AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Experiature			2017/18			201		
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	16 717 571	4 292 684	25.7%	4 292 684	25.7%	4 638 175	29.7%	(7.4%)
Property rates	2 531 712	886.000	35.0%	886.000	35.0%	916 632	41.0%	(3.3%)
Property rates - penalties and collection charges	2 331 / 12	(172)	33.070	(172)	33.070	1 559	41.070	(111.0%)
Service charges - electricity revenue	4 409 390	683 216	15.5%	683 216	15.5%	1 022 767	23.1%	(33.2%)
Service charges - water revenue	1 500 573	272 895	18.2%	272 895	18.2%	271 110	20.4%	.7%
Service charges - sanitation revenue	558 152	99 613	17.8%	99 613	17.8%	106 728	23.0%	(6.7%)
Service charges - refuse revenue	592 989	118 638	20.0%	118 638	20.0%	102 006	18.9%	16.3%
Service charges - other	3 014	54 900	1 821.6%	54 900	1 821.6%	20 410	350.9%	169.0%
Rental of facilities and equipment	76 743	7 570	9.9%	7 570	9.9%	15 018	17.2%	(49.6%)
Interest earned - external investments	132 322	23 310	17.6%	23 310	17.6%	37 517	24.6%	(37.9%)
Interest earned - outstanding deblors	374 773	107 695	28.7%	107 695	28.7%	104 926	32.0%	2.6%
Dividends received	195	6.414	3 286.7%	6 414	3 286.7%	3 4 3 7	6 630.9%	86.6%
Fines	118 569	6 716	5.7%	6 716	5.7%	12 239	11.1%	(45.1%)
Licences and permits	79 208	15 029	19.0%	15 029	19.0%	14 777	25.7%	1.7%
Agency services	279 426	41 709	14.9%	41 709	14.9%	88 830	24.7%	(53.0%)
Transfers recognised - operational	5 519 107	1 918 029	34.8%	1 918 029	34.8%	1 821 130	35.5%	5.3%
Other own revenue	496 222	49 475	10.0%	49 475	10.0%	94 654	27.3%	(47.7%)
Gains on disposal of PPE	45 174	1 647	3.6%	1 647	3.6%	4 437	29.1%	(62.9%)
Operating Expenditure	17 850 732	2 530 185	14.2%	2 530 185	14.2%	3 023 325	18.2%	(16.3%)
Employee related costs	5 049 960	1 083 830	21.5%	1 083 830	21.5%	1 077 835	23.9%	.6%
Remuneration of councillors	350 309	64 813	18.5%	64 813	18.5%	71 170	21.0%	(8.9%)
Debt impairment	1 409 757	1 764	.1%	1 764	.1%	112 596	8.5%	(98.4%)
Depreciation and asset impairment	1 803 408	156 690	8.7%	156 690	8.7%	149 048	8.8%	5.1%
Finance charges	199 351	10 028	5.0%	10 028	5.0%	24 078	12.9%	(58.3%)
Bulk purchases	4 393 192	556 679	12.7%	556 679	12.7%	833 429	19.5%	(33.2%)
Other Materials	405 816	32 868	8.1%	32 868	8.1%	61 047	16.5%	(46.2%)
Contracted services	1 455 597	220 511	15.1%	220 511	15.1%	220 033	22.4%	.2%
Transfers and grants	621 023	90 617	14.6%	90 617	14.6%	46 434	5.9%	95.2%
Other expenditure	2 162 113	303 204	14.0%	303 204	14.0%	427 651	20.0%	(29.1%)
Loss on disposal of PPE	205	9 179	4 472.1%	9 179	4 472.1%	3	66.1%	277 544.6%
Surplus/(Deficit)	(1 133 162)	1 762 499		1 762 499		1 614 851		
Transfers recognised - capital	2 370 943	458 315	19.3%	458 315	19.3%	301 345	12.5%	52.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	110 278	-				660	(34.7%)	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 348 059	2 220 814		2 220 814		1 916 855		
Taxation	-							
Surplus/(Deficit) after taxation	1 348 059	2 220 814		2 220 814		1 916 855		
Attributable to minorities	-	6	-	6	-		-	(100.0%)
Surplus/(Deficit) attributable to municipality	1 348 059	2 220 820		2 220 820		1 916 855		
Share of surplus/ (deficit) of associate								
Surplus/(Deficit) for the year	1 348 059	2 220 820		2 220 820		1 916 855		

			2017/18			201	16/17	
	Budget	First 0	Duarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2016/17 to Q1 of 2017/1
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	3 152 048	462 377	14.7%	462 377	14.7%	458 899	13.6%	.8
National Government	2 565 643	432 180	16.8%	432 180	16.8%	412 446	15.2%	4.8
Provincial Government		21	-	21	-	1 349	5.0%	(98.55
District Municipality	42 271	0	-	0	-	-	-	(100.05
Other transfers and grants	-	-	-	-	-	185	.5%	(100.05
Transfers recognised - capital	2 607 915	432 201	16.6%	432 201	16.6%	413 980	14.5%	
Borrowing	140 790	5 004	3.6%	5 004	3.6%	4 695	4.7%	6.6
Internally generated funds	387 335	24 966	6.4%	24 966	6.4%	40 224	10.2%	
Public contributions and donations	16 009	206	1.3%	206	1.3%	-	-	(100.0
Capital Expenditure Standard Classification	3 152 048	462 377	14.7%	462 377	14.7%	458 899	13.6%	.8
Governance and Administration	158 983	12 911	8.1%	12 911	8.1%	10 133	5.4%	27.4
Executive & Council	62 284	200	.3%	200	.3%	2 799	3.0%	(92.9
Budget & Treasury Office	96 411	2 203	2.3%	2 203	2.3%	574	1.9%	283.6
Corporate Services	287	10 508	3 661.3%	10 508	3 661.3%	6 759	10.4%	55.5
Community and Public Safety	172 512	13 740	8.0%	13 740	8.0%	11 026	7.0%	24.6
Community & Social Services	68 000	6 611	9.7%	6 611	9.7%	613	1.1%	978.6
Sport And Recreation	65 550	2 247	3.4%	2 247	3.4%	1 107	2.0%	102.9
Public Safety	26 308	4 880	18.5%	4 880	18.5%	7 214	24.3%	(32.4
Housing	10 055	-	-	-	-	-	÷.,	-
Health	2 600	2	.1%	2	.1%	2 092	59.8%	(99.9
Economic and Environmental Services	771 872	127 084	16.5%	127 084	16.5%	178 122	19.6%	(28.7
Planning and Development	121 018 645 274	9 397 117 687	7.8%	9 397 117 687	7.8% 18.2%	39 609 138 513	17.9%	(76.3
Road Transport Environmental Protection	645 274 5 580	11/68/	18.2%	11/ 68/	18.2%	138 5 13	20.2%	(15.0
Trading Services	1 988 085	307 966	15.5%	307 966	15.5%	258 610	12.3%	19.1
Electricity	1 988 085 332 793	307 966 45 395	15.5%	307 966 45 395	15.5%	258 610	12.3%	19.1
Water	1 215 192	45 395 228 934	13.6%	45 395 228 934	13.6%	181 459	14.0%	26.2
Water Water Management	378 198	228 934	8.2%	220 939	8.2%	41 177	7.7%	(24.3
Waste Water Management	61 902	2 468	4.0%	2 468	4.0%	8 782	19.6%	(24.3
Other	60 597	675	1.1%	675	1.1%	1 008	314.9%	
Outer	00 397	0/5	1.170	0/5	1.170	1000	314.770	(33.0

			2017/18			201	6/17	
	Budget	First 0	Duarter	Year	to Date	First (Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2016/17
	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main	Expenditure	Expenditure as % of main	to Q1 of 2017/18
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	17 525 993	4 939 790	28.2%	4 939 790	28.2%	5 121 747	31.1%	(3.6%)
Property rates, penalties and collection charges	2 066 148	456 429	22.1%	456 429	22.1%	473 350	26.6%	(3.6%)
Service charges	6 150 920	1 002 729	16.3%	1 002 729	16.3%	1 016 984	17.4%	(1.4%)
Other revenue	836 243	497 076	59.4%	497 076	59.4%	529 580	60.2%	(6.1%)
Government - operating	5 510 331	2 007 181	36.4%	2 007 181	36.4%	1 948 807	38.4%	3.0%
Government - capital	2 570 724	909 795	35.4%	909 795	35.4%	1 084 929	42.3%	(16.1%)
Interest	391 433	66 581	17.0%	66 581	17.0%	68 096	20.5%	(2.2%)
Dividends	195	-	-	-	-	-	-	-
Payments	(14 959 230)	(3 424 011)	22.9%	(3 424 011)	22.9%	(4 130 002)	30.5%	(17.1%)
Suppliers and employees	(14 122 598)	(3 364 773)	23.8%	(3 364 773)	23.8%	(4 073 516)	34.1%	(17.4%)
Finance charges	(249 659)	(15 554)	6.2%	(15 554)		(20 693)	2.9%	(24.8%)
Transfers and grants	(586 973)	(43 684)	7.4%	(43 684)	7.4%	(35 794)	4.0%	22.0%
Net Cash from/(used) Operating Activities	2 566 763	1 515 779	59.1%	1 515 779	59.1%	991 745	33.9%	52.8%
Cash Flow from Investing Activities								
Receipts	450 292	531 199	118.0%	531 199	118.0%	169 502	(4 468.1%)	213.4%
Proceeds on disposal of PPE	81 384	39 199	48.2%	39 199	48.2%	4 097	27.2%	856.7%
Decrease in non-current debtors	235 632	-	-	-	-	15 405		(100.0%)
Decrease in other non-current receivables	119 260	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	14 016	492 000	3 510.3%	492 000	3 510.3%	150 000	(102.9%)	228.0%
Payments	(3 033 940)	(308 409)	10.2%	(308 409)	10.2%	(454 854)	14.5%	(32.2%)
Capital assets	(3 033 940)	(308 409)	10.2%	(308 409)	10.2%	(454 854)	14.5%	(32.2%)
Net Cash from/(used) Investing Activities	(2 583 648)	222 790	(8.6%)	222 790	(8.6%)	(285 352)	9.1%	(178.1%)
Cash Flow from Financing Activities								
Receipts	140 556	2 352	1.7%	2 352	1.7%	2 216	.9%	6.2%
Short term loans	-	(197)	-	(197)	-	-		(100.0%)
Borrowing long term/refinancing	134 790	-	-	-	-	-	· · · ·	-
Increase (decrease) in consumer deposits	5 766	2 549	44.2%	2 549	44.2%	2 216	11.9%	15.0%
Payments	(66 057)	(12 440)	18.8%	(12 440)	18.8%	(16 231)	19.3%	(23.4%)
Repayment of borrowing Net Cash from/(used) Financing Activities	(66 057) 74 499	(12 440) (10 088)	18.8%	(12 440) (10 088)	18.8%	(16 231) (14 016)	19.3%	(23.4%)
Net Cash Ironi/(useu) Financing Activities	/4 499	(10 088)	(13.5%)	(10 088)	(13.5%)	(14 016)	(8.8%)	(28.0%)
Net Increase/(Decrease) in cash held	57 614	1 728 481	3 000.1%	1 728 481	3 000.1%	692 378	(1 384.0%)	149.6%
Cash/cash equivalents at the year begin:	1 086 137	972 060	89.5%	972 060	89.5%	1 039 475	85.2%	(6.5%)
Cash/cash equivalents at the year end:	1 143 751	2 700 542	236.1%	2 700 542	236.1%	1 731 853	147.9%	55.9%

Part 4: Debtor Age Analysis

Part 4. Debtor Age Analysis											Actual Rad Deb	ts Written Off to	Impairment -	Rad Debts ito
	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	10 Days	Τα	otal		tors	Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	83 780	3.6%	76 748	3.3%	71 322	3.0%	2 125 475	90.2%	2 357 324	22.5%		-	58 623	2.5%
Trade and Other Receivables from Exchange Transactions - Electricity	192 776	15.0%	87 236	6.8%	66 873	5.2%	940 558	73.1%	1 287 443	12.3%	-	-		
Receivables from Non-exchange Transactions - Property Rates	139 610	5.5%	94 876	3.7%	123 245	4.9%	2 173 194	85.9%	2 530 926	24.1%	-	-	60 4 4 4	2.4%
Receivables from Exchange Transactions - Waste Water Management	36 197	3.8%	30 239	3.2%	26 637	2.8%	866 037	90.3%	959 110	9.2%	-	-	16 420	1.7%
Receivables from Exchange Transactions - Waste Management	28 842	3.5%	22 641	2.8%	22 621	2.8%	746 327	91.0%	820 430	7.8%	-	-	18 074	2.2%
Receivables from Exchange Transactions - Property Rental Debtors	661	4.3%	204	1.3%	353	2.3%	13 968	92.0%	15 186	.1%	-	-		
Interest on Arrear Debtor Accounts	22 755	2.0%	17 069	1.5%	37 509	3.2%	1 087 710	93.4%	1 165 044	11.1%	-	-	66 870	5.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-				47 544	100.0%	47 544	.5%	-	-		
Other	55 611	4.3%	26 985	2.1%	21 940	1.7%	1 194 420	92.0%	1 298 955	12.4%	-	-	21 643	1.7%
Total By Income Source	560 232	5.3%	355 998	3.4%	370 500	3.5%	9 195 232	87.7%	10 481 962	100.0%	-	-	242 073	2.3%
Debtors Age Analysis By Customer Group														
Organs of State	52 714	4.6%	41 131	3.6%	64 782	5.7%	984 557	86.1%	1 143 184	10.9%		-	37 097	3.2%
Commercial	160 301	11.4%	95 600	6.8%	65 133	4.6%	1 083 384	77.1%	1 404 418	13.4%	-	-	17 627	1.3%
Households	272 732	4.0%	189 125	2.8%	188 806	2.8%	6 107 953	90.4%	6 758 617	64.5%	-	-	187 350	2.8%
Olher	74 485	6.3%	30 142	2.6%	51 780	4.4%	1 019 337	86.7%	1 175 743	11.2%	-	-		
Total By Customer Group	560 232	5.3%	355 998	3.4%	370 500	3.5%	9 195 232	87.7%	10 481 962	100.0%	-	-	242 073	2.3%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 61) Days	61 - 90) Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	311 293	11.2%	318 166	11.4%	271 792	9.7%	1 889 007	67.7%	2 790 258	50.3%
Bulk Water	100 100	9.9%	5 722	.6%	16 990	1.7%	889 108	87.9%	1 011 920	18.3%
PAYE deductions	35 634	77.2%	1 713	3.7%		-	8 782	19.0%	46 129	.8%
VAT (output less input)	1 051	100.0%	-	-	-	-			1 051	
Pensions / Retirement	25 864	100.0%	-		-				25 864	.5%
Loan repayments	1 923	7.8%				-	22 885	92.2%	24 808	.4%
Trade Creditors	246 088	27.6%	184 149	20.7%	138 167	15.5%	323 251	36.3%	891 655	16.1%
Auditor-General	4 125	23.4%	1 129	6.4%	2 083	11.8%	10 313	58.4%	17 650	.3%
Other	63 253	8.6%	75 637	10.3%	66 795	9.1%	527 809	72.0%	733 495	13.2%
Total	789 332	14.2%	586 516	10.6%	495 828	8.9%	3 671 154	66.2%	5 542 831	100.0%

