

MPUMALANGA: THEMBSILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

E-Statement	2016/17										2015/16		2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Year to Date	
	Main appropriation	Adjusted Budget	Actual Expenditure	% of Main appropriation	Actual Expenditure	% of Main appropriation	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget
Operating Revenue and Expenditure														
Operating Revenue	513,220	598,188	62,189	18.2%	157,873	30.7%	150,720	29.3%	391,568	76.3%	145,623	28.4%	391,568	76.3%
Property rates	4,308	41,520	9,025	21.4%	10,241	24.4%	10,241	24.4%	39,568	95.3%	5,203	12.5%	39,568	95.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	49,602	102,181	29,272	45.9%	29,282	45.9%	29,282	45.9%	71,111	71.1%	18,302	18.3%	71,111	71.1%
Service charges - electricity revenue	49,602	102,181	29,272	45.9%	29,282	45.9%	29,282	45.9%	71,111	71.1%	18,302	18.3%	71,111	71.1%
Service charges - other	49,602	102,181	29,272	45.9%	29,282	45.9%	29,282	45.9%	71,111	71.1%	18,302	18.3%	71,111	71.1%
Rental of facilities and investment	377	853	54	14.3%	15	4.0%	641	170.0%	2,706	401.0%	1,501	425.0%	2,706	401.0%
Interest earned - current investments	1,777	1,777	1,777	100.0%	1,777	100.0%	1,777	100.0%	1,777	100.0%	1,777	100.0%	1,777	100.0%
Dividends received	13,717	27,225	7,356	27.0%	7,317	26.9%	7,317	26.9%	14,734	54.1%	11	0.4%	14,734	54.1%
Loans and grants	38	35	14	34.3%	14	34.3%	14	34.3%	14	34.3%	14	34.3%	14	34.3%
Loans and grants	38	35	14	34.3%	14	34.3%	14	34.3%	14	34.3%	14	34.3%	14	34.3%
Transfers received - operational	340,000	330,180	2,136	0.6%	69,776	20.8%	79,800	23.9%	191,804	58.1%	107,278	32.5%	191,804	58.1%
Other own revenue	7,200	21,848	29,660	405.3%	4,529	61.8%	11,210	154.6%	10,889	151.4%	10,889	151.4%	10,889	151.4%
Operating Expenditure	612,289	788,736	78,145	12.8%	80,485	14.8%	108,814	18.5%	273,645	35.7%	83,244	13.5%	262,206	42.0%
Administrative expenses	24,523	111,024	11,024	4.5%	11,024	4.5%	11,024	4.5%	33,048	13.5%	11,024	4.5%	33,048	13.5%
Remuneration of councillors	85,706	1,714,120	1,714,120	100.0%	1,714,120	100.0%	1,714,120	100.0%	1,714,120	100.0%	1,714,120	100.0%	1,714,120	100.0%
Distribution and postal expenses	102,000	102,000	102,000	100.0%	102,000	100.0%	102,000	100.0%	102,000	100.0%	102,000	100.0%	102,000	100.0%
Other expenses	179,641	125,448	19,943	15.4%	26,269	20.3%	21,738	16.4%	69,251	53.7%	20,207	15.5%	69,251	53.7%
Other expenses	179,641	125,448	19,943	15.4%	26,269	20.3%	21,738	16.4%	69,251	53.7%	20,207	15.5%	69,251	53.7%
Capital expenditure	2,213	2,213	2,213	100.0%	2,213	100.0%	2,213	100.0%	2,213	100.0%	2,213	100.0%	2,213	100.0%
Capital expenditure	2,213	2,213	2,213	100.0%	2,213	100.0%	2,213	100.0%	2,213	100.0%	2,213	100.0%	2,213	100.0%
Other expenditure	39,771	307,509	15,388	10.4%	20,987	20.2%	34,297	28.2%	149,699	125.1%	15,519	12.9%	149,699	125.1%
Loss on transfer of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(100,069)	(188,548)	7,000	7.0%	87,288	87.3%	43,908	43.9%	118,114	118.1%	62,380	62.4%	118,114	118.1%
Transfers received - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions received - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(100,069)	(188,548)	7,000	7.0%	87,288	87.3%	43,908	43.9%	118,114	118.1%	62,380	62.4%	118,114	118.1%
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(100,069)	(188,548)	7,000	7.0%	87,288	87.3%	43,908	43.9%	118,114	118.1%	62,380	62.4%	118,114	118.1%
Assets to members	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(100,069)	(188,548)	7,000	7.0%	87,288	87.3%	43,908	43.9%	118,114	118.1%	62,380	62.4%	118,114	118.1%
Surplus/(Deficit) for the year	(100,069)	(188,548)	7,000	7.0%	87,288	87.3%	43,908	43.9%	118,114	118.1%	62,380	62.4%	118,114	118.1%

E-Statement	2016/17										2015/16		2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Year to Date	
	Main appropriation	Adjusted Budget	Actual Expenditure	% of Main appropriation	Actual Expenditure	% of Main appropriation	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget
Capital Revenue and Expenditure														
Capital Revenue	153,672	114,187	6,811	5.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
State Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers received - capital	133,672	114,187	6,811	5.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Transfers received - capital	133,672	114,187	6,811	5.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Interest received on investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure	153,672	114,187	8,811	5.8%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Government Administration	900	1,556	388	25.6%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Executive & Council	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Budget & Treasury Office	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Community and Public Safety	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Community & Social Services	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Social and Recreation	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Health	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Education	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Economic and Environmental Services	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Transport and Road Transport	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Environmental Protection	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Trading Services	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Waste Management	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Water Management	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%
Other	100	400	100	10.0%	42,888	31.5%	8,828	7.8%	59,125	50.9%	18,484	16.2%	59,125	50.9%

