AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

Faith. Operating Revenue and Experiature			2015/16			201	4/15		
	Budget	First (Quarter	Year	to Date	First (Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16	
Operating Revenue and Expenditure									
Operating Revenue	14 790 000	4 529 784	30.6%	4 529 784	30.6%	4 385 641	34.5%	3.3%	
	2 040 083	4 329 704 639 868		4 J29 704 639 868		1 236 119			
Property rates	2 040 083		31.4%		31.4%		71.8%	(48.2%)	
Property rates - penalties and collection charges	-	1 188 1 009 626	23.2%	1 188 1 009 626	-	148	-	701.6% 20.8%	
Service charges - electricity revenue	4 355 940 1 229 911	220 208	23.2%	220 208	23.2% 17.9%	835 844 247 115	24.0% 22.9%	20.8%	
Service charges - water revenue	434 161	220 208	23.3%	220 208	23.3%	247 115 99 355	22.9%	(10.9%)	
Service charges - sanitation revenue	434 161 382 329	97 023	23.3%	97 023	23.3%	108 844	24.3%	(10.9%	
Service charges - refuse revenue	382 329	28 660	25.4%	28 660	25.4%	4 687	25.9%	511.5%	
Service charges - other Rental of facilities and equipment	95 941 98 148	28 660	29.9%	28 660	29.9%	4 687	23.2%	20.6%	
Interest earned - external investments	98 148 83 603	23 733 32 441	24.2%	23 733 32 441	24.2%	19 683	19.3%	20.67	
Interest earned - external investments Interest earned - outstanding debtors	299 648	79 558	26.6%	32 441 79 558	26.6%	67 724	30.5%	90.07	
Dividends received	299 048	17 008	20.0%	/7 008	20.0%	07 724	30.376	17.07	
Fines	92 637	12 284	13.3%	12 284	13.3%	8 407	22.3%	46.1%	
Licences and permits	41 993	10 232	24.4%	10 232	24.4%	9 053	25.4%	13.0%	
Agency services	337 068	94 430	28.0%	94 430	28.0%	78 001	26.9%	21.1%	
Transfers recognised - operational	4 894 905	2 087 958	42.7%	2 087 958	42.7%	1 600 476	36.3%	30.5%	
Other own revenue	334 013	83 838	25.1%	83 838	25.1%	46 698	17.6%	79.5%	
Gains on disposal of PPE	69 442	7 596	10.9%	7 596	10.9%	6 937	6.2%	9.5%	
Operating Expenditure	15 439 947	2 854 160	18.5%	2 854 160	18.5%	2 480 131	17.5%	15.1%	
Employee related costs	4 050 608	968 936	23.9%	968 936	23.9%	852 722	23.4%	13.69	
Remuneration of councillors	307 174	71 084	23.1%	71 084	23.1%	63 950	21.6%	11.29	
Debt impairment	1 163 239	23 573	2.0%	23 573	2.0%	57 393	6.3%	(58.9%	
Depreciation and asset impairment	1 662 051	103 905	6.3%	103 905	6.3%	115 304	5.8%	(9.9%	
Finance charges	243 127	21 910	9.0%	21 910	9.0%	11 267	7.6%	94.59	
Bulk purchases	3 906 104	969 975	24.8%	969 975	24.8%	654 774	20.0%	48.19	
Other Materials	365 904	56 900	15.6%	56 900	15.6%	55 787	17.2%	2.09	
Contracted services	852 765	151 815	17.8%	151 815	17.8%	139 690	20.8%	8.79	
Transfers and grants	879 716	102 000	11.6%	102 000	11.6%	147 931	17.3%	(31.0%	
Other expenditure	2 009 253	384 062	19.1%	384 062	19.1%	381 313	18.9%	.79	
Loss on disposal of PPE	5	-	-	-	-	-	-	-	
Surplus/(Deficit)	(649 946)	1 675 624		1 675 624		1 905 510			
Transfers recognised - capital	2 197 159	306 939	14.0%	306 939	14.0%	385 964	19.7%	(20.5%	
Contributions recognised - capital	-	-	-		-		-		
Contributed assets	24 730				-	(24 559)	101.2%	(100.0%	
Surplus/(Deficit) after capital transfers and contributions	1 571 944	1 982 563		1 982 563		2 266 914			
Taxation	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	1 571 944	1 982 563		1 982 563		2 266 914			
Attributable to minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 571 944	1 982 563		1 982 563		2 266 914			
Share of surplus/ (deficit) of associate		-	-	-	-	-	-		
Surplus/(Deficit) for the year	1 571 944	1 982 563		1 982 563		2 266 914			

			2015/16			201	4/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2014/15 to Q1 of 2015/16
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	3 054 631	419 338	13.7%	419 338	13.7%	339 153	12.7%	23.6%
National Government	2 347 805	325 608	13.9%	325 608	13.9%	284 887	13.9%	14.3%
Provincial Government	30 000	26 911	89.7%	26 911	89.7%	13 680	34.7%	96.7%
District Municipality	46 750	341	.7%	341	.7%		-	(100.0%)
Other transfers and grants	90 757	-	-		-	5 192	7.6%	(100.0%)
Transfers recognised - capital	2 515 312	352 860	14.0%	352 860	14.0%	303 760	13.7%	16.2%
Borrowing	140 756	36 924	26.2%	36 924	26.2%	12 555	10.6%	194.1%
Internally generated funds	366 671	22 075	6.0%	22 075	6.0%	22 838	7.6%	(3.3%)
Public contributions and donations	31 892	7 480	23.5%	7 480	23.5%		-	(100.0%)
Capital Expenditure Standard Classification	3 054 631	419 338	13.7%	419 338	13.7%	339 153	12.7%	23.6%
Governance and Administration	225 204	26 844	11.9%	26 844	11.9%	12 200	11.0%	120.0%
Executive & Council	95 198	1 973	2.1%	1 973	2.1%	3 003	6.4%	(34.3%)
Budget & Treasury Office	83 555	1 785	2.1%	1 785	2.1%	2 537	11.1%	(29.7%)
Corporate Services	46 452	23 086	49.7%	23 086	49.7%	6 660	16.2%	246.7%
Community and Public Safety	138 812	15 986	11.5%	15 986	11.5%	20 463	12.6%	(21.9%)
Community & Social Services	35 451	5 786	16.3%	5 786	16.3%	6 822	9.6%	(15.2%)
Sport And Recreation	36 886	2 098	5.7%	2 098	5.7%	8 423	21.1%	(75.1%)
Public Safety	29 408	5 649	19.2%	5 649	19.2%	5 218	11.0%	8.3%
Housing	35 633	2 453	6.9%	2 453	6.9%		-	(100.0%)
Health	1 435	-	-	-	-	-	-	-
Economic and Environmental Services	668 110	137 328	20.6%	137 328	20.6%	145 145	14.5%	
Planning and Development	244 270	56 802	23.3%	56 802	23.3%	18 816	6.5%	
Road Transport	423 240	80 525	19.0%	80 525	19.0%	126 329	17.7%	(36.3%)
Environmental Protection	600	-	-	-		-	-	
Trading Services	1 995 504	226 772	11.4%	226 772	11.4%	159 117	11.5%	42.5%
Electricity	290 194	34 847	12.0%	34 847	12.0%	16 456	7.3%	111.8%
Water	1 295 484	131 080	10.1%	131 080	10.1%	90 750	11.1%	44.4%
Waste Water Management	365 830	54 847	15.0%	54 847	15.0%	49 313	16.8%	11.2%
Waste Management	43 996	5 997	13.6%	5 997	13.6%	2 597	5.4%	
Other	27 000	12 408	46.0%	12 408	46.0%	2 229	19.7%	456.7%

			2015/16			201	14/15	
	Budget	First C	Quarter	Year 1	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	16 057 017	5 133 300	32.0%	5 133 300	32.0%	6 170 174	46.0%	(16.8%)
Property rates, penalties and collection charges	1 632 404	646 307	39.6%	646 307	39.6%	853 233	43.3%	(24.3%)
Service charges	6 018 710	1 016 325	16.9%	1 016 325	16.9%	2 205 282	52.4%	(53.9%)
Other revenue	923 436	582 370	63.1%	582 370	63.1%	437 514	76.4%	33.1%
Government - operating	4 800 569	2 051 568	42.7%	2 051 568	42.7%	1 978 897	45.8%	3.7%
Government - capital	2 481 655	760 209	30.6%	760 209	30.6%	602 254	28.6%	26.2%
Interest	200 064	76 504	38.2%	76 504	38.2%	92 995	42.8%	(17.7%)
Dividends	178	17	9.5%	17	9.5%	-	-	(100.0%)
Payments	(12 703 293)	(4 213 370)	33.2%	(4 213 370)	33.2%	(5 423 111)	49.4%	(22.3%)
Suppliers and employees	(11 571 835)	(4 130 625)	35.7%	(4 130 625)	35.7%	(5 328 965)	53.4%	(22.5%)
Finance charges	(266 649)	(13 821)	5.2%	(13 821)	5.2%	(11 864)	8.3%	16.5%
Transfers and grants	(864 809)	(68 924)	8.0%	(68 924)	8.0%	(82 282)	9.7%	(16.2%)
Net Cash from/(used) Operating Activities	3 353 724	919 930	27.4%	919 930	27.4%	747 063	30.7%	23.1%
Cash Flow from Investing Activities								
Receipts	(23 309)	104 621	(448.8%)	104 621	(448.8%)	176 535	(951.3%)	(40.7%)
Proceeds on disposal of PPE	40 742	11 684	28.7%	11 684	28.7%	64 212	66.9%	(81.8%)
Decrease in non-current debtors	(9 188)	-			-	-		-
Decrease in other non-current receivables	5		-			2 323	-	(100.0%)
Decrease (increase) in non-current investments	(54 869)	92 937	(169.4%)	92 937	(169.4%)	110 000	(53.4%)	(15.5%)
Payments	(2 895 415)	(462 100)	16.0%	(462 100)	16.0%	(467 646)	18.8%	(1.2%)
Capital assets	(2 895 415)	(462 100)	16.0%	(462 100)	16.0%	(467 646)	18.8%	(1.2%)
Net Cash from/(used) Investing Activities	(2 918 724)	(357 479)	12.2%	(357 479)	12.2%	(291 111)	11.6%	22.8%
Cash Flow from Financing Activities								
Receipts	180 925	25 993	14.4%	25 993	14.4%	936	.6%	2 675.5%
Short term loans	-	-			-	-		-
Borrowing long term/refinancing	169 040	18 878	11.2%	18 878	11.2%	-		(100.0%)
Increase (decrease) in consumer deposits	11 885	7 115	59.9%	7 115	59.9%	936	8.3%	659.7%
Payments	(498 467)	(14 487)	2.9%	(14 487)		(5 391)		168.7%
Repayment of borrowing	(498 467)	(14 487)	2.9%	(14 487)	2.9%	(5 391)		168.7%
Net Cash from/(used) Financing Activities	(317 542)	11 505	(3.6%)	11 505	(3.6%)	(4 455)	(4.9%)	(358.3%)
Net Increase/(Decrease) in cash held	117 458	573 957	488.7%	573 957	488.7%	451 497	2 287.6%	27.1%
Cash/cash equivalents at the year begin:	1 029 032	1 221 666	118.7%	1 221 666	118.7%	942 415	98.1%	29.6%
Cash/cash equivalents at the year end:	1 146 490	1 795 623	156.6%	1 795 623	156.6%	1 393 912	142.1%	28.8%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90 D	lays	Over 9	0 Days	Tot	al	Actual Bad Debt Debt		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	91 931	5.8%	62 937	3.9%	50 891	3.2%	1 388 464	87.1%	1 594 224	24.3%	-	-	68 561	4.39
Trade and Other Receivables from Exchange Transactions - Electricity	211 695	23.5%	57 341	6.4%	48 308	5.4%	584 696	64.8%	902 041	13.8%	-	-		
Receivables from Non-exchange Transactions - Property Rates	123 457	8.9%	60 747	4.4%	104 644	7.5%	1 104 419	79.3%	1 393 267	21.3%	-	-	29 585	2.19
Receivables from Exchange Transactions - Waste Water Management	31 554	4.8%	18 147	2.8%	15 597	2.4%	588 143	90.0%	653 441	10.0%	-	-	13 443	2.19
Receivables from Exchange Transactions - Waste Management	29 011	5.0%	14 461	2.5%	15 515	2.6%	526 770	89.9%	585 756	8.9%	-	-	14 326	2.49
Receivables from Exchange Transactions - Property Rental Debtors	489	5.8%	150	1.8%	309	3.7%	7 436	88.7%	8 384	.1%	-	-		
Interest on Arrear Debtor Accounts	22 208	3.2%	18 312	2.6%	18 237	2.6%	633 745	91.5%	692 501	10.6%	-	-	50 008	7.29
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-		-	-	-	-			-	-		-
Other	107 876	15.0%	38 621	5.4%	23 829	3.3%	551 222	76.4%	721 549	11.0%	-	-	23 475	3.39
Total By Income Source	618 220	9.4%	270 717	4.1%	277 329	4.2%	5 384 896	82.2%	6 551 162	100.0%	-	-	199 399	3.0%
Debtors Age Analysis By Customer Group														
Organs of State	53 718	17.1%	23 510	7.5%	38 849	12.4%	198 482	63.1%	314 559	4.8%	-	-	41 846	13.39
Commercial	184 616	24.3%	53 968	7.1%	39 115	5.1%	481 826	63.4%	759 524	11.6%	-	-	11 531	1.59
Households	329 980	7.6%	138 305	3.2%	156 786	3.6%	3 720 958	85.6%	4 346 029	66.3%	-	-	146 022	3.49
Other	49 906	4.4%	54 933	4.9%	42 579	3.8%	983 631	87.0%	1 131 050	17.3%	-	-		
Total By Customer Group	618 220	9.4%	270 717	4.1%	277 329	4.2%	5 384 896	82.2%	6 551 162	100.0%	-	-	199 399	3.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 90	0 Days	Over 9	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	312 251	22.3%	157 507	11.3%	43 578	3.1%	884 853	63.3%	1 398 189	47.7%
Bulk Water	23 525	3.5%	(56 646)	(8.4%)	(626)	(.1%)	704 205	105.0%	670 458	22.9%
PAYE deductions	21 822	100.0%	-	-	-	-		-	21 822	.7%
VAT (output less input)	336	100.0%	-	-	-	-		-	336	
Pensions / Retirement	29 384	100.0%	-	-	-	-		-	29 384	1.0%
Loan repayments	3 227	60.2%	-	-	-	-	2 134	39.8%	5 361	.2%
Trade Creditors	154 057	31.4%	43 083	8.8%	38 349	7.8%	254 810	52.0%	490 299	16.7%
Auditor-General	2 517	25.0%	(817)	(8.1%)	3	-	8 377	83.1%	10 079	.3%
Other	86 372	28.5%	58 506	19.3%	34 358	11.3%	123 545	40.8%	302 781	10.3%
Total	633 492	21.6%	201 633	6.9%	115 661	3.9%	1 977 923	67.5%	2 928 710	100.0%

Contact Details Municipal Manager Financial Manager

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure			2015/16			201	4/15	
	Budget	First	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Operating Revenue and Expenditure								
	402 662	117 321	29.1%	117 321	29.1%	113 980	29.4%	2.9%
Operating Revenue	402 002	11/ 321	29.170	11/ 321	29.1%	113 400	29.470	2.970
Property rates	-		-	-	-	-	-	-
Property rates - penalties and collection charges	-		-	-	-	-	-	-
Service charges - electricity revenue Service charges - water revenue		-	-	-	-	-	-	-
Service charges - water revenue Service charges - sanitation revenue		-	-			-	-	-
Service charges - samaion revenue	-		-	-	-		-	-
Service charges - refuse revenue	2 050	263	12.8%	263	12.8%	-		(100.0%)
Rental of facilities and equipment	2 030	203	12.070	203	12.070			(100.070)
Interest earned - external investments	2 750	771	28.1%	771	28.1%	522	15.3%	47.8%
Interest earned - outstanding debtors	2 /50		20.170		20.170	- 522	10.370	
Dividends received								
Fines			-					-
Licences and permits								-
Agency services			-		-		-	-
Transfers recognised - operational	397 370	115 947	29.2%	115 947	29.2%	112 351	29.4%	3.29
Other own revenue	492	339	68.9%	339	68.9%	1 108	205.8%	(69.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	439 181	47 698	10.9%	47 698	10.9%	53 101	13.3%	(10.2%)
Employee related costs	111 184	22 906	20.6%	22 906	20.6%	23 653	22.0%	(3.2%)
Remuneration of councillors	14 039	22 700	19.6%	22 700	19.6%	2 446	19.7%	12.3%
Debt impairment	11057	2710	17.070	2710	17.070	2 110		12.57
Depreciation and asset impairment	18 480	4 448	24.1%	4 448	24.1%	4 448	23.7%	-
Finance charges	1 500	(52)	(3.5%)	(52)	(3.5%)	(151)	(4.2%)	(65.7%
Bulk purchases			()		()			-
Other Materials			-		-			-
Contracted services	1 950	903	46.3%	903	46.3%	112	5.9%	705.6%
Transfers and grants	249 622	7 638	3.1%	7 638	3.1%	15 670	7.0%	(51.3%
Other expenditure	42 406	9 107	21.5%	9 107	21.5%	6 923	21.1%	31.59
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 519)	69 623		69 623		60 880		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-				-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(36 519)	69 623		69 623		60 880		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(36 519)	69 623		69 623		60 880		
Attributable to minorities					-		-	
Surplus/(Deficit) attributable to municipality	(36 519)	69 623		69 623		60 880		
Share of surplus/ (deficit) of associate		-	-		-			-
Surplus/(Deficit) for the year	(36 519)	69 623		69 623		60 880		
Surplus/(Denoid) for the year	(30 313)	07 023		07 023		00 000		

			2015/16			201	14/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Capital Revenue and Expenditure								
Source of Finance	21 500	523	2.4%	523	2.4%	1 066	8.9%	(50.9%)
National Government	21000		2.170		2.170		0.770	(00.770)
Provincial Government		-						
District Municipality								
Other transfers and grants								
Transfers recognised - capital								
Borrowing	7 500	-						
Internally generated funds	14 000	523	3.7%	523	3.7%	1 066	8.9%	(50.9%)
Public contributions and donations	-	-	-	-	-		-	-
Capital Expenditure Standard Classification	21 500	523	2.4%	523	2.4%	1 066	8.9%	(50.9%)
Governance and Administration	21 500	523	2.4%	523	2.4%	1 066	8.9%	(50.9%)
Executive & Council	21 500	523	2.4%	523	2.4%	1 066	8.9%	
Budget & Treasury Office					-			
Corporate Services		-	-	-			-	-
Community and Public Safety		-		-	-		-	-
Community & Social Services		-	-		-	-		-
Sport And Recreation		-	-		-	-		-
Public Safety		-	-		-	-	-	-
Housing		-				-	-	-
Health	-	-	-		-		-	-
Economic and Environmental Services		-	-	-	-		-	-
Planning and Development		-			-	-	-	
Road Transport	-	-	-		-	-	-	-
Environmental Protection	-	-	-		-	-	-	-
Trading Services Electricity				-	-	-		-
Water		-		-	-			
Water Management		-				-		
Waste Management		-				-		
Other		-			-			
Ould	-							

			2015/16			201	4/15	
	Budget	First 0	Duarter	Year	to Date	First (Quarter	t
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	402 662	117 321	29.1%	117 321	29.1%	116 310	30.0%	.9%
Property rates, penalties and collection charges Service charges	- 2 050	- 263	- 12.8%	- 263	- 12.8%			- (100.0%)
Other revenue Government - operating Government - capital Interest	492 397 370 - 2 750	339 115 947 - 771	68.9% 29.2% - 28.1%	339 115 947 771	68.9% 29.2% - 28.1%	3 448 112 341 - 522	640.7% 29.4% - 15.3%	(90.2%) 3.2% - 47.8%
Dividends	2 / 30		- 20.170		20.1/0	522	15.376	47.070
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(420 701) (169 579) (1 500) (249 622) (18 039)	(23 916) (16 330) 52 (7 638) 93 405	5.7% 9.6% (3.5%) 3.1% (517.8%)	(23 916) (16 330) 52 (7 638) 93 405	9.6% (3.5%)	(82 344) (66 674) - (15 670) 33 966	21.3% 40.9% - 7.1% 19 105.8%	(71.0%) (75.5%) (100.0%) (51.3%) 175.0%
	((211213)		(211214)			
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors		(82 000)	-	(82 000)	-	(16 000)	-	412.5%
Decrease in other non-current receivables Decrease (increase) in non-current investments Payments	(21 500)	(82 000) (523)	2.4%	(82 000) (523)		(16 000) (3)	-	412.5% 14 899.8%
Capital assets Net Cash from/(used) Investing Activities	(21 500) (21 500)	(523) (82 523)	2.4% 383.8%	(523)	2.4%	(3)	- 133.4%	14 899.8% 415.7%
Cash Flow from Financing Activities Receipts Shot tem loans Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments Repayment of borrowing Net Cash from/(used) Financing Activities	30 000 - - - - - - - - - - - - - - - - -						-	-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(9 539) 58 409 48 870	10 882 30 718 41 600	(114.1%) 52.6% 85.1%	10 882 30 718 41 600	(114.1%) 52.6% 85.1%	17 963 13 611 31 574	(151.9%) 44.9% 170.8%	(39.4%) 125.7% 31.8%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90	Days	Over 9	0 Days	To	al	Actual Bad Deb Debl		Impairment -E Council	
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	711	7.3%	8 981	92.7%	-	-	-	-	9 692	100.0%	-	-	-	-
Total By Income Source	711	7.3%	8 981	92.7%	-	-	-		9 692	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-		-	-	-		-	-	-	-	-	-
Commercial		-			-				-	-		-	-	-
Households		-			-				-	-		-	-	-
Other	711	7.3%	8 981	92.7%	-	-		-	9 692	100.0%	-		-	-
Total By Customer Group	711	7.3%	8 981	92.7%	-	-	-		9 692	100.0%			-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	al
R thousands	Amount	%								
Creditor Age Analysis										
Bulk Electricity	-	-	-	-		-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-		-
PAYE deductions	-	-	-	-		-				-
VAT (output less input)	-	-	-	-		-				-
Pensions / Retirement	-	-	-	-		-				-
Loan repayments	-	-	-	-		-				-
Trade Creditors	-	-	-	-		-				-
Auditor-General	-	-	-	-		-				-
Other	-	-	36 183	63.3%	-	-	20 937	36.7%	57 120	100.0%
Total	-	-	36 183	63.3%	-	-	20 937	36.7%	57 120	100.0%

C A Habile	017 801 7008
A Y Singh	017 801 7013

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experioriture			2015/16			201	4/15	
	Budget	First (Duarter	Year	to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Operating Revenue and Expenditure								
	351 437	144 919	41.2%	144 919	41.20/	136 616	20.70/	6.1%
Operating Revenue	351 437	144 919	41.2%	144 919	41.2%	130 010	39.7%	0.1%
Property rates	-		-	-	-	-	-	-
Property rates - penalties and collection charges	-		-	-	-	-	-	-
Service charges - electricity revenue Service charges - water revenue	-	-	-		-	-	-	-
Service charges - water revenue Service charges - sanitation revenue	-	-	-			-	-	-
Service charges - samalion revenue Service charges - refuse revenue	-	-	-	-		-		-
Service charges - reuse revenue Service charges - other	-	-	-			-		-
Rental of facilities and equipment	120	25	20.5%	25	20.5%	20	18.6%	20.6%
Interest earned - external investments	15 757	4 526	20.5%	4 526	28.7%	3 324	19.1%	36.2%
Interest earned - outstanding debtors		4 320		4 520			17.170	
Dividends received								
Fines		25	-	25				(100.0%
Licences and permits			-	-				(100.070
Agency services			-			5 563		(100.0%)
Transfers recognised - operational	334 683	140 209	41.9%	140 209	41.9%	127 468	39.3%	10.0%
Other own revenue	877	135	15.4%	135	15.4%	240	12.7%	(43.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	452 250	52 740	11.7%	52 740	11.7%	53 195	10.9%	(.9%)
Employee related costs	106 986	20 058	18.7%	20 058	18.7%	16 878	14.3%	18.89
Remuneration of councillors	12 915	3 126	24.2%	3 126	24.2%	2 961	17.6%	5.6%
Debt impairment	12 715	5 120	24.270	5 120	24.270	2 701	17.070	5.07
Depreciation and asset impairment	9 711	2 265	23.3%	2 265	23.3%	1 929	20.2%	17.4%
Finance charges	1 989	838	42.2%	838	42.2%	505	11.5%	66.0%
Bulk purchases			-					
Other Materials	-		-	-	-	16	2.0%	(100.0%)
Contracted services	39 222	5 080	13.0%	5 080	13.0%	1 160	7.7%	338.0%
Transfers and grants	236 206	14 855	6.3%	14 855	6.3%	17 988	7.3%	(17.4%
Other expenditure	45 221	6 5 1 8	14.4%	6 518	14.4%	11 757	15.0%	(44.6%
Loss on disposal of PPE	-	-	-			-	-	-
Surplus/(Deficit)	(100 813)	92 179		92 179		83 420		
Transfers recognised - capital	2 010		-	-	-	-	-	-
Contributions recognised - capital	-	-	-			-	-	-
Contributed assets	-	-	-			-	-	-
Surplus/(Deficit) after capital transfers and contributions	(98 803)	92 179		92 179		83 420		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(98 803)	92 179		92 179		83 420		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(98 803)	92 179		92 179		83 420		
Share of surplus/ (deficit) of associate								-
Surplus/(Deficit) for the year	(98 803)	92 179		92 179		83 420		

			2015/16			201	14/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
							-66.06.0000	
Capital Revenue and Expenditure								
Source of Finance	58 187	2 428	4.2%	2 428	4.2%	2 873	8.5%	(15.5%)
National Government	-	-	-	-	-		-	-
Provincial Government	-	-	-	-	-		-	-
District Municipality	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-		-
Transfers recognised - capital	-	-	-	-	-		-	-
Borrowing	-	-	-	-	-		-	-
Internally generated funds	58 187	2 428	4.2%	2 428	4.2%	2 873	8.5%	(15.5%)
Public contributions and donations			-	-	-		-	-
Capital Expenditure Standard Classification	58 187	2 428	4.2%	2 428	4.2%	2 873	8.5%	(15.5%)
Governance and Administration	58 187	245	.4%	245	.4%	317	5.2%	(22.6%)
Executive & Council	-	98	-	98		212	13.8%	(53.7%)
Budget & Treasury Office	58 187	-	-		-	48	15.4%	(100.0%)
Corporate Services		147	-	147		57	1.4%	159.5%
Community and Public Safety	-	2 183		2 183	-	2 536	9.1%	(13.9%)
Community & Social Services	-	-	-	-	-	-		
Sport And Recreation	-	-	-	-	-	-		-
Public Safety	-	2 183	-	2 183	-	2 536	9.4%	(13.9%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-		-	-
Economic and Environmental Services	-	-	-	-	-	21	99.5%	(100.0%)
Planning and Development	-	-	-	-	-	21	99.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-		-	-
Electricity	-		-	-	-	-	-	-
Water	-		-	-	-	-	-	-
Waste Water Management	-		-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other		-	-	-	-			-