Contact Details	
Municipal Manager	
Financial Manager	

Source Local Government Database

MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Turri. Operating Revenue and Experiature			2017/18			201	6/17	
	Budget	First (Duarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Operating Revenue and Expenditure								
Operating Revenue	425 035	27 804	6.5%	27 804	6.5%	110 278	30.0%	(74.8%
Property rates	84 731	2 979	3.5%	2,004	3.5%	445	1.0%	570.19
Property rates - penalties and collection charges	04731	2 11 1	3.570	2 11 1	3.370	445	1.070	370.17
Service charges - electricity revenue	28 408	5 762	20.3%	5 762	20.3%	2 244	8.4%	156.7
Service charges - water revenue	7 408	1 425	19.2%	1 425	19.2%	1 072	15.3%	32.9
Service charges - sanitation revenue	8 214	1 297	15.8%	1 297	15.8%	650	9.2%	99.6
Service charges - refuse revenue	7 883	1 228	15.6%	1 228	15.6%	612	9.4%	100.6
Service charges - other		0		0				(100.09
Rental of facilities and equipment	1 977	620	31.4%	620	31.4%	481	24.5%	28.9
Interest earned - external investments	2 636	858	32.6%	858	32.6%	-		(100.09
Interest earned - outstanding debtors	15 299	9 152	59.8%	9 152	59.8%	2 090	10.5%	337.8
Dividends received								
Fines	3 080	606	19.7%	606	19.7%	8	.4%	7 572.1
Licences and permits		162		162		163		(.69
Agency services					-			
Transfers recognised - operational	262 209	2 326	.9%	2 326	.9%	101 960	41.8%	(97.79
Other own revenue	3 191	1 269	39.8%	1 269	39.8%	544	14.2%	133.1
Gains on disposal of PPE	-	120	-	120	-	8	-	1 422.6
Operating Expenditure	406 048	58 633	14.4%	58 633	14.4%	39 439	10.3%	48.79
Employee related costs	145 345	34 821	24.0%	34 821	24.0%	23 5 38	17.8%	47.9
Remuneration of councillors	17 257	3 814	22.1%	3 814	22.1%	2 518	15.6%	51.4
Debt impairment	49 707	-	-	-	-			-
Depreciation and asset impairment	39 146		-		-	-	-	-
Finance charges	1 087		-		-	-	-	-
Bulk purchases	61 570	3 988	6.5%	3 988	6.5%	1 309	2.2%	204.7
Other Materials	11 725	1 186	10.1%	1 186	10.1%	3 966	31.6%	(70.19
Contracted services	27 122	10 454	38.5%	10 454	38.5%	4 899	15.8%	113.4
Transfers and grants	-	-	-	-	-	3		(100.09
Other expenditure	53 090	4 370	8.2%	4 370	8.2%	3 205	5.5%	36.3
Loss on disposal of PPE	-	-	-		-	-	-	-
Surplus/(Deficit)	18 987	(30 829)		(30 829)		70 839		
Transfers recognised - capital	-	37 219	-	37 219	-	-	-	(100.09
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets								
Surplus/(Deficit) after capital transfers and contributions	18 987	6 390		6 390		70 839		
Taxation				-				
Surplus/(Deficit) after taxation	18 987	6 390		6 390		70 839		
Attributable to minorities	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	18 987	6 390		6 390		70 839		
Share of surplus/ (deficit) of associate				-				
Surplus/(Deficit) for the year	18 987	6 390		6 390		70 839		

	Budget						2016/17		
		First (Quarter	Year	to Date	First (Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1	
Capital Revenue and Expenditure									
Source of Finance	133 185	60 908	45.7%	60 908	45.7%	29 739	24.7%	104.8	
National Government	126 185	60 908	48.3%	60 908	48.3%	29 739	24.7%		
Provincial Government	120 105	00 900	40.370	00 900	40.370	29 139	24.770	104.0	
District Municipality	-	-	-	-	-			-	
Other transfers and grants									
Transfers recognised - capital	126 185	60 908	48.3%	60 908	48.3%	29 739	24.7%	104.8	
Borrowing							-	101.0	
Internally generated funds	7 000				-				
Public contributions and donations	-	-	-	-	-	-	-		
Capital Expenditure Standard Classification	133 185	60 908	45.7%	60 908	45.7%	29 739	24.7%	104.8	
Governance and Administration	-		-	-			-	-	
Executive & Council	-	-	-		-	-			
Budget & Treasury Office		-	-		-	-			
Corporate Services	-	-	-		-	-			
Community and Public Safety	21 185		-	-	-		-	-	
Community & Social Services	7 000	-	-		-				
Sport And Recreation	4 185	-	-		-				
Public Safety	10 000	-	-		-	-			
Housing	-	-	-	-	-	-		-	
Health	-	-	-	-	-	-			
Economic and Environmental Services	43 000	16 386	38.1%	16 386	38.1%	3 589	12.8%	356.5	
Planning and Development Road Transport	43 000	16 386	- 38.1%	16 386	38.1%	3 589	12.8%	356.5	
Environmental Protection	43 000	10.380	38.1%	10.380	38.1%	3 589	12.8%	356.5	
Trading Services	69 000	44 522	64.5%	44 522	64.5%	25 142	37.4%		
Electricity	7 000	44 522 20 278	289.7%	44 522 20 278	04.5% 289.7%	25 142	37.4%		
Water	47 000	20 278	209.7%	20 278	209.7%	6 253	16.2%		
Water Water Management	15 000	24 244	51.076	24 244	51.076	12 126	43.7%		
Waste Water management						12 120	43.770	(100.0	
Other						1 008		(100.0	

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year t	to Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	494 215	139 619	28.3%	139 619	28.3%	152 026	36.5%	(8.2%
Property rates, penalties and collection charges Service charges	55 075 33 743	11 946 9 993	21.7% 29.6%	11 946 9 993	21.7% 29.6%	2 307 3 228	9.2% 9.4%	417.95
Other revenue Government - operating	8 248 262 209 126 185	11 164 106 515	135.4% 40.6%	11 164 106 515	135.4% 40.6%	5 307 63 139 030	87.7% - 136.1%	110.49 169 224.49 (100.09)
Government - capital Interest Dividends	8 755		-			2 090	46.7%	(100.0%)
Payments Suppliers and employees Finance charges	(310 196) (309 109) (1 087)	(93 367) (93 367)	30.1% 30.2%	(93 367) (93 367)	30.1% 30.2%	(40 572) (40 570)	13.0% 21.0%	130.19 130.19
Transfers and grants		-	-	-	-	(3)	-	(100.0%
Vet Cash from/(used) Operating Activities	184 020	46 252	25.1%	46 252	25.1%	111 454	106.2%	(58.5%
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE	15 611 611	38 919 38 919	249.3% 6 370.0%	38 919 38 919	249.3% 6 370.0%	69 69		56 483.19 56 483.19
Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments	15 000	-	-		-	-		-
Payments Capital assets	(133 185) (133 185)	(60 919) (60 919)	45.7% 45.7%	(60 919) (60 919)	45.7% 45.7%	(91 312) (91 312)	89.4% 89.4%	(33.39
Net Cash from/(used) Investing Activities	(117 574)	(22 000)	18.7%	(22 000)	18.7%	(91 243)	89.3%	(75.9%
Cash Flow from Financing Activities Receipts								
Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-	-	-		-	-	
Payments Repayment of borrowing		-			-	-	-	
Net Cash from/(used) Financing Activities		-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	66 445 1 200	24 253 1 961	36.5% 163.4%	24 253 1 961	36.5% 163.4%	20 211 398	726.8% 10.1%	20.09
Cash/cash equivalents at the year end:	67 645	26 214	38.8%	26 214	38.8%	20 609	307.0%	27.2

Actual Bad Debts Written Off to Debtors Impairment -Bad Debts ito Council Policy 0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days Total R thousands Debtors Age Analysis By Income Source Tade and Other Receivables from Exchange Transactions - Water Tade and Other Receivables from Exchange Transactions - Excludely Receivables from Homeschange Transactions - Properly Relay Receivables from Exchange Transactions - Water Water Receivables from Exchange Transactions - Water Water Receivables from Exchange Transactions - Nearly Metal Mategories Receivables from Exchange Transactions - Properly Metal Debtors Receivables in the Exchange Transactions - Nearly Metal Debtors Receivables manual Debtary Exchanges and wateful Expenditure Other Total By Income Source Debtors Age Analysis By Customer Group Organs of Stale ount unt unt ount unt ount Amount A 7 375 8 913 341 486 45 243 37 556 6.6% 23.1% 2.5% 2.0% 2.4% 278 467 21 671 689 753 295 781 8 127 729 781 3.8% 5.2% 6.3% 1.5% 2.0% 85.6% 62.9% 88.8% 94.9% 93.5% 1.6% 2.0% 75.0% 9.9% 8.2% 487 4.0 6 316 4.0% 8.8% 2.4% 1.6% 2.1% 5 603 303 173 42 928 35 126 2 062 8 515 898 896 447 13 306 413 11 125 403 24 260 13 436 406 582 91.4% 89.3% 14 699 455 273 3.2% 100.0% 2.8% 2.4% 2.7% 5.3% 3.0% 2.9% Organs of State Commercial Households Other 2 675 1 928 7 041 5.3% 4.1% 2.1% 5.9% 2 331 1 726 5 429 10 029 5 200 4 964 19.8% 11.0% 1.5% 35 489 38 340 311 784 50 524 47 194 329 218 11.1% 10.4% 72.3% 6.2% 100.0% 4.6% 3.7% 1.6% 70.2% 81.2% 94.7% 74.0% 1 639 11 125 4 068 24 260 28 337 455 273 Total By Customer Group 13 306 2.9% 2.4% 5.3% 406 582 89.3%

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 61) Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 228	43.7%	655	2.0%	454	1.4%	17 233	52.9%	32 570	54.29
Bulk Water	-	-	-			-			-	-
PAYE deductions	4 582	76.1%	1 435	23.9%	-		-		6 017	10.09
VAT (output less input)					-	-	-		-	-
Pensions / Retirement	-		-		-		-		-	-
Loan repayments					-	-	-		-	-
Trade Creditors	-		-		-		-		-	
Auditor-General	1 255	38.8%	28	.9%	1 954	60.4%	-		3 237	5.49
Other	18 228	100.0%	-	-	-	-	-	-	18 228	30.49
Total	38 293	63.8%	2 118	3.5%	2 408	4.0%	17 233	28.7%	60 052	100.09

Municipal Manager	Mr Dlamini M	017 843 4038	
Financial Manager	Mr MJ Nhlabathi	017 843 4028	

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Turri. Operating Revenue and Experiature	1		2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	651 738	173 230	26.6%	173 230	26.6%	164 646	28.0%	5.2%
Property rates	100 343	25 906	25.8%	25 906	25.8%	23 387	25.4%	10.8%
Property rates - penalties and collection charges	100 545	20 700	20.070	20 700	20.070	20.007	20.470	10.07
Service charges - electricity revenue	217 377	53 551	24.6%	53 551	24.6%	51 976	23.1%	3.0%
Service charges - water revenue	55 943	12 853	23.0%	12 853	23.0%	15 128	28.9%	(15.0%
Service charges - sanitation revenue	26 876	6 973	25.9%	6 973	25.9%	6 0 1 6	25.4%	15.99
Service charges - refuse revenue	26 033	5 903	22.7%	5 903	22.7%	5 250	26.5%	12.49
Service charges - other	2		-		-	1 088	42.5%	(100.0%
Rental of facilities and equipment	2 431	496	20.4%	496	20.4%	536	22.5%	(7.4%
Interest earned - external investments	1 170	34	2.9%	34	2.9%	-		(100.0%)
Interest earned - outstanding debtors	23 823	7 072	29.7%	7 072	29.7%	5 303	23.6%	33.4%
Dividends received			-		-	-	-	-
Fines	6 9 3 2	1		1	-	2		(58.5%
Licences and permits	4 020	19	.5%	19	.5%	260	7.1%	(92.7%)
Agency services	7 700		-		-	575	8.0%	(100.0%
Transfers recognised - operational	141 212	58 694	41.6%	58 694	41.6%	52 755	40.9%	11.39
Other own revenue	22 876	1 360	5.9%	1 360	5.9%	1 669	(126.6%)	(18.5%)
Gains on disposal of PPE	15 000	368	2.5%	368	2.5%	700	63.6%	(47.4%)
Operating Expenditure	791 767	129 743	16.4%	129 743	16.4%	97 447	13.2%	33.1%
Employee related costs	185 168	47 726	25.8%	47 726	25.8%	38 099	22.7%	25.3%
Remuneration of councillors	14 400	3 363	23.4%	3 363	23.4%	2 909	22.2%	15.6%
Debt impairment	73 828		-			-		-
Depreciation and asset impairment	87 200		-	-	-			-
Finance charges	500	6	1.2%	6	1.2%	-	-	(100.0%
Bulk purchases	247 000	52 153	21.1%	52 153	21.1%	26 675	10.8%	95.5%
Other Materials	-	4 000	-	4 000	-	5 411	16.3%	(26.1%)
Contracted services	89 867	11 638	13.0%	11 638	13.0%	12 426	17.4%	(6.3%
Transfers and grants		(5)	-	(5)	-	-		(100.0%)
Other expenditure	93 803	10 862	11.6%	10 862	11.6%	11 927	23.6%	(8.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(140 029)	43 487		43 487		67 199		
Transfers recognised - capital	72 055	10 000	13.9%	10 000	13.9%		-	(100.0%)
Contributions recognised - capital	-	-	-		-			-
Contributed assets	-		-			-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67 974)	53 487		53 487		67 199		
Taxation								
Surplus/(Deficit) after taxation	(67 974)	53 487		53 487		67 199		
Attributable to minorities	-	-		-	-		-	-
Surplus/(Deficit) attributable to municipality	(67 974)	53 487		53 487		67 199		
Share of surplus/ (deficit) of associate		· ·		•		-		
Surplus/(Deficit) for the year	(67 974)	53 487		53 487		67 199		

			2017/18			201		
	Budget	First (Duarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	79 055	19 392	24.5%	19 392	24.5%	4 680	6.1%	314.3
National Government	72 055	19 194	24.5%	19 194	24.578	4 489	6.5%	314.3
Provincial Government	72 000	17 174	20.076	17 174	20.076	4 407	0.376	327.0
District Municipality		-		-	-		-	-
Other transfers and grants								
Transfers recognised - capital	72 055	19 194	26.6%	19 194	26.6%	4 489	6.5%	327.6
Borrowing	6 000		-				-	027.0
Internally generated funds	1 000				-	191	2.7%	(100.0
Public contributions and donations	-	197	-	197	-	-	-	(100.0
Capital Expenditure Standard Classification	79 055	19 392	24.5%	19 392	24.5%	4 680	6.1%	314.3
Governance and Administration	6 800	197	2.9%	197	2.9%	191	2.8%	3.1
Executive & Council		197	-	197	-	191	2.8%	3.1
Budget & Treasury Office	6 800	-	-		-		-	
Corporate Services	-	-	-		-	-		
Community and Public Safety		676		676	-	869	-	(22.2
Community & Social Services	-	-	-		-	-	-	
Sport And Recreation	-	676	-	676	-	869	-	(22.2
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health								
Economic and Environmental Services	200	8 809 8 809	4 404.3%	8 809 8 809	4 404.3%	597	597.0%	1 375.4 (100.0)
Planning and Development Road Transport	200	8 809	-	8 809		- 597	597.0%	(100.0
Environmental Protection	200				-	397	347.0%	(100.0
Trading Services	72 055	9 710	13.5%	9 710	13.5%	3 023	4.3%	221.2
Electricity	21 000	7 640	36.4%	7 640	36.4%	3 023	4.3%	152 2
Water	51 055	477	.9%	477	.9%		23.270	(100.0)
Waste Water Management		1 593		1 593				(100.0
Waste Management		-	-		-			(100.0
Other		-	-	-				

