AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantic				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
Operating Revenue and Expenditure										
	14 790 000	4 529 801	30.6%	3 861 421	26.1%	8 391 222	56.7%	2 716 230	55.9%	42.2%
Operating Revenue										
Property rates	2 040 083	639 868	31.4%	474 262	23.2%	1 114 130	54.6%	(121 002)	64.8%	(491.9%
Property rates - penalties and collection charges		1 188		1 608		2 796		67		2 295.89
Service charges - electricity revenue	4 355 940	1 010 033	23.2%	1 005 345	23.1%	2 015 378	46.3%	785 597	46.5%	28.09
Service charges - water revenue	1 229 911	220 208	17.9%	267 008	21.7%	487 216	39.6%	263 457	47.4%	1.39
Service charges - sanitation revenue	434 161	100 734	23.2%	116 994	26.9%	217 728	50.1%	97 999	48.3%	19.4
Service charges - refuse revenue	382 329 95 941	104 135 21 548	27.2% 22.5%	125 119 959	32.7%	229 254	60.0% 23.5%	106 299 1 243	51.2% 17.3%	17.7
Service charges - other Rental of facilities and equipment	95 941	21 548	22.5%	17 886	1.0% 18.2%	22 507 41 619	23.5% 42.4%	8 515	33.3%	(22.99
	98 148 83 603	23 /33 32 441	24.2%	17 886 38 202	18.2% 45.7%	70 643	42.4% 84.5%	22 702	33.3% 45.7%	68.3
Interest earned - external investments	299 648	32 441 79 558	38.8% 26.6%	38 202 110 700	45.7% 36.9%	190 258	63.5%	72 333	45.7%	
Interest earned - outstanding debtors Dividends received	299 648	14 228	20.0%	110 /00	30.9%	190 258	03.5%	12 333	03.1%	53.0
Fines	92 637	12 284	13.3%	14 258	15.4%	26 542	28.7%	8 472	44.8%	68.3
Licences and permits	41 993	10 232	24.4%	14 258	35.3%	26 542 25 062	28.7% 59.7%	10 464	54.7%	41.7
Agency services	337 068	94 430	24.4%	87 551	26.0%	181 981	54.0%	83 973	55.8%	41.7
Transfers recognised - operational	4 894 905	2 087 958	42.7%	1 518 435	31.0%	3 606 393	73.7%	1 319 207	66.2%	15.1
Other own revenue	334 013	83 856	25.1%	62 041	18.6%	145 897	43.7%	44 932	34.6%	38.1
Gains on disposal of PPE	69 442	7 596	10.9%	6 224	9.0%	13 819	19.9%	11 973	17.0%	(48.09
Operating Expenditure	15 439 947	2 854 170	18.5%	3 462 645	22.4%	6 316 815	40.9%	2 896 655	38.0%	19.59
Employee related costs	4 050 608	968 936	23.9%	1 096 864	27.1%	2 065 800	51.0%	899 264	48.1%	22.0
Remuneration of councillors	307 174	71 084	23.1%	74 138	24.1%	145 222	47.3%	65 466	43.7%	13.2
Debt impairment	1 163 239	23 573	2.0%	100 656	8.7%	124 228	10.7%	73 118	14.4%	37.7
Depreciation and asset impairment	1 662 051	103 905	6.3%	158 365	9.5%	262 270	15.8%	143 901	13.0%	10.1
Finance charges	243 127	21 910	9.0%	70 739	29.1%	92 648	38.1%	62 807	50.1%	
Bulk purchases	3 906 104	969 975	24.8%	922 113	23.6%	1 892 087	48.4%	698 133	41.3%	32.1
Other Materials	365 904	56 900	15.6%	94 014	25.7%	150 914	41.2%	74 290	40.2%	26.6
Contracted services	852 765	151 815	17.8%	262 658	30.8%	414 473	48.6%	239 865	56.6%	9.5
Transfers and grants	879 716	102 000	11.6%	176 888	20.1%	278 888	31.7%	143 445	34.1%	
Other expenditure	2 009 253	384 072	19.1%	506 210	25.2%	890 282	44.3%	496 365	43.5%	2.0
Loss on disposal of PPE	5	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(649 946)	1 675 631		398 776		2 074 408		(180 424)		
Transfers recognised - capital	2 197 159	308 832	14.1%	433 423	19.7%	742 255	33.8%	193 511	29.6%	124.0
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	24 730		-	364	1.5%	364	1.5%	(37 977)	257.8%	(101.09
Surplus/(Deficit) after capital transfers and contributions	1 571 944	1 984 463		832 564		2 817 027		(24 891)		
Taxation	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 571 944	1 984 463		832 564		2 817 027		(24 891)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 571 944	1 984 463		832 564		2 817 027		(24 891)		
Share of surplus/ (deficit) of associate	-	3	-		-		-	-	-	-
Surplus/(Deficit) for the year	1 571 944	1 984 463		832 564		2 817 027		(24 891)		

<u>'</u>				2015/16	-		·	201	14/15	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	d Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
R thousands							арргорпалоп		арргорпалоп	
Capital Revenue and Expenditure										
Source of Finance	3 054 631	387 708	12.7%	647 083	21.2%	1 034 791	33.9%	637 549	36.6%	1.5%
National Government	2 347 805	311 087	13.3%	501 991	21.4%	813 078	34.6%	519 654	39.2%	(3.4%)
Provincial Government	30 000	17 652	58.8%	49 354	164.5%	67 006	223.4%	1 072	37.4%	4 502.0%
District Municipality	46 750	341	.7%	4 000	8.6%	4 341	9.3%	184	.4%	2 073.1%
Other transfers and grants	90 757	-	-	-	-		-	19 667	36.2%	(100.0%
Transfers recognised - capital	2 515 312	329 080	13.1%	555 344	22.1%	884 425	35.2%	540 578	38.2%	2.79
Borrowing	140 756	29 412	20.9%	24 601	17.5%	54 014	38.4%	35 213	40.4%	(30.1%
Internally generated funds	366 671	21 736	5.9%	67 054	18.3%	88 790	24.2%	60 701	27.8%	10.5%
Public contributions and donations	31 892	7 480	23.5%	83	.3%	7 563	23.7%	1 058	2.7%	(92.2%
Capital Expenditure Standard Classification	3 054 631	387 708	12.7%	647 083	21.2%	1 034 791	33.9%	637 549	36.6%	1.59
Governance and Administration	225 204	26 844	11.9%	32 422	14.4%	59 266	26.3%	39 444	46.5%	(17.8%)
Executive & Council	95 198	1 973	2.1%	8 981	9.4%	10 954	11.5%	8 370	24.2%	7.39
Budget & Treasury Office	83 555	1 785	2.1%	3 950	4.7%	5 735	6.9%	6 452	39.5%	(38.8%
Corporate Services	46 452	23 086	49.7%	19 491	42.0%	42 577	91.7%	24 622	75.9%	(20.8%
Community and Public Safety	138 812	15 986	11.5%	24 293	17.5%	40 279	29.0%	41 401	38.1%	(41.3%
Community & Social Services	35 451	5 786	16.3%	6 713	18.9%	12 499	35.3%	15 554	31.4%	(56.8%
Sport And Recreation	36 886	2 098	5.7%	3 610	9.8%	5 708	15.5%	9 488	44.8%	(62.0%
Public Safety	29 408	5 649	19.2%	13 943	47.4%	19 592	66.6%	12 703	37.9%	9.89
Housing	35 633	2 453	6.9%	-	-	2 453	6.9%	3 655	125.6%	(100.0%
Health	1 435	-	-	27	1.9%	27	1.9%	-	-	(100.0%
Economic and Environmental Services	668 110	122 808	18.4%	191 803	28.7%	314 610	47.1%	211 919	35.6%	(9.5%
Planning and Development	244 270	56 802	23.3%	39 641	16.2%	96 443	39.5%	22 113	14.1%	79.39
Road Transport	423 240	66 005	15.6%	151 924	35.9%	217 929	51.5%	189 807	44.4%	(20.0%
Environmental Protection	600	-	-	238	39.6%	238	39.6%	-	-	(100.0%
Trading Services	1 995 504	209 662	10.5%	398 565	20.0%	608 228	30.5%	341 141	36.2%	16.89
Electricity	290 194	26 997	9.3%	36 135	12.5%	63 132	21.8%	31 459	21.2%	14.99
Water	1 295 484	121 821	9.4%	294 260	22.7%	416 081	32.1%	220 544	38.2%	33.49
Waste Water Management	365 830	54 847	15.0%	65 673	18.0%	120 520	32.9%	82 469	44.8%	(20.4%
Waste Management	43 996	5 997	13.6%	2 498	5.7%	8 495	19.3%	6 669	19.2%	(62.5%
Other	27 000	12 408	46.0%	-	-	12 408	46.0%	3 644	51.9%	(100.0%

•				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
R thousands							appropriation		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	16 057 017	5 258 606	32.7%	5 118 454	31.9%	10 377 060	64.6%	3 806 491	74.4%	34.5%
Property rates, penalties and collection charges	1 632 404	707 507	43.3%	758 580	46.5%	1 466 087	89.8%	602 697	73.9%	25.9%
Service charges	6 018 710	1 066 389	17.7%	1 163 117	19.3%	2 229 506	37.0%	1 017 085	76.5%	14.49
Other revenue	923 436	591 782	64.1%	816 691	88.4%	1 408 472	152.5%	513 530	166.1%	59.0%
Government - operating	4 800 569	2 051 519	42.7%	1 450 578	30.2%	3 502 096	73.0%	1 257 378	74.8%	15.49
Government - capital	2 481 655	760 209	30.6%	836 121	33.7%	1 596 330	64.3%	354 680	45.4%	135.7%
Interest	200 064	81 183	40.6%	91 872	45.9%	173 055	86.5%	61 121	71.0%	50.39
Dividends	178	17	9.5%	1 496	838.4%	1 513	847.9%	-	-	(100.0%
Payments	(12 703 293)	(4 274 652)	33.6%	(3 782 578)	29.8%	(8 057 230)	63.4%	(3 012 051)		25.69
Suppliers and employees	(11 571 835)	(4 191 233)	36.2%	(3 574 121)	30.9%	(7 765 354)	67.1%	(2 870 010)	82.2%	24.59
Finance charges	(266 649)	(13 854)	5.2%	(88 466)	33.2%	(102 320)	38.4%	(50 088)	43.4%	76.69
Transfers and grants	(864 809)	(69 565)	8.0%	(119 992)	13.9%	(189 557)	21.9%	(91 953)	20.6%	30.59
Net Cash from/(used) Operating Activities	3 353 724	983 954	29.3%	1 335 876	39.8%	2 319 830	69.2%	794 440	63.3%	68.2%
Cash Flow from Investing Activities										
Receipts	(23 309)	99 906	(428.6%)	(45 404)	194.8%	54 502	(233.8%)	(4 076)	(929.3%)	1 014.19
Proceeds on disposal of PPE	40 742	6 969	17.1%	6 079	14.9%	13 048	32.0%	56 327	125.6%	(89.2%
Decrease in non-current debtors	(9 188)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5	-	-	-	-		-	424	-	(100.0%
Decrease (increase) in non-current investments	(54 869)	92 937	(169.4%)	(51 483)	93.8%	41 453	(75.6%)	(60 827)	(23.9%)	(15.4%
Payments	(2 895 415)	(462 061)	16.0%	(763 520)		(1 225 581)	42.3%	(590 245)		29.49
Capital assets	(2 895 415)	(462 061)	16.0%	(763 520)	26.4%	(1 225 581)	42.3%	(590 245)	42.5%	29.49
Net Cash from/(used) Investing Activities	(2 918 724)	(362 155)	12.4%	(808 925)	27.7%	(1 171 079)	40.1%	(594 321)	35.3%	36.19
Cash Flow from Financing Activities										
Receipts	180 925	24 401	13.5%	1 453	.8%	25 853	14.3%	25 278	15.6%	(94.3%
Short term loans							-			
Borrowing long term/refinancing	169 040	17 286	10.2%	18 539	11.0%	35 825	21.2%	21 794	13.9%	(14.9%
Increase (decrease) in consumer deposits	11 885	7 115	59.9%	(17 086)	(143.8%)	(9 971)	(83.9%)	3 484	39.3%	(590.5%
Payments	(498 467)	(12 895)	2.6%	(17 671)	3.5%	(30 566)	6.1%	(14 434)	25.8%	22.49
Repayment of borrowing	(498 467)	(12 895)	2.6%	(17 671)	3.5%	(30 566)	6.1%	(14 434)	25.8%	22.49
Net Cash from/(used) Financing Activities	(317 542)	11 505	(3.6%)	(16 218)	5.1%	(4 712)	1.5%	10 844	7.0%	(249.6%)
Net Increase/(Decrease) in cash held	117 458	633 304	539.2%	510 733	434.8%	1 144 038	974.0%	210 963	3 356.5%	142.1%
Cash/cash equivalents at the year begin:	1 029 032	1 185 010	115.2%	1 818 314	176.7%	1 185 010	115.2%	1 393 912	98.1%	30.49
Cash/cash equivalents at the year end:	1 146 490	1 818 314	158.6%	2 329 048	203.1%	2 329 048	203.1%	1 604 875	163.6%	45.1%
ousreasir equivalents at the year title.	1 140 470	7 010 314	130.070	2 327 040	203.170	2 327 040	203.170	. 004 073	103.070	43.1

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to	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	92 170	5.4%	59 379	3.5%	46 351	2.7%	1 514 925	88.4%	1 712 825	24.3%	-	-	70 701	4.1%
Trade and Other Receivables from Exchange Transactions - Electricity	160 529	19.2%	43 036	5.2%	44 418	5.3%	586 665	70.3%	834 648	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(393 217)	(20.0%)	54 770	2.8%	63 971	3.3%	2 239 216	114.0%	1 964 740	27.9%	-	-	32 404	1.6%
Receivables from Exchange Transactions - Waste Water Management	30 277	4.7%	17 862	2.8%	15 986	2.5%	575 002	90.0%	639 128	9.1%	-	-	13 900	2.2%
Receivables from Exchange Transactions - Waste Management	27 760	4.6%	14 157	2.4%	15 312	2.6%	542 818	90.5%	600 046	8.5%	-	-	14 843	2.5%
Receivables from Exchange Transactions - Property Rental Debtors	546	6.1%	148	1.7%	373	4.2%	7 846	88.0%	8 913	.1%	-	-	-	
Interest on Arrear Debtor Accounts	21 168	3.4%	17 809	2.8%	17 626	2.8%	568 786	90.9%	625 390	8.9%	-	-	52 793	8.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-			-	-		-	-		-	-	-	
Other	38 238	5.9%	15 019	2.3%	16 017	2.5%	580 795	89.3%	650 069	9.2%	-	-	18 577	2.9%
Total By Income Source	(22 531)	(.3%)	222 181	3.2%	220 055	3.1%	6 616 054	94.0%	7 035 759	100.0%	-	-	203 218	2.9%
Debtors Age Analysis By Customer Group														
Organs of State	(467 363)	(57.3%)	19 283	2.4%	28 634	3.5%	1 235 197	151.4%	815 750	11.6%	-	-	43 410	5.3%
Commercial	139 289	17.4%	38 263	4.8%	38 029	4.8%	583 983	73.0%	799 563	11.4%	-	-	10 504	1.3%
Households	255 948	5.9%	127 301	3.0%	125 763	2.9%	3 801 949	88.2%	4 310 960	61.3%	-	-	149 305	3.5%
Other	49 596	4.5%	37 334	3.4%	27 630	2.5%	994 925	89.7%	1 109 485	15.8%	-	-	-	
Total By Customer Group	(22 531)	(.3%)	222 181	3.2%	220 055	3.1%	6 616 054	94.0%	7 035 759	100.0%	-	-	203 218	2.9%

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	00 Days	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	220 019	16.1%	118 016	8.6%	75 586	5.5%	951 893	69.7%	1 365 513	46.99
Bulk Water	44 712	6.7%	(6 144)	(.9%)	(6 596)	(1.0%)	638 622	95.2%	670 595	23.09
PAYE deductions	22 397	100.0%	-	-	-	-	-	-	22 397	.89
VAT (output less input)	376	100.0%	-	-	-	-	-	-	376	-
Pensions / Retirement	20 549	81.4%	4 697	18.6%	-	-		-	25 246	.99
Loan repayments	8 792	100.0%	-	-	-	-	-	-	8 792	.39
Trade Creditors	139 667	36.0%	34 654	8.9%	14 243	3.7%	199 932	51.5%	388 494	13.39
Auditor-General	28 142	42.3%	8 878	13.3%	22 747	34.2%	6 767	10.2%	66 534	2.39
Other	44 820	12.3%	34 798	9.6%	33 448	9.2%	250 356	68.9%	363 421	12.59
Total	529 474	18.2%	194 898	6.7%	139 428	4.8%	2 047 569	70.3%	2 911 368	100.09

Source Local Government Database

All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantic				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
	336 128	93 144	27.7%	91 439	27.2%	184 584	54.9%	8 347	33.1%	995.49
Operating Revenue										
Property rates	39 348	(2 754)	(7.0%)	1 478	3.8%	(1 276)	(3.2%)	(11 998)	(15.8%)	(112.39
Property rates - penalties and collection charges			-							
Service charges - electricity revenue	24 898	794	3.2%	5 132	20.6%	5 926	23.8%	2 831	23.9%	
Service charges - water revenue	6 621	1 257	19.0%	1 995	30.1%	3 252	49.1%	764	42.9%	161.1
Service charges - sanitation revenue	6 524	552	8.5%	1 699	26.0%	2 251	34.5%	1 069	34.3%	58.9
Service charges - refuse revenue	5 247	514	9.8%	1 578	30.1%	2 092	39.9%	867	27.3%	82.0
Service charges - other		3		0	-	3		(10)		(101.09
Rental of facilities and equipment	835	157	18.8%	534	63.9%	691	82.7%	67	28.7%	700.3
Interest earned - external investments	2 346			-	-	-			-	
Interest earned - outstanding debtors	18 751	1 874	10.0%	6 149	32.8%	8 024	42.8%	3 125	26.8%	96.8
Dividends received						1.				
Fines	300	49	16.3%	41	13.8%	90	30.1%	48	52.6%	(14.09
Licences and permits		132	-	345	-	477	-	163	-	111.7
Agency services	2 457									
Transfers recognised - operational	227 968	91 279	40.0%	72 368	31.7%	163 647	71.8%	11 113	43.0%	551.2
Other own revenue	834	(723)	(86.7%)	120	14.4%	(603)	(72.3%)	309	49.4%	(61.19
Gains on disposal of PPE	-	11	-	-	-	11	-	-	-	-
Operating Expenditure	382 939	58 537	15.3%	77 881	20.3%	136 418	35.6%	40 265	20.2%	93.49
Employee related costs	110 898	33 367	30.1%	32 455	29.3%	65 822	59.4%	18 917	36.5%	71.6
Remuneration of councillors	17 043	3 587	21.0%	3 547	20.8%	7 134	41.9%	2 233	28.8%	58.9
Debt impairment	30 070	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	66 975	-	-	-	-	-	-	-	-	-
Finance charges	977	6	.6%		-	6	.6%	-	-	-
Bulk purchases	44 782	7 639	17.1%	16 049	35.8%	23 688	52.9%	2 761	12.5%	481.3
Other Materials	13 400	654	4.9%	3 601	26.9%	4 255	31.8%	2 822	30.8%	27.6
Contracted services	30 470	8 200	26.9%	11 856	38.9%	20 055	65.8%	6 864	54.6%	
Transfers and grants	-	8	-	154	-	161	-	-	-	(100.09
Other expenditure	68 324	5 076	7.4%	10 220	15.0%	15 296	22.4%	6 669	18.8%	53.3
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 811)	34 608		13 558		48 166		(31 918)		
Transfers recognised - capital	-	-	-	12 500	-	12 500	-	-	-	(100.09
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46 811)	34 608		26 058		60 666		(31 918)		
Taxation	-	-		-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(46 811)	34 608		26 058		60 666		(31 918)		
Attributable to minorities	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	(46 811)	34 608		26 058		60 666		(31 918)		
Share of surplus/ (deficit) of associate	- '	-	-	-	-	-	-	- '	-	-
Surplus/(Deficit) for the year	(46 811)	34 608		26 058		60 666		(31 918)		

		-		2015/16	-		-	201	4/15	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	109 886	24 169	22.0%	17 448	15.9%	41 617	37.9%	22 632	57.6%	(22.9%
		24 169	22.0%	17 448	15.9%	41 617	37.9%	22 632	57.6%	
National Government	109 886	24 169	22.0%	17 448	15.9%	41 617	37.9%	22 632	57.6%	(22.9%
Provincial Government		-					-	-		-
District Municipality		-	-	-	-		-		-	-
Other transfers and grants										
Transfers recognised - capital	109 886	24 169	22.0%	17 448	15.9%	41 617	37.9%	22 632	57.6%	(22.9%
Borrowing	-	-	-	-	-	-	-		-	-
Internally generated funds	-	-	-	-	-	-	-		-	-
Public contributions and donations	-	-	-	-	-	-	-		-	-
Capital Expenditure Standard Classification	109 886	24 169	22.0%	17 448	15.9%	41 617	37.9%	22 632	57.6%	(22.9%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-		-	-
Budget & Treasury Office	-	-	-	-	-	-	-		-	-
Corporate Services	-	-	-	-	-	-	-		-	-
Community and Public Safety		-	-		-		-		25.4%	
Community & Social Services	-	-	-	-	-	-	-	-	32.6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-		34.4%	-
Housing	-	-	-	-	-	-	-		-	-
Health	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	-	-	-	2 874	-	2 874	-	6 081	111.0%	(52.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	2 874	-	2 874	-	6 081	111.0%	(52.79
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	109 886	11 835	10.8%	14 575	13.3%	26 409	24.0%	13 156	47.0%	10.89
Electricity	5 000	5 634	112.7%	1 778	35.6%	7 411	148.2%	-	26.0%	(100.09)
Water	70 000	2 084	3.0%	9 022	12.9%	11 106	15.9%	13 156	64.8%	(31.49
Waste Water Management	34 886	4 117	11.8%	3 775	10.8%	7 892	22.6%	-	-	(100.09)
	1		1						1	1
Waste Management	-	-	-	-	-	-	-	-	-	

				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2014/15 t Q2 of 2015/16
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	398 340	149 392	37.5%	145 834	36.6%	295 226	74.1%	101 044	64.2%	44.39
Property rates, penalties and collection charges	25 576	4 246	16.6%	13 500	52.8%	17 746	69.4%	2 878	17.6%	369.09
Service charges	28 138	4 317	15.3%	5 656	20.1%	9 973	35.4%	5 108	-	10.7
Other revenue	4 426	2 104	47.5%	1 040	23.5%	3 144	71.0%	10 657		(90.29
Government - operating	227 968	91 337	40.1%	72 438	31.8%	163 775	71.8%	63 382	70.0%	14.3
Government - capital	109 886	41 558	37.8%	47 050	42.8%	88 608	80.6%	14 250	56.0%	230.2
Interest	2 346	5 830	248.6%	6 149	262.2%	11 980	510.7%	4 768	246.5%	29.0
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(285 893)	(101 147)	35.4%	(90 696)	31.7%	(191 844)	67.1%	(100 314)	69.3%	(9.6%
Suppliers and employees	(284 917)	(101 147)	35.5%	(90 542)	31.8%	(191 690)	67.3%	(100 314)	70.9%	(9.79
Finance charges	(977)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	(154)	-	(154)	-	-	.9%	(100.09
Net Cash from/(used) Operating Activities	112 447	48 245	42.9%	55 137	49.0%	103 382	91.9%	729	51.5%	7 458.39
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	(109 886)	(19 877)	18.1%	(34 520)	31.4%	(54 397)	49.5%	(33 304)	80.6%	3.79
Capital assets	(109 886)	(19 877)	18.1%	(34 520)	31.4%	(54 397)	49.5%	(33 304)	80.6%	3.7
Net Cash from/(used) Investing Activities	(109 886)	(19 877)	18.1%	(34 520)	31.4%	(54 397)	49.5%	(33 304)	80.6%	3.79
Cash Flow from Financing Activities										
Receipts		-			-					-
Short term loans	-	-	-		-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-		-		-	-	-	-
Payments		-			-		-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-		-		-	-	-	-
Net Increase/(Decrease) in cash held	2 560	28 368	1 108.1%	20 617	805.3%	48 985	1 913.4%	(32 574)	3 772.9%	(163.3%
	1									
Cash/cash equivalents at the year begin:	1 457	3 932	269.9%	32 300	2 217.1%	3 932	269.9%	19 629	97.4%	64.6

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 621	14.0%	285	2.5%	224	1.9%	9 420	81.6%	11 550	2.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 630	9.2%	919	5.2%	731	4.1%	14 480	81.5%	17 760	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 598	2.1%	5 621	2.1%	5 092	1.9%	252 949	93.9%	269 261	65.9%		-		-
Receivables from Exchange Transactions - Waste Water Management	651	1.4%	637	1.4%	599	1.3%	44 810	96.0%	46 698	11.4%		-		-
Receivables from Exchange Transactions - Waste Management	658	1.4%	651	1.4%	615	1.3%	44 644	95.9%	46 568	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	352	2.1%	349	2.1%	336	2.0%	15 464	93.7%	16 501	4.0%	-	-	-	-
Total By Income Source	10 510	2.6%	8 462	2.1%	7 597	1.9%	381 768	93.5%	408 337	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 467	7.3%	2 472	7.3%	1 883	5.6%	27 019	79.8%	33 840	8.3%	-	-		-
Commercial	1 781	5.1%	1 044	3.0%	965	2.7%	31 398	89.2%	35 187	8.6%	-	-	-	-
Households	6 262	1.8%	4 946	1.5%	4 749	1.4%	323 352	95.3%	339 309	83.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	10 510	2.6%	8 462	2.1%	7 597	1.9%	381 768	93.5%	408 337	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	To	ital
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

Source Local Government Database 1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantic				2015/16				201	4/15	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
Operating Revenue and Expenditure										
	544 172	173 963	32.0%	57 855	10.6%	231 818	42.6%	111 295	53.8%	(48.0%)
Operating Revenue										, ,
Property rates	72 525	20 338	28.0%	13 660	18.8%	33 998	46.9%	16 544	50.2%	(17.4%
Property rates - penalties and collection charges	-	-	-	-	-		-	-	-	
Service charges - electricity revenue	192 159	51 444	26.8%	31 269	16.3%	82 712	43.0%	42 968	53.5%	(27.2%
Service charges - water revenue	53 631	11 867	22.1%	6 788	12.7%	18 655	34.8%	10 133	71.6%	(33.0%
Service charges - sanitation revenue	20 409	5 235	25.7%	3 531	17.3%	8 766	43.0%	4 750	55.8%	(25.7%
Service charges - refuse revenue	17 871	4 579	25.6%	3 050	17.1%	7 629	42.7%	4 016	57.3%	(24.1%
Service charges - other	13 853	635	4.6%	266	1.9%	901	6.5%	859	18.4%	(69.0%
Rental of facilities and equipment	2 392	569	23.8%	395	16.5%	964	40.3%	572	56.8%	(30.9%
Interest earned - external investments	200	10 167	5 083.6%	(10 113)	(5 056.5%)	54	27.1%	10	18.6%	(97 303.5%
Interest earned - outstanding debtors	21 307	5 198	24.4%	3 721	17.5%	8 919	41.9%	4 986	100.1%	(25.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 546	2	.1%	2 183	141.2%	2 185	141.3%	166	76.9%	1 214.59
Licences and permits	4 000	625	15.6%	609	15.2%	1 234	30.8%	-	-	(100.0%
Agency services	6 000	1 136	18.9%	1 092	18.2%	2 228	37.1%	-	-	(100.0%
Transfers recognised - operational	121 233	60 084	49.6%	0	-	60 084	49.6%	20 530	57.0%	(100.0%
Other own revenue	16 547	1 751	10.6%	1 089	6.6%	2 839	17.2%	5 349	39.7%	(79.7%
Gains on disposal of PPE	500	333	66.7%	316	63.2%	649	129.8%	411	40.4%	(23.1%)
Operating Expenditure	652 911	133 213	20.4%	66 760	10.2%	199 972	30.6%	128 588	42.7%	(48.1%)
Employee related costs	154 738	35 436	22.9%	24 509	15.8%	59 945	38.7%	36 124	52.0%	(32.2%
Remuneration of councillors	12 394	2 948	23.8%	1 924	15.5%	4 871	39.3%	2 668	45.8%	(27.9%
Debt impairment	80 002	-	-		-			2 768	10.4%	(100.0%
Depreciation and asset impairment	60 344	-	-		-			29 981	60.5%	(100.0%
Finance charges	10 597	-	-		-				-	
Bulk purchases	193 004	60 591	31.4%	27 025	14.0%	87 616	45.4%	27 676	28.7%	(2.4%
Other Materials	34 102	6 629	19.4%	2 782	8.2%	9 411	27.6%	3 698	38.5%	(24.8%
Contracted services	63 514	17 202	27.1%	4 413	6.9%	21 614	34.0%	11 111	60.9%	(60.3%
Transfers and grants	-	_		-	_	-	-	_	-	
Other expenditure	44 216	10 407	23.5%	6 107	13.8%	16 514	37.3%	14 561	59.4%	(58.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(108 739)	40 750		(8 905)		31 845		(17 293)		
Transfers recognised - capital	61 066		-	, ,	-		-	,,	-	-
Contributions recognised - capital	-	_	_		-	-	-	_	-	_
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(47 673)	40 750		(8 905)		31 845		(17 293)		
Taxation	-	-	-		-					
Surplus/(Deficit) after taxation	(47 673)	40 750		(8 905)		31 845		(17 293)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(47 673)	40 750		(8 905)		31 845		(17 293)		
Share of surplus/ (deficit) of associate	-	÷	-		-	÷	•	-	-	-
Surplus/(Deficit) for the year	(47 673)	40 750		(8 905)		31 845		(17 293)		

				2015/16				201	14/15	1
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	89 900	289	.3%	3 254	3.6%	3 543	3.9%	6 071	5.8%	(46.4%
National Government	61 066	289	.5%	3 254	5.3%	3 543		6 071	7.7%	(46.4%
Provincial Government	01000	207	.370	3 234	3.370	3 343	3.070	00/1	1.170	(40.476
District Municipality										1
Other transfers and grants										1
Transfers recognised - capital	61 066	289	.5%	3 254	5.3%	3 543	5.8%	6 071	7.7%	(46.4%
Borrowing	01000	209	.5%	3 234	3.376	3 343	3.6%	00/1	1.170	(40.4%
Internally generated funds										1
Public contributions and donations	28 834									1
						-	-		-	1
Capital Expenditure Standard Classification	89 900	289	.3%	3 254	3.6%	3 543	3.9%	6 071	5.8%	(46.4%
Governance and Administration	28 834	-	-	-	-	-	-	-	-	-
Executive & Council	28 834	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	202	-	(100.0%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	202	-	(100.09
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	381	2.5%	(100.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	381	2.5%	(100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	61 066	289	.5%	3 254	5.3%	3 543		5 487	6.1%	
Electricity	12 638	289	2.3%	1 917	15.2%		17.5%	2 502	9.1%	
Water	48 428	-	-	1 337	2.8%	1 337	2.8%	2 985	4.3%	(55.29
Waste Water Management	-	-	-	-	-	-	-	-	-	1
Waste Management	-	-	-	-	-	-	-	-	-	1 -
Other		-	-	-	-	-	-	-	-	-

				2015/16					4/15	
	Budget		Quarter		Quarter		to Date		Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
R thousands							арргорпалоп		арргорпалоп	
Cash Flow from Operating Activities										
Receipts	511 624	159 056	31.1%	128 056	25.0%	287 112	56.1%	98 998	49.4%	29.49
Property rates, penalties and collection charges	54 393	16 115	29.6%	19 971	36.7%	36 086	66.3%	12 783	9.6%	56.29
Service charges	237 854	64 190	27.0%	70 568	29.7%	134 759	56.7%	54 493	-	29.59
Other revenue	30 485	3 302	10.8%	4 949	16.2%	8 251	27.1%	6 195		(20.1%
Government - operating	121 233	60 084	49.6%	35 279	29.1%	95 363	78.7%	20 530	57.0%	71.89
Government - capital	61 066	-	-	-	-	-	-	-	-	-
Interest	6 592	15 365	233.1%	(4 208)	(63.8%)	11 157	169.3%	4 996	232.6%	(184.29
Dividends		0	-	1 496	-	1 496	-	-	-	(100.09)
Payments	(507 060)	(133 213)		(100 852)	19.9%	(234 065)	46.2%	(128 588)	51.5%	(21.6%
Suppliers and employees	(496 463)	(132 042)	26.6%	(97 048)	19.5%	(229 089)	46.1%	(128 588)	51.7%	(24.59
Finance charges	(10 597)	(1 171)	11.1%	(3 804)	35.9%	(4 975)	47.0%	-	-	(100.09
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 564	25 844	566.3%	27 204	596.1%	53 047	1 162.4%	(29 590)	36.2%	(191.9%
Cash Flow from Investing Activities										
Receipts	500			_	_			_	_	
Proceeds on disposal of PPE	500		-				-			-
Decrease in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments	(61 066)	(2 284)	3.7%	(13 696)	22.4%	(15 981)	26.2%	(9 061)	18.2%	51.29
Capital assets	(61 066)	(2 284)	3.7%	(13 696)	22.4%	(15 981)	26.2%	(9 061)	18.2%	51.29
Net Cash from/(used) Investing Activities	(60 566)	(2 284)	3.8%	(13 696)	22.6%	(15 981)	26.4%	(9 061)	19.6%	51.29
Cash Flow from Financing Activities										
Receipts									_	
Short term loans		_	-	-	_	_	-	_	_	-
Borrowing long term/refinancing	_	_	-	_	_	_	-	_	_	-
Increase (decrease) in consumer deposits			-				-			-
Payments	(1 789)	(743)	41.6%	(1 220)	68.2%	(1 963)	109.7%	(143)	11.5%	751.19
Repayment of borrowing	(1 789)	(743)	41.6%	(1 220)	68.2%	(1 963)	109.7%	(143)	11.5%	751.19
Net Cash from/(used) Financing Activities	(1 789)	(743)	41.6%	(1 220)	68.2%	(1 963)	109.7%	(143)	11.5%	751.19
Net Increase/(Decrease) in cash held	(57 791)	22 816	(39.5%)	12 287	(21.3%)	35 103	(60.7%)	(38 795)	105.7%	(131.7%
Cash/cash equivalents at the year begin:	(11 135)	983	(8.8%)	23 798	(213.7%)	983	(8.8%)	57 873	21.2%	
Cash/cash equivalents at the year end:	(68 927)		(34.5%)	36 086	(52.4%)	36 086	(52.4%)		50.2%	
casnicasn equivalents at the year end:	(68 927)	23 /98	(34.5%)	36 086	(52.4%)	36 086	(52.4%)	19 079	50.2%	89.1