			2015/16			201	14/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	I
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	353 447	151 543	42.9%	151 543	42.9%	136 616	39.7%	10.9%
Property rates, penalties and collection charges Service charges			-					
Other revenue	997	6 808	682.5%	6 808	682.5%	841	42.2%	709.0%
Government - operating	334 683	140 209	41.9%	140 209	41.9%	132 450	40.8%	5.9%
Government - capital	2 010	-	-	-	-	-	-	-
Interest	15 757	4 526	28.7%	4 526	28.7%	3 324	19.1%	36.2%
Dividends		-	-	-	-	-	-	-
Payments	(442 538)	(61 816)	14.0%	(61 816)	14.0%	(82 392)		(25.0%)
Suppliers and employees	(204 344)	(46 134)	22.6%	(46 134)	22.6%			(33.1%)
Finance charges	(1 989)	(827)	41.6%	(827)	41.6%	(505)		63.8%
Transfers and grants	(236 206)	(14 855) 89 726	6.3%	(14 855) 89 726	6.3%	(12 940) 54 224	5.3%	14.8% 65.5%
Net Cash from/(used) Operating Activities	(89 09 1)	89 /26	(100.7%)	89 /26	(100.7%)	54 224	(40.1%)	65.5%
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	(58 187)	(2 428)	4.2%	(2 428)	4.2%	(2 873)		(15.5%)
Capital assets	(58 187)	(2 428)	4.2% 4.2%	(2 428)	4.2%	(2 873)		(15.5%)
Net Cash from/(used) Investing Activities	(58 187)	(2 428)	4.2%	(2 428)	4.2%	(2 873)	8.5%	(15.5%)
Cash Flow from Financing Activities								
Receipts	(3 426)	-	-					-
Short term loans		-	-			-	-	-
Borrowing long term/refinancing	(3 426)	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(3 426)	(1 602)	46.7%	(1 602)	46.7%	(1 543)		3.8%
Repayment of borrowing	(3 426)	(1 602)	46.7%	(1 602)	46.7%	(1 543)		3.8%
Net Cash from/(used) Financing Activities	(6 852)	(1 602)	23.4%	(1 602)	23.4%	(1 543)	25.2%	3.8%
Net Increase/(Decrease) in cash held	(154 130)	85 697	(55.6%)	85 697	(55.6%)	49 808	(28.4%)	72.1%
Cash/cash equivalents at the year begin:	401 783	469 037	116.7%	469 037	116.7%	401 782	194.7%	16.7%
Cash/cash equivalents at the year end:	247 653	554 734	224.0%	554 734	224.0%	451 590	1 443.4%	22.8%
,,	247 000							22.070

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 9	0 Days	Over	0 Days	То	tal		ts Written Off to tors	Impairment -E Council	
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	1	100.0%		-				-	1	-	-	-	-	
Interest on Arrear Debtor Accounts	-			-				-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-	-	-	-	-	-	
Other	9 712	100.0%	-			-		-	9 712	100.0%	-	-	-	
Total By Income Source	9 713	100.0%	-	-	-		-		9 713	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	9 701	100.0%	-		-	-		-	9 701	99.9%	-	-		
Commercial	-	-	-			-			-		-	-	-	
Households	-				-	-	-		-		-	-	-	
Other	12	100.0%		-	-	-	-	-	12	.1%	-	-	-	
Total By Customer Group	9 713	100.0%	-	-			-		9 713	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 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	26 201	100.0%	-	-	-	-		-	26 201	76.9%
Auditor-General		-	-	-	-	-		-	-	
Other	7 861	100.0%	-	-	-	-	-	-	7 861	23.1%
Total	34 062	100.0%		-		-	-		34 062	100.0%

 Municipal Manager
 Ms Margaret Skosana
 013 249 2003

 Financial Manager
 Mrs AL Stander
 013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experiditure			2015/16			201	4/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Operating Revenue and Expenditure								
Operating Revenue	228 185	95 554	41.9%	95 554	41.9%	81 805	39.3%	16.8%
	220 103	90 004	41.970	90 004	41.970	01 000	39.3%	10.070
Property rates			-		-	-	-	
Property rates - penalties and collection charges	-		-		-	-	-	-
Service charges - electricity revenue Service charges - water revenue		-	-	-	-	-	-	-
Service charges - water revenue Service charges - sanitation revenue		-	-				-	
Service charges - samaion revenue			-		-		-	
Service charges - reuse revenue Service charges - other		-	-	-	-	-	-	-
Rental of facilities and equipment	366	5	1.4%	5	1.4%	-		(100.0%
Interest earned - external investments	3 200	1 540	48.1%	1 540	48.1%	1 102	39.4%	39.7%
Interest earned - outstanding debtors	5 200	1 340	40.170	1 340	40.170	1 102	37.470	34.17
Dividends received	130	-		-		-		-
Fines	100							
Licences and permits			-					
Agency services			-					
Transfers recognised - operational	221 789	93 804	42.3%	93 804	42.3%	80 539	39.8%	16.5%
Other own revenue	2 700	205	7.6%	205	7.6%	163	5.4%	25.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	215 235	35 121	16.3%	35 121	16.3%	32 611	16.1%	7.7%
Employee related costs	94 863	20 876	22.0%	20 876	22.0%	17 895	20.2%	16.7%
Remuneration of councillors	14 599	3 476	23.8%	3 476	23.8%	3 203	23.5%	8.5%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 500		-		-		-	-
Finance charges	22 312	0	-	0	-	1	-	(98.8%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials		-	-	-	-		-	-
Contracted services	3 354		-		-	-	-	-
Transfers and grants			-		-	-	-	-
Other expenditure	67 607	10 769	15.9%	10 769	15.9%	11 512	18.9%	(6.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 950	60 432		60 432		49 194		
Transfers recognised - capital	30 393	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 343	60 432		60 432		49 194		
Taxation	-		-		-	-	-	
Surplus/(Deficit) after taxation	43 343	60 432		60 432		49 194		
Attributable to minorities	-	-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 343	60 432		60 432		49 194		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 343	60 432		60 432		49 194		

			2015/16			201	4/15	
	Budget	First C	Quarter	Year	o Date	First (Quarter	T
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Capital Revenue and Expenditure								
Source of Finance	56 197	1 975	3.5%	1 975	3.5%	4 468	6.1%	(55.8%)
National Government	30 393	246	.8%	246	.8%	128	.2%	92.7%
Provincial Government	50 575	240	.070	240	.070	120	.270	72.170
District Municipality								
Other transfers and grants								
Transfers recognised - capital	30 393	246	.8%	246	.8%	128	.2%	92.7%
Borrowing			-		-		-	-
Internally generated funds	25 804	1 729	6.7%	1 729	6.7%	4 340	20.7%	(60.2%)
Public contributions and donations		-			-		-	
Capital Expenditure Standard Classification	56 197	1 975	3.5%	1 975	3.5%	4 468	6.1%	(55.8%)
Governance and Administration	9 801	1 729	17.6%	1 729	17.6%	1 328	13.2%	30.2%
Executive & Council	378	476	125.9%	476	125.9%	128	3.1%	272.4%
Budget & Treasury Office	7 495	926	12.3%	926	12.3%	1 200	27.3%	(22.9%)
Corporate Services	1 928	327	17.0%	327	17.0%	-		(100.0%)
Community and Public Safety	1 460	-			-		-	-
Community & Social Services	10	-			-	-	-	-
Sport And Recreation	-	-	-		-		-	-
Public Safety	15	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-
Health	1 435	-		-		-	-	
Economic and Environmental Services	44 936	246	.5%	246	.5%	3 140	5.0%	(92.2%)
Planning and Development	44 936	246	.5%	246	.5%	3 140	5.0%	(92.2%)
Road Transport	-	-	-		-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services		-	-	-	-		-	-
Electricity	-	-	-	-	-	-	-	-
Water Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other				-	-		-	-

			2015/16			201	4/15	
	Budget	First 0	Juarter	Year 1	to Date	First (Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	258 578	97 447	37.7%	97 447	37.7%	81 805	31.3%	19.1%
Property rates, penalties and collection charges Service charges	-	-		-				
Other revenue	3 066	210	6.8%	210	6.8%	163	5.0%	28.3%
Government - operating	221 789	93 804	42.3%	93 804	42.3%	80 539	39.8%	16.5%
Government - capital	30 393	1 893	6.2%	1 893	6.2%	-	-	(100.0%)
Interest	3 200	1 540	48.1%	1 540	48.1%	1 102	39.4%	39.7%
Dividends	130	-	-	-	-	-	-	-
Payments	(197 987)	(35 121)	17.7%	(35 121)	17.7%	(32 612)		7.7%
Suppliers and employees	(165 926)	(35 121)	21.2%	(35 121)	21.2%	(32 610)	18.8%	7.7%
Finance charges	(32 061)	(0)	-	(0)	-	(1)	-	(98.8%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 591	62 325	102.9%	62 325	102.9%	49 193	75.4%	26.7%
Cash Flow from Investing Activities								
Receipts		-		-	-		-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-				-	-	-
Decrease (increase) in non-current investments		-	-		-	-	-	
Payments	(56 197)	(1 975)	3.5%	(1 975)	3.5%	(4 468)	8.4%	(55.8%)
Capital assets	(56 197)	(1 975)	3.5%	(1 975)	3.5%	(4 468)	8.4%	(55.8%)
Net Cash from/(used) Investing Activities	(56 197)	(1 975)	3.5%	(1 975)	3.5%	(4 468)	8.4%	(55.8%)
Cash Flow from Financing Activities								
Receipts	-	-		-			-	-
Short term loans	-	-	-			-	-	-
Borrowing long term/refinancing	-	-	-			-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(9 750)	-	-	-	-	-	-	-
Repayment of borrowing	(9 750)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(9 750)	-	-	-	-		-	-
Net Increase/(Decrease) in cash held	(5 356)	60 350	(1 126.7%)	60 350	(1 126.7%)	44 725	1 927.3%	34.9%
Cash/cash equivalents at the year begin:	23 354	23 354	100.0%	23 354	100.0%	28 608	1 326.3%	(18.4%)
Cash/cash equivalents at the year end:	17 998	83 704	465.1%	83 704	465.1%	73 333	1 637.8%	14.1%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over	90 Days	То	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														í.
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-		-	-	-	-		-	-	-	1
Trade and Other Receivables from Exchange Transactions - Electricity	-			-	-	-	-	-	-		-	-		I.
Receivables from Non-exchange Transactions - Property Rates	-			-	-	-	-	-	-		-	-		I.
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-		-	-	-	-		-	-	-	1
Receivables from Exchange Transactions - Waste Management	-			-	-	-	-	-	-		-	-		I.
Receivables from Exchange Transactions - Property Rental Debtors	-			-	-	-	-	-	-		-	-		I.
Interest on Arrear Debtor Accounts				-	-	-	-	-	-	-	-	-		1
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure				-	-	-	-	-	-	-	-	-		1
Other	(7)	100.0%		-		-	-	-	(7)	100.0%	-	-		I.
Total By Income Source	(7)	100.0%	-	-	-	-	-	-	(7)	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State						-	-				-			I.
Commercial	-	-	-	-		-	-	-	-		-	-	-	1
Households	-			-	-	-	-	-	-		-	-		I.
Other	(7)	100.0%		-	-	-	-	-	(7)	100.0%	-	-		1
Total By Customer Group	(7)	100.0%		-	-	-	-	-	(7)	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 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	(63)	100.0%		-		-		-	(63)	100.0%
Auditor-General	-	-		-		-		-	-	-
Other	-	-	-	-	-	-	-	-	-	
Total	(63)	100.0%	-	-	-	-	-	-	(63)	100.0%

H Mbatha	013 759 8525
W Khumalo	013 759 8512

MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

			2015/16			201	4/15	
	Budget	First (Quarter	Year 1	to Date	First	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 t Q1 of 2015/16
Operating Revenue and Expenditure								
	336 128	93 144	27.7%	93 144	27.7%	89 802	30.3%	3.7%
Operating Revenue								
Property rates	39 348	(2 754)	(7.0%)	(2 754)	(7.0%)	6 611	19.4%	(141.7%
Property rates - penalties and collection charges			-	-	-		-	-
Service charges - electricity revenue	24 898	794	3.2%	794	3.2%	2 763	11.8%	(71.3%
Service charges - water revenue	6 621	1 257	19.0%	1 257	19.0%	1 907	30.6%	(34.1%
Service charges - sanitation revenue	6 524 5 247	552	8.5%	552	8.5%	967	16.3%	(43.0%
Service charges - refuse revenue	5 247	514	9.8%	514	9.8%	433	9.1%	18.6%
Service charges - other	835	3 157	- 18.8%	3 157	- 18.8%	207 73	- 15.0%	(98.8%
Rental of facilities and equipment	2 346	157	18.876	157	18.8%	/3	15.0%	113.5%
Interest earned - external investments	2 346	1874	- 10.0%	1874	- 10.0%	1 608	- 9.1%	- 16.6%
Interest earned - outstanding debtors Dividends received	18/51	18/4	10.0%	18/4	10.0%	1 008	9.176	10.07
Fines	300	49	16.3%	49	16.3%	- 60	29.1%	(17.8%
Licences and permits	300	132	10.376	132	10.376	199	27.170	(33.5%
Agency services	2 457	152		132		177		(55.576
Transfers recognised - operational	227 968	91 279	40.0%	91 279	40.0%	74 739	37.4%	22.1%
Other own revenue	834	(723)	(86.7%)	(723)	(86.7%)	227	20.9%	(419.3%)
Gains on disposal of PPE	-	11	-	11	-	7	-	43.19
Operating Expenditure	382 939	58 537	15.3%	58 537	15.3%	36 570	9.6%	60.1%
Employee related costs	110 898	33 367	30.1%	33 367	30.1%	18 265	17.9%	82.7%
Remuneration of councillors	17 043	3 587	21.0%	3 587	21.0%	2 234	14.4%	60.6%
Debt impairment	30 070					-		-
Depreciation and asset impairment	66 975		-	-	-	-	-	-
Finance charges	977	6	.6%	6	.6%	-	-	(100.0%
Bulk purchases	44 782	7 639	17.1%	7 639	17.1%	2 264	5.6%	237.4%
Other Materials	13 400	654	4.9%	654	4.9%	1 298	9.7%	(49.6%
Contracted services	30 470	8 200	26.9%	8 200	26.9%	6 294	26.1%	30.3%
Transfers and grants		8		8		59		(87.3%
Other expenditure	68 324	5 076	7.4%	5 076	7.4%	6 157	9.0%	(17.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 811)	34 608		34 608		53 232		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46 811)	34 608		34 608		53 232		
Taxation							-	-
Surplus/(Deficit) after taxation	(46 811)	34 608		34 608		53 232		
Attributable to minorities	(-		-	
Surplus/(Deficit) attributable to municipality	(46 811)	34 608		34 608		53 232		
	(40 011)	34 000		34 000		33 232		
Share of surplus/ (deficit) of associate	(4(044)	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(46 811)	34 608		34 608		53 232		

			2015/16			201	14/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2014/15 to
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2015/16
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	109 886	24 169	22.0%	24 169	22.0%	36 549	35.6%	(33.9%)
National Government	109 886	24 169	22.0%	24 169	22.0%	36 549	35.6%	(33.9%)
Provincial Government		-					-	-
District Municipality	-				-		-	
Other transfers and grants	-	-	-		-		-	-
Transfers recognised - capital	109 886	24 169	22.0%	24 169	22.0%	36 549	35.6%	(33.9%)
Borrowing				-	-		-	-
Internally generated funds	-	-	-	-	-		-	-
Public contributions and donations	-			-	-		-	-
Capital Expenditure Standard Classification	109 886	24 169	22.0%	24 169	22.0%	36 549	35.6%	(33.9%)
Governance and Administration	-	-	-				-	-
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-			-	-	-	-	-
Corporate Services	-	-	-		-	-		-
Community and Public Safety	-	-	-	-	-	4 656	25.4%	(100.0%)
Community & Social Services	-	-	-		-	2 935	32.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	1 720	34.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-		-		-	-
Economic and Environmental Services		-		-	-	10 012	69.0%	(100.0%)
Planning and Development Road Transport	-		-		-	10 012	- 69.0%	(100.0%)
Environmental Protection	-			-	-	10 012	09.0%	(100.0%)
Trading Services	109 886	11 835	10.8%	11 835	10.8%	19 667	28.1%	(39.8%)
Electricity	5 000	5 634	10.8%	5 634	10.8%	4 007	28.1%	
Water	70 000	2 084	3.0%	2 084	3.0%	15 660	35.2%	
Water Water Management	34 886	4 117	11.8%	4 117	11.8%	15 000	33.270	(100.0%)
Waste Management	34 000	4117	11.070	410	11.070			(100.070)
Other		12 334		12 334		2 214		457.0%
outo		12 334		12 334	-	2214	-	437.070

			2015/16			201	14/15	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	398 340	149 392	37.5%	149 392	37.5%	136 974	36.9%	9.1%
Property rates, penalties and collection charges Service charges	25 576 28 138	4 246 4 317	16.6% 15.3%	4 246 4 317	16.6% 15.3%	8 547 4 787	13.1%	(50.3%) (9.8%)
Other revenue Government - operating Government - capital Interest Dividends	4 426 227 968 109 886 2 346	2 104 91 337 41 558 5 830	47.5% 40.1% 37.8% 248.6%	2 104 91 337 41 558 5 830	47.5% 40.1% 37.8% 248.6%	771 76 401 43 280 3 188	- 38.3% 42.1% 98.8%	(4.0%)
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(285 893) (284 917) (977) - 112 447	(101 147) (101 147) - - - - - - - - - - - - - - - - - - -	35.4% 35.5% - - - 42.9%	(101 147) (101 147) - - - - - - - - - - - - - - - - - - -	35.4% 35.5% - - 42.9%	(83 176) (83 121) (0) (54) 53 798	32.1%	21.7% (100.0%) (100.0%)
		10 2 10	12.770	10 2 10	12.770	00110	00.07	(10.070)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease (inter non-current investments Payments Capital assets	- - - (109 886) (109 886)	(19 877) (19 877)	- - - - - - - - - - - - - - - - - - -	(19 877)	- - - - - - - - - - - - - - - - - - -	3 3 (52 806) (52 806)		
Net Cash from/(used) Investing Activities	(109 886)	(19 877)	18.1%	(19 877)		(52 803)		
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/tefinancing 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:	2 560 1 457 4 017	28 368 3 932 32 300	1 108.1% 269.9% 804.1%	28 368 3 932 32 300	1 108.1% 269.9% 804.1%	995 18 634 19 629	(118.8%) 97.4% 107.2%	(78.9%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90 D	ays	Over 9	10 Days	То	tal		ts Written Off to tors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 011	12.3%	360	4.4%	439	5.3%	6 422	78.0%	8 233	1.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 486	7.5%	939	4.8%	510	2.6%	16 752	85.1%	19 687	4.6%	-	-		
Receivables from Non-exchange Transactions - Property Rates	10 263	3.6%	9 800	3.4%	27 920	9.7%	240 926	83.4%	288 909	67.7%	-	-		
Receivables from Exchange Transactions - Waste Water Management	690	1.5%	616	1.3%	607	1.3%	44 739	95.9%	46 653	10.9%	-	-		
Receivables from Exchange Transactions - Waste Management	702	1.5%	626	1.4%	608	1.3%	44 148	95.8%	46 085	10.8%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-	-				-		-		-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-		-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	334	2.0%	318	1.9%	299	1.8%	16 045	94.4%	16 995	4.0%	-	-	-	-
Total By Income Source	14 486	3.4%	12 659	3.0%	30 385	7.1%	369 032	86.5%	426 562	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 714	8.3%	2 491	7.6%	3 445	10.6%	23 946	73.5%	32 596	7.6%	-	-	-	
Commercial	1 181	3.5%	969	2.9%	945	2.8%	30 172	90.7%	33 266	7.8%	-	-		
Households	10 591	2.9%	9 199	2.6%	25 995	7.2%	314 914	87.3%	360 699	84.6%	-	-		
Other	-	-				-				-	-	-	-	-
Total By Customer Group	14 486	3.4%	12 659	3.0%	30 385	7.1%	369 032	86.5%	426 562	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

× ×	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over	90 Days	Τα	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		-	-	-		-		-	-	-

Contact Details			
Municipal Manager	Vusimuzi Mpila	017 843 4065	
Financial Manager	Mpumuzi Nhlabathi	017 843 4028	

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

			2015/16			201	4/15	1
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 t Q1 of 2015/16
Operating Revenue and Expenditure								
Operating Revenue	544 172	173 963	32.0%	173 963	32.0%	141 753	30.1%	22.79
			28.0%					22.17
Property rates	72 525	20 338	28.0%	20 338	28.0%	16 634	25.2%	22.37
Property rates - penalties and collection charges	192 159	51 444	26.8%	51 444	26.8%	48 239	- 28.3%	6.65
Service charges - electricity revenue Service charges - water revenue	53 631	11 867	20.8%	11 867	20.8%	48 239	28.3%	49.75
	20 409	5 235	22.1%	5 235	22.1%	5 386	29.6%	49.7
Service charges - sanitation revenue Service charges - refuse revenue	20 409	5 235 4 579	25.6%	5 235 4 579	25.6%	5 380 4 659	29.8%	(2.87
Service charges - other	13 853	4 577	4.6%	4 374	4.6%	4 034	8.1%	(6.9%
Rental of facilities and equipment	2 392	030 569	4.6%	635 569	4.6%	543	27.7%	(0.97
Interest earned - external investments	2 392	10 167	5 083.6%	10 167	23.8% 5.083.6%	543	15.4%	4.87
Interest earned - outstanding debtors	21 307	5 198	24.4%	5 198	24.4%	5 026	50.3%	17 042.37
Dividends received	21 307	5 190	24.470	5170	24.470	5 020	30.376	3.47
Fines	1 546	2	.1%	2	.1%	76	24.2%	(97.5%
Licences and permits	4 000	625	15.6%	625	15.6%	10	24.270	(100.0%
Agency services	6 000	1 136	18.9%	1 1 36	18.9%			(100.0%
Transfers recognised - operational	121 233	60 084	49.6%	60 084	49.6%	48 558	40.1%	23.75
Other own revenue	16 547	1 751	10.6%	1 751	10.6%	2 763	13.5%	(36.69
Gains on disposal of PPE	500	333	66.7%	333	66.7%	1 210	30.2%	(72.59
Operating Expenditure	652 911	133 213	20.4%	133 213	20.4%	89 033	17.5%	49.69
Employee related costs	154 738	35 436	22.9%	35 436	22.9%	37 303	26.4%	(5.09
Remuneration of councillors	12 394	2 948	23.8%	2 948	23.8%	2 666	22.9%	10.6
Debt impairment	80 002		-	-		-		-
Depreciation and asset impairment	60 344		-		-	-	-	-
Finance charges	10 597		-		-	-	-	-
Bulk purchases	193 004	60 591	31.4%	60 591	31.4%	19 848	12.0%	205.3
Other Materials	34 102	6 629	19.4%	6 629	19.4%	4 283	20.7%	54.8
Contracted services	63 514	17 202	27.1%	17 202	27.1%	11 462	30.9%	50.1
Transfers and grants		-	-	-		-	-	-
Other expenditure	44 216	10 407	23.5%	10 407	23.5%	13 471	28.6%	(22.79
Loss on disposal of PPE	-	-	-	-	-	-	-	
Surplus/(Deficit)	(108 739)	40 750		40 750		52 719		
Transfers recognised - capital	61 066		-			-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-				-			
Surplus/(Deficit) after capital transfers and contributions	(47 673)	40 750		40 750		52 719		
Taxation	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(47 673)	40 750		40 750		52 719		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(47 673)	40 750		40 750		52 719		
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(47 673)	40 750		40 750		52 719		

			2015/16			201	14/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q1 of 2014/15 to Q1 of 2015/16
R thousands			appropriation		% of main appropriation		% of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	89 900	289	.3%	289	.3%	1 225	1.0%	(76.4%)
National Government	61 066	289	.5%	289	.5%	1 225	1.3%	(76.4%)
Provincial Government		-				-		
District Municipality		-				-		-
Other transfers and grants		-		-	-	-	-	-
Transfers recognised - capital	61 066	289	.5%	289	.5%	1 225	1.3%	(76.4%)
Borrowing		-			-	-	-	-
Internally generated funds		-	-	-	-	-	-	-
Public contributions and donations	28 834	-		-	-	-		-
Capital Expenditure Standard Classification	89 900	289	.3%	289	.3%	1 225	1.0%	(76.4%)
Governance and Administration	28 834	-	-	-	-	-	-	-
Executive & Council	28 834	-	-	-	-	-	-	-
Budget & Treasury Office		-		-	-	-	-	-
Corporate Services		-	-		-	-		-
Community and Public Safety		-		-	-	-		-
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-
Housing Health	-	-	-		-	-		-
Economic and Environmental Services		-	-	-	-	-	-	-
Planning and Development						-		-
Road Transport								
Environmental Protection								
Trading Services	61 066	289	.5%	289	.5%	1 225	1.1%	(76.4%)
Electricity	12 638	289	2.3%	289	2.3%	1 225	3.0%	(76.4%)
Water	48 428	-	-	-	-	-	-	-
Waste Water Management		-	-	-		-		-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

			2015/16			201	4/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	I
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	511 624	159 056	31.1%	159 056	31.1%	142 825	29.2%	11.4%
Property rates, penalties and collection charges Service charges	54 393 237 854	16 115 64 190	29.6% 27.0%	16 115 64 190	29.6% 27.0%	16 764 70 435	5.5%	(3.9%) (8.9%)
Other revenue Government - operating Government - capital	30 485 121 233 61 066	3 302 60 084	10.8% 49.6%	3 302 60 084	10.8% 49.6%	1 992 48 558	- 40.1% -	65.8% 23.7%
Interest Dividends	6 592	15 365 0	233.1%	15 365 0	233.1%	5 077	117.2%	202.7% (100.0%)
Payments Suppliers and employees Finance charges Transfers and grants	(507 060) (496 463) (10 597)	(133 213) (132 042) (1 171)	26.3% 26.6% 11.1%	(133 213) (132 042) (1 171)	26.3% 26.6% 11.1%	(89 033) (89 033) -	21.1% 21.1%	49.6% 48.3% (100.0%)
Net Cash from/(used) Operating Activities	4 564	25 844	566.3%	25 844	566.3%	53 792	80.4%	(52.0%)
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (morese) in non-current investments	500 500	-	-	-	-	-	-	-
Payments	(61 066)	(2 284)	3.7%	(2 284)	3.7%	(1 225)	2.2%	86.4%
Capital assets Net Cash from/(used) Investing Activities	(61 066) (60 566)	(2 284) (2 284)	3.7% 3.8%	(2 284) (2 284)	3.7% 3.8%	(1 225)	2.2%	86.4% 86.4%
Cash How from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits							-	-
Payments Repayment of borrowing	(1 789) (1 789)	(743) (743)	41.6% 41.6%	(743) (743)	41.6% 41.6%	-		(100.0%) (100.0%)
Net Cash from/(used) Financing Activities	(1 789)	(743)	41.6%	(743)	41.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	(57 791) (11 135) (68 927)	22 816 983 23 798	(39.5%) (8.8%) (34.5%)	22 816 983 23 798	(39.5%) (8.8%) (34.5%)	5 307	403.6% 21.2% 152.2%	(56.6%) (81.5%) (58.9%)

Part 4: Debtor Age Analysis

	0 - 30 E	Days	31 - 60	Days	61 - 90	Days	Over 9	90 Days	To	tal	Actual Bad Deb Deb		Impairment -I Council	Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 635	13.4%	1 515	2.7%	848	1.5%	46 897	82.4%	56 896	16.3%	-		-	
Trade and Other Receivables from Exchange Transactions - Electricity	16 992	26.8%	1 451	2.3%	1 108	1.7%	43 842	69.2%	63 392	18.2%	-			
Receivables from Non-exchange Transactions - Property Rates	9 710	19.5%	2 442	4.9%	1 257	2.5%	36 296	73.0%	49 705	14.3%	-			
Receivables from Exchange Transactions - Waste Water Management	2 899	7.9%	790	2.2%	618	1.7%	32 392	88.3%	36 699	10.5%	-		-	
Receivables from Exchange Transactions - Waste Management	2 690	7.1%	625	1.6%	512	1.3%	34 284	90.0%	38 111	10.9%	-			
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-		0	100.0%	0	-	-			
Interest on Arrear Debtor Accounts	3 641	4.5%	1 792	2.2%	1 753	2.2%	73 537	91.1%	80 723	23.2%	-			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-		-		-			-	
Other	1 940	8.5%	1 263	5.5%	683	3.0%	19 012	83.0%	22 898	6.6%			-	
Total By Income Source	45 506	13.1%	9 880	2.8%	6 778	1.9%	286 260	82.2%	348 424	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	5 800	30.3%	1 412	7.4%	564	3.0%	11 346	59.3%	19 122	5.5%		-	-	
Commercial	16 620	22.3%	1 921	2.6%	1 420	1.9%	54 721	73.3%	74 681	21.4%	-		-	
Households	21 423	8.9%	6 137	2.5%	4 485	1.9%	209 174	86.7%	241 219	69.2%	-	-		
Other	1 663	12.4%	410	3.1%	310	2.3%	11 019	82.2%	13 403	3.8%	-	-		
Total By Customer Group	45 506	13.1%	9 880	2.8%	6 778	1.9%	286 260	82.2%	348 424	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16 954	15.0%	-		-	-	96 421	85.0%	113 375	30.4%
Bulk Water	-	-	-	-		-	198 205	100.0%	198 205	53.1%
PAYE deductions	1 767	100.0%	-	-		-		-	1 767	.5%
VAT (output less input)	-	-	-	-		-		-		
Pensions / Retirement	2 395	100.0%	-	-		-		-	2 395	.6%
Loan repayments	-	-	-	-		-		-		
Trade Creditors	10 774	31.1%	7 415	21.4%	7 225	20.8%	9 271	26.7%	34 685	9.3%
Auditor-General	-	-	-	-		-		-		
Other	22 658	100.0%				-		-	22 658	6.1%
Total	54 547	14.6%	7 415	2.0%	7 225	1.9%	303 897	81.5%	373 084	100.0%