			2017/18			201	16/17	
	Budget	First 0	Duarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Cash Flow from Operating Activities								
Receipts	622 771	210 736	33.8%	210 736	33.8%	145 963	24.4%	44.4%
Property rates, penalties and collection charges Service charges	83 284 289 249	32 787 68 543	39.4% 23.7%	32 787 68 543	39.4% 23.7%	15 545 61 739	20.8% 20.3%	110.9% 11.0%
Other revenue Government - operating Government - capital Interest Dividends	33 419 141 211 72 055 3 553	16 606 58 701 34 099 -	49.7% 41.6% 47.3%	16 606 58 701 34 099 -	49.7% 41.6% 47.3%	3 415 51 289 13 712 262	17.5% 39.8% 19.8% 13.0%	386.3% 14.5% 148.7% (100.0%)
Dividends Payments Suppliers and employees Finance charges Transfers and rants	(627 694) (627 194) (500)	(135 655) (135 453) (6) (196)	21.6% 21.6% 1.2%	(135 655) (135 453) (6) (196)	21.6% 1.2%	(98 815) (98 801) (14)	15.2% 15.2% 2.4%	37.3% 37.1% (58.8%) (100.0%)
Net Cash from/(used) Operating Activities	(4 923)	75 081	(1 525.0%)	75 081	(1 525.0%)	47 148	(90.5%)	59.2%
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	15 000 15 000 - -	-		-	• • •	700 700 - -	77.6% 77.6%	(100.0%) (100.0%)
Decrease (increase) in non-current investments Payments	(79 055)	(16 636)	21.0%	(16 636)	21.0%			(100.0%)
Capital assets	(79 055)	(16 636)	21.0%	(16 636)	21.0%	-		(100.0%)
Net Cash from/(used) Investing Activities	(64 055)	(16 636)	26.0%	(16 636)	26.0%	700	(1.3%)	(2 476.5%)
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/tefinancing Increase (decrease) in consumer deposits	-	-		-	-	-	-	-
Payments	(3 045)	(77)	2.5%	(77)		(35)	1.5%	120.3%
Repayment of borrowing	(3 045)	(77)	2.5%	(77)		(35)	1.5%	120.3%
Net Cash from/(used) Financing Activities	(3 045)	(77)	2.5%	(77)	2.5%	(35)	1.5%	120.3%
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(72 023) (78 474)	58 369 2 176	(81.0%) (2.8%)	58 369 2 176	(81.0%) (2.8%)	47 813 19 179	(43.8%) 123.9%	22.1% (88.7%)
Cash/cash equivalents at the year end:	(150 497)	60 546	(40.2%)	60 546	(40.2%)	66 992	(71.6%)	(9.6%)

Part 4: Debtor Age Analysis

Part 4: Debtor Age Analysis														
	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	Τα	otal		ots Written Off to		Bad Debts ito
				,								otors	Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 756	10.0%	2 524	2.9%	1 779	2.0%	74 781	85.1%	87 840	17.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 360	21.9%	1 617	2.0%	1 235	1.6%	59 206	74.5%	79 418	16.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 718	15.3%	2 581	3.7%	1 963	2.8%	54 853	78.2%	70 115	14.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	3 545	7.3%	935	1.9%	779	1.6%	43 452	89.2%	48 711	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 345	6.7%	839	1.7%	687	1.4%	44 998	90.2%	49 869	10.1%			-	
Receivables from Exchange Transactions - Property Rental Debtors					-		0	100.0%	0	-	-	-	-	
Interest on Arrear Debtor Accounts	4 200	3.5%	2 032	1.7%	2 076	1.7%	111 248	93.1%	119 556	24.3%			-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-			-	
Other	2 757	7.6%	393	1.1%	966	2.7%	31 937	88.6%	36 053	7.3%			-	
Total By Income Source	50 682	10.3%	10 921	2.2%	9 485	1.9%	420 475	85.5%	491 562	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2 325	15.2%	2 012	13.2%	863	5.6%	10 071	66.0%	15 270	3.1%		-	-	
Commercial	21 546	18.9%	1 624	1.4%	2 378	2.1%	88 613	77.6%	114 162	23.2%	-	-	-	-
Households	24 165	7.1%	6 826	2.0%	5 859	1.7%	303 944	89.2%	340 794	69.3%	-	-	-	
Other	2 646	12.4%	459	2.1%	386	1.8%	17 847	83.6%	21 337	4.3%	-	-	-	-
Total By Customer Group	50 682	10.3%	10 921	2.2%	9 485	1.9%	420 475	85.5%	491 562	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 61) Days	61 - 9	0 Days	Over 9	0 Days	Τα	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 473	11.2%			-	-	107 031	88.8%	120 504	20.1%
Bulk Water	11 915	3.3%	18 840	5.2%	8 444	2.3%	325 563	89.3%	364 762	60.8%
PAYE deductions	1 891	100.0%	-	-		-			1 891	.3%
VAT (output less input)			-	-		-			-	
Pensions / Retirement	2 754	100.0%			-	-			2 754	.5%
Loan repayments	-				-	-				-
Trade Creditors	11 119	91.8%	994	8.2%				-	12 113	2.0%
Auditor-General	-				-	-				-
Other	3 206	3.3%	3 087	3.2%	3 247	3.3%	87 922	90.2%	97 462	16.3%
Total	44 358	7.4%	22 921	3.8%	11 691	2.0%	520 516	86.8%	599 487	100.0%

Contact Details			
Municipal Manager	Mr D.I. Maluleke (Acting from 17 October	017 801 3749	
Financial Manager	Ms M.M.P. Matsheka	017 801 3502	

Source Local Government Database

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating Revenue and Experiature			2017/18			201	16/17	
	Budget	First C	Duarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	431 499	143 371	33.2%	143 371	33.2%	126 100	31.9%	13.7%
Property rates	41 452	15 348	37.0%	15 348	37.0%	10 530	23.8%	45.8%
Property rates - penalties and collection charges								
Service charges - electricity revenue	113 401	28 581	25.2%	28 581	25.2%	15 088	16.1%	89.49
Service charges - water revenue	16 945	5 330	31.5%	5 330	31.5%	4 572	28.7%	16.6%
Service charges - sanitation revenue	9 354	2 339	25.0%	2 339	25.0%	2 207	26.1%	6.0%
Service charges - refuse revenue	9 962	2 683	26.9%	2 683	26.9%	2 442	26.4%	9.99
Service charges - other			-			-		-
Rental of facilities and equipment	3 840	232	6.0%	232	6.0%	144	20.7%	61.5%
Interest earned - external investments	530	686	129.3%	686	129.3%	235	24.8%	191.5%
Interest earned - outstanding debtors	10 800	4 994	46.2%	4 994	46.2%	3 873	36.6%	28.99
Dividends received		-		-	-		-	
Fines	408	227	55.6%	227	55.6%	129	16.9%	76.29
Licences and permits	52	44	84.1%	44	84.1%	33	89.1%	33.29
Agency services	-	-	-	-	-	-		-
Transfers recognised - operational	196 057	82 121	41.9%	82 121	41.9%	71 780	41.2%	14.49
Other own revenue	28 697	631	2.2%	631	2.2%	15 066	55.5%	(95.8%
Gains on disposal of PPE	-	155	-	155	-	-		(100.0%)
Operating Expenditure	550 840	76 468	13.9%	76 468	13.9%	109 010	22.7%	(29.9%)
Employee related costs	155 528	39 228	25.2%	39 228	25.2%	39 146	29.5%	.29
Remuneration of councillors	13 745	3 716	27.0%	3 716	27.0%	3 042	20.8%	22.29
Debt impairment	48 132	-	-	-	-	-		-
Depreciation and asset impairment	78 651	-	-	-	-	-		-
Finance charges	100	633	632.5%	633	632.5%	-		(100.0%
Bulk purchases	113 606	16 244	14.3%	16 244	14.3%	38 445	34.9%	(57.7%
Other Materials	22 004	436	2.0%	436	2.0%	-		(100.0%
Contracted services	37 908	6 611	17.4%	6 611	17.4%	10 307	38.2%	(35.9%
Transfers and grants	17 877	2 085	11.7%	2 085	11.7%	1 340	10.5%	55.69
Other expenditure	63 289	7 516	11.9%	7 516	11.9%	16 730	28.4%	(55.1%
Loss on disposal of PPE	-	-	-	-	-	-		-
Surplus/(Deficit)	(119 340)	66 902		66 902		17 090		
Transfers recognised - capital	123 104	54 206	44.0%	54 206	44.0%	-	-	(100.0%
Contributions recognised - capital	· ·	-		-	-			-
Contributed assets	47 269		-		-	-		-
Surplus/(Deficit) after capital transfers and contributions	51 033	121 108		121 108		17 090		
Taxation	-							
Surplus/(Deficit) after taxation	51 033	121 108		121 108		17 090		
Attributable to minorities	-	-	-		-	-		-
Surplus/(Deficit) attributable to municipality	51 033	121 108		121 108		17 090		
Share of surplus/ (deficit) of associate		-	-			-	-	
Surplus/(Deficit) for the year	51 033	121 108		121 108		17 090		

			2017/18			201		
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	125 604	16 147	12.9%	16 147	12.9%	15 358	19.9%	5.19
National Government	123 104	15 934	12.9%	15 934	12.9%	14 988	19.9%	
Provincial Government	123 104	13 734	12.770	13 734	12.770	14 700	17.7%	0.5
District Municipality			-				-	
Other transfers and grants			-				-	
Transfers recognised - capital	123 104	15 934	12.9%	15 934	12.9%	14 988	19.9%	6.3
Borrowing							-	
Internally generated funds	2 500	213	8.5%	213	8.5%	370	17.6%	(42.3
Public contributions and donations		-	-	-	-		-	-
Capital Expenditure Standard Classification	125 604	16 147	12.9%	16 147	12.9%	15 358	19.9%	5.1
Governance and Administration		38		38		370	17.6%	(89.6
Executive & Council	-	-	-		-		-	
Budget & Treasury Office	-	38	-	38		370	17.6%	(89.6)
Corporate Services	-	-	-		-	-	-	
Community and Public Safety	10 867		-	-	-		-	-
Community & Social Services	4 867	-	-		-		-	
Sport And Recreation	6 000	-	-		-	-	-	
Public Safety	-	-	-		-	-	-	
Housing	-	-	-		-	-	-	
Health								
Economic and Environmental Services Planning and Development	37 020	5 399	14.6%	5 399	14.6%	6 915	23.2%	(21.9
Road Transport	37 020	5 399	14.6%	5 399	14.6%	6 915	23.2%	(21.9
Environmental Protection	37 020	2.244	14.070	2 244	14.0%	0.412	23.270	(21.9
Trading Services	77 717	10 710	13.8%	10 710	13.8%	8 073	17.8%	32.7
Electricity	11 500	10 / 10	1.5%	10 / 10	1.5%	1 754	43.8%	
Water	31 217	10 535	33.7%	10 535	33.7%	291		
Waste Water Management	35 000	-	-	-	-	6 0 2 9		(100.0
Waste Management	-		-			-		(100.0
Other			-					

		2017/18			201	6/17	
Budget	First 0	Quarter	Year	to Date	First (Quarter	1
Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2016/17 to Q1 of 2017/18
				арргорпаціон		appropriation	
495 820	197 421	39.8%	197 421	39.8%	126 100	30.0%	56.6%
31 089	15 348	49.4%	15 348	49.4%	10 530	34.7%	45.89
112 247	38 933	34.7%	38 933	34.7%	24 309	23.6%	60.29
32 793	1 134	3.5%	1 134	3.5%	15 371	42.8%	(92.6%
196 057	82 121	41.9%	82 121	41.9%	71 780	41.2%	14.49
123 104	54 206	44.0%	54 206	44.0%	-		(100.0%
530	5 680	1 071.6%	5 680	1 071.6%	4 109	230.4%	38.29
	-		-	-	-	-	-
							(29.8%
					(10/6/0)	30.4%	(31.5%
					-	-	(100.0%) 63.45
							607.19
77 340	120 040	131.7/0	120 040	131.776	17 090	32.270	007.17
44 769	155	.3%	155	.3%		-	(100.0%
44 769	155	.3%	155	.3%	-	-	(100.0%
	-		-	-		-	-
-	-	-	-	-	-	-	-
· · · · ·		-		-	· · · ·	-	-
							5.19
							5.19
(80 835)	(15 992)	19.8%	(15 992)	19.8%	(15 358)	20.8%	4.19
-		-		-		-	-
	-	-	-	-	-	-	-
	-		-	-		-	-
-	-	-	-	-	-	-	-
		-		-		-	-
	-	-	-	-	-	-	-
(386)		-	-	-	-	-	
(1 681)	104 856	(6 239.6%)	104 856	(6 239.6%)	1 732	(8.0%)	5 953.7%
1 689	4 026	238.4%	4 026	238.4%	4 026	118.1%	-
8	108 882	1 297 145.7%	108 882	1 297 145.7%	5 758	(31.6%)	1 790.9%
	Main appropriation 495 820 31 089 112 247 32 743 31 90 057 122 104 (398 303) (1800) (398 303) (1800) (398 303) (1800) (398 303) (1800) (398 303) (1800) (1800) (1800) (1800) (1800) (1800) (1800) (1800) (1800) (1820) (1820) (1820) (1820) (1820) (1820) (1820) (188	Main Actual appropriation Expenditure 495 820 197 421 31 069 15 348 112.47 38 93 32 793 114 30607 52 212 120 54 00 530 560 - - (112 200) (7x 573) (103) (633) (103) (78 573) (100) (633) (177) 2 190 - - (122 640) (16 147) (122 640) (16 147) (122 640) (16 147) (122 640) (16 147) (125 640) (16 15 922) - - - - - - - - - - - - - - - - - - - - - - <	Budget First Quarter Main appropriation Actual Expenditure Ist Qas % of Main appropriation 495 820 197 421 39.8% (Main appropriation) 31 089 15 346 112 447 49.4% (Main appropriation) 22 783 1134 35.5% (Main appropriation) 100 057 82 121 82 783 1134 112 447 39.8% (Main 100 057 62 05 (Main 30 07 7571) 18.4% (Main 30 07 7571) (103) (C433) 62 26 (Main 107 107 (Main 103) 18.4% (Main 33 07 (Main 103) 13.8% (Main 103) (104) 172 540 120 848 151.9% (Main 122 840 151.9% (Main 122 840 44 769 155 3% (Main 122 840) 155 3% (Main 122 840) (125 604) (16 147) 12 2% (Main 122 840) - - (126 604) (16 147) 12 9% (Main 122 840) - - (126 604) (16 147) 12 9% (Main 12 9%) - - (128 604) - - - - (128 604) - - - - (128	Budget First Quarter Year Main appropriation Actual Expenditure Tst Quarter Actual appropriation Actual Actual appropriation 495 820 197 421 39.8% 197 421 31 089 15 348 49.4% 15 348 112 247 39.8% 197 421 39.8% 32 2793 1134 3.5% 1134 196 057 82 121 41.9% 52 121 12 200 (76 573) 18.4% (73 573) (100 (633) (72 751) 18.4% (73 573) (1010 (633) 622.6% (103) (74 573) (102) (76 573) 155 3% 155 (102) (16 147) 12.2% (104) (103) (16 147) 12.9% (16 147) (12 5640) (16 147) 12.9% (15 147) (20 6835) (15 992) 19.8% (15 992) (21 6430) .	Budget First Duarter Ware to Date Main appropriation Actual Exponditure 1st 0.ss % of appropriation Actual Exponditure Total Main appropriation 495 820 197 421 39.8% 197 421 39.8% 31 0.89 15 3.48 49.4% 15 3.48 49.4% 112 247 39.8% 197 421 39.8% 197 421 39.8% 112 47 39.33 34.7% 38.93 34.7% 122 783 1134 3.5% 660 107.4% 5.20 5.600 107.6% 660 107.6% 	Budget First Duarter Year to Date First 1 Main appropriation Actual Expenditure Ist Q as % of appropriation Actual Expenditure Total Expenditure Expenditure appropriation Actual Actual Actual Expenditure First 1 495 820 197 421 39.8% 197 421 39.8% 197 421 39.8% 126 100 31 089 15 346 49.4% 15 346 49.4% 10 530 13 43 112 247 38 933 31.7% 38 933 31.7% 23 93 134 35.% 11 34 35.% 11 34 35.% 10 70.2%	Budget First Quarter Year to Date First Quarter Main appropriation Actual mapropriation Total Expenditure Actual Expenditure Total Expenditure Actual appropriation Total Expenditure Actual Softmain Perpopriation Total Expenditure Actual Expenditure Total Expenditure 495 820 197 421 39.8% 197 421 39.8% 126 100 30.0% 31 089 15 348 49.4% 15 348 49.4% 10 530 34.7% 32 2783 1134 35% 138.4% 13 333 34.7% 24 309 23.6% 12 201 64 10% 54 202 107 1.6% 54 206 14 0% -