Part 3: Cash Receipts and Payments

	2016/17				2017/18				2017/18 Actual Expenditure	2017/18 Actual Expenditure as % of adjusted budget	2017/18 Actual Expenditure as % of approved budget	2017/18 Actual Expenditure as % of approved budget
	Budget	Actual Expenditure	% of appropriation	% of appropriation	Actual Expenditure	% of appropriation	% of appropriation	% of approved budget				
Rebates												
Cash Flow from Operating Activities												
Receipts	480,027	503,235	104.8%	104.8%	104,370	21.7%	22.4%	104,370	21.7%	22.4%	104,370	21.7%
Provision for depreciation	2,174	1,999	91.9%	91.9%	2,174	100.0%	100.0%	2,174	100.0%	100.0%	2,174	100.0%
Other receivables	5,906	4,877	82.6%	82.6%	5,906	100.0%	100.0%	5,906	100.0%	100.0%	5,906	100.0%
Government grants	34,004	34,004	100.0%	100.0%	34,004	100.0%	100.0%	34,004	100.0%	100.0%	34,004	100.0%
Government - operating	340,000	340,000	100.0%	100.0%	340,000	100.0%	100.0%	340,000	100.0%	100.0%	340,000	100.0%
Government - capital	117,393	117,393	100.0%	100.0%	117,393	100.0%	100.0%	117,393	100.0%	100.0%	117,393	100.0%
Dividends	12,121	12,121	100.0%	100.0%	12,121	100.0%	100.0%	12,121	100.0%	100.0%	12,121	100.0%
Payments	(492,299)	(492,299)	100.0%	100.0%	(492,299)	100.0%	100.0%	(492,299)	100.0%	100.0%	(492,299)	100.0%
Supplies and employees	(333,348)	(333,348)	100.0%	100.0%	(333,348)	100.0%	100.0%	(333,348)	100.0%	100.0%	(333,348)	100.0%
Transfers and grants	(158,951)	(158,951)	100.0%	100.0%	(158,951)	100.0%	100.0%	(158,951)	100.0%	100.0%	(158,951)	100.0%
Net Cash from/(used) Operating Activities												
Receipts												
Provision for depreciation												
Other receivables												
Government grants												
Government - operating												
Government - capital												
Dividends												
Payments												
Supplies and employees												
Transfers and grants												
Net Cash from/(used) Investing Activities												
Receipts												
Provision for depreciation												
Other receivables												
Government grants												
Government - operating												
Government - capital												
Dividends												
Payments												
Supplies and employees												
Transfers and grants												
Net Cash from/(used) Financing Activities												
Receipts												
Provision for depreciation												
Other receivables												
Government grants												
Government - operating												
Government - capital												
Dividends												
Payments												
Supplies and employees												
Transfers and grants												
Net Increase/(Decrease) in cash held												
Carrying amount at the start of the year												
Carrying amount at the end of the year												

Part 4: Debtor Age Analysis

E. Inhouse	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	AGREE BUDGET WITHIN 0.1% IMPAIRED - 4
	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Invoice Source										
Trade Receivables	5,816	2.0%	5,816	2.0%	5,816	2.0%	5,816	2.0%	23,017	30.0%
Trade and Other Receivables from External Transactions - Debtors	3,320	2.9%	3,320	2.9%	3,320	2.9%	3,320	2.9%	11,644	19.7%
Receivables from Exchange Transactions - Property Sales	164	1.5%	164	1.5%	164	1.5%	164	1.5%	653	1.1%
Receivables from Exchange Transactions - Other	2,202	2.2%	2,202	2.2%	2,202	2.2%	2,202	2.2%	7,704	11.9%
Receivables from Finance Transactions - Property Rental Debtors	2,018	2.0%	2,018	2.0%	2,018	2.0%	2,018	2.0%	7,956	11.1%
Interest on other debtor accounts	1,177	1.0%	1,177	1.0%	1,177	1.0%	1,177	1.0%	20,224	30.4%
Receivables unapplied, disputed or refused and written off	15,931	2.2%	15,931	2.2%	15,931	2.2%	15,931	2.2%	67,302	100.0%
Total By Invoice Source										
Debtors Age Analysis By Customer Group										
Operative of Site	1,220	3.4%	1,220	3.4%	1,220	3.4%	1,220	3.4%	3,087	4.6%
Commercial	473	2.1%	473	2.1%	473	2.1%	473	2.1%	2,045	3.0%
Household	5,100	1.7%	5,100	1.7%	5,100	1.7%	5,100	1.7%	20,135	30.3%
Other	6,100	1.7%	6,100	1.7%	6,100	1.7%	6,100	1.7%	26,135	39.5%
Total By Customer Group										
	15,931	2.2%	15,931	2.2%	15,931	2.2%	15,931	2.2%	67,302	100.0%

Part 5: Creditor Age Analysis

E. Inhouse	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis									
Trade Payables	8,208	100.0%	8,208	100.0%	8,208	100.0%	8,208	100.0%	8,208
Trade and Other Payables from External Transactions - Debtors									
Payables from Exchange Transactions - Property Sales									
Payables from Exchange Transactions - Other									
Payables from Finance Transactions - Property Rental Debtors									
Interest on other creditor accounts									
Payables unapplied, disputed or refused and written off									
Total By Invoice Source									
Debtors Age Analysis By Customer Group									
Operative of Site									
Commercial									
Household									
Other									
Total By Customer Group									
	8,208	100.0%	8,208	100.0%	8,208	100.0%	8,208	100.0%	8,208

W O New
Municipal Manager

1. All figures in this report are unaudited.

Municipal Manager
Date:

Summit
2017/05/03

Chief Financial Officer
Date: