits	13 226	27 916	5 700	43.1%	1 929	14.6%	(56)	(.2%)	7 573	27.1%	5 863	137.8%	(101.0%)
Payments	(82 571)	(80 879)	(8 853)	10.7%	(15 203)	18.4%	(5 340)	6.6%	(29 396)	36.3%	(4 770)	26.0%	11.9%
Repayment of borrowing	(82 571)	(80 879)	(8 853)	10.7%	(15 203)	18.4%	(5 340)	6.6%	(29 396)	36.3%	(4 770)	26.0%	11.9%
Net Cash from/(used) Financing Activities	172 654	146 580	(3 153)	(1.8%)	(13 274)	(7.7%)	36 997	25.2%	20 570	14.0%	1 092	(20.8%)	3 286.8%
Net Increase/(Decrease) in cash held	(291 213)	(878 032)	378 680	(130.0%)	232 514	(79.8%)	361 720	(41.2%)	972 913	(110.8%)	259 730	222.0%	39.3%
Cash/cash equivalents at the year begin:	1 211 035	893 960	664 756	54.9%	1 043 436	86.2%	1 275 949	142.7%	664 756	74.4%	1 988 193	70.7%	(35.8%)
Cash/cash equivalents at the year end:	919 822	15 928	1 043 436	113.4%	1 275 949	138.7%	1 637 669	10 281.5%	1 637 669	10 281.5%	2 247 923	139.8%	(27.1%)

Part 4: Debtor Age Analysis

Fait 4. Debior Age Analysis											Actual Bad Deb	ts Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb		Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	72 461	5.4%	47 391	3.5%	35 727	2.7%	1 188 832	88.4%	1 344 411	21.7%	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	144 415	21.4%	36 517	5.4%	30 207	4.5%	464 382	68.7%	675 521	10.9%	-		-
Receivables from Non-exchange Transactions - Property Rates	86 080	4.7%	51 448	2.8%	33 930	1.8%	1 678 228	90.7%	1 849 686	29.9%	-		-
Receivables from Exchange Transactions - Waste Water Management	26 484	5.0%	14 942	2.8%	12 663	2.4%	480 443	89.9%	534 533	8.6%	-		
Receivables from Exchange Transactions - Waste Management	22 850	4.2%	10 798	2.0%	11 296	2.1%	497 998	91.7%	542 941	8.8%	-		
Receivables from Exchange Transactions - Property Rental Debtors	786	10.4%	241	3.2%	440	5.8%	6 077	80.6%	7 543	.1%	-		
Interest on Arrear Debtor Accounts	18 912	3.3%	11 772	2.1%	14 282	2.5%	528 804	92.2%	573 770	9.3%			-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	608	1.1%	350	.6%	380	.7%	53 495	97.6%	54 833	.9%		-	-
Other	35 004	5.8%	21 340	3.5%	13 171	2.2%	536 791	88.5%	606 305	9.8%	-	-	-
Total By Income Source	407 600	6.6%	194 799	3.1%	152 095	2.5%	5 435 049	87.8%	6 189 543	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	32 872	3.8%	13 747	1.6%	10 765	1.2%	815 253	93.4%	872 637	14.1%	-	-	-
Commercial	133 912	20.1%	49 339	7.4%	26 287	4.0%	455 429	68.5%	664 967	10.7%	-		-
Households	212 711	5.4%	112 696	2.9%	99 277	2.5%	3 523 870	89.2%	3 948 553	63.8%	-		-
Other	28 106	4.0%	19 017	2.7%	15 766	2.2%	640 496	91.1%	703 385	11.4%		-	-
Total By Customer Group	407 600	6.6%	194 799	3.1%	152 095	2.5%	5 435 049	87.8%	6 189 543	100.0%	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	167 991	19.6%	80 433	9.4%	74 571	8.7%	535 189	62.4%	858 183	40.49
Bulk Water	39 055	7.8%	16 742	3.3%	7 064	1.4%	438 151	87.5%	501 011	23.69
PAYE deductions	15 139	80.1%			-		3 760	19.9%	18 900	.99
VAT (output less input)	2 558	30.2%			-		5 910	69.8%	8 468	.49
Pensions / Retirement	28 747	97.1%			866	2.9%		-	29 614	1.49
Loan repayments	352	14.2%		-	726	29.2%	1 408	56.6%	2 486	.19
Trade Creditors	150 283	40.0%	20 900	5.6%	7 157	1.9%	197 018	52.5%	375 359	17.79
Auditor-General	3 354	11.6%	7 096	24.6%	3 548	12.3%	14 905	51.6%	28 903	1.49
Other	120 078	39.7%	11 490	3.8%	8 909	2.9%	162 317	53.6%	302 794	14.29
Total	527 558	24.8%	136 660	6.4%	102 841	4.8%	1 358 658	63.9%	2 125 717	100.0%

Contact Details
Municipal Manager
Financial Manager

Source Local Government Database

MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Experiature					201	3/14					201	2/13	
	Bud	lget	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
										5		9	
Operating Revenue and Expenditure													
Operating Revenue	273 721	274 964	108 826	39.8%	82 702	30.2%	75 626	27.5%	267 154	97.2%	90 852	119.4%	(16.8%)
Property rates	32 107	31 107	21 418	66.7%	2 571	8.0%	857	2.8%	24 846	79.9%	30 668	193.3%	(97.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 979	25 979	4 064	15.6%	8 551	32.9%	24 770	95.3%	37 385	143.9%	29 741	280.6%	(16.7%)
Service charges - water revenue	5 038	5 038	2 423	48.1%	2 679	53.2%	946	18.8%	6 048	120.1%	2 762	133.2%	(65.8%)
Service charges - sanitation revenue	5 039	5 045	736	14.6%	1 534	30.4%	384	7.6%	2 653	52.6%	10 072	450.9%	(96.2%)
Service charges - refuse revenue	4 402	4 415	368	8.4%	823	18.7%	447	10.1%	1 638	37.1%	-	-	(100.0%)
Service charges - other	-		62	-	166	-	(90)	-	138	-	883	155.8%	(110.2%)
Rental of facilities and equipment	175	118	112	64.0%	110	63.1%	20	16.6%	242	204.5%	391	887.2%	(95.0%)
Interest earned - external investments	756	756	-	-	-	-	-	-		-	-	-	-
Interest earned - outstanding debtors	16 896	16 896	4 299	25.4%	4 440	26.3%	1 621	9.6%	10 360	61.3%	14 459	244.2%	(88.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	346	253	87	25.0%	40	11.5%	2	.7%	128	50.7%	191	78.8%	(99.0%)
Licences and permits	-	1 056	192	-	210	-	79	7.5%	481	45.5%	805	106.6%	(90.2%)
Agency services	1 061	1 061	-	-	-		0		0	-	0	-	(59.4%)
Transfers recognised - operational	181 564	181 564	73 545	40.5%	61 284	33.8%	46 504	25.6%	181 333	99.9%	(76)	74.4%	(61 036.6%)
Other own revenue	359	1 676	1 515	421.5%	231	64.3%	85	5.0%	1 830	109.2%	866	95.4%	(90.2%)
Gains on disposal of PPE	-	-	5	-	62	-	3	-	71	-	89	-	(96.6%)
Operating Expenditure	281 889	355 864	51 750	18.4%	66 994	23.8%	52 896	14.9%	171 640	48.2%	387 482	207.5%	(86.3%)
Employee related costs	90 733	91 955	25 473	28.1%	25 458	28.1%	26 339	28.6%	77 270	84.0%	85 329	162.1%	(69.1%)
Remuneration of councillors	14 288	14 288	3 091	21.6%	3 107	21.7%	3 783	26.5%	9 981	69.9%	12 010	128.1%	(68.5%)
Debt impairment	18 891	18 991	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 500				-		-	-	-		-	-	-
Finance charges	526	-	3	.5%	39	7.4%	-	-	42	-	-	-	-
Bulk purchases	32 351	39 140	3 742	11.6%	8 382	25.9%	7 123	18.2%	19 247	49.2%	25 607	138.5%	(72.2%)
Other Materials	15 604	15 603	1 826	11.7%	4 193	26.9%	1 873	12.0%	7 893	50.6%	2 161	21.0%	(13.3%)
Contracted services	24 085	23 223	10 258	42.6%	13 351	55.4%	6 541	28.2%	30 149	129.8%	23 011	151.0%	
Transfers and grants	-	-	6	-	413	-	-	-	418	-	168 549	-	(100.0%)
Other expenditure	77 911	152 663	7 351	9.4%	12 052	15.5%	7 237	4.7%	26 641	17.5%	70 816	174.8%	(89.8%)
Loss on disposal of PPE	-		-	-	-		-	-		-	-	-	-
Surplus/(Deficit)	(8 168)	(80 900)	57 077		15 708		22 730		95 514		(296 630)		
Transfers recognised - capital			-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital			-	-		-		-		-		-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 168)	(80 900)	57 077		15 708		22 730		95 514		(296 630)		
Taxation	-	-	-		-						-	-	
Surplus/(Deficit) after taxation	(8 168)	(80 900)	57 077		15 708		22 730		95 514		(296 630)		
Attributable to minorities	(0.100)	(00 700)									(270 000)		
Surplus/(Deficit) attributable to municipality	(8 168)	(80 900)	57 077		15 708		22 730		95 514		(296 630)		
Share of surplus/ (deficit) of associate	(0 100)	(00 900)	51011		13700		22 / 30		75 314		(270 030)		
	(8 168)	(80 900)	57 077	-	15 708	-	22 730		95 514	-	(296 630)		
Surplus/(Deficit) for the year	(8 168)	(80,900)	5/0//		15 /08		22 /30		95 5 14		(290 630)		

					201	3/14					201	2/13	
	Bud	lget	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C		1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 t Q3 of 2013/14
R thousands										buuyei		buugei	
Capital Revenue and Expenditure													
Source of Finance	101 978	102 901	14 147	13.9%	26 409	25.9%	24 788	24.1%	65 344	63.5%	32 543	88 088.8%	(23.8%
National Government	96 427	97 350	6 218	6.4%	26 409	27.4%	24 788	25.5%	57 415	59.0%	32 543	108 271.1%	(23.8%
Provincial Government													
District Municipality													
Other transfers and grants													-
Transfers recognised - capital	96 427	97 350	6 218	6.4%	26 409	27.4%	24 788	25.5%	57 415	59.0%	32 543	108 271.1%	(23.8%
Borrowing	-	-	-			-		-		-	-		
Internally generated funds	5 551	-	-	-		-		-					
Public contributions and donations	-	5 551	7 929			-		-	7 929	142.8%		-	-
Capital Expenditure Standard Classification	101 978	102 901	14 147	13.9%	26 409	25.9%	24 788	24.1%	65 344	63.5%	32 543	88 088.8%	(23.8%
Governance and Administration						-		-					
Executive & Council						-						-	-
Budget & Treasury Office													
Corporate Services			-		-	-		-				-	-
Community and Public Safety	1 869	6 869											
Community & Social Services		5 000				-		-		-		-	-
Sport And Recreation						-		-			-	-	-
Public Safety	1 869	1 869	-	-	-	-		-		-	-	-	-
Housing	-	-	-	-	-	-		-		-	-	-	-
Health			-	-			-	-	-	-			-
Economic and Environmental Services	14 000	18 870	-		9 136	65.3%	11 876	62.9%	21 013	111.4%		-	(100.0%
Planning and Development	-		-	-	-	-		-		-	-	-	-
Road Transport	11 000	18 870	-	-	9 136	83.1%	11 876	62.9%	21 013	111.4%	-	-	(100.09
Environmental Protection	3 000	-		-	-	-	-	-	-	-		-	-
Trading Services	86 109	77 162	6 788	7.9%	9 623	11.2%	11 445	14.8%	27 856	36.1%	12 832	36 572.1%	
Electricity	21 317	21 886	2 314	10.9%	1 844	8.6%	7 220	33.0%	11 378	52.0%	10 169	75 010.9%	(29.09
Water	51 545	40 899	4 474	8.7%	7 779	15.1%	4 225	10.3%	16 479	40.3%	2 663	34 364.0%	58.65
Waste Water Management	13 247	14 377	-	-		-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-		7 359		7 649	-	1 467	-	16 475	-	19 710	9 771 764.3%	(92.6%

					201	3/14					201	2/13	
	Bud	get	First G	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities										ů		÷	
			105 510		105 0 10							455 00/	
Receipts	335 169	337 142	105 510	31.5%	125 849	37.5%	148 241	44.0%	379 600	112.6%	123 109	155.2%	20.4%
Ratepayers and other	50 873	58 396	13 536	26.6%	14 503	28.5%	18 253	31.3%	46 292	79.3%	15 503	104.6%	17.7%
Government - operating	181 564	181 564	73 587	40.5%	57 158	31.5%	42 910	23.6%	173 655	95.6%	46 385	102.5%	(7.5%)
Government - capital	101 977	96 426	18 387	18.0%	54 188	53.1%	83 854	87.0%	156 429	162.2%	57 174	269.2%	46.7%
Interest Dividends	756	756	-	-	-	-	3 224	426.6%	3 224	426.6%	4 047	336.8%	(20.3%)
Payments	(254 497)	(217 219)		38.4%	(82 835)	32.5%	(55 061)	25.3%	(235 537)	108.4%	(102 311)	191.3%	(46.2%)
Suppliers and employees	(234 497) (246 565)	(217 219)		39.6%	(82 796)	32.5%	(55 061)	25.3%	(235 537)	108.4%	(102 311)	191.3%	(46.2%)
Finance charges	(240 505)	(217 217)	(1)	.2%	(02 770)	7.4%	(55 001)	20.070	(233 477) (40)		(102 311)	191.370	(40.270)
Transfers and grants	(7 406)					-		-	(10)	-			-
Net Cash from/(used) Operating Activities	80 672	119 922	7 870	9.8%	43 013	53.3%	93 180	77.7%	144 063	120.1%	20 799	84.9%	348.0%
Cash Flow from Investing Activities													
Receipts	47 838	885	14 000	29.3%			5 003	565.3%	19 003	2 147.2%	5 380		(7.0%)
Proceeds on disposal of PPE		-		-		-	3	-	3	2	5 380		(99.9%)
Decrease in non-current debtors	47 838		-	-									
Decrease in other non-current receivables	-	885	14 000	-		-	5 000	565.0%	19 000	2 146.9%			(100.0%)
Decrease (increase) in non-current investments	-		-	-						-			
Payments	(101 977)	(102 901)	(14 147)	13.9%	(27 421)	26.9%	(41 621)	40.4%	(83 189)	80.8%	(36 885)	(93.0%)	12.8%
Capital assets	(101 977)	(102 901)	(14 147)	13.9%	(27 421)	26.9%	(41 621)	40.4%	(83 189)	80.8%	(36 885)	(93.0%)	12.8%
Net Cash from/(used) Investing Activities	(54 139)	(102 016)	(147)	.3%	(27 421)	50.6%	(36 618)	35.9%	(64 186)	62.9%	(31 504)	(84.4%)	16.2%
Cash Flow from Financing Activities													
Receipts	-		-			-		-		-			-
Short term loans	-			-		-	-	-	-	-			-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-			-	-	-		-		-	-		-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-		-	-	-	-		-		-			-
Net Increase/(Decrease) in cash held	26 533	17 906	7 723	29.1%	15 593	58.8%	56 562	315.9%	79 877	446.1%	(10 705)	4.0%	(628.4%)
Cash/cash equivalents at the year begin:	9 203	1 235	1 235	13.4%	8 957	97.3%	24 550	1 987.8%	1 235	100.0%	21 999	-	11.6%
Cash/cash equivalents at the year end:	35 736	19 141	8 957	25.1%	24 550	68.7%	81 112	423.8%	81 112	423.8%	11 294	5.3%	618.2%

Part 4: Debtor Age Analysis

	0.00	D	21 (0 D		(1. 00 Davis		0		Total		Actual Bad Deb	ots Written Off to	Impairment -I
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	otors	Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	406	5.0%	1 024	12.7%	196	2.4%	6 451	79.9%	8 077	2.7%		-	-
Trade and Other Receivables from Exchange Transactions - Electricity	363	2.5%	295	2.0%	206	1.4%	13 614	94.0%	14 478	4.8%	-		
Receivables from Non-exchange Transactions - Property Rates	3 073	1.6%	3 199	1.6%	2 876	1.5%	185 209	95.3%	194 356	64.1%			-
Receivables from Exchange Transactions - Waste Water Management	546	1.5%	509	1.4%	487	1.3%	35 227	95.8%	36 768	12.1%			
Receivables from Exchange Transactions - Waste Management	510	1.4%	483	1.3%	469	1.3%	34 569	95.9%	36 032	11.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-		-		-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-		-	-		-		-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-		-		-	-	-	-	-	-
Other	76	.6%	87	.6%	79	.6%	13 140	98.2%	13 382	4.4%		-	-
Total By Income Source	4 973	1.6%	5 596	1.8%	4 313	1.4%	288 209	95.1%	303 093	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	415	2.4%	376	2.2%	338	2.0%	15 806	93.3%	16 935	5.6%	-	-	-
Commercial	811	3.2%	944	3.7%	663	2.6%	23 155	90.5%	25 573	8.4%		-	-
Households	3 748	1.4%	4 277	1.6%	3 312	1.3%	249 248	95.6%	260 584	86.0%			
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 973	1.6%	5 596	1.8%	4 313	1.4%	288 209	95.1%	303 093	100.0%	-	-	-

Part 5: Creditor Age Analysis

0 - 30) Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	To	tal
Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
5 230	66.7%	2 615	33.3%	-	-		-	7 845	43.5%
-	-	-	-	-			-		
-	-	-	-	-			-		
-	-	-	-	-			-		
-	-	-	-	-			-		
-	-	-	-	-			-	-	-
5 149	53.3%	357	3.7%	603	6.2%	3 555	36.8%	9 663	53.6%
108	21.2%	400	78.8%	-	-		-	507	2.8%
-	-	-	-	-	-	-	-	-	-
10 486	58.2%	3 371	18.7%	603	3.3%	3 555	19.7%	18 016	100.0%
	Amount 5 230 - - - 5 149 108 -	5 230 66.7% 5 149 53.3% 	Amount % Amount 5 230 66.7% 2 615 	Amount % Amount % 5 230 66.7% 2 615 33.3% 	Amount % Amount % Amount 5 230 66.7% 2 615 33.3% - - - - - - - - - - - - - - - - - - - - - - - - - - 5 149 53.3% 357 3.7% 603 108 21.2% 400 78.8% -	Amount % Amount % Amount % 5 230 66.7% 2 615 33.3% - <	Amount % Amount % Amount % Amount 5 230 66.7% 2 615 33.3% .	Amount % Amount % Amount % 5 230 66.7% 2 615 33.3% . <	Amount %

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Vusimuzi Mpila Mpumuzi Nhlabathi

Contact Details Municipal Manager Financial Manager

Source Local Government Database

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
										-		-	
Operating Revenue and Expenditure	45.4.550		100 500	00.50/	440 544	05.004		00.00/	007.50/	00.00/	404.057	75 50/	(40.000)
Operating Revenue	454 553	411 469	129 582	28.5%	113 546	25.0%	94 458	23.0%	337 586	82.0%	104 956	75.5%	,
Property rates	48 055	62 293	15 373	32.0%	16 149	33.6%	15 212	24.4%	46 734	75.0%	14 422	76.6%	5.5%
Property rates - penalties and collection charges	-		-	-	-	-	-	-	-		-	-	-
Service charges - electricity revenue	166 247	167 790	43 829	26.4%	41 000	24.7%	37 862	22.6%	122 691	73.1%	34 285	68.2%	
Service charges - water revenue	34 671	11 998	7 548	21.8%	3 503	10.1%	2 095	17.5%	13 146	109.6%	4 940	63.1%	(57.6%)
Service charges - sanitation revenue	23 005	17 616	5 782	25.1%	5 838	25.4%	3 268	18.5%	14 888	84.5%	5 281	110.9%	(38.1%)
Service charges - refuse revenue	20 438	13 388	5 268	25.8%	5 313	26.0%	2 612	19.5%	13 192	98.5%	4 661	79.7%	
Service charges - other	11 150	1 533	481	4.3%	301	2.7%	320	20.9%	1 103	71.9%	530	51.5%	
Rental of facilities and equipment	1 985	1 839	428	21.5%	465	23.5%	404	22.0%	1 297	70.5%	389	66.2%	3.7%
Interest earned - external investments	500	375	171	34.2%	21	4.1%	32	8.6%	224	59.7%	264	102.7%	
Interest earned - outstanding debtors	10 373	8 500	2 303	22.2%	1 727	16.7%	2 963	34.9%	6 994	82.3%	3 182	85.9%	(6.9%)
Dividends received	-		-	-	-	-	-	-	-		-	-	-
Fines	990	326	48	4.8%	74	7.5%	47	14.5%	169	51.9%	45	42.1%	3.8%
Licences and permits	2 397	3 500	-	-	992	41.4%	502	14.3%	1 494	42.7%	246	54.0%	104.4%
Agency services	4 844	4 800	-	-	1 997	41.2%	1 155	24.1%	3 152	65.7%	263	37.8%	
Transfers recognised - operational	127 110	112 461	47 905	37.7%	35 841	28.2%	27 538	24.5%	111 284	99.0%	38 579	87.0%	(28.6%)
Other own revenue	2 004	1 039	188	9.4%	323	16.1%	184	17.7%	695	66.9%	(2 153)	(82.3%)	
Gains on disposal of PPE	785	4 010	259	33.0%	-	-	263	6.6%	522	13.0%	21	36.8%	1 153.1%
Operating Expenditure	541 965	456 713	91 235	16.8%	111 325	20.5%	101 901	22.3%	304 462	66.7%	119 288	68.9%	(14.6%)
Employee related costs	143 264	128 649	32 129	22.4%	32 781	22.9%	35 210	27.4%	100 121	77.8%	32 098	75.4%	9.7%
Remuneration of councillors	10 649	10 864	2 536	23.8%	2 479	23.3%	2 479	22.8%	7 494	69.0%	2 800	75.2%	(11.5%)
Debt impairment	60 546	14 915	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	39 080	46 681	-	-	-	-	-	-	-	-	-	85.7%	-
Finance charges	5 759		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	117 138	168 500	32 925	28.1%	49 321	42.1%	43 742	26.0%	125 987	74.8%	52 885	73.6%	(17.3%)
Other Materials	27 230	20 931	3 464	12.7%	4 346	16.0%	4 912	23.5%	12 721	60.8%	2 712	-	81.1%
Contracted services	24 293	25 701	7 542	31.0%	6 587	27.1%	7 520	29.3%	21 649	84.2%	4 769	78.9%	57.7%
Transfers and grants	34 983		-	-	-	-	-	-	-	-	-	-	-
Other expenditure	79 024	40 472	12 639	16.0%	15 811	20.0%	8 038	19.9%	36 489	90.2%	24 023	157.5%	(66.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(87 412)	(45 244)	38 347		2 220		(7 443)		33 124		(14 331)		
Transfers recognised - capital	-	66 457	-	-	2 700	-		-	2 700	4.1%	-	-	-
Contributions recognised - capital	-		-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(87 412)	21 213	38 347		4 920		(7 443)		35 824		(14 331)		
Taxation	-	-	-	-		-		-	-	-	-		
Surplus/(Deficit) after taxation	(87 412)	21 213	38 347		4 920		(7 443)		35 824		(14 331)		
Attributable to minorities		-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(87 412)	21 213	38 347		4 920		(7 443)		35 824		(14 331)		
Share of surplus/ (deficit) of associate			-	-		-		-	-	-		-	
Surplus/(Deficit) for the year	(87 412)	21 213	38 347		4 920		(7 443)		35 824		(14 331)		

* *					201	3/14					201	2/13	
	Bud	lget	First G	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 t Q3 of 2013/14
R thousands										buuget		buuget	
Capital Revenue and Expenditure													
Source of Finance	101 269	826	11 057	10.9%	10 833	10.7%	9 229	1 117.8%	31 119	3 769.0%	1 497	17.9%	
National Government	78 757	75	11 057	14.0%	9 556	12.1%	9 229	12 344.9%	29 842	39 918.4%	1 496	35.2%	516.99
Provincial Government		-		-		-		-				-	
District Municipality	19 128	-		-		-		-				-	-
Other transfers and grants		-		-		-		-				-	-
Transfers recognised - capital	97 885	75	11 057	11.3%	9 556	9.8%	9 229	12 344.9%	29 842	39 918.4%	1 496	29.9%	516.9
Borrowing	2 000		-	-	1 277	63.8%		-	1 277			-	-
Internally generated funds	400	-		-		-		-			1	.5%	(100.0%
Public contributions and donations	984	751	-	-		-		-					
Capital Expenditure Standard Classification	101 269	826	11 057	10.9%	10 833	10.7%	9 229	1 117.8%	31 119	3 769.0%	1 497	18.8%	516.69
Governance and Administration	2 400	6									1		(100.0%
Executive & Council	2 400	0		-	-								(100.09
Budget & Treasury Office		2			-							-	
Corporate Services		5			-							-	
Community and Public Safety	5 939	143										59.6%	
Community & Social Services	4 800	7	-	-	-	-		-		-		78.1%	
Sport And Recreation	1 139	40		-		-		-		-			
Public Safety		97		-		-		-		-			
Housing			-							-			
Health			-							-			
Economic and Environmental Services	31 631	300	3 920	12.4%	2 419	7.6%	1 061	353.4%	7 399	2 465.6%	1 469	17.4%	(27.8%
Planning and Development			-	-	-	-	-	-		-		-	
Road Transport	31 631	300	3 920	12.4%	2 419	7.6%	1 061	353.4%	7 399	2 465.6%	1 469	17.4%	(27.89
Environmental Protection			-	-	-	-	-	-		-		-	-
Trading Services	61 299	376	7 138	11.6%	8 414	13.7%	8 168	2 173.7%	23 720	6 312.3%	27	18.0%	29 754.7
Electricity	24 984	419	6 001	24.0%	6 384	25.6%	2 302	549.2%	14 686	3 504.4%	-	11.6%	(100.05
Water	30 000	(47)	194	.6%	309	1.0%	5 867	(12 467.4%)	6 370	(13 537.3%)	27	31.9%	21 342.0
Waste Water Management	6 315	1	942	14.9%	444	7.0%	-	-	1 387	129 616.5%	-	-	-
Waste Management	-	3	-	-	1 277	-		-	1 277	47 730.5%		-	-
Other			-	-		-		-		-		-	-

propertation Budget Budget (Propertation Expenditure appropriation Main appropriation Main appropriation Penditure appropriation Expenditure budget	Fait 5. Cash Receipts and Fayments					201	3/14					201	2/13	
perpendition Budget Budget (P) Expendition spropriation Expendition Spropriation Sproprinition Sproprinition		Bud	get	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	1
Telescolars Construction Construction </th <th></th> <th></th> <th></th> <th></th> <th>Main</th> <th></th> <th>Main</th> <th></th> <th></th> <th></th> <th>Expenditure as % of adjusted</th> <th></th> <th>Expenditure as % of adjusted</th> <th>Q3 of 2012/13 to Q3 of 2013/14</th>					Main		Main				Expenditure as % of adjusted		Expenditure as % of adjusted	Q3 of 2012/13 to Q3 of 2013/14
Receipts 377 668 198 049 133 570 35.3% 116.246 30.8% 104.811 52.9% 354.627 179.1% 116.049 81 398.7% (9.7%) Rescipts 119 556 11516 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>buuget</th><th></th><th>buuget</th><th></th></t<>											buuget		buuget	
Bate Supers and other coparating Concernment - capatil Generative -	Cash Flow from Operating Activities													
Bornment-operating Coverment-opalal 115 570 115 151 47 905 41.4% 32.89 12.41% 11.424 99.2% 38.979 100 41.7% (00.096) Bornment-opalal 63.28 -	Receipts	377 868	198 049	133 570	35.3%	116 246	30.8%	104 811	52.9%	354 627	179.1%	116 049	81 398.7%	(9.7%)
Government - capital 63 228 . <td>Ratepayers and other</td> <td></td> <td>74 013</td> <td>83 191</td> <td>43.9%</td> <td>75 957</td> <td>40.1%</td> <td></td> <td>100.0%</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Ratepayers and other		74 013	83 191	43.9%	75 957	40.1%		100.0%					
Interest Divideos 8 897 2 44 27.85 1 748 1 96.5 2 96 33.85 7 218 8 3.35 3 46 5 96.345 (13.13) Pyments (423.02) (429.02) (429.23) (15.25) 22.255 (102.218) 22.885 (133.20) 72.95 (115.849) 70.00.205 (11.89) Separation and gamts (21.78) (15.72) (23.176) 37.88 (83.85) 946 (22.88) (11.250) 22.885 (11.39) 41.427 (17.99) 200 154.965.28 1196.7% Net Cash from/(used) Operating Activities (45.137) (23.177) 37.88 (83.8%) 946 (2.2%) 2.593 (11.13) 41.427 (07.9%) 200 154.965.2% 1196.7% Receipts 10.075 .			115 161	47 905	41.4%	38 541	33.3%	27 801	24.1%	114 247	99.2%			
Dividends ·	Government - capital		-	-			-	-	-	-				
Paramets (42) 025 (420 827) (42) 827 (420 827) (45) 8722 (420 828) (115 250) (115 250) 22.385 (110 2218) (133 200) 23.315 72.985 (115 200) (115 849) (115 850) 70.000,05 (11180) (11180) (11180) Finance charges (45) 157 (21 72) (15 70) 23.985 (102 218) 23.985 (133 200) 72.985 (11180) 00072.65 (11180) Trandescand grants (21 72) (15 70) -		8 899	8 875	2 474	27.8%	1 748	19.6%	2 996	33.8%	7 218	81.3%	3 446	50 963.4%	(13.1%)
Specifies and employees (400 812) (428 258) (95 732) 23.9% (115 250) 28.8% (102 218) 23.9% (131 200) 73.1% (115 849) 80.072.6% (11.8%) France charges (1778) (1570) -	Dividends	-	-	-		-	-	-		-		-	-	-
Finance charges (485) .														
Transfers and grants (2) 128 (1.570) . <			(428 258)	(95 732)	23.9%	(115 250)	28.8%	(102 218)	23.9%	(313 200)	73.1%	(115 849)	80 072.6%	(11.8%)
Net Cash from/(used) Operating Activities (45 157) (23 1778) 37 838 (83.8%) 996 (2.2%) 2 593 (1.1%) 41 427 (17.9%) 200 154 965.2% 1 196.7% Cash Flow from Investing Activities 10 075 .				-	-		-	-	-			-	-	
Cash Flow from Investing Activities 10 075 .				-	-	-	-	-	-	-	-	-	-	-
Receipts 10 075 . <	Net Cash from/(used) Operating Activities	(45 157)	(231 778)	37 838	(83.8%)	996	(2.2%)	2 593	(1.1%)	41 427	(17.9%)	200	154 965.2%	1 196.7%
Proceeds on disposal of PPE 10 075 . <	Cash Flow from Investing Activities													
Proceeds on disposal of PPE 10 075 . <	Receipts	10 075		-			-		-			21	8 043.3%	(100.0%)
Decrease in other non-current recelvables	Proceeds on disposal of PPE	10 075		-			-					21	8 043.3%	(100.0%)
Decrease (parease) in non-current investments . </td <td>Decrease in non-current debtors</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td>	Decrease in non-current debtors		-		-	-	-	-	-			-	-	
Payments (66 228) (63 757) (11 057) 16.7% (7 344) 11.1% (9 229) 14.5% (27 630) 43.3% (6 960) 51 83.48% 32.6% Net Cash from/(used) Investing Activities (56 153) (63 757) (11 167) 16.7% (7 344) 11.1% (9 229) 14.5% (27 630) 43.3% (6 940) 51 83.48% 32.6% Net Cash from/(used) Investing Activities (56 153) (63 757) (11 057) 19.7% (7 344) 13.1% (9 229) 14.5% (27 630) 43.3% (6 949) 59 630.6% 33.0% Cash from/(used) Investing Activities 2000 - </td <td>Decrease in other non-current receivables</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td>	Decrease in other non-current receivables	-	-	-	-		-	-	-			-	-	-
Capital assets (66.228) (63.757) (11.057) 16.7% (7.344) 11.1% (9.229) 14.5% (7.7 4.00) 43.3% (6.900) 51.84.8% 32.6% Net Cash from/(used) Investing Activities (56.153) (63.757) (11.057) 19.7% (7.344) 13.1% (9.229) 14.5% (27.630) 43.3% (6.939) 59.630.6% 33.0% Cash Flow from financing Activities	Decrease (increase) in non-current investments	-	-	-	-		-	-	-	-	-	-		-
Net Cash from/(used) Investing Activities (§6 153) (63 757) (11 057) 19.7% (? 344) 13.1% (9 229) 14.5% (27 630) 43.3% (6 939) 59 630.6% 33.0% Cash Flow from Financing Activities 2000 .														
Cash Flow from Financing Activities 2000 .														
Receipts 2 000 <th.< td=""><td>Net Cash from/(used) Investing Activities</td><td>(56 153)</td><td>(63 757)</td><td>(11 057)</td><td>19.7%</td><td>(7 344)</td><td>13.1%</td><td>(9 229)</td><td>14.5%</td><td>(27 630)</td><td>43.3%</td><td>(6 939)</td><td>59 630.6%</td><td>33.0%</td></th.<>	Net Cash from/(used) Investing Activities	(56 153)	(63 757)	(11 057)	19.7%	(7 344)	13.1%	(9 229)	14.5%	(27 630)	43.3%	(6 939)	59 630.6%	33.0%
Shorthem loans -	Cash Flow from Financing Activities													
Shorthem loans -	Receipts	2 000			-				-			-		-
Increase (decresse) Image: consumer deposits Image: consu		-		-			-					-		
Payments (3 462) .	Borrowing long term/refinancing	2 000	-		-	-	-	-	-			-	-	-
Responsent of borrowing (3.462) .	Increase (decrease) in consumer deposits		-		-	-	-	-	-			-	-	-
Net Cash from/(used) Financing Activities (1 462) .	Payments	(3 462)		-	-			-	-			-		-
Net Increase/(Decrease) in cash held (102 772) (295 535) 26 781 (26.1%) (6.348) 6.2% (6.635) 2.2% 13 797 (4.7%) (6 739) 2 311 210.6% (1.5%) Cash(cash equivalents at the year begin: 11 1147 (5.861) 1580) 20 920 14 572 130.7% (5.861) 55 573 73.8% (73.8%)				-	-		-	-	-			-	-	-
CashCash equivalents at the year begin: 11147 (5 861) 20 920 14 572 130.7% (5 861) (52.6%) 55 573 (73.6%)	Net Cash from/(used) Financing Activities	(1 462)		-	-	-	-	-	-			-		-
CashCash equivalents at the year begin: 11147 (5 861) 20 920 14 572 130.7% (5 861) (52.6%) 55 573 (73.6%)	Net Increase/(Decrease) in cash held	(102 772)	(295 535)	26 781	(26.1%)	(6 348)	6.2%	(6 635)	2.2%	13 797	(4.7%)	(6 739)	2 311 210.6%	(1.5%)
					-								-	
	Cash/cash equivalents at the year end:	(102 772)	(284 388)	20 920	(20.4%)	14 572	(14.2%)	7 936	(2.8%)	7 936		48 833	1 799 309.3%	(83.7%)

Part 4: Debtor Age Analysis

	0 - 30	Davs	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to	Impairment -
	0 00	bujs	01 00 Dajs		01 70 Bajs		orer re bujs		rotai		Deb	tors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 750	8.2%	841	1.8%	802	1.7%	40 440	88.2%	45 834	15.7%	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	12 551	23.5%	1 332	2.5%	1 372	2.6%		71.4%	53 336	18.3%	-		-
Receivables from Non-exchange Transactions - Property Rates	6 494	15.1%	1 372	3.2%	1 075	2.5%		79.2%	42 932	14.7%	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 346	6.4%	688	1.9%	596	1.6%	32 762	90.0%	36 392	12.5%	-	-	
Receivables from Exchange Transactions - Waste Management	2 108	6.4%	568	1.7%	450	1.4%	29 643	90.5%	32 769	11.3%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-		-	0	100.0%	0		-	-	
Interest on Arrear Debtor Accounts	2 331	3.6%	639	1.0%	594	.9%	60 667	94.5%	64 231	22.1%	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-		-		-	-		-	-	
Other	1 166	7.5%	441	2.8%	219	1.4%	13 757	88.3%	15 582	5.4%	-	-	
Total By Income Source	30 745	10.6%	5 881	2.0%	5 109	1.8%	249 342	85.7%	291 077	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 593	22.5%	572	5.0%	590	5.1%	7 760	67.4%	11 515	4.0%			-
Commercial	12 464	21.8%	1 396	2.4%	1 248	2.2%	41 942	73.5%	57 050	19.6%	-		-
Households	14 065	6.8%	3 304	1.6%	2 929	1.4%	187 991	90.3%	208 289	71.6%	-		-
Other	1 624	11.4%	608	4.3%	341	2.4%	11 649	81.9%	14 222	4.9%			-
Total By Customer Group	30 745	10.6%	5 881	2.0%	5 109	1.8%	249 342	85.7%	291 077	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 571	28.9%	9 855	29.7%	9 239	27.9%	4 467	13.5%	33 131	28.09
Bulk Water	741	.9%	584	.7%	637	.8%	77 343	97.5%	79 304	67.19
PAYE deductions	-	-	-	-						
VAT (output less input)	-	-	-	-						
Pensions / Retirement	1 987	100.0%	-	-					1 987	1.79
Loan repayments	-	-		-	-	-		-	-	
Trade Creditors	751	21.4%	899	25.6%	403	11.5%	1 454	41.5%	3 507	3.09
Auditor-General	311	100.0%	-	-		-		-	311	.39
Other	-	-	-	-	-	-	-	-	-	
Total	13 360	11.3%	11 339	9.6%	10 278	8.7%	83 264	70.4%	118 241	100.0%