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	10 Days	Τα	otal	Actual Bad Deb Deb	ots Written Off to otors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 587	4.1%	1 377	3.6%	1 344	3.5%	34 331	88.9%	38 638	13.6%	-		-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 834	18.1%	2 595	9.7%	1 393	5.2%	17 872	66.9%	26 695	9.4%	-		-	-
Receivables from Non-exchange Transactions - Property Rates	3 148	5.5%	2 839	5.0%	2 408	4.2%	48 951	85.4%	57 346	20.2%	-	-		
Receivables from Exchange Transactions - Waste Water Management	604	2.8%	556	2.5%	494	2.3%	20 241	92.4%	21 896	7.7%	-	-		
Receivables from Exchange Transactions - Waste Management	869	2.3%	823	2.1%	760	2.0%	36 024	93.6%	38 476	13.5%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	63	5.0%	70	5.6%	46	3.7%	1 081	85.7%	1 261	.4%	-	-		
Interest on Arrear Debtor Accounts	1 677	4.3%	1 684	4.3%	1 622	4.1%	34 426	87.4%	39 409	13.9%		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure				-		-		-	-	-	-	-		
Other	1 173	1.9%	3 034	5.0%	2 573	4.3%	53 741	88.8%	60 520	21.3%	-		-	
Total By Income Source	13 954	4.9%	12 979	4.6%	10 640	3.7%	246 667	86.8%	284 241	100.0%	-			
Debtors Age Analysis By Customer Group														
Organs of State	(646)	(12.8%)	935	18.5%	691	13.7%	4 071	80.6%	5 050	1.8%		-		
Commercial	4 460	20.1%	2 927	13.2%	1 260	5.7%	13 590	61.1%	22 237	7.8%	-	-	-	-
Households	8 521	4.1%	7 380	3.5%	7 150	3.4%	187 152	89.0%	210 203	74.0%	-	-	-	-
Other	1 620	3.5%	1 738	3.7%	1 539	3.3%	41 854	89.5%	46 751	16.4%	-	-		
Total By Customer Group	13 954	4.9%	12 979	4.6%	10 640	3.7%	246 667	86.8%	284 241	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90) Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 600	16.5%	16 749	21.9%	17 065	22.3%	30 056	39.3%	76 470	58.9%
Bulk Water	13 727	100.0%	-		-	-	-		13 727	10.6%
PAYE deductions			-			-			-	-
VAT (output less input)	-		-	-		-				
Pensions / Retirement			-			-			-	-
Loan repayments			-			-			-	-
Trade Creditors	38 1 19	100.0%			-				38 119	29.4%
Auditor-General	400	100.0%	-			-			400	.3%
Other	1 026	100.0%	-	-	-	-	-	-	1 026	.8%
Total	65 872	50.8%	16 749	12.9%	17 065	13.2%	30 056	23.2%	129 742	100.0%

Contact Details			
Municipal Manager	Mr Maghawe Kunene	017 826 8101	
Financial Manager	Mr Bheki Maseko	017 826 8168	

Source Local Government Database

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

			2017/18			201	6/17	
	Budget	First (Duarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Operating Revenue and Expenditure								
Operating Revenue	296 750	98 462	33.2%	98 462	33.2%	93 675	32.9%	5.1%
Property rates	45 081	16 755	37.2%	16 755	37.2%	16 095	37.6%	
Property rates - penalties and collection charges	40.001	10 / 33	37.276	10 / 33	31.276	10 095	37.0%	4.1
Service charges - electricity revenue	53 703	13 712	25.5%	13 712	25.5%	13 772	27.4%	(.49
Service charges - electricity revenue Service charges - water revenue	31 072	7 095	23.5%	7 095	23.5%	7 012	21.3%	
Service charges - water revenue Service charges - sanitation revenue	14 420	3 710	22.8%	3 710	22.8%	3 388	21.3% 25.0%	
Service charges - sanitation revenue Service charges - refuse revenue	8 460	2 215	25.7%	3 710	25.7%	3 388 2 026	25.0%	
	8 460		20.2%		26.2%	2 026	25.5%	9.3
Service charges - other	1 038	(1) 482	46.4%	(1) 482	46.4%		22.9%	
Rental of facilities and equipment						6		
Interest earned - external investments	4 241	3 359	79.2%	3 359	79.2%	623	15.6%	439.3
Interest earned - outstanding debtors	25 421	6 085	23.9%	6 085	23.9%	7 458	31.2%	(18.49
Dividends received	-	-	-	-	-	-	· · ·	-
Fines	53	26	49.6%	26	49.6%	20	39.8%	32.6
Licences and permits		7	-	7	-	2 833	29.7%	(99.89
Agency services	10 142	1 545	15.2%	1 545	15.2%	-		(100.09
Transfers recognised - operational	101 168	42 270	41.8%	42 270	41.8%	39 957	41.4%	5.8
Other own revenue	1 951	1 201	61.6%	1 201	61.6%	485	17.4%	147.4
Gains on disposal of PPE	-		-	-	-	-	-	-
Operating Expenditure	307 123	43 768	14.3%	43 768	14.3%	48 777	16.0%	(10.3%
Employee related costs	88 299	18 459	20.9%	18 459	20.9%	18 305	23.7%	.8
Remuneration of councillors	8 193	1 931	23.6%	1 931	23.6%	1 7 3 9	22.9%	11.0
Debt impairment	44 187	1 764	4.0%	1 764	4.0%	(237)	(.4%)	(843.49
Depreciation and asset impairment	37 214	-	-		-			
Finance charges		-	-		-			
Bulk purchases	61 219	11 965	19.5%	11 965	19.5%	13 301	24.2%	(10.09
Other Materials	17 592	1 310	7.4%	1 310	7.4%	3 688	29.4%	(64.59
Contracted services	15 110	2 400	15.9%	2 400	15.9%	3 946	34.0%	(39.29
Transfers and grants	6 334	1 533	24.2%	1 533	24.2%	1 754	17.6%	(12.65
Other expenditure	28 975	4 407	15.2%	4 407	15.2%	6 282	22.3%	(29.99
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 373)	54 694		54 694		44 897		
Transfers recognised - capital	44 930	17 592	39.2%	17 592	39.2%	-	-	(100.09
Contributions recognised - capital		-	-		-			
Contributed assets								
Surplus/(Deficit) after capital transfers and contributions	34 557	72 286		72 286		44 897		
Taxation								
Surplus/(Deficit) after taxation	34 557	72 286	-	72 286		44 897		-
Attributable to minorities								
Surplus/(Deficit) attributable to municipality	34 557	72 286	-	72 286		44 897		
Share of surplus/ (deficit) of associate								
Surplus/(Deficit) for the year	34 557	72 286		72 286		44 897		

			2017/18			201		
	Budget	First (Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	48 930	1 945	4.0%	1 945	4.0%	4 769	15.4%	
National Government	44 930	1 945	4.3%	1 945	4.3%	4 769	15.4%	(59.29
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 930	1 945	4.3%	1 945	4.3%	4 769	15.4%	(59.29
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 000	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 930	1 945	4.0%	1 945	4.0%	4 769	15.4%	(59.2
Governance and Administration	-		-	-	-	-	-	-
Executive & Council		-	-		-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services		-	-		-	-		-
Community and Public Safety Community & Social Services	2 500	15	.6%	15	.6% -			(100.0
Sport And Recreation	2 500	15	.6%	15	.6%	-	-	(100.0
Public Safety	-	-	-	-	-	-	-	
Housing		-	-		-	-	-	
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 000	-	-	-	-	-	-	-
Planning and Development	2 500	-	-		-	-		-
Road Transport	2 500	-	-		-	-	-	-
Environmental Protection	41 420	1 931	4.7%	1 931	4.7%	4 769	15.7%	
Trading Services Electricity	41 430 18 130	1931	4.7%	1931	4.7%	4 /69	15.7%	(59.59)
Water	18 130	536	3.0%	530	3.0%	1 347	11.7%	(60.2)
Water Water Management	11 400	1 395	12.2%	1 395	12.2%	2 422	19.4%	(100.0
Waste Water Management	11400	1 342	12.270	1 343	12.270	2 422	19.470	(42.4
Other								
Guidi	-		-	-			-	-

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year t	o Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Cash Flow from Operating Activities								
Receipts	270 807	80 757	29.8%	80 757	29.8%	73 722	31.1%	9.59
Property rates, penalties and collection charges Service charges	24 794 68 509	5 007 12 388	20.2% 18.1%	5 007 12 388	20.2% 18.1%	5 783 12 713	27.0% 19.1%	(13.45
Other revenue	13 184 99 771	3 069 42 270	23.3% 42.4%	3 069 42 270	23.3% 42.4%	3 311 40 383	26.7% 41.8%	(7.39
Government - operating Government - capital	46 327	42 270	42.4%	42 270	42.4%	40 383	41.8%	4.7
Interest Dividends	18 222	430	2.4%	430	2.4%	1 206	13.8%	(64.39
Payments Suppliers and employees	(225 722) (219 388)	(42 066) (41 353)	- 18.6% 18.8%	(42 066) (41 353)	- 18.6% 18.8%	(48 527) (46 774)	24.0% 24.4%	(13.39
Finance charges Transfers and grants	- (6 334)	(713)	- 11.3%	(713)	- 11.3%	(1 754)	17.6%	(59.35
Net Cash from/(used) Operating Activities	45 085	38 691	85.8%	38 691	85.8%	25 195	72.0%	53.6
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE	-	125 125		125 125		•	-	(100.09 (100.09
Decrease in non-current debtors Decrease in other non-current receivables	-	-	-		-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	
Payments	(44 930)	(1 945)	4.3%	(1 945)	4.3%	(3 873)	12.5%	(49.8
Capital assets Vet Cash from/(used) Investing Activities	(44 930) (44 930)	(1 945)	4.3%	(1 945) (1 820)	4.3%	(3 873) (3 873)	12.5% 12.5%	(49.8
· · · ·	(44 930)	(1 820)	4.1%	(1 820)	4.1%	(3 8/3)	12.5%	(53.0
Cash Flow from Financing Activities Receipts	-							-
Short term loans		-	-			-		
Borrowing long term/refinancing	-	-	-		-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	
Payments Repayment of borrowing							-	
Net Cash from/(used) Financing Activities								
let Increase/(Decrease) in cash held	155	36 870	23 782.3%	36 870	23 782.3%	21 322	531.3%	72.9
Cash/cash equivalents at the year begin:	82 887	84 728	102.2%	84 728	102.2%	37 640	100.0%	125.
Cash/cash equivalents at the year end:	83 042	121 598	146.4%	121 598	146.4%	58 962	141.6%	106.

Actual Bad Debts Written Off to Debtors Impairment -Bad Debts ito Council Policy 0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days Total R thousands Debtors Age Analysis By Income Source Tade and Other Receivables from Exchange Transactions - Water Tade and Other Receivables from Exchange Transactions - Excludely Receivables from Homeschange Transactions - Properly Relay Receivables from Exchange Transactions - Water Water Receivables from Exchange Transactions - Water Water Receivables from Exchange Transactions - Nearly Metal Mategories Receivables from Exchange Transactions - Properly Metal Debtors Receivables in the Exchange Transactions - Nearly Metal Debtors Receivables manual Debtary Exchanges and wateful Expenditure Other Total By Income Source Debtors Age Analysis By Customer Group Organs of Stale A ount unt unt ount unt ount Amount 2.3% 11.2% 3.1% 2.6% 2.8% 83 151 17 597 52 470 41 165 22 276 93.6% 79.7% 79.1% 93.2% 92.8% 21.9% 5.4% 16.4% 10.9% 5.9% 2 076 2 469 2 031 1 136 678 1 99 2.2% 3.0% 2.0% 2.2% 2.3% 1.8% 6.1% 15.9% 2.0% 2.1% 88 831 1 60 , 995 659 1 334 955 548 1 346 10 537 900 511 22 071 66 372 44 156 24 014 3 146 2.8% 3 083 2.7% 2 916 2.6% 103 044 -91.8% 112 189 -27.7% 677 9 251 11.9% 1 135 12 671 2.4% 3.1% 1.4% 2.3% 823 18 642 1.7% **4.6%** 94.5% 90.0% 48 100 405 732 45 463 365 167 25 878 18 956 330 499 6.4% 4.7% 81.5% 7.5% Organs of State Commercial Households Other 901 644 9 761 1 367 **12 671** 3.5% 3.4% 3.0% 4.5% **3.1%** 339 345 7 912 1.3% 1.8% 2.4% 7 153 548 8 325 27.6% 2.9% 2.5% 17 485 17 420 304 501 67.6% 91.9% 92.1% 84.7% 655 9 251 2.2% 2.3% 2 616 18 642 30 399 405 732 Total By Customer Group 4.6% 365 167 90.0% 100.0%

Part 5: Creditor Age Analysis

	0 - 30 [Days	31 - 6	0 Days	61 - 90	0 Days	Over 90) Days	Tota	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	231	9.6%	11	.5%	-	-	2 157	89.9%	2 399	100.09
Auditor-General	-	-	-		-	-		-	-	-
Other	-	-	-	÷ .	-	-	-	-	-	-
Total	231	9.6%	11	.5%			2 157	89.9%	2 399	100.09
Contact Details										
Municipal Manager	Mr PB Malebye			017 734 6101						
Financial Manager	Ms MM Phetla			017 734 6142						

Municipal Manager	Mr PB Malebye	017 734 6101	
Financial Manager	Ms MM Phetla	017 734 6142	
Source Local Government Database			

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	679 949	166 387	24.5%	166 387	24.5%	167 944	28.1%	(.9%)
Property rates	69 656	22.665	24.5%	22.665	32.5%	15 847	23.0%	(.776) 43.0%
Property rates - penalties and collection charges	07 030	22 003	32.370	22 005	32.370	13 047	23.070	43.076
Service charges - electricity revenue	321 526	61.884	19.2%	61 884	19.2%	66 687	22.7%	(7.2%)
Service charges - water revenue	70 984	16 183	22.8%	16 183	22.8%	15 105	30.9%	7.1%
Service charges - water revenue	39 300	8 061	22.5%	8 061	20.5%	6 263	27.4%	28.7%
Service charges - refuse revenue	23 124	4 852	21.0%	4 852	21.0%	4 148	27.9%	17.0%
Service charges - other	20121	4 002	21.070	4 052	21.070	4 140	21.110	11.010
Rental of facilities and equipment	682	446	65.4%	446	65.4%	259	12.6%	72.1%
Interest earned - external investments	70							
Interest earned - outstanding deblors	33 666	11 020	32.7%	11 020	32.7%	3 495	10.8%	215.3%
Dividends received						3 4 3 7		(100.0%)
Eines	463	61	13.1%	61	13.1%	87	13.0%	(30.7%)
Licences and permits						58		(100.0%)
Agency services	18 470					15 814	93.0%	(100.0%)
Transfers recognised - operational	97 113	40 845	42.1%	40 845	42.1%	35 933	39.1%	13.7%
Other own revenue	4 895	371	7.6%	371	7.6%	812	20.1%	(54.3%)
Gains on disposal of PPE	-							-
Operating Expenditure	921 119	111 757	12.1%	111 757	12.1%	166 860	18.0%	(33.0%)
Employee related costs	174 061	-	-		-	41 975	29.5%	(100.0%)
Remuneration of councillors	13 866		-		-	2 849	28.2%	(100.0%)
Debt impairment	67 948		-		-	-	-	-
Depreciation and asset impairment	87 223	-	-	-	-	-	-	-
Finance charges	30 000	4 776	15.9%	4 776	15.9%	-	-	(100.0%)
Bulk purchases	360 820	79 623	22.1%	79 623	22.1%	95 4 30	25.2%	(16.6%)
Other Materials	11 995	857	7.1%	857	7.1%	2 059	36.6%	(58.3%)
Contracted services	87 779	17 493	19.9%	17 493	19.9%	6 951	18.3%	151.7%
Transfers and grants	-	-	-	-	-	5	-	(100.0%)
Other expenditure	87 427	9 008	10.3%	9 008	10.3%	17 591	25.0%	(48.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(241 170)	54 630		54 630		1 084		
Transfers recognised - capital	-	-	-	-	-	-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-				-	-	-
Surplus/(Deficit) after capital transfers and contributions	(241 170)	54 630		54 630		1 084		
Taxation	-			-				
Surplus/(Deficit) after taxation	(241 170)	54 630		54 630		1 084		
Attributable to minorities		-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(241 170)	54 630		54 630		1 084		
Share of surplus/ (deficit) of associate			-		-		-	
Surplus/(Deficit) for the year	(241 170)	54 630		54 630		1 084		