017 801 3753 017 801 3502

Mr Z.T. Shongwe Ms Vacant

Contact Details Municipal Manager Financial Manager

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

			2015/16			201		
	Budget	First (Quarter	Year 1	to Date	First (Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 t Q1 of 2015/16
Operating Revenue and Expenditure								
	362 118	116 517	32.2%	116 517	32.2%	00 272	25.8%	31.8%
Operating Revenue						88 372		
Property rates	38 936	10 675	27.4%	10 675	27.4%	7 353	24.8%	45.29
Property rates - penalties and collection charges			-	-	-	148	-	(100.0%
Service charges - electricity revenue	99 279	24 917	25.1%	24 917	25.1%	10 637	11.4%	134.29
Service charges - water revenue	14 334	5 123	35.7%	5 123	35.7%	3 610	24.0%	41.99
Service charges - sanitation revenue	7 389	1 817	24.6%	1 817	24.6%	1 712	15.9%	6.29
Service charges - refuse revenue	8 205	2 109	25.7%	2 109	25.7%	1 929	25.4%	9.39
Service charges - other	-		-	-	-	-	-	-
Rental of facilities and equipment	798	127	16.0%	127	16.0%	118	12.0%	8.29
Interest earned - external investments	1 449	178	12.3%	178	12.3%	430	15.4%	(58.6%
Interest earned - outstanding debtors	7 783	956	12.3%	956	12.3%	725	8.1%	31.99
Dividends received	· ·	-	-	-		-	-	-
Fines	1 143	115	10.1%	115	10.1%	88	6.7%	31.29
Licences and permits	40	21	51.8%	21	51.8%	-	-	(100.0%
Agency services	6 795	1 859	27.4%	1 859	27.4%	-		(100.0%
Transfers recognised - operational	161 926	63 255	39.1%	63 255	39.1%	54 101	40.8%	16.99
Other own revenue	14 042	5 364	38.2%	5 364	38.2%	7 520	27.1%	(28.7%
Gains on disposal of PPE	-	-	-			-	-	-
Operating Expenditure	423 174	83 451	19.7%	83 451	19.7%	63 455	15.3%	31.5%
Employee related costs	113 732	30 200	26.6%	30 200	26.6%	26 405	26.5%	14.49
Remuneration of councillors	11 198	3 316	29.6%	3 316	29.6%	3 085	31.2%	7.59
Debt impairment	28 699		-		-		-	
Depreciation and asset impairment	73 058		-	-	-		-	-
Finance charges	446		-	-	-		-	-
Bulk purchases	93 915	25 755	27.4%	25 755	27.4%	13 535	16.7%	90.39
Other Materials	12 889	3 940	30.6%	3 940	30.6%	2 615	9.9%	50.69
Contracted services	28 161	4 954	17.6%	4 954	17.6%	5 250	20.4%	(5.6%
Transfers and grants	12 835	2 870	22.4%	2 870	22.4%	1 254	9.7%	128.99
Other expenditure	48 241	12 416	25.7%	12 416	25.7%	11 311	16.2%	9.89
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 056)	33 066		33 066		24 917		
Transfers recognised - capital	81 885	-	-	-		-	-	-
Contributions recognised - capital			-		-		-	
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 829	33 066		33 066		24 917		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	20 829	33 066		33 066		24 917		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 829	33 066		33 066		24 917		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 829	33 066		33 066		24 917		

			2015/16			201	14/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Capital Revenue and Expenditure								
Source of Finance	00.000	27 798	00.00/	27 798	29.9%	15 242	41 501	00.40/
	92 932		29.9%				16.5%	82.4%
National Government	81 885	27 479	33.6%	27 479	33.6%	13 334	17.1%	106.1%
Provincial Government		-	-	-		-		-
District Municipality		-	-		-			-
Other transfers and grants	-		-		-	-	-	-
Transfers recognised - capital Borrowing	81 885	27 479	33.6%	27 479	33.6%	13 334	17.1%	106.1%
Internally generated funds	11 048	320	2.9%	320	2.9%	1 908	13.2%	(83.2%)
Public contributions and donations	11 040	320	2.976	320	2.970	1 900	13.2%	(03.2%)
		-	-			-		-
Capital Expenditure Standard Classification	92 932	27 798	29.9%	27 798	29.9%	15 242	16.5%	82.4%
Governance and Administration	1 995	320	16.0%	320	16.0%	804	27.2%	(60.2%)
Executive & Council		-	-	-	-	167	-	(100.0%)
Budget & Treasury Office	1 495	320	21.4%	320	21.4%	282	16.0%	13.4%
Corporate Services	500	-	-			355	29.6%	(100.0%)
Community and Public Safety	1 575	-	-		-	-	-	-
Community & Social Services	925	-	-		-	-	-	-
Sport And Recreation	-	-	-		-	-	-	-
Public Safety	650	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-
Economic and Environmental Services	22 060	1 964	8.9%	1 964	8.9%	10 210	34.7%	(80.8%)
Planning and Development	800	-	-		-	211	16.5%	(100.0%)
Road Transport	21 260	1 964	9.2%	1 964	9.2%	9 999	35.5%	(80.4%)
Environmental Protection	-	-	-		-	-	-	-
Trading Services	67 302	25 515	37.9%	25 515	37.9%	4 213	7.3%	505.7%
Electricity	13 178	1 632	12.4%	1 632	12.4%	833	11.1%	
Water	52 924	22 743	43.0%	22 743	43.0%	3 380	9.0%	572.9%
Waste Water Management	1 200	1 140	95.0%	1 140	95.0%	-	-	(100.0%)
Waste Management	· · ·	-	-	-		-	-	-
Other		-	-	-	-	15	3.2%	(100.0%)

			2015/16			201	4/15	
	Budget	First C	Quarter	Year 1	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	407 520	138 943	34.1%	138 943	34.1%	88 372	24.0%	57.2%
Property rates, penalties and collection charges Service charges	29 007 110 436	10 675 33 966	36.8% 30.8%	10 675 33 966	36.8% 30.8%	7 502 17 888	15.4%	42.3% 89.9%
Other revenue Government - capital Interest Dividends	22 817 161 926 81 885 1 449	7 486 63 255 22 426 1 135	32.8% 39.1% 27.4% 78.3%	7 486 63 255 22 426 1 135	32.8% 39.1% 27.4% 78.3%	7 725 54 101 - 1 155	20.3% 40.8% - 41.3%	(3.1%) 16.9% (100.0%) (1.8%)
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(321 416) (308 135) (446) (12 835) 86 104	(83 451) (80 581) - (2 870) 55 493	26.0% 26.2% - 22.4% 64.4%	(83 451) (80 581) - (2 870) 55 493	26.0% 26.2% - 22.4% 64.4%	(63 354) (62 100) - (1 254) 25 018	19.7% 20.2% - 9.7% 54.0%	31.7% 29.8% - 128.9% 121.8%
. ,	00104	33 473	04.470	33 473	04.470	23 010	54.070	121.070
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease (inder non-current receivables Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments Capital assets	(92 932) (92 932)	(27 798) (27 798)	29.9% 29.9%	(27 798) (27 798)	29.9% 29.9%	(15 242) (15 242)	17.2% 17.2%	82.4% 82.4%
Net Cash from/(used) Investing Activities	(92 932)	(27 798)	29.9%	(27 798)	29.9%	(15 242)		82.4%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	-	-	-	-	-		-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments Repayment of borrowing	(1 161) (1 161)	-						-
Net Cash from/(used) Financing Activities	(1 161)							
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(7 989) 33 191 25 202	27 694 1 891 29 585	(346.6%) 5.7% 117.4%	27 694 1 891 29 585	(346.6%) 5.7% 117.4%	9 777 3 017 12 79 4	(24.8%) 7.1% 398.3%	183.3% (37.3%) 131.2%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90	Days	Over 9	90 Days	To	al		ots Written Off to tors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	668	3.2%	981	4.6%	625	3.0%	18 841	89.2%	21 116	12.3%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1 679	9.8%	2 175	12.7%	967	5.7%	12 270	71.8%	17 091	10.0%	-	-		
Receivables from Non-exchange Transactions - Property Rates	2 882	6.8%	2 589	6.1%	2 313	5.5%	34 464	81.6%	42 247	24.6%	-	-		
Receivables from Exchange Transactions - Waste Water Management	476	2.9%	436	2.7%	408	2.5%	15 029	91.9%	16 348	9.5%	-	-	-	
Receivables from Exchange Transactions - Waste Management	702	2.5%	642	2.3%	605	2.1%	26 404	93.1%	28 354	16.5%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	44	2.9%	38	2.5%	29	2.0%	1 384	92.6%	1 495	.9%	-	-		
Interest on Arrear Debtor Accounts	956	7.6%	-	-	-		11 615	92.4%	12 572	7.3%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-			-		-	-	-		
Other	1 940	6.0%	2 169	6.7%	1 435	4.4%	26 973	83.0%	32 517	18.9%	-	-	-	
Total By Income Source	9 347	5.4%	9 029	5.3%	6 383	3.7%	146 981	85.6%	171 740	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	959	16.7%	1 168	20.3%	921	16.0%	2 706	47.0%	5 755	3.4%	-	-	-	
Commercial	2 792	16.2%	2 857	16.6%	1 144	6.6%	10 422	60.5%	17 215	10.0%	-	-	-	
Households	4 467	3.7%	4 116	3.4%	3 422	2.8%	109 726	90.1%	121 732	70.9%	-	-		
Other	1 129	4.2%	888	3.3%	895	3.3%	24 126	89.2%	27 038	15.7%	-	-		
Total By Customer Group	9 347	5.4%	9 029	5.3%	6 383	3.7%	146 981	85.6%	171 740	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6) Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%								
Creditor Age Analysis										
Bulk Electricity	13 240	26.8%	12 358	25.0%	17 188	34.8%	6 611	13.4%	49 397	58.0%
Bulk Water	8 968	100.0%	-	-	-	-	-	-	8 968	10.5%
PAYE deductions	-	-	-		-	-	-			
VAT (output less input)	-	-	-		-	-	-			
Pensions / Retirement	-	-	-		-	-	-			
Loan repayments	700	100.0%	-		-	-	-		700	.8%
Trade Creditors	25 668	100.0%	-		-	-	-		25 668	30.1%
Auditor-General	54	100.0%	-		-	-			54	.1%
Other	406	100.0%	-	-	-	-	-	-	406	.5%
Total	49 036	57.6%	12 358	14.5%	17 188	20.2%	6 611	7.8%	85 193	100.0%

 Municipal Manager
 Mr Absy mahlangu
 017 826 8101

 Financial Manager
 Mr Steven Thobela
 017 826 8157

Source Local Government Database

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Experiuture			2015/16			201	4/15	
	Budget	First (Quarter	Year 1	to Date	First	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Operating Revenue and Expenditure								
	279 494	75 776	27.1%	75 776	27.1%	27 667	11.7%	173.9%
Operating Revenue								
Property rates	35 376	14 638	41.4%	14 638	41.4%	13 205	40.0%	10.8%
Property rates - penalties and collection charges	-	9 770	-	9 770	-	-	-	-
Service charges - electricity revenue	63 255		15.4%		15.4%	6 570	13.5%	48.7%
Service charges - water revenue	39 003	4 424	11.3%	4 424	11.3%	3 856	26.1%	14.7%
Service charges - sanitation revenue	12 527	3 170	25.3%	3 170	25.3%	1 981	16.9%	60.0%
Service charges - refuse revenue	8 512	1 863	21.9%	1 863	21.9%	1 149	14.3%	62.2%
Service charges - other				· · ·	-	· · ·	-	
Rental of facilities and equipment	26	3	13.0%	3	13.0%	3	.6%	10.4%
Interest earned - external investments	2 135	185	8.7%	185	8.7%	256	15.9%	(27.6%
Interest earned - outstanding debtors	12 204	5 504	45.1%	5 504	45.1%	-	-	(100.0%
Dividends received						-	-	
Fines	187	(49)	(26.3%)	(49)	(26.3%)	14	7.7%	(461.3%)
Licences and permits				-	-	-	-	-
Agency services	7 532	5 634	74.8%	5 634	74.8%	(307)	(4.8%)	(1 932.8%)
Transfers recognised - operational	97 655	30 122	30.8%	30 122	30.8%	819	.9%	3 576.6%
Other own revenue	1 082	512	47.3%	512	47.3%	117	6.4%	336.5%
Gains on disposal of PPE		-	-	-	-	4	-	(100.0%
Operating Expenditure	289 264	45 189	15.6%	45 189	15.6%	24 938	7.4%	81.2%
Employee related costs	79 289	17 919	22.6%	17 919	22.6%	11 538	14.5%	55.3%
Remuneration of councillors	7 586	1 761	23.2%	1 761	23.2%	861	12.4%	104.5%
Debt impairment	51 920	1 187	2.3%	1 187	2.3%			(100.0%)
Depreciation and asset impairment	30 045				-			
Finance charges	734	(1)	(.1%)	(1)	(.1%)			(100.0%)
Bulk purchases	54 751	10 990	20.1%	10 990	20.1%	5 148	13.4%	113.5%
Other Materials	16 332	2 273	13.9%	2 273	13.9%	1 642	16.5%	38.4%
Contracted services	12 038	2 117	17.6%	2 117	17.6%	472	6.2%	348.4%
Transfers and grants	6 454	1 290	20.0%	1 290	20.0%	442	13.3%	191.7%
Other expenditure	30 114	7 653	25.4%	7 653	25.4%	4 834	12.9%	58.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 770)	30 588		30 588		2 729		
Transfers recognised - capital	37 511						-	-
Contributions recognised - capital					-		-	-
Contributed assets	5 000	-	-			-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 741	30 588		30 588		2 729		
Taxation	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	32 741	30 588		30 588		2 729		
Attributable to minorities	-	-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 741	30 588		30 588		2 729		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-
Surplus/(Deficit) for the year	32 741	30 588		30 588		2 729		

			2015/16			201	4/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Capital Revenue and Expenditure								
Source of Finance	44 640	5 295	11.9%	5 295	11.9%	52	.2%	10 016.2%
National Government	38 040	5 295	13.9%	5 295	13.9%	52	.2%	10 016.2%
National Government Provincial Government	38 040	5 295	13.9%	5 295	13.9%	52	.2%	10 016.2%
		-						-
District Municipality Other transfers and grants								-
Transfers recognised - capital	38 040	5 295	13.9%	5 295	13.9%	- 52	.2%	10 016.2%
Borrowing	36 040	5 295	13.9%	5 295	13.970	52	.270	10 0 10.2 %
Internally generated funds	6 600							
Public contributions and donations	-							_
Capital Expenditure Standard Classification	44 640	5 295	11.9%	5 295	11.9%	52	.2%	10 016.2%
Governance and Administration		02/0		02/0				10 0 10.2 /0
Executive & Council		-		-				
Budget & Treasury Office								
Corporate Services		-						-
Community and Public Safety	320	-						-
Community & Social Services		-			-		-	-
Sport And Recreation		-			-		-	-
Public Safety	320	-					-	-
Housing		-			-			
Health		-	-		-		-	-
Economic and Environmental Services	529	-					-	-
Planning and Development		-	-	-	-	-	-	-
Road Transport	529	-	-	-	-	-	-	-
Environmental Protection		-				-	-	-
Trading Services	43 791	5 295	12.1%	5 295	12.1%	52	.3%	10 016.2%
Electricity	13 148	-	-	-	-	52	1.2%	(100.0%)
Water	16 500	194	1.2%	194	1.2%	-	-	(100.0%)
Waste Water Management	12 863	5 101	39.7%	5 101	39.7%	-	-	(100.0%)
Waste Management	1 280	- 1	-	-		-	-	-
Other		-	-	-	-		-	-

			2015/16			201	4/15	
	Budget	First C	Juarter	Year 1	o Date	First (Quarter	†
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	240 114	63 972	26.6%	63 972	26.6%	59 297	30.0%	7.9%
Property rates, penalties and collection charges Service charges	19 457 67 817	4 049 10 815	20.8% 15.9%	4 049 10 815	20.8% 15.9%	1 751 9 170	2.4% 9.6%	131.3% 17.9%
Other revenue Government - operating Government - capital Interest Dividends	8 827 97 655 37 511 8 847	4 987 30 008 9 745 4 367	56.5% 30.7% 26.0% 49.4%	4 987 30 008 9 745 4 367	56.5% 30.7% 26.0% 49.4%	1 179 38 771 8 170 256	4.2% 2 415.6% -	322.9% (22.6%) 19.3% 1 608.1%
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(207 298) (200 110) (734) (6 454) 32 816	(44 002) (42 713) 1 (1 290) 19 970	21.2% 21.3% (.1%) 20.0% 60.9%	(44 002) (42 713) 1 (1 290) 19 970	21.2% 21.3% (.1%) 20.0% 60.9%	(38 106) (38 097) - (8) 21 191	20.7% 21.2% - .2% 156.2%	15.5% 12.1% (100.0%) 15 416.6% (5.8%)
Net Cash noni/(used) Operating Activities	32 0 10	19 970	00.9%	19 9/0	00.9%	21 191	100.270	(0.0%)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease (in other non-current incedivables Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(37 511)	(718)	1.9%	(718)	1.9%	(591)	2.2%	21.5%
Capital assets	(37 511)	(718)	1.9%	(718)	1.9%	(591)	2.2%	21.5%
Net Cash from/(used) Investing Activities Cash Flow from Financing Activities	(37 511)	(718)	1.9%	(718)	1.9%	(591)	2.2%	21.5%
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 Cashtash equivalents at the year begin Cashtash equivalents at the year end:	(4 695) 44 278 39 584	19 251 19 251	(410.0%) 48.6%	19 251 - 19 251	(410.0%) 48.6%	20 600 46 599 67 199	(148.3%) 105.2% 221.1%	(6.5%) (100.0%) (71.4%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90 [Days	Over 9	0 Days	To	tal		ts Written Off to tors	Impairment -I Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 915	3.0%	1 838	2.9%	1 756	2.8%	57 634	91.3%	63 144	24.1%		-		
Trade and Other Receivables from Exchange Transactions - Electricity	2 523	20.3%	1 011	8.1%	627	5.0%	8 275	66.5%	12 437	4.7%		-		
Receivables from Non-exchange Transactions - Property Rates	1 972	4.6%	1 514	3.5%	9 281	21.5%	30 500	70.5%	43 266	16.5%		-		-
Receivables from Exchange Transactions - Waste Water Management	944	3.0%	783	2.5%	706	2.2%	29 044	92.3%	31 477	12.0%		-		
Receivables from Exchange Transactions - Waste Management	557	3.4%	460	2.8%	419	2.6%	14 841	91.2%	16 277	6.2%		-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-			-	-	-			-		-	-	-
Interest on Arrear Debtor Accounts	1 912	3.2%	1 790	3.0%	1 706	2.9%	54 229	90.9%	59 638	22.7%		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	893	2.5%	1 087	3.0%	479	1.3%	33 496	93.2%	35 954	13.7%	-	-	-	-
Total By Income Source	10 716	4.1%	8 484	3.2%	14 975	5.7%	228 019	87.0%	262 193	100.0%		-	-	
Debtors Age Analysis By Customer Group														
Organs of State	652	3.7%	837	4.7%	5 550	31.3%	10 688	60.3%	17 727	6.8%	-	-	-	-
Commercial	1 785	11.0%	413	2.5%	1 218	7.5%	12 861	79.0%	16 276	6.2%	-	-	-	-
Households	6 839	3.2%	6 789	3.2%	6 404	3.0%	191 310	90.5%	211 342	80.6%	-	-		
Other	1 439	8.5%	444	2.6%	1 804	10.7%	13 160	78.1%	16 848	6.4%	-	-		-
Total By Customer Group	10 716	4.1%	8 484	3.2%	14 975	5.7%	228 019	87.0%	262 193	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 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	1 416	100.0%	-	-	-	-		-	1 416	60.4%
Loan repayments	-	-	-	-	-	-		-	-	
Trade Creditors	20	36.8%	1	1.7%	34	61.5%		-	55	2.4%
Auditor-General	-	-	-	-	-	-		-	-	
Other	868	99.4%	1	.1%	4	.5%	-	-	873	37.2%
Total	2 305	98.3%	2	.1%	38	1.6%	-	-	2 345	100.0%

Mr PB Malebye	017 734 6101
Mr ZT Shongwe	017 734 6142

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experioriture			2015/16			201	4/15	
	Budget	First (Quarter	Year 1	to Date	First (Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Operating Revenue and Expenditure								
	596 469	115 690	19.4%	115 690	19.4%	131 391	26.8%	(12.0%)
Operating Revenue								
Property rates	63 360	9 188	14.5%	9 188	14.5%	13 117	24.9%	(30.0%
Property rates - penalties and collection charges	323 263	37 374	- 11.6%	37 374	11.6%	- 50 545	- 22.2%	- (2/ 10/
Service charges - electricity revenue	323 263	3/ 3/4 5 854	11.6%	3/ 3/4 5 854	11.6%	50 545 9 313	22.2%	(26.1%
Service charges - water revenue	22 495	3 530	14.0%	3 530	14.6%	5 022	22.7%	(37.1%)
Service charges - sanitation revenue Service charges - refuse revenue	22 495	2 375	16.2%	2 375	16.2%	3 646	20.3%	(29.7%)
Service charges - refuse revenue Service charges - other	14 042	2 3/3	10.270	2 3/ 3	10.276	5 040	20.370	(34.970
Rental of facilities and equipment	566	168	29.6%	168	29.6%	135	22.7%	24.2%
Interest earned - external investments	194	108	29.0%	108	29.6%	135	22.7%	(23.1%
Interest earned - outstanding debtors	26 325	4 820	18.3%	4 820	18.3%	6 017	33.1%	(19.9%)
Dividends received	20 323	4 020	10.370	4 020	10.376	0017	33.170	(17.770
Fines	566	129	22.7%	129	22.7%	109	3.8%	17.8%
Licences and permits	6	127	22.170	127	22.170	107	3.070	17.07
Agency services	10 480	14 689	140.2%	14 689	140.2%	7 691	47.1%	91.0%
Transfers recognised - operational	88 079	37 124	42.1%	37 124	42.1%	35 258	39.1%	5.3%
Other own revenue	6 335	430	6.8%	430	6.8%	525	34.1%	(18.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	777 529	120 446	15.5%	120 446	15.5%	77 560	11.4%	55.3%
Employee related costs	131 667	22 555	17.1%	22 555	17.1%	31 068	24.4%	(27.4%
Remuneration of councillors	7 640	2 0 3 4	26.6%	2 034	26.6%	2 563	24.4%	(20.7%
Debt impairment	102 547	-	-	-	-	74	.1%	(100.0%)
Depreciation and asset impairment	115 000					-		-
Finance charges	-		-	-	-		-	-
Bulk purchases	297 282	85 783	28.9%	85 783	28.9%	25 048	11.8%	242.5%
Other Materials	-	112	-	112	-	869	17.1%	(87.1%
Contracted services	45 098	1 236	2.7%	1 236	2.7%	6 866	26.1%	(82.0%
Transfers and grants	3 642	-	-	-	-	428	3.8%	(100.0%
Other expenditure	74 652	8 726	11.7%	8 726	11.7%	10 644	18.1%	(18.0%
Loss on disposal of PPE		-	-			-	-	-
Surplus/(Deficit)	(181 060)	(4 757)		(4 757)		53 831		
Transfers recognised - capital	-			-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	· ·							
Surplus/(Deficit) after capital transfers and contributions	(181 060)	(4 757)		(4 757)		53 831		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(181 060)	(4 757)		(4 757)		53 831		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(181 060)	(4 757)		(4 757)		53 831		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(181 060)	(4 757)		(4 757)		53 831		

· ·			2015/16			201	14/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	29 678	3 965	13.4%	3 965	13.4%	4 468	12.8%	(11.3%)
National Government	29 678	3 949	13.3%	3 949	13.3%	3 700	11.1%	6.7%
Provincial Government	-	-	-		-			
District Municipality	-	-	-	-	-	-		-
Other transfers and grants	-	-	-		-		-	-
Transfers recognised - capital	29 678	3 949	13.3%	3 949	13.3%	3 700	11.1%	6.7%
Borrowing	-	-	-		-		-	-
Internally generated funds		15	-	15	-	768	59.1%	(98.0%)
Public contributions and donations		-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 678	3 965	13.4%	3 965	13.4%	4 468	12.8%	(11.3%)
Governance and Administration		15	-	15	-	768	59.1%	(98.0%)
Executive & Council		-	-	-			-	
Budget & Treasury Office	-	15	-	15	-	768	59.1%	(98.0%)
Corporate Services	-	-	-		-	-	-	
Community and Public Safety	1 173	97	8.2%	97	8.2%	462		(79.1%)
Community & Social Services	623	-	-		-		-	-
Sport And Recreation	550	97	17.6%	97	17.6%	462	-	(79.1%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-		-	-	-	-
Health	-	-	-		-	-	-	-
Economic and Environmental Services		640	-	640	-	527		21.3%
Planning and Development	-	381	-	381	-	-	-	(100.0%)
Road Transport	-	259	-	259	-	527	-	(50.9%)
Environmental Protection	-	-	-		-	-	-	-
Trading Services	28 505	3 213	11.3%	3 213	11.3%	2 711	8.1%	18.5%
Electricity	1 700	1 733	101.9%	1 733	101.9%	-	-	(100.0%)
Water	10 500	-	-	-	-	865	5.2%	(100.0%)
Waste Water Management	16 305	1 480	9.1%	1 480	9.1%	1 432	8.4%	3.4%
Waste Management	-	-	-	-	-	414	-	(100.0%)
Other	-	-	-	-	-	-	-	-