Mr M W Zungu Ms T M Lengate

Contact Details Municipal Manager Financial Manager

017 801 3753 017 801 3502

Source Local Government Database

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
										g-:		9	
Operating Revenue and Expenditure													
Operating Revenue	299 542	306 521	92 285	30.8%	74 760	25.0%	65 160	21.3%	232 204	75.8%		77.6%	(12.7%)
Property rates	25 222	25 222	5 283	20.9%	5 174	20.5%	5 397	21.4%	15 854	62.9%	4 753	63.8%	13.5%
Property rates - penalties and collection charges			51	-	23	-	18	-	92		15	-	19.6%
Service charges - electricity revenue	85 090	83 096	20 100	23.6%	19 972	23.5%	17 545	21.1%	57 617	69.3%	17 551	67.8%	-
Service charges - water revenue	14 863	14 390	2 558	17.2%	2 164	14.6%	2 197	15.3%	6 919	48.1%	1 595	54.9%	37.7%
Service charges - sanitation revenue	6 047	9 261	1 396	23.1%	1 446	23.9%	1 520	16.4%	4 362	47.1%	1 366	74.4%	11.3%
Service charges - refuse revenue	10 324	7 115	1 773	17.2%	1 787	17.3%	1 765	24.8%	5 325	74.8%	1 688	57.2%	4.6%
Service charges - other			-	-	-	-	-	-	-		-	-	-
Rental of facilities and equipment	525	937	117	22.4%	115	21.9%	137	14.6%	369	39.4%	129	94.2%	6.3%
Interest earned - external investments	1 880	2 630	474	25.2%	878	46.7%	572	21.8%	1 924	73.2%	106	58.4%	439.8%
Interest earned - outstanding debtors	11 576	2 0 37	-	-	-	-	-	-	-		-	-	-
Dividends received	-		-	-	-	-	6	-	6		-	-	(100.0%)
Fines	1 167	1 190	183	15.7%	84	7.2%	115	9.7%	382	32.1%	221	75.7%	(48.1%)
Licences and permits	26	94	17	63.8%	-	-		-	17	17.7%	-	952.3%	-
Agency services	5 800	8 174	3 101	53.5%					3 101	37.9%	1 044	46.8%	(100.0%)
Transfers recognised - operational	115 106	117 030	50 690	44.0%	36 979	32.1%	28 264	24.2%	115 933	99.1%	43 337	99.3%	(34.8%)
Other own revenue	21 917	32 535	6 5 4 0	29.8%	6 053	27.6%	7 624	23.4%	20 217	62.1%	2 869	45.3%	165.8%
Gains on disposal of PPE	-	2 810	2	-	86	-	-	-	87	3.1%	-	65.4%	-
Operating Expenditure	373 274	375 674	65 705	17.6%	59 368	15.9%	57 965	15.4%	183 038	48.7%	54 311	64.1%	6.7%
Employee related costs	88 182	93 248	22 242	25.2%	23 375	26.5%	26 508	28.4%	72 125	77.3%	12 886	62.6%	105.7%
Remuneration of councillors	10 333	11 303	2 736	26.5%	2 901	28.1%	3 2 3 3	28.6%	8 871	78.5%	1 404	59.8%	130.2%
Debt impairment	15 491	15 491	-	-							-		-
Depreciation and asset impairment	69 183	69 183	-	-							-		-
Finance charges	1 940	880	-	-							-	62.5%	
Bulk purchases	65 628	74 160	19 013	29.0%	15 050	22.9%	11 446	15.4%	45 510	61.4%	18 223	73.6%	(37.2%)
Other Materials	1 393	18 701	2 115	151.8%	3 733	268.0%	2 5 3 2	13.5%	8 381	44.8%	3 964	77.3%	(36.1%)
Contracted services	16 124	24 261	7 989	49.5%	3 230	20.0%	3 264	13.5%	14 483	59.7%	6 577	140.0%	(50.4%)
Transfers and grants	18 455	8 2 3 3	1 578	8.6%	1 776	9.6%	1 365	16.6%	4 719	57.3%	896	22.2%	52.4%
Other expenditure	86 545	60 213	10 031	11.6%	9 302	10.7%	9 6 1 6	16.0%	28 949	48.1%	10 360	49.1%	(7.2%)
Loss on disposal of PPE	-		-	-	1	-	-	-	1	-	-	-	-
Surplus/(Deficit)	(73 732)	(69 153)	26 580		15 392		7 194		49 166		20 364		
Transfers recognised - capital	65 623	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-		-	-	-	-		-	-		-	-	-
Contributed assets	24 800		-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 691	(69 153)	26 580		15 392		7 194		49 166		20 364		
Taxation		-	-			-		-					-
Surplus/(Deficit) after taxation	16 691	(69 153)	26 580		15 392		7 194		49 166		20 364		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 691	(69 153)	26 580		15 392		7 194		49 166		20 364		
Share of surplus/ (deficit) of associate	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 691	(69 153)	26 580		15 392		7 194		49 166		20 364		

		2013/14 Budget First Quarter Second Quarter Third Quarter Year to Date										12/13	
	Bud	lget	First G	luarter	Second	Quarter	Third C	Quarter	Year t	o Date	Third C	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 t Q3 of 2013/14
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	102 668	131 655	7 122	6.9%	21 349	20.8%	16 225	12.3%	44 695	33.9%	2 392	5.1%	578.39
National Government	65 623	97 223	6 417	9.8%	21 115	32.2%	15 356	15.8%	42 888	44.1%		.2%	(100.0%
Provincial Government				-				-		-		-	-
District Municipality	24 800	24 800										-	-
Other transfers and grants		-										-	-
Transfers recognised - capital	90 423	122 023	6 417	7.1%	21 115	23.4%	15 356	12.6%	42 888	35.1%		.2%	(100.0%
Borrowing													
Internally generated funds	12 245	9 632	705	5.8%	234	1.9%	869	9.0%	1 808	18.8%	2 392	31.0%	(63.7%)
Public contributions and donations			-	-		-		-	-	-		-	-
Capital Expenditure Standard Classification	102 668	131 655	7 122	6.9%	21 349	20.8%	16 225	12.3%	44 695	33.9%	2 392	5.1%	578.39
Governance and Administration	3 190	1 250	690	21.6%	161	5.0%	511	40.9%	1 362	109.0%	602	28.3%	(15.1%
Executive & Council	5170	1250	1	21.070	11	5.070	352	40.770	363	107.070	002	20.370	(100.0%
Budget & Treasury Office	260	-	0	3.3%	122	46.8%	5		135		135	8.4%	(96.2%
Corporate Services	2 930	1 250	681	23.2%	29	1.0%	154	12.3%	864	69.1%	467	170.2%	(67.0%
Community and Public Safety	1 030	487	14	1.4%	27	1.070	6	1.2%	20	4.2%	313	74.7%	(98.1%
Community & Social Services	1050	407		1.470				1.2.70	- 20	4.270	515	14.170	(70.17
Sport And Recreation				-									
Public Safety	1 030	487	14	1.4%			6	1.2%	20	4.2%	313	74.4%	(98.1%
Housing	-	-	-	-		-						-	
Health				-		-		-		-		-	-
Economic and Environmental Services	35 200	41 677	2 179	6.2%	5 971	17.0%	6 843	16.4%	14 993	36.0%		12.5%	(100.0%
Planning and Development							1		1				(100.0%
Road Transport	35 200	41 677	2 179	6.2%	5 971	17.0%	6 842	16.4%	14 992	36.0%		13.6%	(100.0%
Environmental Protection			-										
Trading Services	63 248	88 241	4 238	6.7%	15 216	24.1%	8 862	10.0%	28 317	32.1%	1 234	1.8%	618.29
Electricity		4 474	-	-	3 540	-	348	7.8%	3 888	86.9%	467	6.0%	(25.5%
Water	28 048	53 841	1 756	6.3%	9 489	33.8%	6 829	12.7%	18 074	33.6%	767	2.8%	790.69
Waste Water Management	34 000	28 726	2 482	7.3%	2 187	6.4%	1 685	5.9%	6 354	22.1%	-	-	(100.0%
Waste Management	1 200	1 200	-	-	-	-	-	-	-	-	-	-	.
Other			-	-		-	3	-	3		243	-	(98.9%

	2013/14 2012/13 Budget First Quarter Second Quarter Third Quarter Year to Date Third Quart										2/13		
	Bud	lget	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	
Diterret	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buugot		buuget	
Cash Flow from Operating Activities													
Receipts	288 149	363 648	96 619	33.5%	100 961	35.0%	98 327	27.0%	295 907	81.4%	98 335	102.9%	-
Ratepayers and other	105 540	145 257	38 918	36.9%	36 818	34.9%	38 609	26.6%	114 345	78.7%	33 251	70.0%	16.1%
Government - operating	115 106	117 030	49 352	42.9%	36 393	31.6%	28 264	24.2%	114 009	97.4%	42 072	94.8%	(32.8%)
Government - capital	65 623	97 223	7 875	12.0%	26 873	41.0%	30 875	31.8%	65 623	67.5%	22 789	99 998.3%	35.5%
Interest	1 880	4 137	474	25.2%	878	46.7%	572	13.8%	1 924	46.5%	223	64.1%	156.9%
Dividends	-		-			-	6	-	6	-	-	-	(100.0%)
Payments	(287 230)	(286 337)	(67 412)	23.5%	(77 619)	27.0%	(54 265)	19.0%	(199 296)	69.6%	(56 127)	98.9%	(3.3%)
Suppliers and employees	(266 835)	(277 224)	(65 834)	24.7%	(75 843)	28.4%	(52 900)	19.1%	(194 577)	70.2%	(55 477)	106.7%	(4.6%)
Finance charges	(1 940)	(880)	-	-	-	-		-		-	-	-	-
Transfers and grants	(18 455)	(8 233)	(1 578)	8.5%	(1 776)	9.6%	(1 365)	16.6%	(4 719)	57.3%	(650)	20.5%	110.2%
Net Cash from/(used) Operating Activities	919	77 311	29 208	3 178.2%	23 342	2 540.0%	44 061	57.0%	96 611	125.0%	42 208	113.7%	4.4%
Cash Flow from Investing Activities													
Receipts		2 810	2		259				261	9.3%		5.0%	
Proceeds on disposal of PPE		2 810	2		259	-		-	261	9.3%		5.0%	-
Decrease in non-current debtors						-		-		-		-	-
Decrease in other non-current receivables				-		-		-					-
Decrease (increase) in non-current investments			-	-						-	-		-
Payments	(73 975)	(101 512)	(6 623)	9.0%	(21 349)	28.9%	(16 225)	16.0%	(44 197)	43.5%	(17 325)		(6.3%)
Capital assets	(73 975)	(101 512)	(6 623)	9.0%	(21 349)	28.9%	(16 225)	16.0%	(44 197)	43.5%	(17 325)	-	(6.3%)
Net Cash from/(used) Investing Activities	(73 975)	(98 702)	(6 622)	9.0%	(21 089)	28.5%	(16 225)	16.4%	(43 936)	44.5%	(17 325)	(136.7%)	(6.3%)
Cash Flow from Financing Activities													
Receipts													
Short term loans	-	-	-	-		-		-	-			-	-
Borrowing long term/refinancing	-	-	-	-		-		-	-			-	-
Increase (decrease) in consumer deposits						-		-		-			-
Payments	(1 374)	(1 374)											
Repayment of borrowing	(1 374)	(1 374)	-	-						-	-		-
Net Cash from/(used) Financing Activities	(1 374)	(1 374)	-	-		-		-		-	-		-
Net Increase/(Decrease) in cash held	(74 430)	(22 765)	22 586	(30.3%)	2 253	(3.0%)	27 836	(122.3%)	52 675	(231.4%)	24 883	44.6%	11.9%
Cash/cash equivalents at the year begin:	83 299	69 161	1 078	1.3%	23 664	28.4%	25 917	37.5%	1 078	1.6%	62 240	100.0%	(58.4%)
Cash/cash equivalents at the year end:	8 869	46 396	23 664	266.8%	25 917	292.2%	53 753	115.9%	53 753	115.9%	87 123	62.1%	(38.3%)
Casticasti equivalents actite year enti:	8 909	40 390	23 004	200.8%	25 917	292.2%	53 /53	115.9%	53 /53	115.9%	87 123	62.1%	(38.3%)

Part 4: Debtor Age Analysis

Fait 4. Debtor Age Analysis	-		-				-				Actual Rad Deb	ots Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb		Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	634	3.5%	504	2.8%	501	2.8%	16 391	90.9%	18 031	15.5%	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1 999	14.4%	1 056	7.6%	500	3.6%	10 301	74.3%	13 855	11.9%		-	-
Receivables from Non-exchange Transactions - Property Rates	1 783	6.5%	1 020	3.7%	818	3.0%	24 011	86.9%	27 632	23.7%	-	-	
Receivables from Exchange Transactions - Waste Water Management	368	2.8%	292	2.2%	251	1.9%	12 178	93.0%	13 089	11.2%	-	-	
Receivables from Exchange Transactions - Waste Management	597	2.7%	510	2.3%	477	2.2%	20 427	92.8%	22 011	18.9%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	36	2.9%	32	2.6%	24	2.0%	1 159	92.6%	1 251	1.1%	-	-	
Interest on Arrear Debtor Accounts	691	32.4%		-		-	1 443	67.6%	2 134	1.8%		-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-		-		-	-	-	-	-	-
Other	1 514	8.2%	(922)	(5.0%)	436	2.4%	17 384	94.4%	18 411	15.8%	-	-	-
Total By Income Source	7 622	6.5%	2 492	2.1%	3 007	2.6%	103 295	88.7%	116 415	100.0%	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	313	(21.9%)	213	(14.9%)	149	(10.4%)	(2 103)	147.3%	(1 428)	(1.2%)	-	-	-
Commercial	2 852	22.4%	(370)	(2.9%)	358	2.8%	9 900	77.7%	12 740	10.9%		-	-
Households	3 355	3.9%	1 941	2.2%	1 862	2.1%	79 840	91.8%	86 997	74.7%	-	-	-
Other	1 102	6.1%	708	3.9%	638	3.5%	15 659	86.5%	18 107	15.6%	-	-	-
Total By Customer Group	7 622	6.5%	2 492	2.1%	3 007	2.6%	103 295	88.7%	116 415	100.0%		-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 094	100.0%	-	-	-	-	-	-	15 094	48.39
Bulk Water	10 232	100.0%		-	-		-	-	10 232	32.89
PAYE deductions	1 843	100.0%		-	-		-	-	1 843	5.99
VAT (output less input)	-	-		-	-		-	-	-	
Pensions / Retirement	1 430	100.0%		-	-		-	-	1 430	4.69
Loan repayments	-		-	-		-			-	
Trade Creditors	2 631	100.0%		-	-		-	-	2 631	8.49
Auditor-General	-	-		-	-		-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	31 230	100.0%	-	-	-	-	-	-	31 230	100.0%

017 826 8101 017 826 8157

Contact Details Municipal Manager Financial Manager

Absy Mahlangu Mr TD Mabuya

Source Local Government Database

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	197 838	216 152	69 805	35.3%	62 029	31.4%	56 185	26.0%	188 018	87.0%	51 871	77.0%	8.3%
Property rates	17 889	21 680	5 629	31.5%	5 713	31.9%	5 665	26.1%	17 007	78.4%	5 140	81.9%	10.2%
Property rates - penalties and collection charges			-			-	-	-			-	-	
Service charges - electricity revenue	-	44 123	13 452	-	11 180	-	10 232	23.2%	34 864	79.0%	8 811	74.3%	16.1%
Service charges - water revenue	12 698	12 698	6 433	50.7%	2 969	23.4%	3 349	26.4%	12 751	100.4%	(2 596)	90.4%	(229.0%)
Service charges - sanitation revenue	10 974	10 974	2 777	25.3%	2 773	25.3%	2 754	25.1%	8 303	75.7%	2 607	75.9%	5.6%
Service charges - refuse revenue	6 269	7 500	2 803	44.7%	2 793	44.5%	2 722	36.3%	8 318	110.9%	2 439	94.9%	11.6%
Service charges - other	-		-	-		-	-	-	-		-	-	-
Rental of facilities and equipment	41 170	441	8	-	10	-	9	2.1%	27	6.1%	181	163.6%	(95.0%)
Interest earned - external investments	2 375	1 500	280	11.8%	666	28.0%	162	10.8%	1 108	73.9%	231	36.4%	(29.8%)
Interest earned - outstanding debtors	10 440	12 940	2 792	26.7%	3 319	31.8%	4 226	32.7%	10 337	79.9%	3 198	79.4%	32.1%
Dividends received	-		-	-		-	-		-	-	-	-	-
Fines	206	164	62	30.0%	45	22.1%	65	39.4%	172	104.8%	98	150.8%	(34.1%)
Licences and permits	1	-	-	-	-	-	3	-	3	-	2 741	-	(99.9%)
Agency services	3 006	10 000	3 594	119.6%	5 008	166.6%	3 554	35.5%	12 156	121.6%	-	-	(100.0%)
Transfers recognised - operational	91 143	91 899	31 485	34.5%	27 241	29.9%	23 147	25.2%	81 873	89.1%	28 865	74.0%	(19.8%)
Other own revenue	1 656	2 233	491	29.6%	311	18.8%	297	13.3%	1 099	49.2%	157	17.3%	89.4%
Gains on disposal of PPE	11	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	242 022	344 534	37 410	15.5%	44 457	18.4%	43 842	12.7%	125 709	36.5%	43 483	55.0%	.8%
Employee related costs	69 556	71 933	16 363	23.5%	16 527	23.8%	16 944	23.6%	49 834	69.3%	19 598	85.9%	(13.5%)
Remuneration of councillors	7 850	6 438	1 567	20.0%	1 428	18.2%	1 591	24.7%	4 586	71.2%	2 330	89.2%	(31.7%)
Debt impairment	27 259	27 259	426	1.6%	393	1.4%	386	1.4%	1 205	4.4%	303	1.2%	27.4%
Depreciation and asset impairment	15 506	103 892	-	-	-		-	-	-	-	-	-	-
Finance charges	657	726	-	-		-	-	-	-		-	-	-
Bulk purchases	45 806	49 744	8 300	18.1%	6 491	14.2%	6 683	13.4%	21 475	43.2%	6 013	59.7%	11.1%
Other Materials	23		-	-		-	-		-	-	3 401	-	(100.0%)
Contracted services	8 451	11 109	1 209	14.3%	2 362	28.0%	1 105	9.9%	4 676	42.1%	696	-	58.7%
Transfers and grants	19 960	19 960	580	2.9%	3 221	16.1%	1 740	8.7%	5 541	27.8%	2 569	30.3%	(32.2%)
Other expenditure	46 954	53 472	8 954	19.1%	14 035	29.9%	15 392	28.8%	38 380	71.8%	8 574	42.4%	79.5%
Loss on disposal of PPE	-	-	11	-		-	-		11	-	-	-	-
Surplus/(Deficit)	(44 184)	(128 382)	32 395		17 571		12 343		62 310		8 388		
Transfers recognised - capital			4 670	-	7 170	-	10 531	-	22 371	-	-	-	(100.0%)
Contributions recognised - capital	-		-	-		-	-					-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(44 184)	(128 382)	37 065		24 741		22 874		84 681		8 388		
Taxation	-		-		-	-	-		-		-		
Surplus/(Deficit) after taxation	(44 184)	(128 382)	37 065		24 741		22 874		84 681		8 388		
Attributable to minorities			-	-	-				-		-		-
Surplus/(Deficit) attributable to municipality	(44 184)	(128 382)	37 065		24 741		22 874		84 681		8 388		
Share of surplus/ (deficit) of associate	((120 302)			21741								
Surplus/(Deficit) for the year	(44 184)	(128 382)	37 065		24 741		22 874		84 681		8 388		
carpias (concil) for the year	(+01)	(120 302)	57 005		27 /41		22 0/4		04 001		0 300		

					201	3/14					201	12/13	
	Bud	get	First G	luarter	Second	Quarter	Third	Quarter	Year t	to Date	Third (Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 Q3 of 2013/14
R thousands										Dudgot		budgot	
Capital Revenue and Expenditure													
Source of Finance	29 331	39 001	2 172	7.4%	7 170	24.4%	10 531	27.0%	19 874	51.0%	5 060	27.4%	108.19
National Government	29 331	35 646	2 172	7.4%	7 170	24.4%	10 531	29.5%	19 874	55.8%	5 060	27.3%	108.1
Provincial Government						-					-	-	-
District Municipality						-					-	-	-
Other transfers and grants			-	-		-		-		-			
Transfers recognised - capital	29 331	35 646	2 172	7.4%	7 170	24.4%	10 531	29.5%	19 874	55.8%	5 060	27.3%	108.1
Borrowing			-	-		-		-		-			
Internally generated funds		3 355	-	-		-		-		-			
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-		-
Capital Expenditure Standard Classification	29 331	39 001	2 172	7.4%	7 170	24.4%	10 531	27.0%	19 874	51.0%	5 060	27.4%	108.1
Governance and Administration		255	-							-			-
Executive & Council		-	-			-							-
Budget & Treasury Office				-		-	-			-			-
Corporate Services		255	-	-		-		-					-
Community and Public Safety			-							-			
Community & Social Services		-	-	-		-	-	-	-				-
Sport And Recreation		-	-	-		-	-	-	-				-
Public Safety		-	-	-			-	-	-	-	-	-	-
Housing			-			-	-	-	-	-			-
Health				-		-	-		-	-	-	-	-
Economic and Environmental Services		2 000	279	-	26	-		-	305	15.3%	2 375	21.3%	(100.09
Planning and Development	-	-	-	-	-	-	-	-	-	-		-	-
Road Transport	-	2 000	279	-	26	-	-	-	305	15.3%	2 375	21.3%	(100.09
Environmental Protection	-	-	-	-	-	-	-	-	-	-		-	-
Trading Services	29 331	36 746	1 893	6.5%	7 144	24.4%	10 531	28.7%	19 568		2 685	33.9%	292.2
Electricity	4 497	4 868	284	6.3%	899	20.0%	1 763	36.2%	2 946	60.5%	1 009	21.1%	74.7
Water	10 617	13 463	607	5.7%	3 499	33.0%	4 404	32.7%	8 5 1 0		836	-	427.0
Waste Water Management	14 217	17 565	1 002	7.0%	2 746	19.3%	4 364	24.8%	8 112	46.2%	841	20.3%	419.2
Waste Management	-	850	-	-	-	-	-	-	-	-	-	-	- 1
Other	-		-		-	-		-		-		-	-

Fait 5. Cash Receipts and Fayments					201	3/14					201	2/13	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities										-		-	
Receipts	186 253	251 778	72 769	39.1%	73 558	39.5%	68 918	27.4%	215 245	85.5%	52 459	66.9%	31.4%
												79.8%	
Ratepayers and other Government - operating	63 403 91 143	109 793 91 899	35 246 31 322	55.6% 34.4%	30 802 24 942	48.6% 27.4%	28 650 22 231	26.1% 24.2%	94 699 78 495	86.3% 85.4%	20 767 28 865	79.8% 81.2%	38.0% (23.0%)
Government - operating Government - capital	29 331	35 646	31 322 3 129	34.4% 10.7%	24 942	27.4%	22 231	24.2% 38.3%	78 495 30 606	85.4%	28 865	81.2%	(23.0%) (100.0%)
Government - capital	29 331 2 376	35 646 14 440	3 129 3 072	10.7%	3 985	47.1%	4 388	38.3%		85.9%	2 827	- 110.6%	(100.0%) 55.2%
Dividends	2 3/0	14 440	3 0/2		3 490	107.7%	4 388	30.4%	11 440	/9.3%	2 827	110.0%	00.276
	(195 781)	(213 383)	(36 582)	- 18.7%	(43 886)	22.4%	(43 420)	20.3%	(123 889)	58.1%	(40 321)	65.1%	7.7%
Payments Suppliers and employees	(195 781) (175 168)	(213 383) (192 698)	(36 582) (36 393)	20.8%	(43 886) (40 844)	22.4%	(43 420) (41 715)	20.3%		58.1% 61.7%	(40 321) (30 490)	63.9%	7.7%
Finance charges	(173 108) (657)	(192 096) (726)	(30 393)	20.070	(40 044)	23.376	(41713)	21.0/6	(110 432)	01.776	(30 490)	03.970	30.070
Transfers and grants	(19 956)	(19 959)	(190)	.9%	(3 043)	15.2%	(1 705)	8.5%	(4 937)	24.7%	(9 831)	77.4%	(82.7%)
Net Cash from/(used) Operating Activities	(9 528)	38 395	36 187	(379.8%)	29 672	(311.4%)	25 497	66.4%	91 356	237.9%	12 138	77.0%	110.1%
	(7 520)	30 373	30 107	(377.070)	27 012	(311.470)	23 477	00.470	71 330	231.770	12 130	11.070	110.170
Cash Flow from Investing Activities													
Receipts	-			-	-	-		-		-		-	-
Proceeds on disposal of PPE	-	-	-	-		-	-		-	-		-	-
Decrease in non-current debtors	-	-	-	-		-	-		-	-		-	-
Decrease in other non-current receivables	-	-	-	-		-	-	-	-			-	-
Decrease (increase) in non-current investments	-	-	-	-		-	-	-	-			-	-
Payments	(27 864)	(35 642)	(531)	1.9%	(7 170)	25.7%	(10 531)	29.5%	(18 232)	51.2%	-	-	(100.0%)
Capital assets	(27 864)	(35 642)	(531)	1.9%	(7 170)	25.7%	(10 531)	29.5%	(18 232)	51.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(27 864)	(35 642)	(531)	1.9%	(7 170)	25.7%	(10 531)	29.5%	(18 232)	51.2%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-					-		-		-		-	-
Short term loans	-	-	-	-		-	-		-	-		-	-
Borrowing long term/refinancing	-		-	-		-	-	-		-		-	-
Increase (decrease) in consumer deposits	-		-	-		-	-	-		-		-	-
Payments	-			-		-				-			-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-		-	-
Net Cash from/(used) Financing Activities	-			-		-				-		-	-
Net Increase/(Decrease) in cash held	(37 392)	2 754	35 656	(95.4%)	22 502	(60.2%)	14 966	543.5%	73 124	2 655.6%	12 138	(410.6%)	23.3%
Cash/cash equivalents at the year begin:	57 507	-	7 773	13.5%	43 429	75.5%	65 931	-	7 773	-	13 608		384.5%
Cash/cash equivalents at the year end:	20 115	2 754	43 429	215.9%	65 931	327.8%	80 897	2 937.9%	80 897	2 937.9%	25 746	67.7%	214.2%

Part 4: Debtor Age Analysis

Fait 4. Debior Age Analysis					11.000		0 00 0		T		Actual Bad Deb	ts Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	tors	Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 076	2.5%	991	2.3%	510	1.2%	39 911	93.9%	42 488	23.1%	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	1 584	10.2%	2 0 2 3	13.0%	1 002	6.4%	10 933	70.3%	15 542	8.5%	-		-
Receivables from Non-exchange Transactions - Property Rates	-		-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	845	3.4%	687	2.8%	624	2.5%	22 684	91.3%	24 839	13.5%	-		
Receivables from Exchange Transactions - Waste Management	835	7.1%	690	5.9%	641	5.4%	9 601	81.6%	11 767	6.4%	-		
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1 251	3.1%	1 218	3.0%	1 168	2.9%	36 954	91.0%	40 590	22.1%	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-	-	-	-		-	-	
Other	1 583	3.3%	1 637	3.4%	1 089	2.2%	44 176	91.1%	48 486	26.4%	-	-	
Total By Income Source	7 173	3.9%	7 246	3.9%	5 034	2.7%	164 258	89.4%	183 712	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	256	4.5%	284	5.0%	466	8.2%	4 689	82.3%	5 694	3.1%	-	-	-
Commercial	336	3.7%	299	3.3%	269	2.9%	8 278	90.1%	9 182	5.0%	-	-	-
Households	5 820	3.7%	6 189	3.9%	3 979	2.5%	141 842	89.9%	157 829	85.9%	-	-	-
Other	762	6.9%	475	4.3%	320	2.9%	9 450	85.9%	11 006	6.0%		-	-
Total By Customer Group	7 173	3.9%	7 246	3.9%	5 034	2.7%	164 258	89.4%	183 712	100.0%	-	-	- 1

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	Tota	al I
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 392	100.0%	-	-	-	-	-		2 392	29.1
Bulk Water	23	100.0%	-	-				-	23	3
PAYE deductions	-						-			-
VAT (output less input)	-	-	-	-				-		-
Pensions / Retirement	-	-	-	-		-	-	-	-	-
Loan repayments	-						-			-
Trade Creditors	5 807	100.0%	-	-		-	-	-	5 807	70.6
Auditor-General	-	-	-	-		-	-	-	-	-
Other	-	-	-	-		-	-		-	-
Total	8 222	100.0%	-	-	-	-	-	-	8 222	100.0
Contact Details	i									
Municipal Manager	Mr PB Malebye			017 734 6101						
Financial Manager	Mr ZT Shongwe			017 734 6142						

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

Source Local Government Database

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
Differentia	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buugot		Dudgot	
Operating Revenue and Expenditure													
Operating Revenue	449 343	436 066	85 742	19.1%	113 095	25.2%	37 176	8.5%	236 013	54.1%	83 104	68.2%	(55.3%)
Property rates	41 789	47 452	6 125	14.7%	9 612	23.0%	6 501	13.7%	22 238	46.9%	8 874	47.7%	(26.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-		-	-	-	-	-	-
Service charges - electricity revenue	208 700	188 374	27 465	13.2%	50 140	24.0%	16 745	8.9%	94 350	50.1%	38 288	63.8%	(56.3%)
Service charges - water revenue	35 396	38 119	5 236	14.8%	10 187	28.8%	4 204	11.0%	19 626	51.5%	9 304	86.6%	(54.8%)
Service charges - sanitation revenue	22 920	23 004	3 812	16.6%	5 776	25.2%	3 807	16.6%	13 395	58.2%	5 441	72.4%	(30.0%)
Service charges - refuse revenue	13 031	12 894	1 425	10.9%	2 864	22.0%	2 139	16.6%	6 428	49.9%	3 068	78.6%	(30.3%)
Service charges - other	-	-	9	-	-	-	19	-	28	-	-	-	(100.0%)
Rental of facilities and equipment	792	553	160	20.2%	140	17.6%	192	34.7%	492	88.8%	154	53.6%	24.8%
Interest earned - external investments	606	237	-	-	591	97.6%	101	42.4%	692	291.8%	-	29.2%	(100.0%)
Interest earned - outstanding debtors	15 585	16 931	2 743	17.6%	4 288	27.5%	2 959	17.5%	9 990	59.0%	4 020	51.8%	(26.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 577	2 704	26	1.0%	111	4.3%	119	4.4%	255	9.4%	32	8.1%	273.6%
Licences and permits	20 263	15 957	2 233	11.0%	1 740	8.6%	113	.7%	4 086	25.6%	13 432	305.1%	(99.2%)
Agency services	-		-	-		-		-	-	-	-	-	-
Transfers recognised - operational	86 670	86 429	36 260	41.8%	27 143	31.3%		-	63 403	73.4%	-	72.0%	-
Other own revenue	1 014	3 411	248	24.5%	504	49.7%	277	8.1%	1 029	30.2%	492	93.9%	(43.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	606 876	634 254	62 893	10.4%	91 760	15.1%	49 400	7.8%	204 053	32.2%	72 696	72.0%	(32.0%)
Employee related costs	105 956	108 808	17 827	16.8%	27 992	26.4%	19 506	17.9%	65 324	60.0%	25 860	69.4%	(24.6%)
Remuneration of councillors	8 554	9 162	1 522	17.8%	2 334	27.3%	2 006	21.9%	5 863	64.0%	2 141	75.7%	(6.3%)
Debt impairment	57 133	94 708	-		53	.1%		-	53	.1%	-	26.8%	-
Depreciation and asset impairment	134 096	134 096	-			-		-		-	-	56.3%	-
Finance charges	1 699	149	585	34.4%		-			585	392.1%	-	21.6%	-
Bulk purchases	198 020	188 614	34 371	17.4%	37 221	18.8%	13 158	7.0%	84 749	44.9%	27 730	48.8%	(52.6%)
Other Materials	2 916	3 257	297	10.2%	719	24.7%	1 168	35.9%	2 184	67.0%	832	51.4%	40.4%
Contracted services	20 322	30 933	4 090	20.1%	8 744	43.0%	3 387	10.9%	16 222	52.4%	5 150	91.4%	(34.2%)
Transfers and grants	20 290	8 113	564	2.8%	2 247	11.1%	2 324	28.6%	5 134	63.3%	3 796	177.4%	(38.8%)
Other expenditure	57 890	56 413	3 638	6.3%	12 450	21.5%	7 852	13.9%	23 940	42.4%	7 186	280.0%	9.3%
Loss on disposal of PPE	-	-	-	-	-	-	-		-	-	-	-	-
Surplus/(Deficit)	(157 533)	(198 188)	22 849		21 335		(12 224)		31 960		10 408		
Transfers recognised - capital	-	-	-	-	-	-		-	-	-	-	-	-
Contributions recognised - capital	-					-						-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(157 533)	(198 188)	22 849		21 335		(12 224)		31 960		10 408		
Taxation	-	-	-	-	-		-	-	-		-	-	-
Surplus/(Deficit) after taxation	(157 533)	(198 188)	22 849		21 335		(12 224)		31 960		10 408		
Attributable to minorities			-	-	-	-	. ,	-	-		-	-	-
Surplus/(Deficit) attributable to municipality	(157 533)	(198 188)	22 849		21 335		(12 224)		31 960		10 408		
Share of surplus/ (deficit) of associate							(
Surplus/(Deficit) for the year	(157 533)	(198 188)	22 849		21 335		(12 224)		31 960		10 408		
ourplast control for the Joan	(137 333)	(170 100)	22 047		21 333		(12 224)		51700		10400		

					201	3/14					201	12/13	
	Bud	get	First G	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 Q3 of 2013/14
R thousands										buugot		budgot	
Capital Revenue and Expenditure													
Source of Finance	43 308	77 920	10 186	23.5%	13 688	31.6%	14 196	18.2%	38 069	48.9%	1 683	35.4%	743.3
National Government	42 508	75 900	9 652	22.7%	12 888	30.3%	14 196	18.7%	36 736	48.4%	1 568	38.8%	805.1
Provincial Government				-		-		-			-	-	-
District Municipality				-		-		-		-	-	-	-
Other transfers and grants			-			-		-		-			-
Transfers recognised - capital	42 508	75 900	9 652	22.7%	12 888	30.3%	14 196	18.7%	36 736	48.4%	1 568	38.8%	805.1
Borrowing			-			-		-		-			-
Internally generated funds	800	2 0 2 0	534	66.7%	800	100.0%		-	1 334	66.0%	115	22.1%	(100.05
Public contributions and donations		-	-	-	-	-	-	-	-	-	-		-
Capital Expenditure Standard Classification	43 308	77 920	10 186	23.5%	13 688	31.6%	14 196	18.2%	38 069	48.9%	1 683	35.4%	743.3
Governance and Administration		2 020	439						439	21.7%	69	38.1%	(100.09
Executive & Council			439			-		-	439		69	33.9%	(100.0
Budget & Treasury Office		2 020	-	-		-		-		-			-
Corporate Services		-		-		-	-	-	-				-
Community and Public Safety	10 056	19 424	7 149	71.1%	6 199	61.6%	3 916	20.2%	17 264	88.9%		11.8%	(100.0
Community & Social Services	7 000	14 243	3 884	55.5%	4 594	65.6%	3 378	23.7%	11 856	83.2%			(100.0
Sport And Recreation	3 056	5 181	3 265	106.8%	1 605	52.5%	538	10.4%	5 408	104.4%		19.2%	(100.0
Public Safety		-	-	-		-	-	-	-	-			
Housing		-	-	-			-	-		-	-	-	-
Health				-		-	-	-	-		-	-	-
Economic and Environmental Services	2 000	10 095	406	20.3%	1 492	74.6%	2 035	20.2%	3 933	39.0%	800	108.3%	154.4
Planning and Development	-	-	-	-		-	-	-	-	-	-		-
Road Transport	2 000	10 095	406	20.3%	1 492	74.6%	2 035	20.2%	3 933	39.0%	800	108.3%	154.4
Environmental Protection				-				-			-		
Trading Services	31 252	46 381	2 193	7.0%	5 996	19.2%	8 244	17.8%	16 433	35.4%	815	23.2%	912.2
Electricity	2 200	2 688	389	17.7%		-	231	8.6%	620	23.1%	143	10.3%	61.
Water	10 052	15 009		-	3 544	35.3%	3 227	21.5%	6 771	45.1%	-	-	(100.0
Waste Water Management	19 000	26 435	500	2.6%	1 921	10.1%	4 255	16.1%	6 676	25.3%	616	38.2%	
Waste Management	-	2 250	1 304	-	531	-	531	23.6%	2 366	105.2%	55	47.2%	857.0
Other	-		-	-	-	-		-		-	-	-	-

					201	3/14					201	2/13	
	Bud	get	First G	luarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third C	Quarter	
Dihawarda	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										5		9	
Cash Flow from Operating Activities													
Receipts	425 374	370 601	123 735	29.1%	141 279	33.2%	53 193	14.4%	318 207	85.9%	96 853	68.5%	(45.1%)
Ratepayers and other	284 208	237 764	81 725	28.8%	94 979	33.4%	52 456	22.1%	229 161	96.4%	70 718	58.8%	(25.8%)
Government - operating	86 670	86 425	36 260	41.8%	27 143	31.3%	-	-	63 403	73.4%	19 766	99.0%	(100.0%)
Government - capital	42 508	29 244	5 198	12.2%	17 778	41.8%	317	1.1%	23 293	79.7%	5 107	100.1%	(93.8%)
Interest	11 988	17 168	552	4.6%	1 379	11.5%	420	2.4%	2 351	13.7%	1 262	32.4%	(66.7%)
Dividends			-	-		-	-		-	-			
Payments	(394 248)	(405 448)	(116 682)	29.6%	(120 612)	30.6%	(59 194)	14.6%	(296 488)	73.1%	(75 844)	90.4%	(22.0%)
Suppliers and employees	(390 240)	(397 423)	(116 682)	29.9%	(120 612)	30.9%	(59 194)	14.9%	(296 488)	74.6%	(75 421)	91.4%	(21.5%)
Finance charges	(1 716)	. • .	-	-	-	-		-	-	-	(105)	14.7%	(100.0%)
Transfers and grants	(2 292)	(8 025)	-	-	-	-	-	-	-	-	(318)	62.2%	(100.0%)
Net Cash from/(used) Operating Activities	31 126	(34 847)	7 053	22.7%	20 667	66.4%	(6 001)	17.2%	21 720	(62.3%)	21 009	20.9%	(128.6%)
Cash Flow from Investing Activities													
Receipts	-		-			-				-			-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-			-
Decrease in non-current debtors	-		-			-	-	-	-	-	-	-	-
Decrease in other non-current receivables			-	-		-			-				-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		-	-
Payments	(43 308)	(33 938)	(10 163)	23.5%	(13 862)	32.0%	(6 304)	18.6%	(30 329)	89.4%	(5 208)	54.4%	21.0%
Capital assets	(43 308)	(33 938)	(10 163)	23.5%	(13 862)	32.0%	(6 304)	18.6%	(30 329)	89.4%	(5 208)	54.4%	21.0%
Net Cash from/(used) Investing Activities	(43 308)	(33 938)	(10 163)	23.5%	(13 862)	32.0%	(6 304)	18.6%	(30 329)	89.4%	(5 208)	54.4%	21.0%
Cash Flow from Financing Activities													
Receipts						-		-		-			
Short term loans	-	-	-	-	-	-		-		-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-		-		-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-		-		-	-	-	-
Payments	(1 000)	(1 085)	(585)	58.5%		-		-	(585)	53.9%	(600)		(100.0%)
Repayment of borrowing	(1 000)	(1 085)	(585)	58.5%		-			(585)	53.9%	(600)		(100.0%)
Net Cash from/(used) Financing Activities	(1 000)	(1 085)	(585)	58.5%	-	-		-	(585)	53.9%	(600)		(100.0%)
Net Increase/(Decrease) in cash held	(13 182)	(69 870)	(3 694)	28.0%	6 805	(51.6%)	(12 305)	17.6%	(9 194)	13.2%	15 200	7.9%	(180.9%)
Cash/cash equivalents at the year begin:	36 708	(,	26 809	73.0%	23 115	63.0%	29 920		26 809		(2 088)	100.0%	(1 533.2%)
Cash/cash equivalents at the year end:	23 526	(69 870)	23 115	98.3%	29 920	127.2%	17 615	(25.2%)	17 615	(25.2%)	13 113	10.8%	34.3%
Castricasti equivalents at the year end:	23 526	(69.870)	23 1 15	98.3%	29 920	127.2%	1/ 615	(25.2%)	1/ 615	(25.2%)	13 113	10.8%	34.376