Part 4: Debtor Age Analysis

-	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 640	9.7%	1 510	2.6%	1 495	2.6%	49 510	85.1%	58 155	16.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 446	21.5%	1 982	3.2%	1 334	2.1%	45 848	73.2%	62 611	17.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 181	16.7%	1 864	3.8%	1 718	3.5%	37 210	76.0%	48 973	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 621	7.0%	722	1.9%	675	1.8%	33 252	89.2%	37 270	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 537	6.5%	649	1.7%	609	1.6%	35 449	90.3%	39 244	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 780	4.4%	1 842	2.2%	1 800	2.1%	77 874	91.3%	85 296	23.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-		-	-	-	-	-	-		-
Other	1 589	6.4%	1 177	4.8%	637	2.6%	21 269	86.2%	24 672	6.9%	-	-		-
Total By Income Source	37 796	10.6%	9 747	2.7%	8 268	2.3%	300 411	84.3%	356 221	100.0%	-		-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 487	20.5%	1 181	6.9%	765	4.5%	11 590	68.1%	17 023	4.8%		-		-
Commercial	14 865	19.7%	2 076	2.7%	1 825	2.4%	56 783	75.2%	75 548	21.2%	-	-	-	-
Households	18 078	7.2%	6 114	2.4%	5 279	2.1%	220 264	88.2%	249 735	70.1%	-	-	-	-
Other	1 366	9.8%	376	2.7%	399	2.9%	11 774	84.6%	13 915	3.9%	-	-	-	-
Total By Customer Group	37 796	10.6%	9 747	2.7%	8 268	2.3%	300 411	84.3%	356 221	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days			61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 059	12.2%	-	-	-	-	86 671	87.8%	98 730	29.29
Bulk Water	-	-	-	-	-	-	198 205	100.0%	198 205	58.79
PAYE deductions	1 707	100.0%	-	-	-	-	-	-	1 707	.59
VAT (output less input)	-	-	-		-	-		-	-	-
Pensions / Retirement	2 407	100.0%	-		-	-		-	2 407	.79
Loan repayments	-	-	-		-	-		-	-	-
Trade Creditors	1 955	24.0%	854	10.5%	209	2.6%	5 122	62.9%	8 139	2.49
Auditor-General	-	-	-		-	-		-	-	-
Other	200	.7%	4 114	14.3%	4 155	14.5%	20 219	70.5%	28 688	8.59
Total	18 328	5.4%	4 968	1.5%	4 364	1.3%	310 217	91.8%	337 877	100.09

Contact Details

Contact Details		
Municipal Manager	Mr Z.T. Shongwe	017 801 3753
Financial Manager	Ms Vacant	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantic				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
	362 118	116 517	32.2%	102 026	28.2%	218 543	60.4%	97 542	54.3%	4.69
Operating Revenue										
Property rates	38 936	10 675	27.4%	10 148	26.1%	20 823	53.5%	10 835	61.3%	(6.39
Property rates - penalties and collection charges								67		(100.09
Service charges - electricity revenue	99 279	24 917	25.1%	22 305	22.5%	47 222	47.6%	33 633	47.4%	
Service charges - water revenue	14 334	5 123	35.7%	3 945	27.5%	9 068	63.3%	3 255	45.5%	21.2
Service charges - sanitation revenue	7 389	1 817	24.6%	1 885	25.5%	3 702	50.1%	1 773	32.3%	6.3
Service charges - refuse revenue	8 205	2 109	25.7%	2 163	26.4%	4 272	52.1%	1 942	50.9%	11.3
Service charges - other									-	
Rental of facilities and equipment	798	127	16.0%	183	22.9%	310	38.9%	278	40.4%	(34.29
Interest earned - external investments	1 449	178	12.3%	68	4.7%	247	17.0%	261	24.7%	(73.89
Interest earned - outstanding debtors	7 783	956	12.3%	2 969	38.1%	3 925	50.4%	2 453	35.3%	21.0
Dividends received	1 143	115	-		6.4%	189	16.5%	77	12.6%	(4.79
Fines	1 143	21	10.1% 51.8%	74	8.3%	189	60.1%	16	12.6%	(80.19
Licences and permits	6 795	1 859	27.4%	1 850	27.2%	3 709	54.6%	3 100	35.9%	(40.39
Agency services	161 926	63 255	39.1%	52 166	32.2%	115 421	71.3%	43 339	73.4%	20.4
Transfers recognised - operational Other own revenue	14 042	5 364	39.1%	3 888	27.7%	9 252	65.9%	(3 525)	14.4%	(210.39
Gains on disposal of PPE	14 042	5 304	38.2%	379	21.176	379	00.9%	(3 525)	1.3%	951.4
Operating Expenditure	423 174	83 451	19.7%	81 888	19.4%	165 339	39.1%	79 524	34.4%	3.09
Employee related costs	113 732	30 200	26.6%	31 025	27.3%	61 225	53.8%	27 499	54.0%	12.8
Remuneration of councillors	11 198	3 316	29.6%	3 321	29.7%	6 636	59.3%	3 113	62.6%	6.7
Debt impairment	28 699	-	-		-	-	-	-	-	-
Depreciation and asset impairment	73 058	-	-	-	-	-	-	-	-	-
Finance charges	446	-	-	-	-	-	-	201	21.6%	(100.09
Bulk purchases	93 915	25 755	27.4%	12 179	13.0%	37 934	40.4%	24 050	46.4%	(49.49
Other Materials	12 889	3 940	30.6%	3 632	28.2%	7 571	58.7%	3 438	22.9%	5.6
Contracted services	28 161	4 954	17.6%	9 787	34.8%	14 741	52.3%	7 552	49.7%	
Transfers and grants	12 835	2 870	22.4%	2 601	20.3%	5 470	42.6%	2 059	25.7%	26.3
Other expenditure	48 241	12 416	25.7%	19 345	40.1%	31 761	65.8%	11 612	32.9%	66.6
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 056)	33 066		20 137		53 204		18 018		
Transfers recognised - capital	81 885	-	-	66 000	80.6%	66 000	80.6%	31 667	40.7%	108.4
Contributions recognised - capital	-	-	-		-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 829	33 066		86 137		119 204		49 685		
Taxation	-		-	-	-			-		-
Surplus/(Deficit) after taxation	20 829	33 066		86 137		119 204		49 685		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 829	33 066		86 137		119 204		49 685		
Share of surplus/ (deficit) of associate	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 829	33 066		86 137		119 204		49 685		

				2015/16				201	14/15	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	92 932	27 798	29.9%	85 069	91.5%	112 867	121.5%	21 351	39.7%	298.4%
National Government	81 885	27 479	33.6%	28 658	35.0%	56 136	68.6%	21 095	44.3%	
Provincial Government		-	-	50 110	-	50 110	-	-		(100.0%)
District Municipality		-	-	4 000	-	4 000	-	-		(100.0%)
Other transfers and grants	-	-	-	-	-		-	-		
Transfers recognised - capital	81 885	27 479	33.6%	82 768	101.1%	110 246	134.6%	21 095	44.3%	292.49
Borrowing										:
Internally generated funds	11 048	320	2.9%	2 301	20.8%	2 621	23.7%	257	14.9%	797.0%
Public contributions and donations			-		-			-	-	-
Capital Expenditure Standard Classification	92 932	27 798	29.9%	85 069	91.5%	112 867	121.5%	21 351	39.7%	298.4%
Governance and Administration	1 995	320	16.0%	139	7.0%	459	23.0%	257	35.9%	(45.8%
Executive & Council		-	-	-	-	-	-	-	-	
Budget & Treasury Office	1 495	320	21.4%	135	9.1%	455	30.4%	-	16.0%	(100.0%
Corporate Services	500	-	-	4	.7%	4	.7%	257	51.0%	(98.6%
Community and Public Safety	1 575	-	-	1 634	103.7%	1 634	103.7%			(100.0%
Community & Social Services	925	-	-	1 634	176.6%	1 634	176.6%	-	-	(100.0%
Sport And Recreation		-	-		-		-	-	-	-
Public Safety	650	-	-		-		-	-	-	-
Housing		-	-		-		-	-	-	-
Health		-	-		-		-	-	-	-
Economic and Environmental Services	22 060	1 964	8.9%	352	1.6%	2 316	10.5%	4 054	48.5%	(91.3%
Planning and Development	800	-	-		-		-	-	16.5%	-
Road Transport	21 260	1 964	9.2%	352	1.7%	2 316	10.9%	4 054	49.9%	(91.3%
Environmental Protection		-	-		-		-	-	-	-
Trading Services	67 302	25 515	37.9%	82 944	123.2%	108 459	161.2%	17 040	36.9%	386.89
Electricity	13 178	1 632	12.4%	4 572	34.7%	6 204	47.1%	467	17.4%	
Water	52 924	22 743	43.0%	74 985	141.7%	97 728	184.7%	9 598	34.5%	
Waste Water Management	1 200	1 140	95.0%	3 387	282.3%	4 527	377.3%	6 975	56.9%	(51.4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-		-		-		-	-	3.2%	-

				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2014/15 t Q2 of 2015/16
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	407 520	138 943	34.1%	207 131	50.8%	346 074	84.9%	132 473	60.1%	56.4%
Property rates, penalties and collection charges	29 007	10 675	36.8%	10 148	35.0%	20 823	71.8%	10 902	-	(6.9%
Service charges	110 436	33 966	30.8%	30 298	27.4%	64 265	58.2%	40 604	50.4%	(25.4%
Other revenue	22 817	7 486	32.8%	5 998	26.3%	13 484	59.1%	(53)	20.1%	(11 433.2%
Government - operating	161 926	63 255	39.1%	52 166	32.2%	115 421	71.3%	43 339	73.4%	20.49
Government - capital	81 885	22 426	27.4%	105 484	128.8%	127 910	156.2%	34 967	45.0%	201.79
Interest	1 449	1 135	78.3%	3 037	209.7%	4 172	288.0%	2 714	138.2%	11.99
Dividends		-	-	-	-	-	-	-	-	-
Payments	(321 416)	(83 451)	26.0%	(81 888)	25.5%	(165 339)	51.4%	(79 524)	44.5%	3.09
Suppliers and employees	(308 135)	(80 581)	26.2%	(79 288)	25.7%	(159 869)	51.9%	(77 264)	45.3%	2.69
Finance charges	(446)	-	-		-	-	-	(201)	21.6%	(100.0%
Transfers and grants	(12 835)	(2 870)	22.4%	(2 601)	20.3%	(5 470)	42.6%	(2 059)	25.7%	26.39
Net Cash from/(used) Operating Activities	86 104	55 493	64.4%	125 243	145.5%	180 735	209.9%	52 949	168.3%	136.59
Cash Flow from Investing Activities										
Receipts				379		379		36	1.3%	951.49
Proceeds on disposal of PPE			-	379	-	379	-	36	1.3%	951.49
Decrease in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables		-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(92 932)	(27 798)		(85 069)	91.5%	(112 867)	121.5%	(21 351)	41.3%	298.49
Capital assets	(92 932)	(27 798)	29.9%	(85 069)	91.5%	(112 867)	121.5%	(21 351)	41.3%	298.49
Net Cash from/(used) Investing Activities	(92 932)	(27 798)	29.9%	(84 690)	91.1%	(112 489)	121.0%	(21 315)	42.6%	297.39
Cash Flow from Financing Activities										
Receipts			_		_					_
Short term loans		_	_		_		_	_	_	_
Borrowing long term/refinancing		-								
Increase (decrease) in consumer deposits			-		-		-		-	-
Payments	(1 161)	-								-
Repayment of borrowing	(1 161)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 161)	-	-	-	-		-		-	
Net Increase/(Decrease) in cash held	(7 989)	27 694	(346.6%)	40 552	(507.6%)	68 247	(854.2%)	31 634	(104.9%)	28.29
Cash/cash equivalents at the year begin:	33 191	1 891	5.7%	29 585	89.1%	1 891	5.7%	12 794	7.1%	131.29
Cash/cash equivalents at the year end:	25 202	29 585	117.4%	70 138	278.3%	70 138	278.3%	44 428	1 383.1%	57.99
casiveasii equivalents at the year enu.	25 202	27 383	117.476	70 138	218.376	/0 138	218.376	*** 428	1 303.1%	57.9

Part 4: Debtor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	846	3.8%	890	4.0%	953	4.2%	19 803	88.0%	22 492	12.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 144	11.9%	1 849	10.3%	1 145	6.4%	12 893	71.5%	18 031	10.2%	-	-		
Receivables from Non-exchange Transactions - Property Rates	2 879	6.8%	2 091	4.9%	1 800	4.3%	35 519	84.0%	42 290	23.8%	-	-		
Receivables from Exchange Transactions - Waste Water Management	501	2.9%		2.8%	426	2.5%	15 751	91.8%	17 156	9.7%	-	-	-	
Receivables from Exchange Transactions - Waste Management	721	2.4%		2.2%	625	2.1%	27 769	93.2%	29 782	16.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	3.0%		2.8%	52	3.3%	1 406	90.9%	1 548	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	1 010	6.6%	980	6.4%	962	6.3%	12 320	80.7%	15 273	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 331	7.5%	1 663	5.4%	(1 733)	(5.6%)	28 783	92.7%	31 044	17.5%	-	-	-	-
Total By Income Source	10 477	5.9%	8 663	4.9%	4 230	2.4%	154 245	86.8%	177 615	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	927	41.0%	671	29.7%	(2 034)	(89.9%)	2 698	119.3%	2 262	1.3%	-	-	-	-
Commercial	3 183	18.0%	2 291	13.0%	1 513	8.6%	10 679	60.5%	17 666	9.9%	-	-	-	-
Households	5 180	4.0%	4 694	3.6%	4 372	3.4%	115 780	89.0%	130 026	73.2%	-	-	-	-
Other	1 187	4.3%	1 007	3.6%	379	1.4%	25 088	90.7%	27 661	15.6%	-	-	-	-
Total By Customer Group	10 477	5.9%	8 663	4.9%	4 230	2.4%	154 245	86.8%	177 615	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 459	25.3%	8 171	27.7%	8 649	29.3%	5 246	17.8%	29 525	45.7%
Bulk Water	8 968	100.0%	-	-	-	-	-	-	8 968	13.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-		-	-		-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 358	100.0%	-	-	-	-	-	-	24 358	37.7%
Auditor-General	661	100.0%	-	-	-	-	-	-	661	1.0%
Other	1 155	100.0%	-	-	-	-	-	-	1 155	1.8%
Total	42 600	65.9%	8 171	12.6%	8 649	13.4%	5 246	8.1%	64 666	100.0%

Contact Details		
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 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

, ,				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	279 494	75 776	27.1%	72 481	25.9%	148 258	53.0%	75 149	43.6%	(3.5%
Property rates	35 376	14 638	41.4%	6 524	18.4%	21 162	59.8%	4 450	53.5%	46.69
Property rates - penalties and collection charges	33 376	14 030	41.470	0 324	10.470	21 102	37.070	4 430	33.370	40.0
Service charges - electricity revenue	63 255	9 770	15.4%	13 474	21.3%	23 244	36.7%	11 124	36.5%	21.1
Service charges - water revenue	39 003	4 424	11.3%	6 606	16.9%	11 030	28.3%	10 664	98.3%	(38.19
Service charges - water revenue Service charges - sanitation revenue	12 527	3 170	25.3%	3 186	25.4%	6 355	50.7%	2 975	42.2%	7.1
Service charges - refuse revenue	8 512	1 863	21.9%	1866	21.9%	3 729	43.8%	1743	36.0%	7.1
Service charges - relate revenue	0.512	1 003	21.770	1 000	21.770	3 121	45.070	1743	30.070	7.1
Rental of facilities and equipment	26	3	13.0%	6	22.9%	9	35.9%	6	1.9%	(.19
Interest earned - external investments	2 135	185	8.7%	1 177	55.1%	1 362	63.8%	886	71.2%	32.8
Interest earned - outstanding debtors	12 204	5 504	45.1%	5 587	45.8%	11 091	90.9%	4 521	32.7%	23.6
Dividends received	12 204	3 304	43.170	3 307	43.070	11071	70.770	4 321	32.170	23.0
Fines	187	(49)	(26.3%)	19	10.0%	(30)	(16.2%)	74	49.5%	(74.49
Licences and permits	107	(47)	(20.370)	2 825	10.070	2 825	(10.270)	1 443	629 939.7%	95.8
Agency services	7 532	5 634	74.8%	2 186	29.0%	7 820	103.8%	10	(4.6%)	21 359.2
Transfers recognised - operational	97 655	30 122	30.8%	28 181	28.9%	58 303	59.7%	36 530	39.2%	(22.99
Other own revenue	1 082	512	47.3%	845	78.0%	1 357	125.4%	723	45.9%	16.8
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	289 264	45 189	15.6%	83 643	28.9%	128 832	44.5%	53 153	23.3%	57.49
Employee related costs	79 289	17 919	22.6%	17 586	22.2%	35 505	44.8%	17 435	36.5%	.9
Remuneration of councillors	7 586	1 761	23.2%	1 557	20.5%	3 317	43.7%	1 130	28.6%	37.8
Debt impairment	51 920	1 187	2.3%	16 028	30.9%	17 214	33.2%	13 029	29.4%	23.0
Depreciation and asset impairment	30 045	-	-	17 783	59.2%	17 783	59.2%	-	-	(100.09
Finance charges	734	(1)	(.1%)		-	(1)	(.1%)		-	-
Bulk purchases	54 751	10 990	20.1%	9 462	17.3%	20 452	37.4%	9 145	37.2%	3.5
Other Materials	16 332	2 273	13.9%	3 850	23.6%	6 123	37.5%	1 408	30.7%	173.4
Contracted services	12 038	2 117	17.6%	2 661	22.1%	4 778	39.7%	2 219	35.1%	
Transfers and grants	6 454	1 290	20.0%	2 972	46.0%	4 262	66.0%	923	41.0%	221.9
Other expenditure	30 114	7 653	25.4%	11 745	39.0%	19 398	64.4%	7 864	34.0%	49.4
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 770)	30 588		(11 162)		19 426		21 996		
Transfers recognised - capital	37 511	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	5 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 741	30 588		(11 162)		19 426		21 996		
Taxation	-	*	-		-	-	-		-	-
Surplus/(Deficit) after taxation	32 741	30 588		(11 162)		19 426		21 996		
Attributable to minorities	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 741	30 588		(11 162)		19 426		21 996		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	32 741	30 588		(11 162)		19 426		21 996		

				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	44 640	5 295	11.9%	1 506	3.4%	6 801	15.2%	1 775	6.4%	(15.19
National Government	38 040	5 295	13.9%	1 506	4.0%	6 801	17.9%	1 775	6.5%	(15.19
Provincial Government	30 040	3273	13.770	1 300	4.070	0 001	17.770	1773	0.370	(13.17
District Municipality										
Other transfers and grants										
Transfers recognised - capital	38 040	5 295	13.9%	1 506	4.0%	6 801	17.9%	1 775	6.5%	(15.19
Borrowing			- 10.770		-				-	(10.17
Internally generated funds	6 600									-
Public contributions and donations	-	-	-	-	-	-	-		-	
Capital Expenditure Standard Classification	44 640	5 295	11.9%	1 506	3.4%	6 801	15.2%	1 775	6.4%	(15.19
Governance and Administration			-	-	-	-	-	-	-	
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%	1 506	3.4%	6 801	15.5%	1 775	9.4%	(15.1
Electricity	13 148	-	-	1 474	11.2%	1 474	11.2%	1 775	42.5%	(17.0
Water	16 500	194	1.2%	-	-	194	1.2%	-	-	-
Waste Water Management	12 863	5 101	39.7%	32	.3%	5 133	39.9%	-	-	(100.0
Waste Management	1 280	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-

	Budget	First C	Quarter	Second	Quarter	Year t	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2014/15 to Q2 of 2015/16
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	240 114	63 972	26.6%	71 567	29.8%	135 539	56.4%	30 522	45.5%	134.5%
Property rates, penalties and collection charges	19 457	4 049	20.8%	4 301	22.1%	8 350	42.9%	4 730	9.0%	(9.1%)
Service charges	67 817	10 815	15.9%	17 129	25.3%	27 945	41.2%	7 932	17.9%	116.0%
Other revenue	8 827	4 987	56.5%	5 889	66.7%	10 876	123.2%	2 380	12.6%	147.5%
Government - operating	97 655	30 008	30.7%	31 193	31.9%	61 201	62.7%	1 066	2 482.1%	2 826.2%
Government - capital	37 511	9 745	26.0%	11 276	30.1%	21 021	56.0%	13 054	-	(13.6%)
Interest	8 847	4 367	49.4%	1 779	20.1%	6 146	69.5%	1 361	-	30.7%
Dividends	-	-	-		-	-	-	-	-	-
Payments	(207 298)	(44 002)	21.2%	(49 831)	24.0%	(93 833)	45.3%	(40 040)	42.5%	
Suppliers and employees	(200 110)	(42 713)	21.3%	(46 859)	23.4%	(89 572)	44.8%	(39 117)	43.0%	19.8%
Finance charges	(734)	1	(.1%)	-		1	(.1%)	-		
Transfers and grants	(6 454) 32 816	(1 290) 19 970	20.0% 60.9 %	(2 972) 21 736	46.0% 66.2%	(4 262) 41 706	66.0% 127.1%	(923)	28.0% 86.0%	221.9%
Net Cash from/(used) Operating Activities	32 816	19 9/0	60.9%	21 /36	66.2%	41 /06	127.1%	(9 518)	86.0%	(328.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-		-		-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-		-		-		-	-
Payments	(37 511)	(718)	1.9%	(1 506)	4.0%	(2 224)	5.9%	(197)	2.9%	
Capital assets	(37 511)	(718)	1.9%	(1 506)	4.0%	(2 224)	5.9%	(197)	2.9%	665.2%
Net Cash from/(used) Investing Activities	(37 511)	(718)	1.9%	(1 506)	4.0%	(2 224)	5.9%	(197)	2.9%	665.2%
Cash Flow from Financing Activities										
Receipts	-	-		-	-	-		-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-		-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-		-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-		-		-	-	-	-
Net Increase/(Decrease) in cash held	(4 695)	19 251	(410.0%)	20 230	(430.9%)	39 482	(840.9%)	(9 715)	(78.4%)	(308.2%)
Cash/cash equivalents at the year begin:	44 278		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	19 251	43.5%			67 199	105.2%	

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 924	3.0%	1 597	2.5%	1 576	2.5%	58 970	92.0%	64 067	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 872	19.6%	2 020	13.8%	1 142	7.8%	8 598	58.8%	14 632	5.4%	-		-	-
Receivables from Non-exchange Transactions - Property Rates	1 913	4.5%	1 305	3.1%	1 190	2.8%	38 340	89.7%	42 748	15.7%	-		-	-
Receivables from Exchange Transactions - Waste Water Management	958	3.0%	780	2.4%	725	2.2%	29 974	92.4%	32 437	11.9%	-		-	-
Receivables from Exchange Transactions - Waste Management	564	3.3%	461	2.7%	427	2.5%	15 402	91.4%	16 854	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 987	3.1%	1 908	3.0%	1 603	2.5%	58 539	91.4%	64 037	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 527	4.1%	1 186	3.2%	651	1.7%	34 231	91.1%	37 595	13.8%	-	-	-	-
Total By Income Source	11 745	4.3%	9 257	3.4%	7 314	2.7%	244 053	89.6%	272 369	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	731	4.6%	498	3.2%	90	.6%	14 470	91.6%	15 789	5.8%	-	-	-	-
Commercial	1 203	7.3%	477	2.9%	339	2.1%	14 388	87.7%	16 406	6.0%	-		-	-
Households	8 955	4.0%	7 618	3.4%	6 444	2.9%	200 064	89.7%	223 081	81.9%	-	-	-	-
Other	857	5.0%	663	3.9%	441	2.6%	15 131	88.5%	17 093	6.3%	-	-	-	-
Total By Customer Group	11 745	4.3%	9 257	3.4%	7 314	2.7%	244 053	89.6%	272 369	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	ital
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	56	61.5%	-	-	3	3.5%	32	35.0%	92	100.0
Total	56	61.5%		-	3	3.5%	32	35.0%	92	100.09

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

Source Local Government Database

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantic				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year 1	o Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	596 469	115 690	19.4%	120 811	20.3%	236 501	39.7%	69 131	40.9%	74.8%
Property rates	63 360	9 188	14.5%	9 125	14.4%	18 313	28.9%	9 047	42.1%	.9
Property rates - penalties and collection charges					-					
Service charges - electricity revenue	323 263	37 374	11.6%	63 712	19.7%	101 086	31.3%	36 179	38.0%	
Service charges - water revenue	40 158	5 854	14.6%	5 522	13.8%	11 375	28.3%	4 819	34.5%	
Service charges - sanitation revenue	22 495	3 530	15.7%	3 465	15.4%	6 994	31.1%	1 755	27.4%	
Service charges - refuse revenue	14 642	2 375	16.2%	2 342	16.0%	4 717	32.2%	2 287	42.8%	2.4
Service charges - other	-	-	-		-	-	-	-	-	-
Rental of facilities and equipment	566	168	29.6%	948	167.5%	1 116	197.1%	189	54.6%	
Interest earned - external investments	194	10	5.1%		-	10	5.1%	52	25.3%	(100.09
Interest earned - outstanding debtors	26 325	4 820	18.3%	7 573	28.8%	12 393	47.1%	3 844	54.2%	97.0
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	566	129	22.7%	182	32.2%	311	54.9%	27	4.7%	566.0
Licences and permits	6	-	-		-	-	-	-	-	
Agency services	10 480	14 689	140.2%	2 163	20.6%	16 853	160.8%	10 517	111.5%	
Transfers recognised - operational	88 079	37 124	42.1%	25 264	28.7%	62 388	70.8%	-	39.1%	
Other own revenue	6 335	430	6.8%	514	8.1%	944	14.9%	413	60.9%	24.4
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	777 529	120 446	15.5%	69 485	8.9%	189 932	24.4%	70 401	21.7%	(1.3%
Employee related costs	131 667	22 555	17.1%	6 463	4.9%	29 017	22.0%	21 171	41.1%	(69.59
Remuneration of councillors	7 640	2 034	26.6%	787	10.3%	2 820	36.9%	1 668	40.3%	(52.89
Debt impairment	102 547		-		-			10	.1%	(100.09
Depreciation and asset impairment	115 000		-		-			-	-	
Finance charges			-		-			-	-	
Bulk purchases	297 282	85 783	28.9%	43 873	14.8%	129 656	43.6%	33 293	27.4%	31.8
Other Materials		112	-	1 210	-	1 323		821	33.2%	47.4
Contracted services	45 098	1 236	2.7%	6 401	14.2%	7 637	16.9%	4 603	43.5%	39.1
Transfers and grants	3 642	-	-		-	-	-	151	5.1%	(100.09
Other expenditure	74 652	8 726	11.7%	10 752	14.4%	19 479	26.1%	8 685	32.9%	23.8
Loss on disposal of PPE	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	(181 060)	(4 757)		51 326		46 569		(1 270)		
Transfers recognised - capital		(,	-		-		-	(-	-
Contributions recognised - capital	_	_	_	_	_		_	_	_	_
Contributed assets		_	_		_	-	_	_	-	
Surplus/(Deficit) after capital transfers and contributions	(181 060)	(4 757)		51 326		46 569		(1 270)		
Taxation	+ -	_			-					
Surplus/(Deficit) after taxation	(181 060)	(4 757)		51 326		46 569		(1 270)		
Attributable to minorities		(.707)			-		-	. 270)	-	
Surplus/(Deficit) attributable to municipality	(181 060)	(4 757)		51 326		46 569		(1 270)		
Share of surplus/ (deficit) of associate		(.707)	-		-		-	. 270)	-	-
Surplus/(Deficit) for the year	(181 060)	(4 757)		51 326		46 569		(1 270)		

				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	29 678	3 965	13.4%	8 769	29.5%	12 734	42.9%	13 262	51.0%	(33.9%
National Government	29 678	3 949	13.3%	8 730	29.4%	12 679	42.7%	13 076	50.1%	(33.29
Provincial Government	27070	3 747	13.370	0 730	27.470	12 0//	42.770	13070	30.170	(33.27
District Municipality										
Other transfers and grants										
Transfers recognised - capital	29 678	3 949	13.3%	8 730	29.4%	12 679	42.7%	13 076	50.1%	(33.29
Borrowing					-		-		-	
Internally generated funds		15		39		54		186	73.4%	(79.19
Public contributions and donations					-		-		-	
Capital Expenditure Standard Classification	29 678	3 965	13.4%	8 769	29.5%	12 734	42.9%	13 262	51.0%	(33.99
Governance and Administration		15	-	39	-	54	-	186	73.4%	(79.19
Executive & Council		-		-	-	-	-	-	-	
Budget & Treasury Office	-	15	-	39	-	54	-	186	73.4%	(79.1
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 173	97	8.2%	155	13.2%	251	21.4%	-	-	(100.09
Community & Social Services	623	-	-	-	-	-	-	-	-	-
Sport And Recreation	550	97	17.6%	155	28.1%	251	45.7%	-	-	(100.0
Public Safety		-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-		-		-	-	-	-	-	-
Economic and Environmental Services		640	-		-	640	-	-	-	-
Planning and Development	-	381	-	-	-	381	-	-	-	-
Road Transport	-	259	-		-	259	-	-	-	-
Environmental Protection										
Trading Services	28 505	3 213	11.3%	8 575	30.1%	11 788	41.4%	13 076	47.1%	(34.4
Electricity	1 700	1 733	101.9%	3 518	206.9%	5 251	308.9%	99	- 11 50/	3 471.3
Water	10 500 16 305	1 480	9.1%	5 058	21.00/	6 538	40.107	1 025 11 952	11.5%	(100.0
Waste Water Management Waste Management	16 305	1 480	9.1%	5 058	31.0%	6 538	40.1%	11 952	78.8%	(57.7
Waste Management Other	-	-	-	-	-	-	-	-	-	-
Other	-									

·				2015/16	-		-	201	4/15	
	Budget	First (Quarter	Second	Quarter	Year t	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2014/15 t Q2 of 2015/16
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	546 479	242 020	44.3%	55 620	10.2%	297 640	54.5%	146 444	78.0%	(62.0%
Property rates, penalties and collection charges	47 139	9 309	19.7%	3 464	7.3%	12 773	27.1%	6 917	38.8%	(49.9%
Service charges	360 871	72 328	20.0%	21 901	6.1%	94 229	26.1%	56 007	41.5%	(60.9%
Other revenue	17 953	110 738	616.8%	29 806	166.0%	140 544	782.8%	32 589	451.1%	(8.5%
Government - operating	86 956	37 124	42.7%	-	-	37 124	42.7%	28 345	71.5%	(100.0%
Government - capital	29 679	10 632	35.8%		-	10 632	35.8%	21 357	-	(100.0%
Interest	3 880	1 889	48.7%	449	11.6%	2 338	60.3%	1 229	40.3%	(63.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(702 030)	(265 333)	37.8%	(79 954)	11.4%	(345 287)	49.2%	(108 361)	61.4%	(26.2%
Suppliers and employees	(698 772)	(264 867)	37.9%	(79 954)	11.4%	(344 820)	49.3%	(108 210)	62.2%	(26.1%
Finance charges	(798) (2 460)	(66) (401)	8.2% 16.3%		-	(66) (401)	8.2% 16.3%	(151)	3.4%	(100.0%
Transfers and grants Net Cash from/(used) Operating Activities	(155 551)	(23 313)	15.0%	(24 334)	15.6%	(47 647)	30.6%	38 083	(58.9%)	(163.9%
. , , , ,	(133 331)	(23 313)	13.076	(24 334)	13.070	(47 047)	30.070	30 003	(36.776)	(103.770
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	(32 345)	(6 765)	20.9%	(4 994)	15.4%	(11 759)	36.4%	(13 773)		(63.7%
Capital assets	(32 345)	(6 765)	20.9%	(4 994)	15.4%	(11 759)	36.4%	(13 773)	-	(63.7%
Net Cash from/(used) Investing Activities	(32 345)	(6 765)	20.9%	(4 994)	15.4%	(11 759)	36.4%	(13 773)	-	(63.7%
Cash Flow from Financing Activities								, ,		
Receipts										
Short term loans										
Borrowing long term/refinancing	_	_	_		_		_	_		_
Increase (decrease) in consumer deposits	-	_	_	-	_	-	-	_	-	-
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	,	-		-	-	-	
Net Increase/(Decrease) in cash held	(187 896)	(30 078)	16.0%	(29 328)	15.6%	(59 406)	31.6%	24 310	(25.2%)	(220.6%
Cash/cash equivalents at the year begin:	36 881	63 609	172.5%	33 531	90.9%	63 609	172.5%	21 603	, ,	55.29

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito il 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	0 Days	Over 9	90 Days	To	ital
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