			2015/16			201	4/15	
	Budget	First C	Quarter	Year 1	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	546 479	242 020	44.3%	242 020	44.3%	159 978	40.7%	51.3%
Property rates, penalties and collection charges Service charges	47 139 360 871	9 309 72 328	19.7% 20.0%	9 309 72 328	19.7% 20.0%	5 510 45 320	17.2% 18.6%	69.0% 59.6%
Other revenue Government - capital Interest Dividends	17 953 86 956 29 679 3 880	110 738 37 124 10 632 1 889	616.8% 42.7% 35.8% 48.7%	110 738 37 124 10 632 1 889	616.8% 42.7% 35.8% 48.7%	63 836 36 192 8 393 727	298.6% 40.1% - 15.0%	73.5% 2.6% 26.7% 159.7%
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(702 030) (698 772) (798) (2 460) (155 551)	(265 333) (264 867) (66) (401) (23 313)	37.8% 37.9% 8.2% 16.3% 15.0%	(265 333) (264 867) (66) (401) (23 313)	37.8% 37.9% 8.2% 16.3% 15.0%	(166 187) (166 176) - (10) (6 209)	37.2% 37.6% - .2% 11.5%	59.7% 59.4% (100.0%) 3 868.9% 275.5%
Cash Flow from Investing Activities						,		
Receipts Proceeds on disposal of PPE Decrease in non-current deblors Decrease in other non-current receivables Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(32 345)	(6 765)	20.9% 20.9%	(6 765)	20.9%	(4 468)	-	51.4%
Capital assets Net Cash from/(used) Investing Activities	(32 345) (32 345)	(6 765) (6 765)	20.9%	(6 765) (6 765)	20.9% 20.9%	(4 468)		51.4% 51.4%
Cash Flow from Financing Activities Receipts Short term loans Borrowing ong term/refinancing	-				-		-	-
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:	(187 896) 36 881 (151 015)	(30 078) 63 609 33 531	16.0% 172.5% (22.2%)	(30 078) 63 609 33 531	16.0% 172.5% (22.2%)	(10 677) 32 280 21 603	19.7% (39.9%)	181.7% 97.1% 55.2%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	10 Days	То	tal	Actual Bad Debt Debt		Impairment -I Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 785	3.1%	2 295	2.5%	2 184	2.4%	83 097	92.0%	90 360	18.3%		-		
Trade and Other Receivables from Exchange Transactions - Electricity	18 341	34.1%	7 276	13.5%	1 889	3.5%	26 210	48.8%	53 716	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 407	4.3%	3 276	3.2%	2 901	2.8%	93 009	89.8%	103 594	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 814	3.5%	1 393	2.7%	1 288	2.5%	47 821	91.4%	52 317	10.6%		-		
Receivables from Exchange Transactions - Waste Management	1 249	3.5%	966	2.7%	886	2.5%	32 561	91.3%	35 661	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-	-			-					-	-	-	-
Interest on Arrear Debtor Accounts	2 492	2.3%	2 414	2.3%	2 380	2.2%	99 804	93.2%	107 090	21.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-				-	-		-				-	-	-
Other	3 304	6.4%	1 921	3.7%	701	1.4%	45 932	88.6%	51 858	10.5%	-	-	-	-
Total By Income Source	34 392	7.0%	19 542	4.0%	12 229	2.5%	428 434	86.6%	494 597	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 460	18.4%	714	9.0%	614	7.7%	5 155	64.9%	7 943	1.6%	-	-	-	
Commercial	18 834	25.6%	6 821	9.3%	1 751	2.4%	46 179	62.8%	73 585	14.9%	-	-	-	-
Households	11 240	3.0%	9 304	2.5%	8 160	2.2%	345 049	92.3%	373 752	75.6%		-		
Other	2 859	7.3%	2 703	6.9%	1 704	4.3%	32 051	81.5%	39 317	7.9%		-	-	
Total By Customer Group	34 392	7.0%	19 542	4.0%	12 229	2.5%	428 434	86.6%	494 597	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 6	0 Days	61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 330	100.0%		-		-		-	23 330	100.0%
Bulk Water	-	-	-	-	-	-	-	-		-
PAYE deductions	-	-	-	-		-	-	-	-	
VAT (output less input)	-	-	-	-		-	-	-	-	
Pensions / Retirement	-	-	-	-		-	-	-	-	
Loan repayments	-	-	-	-		-		-	-	
Trade Creditors	-	-	-	-		-		-	-	
Auditor-General	-	-	-	-		-		-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 330	100.0%	-	-	-	-	-	-	23 330	100.0%

nda Tshabalala	017 712 9613
Duba (acting)	017 712 9610

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

			2015/16		201			
	Budget	First (Quarter	Year 1	to Date	First (Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 t Q1 of 2015/16
Operating Revenue and Expenditure								
Operating Revenue	166 813	42 623	25.6%	42 623	25.6%	44 946	30.2%	(5.2%)
Property rates	9 767	1 161	11.9%	1 161	11.9%	2 361	15.8%	(50.8%
	9 /0/	1 188	11.970	1 188	11.770	2 301	15.676	(100.0%
Property rates - penalties and collection charges Service charges - electricity revenue	42 814	6 855	16.0%	6 855	16.0%	8 736	23.8%	(100.0%)
Service charges - electricity revenue Service charges - water revenue	14 069	2 585	18.4%	2 585	18.4%	2 976	20.0%	(13.1%
Service charges - water revenue	13 148	2 385	18.8%	2 303	18.8%	3 193	25.1%	(13.1%)
Service charges - samation revenue	5 299	890	16.8%	2 4/4 890	16.8%	1 257	25.9%	(22.3%)
Service charges - reuse revenue Service charges - other	5 2 9 9	690	10.070	090	10.070	1 237	23.970	(29.270
Rental of facilities and equipment	212	36	16.9%	36	16.9%	48	21.7%	(25.1%
Interest earned - external investments	524	30	10.976	30	10.976	126	40.7%	(100.0%
Interest earned - outstanding debtors	16 454	2 480	15.1%	2 480	15.1%	3 845	40.7%	(35.5%
Dividends received	10 434	2 400	13.176	2 400	13.176	3 043	07.076	(55.576
Fines	1 143	20	1.7%	20	1.7%	104	44.6%	(80.9%
Licences and permits	1 145	20	1.770	20	1.776	104	44.070	(00.370
Agency services	3 258	777	23.9%	777	23.9%	944	34.2%	(17.7%
Transfers recognised - operational	56 678	23 679	41.8%	23 679	41.8%	21 037	39.9%	12.69
Other own revenue	2 247	479	21.3%	479	21.3%	320	10.3%	49.69
Gains on disposal of PPE	1 200	-	-	-	-	-	-	-
Operating Expenditure	210 606	31 472	14.9%	31 472	14.9%	31 608	16.3%	(.4%)
Employee related costs	50 387	11 693	23.2%	11 693	23.2%	11 007	22.9%	6.29
Remuneration of councillors	5 419	825	15.2%	825	15.2%	1 192	21.6%	(30.8%
Debt impairment	48 170	1 070	2.2%	1 070	2.2%	-	-	(100.0%
Depreciation and asset impairment	36 091		-			-	-	-
Finance charges	338		-	-	-		-	-
Bulk purchases	39 863	12 282	30.8%	12 282	30.8%	12 349	27.7%	(.5%
Other Materials	4 371	-	-	-	-	182	-	(100.0%
Contracted services	7 159	-	-	-	-	656	10.4%	(100.0%
Transfers and grants	4 169	726	17.4%	726	17.4%	403	-	80.19
Other expenditure	14 639	4 876	33.3%	4 876	33.3%	5 818	19.1%	(16.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 794)	11 152		11 152		13 338		
Transfers recognised - capital	-	-	-	-	-	13 830	-	(100.0%
Contributions recognised - capital	-	-	- 1	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(43 794)	11 152		11 152		27 168		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(43 794)	11 152		11 152		27 168		
Attributable to minorities		-	-	-		-	-	-
Surplus/(Deficit) attributable to municipality	(43 794)	11 152		11 152		27 168		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	(43 794)	11 152		11 152		27 168		

			2015/16			201	14/15	_
	Budget	First C	Juarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	59 143	4 411	7.5%	4 411	7.5%	22 134	28.0%	(80.1%)
National Government	31 643	4 411	13.9%	4 411	13.9%	8 454	43.4%	(47.8%)
Provincial Government		-	-		-	13 680	39.5%	(100.0%)
District Municipality	27 500	-	-		-		-	-
Other transfers and grants		-						-
Transfers recognised - capital	59 143	4 411	7.5%	4 411	7.5%	22 134	28.0%	(80.1%)
Borrowing				-	-			-
Internally generated funds	-	-	-	-	-		-	-
Public contributions and donations		-	-	-	-			-
Capital Expenditure Standard Classification	59 143	4 411	7.5%	4 411	7.5%	22 134	28.0%	(80.1%)
Governance and Administration					-			-
Executive & Council		-	-	-	-	-	-	-
Budget & Treasury Office		-	-			-	-	-
Corporate Services	-	-	-		-		-	-
Community and Public Safety	3 500	-		-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3 500	-		-	-	-	-	-
Public Safety	-	-		-	-	-	-	-
Housing	-	-	-		-	-	-	-
Health	-	-	-		-	-		
Economic and Environmental Services	3 000	1 775	59.2%	1 775	59.2%	16 322	26.1%	(89.1%)
Planning and Development		-	-	-		13 680	39.5%	(100.0%)
Road Transport	3 000	1 775	59.2%	1 775	59.2%	2 642	9.4%	(32.8%)
Environmental Protection			-					-
Trading Services	52 643	2 636	5.0%	2 636	5.0%	5 812	37.2%	(54.6%)
Electricity	14 200 24 000	1 081	7.6%	1 081	7.6%	80 1 995	4.2% 142.5%	1 253.6% (100.0%)
Water Waste Water Management	24 000 14 443	- 1 555	- 10.8%	- 1 555	- 10.8%	1 995 2 337	142.5%	(100.0%) (33.5%)
	14 443	1 555	10.8%	1 555	10.8%	2 337		(33.5%) (100.0%)
Waste Management Other	-	-	-	-	-		-	
Uner	-		-	-	-		-	-

			2015/16			201	4/15	
	Budget	First 0	Duarter	Year 1	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	158 811	50 620	31.9%	50 620	31.9%	48 496	24.3%	4.4%
Property rates, penalties and collection charges Service charges	5 372 46 795	609 9 118	11.3% 19.5%	609 9 118	11.3% 19.5%	1 107 11 370	- 16.8%	(45.0%) (19.8%)
Other revenue Government - operating Government - capital Interest Dividends	16 189 56 678 31 643 2 134	9 241 24 255 6 960 437	57.1% 42.8% 22.0% 20.5%	9 241 24 255 6 960 437	57.1% 42.8% 22.0% 20.5%	4 187 25 037 6 580 215	47.4% 8.3% 69.6%	120.7% (3.1%) 5.8% 103.0%
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(usced) Operating Activities	(126 344) (121 837) (338) (4 169) 32 466	(35 213) (35 213) - - - - - - - - - - - - - - - - - - -	27.9% 28.9% - - 47.5%	(35 213) (35 213) - - - - - - - - - - - - - - - - - - -	27.9% 28.9% - - 47.5%	(34 822) (34 822) - - - - - - - - - - - - - - - - - -	25.8% 25.9% - - 21.1%	1.1% 1.1% - - 12.7%
Cash Flow from Investing Activities								
Receipt Proceeds on disposal of PPE Decrease in one-current debras Decrease in other non-current debras Decrease (in other non-current investments	-	-		-	-	-	-	-
Payments Capital assets	(31 643) (31 643)	(4 411) (4 411)	13.9% 13.9%	(4 411) (4 411)	13.9% 13.9%	(23 502) (23 502)	29.7% 29.7%	(81.2%) (81.2%)
Net Cash from/(used) Investing Activities	(31 643)	(4 411)	13.9%	(4 411)	13.9%	(23 502)	29.7%	(81.2%)
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (docrease) in consumer deposts	-	2	-	2	-	-	-	(100.0%) - (100.0%)
Payments Repayment of borrowing Net Cash from/(used) Financing Activities		- 2						(100.0%)
Net Cashi monifuseu) miancing Activities Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin. Cashicash equivalents at the year end:	823 1 119 1 942	10 998 22 580 33 578	- 1 336.1% 2 017.9% 1 728.9%	10 998 22 580 33 578	- 1 336.1% 2 017.9% 1 728.9%	- (9 828) 19 319 9 491	- 68.9% (81.9%) (25.1%)	(100.0%) (211.9%) 16.9% 253.8%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90	Days	Over 9	0 Days	Tot	al	Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 240	2.2%	840	1.5%	774	1.4%	54 263	95.0%	57 116	18.9%	-		-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 953	12.5%	1 1 3 0	4.8%	947	4.0%	18 651	78.8%	23 681	7.8%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 055	2.9%	979	2.7%	2 890	8.0%	31 018	86.3%	35 941	11.9%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 173	1.9%	907	1.5%	781	1.3%	58 342	95.3%	61 203	20.2%	-		-	-
Receivables from Exchange Transactions - Waste Management	439	1.3%	425	1.2%	413	1.2%	33 330	96.3%	34 606	11.4%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	12	2.9%	8	2.0%	8	1.9%	387	93.2%	416	.1%	-	-	-	
Interest on Arrear Debtor Accounts	1 250	4.1%	1 236	4.1%	1 217	4.0%	26 783	87.9%	30 486	10.1%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-		-		-					-		-	
Other	833	1.4%	435	.7%	297	.5%	57 437	97.3%	59 003	19.5%	-	-	-	-
Total By Income Source	8 954	3.0%	5 959	2.0%	7 327	2.4%	280 211	92.6%	302 451	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	98	3.3%	187	6.3%	1 943	65.4%	743	25.0%	2 971	1.0%	-	-		
Commercial	2 945	34.3%	431	5.0%	312	3.6%	4 910	57.1%	8 599	2.8%	-	-	-	
Households	5 790	2.0%	5 222	1.8%	4 960	1.7%	274 066	94.5%	290 038	95.9%	-		-	-
Other	121	14.4%	119	14.1%	111	13.2%	493	58.4%	843	.3%	-		-	
Total By Customer Group	8 954	3.0%	5 959	2.0%	7 327	2.4%	280 211	92.6%	302 451	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6) Days	61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 681	99.8%	9	.2%	-	-		-	3 690	20.6%
Bulk Water	-	-	261	2.8%		-	9 028	97.2%	9 289	52.0%
PAYE deductions	-	-	-					-		
VAT (output less input)	-	-	-					-		
Pensions / Retirement	-	-	-					-		
Loan repayments	-	-	-					-		
Trade Creditors	93	1.9%	-		55	1.1%	4 752	97.0%	4 900	27.4%
Auditor-General	-	-	-					-		
Other	-	-	-	-	-	-			-	-
Total	3 773	21.1%	270	1.5%	55	.3%	13 780	77.1%	17 879	100.0%

Mr DV Ngcobo	017 773 2031
Alina Ngema	017 773 1329

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

			2015/16			2014/15			
	Budget	First (Quarter	Year	to Date	First	Quarter	Ī	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 t Q1 of 2015/16	
Operating Revenue and Expenditure									
Operating Revenue	1 620 570	439 206	27.1%	439 206	27.1%	392 290	24.6%	12.0%	
	193 933								
Property rates	193 933	47 857	24.7%	47 857	24.7%	45 236	20.6%	5.89	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	509 983	122 254	24.0%	122 254	24.0%	107 409	22.2%	13.89	
Service charges - water revenue	322 732	77 309	24.0%	77 309	24.0%	66 931	24.3%	15.59	
Service charges - sanitation revenue	90 323	22 266	24.7%	22 266	24.7%	20 384	26.6%	9.29	
Service charges - refuse revenue	102 231	25 073	24.5%	25 073	24.5%	26 081	27.3%	(3.9%	
Service charges - other		0	-	0	-	0		-	
Rental of facilities and equipment	2 844	680	23.9%	680	23.9%	833	27.2%	(18.4%	
Interest earned - external investments	2 991	219	7.3%	219	7.3%	646	40.9%	(66.1%	
Interest earned - outstanding debtors	38 251	13 737	35.9%	13 737	35.9%	9 916	27.5%	38.59	
Dividends received	48	-	-		-	-		-	
Fines	26 375	795	3.0%	795	3.0%	1 049	14.2%	(24.2%	
Licences and permits	5	0	5.1%	0	5.1%	-		(100.0%	
Agency services	31 660	20 683	65.3%	20 683	65.3%	6 545	28.1%	216.09	
Transfers recognised - operational	222 761	95 639	42.9%	95 639	42.9%	88 988	39.7%	7.59	
Other own revenue	21 434	7 467	34.8%	7 467	34.8%	12 583	42.9%	(40.7%	
Gains on disposal of PPE	55 000	5 226	9.5%	5 226	9.5%	5 690	5.7%	(8.1%	
Operating Expenditure	1 605 178	423 852	26.4%	423 852	26.4%	340 389	18.6%	24.5%	
Employee related costs	414 430	101 871	24.6%	101 871	24.6%	91 065	24.7%	11.99	
Remuneration of councillors	19 675	4 343	22.1%	4 343	22.1%	3 552	19.2%	22.39	
Debt impairment	129 322	237	.2%	237	.2%	8		2 873.59	
Depreciation and asset impairment	190 337	-	-		-	-		-	
Finance charges	2 885	6 452	223.6%	6 452	223.6%	3 032	80.3%	112.89	
Bulk purchases	553 172	231 343	41.8%	231 343	41.8%	151 033	26.4%	53.29	
Other Materials		-	-		-	-		-	
Contracted services	51 769	17 367	33.5%	17 367	33.5%	14 309	15.0%	21.49	
Transfers and grants	49 543	1 666	3.4%	1 666	3.4%	26 405	45.2%	(93.7%	
Other expenditure	194 046	60 573	31.2%	60 573	31.2%	50 985	18.3%	18.89	
Loss on disposal of PPE		-	-		-	-	-	-	
Surplus/(Deficit)	15 392	15 354		15 354		51 902			
Transfers recognised - capital	84 588	22 237	26.3%	22 237	26.3%	36 351	50.6%	(38.8%	
Contributions recognised - capital			-		-			· · ·	
Contributed assets	(6 851)	-	-		-	(24 559)	463.4%	(100.0%	
Surplus/(Deficit) after capital transfers and contributions	93 128	37 591		37 591		63 694			
Taxation		-	-	-		-		-	
Surplus/(Deficit) after taxation	93 128	37 591		37 591		63 694			
Attributable to minorities	-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	93 128	37 591		37 591		63 694			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	93 128	37 591		37 591		63 694			

			2015/16			201	14/15	
	Budget	First C	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2014/15 to Q1 of 2015/16
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	106 439	15 086	14.2%	15 086	14.2%	39 552	27.9%	(61.9%)
National Government	66 589	11 470	17.2%	11 470	17.2%	35 744	49.8%	(67.9%)
Provincial Government	-	287		287			-	(100.0%)
District Municipality	1 350	341	25.2%	341	25.2%			(100.0%)
Other transfers and grants	23 500				-	3 724	-	(100.0%)
Transfers recognised - capital	91 439	12 098	13.2%	12 098	13.2%	39 468	51.2%	(69.3%)
Borrowing					-			
Internally generated funds	15 000	2 988	19.9%	2 988	19.9%	84	.1%	3 449.5%
Public contributions and donations					-			-
Capital Expenditure Standard Classification	106 439	15 086	14.2%	15 086	14.2%	39 552	27.9%	(61.9%)
Governance and Administration		15		15	-	28	.8%	(45.5%)
Executive & Council		15	-	15	-	4	1.3%	286.1%
Budget & Treasury Office	-	-	-	-	-	24		(100.0%)
Corporate Services	-	-	-		-		-	-
Community and Public Safety	-	1 507		1 507	-	8 134	48.2%	(81.5%)
Community & Social Services		-	-	-	-	1 709	25.4%	(100.0%)
Sport And Recreation	-	1 507	-	1 507	-	6 425	64.3%	(76.5%)
Public Safety	-			-	-	-	-	-
Housing	-	-	-		-	-		-
Health	-	-	-		-	-	-	
Economic and Environmental Services	4 000	2 988	74.7%	2 988	74.7%	11 983	15.0%	(75.1%)
Planning and Development	3 000	2 988	99.6%	2 988	99.6%	19	.1%	15 325.5%
Road Transport	1 000	-	-	-	-	11 964	18.8%	(100.0%)
Environmental Protection		-	-					-
Trading Services	102 439	10 575	10.3%	10 575	10.3%	19 406	46.2%	(45.5%)
Electricity	46 201 6 238	-	-	-	-	-	-	-
Water Waste Water Management	6 238 50 000	10 575	- 21.2%	10 575	- 21.2%	19 406	- 88.2%	- (45.5%)
Waste Water Management Waste Management	50 000	105/5	21.2%	10 5/5	21.2%	19 406		(45.5%)
Other		-	-	-	-			-
Uner	-	-	-	-	-	-	-	-

			2015/16			201	14/15	
	Budget	First C	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	1 475 584	413 220	28.0%	413 220	28.0%	457 017	32.9%	(9.6%)
Property rates, penalties and collection charges Service charges	175 509 927 868	43 879 165 439	25.0% 17.8%	43 879 165 439	25.0% 17.8%	43 229 168 856	19.7% 20.9%	1.5% (2.0%)
Other revenue Government - operating Government - capital Interest	61 819 222 761 84 588 2 991	85 701 95 641 22 237 322	138.6% 42.9% 26.3% 10.8%	85 701 95 641 22 237 322	138.6% 42.9% 26.3% 10.8%	103 388 79 988 60 910 646	163.9% 35.7% 84.9% 40.9%	(17.1%) 19.6% (63.5%) (50.1%)
Dividends Payments Suppliers and employees Finance charges Transfers and grants	48 (1 285 520) (1 233 092) (2 885) (49 543)	(434 510) (426 393) (6 452) (1 666)	- 33.8% 34.6% 223.6% 3.4%	(434 510) (426 393) (6 452) (1 666)	33.8% 34.6% 223.6% 3.4%	(468 150) (437 830) (3 913) (26 407)	36.2%	(7.2%) (2.6%) 64.9% (93.7%)
Net Cash from/(used) Operating Activities	190 064	(21 290)	(11.2%)	(21 290)		(11 132)		91.2%
		. ,		. ,	. ,			
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrase in one-current debtors Decrases (inher non-current investments Parments Capital assets	17 435 27 500 (9 188) - (877) (99 588) (99 588)	5 500 5 226 - - 274 (15 086) (15 086)	31.5% 19.0% (31.3%) 15.1% 15.1%	5 500 5 226 - - 274 (15 086) (15 086)	15.1%	8 013 5 690 - 2 323 - (39 552) (39 552)	28.9%	(31.4%) (8.1%) (100.0%) (100.0%) (61.9%) (61.9%)
Net Cash from/(used) Investing Activities	(82 153)	(9 586)	11.7%	(9 586)	11.7%	(31 539)	72.0%	(69.6%)
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	1 061	519	48.9% - -	519	48.9% - -	586	58.1%	(11.5%)
Increase (decrease) in consumer deposits Payments Repayment of borrowing Net Cash from/(used) Financing Activities	1 061 (4 122) (4 122) (3 062)	519 (2 638) (2 638) (2 119)	48.9% 64.0% 64.0% 69.2%	519 (2 638) (2 638) (2 119)	48.9% 64.0% 64.0% 69.2%	586 - - 5 86	58.1% - - (29.3%)	(11.5%) (100.0%) (100.0%) (461.8%)
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	104 850 14 834 119 684	(32 996) 15 732 (17 264)	(31.5%) 106.1% (14.4%)	(32 996) 15 732 (17 264)	(31.5%) 106.1% (14.4%)	(42 086) 16 232 (25 854)	46.0%	(21.6%) (3.1%) (33.2%)

Part 4: Debtor Age Analysis

	0 - 30 [Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 573	4.5%	15 049	4.6%	10 076	3.1%	286 015	87.8%	325 713	35.1%				
Trade and Other Receivables from Exchange Transactions - Electricity	9 567	7.8%	11 370	9.2%	6 362	5.2%	95 744	77.8%	123 042	13.3%	-			
Receivables from Non-exchange Transactions - Property Rates	3 090	4.1%	2 063	2.8%	6 893	9.2%	62 631	83.9%	74 677	8.1%	-			
Receivables from Exchange Transactions - Waste Water Management	5 576	3.6%	4 608	3.0%	3 815	2.4%	141 867	91.0%	155 865	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 981	2.7%	3 564	2.5%	3 835	2.6%	134 023	92.2%	145 403	15.7%	-			
Receivables from Exchange Transactions - Property Rental Debtors			-		-			-			-			
Interest on Arrear Debtor Accounts			-		-			-			-			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-					-	-	-		-			-	-
Other	1 161	1.1%	2 261	2.2%	995	1.0%	98 281	95.7%	102 698	11.1%	-	-	-	-
Total By Income Source	37 948	4.1%	38 914	4.2%	31 976	3.4%	818 560	88.3%	927 398	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 690	7.7%	1 190	5.4%	4 405	20.1%	14 608	66.7%	21 893	2.4%	-		-	
Commercial	7 880	9.0%	11 221	12.8%	4 628	5.3%	63 613	72.8%	87 342	9.4%	-	-	-	-
Households	27 954	3.5%	26 196	3.3%	22 475	2.8%	715 713	90.3%	792 338	85.4%	-			
Other	424	1.6%	307	1.2%	468	1.8%	24 626	95.4%	25 825	2.8%	-			-
Total By Customer Group	37 948	4.1%	38 914	4.2%	31 976	3.4%	818 560	88.3%	927 398	100.0%	-	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6) Days	61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	116 281	59.8%		-	78 012	40.2%	194 293	69.2%
Bulk Water	-		-			-	-	-		
PAYE deductions	4 193	100.0%	-			-	-	-	4 193	1.5%
VAT (output less input)	-		-			-	-	-		
Pensions / Retirement	6 875	100.0%	-			-	-	-	6 875	2.4%
Loan repayments	-		-			-	-	-		
Trade Creditors	11 521	15.3%	27 750	36.9%	528	.7%	35 475	47.1%	75 275	26.8%
Auditor-General	-		-			-	-	-		
Other		-				-	-	-		
Total	22 590	8.0%	144 031	51.3%	528	.2%	113 487	40.4%	280 636	100.0%

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

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

			2015/16			201	4/15	
	Budget	First (Quarter	Year 1	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 t Q1 of 2015/16
Operating Revenue and Expenditure								
	364 646	93 759	25.7%	93 759	25.7%	106 697	30.0%	(12.1%)
Operating Revenue								
Property rates	39 317	17 284	44.0%	17 284	44.0%	20 603	43.6%	(16.1%
Property rates - penalties and collection charges	-	49 775	-	49 775	-	-	-	-
Service charges - electricity revenue	136 630		36.4%		36.4%	26 598	24.8%	87.15
Service charges - water revenue	48 781	9 447	19.4%	9 447	19.4%	18 712	26.0%	(49.5%
Service charges - sanitation revenue	7 142	2 249	31.5%	2 249	31.5%	2 202	17.5%	2.19
Service charges - refuse revenue	8 127	2 738	33.7%	2 738	33.7%	2 444	19.8%	12.09
Service charges - other			-	-	-	-	-	
Rental of facilities and equipment	2 576	585	22.7%	585	22.7%	622	24.7%	(6.0%
Interest earned - external investments	781	187	23.9%	187	23.9%	148	15.2%	26.39
Interest earned - outstanding debtors	16 879	6 799	40.3%	6 799	40.3%	6 373	30.2%	6.79
Dividends received	-	-	-	-		-	-	-
Fines	4 500	83	1.8%	83	1.8%	11	2.3%	627.89
Licences and permits	2 834	593	20.9%	593	20.9%	718	23.9%	(17.3%
Agency services	17 041	3 653	21.4%	3 653	21.4%	4 380	30.6%	(16.6%
Transfers recognised - operational	69 878		-	-	-	23 410	38.0%	(100.0%
Other own revenue	10 160	350	3.4%	350	3.4%	467	-	(25.1%
Gains on disposal of PPE	-	16	-	16	-	7	-	127.69
Operating Expenditure	387 763	95 100	24.5%	95 100	24.5%	68 654	31.7%	38.5%
Employee related costs	117 876	26 527	22.5%	26 527	22.5%	22 719	23.1%	16.89
Remuneration of councillors	7 425	1 650	22.2%	1 650	22.2%	1 477	21.4%	11.89
Debt impairment	35 210	2 160	6.1%	2 160	6.1%	5 000	25.0%	(56.8%
Depreciation and asset impairment	22 100	6 175	27.9%	6 175	27.9%	1 557	25.0%	296.69
Finance charges	2 156	-	-	-	-	373	19.5%	(100.0%
Bulk purchases	132 082	41 475	31.4%	41 475	31.4%	21 283	90.3%	94,99
Other Materials	15 715	2 913	18.5%	2 913	18.5%	3 414	31.6%	(14.7%
Contracted services	9 337	1 674	17.9%	1 674	17.9%	2 276	27.5%	(26.4%
Transfers and grants		1 1 36		1 1 3 6		1 211	3 243.9%	(6.2%
Other expenditure	45 861	11 389	24.8%	11 389	24.8%	9 344	23.1%	21.99
Loss on disposal of PPE	-		-		-	-	-	
Surplus/(Deficit)	(23 117)	(1 341)		(1 341)		38 043		
Transfers recognised - capital	(23 117)	(1 341)		(1 341)				(100.0%
Contributions recognised - capital		0		0				(100.070
Contributed assets	22 696							
Surplus/(Deficit) after capital transfers and contributions	(421)	(1 341)		(1 341)		38 043		
Taxation	-	-	-	-		-	-	
Surplus/(Deficit) after taxation	(421)	(1 341)		(1 341)		38 043		
Attributable to minorities	-	-	-	-		-	-	
Surplus/(Deficit) attributable to municipality	(421)	(1 341)		(1 341)		38 043		
Share of surplus/ (deficit) of associate	-	-	-	-	-		-	
Surplus/(Deficit) for the year	(421)	(1 341)		(1 341)		38 043		