			2017/18			201	16/17	
	Budget	First (Juarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	68 341	5 299	7.8%	5 299	7.8%			(100.0%
National Government	66 841	5 299	7.9%	5 299	7.9%			(100.0%
Provincial Government	00011	0277		0277				(100.07
District Municipality								
Other transfers and grants			-		-	-		-
Transfers recognised - capital	66 841	5 299	7.9%	5 299	7.9%	-		(100.0%
Borrowing		-	-	-	-			-
Internally generated funds	1 500	-		-	-	-	-	-
Public contributions and donations	-	-	-	-	-		-	-
Capital Expenditure Standard Classification	68 341	5 299	7.8%	5 299	7.8%		-	(100.09
Governance and Administration	1 500			-	-		-	-
Executive & Council		-	-		-	-		-
Budget & Treasury Office	1 500	-		-	-	-	-	-
Corporate Services	-	-	-		-	-		-
Community and Public Safety		-	-	-	-		-	-
Community & Social Services	-	-	-	-	-	-		-
Sport And Recreation	-	-	-	-	-	-		-
Public Safety	-	-	-		-	-		-
Housing	-	-	-		-	-		-
Health					-	-		-
Economic and Environmental Services Planning and Development	1 013	-		-	-	-	-	-
Road Transport	1 013				-			-
Environmental Protection	1015							
Trading Services	65 828	5 299	8.1%	5 299	8.1%			(100.09
Electricity	8 000		-		-	-		(100.07
Water	27 828	1 651	5.9%	1 651	5.9%	-		(100.09
Waste Water Management	30 000	3 648	12.2%	3 648	12.2%	-		(100.09
Waste Management		-	-	-	-	-		-
Other				-	-	-	-	-

			2017/18			201		
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	650 319	277 273	42.6%	277 273	42.6%	174 524	36.3%	58.9
Property rates, penalties and collection charges Service charges	55 028 382 519	44 216 12 686	80.4% 3.3%	44 216 12 686	80.4% 3.3%	7 520 62 445	16.4% 24.5%	488.0 (79.7
Offier revenue Government - operating Government - capital Interest	24 510 97 113 65 828 25 320	153 076 57 327 8 838 1 129	624.5% 59.0% 13.4% 4.5%	153 076 57 327 8 838 1 129	624.5% 59.0% 13.4% 4.5%	53 848 35 933 13 689 1 089	240.0% 39.1% 31.3% 5.0%	184.3 59.5 (35.45 3.7
Dividends Payments Suppliers and employees Finance charges Transfers and grants	(584 490) (554 490) (30 000)	(206 380) (203 880) (2 500)	- 35.3% 36.8% 8.3%	(206 380) (203 880) (2 500)	36.8%	(205 485) (205 485)	33.2% 33.9%	.4 (.8 (100.05
Net Cash from/(used) Operating Activities	65 828	70 893	107.7%	70 893	107.7%	(30 961)	22.3%	(329.09
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease (increase) in non-current investments Payments Capital assets Net Cash from(Losed) Investing Activities	(65 828) (65 828) (65 828)	(5 299) (5 299) (5 299)	8.1% 8.1% 8.1%	(5 299) (5 299) (5 299)	8.1% 8.1%		-	- - - (100.09 (100.09 (100.09
Cash Flow from Financing Activities Receipts Short item leans Borrowing long lember Increase (lenease) in consumer deposits Payments Repayment of borrowing	-				-		-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	0 3 631 3 631	65 593 117 65 710	######################################	65 593 117 65 710	########### 3.2% 1 809.6%	(30 961) 5 325 (25 636)	16.9% 15.7% 17.2%	(311.99 (97.85 (356.35

Part 4: Debtor Age Analysis

	0 - 30) Days	31 - 60) Days	61 - 90) Days	Over 9	10 Days	Τα	tal		ts Written Off to tors	Impairment - E Council	Bad Debts ito
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 553	3.7%	4 791	3.2%	3 902	2.6%	136 059	90.5%	150 304	18.9%	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	17 634	13.4%	11 351	8.6%	11 109	8.4%	91 756	69.6%	131 851	16.6%	-	-		
Receivables from Non-exchange Transactions - Property Rates	5 028	3.5%	6 679	4.7%	6 374	4.5%	124 399	87.3%	142 480	17.9%				
Receivables from Exchange Transactions - Waste Water Management	2 367	3.1%	1 987	2.6%	1 906	2.5%	69 360	91.7%	75 619	9.5%	-	-		
Receivables from Exchange Transactions - Waste Management	1 452	2.9%	1 087	2.2%	1 029	2.1%	46 032	92.8%	49 600	6.2%				
Receivables from Exchange Transactions - Property Rental Debtors		-	-		-			-	-		-	-		
Interest on Arrear Debtor Accounts	3 881	2.3%	3 664	2.2%	3 472	2.0%	158 682	93.5%	169 699	21.4%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure					-				-	-				
Other	3 016	4.0%	2 617	3.5%	2 427	3.2%	66 763	89.2%	74 823	9.4%	-	-		
Total By Income Source	38 932	4.9%	32 176	4.1%	30 218	3.8%	693 050	87.2%	794 377	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	1 370	8.3%	1 407	8.5%	3 773	22.9%	9 946	60.3%	16 496	2.1%		-		
Commercial	23 718	10.1%	20 435	8.7%	15 994	6.8%	173 697	74.3%	233 844	29.4%	-	-		
Households	13 210	2.5%	9 685	1.8%	9 854	1.9%	491 414	93.8%	524 163	66.0%	-	-		
Other	634	3.2%	649	3.3%	597	3.0%	17 994	90.5%	19 873	2.5%	-	-		
Total By Customer Group	38 932	4.9%	32 176	4.1%	30 218	3.8%	693 050	87.2%	794 377	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6) Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	59 315	14.2%	48 238	11.5%	45 446	10.9%	264 696	63.4%	417 694	48.3%
Bulk Water	-	-	-		203	.1%	160 320	99.9%	160 522	18.6%
PAYE deductions	2 631	22.5%	278	2.4%	-	-	8 782	75.1%	11 691	1.4%
VAT (output less input)			-	-		-				
Pensions / Retirement	733	100.0%	-			-		-	733	.1%
Loan repayments	-	-	-		-	-	-		-	
Trade Creditors	2 625	7.8%	2 082	6.2%	7 867	23.3%	21 186	62.8%	33 761	3.9%
Auditor-General	743	68.2%	306	28.0%	0	-	41	3.7%	1 090	.1%
Other		-	-				239 729	100.0%	239 729	27.7%
Total	66 048	7.6%	50 903	5.9%	53 516	6.2%	694 753	80.3%	865 220	100.0%

Contact Details		
Municipal Manager	Ms G P Mhlongo-Ntshangase	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 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating Revenue and Experiature			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	199 926	57 449	28.7%	57 449	28.7%	21 466	11.8%	167.6%
Property rates	15 834	2 642	16.7%	2 642	16.7%	1 771	11.9%	49.2%
Property rates - penalties and collection charges								
Service charges - electricity revenue	50 098	14 763	29.5%	14 763	29.5%	7 333	15.9%	101.39
Service charges - water revenue	17 549	5 757	32.8%	5 757	32.8%	2 696	16.4%	113.59
Service charges - sanitation revenue	16 107	4 613	28.6%	4 613	28.6%	2 6 3 9	17.4%	74.89
Service charges - refuse revenue	6 0 4 3	1 421	23.5%	1 421	23.5%	967	17.0%	47.09
Service charges - other								
Rental of facilities and equipment	238	-	-		-	41	18.6%	(100.0%
Interest earned - external investments	1 100	162	14.7%	162	14.7%	10	.9%	1 546.19
Interest earned - outstanding debtors	22 281	1 861	8.4%	1 861	8.4%	2 969	18.0%	(37.3%
Dividends received			-				-	-
Fines	1 697	-	-	-	-	2	.1%	(100.0%
Licences and permits	42	-	-	-	-	-		-
Agency services	3 683	-	-	-	-	637	18.4%	(100.0%
Transfers recognised - operational	64 313	26 229	40.8%	26 229	40.8%	2 203	3.7%	1 090.69
Other own revenue	943	-	-	-	-	200	17.7%	(100.0%
Gains on disposal of PPE	-	-	-	-		-		-
Operating Expenditure	213 355	51 540	24.2%	51 540	24.2%	25 725	12.3%	100.3%
Employee related costs	52 745	13 036	24.7%	13 036	24.7%	4 685	9.7%	178.29
Remuneration of councillors	5 207	408	7.8%	408	7.8%	-		(100.0%
Debt impairment	39 253	-	-	-	-	56	.1%	(100.0%
Depreciation and asset impairment	18 000	-	-	-	-		-	-
Finance charges	174	-	-	-	-		-	-
Bulk purchases	69 145	10 641	15.4%	10 641	15.4%	14 072	30.7%	(24.4%
Other Materials	6 523	992	15.2%	992	15.2%	-	· · ·	(100.0%
Contracted services	11 717	525	4.5%	525	4.5%	382	4.5%	37.5%
Transfers and grants	3 163				-	646	9.2%	(100.0%
Other expenditure Loss on disposal of PPE	7 428	25 938	349.2%	25 938	349.2%	5 884	24.9%	340.89
•	-	-	-	-		-	-	-
Surplus/(Deficit)	(13 429)	5 909		5 909		(4 259)		
Transfers recognised - capital	40 122	857	2.1%	857	2.1%	-	-	(100.0%
Contributions recognised - capital			-			-	-	-
Contributed assets		-		-		-		
Surplus/(Deficit) after capital transfers and contributions	26 693	6 766		6 766		(4 259)		
Taxation	-	-			-	-		
Surplus/(Deficit) after taxation	26 693	6 766		6 766		(4 259)		
Attributable to minorities	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	26 693	6 766		6 766		(4 259)		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	
Surplus/(Deficit) for the year	26 693	6 766		6 766		(4 259)		

			2017/18			201		
	Budget	First (Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	40 122	15 381	38.3%	15 381	38.3%	1 345	6.2%	1 044.0
National Government	40 122	15 381	30.3%	15 381	38.3%	1 345	6.2%	
Provincial Government	40 122	199 01	38.3%	10.361	38.376			1044.0
District Municipality	-		-	-				-
Other transfers and grants	-	-	-	-				
Transfers recognised - capital	40 122	15 381	38.3%	15 381	38.3%	1 345	6.2%	1 044.0
Borrowing	40 122	13 301	30.370	13 301	30.370	1 343	0.270	1044.0
Internally generated funds			-				-	
Public contributions and donations		-	-	-	-	-	-	
Capital Expenditure Standard Classification	40 122	15 381	38.3%	15 381	38.3%	1 345	6.2%	1 044.0
Governance and Administration					-	-	-	-
Executive & Council		-						
Budget & Treasury Office		-	-			-	-	
Corporate Services	-	-	-		-	-	-	
Community and Public Safety	-		-	-	-	-	-	-
Community & Social Services		-	-		-	-	-	
Sport And Recreation		-	-		-	-	-	
Public Safety	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	
Health	-	-	-		-	-		
Economic and Environmental Services	1 962	7 381	376.2%	7 381	376.2%	257	25.1%	2 767.3
Planning and Development Road Transport	1 962	7 381	376.2%	7 381	376.2%	257	25.1%	2 767.
Environmental Protection	1 962	/ 381	376.2%		376.2%	257	25.1%	2 /6/.
Trading Services	38 160	8 000	21.0%	8 000	21.0%	1 087	5.3%	635.8
Electricity	22 000	8 000	21.0%	8 000	21.0%	259	5.7%	
Water	22 000	8 000	30.476	8 000	30.4%	259	5.7%	2 903.
Water Water Management	16 160					828	5.2%	
Waste Management							5.270	(100.0
Other								

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year t	o Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Cash Flow from Operating Activities								
Receipts	196 311	67 423	34.3%	67 423	34.3%	54 424	34.5%	23.9
Property rates, penalties and collection charges Service charges	11 084 67 090	1 763 11 597	15.9% 17.3%	1 763 11 597	15.9% 17.3%	1 694 13 463	17.5% 22.9%	4.1 (13.95
Other revenue Government - operating	9 602 64 313	5 597 26 656	58.3% 41.4%	5 597 26 656	58.3% 41.4%	5 221 24 847	84.6% 41.5%	7.2 7.3
Government - capital Interest Dividends	40 122 4 100	21 577 233	53.8% 5.7%	21 577 233	53.8% 5.7%	8 410 789	49.3% 13.2%	156.6 (70.55
Payments Suppliers and employees Finance charges	(156 102) (152 766) (174)	(43 017) (43 017)	27.6% 28.2%	(43 017) (43 017)	27.6% 28.2%	(49 336) (49 336)	35.9% 37.5%	(12.89 (12.89
Transfers and grants	(3 163)	-	-	-	-	-		
Net Cash from/(used) Operating Activities	40 208	24 406	60.7%	24 406	60.7%	5 088	25.0%	379.7
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	-	•	-	•		•	-	-
Decrease in other non-current receivables Decrease (increase) in non-current investments Pavments	(40 122)	(15 422)	38.4%	(15 422)	38.4%	(7 189)	42.1%	114.5
Capital assets	(40 122)	(15 422)	38.4%	(15 422)	38.4%	(7 189)	42.1%	114.5
Net Cash from/(used) Investing Activities	(40 122)	(15 422)	38.4%	(15 422)	38.4%	(7 189)	42.1%	114.5
Cash Flow from Financing Activities Receipts			-			7		(100.09
Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-			-	7	-	(100.0
Payments Repayment of borrowing Vet Cash from/(used) Financing Activities			-					(100.0
			-		-			
let Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	86 33 746	8 984 145	10 417.9% .4%	8 984 145	10 417.9% .4%	(2 094) 22 904	(63.7%) 67.0%	(529.0° (99.4
Cash/cash equivalents at the year end:	33 832	9 129	27.0%	9 129	27.0%	20 810	55.6%	(56.1

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	10 Days	To	al	Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 904	3.6%	814	1.6%	808	1.5%	48 891	93.3%	52 416	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 486	19.9%	990	3.6%	1 191	4.3%	19 916	72.2%	27 582	8.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	881	2.4%	784	2.2%	4 226	11.7%	30 303	83.7%	36 194	11.5%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	1 471	2.6%	959	1.7%	783	1.4%	54 406	94.4%	57 619	18.3%	-	-		-
Receivables from Exchange Transactions - Waste Management	470	1.5%	435	1.4%	402	1.3%	29 972	95.8%	31 279	9.9%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors				-		-	-	-	-	-	-	-		-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure					-	-						-	-	
Other	2 897	2.6%	1 695	1.5%	882	.8%	104 036	95.0%	109 510	34.8%	-	-		-
Total By Income Source	13 108	4.2%	5 677	1.8%	8 292	2.6%	287 523	91.4%	314 600	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	84	1.1%	254	3.2%	3 212	40.3%	4 415	55.4%	7 965	2.5%				
Commercial	4 887	36.6%	904	6.8%	(357)	(2.7%)	7 904	59.3%	13 339	4.2%	-	-	-	-
Households	5 696	2.8%	3 163	1.6%	3 806	1.9%	189 861	93.7%	202 525	64.4%	-	-	-	-
Olher	2 441	2.7%	1 356	1.5%	1 631	1.8%	85 343	94.0%	90 771	28.9%	-	-		
Total By Customer Group	13 108	4.2%	5 677	1.8%	8 292	2.6%	287 523	91.4%	314 600	100.0%	-		-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 61) Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 585	13.0%	1 957	5.6%	5 987	17.0%	22 670	64.4%	35 200	65.99
Bulk Water	125	5.4%	402	17.4%	155	6.7%	1 636	70.6%	2 317	4.39
PAYE deductions		-	-			-	-			-
VAT (output less input)		-	-			-	-			-
Pensions / Retirement	-	-	-		-		-			-
Loan repayments		-	-			-	-			-
Trade Creditors	1 688	10.6%	4 396	27.6%	6 578	41.3%	3 259	20.5%	15 921	29.89
Auditor-General		-	-			-	-			-
Other	-	-	-	-	-	-	-	-	-	
Total	6 398	12.0%	6 755	12.6%	12 720	23.8%	27 565	51.6%	53 438	100.09