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

Source Local Government Database

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantic				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year 1	o Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
	166 813	42 623	25.6%	37 077	22.2%	79 701	47.8%	41 295	57.9%	(10.2%
Operating Revenue										
Property rates	9 767	1 161	11.9%	3 385	34.7%	4 546	46.5%	2 255	30.9%	50.19
Property rates - penalties and collection charges		1 188				1 188				
Service charges - electricity revenue	42 814	6 855	16.0%	9 160	21.4%	16 015	37.4%	9 725	50.3%	
Service charges - water revenue	14 069	2 585	18.4%	3 868	27.5%	6 453	45.9%	3 577	44.1%	
Service charges - sanitation revenue	13 148	2 474	18.8%	3 528	26.8%	6 002	45.6%	3 110	49.5%	13.4
Service charges - refuse revenue	5 299	890	16.8%	1 337	25.2%	2 226	42.0%	1 260	51.8%	6.1
Service charges - other	212	-	16.9%	- 55	25.7%	90	-	-	47.0%	(2.59
Rental of facilities and equipment Interest earned - external investments	212 524	36	16.9%	123	25.7%	123	42.6% 23.5%	56	47.0%	(100.09
	16 454	2 480	15.1%	3 946	23.5%	6 426	23.5%	3 964	40.7%	
Interest earned - outstanding debtors Dividends received	16 454	2 480	15.1%	3 946	24.0%	6 426	39.1%	3 964	141.4%	(.5%
Fines	1 143	20	1.7%	114	10.0%	134	11.7%	- 9	48.5%	1 126.1
	1 143	20	1.776	114	10.076	134	11.776	9	48.576	1 120.1
Licences and permits Agency services	3 258	777	23.9%	719	22.1%	1 496	45.9%	692	59.2%	3.9
Transfers recognised - operational	56 678	23 679	41.8%	10 470	18.5%	34 149	60.3%	16 015	70.2%	
Other own revenue	2 247	479	21.3%	374	16.6%	853	37.9%	633	30.6%	
Gains on disposal of PPE	1 200	4/7	- 21.370	-	-		37.770	-	30.070	(40.7)
Operating Expenditure	210 606	31 472	14.9%	33 938	16.1%	65 410	31.1%	30 829	32.2%	10.1
Employee related costs	50 387	11 693	23.2%	12 068	24.0%	23 761	47.2%	10 772	45.4%	
Remuneration of councillors	5 419	825	15.2%	424	7.8%	1 249	23.1%	1 219	43.6%	(65.29
Debt impairment	48 170	1 070	2.2%	236	.5%	1 306	2.7%	-	-	(100.09
Depreciation and asset impairment	36 091	-	-	-	-	-	-	-	-	-
Finance charges	338	-	-	-	-	-	-	-	-	-
Bulk purchases	39 863	12 282	30.8%	9 430	23.7%	21 711	54.5%	8 643	47.1%	9.1
Other Materials	4 371	-	-	-	-	-	-	-	-	-
Contracted services	7 159	-	-	-	-	-	-	868	24.1%	
Transfers and grants	4 169	726	17.4%	1 751	42.0%	2 477	59.4%	135	-	1 195.5
Other expenditure	14 639	4 876	33.3%	10 029	68.5%	14 905	101.8%	9 191	49.3%	9.1
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 794)	11 152		3 139		14 291		10 466		
Transfers recognised - capital	-	-	-	-	-	-	-	850	-	(100.09
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(43 794)	11 152		3 139		14 291		11 316		
Taxation	-		-					-	-	-
Surplus/(Deficit) after taxation	(43 794)	11 152		3 139		14 291		11 316		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(43 794)	11 152		3 139		14 291		11 316		
Share of surplus/ (deficit) of associate	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(43 794)	11 152		3 139		14 291		11 316		

				2015/16				201	4/15	
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	59 143	4 411	7.5%	4 197	7.1%	8 608	14.6%	8 564	38.8%	(51.0%
National Government	31 643	4 411	13.9%	4 197	13.3%	8 608	27.2%	8 564	87.3%	(51.0%
Provincial Government							-		39.5%	
District Municipality	27 500	-								-
Other transfers and grants		-	-	-	-		-		-	-
Transfers recognised - capital	59 143	4 411	7.5%	4 197	7.1%	8 608	14.6%	8 564	38.8%	(51.09
Borrowing	-	-	-	-	-		-	-	-	-
Internally generated funds		-		-	-		-		-	-
Public contributions and donations		-		-	-		-	-	-	-
Capital Expenditure Standard Classification	59 143	4 411	7.5%	4 197	7.1%	8 608	14.6%	8 564	38.8%	(51.09
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 Fronomic and Environmental Services	3 000	1 775	59.2%	2 862	OF 40/	4 637	154.6%	979	27.6%	192.4
Planning and Development	3 000	17/5	59.2%	2 862	95.4%	4 63 /	154.6%	9/9	27.6% 39.5%	192.4
Road Transport	3 000	1 775	59.2%	2 862	95.4%	4 637	154.6%	979	12.9%	192.4
Environmental Protection	3 000	1773	37.270	2 002	73.470	4 037	154.070	717	12.770	172.4
Trading Services	52 643	2 636	5.0%	1 335	2.5%	3 971	7.5%	7 586	85.9%	(82.49
Electricity	14 200	1 081	7.6%	977	6.9%	2 058	14.5%	101	9.6%	863.1
Water	24 000		-		-		-	423	172.7%	(100.09
Waste Water Management	14 443	1 555	10.8%	173	1.2%	1 728	12.0%	4 173	52.8%	(95.9
Waste Management	-	-	-	185	-	185	-	2 888	-	(93.69
Other		-		-						

R thousands Receipts 158 811 50 620 31.9% 50 437 31.8% 101057 63.6% 44 289 46.4% 13.99 70poptrylation appropriation and appropriation an			2015/16								
R Housands											
Cash Flow from Operating Activities 158 811 50 620 31.9% 50 437 31.8% 101 057 63.6% 44 289 46.4% 13.99 12.66 48.5% 3.216 59.9% 1.226 41.7% 12.032 34.6% 12.88 12.88 12.88 12.89	Differencedo			Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2014/15 (Q2 of 2015/16
Properly rates, penallies and collection charges											
Property rates, penallies and colection charges 5 37Z 609 11.3% 2 608 48.5% 3 216 59.9% 1 226 - 112.88											
Service changes	Receipts			31.9%			101 057	63.6%	44 289	46.4%	
Comment operating	Property rates, penalties and collection charges	5 372	609			48.5%	3 216	59.9%	1 226	-	112.89
Goverment - operating	Service charges	46 795	9 118	19.5%	12 903	27.6%	22 022	47.1%	12 032	34.6%	7.29
Government - capital Interest 2 134 43 6-960 22.0% 18.610 58.8% 25.570 80.8% 88.20 19.5% 11.10 Interest Interest 2 134 437 20.5% 713 33.4% 1150 53.9% 266 155.6% 168.5 Dividends (12.634) (35.213) 27.9% (34.723) 27.5% (69.936) 55.4% (42.132) 57.0% (17.68 53.9% 26.60 155.6% (42.132) 57.0% (17.68 53.9% 26.60 155.6% (42.132) 57.2% (17.68 53.9% 26.60 155.6% (42.132) 57.2% (17.68 53.9% 26.60 155.6% (42.132) 57.2% (17.68 53.9% 26.60 15.60 53.9% (44.72) 28.5% (69.936) 55.4% (42.132) 57.2% (17.68 53.9% 26.60 15.60 53.9% 26.50 15.60 53.9% 27.5% (17.68 53.9% 26.50 15.60 53.9% 27.5% (17.68 53.9% 27.5% 27.5% 27.5% (17.68 53.9% 27.5% 27.5% 27.5% 27.5% (17.68 53.9% 27.5% 27.5% 27.5% 27.5% (17.68 53.9% 27.5% 27.5% 27.5% 27.5% (17.68 53.9% 27.5%	Other revenue	16 189	9 241	57.1%	6 063	37.5%	15 304	94.5%	5 951	_	1.99
Interest Dividends 2134 437 20.5% 713 33.4% 1150 53.9% 266 15.6% 168.5 Dividends (126.344) (35.213) 27.9% (34.723) 27.5% (69.936) 55.4% (42.132) 57.0% (17.69 Supplies and employees (121.837) (35.213) 28.9% (34.723) 28.5% (69.936) 55.4% (42.132) 57.0% (17.69 Finance charges (2.33) (35.213) 28.9% (34.723) 28.5% (69.936) 55.4% (42.132) 57.0% (17.69 Finance charges (2.33) (35.213) 28.9% (34.723) 28.5% (69.936) 55.4% (42.132) 57.0% (17.69 Finance charges (2.33) (35.213) 28.9% (34.723) 28.5% (69.936) 55.4% (42.132) 57.0% (17.69 Finance charges and gands (41.69)	Government - operating	56 678	24 255	42.8%	9 540	16.8%	33 795	59.6%	15 995	77.7%	(40.4%
Dilidents 12.544 (35.213) (27.9% (34.723) (27.9% (69.926) (55.4% (42.132) (27.2% (17.69	Government - capital	31 643	6 960	22.0%	18 610	58.8%	25 570	80.8%	8 820	19.5%	111.09
Payments	Interest	2 134	437	20.5%	713	33.4%	1 150	53.9%	266	155.6%	168.59
Suppliers and employees	Dividends	-	-	-	-	-	-	-	-	-	-
Finance charges (338) Transfers and grants (4.169) Net Cash From (fused) Operating Activities Receipts Proceeds on disposal of PPE Decrease in non-current celebidates Decreases (increase) in non-current celebidates Decrease (increase) in non	Payments	(126 344)	(35 213)	27.9%	(34 723)	27.5%	(69 936)	55.4%	(42 132)	57.0%	(17.6%
Transfers and grants (4 169)	Suppliers and employees	(121 837)	(35 213)	28.9%	(34 723)	28.5%	(69 936)	57.4%	(42 132)	57.2%	(17.6%
Net Cash from/(used) Operating Activities Receipts Recei	Finance charges		-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current feelables Decrease in one-current receivables Decrease in one-current receivables Decrease in non-current receivables Decrease in one-current receiv			-		-	-	-	-	-	-	-
Receipts	Net Cash from/(used) Operating Activities	32 466	15 407	47.5%	15 713	48.4%	31 120	95.9%	2 157	24.4%	628.69
Receipts	Cash Flow from Investing Activities										
Proceeds on disposal of PPE Decrease in non-current debtors Decrease in non-current receivables Decrea	Receipts				_	_			_	_	-
Decrease in other non-current receivables Capital Sease (processe) in non-current receivables Capital Sease (processe) Ca			-	-				-			-
Decrease (increase) in non-current investments	Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Payments 31 643 (4 41) 13.9% (4 107) 13.3% (8 608) 27.2% (8 564) 40.5% (51.09	Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Capilal assats (31 643) (4 411) 13.9% (4 197) 13.3% (8 608) 27.2% (9 564) 40.5% (51.09 Net Cash From/(used) Investing Activities (31 643) (4 411) 13.9% (4 197) 13.3% (8 608) 27.2% (8 564) 40.5% (51.09 Cash Flow from Financing Activities Receipts - 2 - 11 - 13 (100.09 Short term learns	Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities (31643) (4411) 13.9% (4197) 13.3% (8608) 27.2% (8564) 40.5% (51.09 Cash Flow from Financing Activities Receipts - 2 - 11 - 13 (100.09 Short tem bases	Payments	(31 643)	(4 411)	13.9%	(4 197)	13.3%	(8 608)	27.2%	(8 564)	40.5%	(51.0%
Cash Flow from Financing Activities Receipts Receipts											(51.0%
Receipts	Net Cash from/(used) Investing Activities	(31 643)	(4 411)	13.9%	(4 197)	13.3%	(8 608)	27.2%	(8 564)	40.5%	(51.0%
Receipts	Cash Flow from Financing Activities										
Short tem banes			2		11	_	13		_	_	(100.0%
Increase (biscrease) in consumer deposits				-			-	-			
Payments Companied of Decreases Payment of Decreases Companied	Borrowing long term/refinancing		-		-	-		-		-	-
Repayment of borrowing - - - - - - - - -	Increase (decrease) in consumer deposits	-	2	-	11	-	13	-	-	-	(100.09
Net Cash from/(used) Financing Activities - 2 - 11 - 13 (100.09 Net Increase/(Decrease) in cash held 823 10 998 1 336.1% 11 527 1 400.3% 22 525 2 736.4% (6 408) 113.7% (279.9% Cash/cash equivalents at the year begin: 1119 22 580 2 017.9% 3 3 578 3 000.7% 22 580 2 017.9% 9 491 (81.9%) 253.8%	Payments	-	-	-				-	-	-	
Net Increase/(Decrease) in cash held 823 10 998 1 336.1% 11 527 1 400.3% 22 525 2 736.4% (6 408) 113.7% (279.9% Cashicash equivalents at the year begin: 1119 22 580 2 017.9% 33 578 3 000.7% 22 580 2 017.9% 9 491 (81.9%) 253.8°	Repayment of borrowing	-	-	-		-	-	-	-	-	-
Cashicash equivalents at the year begin: 1 119 22 580 2 017.9% 33 578 3 000.7% 22 580 2 017.9% 9 491 (81.9%) 253.8	Net Cash from/(used) Financing Activities		2	-	11	-	13	-	-	-	(100.0%
Cashicash equivalents at the year begin: 1 119 22 580 2 017.9% 33 578 3 000.7% 22 580 2 017.9% 9 491 (81.9%) 253.8	Net Increase/(Decrease) in cash held	823	10 998	1 336.1%	11 527	1 400.3%	22 525	2 736.4%	(6 408)	113.7%	(279.9%
									() ,		253.89
	Cash/cash equivalents at the year end:	1 942	33 578	1 728.9%	45 105	2 322.4%	45 105	2 322.4%	3 084	(8.1%)	1 362.79

Part 4: Debtor Age Analysis

, in the second	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 286	2.2%	728	1.3%	736	1.3%	55 118	95.2%	57 869	18.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 294	9.7%	736	3.1%	747	3.2%	19 805	84.0%	23 581	7.6%		-		-
Receivables from Non-exchange Transactions - Property Rates	1 146	3.1%	954	2.6%	904	2.5%	33 444	91.8%	36 447	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 231	2.0%	806	1.3%	771	1.2%	60 219	95.5%	63 028	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	445	1.3%	428	1.2%	411	1.2%	34 231	96.4%	35 515	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	3.3%	9	2.0%	9	1.9%	411	92.8%	443	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 365	4.0%	1 337	3.9%	1 236	3.6%	29 983	88.4%	33 921	11.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	654	1.1%	56	.1%	293	.5%	57 957	98.3%	58 961	19.0%	-	-	-	-
Total By Income Source	8 436	2.7%	5 054	1.6%	5 107	1.6%	291 168	94.0%	309 764	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	90	3.6%	(17)	(.7%)	50	2.0%	2 376	95.1%	2 499	.8%	-	-	-	-
Commercial	3 068	32.9%	272	2.9%	322	3.5%	5 660	60.7%	9 322	3.0%	-	-	-	-
Households	5 169	1.7%	4 714	1.6%	4 675	1.6%	282 368	95.1%	296 926	95.9%	-	-	-	-
Other	109	10.7%	85	8.3%	60	5.9%	763	75.1%	1 017	.3%	-	-	-	-
Total By Customer Group	8 436	2.7%	5 054	1.6%	5 107	1.6%	291 168	94.0%	309 764	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 336	99.7%	10	.3%	-	-	-	-	3 347	18.0%
Bulk Water	166	1.7%	167	1.7%	323	3.3%	9 289	93.4%	9 945	53.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-		-	-	
Pensions / Retirement	-	-	-	-	-	-		-	-	
Loan repayments	-	-	-	-	-	-		-	-	
Trade Creditors	1 056	19.9%	9	.2%	1	-	4 252	79.9%	5 319	28.6%
Auditor-General	-	-	-	-	-	-		-	-	
Other	-	-	-	-	-	-	-	-	-	
Total	4 559	24.5%	187	1.0%	324	1.7%	13 541	72.8%	18 611	100.0%

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

Source Local Government Database

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	1 620 570	439 206	27.1%	375 501	23.2%	814 707	50.3%	354 710	46.9%	5.9%
	193 933	439 200		46 520	23.2%	94 377		334 7 TO 46 599		
Property rates	193 933	4/85/	24.7%	46 520	24.0%	94 377	48.7%	46 599	41.8%	(.2%)
Property rates - penalties and collection charges									-	-
Service charges - electricity revenue	509 983	122 254	24.0%	92 550	18.1%	214 804	42.1%	103 555	43.7%	(10.6%)
Service charges - water revenue	322 732	77 309	24.0%	85 509	26.5%	162 818	50.4%	66 417	48.4%	28.7%
Service charges - sanitation revenue	90 323	22 266	24.7%	24 643	27.3%	46 909	51.9%	20 262	53.0%	21.6%
Service charges - refuse revenue	102 231	25 073	24.5%	24 621	24.1%	49 694	48.6%	23 289	51.7%	5.7%
Service charges - other	-	0	-	-	-	0	-			
Rental of facilities and equipment	2 844	680	23.9%	1 460	51.4%	2 141	75.3%	(9 310)	(276.5%)	(115.7%)
Interest earned - external investments	2 991	219	7.3%	5 071	169.5%	5 290	176.8%	587	77.9%	764.5%
Interest earned - outstanding debtors	38 251	13 737	35.9%	9 051	23.7%	22 788	59.6%	7 374	47.9%	22.8%
Dividends received	48	-	-		-	-	-	-	-	-
Fines	26 375	795	3.0%	1 063	4.0%	1 859	7.0%	645	23.0%	64.9%
Licences and permits	5	0	5.1%	0	8.7%	1	13.8%	-	-	(100.0%)
Agency services	31 660	20 683	65.3%	11 259	35.6%	31 942	100.9%	16 272	98.1%	(30.8%)
Transfers recognised - operational	222 761	95 639	42.9%	61 958	27.8%	157 596	70.7%	63 728	68.1%	(2.8%)
Other own revenue	21 434	7 467	34.8%	6 236	29.1%	13 704	63.9%	7 311	67.8%	(14.7%)
Gains on disposal of PPE	55 000	5 226	9.5%	5 559	10.1%	10 785	19.6%	7 983	13.7%	(30.4%)
Operating Expenditure	1 605 178	423 852	26.4%	295 965	18.4%	719 817	44.8%	251 721	32.3%	17.6%
Employee related costs	414 430	101 871	24.6%	103 719	25.0%	205 590	49.6%	94 160	50.2%	10.2%
Remuneration of councillors	19 675	4 343	22.1%	4 352	22.1%	8 695	44.2%	4 038	41.0%	7.8%
Debt impairment	129 322	237	.2%	1	-	239	.2%		-	(100.0%)
Depreciation and asset impairment	190 337		-		-		-		-	
Finance charges	2 885	6 452	223.6%	6 291	218.0%	12 742	441.7%	4 122	189.5%	52.6%
Bulk purchases	553 172	231 343	41.8%	112 642	20.4%	343 985	62.2%	80 783	40.5%	39.4%
Other Materials	_	_		-	_	-	-		-	_
Contracted services	51 769	17 367	33.5%	15 728	30.4%	33 095	63.9%	19 450	35.3%	(19.1%)
Transfers and grants	49 543	1 666	3.4%	3 077	6.2%	4 743	9.6%	7 018	57.3%	(56.2%)
Other expenditure	194 046	60 573	31.2%	50 156	25.8%	110 729	57.1%	42 149	33.5%	19.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 392	15 354		79 536		94 890		102 990		
Transfers recognised - capital	84 588	22 237	26.3%	22 083	26.1%	44 320	52.4%	2	50.6%	1 187 183.9%
Contributions recognised - capital		-	-	-	_	-	-		-	
Contributed assets	(6 851)	-	-	-	-	-	-	(37 977)	1 179.9%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	93 128	37 591		101 620		139 211		65 015		
Taxation	-		-		-					
Surplus/(Deficit) after taxation	93 128	37 591		101 620		139 211		65 015		
Attributable to minorities		-	-		-		-		-	-
Surplus/(Deficit) attributable to municipality	93 128	37 591		101 620		139 211		65 015		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) for the year	93 128	37 591		101 620		139 211		65 015		

				2015/16				201	4/15	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	106 439	15 086	14.2%	16 028	15.1%	31 114	29.2%	48 890	62.3%	(67.29
National Government	66 589	11 470	17.2%	15 118	22.7%	26 588	39.9%	30 129	91.8%	(49.89
Provincial Government	00 309	287	17.276	910	22.176	1 197	39.976	30 129	91.0%	(100.09
District Municipality	1 350	341	25.2%	910		341	25.2%	184	3.5%	(100.09
Other transfers and grants	23 500	341	23.270			341	23.270	17 465	3.370	(100.09
Transfers recognised - capital	91 439	12 098	13.2%	16 028	17.5%	28 126	30.8%	47 779	113.2%	(66.59
Borrowing	91 439	12 090	13.2%	10 020	17.376	20 120	30.6%	4/ //9	113.276	(00.57
Internally generated funds	15 000	2 988	19.9%			2 988	19.9%	1 111	1.8%	(100.09
Public contributions and donations	13 000	2 700	17.770			2 700	17.770		1.070	(100.07
		_	_		-	-	_	_	_	
Capital Expenditure Standard Classification	106 439	15 086	14.2%	16 028	15.1%	31 114	29.2%	48 890	62.3%	(67.29
Governance and Administration	-	15	-	-	-	15	-	1 372	40.6%	(100.09
Executive & Council	-	15	-		-	15	-	84	29.5%	(100.0
Budget & Treasury Office	-	-	-	-	-	-	-	1 236	-	(100.0
Corporate Services	-	-	-	-	-	-	-	52	1.6%	(100.0
Community and Public Safety		1 507	-	-	-	1 507	-	8 930	101.0%	(100.09
Community & Social Services	-	-	-	-	-	-	-	2 634	64.5%	(100.0
Sport And Recreation	-	1 507	-	-	-	1 507	-	6 296	127.2%	(100.0
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 000	2 988	74.7%	-	-	2 988	74.7%	15 214	34.1%	(100.09
Planning and Development	3 000	2 988	99.6%	-	-	2 988	99.6%	19	.2%	(100.0
Road Transport	1 000	-	-	-	-	-	-	15 195	42.6%	(100.0
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	102 439	10 575	10.3%	16 028	15.6%	26 603	26.0%	23 373	101.9%	(31.4
Electricity	46 201	-	-	910	2.0%	910	2.0%	4 268	24.4%	(78.7
Water	6 238	-	-	-	-	-	-	-	-	
Waste Water Management	50 000	10 575	21.2%	15 118	30.2%	25 694	51.4%	19 105	175.1%	(20.9
Waste Management	-	-	-	-	-	-	-	-	-	-
Other		-	-		-		-	-		-

				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2014/15 t Q2 of 2015/16
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1 475 584	413 220	28.0%	429 056	29.1%	842 276	57.1%	428 034	63.7%	.2%
Property rates, penalties and collection charges	175 509	43 879	25.0%	51 849	29.5%	95 728	54.5%	53 788	44.1%	(3.6%
Service charges	927 868	165 439	17.8%	197 688	21.3%	363 127	39.1%	206 881	46.4%	(4.4%
Other revenue	61 819	85 701	138.6%	95 051	153.8%	180 752	292.4%	64 735	266.6%	46.89
Government - operating	222 761	95 641	42.9%	61 957	27.8%	157 598	70.7%	64 350	64.4%	(3.7%
Government - capital	84 588	22 237	26.3%	22 084	26.1%	44 321	52.4%	37 716	137.4%	(41.4%
Interest	2 991	322	10.8%	428	14.3%	750	25.1%	565	76.6%	(24.3%
Dividends	48	-	-	-	-	-	-	-	-	-
Payments	(1 285 520)	(434 510)		(368 090)	28.6%	(802 601)		(343 796)	63.7%	7.19
Suppliers and employees	(1 233 092)	(426 393)	34.6%	(332 279)	26.9%	(758 672)		(333 606)	63.8%	(.4%
Finance charges	(2 885)	(6 452)		(31 104)	1 078.1%	(37 556)		(3 249)	110.0%	857.49
Transfers and grants Net Cash from/(used) Operating Activities	(49 543) 190 064	(1 666)	3.4%	(4 707) 60 966	9.5% 32.1%	(6 373) 39 676	12.9% 20.9%	(6 942) 84 238	57.1% 62.9%	(32.2%
. , , , ,	190 064	(21 290)	(11.2%)	60 966	32.1%	39 6/6	20.9%	84 238	62.9%	(27.6%
Cash Flow from Investing Activities										
Receipts	17 435	5 500	31.5%	5 725	32.8%	11 225	64.4%	31 144	42.2%	(81.6%
Proceeds on disposal of PPE	27 500	5 226	19.0%	5 559	20.2%	10 785	39.2%	30 876	41.4%	(82.0%
Decrease in non-current debtors	(9 188)	-	-	-	-	-	-		-	
Decrease in other non-current receivables	- (077)	-	- (04 00/)	-		-	(50.40)	424	-	(100.0%
Decrease (increase) in non-current investments	(877)	274	(31.3%)	165	(18.8%)	440	(50.1%)	(156)	19.1%	(205.9%
Payments Capital assets	(99 588) (99 588)	(15 086) (15 086)	15.1% 15.1%	(18 556) (18 556)	18.6% 18.6%	(33 642)		(47 741) (47 741)	63.9% 63.9%	(61.1% (61.1%
Net Cash from/(used) Investing Activities	(82 153)	(9 586)	11.7%	(12 831)	15.6%	(22 417)		(16 597)	109.9%	(22.7%
. , ,	(02 133)	(7 300)	11.770	(12 031)	13.070	(22 417)	27.570	(10 377)	107.770	(22.770
Cash Flow from Financing Activities			40.00/			4 070	400.00			4 004 50
Receipts Short term loans	1 061	519	48.9%	859	81.0%	1 378	129.9%	43	62.4%	1 881.59
Borrowing long term/refinancing			-			-	-	-	-	-
Increase (decrease) in consumer deposits	1 061	519	48.9%	859	81.0%	1 378	129.9%	43	62.4%	1 881.59
Payments	(4 122)	(2 638)		037	01.0%	(2 638)			02.470	1001.37
Repayment of borrowing	(4 122)	(2 638)	64.0%	_		(2 638)	64.0%		-	
Net Cash from/(used) Financing Activities	(3 062)	(2 119)		859	(28.1%)	(1 260)		43	(31.4%)	1 881.59
Net Increase/(Decrease) in cash held	104 850	(32 996)	(31.5%)	48 994	46.7%	15 998	15.3%	67 685	36.4%	(27.6%
Cash/cash equivalents at the year begin:	14 834	15 732	106.1%	(17 264)	(116.4%)	15 732	106.1%	(25 854)	46.0%	(33.2%
Cash/cash equivalents at the year begin. Cash/cash equivalents at the year end:	119 684	(17 264)		31 730	26.5%	31 730	26.5%	41 831	39.6%	(24.1%
Castivasti equivalents at the year end:	119 084	(17 204)	(14.476)	31 /30	20.5%	31 /30	20.5%	41 831	39.0%	(24.17

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors		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	14 571	4.9%	10 657	3.6%	9 460	3.2%	263 136	88.4%	297 824	33.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 292	6.3%	4 487	3.9%	3 781	3.3%	100 219	86.6%	115 779	13.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 602	3.7%	2 100	3.0%	1 766	2.5%	62 945	90.7%	69 414	7.9%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	5 144	3.4%	4 572	3.0%	4 008	2.7%	137 493	90.9%	151 216	17.2%	-	-		-
Receivables from Exchange Transactions - Waste Management	3 927	2.8%	3 354	2.3%	3 210	2.2%	132 295	92.7%	142 786	16.3%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 723	1.7%	1 415	1.4%	1 089	1.1%	97 056	95.8%	101 284	11.5%	-	-	-	-
Total By Income Source	35 259	4.0%	26 586	3.0%	23 315	2.7%	793 144	90.3%	878 304	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 182	10.3%	717	6.2%	551	4.8%	9 064	78.7%	11 513	1.3%	-	-		-
Commercial	6 195	7.2%	4 428	5.2%	2 822	3.3%	72 373	84.3%	85 818	9.8%	-	-	-	-
Households	27 340	3.6%	21 108	2.8%	19 636	2.6%	686 902	91.0%	754 986	86.0%	-	-	-	-
Other	543	2.1%	333	1.3%	306	1.2%	24 805	95.5%	25 987	3.0%	-	-	-	-
Total By Customer Group	35 259	4.0%	26 586	3.0%	23 315	2.7%	793 144	90.3%	878 304	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days		31 - 60 Days		0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1	-	40 250	22.0%	44 096	24.1%	98 854	54.0%	183 201	68.19
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 235	100.0%	-	-	-	-		-	4 235	1.69
VAT (output less input)	-	-	-	-	-	-		-	-	
Pensions / Retirement	-	-	4 697	100.0%	-	-		-	4 697	1.79
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	1 320	1.7%	19 348	25.6%	8 531	11.3%	46 336	61.3%	75 535	28.19
Auditor-General	-	-	-	-	1 215	100.0%		-	1 215	.59
Other	-	-	-	-	-	-	-	-	-	-
Total	5 556	2.1%	64 296	23.9%	53 841	20.0%	145 190	54.0%	268 883	100.0%

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

Source Local Government Database 1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
	402 662	117 321	29.1%	95 605	23.7%	212 926	52.9%	95 572	54.1%	
Operating Revenue	402 002		29.1%	95 605	23.176	212 920		95 572	54.1%	-
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-		-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-		-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	- 70	- 0.50/	-	-	-	-	
Service charges - other	2 050	263	12.8%	72	3.5%	335	16.3%	-	-	(100.09
Rental of facilities and equipment	2 750	771	28.1%	1 909	69.4%	2 681	97.5%	(202)	9.3%	(1 043.49
Interest earned - external investments	2 /50	//1	28.1%	1 909	69.4%	2 681	97.5%	(202)	9.3%	(1 043.49
Interest earned - outstanding debtors Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Licences and permits Agency services	-		-	-	-	-		-		-
Transfers recognised - operational	397 370	115 947	29.2%	93 495	23.5%	209 442	52.7%	95 230	54.4%	(1.89
Other own revenue	397 370	339	68.9%	129	23.5%	209 442	95.0%	95 230 544	307.0%	(76.39
Gains on disposal of PPE	472	- 339	- 00.770	127	20.270	400	73.070	-	307.070	(70.37
Operating Expenditure	439 181	47 698	10.9%	72 724	16.6%	120 422	27.4%	65 982	29.8%	10.29
Employee related costs	111 184	22 906	20.6%	25 634	23.1%	48 540	43.7%	24 127	44.5%	6.2
Remuneration of councillors	14 039	2 748	19.6%	2 798	19.9%	5 546	39.5%	2 528	40.1%	10.7
Debt impairment	_		_		_	_			-	-
Depreciation and asset impairment	18 480	4 448	24.1%	4 448	24.1%	8 895	48.1%	4 448	47.5%	
Finance charges	1 500	(52)	(3.5%)	195	13.0%	143	9.6%	495	9.7%	(60.69
Bulk purchases	_		-	-	_		_	_	_	-
Other Materials	-						-	-		
Contracted services	1 950	903	46.3%	121	6.2%	1 024	52.5%	732	44.2%	(83.49
Transfers and grants	249 622	7 638	3.1%	29 932	12.0%	37 570	15.1%	21 852	16.9%	37.0
Other expenditure	42 406	9 107	21.5%	9 596	22.6%	18 703	44.1%	11 800	57.0%	(18.79
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(36 519)	69 623		22 881		92 504		29 590		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-				-	
Surplus/(Deficit) after capital transfers and contributions	(36 519)	69 623		22 881		92 504		29 590		
Taxation	-	-	-		-			-	-	-
Surplus/(Deficit) after taxation	(36 519)	69 623		22 881		92 504		29 590		
Attributable to minorities	-	-	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(36 519)	69 623		22 881		92 504		29 590		
Share of surplus/ (deficit) of associate	,,,,,,,	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(36 519)	69 623		22 881		92 504		29 590		

				201						
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date		I Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
R thousands							арргорпации		арргорпацоп	
Capital Revenue and Expenditure										
Source of Finance	21 500	523	2.4%	159	.7%	682	3.2%	371	12.0%	(57.0%)
National Government		-	-		-		-			
Provincial Government		-	-		-		-			
District Municipality		-	-		-		-			
Other transfers and grants		-	-		-		-	-	-	-
Transfers recognised - capital			-	-	-			-	-	-
Borrowing	7 500	-	-		-	-	-	-	-	-
Internally generated funds	14 000	523	3.7%	159	1.1%	682	4.9%	371	12.0%	(57.0%)
Public contributions and donations		-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 500	523	2.4%	159	.7%	682	3.2%	371	12.0%	(57.0%
Governance and Administration	21 500	523	2.4%	159	.7%	682	3.2%	371	12.0%	(57.0%
Executive & Council	21 500	523	2.4%	159	.7%	682	3.2%	371	12.0%	(57.0%
Budget & Treasury Office		-	-		-	-	-	-	-	-
Corporate Services		-	-		-	-	-	-	-	-
Community and Public Safety		-	-		-		-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-		-		-	-	-	-
Public Safety		-	-		-		-	-	-	-
Housing		-	-		-		-	-	-	-
Health		-	-		-		-	-	-	-
Economic and Environmental Services	-	-	-		-		-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-	-
Trading Services	-	-	-		-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Other		-	-				-			-

				2015/16				201	4/15	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/16
R thousands							арргорпацоп		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	402 662	117 321	29.1%	95 605	23.7%	212 926	52.9%	91 679	53.7%	4.39
Property rates, penalties and collection charges		-	-		-	-	-	-	-	-
Service charges	2 050	263	12.8%	72	3.5%	335	16.3%	-	-	(100.09
Other revenue	492	339	68.9%	129	26.2%	468	95.0%	714	773.3%	(82.09
Government - operating	397 370	115 947	29.2%	93 495	23.5%	209 442	52.7%	90 436	53.1%	3.4
Government - capital		-		-		-		-	-	
Interest	2 750	771	28.1%	1 909	69.4%	2 681	97.5%	529	30.7%	261.0
Dividends		-	-	-	-	-	-	-	-	-
Payments	(420 701)	(23 916)	5.7%	(68 502)	16.3%	(92 418)	22.0%	(74 675)	40.6%	(8.39
Suppliers and employees	(169 579)	(16 330)	9.6%	(38 374)	22.6%	(54 704)	32.3%	(52 328)	73.0%	(26.79
Finance charges	(1 500)	52	(3.5%)	(195)	13.0%	(143)	9.6%		13.9%	(60.69
Transfers and grants	(249 622)	(7 638)	3.1%	(29 932)	12.0%	(37 570)	15.1%	(21 852)	17.0%	37.0
Net Cash from/(used) Operating Activities	(18 039)	93 405	(517.8%)	27 103	(150.2%)	120 508	(668.0%)	17 003	28 670.0%	59.49
Cash Flow from Investing Activities										
Receipts		(82 000)		(20 000)		(102 000)		(16 000)		25.0
Proceeds on disposal of PPE			-	,	-		-			-
Decrease in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(82 000)	-	(20 000)	-	(102 000)	-	(16 000)	-	25.0
Payments	(21 500)	(523)	2.4%	(159)	.7%	(682)	3.2%	(371)	3.1%	(57.09
Capital assets	(21 500)	(523)	2.4%	(159)	.7%	(682)	3.2%	(371)	3.1%	(57.09
Net Cash from/(used) Investing Activities	(21 500)	(82 523)	383.8%	(20 159)	93.8%	(102 682)	477.6%	(16 371)	269.8%	23.1
Cash Flow from Financing Activities										
Receipts	30 000									-
Short term loans			-		-		-			-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments		-	-	(4 104)	-	(4 104)	-	(3 840)	-	6.9
Repayment of borrowing		-	-	(4 104)	-	(4 104)	-	(3 840)	-	6.9
Net Cash from/(used) Financing Activities	30 000	-	-	(4 104)	(13.7%)	(4 104)	(13.7%)	(3 840)	-	6.9
Net Increase/(Decrease) in cash held	(9 539)	10 882	(114.1%)	2 839	(29.8%)	13 721	(143.8%)	(3 208)	(124.8%)	(188.59
Cash/cash equivalents at the year begin:	58 409	30 718	52.6%	41 600	71.2%	30 718	52.6%	31 574	44.9%	31.8
Cash/cash equivalents at the year end:	48 870	41 600	85.1%	44 439	90.9%	44 439	90.9%	28 366	153.5%	56.7
Gasticasti equivalents at the year enu.	48 870	41 000	03.176	44 439	70.976	44 439	70.976	20 300	103.5%	30