			2015/16			201	4/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2014/15 to Q1 of 2015/16
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	57 233	170	.3%	170	.3%	2 442	4.8%	(93.0%)
National Government	45 903	113	.2%	113	.2%	636	2.7%	(82.2%)
Provincial Government		-			-	-	-	-
District Municipality		-				-	-	
Other transfers and grants		-			-	1 468	-	(100.0%)
Transfers recognised - capital	45 903	113	.2%	113	.2%	2 104	4.6%	(94.6%)
Borrowing		-		-	-	-	-	-
Internally generated funds	11 330	9	.1%	9	.1%	338	-	(97.3%)
Public contributions and donations		48	-	48	-	-		(100.0%)
Capital Expenditure Standard Classification	57 233	170	.3%	170	.3%	2 442	4.8%	(93.0%)
Governance and Administration	1 162	35	3.0%	35	3.0%	15	2.5%	128.3%
Executive & Council	263	-	-	-	-	-	-	-
Budget & Treasury Office	699	34	4.9%	34	4.9%	15	3.8%	124.0%
Corporate Services	200	1	.3%	1	.3%	-	-	(100.0%)
Community and Public Safety	6 268	0	-	0	-	187	2.6%	(99.9%)
Community & Social Services	2 590	0	-	0	-	34	1.6%	(99.5%)
Sport And Recreation	3 628	-		-		153	3.8%	(100.0%)
Public Safety	50	-	-		-	-	-	-
Housing	-	-	-		-	-	-	-
Health		-	-		-	-	-	-
Economic and Environmental Services	6 607	14	.2%	14	.2%	285	3.9%	(95.1%)
Planning and Development	-		-		-	-	-	-
Road Transport Environmental Protection	6 607	14	.2%	14	.2%	285	3.9%	(95.1%)
	42.10/	-	-	-	-	1.055	-	(00.00()
Trading Services Electricity	43 196 30 334	121 85	.3%	121 85	.3%	1 955 1 628	5.4% 13.8%	(93.8%) (94.8%)
Water	30 334	25	.3%	25	.3%	23	.2%	(94.8%) 9.6%
Water Management	3 55/ 8 877	- 25	.176	25	. / 76	23	.2%	(100.0%)
Waste Management	428	11	2.6%	. 11	2.6%	281	3.8%	(96.1%)
Other	420		2.0%		2.0/6	201	3.070	(90.176)
Ulici		-			-	-	-	-

			2015/16			20	14/15	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	406 134	84 486	20.8%	84 486	20.8%	106 697	81.6%	(20.8%)
Property rates, penalties and collection charges Service charges	39 317 200 680	67 402 14 144	171.4% 7.0%	67 402 14 144	171.4% 7.0%	20 603 49 956		
Other revenue Government - operating Government - capital Interest	37 111 69 878 45 903 13 245	632 - - 2 307	1.7% - - 17.4%	632 - - 2 307	1.7% - - 17.4%	6 206 23 410 - 6 521		-
Dividends	-		-		-	-	-	
Payments Suppliers and employees Finance charges Transfers and grants	(387 763) (343 216) (35 210) (9 337)	(27 209) (26 714) - (495)	7.0% 7.8% - 5.3%	(27 209) (26 714) - (495)	7.8% - 5.3%	(101 417) (373) (1 211)	39.89 2.19 7.89	6 (73.7%) 6 (100.0%) 6 (59.1%)
Net Cash from/(used) Operating Activities	18 371	57 277	311.8%	57 277	311.8%	3 696	(2.4%)) 1 449.8%
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 Payments	13 - - 5 8	1	7.4%	1 1	7.4%	-	-	(100.0%) (100.0%) - - -
Capital assets	-	-	-		-	-	-	
Net Cash from/(used) Investing Activities	13	1	7.4%	1	7.4%	-	-	(100.0%)
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	3 - - 3	-	-	-	-	-		-
Payments Repayment of borrowing Net Cash from/(used) Financing Activities								
Net Increase/(Decrease) in cash held Cashcash equivalents at the year begin: Cashcash equivalents at the year end:	18 387 23 500 41 887	57 278 25 628 82 906	311.5% 109.1% 197.9%	57 278 25 628 82 906	311.5% 109.1% 197.9%	3 696 25 628	(2.4%) 26.2% (49.5%) 1 449.8%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90) Days	Over 9	0 Days	To	tal		ots Written Off to otors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 940	3.8%	3 175	2.5%	3 487	2.7%	116 888	91.0%	128 490	35.8%	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	4 924	39.9%	558	4.5%	464	3.8%	6 386	51.8%	12 332	3.4%		-		
Receivables from Non-exchange Transactions - Property Rates	3 319	4.6%	4 597	6.4%	2 066	2.9%	61 773	86.1%	71 756	20.0%		-		
Receivables from Exchange Transactions - Waste Water Management	316	2.1%	289	1.9%	235	1.5%	14 318	94.5%	15 158	4.2%		-		
Receivables from Exchange Transactions - Waste Management	298	2.8%	243	2.3%	229	2.2%	9 775	92.7%	10 545	2.9%		-		
Receivables from Exchange Transactions - Property Rental Debtors	-			-				-	-	-		-		
Interest on Arrear Debtor Accounts	-	-		-			-	-	-	-		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-		-			-	-	-	-		-	-	
Other	2 423	2.0%	2 296	1.9%	1 672	1.4%	114 226	94.7%	120 617	33.6%	-	-	-	
Total By Income Source	16 221	4.5%	11 158	3.1%	8 153	2.3%	323 366	90.1%	358 898	100.0%		-	-	
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-		-	-	-	-		-	-	-		
Commercial	-	-	-		-	-	-	-		-	-	-		
Households	-			-				-	-	-		-		
Other	16 221	4.5%	11 158	3.1%	8 153	2.3%	323 366	90.1%	358 898	100.0%	-	-	-	
Total By Customer Group	16 221	4.5%	11 158	3.1%	8 153	2.3%	323 366	90.1%	358 898	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 340	100.0%	-		-	-		-	11 340	70.7%
Bulk Water	3 544	100.0%	-	-	-	-	-	-	3 544	22.1%
PAYE deductions	1 242	100.0%	-	-	-	-	-	-	1 242	7.7%
VAT (output less input)	(389)	100.0%	-	-	-	-	-	-	(389)	(2.4%)
Pensions / Retirement	174	100.0%	-	-	-	-	-	-	174	1.1%
Loan repayments		-	-	-	-	-	-	-	-	-
Trade Creditors	45	100.0%	-	-	-	-	-	-	45	.3%
Auditor-General	93	100.0%	-	-	-	-		-	93	.6%
Other					-	-		-	-	-
Total	16 048	100.0%	•	-		-	-	-	16 048	100.0%

 Municipal Manager
 BS Riba (Acting)
 013 665 6005

 Financial Manager
 Mr Carlos Barnard
 013 665 000

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure			2015/16			201	4/15	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Operating Revenue and Expenditure								
Operating Revenue	2 626 610	613 024	23.3%	613 024	23.3%	486 456	25.3%	26.0%
	363 170	82 683	22.8%	82 683	23.376	81 349	23.376	20.070
Property rates	303 170	82 083	22.8%	82 083	ZZ.876	81 349	21.276	1.07
Property rates - penalties and collection charges	1 295 392	294 183	- 22.7%	294 183	- 22.7%	193 461	24.4%	52.1%
Service charges - electricity revenue Service charges - water revenue	363 179	294 183 18 576	22.7% 5.1%	294 183	5.1%	61 292	24.4%	(69.7%
	133 009	30 418	22.9%	30 418	22.9%	27 979	23.9%	(09.7%) 8.7%
Service charges - sanitation revenue Service charges - refuse revenue	133 009	30 4 18	22.976	30 418	22.9%	17 626	25.0%	(100.0%)
Service charges - refuse revenue Service charges - other	79 738	27 516	34.5%	27 516	34.5%	17 626	25.0%	41 180.0%
Rental of facilities and equipment	11 735	3 232	27.5%	3 232	27.5%	2 632	24.2%	41 180.076
Interest earned - external investments	1 001	3 232	27.5%	3 232	27.5%	2 032	24.2%	22.87
Interest earned - outstanding debtors	69 463	22 268	32.1%	22 268	32.1%	16 830	0.270	32.3%
Dividends received	07 403	22 208	32.176	22 208	32.176	10 830		32.37
Fines	2 689	1 025	38.1%	1 025	38.1%	716	16.3%	43.0%
Licences and permits	2 607	622	23.8%	622	23.8%	547	22.6%	13.8%
Agency services	24 279	1 124	4.6%	1 124	4.6%	5 614	25.0%	(80.0%
Transfers recognised - operational	239 448	99 154	41.4%	99 154	41.4%	72 735	33.1%	36.3%
Other own revenue	40 898	32 023	78.3%	32 023	78.3%	5 481	9.6%	484.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	2 381 789	329 398	13.8%	329 398	13.8%	351 337	18.3%	(6.2%)
Employee related costs	571 167	131 740	23.1%	131 740	23.1%	110 982	22.9%	18.7%
Remuneration of councillors	20 940	4 961	23.7%	4 961	23.7%	4 725	24.7%	5.09
Debt impairment	267 631	-	-		-		-	
Depreciation and asset impairment	165 000	-	-		-		-	
Finance charges	81 497	1 486	1.8%	1 486	1.8%	283	2.2%	425.89
Bulk purchases	894 997	139 059	15.5%	139 059	15.5%	146 552	19.8%	(5.1%
Other Materials	131 869	15 007	11.4%	15 007	11.4%	26 096	30.4%	(42.5%
Contracted services	32 274	9 227	28.6%	9 227	28.6%	14 956	87.4%	(38.3%
Transfers and grants	35 929	4 803	13.4%	4 803	13.4%	5 401	15.6%	(11.1%
Other expenditure	180 485	23 117	12.8%	23 117	12.8%	42 343	28.3%	(45.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	244 821	283 625		283 625		135 119		
Transfers recognised - capital	184 828	30 453	16.5%	30 453	16.5%	1 740	1.1%	1 650.2%
Contributions recognised - capital	-	-	-	-		-	-	-
Contributed assets	(14 014)	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	415 635	314 078		314 078		136 859		
Taxation	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	415 635	314 078		314 078		136 859		
Attributable to minorities	-	-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	415 635	314 078		314 078		136 859		
Share of surplus/ (deficit) of associate	-	-		-	-	-	-	-
Surplus/(Deficit) for the year	415 635	314 078		314 078		136 859		

			2015/16			201	4/15	
	Budget	First C	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	203 042	30 807	15.2%	30 807	15.2%	25 287	15.8%	21.8%
National Government	198 842	22 908	11.5%	22 908	11.5%	23 508	18.0%	(2.6%)
Provincial Government	-	-			-	-		-
District Municipality					-	-	-	-
Other transfers and grants		-	-		-	-	-	-
Transfers recognised - capital	198 842	22 908	11.5%	22 908	11.5%	23 508	14.7%	(2.6%)
Borrowing	-	337		337	-	268		25.7%
Internally generated funds	4 200	130	3.1%	130	3.1%	1 510	-	(91.4%)
Public contributions and donations		7 432		7 432	-	-	-	(100.0%)
Capital Expenditure Standard Classification	203 042	30 807	15.2%	30 807	15.2%	25 287	15.8%	21.8%
Governance and Administration	4 200	130	3.1%	130	3.1%	-	-	(100.0%
Executive & Council	-	130	-	130	-	-		(100.0%
Budget & Treasury Office	-	-				-	-	-
Corporate Services	4 200	-	-		-	-	-	-
Community and Public Safety	26 000	2 453	9.4%	2 453	9.4%	467	12.6%	424.8%
Community & Social Services	-	-	-		-	-	-	-
Sport And Recreation	-	-	-		-	467	-	(100.0%
Public Safety			-	-		-	-	-
Housing Health	26 000	2 453	9.4%	2 453	9.4%	-	-	(100.0%
Health Economic and Environmental Services	15 000	337	2.2%	337	2.2%	7 010	17.10	-
Planning and Development	15 000 5 000	337	Z.2%	337	2.2%	7 219	17.1%	(95.3%
Road Transport	10 000	337	3.4%	337	3.4%	7 219	17.1%	(95.3%
Environmental Protection	10 000	337	5.470	337	3.470	7217	17.1%	(10.070
Trading Services	157 842	27 887	17.7%	27 887	17.7%	17 600	16.1%	58.4%
Electricity	20 772	1 446	7.0%	1 446	7.0%	2 934	27.5%	(50.7%
Water	53 064	-	-		-		-	-
Waste Water Management	84 006	20 455	24.3%	20 455	24.3%	14 667	21.0%	39.59
Waste Management	-	5 986	-	5 986	-	-	-	(100.0%
Other		-		-		-		

			2015/16			201	14/15	
	Budget	First C	Quarter	Year	to Date	First (Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	2 528 735	639 504	25.3%	639 504	25.3%	2 471 074	134.3%	(74.1%)
Property rates, penalties and collection charges Service charges	315 958 1 670 459	59 223 293 298	18.7% 17.6%	59 223 293 298	18.7% 17.6%	370 609 1 527 252	164.9% 136.1%	(84.0%) (80.8%)
Other revenue Government - capital Interest Dividends	42 725 239 448 198 842 61 304	118 682 97 331 48 502 22 468	277.8% 40.6% 24.4% 36.6%	118 682 97 331 48 502 22 468	277.8% 40.6% 24.4% 36.6%	89 441 422 113 - 61 659	141.8% 192.2% 122.4%	32.7% (76.9%) (100.0%) (63.6%)
Payments Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(1 883 838) (1 766 412) (81 497) (35 929) 644 897	(789 452) (783 148) (1 500) (4 803) (149 948)	41.9% 44.3% 1.8% 13.4% (23.3%)	(789 452) (783 148) (1 500) (4 803) (149 948)	44.3% 1.8% 13.4%	(2 443 052) (2 437 368) (283) (5 401) 28 023	172.0%	(67.7%) (67.9%) 430.8% (11.1%) (635.1%)
Cash Flow from Investing Activities				. ,				
Receipts Proceeds on disposal of PPE Decrease in non-current debtors	-	102 662		102 662	-	•	-	(100.0%) - -
Decrease in other non-current receivables Decrease (increase) in non-current investments Payments	(203 042)	102 662 (30 807)	15.2%	102 662 (30 807)	15.2%			(100.0%) (100.0%)
Capital assets Net Cash from/(used) Investing Activities	(203 042) (203 042)	(30 807) 71 855	15.2% (35.4%)	(30 807) 71 855	15.2% (35.4%)			(100.0%) (100.0%)
Cash Flow from Financing Activities Receipts Short term loans	5 000	6 303	126.1%	6 303	126.1%			(100.0%)
Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments Repayment of borrowing	5 000 (441 754) (441 754)	6 303 (5 476) (5 476)	- 126.1% 1.2% 1.2%	6 303 (5 476) (5 476)		(283) (283)	1.3% 1.3%	(100.0%) 1 837.7% 1 837.7%
Net Cash from/(used) Financing Activities	(436 754)	827	(.2%)	827	(.2%)	(283)	1.7%	(392.8%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	5 100 (62 075) (56 974)	(77 265) 8 793 (68 472)	(1 514.9%) (14.2%) 120.2%	(77 265) 8 793 (68 472)	(14.2%)	27 740 (34 710) (6 970)		(378.5%) (125.3%) 882.4%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90	Days	Over 9	0 Days	То	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35 418	6.4%	23 157	4.2%	15 843	2.9%	475 783	86.5%	550 202	30.5%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	64 810	16.3%	24 861	6.3%	16 986	4.3%	289 847	73.1%	396 504	22.0%	-		-	
Receivables from Non-exchange Transactions - Property Rates	25 967	12.5%	11 131	5.3%	9 088	4.4%	162 309	77.8%	208 495	11.6%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	11 697	6.2%	6 590	3.5%	5 479	2.9%	163 986	87.3%	187 753	10.4%	-	-	-	
Receivables from Exchange Transactions - Waste Management	6 441	5.0%	3 719	2.9%	3 186	2.5%	114 682	89.6%	128 029	7.1%	-		-	
Receivables from Exchange Transactions - Property Rental Debtors			-		-	-			-		-	-		-
Interest on Arrear Debtor Accounts	7 694	2.8%	7 426	2.7%	7 169	2.6%	248 812	91.8%	271 101	15.0%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-		-	-			-		-	-		-
Other	16 348	25.9%	13 121	20.8%	7 516	11.9%	26 070	41.3%	63 055	3.5%	-		-	-
Total By Income Source	168 376	9.3%	90 006	5.0%	65 269	3.6%	1 481 488	82.1%	1 805 139	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 980	16.4%	3 596	9.8%	2 245	6.1%	24 702	67.6%	36 523	2.0%	-	-	-	
Commercial	69 021	31.5%	20 624	9.4%	14 116	6.4%	115 430	52.7%	219 191	12.1%	-	-	-	
Households	89 003	7.0%	52 156	4.1%	45 502	3.6%	1 093 162	85.4%	1 279 823	70.9%	-		-	
Other	4 371	1.6%	13 629	5.1%	3 407	1.3%	248 194	92.1%	269 601	14.9%	-		-	
Total By Customer Group	168 376	9.3%	90 006	5.0%	65 269	3.6%	1 481 488	82.1%	1 805 139	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6) Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	110 000	20.6%	12 083	2.3%	-	-	412 109	77.1%	534 192	76.6%
Bulk Water	3 000	3.0%	3 232	3.2%	4 189	4.1%	91 129	89.7%	101 550	14.6%
PAYE deductions	6 940	100.0%	-		-				6 940	1.0%
VAT (output less input)	-		-		-					
Pensions / Retirement	8 020	100.0%	-		-				8 020	1.1%
Loan repayments	-		-		-					
Trade Creditors	10 224	22.1%	6 978	15.1%	29 044	62.8%			46 246	6.6%
Auditor-General	496	100.0%	-		-				496	.1%
Other		-				-		-		
Total	138 680	19.9%	22 294	3.2%	33 233	4.8%	503 238	72.2%	697 445	100.0%

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

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

			2015/16			201	4/15	
	Budget	First (Quarter	Year 1	to Date	First (Quarter	ł
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Operating Revenue and Expenditure								
Operating Revenue	1 362 931	364 480	26.7%	364 480	26.7%	323 815	24.8%	12.6%
Property rates	301 306	76 716	25.5%	76 716	25.5%	69 764	25.6%	10.0%
Property rates - penalties and collection charges	-	-	-	145 906	-	-	-	-
Service charges - electricity revenue	538 664	145 906	27.1%		27.1%	133 439	27.4%	9.3%
Service charges - water revenue	81 422	21 918	26.9% 25.4%	21 918	26.9%	17 120	24.7%	28.0%
Service charges - sanitation revenue	68 301 78 402	17 344 19 992	25.4%	17 344 19 992	25.4% 25.5%	16 236 17 267	25.5% 25.0%	6.8%
Service charges - refuse revenue	78 402	14 445	20.076	14 442	20.0%	1/ 20/	25.076	15.670
Service charges - other Rental of facilities and equipment	35 868	14 663	40.9%	-	40.9%	8 832	25.0%	66.0%
Rental of facilities and equipment Interest earned - external investments	35 868	3 431	40.9%	14 663 3 431	40.9%	8 832 4 525	25.0%	(24.2%)
Interest earned - external investments Interest earned - outstanding debtors	1 968	599	30.5%	599	30.5%	4 525	21.9%	37.5%
Dividends received	1 409	244	30.0%	244	30.5%	430	29.176	37.0%
Fines	16 949	1 357	8.0%	1 357	8.0%	1 449	21.6%	(6.4%)
Licences and permits	8 909	2 078	23.3%	2 078	23.3%	2 298	28.2%	(9.6%)
Agency services	15 295	2 876	18.8%	2 876	18.8%	2 812	20.2%	2.3%
Transfers recognised - operational	126 295	50 745	40.2%	50 745	40.2%	45 474	24.0%	11.6%
Other own revenue	68 021	6 855	10.1%	6 855	10.1%	4 163	6.3%	64.7%
Gains on disposal of PPE	150	-	-	-	-	-	-	-
Operating Expenditure	1 402 830	304 671	21.7%	304 671	21.7%	285 813	21.1%	6.6%
Employee related costs	385 662	88 095	22.8%	88 095	22.8%	81 126	23.6%	8.6%
Remuneration of councillors	19 698	4 533	23.0%	4 533	23.0%	4 097	21.8%	10.6%
Debt impairment	17 323	2 281	13.2%	2 281	13.2%	2 008	25.0%	13.6%
Depreciation and asset impairment	157 228	39 275	25.0%	39 275	25.0%	44 058	25.0%	(10.9%
Finance charges	30 890	-	-	-	-	-	-	-
Bulk purchases	380 168	91 673	24.1%	91 673	24.1%	82 192	24.2%	11.5%
Other Materials	-	-	-	-	-	-	-	-
Contracted services	41 076	7 253	17.7%	7 253	17.7%	6 767	17.5%	7.2%
Transfers and grants	67 663	17 139	25.3%	17 139	25.3%	15 318	24.5%	11.9%
Other expenditure	303 116	54 422	18.0%	54 422	18.0%	50 247	15.0%	8.3%
Loss on disposal of PPE	5	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 899)	59 809		59 809		38 002		
Transfers recognised - capital	112 012	2 260	2.0%	2 260	2.0%	3 688	8.1%	(38.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets								
Surplus/(Deficit) after capital transfers and contributions	72 113	62 068		62 068		41 690		
Taxation	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	72 113	62 068		62 068		41 690		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 113	62 068		62 068		41 690		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 113	62 068		62 068		41 690		

		2015/16 2014/15							
	Budget	First 0	Quarter	Year	to Date	First (Quarter	Ī	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2014/15 to	
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2015/16	
			appropriation		% of main		% of main		
R thousands					appropriation		appropriation		
Capital Revenue and Expenditure									
Source of Finance	236 369	22 691	9.6%	22 691	9.6%	20 132	10.7%	12.7%	
National Government	62 170	11 567	18.6%	11 567	18.6%	4 407	9.6%	162.5%	
Provincial Government		-				-		-	
District Municipality		-			-	-	-		
Other transfers and grants	-	-		-	-	-	-	-	
Transfers recognised - capital	62 170	11 567	18.6%	11 567	18.6%	4 407	9.6%	162.5%	
Borrowing	97 976	4 578	4.7%	4 578	4.7%	11 359	14.6%	(59.7%)	
Internally generated funds	76 223	6 546	8.6%	6 546	8.6%	4 366	6.8%	49.9%	
Public contributions and donations		-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	236 369	22 691	9.6%	22 691	9.6%	20 132	10.7%	12.7%	
Governance and Administration	14 466	1 745	12.1%	1 745	12.1%	639	4.6%	173.2%	
Executive & Council	1 087	730	67.2%	730	67.2%	20	1.8%	3 588.9%	
Budget & Treasury Office	120	4	3.7%	4	3.7%	-	-	(100.0%)	
Corporate Services	13 260	1 010	7.6%	1 010	7.6%	619	5.5%	63.3%	
Community and Public Safety	31 104	1 727	5.6%	1 727	5.6%	1 571	6.1%	9.9%	
Community & Social Services	6 293	1 396	22.2%	1 396	22.2%	0		363 374.5%	
Sport And Recreation	8 873	154	1.7%	154	1.7%	769	7.1%	(79.9%)	
Public Safety	15 438	177	1.1%	177	1.1%	801	11.1%	(77.9%)	
Housing	500	-	-		-	-	-	-	
Health		-		-	-	-	-	-	
Economic and Environmental Services	53 468	6 663	12.5%	6 663	12.5%	10 195	14.3%	(34.6%)	
Planning and Development	1 158	30	2.5%	30	2.5%	43	8.4%	(31.2%)	
Road Transport	52 310	6 633	12.7%	6 633	12.7%	10 152	14.3%	(34.7%)	
Environmental Protection			-		-	-	-	-	
Trading Services	137 331	12 557	9.1%	12 557	9.1%	7 728	10.1%	62.5%	
Electricity	56 936 33 377	1 600 5 253	2.8% 15.7%	1 600 5 253	2.8% 15.7%	3 659 1 503	8.8% 9.4%	(56.3%) 249.6%	
Water Webs Measured	33 377	5 253	15.7%	5 253	15.7%	2 065	9.4%	249.6%	
Waste Water Management Waste Management	32 0/8	5 /03	17.8%	5 /03	17.8%	2 065	14.3%	(100.0%)	
Other	14 941	U	-	U	-	502		(100.0%)	
Uner		-		-	-			-	

			2015/16			201	14/15	
	Budget	First C	Quarter	Year	to Date	First (Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	1 425 101	407 206	28.6%	407 206	28.6%	339 984	25.2%	19.8%
Property rates, penalties and collection charges Service charges	301 306 766 789	76 716 205 160	25.5% 26.8%	76 716 205 160	25.5% 26.8%	69 764 184 061	25.6% 26.7%	
Other revenue Government - capital Interest Dividends	145 192 126 295 62 170 23 349	68 296 50 745 2 260 4 030	47.0% 40.2% 3.6% 17.3%	68 296 50 745 2 260 4 030	47.0% 40.2% 3.6% 17.3%	32 035 45 474 3 688 4 961	24.6% 24.0% 8.1% 22.4%	11.6% (38.7%)
Payments Suppliers and employees Finance charges Transfers and grants	(1 228 279) (1 129 725) (30 890) (67 663)	(397 544) (380 405) - (17 139)	32.4% 33.7% - 25.3%	(397 544) (380 405) - (17 139)	32.4% 33.7% - 25.3%	(331 931) (316 612) - (15 318)		20.1%
Net Cash from/(used) Operating Activities	196 822	9 662	25.3% 4.9%	9 662	4.9%	8 053	24.5%	
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors	(53 850) 150	72 000	(133.7%)	72 000	(133.7%)	126 000 - -	(61.5%)	(42.9%)
Decrease in other non-current receivables Decrease (increase) in non-current investments Payments Capital assets	(54 000) (236 369) (236 369)	72 000 (22 691) (22 691)	(133.3%) 9.6% 9.6%	72 000 (22 691) (22 691)	(133.3%) 9.6% 9.6%	126 000 (20 132) (20 132)	(61.5%) 10.8% 10.8%	12.7%
Net Cash from/(used) Investing Activities	(290 219)	49 309	(17.0%)	49 309	(17.0%)	105 868	(27.1%)	
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	103 742 97 976 5 766	259 - - 259	.2% - - 4.5%	259 - - 259	.2% - 4.5%	349 - - 349	.4%	(25.7%)
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(16 770) (16 770) 86 972	(2 411) (2 411) (2 152)	14.4% 14.4% (2.5%)	(2 411) (2 411) (2 152)	14.4%	(2 196) (2 196) (1 847)	13.1%	9.8%
Net Increase/(Decrease) in cash held Cash(cash equivalents at the year begin: Cash(cash equivalents at the year end:	(6 425) 78 600 72 176	56 819 98 893 155 712	(884.4%) 125.8% 215.7%	56 819 98 893 155 712	(884.4%) 125.8% 215.7%	112 074 68 326 180 400	(2 198.5%) 142.8% 421.9%	44.7%