Part 4: Debtor Age Analysis

Fail 4. Deblui Age Analysis											Actual Rad Dob	ts Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb		Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 121	4.5%	2 393	3.5%	2 290	3.3%	61 319	88.7%	69 124	18.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 259	25.6%	2 290	5.2%	2 203	5.0%	28 188	64.2%	43 940	11.7%			
Receivables from Non-exchange Transactions - Property Rates	3 039	3.9%	20 477	26.1%	1 977	2.5%	52 972	67.5%	78 464	20.8%	-		
Receivables from Exchange Transactions - Waste Water Management	1 553	3.8%	1 412	3.4%	1 116	2.7%	37 078	90.1%	41 159	10.9%	-		-
Receivables from Exchange Transactions - Waste Management	1 011	3.9%	793	3.0%	719	2.7%	23 695	90.4%	26 218	7.0%	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1 851	2.4%	1 657	2.2%	1 539	2.0%	71 153	93.4%	76 200	20.2%	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-		-	-	-	-	-	-
Other	1 952	4.6%	167	.4%	693	1.6%	39 242	93.3%	42 054	11.2%	-	-	-
Total By Income Source	23 786	6.3%	29 189	7.7%	10 537	2.8%	313 647	83.2%	377 159	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 914	25.0%	(214)	(2.8%)	721	9.4%	5 243	68.4%	7 664	2.0%	-	-	
Commercial	10 759	18.2%	19 700	33.3%	1 865	3.2%	26 833	45.4%	59 157	15.7%			
Households	9 482	3.3%	8 408	2.9%	7 026	2.4%	263 890	91.4%	288 805	76.6%	-	-	
Other	1 631	7.6%	1 296	6.0%	926	4.3%	17 681	82.1%	21 533	5.7%	-	-	
Total By Customer Group	23 786	6.3%	29 189	7.7%	10 537	2.8%	313 647	83.2%	377 159	100.0%	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 606	10.1%	14 562	10.8%	12 784	9.5%	93 497	69.5%	134 449	50.3%
Bulk Water	-	-	2 893	3.4%	2 896	3.4%	78 968	93.2%	84 758	31.7%
PAYE deductions	-	-			-	-		-	-	-
VAT (output less input)		-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-		-		-	-	-
Loan repayments	-	-			-	-		-	-	-
Trade Creditors	-	-			-	-		-		-
Auditor-General	153	9.9%	1 088	70.6%	300	19.5%		-	1 541	.6%
Other	9 466	20.4%	1 650	3.6%	1 979	4.3%	33 252	71.7%	46 346	17.4%
Total	23 226	8.7%	20 194	7.6%	17 959	6.7%	205 717	77.0%	267 095	100.0%

Contact Details		
Municipal Manager	Mr Linda Tshabalala	017 712 9613
Financial Manager	Mr E C le Roux	017 712 9610

Source Local Government Database

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buugei	
Operating Revenue and Expenditure													
Operating Revenue	144 145	141 577	46 797	32.5%	32 995	22.9%	40 042	28.3%	119 834	84.6%	97 864	116.2%	(59.1%)
Property rates	12 552	14 048	4 172	33.2%	3 813	30.4%	3 801	27.1%	11 786	83.9%	7 497	255.2%	(49.3%)
Property rates - penalties and collection charges			-							-	-	-	
Service charges - electricity revenue	48 490	34 203	7 075	14.6%	9 348	19.3%	9 068	26.5%	25 491	74.5%	21 675	93.8%	(58.2%)
Service charges - water revenue	12 315	14 015	6 435	52.3%	4 712	38.3%	3 361	24.0%	14 508	103.5%	8 040	90.8%	(58.2%)
Service charges - sanitation revenue	10 200	12 000	4 241	41.6%	2 957	29.0%	2 656	22.1%	9 854	82.1%	7 492	127.4%	(64.5%)
Service charges - refuse revenue	3 866	4 572	5 343	138.2%	4 713	121.9%	895	19.6%	10 951	239.5%	2 863	185.3%	(68.8%)
Service charges - other	-	-	364	-	1 798	-		-	2 161	-	479	-	(100.0%)
Rental of facilities and equipment	175	188	7	4.2%	58	33.0%	51	27.3%	116	61.9%	108	-	(52.3%)
Interest earned - external investments	72	265	8	10.9%	41	56.3%	354	133.8%	402	152.1%	-	-	(100.0%)
Interest earned - outstanding debtors	2 520	5 200	204	8.1%	749	29.7%	4 086	78.6%	5 039	96.9%	63	3.7%	6 400.2%
Dividends received	-	-	-	-		-	-	-		-	-	-	-
Fines	283	310	77	27.0%	80	28.4%	54	17.5%	211	68.1%	167	120.3%	(67.5%)
Licences and permits	-	-	605	-	390	-	-	-	995	-	1 725	-	(100.0%)
Agency services	2 431	2 601	-	-		-	841	32.4%	841	32.4%	-	-	(100.0%)
Transfers recognised - operational	49 499	49 499	18 250	36.9%	300	.6%	14 439	29.2%	32 989	66.6%	29 679	61.3%	(51.3%)
Other own revenue	1 742	4 676	17	1.0%	4 037	231.8%	435	9.3%	4 489	96.0%	18 078	1 229.5%	(97.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	207 832	221 764	28 465	13.7%	28 965	13.9%	26 217	11.8%	83 647	37.7%	84 377	112.3%	(68.9%)
Employee related costs	43 732	44 222	9 921	22.7%	10 197	23.3%	10 488	23.7%	30 606	69.2%	24 767	122.9%	(57.7%)
Remuneration of councillors	5 265	5 265	-	-	639	12.1%	890	16.9%	1 530	29.1%	2 047	162.7%	(56.5%)
Debt impairment	32 006	46 000	-	-		-	-	-		-	-	-	-
Depreciation and asset impairment	33 000	33 984	-	-		-	-	-		-	-	-	-
Finance charges	312	450	-	-	226	72.3%	145	32.1%	370	82.3%	882	1 286.8%	(83.6%)
Bulk purchases	49 800	46 268	4 744	9.5%	7 487	15.0%	6 063	13.1%	18 294	39.5%	35 364	128.3%	(82.9%)
Other Materials	-	-	136	-	25	-	-	-	161	-	1 811	-	(100.0%)
Contracted services	10 530	8 980	720	6.8%	1 840	17.5%	2 074	23.1%	4 634	51.6%	1 962	97.0%	5.7%
Transfers and grants	8 912	1 950	86	1.0%		-	-	-	86	4.4%	384	-	(100.0%)
Other expenditure	24 275	34 645	12 857	53.0%	8 552	35.2%	6 557	18.9%	27 966	80.7%	17 159	115.1%	(61.8%)
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(63 687)	(80 187)	18 332		4 029		13 825		36 187		13 487		
Transfers recognised - capital	32 267		-	-		-	-	-	-		411	-	(100.0%)
Contributions recognised - capital			-					-		-	-	-	
Contributed assets	26 065	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 355)	(80 187)	18 332		4 029		13 825		36 187		13 899		
Taxation	-		-	-		-		-		-	-		-
Surplus/(Deficit) after taxation	(5 355)	(80 187)	18 332		4 029		13 825		36 187		13 899		
Attributable to minorities			-	-		-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 355)	(80 187)	18 332		4 029		13 825		36 187		13 899		
Share of surplus/ (deficit) of associate			-	-	-		-	-	-	-	-	-	
Surplus/(Deficit) for the year	(5 355)	(80 187)	18 332		4 029		13 825		36 187		13 899		

					201	3/14					201	2/13	
	Bud	lget	First G	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 t Q3 of 2013/14
R thousands										budget		buugei	
Capital Revenue and Expenditure													
Source of Finance	58 332	58 332	1 855	3.2%	5 312	9.1%	2 248	3.9%	9 414	16.1%	658	19.0%	241.79
National Government	28 530	28 530	1 855	6.5%	5 312	18.6%	2 248	7.9%	9 414	33.0%			(100.0%
Provincial Government	3 737	3 737									658		(100.0%
District Municipality	13 565	13 565											
Other transfers and grants	12 500	12 500											
Transfers recognised - capital	58 332	58 332	1 855	3.2%	5 312	9.1%	2 248	3.9%	9 414	16.1%	658	18.3%	241.79
Borrowina	50 552	30 332	1055	5.270	5 512	7.170	2 240	5.770	, 414	10.170		10.570	241.77
Internally generated funds													
Public contributions and donations													
	50.000	50.000	4.055		5 040						(50		
Capital Expenditure Standard Classification	58 332	58 332	1 855	3.2%	5 312	9.1%	2 248	3.9%	9 414	16.1%	658	19.0%	241.79
Governance and Administration	-		-		-	-		-		-	-		-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 625	3 625	540	14.9%	-	-		-	540	14.9%	179	7.5%	
Community & Social Services	3 625	3 625	540	14.9%	-	-	-	-	540	14.9%	179	13.0%	(100.0%
Sport And Recreation	-	-	-	-	-	-	-	-		-	-	-	-
Public Safety	-	-	-	-	-	-		-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-		-	-	-	-
Health	-	-	-	-	-	-	-	-		-	-	-	-
Economic and Environmental Services	22 737	22 737	1 184	5.2%	1 200	5.3%	929	4.1%	3 313	14.6%	268	41.9%	246.29
Planning and Development	-	-	-	-	-	-		-	-	-	-	-	-
Road Transport	22 737	22 737	1 184	5.2%	1 200	5.3%	929	4.1%	3 313	14.6%	268	41.9%	246.29
Environmental Protection	-	-		-	-	-	-	-	-	-		-	-
Trading Services	31 970	31 970	131	.4%	4 111	12.9%	1 319	4.1%	5 561	17.4%	210	12.1%	
Electricity	3 660	3 660	37	1.0%	1 352	37.0%	-	-	1 390	38.0%	210	219.4%	(100.0%
Water	15 160	15 160		-	-	-	-	-	-	-		-	-
Waste Water Management	9 200	9 200	94	1.0%	510	5.5%	-	-	603	6.6%	-	-	-
Waste Management	3 950	3 950	-	-	2 249	56.9%	1 319	33.4%	3 568	90.3%	-	-	(100.09
Other		-	-		-	-		-		-	-	-	-

					201	3/14					201	2/13	
	Bud	get	First C	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities												-	
Receipts	132 732	92 194	41 645	31.4%	45 083	34.0%	42 879	46.5%	129 607	140.6%	36 953	77.7%	16.0%
			41 645				42 879						
Ratepayers and other Government - operating	61 156 49 499	39 310 49 499	19 9//	32.7% 40.0%	22 020 14 781	36.0% 29.9%	20 2/8	51.6% 23.9%	62 275 46 388	158.4% 93.7%	16 545 11 011	66.0% 97.5%	22.6% 7.3%
Government - capital	20 593	49 499	19 792	40.0%	8 191	29.9%	10 631	23.9%	40 388 20 593	93.7%	9 346	97.5%	
Interest	20 593	3 385	105	8.0% 7.1%	8 191 91	39.8% 6.1%	10 631	4.6%	20 593	10.4%	9 340	2.4%	203.2%
Dividends	1 403	3 365	105	7.176		0.176	155	4.0.6	331	10.476	51	2.470	203.276
Payments	(140 639)	(140 293)	(40 459)	28.8%	(37 351)	26.6%	(27 644)	19.7%	(105 453)	75.2%	(26 243)	83.9%	5.3%
Suppliers and employees	(131 727)	(138 342)	(40 423)	30.7%	(37 211)	28.2%	(27 600)	20.0%	(105 234)	76.1%	(26 243)	83.9%	5.2%
Finance charges	-	(0)	(36)	-	(140)	-	(43)	9 496.1%	(219)	47 960.3%	-	-	(100.0%)
Transfers and grants	(8 912)	(1 950)		-		-		-		-	-	-	
Net Cash from/(used) Operating Activities	(7 907)	(48 099)	1 186	(15.0%)	7 732	(97.8%)	15 235	(31.7%)	24 154	(50.2%)	10 710	63.9%	42.2%
Cash Flow from Investing Activities													
Receipts				-		-				-			
Proceeds on disposal of PPE	-		-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-		-	-	-	-		-		-			-
Decrease in other non-current receivables	-	-		-		-			-				-
Decrease (increase) in non-current investments	-	-		-	-	-	-	-	-	-		-	-
Payments	(20 593)	(47 356)	(1 855)	9.0%	(5 413)	26.3%	(929)	2.0%	(8 197)	17.3%	(2 330)	43.4%	
Capital assets	(20 593)	(47 356)	(1 855)	9.0%	(5 413)	26.3%	(929)	2.0%	(8 197)	17.3%	(2 330)	43.4%	(60.1%)
Net Cash from/(used) Investing Activities	(20 593)	(47 356)	(1 855)	9.0%	(5 413)	26.3%	(929)	2.0%	(8 197)	17.3%	(2 330)	46.4%	(60.1%)
Cash Flow from Financing Activities													
Receipts	-		22		18	-	12	-	53		-		(100.0%)
Short term loans	-	-	-	-	-	-		-	-	-	-	-	-
Borrowing long term/refinancing	-	-		-		-	-	-		-	-	-	-
Increase (decrease) in consumer deposits	-	-	22	-	18	-	12	-	53	-	-	-	(100.0%)
Payments				-	-	-	-				-		-
Repayment of borrowing Net Cash from/(used) Financing Activities	-		22		18		12		53				(100.0%)
Net Increase/(Decrease) in cash held	(28 500)	(95 455)	(646)	2.3%	2 337	(8.2%)	14 319	(15.0%)	16 010	(16.8%)	8 381	88.2%	70.9%
Cash/cash equivalents at the year begin:	15 000	64 331	-	-	(646)	(4.3%)	1 691	2.6%	-	-	11 799	-	(85.7%)
Cash/cash equivalents at the year end:	(13 500)	(31 124)	(646)	4.8%	1 691	(12.5%)	16 010	(51.4%)	16 010	(51.4%)	20 179	104.6%	(20.7%)

Part 4: Debtor Age Analysis

Fait 4. Debtor Age Analysis	-		-				-				Actual Rad Deb	ts Written Off to	Impairment -I
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Debi		Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 655	3.2%	667	1.3%	755	1.4%	49 433	94.1%	52 510	20.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 173	10.0%	1 316	6.1%	1 707	7.9%	16 483	76.0%	21 679	8.4%	-		
Receivables from Non-exchange Transactions - Property Rates	1 283	3.1%	1 131	2.7%	1 105	2.7%	37 836	91.5%	41 356	16.0%			
Receivables from Exchange Transactions - Waste Water Management	708	1.4%	695	1.4%	680	1.3%	48 586	95.9%	50 668	19.6%			-
Receivables from Exchange Transactions - Waste Management	386	1.3%	370	1.3%	366	1.3%	27 656	96.1%	28 779	11.1%			
Receivables from Exchange Transactions - Property Rental Debtors	15	5.4%	11	3.9%	10	3.5%	244	87.2%	280	.1%			
Interest on Arrear Debtor Accounts	1 711	20.3%	731	8.7%	1 688	20.1%	4 282	50.9%	8 412	3.3%			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	608	1.1%	350	.6%	380	.7%	53 495	97.6%	54 833	21.2%	-		-
Other	-		-	-	-	-		-	-		-	-	-
Total By Income Source	8 539	3.3%	5 271	2.0%	6 691	2.6%	238 016	92.1%	258 516	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	6	(2.0%)	6	(2.0%)	(19)	6.0%	(301)	97.9%	(307)	(.1%)	-	-	
Commercial	936	66.8%	73	5.2%	60	4.3%	332	23.7%	1 401	.5%	-		
Households	7 484	2.9%	5 143	2.0%	6 591	2.6%	237 682	92.5%	256 899	99.4%	-		
Other	113	21.7%	49	9.3%	58	11.1%	303	57.9%	523	.2%	-		-
Total By Customer Group	8 539	3.3%	5 271	2.0%	6 691	2.6%	238 016	92.1%	258 516	100.0%	-		-

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 90 Days		Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		-			-	5 591	100.0%	5 591	39.05
Bulk Water	-	-	-		-		7 200	100.0%	7 200	50.39
PAYE deductions	-	-		-	-		-	-	-	-
VAT (output less input)	-	-		-	-		-	-	-	-
Pensions / Retirement	-	-		-	-		-	-	-	-
Loan repayments	-	-	-	-	-			-		-
Trade Creditors	-	-		-	-		-	-	-	
Auditor-General	-	-		-	-		-	-	-	
Other	688	44.9%	191	12.5%	102	6.7%	550	35.9%	1 531	10.75
Total	688	4.8%	191	1.3%	102	.7%	13 342	93.2%	14 323	100.09

				L
Contact Details				
Municipal Manager	Mr DV Ngcobo		017 773 2031	
Financial Manager	Alina Ngema		017 773 1329	

Source Local Government Database

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
										0		0	
Operating Revenue and Expenditure													
Operating Revenue	1 367 316	1 367 316	390 227	28.5%	356 038	26.0%	361 470	26.4%	1 107 735	81.0%	339 797	78.2%	6.4%
Property rates	159 194	159 194	47 786	30.0%	50 215	31.5%	48 198	30.3%	146 199	91.8%	43 287	91.1%	11.3%
Property rates - penalties and collection charges	-		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	385 375	385 375	106 236	27.6%	94 775	24.6%	85 259	22.1%	286 270	74.3%	79 240	69.7%	7.6%
Service charges - water revenue	272 030	272 030	58 516	21.5%	70 527	25.9%	56 267	20.7%	185 311	68.1%		72.6%	(5.4%)
Service charges - sanitation revenue	61 946	61 946	15 404	24.9%	18 547	29.9%	18 132	29.3%	52 083	84.1%	12 947	74.5%	40.0%
Service charges - refuse revenue	79 316	79 316	21 917	27.6%	21 860	27.6%	21 905	27.6%	65 682	82.8%	19 211	84.5%	14.0%
Service charges - other	2 500	2 500	-	-	-	-	0	-	0	-	0	-	300.0%
Rental of facilities and equipment	4 675	4 675	847	18.1%	787	16.8%	581	12.4%	2 216	47.4%		65.3%	(37.2%)
Interest earned - external investments	1 292	1 292	454	35.1%	438	33.9%	580	44.9%	1 472	113.9%	1 306	192.5%	(55.6%)
Interest earned - outstanding debtors	35 955	35 955	8 469	23.6%	8 242	22.9%	9 199	25.6%	25 909	72.1%	7 161	64.7%	28.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 721	9 721	1 524	15.7%	2 677	27.5%	754	7.8%	4 955	51.0%	2 179	62.6%	(65.4%)
Licences and permits	25 67 870	25 67 870	23 799	1.6% 35.1%	-	- 37.2%	3 19 190	12.4% 28.3%	4 68 234	14.0% 100.5%	7 459	4.0% 73.2%	(59.2%) 157.3%
Agency services	67870	6/8/0		35.1% 42.5%	25 245 45 993		92 458	28.3%					
Transfers recognised - operational			82 784			23.6%			221 235	113.7%	48 072 52 745	100.2%	92.3%
Other own revenue	57 833 35 000	57 833 35 000	12 023 10 467	20.8% 29.9%	9 116 7 615	15.8% 21.8%	8 229 714	14.2% 2.0%	29 368 18 797	50.8% 53.7%	52 /45	105.0% 17.5%	(84.4%) (87.6%)
Gains on disposal of PPE		35 000	10 407		/ 015		714	2.0%	18 /9/		5 /82		
Operating Expenditure	1 607 693	1 607 693	279 813	17.4%	309 929	19.3%	334 801	20.8%	924 543	57.5%	280 092	56.3%	19.5%
Employee related costs	331 392	331 392	82 615	24.9%	84 250	25.4%	87 086	26.3%	253 951	76.6%	79 474	73.6%	9.6%
Remuneration of councillors	17 313	17 313	3 882	22.4%	3 897	22.5%	4 484	25.9%	12 263	70.8%	3 876	71.3%	15.7%
Debt impairment	50 159	50 159	-	-	-	-		-	-	-	-	-	-
Depreciation and asset impairment	85 309	85 309	-	-	-	-		-	-	-	-	-	-
Finance charges	9 768	9 768	2 367	24.2%	4 623	47.3%	5 123	52.4%	12 114	124.0%	3 153	88.0%	62.5%
Bulk purchases	602 553	602 553	117 391	19.5%	129 972	21.6%	118 365	19.6%	365 728	60.7%	125 923	77.8%	(6.0%)
Other Materials	-		-	-	-	-	-	-	-	-	-	-	-
Contracted services	79 551	79 551	17 914	22.5%	17 976	22.6%	21 569	27.1%	57 459	72.2%		72.9%	54.0%
Transfers and grants	308 847	308 847	10 662	3.5%	12 773	4.1%	12 745	4.1%	36 180	11.7%	11 698	10.0%	8.9%
Other expenditure	122 801	122 801	44 983	36.6%	56 436	46.0%	85 429	69.6%	186 848	152.2%	41 962	188.4%	103.6%
Loss on disposal of PPE	-		-	-	-	-	-	-		-	-	-	-
Surplus/(Deficit)	(240 377)	(240 377)	110 413		46 109		26 670		183 192		59 706		
Transfers recognised - capital	227 201	227 201	10 873	4.8%	23 426	10.3%	67 742	29.8%	102 042	44.9%	28 710	-	136.0%
Contributions recognised - capital	-					-		-		-	-		
Contributed assets	-	-	(4 660)	-	(31 841)	-	-	-	(36 501)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13 176)	(13 176)	116 626		37 695		94 412		248 733		88 416		
Taxation		-	-				-				-		
Surplus/(Deficit) after taxation	(13 176)	(13 176)	116 626		37 695		94 412		248 733		88 416		
Attributable to minorities		(-			-
Surplus/(Deficit) attributable to municipality	(13 176)	(13 176)	116 626		37 695		94 412		248 733		88 416		
Share of surplus/ (deficit) of associate	(13 170)	(13 170)	110 020		37 095		74 412		240 / 33		00410		
Surplus/(Deficit) for the year	(13 176)	(13 176)	116 626	-	37 695	-	94 412		248 733		88 416	-	-
Surprusticencity for the year	(13 170)	(13 170)	110 020		37 093		94 412		240 / 33		00 4 10		

					201	2/13							
	Bud	lget	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	
D there are a second seco	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands												9	
Capital Revenue and Expenditure													
Source of Finance	254 288	254 288	39 706	15.6%	69 315	27.3%	13 044	5.1%	122 065		24 716	21.7%	
National Government			37 601	-	39 823		12 549	-	89 973	-	20 573	47.9%	(39.0%)
Provincial Government				-	782			-	782	-	-	2.3%	-
District Municipality				-				-		-	1 237	35.9%	(100.0%)
Other transfers and grants				-				-		-	-	-	
Transfers recognised - capital			37 601	-	40 605	-	12 549	-	90 755	-	21 810	44.4%	(42.5%)
Borrowing				-				-		-	-	-	
Internally generated funds			1 790		779		495	-	3 064		2 906	9.6%	(83.0%)
Public contributions and donations	254 288	254 288	314	.1%	27 931	11.0%		-	28 245	11.1%	-	-	
Capital Expenditure Standard Classification	254 288	254 288	39 706	15.6%	69 315	27.3%	13 044	5.1%	122 065	48.0%	24 716	21.7%	(47.2%)
Governance and Administration	29 029	29 029	207	.7%	80	.3%	106	.4%	393	1.4%	328	20.2%	(67.8%)
Executive & Council			66	-	40		45	-	151		3	.9%	1 443.0%
Budget & Treasury Office	29 029	29 029	96	.3%	33	.1%	16	.1%	145	.5%	156	81.4%	(89.7%)
Corporate Services			46	-	7		45	-	97		169	29.5%	(73.5%)
Community and Public Safety	70 000	70 000	9 101	13.0%	34 491	49.3%	1 909	2.7%	45 501	65.0%	7 079	13.2%	(73.0%)
Community & Social Services	53 300	53 300	8 222	15.4%	3 951	7.4%	343	.6%	12 516	23.5%	4 270	21.8%	(92.0%)
Sport And Recreation	-		879	-	2 609	-	1 566	-	5 054		-	-	(100.0%)
Public Safety	16 700	16 700		-	-	-		-			2 447	9.1%	(100.0%)
Housing	-		-	-	27 931	-		-	27 931	-	359	11.3%	(100.0%)
Health	-		-	-	-	-		-	-	-	2	.2%	(100.0%)
Economic and Environmental Services	72 070	72 070	17 633	24.5%	14 964	20.8%	4 743	6.6%	37 339	51.8%	9 900	26.5%	
Planning and Development			63	-	73	-	219	-	355		5	2.2%	
Road Transport	72 070	72 070	17 569	24.4%	14 891	20.7%	4 523	6.3%	36 984	51.3%	9 895	61.9%	(54.3%)
Environmental Protection		-	-	-		-		-	-	-		-	-
Trading Services	83 189	83 189	12 766	15.3%	19 780	23.8%	6 287	7.6%	38 832	46.7%	7 409	32.4%	(15.2%)
Electricity	12 315	12 315	12	.1%	28	.2%	(659)	(5.4%)	(619)			88.2%	
Water	4 300	4 300	2 934	68.2%	1 289	30.0%		-	4 224		2 608	43.5%	
Waste Water Management	66 574	66 574	9 819	14.7%	18 462	27.7%	6 931	10.4%	35 213	52.9%	3 373	19.1%	
Waste Management	-		-	-	-	-	14	-	14	-	-	-	(100.0%)
Other	-		-					-			-	-	-

	2013/14										201	2/13	
	Bud	get	First C	luarter	Second	Quarter	Third C	Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buugei	
Cash Flow from Operating Activities													
Receipts	2 774 032	1 444 031	386 520	13.9%	397 522	14.3%	432 871	30.0%	1 216 914	84.3%	340 059	39.2%	27.3%
Ratepayers and other	2 372 721	1 158 360	292 300	12.3%	295 826	12.5%	297 591	25.7%	885 718	76.5%	254 692	32.4%	16.8%
Government - operating	203 771	196 735	82 893	40.7%	45 993	22.6%	92 458	47.0%	221 343	112.5%	47 485	100.1%	94.7%
Government - capital	192 652	87 245	10 873	5.6%	55 266	28.7%	42 242	48.4%	108 381	124.2%	29 297	52.2%	44.2%
Interest	4 888	1 692	454	9.3%	438	9.0%	580	34.3%	1 472	87.0%	8 585	69.1%	(93.2%)
Dividends	-		-			-		-			-	-	-
Payments	(2 580 976)	(1 559 641)	(470 390)	18.2%	(331 603)	12.8%	(354 012)	22.7%	(1 156 005)	74.1%	(359 344)	33.8%	(1.5%)
Suppliers and employees	(2 321 116)	(1 509 605)	(464 464)	20.0%	(314 206)	13.5%	(336 144)	22.3%	(1 114 814)	73.8%	(328 999)	35.6%	2.2%
Finance charges	(10 655)	(14 972)	(2 367)	22.2%	(4 623)	43.4%	(5 123)	34.2%	(12 114)	80.9%	(3 513)	67.3%	45.8%
Transfers and grants	(249 205)	(35 065)	(3 559)	1.4%	(12 773)	5.1%	(12 745)	36.3%	(29 077)	82.9%	(26 831)	16.0%	(52.5%)
Net Cash from/(used) Operating Activities	193 056	(115 610)	(83 870)	(43.4%)	65 919	34.1%	78 859	(68.2%)	60 908	(52.7%)	(19 285)	111.2%	(508.9%)
Cash Flow from Investing Activities													
Receipts	34 838	41 330	975	2.8%	4 743	13.6%	524	1.3%	6 242	15.1%	5 919	26.5%	(91.1%)
Proceeds on disposal of PPE	52 858	62 786	10 467	19.8%	7 615	14.4%	714	1.1%	18 797	29.9%	5 919	17.5%	(87.9%)
Decrease in non-current debtors	-	(20 576)	(9 280)	-	(2 641)	-	321	(1.6%)	(11 600)	56.4%	-	-	(100.0%)
Decrease in other non-current receivables	(1 635)										-		
Decrease (increase) in non-current investments	(16 385)	(880)	(212)	1.3%	(231)	1.4%	(511)	58.1%	(955)	108.6%	-		(100.0%)
Payments		(146 690)	(41 634)		(66 630)	-	(13 044)	8.9%	(121 308)	82.7%	(1 305)		899.6%
Capital assets	-	(146 690)	(41 634)	-	(66 630)	-	(13 044)	8.9%	(121 308)	82.7%	(1 305)	-	899.6%
Net Cash from/(used) Investing Activities	34 838	(105 360)	(40 659)	(116.7%)	(61 886)	(177.6%)	(12 520)	11.9%	(115 065)	109.2%	4 614	(75.1%)	(371.3%)
Cash Flow from Financing Activities													
Receipts	307	(3)	(192)	(62.4%)	133	43.2%	48	(1 467.6%)	(11)	328.1%	-		(100.0%)
Short term loans						-					-		
Borrowing long term/refinancing			-								-		
Increase (decrease) in consumer deposits	307	(3)	(192)	(62.4%)	133	43.2%	48	(1 467.6%)	(11)	328.1%	-	-	(100.0%)
Payments	(30 360)	(5 330)	(2 665)	8.8%		-		-	(2 665)	50.0%			-
Repayment of borrowing	(30 360)	(5 3 3 0)	(2 665)	8.8%	-	-	-	-	(2 665)	50.0%	-		-
Net Cash from/(used) Financing Activities	(30 053)	(5 333)	(2 857)	9.5%	133	(.4%)	48	(.9%)	(2 676)	50.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	197 841	(226 303)	(127 386)	(64.4%)	4 165	2.1%	66 388	(29.3%)	(56 833)	25.1%	(14 670)	95.3%	(552.5%)
Cash/cash equivalents at the year begin:	237 215	35 489	35 489	15.0%	(91 897)	(38.7%)	(87 732)	(247.2%)	35 489	100.0%	192 526	-	(145.6%)
Cash/cash equivalents at the year end:	435 056	(190 814)	(91 897)	(21.1%)	(87 732)	(20.2%)	(21 344)	11.2%	(21 344)			75.0%	(112.0%)
Cashrcash equivalents at the year entit.	430 000	(190 8 14)	(41 897)	(21.1%)	(87 732)	(20.2%)	(21 344)	11.2%	(21 344)	11.2%	177 850	/5.0%	(112.0%)

Part 4: Debtor Age Analysis

Fait 4. Debtor Age Analysis											Actual Bad Deb	ts Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb		Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8 734	3.5%	8 320	3.3%	6 592	2.6%	225 543	90.5%	249 188	32.7%			-
Trade and Other Receivables from Exchange Transactions - Electricity	4 438	4.7%	4 872	5.2%	2 900	3.1%	81 309	86.9%	93 519	12.3%	-		
Receivables from Non-exchange Transactions - Property Rates	3 494	4.6%	2 863	3.8%	2 822	3.7%	66 556	87.9%	75 735	9.9%	-		
Receivables from Exchange Transactions - Waste Water Management	3 372	2.7%	2 805	2.3%	2 385	1.9%	114 991	93.1%	123 553	16.2%	-		
Receivables from Exchange Transactions - Waste Management	2 492	2.1%	2 262	1.9%	2 097	1.8%	111 919	94.2%	118 770	15.6%	-		
Receivables from Exchange Transactions - Property Rental Debtors			-	-		-	-	-	-	-	-		-
Interest on Arrear Debtor Accounts			-	-		-	-	-	-	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-		-	-	-	-	-	
Other	854	.8%	837	.8%	802	.8%	98 985	97.5%	101 478	13.3%	-	-	
Total By Income Source	23 384	3.1%	21 959	2.9%	17 597	2.3%	699 302	91.7%	762 242	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	689	7.8%	621	7.0%	523	5.9%	7 044	79.3%	8 877	1.2%	-	-	-
Commercial	5 154	5.3%	4 379	4.5%	3 423	3.5%	84 899	86.8%	97 855	12.8%			-
Households	16 919	2.7%	16 380	2.6%	13 111	2.1%	589 808	92.7%	636 218	83.5%	-	-	-
Other	622	3.2%	579	3.0%	541	2.8%	17 551	91.0%	19 292	2.5%			-
Total By Customer Group	23 384	3.1%	21 959	2.9%	17 597	2.3%	699 302	91.7%	762 242	100.0%	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	31 535	35.6%	-	-	56 952	64.4%	88 487	40.4%
Bulk Water	15 822	100.0%		-	-	-	-		15 822	7.2%
PAYE deductions	3 874	100.0%		-	-	-	-		3 874	1.8%
VAT (output less input)	-	-		-	-	-	-			
Pensions / Retirement	5 741	100.0%		-	-	-	-		5 741	2.6%
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	2 023	29.0%	769	11.0%	1 336	19.2%	2 847	40.8%	6 976	3.2%
Auditor-General	-	-		-	-	-	-			
Other	22 296	22.8%	6 388	6.5%	-	-	69 186	70.7%	97 870	44.7%
Total	49 756	22.7%	38 692	17.7%	1 336	.6%	128 985	59.0%	218 770	100.0%

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

Source Local Government Database

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	403 486	364 330	114 092	28.3%	90 482	22.4%	84 128	23.1%	288 702	79.2%	74 513	82.4%	12.9%
Property rates			-	-		-		-			-		-
Property rates - penalties and collection charges											-		
Service charges - electricity revenue		-	-	-		-		-			-	-	-
Service charges - water revenue			-	-		-		-			-		-
Service charges - sanitation revenue											-		
Service charges - refuse revenue											-		
Service charges - other	1 500										-		
Rental of facilities and equipment											-		-
Interest earned - external investments	2 900	3 800	501	17.3%	1 050	36.2%	921	24.2%	2 473	65.1%	1 203	69.2%	(23.4%)
Interest earned - outstanding debtors	- 100		-	-			-	-		-		-	
Dividends received											-	-	
Fines											-	-	-
Licences and permits											-	-	-
Agency services											-		-
Transfers recognised - operational	338 246	296 948	112 413	33.2%	88 583	26.2%	82 476	27.8%	283 473	95.5%	72 158	91.6%	14.3%
Other own revenue	30 840	63 581	1 178	3.8%	848	2.7%	731	1.1%	2 757	4.3%		8.1%	(36.6%)
Gains on disposal of PPE	30 000			-	010	-			2.107	-	1.02	0.170	(00.070)
Operating Expenditure	430 544	391 135	56 295	13.1%	74 019	17.2%	88 790	22.7%	219 104	56.0%		38.7%	123.3%
Employee related costs	109 777	96 886	19 839	18.1%	18 982	17.3%	20 292	20.9%	59 114	61.0%	16 797	63.5%	20.8%
Remuneration of councillors	12 089	12 104	2 489	20.6%	2 404	19.9%	2 648	21.9%	7 541	62.3%	2 540	71.3%	4.3%
Debt impairment	-	-	-	-		-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 870	17 951	4 212	28.3%	4 314	29.0%	4 517	25.2%	13 043	72.7%		73.6%	1.7%
Finance charges	2 000	1 437	-	-	787	39.3%	1	-	787	54.8%	1 074	53.8%	(99.9%)
Bulk purchases		-	-	-		-	-	-	-		-	-	-
Other Materials		-	-	-		-	-	-	-		-	-	-
Contracted services	2 346	1 906	562	23.9%	328	14.0%	432	22.7%	1 321	69.3%	421	84.7%	2.7%
Transfers and grants	260 626	228 147	22 990	8.8%	39 200	15.0%	52 474	23.0%	114 664	50.3%		20.0%	581.4%
Other expenditure	28 836	32 705	6 203	21.5%	8 005	27.8%	8 426	25.8%	22 634	69.2%	6 797	73.9%	24.0%
Loss on disposal of PPE	-		-	-			0	-	0	-		-	(100.0%)
Surplus/(Deficit)	(27 057)	(26 806)	57 797		16 462		(4 662)		69 597		34 742		
Transfers recognised - capital	-		-	-	-	-	-	-	-		-	-	-
Contributions recognised - capital			-	-		-		-			-		-
Contributed assets		-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) after capital transfers and contributions	(27 057)	(26 806)	57 797		16 462		(4 662)		69 597		34 742		
Taxation	-		-				-		-		-	-	-
Surplus/(Deficit) after taxation	(27 057)	(26 806)	57 797		16 462		(4 662)		69 597		34 742		
Attributable to minorities			-	-	-		,	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(27 057)	(26 806)	57 797		16 462		(4 662)		69 597		34 742		
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-
	(27.057)	(26 806)	57 797		16 462		(4.662)		69 597		34 742		
	(27 057)	(26 806)	-	-	16 462	-	(4 662)	-	69 597	-	Ì	34 742	34 742

	2013/14										201		
	Bud	lget	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buugei		buugei	
Capital Revenue and Expenditure													
Source of Finance	40 500	24 400	2 326	5.7%	13 698	33.8%	1 319	5.4%	17 343	71.1%	1 715	28.8%	(23.1%)
National Government										-			
Provincial Government													
District Municipality										-			
Other transfers and grants	-			-			-	-			-		
Transfers recognised - capital													
Borrowing										-			
Internally generated funds	40 500	24 400	2 326	5.7%	13 698	33.8%	1 319	5.4%	17 343	71.1%	1 715	28.8%	(23.1%)
Public contributions and donations			-			-	-	-		-	-		
Capital Expenditure Standard Classification	40 500	24 400	2 326	5.7%	13 698	33.8%	1 319	5.4%	17 343	71.1%	1 715	28.8%	(23.1%)
Governance and Administration	40 500	24 400	2 326	5.7%	13 698	33.8%		5.4%	17 343	71.1%	1 715	28.8%	
Executive & Council	40 500	24 400	2 326	5.7%	13 698	33.8%	1 319	5.4%	17 343	71.1%	1 715	28.8%	
Budget & Treasury Office	10 000	21100		0.770	10 0 0	55.670	1017	0.170	17 515		1710	20.070	(20.110
Corporate Services													
Community and Public Safety													
Community & Social Services													
Sport And Recreation													
Public Safety			-	-		-	-	-		-	-		
Housing			-	-		-	-	-		-	-		
Health	-			-		-		-		-	-		
Economic and Environmental Services													
Planning and Development	-			-		-		-		-	-		
Road Transport	-	-		-				-			-		
Environmental Protection	-	-		-			-			-	-		-
Trading Services	-		-	-			-	-			-		-
Electricity	-	-		-			-			-	-		-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-				-	-		-	-	-	-