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														1
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -
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	-		-	-	-	-	-	-	-	-	-	-	-	1 -
Other	2 049	43.8%	-	-	-	-	2 632	56.2%	4 681	100.0%	-	-	-	
Total By Income Source	2 049	43.8%	-	-	-	-	2 632	56.2%	4 681	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														ı
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	1 -
Other	2 049	43.8%	-	-	-	-	2 632	56.2%	4 681	100.0%	-	-	-	1 -
Total By Customer Group	2 049	43.8%	-	-	-	-	2 632	56.2%	4 681	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water		-	-	-	-	-	-	-	-	
PAYE deductions		-	-	-	-	-	-	-	-	
VAT (output less input)		-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments		-	-	-	-	-	-	-	-	-
Trade Creditors		-	-	-	-	-	-	-	-	-
Auditor-General		-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	51 285	100.0%	51 285	100.0
Total		-	-	-		-	51 285	100.0%	51 285	100.09

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

Source Local Government Database 1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantic				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year 1	o Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	364 646	93 759	25.7%	403 069	110.5%	496 828	136.2%	102 548	58.9%	293.1%
Property rates	39 317	17 284	44.0%	65 176	165.8%	82 460	209.7%	14 165	73.6%	
	39 317	17 284	44.076	00 1/0	100.876	82 400	209.7%	14 100	/3.076	300.17
Property rates - penalties and collection charges	136 630	49 775	36.4%	129 572	94.8%	179 347	131.3%	34 893	57.3%	271.39
Service charges - electricity revenue Service charges - water revenue	48 781	9 447	19.4%	44 292	94.8%	53 738	110.2%	13 514	44.8%	
Service charges - water revenue Service charges - sanitation revenue	7 142	2 249	31.5%	9 196	128.8%	11 446	160.3%	2 138	34.5%	
Service charges - samilation revenue Service charges - refuse revenue	8 127	2 738	31.5%	12 009	147.8%	14 747	181.5%	2 481	39.9%	
Service charges - refuse revenue Service charges - other	0 127	2 / 30	33.770	12 009	147.070	14 /4/	101.370	2 401	37.770	303.7
Rental of facilities and equipment	2 576	585	22.7%	2 156	83.7%	2 741	106.4%	555	46.8%	288.79
Interest earned - external investments	781	187	22.7%	1 162	148.8%	1 349	172.8%	107	26.2%	983.79
Interest earned - external investments Interest earned - outstanding debtors	16 879	6 799	40.3%	27 429	162.5%	34 229	202.8%	5 999	58.6%	
Dividends received	10 0/9	0 / 77	40.376	21 427	102.376	34 227	202.070	3 777	30.070	337.37
Fines	4 500	83	1.8%	294	6.5%	376	8.4%	123	26.8%	138.59
Licences and permits	2 834	593	20.9%	2 658	93.8%	3 252	114.7%	617	44.5%	331.19
Agency services	17 041	3 653	21.4%	11 094	65.1%	14 747	86.5%	4 627	63.0%	
Transfers recognised - operational	69 878	3 033	21.470	96 850	138.6%	96 850	138.6%	19 714	69.9%	
Other own revenue	10 160	350	3.4%	1 211	11.9%	1 560	15.4%	3 606	07.770	(66.49
Gains on disposal of PPE	-	16	-	(30)	-	(14)	-	9		(414.59
Operating Expenditure	387 763	95 100	24.5%	362 543	93.5%	457 643	118.0%	70 882	64.4%	411.59
Employee related costs	117 876	26 527	22.5%	103 681	88.0%	130 208	110.5%	23 454	47.0%	342.1
Remuneration of councillors	7 425	1 650	22.2%	6 602	88.9%	8 252	111.1%	1 505	43.2%	338.5
Debt impairment	35 210	2 160	6.1%	8 640	24.5%	10 800	30.7%	5 000	50.0%	72.8
Depreciation and asset impairment	22 100	6 175	27.9%	22 100	100.0%	28 275	127.9%	1 557	50.0%	1 319.49
Finance charges	2 156	-	-		-		-	574	49.6%	(100.09
Bulk purchases	132 082	41 475	31.4%	146 912	111.2%	188 387	142.6%	26 069	200.9%	
Other Materials	15 715	2 913	18.5%	14 901	94.8%	17 815	113.4%	2 357	53.5%	
Contracted services	9 337	1 674	17.9%	10 663	114.2%	12 338	132.1%	2 114	53.0%	
Transfers and grants	-	1 136	-	5 202	-	6 337	-	1 095	6 175.6%	
Other expenditure	45 861	11 389	24.8%	43 842	95.6%	55 231	120.4%	7 156	40.7%	512.6
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 117)	(1 341)		40 527		39 185		31 666		
Transfers recognised - capital	-	0	-	28 062	-	28 062	-	-	-	(100.09
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	22 696		-	364	1.6%	364	1.6%	-		(100.09
Surplus/(Deficit) after capital transfers and contributions	(421)	(1 341)		68 953		67 612		31 666		
Taxation	-	-	-		-		-	-	-	-
Surplus/(Deficit) after taxation	(421)	(1 341)		68 953		67 612		31 666		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(421)	(1 341)		68 953		67 612		31 666		
Share of surplus/ (deficit) of associate		-	-	3	-	-	-	-	-	-
Surplus/(Deficit) for the year	(421)	(1 341)		68 953		67 612		31 666		

				2015/16				201		
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	57 233	170	.3%	87	.2%	257	.4%	4 185	13.0%	(97.99
National Government	45 903	113	.2%		.2.0	113	.2%	1 822	10.4%	(100.09
Provincial Government	43 703	113	.270				.270	1 022	10.470	(100.0
District Municipality										
Other transfers and grants								2 202		(100.09
Transfers recognised - capital	45 903	113	.2%			113	.2%	4 024	13.4%	(100.0
Borrowing	10 700		.270						- 10:170	(100.0
Internally generated funds	11 330	9	.1%	87	.8%	96	.8%	161		(46.29
Public contributions and donations	-	48	-	-	-	48	-		-	-
Capital Expenditure Standard Classification	57 233	170	.3%	87	.2%	257	.4%	4 185	13.0%	(97.9
Governance and Administration	1 162	35	3.0%	87	7.4%	121	10.4%	159	29.1%	(45.6
Executive & Council	263	-		70	26.8%	70	26.8%		-	(100.0
Budget & Treasury Office	699	34	4.9%	9	1.3%	43	6.2%	159	43.6%	(94.4
Corporate Services	200	1	.3%	7	3.6%	8	3.9%	-	-	(100.0
Community and Public Safety	6 268	0	-	-	-	0	-	224	5.8%	(100.0
Community & Social Services	2 590	0	-	-	-	0	-	-	1.6%	
Sport And Recreation	3 628	-	-	-	-	-	-	224	9.3%	(100.0
Public Safety	50	-	-	-	-	-	-	-	-	
Housing	-	-	-		-		-	-	-	
Health	-	-	-		-		-	-	-	
Economic and Environmental Services	6 607	14	.2%	-	-	14	.2%	370	8.9%	(100.0
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 607	14	.2%	-	-	14	.2%	370	8.9%	(100.0
Environmental Protection	-	-	-	-	-	-	-	-	-	
Trading Services	43 196	121	.3%	-	-	121	.3%	3 433	15.0%	
Electricity	30 334	85	.3%	-	-	85	.3%	3 089	40.0%	
Water	3 557	25	.7%	-	-	25	.7%	121	1.2%	
Waste Water Management	8 877	-	-	-	-	-	-	223	4.6%	(100.0
Waste Management	428	11	2.6%	-	-	11	2.6%	-	3.8%	I
Other										

				2015/16				201		
	Budget	First C	Quarter	Second	Quarter	Year	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2014/15 Q2 of 2015/16
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	406 134	205 061	50.5%	354 674	87.3%	559 735	137.8%	103 116	160.5%	244.09
Property rates, penalties and collection charges Service charges	39 317 200 680	128 602 64 209	327.1% 32.0%	65 176 195 069	165.8% 97.2%	193 778 259 278	492.9% 129.2%	14 165 53 026	79.0%	360.1 267.9
Other revenue	37 111	5 264	14.2%	17 413	46.9%	22 677	61.1%	10 105		72.3
Government - operating Government - capital	69 878 45 903	5 204	14.2%	48 425	69.3%	48 425	69.3%	19 714	68.0%	145.6
Interest Dividends	13 245	6 986	52.7%	28 592	215.9%	35 578	268.6%	6 106	54.1%	368.3
Payments Suppliers and employees	(387 763) (343 216)	(88 447) (87 312)	22.8% 25.4%	(329 052) (323 850)	84.9% 94.4%	(417 499) (411 162)	107.7% 119.8%	(71 089) (69 421)	60.5% 67.1%	362.9 366.5
Finance charges	(35 210)			-				(574)	5.5%	(100.0
Transfers and grants Vet Cash from/(used) Operating Activities	(9 337) 18 371	(1 136) 116 613	12.2% 634.8%	(5 202) 25 622	55.7% 139.5%	(6 337) 142 236	67.9% 774.2%	(1 095) 32 027	14.8%	375.1 (20.09
, , , ,	10371	110 013	034.070	25 022	137.370	142 230	774.270	32 021	(22.070)	(20.07
Cash Flow from Investing Activities										
Receipts	13	16	124.2%	(30)	(227.2%)	(14)	(103.0%)			(100.0
Proceeds on disposal of PPE	-	16	-	(30)	-	(14)	-	-	-	(100.0
Decrease in non-current debtors		-	-	-	-		-	-	-	
Decrease in other non-current receivables	5	-	-	-	-		-	-	-	
Decrease (increase) in non-current investments	8	-	-	-	-		-	-	-	
Payments			-		-		-	-		-
Capital assets		-		-	-	-		-	-	
Net Cash from/(used) Investing Activities	13	16	124.2%	(30)	(227.2%)	(14)	(103.0%)			(100.0
Cash Flow from Financing Activities										
Receipts	3	-	-	-	-		-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	3	-	-	-	-	-	-	-	-	
Payments							-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	3		-		-					
Net Increase/(Decrease) in cash held	18 387	116 630	634.3%	25 593	139.2%	142 222	773.5%	32 027	(22.8%)	(20.1
	23 500	25 628	109.1%	142 257	605.4%	25 628	400 401	00 004	26.2%	385.1
Cash/cash equivalents at the year begin:	23 300	20 028	107.170	142 257	0U3.47b	20 028	109.1%	29 324	26.2%	385.1

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 979	4.4%	4 644	3.4%	2 653	2.0%	121 375	90.1%	134 651	36.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 053	38.0%	3 569	22.4%	470	3.0%	5 829	36.6%	15 921	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 826	5.0%	2 913	3.8%	2 731	3.6%	67 107	87.6%	76 576	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	398	3.6%	268	2.5%	255	2.3%	9 987	91.6%	10 909	2.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	383	3.6%	254	2.4%	222	2.1%	9 813	92.0%	10 672	2.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 182	1.8%	1 865	1.5%	2 132	1.7%	117 960	95.0%	124 138	33.3%	-	-	-	-
Total By Income Source	18 820	5.0%	13 512	3.6%	8 464	2.3%	332 071	89.1%	372 866	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-		-	-	-	-		-	-	-	-	-	-	-
Commercial	-		-	-	-	-		-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 820	5.0%	13 512	3.6%	8 464	2.3%	332 071	89.1%	372 866	100.0%	-	-	-	-
Total By Customer Group	18 820	5.0%	13 512	3.6%	8 464	2.3%	332 071	89.1%	372 866	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days	31 - 60 Days		61 - 90 Days		Over 90 Days		al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	51 590	100.0%	-	-	-	-	-	-	51 590	68.99
Bulk Water	21 396	100.0%	-	-	-	-	-	-	21 396	28.69
PAYE deductions	1 100	100.0%	-	-	-	-	-	-	1 100	1.59
VAT (output less input)	(1 201)	100.0%	-	-	-	-	-	-	(1 201)	(1.6%
Pensions / Retirement	1 433	100.0%	-	-	-	-	-	-	1 433	1.99
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	569	100.0%	-	-	-	-	-	-	569	.89
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Total	74 888	100.0%	-	-	-	-	-	-	74 888	100.0%

Contact Details

Contact Details		
Municipal Manager	BS Riba (Acting)	013 665 6005
Financial Manager	Mr Carlos Barnard	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

, ,				2015/16				201	14/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	2 626 610	613 041	23.3%	534 123	20.3%	1 147 164	43.7%	456 356	49.1%	17.09
Property rates	363 170	82 683	22.8%	89 866	24.7%	172 549	47.5%	82 451	54.8%	9.09
	303 170	02 003	22.070	07 000	24.770	172 347	47.570	02 431	34.070	7.0
Property rates - penalties and collection charges Service charges - electricity revenue	1 295 392	294 590	22.7%	238 836	18.4%	533 426	41.2%	168 356	45.6%	41.9
Service charges - electricity revenue Service charges - water revenue	363 179	18 576	5.1%	18 316	5.0%	36 892	10.2%	77 871	43.5%	(76.59
Service charges - water revenue Service charges - sanitation revenue	133 009	30 011	22.6%	32 854	24.7%	62 864	47.3%	30 095	43.5%	9.2
Service charges - samilation revenue Service charges - refuse revenue	133 009	7 112	22.0%	32 854 20 061	24.176	27 173	47.3%	17 980	50.5%	11.6
Service charges - reduse revenue Service charges - other	79 738	20 404	25.6%	20 001		20 414	25.6%	298	12.2%	(96.69
Rental of facilities and equipment	11 735	3 232	27.5%	3 137	26.7%	6 368	54.3%	2 981	51.7%	5.2
Interest earned - external investments	1 001	199	19.9%	92	9.2%	291	29.1%	195	20.9%	(52.99
Interest earned - external investments Interest earned - outstanding debtors	69 463	22 268	32.1%	24 366	9.2% 35.1%	46 635	67.1%	17 947	20.9%	35.8
Dividends received	07 403	22 208	32.176	∠4 300	35.176	40 030	07.176	17 947		35.8
Fines	2 689	1 025	38.1%	1510	56.2%	2 535	94.3%	443	26.4%	240.8
Licences and permits	2 611	622	23.8%	584	22.4%	1 206	46.2%	408	39.5%	43.0
Agency services	24 279	1 124	4.6%	7 223	29.7%	8 346	34.4%	535	27.4%	1 250.2
Transfers recognised - operational	239 448	99 154	41.4%	76 368	31.9%	175 522	73.3%	50 874	56.3%	50.1
Other own revenue	40 898	32 040	78.3%	20 901	51.1%	52 941	129.4%	5 921	19.9%	253.0
Gains on disposal of PPE	-	32 040	-	20 701	-	32 741	127.470	- 3721	- 17.7%	255.0
Operating Expenditure	2 381 789	329 409	13.8%	417 312	17.5%	746 721	31.4%	326 862	35.3%	27.79
Employee related costs	571 167	131 740	23.1%	142 485	24.9%	274 225	48.0%	114 604	46.5%	24.3
Remuneration of councillors	20 940	4 961	23.7%	4 987	23.8%	9 948	47.5%	4 727	49.4%	5.5
Debt impairment	267 631	-	-		-		-	-	-	-
Depreciation and asset impairment	165 000	-	-		-		-	-	-	-
Finance charges	81 497	1 486	1.8%	7 035	8.6%	8 521	10.5%	7 919	63.5%	(11.29
Bulk purchases	894 997	139 059	15.5%	183 906	20.5%	322 965	36.1%	88 389	31.8%	108.1
Other Materials	131 869	15 007	11.4%	25 432	19.3%	40 438	30.7%	28 704	63.8%	(11.49
Contracted services	32 274	9 227	28.6%	10 627	32.9%	19 854	61.5%	37 256	305.2%	(71.59
Transfers and grants	35 929	4 803	13.4%	5 090	14.2%	9 894	27.5%	5 822	32.5%	(12.69
Other expenditure	180 485	23 127	12.8%	37 749	20.9%	60 876	33.7%	39 440	54.6%	(4.35
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	244 821	283 632		116 811		400 444		129 495		
Transfers recognised - capital	184 828	30 453	16.5%	18 940	10.2%	49 393	26.7%	1 681	2.1%	1 027.0
Contributions recognised - capital	-	-	-		-		-	-	-	-
Contributed assets	(14 014)	-	-		-			-		
Surplus/(Deficit) after capital transfers and contributions	415 635	314 085		135 751		449 837		131 175		
Taxation	-	-	-		-			-		-
Surplus/(Deficit) after taxation	415 635	314 085		135 751		449 837		131 175		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	415 635	314 085		135 751		449 837		131 175		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	415 635	314 085		135 751		449 837		131 175		

				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	203 042	30 807	15.2%	20 024	9.9%	50 831	25.0%	57 440	51.7%	(65.19
National Government	198 842	22 908	11.5%	15 884	8.0%	38 792	19.5%	55 328	60.5%	(71.39
Provincial Government	190 042	22 900	11.376	10 004	0.076	30 /92	19.376	33 320	00.3%	(/1.57
District Municipality										
Other transfers and grants		-								
	198 842	22 908	11.5%	15 884	8.0%	38 792	19.5%	55 328	49.3%	(71.39
Transfers recognised - capital Borrowing	198 842	22 908	11.5%	2 440	8.0%	38 192 2 777	19.5%	55 328 794	49.3%	207.1
Internally generated funds	4 200	130	3.1%	1 700	40.5%	1 830	43.6%	1 318		29.0
Public contributions and donations	4 200	7 432	3.170	1 700	40.376	7 432	43.070	1 310		27.0
Capital Expenditure Standard Classification	203 042	30 807	15.2%	20 024	9.9%	50 831	25.0%	57 440	51.7%	(65.19
Governance and Administration	4 200	130	3.1%			130	3.1%	371	-	(100.09
Executive & Council	-	130	-		-	130	-	371	-	(100.09
Budget & Treasury Office	-	-	-		-	-	-		-	-
Corporate Services	4 200	-	-		-	-	-		-	-
Community and Public Safety	26 000	2 453	9.4%	2 075	8.0%	4 528	17.4%	5 715	166.4%	(63.79
Community & Social Services	-	-	-		-		-	253	-	(100.0
Sport And Recreation	-	-	-		-		-	1 197	-	(100.0
Public Safety	-	-	-	2 075	-	2 075	-	4 265	114.8%	(51.3
Housing	26 000	2 453	9.4%		-	2 453	9.4%		-	-
Health	-	-	-		-	-	-		-	-
Economic and Environmental Services	15 000	337	2.2%	5 909	39.4%	6 247	41.6%	8 868	38.2%	(33.49
Planning and Development	5 000	-	-	5 117	102.3%	5 117	102.3%	-	-	(100.0
Road Transport	10 000	337	3.4%	555	5.6%	892	8.9%	8 868	38.2%	(93.7
Environmental Protection	-	-	-	238	-	238	-	-	-	(100.0
Trading Services	157 842	27 887	17.7%	12 040	7.6%	39 927	25.3%	42 363	55.0%	(71.6
Electricity	20 772	1 446	7.0%	1 270	6.1%	2 716	13.1%	2 128	47.5%	(40.3
Water	53 064	-	-		-	-	-	20 806	90.1%	(100.0
Waste Water Management	84 006	20 455	24.3%	10 770	12.8%	31 225	37.2%	18 715	47.7%	(42.5
Waste Management		5 986	-			5 986		713	13.3%	(100.0
								123	2.5%	(100.0

				2015/16				201	4/15	1
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2014/15 t Q2 of 2015/16
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	2 528 735	639 504	25.3%	533 768	21.1%	1 173 272	46.4%	461 515	159.4%	15.7%
Property rates, penalties and collection charges	315 958	59 223	18.7%	71 444	22.6%	130 666	41.4%	83 651	202.1%	(14.6%
Service charges	1 670 459	293 298	17.6%	266 703	16.0%	560 001	33.5%	296 670	162.5%	(10.1%
Other revenue	42 725	118 682	277.8%	57 226	133.9%	175 908	411.7%	10 304	158.2%	455.49
Government - operating	239 448	97 331	40.6%	69 562	29.1%	166 893	69.7%	52 748	216.3%	31.99
Government - capital	198 842	48 502	24.4%	44 375	22.3%	92 877	46.7%		-	(100.0%
Interest	61 304	22 468	36.6%	24 458	39.9%	46 926	76.5%	18 142	158.5%	34.89
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 883 838)	(789 452)		(476 876)	25.3%	(1 266 327)	67.2%	(469 273)	198.4%	1.69
Suppliers and employees	(1 766 412)	(783 148)		(463 232)	26.2%	(1 246 380)	70.6%	(455 532)	204.2%	1.79
Finance charges Transfers and grants	(81 497)	(1 500) (4 803)	1.8%	(10 240)	12.6% 9.5%	(11 740) (8 207)	14.4% 22.8%	(7 919) (5 822)	50.8% 32.5%	29.39
Net Cash from/(used) Operating Activities	644 897	(149 948)		56 892	8.8%	(93 055)	(14.4%)	(7 758)	5.4%	(833.4%
. , , , ,	044 677	(147 740)	(23.376)	30 072	0.070	(73 033)	(14.470)	(7 730)	3.470	(033.470
Cash Flow from Investing Activities		400 / /0		0.105		401.053				(400.00)
Receipts Proceeds on disposal of PPE	-	102 662		3 695	-	106 357	-		-	(100.0%
Decrease in non-current debtors	-	-				-				-
Decrease in other non-current receivables		-								
Decrease (increase) in non-current investments	_	102 662	_	3 695	_	106 357	_	_	_	(100.0%
Payments	(203 042)		15.2%	(20 024)	9.9%	(50 831)	25.0%			(100.0%
Capital assets	(203 042)	(30 807)	15.2%	(20 024)	9.9%	(50 831)	25.0%	_	_	(100.0%
Net Cash from/(used) Investing Activities	(203 042)	71 855	(35.4%)	(16 329)	8.0%	55 526	(27.3%)		-	(100.0%
Cash Flow from Financing Activities										
Receipts	5 000	6 303	126.1%	2 299	46.0%	8 603	172.1%			(100.0%
Short term loans									-	
Borrowing long term/refinancing	-	-	-	-	-	-	-		-	-
Increase (decrease) in consumer deposits	5 000	6 303	126.1%	2 299	46.0%	8 603	172.1%		-	(100.0%
Payments	(441 754)	(5 476)		-	-	(5 476)	1.2%		1.3%	-
Repayment of borrowing	(441 754)	(5 476)		-	-	(5 476)	1.2%	-	1.3%	-
Net Cash from/(used) Financing Activities	(436 754)	827	(.2%)	2 299	(.5%)	3 127	(.7%)	-	1.7%	(100.0%
Net Increase/(Decrease) in cash held	5 100	(77 265)	(1 514.9%)	42 862	840.4%	(34 403)	(674.5%)	(7 758)	10.2%	(652.5%
Cash/cash equivalents at the year begin:	(62 075)	8 793	(14.2%)	(68 472)	110.3%	8 793	(14.2%)	(6 970)	-	882.49
Cash/cash equivalents at the year end:			120.2%	(25 610)	44.9%	(25 610)	44.9%	(14 728)	(7.5%)	73.99

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 131	6.3%	22 145	3.8%	18 628	3.2%	509 060	86.7%	586 964	31.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 559	11.1%	17 004	4.3%	13 798	3.5%	316 919	81.0%	391 279	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 406	10.5%	10 459	4.9%	9 014	4.2%	172 106	80.4%	213 985	11.3%		-		-
Receivables from Exchange Transactions - Waste Water Management	12 283	6.1%	7 380	3.7%	6 284	3.1%	176 058	87.2%	202 006	10.7%		-		-
Receivables from Exchange Transactions - Waste Management	6 172	4.6%	3 820	2.8%	3 404	2.5%	121 231	90.0%	134 626	7.1%		-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-			-	-			-		-
Interest on Arrear Debtor Accounts	8 465	2.9%	8 136	2.8%	7 809	2.7%	267 059	91.6%	291 469	15.4%		-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-			-	-			-		-
Other	10 193	14.1%	2 436	3.4%	10 167	14.0%	49 699	68.6%	72 495	3.8%		-		-
Total By Income Source	140 208	7.4%	71 380	3.8%	69 105	3.7%	1 612 132	85.2%	1 892 825	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 677	13.8%	1 459	5.5%	1 217	4.6%	20 244	76.1%	26 596	1.4%	-	-	-	-
Commercial	43 518	19.8%	17 001	7.7%	20 260	9.2%	138 722	63.2%	219 501	11.6%	-	-	-	-
Households	88 881	6.5%	50 042	3.6%	44 452	3.2%	1 189 692	86.6%	1 373 067	72.5%	-	-	-	-
Other	4 132	1.5%	2 878	1.1%	3 176	1.2%	263 474	96.3%	273 661	14.5%	-	-	-	-
Total By Customer Group	1/0 208	7.4%	71 380	3.8%	60 105	3.7%	1 612 132	85.2%	1 992 925	100.0%	_			

Part 5: Creditor Age Analysis

	0 - 3	0 Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	60 150	10.1%	61 772	10.4%	14 308	2.4%	458 231	77.1%	594 461	73.6%
Bulk Water	3 000	3.0%	3 283	3.3%	2 650	2.6%	91 129	91.1%	100 063	12.4%
PAYE deductions	7 192	100.0%	-	-	-	-		-	7 192	.9%
VAT (output less input)	-	-	-	-	-	-		-	-	
Pensions / Retirement	7 971	100.0%	-	-	-	-		-	7 971	1.0%
Loan repayments	-	-	-	-	-	-		-	-	
Trade Creditors	-	-	-	-	-	-		-	-	
Auditor-General	24 263	48.4%	6 055	12.1%	19 791	39.5%		-	50 109	6.2%
Other	2 408	5.0%	3 853	8.0%	3 468	7.2%	38 437	79.8%	48 166	6.0%
Total	104 984	13.0%	74 963	9.3%	40 218	5.0%	587 797	72.8%	807 962	100.0%

Contact Details

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

Source Local Government Database

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantic				2015/16				201	4/15	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	1 362 931	364 480	26.7%	331 966	24.4%	696 446	51.1%	310 407	48.7%	6.9%
Properly rates	301 306	76 716	25.5%	77 148	25.6%	153 863	51.1%	70 451	51.4%	9.5%
	301 300	/0 / 10	20.076	// 148	25.0%	103 803	51.176	/0 451	31.476	9.5%
Property rates - penalties and collection charges	538 664	145 906	27.1%	127 095	23.6%	273 001	50.7%	116 209	51.3%	9.4%
Service charges - electricity revenue Service charges - water revenue	81 422	21 918	26.9%	21 497	23.6%	43 415	53.3%	19 426	52.8%	10.79
Service charges - water revenue Service charges - sanitation revenue	68 301	17 344	25.4%	17 225	25.2%	34 568	50.6%	16 539	52.8%	4.1%
Service charges - samiation revenue Service charges - refuse revenue	78 402	19 992	25.4%	19 912	25.2%	39 903	50.6%	17 474	50.4%	13.99
Service charges - reuse revenue Service charges - other	70 402	17 772	23.376	17 712	23.476	39 903	30.970	17 474	30.470	13.77
Rental of facilities and equipment	35 868	14 663	40.9%	3 315	9.2%	17 978	50.1%	8 939	50.3%	(62.9%
Interest earned - external investments	21 381	3 431	16.0%	10 559	49.4%	13 990	65.4%	6746	54.5%	56.59
Interest earned - external investments Interest earned - outstanding debtors	1 968	599	30.5%	549	27.9%	1 1 1 4 8	58.3%	510	63.2%	7.59
Dividends received	1 908	299	30.076	349	21.976	1 148	38.376	510	03.276	7.57
Fines	16 949	1 357	8.0%	1 604	9.5%	2 961	17.5%	1 648	46.2%	(2.7%)
Licences and permits	8 909	2 078	23.3%	2 236	25.1%	4 314	48.4%	2 193	55.1%	2.09
Agency services	15 295	2 876	18.8%	3 917	25.6%	6 793	44.4%	3 692	48.0%	6.19
Transfers recognised - operational	126 295	50 745	40.2%	41 179	32.6%	91 923	72.8%	35 655	42.8%	15.59
Other own revenue	68 021	6 855	10.1%	5 732	8.4%	12 588	18.5%	8 346	18.9%	(31.3%
Gains on disposal of PPE	150	-	-	-	-	-	-	2 581	1 720.4%	(100.0%)
Operating Expenditure	1 402 830	304 671	21.7%	299 117	21.3%	603 788	43.0%	283 450	42.1%	5.5%
Employee related costs	385 662	88 095	22.8%	89 348	23.2%	177 443	46.0%	82 121	47.4%	8.89
Remuneration of councillors	19 698	4 533	23.0%	4 552	23.1%	9 085	46.1%	4 664	46.6%	(2.4%
Debt impairment	17 323	2 281	13.2%	2 281	13.2%	4 562	26.3%	2 008	50.0%	13.69
Depreciation and asset impairment	157 228	39 275	25.0%	39 275	25.0%	78 549	50.0%	44 058	50.0%	(10.9%
Finance charges	30 890	-	-	116	.4%	116	.4%	5 036	17.9%	(97.7%
Bulk purchases	380 168	91 673	24.1%	83 030	21.8%	174 702	46.0%	71 245	45.1%	16.59
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	41 076	7 253	17.7%	9 459	23.0%	16 712	40.7%	9 146	41.3%	3.49
Transfers and grants	67 663	17 139	25.3%	18 872	27.9%	36 012	53.2%	16 122	50.3%	17.19
Other expenditure	303 116	54 422	18.0%	52 184	17.2%	106 606	35.2%	49 050	29.6%	6.49
Loss on disposal of PPE	5	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 899)	59 809		32 850		92 659		26 957		
Transfers recognised - capital	112 012	2 260	2.0%	20 621	18.4%	22 880	20.4%	18 775	49.1%	9.89
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-			-		-
Surplus/(Deficit) after capital transfers and contributions	72 113	62 068		53 471		115 539		45 732		
Taxation	-	-	-		-			-		-
Surplus/(Deficit) after taxation	72 113	62 068		53 471		115 539		45 732		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 113	62 068		53 471		115 539		45 732		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-	-	
Surplus/(Deficit) for the year	72 113	62 068		53 471		115 539		45 732		

				2015/16				201	4/15	
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	236 369	22 691	9.6%	47 735	20.2%	70 426	29.8%	53 640	39.3%	(11.09
National Government	62 170	11 567	18.6%	11 314	18.2%	22 880	36.8%	16 766	46.3%	(32.5
Provincial Government	02 170	11007	10.070		10.270	22 000	00.070	10700	10.070	(02.0
District Municipality										
Other transfers and grants										
Transfers recognised - capital	62 170	11 567	18.6%	11 314	18.2%	22 880	36.8%	16 766	46.3%	(32.5
Borrowing	97 976	4 578	4.7%	16 230	16.6%	20 808	21.2%	17 705	37.4%	(8.3
Internally generated funds	76 223	6 546	8.6%	20 192	26.5%	26 737	35.1%	19 169	36.5%	5.3
Public contributions and donations	-	-	-		-		-		-	
Capital Expenditure Standard Classification	236 369	22 691	9.6%	47 735	20.2%	70 426	29.8%	53 640	39.3%	(11.0
Governance and Administration	14 466	1 745	12.1%	3 572	24.7%	5 316	36.8%	2 656	24.0%	34.5
Executive & Council	1 087	730	67.2%	119	10.9%	849	78.1%	(2)	1.5%	(5 055.4
Budget & Treasury Office	120	4	3.7%	-	-	4	3.7%	4	.3%	(100.0
Corporate Services	13 260	1 010	7.6%	3 453	26.0%	4 463	33.7%	2 654	29.1%	30.
Community and Public Safety	31 104	1 727	5.6%	2 453	7.9%	4 180	13.4%	5 697	28.1%	(56.9
Community & Social Services	6 293	1 396	22.2%	168	2.7%	1 564	24.8%	3 754	48.9%	(95.5
Sport And Recreation	8 873	154	1.7%	1 918	21.6%	2 072	23.4%	1 340	19.5%	43.
Public Safety	15 438	177	1.1%	367	2.4%	544	3.5%	604	19.4%	(39.3
Housing	500	-	-	-	-	-	-	0	-	(100.0
Health	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	53 468	6 663	12.5%	28 584	53.5%	35 247	65.9%	33 209	60.7%	(13.9
Planning and Development	1 158	30	2.5%	129	11.1%	158	13.7%	42	16.7%	204.
Road Transport	52 310	6 633	12.7%	28 455	54.4%	35 089	67.1%	33 167	61.1%	(14.2
Environmental Protection	-	-	-	-	-	-	-	-	-	
Trading Services	137 331	12 557	9.1%	13 126	9.6%	25 683	18.7%	12 077	25.8%	8.1
Electricity	56 936	1 600	2.8%	4 772	8.4%	6 372	11.2%	3 523	17.3%	35.
Water	33 377	5 253	15.7%	3 416	10.2%	8 669	26.0%	3 368	30.5%	1
Waste Water Management	32 078	5 703	17.8%	3 787	11.8%	9 490	29.6%	3 047	35.5%	24
Waste Management	14 941	0	-	1 151	7.7%	1 151	7.7%	2 140	53.6%	(46.
Other	-	-	-	-	-		-	-	-	l