Part 4: Debtor Age Analysis

	0 - 30 E	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	Tot	al		ts Written Off to tors	Impairment -E Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 499	53.3%	1 386	16.4%	221	2.6%	2 337	27.7%	8 443	8.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	25 115	90.6%	1 185	4.3%	301	1.1%	1 114	4.0%	27 715	26.8%	-	-		
Receivables from Non-exchange Transactions - Property Rates	15 654	56.2%	2 925	10.5%	972	3.5%	8 289	29.8%	27 839	26.9%	-		-	
Receivables from Exchange Transactions - Waste Water Management	3 147	61.8%	475	9.3%	209	4.1%	1 260	24.7%	5 090	4.9%	-	-		
Receivables from Exchange Transactions - Waste Management	3 303	63.4%	418	8.0%	208	4.0%	1 277	24.5%	5 206	5.0%	-		-	
Receivables from Exchange Transactions - Property Rental Debtors	178	7.4%	104	4.3%	98	4.1%	2 027	84.2%	2 407	2.3%	-	-	-	
Interest on Arrear Debtor Accounts	(2)	(.1%)	146	7.7%	114	6.0%	1 633	86.4%	1 890	1.8%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-		-	-	-	-	-	-	
Other	8 409	33.8%	833	3.3%	4 421	17.8%	11 241	45.1%	24 903	24.1%	-	-	-	
Total By Income Source	60 302	58.3%	7 473	7.2%	6 543	6.3%	29 176	28.2%	103 494	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 882	48.1%	2 398	29.7%	348	4.3%	1 451	18.0%	8 079	7.8%	-	-	-	
Commercial	25 788	66.4%	1 814	4.7%	4 4 3 9	11.4%	6 812	17.5%	38 853	37.5%	-	-	-	
Households	29 808	61.0%	3 236	6.6%	1 480	3.0%	14 349	29.4%	48 873	47.2%	-	-		
Other	823	10.7%	25	.3%	276	3.6%	6 564	85.4%	7 688	7.4%	-	-	-	
Total By Customer Group	60 302	58.3%	7 473	7.2%	6 543	6.3%	29 176	28.2%	103 494	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days		0 Days	61 - 9	0 Days	Over 9	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	50 478	100.0%		-	-	-		-	50 478	47.1%
Bulk Water	106	100.0%		-	-	-		-	106	.1%
PAYE deductions	5 391	100.0%		-	-	-		-	5 391	5.0%
VAT (output less input)		-		-	-	-		-	-	-
Pensions / Retirement	5 343	100.0%		-	-	-		-	5 343	5.0%
Loan repayments	2 527	100.0%	-	-	-	-	-	-	2 527	2.4%
Trade Creditors	42 260	100.0%		-	-	-		-	42 260	39.4%
Auditor-General	278	100.0%		-	-	-		-	278	.3%
Other	827	100.0%	-	-	-	-	-	-	827	.8%
Total	107 211	100.0%		-	-	-	-	-	107 211	100.0%

Contact Details		
Municipal Manager	Mr W D Fouche	013 249 7264
Financial Manager	Ms Elmari Wassermann	013 249 7106

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure			2015/16			201		
	Budget	First (Quarter	Year 1	to Date	First (Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Operating Revenue and Expenditure								
Operating Revenue	199 851	54 405	27.2%	54 405	27.2%	61 610	32.1%	(11.7%)
Property rates	60 321	8 972	14.9%	8 972	14.9%	23 948	38.5%	(62.5%)
Property rates - penalties and collection charges	00 321	0 7/2	14.970	0 912	14.970	23 740	30.370	(02.370
Service charges - electricity revenue	43 798	7 795	17.8%	7 795	17.8%	8 581	19.4%	(9.2%
Service charges - electricity revenue Service charges - water revenue	43 798	2 663	21.9%	2 663	21.9%	2 387	19.4%	(9.2%
Service charges - sanitation revenue	8 770	2 003	24.0%	2 102	24.0%	2 367	25.0%	1.89
Service charges - samailon revenue Service charges - refuse revenue	8 996	2 102	27.6%	2 102	27.6%	2 000	25.0%	10.8%
Service charges - other	0 990	2 404	27.070	2 404	27.076	2 242	20.470	10.07
Rental of facilities and equipment	437	257	58.8%	257	58.8%	106	23.9%	141.7%
Interest earned - external investments	216	257	44.0%	95	44.0%	103	47.6%	(7.6%
Interest earned - external investments Interest earned - outstanding debtors	210	CK	44.076	40	44.0%	103	47.076	(7.0%
Dividends received			-	-	-		-	-
Fines	5 556	6 110	110.0%	6 110	110.0%	1 502	27.8%	306.8%
Licences and permits	5 556	3	39.5%	3	39.5%	63	194.7%	(95.6%
Agency services	2 384	280	11.7%	280	11.7%	123	5.2%	127.7%
Transfers recognised - operational	52 304	23 380	44.7%	23 380	44.7%	123	43.0%	17.1%
Other own revenue	4 867	25 360	5.4%	25 360	5.4%	506	47.3%	(47.8%
Gains on disposal of PPE	54	-	-	-	-	18	8.8%	(100.0%
Operating Expenditure	251 643	33 015	13.1%	33 015	13.1%	33 912	14.5%	(2.6%)
Employee related costs	82 500	17 333	21.0%	17 333	21.0%	15 075	19.1%	15.0%
Remuneration of councillors	5 442	1 278	23.5%	1 278	23.5%	1 139	22.3%	12.1%
Debt impairment	17 709	-	-	-	-	-	-	-
Depreciation and asset impairment	51 487	-	-	-	-	-	-	-
Finance charges	2 053	408	19.9%	408	19.9%	533	34.7%	(23.4%
Bulk purchases	46 575	7 445	16.0%	7 445	16.0%	11 022	27.0%	(32.5%
Other Materials	6 141	588	9.6%	588	9.6%	73	.7%	705.3%
Contracted services	5 325	560	10.5%	560	10.5%	777	22.4%	(27.8%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	34 410	5 403	15.7%	5 403	15.7%	5 294	16.0%	2.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 791)	21 390		21 390		27 698		
Transfers recognised - capital	17 755	6 747	38.0%	6 747	38.0%	7 139	41.4%	(5.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	17 900	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 136)	28 137		28 137		34 837		
Taxation	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	(16 136)	28 137		28 137		34 837		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 136)	28 137		28 137		34 837		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 136)	28 137		28 137		34 837		

			2015/16	201	14/15			
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2014/15 to Q1 of 2015/16
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	35 925	22	.1%	22	.1%	302	1.7%	(92.8%)
National Government	16 867	-				277	1.7%	(100.0%)
Provincial Government		-	-				-	
District Municipality	17 900	-	-					-
Other transfers and grants		-	-		-			-
Transfers recognised - capital	34 767	-	-		-	277	1.7%	(100.0%)
Borrowing		-	-	-	-	-		-
Internally generated funds	1 158	22	1.9%	22	1.9%	24	2.7%	(9.9%)
Public contributions and donations		-	-		-		-	-
Capital Expenditure Standard Classification	35 925	22	.1%	22	.1%	302	1.7%	(92.8%)
Governance and Administration	35 153	1		1	-	292	1.8%	(99.7%)
Executive & Council	34 767	-	-			279	1.7%	(100.0%)
Budget & Treasury Office	200	1	.4%	1	.4%	6	20.1%	(86.1%)
Corporate Services	186	-	-	-	-	6	2.8%	(100.0%)
Community and Public Safety	89	-	-	-	-			-
Community & Social Services	24	-	-		-		-	-
Sport And Recreation	30	-	-	-	-	-	-	-
Public Safety	35	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-		-	-	-	-
Economic and Environmental Services	83	-	-	-	-	10	30.4%	(100.0%)
Planning and Development	· · · ·	-	-	-	-	-		-
Road Transport	83	-	-	-	-	10	100.2%	(100.0%)
Environmental Protection			-		-	-	-	
Trading Services	600	21	3.5%	21	3.5%	-	-	(100.0%)
Electricity	200 200	-	- 10.5%	-	- 10.5%	-	-	(100.0%)
Water Water Management	200	21	10.5%	21	10.5%	-	-	(100.0%)
Waste Water Management Waste Management	200	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
omer		-	-	-	-		-	-

	2015/16 2014/15								
	Budget	First 0	Duarter	Year	to Date	First (Quarter	t	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16	
Cash Flow from Operating Activities									
Receipts	235 452	61 153	26.0%	61 153	26.0%	68 731	32.9%	(11.0%)	
Property rates, penalties and collection charges Service charges	60 321 73 703	8 972 15 045	14.9% 20.4%	8 972 15 045	14.9% 20.4%	23 948 15 276	38.5% 20.8%	(62.5%) (1.5%)	
Other revenue Government - capital Interest Dividends	31 152 52 305 17 755 216	6 926 23 368 6 747 95	22.2% 44.7% 38.0% 44.0%	6 926 23 368 6 747 95	22.2% 44.7% 38.0% 44.0%	1 443 20 822 7 139 103	15.5% 44.9% 41.4% 47.6%	380.0% 12.2% (5.5%) (7.6%)	
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(182 424) (180 370) (2 053) - 53 029	(23 272) (22 864) (408) - - 37 881	12.8% 12.7% 19.9% - 71.4%	(23 272) (22 864) (408) - - 37 881	12.8% 12.7% 19.9% - 71.4%	(33 912) (33 379) (533) - - 34 819	19.6% 19.4% 34.7% - 97.7%	(31.4%) (31.5%) (23.4%) - - 8.8%	
	33 027	37 001	71.470	37 001	71.470	54017	77.770	0.070	
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current decidors Decrease (in other non-current investments Decrease) in non-current investments	54 54 -	-	-		-	18 18 - -	8.8% 8.8% -	(100.0%) (100.0%) -	
Payments Capital assets	(35 925) (35 925)	(22) (22)	.1% .1%	(22) (22)	.1%	(302) (302)	1.7%	(92.8%) (92.8%)	
Net Cash from/(used) Investing Activities	(35 871)	(22)	.1%	(22)	.1%	(284)	1.7%	(92.3%)	
Cash Flow from Financing Activities Receipts Short term loans Borrowing long termivelinancing Increase (decrease) in consumer deposits	55 - - 55	32 - - 32	57.4% - 57.4%	32 - - 32	57.4% - - 57.4%	(1) - - (1)	1.8% - - 1.8%	(2 869.7%) - (2 869.7%)	
Payments Repayment of borrowing Net Cash from/(used) Financing Activities			- 57.4%			(1)		(2 869.7%)	
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	17 213 500 17 713	37 891 6 636 44 527	220.1% 1 327.3% 251.4%	37 891 6 636 44 527	220.1% 1 327.3% 251.4%	34 534 4 290 38 824	186.5% (10.8%) (181.7%)		

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	10 Days	To	tal		ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	863	3.7%	803	3.5%	650	2.8%	20 854	90.0%	23 171	17.3%		-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 049	8.5%	848	6.9%	535	4.3%	9 878	80.2%	12 310	9.2%		-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 889	3.9%	1 697	3.5%	3 433	7.1%	41 599	85.6%	48 617	36.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	583	4.0%	514	3.5%	452	3.1%	13 108	89.4%	14 657	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	731	4.2%	714	4.1%	548	3.1%	15 466	88.6%	17 459	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-	-			-		-		-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-				-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-				-		-	-	-
Other	244	1.4%	403	2.3%	258	1.5%	16 541	94.8%	17 445	13.1%	-	-	-	-
Total By Income Source	5 359	4.0%	4 979	3.7%	5 876	4.4%	117 446	87.9%	133 659	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	470	15.7%	392	13.1%	898	29.9%	1 238	41.3%	2 998	2.2%	-	-		
Commercial	804	4.3%	818	4.4%	689	3.7%	16 349	87.6%	18 660	14.0%	-	-	-	-
Households	3 109	3.8%	2 847	3.5%	2 716	3.4%	72 248	89.3%	80 919	60.5%	-	-	-	-
Other	977	3.1%	921	3.0%	1 573	5.1%	27 612	88.8%	31 083	23.3%	-	-	-	-
Total By Customer Group	5 359	4.0%	4 979	3.7%	5 876	4.4%	117 446	87.9%	133 659	100.0%	-	-		-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 6	31 - 60 Days		0 Days	Over 9	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	0	-	27 122	100.0%	27 122	52.2%
Bulk Water	-	-		-		-	-	-	-	-
PAYE deductions	-	-		-		-	-	-	-	-
VAT (output less input)	726	100.0%		-	-	-	-	-	726	1.4%
Pensions / Retirement	1 012	100.0%		-	-	-	-	-	1 012	1.9%
Loan repayments		-		-	-	-	-	-	-	
Trade Creditors	1 458	6.6%	2 189	9.8%	0	-	18 583	83.6%	22 229	42.8%
Auditor-General	493	100.0%		-		-	-	-	493	.9%
Other	174	44.9%	34	8.7%	-	-	180	46.4%	388	.7%
Total	3 862	7.4%	2 222	4.3%	0	-	45 884	88.3%	51 969	100.0%

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

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

			2015/16			201		
	Budget	First (Quarter	Year 1	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Operating Revenue and Expenditure								
Operating Revenue	488 837	156 771	32.1%	156 771	32.1%	137 158	37.8%	14.3%
	57 411	9714	16.9%	9714	16.9%	3 378	50.7%	14.370
Property rates	5/411	9714		9714		3 3 / 8	50.7%	187.07
Property rates - penalties and collection charges Service charges - electricity revenue	-		-		-		-	-
Service charges - electricity revenue Service charges - water revenue	41 752	10 326	24.7%	10 326	24.7%	11 761	29.5%	(12.2%
Service charges - sanitation revenue	1 791	396	24.7%	396	24.7%	374	24.4%	(12.2.%
Service charges - samation revenue	15 723	3 266	20.8%	3 266	20.8%	3 073	96.5%	6.3%
Service charges - other	13723	5 200	20.070	5 200	20.070	50/5	70.370	0.57
Rental of facilities and equipment	565	139	24.5%	139	24.5%	160	118.0%	(13.0%
Interest earned - external investments	2 469	1 194	48.4%	1 1 9 4	48.4%	253	50.6%	372.3%
Interest earned - outstanding debtors	2407	3 760	15.4%	3 760	15.4%	5 718	26.9%	(34.2%
Dividends received		5700				5710		(04.2.)
Fines	1 500	161	10.7%	161	10.7%	33	6.9%	391.8%
Licences and permits	312	113	36.2%	113	36.2%	114	56.4%	(1.3%
Agency services	6 136					1 225	21.1%	(100.0%
Transfers recognised - operational	309 291	121 549	39.3%	121 549	39.3%	109 423	38.9%	11.19
Other own revenue	27 410	6 155	22.5%	6 155	22.5%	1 646	71.6%	274.0%
Gains on disposal of PPE	-	-	-	-	-		-	-
Operating Expenditure	629 944	62 411	9.9%	62 411	9.9%	64 569	11.9%	(3.3%)
Employee related costs	107 341	24 008	22.4%	24 008	22.4%	24 359	24.1%	(1.4%
Remuneration of councillors	18 462	4 538	24.6%	4 538	24.6%	4 365	22.9%	4.09
Debt impairment	58 685	-	-	-	-	-	-	-
Depreciation and asset impairment	151 000	-	-	-	-	-	-	-
Finance charges	-	-				-	-	-
Bulk purchases	149 641	8 661	5.8%	8 661	5.8%	17 986	18.0%	(51.8%
Other Materials	1 100		-	-	-	2	.1%	(100.0%
Contracted services	11 000	1 809	16.4%	1 809	16.4%	1 736	27.6%	4.29
Transfers and grants	18 562	4 644	25.0%	4 644	25.0%	1 753	8.7%	164.99
Other expenditure	114 153	18 752	16.4%	18 752	16.4%	14 369	22.8%	30.59
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(141 107)	94 360		94 360		72 588		
Transfers recognised - capital	120 239	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-		-		-		
Surplus/(Deficit) after capital transfers and contributions	(20 868)	94 360		94 360		72 588		
Taxation	-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	(20 868)	94 360		94 360		72 588		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20 868)	94 360		94 360		72 588		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20 868)	94 360		94 360		72 588		

		2015/16 2014						
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	116 339	47 830	41.1%	47 830	41.1%	1 057	1.0%	4 424.3%
National Government	116 339	47 830	41.1%	47 830	41.1%	1 057	1.0%	4 424.3%
Provincial Government		-	-	-	-	-	-	-
District Municipality		-	-	-		-	-	-
Other transfers and grants		-	-	-	-	-		-
Transfers recognised - capital	116 339	47 830	41.1%	47 830	41.1%	1 057	1.0%	4 424.3%
Borrowing		-	-	-		-	-	-
Internally generated funds		-	-	-	-	-		-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	116 339	47 830	41.1%	47 830	41.1%	1 057	1.0%	4 424.3%
Governance and Administration		-	-	-	-	-		-
Executive & Council		-	-	-	-	-	-	-
Budget & Treasury Office		-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	107		(100.0%)
Community & Social Services		-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	107	-	(100.0%)
Housing Health	-	-	-	-	-	-	-	-
Health Economic and Environmental Services	115 239	47 039	40.8%	47 039	40.8%	950	.9%	4 849.4%
Planning and Development	115 239	47 039	40.8%	47 039	40.8%	950	.9%	4 849.4%
Road Transport	115 239	47 039	40.070	47 039	40.070	930	.77	4 049.470
Environmental Protection								
Trading Services	1 100	792	72.0%	792	72.0%			(100.0%)
Electricity	1 100	792	72.0%	792	72.0%	_		(100.0%)
Water		-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-

. ,	2015/16 2014/15							
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	510 584	181 365	35.5%	181 365	35.5%	119 929	29.7%	51.2%
Property rates, penalties and collection charges Service charges	25 481 16 894	144 541	.6% 3.2%	144 541	.6%	1 937	806.5% 31.5%	(92.6%)
Other revenue Government - operating Government - capital Interest Dividents	35 924 309 291 120 239 2 756	6 323 127 795 45 273 1 290	17.6% 41.3% 37.7% 46.8%	6 323 127 795 45 273 1 290	17.6% 41.3% 37.7% 46.8%	109 423	85.2% 38.9% - 43.4%	16.8% (100.0%)
Payments Suppliers and employees Finance charges Transfers and grants	(394 245) (389 945) - (4 300)	(62 670) (57 768) (4 902)	15.9% 14.8% - 114.0%	(62 670) (57 768) - (4 902)	14.8% - 114.0%	(90 256)	28.9%	(36.0%) - 10 557.4%
Net Cash from/(used) Operating Activities	116 339	118 695	102.0%	118 695	102.0%	29 627	32.3%	300.6%
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtras Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments Payments Capital assets Net Cash from/(used) Investing Activities	(116 339) (116 339) (116 339)	(48 268) (48 268) (48 268)	41.5% 41.5% 41.5%	(48 268) (48 268) (48 268)	41.5%	(1 904)	1.79	2 435.7%
Cash Flow from Financing Activities Receipts Short tem loans Borrowing long territrefinancing Increase (decrease) in consumer deposits Payments Repayment of borrowing	-	-		- - - -		-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	(0) 100 100	70 427 86 000 156 427	############ 86 000.4% 156 431.8%	70 427 86 000 156 427	############ 86 000.4% 156 431.8%	27 724 41 211 68 935	(144.6%) 82.9% 225.6%	108.7%

Part 4: Debtor Age Analysis

	0 - 30 [Days	31 - 60	Days	61 - 90	Days	Over 9	90 Days	То	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 254	2.3%	2 198	2.2%	1 411	1.4%	92 478	94.0%	98 340	38.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-			-		12	100.0%	12	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	3 238	5.4%	3 124	5.2%	11 840	19.7%	41 898	69.7%	60 100	23.3%	-	-		
Receivables from Exchange Transactions - Waste Water Management	132	29.6%	122	27.3%	3	.7%	189	42.4%	446	.2%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 088	4.0%	1 074	4.0%	706	2.6%	24 200	89.4%	27 068	10.5%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-			-		-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1 398	2.6%	1 373	2.6%	1 353	2.6%	48 766	92.2%	52 891	20.5%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-			-			-	-	-	
Other	393	2.1%	444	2.4%	292	1.6%	17 531	94.0%	18 660	7.2%	-	-	-	
Total By Income Source	8 503	3.3%	8 336	3.2%	15 604	6.1%	225 073	87.4%	257 516	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	77	3.8%	65	3.2%	62	3.1%	1 810	89.9%	2 013	.8%				
Commercial	429	2.8%	404	2.6%	642	4.1%	14 024	90.5%	15 500	6.0%	-	-	-	
Households	3 102	2.9%	3 058	2.9%	1 796	1.7%	99 019	92.6%	106 976	41.5%	-	-	-	
Other	4 894	3.7%	4 808	3.6%	13 104	9.9%	110 221	82.9%	133 028	51.7%	-	-		
Total By Customer Group	8 503	3.3%	8 336	3.2%	15 604	6.1%	225 073	87.4%	257 516	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

Š Š	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	7 906	100.0%		-	-	-	-	-	7 906	63.7%
PAYE deductions	-	-		-	-	-	-	-	-	-
VAT (output less input)	-	-		-	-	-	-	-	-	-
Pensions / Retirement	-	-		-	-	-	-	-	-	-
Loan repayments	-	-		-	-	-		-	-	
Trade Creditors	-	-		-	-	-		-	-	
Auditor-General	-	-		-	-	-		-	-	-
Other	4 506	100.0%		-	-	-	-	-	4 506	36.3%
Total	12 412	100.0%		-		-		-	12 412	100.0%

Mr J I Sindane	013 986 9115
Ms MS Makgaba	013 986 9103

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

2015/16 2014/15							1
Budget	First (Quarter	Year	to Date	First	Quarter	İ
Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 t Q1 of 2015/16
402 202	1/1 022	40.10/	1/1 022	40.10/	140 101	20.0%	13.19
	2 603		2 603		3 908	57.0%	(33.4%
	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
30 000		44.7%		44.7%			.79
-		-		-			(98.1%
							(67.3%
							197.69
							51.59
							(10.2%
5 000	3 009	13.2%	3 009	13.2%	4 077	43.176	(10.2%
200	-	22.59/		22.59/	- 25	17.09/	29.19
							(99.6%
4 000	4	.170	4	.170	1 101	41.576	(77.07
334 869	138.450	41.3%	138.450	41.3%	113 822	38.4%	21.69
							(67.8%
-	-	-	-	-	-	-	-
545 859	81 049	14.8%	81 049	14.8%	66 380	12.7%	22.19
116 870	35 088	30.0%	35 088	30.0%	31 658	22.8%	10.89
17 020	4 120	24.2%	4 120	24.2%	3 878	20.9%	6.29
70 000	-	-	-	-	-	-	-
140 000	-	-	-	-	-	-	-
500	22	4.4%	22	4.4%	21	6.0%	5.39
-		-		-	-	-	-
38 800	8 082	20.8%	8 082	20.8%	3 888	10.7%	107.99
							71.99
							(47.8%
129 633	27 152	20.9%	27 152	20.9%	22 975	18.6%	18.29
-	-	-	-	-	-	-	-
(142 567)	80 784		80 784		76 751		
120 751	-	-	-	-	90 437	80.9%	(100.0%
-		-		-	-	-	-
-	-	-	-	-	-	-	-
(21 816)	80 784		80 784		167 188		
-		-		-	-	-	-
(21 816)	80 784		80 784		167 188		
	-					-	-
(21 816)	80 784		80 784		167 188		
(21010)					107 100		
(21 816)	80 784		80 784		167 188		
	Main appropriation 403 292 12 500 30 000 - - - - - - - - - - - - - - - - -	Main Actual appropriation Expenditure 403 292 161 833 12 500 2 603 . . 30 000 13 400 4000 440 300 217 150 23 7 500 2198 5 000 3 659 . . <	Budget First Quarter Main appropriation Actual Expenditure Tst Q as % of Main appropriation 403 292 161 833 40.1% 12 500 2 603 20.8% - - - - -	Budget First Quarter Year Main appropriation Actual Expenditure Ist Q as % of Main appropriation Actual Expenditure 403 292 161 833 40.1% 161 833 12 500 2 603 20.8% 2 603 - - - - 30 000 13 400 44.7% 13 400 - - - - 30 000 13 400 44.7% 13 400 - - - - - 30 000 217 72.2% 2198 2198 5 000 3 659 73.2% 3 659 - 200 45 22.5% 4 - 38.99 138.450 41.3% 13.450 4 30.898 116 870 35.088 30.0% 35.088 30.0% 35.088 116 870 38.800 8.062 2.0.3% 6.082 2.2.5% 6.488 10000 - - - - - <td>Budget appropriation First Quarter Actual spropriation Year to Date Total Actual spropriation 403 292 161 833 40.1% Expenditure 32.0% E</td> <td>Budget First Quarter Year to Date First Quarter Main appropriation Actual Expenditure 150 as % of Main appropriation Actual Expenditure Expenditure Server Actual Expenditure First Quarter 403 292 161 833 40.1% 161 833 40.1% 143 131 1 2500 2 603 20.8% 2 603 20.8% 3 908 - - - - - - - 3 000 13 400 44.7% 13 400 44.7% 13 300 4.7% 13 300 4 000 40 11.0% 400 11.0% 1617 1617 3 000 13 400 44.7% 13 400 44.7% 13 400 4.7% 13 400 4 000 40 11.5% 21 15.6% 22 15.6% 20 14.51 5 000 3 659 73 2.8% 3 13 8450 41.3% 118 111 4 070 4 1.5% 4 1.5% 11.0% 1 16 70 3 5 08 3 0.0%<td>Budget First Quarter Year to Date First Quarter Total Actual appropriation Actual Expenditure 150 as % of Main appropriation Actual Expenditure Expenditure Sw of main appropriation Actual Expenditure Expenditure Sw of main appropriation Actual Expenditure Expenditure Sw of main appropriation 403 292 161 833 40.1% 161 833 40.1% 143 131 38.9% 1 2500 2 603 20.8% 3 908 57.0% .</td></td>	Budget appropriation First Quarter Actual spropriation Year to Date Total Actual spropriation 403 292 161 833 40.1% Expenditure 32.0% E	Budget First Quarter Year to Date First Quarter Main appropriation Actual Expenditure 150 as % of Main appropriation Actual Expenditure Expenditure Server Actual Expenditure First Quarter 403 292 161 833 40.1% 161 833 40.1% 143 131 1 2500 2 603 20.8% 2 603 20.8% 3 908 - - - - - - - 3 000 13 400 44.7% 13 400 44.7% 13 300 4.7% 13 300 4 000 40 11.0% 400 11.0% 1617 1617 3 000 13 400 44.7% 13 400 44.7% 13 400 4.7% 13 400 4 000 40 11.5% 21 15.6% 22 15.6% 20 14.51 5 000 3 659 73 2.8% 3 13 8450 41.3% 118 111 4 070 4 1.5% 4 1.5% 11.0% 1 16 70 3 5 08 3 0.0% <td>Budget First Quarter Year to Date First Quarter Total Actual appropriation Actual Expenditure 150 as % of Main appropriation Actual Expenditure Expenditure Sw of main appropriation Actual Expenditure Expenditure Sw of main appropriation Actual Expenditure Expenditure Sw of main appropriation 403 292 161 833 40.1% 161 833 40.1% 143 131 38.9% 1 2500 2 603 20.8% 3 908 57.0% .</td>	Budget First Quarter Year to Date First Quarter Total Actual appropriation Actual Expenditure 150 as % of Main appropriation Actual Expenditure Expenditure Sw of main appropriation Actual Expenditure Expenditure Sw of main appropriation Actual Expenditure Expenditure Sw of main appropriation 403 292 161 833 40.1% 161 833 40.1% 143 131 38.9% 1 2500 2 603 20.8% 3 908 57.0% .