Part 3: Cash Receipts and Payments		2013/14											
	Bud	get	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	380 336	364 329	114 092	30.0%	90 472	23.8%	84 128	23.1%	288 692	79.2%	74 513	82.4%	12.9%
Ratepayers and other	39 190	63 581	1 178	3.0%	838	2.1%	731	1.1%	2 747	4.3%	1 152	8.0%	(36.6%)
Government - operating	338 246	296 948	112 413	33.2%	88 583	26.2%	82 476	27.8%	283 473	95.5%	72 158	91.6%	14.3%
Government - capital		-	-	-		-	-	-	-	-	-	-	-
Interest	2 900	3 800	501	17.3%	1 050	36.2%	921	24.2%	2 473	65.1%	1 203	69.2%	(23.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments Suppliers and employees	(415 673) (153 048)	(383 085) (142 101)	(82 187) (59 197)	19.8% 38.7%	(79 996) (40 009)	19.2% 26.1%	(80 761) (28 287)	21.1% 19.9%	(242 945) (127 493)		(39 535) (26 623)	44.7% 76.2%	104.3% 6.2%
Finance charges	(133 048) (2 000)	(142 101) (1 437)	(34 147)		(40 009) (787)	39.3%	(20 207)	17.7/0	(127 493) (787)	54.8%	(20 023)	/0.2/0	(100.0%)
Transfers and grants	(260 626)	(239 547)	(22 990)	8.8%	(39 200)	15.0%	(52 474)	21.9%	(114 664)	47.9%	(12 912)	22.6%	306.4%
Net Cash from/(used) Operating Activities	(35 337)	(18 756)	31 905	(90.3%)	10 476	(29.6%)	3 367	(18.0%)	45 747	(243.9%)	34 978	(1 050.4%)	(90.4%)
Cash Flow from Investing Activities													
Receipts			(56 000)		(8 000)	-	64 000				28 000	(240.0%)	128.6%
Proceeds on disposal of PPE			(30 000)	-	(0 000)	_		_			20 000	(240.070)	-
Decrease in non-current debtors				-	-	-		-		-		-	-
Decrease in other non-current receivables		-	-	-	-	-		-	-	-		-	-
Decrease (increase) in non-current investments	-	-	(56 000)	-	(8 000)	-	64 000	-	-	-	28 000	(240.0%)	128.6%
Payments	(40 500)	(24 400)	(1 116)		(13 698)		(1 319)	5.4%	(16 133)		(2 013)		(34.5%)
Capital assets	(40 500)	(24 400)	(1 116)	2.8%	(13 698)	33.8%	(1 319)	5.4%	(16 133)		(2 013)	14.2%	(34.5%)
Net Cash from/(used) Investing Activities	(40 500)	(24 400)	(57 116)	141.0%	(21 698)	53.6%	62 681	(256.9%)	(16 133)	66.1%	25 987	437.9%	141.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-		-		-	-	-	-	-	-
Short term loans	÷	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-		-	-	-		-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-
Payments Repayment of borrowing	23 849 23 849	-	-	-	(3 548) (3 548)	(14.9%) (14.9%)	-	-	(3 548) (3 548)		-	-	-
Net Cash from/(used) Financing Activities	23 849				(3 548)	(14.9%)			(3 548)		-	-	-
Net Increase/(Decrease) in cash held	(51 989)	(43 156)	(25 211)		(14 771)		66 048	(153.0%)	26 066	(60.4%)	60 965	(283.3%)	8.3%
Cash/cash equivalents at the year begin:	71 597	60 171	59 904	83.7%	34 693	48.5%	19 922	33.1%	59 904	99.6%	38 178	100.0%	(47.8%)
Cash/cash equivalents at the year end:	19 608	17 014	34 693	176.9%	19 922	101.6%	85 970	505.3%	85 970	505.3%	99 143	1 001.3%	(13.3%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water			-	-	-	-		-			-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-				-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates			-		-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Water Management			-		-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management			-		-		-	-		-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors			-	-		-	-	-	-		-	-	-
Interest on Arrear Debtor Accounts			-	-		-	-	-	-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-	-	-	-		-	-	-
Other	3 506	57.6%	-	-	-	-	2 579	42.4%	6 085	100.0%	-	-	-
Total By Income Source	3 506	57.6%	-		-		2 579	42.4%	6 085	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-		-		-		2 531	100.0%	2 531	41.6%	-	-	-
Commercial		-	-				-	-	-	-	-		-
Households			-	-		-	-	-	-		-	-	-
Other	3 506	98.7%	-		-		47	1.3%	3 553	58.4%	-	-	-
Total By Customer Group	3 506	57.6%	-		-		2 579	42.4%	6 085	100.0%		-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9) Days	Over 9	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement		-	-	-		-		-	-	-
Loan repayments		-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	3 283	14.3%	19 652	85.7%	22 934	100.09
Total	-	-	-	-	3 283	14.3%	19 652	85.7%	22 934	100.0%

Contact Details		
Municipal Manager	C A Habile	017 801 7008
Financial Manager	A Y Singh	017 801 7013

Source Local Government Database

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	292 029	288 194	80 368	27.5%	79 531	27.2%	76 464	26.5%	236 363	82.0%	66 941	76.6%	14.2%
Property rates	40 933	40 336	10 326	25.2%	10 143	24.8%	9 478	23.5%	29 948	74.2%	8 434	81.3%	12.4%
Property rates - penalties and collection charges			-			-		-			-		
Service charges - electricity revenue	90 805	92 936	25 793	28.4%	24 112	26.6%	24 714	26.6%	74 619	80.3%	19 884	67.2%	24.3%
Service charges - water revenue	46 267	40 946	10 438	22.6%	10 658	23.0%	12 117	29.6%	33 214	81.1%	9 444	75.0%	28.3%
Service charges - sanitation revenue	7 995	7 884	1 992	24.9%	2 012	25.2%	2 015	25.6%	6 019	76.3%	1 869	72.0%	7.9%
Service charges - refuse revenue	9 024	8 759	2 270	25.1%	2 254	25.0%	2 267	25.9%	6 791	77.5%	2 050	76.8%	10.6%
Service charges - other			-			-		-			-		
Rental of facilities and equipment	3 910	2 224	584	14.9%	536	13.7%	586	26.3%	1 706	76.7%	574	41.5%	2.0%
Interest earned - external investments	1 200	905	197	16.5%	223	18.6%	242	26.8%	662	73.1%	439	104.5%	(44.8%)
Interest earned - outstanding debtors	21 013	20 482	5 021	23.9%	5 154	24.5%	5 470	26.7%	15 644	76.4%	4 768	63.2%	14.7%
Dividends received			-			-		-			-		
Fines	751	128	50	6.7%	6	.8%	50	39.1%	106	82.8%	87	37.0%	(42.7%)
Licences and permits	3 194	2 293	605	18.9%	542	17.0%	619	27.0%	1 766	77.0%	670	107.1%	(7.6%)
Agency services	7 306	11 821	57	.8%	6 055	82.9%	4 032	34.1%	10 144	85.8%	4 478	124.4%	(10.0%)
Transfers recognised - operational	58 109	58 109	22 585	38.9%	17 397	29.9%	13 551	23.3%	53 533	92.1%	12 719	93.7%	6.5%
Other own revenue	1 521	1 364	448	29.5%	426	28.0%	1 313	96.2%	2 187	160.3%	1 525	66.9%	(13.9%)
Gains on disposal of PPE	-	5	2	-	13		9	164.9%	23	435.8%	-	-	(100.0%)
Operating Expenditure	292 001	277 051	76 427	26.2%	81 950	28.1%	55 187	19.9%	213 564	77.1%	64 981	64.6%	(15.1%)
Employee related costs	100 443	83 736	21 691	21.6%	20 232	20.1%	21 702	25.9%	63 625	76.0%	25 117	78.3%	(13.6%)
Remuneration of councillors	6 156	5 354	1 369	22.2%	1 386	22.5%	1 647	30.8%	4 402	82.2%	1 386	68.0%	18.8%
Debt impairment	46 772	19 935	11 693	25.0%	11 612	24.8%	(8 400)	(42.1%)	14 906	74.8%	9 485	75.0%	(188.6%)
Depreciation and asset impairment	5 927	5 979	1 495	25.2%	1 495	25.2%	1 498	25.1%	4 488	75.1%	1 356	75.0%	10.5%
Finance charges	6 133	1 339	75	1.2%	670	10.9%	439	32.8%	1 184	88.4%	162	14.9%	171.4%
Bulk purchases	58 308	94 579	25 728	44.1%	22 370	38.4%	21 397	22.6%	69 495	73.5%	14 595	50.9%	46.6%
Other Materials	19 894	21 384	4 071	20.5%	8 540	42.9%	3 840	18.0%	16 451	76.9%	3 558	46.4%	7.9%
Contracted services	8 428	7 370	1 105	13.1%	2 450	29.1%	2 229	30.2%	5 783	78.5%	1 290	65.4%	72.8%
Transfers and grants	2 945	10 333	2 576	87.5%	2 732	92.8%	2 810	27.2%	8 119	78.6%	3 059	-	(8.1%)
Other expenditure	36 995	27 042	6 6 2 4	17.9%	10 463	28.3%	8 009	29.6%	25 097	92.8%	4 973	43.5%	61.1%
Loss on disposal of PPE	-	-	-	-	-	-	14	-	14	-	-	-	(100.0%)
Surplus/(Deficit)	28	11 142	3 941		(2 419)		21 278		22 799		1 960		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-		-	-		-	-	-	-		-	-	-
Contributed assets		-	-	-				-		-	-		-
Surplus/(Deficit) after capital transfers and contributions	28	11 142	3 941		(2 419)		21 278		22 799		1 960		
Taxation	-		-	-		-	-	-		-		-	-
Surplus/(Deficit) after taxation	28	11 142	3 941		(2 419)		21 278		22 799		1 960		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28	11 142	3 941		(2 419)		21 278		22 799		1 960		
Share of surplus/ (deficit) of associate	-		-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28	11 142	3 941		(2 419)		21 278		22 799		1 960		

	2013/14									201	2/13		
	Bud	get	First C	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 Q3 of 2013/14
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	102 658	102 658	623	.6%	3 326	3.2%	25 691	25.0%	29 640	28.9%	34 888	-	(26.4%
National Government	24 021	24 021			2 336	9.7%	24 131	100.5%	26 467	110.2%	27 002		(10.69
Provincial Government		-				-				-			
District Municipality	13 830	13 830											
Other transfers and grants		-		-			-	-		-			
Transfers recognised - capital	37 851	37 851			2 336	6.2%	24 131	63.8%	26 467	69.9%	27 002		(10.69
Borrowing	62 220	62 220				-	-	-		-	17		(100.09
Internally generated funds	2 587	2 587	623	24.1%	990	38.3%	1 559	60.3%	3 173	122.6%	1 999	-	(22.09
Public contributions and donations		-	-	-	-	-	-	-	-	-	5 870		(100.0%
Capital Expenditure Standard Classification	102 658	102 658	623	.6%	3 326	3.2%	25 691	25.0%	29 640	28.9%	34 888	-	(26.49
Governance and Administration	56 130	56 130	260	.5%	503	.9%	717	1.3%	1 480	2.6%	621		15.5
Executive & Council	54 430	54 430			52	.1%	132	.2%	184	.3%	124	-	6.0
Budget & Treasury Office	1 550	1 550	44	2.8%	145	9.4%	278	18.0%	467	30.1%	496	-	(43.9
Corporate Services	150	150	216	144.0%	306	204.0%	307	204.8%	829	552.8%	-	-	(100.05
Community and Public Safety	7 205	7 205			692	9.6%	4 290	59.5%	4 982	69.1%	352		1 119.3
Community & Social Services	1 060	1 060	-			-	-	-	-	-	60	-	(100.09
Sport And Recreation	3 680	3 680		-	686	18.6%	4 236	115.1%	4 922	133.7%	70	-	5 954.8
Public Safety	2 465	2 465	-	-	6	.3%	54	2.2%	60	2.4%	222	-	(75.9
Housing						-	-			-	-	-	-
Health		-		-		-	-	-	-		-	-	-
Economic and Environmental Services	12 320	12 320	-		616	5.0%	4 622	37.5%	5 238	42.5%	20 704		(77.79
Planning and Development	-	-		-		-	-	-	-	-	-	-	-
Road Transport	12 320	12 320		-	616	5.0%	4 622	37.5%	5 238	42.5%	20 704	-	(77.7
Environmental Protection	-	-		-	-	-	-	-	-	-	-	-	-
Trading Services	27 003	27 003	363	1.3%	1 515	5.6%	16 062	59.5%	17 941	66.4%	13 212	-	21.6
Electricity	5 061	5 061	-	-	675	13.3%		96.5%	5 560	109.9%	9 381	-	(47.9
Water	9 452	9 452	363	3.8%	840	8.9%		73.7%	8 171	86.4%	-	-	(100.05
Waste Water Management	10 990	10 990	-	-		-	4 210	38.3%	4 210	38.3%	3 663	-	14.9
Waste Management	1 500	1 500	-	-		-	-	-	-	-	167	-	(100.05
Other	-	-				-	-	-			-	-	-

Part 3: Cash Receipts and Payments	2013/14 Budget First Quarter Second Quarter Third Quarter Year to Date										201	2/13	
	Bud	get	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third G	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buugei	
Cash Flow from Operating Activities													
Receipts	290 135	288 194	82 581	28.5%	79 528	27.4%	67 434	23.4%	229 543	79.6%	66 941	137.3%	.7%
Ratepayers and other	267 922	208 698	54 778	20.4%	56 754	21.2%	63 642	30.5%	175 174	83.9%	49 015	122.6%	29.8%
Government - operating	-	58 109	22 585	-	17 397	-		-	39 982	68.8%	12 719		(100.0%)
Government - capital	-	-		-	-	-	-	-	-	-	-	-	-
Interest	22 213	21 387	5 218	23.5%	5 376	24.2%	3 792	17.7%	14 387	67.3%	5 207	44.2%	(27.2%)
Dividends	-	-	-	-		-		-	-	-	-		-
Payments	(237 848)	(287 054)	(74 596)	31.4%	(86 999)	36.6%	(50 690)	17.7%	(212 285)	74.0%	(78 146)	128.5%	(35.1%)
Suppliers and employees	(236 471)	(277 482)	(71 945)	30.4%	(83 597)	35.4%	(47 940)	17.3%	(203 482)	73.3%	(77 984)	129.3%	(38.5%)
Finance charges	(1 339)	(1 339)	(75)	5.6%	(670)	50.0%	(437)	32.7%	(1 182)	88.3%	(162)	24.3%	170.2%
Transfers and grants	(38) 52 287	(8 232)	(2 576) 7 985	6 870.6% 15.3%	(2 732)	7 285.0%	(2 313) 16 745	28.1% 1 468.3%	(7 621)	92.6% 1 513.3%	(11 205)	428.7%	(100.0%)
Net Cash from/(used) Operating Activities	52 287	1 140	/ 985	15.3%	(7 471)	(14.3%)	16 /45	1 408.3%	17 258	1513.3%	(11 205)	428.7%	(249.4%)
Cash Flow from Investing Activities													
Receipts	-		-	-		-		-		-	-		-
Proceeds on disposal of PPE	-	-		-		-		-	-		-		-
Decrease in non-current debtors	-	-		-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-		-		-	-	-	-		-
Decrease (increase) in non-current investments	-	-		-		-		-	-	-	-	-	-
Payments	(2 587)	(2 587)	(140)	5.4%	(83)	3.2%		-	(223)	8.6%			-
Capital assets Net Cash from/(used) Investing Activities	(2 587) (2 587)	(2 587) (2 587)	(140)	5.4% 5.4%	(83)	3.2% 3.2%	-	-	(223)	8.6% 8.6%	-		-
Net Cash from/(used) Investing Activities	(2 587)	(2 587)	(140)	5.4%	(83)	3.Z%		-	(223)	8.0%	-		-
Cash Flow from Financing Activities													
Receipts	-					-		-		-			-
Short term loans	-	-		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-		-		-	-	-	-		-
Increase (decrease) in consumer deposits	-	-		-		-		-	-	-	-	-	-
Payments	(4 794)	(4 794)	-	-		-		-		-	-		-
Repayment of borrowing	(4 794)	(4 794)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 794)	(4 794)		-	-	-		-		-	-		-
Net Increase/(Decrease) in cash held	44 907	(6 240)	7 844	17.5%	(7 554)	(16.8%)	16 745	(268.3%)	17 035	(273.0%)	(11 205)	68 509.6%	(249.4%)
Cash/cash equivalents at the year begin:	1 138	1 138	25 628	2 252.9%	33 472	2 942.5%	25 918	2 278.5%	25 628	2 252.9%	64 603	2 252.9%	(59.9%)
Cash/cash equivalents at the year end:	46 044	(5 103)	33 472	72.7%	25 918	56.3%	42 663	(836.1%)	42 663	(836.1%)	53 398	4 532.7%	(20.1%)

Part 4: Debtor Age Analysis

											Actual Bad Deb	ots Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb		Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 693	2.5%	3 828	3.5%	2 373	2.2%	99 676	91.8%	108 570	35.0%		-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 135	22.1%	2 369	24.5%	912	9.4%	4 253	44.0%	9 670	3.1%		-	-
Receivables from Non-exchange Transactions - Property Rates	2 099	4.4%	1 602	3.4%	1 576	3.3%	42 527	89.0%	47 803	15.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	289	2.0%	255	1.8%	359	2.5%	13 401	93.7%	14 304	4.6%		-	
Receivables from Exchange Transactions - Waste Management	252	2.6%	193	2.0%	170	1.7%	9 253	93.8%	9 869	3.2%		-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-		-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-	-	-	-	-	-	-	-
Other	1 737	1.4%	1 690	1.4%	1 655	1.4%	115 236	95.8%	120 317	38.7%		-	-
Total By Income Source	9 204	3.0%	9 938	3.2%	7 045	2.3%	284 346	91.6%	310 533	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 059	6.9%	446	2.9%	392	2.6%	13 383	87.6%	15 280	4.9%		-	-
Commercial	240	2.2%	260	2.3%	283	2.5%	10 364	93.0%	11 147	3.6%	-	-	-
Households	7 270	2.6%	9 018	3.3%	6 614	2.4%	251 814	91.7%	274 716	88.5%		-	-
Other	634	6.8%	214	2.3%	(243)	(2.6%)	8 786	93.6%	9 391	3.0%	-	-	-
Total By Customer Group	9 204	3.0%	9 938	3.2%	7 045	2.3%	284 346	91.6%	310 533	100.0%		-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 450	100.0%	-	-		-	-	-	5 450	78.99
Bulk Water	1 928	100.0%		-		-		-	1 928	27.99
PAYE deductions	795	100.0%		-		-		-	795	11.59
VAT (output less input)	(4 334)	100.0%		-		-		-	(4 334)	(62.7%
Pensions / Retirement	1 265	100.0%		-		-		-	1 265	18.39
Loan repayments	44	100.0%		-		-	-	-	44	.69
Trade Creditors	944	88.3%	64	6.0%	61	5.7%	-	-	1 068	15.59
Auditor-General	695	100.0%	-	-		-	-	-	695	10.19
Other	-	-	-	-	-	-	-	-	-	
Total	6 787	98.2%	64	.9%	61	.9%	-	-	6 912	100.0%

Conta	act Details		
Municipa	al Manager	BS Riba (Acting)	013 665 6005
Financia	al Manager	Mr Carlos Barnard	013 665 6000
		•	

Source Local Government Database

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Budget				201	3/14					201	2/13	
Bud	lget	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (Quarter	
Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
									Dudgot		Dudgot	
1 698 548	1 695 394	475 713	28.0%	417 100	24.6%	357 424	21.1%	1 250 237	73.7%	348 571	79.7%	2.5%
253 202	253 202	68 097	26.9%	67 460	26.6%	69 395	27.4%	204 952	80.9%	59 045	79.8%	17.5%
-	-	-	-	-	-		-		-	-	-	-
786 660	786 660	183 810	23.4%	156 066	19.8%	147 320	18.7%	487 196	61.9%	133 289	72.7%	10.5%
215 380	215 380	77 333	35.9%	67 920	31.5%	69 713	32.4%	214 967	99.8%	54 890	75.4%	27.0%
88 810	88 810	29 693	33.4%	24 483	27.6%	27 875	31.4%	82 050	92.4%	19 457	70.2%	43.3%
67 633	67 633	15 856	23.4%	15 578	23.0%	15 819	23.4%	47 253	69.9%	15 804	69.5%	.1%
232	232	98	42.2%	75	32.4%	45	19.3%	218	93.8%	19	71.9%	139.0%
12 063	12 063	2 298	19.0%	2 717	22.5%	2 651	22.0%	7 665	63.5%	2 605	64.5%	1.8%
2 275	2 275	411	18.1%	184	8.1%	189	8.3%	784	34.4%	547	26.3%	(65.5%)
36 855	36 855	10 638	28.9%	12 497	33.9%	13 763	37.3%	36 897	100.1%	9 749	69.5%	41.2%
-	-	-	-	-	-		-		-	-	-	-
												74.4%
												25.7%
						6 539	32.4%					32.5%
						-	-					(100.0%)
14 601	14 601	1 824	12.5%	2 381	16.3%	2 477	17.0%	6 683	45.8%	1 651	946.1%	50.0%
-	-	-	-	-	-	-	-	-	-	-	-	-
1 716 628	1 762 070	340 711	19.8%	297 520	17.3%	305 242	17.3%	943 472	53.5%	272 498	52.1%	12.0%
372 467	366 389	85 579	23.0%	94 513	25.4%	96 968	26.5%	277 061	75.6%	84 593	69.9%	14.6%
12 353	18 218	4 377	35.4%	4 442	36.0%	5 440	29.9%	14 260	78.3%	4 295	72.5%	26.6%
160 106	160 106	-	-	-	-		-		-	-	-	-
164 449	164 449	-	-	-	-		-		-	-	-	-
14 804	14 883	-	-	7 694	52.0%	308	2.1%	8 001	53.8%	-	51.9%	(100.0%)
743 043	762 213	203 995		122 202	16.4%	133 360	17.5%	459 557	60.3%	126 806	59.9%	5.2%
79 569	87 640	13 127	16.5%	18 590	23.4%	22 185	25.3%	53 901	61.5%	20 350	62.7%	9.0%
10 802	34 996	7 355	68.1%	8 160	75.5%	10 456	29.9%	25 972	74.2%	5 703	100.6%	83.3%
												(30.7%)
103 610	132 212	22 576	21.8%	37 665	36.4%	32 531	24.6%	92 772	70.2%	24 984	77.0%	30.2%
-		-	-		-	-	-	-	-	-	-	
(18 080)	(66 675)	135 003		119 580		52 182		306 765		76 073		
168 667	171 821	1 550	.9%	890	.5%	-	-	2 440	1.4%	(420)	.6%	(100.0%)
		-	-							-	-	-
-		-	-					-	-	-		-
150 587	105 145	136 553		120 470		52 182		309 205		75 653		
	-	-	-	-					-	-		-
150 587	105 145	136 553		120 470		52 182		309 205		75 653		
-	-	-	-	-	-	-	-	-	-	-	-	-
150 587	105 145	136 553		120 470		52 182		309 205		75 653		
			-		-				-		-	
100 007	105 145	136 553		120 470		ED 100		309 205		75 45 2		
	Main appropriation 1 698 548 253 202 - 766 660 215 380 88 810 67 633 2 225 3 2655 1 2 663 2 2651 2 433 2 205 3 2 655 195 629 14 601 - 1716 628 372 467 12 353 160 106 164 499 14 804 74 3043 79 569 10 8080 168 667 - - - - - - - - - - - - -	appropriation Budget 1 698 548 1 695 394 253 202 253 202 786 660 786 660 0 786 660 786 660 0 786 660 215 380 2 15 380 215 380 2 15 380 215 380 2 15 380 215 380 2 232 232 1 2063 12 063 2 275 2 205 3 6 855 3 6855 3 6 855 3 6855 9 102 2475 1 201 1 716 628 1 762 070 372 467 3 66 399 102 447 16 106 164 449 164 449 14 601 160 166 164 449 164 449 14 604 164 449 14 604 164 449 1005 287 20 962 103 401 132 212 103 401 123 212 1105 145 	Main appropriation Adjusted Budget Actual Expenditure 1 698 548 1 695 394 Expenditure 253 202 253 202 68 077 7 7 66 077 7 7 86 460 215 3202 253 202 68 077 7 786 660 786 660 215 320 215 380 27 5330 88 810 88 810 26 693 212 063 12 063 22 698 2 275 2275 411 36 855 20 165 20 165 2 401 2 0161 3 8757 2 402 20 165 20 165 2 403 2 443 443 2 404 3 68 398 85 579 132 2457 366 389 85 579 12 652 176 2670 340 711 372 467 366 389 6 370 14 601 14 601 11 1821 14 604 14 601 13 127 12 03 965 55 425 20 962 3 701	Adjusted Budget Actual Expenditure 1st 0 as % of Main appropriation 1 698 548 1 695 394 475 713 28.0% 253 202 253 202 68 097 26.5% 7 786 660 786 660 183 810 23.3% 2153 300 215 330 77.33 35.4% 2123 300 215 330 77.33 55% 22.4% 61 633 67 633 15.6% 22.4% 10.0% 222 222 98 42.2% 10.0% 2205 2.215 411 18.1% 36.85 10.638 2.8% 2401 2.063 36.65 10.638 2.8% -<	Budget First Quarter Second appropriation Budget Actual Second byropriation Budget Expenditure TSI Q as % of Main appropriation Actual Expenditure 1 698 548 1 695 394 475 713 28.0% 417 100 253 202 253 202 68 077 26.0% 67 90 786 660 786 660 183 810 23.4% 150 96 2153 300 275 330 77 33 5.9% 67 920 88 810 82 99 693 33.4% 24 43 07 33 3.6% 67 920 222 222 96 42.2% 717 203 12 063 2.298 19.0% 2.717 2 601 2.061 1.08 4.6% 917 2 443 2443 475 19.4% 551 2 010 2.016 3.875 19.2% 2.943 1 046 1.108 4.2% 917 2 043 2.443 475 19.4%	Adjusted appropriation Adjusted Budget Actual Expenditure Ist 0 as % of appropriation Actual Expenditure 2nd 0 as % of appropriation 1 698 548 1 695 394 475 713 28.0% 417 100 24.6% 2 53 202 2 53 202 68 097 26.9% 67 440 26.6% 7 786 660 786 660 138 310 23.4% 155 0.66 19.8% 2 15 300 27 333 35% 67 90 31.4% 24.403 27.6% 6 4 33 15 856 23.4% 15 58 23.4% 75 32.6% 2 22 232 96 42.2% 75 32.6% 12.053 23.7% 2 201 2 601 12.063 2.296 10.0% 2.177 22.5% 2 443 2.443 3475 19.4% 51 22.5% 11.18 8.8% 14.601 10.6% 2 601 2.015 3.075 19.2% 2.975.20 17.3% 2.4% 10.6% 10.2% 1 716 628 1762.070 340	Budget First Quarter Second Quarter Thrid 1 Main appropriation Budget Actual Expenditure 1st Q as % of Main appropriation Actual Expenditure Actual Expenditure In G as % of Main appropriation In G as % of Main appropri appropriation In G as % of Main	Budget First Duarter Second Quarter Third Quarter Main appropriation Budget Actual Expenditure TsO as % of Main appropriation Actual Expenditure Ind O as % of Main appropriation Actual Expenditure Ind O as % of Main appropriation Actual Expenditure Actual Actual appropriation Ind O as % of Main appropriation Actual Expenditure Ind O as % of Main appropriation Ind Main appropriation Ind Main appropriation<	Budget First Quarter Second Quarter Third Quarter Year Main appropriation Adjusted Budget Actual Expenditure To Q as % of Actual appropriation Actual Actual appropriation Actual Actual appropriation Actual Actual appropriation Actual adjusted budget Actual Expenditure Actual adjusted budget Actual Expenditure 1 698 548 1 695 394 475 713 28.0% 417 100 24.6% 357 424 21.1% 1 250 237 786 660 766 660 766 660 768 560 788 566 198% 67 970 31.5% 67 973 32.4% 21.4% 1250 237 726 5600 768 560 788 560 73.33 55.9% 21.4% 15.57% 22.0% 19.9% 21.4% 12.605 2022 2227 248 10.2% 21.1% 12.4% 13.7% 45 12.3% 2013 10.108 2.4% 11.1% 18.4% 11.3% 13.7% 32.0% 2856 2.43 2.443 74.443 74.5% 74.33.5% 4.17.7%	Budget First Duarter Second Duarter Third Duarter Verar to Date mppropriation Adjusted Actual So % of Main appropriation Actual percentation 2nd Q as % of Actual percentation Actual adjusted budget Second Duarter Actual percentation 3rd Q as % of Actual Actual adjusted budget For all percentations Second Duarter Actual percentations Second Duarter Actual percentations Second Duarter Actual adjusted budget Second Duarter Actual percentations Second Duarter Actual percentations Second Duarter Actual percentations Actual adjusted Duarter Actual budget Second Duarter Actual percentations Second Duarter Actual percentations Second Duarter Actual percentations Actual adjusted Duarter Actual percentations Actual percentations	Budget First Quarter Second Duarter Their Quarter Water Their Quarter Version Composition Their Quarter Version Composition Their Quarter Version Composition Composition </td <td>Budget Frist Quarter Second Quarter Ther Quarter Vext to Dire Ther Quarter Actual appropriation Budget Expenditure Sk of Main appropriation Card Q sk of Main appropriation Actual appropriation Ford Q sk of Main appropriation Expenditure adjusted budget Expenditure</td>	Budget Frist Quarter Second Quarter Ther Quarter Vext to Dire Ther Quarter Actual appropriation Budget Expenditure Sk of Main appropriation Card Q sk of Main appropriation Actual appropriation Ford Q sk of Main appropriation Expenditure adjusted budget Expenditure

	2013/14									201	12/13		
	Bud	lget	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buugei		buuget	
Capital Revenue and Expenditure													
Source of Finance	164 633	234 313	575	.3%	7 241	4.4%	4 960	2.1%	12 777	5.5%	7 454	10.8%	(33.5%)
National Government	164 633	46 553	575	.3%	4 372	2.7%	3 113	6.7%	8 060	17.3%	224	.5%	1 288.7%
Provincial Government		111 611		-		-		-		-	4 782	19.3%	(100.0%
District Municipality		33 219		-		-		-		-		-	
Other transfers and grants		-		-		-		-		-		-	
Transfers recognised - capital	164 633	191 383	575	.3%	4 372	2.7%	3 113	1.6%	8 060	4.2%	5 006	8.6%	(37.8%)
Borrowing		22 503		-		-	101	.4%	101	.4%	1 080	-	(90.6%)
Internally generated funds		20 428			2 869	-	1 746	8.5%	4 615	22.6%	1 368	354.3%	27.7%
Public contributions and donations	-		-	-	-	-	-	-	-	-		-	-
Capital Expenditure Standard Classification	164 633	234 313	575	.3%	7 241	4.4%	4 960	2.1%	12 777	5.5%	7 454	10.8%	(33.5%)
Governance and Administration		1 104		-	11	-	30	2.7%	41	3.7%	39		(22.4%)
Executive & Council		620		-		-		-		-		-	
Budget & Treasury Office		-		-		-		-					-
Corporate Services		484			11	-	30	6.2%	41	8.5%	39	-	(22.4%)
Community and Public Safety	11 938	9 400			1 794	15.0%	332	3.5%	2 126	22.6%	(1 598)	10.4%	(120.8%)
Community & Social Services		2 478	-	-	-	-	101	4.1%	101	4.1%	330	-	(69.3%)
Sport And Recreation	1 500	2 848		-		-		-		-	(2 955)	(17.9%)	(100.0%)
Public Safety	10 438	2 391	-	-	246	2.4%	231	9.7%	477	19.9%		6.0%	(100.0%)
Housing		119		-		-	-	-		-		-	-
Health		1 563		-	1 548	-	-	-	1 548	99.0%	1 027	26.6%	(100.0%)
Economic and Environmental Services	36 804	57 720	228	.6%	563	1.5%	716	1.2%	1 507	2.6%	1 155	15.2%	(38.0%)
Planning and Development	-	3 116		-	-	-		-		-		-	-
Road Transport	36 804	54 582	228	.6%	563	1.5%	716	1.3%	1 507	2.8%	1 155	15.2%	(38.0%)
Environmental Protection	-	22		-	-	-		-		-		-	-
Trading Services	115 891	166 088	347	.3%	4 874	4.2%	3 866	2.3%	9 087	5.5%	7 858	9.8%	(50.8%)
Electricity	17 350	66 494		-	2 869	16.5%	2 399	3.6%	5 268	7.9%	979	1.9%	145.1%
Water	36 980	41 486	-	-	-	-	175	.4%	175	.4%	3 405	38.0%	(94.9%)
Waste Water Management	58 561	54 215	347	.6%	2 005	3.4%	1 027	1.9%	3 379	6.2%	2 643	8.9%	(61.1%)
Waste Management	3 000	3 892	-	-	-	-	265	6.8%	265	6.8%	830	-	(68.1%)
Other	-		-	-	-	-	16	-	16	-	-	-	(100.0%)

· •					201	3/14					201	2/13	
	Bud	get	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities												÷	
Receipts	1 887 401	1 722 769	516 552	27.4%	442 547	23.4%	365 522	21.2%	1 324 622	76.9%	385 551	92.0%	(5.2%)
•													
Ratepayers and other	1 520 695	1 483 976	422 866	27.8%	364 848	24.0%	351 529	23.7%	1 139 242	76.8%	330 197	94.8%	6.5%
Government - operating	162 944	199 663	81 748	50.2%	65 018	39.9%	42	-	146 808	73.5%	45 040	127.7%	(99.9%)
Government - capital	164 633	-	890	.5%	-	-	-	-	890	-	-	27.5%	-
Interest	39 130	39 130	11 048	28.2%	12 681	32.4%	13 952	35.7%	37 681	96.3%	10 314	61.9%	35.3%
Dividends	(1 722 769)	(1 457 475)	(543 359)	31.5%	(402 963)	23.4%	(385 476)	- 26.4%	(1 331 798)	- 91.4%	(409 150)	82.7%	(5.8%)
Payments Suppliers and employees	(1 /22 /69) (1 665 762)	(1 45/ 4/5) (1 438 913)	(543 359) (542 056)	31.5% 32.5%	(402 963) (391 015)	23.4%	(385 476) (381 174)	26.4% 26.5%	(1 331 798) (1 314 245)	91.4% 91.3%	(409 150) (409 150)	82.7%	(5.8%) (6.8%)
Suppliers and employees Finance charges	(1 665 762) (1 482)	(1 438 913) (18 562)	(042 000)		(391015) (7694)	23.5%	(381 174) (308)	20.5%		43.1%	(404 150)	52.2%	(6.8%)
Transfers and grants	(55 525)	(18 502)	(1 304)	- 2.3%	(7 094) (4 254)	7.7%	(308)	1.776	(8 001) (9 551)	43.176	-	52.276	(100.0%)
Net Cash from/(used) Operating Activities	164 633	265 293	(1 304)	(16.3%)	(4 204)	24.0%	(19 953)	(7.5%)	(7 176)	(2.7%)	(23 598)	(103.6%)	(10.0%)
	104 033	200 293	(20 007)	(10.3%)	39 202	24.0%	(19 953)	(7.5%)	(7 176)	(2.176)	(23 398)	(103.0%)	(15.4%)
Cash Flow from Investing Activities													
Receipts	-	164 633	9 926			-		-	9 926	6.0%			-
Proceeds on disposal of PPE	-	164 633		-	-	-		-	-	-			-
Decrease in non-current debtors	-		-	-		-		-	-		-		-
Decrease in other non-current receivables	-		-	-		-		-	-		-		-
Decrease (increase) in non-current investments	-		9 926	-	-	-		-	9 926	-	-	-	-
Payments	(164 633)	(234 313)	(347)	.2%	-	-	-	-	(347)	.1%	(4 306)		(100.0%)
Capital assets	(164 633)	(234 313)	(347)	.2%		-	-	-	(347)	.1%	(4 306)	-	(100.0%)
Net Cash from/(used) Investing Activities	(164 633)	(69 680)	9 579	(5.8%)	-	-		-	9 579	(13.7%)	(4 306)		(100.0%)
Cash Flow from Financing Activities													
Receipts	-	15 000	1 756	-		-		-	1 756	11.7%			-
Short term loans	-	-		-	-	-		-	-	-			-
Borrowing long term/refinancing	-		-	-		-		-	-		-		-
Increase (decrease) in consumer deposits	-	15 000	1 756	-		-		-	1 756	11.7%	-		-
Payments	(22 462)	(22 462)	(416)	1.9%	-	-	-	-	(416)	1.9%		75.7%	-
Repayment of borrowing	(22 462)	(22 462)	(416)	1.9%		-		-	(416)	1.9%	-	75.7%	-
Net Cash from/(used) Financing Activities	(22 462)	(7 462)	1 339	(6.0%)	-	-		-	1 339	(17.9%)	-	75.7%	-
Net Increase/(Decrease) in cash held	(22 462)	188 151	(15 889)	70.7%	39 585	(176.2%)	(19 953)	(10.6%)	3 742	2.0%	(27 904)	(39.7%)	(28.5%)
Cash/cash equivalents at the year begin:	(62 075)	3 357	(13 570)	21.9%	(29 459)	47.5%	10 126	301.6%	(13 570)	(404.2%)	41 316		(75.5%)
Cash/cash equivalents at the year end:	(84 537)	191 508	(29 459)	34.8%	10 126	(12.0%)	(9 827)	(5.1%)	(9 827)	(5.1%)	13 412	(13.1%)	(173.3%)

Part 4: Debtor Age Analysis

Tart 4. Debtor Age Analysis											Actual Bad Deb	ots Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	otors	Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	33 618	9.7%	16 554	4.8%	12 401	3.6%	285 403	82.0%	347 977	28.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 470	15.9%	14 670	5.5%	9 828	3.7%	200 093	74.9%	267 062	22.1%	-		
Receivables from Non-exchange Transactions - Property Rates	20 921	15.4%	8 119	6.0%	4 960	3.6%	102 065	75.0%	136 065	11.2%	-	-	
Receivables from Exchange Transactions - Waste Water Management	10 682	9.1%	5 778	4.9%	4 542	3.9%	96 347	82.1%	117 348	9.7%	-	-	
Receivables from Exchange Transactions - Waste Management	4 957	5.6%	2 651	3.0%	2 323	2.6%	79 333	88.9%	89 265	7.4%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors			-			-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	4 360	2.7%	4 116	2.5%	3 971	2.4%	151 111	92.4%	163 558	13.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-	-	-	-		-	-	-
Other	5 634	6.3%	6 287	7.0%	2 058	2.3%	75 600	84.4%	89 579	7.4%	-	-	-
Total By Income Source	122 642	10.1%	58 175	4.8%	40 084	3.3%	989 953	81.8%	1 210 855	100.0%	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	3 831	14.8%	2 736	10.6%	1 923	7.4%	17 363	67.2%	25 853	2.1%	-	-	
Commercial	46 407	32.1%	14 642	10.1%	6 834	4.7%	76 891	53.1%	144 775	12.0%	-	-	
Households	69 014	9.1%	38 193	5.0%	29 060	3.8%	624 907	82.1%	761 174	62.9%	-	-	
Other	3 390	1.2%	2 605	.9%	2 267	.8%	270 791	97.0%	279 053	23.0%	-		
Total By Customer Group	122 642	10.1%	58 175	4.8%	40 084	3.3%	989 953	81.8%	1 210 855	100.0%	-	-	-

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 90) Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	44 201	15.7%	20 211	7.2%	46 553	16.5%	170 985	60.6%	281 950	78.9%
Bulk Water	2 800	4.2%	2 948	4.4%	3 531	5.3%	57 354	86.1%	66 634	18.6%
PAYE deductions	4 362	100.0%						-	4 362	1.2%
VAT (output less input)	-			-				-		
Pensions / Retirement	4 065	100.0%		-				-	4 065	1.1%
Loan repayments	308	100.0%	-	-	-	-	-	-	308	.1%
Trade Creditors	-							-		
Auditor-General	-							-		
Other	-	-	-	-	-	-	-	-	-	-
Total	55 736	15.6%	23 160	6.5%	50 084	14.0%	228 339	63.9%	357 319	100.0%

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

Source Local Government Database

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14			2012/13				
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	1 141 136	1 160 440	292 587	25.6%	279 396	24.5%	289 208	24.9%	861 191	74.2%	237 653	77.0%	21.7%
Property rates	257 317	261 592	65 840	25.6%	66 248	25.7%	66 274	25.3%	198 362	75.8%	58 037	75.2%	14.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-		-	-	-	-
Service charges - electricity revenue	451 005	450 618	118 787	26.3%	97 057	21.5%	118 572	26.3%	334 416	74.2%	90 152	75.2%	31.5%
Service charges - water revenue	64 213	60 071	14 765	23.0%	14 138	22.0%	14 633	24.4%	43 537	72.5%	13 904	79.2%	5.2%
Service charges - sanitation revenue	59 193	59 157	14 894	25.2%	14 807	25.0%	15 044	25.4%	44 746	75.6%	13 533	76.0%	11.2%
Service charges - refuse revenue	60 181	60 881	15 169	25.2%	15 230	25.3%	15 335	25.2%	45 734	75.1%	12 895	75.2%	18.9%
Service charges - other	-			-		-	-	-	-		-	-	-
Rental of facilities and equipment	33 484	33 351	8 404	25.1%	8 444	25.2%	8 431	25.3%	25 279	75.8%	3 435	75.1%	145.5%
Interest earned - external investments	23 328	20 328	2 140	9.2%	7 040	30.2%	3 098	15.2%	12 278	60.4%	1 515	61.2%	104.5%
Interest earned - outstanding debtors	2 004	1 890	468	23.3%	519	25.9%	519	27.4%	1 505	79.7%	487	77.6%	6.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 476	6 485	2 043	37.3%	1 734	31.7%	1 596	24.6%	5 372	82.8%	1 412	74.7%	13.0%
Licences and permits	7 022	7 860	2 002	28.5%	2 359	33.6%	2 246	28.6%	6 606	84.1%	2 056	78.5%	9.2%
Agency services	11 711	13 061	2 570	21.9%	3 446	29.4%	2 267	17.4%	8 283	63.4%	2 766	72.3%	(18.0%)
Transfers recognised - operational	100 259	125 514	40 481	40.4%	41 724	41.6%	35 804	28.5%	118 008	94.0%	21 405	96.9%	67.3%
Other own revenue	65 792	59 483	5 026	7.6%	6 619	10.1%	5 389	9.1%	17 034	28.6%	15 958	69.4%	(66.2%)
Gains on disposal of PPE	150	150	-	-	31	20.9%	-	-	31	20.9%	99	36.9%	(100.0%)
Operating Expenditure	1 210 473	1 242 801	276 683	22.9%	262 200	21.7%	275 776	22.2%	814 659	65.6%	239 988	69.5%	14.9%
Employee related costs	326 629	330 857	73 111	22.4%	77 801	23.8%	78 393	23.7%	229 305	69.3%	72 237	74.3%	8.5%
Remuneration of councillors	16 259	16 962	3 889	23.9%	3 873	23.8%	4 676	27.6%	12 438	73.3%	3 877	75.5%	20.6%
Debt impairment	7 421	7 421	1 855	25.0%	1 855	25.0%	1 855	25.0%	5 566	75.0%	1 299	75.0%	42.8%
Depreciation and asset impairment	182 793	182 793	45 698	25.0%	45 698	25.0%	45 698	25.0%	137 095	75.0%	44 412	75.0%	2.9%
Finance charges	27 221	27 221	536	2.0%		-	5 573	20.5%	6 109	22.4%	3 215	75.0%	73.3%
Bulk purchases	327 703	315 457	74 447	22.7%	63 250	19.3%	60 167	19.1%	197 865	62.7%	56 699	65.5%	6.1%
Other Materials	-	-	-	-	-	-	-	-		-	-	-	-
Contracted services	32 211	33 784	5 034	15.6%	5 241	16.3%	8 446	25.0%	18 721	55.4%	6 417	60.9%	31.6%
Transfers and grants	56 348	57 819	13 974	24.8%	13 896	24.7%	15 093	26.1%	42 963	74.3%	12 912	74.5%	16.9%
Other expenditure	233 888	270 486	58 139	24.9%	50 586	21.6%	55 874	20.7%	164 599	60.9%	38 921	61.0%	43.6%
Loss on disposal of PPE	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	(69 337)	(82 361)	15 904		17 196		13 432		46 532		(2 335)		
Transfers recognised - capital	56 726	100 950	10 495	18.5%	24 291	42.8%	29 321	29.0%	64 107	63.5%	6 580	54.8%	345.6%
Contributions recognised - capital		-	-		-	-		-		-			
Contributed assets	(32 273)	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(44 884)	18 589	26 399		41 487		42 753		110 639		4 245		
Taxation	-		-								-		
Surplus/(Deficit) after taxation	(44 884)	18 589	26 399		41 487		42 753		110 639		4 245		
Attributable to minorities				-			/00	-		-	. 210	-	-
Surplus/(Deficit) attributable to municipality	(44 884)	18 589	26 399		41 487		42 753		110 639		4 245		
Share of surplus/ (deficit) of associate	(11001)		-	-				-	-			-	
Surplus/(Deficit) for the year	(44 884)	18 589	26 399		41 487		42 753		110 639		4 245		
ourplast pointly for the year	(44 004)	10 307	20377		11107		42 7 3 3		110 037		4 2 4 3		

	2013/14										201	12/13	
	Bud	get	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 Q3 of 2013/14
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	269 476	348 087	16 134	6.0%	50 517	18.7%	108 616	31.2%	175 267	50.4%	28 339	38.0%	283.3
National Government	51 726	67 557	4 894	9.5%	11 002	21.3%	9 008	13.3%	24 903	36.9%	9 675	64.5%	(6.99
Provincial Government	5 000	203	-	-		-		-			264	30.6%	(100.09
District Municipality			-										-
Other transfers and grants		120	-				18	15.0%	18	15.0%			(100.09
Transfers recognised - capital	56 726	67 880	4 894	8.6%	11 002	19.4%	9 026	13.3%	24 921	36.7%	9 939	63.6%	(9.29
Borrowing	64 610	111 591	6 6 9 2	10.4%	18 059	28.0%	17 148	15.4%	41 899	37.5%	4 702	22.4%	264.7
Internally generated funds	148 140	168 616	4 548	3.1%	21 457	14.5%	82 442	48.9%	108 447	64.3%	13 699	42.5%	501.8
Public contributions and donations			-	-		-		-		-			-
Capital Expenditure Standard Classification	269 476	348 087	16 134	6.0%	50 517	18.7%	108 616	31.2%	175 267	50.4%	28 339	38.0%	283.3
Governance and Administration	20 246	37 315	2 859	14.1%	5 279	26.1%	5 257	14.1%	13 395	35.9%	3 400	29.7%	54.6
Executive & Council	517	542	195	37.7%	112	21.8%	(7)	(1.4%)	300	55.3%	70	54.9%	(110.65
Budget & Treasury Office	380	720	-			-	2	.3%	2	.3%	48	76.7%	(95.75
Corporate Services	19 349	36 053	2 665	13.8%	5 166	26.7%	5 262	14.6%	13 093	36.3%	3 281	28.8%	60.4
Community and Public Safety	27 909	31 122	949	3.4%	7 992	28.6%	5 792	18.6%	14 733	47.3%	4 836	52.0%	19.8
Community & Social Services	9 560	10 710	62	.7%	2 044	21.4%	761	7.1%	2 868	26.8%	2 050	64.9%	(62.9
Sport And Recreation	11 350	11 591	66	.6%	4 672	41.2%	3 171	27.4%	7 909	68.2%	1 390	43.4%	128.2
Public Safety	6 330	7 955	772	12.2%	1 275	20.1%	1 716	21.6%	3 763	47.3%	1 185	39.8%	44.8
Housing	174	294	-	-	0	-	144	49.1%	145	49.1%	137	27.3%	5.4
Health	495	572	49	9.8%				-	49	8.5%	74	70.6%	(100.0
Economic and Environmental Services	145 421	151 636	4 846	3.3%	17 248	11.9%	81 905	54.0%	103 999	68.6%	11 643	59.0%	603.4
Planning and Development	71 940	75 127	-	-	880	1.2%	65 256	86.9%	66 136	88.0%	328	12.3%	
Road Transport	73 481	76 510	4 846	6.6%	16 368	22.3%	16 650	21.8%	37 863	49.5%	11 315	63.6%	47.1
Environmental Protection			-	-		-		-	-	-	-		-
Trading Services	75 900	128 013	7 480	9.9%	19 999	26.3%	15 662	12.2%	43 141	33.7%	8 461	21.3%	85.1
Electricity	41 410	51 882	1 267	3.1%	7 348	17.7%	9 565	18.4%	18 180	35.0%	2 560	24.3%	
Water	17 253	29 990	1 282	7.4%	5 240	30.4%	1 978	6.6%	8 499	28.3%	1 502	17.2%	
Waste Water Management	13 097	40 194	4 577	34.9%	5 836	44.6%	3 508	8.7%	13 921	34.6%	2 388	16.4%	
Waste Management	4 140	5 947	354	8.6%	1 575	38.0%	611	10.3%	2 541	42.7%	2 010	57.2%	(69.6
Other	-			-		-		-		-		-	-

	2013/14 2012/13										2/13		
	Buc	lget	First C	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	1
Differente	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										9		9	
Cash Flow from Operating Activities													
Receipts	1 197 862	1 231 526	331 782	27.7%	344 954	28.8%	353 981	28.7%	1 030 717	83.7%	249 214	88.4%	42.0%
Ratepayers and other	1 015 545	1 012 559	278 199	27.4%	271 381	26.7%	285 239	28.2%	834 818	82.4%	219 227	88.6%	30.1%
Government - operating	100 259	125 959	40 481	40.4%	41 724	41.6%	35 804	28.4%	118 008	93.7%	21 405	97.9%	67.3%
Government - capital	56 726	67 677	10 495	18.5%	24 291	42.8%	29 321	43.3%		94.7%	6 580	79.6%	345.6%
Interest	25 332	25 332	2 607	10.3%	7 559	29.8%	3 617	14.3%	13 783	54.4%	2 002	62.5%	80.7%
Dividends		-	-	-	-	-	-	-	-	-		-	-
Payments	(985 259)	(1 052 587)	(324 129)	32.9%	(240 063)	24.4%	(251 344)	23.9%	(815 537)	77.5%	(212 503)	73.3%	18.3%
Suppliers and employees	(901 690)	(967 547)	(309 619)	34.3%	(226 167)	25.1%	(230 678)	23.8%	(766 464)	79.2%	(196 375)	73.2%	17.5%
Finance charges	(27 221) (56 348)	(27 221)	(536) (13 974)	2.0% 24.8%	(13 896)	-	(5 573) (15 093)	20.5%	(6 109) (42 963)	22.4% 74.3%	(3 215) (12 912)	75.0% 74.5%	73.3%
Transfers and grants Net Cash from/(used) Operating Activities	(56 348)	(57 819) 178 939	(13 9/4) 7 653	24.8%	(13 896)	24.7% 49.3%		26.1% 57.4%	(42 963) 215 180	/4.3%	36 711	74.5% 595.6%	16.9% 179.6%
Net Cash from/(used) Operating Activities	212 603	1/8 939	/ 653	3.0%	104 891	49.3%	102 636	57.4%	215 180	120.3%	36 / 11	595.6%	1/9.0%
Cash Flow from Investing Activities													
Receipts	150	91 150	108 000	72 000.0%	(5 969)	(3 979.1%)	(62 000)	(68.0%)	40 031	43.9%	18 099	24.0%	(442.6%)
Proceeds on disposal of PPE	150	150		-	31	20.9%	-	-	31	20.9%	99	36.9%	(100.0%)
Decrease in non-current debtors	-	-		-			-	-	-			-	-
Decrease in other non-current receivables	-	-		-	-	-	-	-	-	-		-	-
Decrease (increase) in non-current investments	-	91 000	108 000	-	(6 000)	-	(62 000)	(68.1%)	40 000	44.0%	18 000	24.0%	(444.4%)
Payments	(269 476)	(348 087)	(16 134)	6.0%	(50 517)			31.2%	(175 267)	50.4%	(28 339)	38.0%	283.3%
Capital assets	(269 476)	(348 087)	(16 134)	6.0%	(50 517)	18.7%	(108 616)	31.2%	(175 267)	50.4%	(28 339)	38.0%	283.3%
Net Cash from/(used) Investing Activities	(269 326)	(256 937)	91 866	(34.1%)	(56 486)	21.0%	(170 616)	66.4%	(135 236)	52.6%	(10 240)	52.7%	1 566.1%
Cash Flow from Financing Activities													
Receipts	92 919	92 919	2 265	2.4%	1 814	2.0%	(93)	(.1%)	3 986	4.3%	5 876	8.2%	(101.6%)
Short term loans	-	-	-	-		-	-	-	-	-	-	-	-
Borrowing long term/refinancing	80 000	80 000	-	-		-	-	-	-	-		-	-
Increase (decrease) in consumer deposits	12 919	12 919	2 265	17.5%	1 814	14.0%	(93)	(.7%)	3 986	30.9%	5 876	186.5%	(101.6%)
Payments	(16 709)	(16 709)	(1 991)	11.9%	(3 651)	21.8%		12.5%	(7 737)	46.3%	(1 918)	41.4%	9.2%
Repayment of borrowing	(16 709)	(16 709)	(1 991)	11.9%	(3 651)	21.8%	(2 095)	12.5%	(7 737)	46.3%	(1 918)	41.4%	9.2%
Net Cash from/(used) Financing Activities	76 209	76 209	274	.4%	(1 837)	(2.4%)	(2 188)	(2.9%)	(3 751)	(4.9%)	3 958	1.0%	(155.3%)
Net Increase/(Decrease) in cash held	19 487	(1 788)	99 793	512.1%	46 569	239.0%	(70 168)	3 923.4%	76 194	(4 260.3%)	30 428	(1 664.5%)	(330.6%)
Cash/cash equivalents at the year begin:	49 396	49 648	49 648	100.5%	149 441	302.5%	196 010	394.8%	49 648	100.0%	127 931	100.0%	53.2%
Cash/cash equivalents at the year end:	68 882	47 859	149 441	217.0%	196 010	284.6%	125 842	262.9%	125 842	262.9%	158 359	320.6%	(20.5%)
susreaux squitainis at the year onu.	00 002	47 037	147 441	217.070	170 010	204.076	123 042	202.7/0	120 042	202.7/0	130 339	320.0%	(20.370)

Part 4: Debtor Age Analysis

	0 20	Days	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total		Actual Bad Deb	ots Written Off to	Impairment
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	otors	Cound
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 743	52.3%	562	10.7%	186	3.6%	1 755	33.4%	5 246	7.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 314	88.2%	673	4.5%	224	1.5%	889	5.9%	15 100	20.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 204	43.2%	1 679	5.9%	1 102	3.9%	13 250	46.9%	28 236	37.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 538	65.4%	287	7.4%	123	3.2%	931	24.0%	3 879	5.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 431	62.4%	297	7.6%	152	3.9%	1 017	26.1%	3 897	5.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	374	17.7%	190	9.0%	158	7.4%	1 394	65.9%	2 115	2.8%	-	-	-
Interest on Arrear Debtor Accounts	(3)	(.1%)	114	4.3%	144	5.5%	2 368	90.3%	2 623	3.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-			-		-			-	-	-	-	-
Other	(2 549)	(18.4%)	3 137	22.6%	1 642	11.8%	11 646	83.9%	13 876	18.5%		-	-
Total By Income Source	31 053	41.4%	6 939	9.3%	3 730	5.0%	33 251	44.4%	74 972	100.0%		-	-
Debtors Age Analysis By Customer Group													
Organs of State	(2 110)	718.0%	721	(245.4%)	162	(55.1%)	933	(317.5%)	(294)	(.4%)			
Commercial	15 561	46.3%	1 353	4.0%	998	3.0%	15 698	46.7%	33 609	44.8%		-	-
Households	16 876	53.3%	2 381	7.5%	1 163	3.7%	11 265	35.6%	31 686	42.3%	-	-	-
Other	726	7.3%	2 483	24.9%	1 407	14.1%	5 354	53.7%	9 971	13.3%	-	-	-
Total By Customer Group	31 053	41.4%	6 939	9.3%	3 730	5.0%	33 251	44.4%	74 972	100.0%		-	

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22 538	100.0%		-	-	-	-		22 538	37.49
Bulk Water	212	100.0%	-	-	-	-	-	-	212	.45
PAYE deductions	976	100.0%		-	-	-	-	-	976	1.65
VAT (output less input)	-			-	-	-	-	-		-
Pensions / Retirement	4 137	100.0%		-	-	-	-	-	4 137	6.95
Loan repayments	-	-		-	-	-	-	-	-	-
Trade Creditors	31 974	100.0%		-	-	-	-	-	31 974	53.19
Auditor-General	199	100.0%		-	-	-	-	-	199	.35
Other	151	100.0%	-	-	-	-	-	-	151	.35
Total	60 187	100.0%	-	-	-	-	-	-	60 187	100.0%

Municipal Manager	Mr W D Fouche
Financial Manager	Ms Elmari Wassermann

013 249 7264 013 249 7106

Source Local Government Database

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	2013/14					2012/13		
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		budget	
Operating Revenue and Expenditure													
Operating Revenue	157 128	176 078	62 082	39.5%	27 317	17.4%	49 605	28.2%	139 004	78.9%	29 266	84.5%	69.5%
Property rates	32 634	54 822	26 529	81.3%	5 310	16.3%	10 857	19.8%	42 696	77.9%	5 846	87.7%	85.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-		-		-	-
Service charges - electricity revenue	41 291	41 291	7 472	18.1%	8 278	20.0%	7 364	17.8%	23 114	56.0%	8 409	73.3%	(12.4%)
Service charges - water revenue	11 653	11 653	2 363	20.3%	2 530	21.7%	2 257	19.4%	7 150	61.4%	2 028	73.8%	11.3%
Service charges - sanitation revenue	7 805	7 805	1 956	25.1%	1 943	24.9%	1 909	24.5%	5 807	74.4%	1 375	71.9%	38.8%
Service charges - refuse revenue	8 007	8 007	1 950	24.3%	1 952	24.4%	1 941	24.2%	5 843	73.0%	1 514	71.6%	28.2%
Service charges - other	-		-			-	-	-	-			-	-
Rental of facilities and equipment	574	77	92	16.1%	109	19.1%	106	139.2%	308	402.6%	131	75.3%	
Interest earned - external investments	381	212	60	15.7%	67	17.6%	42	19.8%	169	79.8%	-	54.8%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-		-	-
Dividends received	-	-	-	-	-	-	-	-	-	-		-	-
Fines	601	5 301	64	10.6%	53	8.8%	55	1.0%	172	3.2%	141	146.5%	(60.9%)
Licences and permits	400	50	134	33.6%	195	48.7%	11	21.9%	340	685.6%	8	14.8%	
Agency services	1 109	2 234	1	.1%	310	28.0%	715	32.0%	1 026	45.9%	-	42.7%	
Transfers recognised - operational	41 975	42 052	15 503	36.9%	3 693	8.8%	19 387	46.1%	38 583	91.8%	8 912	121.0%	
Other own revenue	10 699	2 575	5 959	55.7%	2 877	26.9%	4 959	192.6%	13 795	535.6%	901	17.2%	450.3%
Gains on disposal of PPE	-	-	-	-	-		-	-	-	-	-	-	-
Operating Expenditure	232 100	235 946	34 278	14.8%	32 505	14.0%	35 642	15.1%	102 424	43.4%	30 674	43.1%	16.2%
Employee related costs	70 713	68 574	15 062	21.3%	14 942	21.1%	14 779	21.6%	44 783	65.3%	14 838	68.6%	(.4%)
Remuneration of councillors	4 754	4 788	1 122	23.6%	1 120	23.6%	1 348	28.2%	3 591	75.0%	1 121	75.1%	20.3%
Debt impairment	8 670	8 670	-	-	-	-	-	-		-		-	-
Depreciation and asset impairment	49 980	49 980	-	-	-	-		-	-	-	-	-	-
Finance charges	-		-			-	-	-		-	-	-	-
Bulk purchases	37 729	37 729	10 988	29.1%	4 433	11.7%	6 903	18.3%	22 323	59.2%	4 248	59.1%	62.5%
Other Materials	9 224	8 844	337	3.7%	437	4.7%	478	5.4%	1 252	14.2%	1 496	47.2%	(68.1%)
Contracted services	8 948	3 317	66	.7%	267	3.0%	503	15.2%	836	25.2%	2 576	62.1%	(80.5%)
Transfers and grants	-	-	1 264	-	-	-	-	-	1 264	-	2 641	-	(100.0%)
Other expenditure	42 082	54 045	5 439	12.9%	11 305	26.9%	11 632	21.5%	28 376	52.5%	3 755	28.6%	209.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(74 972)	(59 868)	27 805		(5 188)		13 963		36 580		(1 408)		
Transfers recognised - capital	16 322	16 322	5 790	35.5%	-	-	7 532	46.1%	13 322	81.6%	3 528	100.0%	113.5%
Contributions recognised - capital			-			-		-		-		-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(58 650)	(43 546)	33 595		(5 188)		21 495		49 902		2 120		
Taxation	-		-								-		
Surplus/(Deficit) after taxation	(58 650)	(43 546)	33 595		(5 188)		21 495		49 902		2 120		
Attributable to minorities			-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(58 650)	(43 546)	33 595		(5 188)		21 495		49 902		2 120		
Share of surplus/ (deficit) of associate		(10 0 10)		-	(,	-		-				-	-
Surplus/(Deficit) for the year	(58 650)	(43 546)	33 595		(5 188)		21 495		49 902	i i	2 120		

	2013/14										201	12/13	
	Bud	get	First 0	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 Q3 of 2013/14
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	17 229	32 625	264	1.5%	1 257	7.3%	7 600	23.3%	9 121	28.0%	1 999	33.5%	280.3
National Government		25 683	221		854		7 595	29.6%	8 670	33.8%	1 942	33.3%	291.0
Provincial Government													
District Municipality													-
Other transfers and grants													-
Transfers recognised - capital		25 683	221		854		7 595	29.6%	8 670	33.8%	1 942	33.3%	291.0
Borrowing													
Internally generated funds	17 229	6 943	44	.3%	403	2.3%	5	.1%	451	6.5%	56	37.7%	(91.99
Public contributions and donations			-	-		-	-			-		-	
Capital Expenditure Standard Classification	17 229	32 625	264	1.5%	1 257	7.3%	7 600	23.3%	9 121	28.0%	1 999	33.5%	280.3
Governance and Administration	16 593	31 365	237	1.4%	882	5.3%	7 600	24.2%	8 719	27.8%	1 972	33.4%	
Executive & Council	16 532	31 014	231	1.4%	864	5.2%	7 575	24.2%	8 6 7 0	28.0%	1 972	33.5%	
Budget & Treasury Office	41	62	5	13.1%	8	19.1%	5	7.4%	18	28.7%	1.112		(100.0
Corporate Services	20	290	-	-	10	50.0%	21	7.1%	31	10.5%			(100.0
Community and Public Safety	96	73					-			-	26	20.1%	
Community & Social Services		-									-	-	(100.0.
Sport And Recreation													
Public Safety	71	73	-	-		-				-	26	65.4%	(100.0
Housing			-			-		-					
Health	25		-			-		-					-
Economic and Environmental Services	25	56	28	111.2%					28	50.0%			
Planning and Development	-	-	-	-	-	-		-	-	-			-
Road Transport	25	56	28	111.2%	-	-		-	28	50.0%			-
Environmental Protection	-		-		-	-		-	-	-			-
Trading Services	496	1 1 3 2	-	-	375	75.6%			375	33.1%	-	44.4%	-
Electricity	265	701	-	-	211	79.5%	-	-	211	30.1%	-	31.8%	
Water	204	78	-	-		-	-	-	-	-	-	68.5%	-
Waste Water Management	12	353	-	-	164	1 424.5%	-	-	164	46.4%	-	-	-
Waste Management	15		-	-		-	-	-	-	-	-	-	-
Other	19		-	-		-					-	-	-

Part 3: Cash Receipts and Payments	2013/14 Budget First Quarter Second Quarter Third Quarter Year to Date										201	2/13	
	Bud	get	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buugei		buugei	
Cash Flow from Operating Activities													
Receipts	157 128	189 275	67 852	43.2%	27 424	17.5%	57 472	30.4%	152 748	80.7%	33 343	83.0%	72.4%
Ratepayers and other	114 772	130 689	46 499	40.5%	23 664	20.6%	30 511	23.3%	100 674	77.0%	20 903	72.1%	46.0%
Government - operating	41 975	42 052	15 503	36.9%	3 693	8.8%	19 387	46.1%	38 583	91.8%	8 912	98.3%	117.5%
Government - capital	-	16 322	5 790	-	-	-	7 532	46.1%	13 322	81.6%	3 528	128.4%	113.5%
Interest	381	212	60	15.7%	67	17.6%	42	19.8%	169	79.8%	-	54.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(157 128)	(185 966)	(34 265)	21.8%	(32 505)	20.7%	(35 642)	19.2%	(102 412)	55.1%	(31 226)	43.3%	14.1%
Suppliers and employees	(157 128)	(168 203)	(33 001)	21.0%	(32 505)	20.7%	(35 642)	21.2%	(101 148)	60.1%	(28 585)	44.4%	24.7%
Finance charges	-	(1 450)		-	-	-		-		-		-	· · · ·
Transfers and grants	-	(16 313)	(1 264)	-	-	-	-	-	(1 264)	7.7%	(2 641)	32.1%	(100.0%)
Net Cash from/(used) Operating Activities	0	3 309	33 587	********	(5 081)	(508 070 400.0%)	21 830	659.8%	50 336	1 521.4%	2 117	(59.2%)	931.4%
Cash Flow from Investing Activities													
Receipts		683	8 7 3 7			-		-	8 737	1 278.6%	3	30.0%	(100.0%)
Proceeds on disposal of PPE	-	683	-	-							3	30.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	8 737	-	-	-		-	8 737	-	-		-
Decrease (increase) in non-current investments	-		-	-		-		-		-			-
Payments						-		-		-	-		-
Capital assets	-	-	-	-	-	-	-	-		-	-		-
Net Cash from/(used) Investing Activities	-	683	8 737	-	-	-		-	8 737	1 278.6%	3	30.0%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-		1 849		(36)	-	(24)	-	1 789	-	(13)	45.2%	83.0%
Short term loans	-		-	-	-	-	-	-		-	-		-
Borrowing long term/refinancing	-		-	-		-		-		-			-
Increase (decrease) in consumer deposits	-	-	1 849	-	(36)	-	(24)	-	1 789	-	(13)	45.2%	83.0%
Payments	-		-		-	-		-		-	-		-
Repayment of borrowing	-	-	-	-	-	-	-	-		-			-
Net Cash from/(used) Financing Activities	-		1 849		(36)	-	(24)	-	1 789	-	(13)	45.2%	83.0%
Net Increase/(Decrease) in cash held	0	3 992	44 173	******	(5 117)	******	21 806	546.2%	60 862	1 524.6%	2 107	(59.2%)	935.1%
Cash/cash equivalents at the year begin:	2 750	-	5 860	213.1%	50 033	1 819.4%	44 916	-	5 860	-	34 020		32.0%
Cash/cash equivalents at the year end:	2 750	3 992	50 033	1 819.4%	44 916	1 633.3%	66 722	1 671.4%	66 722	1 671.4%	36 127	(59.2%)	84.7%

Part 4: Debtor Age Analysis

Tart 4. Debtor Age Analysis											Actual Bad Deb	ots Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			otors	Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	881	4.7%	670	3.6%	543	2.9%	16 662	88.8%	18 756	14.5%			
Trade and Other Receivables from Exchange Transactions - Electricity	929	9.3%	512	5.1%	553	5.5%	7 975	80.0%	9 969	7.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 785	6.4%	3 292	5.5%	3 114	5.2%	49 266	82.9%	59 458	46.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	555	4.5%	357	2.9%	308	2.5%	11 066	90.1%	12 287	9.5%	-	-	
Receivables from Exchange Transactions - Waste Management	558	4.1%	401	3.0%	361	2.7%	12 256	90.3%	13 576	10.5%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors			-		-	-	-		-		-	-	
Interest on Arrear Debtor Accounts			-		-	-	-		-		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-		-	-	-				-
Other	580	3.8%	477	3.1%	369	2.4%	13 818	90.6%	15 244	11.8%	-	-	-
Total By Income Source	7 289	5.6%	5 709	4.4%	5 248	4.1%	111 044	85.9%	129 289	100.0%		-	-
Debtors Age Analysis By Customer Group													
Organs of State	66	2.7%	42	1.7%	32	1.3%	2 286	94.2%	2 426	1.9%		-	-
Commercial	1 237	7.7%	907	5.7%	864	5.4%	13 028	81.2%	16 035	12.4%	-	-	-
Households	2 708	4.2%	1 868	2.9%	1 936	3.0%	57 678	89.9%	64 189	49.6%	-	-	-
Other	3 278	7.0%	2 892	6.2%	2 416	5.2%	38 052	81.6%	46 638	36.1%	-	-	-
Total By Customer Group	7 289	5.6%	5 709	4.4%	5 248	4.1%	111 044	85.9%	129 289	100.0%		-	

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 90) Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	355	4.4%	7 675	95.6%	8 0 3 1	23.19
Bulk Water	-	-	-		-	-			-	-
PAYE deductions	-	-		-		-	-	-	-	
VAT (output less input)	517	8.0%		-		-	5 910	92.0%	6 427	18.5%
Pensions / Retirement	1 393	61.7%		-	866	38.3%	-	-	2 259	6.59
Loan repayments	-	-	-	-			-	-	-	
Trade Creditors	314	2.0%	1 617	10.3%	1 157	7.4%	12 644	80.4%	15 732	45.29
Auditor-General	-	-	-		-	-	1 984	100.0%	1 984	5.79
Other	241	61.7%	73	18.7%	-	-	77	19.7%	390	1.19
Total	2 464	7.1%	1 690	4.9%	2 379	6.8%	28 291	81.2%	34 824	100.0%

Municipal Manager Mr Thandi Shoba 013 253 7628 Financial Manager Mr Sipho Mahlangu 013 253 7625	Contact Details		
Financial Manager Mr Sipho Mahlangu 013 253 7625	Municipal Manager	Mr Thandi Shoba	013 253 7628
	Financial Manager	Mr Sipho Mahlangu	013 253 7625

Source Local Government Database

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Experiordine					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buugei	
Operating Revenue and Expenditure													
Operating Revenue	341 642	334 832	128 675	37.7%	114 512	33.5%	83 528	24.9%	326 714	97.6%	24 353	51.0%	243.0%
Property rates	6 268	6 268	2 014	32.1%	1 260	20.1%	1 525	24.3%	4 800	76.6%	34	.6%	4 448.7%
Property rates - penalties and collection charges			-	-		-					-	-	
Service charges - electricity revenue				-							-		
Service charges - water revenue	32 760	37 600	9 149	27.9%	8 887	27.1%	6 330	16.8%	24 365	64.8%	47	1.9%	13 411.2%
Service charges - sanitation revenue	1 444		341	23.6%	296	20.5%	201		838				(100.0%)
Service charges - refuse revenue		1 724	745		586		260	15.1%	1 590	92.2%	33		695.6%
Service charges - other													
Rental of facilities and equipment		74	20	-	17		33	44.0%	70	94.8%	81	30.9%	(59.7%)
Interest earned - external investments	3 500	11 390	304	8.7%	2 059	58.8%	510	4.5%	2 874	25.2%	771	84.4%	(33.8%)
Interest earned - outstanding debtors	-	20 000	4 263	-	7 858	-	4 742	23.7%	16 863	84.3%		-	(100.0%)
Dividends received		20 000	1205		, 650			20.770	10 000	01.070			(100.070)
Fines		120	92		82		174	144.6%	347	289.6%	163	742.4%	6.7%
Licences and permits		170	97		45		128	75.1%	270	158.6%	23		443.6%
Agency services		5 400			45		120	73.170	210	130.070	25		443.070
Transfers recognised - operational	247 590	247 540	101 440	41.0%	82 356	33.3%	61 752	24.9%	245 548	99.2%	3 974	65.8%	1 453.9%
Other own revenue	50 080	4 547	10 209	20.4%	11 066	22.1%	7 874	173.2%	29 149	641.0%	19 228	22.5%	(59.1%)
Gains on disposal of PPE	30 060	4 347	10 209	20.470	11 000	22.170	/ 0/4	173.270	27 147	041.076	19 220	22.370	(34.176)
Gallis on disposal of PPE		-	-	-		-			-		-		-
Operating Expenditure	334 691	502 600	53 616	16.0%	169 173	50.5%	101 133	20.1%	323 922	64.4%	79 334	58.8%	27.5%
Employee related costs	88 138	85 122	24 526	27.8%	24 727	28.1%	22 989	27.0%	72 242	84.9%	21 370	65.5%	7.6%
Remuneration of councillors	15 967	17 952	3 997	25.0%	4 080	25.6%	5 294	29.5%	13 371	74.5%	4 532	76.5%	16.8%
Debt impairment			-			-		-		-	-	-	-
Depreciation and asset impairment	13 000	163 921	-	-		-		-		-	-	-	-
Finance charges		-	-	-		-		-		-	-	-	-
Bulk purchases	87 000	98 000	12 716	14.6%	36 456	41.9%	27 167	27.7%	76 339	77.9%	36 700	109.9%	(26.0%)
Other Materials		-	-	-		-		-		-	-	-	-
Contracted services		10 500	3 595	-	1 782	-	1 827	17.4%	7 204	68.6%	1 882	-	(2.9%)
Transfers and grants		-	-	-		-		-		-	563	-	(100.0%)
Other expenditure	130 586	127 105	8 782	6.7%	102 129	78.2%	43 856	34.5%	154 767	121.8%	14 287	24.3%	207.0%
Loss on disposal of PPE		-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit)	6 950	(167 768)	75 059		(54 662)		(17 605)		2 792		(54 981)		
Transfers recognised - capital	109 275	112 114	10007		83 799	76.7%	25 476	22.7%	109 275	97.5%	22 081		15.4%
Contributions recognised - capital	107 210				00111	10.170	20 110	22.770	107270	77.070	22 001		10.170
Contributed assets													
								-		-	-	-	
Surplus/(Deficit) after capital transfers and contributions	116 225	(55 654)	75 059		29 137		7 871		112 067		(32 900)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	116 225	(55 654)	75 059		29 137		7 871		112 067		(32 900)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	116 225	(55 654)	75 059		29 137		7 871		112 067		(32 900)		
Share of surplus/ (deficit) of associate	-		-	-		-		-		-		-	-
Surplus/(Deficit) for the year	116 225	(55 654)	75 059		29 137		7 871		112 067		(32 900)		

	2013/14									201	12/13		
	Buc	lget	First G	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 t Q3 of 2013/14
R thousands										buugei		buuyei	
Capital Revenue and Expenditure													
Source of Finance	116 207	118 146	22 949	19.7%	11 584	10.0%	10 780	9.1%	45 313	38.4%	17 653	50.8%	(38.9%
National Government	116 207	118 146	22 949	19.7%	11 584	10.0%	10 780	9.1%	45 313	38.4%	17 653	50.8%	(38.9%
Provincial Government													
District Municipality			-									-	
Other transfers and grants			-									-	
Transfers recognised - capital	116 207	118 146	22 949	19.7%	11 584	10.0%	10 780	9.1%	45 313	38.4%	17 653	50.8%	(38.9%
Borrowing			-	-		-		-				-	-
Internally generated funds				-		-		-				-	
Public contributions and donations			-	-		-		-		-			
Capital Expenditure Standard Classification	116 207	118 146	22 949	19.7%	11 584	10.0%	10 780	9.1%	45 313	38.4%	17 653	49.9%	(38.9%
Governance and Administration	4 610	615	18	.4%			58	9.4%	75	12.2%	682	55.2%	
Executive & Council	1 060						-		-	-	358	128.8%	(100.0%
Budget & Treasury Office	300	300	-						-				
Corporate Services	3 250	315	18	.5%			58	18.3%	75	23.9%	325	29.5%	(82.39
Community and Public Safety	4 830	630	3	.1%			74	11.7%	77	12.3%			(100.0%
Community & Social Services	4 830	630	3	.1%		-	74	11.7%	77	12.3%		-	(100.09
Sport And Recreation	-	-	-			-	-			-		-	-
Public Safety			-							-			
Housing			-							-			
Health	-	-		-	-	-		-	-	-		-	-
Economic and Environmental Services	400	105 477	22 928	5 732.0%	11 584	2 895.9%	9 333	8.8%	43 844	41.6%	16 971	51.1%	(45.0%
Planning and Development	400	105 477	22 928	5 732.0%	11 584	2 895.9%	9 333	8.8%	43 844	41.6%	16 971	51.1%	(45.09
Road Transport	-		-	-		-	-	-	-		-		-
Environmental Protection	-	-	-	-		-	-	-		-	-	-	-
Trading Services	106 367	11 423	-				1 316	11.5%	1 316	11.5%		32.6%	(100.0%
Electricity	11 815	2 839	-	-		-	1 316	46.4%	1 316	46.4%	-	-	(100.09
Water	67 512	2 632		-		-	-	-		-	-	-	-
Waste Water Management	27 040	5 953	-	-		-	-	-	-	-	-	13.5%	-
Waste Management	-			-		-	-	-		-	-	-	-
Other	-			-	-	-		-		-	-		-