Contact Details			
Municipal Manager	Mr SL Netshivhale	017 773 2031	
Financial Manager	Ms Alina Ngema	017 773 1252	

Source Local Government Database

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth. Operating Revenue and Experiantic			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	1 687 472	346 329	20.5%	346 329	20.5%	483 411	27.9%	(28.4%)
Property rates	266 066	113 444	42.6%	113 444	42.6%	63 351	25.6%	79.1%
Property rates - penalties and collection charges	200 000	115 111	42.070	115 111	42.070	00.001	20.070	
Service charges - electricity revenue	463 901					141 599	25.7%	(100.0%)
Service charges - water revenue	341 643	87 905	25.7%	87 905	25.7%	89 612	24.8%	(1.9%)
Service charges - sanitation revenue	98 584	25 624	26.0%	25 624	26.0%	22 858	22.6%	12.1%
Service charges - refuse revenue	112 885	28 497	25.2%	28 497	25.2%	26 952	24.9%	5.7%
Service charges - other		46		46		(2 316)		(102.0%)
Rental of facilities and equipment	5 181	786	15.2%	786	15.2%	949	19.6%	(17.2%)
Interest earned - external investments	3 403	-				10 325	23.4%	(100.0%)
Interest earned - outstanding debtors	- 100				-			(
Dividends received	55	0	.7%	0	.7%		-	(100.0%)
Fines	30 004	48	.2%	48	.2%	3 3 3 5	11.4%	(98.6%)
Licences and permits	36 027	-						
Agency services					-	26 418	78.0%	(100.0%)
Transfers recognised - operational	247 125	89 043	36.0%	89 043	36.0%	93 173	42.8%	(4.4%)
Other own revenue	52 598	311	.6%	311	.6%	3 860	16.9%	(91.9%)
Gains on disposal of PPE	30 000	624	2.1%	624	2.1%	3 295	33.0%	(81.1%)
Operating Expenditure	1 655 807	267 162	16.1%	267 162	16.1%	589 944	34.5%	(54.7%)
Employee related costs	474 660	123 704	26.1%	123 704	26.1%	104 279	23.3%	18.6%
Remuneration of councillors	22 616	8 547	37.8%	8 547	37.8%	4 572	21.7%	86.9%
Debt impairment	85 871	-	-	-	-	93 392	68.1%	(100.0%)
Depreciation and asset impairment	162 165	99 620	61.4%	99 620	61.4%	42 845	26.4%	132.5%
Finance charges	3 4 3 0		-		-	5 307	173.6%	(100.0%)
Bulk purchases	670 000	16 388	2.4%	16 388	2.4%	267 616	41.9%	(93.9%)
Other Materials	-	18	-	18	-	-		(100.0%)
Contracted services	130 123	13 743	10.6%	13 743	10.6%	19 173	32.9%	(28.3%)
Transfers and grants	39 6 10	37	.1%	37	.1%	3 777	7.3%	(99.0%)
Other expenditure	67 332	5 106	7.6%	5 106	7.6%	48 984	26.1%	(89.6%)
Loss on disposal of PPE	-		-	-	-	-	-	-
Surplus/(Deficit)	31 665	79 166		79 166		(106 533)		
Transfers recognised - capital	72 796	20 658	28.4%	20 658	28.4%	39 288	65.3%	(47.4%)
Contributions recognised - capital		-	-	-	-			-
Contributed assets		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	104 461	99 824		99 824		(67 246)		
Taxation	-							
Surplus/(Deficit) after taxation	104 461	99 824		99 824		(67 246)		
Attributable to minorities	-	6	-	6	-	-	-	(100.0%
Surplus/(Deficit) attributable to municipality	104 461	99 830		99 830		(67 246)		
Share of surplus/ (deficit) of associate		-		-		-		
Surplus/(Deficit) for the year	104 461	99 830		99 830		(67 246)		

			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2016/1 to Q1 of 2017/1
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	104 396	2 764	2.6%	2 764	2.6%	7 527	7.5%	(63.39
National Government	72 796	2 764	3.8%	2 764	3.8%	7 292	12.1%	
Provincial Government			-	-			-	
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	185	-	(100.0
Transfers recognised - capital	72 796	2 764	3.8%	2 764	3.8%	7 477	9.7%	(63.0%
Borrowing		-	-	-	-	-	-	-
Internally generated funds	31 600	-	-	-	-	50	.2%	(100.0
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	104 396	2 764	2.6%	2 764	2.6%	7 527	7.5%	(63.3
Governance and Administration	1 600		-	-		47	.5%	(100.0)
Executive & Council	-	-	-			-	-	· · ·
Budget & Treasury Office	1 600	-	-			-	-	
Corporate Services	-	-	-			47	.9%	(100.0
Community and Public Safety	-		-	-	-		-	-
Community & Social Services	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	
Public Safety		-	-		-	-	-	
Housing Health	-	-	-		-	-	-	
Economic and Environmental Services	18 796	-	-		-	3	.1%	(100.0
Economic and Environmental Services Planning and Development	18 /96	-	-	-	-	3	.1%	(100.0
Road Transport	18 796		-			3		(100.0
Environmental Protection	10770							
Trading Services	84 000	2 764	3.3%	2 764	3.3%	7 477	8.6%	(63.0
Electricity	44 000		-		-	731	4.9%	(100.0
Water	15 000		-		-	3 464		(100.0
Waste Water Management	25 000	2 764	11.1%	2 764	11.1%	3 282	4.5%	(15.8
Waste Management		- 1	-			-	-	
Other		-	-	-		-	-	-

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities	4 550 400	400.005	0.001	400.005	0.00/	170 50/	00.50/	(70.40)
Receipts	1 550 108	138 885	9.0%	138 885	9.0%	472 526	30.5%	(70.6%
Property rates, penalties and collection charges	232 145	7 134	3.1%	7 134	3.1%	66 228	31.4%	(89.25
Service charges	883 532	15 335	1.7%	15 335	1.7%	195 832	20.5%	(92.25
Other revenue	72 755	257	.4%	257	.4%	76 236	111.1%	(99.79
Government - operating	247 125	92 609	37.5%	92 609	37.5%	94 525	43.4%	(2.05
Government - capital	72 796	23 550	32.4%	23 550	32.4%	39 288	50.9%	(40.19
Interest	41 700	-		-	-	417	1.9%	(100.05
Dividends	55	-		-	-	-		-
Payments	(1 368 161)	(167 248)	12.2%	(167 248)	12.2%	(466 178)	34.3%	(64.19
Suppliers and employees	(1 364 731)	(167 248)	12.3%	(167 248)	12.3%	(460 870)	66.8%	(63.79
Finance charges	(3 4 3 0)	-	-	-	-	(5 308)	1.1%	(100.05
Transfers and grants Net Cash from/(used) Operating Activities	181 948	(28 363)	(15.6%)	(28 363)	(15.6%)	6 348	3.3%	(546.89
Net Cash Itolin(used) Operating Activities	181 948	(28 303)	(15.0%)	(28 303)	(15.6%)	0 348	3.376	(040.87
Cash Flow from Investing Activities								
Receipts	25 000		-			3 295	33.0%	(100.09
Proceeds on disposal of PPE	25 000	-	-	-	-	3 295	33.0%	(100.05
Decrease in non-current debtors		-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-		-	-	-		-
Decrease (increase) in non-current investments	-	-		-	-	-		-
Payments	(104 396)		-			(7 527)	7.5%	(100.09
Capital assets	(104 396)					(7 527)	7.5%	(100.05
Net Cash from/(used) Investing Activities	(79 396)		-	-	-	(4 232)	4.7%	(100.09
Cash Flow from Financing Activities								
Receipts		(6)		(6)	-	43	5.0%	(114.49
Short term loans		-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	(6)		(6)	-	43	5.0%	(114.49
Payments	(2 225)	-	-	-	-	(1 113)	50.0%	
Repayment of borrowing	(2 225)	-	-	-	-	(1 1 13)	50.0%	(100.09
Net Cash from/(used) Financing Activities	(2 225)	(6)	.3%	(6)	.3%	(1 069)	78.3%	(99.49
Net Increase/(Decrease) in cash held	100 326	(28 370)	(28.3%)	(28 370)	(28.3%)	1 046	1.0%	(2 810.99
Cash/cash equivalents at the year begin:	21 274	39 387	185.1%	39 387	185.1%	14 990	39.4%	162.7
Cash/cash equivalents at the year end:	121 601	11 017	9.1%	11 017	9.1%	16 037	11.6%	(31.39

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	To	otal	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 432	7.0%	13 435	4.6%	11 855	4.0%	248 139	84.4%	293 861	28.2%				
Trade and Other Receivables from Exchange Transactions - Electricity	22 193	14.9%	15 465	10.4%	15 746	10.6%	95 461	64.1%	148 866	14.3%				
Receivables from Non-exchange Transactions - Property Rates	10 296	9.8%	6 861	6.5%	18 322	17.4%	69 997	66.4%	105 477	10.1%	-	-		
Receivables from Exchange Transactions - Waste Water Management	10 623	7.8%	5 827	4.3%	5 298	3.9%	114 951	84.1%	136 699	13.1%				
Receivables from Exchange Transactions - Waste Management	6 056	4.9%	4 821	3.9%	4 820	3.9%	108 765	87.4%	124 462	11.9%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-		-					-	-	-	-	-		
Interest on Arrear Debtor Accounts			-			-	-			-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-					-	-	-	-	-		
Other	860	.4%	902	.4%	709	.3%	229 999	98.9%	232 469	22.3%	-	-	-	-
Total By Income Source	70 460	6.8%	47 310	4.5%	56 750	5.4%	867 313	83.2%	1 041 833	100.0%	-			
Debtors Age Analysis By Customer Group														
Organs of State	3 560	10.9%	1 715	5.3%	9 356	28.7%	17 965	55.1%	32 596	3.1%		-		
Commercial	19 488	14.0%	11 143	8.0%	15 810	11.4%	92 765	66.6%	139 207	13.4%	-	-		
Households	46 778	5.6%	33 803	4.0%	30 874	3.7%	728 748	86.7%	840 203	80.6%				
Other	634	2.1%	649	2.2%	710	2.4%	27 835	93.3%	29 828	2.9%	-	-		
Total By Customer Group	70 460	6.8%	47 310	4.5%	56 750	5.4%	867 313	83.2%	1 041 833	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 61) Days	61 - 90) Days	Over 9	0 Days	Τα	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	60 918	18.9%	87 269	27.1%	88 668	27.5%	85 370	26.5%	322 225	61.2%
Bulk Water	9 394	100.0%				-			9 394	1.8%
PAYE deductions	5 483	100.0%				-			5 483	1.0%
VAT (output less input)			-	-	-	-			-	-
Pensions / Retirement	7 181	100.0%				-			7 181	1.4%
Loan repayments	-					-				-
Trade Creditors	6 251	3.4%	1 192	.7%	17 810	9.8%	156 398	86.1%	181 650	34.5%
Auditor-General	-				21	2.4%	864	97.6%	885	.2%
Olher	-	-	-	-	-	-		-	-	-
Total	89 226	16.9%	88 461	16.8%	106 498	20.2%	242 632	46.1%	526 818	100.0%

Municipal Manager	Mr ME Michele	017 620 6279	
Financial Manager	Mr J.M. Mokgatsi	017 620 6275	

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	420 885	1 583	.4%	1 583	.4%	120 125	30.5%	(98.7%)
Property rates	120 000	1000	. 170	1000		120 120	00.070	(70.776)
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	1 900	-	-	-	-	81	3.7%	(100.0%)
Rental of facilities and equipment	-	-	-	-	-		-	-
Interest earned - external investments	7 000	1 491	21.3%	1 491	21.3%	1 233	22.4%	20.9%
Interest earned - outstanding debtors	-	-	-	-	-	-		-
Dividends received	-	-	-	-	-	-	-	-
Fines	-		-	-				-
Licences and permits Agency services	-		-		-			-
Transfers recognised - operational	411 612			-		118 723	30.8%	(100.0%)
Other own revenue	373	92	24.8%	92	24.8%	87	16.0%	(100.036)
Gains on disposal of PPE	-	-	-			-		
Operating Expenditure	482 965	59 875	12.4%	59 875	12.4%	53 247	12.7%	12.4%
Employee related costs	138 988	34 310	24.7%	34 310	24.7%	25 939	20.1%	32.3%
Remuneration of councillors	13 282	-	-		-	2 826	21.3%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 281	-	-	-	-	4 468	21.6%	(100.0%)
Finance charges	-	-	-	-	-		-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	875	-	875	-	-		(100.0%)
Contracted services	-	14 984	-	14 984	-	31	3.8%	48 636.1%
Transfers and grants	255 407 57 007	9 706	17.0%	9 706	17.0%	10 582 9 400	5.1% 19.8%	(100.0%) 3.3%
Other expenditure Loss on disposal of PPE	57 007	9 /06	17.0%	9 /06	17.0%	9 400	19.8%	3.3%
	"			(50.000)			-	-
Surplus/(Deficit)	(62 081)	(58 292)		(58 292)		66 878		
Transfers recognised - capital	-	118 100	-	118 100	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-		-
Contributed assets	-	-		-		-		-
Surplus/(Deficit) after capital transfers and contributions	(62 081)	59 808		59 808		66 878		
Taxation	-							
Surplus/(Deficit) after taxation	(62 081)	59 808		59 808		66 878		
Attributable to minorities	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(62 081)	59 808		59 808		66 878		
Share of surplus/ (deficit) of associate	-	-	-				-	-
Surplus/(Deficit) for the year	(62 081)	59 808		59 808		66 878		

· · ·			2017/18			201	6/17	
	Budget	First (Duarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	28 050	4 500	16.0%	4 500	16.0%	97	.6%	4 553.79
National Government	20 030	4 300	10.070	4 300	10.070		.070	4 333.7
Provincial Government		-		-			-	
District Municipality								
Other transfers and grants							-	
Transfers recognised - capital							-	
Borrowing					-		-	-
Internally generated funds	28 050	4 500	16.0%	4 500	16.0%	97	.6%	4 553.7
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 050	4 500	16.0%	4 500	16.0%	97	.6%	4 553.3
Governance and Administration	28 050	4 500	16.0%	4 500	16.0%	97	.6%	4 553.7
Executive & Council	28 050	-	-		-	97	.6%	(100.0
Budget & Treasury Office		-	-		-	-	-	
Corporate Services	-	4 500	-	4 500	-	-	-	(100.0
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			-		1 1			
Water								
Water Water Management								
Waste Management	· · ·				-			.
Other							-	