				2015/16				201	4/15	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2014/15 t Q2 of 2015/16
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1 425 101	407 206	28.6%	590 964	41.5%	998 170	70.0%	372 081	52.8%	58.8%
Property rates, penalties and collection charges	301 306	76 716	25.5%	77 148	25.6%	153 863	51.1%	70 451	51.4%	9.5%
Service charges	766 789	205 160	26.8%	185 728	24.2%	390 888	51.0%	169 647	51.4%	9.59
Other revenue	145 192	68 296	47.0%	251 053	172.9%	319 349	219.9%	70 296	78.7%	257.1%
Government - operating	126 295	50 745	40.2%	41 179	32.6%	91 923	72.8%	35 655	42.8%	15.59
Government - capital	62 170	2 260	3.6%	24 749	39.8%	27 009	43.4%	18 775	49.1%	31.89
Interest	23 349	4 030	17.3%	11 107	47.6%	15 138	64.8%	7 256	55.1%	53.19
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 228 279)	(397 544)	32.4%	(440 258)	35.8%	(837 803)	68.2%	(258 444)	57.2%	70.39
Suppliers and employees	(1 129 725)	(380 405)	33.7%	(421 270)	37.3%	(801 675)	71.0%	(237 285)	58.9%	77.59
Finance charges	(30 890)			(116)	.4%	(116)	.4%	(5 036)	17.9%	(97.7%
Transfers and grants Net Cash from/(used) Operating Activities	(67 663) 196 822	(17 139) 9 662	25.3% 4.9%	(18 872) 150 706	27.9% 76.6%	(36 012) 160 368	53.2% 81.5%	(16 122) 113 637	50.3% 38.3%	17.19 32.69
, , , ,	190 022	9 002	4.9%	150 706	70.0%	100 306	01.5%	113 037	30.3%	32.0%
Cash Flow from Investing Activities										
Receipts	(53 850)	72 000	(133.7%)	(72 000)	133.7%		-	(39 419)	(42.3%)	82.79
Proceeds on disposal of PPE	150	-	-	-	-	-	-	2 581	1 720.4%	(100.0%
Decrease in non-current debtors	-	-	-	-	-		-	-	-	· ·
Decrease in other non-current receivables				-		-	-			L
Decrease (increase) in non-current investments	(54 000)	72 000	(133.3%)	(72 000)	133.3%			(42 000)	(41.0%)	71.49
Payments	(236 369)	(22 691)	9.6%	(47 735)	20.2%	(70 426)	29.8%	(53 640)	39.6%	(11.0%
Capital assets	(236 369) (290 219)	(22 691) 49 309	9.6%	(47 735) (119 735)	20.2% 41.3%	(70 426) (70 426)	29.8% 24.3%	(53 640) (93 059)	39.6%	(11.0% 28.7%
Net Cash from/(used) Investing Activities	(290 219)	49 309	(17.0%)	(119 /35)	41.3%	(70 426)	24.3%	(93 059)	(3.3%)	28.17
Cash Flow from Financing Activities										
Receipts	103 742	259	.2%	(20 253)	(19.5%)	(19 994)	(19.3%)	3 430	4.4%	(690.4%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	97 976	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 766	259	4.5%	(20 253)	(351.3%)	(19 994)	(346.8%)	3 430	72.1%	(690.4%
Payments	(16 770)	(2 411)	14.4%	(4 524)	27.0%	(6 935)	41.4%	(4 087)	37.6%	10.79
Repayment of borrowing	(16 770)	(2 411)	14.4%	(4 524)	27.0%	(6 935)	41.4%	(4 087)	37.6%	10.79
Net Cash from/(used) Financing Activities	86 972	(2 152)	(2.5%)	(24 777)	(28.5%)	(26 929)	(31.0%)	(657)	(3.7%)	3 674.09
N. 1.1	(6 425)	56 819	(884.4%)	6 193	(96.4%)	63 013	(980.8%)	19 921	(2 589.3%)	(68.9%
Net Increase/(Decrease) in cash held	(0 423)	30 019	(004.4%)	0 193	(90.4%)	03 013	(900.070)	19 921	(2 309.370)	(00.970
Net increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	78 600	98 893	125.8%	155 712	198.1%	98 893	125.8%	180 400	142.8%	(13.7%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to	Impairment - Counci	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	4 518	54.1%	689	8.3%	405	4.9%	2 734	32.8%	8 347	9.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 949	88.2%	792	4.1%	365	1.9%	1 119	5.8%	19 223	22.0%	-	-		
Receivables from Non-exchange Transactions - Property Rates	14 520	52.4%	1 885	6.8%	1 280	4.6%	10 015	36.2%	27 701	31.7%	-	-		
Receivables from Exchange Transactions - Waste Water Management	3 122	60.3%	405	7.8%	215	4.1%	1 440	27.8%	5 182	5.9%	-	-		-
Receivables from Exchange Transactions - Waste Management	3 169	60.5%	410	7.8%	213	4.1%	1 446	27.6%	5 237	6.0%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	232	9.3%	87	3.5%	132	5.3%	2 041	81.9%	2 493	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	(4)	(.2%)	158	7.6%	131	6.3%	1 798	86.3%	2 084	2.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	393	2.3%	880	5.1%	1 091	6.4%	14 745	86.2%	17 110	19.6%	-	-	-	-
Total By Income Source	42 900	49.1%	5 307	6.1%	3 832	4.4%	35 338	40.4%	87 377	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(4 674)	571.2%	928	(113.5%)	633	(77.4%)	2 293	(280.3%)	(818)	(.9%)	-	-	-	-
Commercial	20 435	59.8%	1 435	4.2%	1 137	3.3%	11 146	32.6%	34 153	39.1%	-	-	-	
Households	25 803	56.2%	2 760	6.0%	1 725	3.8%	15 611	34.0%	45 899	52.5%	-	-	-	
Other	1 336	16.4%	184	2.3%	337	4.1%	6 287	77.2%	8 144	9.3%	-	-	-	-
Total By Customer Group	42 900	49.1%	5 307	6.1%	3 832	4.4%	35 338	40.4%	87 377	100.0%	-	-		-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	29 365	100.0%	-	-	-		-	-	29 365	27.5%
Bulk Water	92	100.0%	-	-	-	-	-	-	92	.1%
PAYE deductions	4 701	100.0%	-	-	-	-	-	-	4 701	4.49
VAT (output less input)	868	100.0%	-	-	-	-	-	-	868	.89
Pensions / Retirement	4 992	100.0%	-	-	-	-	-	-	4 992	4.79
Loan repayments	8 792	100.0%	-	-	-	-	-	-	8 792	8.29
Trade Creditors	55 490	100.0%	-	-	-	-	-	-	55 490	51.99
Auditor-General	1 467	100.0%	-	-	-	-	-	-	1 467	1.49
Other	1 079	100.0%	-	-	-	-	-	-	1 079	1.09
Total	106 846	100.0%	-	-	-	-		-	106 846	100.0%

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

Source Local Government Database

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

, ,				2015/16				201	14/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	199 851	54 405	27.2%	47 185	23.6%	101 591	50.8%	45 995	56.1%	2.69
	60 321	8 972		6 406		15 378				
Property rates	60 321	89/2	14.9%	6 406	10.6%	15 3/8	25.5%	13 509	60.3%	(52.69
Property rates - penalties and collection charges	- 40.700	7.705	-	-		-	-	-	-	-
Service charges - electricity revenue	43 798	7 795	17.8%	12 104	27.6%	19 899	45.4%	9 110	39.9%	32.9
Service charges - water revenue	12 140	2 663	21.9%	3 036	25.0%	5 699	46.9%	2 883	42.7%	5.3
Service charges - sanitation revenue	8 770	2 102	24.0%	2 250	25.7%	4 352	49.6%	2 030	49.5%	
Service charges - refuse revenue	8 996	2 484	27.6%	1 889	21.0%	4 373	48.6%	2 146	51.7%	(11.99
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	437	257	58.8%	298	68.3%	555	127.1%	171	62.4%	
Interest earned - external investments	216	95	44.0%	105	48.6%	200	92.6%	132	108.8%	(20.69
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 556	6 110	110.0%	3 910	70.4%	10 021	180.3%	1 131	48.7%	245.8
Licences and permits	7	3	39.5%	3	41.8%	6	81.3%	2	200.6%	51.4
Agency services	2 384	280	11.7%	505	21.2%	785	32.9%	-	5.2%	
Transfers recognised - operational	52 305	23 380	44.7%	16 477	31.5%	39 857	76.2%	14 463	74.2%	
Other own revenue	4 867	264	5.4%	202	4.1%	466	9.6%	219	67.8%	(7.89
Gains on disposal of PPE	54	-	-	-	-	-	-	200	106.9%	(100.09
Operating Expenditure	251 643	33 015	13.1%	44 847	17.8%	77 863	30.9%	31 022	27.8%	44.69
Employee related costs	82 500	17 333	21.0%	17 499	21.2%	34 832	42.2%	14 419	37.4%	21.4
Remuneration of councillors	5 442	1 278	23.5%	1 278	23.5%	2 555	47.0%	1 197	45.7%	6.7
Debt impairment	17 709	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51 487	-	-	-	-	-	-	-	-	-
Finance charges	2 053	408	19.9%	1 673	81.5%	2 081	101.4%	824	88.2%	103.1
Bulk purchases	46 575	7 445	16.0%	12 835	27.6%	20 280	43.5%	8 329	47.5%	54.1
Other Materials	6 141	588	9.6%	1 487	24.2%	2 075	33.8%	886	9.3%	67.8
Contracted services	5 325	560	10.5%	1 283	24.1%	1 844	34.6%	518	37.3%	147.8
Transfers and grants	-	-	-		-		-	-	-	-
Other expenditure	34 410	5 403	15.7%	8 792	25.6%	14 196	41.3%	4 850	30.7%	81.3
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 791)	21 390		2 338		23 728		14 973		
Transfers recognised - capital	17 755	6 747	38.0%	-	-	6 747	38.0%	-	41.4%	-
Contributions recognised - capital	-						-			
Contributed assets	17 900	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 136)	28 137		2 338		30 475		14 973		
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(16 136)	28 137		2 338		30 475		14 973		
Attributable to minorities		-	-		-	-	-		-	
Surplus/(Deficit) attributable to municipality	(16 136)	28 137		2 338		30 475		14 973		
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 136)	28 137		2 338		30 475		14 973		

				2015/16				201	4/15	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date		I Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
R thousands							арргорпацоп		арргориалог	
Capital Revenue and Expenditure										
Source of Finance	35 925	22	.1%	6 181	17.2%	6 203	17.3%		25.8%	48.6%
National Government	16 867	-	-	6 027	35.7%	6 027	35.7%	4 155	27.1%	45.19
Provincial Government		-	-		-		-	-	-	-
District Municipality	17 900	-	-		-		-	-	-	-
Other transfers and grants		-	-		-	-	-	-	-	-
Transfers recognised - capital	34 767	-	-	6 027	17.3%	6 027	17.3%	4 155	27.1%	45.19
Borrowing		-	-		-	-	-	-	-	-
Internally generated funds	1 158	22	1.9%	154	13.3%	176	15.2%	5	3.3%	2 839.7%
Public contributions and donations	-	-	-		-	-	-	-	-	-
Capital Expenditure Standard Classification	35 925	22	.1%	6 181	17.2%	6 203	17.3%	4 160	25.8%	48.69
Governance and Administration	35 153	1	-	6 181	17.6%	6 182	17.6%	4 160	26.8%	48.69
Executive & Council	34 767	-	-	6 027	17.3%	6 027	17.3%	4 155	27.1%	45.19
Budget & Treasury Office	200	1	.4%	132	65.8%	132	66.2%	5	37.0%	2 492.79
Corporate Services	186	-	-	23	12.2%	23	12.2%	0	2.9%	12 904.69
Community and Public Safety	89	-	-		-		-	-	-	-
Community & Social Services	24	-	-	-	-	-	-	-	-	-
Sport And Recreation	30	-	-		-		-	-	-	-
Public Safety	35	-	-		-		-	-	-	-
Housing		-	-		-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	83	-	-		-		-	-	30.4%	-
Planning and Development		-	-	-	-	-	-	-	-	-
Road Transport	83	-	-	-	-	-	-	-	100.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	600	21	3.5%	-	-	21	3.5%	-	-	-
Electricity	200	-	-		-	-	-	-	-	-
Water	200	21	10.5%		-	21	10.5%	-	-	-
Waste Water Management	200	-	-		-	-	-	-	-	-
Waste Management	-	-	-		-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

				2015/16				201	4/15	
	Budget	First	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
R thousands							арргорпацоп		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	235 452	61 153	26.0%	47 185	20.0%	108 338	46.0%	45 795	54.9%	3.0%
Property rates, penalties and collection charges	60 321	8 972	14.9%	6 406	10.6%	15 378	25.5%	13 509	60.3%	(52.6%
Service charges	73 703	15 045	20.4%	19 278	26.2%	34 324	46.6%	16 169	42.8%	19.29
Other revenue	31 152	6 926	22.2%	4 919	15.8%	11 844	38.0%	1 522	31.8%	223.19
Government - operating	52 305	23 368	44.7%	16 477	31.5%	39 845	76.2%	14 463	76.0%	13.99
Government - capital	17 755	6 747	38.0%	-	-	6 747	38.0%	-	41.4%	-
Interest	216	95	44.0%	105	48.6%	200	92.6%	132	108.8%	(20.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(182 424)	(23 272)	12.8%	(44 847)	24.6%	(68 119)	37.3%	(31 022)	37.5%	44.69
Suppliers and employees	(180 370)			(43 174)	23.9%	(66 038)	36.6%	(30 199)	37.0%	43.09
Finance charges	(2 053)	(408)	19.9%	(1 673)	81.5%	(2 081)	101.4%	(824)	88.2%	103.19
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 029	37 881	71.4%	2 338	4.4%	40 219	75.8%	14 773	139.1%	(84.2%
Cash Flow from Investing Activities										
Receipts	54							200	106.9%	(100.0%
Proceeds on disposal of PPE	54	-					-	200	106.9%	(100.0%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(35 925)	(22)	.1%	(6 181)	17.2%	(6 203)	17.3%	(4 160)	25.8%	48.69
Capital assets	(35 925)	(22)		(6 181)	17.2%	(6 203)	17.3%	(4 160)	25.8%	48.69
Net Cash from/(used) Investing Activities	(35 871)	(22)	.1%	(6 181)	17.2%	(6 203)	17.3%	(3 960)	24.9%	56.19
Cash Flow from Financing Activities										
Receipts	55	32	57.4%	(2)	(3.7%)	30	53.7%	4	(4.2%)	(154.7%
Short term loans			37.470	(2)	(3.770)	-	33.770		(4.270)	(154.77
Borrowing long term/refinancing			_	_	_		_	_	_	_
Increase (decrease) in consumer deposits	55	32	57.4%	(2)	(3.7%)	30	53.7%	4	(4.2%)	(154.7%
Payments										-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	55	32	57.4%	(2)	(3.7%)	30	53.7%	4	(4.2%)	(154.7%
Net Increase/(Decrease) in cash held	17 213	37 891	220.1%	(3 845)	(22.3%)	34 046	197.8%	10 817	244.9%	(135.5%
Cash/cash equivalents at the year begin:	500	6 636	1 327.3%	(3 043) 44 527	8 905.5%	6 636	1 327.3%	38 824	(10.8%)	14.79
Cash/cash equivalents at the year end:	17 713	44 527	251.4%	40 682	229.7%	40 682	229.7%	49 641	(232.4%)	(18.0%

Part 4: Debtor Age Analysis

-	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		-Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	893	3.6%	1 297	5.2%	1 018	4.1%	21 597	87.1%	24 805	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 454	10.3%	1 021	7.2%	744	5.3%	10 934	77.3%	14 154	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 078	4.0%	1 777	3.4%	1 552	3.0%	46 817	89.6%	52 223	36.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	668	4.3%	670	4.3%	439	2.8%	13 706	88.5%	15 484	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	640	3.6%	562	3.1%	505	2.8%	16 207	90.5%	17 914	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-			-	-			-		-
Interest on Arrear Debtor Accounts	-	-	-		-			-	-			-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-			-	-			-		-
Other	609	3.3%	680	3.7%	485	2.6%	16 599	90.3%	18 372	12.9%	-	-	-	-
Total By Income Source	6 342	4.4%	6 007	4.2%	4 743	3.3%	125 860	88.0%	142 953	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	506	15.9%	572	18.0%	183	5.7%	1 925	60.4%	3 186	2.2%				-
Commercial	1 028	5.0%	936	4.6%	785	3.8%	17 735	86.6%	20 484	14.3%	-	-	-	-
Households	3 430	4.0%	3 490	4.1%	2 797	3.2%	76 443	88.7%	86 161	60.3%	-	-	-	
Other	1 378	4.2%	1 009	3.0%	977	3.0%	29 756	89.8%	33 122	23.2%	-	-	-	
Total By Customer Group	6 342	4.4%	6.007	4.2%	4 743	3.3%	125 860	88.0%	142 953	100.0%	_			-

Part 5: Creditor Age Analysis

	0 - 3) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 193	12.0%	(444)	(1.3%)	6 466	18.5%	24 758	70.8%	34 974	53.8%
Bulk Water	-	-	-	-	-	-		-	-	
PAYE deductions	-	-	-	-	-	-		-	-	
VAT (output less input)	709	100.0%		-	-	-		-	709	1.1%
Pensions / Retirement	1 038	100.0%		-	-	-		-	1 038	1.6%
Loan repayments	-	-	-	-	-	-		-	-	
Trade Creditors	1 937	8.5%		-	2 282	10.0%	18 530	81.5%	22 749	35.0%
Auditor-General	-	-	1 033	56.3%	803	43.7%		-	1 836	2.8%
Other	3 381	91.3%	321	8.7%	-	-	-	-	3 702	5.7%
Total	11 259	17.3%	910	1.4%	9 551	14.7%	43 289	66.6%	65 008	100.0%

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

Source Local Government Database

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantic				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	I Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
Operating Revenue and Expenditure										
	488 837	156 771	32.1%	135 598	27.7%	292 369	59.8%	202 020	93.5%	(32.9%
Operating Revenue										
Property rates	57 411	9 714	16.9%	9 704	16.9%	19 418	33.8%	3 379	101.5%	187.29
Property rates - penalties and collection charges	-	-	-		-	-	-	-	-	-
Service charges - electricity revenue										
Service charges - water revenue	41 752	10 326	24.7%	10 263	24.6%	20 589	49.3%	9 674	53.7%	
Service charges - sanitation revenue	1 791	396	22.1%	401	22.4%	797	44.5%	374	48.8%	7.4
Service charges - refuse revenue	15 723	3 266	20.8%	3 272	20.8%	6 538	41.6%	3 078	193.1%	6.3
Service charges - other										
Rental of facilities and equipment	565	139	24.5%	105	18.6%	244	43.2%	106	196.6%	
Interest earned - external investments	2 469	1 194	48.4%	2 663	107.9%	3 858	156.2%	2 192	488.9%	
Interest earned - outstanding debtors	24 477	3 760	15.4%	4 310	17.6%	8 070	33.0%	5 998	55.2%	(28.19
Dividends received			-		-	-	-	-	-	-
Fines	1 500	161	10.7%	91	6.1%	252	16.8%	20	11.1%	
Licences and permits	312	113	36.2%	22	6.9%	135	43.1%	28	70.2%	
Agency services	6 136	-	-	548	8.9%	548	8.9%	1 937	54.5%	
Transfers recognised - operational	309 291	121 549	39.3%	96 838	31.3%	218 387	70.6%	171 762	100.1%	
Other own revenue	27 410	6 155	22.5%	7 379	26.9%	13 534	49.4%	3 471	222.7%	112.6
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	629 944	62 411	9.9%	106 562	16.9%	168 973	26.8%	78 675	26.4%	35.49
Employee related costs	107 341	24 008	22.4%	27 688	25.8%	51 696	48.2%	24 022	47.9%	15.3
Remuneration of councillors	18 462	4 538	24.6%	4 665	25.3%	9 202	49.8%	4 498	46.4%	3.7
Debt impairment	58 685	-	_	-	_	_	_	_	-	
Depreciation and asset impairment	151 000	-	_		_	_	_	_	-	
Finance charges	-	-	_		_	_	_	_	-	
Bulk purchases	149 641	8 661	5.8%	35 875	24.0%	44 537	29.8%	17 813	35.8%	101.4
Other Materials	1 100	-		83	7.6%	83	7.6%	582	22.9%	(85.79
Contracted services	11 000	1 809	16.4%	3 736	34.0%	5 545	50.4%	2 589	68.7%	
Transfers and grants	18 562	4 644	25.0%	6 677	36.0%	11 321	61.0%	3 998	28.6%	67.0
Other expenditure	114 153	18 752	16.4%	27 836	24.4%	46 589	40.8%	25 173	62.7%	
Loss on disposal of PPE	-	-	-	-	-	-	-		-	-
Surplus/(Deficit)	(141 107)	94 360		29 036		123 396		123 345		
Transfers recognised - capital	120 239	74 300		10 231	8.5%	10 231	8.5%	123 343		(100.09
Contributions recognised - capital	120 257			10 251	0.570	10251	0.070	_		(100.07
Contributed assets										
Surplus/(Deficit) after capital transfers and contributions	(20 868)	94 360		39 268		133 628		123 345		
· · · · · · · · · · · · · · · · · · ·	, , , , , ,									
Taxation Surplus/(Deficit) after taxation	(20 868)	94 360		39 268		133 628		123 345	-	
Attributable to minorities	(20 808)	74 300		37 208	-	133 028	_	123 345		
Surplus/(Deficit) attributable to municipality	(20 868)	94 360		39 268	-	133 628		123 345	-	_
Share of surplus/ (deficit) of associate	(20 000)	94 300		39 200	-	133 020	_	123 343	-	_
Surplus/(Deficit) for the year	(20 868)	94 360	-	39 268	-	133 628		123 345	-	
our prosition of the year	(20 000)	74 300		J7 Z00		133 020		123 343		

				2015/16				201	4/15	1
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	116 339	47 830	41.1%	13 874	11.9%	61 704	53.0%	8 468	8.6%	63.8
National Government	116 339	47 830	41.1%	13 874	11.9%	61 704	53.0%	8 468	8.6%	63.8
Provincial Government	110 337	47 030	41.170	13 074	11.7/0	01704	33.076	0 400	0.070	03.0
District Municipality										
Other transfers and grants										
Transfers recognised - capital	116 339	47 830	41.1%	13 874	11.9%	61 704	53.0%	8 468	8.6%	63.8
Borrowing	110 337	47 030	41.170	13 074	11.770	01704	33.070	0 400	0.070	03.0
Internally generated funds										
Public contributions and donations										-
Capital Expenditure Standard Classification	116 339	47 830	41.1%	13 874	11.9%	61 704	53.0%	8 468	8.6%	63.8
Governance and Administration	110007	., 000		564		564	-	0 100	0.070	(100.09
Executive & Council				564		564				(100.0
Budget & Treasury Office	_	_	_	-	_	-			_	(100.0
Corporate Services		_	_	-	_	_	-	-	-	
Community and Public Safety		_	_		_		_			
Community & Social Services			-		-		-		-	
Sport And Recreation			-		-		-		-	
Public Safety		-	-	-	-	-	-	-	-	
Housing	-	-	-		-	-	-	-	-	
Health	-	-	-		-		-	-	-	
Economic and Environmental Services	115 239	47 039	40.8%	13 310	11.5%	60 348	52.4%	8 468	8.5%	57.2
Planning and Development	115 239	47 039	40.8%	13 310	11.5%	60 348	52.4%	8 468	8.5%	57.:
Road Transport	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	
Trading Services	1 100	792	72.0%	-	-	792	72.0%	-	-	
Electricity	1 100	792	72.0%		-	792	72.0%	-	-	
Water	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	
Other		-	-		-	-	-	-	-	

				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2014/15 Q2 of 2015/16
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	510 584	181 365	35.5%	158 525	31.0%	339 890	66.6%	121 345	59.8%	30.69
Property rates, penalties and collection charges	25 481	144	.6%	345	1.4%	488	1.9%	3 912	2 435.8%	(91.29
Service charges	16 894	541	3.2%	806	4.8%	1 347	8.0%	617	61.5%	30.6
Other revenue	35 924	6 323	17.6%	8 313	23.1%	14 636	40.7%	28 551	405.5%	(70.9
Government - operating	309 291	127 795	41.3%	104 650	33.8%	232 445	75.2%	87 008	69.9%	20.3
Government - capital	120 239	45 273	37.7%	41 699	34.7%	86 972	72.3%	-	-	(100.0
Interest	2 756	1 290	46.8%	2 713	98.5%	4 003	145.3%	1 257	207.8%	115.9
Dividends		-	-		-	-	-		-	-
Payments	(394 245)	(62 670)		(109 089)	27.7%	(171 759)	43.6%	(87 889)	57.1%	24.1
Suppliers and employees	(389 945)	(57 768)	14.8%	(102 412)	26.3%	(160 180)	41.1%	(87 889)	57.1%	16.5
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and grants	(4 300)	(4 902)	114.0%	(6 677)	155.3%	(11 580)	269.3%	-	-	(100.0
Net Cash from/(used) Operating Activities	116 339	118 695	102.0%	49 436	42.5%	168 131	144.5%	33 456	68.8%	47.8
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	(116 339)			(13 310)	11.4%	(61 578)	52.9%	(9 461)	10.3%	40.7
Capital assets	(116 339)	(48 268)	41.5%	(13 310)	11.4%	(61 578)	52.9%	(9 461)	10.3%	40.7
Net Cash from/(used) Investing Activities	(116 339)	(48 268)	41.5%	(13 310)	11.4%	(61 578)	52.9%	(9 461)	10.3%	40.7
Cash Flow from Financing Activities										
Receipts		-							-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-		-	-	-		-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		-	-		-	•	-	-		
Net Increase/(Decrease) in cash held	(0)	70 427	###############	36 126	**********	106 553	**********	23 995	(269.7%)	50.6
Cash/cash equivalents at the year begin:	100	86 000	86 000.4%	156 427	156 427.1%	86 000	86 000.4%	68 935	82.9%	126.9
Cash/cash equivalents at the year end:	100	156 427	156 431.8%	192 553	192 559.0%	192 553	192 559.0%	92 930	304.2%	107.2

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 208	2.1%	2 195	2.1%	2 175	2.1%	97 880	93.7%	104 458	37.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 238	4.5%	3 136	4.3%	3 106	4.3%	62 762	86.9%	72 242	25.6%		-	-	
Receivables from Exchange Transactions - Waste Water Management	130	17.2%	122	16.2%	112	14.9%	389	51.7%	753	.3%		-	-	
Receivables from Exchange Transactions - Waste Management	1 083	3.6%	1 076	3.6%	1 062	3.5%	26 888	89.3%	30 109	10.7%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors			-		-	-		-		-	-	-	-	
Interest on Arrear Debtor Accounts	1 467	2.6%	1 444	2.5%	1 420	2.5%	52 841	92.4%	57 173	20.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	467	2.7%	451	2.6%	354	2.0%	16 149	92.7%	17 421	6.2%	-	-	-	-
Total By Income Source	8 593	3.0%	8 424	3.0%	8 230	2.9%	256 920	91.1%	282 167	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 245	5.8%	1 147	5.4%	1 129	5.3%	17 840	83.5%	21 362	7.6%	-	-	-	
Commercial	419	2.5%	419	2.5%	406	2.4%	15 798	92.7%	17 043	6.0%	-	-	-	-
Households	5 037	3.0%	4 979	2.9%	4 924	2.9%	154 312	91.2%	169 252	60.0%	-	-	-	-
Other	1 891	2.5%	1 878	2.5%	1 771	2.4%	68 970	92.6%	74 510	26.4%	-	-	-	
Total By Customer Group	8 593	3.0%	8 424	3.0%	8 230	2.9%	256 920	91.1%	282 167	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 3	0 Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	9 739	100.0%	-	-	-	-	-	-	9 739	61.09
PAYE deductions		-	-	-	-	-	-	-	-	
VAT (output less input)		-	-	-	-	-	-	-	-	
Pensions / Retirement		-	-	-	-	-	-	-	-	
Loan repayments		-	-	-	-	-	-	-	-	
Trade Creditors	6 230	100.0%	-	-	-	-	-	-	6 230	39.09
Auditor-General		-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	15 969	100.0%	-	-	-	-	-	-	15 969	100.0%

Contact Details

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

Source Local Government Database

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantic				2015/16				201	4/15	
	Budget	First (Quarter	Second	d Quarter	Year t	o Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
Operating Revenue and Expenditure										
	400.000	4/4 000	40 40/	450 700	07.40/	240 (20	77.50	400 700		46.79
Operating Revenue	403 292	161 833	40.1%	150 789	37.4%	312 622	77.5%	102 780	66.9%	
Property rates	12 500	2 603	20.8%	2 809	22.5%	5 411	43.3%	3 840	112.9%	
Property rates - penalties and collection charges	-	-	-	1 608	-	1 608	-	-	-	(100.09
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	30 000	13 400	44.7%	12 434	41.4%	25 835	86.1%	12 706	90.8%	(2.19
Service charges - sanitation revenue	-	30	-	917	-	947	-	905	99.0%	1.3
Service charges - refuse revenue	4 000	440	11.0%	1 038	25.9%	1 478	36.9%	1 017	87.5%	
Service charges - other	300	217	72.2%	532	177.5%	749	249.7%	72	77.4%	
Rental of facilities and equipment	150	23	15.6%	91	60.5%	114	76.0%	21	23.5%	
Interest earned - external investments	7 500	2 198	29.3%	11 880	158.4%	14 077	187.7%	1 612	21.6%	636.8
Interest earned - outstanding debtors	5 000	3 659	73.2%	4 934	98.7%	8 593	171.9%	2 853	73.3%	72.9
Dividends received	-		-		-	-	-	-	-	-
Fines	200	45	22.5%	510	254.8%	555	277.3%	44	40.1%	1 067.3
Licences and permits	4 000	4	.1%	6	.1%	10	.3%	1 676	104.7%	(99.79
Agency services	-		-		-	-	-	-	-	-
Transfers recognised - operational	334 869	138 450	41.3%	112 151	33.5%	250 601	74.8%	77 262	64.4%	
Other own revenue	4 773	763	16.0%	1 880	39.4%	2 644	55.4%	771	128.0%	143.9
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545 859	81 049	14.8%	101 017	18.5%	182 066	33.4%	91 945	30.3%	9.99
Employee related costs	116 870	35 088	30.0%	37 601	32.2%	72 689	62.2%	35 112	48.1%	7.1
Remuneration of councillors	17 020	4 120	24.2%	4 175	24.5%	8 295	48.7%	3 901	41.9%	7.0
Debt impairment	70 000	-	_		-	_	_		_	
Depreciation and asset impairment	140 000						-			
Finance charges	500	22	4.4%	24	4.8%	46	9.2%	32	15.1%	(25.69
Bulk purchases	_	-	_		-	_	_		_	, , , ,
Other Materials	38 800	8 082	20.8%	10 521	27.1%	18 603	47.9%	13 943	49.2%	(24.59
Contracted services	28 425	6 488	22.8%	9 694	34.1%	16 182	56.9%	9 026	52.9%	
Transfers and grants	4 610	97	2.1%	1 718	37.3%	1 815	39.4%	82	4.9%	2 005.7
Other expenditure	129 633	27 152	20.9%	37 285	28.8%	64 438	49.7%	29 849	42.9%	24.9
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(142 567)	80 784		49 772		130 556		10 835		
Transfers recognised - capital	120 751	-		42 263	35.0%	42 263	35.0%	22 024	100.5%	91.9
Contributions recognised - capital		_	_	.2 200	-	.2.200	-		. 30.070	7
Contributed assets	_	-			-		_	_	_	-
Surplus/(Deficit) after capital transfers and contributions	(21 816)	80 784		92 035		172 819		32 859		
Taxation										
Surplus/(Deficit) after taxation	(21 816)	80 784		92 035		172 819		32 859		
Attributable to minorities	(2.010)	-		500	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(21 816)	80 784		92 035		172 819		32 859		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 816)	80 784		92 035		172 819		32 859		

				2015/16				201	4/15	l
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	118 051	10 417	8.8%	36 191	30.7%	46 607	39.5%	26 731	69.1%	35.49
National Government	116 751	10 417	8.9%	36 191	31.0%	46 607	39.9%	24 303	74.4%	48.99
Provincial Government	110 /31	10 417	0.7/0	30 171	31.070	40 007	37.7/0	24 303	74.470	40.77
District Municipality										
Other transfers and grants										
Transfers recognised - capital	116 751	10 417	8.9%	36 191	31.0%	46 607	39.9%	24 303	74.4%	48.99
Borrowing			0.770	-	-					
Internally generated funds	1 300	-			-			2 428	19.9%	(100.0%
Public contributions and donations	-	-			-		-	-	-	
Capital Expenditure Standard Classification	118 051	10 417	8.8%	36 191	30.7%	46 607	39.5%	26 731	69.1%	35.49
Governance and Administration	-	-	-	-	-		-		-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-			-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 510	4 148	48.7%	-	-	4 148	48.7%	246	24.6%	(100.09
Community & Social Services	8 510	4 099	48.2%	-	-	4 099	48.2%	246	24.6%	(100.09
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	49	-	-	-	49	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-		-		-		-		-	
Economic and Environmental Services		1 397		3 421	-	4 818	-	246	-	1 288.89
Planning and Development Road Transport		1 397	-	3 421	-	4 818	-	246	-	1 288.8
Environmental Protection		-	-		-	-	-	-	-	-
Trading Services	109 541	4 872	4.4%	32 770	29.9%	37 641	34.4%	26 238	69.3%	24.9
Electricity	1635	48/2	4.4%	32 / / U 874	29.9% 53.5%	37 641 874	34.4% 53.5%	26 238	09.3%	(100.09
Water	107 906	4 872	4.5%	30 388	28.2%	35 259	32.7%	24 057	68.3%	26.3
Waste Water Management	107 900	70/2	4.370	1 508	20.276	1 508	32.770	24 037	79.3%	(30.99
Waste Management				1 300		1 300		2 102	77.370	(30.77
Other										_