					201	3/14					201	2/13	
	Bud	get	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	1
Dihawarda	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buugot		Duugot	
Cash Flow from Operating Activities													
Receipts	439 277	446 996	112 854	25.7%	177 602	40.4%	96 604	21.6%	387 060	86.6%	46 204	25.4%	109.1%
Ratepayers and other Government - operating Government - capital Interest	78 912 247 590 109 275 3 500	55 903 247 590 112 114 31 390	10 963 101 440 - 451	13.9% 41.0% - 12.9%	11 839 79 856 83 799 2 108	15.0% 32.3% 76.7% 60.2%	8 801 61 752 25 476 575	15.7% 24.9% 22.7% 1.8%	31 603 243 048 109 275 3 134	56.5% 98.2% 97.5% 10.0%	19 608 3 974 21 851 771	5.7% 80.9% 10.2% 57.4%	(55.1%) 1 453.9% 16.6% (25.4%)
Dividends Payments Supplies and employees Finance charges Transfers and crants	(352 319) (352 319)	(338 655) (338 655)		- 14.0% 14.0% -	(179 484) (179 484)	- 50.9% 50.9%	(102 762) (102 762)	- 30.3% 30.3% -	(331 707) (331 707) -	- 97.9% 97.9%	(79 334) (78 772) - (563)	50.2% 50.0%	- 29.5% 30.5% - (100.0%)
Net Cash from/(used) Operating Activities	86 958	108 341	63 393	72.9%	(1 882)	(2.2%)	(6 158)	(5.7%)	55 353	51.1%	(33 130)	2.6%	(81.4%)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease (in other non-current investments Decrease (increase) in non-current investments Payments Capital assets Net Cash from/(used) Investing Activities	-	(117 287) (117 287) (117 287)	-	•	-	· · · · · · · · · · · · · · · · · · ·	(1 452) (1 452) (1 452) (1 452)	1.2% 1.2%	(1 452) (1 452) (1 452) (1 452)	- - - 1.2% 1.2%	230 230 - - - 230	-	(100.0%) (100.0%) (100.0%) (100.0%) (731.1%)
Cash Flow from Financing Activities Receipts Short term hears Borrowing long terminefinancing Increase (decrease) in consumer deposits Payments Repayment of borrowing Net Cash from/(used) Financing Activities	-	-	-	•	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	86 958 - 86 958	(8 946) (8 946)	-	72.9% 72.9%	(1 882) 63 393 61 511	(2.2%) 70.7%	(7 610) 61 511 53 901	85.1% - (602.5%)	53 901 - 53 901	(602.5%) - (602.5%)	(32 900) 133 719 100 819	22.4% - 22.4%	(76.9%) (54.0%) (46.5%)

Part 4: Debtor Age Analysis

Fait 4. Debior Age Analysis		_									Actual Bad Deb	ots Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	tors	Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 040	1.8%	1 993	1.7%	1 982	1.7%	109 147	94.8%	115 162	44.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-			-	221	100.0%	221	.1%			-
Receivables from Non-exchange Transactions - Property Rates	508	1.5%	505	1.5%	505	1.5%	33 149	95.6%	34 667	13.2%	-	-	
Receivables from Exchange Transactions - Waste Water Management	116	2.7%	114	2.7%	113	2.6%	3 954	92.0%	4 298	1.6%	-	-	
Receivables from Exchange Transactions - Waste Management	251	1.2%	249	1.2%	249	1.2%	19 659	96.3%	20 409	7.8%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-			-	-	-	-	-		-	-	-	
Interest on Arrear Debtor Accounts	1 606	2.5%	1 580	2.4%	1 554	2.4%	60 055	92.7%	64 795	24.8%	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-			-	-	-	-	-		-	-	-	
Other	313	1.4%	321	1.5%	322	1.5%	21 134	95.7%	22 090	8.4%	-	-	-
Total By Income Source	4 836	1.8%	4 762	1.8%	4 725	1.8%	247 319	94.5%	261 641	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	66	2.6%	73	2.9%	71	2.9%	2 279	91.6%	2 489	1.0%	-	-	-
Commercial	209	3.5%	158	2.7%	157	2.7%	5 359	91.1%	5 883	2.2%	-	-	-
Households	2 151	1.9%	2 142	1.9%	2 133	1.8%	109 084	94.4%	115 511	44.1%	-	-	-
Other	2 410	1.7%	2 389	1.7%	2 363	1.7%	130 596	94.8%	137 758	52.7%			-
Total By Customer Group	4 836	1.8%	4 762	1.8%	4 725	1.8%	247 319	94.5%	261 641	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 [Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-		-		
Bulk Water	6 873	100.0%	-	-	-	-	-	-	6 873	67.5
PAYE deductions	-		-					-		-
VAT (output less input)	-	-	-	-	-	-	-		-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-		-	-
Trade Creditors	3 310	100.0%	-	-	-	-	-	-	3 310	32.5
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-		-		-
Total	10 183	100.0%		-	-		-	-	10 183	100.0
Contact Details									1	
Municipal Manager	Mr J I Sindane			013 986 9115						
Financial Manager	Ms MS Makgaba			013 986 9103						

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

Source Local Government Database

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	371 055	335 840	104 392	28.1%	79 639	21.5%	89 373	26.6%	273 403	81.4%	62 104	87.0%	43.9%
Property rates	6 099	6 099	601	9.9%	1 812	29.7%	1 298	21.3%	3 711	60.9%	-	.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-		-		-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-		-	-	-	-	-	-
Service charges - water revenue	51 415	26 577	2 823	5.5%	6 570	12.8%	6 403	24.1%	15 797	59.4%	99	1.0%	6 339.7%
Service charges - sanitation revenue	2 050		279	13.6%	548	26.7%	427	-	1 254	-	-	-	(100.0%)
Service charges - refuse revenue	2 565	2 300	294	11.5%	865	33.7%	832	36.2%	1 991	86.6%	12	1.1%	7 032.6%
Service charges - other	210	180	42	19.8%	37	17.4%	43	23.8%	121	67.3%	83	7.5%	(48.6%)
Rental of facilities and equipment	210	165	39	18.4%	206	98.3%	38	23.3%	283	171.7%	41	108.7%	(6.1%)
Interest earned - external investments	12 400	10 400	2 695	21.7%	2 077	16.7%	10 659	102.5%	15 430	148.4%	1 611	398.6%	561.7%
Interest earned - outstanding debtors	9 000	9 000	1 199	13.3%	3 611	40.1%	2 476	27.5%	7 286	81.0%	0	-	676 526.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	250	250	53	21.2%	56	22.3%	31	12.2%	139	55.7%	48	66.1%	(36.6%)
Licences and permits	900	2 404	457	50.7%	680	75.6%	891	37.1%	2 028	84.3%	609	185.5%	46.3%
Agency services	342	340	-	-	367	107.4%	175	51.5%	542	159.5%	345	264.2%	(49.2%)
Transfers recognised - operational	273 625	273 625	95 178	34.8%	59 829	21.9%	62 976	23.0%	217 983	79.7%	58 425	94.6%	7.8%
Other own revenue	11 989	4 500	734	6.1%	2 980	24.9%	3 123	69.4%	6 838	151.9%	816	79.6%	282.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Operating Expenditure	332 583	554 139	68 830	20.7%	76 837	23.1%	74 763	13.5%	220 430	39.8%	63 799	60.5%	17.2%
Employee related costs	107 851	123 190	29 470	27.3%	30 158	28.0%	30 307	24.6%	89 935	73.0%	26 809	65.1%	13.0%
Remuneration of councillors	15 604	16 094	3 593	23.0%	3 645	23.4%	3 958	24.6%	11 196	69.6%	3 163	67.1%	25.1%
Debt impairment	34 000	34 000	-			-		-		-	-	-	-
Depreciation and asset impairment	-	140 000	-			-		-		-	-	-	-
Finance charges	-		-	-		-		-	-		-	-	-
Bulk purchases	-	-	-	-	-	-		-		-	-	-	-
Other Materials	21 325	24 800	6 230	29.2%	6 076	28.5%	1 825	7.4%	14 131	57.0%	26 020	400.5%	(93.0%)
Contracted services	13 340	7 500	1 069	8.0%	9 294	69.7%	5 538	73.8%	15 901	212.0%	-	-	(100.0%)
Transfers and grants	45 473	-	887	2.0%	2 450	5.4%	10 204	-	13 542	-	-	-	(100.0%)
Other expenditure	94 989	208 555	27 581	29.0%	25 213	26.5%	22 931	11.0%	75 725	36.3%	7 807	15.2%	193.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 472	(218 299)	35 562		2 802		14 610		52 973		(1 695)		
Transfers recognised - capital	110 100	156 900	494	.4%	200	.2%	56 740	36.2%	57 434	36.6%	21 784	74.5%	160.5%
Contributions recognised - capital		-			-	-		-		-			-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	148 572	(61 399)	36 056		3 002		71 350		110 408		20 089		
Taxation	-	-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	148 572	(61 399)	36 056		3 002		71 350		110 408		20 089		
Attributable to minorities	-		-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) attributable to municipality	148 572	(61 399)	36 056		3 002		71 350		110 408		20 089		
Share of surplus/ (deficit) of associate				-		-						-	-
Surplus/(Deficit) for the year	148 572	(61 399)	36 056		3 002		71 350		110 408		20 089		
		(01077)			0.005		71000		110 100		20007		

		2013/14									201	12/13	
	Bud	get	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 Q3 of 2013/14
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	129 881	190 985	1 737	1.3%	40 689	31.3%	18 740	9.8%	61 166	32.0%	10 896	22.7%	
National Government	110 100	100 419		-	37 673	34.2%	14 332	14.3%	52 006	51.8%	10 032	27.0%	42.9
Provincial Government				-		-		-		-	-	-	-
District Municipality						-		-					-
Other transfers and grants		14 825				-	4 204	28.4%	4 204	28.4%			(100.05
Transfers recognised - capital	110 100	115 244		-	37 673	34.2%	18 536	16.1%	56 210	48.8%	10 032	24.5%	84.8
Borrowing				-		-		-		-	-		-
Internally generated funds				-		-		-					-
Public contributions and donations	19 781	75 740	1 737	8.8%	3 016	15.2%	204	.3%	4 956	6.5%	864		(76.49
Capital Expenditure Standard Classification	129 881	190 985	1 737	1.3%	40 689	31.3%	18 740	9.8%	61 166	32.0%	10 896	22.7%	72.0
Governance and Administration				-				-				-	-
Executive & Council						-							-
Budget & Treasury Office				-	-	-		-		-			-
Corporate Services		-	-	-	-			-	-		-	-	-
Community and Public Safety	19 900	26 451	801	4.0%	1 480	7.4%	204	.8%	2 484	9.4%	6 059	59.8%	(96.69
Community & Social Services	16 000	22 150	801	5.0%	1 287	8.0%	204	.9%	2 291	10.3%	-	-	(100.0
Sport And Recreation		-		-	-	-		-	-	-		-	-
Public Safety	3 900	4 301		-	193	4.9%	-	-	193	4.5%	6 059	54.5%	(100.0
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-				-	-		-	-	-
Economic and Environmental Services	1 000	53 475		-	3 079	307.9%	676	1.3%	3 754	7.0%	700	3.9%	(3.49
Planning and Development	1 000	4 448	-	-	3 079	307.9%	676	15.2%	3 754	84.4%	700	-	(3.4
Road Transport		49 027		-	-	-		-	-		-		-
Environmental Protection		-		-	-	-		-	-		-		-
Trading Services	108 981	111 058	936	.9%	36 131	33.2%	17 860	16.1%	54 927	49.5%	4 137	18.8%	331.7
Electricity		-	-	-		-		-			-	-	-
Water	60 803	89 858	-	-	29 643	48.8%	10 306	11.5%	39 950	44.5%	1 207	13.6%	754.2
Waste Water Management	44 248	21 200	936		6 389	14.4%	7 554	35.6%	14 879	70.2%	2 931	32.1%	157.8
Waste Management	3 930	-	-	-	99	2.5%	-	-	99	-	-	-	
Other	-			-		-		-			-	-	-

					201	3/14					201	2/13	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										Dudgot		Duugot	
Cash Flow from Operating Activities													
Receipts	481 143	492 740	153 542	31.9%	188 227	39.1%	167 284	33.9%	509 053	103.3%	83 887	79.8%	99.4%
Ratepayers and other	87 756	42 815	42 437	48.4%	75 671	86.2%	91 465	213.6%	209 574	489.5%	1 790	12.0%	5 008.7%
Government - operating	265 848	273 625	95 178	35.8%	65 292	24.6%	62 976	23.0%	223 446	81.7%	58 666	94.9%	7.3%
Government - capital	115 143	156 900	13 230	11.5%	45 187	39.2%	1 050	.7%		37.9%	21 784	74.2%	
Interest	12 396	19 400	2 697	21.8%	2 077	16.8%	11 793	60.8%	16 566	85.4%	1 647	130.8%	616.0%
Dividends	-	-	-	-			-		-		-	-	
Payments	(332 580)	(554 139)	(77 656)	23.3%	(141 037)	42.4%	(68 080)	12.3%	(286 772)	51.8%	(63 798)	60.5%	6.7%
Suppliers and employees	(279 108)	(498 126)	(76 769)	27.5%	(139 846)	50.1%	(66 766)	13.4%	(283 381)	56.9%	(61 600)	58.5%	8.4%
Finance charges	-	-	-	-	-		-		-		-	-	
Transfers and grants	(53 472)	(56 013)	(887)	1.7%	(1 190)	2.2%	(1 313)	2.3%	(3 391)	6.1%	(2 198)		(40.3%)
Net Cash from/(used) Operating Activities	148 563	(61 399)	75 886	51.1%	47 190	31.8%	99 204	(161.6%)	222 281	(362.0%)	20 089	115.1%	393.8%
Cash Flow from Investing Activities													
Receipts				-			-	-		-	11	12.9%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-		-	-	-	-	-	11	12.9%	(100.0%)
Decrease in non-current debtors	-			-			-		-			-	
Decrease in other non-current receivables	-	-		-	-	-	-	-	-	-		-	-
Decrease (increase) in non-current investments	-	-	-	-			-		-		-	-	
Payments	(129 876)	(190 985)	(1 794)	1.4%	(52 618)		(35 020)	18.3%	(89 432)		(10 896)	17.9%	221.4%
Capital assets	(129 876)	(190 985)	(1 794)	1.4%	(52 618)	40.5%	(35 020)	18.3%	(89 432)	46.8%	(10 896)	17.9%	221.4%
Net Cash from/(used) Investing Activities	(129 876)	(190 985)	(1 794)	1.4%	(52 618)	40.5%	(35 020)	18.3%	(89 432)	46.8%	(10 885)	17.9%	221.7%
Cash Flow from Financing Activities													
Receipts				-			-	-		-		-	-
Short term loans	-			-			-		-			-	
Borrowing long term/refinancing	-	-		-	-	-	-	-	-	-		-	-
Increase (decrease) in consumer deposits	-	-		-	-	-	-	-	-	-		-	-
Payments	-			-		-	-	-		-		-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-		-	-	-	-
Net Increase/(Decrease) in cash held	18 687	(252 384)	74 092	396.5%	(5 428)	(29.0%)	64 184	(25.4%)	132 848	(52.6%)	9 204	(3 149.2%)	597.4%
Cash/cash equivalents at the year begin:	85 106		-	-	74 092	87.1%	68 664		-		162 222		(57.7%)
Cash/cash equivalents at the year end:	103 793	(252 384)	74 092	71.4%	68 664	66.2%	132 848	(52.6%)	132 848	(52.6%)	171 426	(3 295.4%)	
ousreausr oquivalents at the year end.	105 775	(232 304)	74 072	71.470	00 004	00.2 /0	152 040	(52.070)	132 040	(52.070)	171 420	(3 273.470)	(22.370)

Part 4: Debtor Age Analysis

Fait 4. Debtor Age Analysis			-		-						Actual Rad Deb	ts Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb		Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 444	9.4%	2 357	4.1%	2 058	3.5%	48 224	83.0%	58 083	32.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-		-	-	-	-			-	-	-		
Receivables from Non-exchange Transactions - Property Rates	1 129	3.7%	534	1.8%	539	1.8%	28 189	92.8%	30 391	16.9%	-		
Receivables from Exchange Transactions - Waste Water Management	523	3.3%	237	1.5%	234	1.5%	14 835	93.7%	15 829	8.8%	-		
Receivables from Exchange Transactions - Waste Management	573	3.6%	266	1.7%	252	1.6%	14 894	93.2%	15 984	8.9%	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-			-	-	-		-
Interest on Arrear Debtor Accounts	2 585	5.5%	1 244	2.7%	1 224	2.6%	41 684	89.2%	46 738	26.0%	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-		-	-		-	-	-
Other	870	6.7%	397	3.0%	345	2.6%	11 425	87.6%	13 037	7.2%	-	-	-
Total By Income Source	11 124	6.2%	5 035	2.8%	4 652	2.6%	159 252	88.4%	180 063	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 697	20.1%	1 861	10.1%	1 555	8.4%	11 322	61.4%	18 434	10.2%	-	-	-
Commercial	441	5.1%	199	2.3%	191	2.2%	7 883	90.5%	8 714	4.8%			-
Households	6 932	4.5%	2 952	1.9%	2 885	1.9%	139 607	91.6%	152 376	84.6%	-	-	-
Other	54	10.1%	24	4.4%	22	4.1%	439	81.4%	539	.3%	-	-	-
Total By Customer Group	11 124	6.2%	5 035	2.8%	4 652	2.6%	159 252	88.4%	180 063	100.0%	-		-

Part 5: Creditor Age Analysis

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

013 973 1101 013 973 1101

ZG Skhosana (acting) VB Bila (Acting CFO)

Contact Details Municipal Manager Financial Manager

Source Local Government Database

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buugei	
Operating Revenue and Expenditure													
Operating Revenue	333 623	335 642	133 464	40.0%	110 013	33.0%	81 208	24.2%	324 685	96.7%	80 668	104.7%	.7%
Property rates	-		-							-	-		
Property rates - penalties and collection charges	-		-							-	-		
Service charges - electricity revenue	-		-							-	-		
Service charges - water revenue	-		-							-	-		
Service charges - sanitation revenue	-	-			-	-	-	-		-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-		-		-	-	-	-
Service charges - other	-	-			-	-	-	-		-	-	-	-
Rental of facilities and equipment	100	79	20	20.0%	21	20.6%	20	25.9%	61	77.5%	17	10.3%	21.0%
Interest earned - external investments	18 060	18 560	4 368	24.2%	4 612	25.5%	3 271	17.6%	12 251	66.0%	3 900	58.1%	(16.1%)
Interest earned - outstanding debtors	5	-	-	-	-	-	0	-	0	-	-	18.8%	(100.0%)
Dividends received	-	-			-	-	-	-		-	-	-	
Fines	-	-	-	-	-	-		-		-	-	-	-
Licences and permits	-	-			-	-	-	-		-	-	-	-
Agency services	-	-	-	-	-	-		-		-	-	-	-
Transfers recognised - operational	313 592	314 652	129 088	41.2%	104 959	33.5%	77 798	24.7%	311 845	99.1%	75 939	103.7%	2.4%
Other own revenue	1 866	2 351	(13)	(.7%)	422	22.6%	119	5.1%	528	22.5%	812	437.8%	(85.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	733 471	599 667	80 133	10.9%	105 878	14.4%	87 646	14.6%	273 657	45.6%	64 945	37.7%	35.0%
Employee related costs	121 101	102 184	15 157	12.5%	15 792	13.0%	16 438	16.1%	47 387	46.4%	13 436	57.2%	22.3%
Remuneration of councillors	14 579	11 675	2 737	18.8%	2 764	19.0%	1 933	16.6%	7 434	63.7%	2 760	66.2%	(30.0%)
Debt impairment	20	20	_	-	-	-		-	-	-	-		-
Depreciation and asset impairment	6 861	10 167	2 032	29.6%	2 099	30.6%	1 399	13.8%	5 531	54.4%	1 980	71.3%	(29.3%)
Finance charges	5 778	5 778	1 323	22.9%	1 224	21.2%	1 090	18.9%	3 637	62.9%	-	96.0%	(100.0%)
Bulk purchases	-	-	-	-		-	-	-	-	-	0	3.2%	(100.0%)
Other Materials	709	895	60	8.4%	114	16.0%	19	2.2%	193	21.6%	82	(2 263.9%)	(76.5%)
Contracted services	10 899	10 762	553	5.1%	2 051	18.8%	853	7.9%	3 457	32.1%	514	133.5%	66.0%
Transfers and grants	439 454	316 768	35 566	8.1%	53 776	12.2%	45 991	14.5%	135 334	42.7%	37 640	28.1%	22.2%
Other expenditure	134 069	141 417	22 705	16.9%	28 058	20.9%	19 922	14.1%	70 685	50.0%	8 532	63.4%	133.5%
Loss on disposal of PPE				-					-	-	-	-	-
Surplus/(Deficit)	(399 847)	(264 025)	53 331		4 135		(6 438)		51 028		15 723		
Transfers recognised - capital	-		237	-	95	-		-	331	-	-	-	-
Contributions recognised - capital	-		-			-		-		-			
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(399 847)	(264 025)	53 567		4 230		(6 438)		51 359		15 723		
Taxation	-		-	-				-		-	-		
Surplus/(Deficit) after taxation	(399 847)	(264 025)	53 567		4 230		(6 438)		51 359		15 723		
Attributable to minorities			-	-	-			-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(399 847)	(264 025)	53 567		4 230		(6 438)		51 359		15 723		
Share of surplus/ (deficit) of associate	-		-	-				-		-	-		-
Surplus/(Deficit) for the year	(399 847)	(264 025)	53 567		4 230		(6 438)		51 359		15 723		

					201	3/14					201	2/13	
	Bud	lget	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C		1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuyei		buugei	
Capital Revenue and Expenditure													
Source of Finance	56 338	43 234	100	.2%	2 405	4.3%	1 001	2.3%	3 506	8.1%	500	13.4%	100.0%
National Government	-									-			
Provincial Government	-									-			
District Municipality	-									-			
Other transfers and grants	-									-			
Transfers recognised - capital	-			-							-		
Borrowing		-		-								-	
Internally generated funds	56 338	43 234	100	.2%	2 405	4.3%	1 001	2.3%	3 506	8.1%	500	13.4%	100.0%
Public contributions and donations	-			-		-		-			-	-	-
Capital Expenditure Standard Classification	56 338	43 234	100	.2%	2 405	4.3%	1 001	2.3%	3 506	8.1%	500	13.4%	100.0%
Governance and Administration	5 536	5 461	96	1.7%	104	1.9%	2		201	3.7%	497	180.5%	(99.6%)
Executive & Council	2 138	2 062			3	.1%	2	.1%	4	.2%	235	26.0%	
Budget & Treasury Office	12	12	39	324.3%	16	135.8%		-	55	460.2%	1	374.8%	
Corporate Services	3 387	3 387	57	1.7%	85	2.5%		-	142	4.2%	261	323.9%	
Community and Public Safety	35 267	37 023	4		2 302	6.5%	999	2.7%	3 304	8.9%	3	.1%	
Community & Social Services	400	100		-	15	3.7%			15	15.0%	3	24.7%	(100.0%)
Sport And Recreation	-	-		-		-		-		-		-	-
Public Safety	34 867	36 923	4		2 287	6.6%	999	2.7%	3 289	8.9%	-	-	(100.0%)
Housing	-					-				-	-	-	
Health	-		-	-	-	-		-	-		-	-	-
Economic and Environmental Services	15 535	750		-		-		-		-		13.0%	-
Planning and Development	20	30	-	-	-	-		-		-	-	1 919.7%	-
Road Transport	15 095	-	-	-	-	-		-		-	-	-	-
Environmental Protection	420	720	-	-	-	-		-		-	-	-	-
Trading Services	-			-				-		-	-		-
Electricity	-	-		-	-		-	-	-	-	-	-	-
Water	-	-	-	-		- 1	-		-	-	-	-	
Waste Water Management	-	-	-	-		-	-		-	-	-	-	- 1
Waste Management	-	-	-	-		-	-	-	-	-	-	-	-
Other	-			-		-		-			-	-	-

					201	3/14					201	2/13	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities										0		0	
Receipts	333 623	335 642	132 097	39.6%	111 809	33.5%		24.2%		96.9%	80 668	97.5%	
Ratepayers and other	1 966	2 430	336	17.1%	603	30.7%	77 574	3 192.2%		3 230.9%	829	88.1%	
Government - operating	313 592	314 652	129 088	41.2%	104 899	33.5%	362	.1%	234 349	74.5%	75 939	99.7%	(99.5%)
Government - capital	-	-	-	-			-		-		-	-	
Interest	18 065	18 560	2 673	14.8%	6 307	34.9%	3 271	17.6%	12 251	66.0%	3 900	63.6%	(16.1%)
Dividends		-	-	-			-		-		-	-	
Payments	(726 590)	(549 057)	(83 072)	11.4%	(109 760)	15.1%	(87 759)	16.0%	(280 591)	51.1%	(66 688)	40.1%	31.6%
Suppliers and employees	(281 358)	(226 511)	(51 724)	18.4%	(49 471)	17.6%	(40 677)	18.0%		62.6%	(29 048)	62.5%	40.0%
Finance charges	(5 778) (439 454)	(5 778)	(1 190) (30 158)	20.6% 6.9%	(1 224)	21.2% 13.4%	(1 090) (45 991)	18.9% 14.5%		60.6% 42.7%	-	95.6% 30.0%	(100.0%)
Transfers and grants Net Cash from/(used) Operating Activities	(392 967)	(316 768) (213 415)	(30 158)	(12.5%)	(59 065) 2 049	(.5%)	(45 991)	3.1%		42.7%	(37 640) 13 980	(55.9%)	22.2% (146.9%)
	(392 907)	(213 415)	49 025	(12.3%)	2 049	(.5%)	(0 33 1)	3.170	44 523	(20.9%)	13 900	(00.9%)	(140.9%)
Cash Flow from Investing Activities													
Receipts	5 933	1 837	-	-	-	-		-		-	-	-	-
Proceeds on disposal of PPE	-	-		-		-	-		-			-	
Decrease in non-current debtors	-	-		-	-	-	-	-	-	-		-	-
Decrease in other non-current receivables			-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5 933	1 837	-	-			-		-		-	-	
Payments	(56 338)	(43 234)	(52)	.1%	(2 453)	4.4%	(1 001)	2.3%		8.1%	(500)	23.5%	100.0%
Capital assets	(56 338)	(43 234)	(52)	.1%	(2 453)	4.4%	(1 001)	2.3%	(3 506)	8.1%	(500)	23.5%	100.0%
Net Cash from/(used) Investing Activities	(50 405)	(41 397)	(52)	.1%	(2 453)	4.9%	(1 001)	2.4%	(3 506)	8.5%	(500)	23.5%	100.0%
Cash Flow from Financing Activities													
Receipts				-		-	-	-	-	-		-	
Short term loans	-	-		-		-	-		-			-	
Borrowing long term/refinancing	-	-		-		-	-		-			-	
Increase (decrease) in consumer deposits	-	-		-	-	-	-	-	-	-		-	-
Payments	(4 874)	(4 874)	(1 543)	31.6%	(1 302)	26.7%		31.6%		90.0%	(1 153)	51.8%	33.8%
Repayment of borrowing	(4 874)	(4 874)	(1 543)	31.6%	(1 302)	26.7%	(1 543)	31.6%		90.0%	(1 153)	51.8%	33.8%
Net Cash from/(used) Financing Activities	(4 874)	(4 874)	(1 543)	31.6%	(1 302)	26.7%	(1 543)	31.6%	(4 387)	90.0%	(1 153)	51.8%	33.8%
Net Increase/(Decrease) in cash held	(448 246)	(259 687)	47 430	(10.6%)	(1 706)	.4%	(9 094)	3.5%	36 630	(14.1%)	12 327	(40.9%)	(173.8%)
Cash/cash equivalents at the year begin:	515 672	466 052	466 052	90.4%	513 482	99.6%	511 776	109.8%	466 052	100.0%	532 961	100.0%	(4.0%)
Cash/cash equivalents at the year end:	67 425	206 365	513 482	761.6%	511 776	759.0%	502 682	243.6%		243.6%	545 288	259.3%	
ousreausr equivalents at the year tild.	07 425	200 303	515402	701.070	511770	137.070	302 002	243.070	302 002	243.070	343 200	237.370	(7.0%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment
												otors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-		-		-	-	-	-		-		-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-		-		-		-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-		-		-		-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-		-		-		-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-		-		-		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		8	103.3%	-		(0)	(3.3%)	7		-	-	-
Interest on Arrear Debtor Accounts	-	-	0	5.0%			2	95.0%	2	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-			-	-	-	-	-	-	-
Other	16 462	99.8%	-	-			36	.2%	16 498	99.9%	-	-	-
Total By Income Source	16 462	99.7%	8	-	-		37	.2%	16 507	100.0%	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	15 318	99.7%	8	.1%		-	36	.2%	15 361	93.1%	-	-	-
Commercial	-	-		-		-	-	-	-		-		-
Households	-	-	-	-		-	-	-	-		-	-	-
Other	1 145	99.9%	0	-		-	1	.1%	1 146	6.9%	-	-	-
Total By Customer Group	16 462	99.7%	8	-		-	37	.2%	16 507	100.0%		-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	90 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-		-	-	-	-
Bulk Water		-	-	-	-		-	-	-	-
PAYE deductions		-	-	-	-		-	-	-	-
VAT (output less input)		-	-	-	-		-	-	-	-
Pensions / Retirement		-	-	-	-		-	-	-	-
Loan repayments	-				-	-	-		-	-
Trade Creditors	4 372	100.0%	-	-	-		-	-	4 372	60.99
Auditor-General		-	-	-	-		-	-	-	-
Other	2 807	100.0%	-	-	-	-	-	-	2 807	39.1%
Total	7 179	100.0%	-	-	-		-	-	7 179	100.0%

Contact Details		
Municipal Manager	Mr A G Zimbwa (acting)	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
Differenti	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buugot		buugot	
Operating Revenue and Expenditure													
Operating Revenue	294 560	325 268	105 493	35.8%	66 128	22.4%	65 802	20.2%	237 424	73.0%	66 945	84.3%	(1.7%)
Property rates	34 927	30 364	26 562	76.1%	(5)	-	92	.3%	26 649	87.8%	-	90.2%	(100.0%)
Property rates - penalties and collection charges			-			-	-	-	-		-	-	-
Service charges - electricity revenue	120 155	119 802	26 192	21.8%	26 708	22.2%	26 730	22.3%	79 630	66.5%	28 909	81.2%	(7.5%)
Service charges - water revenue	16 693	30 828	7 737	46.3%	6 521	39.1%	6 923	22.5%	21 181	68.7%	5 158	63.9%	34.2%
Service charges - sanitation revenue	9 656	11 331	2 270	23.5%	2 451	25.4%	2 460	21.7%	7 182	63.4%	2 088	75.3%	17.8%
Service charges - refuse revenue	10 084	12 858	2 553	25.3%	2 808	27.8%	2 780	21.6%	8 141	63.3%	2 119	59.0%	31.2%
Service charges - other	-		-	-	80	-	0	-	80	-	-	-	(100.0%)
Rental of facilities and equipment	150	2 543	529	352.4%	521	347.0%	524	20.6%	1 574	61.9%	135	-	288.5%
Interest earned - external investments	-	195	47	-	28	-	1	.3%	76	38.7%	-	-	(100.0%)
Interest earned - outstanding debtors	3 892	7 068	1 498	38.5%	1 447	37.2%	1 388	19.6%	4 333	61.3%	1 303	-	6.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	· · · ·
Fines	1 648	1 742	493	29.9%	240	14.5%	298	17.1%	1 030	59.1%	362	-	(17.9%)
Licences and permits			202			-		-	202	-	4 119	-	(100.0%)
Agency services	6 000	23 244	1 715	28.6%	4 491	74.8%	3 932	16.9%	10 138	43.6%			(100.0%)
Transfers recognised - operational	89 538	83 683	35 123	39.2%	20 248	22.6%	20 299	24.3%	75 670	90.4%	21 957	80.5%	(7.6%)
Other own revenue	1 816	1 561	571	31.4%	591	32.5%	376	24.1%	1 537	98.5%	794	31.0%	(52.7%)
Gains on disposal of PPE	-	48		-	-	-	-	-	-	-	-	-	-
Operating Expenditure	308 733	515 440	93 442	30.3%	90 746	29.4%	79 818	15.5%	264 006	51.2%	103 227	82.1%	(22.7%)
Employee related costs	103 283	98 720	26 929	26.1%	26 233	25.4%	25 611	25.9%	78 772	79.8%	28 906	98.1%	(11.4%)
Remuneration of councillors	8 204	7 661	1 766	21.5%	1 836	22.4%	1 853	24.2%	5 456	71.2%	1 832	45.4%	1.2%
Debt impairment	3 095	12 932	-			-	894	6.9%	894	6.9%	-	-	(100.0%)
Depreciation and asset impairment	18 237	44 187	-			-	1 039	2.4%	1 039	2.4%	-	-	(100.0%)
Finance charges	2 640	1 564	5 217	197.6%	5 772	218.6%	5 823	372.3%	16 812	1 074.9%	3 006	428.3%	93.7%
Bulk purchases	100 938	236 000	35 084	34.8%	27 575	27.3%	14 160	6.0%	76 818	32.6%	21 745	69.9%	(34.9%)
Other Materials	9 968	-	-	-	-	-	-	-		-	-	-	-
Contracted services	32 770	32 602	11 326	34.6%	15 322	46.8%	8 030	24.6%	34 679	106.4%	-	-	(100.0%)
Transfers and grants	-	5 590	542	-	1 846	-	1 831	32.8%	4 219	75.5%	-	-	(100.0%)
Other expenditure	29 599	76 184	12 578	42.5%	12 162	41.1%	20 577	27.0%	45 317	59.5%	47 738	94.8%	(56.9%)
Loss on disposal of PPE	-	-	-	-	-		-	-	-	-	-	-	-
Surplus/(Deficit)	(14 172)	(190 172)	12 051		(24 618)		(14 016)		(26 583)		(36 283)		
Transfers recognised - capital	53 390	53 390	-	-	1 250	2.3%		-	1 250	2.3%		64.0%	-
Contributions recognised - capital			-			-		-					
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 218	(136 782)	12 051		(23 368)		(14 016)		(25 333)		(36 283)		
Taxation	-	-	-	-	-		-	-	-		-	-	-
Surplus/(Deficit) after taxation	39 218	(136 782)	12 051		(23 368)		(14 016)		(25 333)		(36 283)		
Attributable to minorities		,	-	-	-	-		-	-			-	
Surplus/(Deficit) attributable to municipality	39 218	(136 782)	12 051		(23 368)		(14 016)		(25 333)		(36 283)		
Share of surplus/ (deficit) of associate		(100 702)	.2 031		(20 300)		((20 000)				
Surplus/(Deficit) for the year	39 218	(136 782)	12 051		(23 368)		(14 016)		(25 333)		(36 283)		
Surprastigeneity for the year	37 210	(130 /02)	12 001		(20 300)		(14010)		(20 333)		(30 203)		

					201	3/14					201	12/13	
	Bud	get	First 0	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buugei		buugei	
Capital Revenue and Expenditure													
Source of Finance	57 438	56 338	-	-	5 119	8.9%	5 088	9.0%	10 207	18.1%	4 141	16.7%	22.9%
National Government	53 390	53 390	-		4 946	9.3%	4 355	8.2%	9 302	17.4%		55.7%	(100.0%)
Provincial Government			-			-				-		-	
District Municipality			-								-		
Other transfers and grants			-	-		-		-		-	-		
Transfers recognised - capital	53 390	53 390	-		4 946	9.3%	4 355	8.2%	9 302	17.4%		55.7%	(100.0%)
Borrowing			-	-		-		-				-	
Internally generated funds	4 0 4 8	2 948	-		173	4.3%		-	173	5.9%		15.0%	-
Public contributions and donations			-		-	-	733	-	733	-	4 141	41.4%	(82.3%)
Capital Expenditure Standard Classification	57 438	56 338	-		5 119	8.9%	5 088	9.0%	10 207	18.1%	4 141	12.2%	22.9%
Governance and Administration	200				173	86.5%	733	-	906		2 861	5.9%	
Executive & Council											487	2.1%	
Budget & Treasury Office			-	-	-	-		-		-	1 429	28.6%	(100.0%)
Corporate Services	200		-		173	86.5%	733	-	906		945	-	(22.5%)
Community and Public Safety	4 261	6 115	-					-			102	1.1%	(100.0%)
Community & Social Services	100	6 115		-	-	-		-		-	102	2.0%	(100.0%)
Sport And Recreation		-	-	-	-	-		-	-	-		-	-
Public Safety	4 161		-	-	-		-	-			-	-	-
Housing		-	-	-		-		-	-		-		-
Health		-	-	-		-		-	-		-		-
Economic and Environmental Services	20 101	12 986	-	-		-		-				27.9%	
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 101	12 986	-	-	-	-	-	-	-	-	-	27.9%	-
Environmental Protection	· ·		-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 875	37 236	-		4 946	15.0%	4 355	11.7%	9 302	25.0%	1 178	16.9%	
Electricity	1 900	5 261	-	-		-	-	-			1 077	17.5%	
Water	24 851	24 851	-	-	4 946	19.9%	4 355	17.5%	9 302	37.4%	101	17.4%	
Waste Water Management	6 125	7 125	-	-	-	-	-	-	-	-	-	16.4%	-
Waste Management	-		-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-		-		-	-	-	-