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Cash Flow from Operating Activities								
Receipts	420 885	119 683	28.4%	119 683	28.4%	120 125	36.6%	(.4%
Property rates, penalties and collection charges Service charges	- 1 900	-	-	-	-	81	- 3.7%	(100.05
Other revenue Government - operating	373 411 612	92 732	24.7% .2%	92 732	24.7% .2%	87 118 723	16.0% 37.1%	5.9 (99.45
Government - capital Interest Dividends	7 000	117 368 1 491	21.3%	117 368 1 491	21.3%	1 233	22.4%	(100.09 20.9
Payments Suppliers and employees Finance charges	(464 684) (209 277)	(59 166) (59 166)	12.7% 28.3%	(59 166) (59 166)	12.7% 28.3%	(11 409) (827)	3.7% .4%	418.6 ¹ 7 053.7
Transfers and grants	(255 407)	-		-	-	(10 582)	8.9%	(100.05
Net Cash from/(used) Operating Activities	(43 799)	60 517	(138.2%)	60 517	(138.2%)	108 716	587.7%	(44.39
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE		276 000	-	276 000	-	(152 000)	-	(281.69
Decrease in non-current debtors Decrease in other non-current receivables	-	-	-	:	-	-	-	-
Decrease (increase) in non-current investments		276 000		276 000		(152 000)		(281.6
Payments Capital assets	(28 050) (28 050)	(4 500) (4 500)	16.0% 16.0%	(4 500) (4 500)	16.0% 16.0%	(97) (97)	.6%	4 553.7 4 553.7
Net Cash from/(used) Investing Activities	(28 050)	271 500	(967.9%)	271 500	(967.9%)	(152 097)	921.8%	(278.5%
· · · ·	(,		(11111)		(,	(,		(21000
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	-	(197) (197)	-	(197) (197)	-	-	-	(100.09 (100.09
Increase (decrease) in consumer deposits			-					
Payments Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		(197)	-	(197)	-	-	-	(100.09
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(71 849) 84 597	331 820	(461.8%)	331 820	(461.8%)	(43 381) 84 363	(2 169.1%) 139.8%	(864.99 (100.05
Cash/cash equivalents at the year end:	12 748	331 820	2 602.9%	331 820	2 602.9%	40 982	65.7%	709.7

Part 4: Debtor Age Analysis

	0 - 30 1	Days	31 - 60	Days	61 - 90	Days	Over 9) Days	Tot	al	Actual Bad Deb Debt		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-		-	-	-		-	-	-
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	17 936	80.9%	-		-		4 244	19.1%	22 179	100.0%		-	-	-
Total By Income Source	17 936	80.9%					4 244	19.1%	22 179	100.0%			-	
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-		-	-	-		-	-	-
Commercial	-							-	-	-		-	-	-
Households	-							-	-	-		-	-	-
Other	17 936	80.9%					4 244	19.1%	22 179	100.0%		-	-	-
Total By Customer Group	17 936	80.9%				-	4 244	19.1%	22 179	100.0%	-		-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		-		-	-	-			
Bulk Water	-		-		-	-	-			
PAYE deductions	-	-	-	-		-		-		
VAT (output less input)	-	-	-		-	-	-	-		-
Pensions / Retirement	-		-		-	-	-			
Loan repayments	-	-	-	-		-		-		
Trade Creditors	-		-		-	-	-			
Auditor-General	-	-	-	-		-		-		
Other	7 916	28.8%	-	-	-	-	19 611	71.2%	27 527	100.0%
Total	7 916	28.8%	-	-	-	-	19 611	71.2%	27 527	100.0%

Municipal Manager	Mr E THABETHE	017 801 7008	
Financial Manager	Mr F GATES	017 801 7013	

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating Revenue and Experiature			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	469 710	87 527	18.6%	87 527	18.6%	256 097	56.3%	(65.8%)
Property rates	73 029	78 714	107.8%	78 714	107.8%	222 015	341.4%	(64.5%)
Property rates - penalties and collection charges								
Service charges - electricity revenue	157 960				-	(215)	(.1%)	(100.0%)
Service charges - water revenue	44 239	4 206	9.5%	4 206	9.5%	10 707	18.0%	(60.7%)
Service charges - sanitation revenue	12 704	1 343	10.6%	1 343	10.6%	1 417	13.3%	(5.2%)
Service charges - refuse revenue	14 704		-		-	1 635	12.7%	(100.0%)
Service charges - other					-			
Rental of facilities and equipment	2 370	202	8.5%	202	8.5%	70	2.8%	189.1%
Interest earned - external investments	1 397	-	-	-	-	(46)	(3.9%)	(100.0%)
Interest earned - outstanding debtors	29 336	-	-		-	10 477	41.2%	(100.0%)
Dividends received		3 061	-	3 061	-	-	-	(100.0%)
Fines	3 002	-	-	-	-	47	1.6%	(100.0%)
Licences and permits	2 658		-		-	360	14.4%	(100.0%)
Agency services	11 013	-	-		-	78	.6%	(100.0%)
Transfers recognised - operational	114 006	-	-		-	9 942	13.1%	(100.0%)
Other own revenue	3 267	0	-	0	-	(421)	(6.0%)	(100.0%)
Gains on disposal of PPE	24	-	-		-	30	(431.1%)	(100.0%)
Operating Expenditure	464 982	37 592	8.1%	37 592	8.1%	70 870	15.6%	(47.0%)
Employee related costs	143 450	19 430	13.5%	19 430	13.5%	18 939	13.9%	2.6%
Remuneration of councillors	8 198	1 632	19.9%	1 632	19.9%	1 097	13.9%	48.8%
Debt impairment	35 344		-		-	1 737	4.1%	(100.0%)
Depreciation and asset impairment	25 364	133	.5%	133	.5%	4 955	16.5%	(97.3%)
Finance charges	1 599	-	-		-	-	-	-
Bulk purchases	145 953	8 953	6.1%	8 953	6.1%	29 801	20.7%	(70.0%)
Other Materials	14 991	67	.4%	67	.4%	6 173	39.3%	(98.9%)
Contracted services	10 738	3 326	31.0%	3 326	31.0%	1 636	14.9%	103.3%
Transfers and grants	38 565	-	-	-	-	33	.8%	(100.0%
Other expenditure	40 780	4 051	9.9%	4 051	9.9%	6 498	10.6%	(37.7%)
Loss on disposal of PPE	-	-		-	-		-	-
Surplus/(Deficit)	4 728	49 935		49 935		185 227		
Transfers recognised - capital	-	-	-	-	-	20 453	-	(100.0%)
Contributions recognised - capital	-	-	-		-	-	-	-
Contributed assets					-	660	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	4 728	49 935		49 935		206 339		
Taxation		-				-		
Surplus/(Deficit) after taxation	4 728	49 935		49 935		206 339		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 728	49 935		49 935		206 339		
Share of surplus/ (deficit) of associate	-	-	-	-	-		-	-
Surplus/(Deficit) for the year	4 728	49 935		49 935		206 339		

			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	35 001	0		0		1 979	2.1%	(100.0%
National Government	30 286		-			1 ///	2.170	(100.07
Provincial Government	30 200	0	-	0				(100.05
District Municipality		0		0				(100.09
Other transfers and grants								
Transfers recognised - capital	30 286	0		0				(100.09
Borrowing			-		-			(
Internally generated funds	4 715	0		0	-	1 979	30.7%	(100.0
Public contributions and donations		-	-	-	-	-	-	· · ·
Capital Expenditure Standard Classification	35 001	0	-	0		1 979	2.1%	(100.09
Governance and Administration	475				-	0		(100.09
Executive & Council	105	-	-		-	-		
Budget & Treasury Office	370	-	-		-	0	.3%	(100.0
Corporate Services		-	-		-	-		-
Community and Public Safety	1 550		-	-	-	1 979	45.5%	(100.09
Community & Social Services	-	-	-		-	-		-
Sport And Recreation	1 000	-	-		-	-		-
Public Safety	550	-	-		-			
Housing	-	-	-		-	-		-
Health	-	-	-	-	-	1 979		(100.0
Economic and Environmental Services	9 500			-	-		-	-
Planning and Development		-		-	-	-		
Road Transport	9 500	-	-		-			-
Environmental Protection	-	-	-		-			-
Trading Services	23 476			-	-		-	-
Electricity Water	8 264 1 022	-	-	-		-	-	
Water Waste Water Management	1022		-		- 1	-		-
Waste Water Management Waste Management	3 690				1 1			
Other	2 040	. 0		0				(100.09
Outer		U	-	U			-	(100.0

			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	469 685	42 745	9.1%	42 745	9.1%	(131 164)	(28.8%)	(132.6%
Property rates, penalties and collection charges Service charges	73 029 229 607	2 399 5 411	3.3% 2.4%	2 399 5 411	3.3% 2.4%	20 918 (127 044)	32.2% (49.1%)	(88.5% (104.3%
Other revenue Government - operating Government - capital Interest Dividents	22 310 114 006 - 30 733	7 34 928 - -	- 30.6% - -	7 34 928	- 30.6% -	(8 420) (18 176) 20 453 (18 895)		(100.1% (292.2% (100.0% (100.0%
Payments Suppliers and employees Finance charges Transfers and grants	(404 275) (364 112) (1 599) (38 565)	(31 324) (31 324)	7.7% 8.6%	(31 324) (31 324)	7.7% 8.6%	(293 208) (293 208)	64.4% 65.4%	(89.3% (89.3%
Net Cash from/(used) Operating Activities	65 410	11 421	17.5%	11 421	17.5%	(424 371)	(3 427 877.6%)	(102.7%
Cash Flow from Investing Activities							· · · ·	
Receipts Proceeds on disposal of PPE	(4 691) (4 691)	-	-	-	-	33 33	(477.9%) (477.9%)	(100.0%) (100.0%)
Decrease in non-current debtors Decrease in other non-current receivables	-	-	-	-	-			-
Decrease (increase) in non-current investments Payments		-	-		-	(660)	-	(100.0%
Capital assets Net Cash from/(used) Investing Activities	(4 691)		-			(660)	8 949.2%	(100.0%)
Cash Flow from Financing Activities	(4 0 7 1)	-		-	-	(020)	0 747.2 /0	(100.078
Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-	-		-	-	-	-
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(1 200) (1 200) (1 200)	:				-		:
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	59 519 15 000	11 421 15 000	19.2% 100.0%	11 421 15 000	19.2% 100.0%	(424 997) 29 421	(7 893 709.9%) 117.4%	(102.7%
Cash/cash equivalents at the year begin.	74 519	26 421	35.5%	26 421	35.5%	(395 576)	(1 578.7%)	
casiecasii equivarenis ai ere yédi éliú.	74 519	20 42 1	33.3%	20 42 1	33.3%	(393 576)	(1 576.7%)	(100.7%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 9	0 Days	Over 9	10 Days	Τα	otal		ots Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 570	2.6%	4 263	2.4%	3 236	1.8%	166 285	93.2%	178 354	34.2%	-		-	
Trade and Other Receivables from Exchange Transactions - Electricity	9 5 4 9	42.9%	1 611	7.2%	634	2.8%	10 448	47.0%	22 241	4.3%	-		-	
Receivables from Non-exchange Transactions - Property Rates	4 255	3.6%	5 558	4.7%	3 594	3.1%	103 886	88.6%	117 292	22.5%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	732	3.8%	452	2.3%	369	1.9%	17 810	92.0%	19 363	3.7%			-	
Receivables from Exchange Transactions - Waste Management	800	5.3%	472	3.1%	372	2.5%	13 417	89.1%	15 060	2.9%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-					-		-		-	-	-		-
Interest on Arrear Debtor Accounts	-					-		-		-	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-					-		-		-	-	-		-
Other	3 863	2.3%	3 620	2.1%	3 456	2.1%	157 528	93.5%	168 467	32.3%	-		-	
Total By Income Source	23 768	4.6%	15 975	3.1%	11 660	2.2%	469 374	90.1%	520 777	100.0%	-		-	
Debtors Age Analysis By Customer Group														
Organs of State	418	1.9%	1 204	5.4%	729	3.3%	19 930	89.4%	22 282	4.3%		-		
Commercial	8 5 3 2	7.7%	5 057	4.5%	3 032	2.7%	94 755	85.1%	111 375	21.4%	-	-	-	
Households	14 816	3.8%	9 713	2.5%	7 898	2.0%	354 609	91.6%	387 035	74.3%	-	-	-	
Other	1	1.7%	1	1.7%	1	1.6%	80	95.0%	85	-	-	-		-
Total By Customer Group	23 768	4.6%	15 975	3.1%	11 660	2.2%	469 374	90.1%	520 777	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	10 Days	Τα	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		-	-	-	-	-	-		-
Bulk Water	-		-		-	-				-
PAYE deductions	1 442	100.0%	-		-	-			1 442	47.0%
VAT (output less input)	386	100.0%	-	-	-	-	-	-	386	12.6%
Pensions / Retirement	1 239	100.0%	-		-	-			1 239	40.4%
Loan repayments	-		-		-	-				-
Trade Creditors		-			-	-	-	-	-	
Auditor-General	-		-		-	-				-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 068	100.0%	-	-	-	-	-	-	3 068	100.0%

Contact Details	*		
Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021	
Financial Manager	Ms Thokozile Mahlangu	013 665 6000	

Source Local Government Database

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	2 917 169	251 313	8.6%	251 313	8.6%	605 127	22.9%	(58.5%)
Property rates	450 428	231 313	25.1%	231 313	25.1%	93 724	24.3%	20.6%
Property rates - penalties and collection charges	430 420	115 021	23.1%	113 021	23.1%	95 724	24.370	20.076
Service charges - electricity revenue	1 225 130	90.074	7.4%	90.074	7.4%	297 122	25.3%	(69.7%)
Service charges - water revenue	456 419	26 301	5.8%	26 301	5.8%	18 544	4.8%	(09.776) 41.8%
Service charges - water revenue Service charges - sanitation revenue	192 035	10 860	5.7%	10 860	5.7%	26 576	17.9%	(59.1%)
Service charges - refuse revenue	125 224	8 195	6.5%	8 195	6.5%	20 570	17.770	(100.0%)
Service charges - other	120 221	0175	0.070	0175	0.070	21 557	4 039.2%	(100.0%)
Rental of facilities and equipment	12 326	23	.2%	23	.2%	3 085	26.6%	(99.2%)
Interest earned - external investments	601	156	25.9%	156	25.9%	360	63.5%	(56.7%)
Interest earned - outstanding debtors	92 214	218	.2%	218	.2%	26 907	31.0%	(99.2%)
Dividends received	12 214	1 823	170	1 823	.1.0	20 /0/	51.676	(100.0%)
Eines	6 5 9 8	486	7.4%	486	7.4%	206	5.1%	135.7%
Licences and permits	206	156	76.0%	156	76.0%	690	30.8%	(77.3%)
Agency services	11 893	-	-		-	1 211	4.9%	(100.0%)
Transfers recognised - operational	304 301					109 300	37.3%	(100.0%)
Other own revenue	39 793					5 844	25.5%	(100.0%)
Gains on disposal of PPE	-		-					-
Operating Expenditure	3 077 035	212 125	6.9%	212 125	6.9%	266 466	9.9%	(20.4%)
Employee related costs	749 153	126 077	16.8%	126 077	16.8%	162 281	25.0%	(22.3%)
Remuneration of councillors	29 675	2 110	7.1%	2 110	7.1%	6 1 4 6	23.9%	(65.7%)
Debt impairment	480 964	-	-		-	-	-	-
Depreciation and asset impairment	263 000	13 271	5.0%	13 271	5.0%	-	-	(100.0%)
Finance charges	82 529	11		11	-	6 622	9.1%	(99.8%)
Bulk purchases	968 817		-	-	-	26 321	2.8%	(100.0%)
Other Materials	136 244	2 398	1.8%	2 398	1.8%	13 534	10.8%	(82.3%)
Contracted services	53 313	22 442	42.1%	22 442	42.1%	12 502	29.7%	79.5%
Transfers and grants	37 284	33 000	88.5%	33 000	88.5%	1 973	5.5%	1 572.9%
Other expenditure	276 056	3 636	1.3%	3 636	1.3%	37 087	18.3%	(90.2%)
Loss on disposal of PPE	-	9 179		9 179	-	-	-	(100.0%)
Surplus/(Deficit)	(159 866)	39 188		39 188		338 661		
Transfers recognised - capital	186 032	4 398	2.4%	4 398	2.4%	2 506	1.1%	75.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	40 976	-	-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 142	43 586		43 586		341 167		
Taxation								
Surplus/(Deficit) after taxation	67 142	43 586		43 586		341 167		
Attributable to minorities			-		-	-	-	-
Surplus/(Deficit) attributable to municipality	67 142	43 586		43 586		341 167		
Share of surplus/ (deficit) of associate	67 142	43 586		43 586		341 167		
Surplus/(Deficit) for the year	0/142	43 586		43 586		341 16/		