				2015/16				201		
	Budget		Quarter		Quarter		to Date		l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
R thousands							арргорпалоп		арргорпалоп	
Cash Flow from Operating Activities										
Receipts	534 043	254 969	47.7%	373 166	69.9%	628 135	117.6%	275 807	105.0%	35.3%
Property rates, penalties and collection charges	12 500	834	6.7%	288	2.3%	1 122	9.0%	200	24.3%	43.99
Service charges	34 300	11 006	32.1%	7 833	22.8%	18 839	54.9%	2 702	22.9%	189.99
Other revenue	9 123	62 333	683.2%	216 673	2 375.0%	279 006	3 058.3%	171 880	2 903.0%	26.19
Government - operating	344 869	132 170	38.3%	104 651	30.3%	236 821	68.7%	77 262	63.4%	35.49
Government - capital	120 751	45 885	38.0%	42 263	35.0%	88 148	73.0%	22 024	103.0%	91.99
Interest	12 500	2 723	21.8%	1 458	11.7%	4 181	33.5%	1 738	13.7%	(16.1%
Dividends	-	17	-	-	-	17	-	-	-	-
Payments	(325 859)	(232 821)	71.4%	(194 550)	59.7%	(427 371)	131.2%	(153 857)	90.7%	26.49
Suppliers and employees	(321 049)	(232 724)	72.5%	(193 001)	60.1%	(425 725)	132.6%	(153 737)	92.1%	25.59
Finance charges	(200)	-	-	(24)	12.0%	(24)	12.0%	(38)	20.5%	(37.69
Transfers and grants	(4 610)	(97)	2.1%	(1 525)	33.1%	(1 622)	35.2%	(82)	4.9%	1 769.59
Net Cash from/(used) Operating Activities	208 184	22 147	10.6%	178 616	85.8%	200 764	96.4%	121 950	145.5%	46.59
Cash Flow from Investing Activities										
Receipts					_					-
Proceeds on disposal of PPE	_	_	_	_	_		-	_	_	-
Decrease in non-current debtors	_	_	_	_	_		-	_	_	_
Decrease in other non-current receivables		-					-			-
Decrease (increase) in non-current investments			-		-		-		-	-
Payments	(118 051)	(5 083)	4.3%	(36 190)	30.7%	(41 273)	35.0%	(26 731)	69.3%	35.49
Capital assets	(118 051)	(5 083)	4.3%	(36 190)	30.7%	(41 273)	35.0%	(26 731)	69.3%	35.49
Net Cash from/(used) Investing Activities	(118 051)	(5 083)	4.3%	(36 190)	30.7%	(41 273)	35.0%	(26 731)	69.3%	35.49
Cash Flow from Financing Activities										
Receipts					_			6	18.6%	(100.0%
Short term loans		_		-		-	-		10.070	(100.07
Borrowing long term/refinancing	_	_	_	_	_		_	_	-	_
Increase (decrease) in consumer deposits		_	_	-	_	_	-	6	18.6%	(100.0%
Payments					_					(
Repayment of borrowing		-					-	_	-	_
Net Cash from/(used) Financing Activities		-	-	-	-		-	6	18.6%	(100.0%
Net Increase/(Decrease) in cash held	90 133	17 064	18.9%	142 426	158.0%	159 490	176.9%	95 226	189 922.9%	49.69
Cash/cash equivalents at the year begin:	52 577	3 435	6.5%	20 499	39.0%	3 435	6.5%	441	.8%	4 549.89
Cash/cash equivalents at the year end:	142 710	20 499	14.4%	162 925	114.2%	162 925	114.2%	95 666	108.7%	70.39

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -I Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source													₁	
Trade and Other Receivables from Exchange Transactions - Water	3 024	3.7%	5 621	6.8%	2 995	3.6%	70 701	85.9%	82 342	36.6%	-	-	70 701	85.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-			-	-		-	-		-			-
Receivables from Non-exchange Transactions - Property Rates	1 553	4.3%	1 496	4.1%	1 069	2.9%	32 404	88.7%	36 521	16.2%	-		32 404	88.0%
Receivables from Exchange Transactions - Waste Water Management	250	1.7%	237	1.6%	222	1.5%	13 900	95.2%	14 609	6.5%	-		13 900	95.0%
Receivables from Exchange Transactions - Waste Management	281	1.9%	264	1.8%	248	1.7%	14 104	94.7%	14 896	6.6%	-		14 843	99.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-			-	-		-	-		-			-
Interest on Arrear Debtor Accounts	1 693	2.9%	1 516	2.6%	1 474	2.6%	52 793	91.9%	57 476	25.6%	-		52 793	91.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-	-	-	-		-	-		
Other	424	2.2%	798	4.2%	(1 535)	(8.1%)	19 316	101.6%	19 003	8.5%	-	-	18 577	97.0%
Total By Income Source	7 225	3.2%	9 932	4.4%	4 472	2.0%	203 218	90.4%	224 847	100.0%	-	-	203 218	90.0%
Debtors Age Analysis By Customer Group														
Organs of State	3 857	7.0%	4 345	7.9%	3 310	6.0%	43 410	79.0%	54 921	24.4%	-	-	43 410	79.0%
Commercial	344	3.0%	269	2.4%	244	2.1%	10 504	92.5%	11 361	5.1%	-		10 504	92.0%
Households	3 024	1.9%	5 318	3.4%	919	.6%	149 305	94.2%	158 565	70.5%	-		149 305	94.0%
Other	-	-	-	-		-	-	-	-		-	-		-
Total By Customer Group	7 225	3.2%	9 932	4.4%	4 472	2.0%	203 218	90.4%	224 847	100.0%	-	-	203 218	90.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-		-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-		-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	15	100.0%	-	-	-	-	-	-	15	100.0
Total	15	100.0%	-	-	-	-	-	-	15	100.09

Contact Details		
Municipal Manager	S.B Mahlangu	013 973 1101
Financial Manager	Skhosana Z.G	013 973 1101

Source Local Government Database

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

				2015/16				201	14/15	
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	351 437	144 919	41.2%	115 574	32.9%	260 493	74.1%	111 495	72.2%	3.79
Property rates	331 437	144 717	41.270	113 3/4	32.770	200 473		111473	12.270	
	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-		-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other Rental of facilities and equipment	120	25	20.5%	23	18.9%	47	39.4%	21	37.5%	9.3
Interest earned - external investments	15 757	4 526	20.5%	5 667	36.0%	10 194	64.7%	4 006	42.0%	41.5
Interest earned - external investments Interest earned - outstanding debtors	10 /0/	4 520	28.776	5 00 /	30.076	10 194	04.776	4 006	42.0%	41.5
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	25		121	-	145	-	-		(100.09
Licences and permits		- 25	-	121	-	143		-		(100.07
Agency services			-					-		-
Transfers recognised - operational	334 683	140 209	41.9%	109 659	32.8%	249 868	74.7%	107 341	72.4%	
Other own revenue	877	135	15.4%	104 034	11.8%	249 000	27.2%	126	19.4%	
Gains on disposal of PPE	- 077	- 133	13.4%	104	- 11.0/0	- 239	21.2.0	120	17.470	(10.17
Operating Expenditure	452 250	52 740	11.7%	83 917	18.6%	136 657	30.2%	67 426	24.7%	24.59
Employee related costs	106 986	20 058	18.7%	26 304	24.6%	46 362	43.3%	17 378	29.1%	51.4
Remuneration of councillors	12 915	3 126	24.2%	3 191	24.7%	6 317	48.9%	2 954	35.2%	8.0
Debt impairment	12 713	3 120	24.270	3 171	24.770	0 317	40.770	2 734	33.2 /	0.0
Depreciation and asset impairment	9 711	2 265	23.3%	1 549	16.0%	3 814	39.3%	1 917	40.2%	(19.29
Finance charges	1 989	838	42.2%	15	.8%	854	42.9%	1 056	35.5%	
Bulk purchases	1,0,	-	12.270		.0.0	-	12.770		00.07	(70.07
Other Materials			_		_			15	3.9%	(100.09
Contracted services	39 222	5 080	13.0%	11 308	28.8%	16 388	41.8%	1 777	19.6%	536.5
Transfers and grants	236 206	14 855	6.3%	33 343	14.1%	48 198	20.4%	25 848	17.8%	29.0
Other expenditure	45 221	6 518	14.4%	8 206	18.1%	14 725	32.6%	16 481	36.1%	(50.29
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(100 813)	92 179		31 656		123 836		44 069		
Transfers recognised - capital	2 010	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	_	-	_	-	-	_		-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(98 803)	92 179		31 656		123 836		44 069		
Taxation	-	-					-	-		-
Surplus/(Deficit) after taxation	(98 803)	92 179		31 656		123 836		44 069		
Attributable to minorities	(,	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(98 803)	92 179		31 656		123 836		44 069		
Share of surplus/ (deficit) of associate	(70 003)	72 177	-	31 030	-	123 030	-	44 007	-	
Surplus/(Deficit) for the year	(98 803)	92 179		31 656		123 836		44 069		

				2015/16				201	4/15	1
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	58 187	2 428	4.2%	3 516	6.0%	5 943	10.2%	7 681	31.2%	(54.29
National Government										(
Provincial Government										
District Municipality										
Other transfers and grants					_					
Transfers recognised - capital										
Borrowing					_					
Internally generated funds	58 187	2 428	4.2%	3 516	6.0%	5 943	10.2%	7 681	31.2%	(54.29
Public contributions and donations	-	-	-	-	-	-	-		-	(
Capital Expenditure Standard Classification	58 187	2 428	4.2%	3 516	6.0%	5 943	10.2%	7 681	31.2%	(54.29
Governance and Administration	58 187	245	.4%	417	.7%	662	1.1%	2 887	53.0%	(85.69
Executive & Council		98		87		185	-	2 045	146.6%	(95.7
Budget & Treasury Office	58 187	-	-	36	.1%	36	.1%		15.4%	(100.0
Corporate Services	-	147	-	294	-	441	-	842	21.5%	(65.1)
Community and Public Safety	-	2 183		3 133		5 316	-	4 794	26.4%	(34.6
Community & Social Services	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 183	-	3 133	-	5 316	-	4 794	27.2%	(34.6
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-		-	-	-		-	-
Economic and Environmental Services		-	-	(34)	-	(34)			99.5%	(100.0
Planning and Development	-	-	-	(34)	-	(34)	-		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 (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2014/15 to Q2 of 2015/16
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	353 447	151 543	42.9%	115 295	32.6%	266 838	75.5%	111 495	72.2%	3.4%
Property rates, penalties and collection charges Service charges										-
Other revenue	997	6 857	687.5%	(81)	(8.1%)	6 776	679.4%	147	49.6%	(155.0%
Government - operating	334 683	140 159	41.9%	109 709	32.8%	249 868	74.7%	107 341	73.9%	2.29
Government - capital	2 010	-	-	-	-	-	-	-	-	-
Interest	15 757	4 526	28.7%	5 667	36.0%	10 194	64.7%	4 006	42.0%	41.59
Dividends		-	-		-		-	-	-	-
Payments Suppliers and employees	(442 538) (204 344)	(61 860) (46 166)	14.0% 22.6%	(76 814) (43 456)	17.4% 21.3%	(138 674) (89 622)	31.3% 43.9%	(70 734) (42 337)	32.0% 47.8%	8.69 2.69
Finance charges	(204 344)	(838)	42.2%	(43 430)	21.3%	(854)	43.9%	(42 337)	47.8%	(99.3%
Transfers and grants	(236 206)	(14 855)	6.3%	(33 343)	14.1%	(48 198)	20.4%	(26 256)	15.9%	27.09
Net Cash from/(used) Operating Activities	(89 091)	89 683	(100.7%)	38 481	(43.2%)	128 164	(143.9%)	40 761	(70.3%)	(5.6%
Cash Flow from Investing Activities										
Receipts		-	-	36 656	-	36 656	-	(2 671)	-	(1 472.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-		-	
Decrease in non-current debtors		-	-		-	-	-	-	-	-
Decrease in other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	36 656	-	36 656	-	(2 671)	-	(1 472.3%
Payments	(58 187)	(2 388)	4.1%	(3 512)	6.0%	(5 900)	10.1%	(7 681)		(54.3%
Capital assets	(58 187)	(2 388)	4.1%	(3 512)	6.0%	(5 900)	10.1%	(7 681)	31.2%	(54.3%
Net Cash from/(used) Investing Activities	(58 187)	(2 388)	4.1%	33 145	(57.0%)	30 757	(52.9%)	(10 352)	39.1%	(420.2%
Cash Flow from Financing Activities										
Receipts	(3 426)	(1 592)	46.5%	(58)	1.7%	(1 650)	48.2%			(100.0%
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(3 426)	(1 592)	46.5%	(58)	1.7%	(1 650)	48.2%	-	-	(100.0%
Increase (decrease) in consumer deposits		-	1	-	-	-	i	-		-
Payments	(3 426)	(9)	.3%	-	-	(9)	.3%	-	25.2%	-
Repayment of borrowing Net Cash from/(used) Financing Activities	(3 426)	(1 602)	.3%	(58)	.8%	(9)	.3%		25.2% 25.2%	(100.0%
, ,	, ,	(1 602)				, , ,		-		,
Net Increase/(Decrease) in cash held	(154 130)	85 693	(55.6%)	71 568	(46.4%)	157 261	(102.0%)	30 409	(45.8%)	135.49
Cash/cash equivalents at the year begin:	401 783	432 380	107.6%	518 073	128.9%	432 380	107.6%	451 590	194.7%	14.79
Cash/cash equivalents at the year end:	247 653	518 073	209.2%	589 641	238.1%	589 641	238.1%	481 999	1 540.6%	22.35

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito il 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	8	47.8%	8	47.8%	1	4.3%	-	-	17	.2%	-	-	-	-
Interest on Arrear Debtor Accounts		-		-	-		-	-	-		-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-		-	-		-	-	-		-	-	-	-
Other	10 010	100.0%	1	-	0	-	-	-	10 011	99.8%	-	-	-	-
Total By Income Source	10 018	99.9%	9	.1%	1	-	-	-	10 029	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 015	99.9%	9	.1%	1	-	-	-	10 025	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%		-	-		-	-	3		-	-	-	-
Total By Customer Group	10 018	99.9%	9	.1%	1	-	-	-	10 029	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days		31 - 60 Days		0 Days	Over	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	32 073	100.0%	-	-	-	-	-	-	32 073	79.89
Auditor-General		-	-	-	-	-	-	-	-	-
Other	8 103	100.0%	-	-	-	-	-	-	8 103	20.29
Total	40 176	100.0%	-	-	-	-	-	-	40 176	100.0%

Contact Details

0	britact Details		
Mu	nicipal Manager	Ms Margaret Skosana	013 249 2003
Fin	ancial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Expenditure				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
	454 114	185 100	40.8%	105 764	23.3%	290 864	(4.10/	79 311	69.6%	33.49
Operating Revenue							64.1%			
Property rates	99 967	86 970	87.0%	1 021	1.0%	87 992	88.0%	(276)	159.7%	(470.29
Property rates - penalties and collection charges	-	-	-		-	-	-	-	-	-
Service charges - electricity revenue	156 423	31 063	19.9%	43 143	27.6%	74 206	47.4%	28 784	42.1%	49.9
Service charges - water revenue	29 433	6 515	22.1%	13 484	45.8%	19 999	67.9%	7 229	57.7%	86.59
Service charges - sanitation revenue	12 283	2 094	17.0%	4 602	37.5%	6 695	54.5%	2 694	53.4%	70.89
Service charges - refuse revenue		4 941	-	5 282	-	10 223	-	3 025	52.3%	74.69
Service charges - other	-	26	-	79	-	105	-	-	-	(100.09
Rental of facilities and equipment	2 640	616	23.3%	767	29.1%	1 383	52.4%	600	66.1%	27.89
Interest earned - external investments	636	103	16.2%	6	.9%	108	17.0%	74	11.8%	(92.59
Interest earned - outstanding debtors	8 924	3 268	36.6%	4 574	51.2%	7 842	87.9%	2 578	82.9%	77.49
Dividends received	-	-	-		-		-	-	-	-
Fines	1 721	471	27.4%	821	47.7%	1 292	75.1%	427	56.5%	92.39
Licences and permits	-	-	-		-	-	-	-	-	-
Agency services	14 190	2 984	21.0%	7 820	55.1%	10 804	76.1%	3 777	37.2%	107.09
Transfers recognised - operational	108 716	43 655	40.2%	33 723	31.0%	77 378	71.2%	30 162	69.7%	11.89
Other own revenue	19 180	2 393	12.5%	(9 557)	(49.8%)	(7 164)	(37.3%)	237	61.5%	(4 140.4%
Gains on disposal of PPE	-	-	-		- 1			-	-	-
Operating Expenditure	483 122	120 239	24.9%	131 881	27.3%	252 120	52.2%	108 245	46.9%	21.89
Employee related costs	116 328	33 343	28.7%	46 767	40.2%	80 111	68.9%	27 931	54.9%	67.49
Remuneration of councillors	8 395	2 177	25.9%	2 893	34.5%	5 069	60.4%	1 926	38.8%	50.29
Debt impairment	2 116	663	31.3%	(5)	(.2%)	658	31.1%			(100.09
Depreciation and asset impairment	36 385		-	-	()			_	_	
Finance charges	27 757	11 310	40.7%	11 838	42.6%	23 148	83.4%	11 050	2 796.5%	7.19
Bulk purchases	173 138	34 194	19.7%	19 834	11.5%	54 028	31.2%	31 111	34.6%	(36.29
Other Materials	175 150	51171	17.770	17001	11.070	51020	51.270	51111	51.07	(50.27
Contracted services	35 692	9 056	25.4%	14 125	39.6%	23 181	64.9%	7 350	36.9%	92.29
Transfers and grants	8 600	1 487	17.3%	4 763	55.4%	6 250	72.7%	1 835	30.770	159.69
Other expenditure	74 711	28 009	37.5%	31 666	42.4%	59 676	79.9%	27 043	83.9%	17.1
Loss on disposal of PPE	74711	20 007	37.570	31 000	42.470	37070	77.770	27 043	03.770	17.1.
	(00.000)	/40/0		(0/ 447)		20.740		(00.004)		
Surplus/(Deficit)	(29 008) 46 647	64 860		(26 117) 13 175	28.2%	38 743 13 175	28.2%	(28 934)	.1%	(100.00
Transfers recognised - capital	46 647		-	13 1/5		13 1/5			.1%	(100.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	17 639	64 860		(12 942)		51 918		(28 934)		
Taxation	-	-	-		-	-		-	-	-
Surplus/(Deficit) after taxation	17 639	64 860		(12 942)		51 918		(28 934)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 639	64 860		(12 942)		51 918		(28 934)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 639	64 860		(12 942)		51 918		(28 934)		

				2015/16					4/15	
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 (Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	44 278	_	-	24 176	54.6%	24 176	54.6%	18 120	39.4%	33.49
National Government	44 278			23 949	54.1%	23 949	54.1%	15 131	32.9%	58.3
Provincial Government					-				-	-
District Municipality										
Other transfers and grants		-	-		-					-
Transfers recognised - capital	44 278	-	-	23 949	54.1%	23 949	54.1%	15 131	32.9%	58.3
Borrowing		-	-	-	-		-		-	-
Internally generated funds		-	-	227	-	227	-	2 989	-	(92.49
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 278	-	-	24 176	54.6%	24 176	54.6%	18 120	39.4%	33.4
Governance and Administration		-		227	-	227	-	462	20.5%	(51.09
Executive & Council	-	-	-	68	-	68	-	182	8.1%	(62.3
Budget & Treasury Office	-	-	-	88	-	88	-	281	-	(68.8)
Corporate Services	-	-	-	71	-	71	-	-	-	(100.0
Community and Public Safety		-	-	-	-		-	281	-	(100.09
Community & Social Services	-	-	-	-	-	-	-	281	-	(100.0
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	23 949	-	23 949	-		-	(100.0
Planning and Development	-	-	-	-	-		-	-	-	-
Road Transport	-	-	-	23 949	-	23 949	-	-	-	(100.0
Environmental Protection	-	-	-	-	-		-	-	-	-
Trading Services	44 278	-	-	-	-		-	17 377	73.8%	(100.0
Electricity	-	-	-	-	-	-	-	1 123	112.3%	(100.0
Water	23 563	-	-	-	-	-	-	16 254	72.1%	(100.0
Waste Water Management	20 715	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-		-	-	-	-

R Housands R Housands Sam Flow from Operating Activities Cash Flow from Investing Activities Cash Flow from Financing Activities Cash Flow					2015/16				201	4/15	
R Housands R Housands Sam Flow from Operating Activities Cash Flow from Investing Activities Cash Flow from Financing Activities Cash Flow		Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
Service Cash Flow from Operating Activities S87749 123 187 21.0% 124 213 21.1% 247 399 42.1% 94 132 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1% 32.0 45.1%				Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2014/15 Q2 of 2015/16
Receipt 587.749 123 187 21.09% 124.213 21.19% 24.7399 42.19% 94.132 45.19% 32.0 Properly rates, penalties and collection charges 38 072 7 900 20.7% 19 17 7 31 7 2 187 7 31 18 10 551 7 0% 8.88 8 64 10 57 19 19 14 58 3 15.6% 49 273 17.6% 28 56 33.3% 29 30 1 5.6% 49 273 17.6% 28 56 33.3% 29 30 1 5.6% 49 273 17.6% 28 56 33.3% 29 30 1 5.6% 49 273 17.6% 28 56 33.3% 29 30 59 3	R thousands							appropriation		appropriation	
Property rates, penallies and collection charges 38 072 7 900 20.7% 19 917 52.3% 27 817 73.1% 10 551 7.0% 88.88	Cash Flow from Operating Activities										
Service charges 279 169 43 5828 1.56% 49 273 17.6% 92.856 33.3% 29 930 64.4	Receipts	587 749	123 187	21.0%	124 213	21.1%	247 399	42.1%	94 132	45.1%	32.09
Differ revenue	Property rates, penalties and collection charges	38 072	7 900	20.7%	19 917	52.3%	27 817	73.1%	10 551	7.0%	88.89
Government - capital (46 26) 42.6% 32 920 3.3% 79 180 72.8% 30 659 73.6% 7. Government - capital interest	Service charges	279 169	43 583	15.6%	49 273	17.6%	92 856	33.3%	29 930	-	64.69
Government - capital interest 16 of 16 of 17 of 16 of 18 of 18 of 18 of 16 of 16 of 16 of 16 of 18 o	Other revenue	115 145	7 718	6.7%	5 777	5.0%	13 495	11.7%	6 909		(16.4%
Interest Dividends	Government - operating	108 716	46 260	42.6%	32 920	30.3%	79 180	72.8%	30 659	73.6%	7.49
District	Government - capital	46 647	17 726	38.0%	16 326	35.0%	34 052	73.0%	16 083	35.4%	1.59
Payments	Interest	-	-	-	-	-	-	-	-	-	-
Supplies and employees	Dividends	-	-	-		-	-	-	-	-	-
Finance charges (22 120) (2 525) 11.4% (13 214) 59.7% (15 739) 71.2% (1 961) 1.20.4.1% 57.4.1 Transfers and grants											40.19
Transfers and grants Vet Cash From/(used) Operating Activities Receipts Proceeds on disposal of PPE Decrease in non-current receivables											28.79
Net Cash from/(used) Operating Activities Receipts Rec		(22 120)	(2 525)	11.4%	(13 214)	59.7%	(15 739)	71.2%	(1 961)	1 204.1%	574.09
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current receivables Decrease in other non-current receivables Decr		-	-				-	-	-		-
Receipts	Net Cash from/(used) Operating Activities	109 664	10 573	9.6%	(7 115)	(6.5%)	3 459	3.2%	387	(19.4%)	(1 939.2%
Proceeds on disposal of PPE Decrease in non-current deblors Decrease (increase) in non-current receivables Decrease (increase) in non-current receivables Decrease (increase) in non-current receivables Decrease (increase) in non-current investments Payments (44 278) (9 743) 22.0% (23 334) 52.7% (33 077) 74.7% (15 131) 34.7% 54.2 Capital assets (44 278) (9 743) 22.0% (23 334) 52.7% (33 077) 74.7% (15 131) 34.7% 54.2 Capital assets (44 278) (9 743) 22.0% (23 334) 52.7% (33 077) 74.7% (15 131) 34.7% 54.2 Cash Flow from [inancing Activities Receipts Receipts Short term leans Short term leans Increase (decrease) in consumer deposits Payments Repsyment of borrowing Vet Cash from/(used) Financing Activities Receipts Repsyment of borrowing Vet Cash from/(used) Financing Activities Repsyment of borrowing Set Cash from/(used) Financing Activities Repsyment of borrowing Vet Cash from/(used) Financing Activities Repsyment of borrowing Receipts Receipts Receipts Receipts Receipts Repsyment of borrowing Receipts Receipts Receipts Receipts Receipts Repsyment of borrowing Receipts R	Cash Flow from Investing Activities										
Decrease in non-current deblors Decrease in other non-current receivables Decrease in other non-current receivable	Receipts		-	-	-	-		-	-	-	-
Decrease in other non-current receivables Decrease (increase) in non-current investments Decrease (increase) in non-current investments (44 278) (9 743) 22.0% (23 334) 52.7% (33 077) 74.7% (15 131) 34.7% 54.2 Capital assets (44 278) (9 743) 22.0% (23 334) 52.7% (33 077) 74.7% (15 131) 34.7% 54.2 Cash Flow from Financing Activities Cash Flow from Financing Activities Receipts Short term loars Forming long term/refinancing Increase (decrease) in consumer deposits Increase (decre	Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments (42 78) (9 743) 22.0% (23 334) 52.7% (33 077) 74.7% (15 131) 34.7% 54.2 Capital assets (44 278) (9 743) 22.0% (23 334) 52.7% (33 077) 74.7% (15 131) 34.7% 54.2 Cash Flow from Financing Activities Receipts Receipts Short tem learns 1			-	-	-	-	-	-	-	-	-
Payments			-	-	-	-	-	-	-	-	-
Capital assets (44 278) (9 149) 22 0% (23 334) 52 7% (33 077) 74 7% (15 131) 34 7% 54.2 Cash From/(used) investing Activities (44 278) (9 743) 22 0% (23 334) 52 7% (33 077) 74 7% (15 131) 34 7% 54.2 Cash Flow from Financing Activities Receipts			-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities (44 278) (9 743) 22.0% (23 334) 52.7% (33 077) 74.7% (15 131) 34.7% 54.2 2ash Flow from Financing Activities Receipts Short term learns Berrowing long term/refinancing Invesses (discresse) in consumer deposits Payments Pa											54.29
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increases (decreases) in consumer deposits Payments Respondent of borrowing Net Cash from/(used) Financing Activities Net Cash from/(used) Financing Activities Vet Cash from/(used) Financing Activities Let Cash from/(used) Financing Activities Net Cash from/(used) Financing Activities Let Cash from/(used) Financing Activities Net Cash from/(used) Financin											54.29
Receipts	Net Cash from/(used) Investing Activities	(44 278)	(9 743)	22.0%	(23 334)	52.7%	(33 077)	74.7%	(15 131)	34.7%	54.29
Short tem laars	Cash Flow from Financing Activities										
Betrowing long term/refinancing	Receipts		-					-			-
Increase (februase) in consumer deposts Payments Replyment of borrowing Het Cash from(Losed) Financing Activities	Short term loans		-	-	-	-	-	-	-	-	-
Payments Respirant of borrowing Vect Cash from (Used) Financing Activities		-	-	-	-	-	-	-	-	-	-
Repepment of borrowing	Increase (decrease) in consumer deposits			-	-	-		-	-	-	-
Vet Cash from/(used) Financing Activities -			-	-	-	-		-	-	-	-
Net Increase/(Decrease) in cash held 65 386 830 1.3% (30 449) (46.6%) (29 618) (45.3%) (14 744) 129.8% 106.5 Cashicash equivalents at the year begin: 5 000 8 997 179.9% 9 827 196.5% 8 997 179.9% (6 923) (241.9			-	-	-	-	-	-	-	-	-
Cashicash equivalents at the year begin: 5 000 8 997 179.9% 9 827 196.5% 8 997 179.9% (6 923) - (241.9	Net Cash from/(used) Financing Activities	•	-	-	-	-	-	-	-	-	
Cashicash equivalents at the year begin: 5 000 8 997 179.9% 9 827 196.5% 8 997 179.9% (6 923) - (241.9	Net Increase/(Decrease) in cash held	65 386	830	1.3%	(30 449)	(46.6%)	(29 618)	(45.3%)	(14 744)	129.8%	106.59
		5 000	8 997	179.9%					(6 923)	-	(241.99
	Cash/cash equivalents at the year end:	70 386	9 827	14.0%	(20 622)	(29.3%)	(20 622)		(21 668)	(280.1%)	(4.8%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		-Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 612	10.2%	1 634	4.6%	1 206	3.4%	28 908	81.8%	35 362	17.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 876	18.3%	4 226	9.8%	3 238	7.5%	27 623	64.3%	42 962	21.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 317	7.8%	7 387	7.8%	4 751	5.0%	74 738	79.3%	94 192	45.9%	-	-	-	-
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	2 710	8.3%	1 448	4.5%	1 207	3.7%	27 125	83.5%	32 490	15.8%	-	-		-
Total By Income Source	21 515	10.5%	14 695	7.2%	10 402	5.1%	158 393	77.3%	205 005	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State			-		-				-			-		
Commercial	-	-	-	-	-	-		-	-	-	-	-	-	-
Households	-	-	-	-	-	-		-	-	-	-	-	-	
Other	21 515	10.5%	14 695	7.2%	10 402	5.1%	158 393	77.3%	205 005	100.0%	-	-	-	-
Total By Customer Group	21 515	10.5%	14 695	7.2%	10 402	5.1%	158 393	77.3%	205 005	100.0%		-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tol	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 882	6.4%	7 164	2.4%	-	-	269 336	91.2%	295 381	74.19
Bulk Water	-	-	-		-	-		-	-	
PAYE deductions	-	-	-		-	-		-	-	
VAT (output less input)	-	-	-		-	-		-	-	
Pensions / Retirement	-	-	-		-	-		-	-	
Loan repayments	-	-	-		-	-		-	-	
Trade Creditors	2 315	7.9%	5 295	18.0%	1 181	4.0%	20 675	70.2%	29 466	7.49
Auditor-General	-	-	1 789	18.9%	938	9.9%	6 734	71.2%	9 461	2.49
Other	-	-	-	-	1 471	2.3%	62 831	97.7%	64 302	16.1%
Total	21 197	5.3%	14 248	3.6%	3 589	.9%	359 575	90.2%	398 609	100.0%

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

Source Local Government Database

MPUMALANGA: MBOMBELA (MP322) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

, ,				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	I Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	2 157 452	585 680	27.1%	527 395	24.4%	1 113 075	51.6%	458 680	55.2%	15.09
Property rates	374 063	88 909	23.8%	91 243	24.4%	180 152	48.2%	82 356	52.2%	10.89
	374 003	00 707	23.070	71 243	24.470	100 132	40.270	02 330	32.270	10.0
Property rates - penalties and collection charges Service charges - electricity revenue	765 628	191 640	25.0%	181 768	23.7%	373 408	48.8%	155 325	48.4%	17.0
Service charges - electricity revenue Service charges - water revenue	705 628 42 890	10 374	25.0%	9 605	23.7%	19 979	46.6%	7 249	48.4%	32.5
Service charges - water revenue Service charges - sanitation revenue	16 549	4 081	24.2%	4 251	22.4%	8 332	50.3%	4 570	49.8%	(7.09
Service charges - samilation revenue Service charges - refuse revenue	78 870	19 141	24.7%	19 273	25.7%	38 414	48.7%	18 042	49.3% 52.3%	6.8
Service charges - refuse revenue Service charges - other	70 070	17 141	24.370	17 2/3	24.470	30 414	40.770	10 042	32.370	0.0
Rental of facilities and equipment	28 061	1 746	6.2%	3 483	12.4%	5 229	18.6%	2 415	27.1%	44.2
Interest earned - external investments	9 475	2 390	25.2%	(690)	(7.3%)	1 701	18.0%	2 222	55.8%	(131.09
Interest earned - external investments Interest earned - outstanding debtors	8 447	1 934	22.9%	2 298	(7.3%)	4 232	50.1%	4 591	27.7%	(49.99
Dividends received	0 447	1 734	22.770	2 270	21.270	4 232	30.170	4 371	21.170	(47.7)
Fines	15 811	934	5.9%	430	2.7%	1 364	8.6%	1 146	49.5%	(62.59
Licences and permits	2	734	3.7/0	430	11.9%	1 304	11.9%	0	1.6%	(25.09
Agency services	164 589	32 706	19.9%	31 759	19.3%	64 465	39.2%	30 912	53.2%	2.7
Transfers recognised - operational	574 714	215 532	37.5%	168 046	29.2%	383 579	66.7%	143 058	76.1%	
Other own revenue	73 964	14 633	19.8%	15 927	21.5%	30 560	41.3%	6 318	36.6%	152.1
Gains on disposal of PPE	4 390	1 659	37.8%	13 121		1 659	37.8%	475	12.1%	(100.09
Operating Expenditure	2 181 545	462 473	21.2%	568 387	26.1%	1 030 860	47.3%	643 919	54.3%	(11.79
Employee related costs	546 092	128 352	23.5%	141 041	25.8%	269 394	49.3%	124 454	49.7%	13.3
Remuneration of councillors	29 411	6 943	23.6%	6 963	23.7%	13 906	47.3%	6 571	47.1%	6.0
Debt impairment	74 574	15 975	21.4%	15 975	21.4%	31 950	42.8%	25 302	50.0%	(36.99
Depreciation and asset impairment	191 056	51 743	27.1%	51 711	27.1%	103 455	54.1%	51 940	44.9%	(.45
Finance charges	54 340	423	.8%	25 866	47.6%	26 288	48.4%	13 593	27.8%	90.3
Bulk purchases	527 570	129 221	24.5%	92 366	17.5%	221 587	42.0%	190 043	61.7%	(51.49
Other Materials	49 561	8 894	17.9%	11 682	23.6%	20 576	41.5%	14 391	57.5%	(18.89
Contracted services	334 054	48 432	14.5%	119 609	35.8%	168 041	50.3%	93 546	59.2%	27.9
Transfers and grants	150 239	32 180	21.4%	52 467	34.9%	84 647	56.3%	48 397	49.9%	8.4
Other expenditure	224 647	40 309	17.9%	50 708	22.6%	91 017	40.5%	75 682	68.4%	(33.09
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 093)	123 206		(40 992)		82 214		(185 239)		
Transfers recognised - capital	406 592	101 098	24.9%	56 393	13.9%	157 491	38.7%	105 012	25.4%	(46.39
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	382 499	224 305		15 401		239 705		(80 227)		
Taxation	-	-	-		-			-	-	-
Surplus/(Deficit) after taxation	382 499	224 305		15 401		239 705		(80 227)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	382 499	224 305		15 401		239 705		(80 227)		
Share of surplus/ (deficit) of associate	-	-	-		-			-	-	-
Surplus/(Deficit) for the year	382 499	224 305		15 401		239 705		(80 227)		