. ,					201	3/14					201	2/13	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities													
Receipts	225 047	378 658	89 198	39.6%	84 783	37.7%	101 037	26.7%	275 018	72.6%	101 625	94.3%	(.6%)
Ratepayers and other	148 594	237 326	44 657	30.1%	52 934	35.6%	44 053	18.6%	141 644	59.7%	68 013	178.7%	(35.2%)
Government - operating	74 643	80 679	36 673	49.1%	20 699	27.7%	20 599	25.5%		96.6%	21 957	42.5%	(6.2%)
Government - capital	74 043	53 390	7 868	47.170	11 150	21.170	35 922	67.3%		102.9%	11 649	9.5%	
Interest	1 810	7 264	7 000		11150	-	464	6.4%	464	6.4%	11045	2.0%	7 895.7%
Dividends	1010	7 204				-	404	0.470	404	0.470	0	2.070	7073.770
Payments	(176 725)	(416 720)	(68 973)	39.0%	(80 558)	45.6%	(70 596)	16.9%	(220 127)	52.8%	(53 016)	72.0%	33.2%
Suppliers and employees	(175 821)	(409 566)	(68 671)	39.1%	(76 057)	43.3%	(67 541)	16.5%		51.8%	(52 797)	72.6%	27.9%
Finance charges	(904)	(1564)	(119)	13.1%	(4 501)	497.9%	(3 055)	195.3%	(7 675)	490.7%	(219)	55.1%	
Transfers and grants	(101)	(5 590)	(183)	-	(1001)	-	(0 000)	-	(183)	3.3%	(217)	5.7%	
Net Cash from/(used) Operating Activities	48 322	(38 062)	20 225	41.9%	4 225	8.7%	30 441	(80.0%)	54 891	(144.2%)	48 609	177.6%	(37.4%)
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE				-		-							
Decrease in non-current debtors													
Decrease in other non-current receivables	-			-		-		-	-	-		-	-
Decrease (increase) in non-current investments		-		-		-	-					-	-
Payments	(20 069)	(36 269)	(15 083)	75.2%	(4 946)	24.6%	(12 683)	35.0%	(32 712)	90.2%	(8 914)		42.3%
Capital assets	(20 069)	(36 269)	(15 083)	75.2%	(4 946)	24.6%	(12 683)	35.0%	(32 712)	90.2%	(8 914)	-	42.3%
Net Cash from/(used) Investing Activities	(20 069)	(36 269)	(15 083)	75.2%	(4 946)	24.6%	(12 683)	35.0%	(32 712)	90.2%	(8 914)	1 941.7%	42.3%
Cash Flow from Financing Activities													
Receipts	-			-		-				-			-
Short term loans	-	-		-		-	-	-	-	-		-	-
Borrowing long term/refinancing	-	-	-	-		-	-		-		-	-	-
Increase (decrease) in consumer deposits	-		-	-	-	-	-	-		-	-	-	-
Payments	-		-	-	-	-		-		-	-	11.8%	-
Repayment of borrowing	-	-		-		-	-	-	-	-		11.8%	-
Net Cash from/(used) Financing Activities	-			-		-		-		-		11.8%	-
Net Increase/(Decrease) in cash held	28 253	(74 331)	5 142	18.2%	(721)	(2.6%)	17 758	(23.9%)	22 179	(29.8%)	39 695	157.0%	(55.3%)
Cash/cash equivalents at the year begin:	(1 912)	(1 912)	235	(12.3%)	5 377	(281.2%)	4 655	(243.5%)	235	(12.3%)	83 784	2.1%	(94.4%)
Cash/cash equivalents at the year end:	26 341	(76 243)	5 377	20.4%	4 655	17.7%	22 414	(29.4%)	22 414	(29.4%)	123 479	49.5%	(81.8%)

Part 4: Debtor Age Analysis

	0 - 30	Davs	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment -
)-	,									otors	Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 608	6.1%	827	3.2%	1 1 30	4.3%	22 676	86.4%	26 242	24.9%	-		
Trade and Other Receivables from Exchange Transactions - Electricity	2 0 2 0	6.9%	1 899	6.5%	1 513	5.2%	23 780	81.4%	29 212	27.7%	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 017	4.8%	987	4.6%	744	3.5%	18 571	87.1%	21 319	20.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-		-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-		-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-		-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-	-	-	-	-	-	-	-
Other	1 011	3.5%	829	2.9%	844	3.0%	25 901	90.6%	28 584	27.1%	-	-	-
Total By Income Source	5 656	5.4%	4 542	4.3%	4 231	4.0%	90 928	86.3%	105 358	100.0%	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	-		-	-	-		-	-	-	-	-	-	
Commercial	-	-	-		-	-	-			-	-		
Households	-		-	-	-	-	-		-	-		-	-
Other	5 656	5.4%	4 542	4.3%	4 231	4.0%	90 928	86.3%	105 358	100.0%	-	-	
Total By Customer Group	5 656	5.4%	4 542	4.3%	4 231	4.0%	90 928	86.3%	105 358	100.0%		-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 092	4.9%	1 654	.9%	5 640	3.1%	167 922	91.1%	184 307	64.5%
Bulk Water	-		-	-	-	-		-		-
PAYE deductions	1 211	24.4%	-	-	-	-	3 760	75.6%	4 971	1.7%
VAT (output less input)	-		-	-	-	-		-		
Pensions / Retirement	-		-	-	-	-		-		-
Loan repayments	-		-	-	726	34.0%	1 408	66.0%	2 134	.7%
Trade Creditors	3 295	6.6%	5 482	11.0%	2 070	4.2%	38 911	78.2%	49 757	17.4%
Auditor-General	-		302	4.0%	1 795	23.5%	5 529	72.5%	7 625	2.7%
Other	-	-	1 188	3.2%	-	-	35 639	96.8%	36 826	12.9%
Total	13 597	4.8%	8 625	3.0%	10 231	3.6%	253 168	88.6%	285 621	100.0%

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

Source Local Government Database

MPUMALANGA: MBOMBELA (MP322) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buugei	
Operating Revenue and Expenditure													
Operating Revenue	1 611 452	1 649 752	441 775	27.4%	419 342	26.0%	394 783	23.9%	1 255 899	76.1%	401 652	78.1%	(1.7%)
Property rates	313 814	304 919	73 302	23.4%	73 148	23.3%	71 286	23.4%	217 735	71.4%	69 463	72.8%	2.6%
Property rates - penalties and collection charges		-	-			-		-		-		-	-
Service charges - electricity revenue	645 869	625 001	151 968	23.5%	146 433	22.7%	149 266	23.9%	447 667	71.6%	138 615	73.0%	7.7%
Service charges - water revenue	31 792	29 984	6 814	21.4%	6 956	21.9%	6 433	21.5%	20 204	67.4%	5 675	66.4%	13.4%
Service charges - sanitation revenue	17 494	17 982	3 980	22.8%	4 192	24.0%	3 844	21.4%	12 016	66.8%	3 517	70.7%	9.3%
Service charges - refuse revenue	66 203	65 798	16 330	24.7%	16 295	24.6%	16 320	24.8%	48 945	74.4%	14 763	75.0%	10.5%
Service charges - other			-			-				-	-	-	
Rental of facilities and equipment	22 523	18 532	4 231	18.8%	4 263	18.9%	1 713	9.2%	10 207	55.1%	1 436	28.5%	19.3%
Interest earned - external investments	5 780	3 956	335	5.8%	668	11.6%	736	18.6%	1 739	44.0%	1 392	56.4%	(47.1%)
Interest earned - outstanding debtors	24 525	20 458	5 046	20.6%	4 877	19.9%	5 832	28.5%	15 755	77.0%	6 301	78.5%	(7.4%)
Dividends received	-	-			-	-		-		-	-	-	
Fines	3 582	3 199	706	19.7%	980	27.4%	449	14.0%	2 135	66.8%	831	76.0%	(46.0%)
Licences and permits	44	4	1	2.6%	1	1.5%	0	11.9%	2	58.3%	26	66.7%	(98.2%)
Agency services	106 653	112 731	27 345	25.6%	27 916	26.2%	28 852	25.6%	84 112	74.6%	22 005	75.4%	31.1%
Transfers recognised - operational	346 325	417 460	145 721	42.1%	124 505	36.0%	103 636	24.8%	373 862	89.6%	123 719	91.4%	(16.2%)
Other own revenue	23 347	23 179	3 496	15.0%	8 259	35.4%	5 764	24.9%	17 519	75.6%	13 882	104.9%	(58.5%)
Gains on disposal of PPE	3 500	6 551	2 501	71.5%	847	24.2%	652	10.0%	4 000	61.1%	27	3.1%	2 323.9%
Operating Expenditure	1 849 620	1 777 472	357 744	19.3%	436 038	23.6%	423 543	23.8%	1 217 326	68.5%	444 357	69.5%	(4.7%)
Employee related costs	450 543	433 649	102 575	22.8%	109 935	24.4%	114 092	26.3%	326 603	75.3%	102 198	71.2%	11.6%
Remuneration of councillors	22 082	26 282	5 332	24.1%	5 205	23.6%	8 908	33.9%	19 446	74.0%	6 048	74.9%	47.3%
Debt impairment	75 262	93 932	18 816	25.0%	5 452	7.2%	18 816	20.0%	43 083	45.9%	20 729	78.1%	(9.2%)
Depreciation and asset impairment	282 004	228 668	55 291	19.6%	52 666	18.7%	52 437	22.9%	160 394	70.1%	54 390	68.4%	(3.6%)
Finance charges	41 602	25 798	829	2.0%	10 784	25.9%	4 261	16.5%	15 875	61.5%	(1 062)	45.8%	(501.2%)
Bulk purchases	402 743	409 223	93 361	23.2%	64 738	16.1%	95 460	23.3%	253 560	62.0%	83 330	72.6%	14.6%
Other Materials	37 738	45 291	10 479	27.8%	12 628	33.5%	11 546	25.5%	34 652	76.5%	10 870	71.4%	6.2%
Contracted services	290 835	288 214	36 707	12.6%	90 226	31.0%	68 744	23.9%	195 677	67.9%	63 239	71.4%	8.7%
Transfers and grants	25 601	21 162	369	1.4%	9 993	39.0%	6 182	29.2%	16 545	78.2%	5 213	54.9%	18.6%
Other expenditure	221 209	205 254	33 985	15.4%	74 410	33.6%	43 098	21.0%	151 493	73.8%	99 402	63.0%	(56.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(238 168)	(127 720)	84 030		(16 696)		(28 761)		38 574		(42 705)		
Transfers recognised - capital	394 816	444 898	22 288	5.6%	125 110	31.7%	(19 880)	(4.5%)	127 518	28.7%	173 676	79.2%	(111.4%)
Contributions recognised - capital			-			-	-	-		-	-	-	-
Contributed assets	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	156 648	317 178	106 319		108 414		(48 641)		166 092		130 972		
Taxation	-		-	-		-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	156 648	317 178	106 319		108 414		(48 641)		166 092		130 972		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	156 648	317 178	106 319		108 414		(48 641)	-	166 092		130 972		
Share of surplus/ (deficit) of associate	-	-	-	-	-			-		-	-	-	-
Surplus/(Deficit) for the year	156 648	317 178	106 319		108 414		(48 641)		166 092		130 972		

					201	3/14					201	12/13	
	Bud	get	First G	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 Q3 of 2013/14
R thousands										buugot		budgot	
Capital Revenue and Expenditure													
Source of Finance	575 919	605 452	28 081	4.9%	84 599	14.7%	47 202	7.8%	159 883	26.4%	44 815	28.4%	
National Government	332 813	441 456	20 086	6.0%	63 380	19.0%	34 713	7.9%	118 179	26.8%	32 820	32.7%	5.8
Provincial Government			-			-		-		-			
District Municipality						-		-		-	-	-	-
Other transfers and grants			-			-		-		-			
Transfers recognised - capital	332 813	441 456	20 086	6.0%	63 380	19.0%	34 713	7.9%	118 179	26.8%	32 820	32.7%	
Borrowing	105 050	88 798	2 749	2.6%	7 067	6.7%	1 897	2.1%	11 713	13.2%	3 254	33.8%	(41.79
Internally generated funds	135 556	70 698	5 247	3.9%	13 611	10.0%	8 942	12.6%	27 799	39.3%	8 338	16.4%	
Public contributions and donations	2 500	4 500	-	-	542	21.7%	1 650	36.7%	2 192	48.7%	403	24.2%	309.29
Capital Expenditure Standard Classification	575 919	605 452	28 081	4.9%	84 599	14.7%	47 202	7.8%	159 883	26.4%	44 815	28.4%	5.3
Governance and Administration	42 031	131 873	13 290	31.6%	35 189	83.7%	16 260	12.3%	64 738	49.1%	8 043	20.5%	102.2
Executive & Council	3 821	5 577	8	.2%	1 252	32.8%	111	2.0%	1 371	24.6%	422	18.7%	(73.79
Budget & Treasury Office	10 450	5 211	90	.9%	357	3.4%	477	9.2%	924	17.7%			(100.05
Corporate Services	27 760	121 085	13 191	47.5%	33 580	121.0%	15 672	12.9%	62 443	51.6%	7 621	21.0%	105.6
Community and Public Safety	47 338	30 034	-		618	1.3%	1 303	4.3%	1 921	6.4%	7 036	29.7%	(81.59
Community & Social Services	27 842	16 642	-	-			18	.1%	18	.1%	3 745	47.5%	(99.55
Sport And Recreation	8 000	4 985	-		618	7.7%	1 285	25.8%	1 903	38.2%	2 346	22.0%	(45.25
Public Safety	11 495	7 095	-			-	-	-		-		.5%	-
Housing		1 312	-	-	-	-	-	-	-	-	945	41.9%	(100.09
Health		-	-	-	-	-	-	-	-	-		-	-
Economic and Environmental Services	265 377	235 717	12 215	4.6%	38 025	14.3%	19 445	8.2%	69 685	29.6%	17 224	29.9%	
Planning and Development	32 409	7 382	-	-	958	3.0%	-	-	958	13.0%	-	19.9%	
Road Transport	232 967	228 336	12 215	5.2%	37 067	15.9%	19 445	8.5%	68 727	30.1%	17 224	30.3%	12.9
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	218 414	206 251	2 577	1.2%	10 768	4.9%	9 999	4.8%	23 344	11.3%	12 297	31.0%	
Electricity	42 147	53 937	401	1.0%	6 874	16.3%	2 064	3.8%	9 339	17.3%	2 314	17.5%	
Water	137 437	97 244	934	.7%	3 663	2.7%	6 726	6.9%	11 323	11.6%	7 448	22.9%	
Waste Water Management	25 330	46 570	875	3.5%	231	.9%	1 209	2.6%	2 315	5.0%	2 536	49.8%	(52.3
Waste Management	13 500	8 500	368	2.7%		-	-	-	368	4.3%	-	-	-
Other	2 759	1 577	-	-	-	-	195	12.4%	195	12.4%	215	4.9%	(9.19

R thousands	Bud Main appropriation	get Adjusted Budget	First C Actual Expenditure	luarter 1st Q as % of	Second	Quarter	Third C	Quarter	Year t	o Date	Third G	Quarter	1
R thousands				1st O as % of									
R tribusarius			Expenditure	Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities												5	
Receipts	1 931 006	1 894 714	489 349	25.3%	554 334	28.7%	582 641	30.8%	1 626 324	85.8%	507 343	82.9%	14.8%
Ratepayers and other	1 163 090	1 134 064	286 983	24.7%	295 203	25.4%	307 460	27.1%	889 646	78.4%	270 558	75.5%	13.6%
Government - operating	346 325	346 486	142 579	41.2%	114 063	32.9%	85 548	24.7%	342 190	98.8%	114 078	99.0%	(25.0%)
Government - capital	394 816	391 326	59 639	15.1%	145 008	36.7%	189 258	48.4%	393 905	100.7%	122 476	96.2%	54.5%
Interest	26 775	22 837	148	.6%	61	.2%	375	1.6%	583	2.6%	232	1.5%	61.9%
Dividends	-	-		-		-		-		-	-	-	-
Payments	(1 478 212)	(1 326 747)	(465 171)	31.5%	(445 244)	30.1%	(524 179)	39.5%	(1 434 594)	108.1%	(555 469)	110.2%	(5.6%)
Suppliers and employees	(1 413 793)	(1 262 420)	(464 341)	32.8%	(428 841)	30.3%	(517 201)	41.0%	(1 410 383)	111.7%	(553 528)	112.3%	(6.6%)
Finance charges	(42 106)	(42 014)	(829)	2.0%	(10 784)	25.6%	(1 329)	3.2%	(12 943)	30.8%	(1 941)	88.5%	(31.5%)
Transfers and grants	(22 313)	(22 313)	-	-	(5 618)	25.2%	(5 650)	25.3%	(11 268)	50.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	452 794	567 967	24 178	5.3%	109 090	24.1%	58 462	10.3%	191 730	33.8%	(48 126)	6.2%	(221.5%)
Cash Flow from Investing Activities													
Receipts	82 869	84 069	5 874	7.1%	(72)	(.1%)	(71 518)	(85.1%)	(65 716)	(78.2%)	(654)	319.6%	10 829.2%
Proceeds on disposal of PPE	3 500	3 279	5 874	167.8%	(72)	(2.1%)	(71 518)	(2 181.3%)	(65 716)	(2 004.4%)	(654)	319.6%	10 829.2%
Decrease in non-current debtors	-	-		-	-	-	-	-		-	-	-	-
Decrease in other non-current receivables	79 369	40 790		-	-	-	-	-		-	-	-	-
Decrease (increase) in non-current investments	-	40 000		-	-	-	-	-		-	-	-	-
Payments	(572 746)	(595 452)	(31 042)	5.4%	(77 922)	13.6%	(48 790)	8.2%	(157 753)	26.5%	(41 020)	34.7%	18.9%
Capital assets	(572 746)	(595 452)	(31 042)	5.4%	(77 922)	13.6%	(48 790)	8.2%	(157 753)	26.5%	(41 020)	34.7%	18.9%
Net Cash from/(used) Investing Activities	(489 877)	(511 382)	(25 168)	5.1%	(77 994)	15.9%	(120 308)	23.5%	(223 470)	43.7%	(41 675)	34.5%	188.7%
Cash Flow from Financing Activities													
Receipts	160 000	119 544		-		-	42 393	35.5%	42 393	35.5%	-	11.9%	(100.0%)
Short term loans	-	-		-	-	-	-	-		-	-	-	
Borrowing long term/refinancing	160 000	119 544		-	-	-	42 393	35.5%	42 393	35.5%	-	22.5%	(100.0%)
Increase (decrease) in consumer deposits				-	-	-	-	-	-	-	-		
Payments	(11 393)	(14 260)	(1 178)	10.3%	(5 828)	51.1%	(1 275)	8.9%	(8 281)	58.1%	(883)	11.7%	44.4%
Repayment of borrowing	(11 393)	(14 260)	(1 178)	10.3%	(5 828)	51.1%	(1 275)	8.9%	(8 281)	58.1%	(883)	11.7%	44.4%
Net Cash from/(used) Financing Activities	148 607	105 284	(1 178)	(.8%)	(5 828)	(3.9%)	41 118	39.1%	34 112	32.4%	(883)	12.2%	(4 756.9%)
Net Increase/(Decrease) in cash held	111 524	161 868	(2 167)	(1.9%)	25 268	22.7%	(20 728)	(12.8%)	2 373	1.5%	(90 684)	(143.9%)	(77.1%)
Cash/cash equivalents at the year begin:	110 156	19 558	(6 551)	(5.9%)	(8 718)	(7.9%)	16 550	84.6%	(6 551)	(33.5%)	6 451	100.0%	156.5%
Cash/cash equivalents at the year end:	221 680	181 426	(8 718)	(3.9%)	16 550	7.5%	(4 178)	(2.3%)	(4 178)	(2.3%)	(84 232)	(76.5%)	(95.0%)

Part 4: Debtor Age Analysis

					11.000		0 00 0		T		Actual Bad Deb	ots Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	otors	Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 956	7.0%	618	2.2%	953	3.4%	24 439	87.4%	27 966	5.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 509	61.5%	1 587	2.2%	5 823	8.2%	19 811	28.0%	70 729	14.6%	-		
Receivables from Non-exchange Transactions - Property Rates	18 485	11.6%	90	.1%	6 032	3.8%	134 730	84.6%	159 337	32.9%	-		
Receivables from Exchange Transactions - Waste Water Management	1 229	10.0%	283	2.3%	475	3.9%		83.8%	12 307	2.5%			-
Receivables from Exchange Transactions - Waste Management	4 566	6.0%	88	.1%	2 091	2.7%	69 630	91.2%	76 376	15.8%			-
Receivables from Exchange Transactions - Property Rental Debtors	361	9.3%	0	-	248	6.4%		84.3%	3 889	.8%			-
Interest on Arrear Debtor Accounts	2 061	2.1%	33	-	2 014	2.0%	94 678	95.8%	98 786	20.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-	-	-	-	-	-	-	-
Other	1 245	3.6%	1 878	5.5%	639	1.9%	30 469	89.0%	34 232	7.1%		-	-
Total By Income Source	73 413	15.2%	4 577	.9%	18 276	3.8%	387 357	80.1%	483 623	100.0%		-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 690	19.9%	1 697	9.1%	1 877	10.1%	11 282	60.8%	18 546	3.8%		-	-
Commercial	29 453	45.8%	1 477	2.3%	4 778	7.4%	28 669	44.5%	64 377	13.3%		-	-
Households	39 167	10.3%	1 403	.4%	11 291	3.0%	330 191	86.4%	382 051	79.0%	-	-	-
Other	1 103	5.9%	1	-	329	1.8%	17 215	92.3%	18 648	3.9%	-	-	
Total By Customer Group	73 413	15.2%	4 577	.9%	18 276	3.8%	387 357	80.1%	483 623	100.0%	-	-	-

Part 5: Creditor Age Analysis

0 - 30) Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	To	tal
Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
35 676	55.9%	-	-	-	-	28 099	44.1%	63 775	25.1%
425	70.5%	-	-	-		178	29.5%	603	.2%
-	-	-	-	-			-		
6 375	100.0%	-	-	-			-	6 375	2.5%
6 331	100.0%	-	-	-			-	6 331	2.5%
-	-	-		-	-		-	-	-
81 881	100.0%	-	-	-			-	81 881	32.3%
159	1.1%	5 294	37.0%	1 453	10.2%	7 392	51.7%	14 298	5.6%
80 383	100.0%	2	-	9	-	-	-	80 394	31.7%
211 230	83.3%	5 296	2.1%	1 462	.6%	35 669	14.1%	253 657	100.0%
	Amount 35 676 425 - 6 375 6 331 - 81 881 159 80 383	35 676 55.9% 425 70.5% 6 375 100.0% 6 331 100.0% 81.881 100.0% 159 1.1% 80.383 100.0%	Amount % Amount 35 676 55 9% - 425 70.5% - 6 375 100.0% - 8 1881 100.0% - 159 1.1% 5294 80 383 100.0% 2	Amount % Amount % 35 676 55 9% - - 425 70.5% - - 6 375 100.0% - - 81 881 100.0% - - 199 1.1% 5 294 37.0% 80 383 100.0% 2 -	Amount % Amount % Amount 35 676 55 9% 425 70.5% 6 335 100.0% 81 881 100.0% 159 1.1% 5.294 37.0% 1.453 80 383 100.0% 2 . .	Amount % Amount % Amount % 35 676 55 9% . <td>Amount % Amount % Amount % Amount 35 676 55.9% 28 099 425 70.5% .</td> <td>Amount % Amount % Amount % Amount % 35 676 55.9% 28.099 44.1% 425 70.5% .<!--</td--><td>Amount % Amount % % Amount %<</td></td>	Amount % Amount % Amount % Amount 35 676 55.9% 28 099 425 70.5% .	Amount % Amount % Amount % Amount % 35 676 55.9% 28.099 44.1% 425 70.5% . </td <td>Amount % Amount % % Amount %<</td>	Amount % % Amount %<

013 759 2001 013 759 2005

Mr X C Mzobe Ms N T Mthembu

Contact Details Municipal Manager Financial Manager

Source Local Government Database

MPUMALANGA: UMJINDI (MP323) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
	-									<u>g</u>		9	
Operating Revenue and Expenditure													
Operating Revenue	214 333	209 669	54 405	25.4%	50 037	23.3%	47 945	22.9%	152 387	72.7%	48 812	81.7%	(1.8%)
Property rates	23 569	17 709	4 914	20.9%	5 255	22.3%	5 184	29.3%	15 354	86.7%	5 343	93.1%	(3.0%)
Property rates - penalties and collection charges	-		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	72 495	74 911	18 398	25.4%	14 983	20.7%	15 301	20.4%	48 682	65.0%	15 268	64.6%	.2%
Service charges - water revenue	33 931	33 931	5 619	16.6%	5 563	16.4%	4 809	14.2%	15 991	47.1%	4 531	95.0%	6.1%
Service charges - sanitation revenue	5 871	5 871	1 447	24.6%	1 384	23.6%	1 360	23.2%	4 191	71.4%	1 518	88.5%	(10.4%)
Service charges - refuse revenue	10 525	10 525	2 881	27.4%	2 892	27.5%	2 893	27.5%	8 666	82.3%	2 502	84.9%	15.6%
Service charges - other	-	-	-	-	-	-		-	-	-	-	-	-
Rental of facilities and equipment	1 479	1 030	154	10.4%	137	9.3%	130	12.6%	421	40.8%	127	47.2%	2.6%
Interest earned - external investments	500	302	25	5.0%	27	5.3%	287	95.1%	339	112.2%	233	87.7%	23.0%
Interest earned - outstanding debtors	2 500	2 500	1 241	49.6%	898	35.9%	1 236	49.4%	3 374	135.0%	1 216	163.4%	1.6%
Dividends received			-	-		-					-		
Fines	302	233	39	12.8%	1	.3%	58	25.1%	98	42.2%	33	39.0%	79.3%
Licences and permits	19	12	1	6.1%	42	221.8%	1	4.6%	44	370.6%	6		(90.9%)
Agency services	2 900	2 659	731	25.2%	478	16.5%	593	22.3%	1 802	67.8%	588	54.0%	.8%
Transfers recognised - operational	50 003	53 530	18 185	36.4%	17 061	34.1%	13 457	25.1%	48 703	91.0%	16 632	98.2%	(19.1%)
Other own revenue	10 239	5 967	518	5.1%	1 317	12.9%	1 672	28.0%	3 507	58.8%	547	44.2%	205.5%
Gains on disposal of PPE	-	489	252	-	-	-	964	197.3%	1 216	248.8%	267	-	260.9%
Operating Expenditure	256 185	252 139	44 769	17.5%	63 598	24.8%	45 090	17.9%	153 458	60.9%	44 057	68.7%	2.3%
Employee related costs	74 343	78 289	16 741	22.5%	18 133	24.4%	18 629	23.8%	53 503	68.3%	15 764	73.4%	18.2%
Remuneration of councillors	5 651	6 667	1 418	25.1%	1 297	22.9%	1 491	22.4%	4 206	63.1%	1 248	69.3%	19.5%
Debt impairment	15 599	15 372	-	-	-	-	-	-	-	-	1	-	(100.0%)
Depreciation and asset impairment	25 000	25 000	-	-	-	-		-	-	-	-	-	-
Finance charges	807	1 785	19	2.4%	863	106.9%	731	40.9%	1 613	90.3%	698	182.4%	4.7%
Bulk purchases	72 692	62 535	19 700	27.1%	14 280	19.6%	12 976	20.7%	46 956	75.1%	11 730	57.3%	10.6%
Other Materials	-	4 721	372	-	260	-	631	13.4%	1 263	26.7%	1 012	-	(37.7%)
Contracted services	12 667	11 849	1 627	12.8%	3 487	27.5%	2 850	24.1%	7 964	67.2%	2 406	66.9%	18.5%
Transfers and grants	4 451	4 451	822	18.5%	18 226	409.5%	2 450	55.1%	21 498	483.0%	5 904	1 035.5%	(58.5%)
Other expenditure	44 976	41 470	4 071	9.1%	7 052	15.7%	5 332	12.9%	16 455	39.7%	5 560	65.4%	(4.1%)
Loss on disposal of PPE	-		-	-	-	-	-	-	-	-	(266)	-	(100.0%)
Surplus/(Deficit)	(41 852)	(42 470)	9 636		(13 561)		2 854		(1 071)		4 755		
Transfers recognised - capital	63 753	63 753	13	-	26 372	41.4%	13 778	21.6%	40 163	63.0%	21 155	53.0%	(34.9%)
Contributions recognised - capital	-	-	-	-	-	-		-	-	-	-	-	-
Contributed assets	-	-	-	-	-			-	-		-		-
Surplus/(Deficit) after capital transfers and contributions	21 901	21 283	9 648		12 811		16 632		39 091		25 909		
Taxation	-					-		-	-				-
Surplus/(Deficit) after taxation	21 901	21 283	9 648		12 811		16 632		39 091		25 909		
Attributable to minorities		-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) attributable to municipality	21 901	21 283	9 648		12 811		16 632		39 091		25 909		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 901	21 283	9 648		12 811		16 632		39 091		25 909		

					201	3/14					201	12/13	
	Buc	lget	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	70 537	68 569	7 280	10.3%	15 721	22.3%	18 052	26.3%	41 053	59.9%	4 443	33.3%	306.3%
National Government	70 537	63 753	7 257	10.3%	15 721	22.3%	18 052	28.3%	41 029	64.4%	4 387	36.4%	311.59
Provincial Government						-		-		-		-	-
District Municipality						-		-		-		-	
Other transfers and grants						-		-		-			-
Transfers recognised - capital	70 537	63 753	7 257	10.3%	15 721	22.3%	18 052	28.3%	41 029	64.4%	4 387	36.4%	311.59
Borrowing			-	-		-	-	-	-	-	-		-
Internally generated funds		4 816	23	-		-		-	23	.5%	56	1.5%	(100.0%)
Public contributions and donations			-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 537	68 569	7 280	10.3%	15 721	22.3%	18 052	26.3%	41 053	59.9%	4 443	33.3%	306.3%
Governance and Administration	501	766		-		-		-			51	37.0%	(100.0%)
Executive & Council	-	-		-		-		-			-	-	
Budget & Treasury Office	28							-		-	51	173.9%	(100.0%
Corporate Services	473	766	-		-	-		-		-		-	-
Community and Public Safety	1 446	1 627	434	30.1%		-		-	434	26.7%	246	55.1%	(100.0%)
Community & Social Services	105	99	-	-	-	-	-	-	-	-	-		
Sport And Recreation	1 169	1 454	422	36.1%	-	-	-	-	422	29.0%	246	56.7%	(100.0%
Public Safety	156	69	12	7.8%		-	-	-	12	17.6%	-	-	-
Housing	16	5		-		-		-	-		-	-	-
Health	-			-	-	-		-		-	-	-	-
Economic and Environmental Services	12 395	9 136	198	1.6%	-	-	1 858	20.3%	2 056	22.5%	-	.1%	(100.0%)
Planning and Development	104	98		-	-	-	-	-	-	-	-	-	-
Road Transport	12 291	9 039	198	1.6%	-	-	1 858	20.6%	2 056	22.7%	-	.1%	(100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	56 197	57 040	6 648	11.8%	15 721	28.0%	16 194	28.4%	38 562	67.6%	4 146	42.7%	
Electricity	21 488	21 477	5 882	27.4%	9 454	44.0%	10 364	48.3%	25 700	119.7%	4 141	86.4%	150.39
Water	25 683	26 012	-	-	2 604	10.1%	4 350	16.7%	6 954	26.7%	5	-	83 414.69
Waste Water Management	9 015	9 544	766	8.5%	3 663	40.6%	1 479	15.5%	5 909	61.9%	-	-	(100.0%
Waste Management	11	8	-	-	-	-	-	-	-	-	-	-	-
Other	-	-			-	-		-			-	-	-

Part 3: Cash Receipts and Payments					201	3/14					201	2/13	
	Bud	get	First G	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third G	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buugei	
Cash Flow from Operating Activities													
Receipts	254 844	252 144	52 940	20.8%	79 226	31.1%	69 903	27.7%	202 069	80.1%	69 699	75.4%	.3%
Ratepayers and other	138 723	135 064	29 826	21.5%	35 766	25.8%	42 381	31.4%	107 973	79.9%	51 619	90.0%	(17.9%)
Government - operating	115 621	116 778	19 589	16.9%	17 061	14.8%	13 457	11.5%	50 107	42.9%	16 632	93.2%	(19.1%)
Government - capital	-	-	3 500	-	26 372	-	13 778	-	43 650	-	-	-	(100.0%)
Interest	500	302	25	5.0%	27	5.4%	287	95.1%	339	112.4%	1 449	148.9%	(80.2%)
Dividends	-	-	-	-		-	-		-	-	-		-
Payments	(215 514)	(216 082)	(51 543)	23.9%	(60 103)	27.9%	(44 663)	20.7%	(156 309)	72.3%	(44 057)	67.7%	1.4%
Suppliers and employees	(210 328)	(209 986)	(43 817)	20.8%	(57 841)	27.5%	(41 909)	20.0%	(143 567)	68.4%	(37 455)	55.2%	11.9%
Finance charges	(738)	(1 648)	(43)	5.8%	(461)	62.4%	(303)	18.4%	(807)	49.0%	(698)	181.0%	(56.6%)
Transfers and grants	(4 448)	(4 448)	(7 683)	172.7%	(1 802)	40.5%	(2 450)	55.1%		268.3%	(5 904)	397.2%	(58.5%)
Net Cash from/(used) Operating Activities	39 330	36 062	1 397	3.6%	19 123	48.6%	25 240	70.0%	45 759	126.9%	25 642	(219.0%)	(1.6%)
Cash Flow from Investing Activities													
Receipts						-		-		-	267		(100.0%)
Proceeds on disposal of PPE	-			-		-					267		(100.0%)
Decrease in non-current debtors	-		-	-	-	-		-		-	-	-	
Decrease in other non-current receivables	-		-	-	-	-		-	-	-	-		-
Decrease (increase) in non-current investments	-		-	-	-	-		-	-	-	-		-
Payments	(63 248)	(63 248)	(186)	.3%	(17 863)	28.2%	(18 375)	29.1%	(36 424)	57.6%	-		(100.0%)
Capital assets	(63 248)	(63 248)	(186)	.3%	(17 863)	28.2%	(18 375)	29.1%	(36 424)	57.6%	-		(100.0%)
Net Cash from/(used) Investing Activities	(63 248)	(63 248)	(186)	.3%	(17 863)	28.2%	(18 375)	29.1%	(36 424)	57.6%	267	(3.4%)	(6 978.9%)
Cash Flow from Financing Activities													
Receipts	-			-		-				-			-
Short term loans	-	-		-		-	-		-		-		-
Borrowing long term/refinancing	-			-	-	-	-	-		-	-	-	-
Increase (decrease) in consumer deposits	-	-		-	-	-	-	-	-	-	-	-	-
Payments	-			-	(402)	-	(428)	-	(830)	-	-		(100.0%)
Repayment of borrowing	-			-	(402)	-	(428)	-	(830)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities			-	-	(402)	-	(428)	-	(830)	-	-		(100.0%)
Net Increase/(Decrease) in cash held	(23 918)	(27 186)	1 210	(5.1%)	858	(3.6%)	6 438	(23.7%)	8 505	(31.3%)	25 909	(27.9%)	(75.2%)
Cash/cash equivalents at the year begin:	(31 509)	(31 506)	404	(1.3%)	1 614	(5.1%)	2 472	(7.8%)	404	(1.3%)	(17 860)		(113.8%)
Cash/cash equivalents at the year end:	(55 427)	(58 692)	1 614	(2.9%)	2 472	(4.5%)	8 909	(15.2%)	8 909	(15.2%)	8 049	(16.1%)	10.7%

Part 4: Debtor Age Analysis

					11 00 0				* · · ·		Actual Bad Deb	ots Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	tors	Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	839	4.8%	688	4.0%	774	4.5%	15 040	86.7%	17 341	21.6%	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	1 100	12.6%	664	7.6%	464	5.3%	6 516	74.5%	8 744	10.9%	-		-
Receivables from Non-exchange Transactions - Property Rates	730	3.8%	650	3.4%	630	3.3%	17 150	89.5%	19 160	23.9%	-	-	
Receivables from Exchange Transactions - Waste Water Management	308	3.7%	253	3.0%	237	2.9%	7 513	90.4%	8 311	10.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	574	4.2%	466	3.4%	431	3.2%	12 125	89.2%	13 596	17.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-		-	-		-	-	-
Interest on Arrear Debtor Accounts	-		-	-	-	-		-	-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	102	.8%	203	1.6%	107	.8%	12 549	96.8%	12 961	16.2%	-	-	-
Total By Income Source	3 654	4.6%	2 924	3.6%	2 643	3.3%	70 892	88.5%	80 113	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	345	23.8%	151	10.4%	95	6.6%	861	59.3%	1 452	1.8%	-		
Commercial	836	5.5%	575	3.8%	418	2.8%	13 304	87.9%	15 134	18.9%	-		
Households	2 472	3.9%	2 198	3.5%	2 130	3.4%	56 728	89.3%	63 528	79.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 654	4.6%	2 924	3.6%	2 643	3.3%	70 892	88.5%	80 113	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 142	100.0%	-	-	-	-			5 142	39.5%
Bulk Water	-		-	-	-	-	-	-		
PAYE deductions	-		-	-	-	-	-	-		
VAT (output less input)	-		-	-	-	-	-	-		
Pensions / Retirement	-		-	-	-	-	-	-		
Loan repayments	-		-	-	-	-	-	-	-	
Trade Creditors	-		-	-	-	-	-	-		
Auditor-General	1 729	99.3%	13	.7%	-	-	-	-	1 741	13.4%
Other	1 735	28.2%	1 726	28.1%	1 196	19.5%	1 488	24.2%	6 146	47.2%
Total	8 605	66.0%	1 739	13.3%	1 196	9.2%	1 488	11.4%	13 028	100.0%