			201	2014/15				
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2014/15 to
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2015/16
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	118 051	10 417	8.8%	10 417	8.8%	59 375	47.7%	(82.5%)
National Government	116 751	10 417	8.9%	10 417	8.9%	59 375	52.8%	(82.5%)
Provincial Government		-	-		-		-	-
District Municipality	-	-	-				-	-
Other transfers and grants		-	-		-		-	
Transfers recognised - capital	116 751	10 417	8.9%	10 417	8.9%	59 375	52.8%	(82.5%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 300	-	-		-		-	-
Public contributions and donations			-		-		-	-
Capital Expenditure Standard Classification	118 051	10 417	8.8%	10 417	8.8%	59 375	47.7%	(82.5%)
Governance and Administration	-	-	-		-		-	-
Executive & Council	-	-	-	-	-	-		-
Budget & Treasury Office	-		-			-	-	-
Corporate Services	-		-			-	-	-
Community and Public Safety	8 510	4 148	48.7%	4 148	48.7%		-	(100.0%)
Community & Social Services	8 510	4 099	48.2%	4 099	48.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	49	-	49	-	-	-	(100.0%)
Housing	-	-	-		-	-	-	-
Health	-	-	-		-	-	-	-
Economic and Environmental Services	-	1 397	-	1 397	-		-	(100.0%)
Planning and Development	-	1 397	-	1 397	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-		-	-	-	-	-	-
Trading Services	109 541	4 872	4.4%	4 872	4.4%	59 375	48.0%	(91.8%)
Electricity	1 635 107 906	4 872	- 4.5%	4 872	- 4.5%	- 52 741	- 46.9%	- (90.8%)
Water Waste Water Management	10/ 906	48/2	4.5%	4 8/2		52 /41 6 634	46.9% 59.7%	(90.8%) (100.0%)
Waste Management	-	-	-	-	-	0 034	59.7%	(100.0%)
Other					-			
Outer				-				

	2015/16 2014/15								
	Budget	First (Quarter	Year 1	to Date	First (Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16	
Cash Flow from Operating Activities									
Receipts	534 043	254 969	47.7%	254 969	47.7%	227 973	47.5%	11.8%	
Property rates, penalties and collection charges Service charges	12 500 34 300	834 11 006	6.7% 32.1%	834 11 006	6.7% 32.1%	1 467 5 101	21.4% 15.0%	(43.1%) 115.8%	
Other revenue Government - capital Interest Dividends	9 123 344 869 120 751 12 500	62 333 132 170 45 885 2 723 17	683.2% 38.3% 38.0% 21.8%	62 333 132 170 45 885 2 723 17	683.2% 38.3% 38.0% 21.8%	15 645 111 092 93 167 1 500	242.2% 37.4% 83.3% 6.4%	298.4% 19.0% (50.7%) 81.5% (100.0%)	
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(325 859) (321 049) (200) (4 610) 208 184	(232 821) (232 724) - (97) 22 147	71.4% 72.5% - 2.1% 10.6%	(232 821) (232 724) - (97) 22 147	71.4% 72.5% - 2.1% 10.6%	(168 560) (168 341) (33) (186) 59 412	47.4% 48.2% 9.6% 3.4% 47.7%	38.1% 38.2% (100.0%) (47.8%) (62.7%)	
Cash Flow from Investing Activities								()	
Cash Flow Torm Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (marcea) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(118 051)	(5 083)	4.3%	(5 083)	4.3%	(59 672)	47.9%	(91.5%)	
Capital assets Net Cash from/(used) Investing Activities	(118 051) (118 051)	(5 083) (5 083)	4.3% 4.3%	(5 083) (5 083)	4.3% 4.3%	(59 672) (59 672)	47.9% 47.9%	(91.5%) (91.5%)	
Cash Flow from Financing Activities Receipts Short lem loans Borrowing long termirefinancing	-		-		-	3	5.7%	(100.0%)	
Increase (decrease) in consumer deposits Payments Repayment of borrowing		-	-	-	-	3	5.7%	(100.0%) - -	
Net Cash from/(used) Financing Activities	-	-	-	-	-	3	5.7%	(100.0%)	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	90 133 52 577 142 710	17 064 3 435 20 499	18.9% 6.5% 14.4%	17 064 3 435 20 499	18.9% 6.5% 14.4%	(257) 697 441	(513.0%) .8% .5%	(6 752.0%) 392.5% 4 549.8%	

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	10 Days	То	ital	Actual Bad Debt Debt		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 056	3.7%	3 763	4.5%	8 007	9.6%	68 561	82.2%	83 388	36.9%	-	-	68 561	82.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-		-	-		-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 089	3.3%	1 021	3.1%	1 124	3.4%	29 585	90.1%	32 819	14.5%		-	29 585	90.0%
Receivables from Exchange Transactions - Waste Water Management	218	1.5%	215	1.5%	207	1.5%	13 443	95.5%	14 082	6.2%	-	-	13 443	95.0%
Receivables from Exchange Transactions - Waste Management	244	1.6%	242	1.6%	234	1.6%	14 326	95.2%	15 046	6.7%	-	-	14 326	95.0%
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 660	3.0%	1 599	2.9%	1 532	2.8%	50 008	91.3%	54 800	24.2%		-	50 008	91.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-				-						-	-	
Other	606	2.3%	695	2.7%	1 320	5.1%	23 475	90.0%	26 096	11.5%	-	-	23 475	90.0%
Total By Income Source	6 873	3.0%	7 535	3.3%	12 424	5.5%	199 399	88.1%	226 231	100.0%	-	-	199 399	88.0%
Debtors Age Analysis By Customer Group														
Organs of State	3 471	6.0%	4 406	7.6%	8 132	14.1%	41 846	72.3%	57 855	25.6%	-		41 846	72.0%
Commercial	312	2.5%	360	2.9%	231	1.9%	11 531	92.7%	12 434	5.5%	-	-	11 531	92.0%
Households	3 091	2.0%	2 769	1.8%	4 061	2.6%	146 022	93.6%	155 942	68.9%	-	-	146 022	93.0%
Other	-		-		-			-		-	-	-	-	
Total By Customer Group	6 873	3.0%	7 535	3.3%	12 424	5.5%	199 399	88.1%	226 231	100.0%	-	-	199 399	88.0%

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	90 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		-	-	-	-	-	-	-	
Bulk Water	-	-			-	-	-	-	-	-
PAYE deductions	-	-			-	-	-	-	-	-
VAT (output less input)	-	-			-	-	-	-	-	-
Pensions / Retirement	-	-			-	-		-	-	-
Loan repayments	-	-			-	-		-	-	-
Trade Creditors	-	-			-	-		-	-	-
Auditor-General	-	-			-	-		-	-	-
Other	393	100.0%	-	-	-	-	-	-	393	100.0%
Total	393	100.0%			-			-	393	100.0%

S.B Mahlangu	013 973 1101
Skhosana Z.G	013 973 1101

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experiditure			2015/16			201		
	Budget	First (Quarter	Year 1	to Date	First (Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Operating Revenue and Expenditure								
Operating Revenue	454 114	185 100	40.8%	185 100	40.8%	186 691	48.8%	(.9%)
	99 967	86 970	40.076	86 970	40.076	96 631	160.2%	(10.0%)
Property rates	AA AD1	80.410	87.0%	80 970	87.0%	40.031	100.276	(10.0%
Property rates - penalties and collection charges	156 423	31 063	19.9%	31 063	19.9%	32 176	- 22.2%	(3.5%
Service charges - electricity revenue	29 433	31 063	22.1%	31 063	19.9%	32 176 7 613	22.2% 29.6%	
Service charges - water revenue			22.1%					(14.4%
Service charges - sanitation revenue	12 283	2 094		2 094 4 941	17.0%	2 685 3 027	26.6%	(22.0%
Service charges - refuse revenue	-	4 941	-		-	3 027	26.2%	63.2%
Service charges - other	-	26	-	26	-		- 32.8%	(48.3%
Rental of facilities and equipment	2 640	616	23.3%	616	23.3%	593		3.99
Interest earned - external investments	636	103	16.2%	103	16.2%	103	6.9%	(.5%
Interest earned - outstanding debtors	8 924	3 268	36.6%	3 268	36.6%	1 732	33.3%	88.7%
Dividends received	-		-		-		-	-
Fines	1 721	471	27.4%	471	27.4%	417	27.9%	13.0%
Licences and permits			-		-		-	-
Agency services	14 190	2 984	21.0%	2 984	21.0%	4 940	21.1%	(39.6%
Transfers recognised - operational	108 716	43 655	40.2%	43 655	40.2%	35 820	37.8%	21.9%
Other own revenue	19 180	2 393	12.5%	2 393	12.5%	902	48.7%	165.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	483 122	120 239	24.9%	120 239	24.9%	92 444	21.6%	30.1%
Employee related costs	116 328	33 343	28.7%	33 343	28.7%	27 695	27.3%	20.4%
Remuneration of councillors	8 395	2 177	25.9%	2 177	25.9%	1 239	15.2%	75.6%
Debt impairment	2 116	663	31.3%	663	31.3%		-	(100.0%)
Depreciation and asset impairment	36 385		-	-	-		-	-
Finance charges	27 757	11 310	40.7%	11 310	40.7%	5 729	954.9%	97.4%
Bulk purchases	173 138	34 194	19.7%	34 194	19.7%	28 716	16.6%	19.1%
Other Materials	-		-	-	-		-	-
Contracted services	35 692	9 056	25.4%	9 056	25.4%	10 098	21.4%	(10.3%
Transfers and grants	8 600	1 487	17.3%	1 487	17.3%	2 987	-	(50.2%
Other expenditure	74 711	28 009	37.5%	28 009	37.5%	15 979	31.1%	75.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 008)	64 860		64 860		94 247		
Transfers recognised - capital	46 647	-	-	-		26	.1%	(100.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-			-		-
Surplus/(Deficit) after capital transfers and contributions	17 639	64 860		64 860		94 273		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 639	64 860		64 860		94 273		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 639	64 860		64 860		94 273		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 639	64 860		64 860		94 273		

			2015/16			201		
	Budget	First	Quarter	Year	to Date	First	Quarter	I
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 1 Q1 of 2015/16
Capital Revenue and Expenditure								
Source of Finance	44 278							
Source of Finance National Government	44 278	-		-		-	-	-
National Government Provincial Government	44 278	-				-		-
District Municipality								
Other transfers and grants		-						
Transfers recognised - capital	44 278							
Borrowing	44 270							
Internally generated funds								
Public contributions and donations								
Capital Expenditure Standard Classification	44 278	-	-	-	-	-	-	-
Governance and Administration		-			-		-	-
Executive & Council	-	-	-	-	-	-		-
Budget & Treasury Office		-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-			-
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing Health		-	-	-	-	-	-	-
Health Economic and Environmental Services		-	-			-	-	-
Planning and Development		-		-	-		-	-
Road Transport			-		-			-
Environmental Protection		-	-			-		-
Trading Services	44 278	-		-				
Electricity	44 270							
Water	23 563							
Water Management	20 715							
Waste Management		-	-	-	-	-	-	
Other				-			-	
0000	-	-	-	-		-		-

			2015/16			201		
	Budget	First (Quarter	Year	to Date	First (Quarter	t
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	587 749	123 187	21.0%	123 187	21.0%	91 030	22.2%	35.3%
Property rates, penalties and collection charges Service charges	38 072 279 169	7 900 43 583	20.7% 15.6%	7 900 43 583	20.7% 15.6%	7 960 36 431	3.0%	(.8%) 19.6%
Other revenue Government - operating Government - capital Interest Dividends	115 145 108 716 46 647	7 718 46 260 17 726	6.7% 42.6% 38.0%	7 718 46 260 17 726	6.7% 42.6% 38.0%	7 437 39 013 188	41.2%	3.8% 18.6% 9 328.7% -
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(478 084) (455 964) (22 120) - - 109 664	(112 613) (110 089) (2 525) 	23.6% 24.1% 11.4% - 9.6%	(112 613) (110 089) (2 525) 10 573	23.6% 24.1% 11.4% - 9.6%	(91 848)	24.1%	16.0% 19.9% (52.0%) - (273.8%)
Net Cash from/(used) Operating Activities	109 664	10 573	9.0%	10 573	9.6%	(6 082)	(20.8%)	(273.8%)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease (in other non-current receivables Decrease (in other non-current investments	•	-	-	-	-	-	-	-
Payments	(44 278)	(9 743)	22.0%	(9 743)	22.0%	(841)	1.8%	1 058.1%
Capital assets	(44 278)	(9 743)	22.0%	(9 743)	22.0%	(841)	1.8%	1 058.1%
Net Cash from/(used) Investing Activities	(44 278)	(9 743)	22.0%	(9 743)	22.0%	(841)	1.8%	1 058.1%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	-	-		-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-
Payments Repayment of borrowing					-			
Net Cash from/(used) Financing Activities		-	-	-		-		
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	65 386 5 000 70 386	830 8 997 9 827	1.3% 179.9% 14.0%	830 8 997 9 827	1.3% 179.9% 14.0%	-	41.5% - (89.5%)	(112.0%) (100.0%) (241.9%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	0 Days	To	tal	Actual Bad Debt Debt		Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 052	6.2%	1 522	4.6%	1 409	4.2%	28 367	85.1%	33 349	17.3%				-
Trade and Other Receivables from Exchange Transactions - Electricity	4 068	9.8%	2 485	6.0%	2 046	4.9%	33 013	79.3%	41 613	21.6%				-
Receivables from Non-exchange Transactions - Property Rates	5 246	5.7%	5 005	5.4%	5 613	6.1%	76 195	82.8%	92 060	47.9%	-	-		
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	1 503	6.0%	1 283	5.1%	1 294	5.1%	21 151	83.8%	25 230	13.1%	-	-	-	-
Total By Income Source	12 869	6.7%	10 295	5.4%	10 362	5.4%	158 726	82.6%	192 252	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	-				-		-	-		-				-
Commercial		-	-			-		-			-	-		
Households					-	-		-		-			-	-
Other	12 869	6.7%	10 295	5.4%	10 362	5.4%	158 726	82.6%	192 252	100.0%			-	-
Total By Customer Group	12 869	6.7%	10 295	5.4%	10 362	5.4%	158 726	82.6%	192 252	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 886	3.5%	17 108	5.5%	18 763	6.1%	262 807	84.9%	309 564	75.3%
Bulk Water		-		-	-	-		-	-	
PAYE deductions		-	-	-		-		-	-	-
VAT (output less input)		-	-	-		-		-	-	-
Pensions / Retirement		-		-	-			-		
Loan repayments		-		-	-		2 134	100.0%	2 134	.5%
Trade Creditors	3 184	11.1%	2 710	9.4%	1 487	5.2%	21 387	74.3%	28 768	7.0%
Auditor-General	847	10.7%	(817)	(10.3%)	-		7 912	99.6%	7 942	1.9%
Other	2 154	3.4%		-	1 285	2.0%	59 392	94.5%	62 831	15.3%
Total	17 070	4.2%	19 002	4.6%	21 536	5.2%	353 631	86.0%	411 239	100.0%

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

1. All figures in this report are unaudited.

MPUMALANGA: MBOMBELA (MP322) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

Faith: Operating Revenue and Expenditure			2015/16			201		
	Budget	First (Quarter	Year 1	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Operating Revenue and Expenditure								
Operating Revenue	2 157 452	585 680	27.1%	585 680	27.1%	495 134	28.7%	18.3%
	374 063	88 909	23.8%	88 909	23.8%	87 002	26.8%	2.29
Property rates	3/4 003	88 404	23.876	88 909	Z3.8%	87 002	20.8%	2.27
Property rates - penalties and collection charges	765 628	191 640	25.0%	191 640	25.0%	174 166	- 25.6%	- 10.0%
Service charges - electricity revenue	/65 628 42 890	191 640	25.0%	191 640	25.0%	7 729	25.6%	10.0%
Service charges - water revenue	42 890	4 081	24.2%	4 081	24.2%	5 117	25.7%	
Service charges - sanitation revenue	78 870	19 141	24.7%	19 141	24.7%	18 139	26.0%	(20.2%)
Service charges - refuse revenue	/88/0	19 14 1	24.3%	19 14 1	24.3%	18 139	26.2%	5.5%
Service charges - other	-		-	-	-	-	-	-
Rental of facilities and equipment	28 061	1 746	6.2%	1 746	6.2%	2 702	14.3%	(35.4%
Interest earned - external investments	9 475	2 390	25.2%	2 390	25.2%	1 254	20.1%	90.7%
Interest earned - outstanding debtors	8 447	1 934	22.9%	1 934	22.9%	3 094	11.2%	(37.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	15 811	934	5.9%	934	5.9%	839	20.9%	11.4%
Licences and permits	2	-	-	-	-	0	1.0%	(100.0%
Agency services	164 589	32 706	19.9%	32 706	19.9%	32 672	27.4%	.19
Transfers recognised - operational	574 714	215 532	37.5%	215 532	37.5%	159 174	40.1%	35.4%
Other own revenue	73 964	14 633	19.8%	14 633	19.8%	3 243	12.4%	351.2%
Gains on disposal of PPE	4 390	1 659	37.8%	1 659	37.8%	1	-	110 973.4%
Operating Expenditure	2 181 545	462 473	21.2%	462 473	21.2%	396 921	20.7%	16.5%
Employee related costs	546 092	128 352	23.5%	128 352	23.5%	115 689	23.9%	10.9%
Remuneration of councillors	29 411	6 943	23.6%	6 943	23.6%	6 491	23.4%	7.0%
Debt impairment	74 574	15 975	21.4%	15 975	21.4%	25 302	25.0%	(36.9%
Depreciation and asset impairment	191 056	51 743	27.1%	51 743	27.1%	53 312	22.7%	(2.9%
Finance charges	54 340	423	.8%	423	.8%	775	1.5%	(45.5%
Bulk purchases	527 570	129 221	24.5%	129 221	24.5%	85 227	19.1%	51.6%
Other Materials	49 561	8 894	17.9%	8 894	17.9%	10 371	24.1%	(14.2%)
Contracted services	334 054	48 432	14.5%	48 432	14.5%	35 521	16.3%	36.3%
Transfers and grants	150 239	32 180	21.4%	32 180	21.4%	20 685	14.9%	55.6%
Other expenditure	224 647	40 309	17.9%	40 309	17.9%	43 548	25.0%	(7.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 093)	123 206		123 206		98 212		
Transfers recognised - capital	406 592	101 098	24.9%	101 098	24.9%	24 644	4.8%	310.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	382 499	224 305		224 305		122 856		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	382 499	224 305		224 305		122 856		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	382 499	224 305		224 305		122 856		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	382 499	224 305		224 305		122 856		

			2015/16			201		
	Budget	First C	Quarter	Year	o Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2014/15 to Q1 of 2015/16
R thousands			appropriation		% of main appropriation		% of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	582 416	144 093	24.7%	144 093	24.7%	32 395	6.2%	344.8%
National Government	406 592	78 440	19.3%	78 440	19.3%	27 089	6.5%	189.6%
Provincial Government	30 000	26 624	88.7%	26 624	88.7%		-	(100.0%)
District Municipality					-		-	
Other transfers and grants	-	-		-	-		-	
Transfers recognised - capital	436 592	105 064	24.1%	105 064	24.1%	27 089	6.5%	287.8%
Borrowing	35 280	32 009	90.7%	32 009	90.7%	928	2.3%	3 348.7%
Internally generated funds	107 486	7 021	6.5%	7 021	6.5%	4 377	7.3%	60.4%
Public contributions and donations	3 058	-	-	-	-		-	-
Capital Expenditure Standard Classification	582 416	144 093	24.7%	144 093	24.7%	32 395	6.2%	344.8%
Governance and Administration	23 167	21 653	93.5%	21 653	93.5%	4 161	14.6%	420.4%
Executive & Council	8 328				-	1 128	13.1%	(100.0%)
Budget & Treasury Office	6 939	485	7.0%	485	7.0%	73	.6%	561.6%
Corporate Services	7 900	21 169	268.0%	21 169	268.0%	2 960	40.8%	615.2%
Community and Public Safety	41 543	3 717	8.9%	3 717	8.9%	200	.5%	1 754.4%
Community & Social Services	15 919	291	1.8%	291	1.8%	-	-	(100.0%)
Sport And Recreation	15 525	340	2.2%	340	2.2%	146	5.0%	132.8%
Public Safety	10 100	3 086	30.6%	3 086	30.6%	54	-	5 570.9%
Housing	-	-	-	-	-	-	-	-
Health	-		-		-	-	-	-
Economic and Environmental Services	201 482 27 140	42 750 307	21.2% 1.1%	42 750 307	21.2% 1.1%	22 676 313	8.9% .8%	88.5% (1.8%)
Planning and Development Road Transport	174 342	42 443	24.3%	42 443	24.3%	22 363	.8%	(1.8%)
Road Transport Environmental Protection	174 342	42 443	24.370	42 443	24.376	22 303	10.4%	84.87
Trading Services	316 223	75 899	24.0%	75 899	24.0%	5 358	2.6%	1 316.6%
Electricity	31823	19 157	60.2%	19 157	60.2%	928	2.0%	1 964.1%
Water	238 277	55 786	23.4%	55 786	23.4%	3 721	3.4%	1 399.1%
Waste Water Management	34 223	955	2.8%	955	2.8%	709	2.4%	34.8%
Waste Management	11 900	-	-	-	-	-	-	-
Other	-	74		74	-		-	(100.0%)

			2015/16			201	14/15	
	Budget	First C	Quarter	Year 1	to Date	First (Quarter	†
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	2 574 860	708 218	27.5%	708 218	27.5%	601 809	28.1%	17.7%
Property rates, penalties and collection charges Service charges	354 648 949 232	297 616 23 814	83.9% 2.5%	297 616 23 814	83.9% 2.5%	256 325 19 804	76.7% 2.9%	16.1% 20.3%
Other revenue Government - operating Government - capital Interest Dividends	271 752 471 502 509 804 17 922	35 832 192 526 158 263 167	13.2% 40.8% 31.0% .9%	35 832 192 526 158 263 167	13.2% 40.8% 31.0% .9%	37 290 153 845 134 426 119	21.6% 38.7% 26.3% .4%	(3.9%) 25.1% 17.7% 40.3%
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(1 901 773) (1 711 535) (40 199) (150 039) 673 088	(726 439) (724 733) (401) (1 306) (18 221)	38.2% 42.3% 1.0% .9% (2.7%)	(726 439) (724 733) (401) (1 306) (18 221)	38.2% 42.3% 1.0% .9% (2.7%)	(685 574) (683 491) (713) (1 369) (83 765)	49.1% 1.8% 1.0%	6.0% 6.0% (43.8%) (4.6%) (78.2%)
	075 000	(10 22 1)	(2.170)	(10 22 1)	(2.170)	(03 703)	(14.070)	(70.270)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease (in other non-current investments Decrease) in other current investments	4 390 4 390	6 457 6 457	147.1% 147.1%	6 457 6 457	147.1% 147.1% -	58 501 58 501	68.0% - -	(89.0%) (89.0%) - -
Payments	(582 416)	(96 663)	16.6%	(96 663)	16.6%	(35 391)	6.8%	173.1%
Capital assets	(582 416)	(96 663)	16.6%	(96 663)	16.6%	(35 391)	6.8%	173.1%
Net Cash from/(used) Investing Activities	(578 026)	(90 205)	15.6%	(90 205)	15.6%	23 110	(5.3%)	(490.3%)
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	44 490 - 44 490	18 878 - 18 878	42.4% - 42.4%	18 878 - 18 878	42.4% - 42.4%			(100.0%) - (100.0%)
Increase (decrease) in consumer deposits Payments Repayment of borrowing	(18 600) (18 600)	(1 617) (1 617)	- 8.7% 8.7%	(1 617) (1 617)	8.7%	(1 370) (1 370)		18.0%
Net Cash from/(used) Financing Activities	25 889	17 261	66.7%	17 261	66.7%	(1 370)		(1 359.7%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	120 951 153 786 274 737	(91 166) 94 844 3 678	(75.4%) 61.7% 1.3%	(91 166) 94 844 3 678	(75.4%) 61.7% 1.3%	(62 025) 96 112 34 087	(32.5%) 80.6% 11.0%	47.0% (1.3%) (89.2%)
ousreausi equivalents a une year ente.	214737	30/0	1.370	30/0	1.570	54 007	11.070	(07.270)

Part 4: Debtor Age Analysis

	0 - 30 [Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	Tot	al	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 239	42.7%	40	.4%	1 169	11.8%	4 468	45.1%	9 917	3.6%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	51 355	64.9%	154	.2%	13 929	17.6%	13 740	17.4%	79 177	29.0%	-		-	
Receivables from Non-exchange Transactions - Property Rates	23 941	29.5%	362	.4%	10 695	13.2%	46 103	56.8%	81 101	29.7%	-			
Receivables from Exchange Transactions - Waste Water Management	1 218	29.4%	7	.2%	416	10.0%	2 502	60.4%	4 1 4 2	1.5%	-		-	
Receivables from Exchange Transactions - Waste Management	5 494	30.6%	65	.4%	2 456	13.7%	9 962	55.4%	17 976	6.6%	-		-	
Receivables from Exchange Transactions - Property Rental Debtors	255	6.3%	-	-	174	4.3%	3 638	89.5%	4 066	1.5%	-			
Interest on Arrear Debtor Accounts	634	5.7%	1		534	4.8%	10 053	89.6%	11 223	4.1%	-		-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-				-						-		-	
Other	56 647	86.2%	462	.7%	1 703	2.6%	6 897	10.5%	65 709	24.0%	-		-	
Total By Income Source	143 783	52.6%	1 091	.4%	31 075	11.4%	97 362	35.6%	273 311	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	11 774	19.7%	80	.1%	6 562	11.0%	41 417	69.2%	59 833	21.9%	-	-	-	
Commercial	27 134	77.2%	16		3 626	10.3%	4 364	12.4%	35 139	12.9%	-		-	
Households	103 927	59.1%	988	.6%	20 608	11.7%	50 323	28.6%	175 845	64.3%	-	-		
Other	949	38.1%	8	.3%	278	11.2%	1 259	50.5%	2 493	.9%	-	-		
Total By Customer Group	143 783	52.6%	1 091	.4%	31 075	11.4%	97 362	35.6%	273 311	100.0%	-		-	

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 6	0 Days	61 - 9	0 Days	Over 9	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	63 581	100.0%	-	-	-	-		-	63 581	30.4%
Bulk Water	-	-	1 225	4.0%	1 121	3.7%	27 970	92.3%	30 315	14.5%
PAYE deductions	-	-	-		-	-		-		
VAT (output less input)	-	-	-	-	-	-		-	-	
Pensions / Retirement	-	-	-	-	-	-		-	-	
Loan repayments	-	-	-	-	-	-		-	-	
Trade Creditors	5 600	55.7%	4 000	39.8%	458	4.6%		-	10 059	4.8%
Auditor-General	-	-	-	-	-	-		-	-	
Other	35 818	34.0%	16 500	15.7%	14 473	13.8%	38 439	36.5%	105 230	50.3%
Total	104 999	50.2%	21 724	10.4%	16 052	7.7%	66 409	31.7%	209 185	100.0%