				2015/16		-	-	201	4/15	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	582 416	112 464	40.00/	146 103	05.404	258 567	44.40	146 502	24.00/	/ 00
			19.3%		25.1%		44.4%		34.2%	(.39
National Government	406 592	63 920	15.7%	107 470	26.4%	171 390	42.2%	111 682	33.1%	(3.89
Provincial Government	30 000	17 365	57.9%	(1 666)	(5.6%)	15 699	52.3%	-	-	(100.09
District Municipality		-			-		-	-	-	-
Other transfers and grants		-			-		-	-	-	
Transfers recognised - capital	436 592	81 284	18.6%	105 804	24.2%	187 088	42.9%	111 682	33.1%	(5.39
Borrowing	35 280	24 497	69.4%	5 932	16.8%	30 429	86.2%	16 713	43.4%	(64.59
Internally generated funds	107 486	6 683	6.2%	34 367	32.0%	41 050	38.2%	17 049	35.7%	101.6
Public contributions and donations	3 058	-	-	-	-	-	-	1 058	33.6%	(100.09
Capital Expenditure Standard Classification	582 416	112 464	19.3%	146 103	25.1%	258 567	44.4%	146 502	34.2%	(.39
Governance and Administration	23 167	21 653	93.5%	18 102	78.1%	39 756	171.6%	24 024	98.9%	(24.69
Executive & Council	8 328	-	-	1 726	20.7%	1 726	20.7%	1 054	25.4%	63.8
Budget & Treasury Office	6 939	485	7.0%	2 190	31.6%	2 674	38.5%	4 152	33.3%	(47.3
Corporate Services	7 900	21 169	268.0%	14 187	179.6%	35 355	447.5%	18 818	300.3%	(24.6)
Community and Public Safety	41 543	3 717	8.9%	10 104	24.3%	13 821	33.3%	9 024	24.9%	12.0
Community & Social Services	15 919	291	1.8%	4 911	30.9%	5 202	32.7%	2 721	8.0%	80.5
Sport And Recreation	15 525	340	2.2%	617	4.0%	957	6.2%	229	12.9%	169.0
Public Safety	10 100	3 086	30.6%	4 576	45.3%	7 662	75.9%	2 419	-	89.2
Housing	-	-	-		-		-	3 655	-	(100.0
Health	-	-	-		-		-	-	-	-
Economic and Environmental Services	201 482	28 230	14.0%	67 896	33.7%	96 127	47.7%	76 177	38.9%	(10.99
Planning and Development	27 140	307	1.1%	2 367	8.7%	2 674	9.9%	2 403	6.9%	(1.59
Road Transport	174 342	27 923	16.0%	65 529	37.6%	93 453	53.6%	73 774	44.7%	(11.29
Environmental Protection	-	-	-		-		-	-	-	-
Trading Services	316 223	58 789	18.6%	50 001	15.8%	108 790	34.4%	37 151	21.0%	34.6
Electricity	31 823	11 307	35.5%	6 723	21.1%	18 030	56.7%	8 904	21.6%	(24.5)
Water	238 277	46 527	19.5%	35 229	14.8%	81 756	34.3%	27 044	28.2%	30.3
Waste Water Management	34 223	955	2.8%	6 913	20.2%	7 868	23.0%	1 203	6.6%	474.6
Waste Management	11 900	-	-	1 136	9.5%	1 136	9.5%	-	-	(100.0
Other	1	74				74	l .	126		(100.0

R thousands R thousands Receipts 2 574 860 712 949 2 27.7% 766 858 2 9.8% 1 479 807 5 7.5% 494 881 5 1.3% 5 5.0° Properly rates, penallies and collection charges 3 46.48 3 297 616 3 894 628 3 949 222 2 814 2 596 3 1 40 983 4 1498 1 195 46 5 29.8% 4 4 481 1 195 46 5 29.8% 5 4 4 4 4 81 1 195 46 5 29.8% 5 4 4 4 4 81 1 195 46 5 29.8% 5 5.0° 1 197 2 2 2 814 2 596 2 1 2 69 2 2 3 81 4 2 596 2 1 2 69 2 2 3 81 4 2 596 3 3 3 3 4 4 4 4 8 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1					2015/16					4/15	
R Housands									Second		
Cash Flow from Operating Activities 2 574 860 712 949 27.7% 766 858 29.8% 1 479 807 57.5% 494 881 51.3% 55.0%				Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2014/15 t Q2 of 2015/16
Receipts 2574 860 712 949 27.7% 766 858 29.8% 1 479 807 57.5% 494 881 51.3% 55.0° Properly rates, penalties and collection charges 354 648 297 616 83.9% 388 439 110.5% 686 054 193.4% 26 345 165.4% 331.1% 10.5% 686 054 193.4% 26 345 16.246 5.2% 331.0% 10.5% 686 054 193.4% 26 345 16.246 5.2% 331.0% 10.5% 686 054 193.4% 26 345 16.246 5.2% 331.0% 10.5% 10.5% 10.5% 10.5% 10.246 10.246 10.25% 10.2								арргорпалоп		арргорпалоп	
Properly rates, penallies and collection charges 354 648 297 616 83.9% 388.439 109.5% 686.054 193.4% 296.345 16.5.4% 31.11											
Service changes	Receipts	2 574 860	712 949	27.7%	766 858	29.8%	1 479 807	57.5%	494 881	51.3%	55.0%
Other revenue	Property rates, penalties and collection charges	354 648	297 616	83.9%		109.5%	686 054	193.4%	296 345	165.4%	31.19
Government - operating Government - operating Government - operating Government - capital interest 17 92 26 167 9% 12 328 31 9% 182 289 35.8% 30 552 66.8% 17 562 29.7% 938.0 Interest 17 922 167 9% 105 6% 272 1.5% 41 5.5% 155.0 Diddents 17 927 167 9% 12 328 12 15 15 15 15 15 15 15 15 15 15 15 15 15	Service charges	949 232	23 814	2.5%	21 629	2.3%	45 444	4.8%	16 246	5.2%	33.19
Government - capital Interest 159 804 158 263 13 10% 182 289 5.5 8% 340 552 6.6 8% 17 562 29.7 % 938.0 Interest 17 972 1679 80.0 105 6.6 60 277 1.5 60 41 5.5 0.0 105 1.5 0.0 1.5 0.0	Other revenue	271 752	40 563	14.9%	32 560	12.0%	73 123	26.9%	37 318	43.3%	(12.7%
Interest 17 922 167 9% 105 5% 272 1.5% 41 5% 155.0 Dividends Payments (1 901 773) (726 439) 38.2% (559 494) 29.4% (1 285 933) 67.6% (382 804) 68.0% 46.2 Supplies and employees (1711 535) (724 111) 42.3% (164 035) 31.9% (1271 446) 74.3% (666 529) 75.4% 49.6 Finance charges (40 199) (423) 1.1% (10 426) 25.9% (10 849) 2.0% (10 197) 27.3% 23.3 Transfers and grants (150 039) (1300) (1300) 9% (233) 1.6% (36.39) 2.4% (5.678) 5.1% (5.678) 5.1% (5.678) Finance charges (10 409) (1300) (1300) 9% (233) 1.6% (3.639) 2.4% (5.678) 5.1% (5.678) 5.1% (5.678) Finance charges (13 491) (2.0%) (2.0%) (2.07364) (30.8% 193 873) 28.8% 112 077 5.5% (5.89 8.9 8.9 8.9 8.9 8.9 8.9 8.9 8.9 8.9	Government - operating	471 502	192 526	40.8%	141 835	30.1%	334 361	70.9%	127 368	70.8%	11.49
Dilidents 1	Government - capital	509 804	158 263	31.0%	182 289	35.8%	340 552	66.8%	17 562	29.7%	938.09
Payments	Interest	17 922	167	.9%	105	.6%	272	1.5%	41	.5%	155.09
Suppliers and employees	Dividends	-	-	-	-	-	-	-	-	-	-
Finance charges (40 199) (422) 1.1% (10 426) 2.5 % (10 849) 27 0% (10 197) 27.2% 2.2 Transfers and grants (15 0.039) (13 0.09) 9% (2 3.33) 1.6% (3 6.09) 2.4% (5 6.78) 5.1% (5.89) Net Cash From (fused) Operating Activities Receipts 4 390 1727 39 3% 171 3.9% 1898 43.2% 22 6.35 94.4% (99.22) Decrease in non-current ceitabletors	Payments		(726 439)		(559 494)	29.4%	(1 285 933)	67.6%	(382 804)	68.0%	46.29
Transfers and grants (150 039) (1 306) 9% (2 33) 1.6% (3 639) 2.4% (5 678) 5.1% (589) (589) (580) (589	Suppliers and employees	(1 711 535)				31.9%	(1 271 446)		(366 929)	75.4%	
Net Cash from/(used) Operating Activities Receipts 4 390 1727 39.3% 171 3.9% 1888 43.2% 22.635 94.4% (99.22) Proceeds on disposal of PPE 4 390 1727 39.3% 171 3.9% 1888 43.2% 22.635 94.4% (99.22) Decrease in non-current receivables Decreases (increase) in non-current receivables 1											2.39
Cash Flow from Investing Activities Receipts 4 390 1 727 39.3% 171 3.9% 1 898 4 3.2% 2 2 635 9 4.4% (99.2°) Decrease in other one-current debtors Decreases in one-current receivables Decreases in one-current											(58.9%
Receipts 4 990 1 1777 39 3% 171 3.9% 1 898 4 2.2% 2 6.55 94.4% (99.2°) Proceeds on disposal of PPE 4 390 1 1777 39 3% 171 3.9% 1 898 4 3.2% 2 6.55 94.5% (99.2°) Decrease in non-current receivables Decrease in n	Net Cash from/(used) Operating Activities	673 088	(13 491)	(2.0%)	207 364	30.8%	193 873	28.8%	112 077	5.0%	85.09
Proceeds on disposal of PPE	Cash Flow from Investing Activities										
Proceeds on disposal of PPE	Receipts	4 390	1 727	39.3%	171	3.9%	1 898	43.2%	22 635	94.4%	(99.2%
Decrease in other non-current receivables Decreases (processe) in non-current receivables Decreases (processe) in non-current receivables (S82 416) (96 663) 16.6% (171 172) 29.4% (267 835) 46.0% (141 506) 33.9% 21.0 Capital assets (S82 416) (96 663) 16.6% (171 172) 29.4% (267 835) 46.0% (141 506) 33.9% 21.0 Recl Cash From/(used) Investing Activities (S78 026) (94 936) 16.4% (171 100) 29.6% (265 937) 46.0% (118 871) 21.9% Receipts Receipts 44 490 18 878 42.4% 18 597 41.8% 37 474 84.2% 21 794 28.2% (14.7%) Short term lears (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 R	Proceeds on disposal of PPE	4 390	1 727	39.3%	171	3.9%	1 898	43.2%	22 635	-	(99.2%
Decrease (increase) in non-current investments (582 416) (96 663) 16.6% (171172) 29.4% (267 835) 46.0% (141 506) 33.9% 21.0 (261 816) (96 663) 16.6% (171172) 29.4% (267 835) 46.0% (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9%	Decrease in non-current debtors		-	-	-	-	-	-	-	-	-
Payments (\$82 416) (96 663) 16 6% (171 172) 29 4% (267 835) 46.0% (141 506) 33.9% 21.0	Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Capilal assets (582 416) (96 663) 16.6% (171 172) 29.4% (267 835) 46.0% (141 506) 33.9% 21.0 Net Cash From/(used) Investing Activities (578 026) (94 936) 16.4% (171 107) 29.6% (265 937) 46.0% (118 871) 21.9% 43.9 Cash Flow from Financing Activities Receipts 44.490 18.878 42.4% 18.597 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.798) 18.878 42.4% 18.597 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.7988) 18.978 42.9% 18.979 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.7988) 18.978 42.9% 18.979 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.7988) 18.978 42.9% 18.979 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.7988) 18.978 42.9% 18.979 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.7988) 18.978 42.9% 18.979 4	Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Net Cash From/(used) Investing Activities (578 026) (94 936) 16.4% (171 001) 29.5% (265 937) 46.0% (118 871) 21.9% 43.9% Cash From/(used) Investing Activities Receipts 44 490 18 878 42.4% 18 597 41.8% 37 474 84.2% 21.794 28.2% (14.75	Payments	(582 416)	(96 663)	16.6%		29.4%	(267 835)	46.0%	(141 506)	33.9%	21.09
Cash Flow from Financing Activities Receipts											21.09
Receipts 44 490 18 878 42.4% 18 597 41.8% 37 474 84.2% 21 794 28.2% (14.7% 18 597 18	Net Cash from/(used) Investing Activities	(578 026)	(94 936)	16.4%	(171 001)	29.6%	(265 937)	46.0%	(118 871)	21.9%	43.99
Receipts 44 490 18 878 42.4% 18 597 41.8% 37 474 84.2% 21 794 28.2% (14.7% 18 597 18	Cash Flow from Financing Activities										
Short tem bases 1.5		44 490	18 878	42.4%	18 597	41.8%	37 474	84.2%	21 794	28.2%	(14.7%
Increase (decrease) in consumer deposits (18 600)				-							
Payments (18 600) (1617) 8.7% (7 822) 42.1% (9 440) 50.7% (5 912) 43.3% 32.3 (18 600) (16 17) 8.7% (7 822) 42.1% (9 440) 50.7% (5 912) 43.3% 32.3 (18 600) (16 17) 8.7% (7 822) 42.1% (9 440) 50.7% (5 912) 43.3% 32.3 (18 61 23 14 14 14 14 14 14 14 14 14 14 14 14 14	Borrowing long term/refinancing	44 490	18 878	42.4%	18 597	41.8%	37 474	84.2%	21 794	28.2%	(14.7%
Repayment of borrowing (18.600) (1.617) 8.7% (7.822) 4.21% (9.440) 5.07% (5.912) 4.3.3% 32.3 Net Cash from/(used) Financing Activities 22.5889 17.261 66.7% 10.774 41.6% 28.035 108.3% 15.882 24.1% (32.2% 24.	Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities 25 889 17 261 66.7% 10 774 41.6% 28 035 108.3% 15 882 24.1% (32.2%) Net Increase/(Decrease) in cash held 120 951 (91 166) (75.4%) 47 137 39.0% (44 029) (36.4%) 9 087 (27.7%) 418.7% Cash cash equivalents at the year begin: 153 786 94 844 61.7% 3 678 2.4% 94 844 61.7% 34 087 80.6% (89.2%)	Payments	(18 600)	(1 617)	8.7%	(7 822)	42.1%	(9 440)	50.7%	(5 912)	43.3%	32.39
Net Increase/(Decrease) in cash held 120 951 (91 166) (75.4%) 47 137 39.0% (44 029) (36.4%) 9.087 (27.7%) 418.7* Cashicash equivalents at the year begin: 153 786 94 844 61.7% 3 678 2.4% 94 844 61.7% 34 087 80.6% (89.2°											32.39
Cashicash equivalents at the year begin: 153 786 94 844 61.7% 3 678 2.4% 94 844 61.7% 34 087 80.6% (89.2°	Net Cash from/(used) Financing Activities	25 889	17 261	66.7%	10 774	41.6%	28 035	108.3%	15 882	24.1%	(32.2%
	Net Increase/(Decrease) in cash held	120 951	(91 166)	(75.4%)	47 137	39.0%	(44 029)	(36.4%)	9 087	(27.7%)	418.79
	Cash/cash equivalents at the year begin:	153 786	94 844	61.7%	3 678	2.4%	94 844	61.7%	34 087	80.6%	(89.2%
	Cash/cash equivalents at the year end:	274 737	3 678	1.3%	50 815	18.5%	50 815	18.5%	43 174	13.9%	

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		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	2 711	20.6%	26	.2%	1 619	12.3%	8 796	66.9%	13 152	5.6%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	47 064	59.3%	140	.2%	15 695	19.8%	16 442	20.7%	79 340	34.0%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	21 335	24.7%	128	.1%	8 080	9.4%	56 679	65.7%	86 223	37.0%	-	-		
Receivables from Exchange Transactions - Waste Water Management	1 143	19.4%	9	.1%	604	10.3%	4 125	70.1%	5 881	2.5%	-	-		
Receivables from Exchange Transactions - Waste Management	4 988	22.7%	57	.3%	2 528	11.5%	14 449	65.6%	22 022	9.4%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	245	6.5%	-		176	4.6%	3 368	88.9%	3 788	1.6%	-	-		
Interest on Arrear Debtor Accounts	839	6.5%	5		729	5.7%	11 280	87.8%	12 853	5.5%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-		-	-		-	-		
Other	779	7.9%	308	3.1%	477	4.8%	8 329	84.2%	9 893	4.2%	-		-	
Total By Income Source	79 104	33.9%	672	.3%	29 908	12.8%	123 469	53.0%	233 152	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	7 546	13.0%	70	.1%	7 153	12.3%	43 198	74.5%	57 967	24.9%	-	-		
Commercial	27 214	73.1%	32	.1%	4 592	12.3%	5 416	14.5%	37 254	16.0%	-	-		
Households	43 390	32.1%	562	.4%	17 956	13.3%	73 405	54.2%	135 313	58.0%	-	-	-	
Other	954	36.4%	8	.3%	208	7.9%	1 449	55.3%	2 619	1.1%	-	-	-	
Total By Customer Group	79 104	33.9%	672	.3%	29 908	12.8%	123 469	53.0%	233 152	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 3	0 Days	31 - 60 Days		61 - 9	0 Days	Over 9	00 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	27 112	97.2%	774	2.8%	-	-	-	-	27 885	15.59
Bulk Water	1 350	3.4%	3 255	8.2%	5 081	12.8%	29 964	75.6%	39 651	22.19
PAYE deductions		-	-		-	-		-		
VAT (output less input)		-	-		-	-		-		
Pensions / Retirement		-	-		-	-		-		
Loan repayments		-	-		-	-		-		
Trade Creditors	4 797	35.3%	7 367	54.1%	792	5.8%	652	4.8%	13 607	7.69
Auditor-General	1 752	100.0%	-	-	-	-	-	-	1 752	1.09
Other	6 279	6.5%	19 762	20.5%	21 546	22.3%	49 033	50.7%	96 619	53.89
Total	41 289	23.0%	31 158	17.4%	27 418	15.3%	79 649	44.4%	179 515	100.0%

CUITACT DETAILS		
Municipal Manager	Mr N M Seanego	013 759 2041
Financial Manager	Mr O P Mokoena	013 759 2005

Source Local Government Database 1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

, ,				2015/16				201	14/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	244 715	70 504	28.8%	60 834	24.9%	131 338	53.7%	57 717	53.7%	5.49
	18 604	6 225	33.5%	6 101	32.8%	12 326	66.3%	6 048	61.8%	.99
Property rates	18 004	0 223	33.076	6 101	32.8%	12 320		0 048	01.876	.97
Property rates - penalties and collection charges	83 784	18 469	22.0%	15 991	19.1%	34 460	41.1%	16 654	45.4%	(4.00
Service charges - electricity revenue	30 175	8 367	27.7%	11 810	39.1%	20 177	66.9%	6 265	43.7%	(4.09 88.59
Service charges - water revenue	6 280	1 537	24.5%	1511	24.1%	3 048	48.5%	1 462	49.2%	3.3
Service charges - sanitation revenue	13 598	3 407	24.5% 25.1%	3 401		3 U48 6 808	48.5% 50.1%	3 082	49.2%	10.3
Service charges - refuse revenue	13 398	3 407	25.176	3 401	25.0%	0 808	30.1%	3 082	30.376	10.3
Service charges - other	1 359	172	12.7%	176	13.0%	349	25.7%	333	44.1%	(47.19
Rental of facilities and equipment	371	739	199.2%	280	75.5%	1 019	274.7%	301	121.3%	(6.89
Interest earned - external investments Interest earned - outstanding debtors	2 120	1 004	199.2% 47.3%	1 597	75.5% 75.3%	2 601	122.7%	1 441	121.3%	
Dividends received	2 120	1 004	47.376	1 29/	/5.376	2 001	122.7%	1 441	147.5%	10.8
Fines	267	. 8	2.9%	. 0	.1%	- 8	3.0%	21	18.5%	(98.69
Licences and permits	1 790	1	2.970	1	.170	1	.1%	21	22.1%	
Agency services	1 211	'		,		'	.170	1 428	50.7%	(100.09
Transfers recognised - operational	71 408	28 071	39.3%	19 131	26.8%	47 202	66.1%	19 439	66.2%	(1.69
Other own revenue	6 101	2504	41.0%	835	13.7%	3 339	54.7%	964	31.5%	(13.49
Gains on disposal of PPE	7 648	2 304	41.0%	- 633	13.770	- 3 339	34.770	279	31.576	(100.09
Operating Expenditure	286 306	51 955	18.1%	55 087	19.2%	107 042	37.4%	51 790	37.0%	6.49
Employee related costs	91 518	20 899	22.8%	20 576	22.5%	41 474	45.3%	18 521	44.2%	11.1
Remuneration of councillors	7 463	1 444	19.3%	1 444	19.3%	2 888	38.7%	1 328	38.2%	8.7
Debt impairment	16 294	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 380	-	-		-	-	-	-	-	-
Finance charges	799	194	24.3%	(88)	(11.0%)	107	13.4%	1 241	70.8%	(107.19
Bulk purchases	71 721	19 352	27.0%	17 410	24.3%	36 762	51.3%	14 722	50.8%	18.3
Other Materials	-	-	-	-	-	-	-	719	-	(100.09
Contracted services	12 466	-	-	3 201	25.7%	3 201	25.7%	3 753	37.3%	(14.79
Transfers and grants	8 375	2 647	31.6%	2 287	27.3%	4 933	58.9%	4 860	64.3%	(52.99
Other expenditure	53 290	7 420	13.9%	10 257	19.2%	17 677	33.2%	6 646	24.1%	54.3
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 591)	18 549		5 747		24 295		5 927		
Transfers recognised - capital	114 650	4	-	-	-	4	-	10 500	32.0%	(100.09
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	73 059	18 552		5 747		24 299		16 427		
Taxation	-	-	-		-	-		-		-
Surplus/(Deficit) after taxation	73 059	18 552		5 747		24 299		16 427		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	73 059	18 552		5 747		24 299		16 427		
Share of surplus/ (deficit) of associate	-	-	-	2	-	-	-	-	-	-
Surplus/(Deficit) for the year	73 059	18 552		5 747		24 299		16 427		

			201							
	Budget		Quarter		Quarter		to Date		d Quarter	
Differenced	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
R thousands							app. ap		-ppp	
Capital Revenue and Expenditure										
Source of Finance	118 381	20 785	17.6%	39 253	33.2%	60 038	50.7%		19.8%	
National Government	114 650	20 785	18.1%	39 253	34.2%	60 038	52.4%	10 131	19.2%	287.5%
Provincial Government	-	-	-	-	-	-	-	1 072	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 650	20 785	18.1%	39 253	34.2%	60 038	52.4%	11 203	21.2%	250.4%
Borrowing	-	-		-	-	-	-	-	-	-
Internally generated funds	3 731	-		-	-	-	-	-	-	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	118 381	20 785	17.6%	39 253	33.2%	60 038	50.7%	11 203	19.8%	250.4%
Governance and Administration	1 879	-	-	-	-	-	-	-	-	-
Executive & Council	41	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 380	-	-	-	-	-	-	-	-	-
Corporate Services	458				-	-	-	-	-	-
Community and Public Safety	569	155	27.2%	3 792	666.0%	3 947	693.2%	-	-	(100.0%)
Community & Social Services	157	-	-	-	-	-	-	-	-	-
Sport And Recreation	280	-	-	-	-	-	-	-	-	-
Public Safety	100	155	154.9%	3 792	3 791.7%	3 947	3 946.6%	-	-	(100.0%)
Housing	33	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	10 211	-	-	1 744	17.1%	1 744	17.1%	-	-	(100.0%)
Planning and Development	127	-	-	-	-	-	-	-	-	
Road Transport	10 084	-	-	1 744	17.3%	1 744	17.3%	-	-	(100.0%)
Environmental Protection										
Trading Services	105 721	20 630	19.5%	33 718	31.9%	54 348	51.4%		28.8%	
Electricity	8 430	223	2.6%	4 058	48.1%	4 281	50.8%	1 271	21.8%	
Water	97 251	20 407	21.0%	29 660	30.5%	50 067	51.5%	9 104	44.7%	
Waste Water Management	33		-		-	-	-	828	6.4%	(100.0%
Waste Management	1 '		-		-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-

•				2015/16				201	4/15	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
Cash Flow from Operating Activities									.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Receipts	340 613	112 386	33.0%	117 736	34.6%	230 122	67.6%	76 378	50.3%	54.1%
	16 376	4 596	28.1%	4 564	27.9%	9 160	55.9%	5 483	30.370	(16.8%)
Property rates, penalties and collection charges Service charges	125 101	4 596 28 787	28.1%	4 564 33 531	27.9%	62 318	55.9% 49.8%	5 483 27 212	35.6%	23.29
u de la companya de l									33.070	
Other revenue	10 512	12 958 31 075	123.3% 43.5%	10 072 19 562	95.8%	23 030 50 637	219.1%	8 365 19 978	-	20.4%
Government - operating	71 408 114 650	31 075	43.5%	19 562 49 728	27.4% 43.4%	50 637 83 461	70.9% 72.8%	15 039	48.1% 40.2%	(2.1%
Government - capital Interest	2 566	1 237	48.2%	49 728	10.9%	1 517	72.8% 59.1%	301	18.1%	(6.8%
Dividends	2 300	1 237	48.276	280	10.9%	151/	39.1%	301	18.176	(0.87)
Payments	(229 199)	(56 381)	24.6%	(51 927)	22.7%	(108 308)	47.3%	(57 468)	50.7%	(9.6%)
Suppliers and employees	(220 025)	(53 540)	24.0%	(49 728)	22.1%	(108 308)	46.9%	(54 954)	51.1%	(9.5%
Finance charges	(799)	(194)	24.3%	(47 720)	(11.0%)	(103 200)	13.4%	(789)	118.2%	(111.1%
Transfers and grants	(8 375)	(2 647)	31.6%	(2 287)	27.3%	(4 933)	58.9%	(1 724)	31.7%	32.69
Net Cash from/(used) Operating Activities	111 414	56 005	50.3%	65 810	59.1%	121 814	109.3%	18 911	48.2%	248.09
Cash Flow from Investing Activities										
Receipts	7 648									
Proceeds on disposal of PPE	7 648									
Decrease in non-current debtors	7 010				_		_			
Decrease in other non-current receivables	_	_	_		_	-	_	_	_	_
Decrease (increase) in non-current investments	_	_	_	_	_		_	_	_	
Payments	(114 650)	(17 659)	15.4%	(39 253)	34.2%	(56 912)	49.6%	(11 203)	21.2%	250.49
Capital assets	(114 650)	(17 659)	15.4%	(39 253)	34.2%	(56 912)	49.6%	(11 203)	21.2%	250.49
Net Cash from/(used) Investing Activities	(107 002)	(17 659)	16.5%	(39 253)		(56 912)		(11 203)	21.2%	250.49
Cash Flow from Financing Activities										
Receipts										
Short term loans	_	_	_	-	_	_	-	_	_	_
Borrowing long term/refinancing	_	_	_	-	_	_	-	_	_	_
Increase (decrease) in consumer deposits	_	_	_	_	_	_	-	_	_	_
Payments	(1 093)							(452)	43.8%	(100.0%
Repayment of borrowing	(1 093)		-		-		-	(452)	43.8%	(100.0%
Net Cash from/(used) Financing Activities	(1 093)	-	-		-		-	(452)	43.8%	(100.0%
Net Increase/(Decrease) in cash held	3 319	38 346	1 155.5%	26 556	800.2%	64 902	1 955.7%	7 256	(75.9%)	266.09
Cash/cash equivalents at the year begin:	(292)	9 667	(3 309.3%)	48 012	(16 436.9%)	9 667	(3 309.3%)	1 864	.3%	2 475.19
Cash/cash equivalents at the year end:	3 026	48 012	1 586.4%	74 568	2 463.9%	74 568	2 463.9%	9 120	(3 128.1%)	717.69
Casticasti equivalents at the year effu:	3 026	48 012	1 380.4%	74 308	2 403.976	74 308	2 403.9%	9 120	(3 128.176)	/1/.0%

Part 4: Debtor Age Analysis

, ,	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 463	10.3%	3 659	10.9%	1 902	5.7%	24 574	73.1%	33 598	29.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 015	31.4%	1 941	20.2%	759	7.9%	3 891	40.5%	9 607	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 162	7.9%	1 124	4.1%	916	3.4%	23 084	84.6%	27 286	24.3%		-		-
Receivables from Exchange Transactions - Waste Water Management	578	5.3%	366	3.4%	296	2.7%	9 665	88.6%	10 906	9.7%	-	-		-
Receivables from Exchange Transactions - Waste Management	1 247	6.3%	826	4.2%	599	3.0%	16 987	86.4%	19 659	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-		-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	-
Other	188	1.7%	153	1.3%	123	1.1%	10 951	95.9%	11 415	10.1%	-	-	-	-
Total By Income Source	10 654	9.5%	8 070	7.2%	4 596	4.1%	89 152	79.3%	112 471	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	905	26.4%	968	28.2%	260	7.6%	1 295	37.8%	3 428	3.0%	-	-		-
Commercial	2 763	14.1%	1 204	6.1%	724	3.7%	14 938	76.1%	19 628	17.5%	-	-	-	-
Households	6 985	7.8%	5 888	6.6%	3 612	4.0%	72 919	81.6%	89 404	79.5%	-	-	-	-
Other	0	.8%	11	99.2%	-	-		-	11		-	-	-	-
Total By Customer Group	10 654	9.5%	8 070	7.2%	4 596	4.1%	89 152	79.3%	112 471	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	00 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 058	100.0%	-	-	-	-	-	-	6 058	29.0%
Bulk Water	-	-	-			-		-		
PAYE deductions	-	-	-			-		-		
VAT (output less input)	-	-	-			-		-		
Pensions / Retirement	-	-	-			-		-		
Loan repayments	-	-	-			-		-		
Trade Creditors	-	-	-			-		-		
Auditor-General	-	-	-			-	33	100.0%	33	.2%
Other	123	.8%	2 909	19.7%	657	4.5%	11 082	75.0%	14 771	70.8%
Total	6 180	29.6%	2 909	13.9%	657	3.2%	11 116	53.3%	20 862	100.0%

Contact Details

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

Source Local Government Database

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16 2			201	14/15					
	Budget	First (Quarter	Second	Quarter	Year	ar to Date Seco		d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	673 687	256 739	38.1%	201 245	29.9%	457 983	68.0%	164 786	63.0%	22.19
	88 315	23 178	26.2%	201243	22.9%	43 410	49.2%	13 967	57.9%	44.99
Property rates	88 313	23 178	20.276	20 232	22.9%	43 410		13 90/	37.9%	44.93
Property rates - penalties and collection charges	79 972	17 387	21.7%	19 234	24.1%	36 620	45.8%	16 251	43.4%	18.4
Service charges - electricity revenue	17 191	4 746	27.6%	4 801	24.1%	9 546	45.8% 55.5%	3 602	38.5%	33.3
Service charges - water revenue	17 191	1 077	27.6%	1 072	27.9%	9 546 2 149	55.5%	955	48.3%	33.3 12.2
Service charges - sanitation revenue	4 285 6 527	1 633		1 499	25.0%	2 149 3 132	50.1%		48.3%	10.7
Service charges - refuse revenue	0 327	1 033	25.0%	1 499	23.0%	3 132	48.0%	1 354	40.076	10.7
Service charges - other Rental of facilities and equipment	5 680	470	8.3%	547	9.6%	1 017	17.9%	450	54.8%	21.4
	728	363	49.9%	2 345	322.0%	2 708	371.9%	450	34.876	(100.09
Interest earned - external investments Interest earned - outstanding debtors	1 796	1 697	94.5%	2 345	91.6%	3 343	186.1%	148	17.7%	1 013.2
Interest earned - outstanding debtors Dividends received	1 /96	1 69/	94.5%	1 040	91.6%	3 343	186.1%	148	17.7%	1013.2
Fines	9 683	1 003	10.4%	1 289	13.3%	2 292	23.7%	2 416	640.0%	(46.69
Licences and permits	22	1 003	3.1%	1 207	5.8%	2 272	8.9%	2410	30.5%	(82.09
Agency services	14 667	6 031	41.1%	5 416	36.9%	11 447	78.0%	6 474	92.0%	(16.39
Transfers recognised - operational	436 751	197 417	45.2%	141 012	32.3%	338 429	77.5%	116 454	68.9%	21.1
Other own revenue	8 070	1 387	17.2%	2 151	26.7%	3 538	43.8%	2 707	56.7%	(20.59
Gains on disposal of PPE	- 0070	350	17.2%	2 101	20.770	350	43.070	2101	30.776	(20.5)
Operating Expenditure	582 321	121 258	20.8%	155 059	26.6%	276 318	47.5%	151 756	41.5%	2.29
Employee related costs	246 785	66 132	26.8%	78 380	31.8%	144 513	58.6%	67 343	54.6%	16.4
Remuneration of councillors	21 690	5 226	24.1%	5 268	24.3%	10 494	48.4%	4 891	51.2%	7.7
Debt impairment	17 966		_	-	_	_	-	_	_	-
Depreciation and asset impairment	67 874	_	_		_	_	-	_	-	-
Finance charges	781	790	101.2%	1 828	234.2%	2 618	335.4%	749	95.9%	144.1
Bulk purchases	81 622	19 154	23.5%	26 455	32.4%	45 609	55.9%	26 261	44.6%	.7
Other Materials	1 436	256	17.8%	218	15.2%	474	33.0%	208	30.4%	5.2
Contracted services	21 410	5 810	27.1%	6 363	29.7%	12 173	56.9%	13 355	91.2%	(52.49
Transfers and grants	223	-	-	-	-	-	-	-	-	
Other expenditure	122 535	23 891	19.5%	36 546	29.8%	60 437	49.3%	38 948	35.7%	(6.25
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	91 366	135 480		46 185		181 666		13 030		
Transfers recognised - capital	382 574	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	473 940	135 480		46 185		181 666		13 030		
Taxation	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	473 940	135 480		46 185		181 666		13 030		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	473 940	135 480		46 185		181 666		13 030		
Share of surplus/ (deficit) of associate	-	-	-		-		-	-		-
Surplus/(Deficit) for the year	473 940	135 480		46 185		181 666		13 030		