013 712 8719 013 712 8814

Mr Dumisani Patrick Msibi Mr Paul Mpele

Contact Details Municipal Manager Financial Manager

Source Local Government Database

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	lget	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Operating Revenue and Expenditure													
Operating Revenue	483 916	483 916	161 899	33.5%	144 366	29.8%	124 482	25.7%	430 746	89.0%	105 647	81.7%	17.8%
Property rates	56 328	56 328	12 545	22.3%	17 055	30.3%	17 092	30.3%	46 691	82.9%	15 759	60.2%	8.5%
Property rates - penalties and collection charges	-	-	-	-	-	-		-		-	-	-	-
Service charges - electricity revenue	54 438	54 438	11 818	21.7%	14 747	27.1%	16 216	29.8%	42 781	78.6%	13 439	74.4%	20.7%
Service charges - water revenue	15 581	15 581	3 260	20.9%	3 308	21.2%	2 887	18.5%	9 456	60.7%		48.1%	-
Service charges - sanitation revenue	3 273	3 273	865	26.4%	870	26.6%	870	26.6%	2 605	79.6%	421	65.3%	106.9%
Service charges - refuse revenue	4 890	4 890	1 260	25.8%	1 208	24.7%	1 332	27.2%	3 800	77.7%	1 108	71.9%	20.3%
Service charges - other			-	-			-		-		-	-	· ·
Rental of facilities and equipment	2 659	2 659	2 282	85.8%	378	14.2%	526	19.8%	3 185	119.8%		162.6%	(80.6%)
Interest earned - external investments	2 200	2 200	115	5.2%		-	784	35.6%	898	40.8%	280	59.0%	179.6%
Interest earned - outstanding debtors	1 650	1 650	1 051	63.7%	985	59.7%	1 273	77.1%	3 309	200.5%	266	77.7%	378.4%
Dividends received	-	-	-	-	-	-			-		-	-	-
Fines	550	550	90	16.3%	89	16.2%	96	17.5%	275	50.0%	62	15.2%	54.4%
Licences and permits	24	24	6	24.3%	8	32.0%	5	19.2%	18	75.5%			(100.0%)
Agency services	25 966	25 966	2 490	9.6%	1 853	7.1%	9 352	36.0%	13 695	52.7%	1 411	50.2%	562.8%
Transfers recognised - operational	311 164	311 164	124 481	40.0%	102 738	33.0%	72 908	23.4%	300 127	96.5%		94.6%	11.6%
Other own revenue	5 192	5 192	1 637	31.5%	1 127	21.7%	1 142	22.0%	3 905	75.2%	1 965	60.9%	(41.9%)
Gains on disposal of PPE	-	-	-	-	-	-		-	-	-		-	-
Operating Expenditure	552 768	552 768	111 983	20.3%	118 847	21.5%	144 668	26.2%	375 498	67.9%	98 604	60.9%	46.7%
Employee related costs	210 919	210 919	53 885	25.5%	62 413	29.6%	53 050	25.2%	169 349	80.3%	49 403	81.5%	7.4%
Remuneration of councillors	18 098	18 098	4 038	22.3%	4 210	23.3%	5 605	31.0%	13 852	76.5%	1 462	25.2%	283.4%
Debt impairment	16 141	16 141	-	-		-	3 335	20.7%	3 335	20.7%	-	35.5%	(100.0%)
Depreciation and asset impairment	69 168	69 168	-	-		-	-	-	-	-	-	-	-
Finance charges	731	731	182	24.9%	370	50.6%	762	104.2%	1 314	179.8%	157	42.0%	386.5%
Bulk purchases	66 233	66 233	23 820	36.0%	16 121	24.3%	27 835	42.0%	67 776	102.3%	20 977	89.0%	32.7%
Other Materials	1 319	1 319	32	2.4%	384	29.1%	295	22.3%	710	53.8%	-	-	(100.0%)
Contracted services	17 505	17 505	4 118	23.5%	7 194	41.1%	13 202	75.4%	24 513	140.0%	3 774	105.2%	249.8%
Transfers and grants	200	200	-	-	-	-	-	-	-	-		-	-
Other expenditure	152 454	152 454	25 908	17.0%	28 156	18.5%	40 585	26.6%	94 649	62.1%	22 831	51.6%	77.8%
Loss on disposal of PPE	-		-	-		-	-		-	-	-	-	-
Surplus/(Deficit)	(68 853)	(68 853)	49 916		25 519		(20 186)		55 249		7 043		
Transfers recognised - capital	212 935	212 935	7 275	3.4%	7 100	3.3%			14 375	6.8%	-	-	-
Contributions recognised - capital			-	-		-				-			
Contributed assets	-	-	-	-	-	-		-	-	-		-	-
Surplus/(Deficit) after capital transfers and contributions	144 083	144 083	57 191		32 619		(20 186)		69 624		7 043		
Taxation			-				-		-		-	-	
Surplus/(Deficit) after taxation	144 083	144 083	57 191		32 619		(20 186)		69 624		7 043		
Attributable to minorities			-	-		-	,		-			-	
Surplus/(Deficit) attributable to municipality	144 083	144 083	57 191		32 619		(20 186)		69 624		7 043		
Share of surplus/ (deficit) of associate				-			(20 100)				. 040		
Surplus/(Deficit) for the year	144 083	144 083	57 191		32 619		(20 186)		69 624		7 043		
ourprostorenty for the year	144 003	144 003	57 171		52 017		(20 100)		07 024		, 043		

					201	3/14					201	12/13	
	Bud	get	First G	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 1 Q3 of 2013/14
R thousands										buugot		budgot	
Capital Revenue and Expenditure													
Source of Finance	229 757	229 757	16 394	7.1%	31 483	13.7%	36 002	15.7%	83 878	36.5%	34 786	48.0%	
National Government	212 935	212 935	12 434	5.8%	28 647	13.5%	34 045	16.0%	75 126	35.3%	33 299	57.6%	2.2
Provincial Government				-		-		-		-	-	-	
District Municipality				-		-		-		-	-		-
Other transfers and grants			-			-		-		-			
Transfers recognised - capital	212 935	212 935	12 434	5.8%	28 647	13.5%	34 045	16.0%	75 126	35.3%	33 299	57.6%	2.2
Borrowing			-	-	-	-		-		-			-
Internally generated funds	16 822	16 822	3 960	23.5%	2 836	16.9%	1 957	11.6%	8 752	52.0%	1 486	14.0%	31.79
Public contributions and donations		-	-	-	-	-	-	-	-	-	-		-
Capital Expenditure Standard Classification	229 757	229 757	16 394	7.1%	31 483	13.7%	36 002	15.7%	83 878	36.5%	34 786	48.0%	3.5%
Governance and Administration	3 5 1 5	3 515	167	4.7%	574	16.3%	(272)	(7.7%)	469	13.3%	173	43.1%	(257.1%
Executive & Council	593	593	-	-	24	4.1%			24	4.1%	54	14.1%	(100.0%
Budget & Treasury Office	212	212		-	-	-	-	-	-		58	31.2%	
Corporate Services	2 710	2 710	167	6.1%	550	20.3%	(272)	(10.0%)	445	16.4%	60	46.2%	(549.5%
Community and Public Safety	350	350	199	56.9%			26	7.5%	225	64.3%	9	11.0%	204.29
Community & Social Services	200	200	199	99.5%		-		-	199	99.5%	8	27.3%	(100.0%
Sport And Recreation			-	-	-	-		-		-			
Public Safety	150	150	-	-		-	26	17.4%	26	17.4%	1	.2%	4 872.4
Housing			-	-			-	-		-	-	-	-
Health			-	-		-	-	-	-	-			
Economic and Environmental Services	43 433	43 433	5 572	12.8%	15 082	34.7%	16 758	38.6%	37 412	86.1%	5 776	50.1%	
Planning and Development	7 893	7 893	1 022	13.0%	6 098	77.3%	2 432	30.8%	9 552	121.0%	1 010	31.0%	
Road Transport	35 540	35 540	4 549	12.8%	8 985	25.3%	14 326	40.3%	27 860	78.4%	4 370	64.1%	227.8
Environmental Protection			-	-		-	-	-	-	-	396	74.3%	(100.09
Trading Services	182 460	182 460	10 456	5.7%	15 826	8.7%	19 490	10.7%	45 772	25.1%	28 828	48.2%	
Electricity	26 175	26 175	587	2.2%	1 019	3.9%	1 389	5.3%	2 995	11.4%	7 626	66.9%	
Water	139 985	139 985	8 335	6.0%	12 225	8.7%	10 538	7.5%	31 098	22.2%	18 904	49.5%	
Waste Water Management	15 000	15 000	1 051	7.0%	2 192	14.6%	8 002	53.3%	11 246	75.0%	2 244	29.1%	
Waste Management	1 300	1 300	483	37.1%	390	30.0%	(439)	(33.8%)	433	33.3%	54	4.9%	(912.29
Other				-	-	-		-		-		-	-

					201	3/14					201	2/13	
	Bud	get	First G	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities												÷	
Receipts	679 060	679 060	233 089	34.3%	160 060	23.6%	243 287	35.8%	636 436	93.7%	247 291	121.3%	(1.6%)
Ratepayers and other	152 761	152 761	54 995	36.0%	45 175	29.6%	49 313	32.3%	149 484	97.9%	154 253	166.2%	(68.0%)
Government - operating	311 164	311 164	126 034	40.5%	103 001	33.1%	78 764	25.3%		98.9%	73 028	100.8%	7.9%
Government - capital	212 935	212 935	51 052	24.0%	11 100	5.2%	113 648	53.4%		82.6%	18 534	102.8%	513.2%
Interest	2 200	2 200	1 008	45.8%	784	35.6%	1 561	71.0%	3 354	152.4%	1 477	142.5%	5.7%
Dividends			-				-	-	-			-	-
Payments	(461 107)	(461 107)	(172 202)	37.3%	(132 890)	28.8%	(117 152)	25.4%	(422 245)	91.6%	(193 035)	155.9%	(39.3%)
Suppliers and employees	(460 292)	(460 292)	(172 020)	37.4%	(132 520)	28.8%	(116 382)	25.3%	(420 922)	91.4%	(193 035)	156.5%	(39.7%)
Finance charges	(615) (200)	(615)	(182)	29.6%	(370)	60.1%	(766)	124.6% 2.3%	(1 318)	214.4% 2.3%	-	-	(100.0%) (100.0%)
Transfers and grants	(200)	(200) 217 954	60 887	- 27.9%	27 170	- 12.5%	126 134	2.3% 57.9%	214 191	2.3% 98.3%	54 256	39.4%	(100.0%)
Net Cash from/(used) Operating Activities	21/954	217 954	60 88 /	21.9%	2/ 1/0	12.5%	126 134	57.9%	214 191	98.3%	54 256	39.4%	132.5%
Cash Flow from Investing Activities													
Receipts	-			-		-		-		-			-
Proceeds on disposal of PPE	-	-		-		-	-	-		-	-	-	-
Decrease in non-current debtors	-	-		-		-	-	-		-	-	-	-
Decrease in other non-current receivables	-	-		-		-	-	-		-	-	-	-
Decrease (increase) in non-current investments	-		-	-		-	-	-	-	-			-
Payments	(229 757)	(229 757)	(39 749)	17.3%	(28 258)	12.3%	(50 540)	22.0%	(118 547)	51.6%			(100.0%)
Capital assets	(229 757)	(229 757)	(39 749)	17.3%	(28 258)	12.3%	(50 540)	22.0%	(118 547)	51.6%		-	(100.0%)
Net Cash from/(used) Investing Activities	(229 757)	(229 757)	(39 749)	17.3%	(28 258)	12.3%	(50 540)	22.0%	(118 547)	51.6%			(100.0%)
Cash Flow from Financing Activities													
Receipts						-		-		-			
Short term loans													-
Borrowing long term/refinancing	-		-	-	-	-		-		-	-	-	-
Increase (decrease) in consumer deposits	-	-		-		-	-	-		-	-	-	-
Payments	(116)	(116)	(476)	409.5%	(472)	406.1%		-	(948)	815.7%	(216)	59.7%	(100.0%)
Repayment of borrowing	(116)	(116)	(476)	409.5%	(472)	406.1%	-	-	(948)	815.7%	(216)	59.7%	(100.0%)
Net Cash from/(used) Financing Activities	(116)	(116)	(476)	409.5%	(472)	406.1%		-	(948)	815.7%	(216)	59.7%	(100.0%)
Net Increase/(Decrease) in cash held	(11 920)	(11 920)	20 662	(173.3%)	(1 559)	13.1%	75 594	(634.2%)	94 697	(794.4%)	54 040	(1 031.7%)	39.9%
Cash/cash equivalents at the year begin:	15 000	15 000	4 696	31.3%	25 358	169.1%	23 799	158.7%	4 696	31.3%	21 903	(48.4%)	8.7%
Cash/cash equivalents at the year end:	3 080	3 080	25 358	823.3%	23 799	772.7%	99 393	3 227.0%	99 393	3 227.0%	75 943	(406.3%)	30.9%

Part 4: Debtor Age Analysis

Fait 4. Debtor Age Analysis											Actual Bad Deb	ts Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb		Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	850	25.2%	375	11.1%	280	8.3%	1 871	55.4%	3 376	4.2%			-
Trade and Other Receivables from Exchange Transactions - Electricity	4 570	54.0%	959	11.3%	1 001	11.8%	1 935	22.9%	8 466	10.6%	-		
Receivables from Non-exchange Transactions - Property Rates	5 016	8.9%	3 282	5.8%	2 938	5.2%	44 887	80.0%	56 123	70.0%	-		-
Receivables from Exchange Transactions - Waste Water Management	298	29.9%	115	11.5%	76	7.6%	507	50.9%	996	1.2%	-		
Receivables from Exchange Transactions - Waste Management	308	25.8%	119	10.0%	69	5.8%	695	58.4%	1 191	1.5%	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-	-		-	-	-		-
Interest on Arrear Debtor Accounts	467	8.2%	440	7.7%	386	6.8%	4 407	77.3%	5 700	7.1%	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-	-		-		-	-	-	-		
Other	389	8.9%	222	5.1%	129	3.0%	3 616	83.0%	4 356	5.4%	-	-	-
Total By Income Source	11 897	14.8%	5 512	6.9%	4 879	6.1%	57 919	72.2%	80 207	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	763	6.5%	597	5.1%	614	5.2%	9 757	83.2%	11 730	14.6%	-	-	-
Commercial	6 923	13.7%	3 228	6.4%	2 638	5.2%	37 604	74.6%	50 392	62.8%	-	-	-
Households	3 865	26.4%	1 564	10.7%	1 505	10.3%	7 704	52.6%	14 638	18.3%	-	-	-
Other	348	10.1%	124	3.6%	121	3.5%	2 854	82.8%	3 447	4.3%			-
Total By Customer Group	11 897	14.8%	5 512	6.9%	4 879	6.1%	57 919	72.2%	80 207	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-		
PAYE deductions	2 077	100.0%	-	-	-	-	-	-	2 077	10.4%
VAT (output less input)	-	-	-	-	-	-	-	-		
Pensions / Retirement	2 398	100.0%	-	-	-	-	-	-	2 398	12.0%
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	2 971	36.4%	2 949	36.1%	22	.3%	2 227	27.3%	8 169	40.8%
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	2 312	31.3%	272	3.7%	2 340	31.6%	2 473	33.4%	7 397	36.9%
Total	9 759	48.7%	3 220	16.1%	2 362	11.8%	4 700	23.5%	20 041	100.0%

013 790 0245 013 790 0386

Mr M D Ngwenya Mr B T Khoza

Contact Details Municipal Manager Financial Manager

Source Local Government Database

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	681 085	681 085	264 756	38.9%	169 850	24.9%	102 020	15.0%	536 626	78.8%	134 533	66.8%	(24.2%)
Property rates	87 844	87 844	50 265	57.2%	2 174	2.5%	2 7 3 9	3.1%	55 178	62.8%	2 857	96.1%	(4.1%)
Property rates - penalties and collection charges				-		-					1 142	-	(100.0%)
Service charges - electricity revenue				-		-					-	-	
Service charges - water revenue	32 902	32 902	5 740	17.4%	1 909	5.8%	5 572	16.9%	13 220	40.2%	7 704	47.8%	(27.7%)
Service charges - sanitation revenue	2 340	2 340	623	26.6%	666	28.4%	398	17.0%	1 687	72.1%	1 003	155.6%	(60.3%)
Service charges - refuse revenue	5 215	5 215	1 217	23.3%	(72)	(1.4%)	812	15.6%	1 958	37.5%	974	34.0%	(16.6%)
Service charges - other	3 500	3 500	731	20.9%	290	8.3%	154	4.4%	1 175	33.6%	729	26.5%	(78.9%)
Rental of facilities and equipment	552	552	29	5.2%	14	2.6%	35	6.3%	78	14.0%	36	9.5%	(5.0%)
Interest earned - external investments	1 900	1 900		-	1 804	94.9%	516	27.1%	2 320	122.1%	326	220.3%	58.4%
Interest earned - outstanding debtors	5 200	5 200					7 795	149.9%	7 795	149.9%			(100.0%)
Dividends received					-						-		
Fines	1 003	1 003			420	41.9%	2	.2%	423	42.1%	1	9.3%	91.1%
Licences and permits	925	925		-	120			.1.70	120	12.110		7.070	
Agency services	12 815	12 815		-		-							
Transfers recognised - operational	522 525	522 525	205 666	39.4%	162 529	31.1%	81 247	15.5%	449 442	86.0%	119 479	56.1%	(32.0%)
Other own revenue	4 064	4 064	487	12.0%	116	2.8%	2 431	59.8%	3 033	74.6%	282	16.8%	761.8%
Gains on disposal of PPE	300	300		-		-	319	106.2%	319	106.2%		10.070	(100.0%)
Operating Expenditure	667 659	667 659	115 743	17.3%	87 336	13.1%	155 620	23.3%	358 700	53.7%	86 012	34.5%	80.9%
Employee related costs	203 800	203 800	48 101	23.6%	43 601	21.4%	55 374	27.2%	147 076	72.2%	51 026	71.0%	8.5%
Remuneration of councillors	23 320	23 320	5 147	22.1%	3 484	14.9%	3 419	14.7%	12 049	51.7%	5 663	75.2%	(39.6%)
Debt impairment	92 000	92 000	-	-	-	-	-	-	-	-	221	.1%	(100.0%)
Depreciation and asset impairment	-	-	-	-	-	-		-	-	-	-	-	-
Finance charges	-	-	-	-	-	-		-	-	-	-	-	-
Bulk purchases	95 000	95 000	26 500	27.9%	22 000	23.2%	18 400	19.4%	66 900	70.4%		53.9%	65.5%
Other Materials	-	-	32	-	1 786	-	44	-	1 861	-	16	.4%	180.8%
Contracted services	43 996	43 996	271	.6%	1 527	3.5%		-	1 798	4.1%	1 109	-	(100.0%)
Transfers and grants	-		14	-	4 758	-	26 672	-	31 444		-	20.4%	(100.0%)
Other expenditure	209 543	209 543	35 679	17.0%	10 180	4.9%	51 712	24.7%	97 571	46.6%	16 862	46.7%	206.7%
Loss on disposal of PPE	-		-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit)	13 426	13 426	149 013		82 514		(53 601)		177 926		48 521		
Transfers recognised - capital	317 793	317 793	26 078	8.2%	6 761	2.1%	208 082	65.5%	240 921	75.8%	122 421	60.0%	70.0%
Contributions recognised - capital	-			-		-		-			-	-	
Contributed assets	-		-	-		-		-				-	-
Surplus/(Deficit) after capital transfers and contributions	331 219	331 219	175 091		89 275		154 481		418 847		170 942		
Taxation	-				-								
Surplus/(Deficit) after taxation	331 219	331 219	175 091		89 275		154 481		418 847	1	170 942		
Attributable to minorities													
Surplus/(Deficit) attributable to municipality	331 219	331 219	175 091		89 275		154 481		418 847		170 942		
Share of surplus/ (deficit) of associate	331 219	331 219	175 091		092/3		134 401		410 04/		170 942		
Surplus/(Deficit) for the year	331 219	331 219	175 091	-	89 275	-	154 481	-	418 847		170 942	-	-
Surprusticencity for the year	221 219	221 219	175 091		07 2/5		104 481		410 84/		170 942		

					201	3/14					201	12/13	
	Bud	lget	First G	luarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 t Q3 of 2013/14
R thousands										buugot		Duugot	
Capital Revenue and Expenditure													
Source of Finance	397 913	483 019	49 030	12.3%	74 310	18.7%	85 315	17.7%	208 655	43.2%		2.1%	(100.0%
National Government	397 913	483 019	49 030	12.3%	74 310	18.7%	85 315	17.7%	208 655	43.2%	-	1.5%	(100.0%
Provincial Government		-		-		-		-		-	-		
District Municipality		-		-		-		-		-	-		
Other transfers and grants		-		-		-		-		-	-		
Transfers recognised - capital	397 913	483 019	49 030	12.3%	74 310	18.7%	85 315	17.7%	208 655	43.2%		2.1%	(100.0%
Borrowing		-	-	-		-		-		-	-	-	
Internally generated funds		-		-		-		-		-	-		-
Public contributions and donations			-	-		-		-		-			-
Capital Expenditure Standard Classification	397 913	483 019	49 030	12.3%	74 310	18.7%	85 315	17.7%	208 655	43.2%		4.7%	(100.0%
Governance and Administration	5 250	4 850	83	1.6%	155	2.9%	25	.5%	263	5.4%		3.2%	(100.0%
Executive & Council													
Budget & Treasury Office													
Corporate Services	5 250	4 850	83	1.6%	155	2.9%	25	.5%	263	5.4%		3.2%	(100.0%
Community and Public Safety	36 800	18 500	193	.5%			125	.7%	319	1.7%		1.8%	(100.0%
Community & Social Services	22 000	10 200	193	.9%		-	125	1.2%	319	3.1%		10.9%	(100.0%
Sport And Recreation	-	5 000	-	-		-		-		-		-	-
Public Safety	14 800	3 300		-		-		-		-		-	-
Housing	-	-		-		-		-					-
Health		-		-		-		-					-
Economic and Environmental Services	94 200	168 850	26 941	28.6%	34 329	36.4%	30 659	18.2%	91 929	54.4%		7.1%	(100.0%
Planning and Development	7 050	5 250	-	-	370	5.2%	2 346	44.7%	2 716	51.7%		-	(100.0%
Road Transport	87 150	163 600	26 941	30.9%	33 960	39.0%	28 312	17.3%	89 213	54.5%		8.7%	(100.0%
Environmental Protection			-									-	
Trading Services	261 663	290 819	21 812	8.3%	39 826	15.2%	54 505	18.7%	116 144	39.9%		4.3%	(100.0%
Electricity	14 663	22 119	300	2.0%	1 521	10.4%	3 703	16.7%	5 524	25.0%		-	(100.0%
Water	198 500	217 700	16 854	8.5%	23 194	11.7%	48 149	22.1%	88 197	40.5%		5.4%	(100.0%
Waste Water Management	45 000	49 000	4 659	10.4%	9 468	21.0%	2 653	5.4%	16 780	34.2%		.4%	(100.09
Waste Management	3 500	2 000	-	-	5 643	161.2%	-	-	5 643	282.2%	-		
Other				-		-				-		-	-

					201	3/14					201	2/13	
	Bud	get	First G	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities										0		,	
	00/ 700	4 4 4 4 4 7 4		05.004						00 50	055 434	10.001	10.10
Receipts	936 730	1 048 273	237 375	25.3%	305 478	32.6%	301 421	28.8%	844 274	80.5%	255 174	63.8%	18.1%
Ratepayers and other	44 257	44 049	5 631	12.7%	6 106	13.8%	3 781	8.6%	15 518	35.2%	14 449	88.0%	(73.8%)
Government - operating	519 929	522 475	205 666	39.6%	167 790	32.3%	81 247	15.6%		87.0%	119 479	66.5%	(32.0%)
Government - capital	365 444	462 649	26 078	7.1%	120 500	33.0%	208 082	45.0%	354 660	76.7%	120 921	43.2%	72.1%
Interest	7 100	19 100	-	-	11 082	156.1%	8 310	43.5%	19 393	101.5%	326	41.8%	2 452.7%
Dividends	· · · ·		· · · ·	-	· · ·	-		-	· · · ·			-	-
Payments	(545 034)	(417 712)			(124 871)	22.9%	(164 120)	39.3%	(404 721)	96.9%	(70 699)	27.1%	132.1%
Suppliers and employees	(516 278)	(417 712)	(115 729)	22.4%	(120 113)	23.3%	(137 448)	32.9%	(373 291)	89.4%	(70 699)	28.8%	94.4%
Finance charges	(345)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 411)	-	-	-	(4 758)	16.7%	(26 672)	-	(31 430)	-		-	(100.0%)
Net Cash from/(used) Operating Activities	391 696	630 561	121 646	31.1%	180 607	46.1%	137 300	21.8%	439 553	69.7%	184 476	137.8%	(25.6%)
Cash Flow from Investing Activities													
Receipts	300		-			-						60.2%	
Proceeds on disposal of PPE	300		-					-			-	60.2%	
Decrease in non-current debtors			-					-			-		
Decrease in other non-current receivables	-	-		-	-	-		-			-	-	
Decrease (increase) in non-current investments	-	-	-	-		-	-	-			-	-	-
Payments	(397 913)	(483 019)		17.6%	(74 310)	18.7%	(92 547)	19.2%	(236 724)	49.0%	(21 499)	11.8%	330.5%
Capital assets	(397 913)	(483 019)	(69 868)	17.6%	(74 310)	18.7%	(92 547)	19.2%	(236 724)	49.0%	(21 499)	11.8%	330.5%
Net Cash from/(used) Investing Activities	(397 613)	(483 019)	(69 868)	17.6%	(74 310)	18.7%	(92 547)	19.2%	(236 724)	49.0%	(21 499)	11.7%	330.5%
Cash Flow from Financing Activities													
Receipts			-	-		-				-			-
Short term loans	-	-	-	-		-	-	-			-	-	-
Borrowing long term/refinancing	-	-	-	-		-	-	-	-	-		-	-
Increase (decrease) in consumer deposits			-	-		-	-	-	-		-	-	-
Payments	-		-	-	-	-		-				-	-
Repayment of borrowing	-	-	-	-	-	-	-	-		-	-	-	-
Net Cash from/(used) Financing Activities			-	-		-		-				-	-
Net Increase/(Decrease) in cash held	(5 917)	147 541	51 778	(875.1%)	106 297	(1 796.5%)	44 753	30.3%	202 829	137.5%	162 977	(946.7%)	(72.5%)
Cash/cash equivalents at the year begin:		114 306	-	-	51 778	-	158 076	138.3%	-	-	321 725	-	(50.9%)
Cash/cash equivalents at the year end:	(5 917)	261 848	51 778	(875.1%)	158 076	(2 671.5%)	202 829	77.5%	202 829	77.5%	484 701	(946.7%)	(58.2%)

Part 4: Debtor Age Analysis

					(4				* · · ·		Actual Bad Deb	ots Written Off to	Impairment -
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	tors	Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	411	.3%	4 181	3.2%	1 399	1.1%	124 450	95.4%	130 440	13.6%		-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-			-	-			-	-		-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 021	.1%	645	.1%	1 118	.1%	793 867	99.7%	796 651	83.2%	-	-	
Receivables from Exchange Transactions - Waste Water Management	210	1.1%	176	1.0%	56	.3%	18 062	97.6%	18 504	1.9%	-	-	
Receivables from Exchange Transactions - Waste Management	442	2.0%	390	1.7%	(23)	(.1%)	21 624	96.4%	22 434	2.3%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-	-	-				-	
Interest on Arrear Debtor Accounts	-		-	-	-	-		-	-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-		-	-		-	-	-
Other	(1 442)	14.5%	3 652	(36.7%)	1 743	(17.5%)	(13 901)	139.7%	(9 947)	(1.0%)		-	-
Total By Income Source	642	.1%	9 044	.9%	4 294	.4%	944 103	98.5%	958 083	100.0%		-	-
Debtors Age Analysis By Customer Group													
Organs of State	(37)		3 559	.5%	1 274	.2%	705 082	99.3%	709 878	74.1%		-	
Commercial	(708)	(1.4%)	121	.2%	1 240	2.4%	51 289	98.7%	51 942	5.4%		-	-
Households	1 385	.7%	5 336	2.8%	1 752	.9%	184 591	95.6%	193 064	20.2%	-	-	-
Other	2	.1%	28	.9%	28	.9%	3 141	98.2%	3 199	.3%	-	-	-
Total By Customer Group	642	.1%	9 044	.9%	4 294	.4%	944 103	98.5%	958 083	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-				-	-	-	-	
Bulk Water	-	-	10 315	4.5%		-	217 108	95.5%	227 423	60.69
PAYE deductions	-	-				-	-	-	-	-
VAT (output less input)	-	-				-	-	-	-	-
Pensions / Retirement	-	-				-	-	-	-	-
Loan repayments	-	-				-	-	-	-	
Trade Creditors	3 661	2.5%	8 107	5.5%	1 399	.9%	134 484	91.1%	147 651	39.49
Auditor-General	-	-	-	-		-	-		-	
Other	-	-	-	-	-	-	-	-	-	-
Total	3 661	1.0%	18 423	4.9%	1 399	.4%	351 592	93.7%	375 074	100.0%

013 708 6018 013 799 1889

DL Shabangu S P. Mokganya (Acting)

Contact Details Municipal Manager Financial Manager

Source Local Government Database

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14					201	2/13	
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
	-											5	
Operating Revenue and Expenditure													
Operating Revenue	194 001	194 001	78 591	40.5%	65 384	33.7%	47 597	24.5%	191 572	98.7%	45 488	96.1%	4.6%
Property rates	-	-	-	-	-	-		-	-	-	-	-	-
Property rates - penalties and collection charges	-		-	-	-	-	-	-	-		-	-	-
Service charges - electricity revenue	-		-	-	-	-	-	-	-		-	-	-
Service charges - water revenue	-		-	-	-	-	-	-	-		-	-	-
Service charges - sanitation revenue	-		-	-	-	-	-	-	-		-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-		-	-	-	-		-	-		-	-	-
Rental of facilities and equipment	212	212	142	66.9%	53	25.1%	25	11.9%	220	103.9%	6	14.2%	318.9%
Interest earned - external investments	1 584	1 584	641	40.5%	564	35.6%	567	35.8%	1 773	111.9%	107	50.4%	427.8%
Interest earned - outstanding debtors	-		1	-	-	-		-	1		-	-	-
Dividends received			-	-		-		-				-	-
Fines			-	-		-		-				-	-
Licences and permits			-	-		-		-				-	
Agency services			-	-		-		-				-	-
Transfers recognised - operational	190 617	190 617	77 428	40.6%	62 742	32.9%	47 057	24.7%	187 227	98.2%	44 684	98.3%	5.3%
Other own revenue	1 588	1 588	378	23.8%	2 025	127.5%	(52)	(3.3%)	2 351	148.1%	691	20.3%	(107.5%)
Gains on disposal of PPE		-	-	-	-	-	-		-		-	-	-
Operating Expenditure	188 059	188 059	28 242	15.0%	49 963	26.6%	29 866	15.9%	108 070	57.5%	45 035	54.2%	(33.7%)
Employee related costs	76 367	76 367	17 576	23.0%	18 133	23.7%	18 182	23.8%	53 891	70.6%	17 192	65.9%	5.8%
Remuneration of councillors	12 751	12 751	2 996	23.5%	3 002	23.5%	3 480	27.3%	9 479	74.3%	3 013	74.3%	15.5%
Debt impairment	12.701	12.751	2770	20.070	0.002	20.070	5 100	27.570		-	0.010	71.575	10.070
Depreciation and asset impairment	19 558	19 558											
Finance charges	22 544	22 544	1		15 920	70.6%	3		15 923	70.6%	15 943		(100.0%)
Bulk purchases	22.011	22.011			10 /20	10.070			10 725	-	10 / 10		(100.070)
Other Materials											(4)	1.1%	(100.0%)
Contracted services												1.170	(100.070)
Transfers and grants						-							
Other expenditure	56 839	56 839	7 670	13.5%	12 908	22.7%	8 201	14.4%	28 778	50.6%	8 891	25.4%	(7.8%)
Loss on disposal of PPE	30 037	50 05 7	1010	13.370	12 700	22.170	0201	14.470	20110	30.070	0071	23.470	(7.070)
	5.040	5.040	50 349		45 400		17 732		00 500		150		
Surplus/(Deficit)	5 942 36 210	5 942 36 210	50 349		15 422		1//32		83 502		453		
Transfers recognised - capital		36 2 10	-	-	-	-		-	-	-	-	-	-
Contributions recognised - capital	-		-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 152	42 152	50 349		15 422		17 732		83 502		453		
Taxation	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	42 152	42 152	50 349		15 422		17 732		83 502		453		
Attributable to minorities	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 152	42 152	50 349		15 422		17 732		83 502		453		
Share of surplus/ (deficit) of associate				-	-	-		-	-		-	-	-
Surplus/(Deficit) for the year	42 152	42 152	50 349		15 422		17 732		83 502		453		

					201	3/14					201	12/13	
	Bud	get	First G	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 Q3 of 2013/14
R thousands										buuget		budget	
Capital Revenue and Expenditure													
Source of Finance	61 710	61 710	4 911	8.0%	10 132	16.4%	2 915	4.7%	17 958	29.1%	4 460	76.8%	(34.65
National Government	36 710	36 710		-	489	1.3%	473	1.3%	962	2.6%	-	-	(100.0
Provincial Government				-		-		-		-	3 870	163.7%	(100.0
District Municipality				-		-		-			-		
Other transfers and grants			360		1 622	-		-	1 983	-			-
Transfers recognised - capital	36 710	36 710	360	1.0%	2 111	5.8%	473	1.3%	2 945	8.0%	3 870	163.7%	(87.8
Borrowing						-		-		-	-		
Internally generated funds	25 000	25 000	4 551	18.2%	8 021	32.1%	2 442	9.8%	15 013	60.1%	589	26.1%	314.2
Public contributions and donations			-	-	-	-		-		-	-	-	-
Capital Expenditure Standard Classification	61 710	61 710	4 911	8.0%	10 132	16.4%	2 915	4.7%	17 958	29.1%	4 460	76.8%	(34.6
Governance and Administration	15 510	15 510	2 351	15.2%	1 585	10.2%	1 363	8.8%	5 300	34.2%	5	.6%	28 484.4
Executive & Council	10 710	10 710	26	.2%	1 566	14.6%	1 134	10.6%	2 726	25.5%	5	.4%	23 683.6
Budget & Treasury Office	2 500	2 500	23	.9%		-	227	9.1%	250	10.0%			(100.0
Corporate Services	2 300	2 300	2 302	100.1%	19	.8%	2	.1%	2 324	101.0%			(100.0
Community and Public Safety			13	-	3	-		-	16	-	428	80.6%	(100.0
Community & Social Services			5	-			-	-	5	-	-	-	
Sport And Recreation			-	-		-	-	-	-	-			
Public Safety			-	-	3	-	-	-	3	-			
Housing	-		-	-		-	-	-	-	-		-	
Health	-	-	9	-	-	-	-	-	9	-	428	79.4%	
Economic and Environmental Services	46 200	46 200	2 547	5.5%	8 544	18.5%	1 552	3.4%	12 643	27.4%	4 027	92.2%	
Planning and Development	46 200	46 200	2 547	5.5%	8 544	18.5%	1 552	3.4%	12 643	27.4%	4 027	92.2%	(61.5
Road Transport			-	-		-	-	-	-	-	-		
Environmental Protection		-	-	-		-	-	-	-	-	-	-	
Trading Services	-		-	-	-	-		-		-	-	-	
Electricity	-		-	-	-	-	-	-	-	-	-	-	
Water	-	-	-	-	-	-	-	-	-	-	-	-	1 .
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	1 .
Waste Management	-	-	-	-	-	-	-	-	-		-	-	1 .
Other	-		-	-	-	-		-		-	-	-	-

					201	3/14					201	2/13	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buugei	
Cash Flow from Operating Activities													
Receipts	230 211	230 211	78 591	34.1%	65 384	28.4%	47 597	20.7%	191 572	83.2%	45 648	133.1%	4.3%
Ratepayers and other	1 800	1 800	520	28.9%	2 078	115.4%	(27)	(1.5%)	2 571	142.9%	721	547.6%	(103.7%)
Government - operating	190 617	190 617	77 428	40.6%	62 742	32.9%	47 057	24.7%	187 227	98.2%	44 684	132.8%	5.3%
Government - capital	36 210	36 210		-		-	-	-	-		-	-	-
Interest	1 584	1 584	643	40.6%	564	35.6%	567	35.8%	1 774	112.0%	243	113.7%	133.3%
Dividends	-	-		-	-	-	-	-	-	-	-	-	-
Payments	(183 059)	(183 059)	(28 287)	15.5%	(49 961)	27.3%	(29 866)	16.3%	(108 114)	59.1%	(45 035)	110.4%	
Suppliers and employees	(131 847)	(131 847)	(28 287)	21.5%	(34 042)	25.8%	(29 863)	22.6%	(92 191)	69.9%	(29 093)	112.7%	
Finance charges	(22 284)	(22 284)	(1)	-	(15 920)	71.4%	(3)		(15 923)	71.5%	(15 943)	100.0%	(100.0%)
Transfers and grants	(28 928)	(28 928)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 152	47 152	50 303	106.7%	15 423	32.7%	17 732	37.6%	83 458	177.0%	612	175.3%	2 795.6%
Cash Flow from Investing Activities													
Receipts	-					-		-		-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-		-	-	-	-	-	-
Decrease in non-current debtors	-					-	-	-		-	-	-	-
Decrease in other non-current receivables	-	-		-		-	-	-	-		-	-	-
Decrease (increase) in non-current investments	-	-		-	-	-	-	-	-	-	-	-	-
Payments	(41 952)	(41 952)	(4 894)	11.7%	(10 055)	24.0%	(2 915)	6.9%	(17 863)	42.6%	(4 329)	228.8%	(32.7%)
Capital assets	(41 952)	(41 952)	(4 894)	11.7%	(10 055)	24.0%	(2 915)	6.9%	(17 863)	42.6%	(4 329)	228.8%	(32.7%)
Net Cash from/(used) Investing Activities	(41 952)	(41 952)	(4 894)	11.7%	(10 055)	24.0%	(2 915)	6.9%	(17 863)	42.6%	(4 329)	228.8%	(32.7%)
Cash Flow from Financing Activities													
Receipts						-		-		-			-
Short term loans	-	-	-	-	-	-		-	-	-	-	-	-
Borrowing long term/refinancing	-					-	-	-		-	-	-	-
Increase (decrease) in consumer deposits	-	-		-		-	-	-	-		-	-	-
Payments	(9 876)	(9 876)				-		-		-	-	-	-
Repayment of borrowing	(9 876)	(9 876)		-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(9 876)	(9 876)	-	-	-	-		-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 676)	(4 676)	45 410	(971.1%)	5 368	(114.8%)	14 817	(316.9%)	65 595	(1 402.8%)	(3 717)	172.1%	(498.7%)
Cash/cash equivalents at the year begin:	16 785	16 785	5 927	35.3%	51 337	305.9%	56 705	337.8%	5 927	35.3%	81 583	-	(30.5%)
Cash/cash equivalents at the year end:	12 109	12 109	51 337	424.0%	56 705	468.3%	71 522	590.7%	71 522	590.7%	77 867	172.1%	(8.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -I Council
	Amount	- %	Amount	%	Amount	%	Amount	%	Amount	%	Amount	w	Amount
Debtors Age Analysis By Income Source	Tunount	70	7 tinodin	70	Tinount	70	Vanodin	10	Vinoun	,,,	Tunount	10	Tinount
Trade and Other Receivables from Exchange Transactions - Water			-		-	-							
Trade and Other Receivables from Exchange Transactions - Electricity			-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates			-	-	-	-	-		-		-		
Receivables from Exchange Transactions - Waste Water Management	-		-		-	-					-		
Receivables from Exchange Transactions - Waste Management	-		-		-	-					-		
Receivables from Exchange Transactions - Property Rental Debtors			-	-	-	-			-		-		
Interest on Arrear Debtor Accounts	-		-	-	-	-			-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-	-	-	-	-	-	-	-	-	
Other	0	100.0%	-	-	-	-	-	-	0	100.0%	-	-	-
Total By Income Source	0	100.0%	-	-	-	-	-	-	0	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State			-	-	-	-			-		-		
Commercial			-	-	-	-			-		-		
Households	-		-	-	-	-	-		-	-	-	-	
Other	0	100.0%	-	-	-	-			0	100.0%	-	-	
Total By Customer Group	0	100.0%	-	-	-	-		-	0	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-		-	-	-		-	-	-
PAYE deductions	-	-				-	-	-		-
VAT (output less input)	-	-				-	-	-		-
Pensions / Retirement	-	-				-	-	-		-
Loan repayments	-	-		-	-	-		-	-	-
Trade Creditors	1 202	42.0%	656	22.9%	107	3.7%	896	31.3%	2 861	100.05
Auditor-General	-	-				-	-	-		-
Other	-	-	-	-	-	-	-	-	-	
Total	1 202	42.0%	656	22.9%	107	3.7%	896	31.3%	2 861	100.0%

 Municipal Manager
 H Mbatha
 013 759 8525

 Financial Manager
 W Khumalo
 013 759 8512

Source Local Government Database