013 759 2001 013 759 2005

Contact Details Municipal Manager Financial Manager

Mr X C Mzobe Ms N T Mthembu

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

			2015/16			201	4/15	
	Budget	First (Quarter	Year 1	to Date	First	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 t Q1 of 2015/16
Operating Revenue and Expenditure								
	244 715	70 504	28.8%	70 504	28.8%	60 999	27.6%	15.6%
Operating Revenue								
Property rates	18 604	6 225	33.5%	6 225	33.5%	4 680	27.0%	33.09
Property rates - penalties and collection charges		-	-				-	-
Service charges - electricity revenue	83 784	18 469	22.0%	18 469	22.0%	19 102	24.2%	(3.3%
Service charges - water revenue	30 175	8 367	27.7%	8 367	27.7%	6 817	22.8%	22.79
Service charges - sanitation revenue	6 280	1 537	24.5%	1 537	24.5%	1 477	24.7%	4.19
Service charges - refuse revenue	13 598	3 407	25.1%	3 407	25.1%	3 159	25.5%	7.99
Service charges - other	-		-	-	-	-	-	-
Rental of facilities and equipment	1 359	172	12.7%	172	12.7%	148	13.6%	16.19
Interest earned - external investments	371	739	199.2%	739	199.2%	124	35.4%	496.59
Interest earned - outstanding debtors	2 120	1 004	47.3%	1 004	47.3%	1 509	75.4%	(33.5%
Dividends received		· · · ·	-	· · · ·		-	-	-
Fines	267	8	2.9%	8	2.9%	26	10.3%	(70.3%
Licences and permits	1 790	1	-	1	-	1	9.0%	(46.9%
Agency services	1 211		-	-	-	-	-	-
Transfers recognised - operational	71 408	28 071	39.3%	28 071	39.3%	23 084	36.0%	21.69
Other own revenue	6 101	2 504	41.0%	2 504	41.0%	872	15.0%	187.39
Gains on disposal of PPE	7 648	-	-	-	-	-	-	-
Operating Expenditure	286 306	51 955	18.1%	51 955	18.1%	42 451	16.7%	22.4%
Employee related costs	91 518	20 899	22.8%	20 899	22.8%	19 409	22.6%	7.79
Remuneration of councillors	7 463	1 444	19.3%	1 444	19.3%	1 362	19.3%	6.09
Debt impairment	16 294		-		-		-	
Depreciation and asset impairment	24 380		-	-	-	-	-	-
Finance charges	799	194	24.3%	194	24.3%	22	1.3%	768.89
Bulk purchases	71 721	19 352	27.0%	19 352	27.0%	17 035	27.2%	13.69
Other Materials	-		-		-	715	-	(100.0%
Contracted services	12 466		-	-	-	671	5.7%	(100.0%
Transfers and grants	8 375	2 647	31.6%	2 647	31.6%	475	5.7%	457.19
Other expenditure	53 290	7 420	13.9%	7 420	13.9%	2 761	7.1%	168.79
Loss on disposal of PPE	-		-		-	-	-	-
Surplus/(Deficit)	(41 591)	18 549		18 549		18 549		
Transfers recognised - capital	114 650	4	-	4	-	7 009	12.8%	(99.9%
Contributions recognised - capital		-	-			-	-	-
Contributed assets	-	-	-	-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	73 059	18 552		18 552		25 558		
Taxation	-		-		-	-	-	-
Surplus/(Deficit) after taxation	73 059	18 552		18 552		25 558		
Attributable to minorities	-	-	-	-		-	-	-
Surplus/(Deficit) attributable to municipality	73 059	18 552		18 552		25 558		
Share of surplus/ (deficit) of associate							-	-
Surplus/(Deficit) for the year	73 059	18 552		18 552		25 558		

			2015/16			201	4/15	
	Budget	First C	Quarter	Year	to Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Capital Revenue and Expenditure								
Source of Finance	118 381	20 785	17.6%	20 785	17.6%	410	.7%	4 967.3%
National Government	114 650	20 785	18.1%	20 785	18.1%	410	.7%	4 967.3%
Provincial Government			-		-	-		
District Municipality								
Other transfers and grants							-	
Transfers recognised - capital	114 650	20 785	18.1%	20 785	18.1%	410	.7%	4 967.3%
Borrowing							-	-
Internally generated funds	3 731	-			-			-
Public contributions and donations		-	-	-	-		-	-
Capital Expenditure Standard Classification	118 381	20 785	17.6%	20 785	17.6%	410	.7%	4 967.3%
Governance and Administration	1 879	-					-	-
Executive & Council	41		-	-	-	-		-
Budget & Treasury Office	1 380						-	-
Corporate Services	458	-	-		-	-	-	-
Community and Public Safety	569	155	27.2%	155	27.2%		-	(100.0%)
Community & Social Services	157	-	-	-	-	-	-	-
Sport And Recreation	280			-			-	-
Public Safety	100	155	154.9%	155	154.9%		-	(100.0%)
Housing	33	-	-		-	-	-	-
Health	-	-	-		-	-	-	-
Economic and Environmental Services	10 211	-	-	-	-	-	-	-
Planning and Development	127	-	-	-	-	-	-	-
Road Transport	10 084	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-		-	-
Trading Services	105 721 8 430	20 630 223	19.5% 2.6%	20 630 223	19.5% 2.6%	410	1.0%	4 929.5% (100.0%)
Electricity Water	8 430 97 251	223	2.6%	223 20 407	2.6%	410	- 1.9%	(100.0%) 4 875.2%
Water Waste Water Management	97 251	20 407	21.0%	20 407	21.0%	410	1.9%	4 8/3.276
Waste Water Management	33	-	-	-	1			-
Other	'							
Ulici					-		-	

			2015/16			201		
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	340 613	112 386	33.0%	112 386	33.0%	53 255	20.7%	111.0%
Property rates, penalties and collection charges Service charges	16 376 125 101	4 596 28 787	28.1% 23.0%	4 596 28 787	28.1% 23.0%	4 639 21 290	- 15.69	(.9%) 35.2%
Other revenue Government - operating Government - capital Interest Dividends	10 512 71 408 114 650 2 566	12 958 31 075 33 733 1 237	123.3% 43.5% 29.4% 48.2%	12 958 31 075 33 733 1 237	123.3% 43.5% 29.4% 48.2%	9 292 10 902 7 009 124	- 17.09 12.89 5.39	381.3%
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(usced) Operating Activities	(229 199) (220 025) (799) (8 375) 111 414	(56 381) (53 540) (194) (2 647) 56 005	24.6% 24.3% 24.3% 31.6% 50.3%	(56 381) (53 540) (194) (2 647) 56 005	24.3% 24.3%	(50 439)	24.59	6.1% 90.6% 6 457.1%
. , , , ,								
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease (internon-current receivables Decrease (increase) in non-current investments Payments Cadial assets	7 648 7 648	(17 659) (17 659)	- 	(17 659) (17 659)		(410)		
Net Cash from/(used) Investing Activities	(107 002)	(17 659)	16.5%	(17 659)		(410)		
Cash Flow from Financing Activities Cash Flow from Financing Activities Receipts Short tem kans Borrowing long tem/tel/nancing Increase (decrease) in consumer deposts Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(107 002) - - (1 093) (1 093) (1 093)			-			-	-
., .								
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	3 319 (292) 3 026	38 346 9 667 48 012	1 155.5% (3 309.3%) 1 586.4%	38 346 9 667 48 012	1 155.5% (3 309.3%) 1 586.4%	1 830 35 1 864	(15.3%) .3% (639.5%)	27 779.2%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	90 Days	To	tal		ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 390	10.9%	3 172	10.2%	1 369	4.4%	23 044	74.4%	30 975	28.0%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1 584	14.8%	1 099	10.3%	940	8.8%	7 071	66.1%	10 695	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	928	3.6%	811	3.2%	829	3.2%	23 107	90.0%	25 674	23.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	317	3.1%	274	2.6%	284	2.7%	9 484	91.5%	10 360	9.4%	-	-	-	
Receivables from Exchange Transactions - Waste Management	695	3.7%	522	2.8%	555	3.0%	16 889	90.5%	18 661	16.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors					-	-		-			-	-	-	-
Interest on Arrear Debtor Accounts	-		-			-		-			-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	101	.7%	143	1.0%	275	1.9%	13 848	96.4%	14 366	13.0%	-	-	-	-
Total By Income Source	7 015	6.3%	6 021	5.4%	4 252	3.8%	93 443	84.4%	110 731	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 194	31.1%	794	20.7%	184	4.8%	1 663	43.4%	3 834	3.5%	-	-	-	
Commercial	822	4.2%	1 023	5.2%	800	4.1%	16 912	86.5%	19 557	17.7%	-	-		-
Households	4 999	5.7%	4 205	4.8%	3 268	3.7%	75 151	85.8%	87 622	79.1%	-	-	-	
Other	-		-			-	(283)	100.0%	(283)	(.3%)	-	-	-	-
Total By Customer Group	7 015	6.3%	6 021	5.4%	4 252	3.8%	93 443	84.4%	110 731	100.0%	-	-		-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 453	100.0%	-	-	-	-		-	6 453	39.0%
Bulk Water		-	-	-	-	-		-	-	
PAYE deductions					-	-	-	-	-	-
VAT (output less input)		-		-	-	-	-	-	-	
Pensions / Retirement		-		-	-	-	-	-	-	
Loan repayments		-		-	-	-		-	-	
Trade Creditors		-		-	-	-		-	-	
Auditor-General	256	62.2%		-	3	.7%	153	37.1%	411	2.5%
Other	1 551	16.1%	1 484	15.4%	2 030	21.0%	4 597	47.6%	9 661	58.5%
Total	8 259	50.0%	1 484	9.0%	2 033	12.3%	4 749	28.7%	16 525	100.0%

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

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

			2015/16			201	4/15	
	Budget	First C	Quarter	Year	to Date	First 0	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 t Q1 of 2015/16
Operating Revenue and Expenditure								
Operating Revenue	673 687	256 739	38.1%	256 739	38.1%	199 337	34.5%	28.89
	88 315	230 739	26.2%	230 739	26.2%	33 354	40.8%	(30.5%
Property rates	00 310	23 1/8	20.276	23 1/8	20.2%	33 304	40.8%	(30.57
Property rates - penalties and collection charges Service charges - electricity revenue	79 972	17.387	21.7%	17 387	21.7%	13 423	19.6%	29.55
Service charges - water revenue	17 191	4 746	27.6%	4 746	27.6%	3 853	19.9%	29.5
Service charges - sanitation revenue	4 285	1 077	27.0%	1 077	27.0%	958	24.2%	12.49
Service charges - refuse revenue	6 527	1 633	25.0%	1633	25.0%	1 368	24.2%	12.4
Service charges - refuse revenue	0 527	1 0 3 3	25.0%	1 033	23.076	1 300	23.170	17.4
Rental of facilities and equipment	5 680	470	8.3%	470	8.3%	2 056	44.9%	(77.29
Interest earned - external investments	728	363	49.9%	363	49.9%	2 030		(100.0%
Interest earned - outstanding debtors	1 796	1 697	94.5%	1 697	94.5%	818	15.0%	107.55
Dividends received	. 170	. 077	. 1.570	. 077		-		
Fines	9 683	1 003	10.4%	1 003	10.4%	1 843	277.0%	(45.6%
Licences and permits	22	1 005	3.1%	1	3.1%	2	5.9%	(59.99
Agency services	14 667	6.031	41.1%	6 031	41.1%	5 799	43.5%	4.05
Transfers recognised - operational	436 751	197 417	45.2%	197 417	45.2%	134 535	36.9%	46.7
Other own revenue	8 070	1 387	17.2%	1 387	17.2%	1 329	18.7%	4.4
Gains on disposal of PPE	-	350	-	350	-	-		(100.0%
Operating Expenditure	582 321	121 258	20.8%	121 258	20.8%	89 589	15.4%	35.49
Employee related costs	246 785	66 132	26.8%	66 132	26.8%	56 136	24.8%	17.8
Remuneration of councillors	21 690	5 226	24.1%	5 226	24.1%	4 892	25.6%	6.8
Debt impairment	17 966	-	-	-	-	-	-	-
Depreciation and asset impairment	67 874	-	-	-	-	-	-	-
Finance charges	781	790	101.2%	790	101.2%	143	15.4%	452.7
Bulk purchases	81 622	19 154	23.5%	19 154	23.5%	5 637	7.9%	239.8
Other Materials	1 436	256	17.8%	256	17.8%	294	17.8%	(13.19
Contracted services	21 410	5 810	27.1%	5 810	27.1%	3 656	19.6%	58.9
Transfers and grants	223	-	-		-	-	-	-
Other expenditure	122 535	23 891	19.5%	23 891	19.5%	18 831	11.6%	26.9
Loss on disposal of PPE	-	-	-	-	-	-	-	
Surplus/(Deficit)	91 366	135 480		135 480		109 748		
Transfers recognised - capital	382 574	-		-	-	-	-	
Contributions recognised - capital		-	-	-		-	-	- 1
Contributed assets	-			-	-	-		
Surplus/(Deficit) after capital transfers and contributions	473 940	135 480		135 480		109 748		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	473 940	135 480		135 480		109 748		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	473 940	135 480		135 480		109 748		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	473 940	135 480		135 480		109 748		

			2015/16			201	4/15	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
R thousands					арргорпаціон		appropriation	
Capital Revenue and Expenditure								
Source of Finance	413 179	30 445	7.4%	30 445	7.4%	13 069	5.7%	133.0%
National Government	382 574	30 101	7.9%	30 101	7.9%	11 886	5.4%	153.2%
Provincial Government		-	-	-	-	-	-	-
District Municipality		-	-	-	-		-	-
Other transfers and grants		-	-	-			-	-
Transfers recognised - capital	382 574	30 101	7.9%	30 101	7.9%	11 886	5.4%	153.2%
Borrowing		-	-	-	-			
Internally generated funds	30 605	344	1.1%	344	1.1%	1 183	10.3%	(70.9%)
Public contributions and donations	-	-	-	-	-		-	-
Capital Expenditure Standard Classification	413 179	30 445	7.4%	30 445	7.4%	13 069	5.7%	133.0%
Governance and Administration	8 660	166	1.9%	166	1.9%		-	(100.0%)
Executive & Council		-	-	-	-	-		-
Budget & Treasury Office	7 040	-	-	-	-	-	-	-
Corporate Services	1 620	166	10.3%	166	10.3%	-	-	(100.0%)
Community and Public Safety	2 600	-	-	-	-		-	-
Community & Social Services	400	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	2 200	-	-	-		-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 830	13 469	22.9%	13 469	22.9%	6 292	9.4%	114.1%
Planning and Development	24 705	3 408	13.8%	3 408	13.8%	439	14.3%	677.1%
Road Transport	33 525	10 060	30.0%	10 060	30.0%	5 853	9.1%	71.9%
Environmental Protection	600		-		-		-	-
Trading Services	343 089	16 810	4.9%	16 810	4.9% 1.1%	6 777 817	4.2% 5.6%	148.0%
Electricity Water	15 700 298 049	176 16 477	1.1%	176 16 477	5.5%	5 633	5.6%	(78.5%) 192.5%
Water Waste Water Management	298 049 24 500	16 4/7	5.5%	16 4/7	5.5%	5 633	4.6%	(51.8%)
Waste Management	24 500 4 840	157	.076	157	.0%	327	1.076	(01.876)
Other	4 840	-	-	-		-	-	-
omer		-	-	-		-	-	-

			2015/16			201	14/15	
	Budget	First C	Quarter	Year	to Date	First (Quarter	t
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16
Cash Flow from Operating Activities								
Receipts	1 000 433	386 369	38.6%	386 369	38.6%	239 161	31.4%	61.6%
Property rates, penalties and collection charges Service charges	48 382 101 530	17 809 19 401	36.8% 19.1%	17 809 19 401	36.8% 19.1%	11 268 17 028	17.3% 21.9%	
Other revenue Government - operating Government - capital Interest Dividends	29 258 436 751 382 574 1 938	25 098 179 771 142 229 2 060	85.8% 41.2% 37.2% 106.3%	25 098 179 771 142 229 2 060	85.8% 41.2% 37.2% 106.3%	42 232 139 249 28 203 1 180	164.2% 38.2% 12.9% 14.5%	29.1% 404.3%
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(496 481) (495 478) (781) (223) 503 952	(375 632) (375 302) (330) - - 10 737	75.7% 75.7% 42.2% - 2.1%	(375 632) (375 302) (330) - - 10 737	75.7%	(170 808) (170 665) (143) - - 68 352	34.2% 34.2% 15.4% - 26.2%	119.9%
	000702	10707	2.170	10707	2.170	00 002	LOIL /	(01.070)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease (in other non-current investments Decrease (in other non-current investments	-	-	-	-	-	-	-	-
Payments	(382 574)	(34 704)	9.1%	(34 704)	9.1%	(70 986)	30.7%	(51.1%)
Capital assets	(382 574)	(34 704)	9.1%	(34 704)	9.1%	(70 986)	30.7%	(51.1%)
Net Cash from/(used) Investing Activities	(382 574)	(34 704)	9.1%	(34 704)	9.1%	(70 986)	30.7%	(51.1%)
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	-			-		-	-	-
Increase (decrease) in consumer deposits	-	-	-	-		-	-	-
Payments Repayment of borrowing Net Cash from/(used) Financing Activities					-			
, , ,				-	-			
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	121 377 164 121 542	(23 967) 33 418 9 452	(19.7%) 20 323.6% 7.8%	(23 967) 33 418 9 452	(19.7%) 20 323.6% 7.8%	(2 634) 2 896 262	(8.9%) 37.3% .7%	1 054.0%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	10 Days	То	ital		ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 392	25.9%	842	15.7%	623	11.6%	2 514	46.8%	5 372	3.9%	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	5 250	60.8%	798	9.2%	697	8.1%	1 892	21.9%	8 6 37	6.3%		-	-	
Receivables from Non-exchange Transactions - Property Rates	8 807	8.3%	7 412	7.0%	5 529	5.2%	84 720	79.6%	106 467	77.6%		-	-	
Receivables from Exchange Transactions - Waste Water Management	354	29.8%	128	10.8%	88	7.4%	619	52.1%	1 190	.9%	-	-		
Receivables from Exchange Transactions - Waste Management	395	31.2%	156	12.3%	115	9.0%	603	47.5%	1 269	.9%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors								-	-	-		-		
Interest on Arrear Debtor Accounts	572	5.7%	533	5.3%	478	4.7%	8 504	84.3%	10 087	7.4%		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-		-
Other	383	9.2%	507	12.2%	190	4.6%	3 067	74.0%	4 147	3.0%	-	-		-
Total By Income Source	17 153	12.5%	10 376	7.6%	7 720	5.6%	101 919	74.3%	137 169	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 796	14.8%	3 780	14.7%	2 977	11.6%	15 164	59.0%	25 717	18.7%	-	-	-	
Commercial	8 269	9.3%	4 276	4.8%	3 154	3.5%	73 526	82.4%	89 225	65.0%	-	-	-	-
Households	4 637	24.5%	2 083	11.0%	1 455	7.7%	10 732	56.8%	18 907	13.8%	-	-		
Other	452	13.6%	236	7.1%	134	4.0%	2 497	75.2%	3 320	2.4%		-	-	-
Total By Customer Group	17 153	12.5%	10 376	7.6%	7 720	5.6%	101 919	74.3%	137 169	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	90 Days	Тс	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 438	30.0%	-	-	5 693	70.0%		-	8 1 3 2	13.9%
Bulk Water	-	-	-	-	831	100.0%		-	831	1.4%
PAYE deductions	2 290	100.0%	-	-	-	-		-	2 290	3.9%
VAT (output less input)	-	-			-	-		-		-
Pensions / Retirement	4 148	100.0%		-	-			-	4 148	7.1%
Loan repayments	-	-		-	-			-	-	
Trade Creditors	-	-		-	-		13 253	100.0%	13 253	22.6%
Auditor-General	-	-		-	-			-	-	
Other	9 158	30.5%	4 305	14.3%	16 565	55.2%			30 028	51.2%
Total	18 034	30.7%	4 305	7.3%	23 089	39.3%	13 253	22.6%	58 682	100.0%

013 790 0245
013 790 0386

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16 2014/15								
	Budget	First (Quarter	Year 1	to Date	First	t		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16	
Operating Revenue and Expenditure									
	925 818	572 776	61.9%	572 776	61.9%	935 992	122.3%	(38.8%)	
Operating Revenue									
Property rates	171 866	135 512	78.8%	135 512	78.8%	706 982	763.6%	(80.8%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		-		-	-	-	-	-	
Service charges - water revenue	42 401	5 456	12.9%	5 456	12.9%	-	-	(100.0%	
Service charges - sanitation revenue	2 937	769	26.2%	769	26.2%	-	-	(100.0%	
Service charges - refuse revenue	6 081	1 578	25.9%	1 578	25.9%	-	-	(100.0%	
Service charges - other			-	-	-	3 607	97.2%	(100.0%)	
Rental of facilities and equipment	920	61	6.6%	61	6.6%	39	4.7%	55.9%	
Interest earned - external investments	7 500	3 943	52.6%	3 943	52.6%	1 991	42.4%	98.1%	
Interest earned - outstanding debtors	19 500			-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	
Fines	2 500	2	.1%	2	.1%	35	3.3%	(94.8%	
Licences and permits	17 454	6 040	34.6%	6 040	34.6%	4 010	26.2%	50.6%	
Agency services	9 095		-	-	-	-	-	-	
Transfers recognised - operational	641 087	418 863	65.3%	418 863	65.3%	219 176	38.4%	91.1%	
Other own revenue	3 977	553	13.9%	553	13.9%	152	3.6%	264.0%	
Gains on disposal of PPE	500	-	-	-	-	-	-	-	
Operating Expenditure	858 560	160 870	18.7%	160 870	18.7%	185 600	25.7%	(13.3%)	
Employee related costs	300 295	80 537	26.8%	80 537	26.8%	62 797	28.4%	28.2%	
Remuneration of councillors	28 718	6 053	21.1%	6 053	21.1%	5 521	22.0%	9.6%	
Debt impairment	115 000					25 000	24.8%	(100.0%)	
Depreciation and asset impairment	43 000					10 000	24.3%	(100.0%	
Finance charges	577	33	5.7%	33	5.7%			(100.0%	
Bulk purchases	171 820	45 358	26.4%	45 358	26.4%	9 900	8.0%	358.2%	
Other Materials	40 186	7 552	18.8%	7 552	18.8%	29	.1%	26 097.2%	
Contracted services	38 971	4 447	11.4%	4 447	11.4%	12 875	36.9%	(65.5%	
Transfers and grants	23 046	8 814	38.2%	8 814	38.2%	37 267	118.5%	(76.3%	
Other expenditure	96 947	8 074	8.3%	8 074	8.3%	22 211	26.1%	(63.6%	
Loss on disposal of PPE	-	-	-	-	-		-	(00.070	
Surplus/(Deficit)	67 258	411 906		411 906		750 392			
Transfers recognised - capital	393 658	144 140	36.6%	411 906	36.6%	201 100	50.8%	(28.3%	
Contributions recognised - capital	575 050		55.070	111 140	50.070	201100	50.070	10.0.0	
Contributed assets		-					-	_	
Surplus/(Deficit) after capital transfers and contributions	460 916	556 046		556 046		951 492			
Taxation	-	-	-	-		-	-	-	
Surplus/(Deficit) after taxation	460 916	556 046		556 046		951 492			
Attributable to minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	460 916	556 046		556 046		951 492			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	460 916	556 046		556 046		951 492			

			2015/16	201				
	Budget	First C	Quarter	Year	to Date	First (Quarter	Ī
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2014/15 to
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q1 of 2015/16
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	460 915	26 139	5.7%	26 139	5.7%	57 056	13.1%	(54.2%)
National Government	393 658	26 139	6.6%	26 139	6.6%	57 056	14.6%	(54.2%)
Provincial Government	-				-		-	-
District Municipality	-	-						-
Other transfers and grants	67 257				-		-	-
Transfers recognised - capital	460 915	26 139	5.7%	26 139	5.7%	57 056	13.1%	(54.2%)
Borrowing	-	-	-		-		-	-
Internally generated funds					-		-	-
Public contributions and donations	-	-		-	-	-	-	-
Capital Expenditure Standard Classification	460 915	26 139	5.7%	26 139	5.7%	57 056	13.1%	(54.2%)
Governance and Administration	16 200	266	1.6%	266	1.6%	2 783	28.3%	(90.4%)
Executive & Council			-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	120	-	(100.0%)
Corporate Services	16 200	266	1.6%	266	1.6%	2 663	27.0%	(90.0%)
Community and Public Safety	14 100	-		-		2 144	13.3%	(100.0%)
Community & Social Services	-	-	-	-	-	2 144	29.0%	(100.0%)
Sport And Recreation	4 500	-	-	-	-	-	-	-
Public Safety	500	-	-	-	-	-	-	-
Housing	9 100			-	-	-		-
Health	-	-	-		-	-	-	-
Economic and Environmental Services	132 665	18 046	13.6%	18 046	13.6%	45 302	31.5%	(60.2%)
Planning and Development	22 165	1 007	4.5%	1 007	4.5%	-	-	(100.0%)
Road Transport	110 500	17 039	15.4%	17 039	15.4%	45 302	36.9%	(62.4%)
Environmental Protection						-	-	-
Trading Services	270 950	7 826	2.9%	7 826	2.9%	6 827	2.6%	14.6%
Electricity	17 200	999	5.8%	999	5.8%	292	4.1%	
Water	211 650	3 219	1.5%	3 219	1.5%	4 820	2.4%	(33.2%)
Waste Water Management	31 500	3 608	11.5%	3 608	11.5%	1 715	3.7%	110.4%
Waste Management	10 600	-	-	-	-	-	-	-
Other	27 000	-	-	-	-	-		-

	2015/16 2014/15									
	Budget	First 0	Duarter	Year 1	to Date	First	Ī			
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2014/15 to Q1 of 2015/16		
Cash Flow from Operating Activities										
Receipts	1 160 155	590 923	50.9%	590 923	50.9%	422 844	41.3%	39.7%		
Property rates, penalties and collection charges Service charges	63 590 19 025	16 215 1 107	25.5% 5.8%	16 215 1 107	25.5% 5.8%	304 611	- 1.2%	5 239.4% 81.3%		
Other revenue Government - operating Government - capital Interest Dividends	28 470 641 087 393 658 14 325	6 655 418 863 144 140 3 943	23.4% 65.3% 36.6% 27.5%	6 655 418 863 144 140 3 943	23.4% 65.3% 36.6% 27.5%	1 370 219 176 201 100 283	38.1% 51.4% 6.0%	(28.3%)		
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(698 561) (674 939) (577) (23 046) 461 594	(191 613) (182 798) - (8 814) 399 311	27.4% 27.1% - 38.2% 86.5%	(191 613) (182 798) - (8 814) 399 311	27.4% 27.1% - 38.2% 86.5%	(107 671) (105 738) - (1 933) 315 172	19.9%			
. , , , ,	401 394	344 211	60.3%	244.211	00.3%	315 172	00.7%	20.1%		
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtars Decrease in other non-current receivables Decrease (increase) in non-current investments Payments Capital assets	500 500 - - (460 915) (460 915)	(114 594) (114 594)	- - - 24.9% 24.9%	(114 594) (114 594)	24.9% 24.9%	(133 277) (133 277)	- - - - - - - - - - - - - - - - - - -	(14.0%)		
Net Cash from/(used) Investing Activities	(460 415)	(114 594)	24.9%	(114 594)	24.9%	(133 277)				
Cash Flow from Financing Activities Receipts Stort tem lears: Borowing long term/refinancing Increase (decrease) in consumer deposits Payments Repayment of borrowing Net Cash From/(used) Financing Activities	-		-	-	-	-	-	-		
Net Increase/(Decrease) in cash held	1 179	284 716	24 146.0%	284 716	24 146.0%	181 895	982.2%	56.5%		
Iver increase(Decrease) in cash neid Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	173 000 174 179	284 / 16 213 519 498 235	24 146.0% 123.4% 286.0%	284 / 16 213 519 498 235	24 146.0% 123.4% 286.0%	181 895 152 540 334 435	982.2% 88.2% 174.6%	40.0%		

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	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	(129)	(4.0%)	(332)	(10.2%)	1 932	59.6%	1 771	54.6%	3 243	.7%
Bulk Water	-		(61 363)	(19.8%)	(6 767)	(2.2%)	377 873	122.0%	309 742	65.3%
PAYE deductions	-	-	-			-		-	-	
VAT (output less input)	-	-	-			-		-	-	
Pensions / Retirement	-	-	-			-		-	-	
Loan repayments			-		-	-		-	-	
Trade Creditors	17 071	10.6%	(7 960)	(5.0%)	(483)	(.3%)	152 088	94.6%	160 716	33.9%
Auditor-General			-		-	-	313	100.0%	313	.1%
Other	-		-		-	-		-	-	
Total	16 943	3.6%	(69 655)	(14.7%)	(5 317)	(1.1%)	532 045	112.2%	474 015	100.0%

 Municipal Manager
 DL Shabangu
 013 708 6018

 Financial Manager
 S.P. Mokganya (Acling)
 013 799 1889