				2015/16				201		
	Budget	First 0	Quarter	Second	Quarter	Year t	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/1
Capital Revenue and Expenditure										
Source of Finance	413 179	30 445	7.4%	83 340	20.2%	113 785	27.5%	98 024	48.1%	(15.0
National Government	382 574	30 101	7.4%	81 924	21.4%	112 025	29.3%	96 222	49.3%	(14.9
Provincial Government	302 374	30 101	7.770	01 724	21.470	112 023	27.370	70 222	47.370	(14.7
District Municipality										
Other transfers and grants										
Transfers recognised - capital	382 574	30 101	7.9%	81 924	21.4%	112 025	29.3%	96 222	49.3%	(14.9
Borrowing	302 374	30 101	1.7/0	01 724	21.470	112 023	27.370	70 222	47.370	(14.5
Internally generated funds	30 605	344	1.1%	1 415	4.6%	1 760	5.7%	1 801	25.9%	(21.4
Public contributions and donations	-	-			-	-	-		20.770	(2.1.
Capital Expenditure Standard Classification	413 179	30 445	7.4%	83 340	20.2%	113 785	27.5%	98 024	48.1%	(15.
Governance and Administration	8 660	166	1.9%	727	8.4%	893	10.3%	1 494	61.5%	(51.3
Executive & Council	-			,2,	0.170	-	- 10.070			(01.
Budget & Treasury Office	7 040	_	_	173	2.5%	173	2.5%	-	_	(100.
Corporate Services	1 620	166	10.3%	555	34.2%	721	44.5%	1 494	74.7%	(62
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%	27 843	47.3%	41 312	70.2%	14 254	30.6%	95.
Planning and Development	24 705	3 408	13.8%	10 684	43.2%	14 092	57.0%	1 716	70.5%	522
Road Transport	33 525	10 060	30.0%	17 159	51.2%	27 220	81.2%	12 537	28.7%	36
Environmental Protection	600	-	-	-	-	-	-	-	-	
Trading Services	343 089	16 810	4.9%	54 769	16.0%	71 579	20.9%	82 276	55.2%	(33.
Electricity	15 700	176	1.1%	2 679	17.1%	2 855	18.2%	1 918	18.7%	39
Water	298 049	16 477	5.5%	40 797	13.7%	57 274	19.2%	68 136	59.9%	(40
Waste Water Management	24 500	157	.6%	11 267	46.0%	11 424	46.6%	11 294	51.6%	(
Waste Management	4 840	-	-	26	.5%	26	.5%	929	77.4%	(97
Other	-	-	-				-	-	-	1

R Housands					2015/16				201	4/15	
R Housands		Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
Accelpts 1000 433 386 369 38.6% 329 016 32.9% 715 385 71.5% 317 792 73.2% 3.5 Secretary 1000 433 386 369 38.6% 329 016 32.9% 715 385 71.5% 317 792 73.2% 3.5 Secretary 101 530 19 401 191% 24 257 2.9% 43 659 43.0% 21 143 40% 14 658 560 560 540 560 560 560 560 560 560 560 560 560 56				Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2014/15 t Q2 of 2015/16
Receipts 1000 433 386 369 38.6% 329 016 32.9% 715.885 71.5% 317.792 73.2% 3.5 Properly rates, penallies and collection charges 48.382 17.809 36.8% 18.035 73.3% 35.844 74.1% 10.727 33.7% 68.1 Other revenue 29.258 25.998 85.8% 55.019 1191.5% 811.17 277.2% 40.495 321.1% 34.005 Government - capital 48.6751 179.771 41.229 37.2% 87.033 22.7% 42.229 59.9% 132.033 73.0% 34.11 Interest 19.89 20.600 106.3% 123.1 45.5% 12.7% 22.7% 22.9% 22.9% 25.99% 132.033 73.0% 34.11 Interest 19.89 20.600 106.3% 123.1 45.5% 22.7% 22.9% 22.9% 29.9% 132.033 73.0% 34.11 Interest 19.89 20.600 106.3% 123.1 45.5% 10.00 Payments (496.481) (375.622) 75.7% (222.509) 44.8% (599.141) 120.5% (183.086) 70.8% 22.15 Supplies and employees (496.481) (375.622) 17.5% (222.509) 44.8% (599.83) 10.03 (182.337) 70.8% 22.15 Interest 19.89 20.20 20.20 20.20 20.20 20.20 20.20 Interest 20.20 20.20 20.20 20.20 20.20 20.20 20.20 Interest 20.20 20.20 20.20 20.20 20.20 20.20 20.20 Interest 20.20	R thousands							appropriation		appropriation	
Properly rates, penallies and collection charges	Cash Flow from Operating Activities										
Service charges	Receipts	1 000 433	386 369	38.6%	329 016	32.9%	715 385	71.5%	317 792	73.2%	3.5%
Comment operating	Property rates, penalties and collection charges	48 382	17 809	36.8%	18 035	37.3%	35 844	74.1%	10 727	33.7%	68.19
Goverment - operaling	Service charges	101 530	19 401	19.1%	24 257	23.9%	43 659	43.0%	21 143	49.0%	14.79
Government - capital interest 1918 382 574 14.229 37.2% 87.033 22.7% 229.022 59.9% 132.033 73.0% (34.11 interest interest interest interest 1938 2.060 106.3% 1.231 63.5% 3.291 169.9% 2.193 41.5% (43.9 interest interest interest 1.231 1.231 63.5% 3.291 169.9% 2.193 41.5% (43.9 interest interest interest 1.231 1.235 1.201 1.23	Other revenue	29 258	25 098	85.8%	56 019	191.5%	81 117	277.2%	40 495	321.7%	38.39
Interest 1938 2 0 00 106 3% 1 231 6 3.5% 3 291 169.9% 2 193 4 1.5% (43.9 Dividends 1 20.0 Dividends 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Government - operating	436 751	179 771	41.2%	142 441	32.6%	322 212	73.8%	111 201	68.7%	28.19
District	Government - capital	382 574	142 229	37.2%	87 033	22.7%	229 262	59.9%	132 033	73.0%	(34.1%
Payments	Interest	1 938	2 060	106.3%	1 231	63.5%	3 291	169.9%	2 193	41.5%	(43.9%
Supplies and employees	Dividends	-	-	-	-	-	-	-	-	-	-
Finance charges (781) (330) 42.2% (1888) 234.2% (2188) 276.4% (749) 95.9% 144.1 Transfers and grants (223) 8 (2188) 276.4% (749) 95.9% 144.1 Transfers and grants (223) 8 (2188) 276.4% (749) 95.9% 144.1 Transfers and grants (223) 8 (2188) 276.4% (749) 95.9% 144.1 Transfers and grants (223) 8 (2188) 276.4% (749) 95.9% 144.1 Transfers and grants (223) 8 (2188) 276.4% (749) 95.9% 144.1 Transfers (223) 8 (2188) 276.4% (749) 97.9% (209) 276.4% (749) 97.9% (7	Payments			75.7%	(222 509)	44.8%		120.5%		70.8%	21.59
Transfers and grants (223)											21.09
Net Cash from/(used) Operating Activities Receipts Recei			(330)	42.2%	(1 828)	234.2%	(2 158)	276.4%	(749)	95.9%	144.19
Cash Flow from Investing Activities Receipts Proceeds no disposal of PPE Decrease in non-current debtars Decreases in onthe convent receivables Decreases in the convent receivables Decre			-	-	-	-	-	-	-	-	-
Receipts Proceeds on disposal of PPE Decrease in non-current receivables Decrease in non-current recei	Net Cash from/(used) Operating Activities	503 952	10 737	2.1%	106 507	21.1%	117 245	23.3%	134 707	77.9%	(20.9%
Process on disposal of PPE Decrease in non-current debiars Decreases in non-current receivables Decreases (increase) in non-current investments Decreases (increases) in non-current investments Decre	Cash Flow from Investing Activities										
Decrease in non-current releables Sage 574 (34 704) 9.1% (88 264) 23.1% (122 968) 32.1% (105 636) 76.5% (16.4% Capital assets Sage 574 (34 704) 9.1% (88 264) 23.1% (122 968) 32.1% (105 636) 76.5% (16.4% Cash From/(used) Investing Activities Receipts Receipts Short term leans Somewing long termirefinancing Increase (decrease) in consumer deposts Payments Repayments Suppress of borrowing 1	Receipts			-		-	-		-		-
Decrease in other non-current receivables	Proceeds on disposal of PPE		-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments (382 574) (34 704) 9.1% (88 264) 23.1% (122 968) 32.1% (105 636) 76.5% (16.4% (10.6 636) 76.5% (16.4% (10.6 636) 76.5% (16.4% (10.6 636) 76.5% (16.4% (10.6 636) 76.5% (16.4% (10.6 636) 76.5% (16.4% (10.6 636) 76.5% (16.4% (10.6 636) 76.5% (10.6 63	Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Payments G32 574 G4 704 9.1% (88 264) 23.1% (122 968) 32.1% (165 636) 76.5% (16.4° Capital assets (32 574) (34 704) 9.1% (88 264) 23.1% (122 968) 32.1% (105 636) 76.5% (16.4° Cash From/(used) Investing Activities (382 574) (34 704) 9.1% (88 264) 23.1% (122 968) 32.1% (105 636) 76.5% (16.4° Cash From/(used) Investing Activities (382 574) (34 704) 9.1% (88 264) 23.1% (122 968) 32.1% (105 636) 76.5% (16.4° Cash From/(used) Investing Activities (122 968) 32.1% (105 636) 76.5% (16.4° Cash From/(used) Investing Activities (122 968) (122 968) (122 968) 32.1% (105 636) 76.5% (16.4° Cash From/(used) Investing Activities (122 968)		-	-	-	-	-	-	-	-	-	-
Capital assets (382 574) (24 704) 9.1% (88 264) 23.1% (12 968) 32.1% (105 536) 76.5% (16.4% Cash From/(used) Investing Activities (382 574) (34 704) 9.1% (88 264) 23.1% (122 968) 32.1% (105 636) 76.5% (16.4% Cash Flow from Financing Activities Receipts			-	-	-	-	-	-	-	-	-
Net Cash From/(used) Investing Activities (38 254) (34 704) 9.1% (88 264) 23.1% (122 968) 32.1% (105 636) 76.5% (16.4%) Cash Flow from Financing Activities Receipts Short term leaves Berrowing long termiredinancing Invesse (discrease) in consumer deposits Payments Repayment of borrowing Vet Cash From/(used) Financing Activities 1											(16.4%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments Repsyment of borrowing Net Cash from/(used) Financing Activities Cashcash equivalents at the year begin: 164 33 418 20 323.6% 9 452 5 748.0% 33 418 20 323.6% 262 37.3% 3 507.6											(16.4%
Receipts	Net Cash from/(used) Investing Activities	(382 574)	(34 704)	9.1%	(88 264)	23.1%	(122 968)	32.1%	(105 636)	76.5%	(16.4%
Short tem learns	Cash Flow from Financing Activities										
Short tem learns	Receipts		-					-		-	-
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-	-	-
Payments Respirator of borrowing Vel Cash from (Used) Financing Activities	Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Repayment of borrowing	Increase (decrease) in consumer deposits		-	-		-	-	-	-	-	-
Net Cash from/(used) Financing Activities			-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held 121 377 (23 967) (19.7%) 18 243 15.0% (5 724) (4.7%) 29 070 89.5% (37.2%) 1.0 Cash/cash equivalents at the year begin: 164 33 418 20 323 6% 9 452 5 748.0% 33 418 20 323 6% 262 37.3% 3 507.6		-	-	-	-	-	-	-	-	-	-
Cashicash equivalents at the year begin: 164 33 418 20 323.6% 9 452 5 748.0% 33 418 20 323.6% 262 37.3% 3 507.6	Net Cash from/(used) Financing Activities	•	-	-	-	-		-	-	-	-
Cashicash equivalents at the year begin: 164 33 418 20 323.6% 9 452 5 748.0% 33 418 20 323.6% 262 37.3% 3 507.6	Net Increase/(Decrease) in cash held	121 377	(23 967)	(19.7%)	18 243	15.0%	(5 724)	(4.7%)	29 070	89.5%	(37.2%
		164			9 452	5 748.0%			262	37.3%	3 507.69
	Cash/cash equivalents at the year end:	121 542	9 452	7.8%	27 695	22.8%	27 695	22.8%	29 332	78.6%	(5.6%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 096	34.1%	577	9.4%	344	5.6%	3 127	50.9%	6 144	4.5%		-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 882	50.0%	2 350	24.1%	471	4.8%	2 055	21.1%	9 758	7.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 281	8.1%	6 544	6.4%	3 927	3.8%	83 580	81.7%	102 332	75.6%		-		-
Receivables from Exchange Transactions - Waste Water Management	339	27.0%	139	11.1%	88	7.0%	688	54.8%	1 254	.9%		-		-
Receivables from Exchange Transactions - Waste Management	353	27.5%	140	10.9%	103	8.0%	690	53.7%	1 286	1.0%		-		-
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-	-	-		-		-
Interest on Arrear Debtor Accounts	566	5.4%	481	4.6%	461	4.4%	9 000	85.6%	10 509	7.8%		-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-		-	-	-		-		-
Other	304	7.6%	155	3.8%	241	6.0%	3 324	82.6%	4 024	3.0%		-		-
Total By Income Source	16 822	12.4%	10 386	7.7%	5 635	4.2%	102 463	75.7%	135 306	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 020	12.5%	4 230	10.5%	2 762	6.9%	28 153	70.1%	40 164	29.7%	-	-	-	
Commercial	6 104	8.7%	3 623	5.1%	1 321	1.9%	59 381	84.3%	70 429	52.1%	-	-	-	
Households	5 080	24.6%	2 341	11.3%	1 406	6.8%	11 858	57.3%	20 683	15.3%		-	-	
Other	619	15.4%	193	4.8%	146	3.6%	3 072	76.2%	4 030	3.0%	-	-	-	
Total By Customer Group	16 822	12.4%	10 386	7.7%	5 635	4.2%	102 463	75.7%	135 306	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 30	0 Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tol	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	1 585	21.8%	-	-	5 693	78.2%	7 278	10.09
Bulk Water	-	-	-	-	-	-	292	100.0%	292	.49
PAYE deductions	3 461	100.0%	-	-	-	-	-	-	3 461	4.89
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	2 708	100.0%	-	-	-	-	-	-	2 708	3.79
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	13 353	100.0%	13 353	18.4%
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	22 021	48.5%	3 838	8.4%	2 148	4.7%	17 437	38.4%	45 444	62.6%
Total	28 190	38.9%	5 423	7.5%	2 148	3.0%	36 775	50.7%	72 536	100.0%

Contact Details

Contact Details		
Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr B T Khoza	013 790 0386

Source Local Government Database

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

	Budget Main	First 0	Quarter	Second	Quarter	Year	- D-4-	C		
				Second Quarter			to Date	Second	l Quarter	
R thousands	appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	925 818	572 776	61.9%	221 085	23.9%	793 861	85.7%	(294 299)	83.8%	(175.1%
Property rates	171 866	135 512	78.8%	13 716	8.0%	149 228	86.8%	(488 626)		(102.89
	171 000	133 312		13 / 10	0.076	147 220		(400 020)	233.070	(102.07
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 401	5 456	12.9%	3 238	7.6%	8 694	20.5%	3 409	9.0%	/r or
Service charges - water revenue	2 937	769	26.2%	3 238 781	26.6%	1 549	52.8%	543	20.0%	(5.05
Service charges - sanitation revenue	6 081	1 578	25.9%	527	20.0% 8.7%	2 105	34.6%		20.0%	(56.69
Service charges - refuse revenue	0 081	1 5/8		527		2 100	34.076	1 215 25	97.9%	(100.05
Service charges - other	920	61	-	134	-	195	21.2%	25 27		398.0
Rental of facilities and equipment			6.6%		14.6%				8.0%	
Interest earned - external investments	7 500	3 943	52.6%	4 493	59.9%	8 437	112.5%	2 698	99.7%	66.6
Interest earned - outstanding debtors	19 500	-	-	-	-	-	-	1	-	(100.09
Dividends received					-			1	-	-
Fines	2 500	2	.1%	1		3	.1%	7	3.9%	(89.49
Licences and permits	17 454	6 040	34.6%	5 537	31.7%	11 577	66.3%	3 909	51.7%	41.6
Agency services	9 095									-
Transfers recognised - operational	641 087	418 863	65.3%	190 834	29.8%	609 697	95.1%	182 355	70.4%	4.6
Other own revenue	3 977	553	13.9%	1 823	45.8%	2 376	59.7%	139	6.8%	1 214.2
Gains on disposal of PPE	500	-	-	-	-	-	-	-	-	-
Operating Expenditure	858 560	160 870	18.7%	296 410	34.5%	457 279	53.3%	219 219	56.1%	35.29
Employee related costs	300 295	80 537	26.8%	90 480	30.1%	171 017	56.9%	80 033	64.6%	13.1
Remuneration of councillors	28 718	6 053	21.1%	6 051	21.1%	12 104	42.1%	5 504	43.9%	9.9
Debt impairment	115 000	-	-	57 500	50.0%	57 500	50.0%	25 000	49.5%	130.0
Depreciation and asset impairment	43 000		-	21 500	50.0%	21 500	50.0%	10 000	48.6%	115.0
Finance charges	577	33	5.7%	33	5.7%	66	11.4%		-	(100.0
Bulk purchases	171 820	45 358	26.4%	72 830	42.4%	118 188	68.8%	37 800	38.4%	92.7
Other Materials	40 186	7 552	18.8%	14 614	36.4%	22 166	55.2%	298	.6%	4 803.1
Contracted services	38 971	4 447	11.4%	11 621	29.8%	16 068	41.2%	6 037	54.2%	92.5
Transfers and grants	23 046	8 814	38.2%	5 984	26.0%	14 798	64.2%	3 248	128.8%	84.2
Other expenditure	96 947	8 074	8.3%	15 798	16.3%	23 872	24.6%	51 299	86.2%	(69.29
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	67 258	411 906		(75 325)		336 582		(513 518)		
Transfers recognised - capital	393 658	144 140	36.6%	143 155	36.4%	287 295	73.0%	3 000	51.5%	4 671.8
Contributions recognised - capital		-	-	-	-			-	-	
Contributed assets	1	-	_		-	_	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	460 916	556 046		67 830		623 877		(510 518)		
<u> </u>	/10							, ,		
Taxation Surplus/(Deficit) ofter taxation	460 916	EE4 047	-	67 830	-	422 077	-	/E10 E10\		-
Surplus/(Deficit) after taxation Attributable to minorities	460 916	556 046		67 830	-	623 877		(510 518)		
	460 916	556 046		67 830	-	623 877	-	(510 518)	-	-
Surplus/(Deficit) attributable to municipality Share of surplus/ (deficit) of associate	400 916	330 U46		07 830		023 8//		(310 518)		
Surplus/(Deficit) for the year	460 916	556 046	-	67 830	-	623 877	-	(510 518)	-	

		2015/16								
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
R thousands							арргорнация		арргориалон	
Capital Revenue and Expenditure										
Source of Finance	460 915	26 139	5.7%	86 533	18.8%	112 672	24.4%		29.3%	
National Government	393 658	26 139	6.6%	86 533	22.0%	112 672	28.6%	70 161	32.5%	23.39
Provincial Government	-	-	-		-	-	-	-	-	
District Municipality	-	-	-		-	-	-	-	-	
Other transfers and grants	67 257	-	-		-	-	-	-	-	
Transfers recognised - capital	460 915	26 139	5.7%	86 533	18.8%	112 672	24.4%	70 161	29.3%	23.39
Borrowing	-	-	-		-	-	-	-	-	-
Internally generated funds	-	-	-	-	-		-	-	-	-
Public contributions and donations	-		-		-			-	-	-
Capital Expenditure Standard Classification	460 915	26 139	5.7%	86 533	18.8%	112 672	24.4%	70 161	29.3%	23.39
Governance and Administration	16 200	266	1.6%	617	3.8%	883	5.5%	491	33.2%	25.69
Executive & Council	-	-	-		-	-	-	-	-	-
Budget & Treasury Office	-	-	-		-	-	-	-	-	-
Corporate Services	16 200	266	1.6%	617	3.8%	883	5.5%	491	32.0%	25.69
Community and Public Safety	14 100	-	-	920	6.5%	920	6.5%	6 287	52.4%	(85.4%
Community & Social Services	-	-	-		-		-	5 666	105.5%	(100.0%
Sport And Recreation	4 500	-	-	920	20.5%	920	20.5%	-	-	(100.09)
Public Safety	500	-	-		-		-	621	34.5%	(100.09)
Housing	9 100	-	-		-		-	-	-	-
Health	-	-	-		-		-	-	-	-
Economic and Environmental Services	132 665	18 046	13.6%	11 071	8.3%	29 117	21.9%	35 853	56.5%	(69.1%
Planning and Development	22 165	1 007	4.5%	2 627	11.9%	3 634	16.4%		7.0%	
Road Transport	110 500	17 039	15.4%	8 445	7.6%	25 484	23.1%	34 400	64.9%	(75.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	270 950	7 826	2.9%	73 925	27.3%	81 751	30.2%	27 530	13.2%	168.59
Electricity	17 200	999	5.8%	614	3.6%	1 613	9.4%		8.1%	
Water	211 650	3 219	1.5%	69 426	32.8%	72 646	34.3%	24 467	14.8%	
Waste Water Management	31 500	3 608	11.5%	3 885	12.3%	7 493	23.8%	2 771	9.8%	40.2
Waste Management	10 600	-	-		-	-	-	-	-	-
Other	27 000	-	-		-		-	-	-	-

				2015/16				201		
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 to Q2 of 2015/16
							-11		-11	
Cash Flow from Operating Activities	4 4 4 9 4 5 5	F00 000	50.00/	0.40.750	00 40/	040 470	04 401	400.070		04.00
Receipts	1 160 155	590 923	50.9%	349 750	30.1%	940 673	81.1%	193 278	60.2%	81.0%
Property rates, penalties and collection charges	63 590	16 215	25.5%	979	1.5%	17 194	27.0%	478	-	104.9%
Service charges	19 025	1 107	5.8%	2 793	14.7%	3 900	20.5%	666	2.5%	319.3%
Other revenue	28 470	6 655	23.4%	7 495	26.3%	14 150	49.7%	4 082		83.6%
Government - operating	641 087	418 863	65.3%	190 834	29.8%	609 697	95.1%	182 355	69.7%	4.69
Government - capital	393 658	144 140	36.6%	143 155	36.4%	287 295	73.0%	3 000	52.2%	4 671.8%
Interest	14 325	3 943	27.5%	4 493	31.4%	8 437	58.9%	2 698	63.4%	66.69
Dividends		-		-	-	-	-	-	-	-
Payments	(698 561)	(191 613)	27.4%	(213 076)	30.5%	(404 689)	57.9%	(184 219)	51.8%	15.7%
Suppliers and employees	(674 939)	(182 798)	27.1%	(207 093)	30.7%	(389 891)	57.8%	(180 971)	53.9%	14.49
Finance charges	(577)	-	-	-	-	-	-	-	-	-
Transfers and grants	(23 046)	(8 814)	38.2%	(5 984)	26.0%	(14 798)	64.2%	(3 248)	16.5%	84.29
Net Cash from/(used) Operating Activities	461 594	399 311	86.5%	136 673	29.6%	535 984	116.1%	9 059	70.7%	1 408.7%
Cash Flow from Investing Activities										
Receipts	500									
Proceeds on disposal of PPE	500		-		-		-		-	
Decrease in non-current debtors		-		-	-	-	-	-	-	-
Decrease in other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments	(460 915)	(114 594)	24.9%	(148 206)	32.2%	(262 801)	57.0%	(70 161)	46.2%	111.2%
Capital assets	(460 915)	(114 594)	24.9%	(148 206)	32.2%	(262 801)	57.0%	(70 161)	46.2%	111.29
Net Cash from/(used) Investing Activities	(460 415)	(114 594)	24.9%	(148 206)	32.2%	(262 801)	57.1%	(70 161)	46.2%	111.2%
Cash Flow from Financing Activities										
Receipts										
Short term loans					_		_	_	_	-
Borrowing long term/refinancing		-	_	-	_	_	-	-	_	-
Increase (decrease) in consumer deposits		-	_	_	_	_	_	_	_	-
Payments				_	_		_		_	
Repayment of borrowing		-	_	_	_	_	_	_	_	-
Net Cash from/(used) Financing Activities	-				-		-		-	-
Net Increase/(Decrease) in cash held	1 179	284 716	24 146.0%	(11 533)	(978.1%)	273 183	23 167.9%	(61 102)	652.2%	(81.1%)
Cash/cash equivalents at the year begin:	173 000	213 519	123.4%	498 235	288.0%	213 519	123.4%	334 435	88.2%	49.09
Cash/cash equivalents at the year end:	174 179	498 235	286.0%	486 702	279.4%	486 702	279.4%	273 333	142.7%	78.19
ousreausi capitalenis at the year end.	1/4 1/7	470 233	200.076	100 /02	277.470	400 702	217.470	213 333	172.770	70.11

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	646	.4%	1 224	.7%	(1 040)	(.6%)	170 217	99.5%	171 046	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-			-	-		-	-		
Receivables from Non-exchange Transactions - Property Rates	(502 252)	(75.4%)	3 985	.6%	15 077	2.3%	1 149 515	172.5%	666 324	71.7%	-	-		
Receivables from Exchange Transactions - Waste Water Management	261	1.1%	269	1.1%	266	1.1%	23 545	96.7%	24 341	2.6%		-	-	
Receivables from Exchange Transactions - Waste Management	590	1.8%	539	1.6%	530	1.6%	31 215	95.0%	32 874	3.5%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	4	.7%	620	99.3%	624	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(4 701)	100.0%	(4 701)	(.5%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(247)	(.6%)	-	-	-	-	39 207	100.6%	38 960	4.2%	-	-	-	-
Total By Income Source	(501 003)	(53.9%)	6 017	.6%	14 837	1.6%	1 409 617	151.7%	929 468	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(504 343)	(97.7%)	32		10 681	2.1%	1 009 622	195.7%	515 992	55.5%	-	-	-	-
Commercial	7 169	5.5%	2 756	2.1%	776	.6%	119 062	91.8%	129 764	14.0%	-	-	-	-
Households	3 334	1.4%	2 729	1.1%	2 817	1.2%	229 672	96.3%	238 552	25.7%	-	-	-	-
Other	(7 163)	(15.9%)	500	1.1%	564	1.2%	51 260	113.5%	45 161	4.9%	-	-	-	
Total By Customer Group	(501 003)	(53.9%)	6 017	.6%	14 837	1.6%	1 409 617	151.7%	929 468	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(186)	(5.0%)	(1 265)	(34.0%)	2 067	55.6%	3 104	83.5%	3 719	1.0%
Bulk Water	-	-	(12 849)	(4.6%)	(14 650)	(5.2%)	309 742	109.7%	282 243	72.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-		-	-		-	-	
Pensions / Retirement	-	-	-		-	-		-	-	
Loan repayments	-	-	-		-	-		-	-	-
Trade Creditors	7 369	7.3%	1 780	1.8%	1 248	1.2%	91 010	89.7%	101 408	26.2%
Auditor-General	-	-	-		-	-		-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 183	1.9%	(12 335)	(3.2%)	(11 335)	(2.9%)	403 856	104.3%	387 369	100.0%

Contact Details

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

Source Local Government Database

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Expenditure				2015/16				2014/15		
	Budget	First (Quarter	Second	Quarter	Year 1	o Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
Operating Revenue and Expenditure										
Operating Revenue	228 185	95 554	41.9%	73 999	32.4%	169 552	74.3%	65 393	70.7%	13.29
	228 185	90 004	41.9%	13 999	32.4%	109 332	74.3%	65 393	70.7%	13.27
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-		-	-	-	-	-	-
Service charges - electricity revenue		-	-		-	-	-	-	-	-
Service charges - water revenue		-	-		-	-	-	-	-	-
Service charges - sanitation revenue		-	-		-	-	-	-	-	-
Service charges - refuse revenue	-	-	-		-	-	-	-	-	-
Service charges - other	1.				-	-	-	1		
Rental of facilities and equipment	366	5	1.4%	72	19.8%	78	21.2%	39	15.8%	87.0
Interest earned - external investments	3 200	1 540	48.1%	1 405	43.9%	2 945	92.0%	823	68.8%	70.7
Interest earned - outstanding debtors	-	-	-		-	-	-	-	-	-
Dividends received	130	-	-		-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-		-	-	-	-	-	-
Agency services										
Transfers recognised - operational	221 789	93 804	42.3%	72 265	32.6%	166 069	74.9%	64 183	71.6%	12.6
Other own revenue	2 700	205	7.6%	256	9.5%	461	17.1%	349	16.8%	(26.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	215 235	35 121	16.3%	58 222	27.1%	93 344	43.4%	51 002	41.3%	14.29
Employee related costs	94 863	20 876	22.0%	21 555	22.7%	42 431	44.7%	19 666	42.5%	9.6
Remuneration of councillors	14 599	3 476	23.8%	3 363	23.0%	6 839	46.8%	3 203	47.0%	5.0
Debt impairment	-	-	-		-	-	-	-	-	-
Depreciation and asset impairment	12 500	-	-	-	-	-	-	-	-	-
Finance charges	22 312	0	-	15 914	71.3%	15 914	71.3%	15 915	71.0%	-
Bulk purchases			-		-	-	-	-	-	-
Other Materials			-		-	-	-	-	-	-
Contracted services	3 354		-		-	-	-	-	-	-
Transfers and grants	-	-	-		-	-		-	-	-
Other expenditure	67 607	10 769	15.9%	17 391	25.7%	28 160	41.7%	12 218	39.0%	42.3
Loss on disposal of PPE	-	-	-		-	-		-	-	-
Surplus/(Deficit)	12 950	60 432		15 776		76 209		14 392		
Transfers recognised - capital	30 393	1 893	6.2%	-	-	1 893	6.2%	-	-	-
Contributions recognised - capital			-		-			-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 343	62 325		15 776		78 102		14 392		
Taxation	+ -		_		-			-		
Surplus/(Deficit) after taxation	43 343	62 325		15 776		78 102		14 392		
Attributable to minorities		- SE SES	-	.0770	-	70 102	-			
Surplus/(Deficit) attributable to municipality	43 343	62 325		15 776		78 102		14 392		
Share of surplus/ (deficit) of associate			-		-	70 102	-	-	-	
Surplus/(Deficit) for the year	43 343	62 325		15 776		78 102		14 392		

				2015/16				201		
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	l Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 Q2 of 2015/16
Capital Revenue and Expenditure										
Source of Finance	56 197	1 975	3.5%	3 640	6.5%	5 615	10.0%	8 319	17.3%	(56.2%
National Government	30 393	246	.8%	660	2.2%	907	3.0%	2 144	4.3%	(69.29
Provincial Government	30 373	240	.070		2.270	,0,	3.070	2 1111	4.570	(07.27
District Municipality										
Other transfers and grants										
Transfers recognised - capital	30 393	246	.8%	660	2.2%	907	3.0%	2 144	4.3%	(69.29
Borrowing			.070		-		- 0.070	2		(07.27
Internally generated funds	25 804	1 729	6.7%	2 897	11.2%	4 626	17.9%	6 175	50.2%	(53.19
Public contributions and donations	-	-	-	83	-	83		-	-	(100.09
Capital Expenditure Standard Classification	56 197	1 975	3.5%	3 640	6.5%	5 615	10.0%	8 319	17.3%	(56.29
Governance and Administration	9 801	1 729	17.6%	1 592	16.2%	3 320	33.9%	553	18.7%	187.5
Executive & Council	378	476	125.9%	160	42.2%	636	168.2%	110	5.8%	45.1
Budget & Treasury Office	7 495	926	12.3%	1 150	15.3%	2 076	27.7%	428	37.0%	168.5
Corporate Services	1 928	327	17.0%	282	14.6%	609	31.6%	15	.9%	1 771.9
Community and Public Safety	1 460	-		27	1.9%	27	1.9%		-	(100.09
Community & Social Services	10	-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	-
Public Safety	15	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	1 435	-	-	27	1.9%	27	1.9%		-	(100.09
Economic and Environmental Services	44 936	246	.5%	2 021	4.5%	2 268	5.0%	7 765	17.2%	(74.09
Planning and Development	44 936	246	.5%	2 021	4.5%	2 268	5.0%	7 765	17.2%	(74.09
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-

				2015/16				201		
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2014/15 t Q2 of 2015/16
R thousands							арргорпацоп		арргорпации	
Cash Flow from Operating Activities										
Receipts	258 578	97 447	37.7%	73 999	28.6%	171 445	66.3%	65 393	56.3%	13.2%
Property rates, penalties and collection charges Service charges		-							-	
Other revenue	3 066	210	6.8%	329	10.7%	539	17.6%	388	16.7%	(15.1%
Government - operating	221 789	93 804	42.3%	72 265	32.6%	166 069	74.9%	64 183	71.6%	12.69
Government - capital	30 393	1 893	6.2%		-	1 893	6.2%	-		-
Interest	3 200	1 540	48.1%	1 405	43.9%	2 945	92.0%	823	68.7%	70.79
Dividends	130	-	-	-	-	-	-	-	-	-
Payments	(197 987)		17.7%	(58 222)	29.4%	(93 344)	47.1%	(50 990)	42.6%	14.29
Suppliers and employees	(165 926)	(35 121)	21.2%	(42 309)	25.5%	(77 430)	46.7%	(35 075)	39.0%	20.69
Finance charges	(32 061)	(0)	-	(15 914)	49.6%	(15 914)	49.6%	(15 915)	71.0%	-
Transfers and grants		-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 591	62 325	102.9%	15 776	26.0%	78 102	128.9%	14 403	97.4%	9.59
Cash Flow from Investing Activities										
Receipts		-							-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-		-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(56 197)	(1 975)	3.5%	(3 640)	6.5%	(5 615)	10.0%	(10 573)	28.2%	(65.6%
Capital assets	(56 197)	(1 975)	3.5%	(3 640)	6.5%	(5 615)	10.0%	(10 573)	28.2%	(65.6%
Net Cash from/(used) Investing Activities	(56 197)	(1 975)	3.5%	(3 640)	6.5%	(5 615)	10.0%	(10 573)	28.2%	(65.6%
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%)	12 136	(226.6%)	72 486	(1 353.3%)	3 830	2 092.4%	216.99
Cash/cash equivalents at the year begin:	23 354	23 354	100.0%	83 704	358.4%	23 354	100.0%	73 333	1 326.3%	14.19
Cash/cash equivalents at the year end:	17 998	83 704	465.1%	95 840	532.5%	95 840	532.5%	77 163	1 723.3%	24.2

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors		Bad Debts ito il 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	0	100.0%	-	-	-	-	-	-	0	100.0%	-	-	-	-
Total By Income Source	0	100.0%	-	-	-	-	-	-	0	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-		-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-		-	-	-	-	-	-	-	-	-	-	-	-
Households	-		-	-	-	-	-	-	-		-	-	-	-
Other	0	100.0%	-	-	-	-	-	-	0	100.0%	-	-	-	-
Total By Customer Group	0	100.0%	-	-	-	-	-	-	0	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 9	0 Days	Over	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	200	100.0%	-	-	-	-	-	-	200	100.09
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	
Total	200	100.0%	-	-	-	-	-	-	200	100.0%

Contact Details

Contact Details									
Municipal Manager	H Mbatha	013 759 8525							
Financial Manager	W Khumalo	013 759 8512							

Source Local Government Database