			2017/18			201	6/17	
	Budget	First	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	245 503					2 368	.9%	(100.0%
National Government	197 415					2 368	1.1%	(100.09
Provincial Government	177 115					2 000	1.170	(100.07
District Municipality	20 238							
Other transfers and grants								
Transfers recognised - capital	217 653	-	-	-	-	2 368	1.0%	(100.09
Borrowing		-	-		-		-	(
Internally generated funds	20 600	-		-	-		-	-
Public contributions and donations	7 250	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	245 503	-	-	-		2 368	.9%	(100.09
Governance and Administration	12 845	-		-	-		-	
Executive & Council	100		-		-			
Budget & Treasury Office	12 745	-	-		-	-	-	-
Corporate Services		-	-		-	-	-	-
Community and Public Safety	4 050	-	-	-	-		-	-
Community & Social Services	50	-	-		-		-	-
Sport And Recreation	1 100	-	-		-	-	-	-
Public Safety	2 900	-	-		-		-	-
Housing		-	-		-		-	-
Health	-		-	-	-	-	-	-
Economic and Environmental Services	4 600	-		-	-		-	-
Planning and Development	50	-			-	-	-	-
Road Transport			-		-			-
Environmental Protection	4 550 183 058		-		-	2 368	1.2%	(100.05
Trading Services Electricity	183 058		-	-	-	2 368	1.2%	(100.05
Water	45 600	-	-		- 1			-
Water Water Management	40 578	-	-		-	2 368	2.7%	(100.0
Waste Water Management	9 800				1 1	2 300	2.1%	(100.0
Other	40 950							
0000	-0.730		-	-		-	-	-

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter]
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	2 646 634	620 033	23.4%	620 033	23.4%	620 033	25.5%	-
Property rates, penalties and collection charges	372 842	68 244	18.3%	68 244	18.3%	68 244	21.4%	-
Service charges	1 654 847	265 752	16.1%	265 752	16.1%	265 752	17.8%	
Other revenue	61 853	149 593	241.9%	149 593	241.9%	149 593	232.4%	
Government - operating	292 308	109 176	37.3%	109 176	37.3%	109 176	37.3%	
Government - capital	186 032	-	-	-	-	-		
Interest	78 753	27 267	34.6%	27 267	34.6%	27 267	36.7%	
Dividends		-	-	-	-	-	-	
Payments	(2 373 755)	(616 350)	26.0%	(616 350)	26.0%	(616 350)	27.6%	
Suppliers and employees	(2 253 942)	(608 043)	27.0%	(608 043)	27.0%	(608 043)	28.7%	
Finance charges	(82 529)	(7 748)	9.4%	(7 748)	9.4%	(7 748)	10.7%	
Transfers and grants Net Cash from/(used) Operating Activities	(37 284)	(559) 3 683	1.5%	(559)	1.5%	(559) 3 683	1.6%	
	2/2 0/9	3 083	1.376	3 003	1.376	3 063	1.0 /0	
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	(245 503)	(2 368)	1.0%	(2 368)	1.0%	(2 368)	1.3%	
Capital assets Net Cash from/(used) Investing Activities	(245 503) (245 503)	(2 368)	1.0%	(2 368)	1.0%	(2 368)	1.3%	
	(245 503)	(2 308)	1.0%	(2 308)	1.0%	(2 308)	1.3%	
Cash Flow from Financing Activities								
Receipts		1 767	-	1 767	-	1 767	14.7%	
Short term loans	-	-	-	-	-	-		
Borrowing long term/refinancing	-		-		-			
Increase (decrease) in consumer deposits		1 767		1 767	-	1 767	14.7%	
Payments Repayment of borrowing	(18 434) (18 434)	(10 979) (10 979)	59.6% 59.6%	(10 979) (10 979)	59.6% 59.6%	(10 979) (10 979)	59.7% 59.7%	
Net Cash from/(used) Financing Activities	(18 434)	(10 979)	59.6%	(9 212)		(10 979)	59.7%	
						. ,		
Vet Increase/(Decrease) in cash held	8 942	(7 897)	(88.3%)	(7 897)		(7 897)	(67.6%)	
Cash/cash equivalents at the year begin:	(3 286)	(2 668)	81.2%	(2 668)	81.2%	(2 668)	22.9%	
Cash/cash equivalents at the year end:	5 656	(10 565)	(186.8%)	(10 565)	(186.8%)	(10 565)	352 172 333.3%	

Part 4: Debtor Age Analysis

Fait 4. Debtoi Age Analysis											Actual Rad Dob	ts Written Off to	Impairment -	ad Dobte ito
	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	Τα	tal	Deb		Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 223	1.4%	24 281	2.9%	23 126	2.7%	787 510	93.0%	847 140	34.3%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	36 144	6.0%	24 818	4.1%	18 059	3.0%	526 297	86.9%	605 318	24.5%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	19 334	6.1%	10 890	3.4%	10 551	3.3%	278 088	87.2%	318 863	12.9%		-	-	
Receivables from Exchange Transactions - Waste Water Management	4 726	1.5%	9 208	3.0%	8 777	2.8%	287 413	92.7%	310 124	12.5%			-	
Receivables from Exchange Transactions - Waste Management	2 709	1.4%	5 174	2.6%	4 999	2.5%	187 499	93.6%	200 380	8.1%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-				-	-			-	
Interest on Arrear Debtor Accounts			-			-						-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-			-						-	-	
Other	4 871	2.6%	2 464	1.3%	3 571	1.9%	179 074	94.3%	189 980	7.7%	-	-	-	-
Total By Income Source	80 007	3.2%	76 836	3.1%	69 083	2.8%	2 245 880	90.9%	2 471 806	100.0%			-	
Debtors Age Analysis By Customer Group														
Organs of State	(860)	(3.3%)	7 366	28.3%	751	2.9%	18 749	72.1%	26 006	1.1%	-	-	-	
Commercial	30 046	11.2%	9 537	3.5%	9 533	3.5%	220 123	81.8%	269 239	10.9%	-	-	-	
Households	52 009	2.5%	58 121	2.8%	55 860	2.7%	1 890 238	91.9%	2 056 228	83.2%	-	-	-	
Other	(1 189)	(1.0%)	1 811	1.5%	2 939	2.4%	116 771	97.0%	120 333	4.9%		-	-	
Total By Customer Group	80 007	3.2%	76 836	3.1%	69 083	2.8%	2 245 880	90.9%	2 471 806	100.0%		-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	172		84 113	7.8%	61 464	5.7%	934 587	86.5%	1 080 336	79.9%
Bulk Water		-	2 679	2.1%	2 716	2.1%	124 760	95.9%	130 155	9.6%
PAYE deductions	9 787	100.0%			-				9 787	.7%
VAT (output less input)		-			-					
Pensions / Retirement	9 4 7 4	100.0%	-		-	-	-	-	9 474	.7%
Loan repayments		-			-					
Trade Creditors	30 116	25.8%	10 647	9.1%	75 783	65.0%		-	116 547	8.6%
Auditor-General	-	-	-		-	-	5 819	100.0%	5 819	.4%
Other	-	-	-	-	-	-	-	-	-	
Total	49 549	3.7%	97 440	7.2%	139 963	10.4%	1 065 166	78.8%	1 352 118	100.0%

Contact Details			
Municipal Manager	Mr H. S. Mayisela	013 690 6208	
Financial Manager	Ms J P Hlatshwavo	013 690 6241	

Source Local Government Database

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating revenue and Experiance			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	1 357 202	451 048	33.2%	451 048	33.2%	370 283	27.0%	21.8%
Property rates	322 145	83 002	25.8%	83 002	25.8%	77 985	25.6%	6.4%
Property rates - penalties and collection charges								
Service charges - electricity revenue	535 221	101 823	19.0%	101 823	19.0%	157 547	27.4%	(35.4%
Service charges - water revenue	83 231	22 148	26.6%	22 148	26.6%	19 002	22.9%	16.69
Service charges - sanitation revenue	59 178	16 996	28.7%	16 996	28.7%	14 145	25.2%	20.29
Service charges - refuse revenue	66 849	19 669	29.4%	19 669	29.4%	15 565	25.9%	26.49
Service charges - other	612	53 438	8 733.2%	53 438	8 733.2%	-		(100.0%
Rental of facilities and equipment	13 975	1 538	11.0%	1 538	11.0%	4 426	25.3%	(65.2%
Interest earned - external investments	30 871	4 752	15.4%	4 752	15.4%	11 237	45.0%	(57.7%
Interest earned - outstanding debtors	3 153	4 987	158.2%	4 987	158.2%	778	33.6%	540.8%
Dividends received			-					-
Fines	11 698	1 481	12.7%	1 481	12.7%	1 306	27.8%	13.49
Licences and permits	8 6 37	1 958	22.7%	1 958	22.7%	2 191	23.6%	(10.7%
Agency services	-		-			3 5 3 9	22.2%	(100.0%
Transfers recognised - operational	162 865	130 870	80.4%	130 870	80.4%	58 669	41.7%	123.19
Other own revenue	58 617	8 387	14.3%	8 387	14.3%	3 893	5.1%	115.49
Gains on disposal of PPE	150		-		-	-	-	-
Operating Expenditure	1 421 172	289 482	20.4%	289 482	20.4%	301 992	21.5%	(4.1%)
Employee related costs	486 043	113 613	23.4%	113 613	23.4%	98 845	24.0%	14.99
Remuneration of councillors	21 292	4 915	23.1%	4 915	23.1%	4 560	21.6%	7.89
Debt impairment	16 188					2 493	25.0%	(100.0%
Depreciation and asset impairment	163 244	40 974	25.1%	40 974	25.1%	38 643	25.0%	6.0%
Finance charges	19 309	-	-			-		-
Bulk purchases	426 940	98 002	23.0%	98 002	23.0%	99 360	23.5%	(1.4%
Other Materials	-	407	-	407		-		(100.0%
Contracted services	152 749	16 116	10.6%	16 116	10.6%	8 2 4 5	17.8%	95.5%
Transfers and grants	1 995	180	9.0%	180	9.0%	2 144	121.8%	(91.6%
Other expenditure	133 207	15 276	11.5%	15 276	11.5%	47 703	15.9%	(68.0%
Loss on disposal of PPE	205	-				-	-	-
Surplus/(Deficit)	(63 970)	161 566		161 566		68 291		
Transfers recognised - capital	52 305	14 458	27.6%	14 458	27.6%	363	.5%	3 879.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets		-				-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 665)	176 023		176 023		68 654		
Taxation		-			-	-		
Surplus/(Deficit) after taxation	(11 665)	176 023		176 023		68 654		
Attributable to minorities	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 665)	176 023		176 023		68 654		
Share of surplus/ (deficit) of associate		-		-	-			
Surplus/(Deficit) for the year	(11 665)	176 023		176 023		68 654		

			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	282 175	26 136	9.3%	26 136	9.3%	17 418	6.8%	50.1%
National Government	52 305	14 458	27.6%	14 458	27.6%	363	0.076	3 879 49
Provincial Government	52 305	14 430	27.076	14 400	27.070	1 349	13.5%	(100.0%
District Municipality				-		1 344	13.376	(100.07
Other transfers and grants								
Transfers recognised - capital	52 305	14 458	27.6%	14 458	27.6%	1 713	2.3%	744.29
Borrowing	134 790	5 004	3.7%	5 004	3.7%	4 695	4.7%	6.6
Internally generated funds	95 080	6 665	7.0%	6 665	7.0%	11 010	13.1%	(39.59
Public contributions and donations	-	9	-	9	-	-	-	(100.09
Capital Expenditure Standard Classification	282 175	26 136	9.3%	26 136	9.3%	17 418	6.8%	50.1
Governance and Administration	20.466	723	3.5%	723	3.5%	1 401	6.7%	(48.49
Executive & Council	223					715	27.4%	(100.0
Budget & Treasury Office	19 976	9		9	-	5	.5%	64.8
Corporate Services	267	714	267.5%	714	267.5%	682	3.9%	4.8
Community and Public Safety	31 657	2 695	8.5%	2 695	8.5%	1 132	4.4%	138.1
Community & Social Services	14 497	2 531	17.5%	2 531	17.5%	88	1.7%	2 775.8
Sport And Recreation	13 668	140	1.0%	140	1.0%	0		174 462.5
Public Safety	3 127	25	.8%	25	.8%	1 044	11.4%	(97.6
Housing	365	-	-		-	-		-
Health	-	-	-		-			-
Economic and Environmental Services	73 625	16 756	22.8%	16 756	22.8%	0	-	13 963 122.5
Planning and Development	233	41	17.5%	41	17.5%	0		101 775.0
Road Transport	73 392	16 715	22.8%	16 715	22.8%	0		20 893 796.3
Environmental Protection								-
Trading Services	156 426	5 962	3.8%	5 962	3.8%	14 884	10.9%	(59.99
Electricity	65 538	67	.1%	67	.1%	1 471	6.1%	(95.49
Water	24 440	231	.9%	231	.9%	4 877	15.4%	(95.39
Waste Water Management	53 843 12 605	4 139 1 525	7.7%	4 139 1 525	7.7%	1 142 7 395	1.7% 52.1%	262.5 (79.45
Waste Management	12 605	1 525		1 525		/ 395		(79.49
Other	· ·	-	-	-		-	-	-

			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
	1 409 357	397 365	28.2%	397 365	20.20/	387 690	27.2%	2.5%
Receipts					28.2%			
Property rates, penalties and collection charges	322 145	83 002	25.8%	83 002	25.8%	77 985	25.6%	6.49
Service charges	745 091	210 944	28.3%	210 944	28.3%	206 259	26.7%	2.39
Other revenue	92 927	16 292	17.5%	16 292	17.5%	15 353	12.4%	6.19
Government - operating	162 865	67 099	41.2%	67 099	41.2%	58 540	41.6%	14.65
Government - capital	52 305	10 415	19.9%	10 415	19.9%	17 537	30.9%	(40.6%
Interest	34 024	9 613	28.3%	9 613	28.3%	12 015	44.0%	(20.0%
Dividends	-	-	-	-	-	-		-
Payments	(1 241 535)	(266 244)	21.4%	(266 244)	21.4%	(348 211)	28.1%	(23.5%
Suppliers and employees	(1 220 231)	(266 064)	21.8%	(266 064)	21.8%	(346 067)	28.8%	(23.1%
Finance charges	(19 309)		-		-		· · · ·	
Transfers and grants	(1 995)	(180)	9.0%	(180)	9.0%	(2 144)	121.8%	(91.6%
Net Cash from/(used) Operating Activities	167 823	131 121	78.1%	131 121	78.1%	39 479	21.1%	232.19
Cash Flow from Investing Activities								
Receipts	17 945	216 000	1 203 7%	216 000	1 203.7%	302 000	(209.9%)	(28.5%
Proceeds on disposal of PPE	(55)							
Decrease in non-current debtors		-			-			-
Decrease in other non-current receivables	-	-	-		-			-
Decrease (increase) in non-current investments	18 000	216 000	1 200.0%	216 000	1 200.0%	302 000	(209.7%)	(28.5%
Payments	(282 175)	(26 136)	9.3%	(26 136)	9.3%	(17 418)	6.8%	50.19
Capital assets	(282 175)	(26 136)	9.3%	(26 136)	9.3%	(17 418)	6.8%	50.15
Net Cash from/(used) Investing Activities	(264 230)	189 864	(71.9%)	189 864	(71.9%)	284 582	(71.0%)	(33.3%
Cash Flow from Financing Activities								
Receipts	140 556	788	.6%	788	.6%	403	.2%	95.39
Short term loans								
Borrowing long term/refinancing	134 790	-			-			-
Increase (decrease) in consumer deposits	5 766	788	13.7%	788	13.7%	403	7.0%	95.35
Payments	(11 443)		-	-	-	-	-	
Repayment of borrowing	(11 443)	-	-		-	-		-
Net Cash from/(used) Financing Activities	129 113	788	.6%	788	.6%	403	.2%	95.39
Net Increase/(Decrease) in cash held	32 706	321 773	983.8%	321 773	983.8%	324 465	(66 006.2%)	(.8%
Cash/cash equivalents at the year begin:	23 499	84 129	358.0%	84 129	358.0%	80 631	130.6%	4.35
Cash/cash equivalents at the year end:	56 205	405 902	722.2%	405 902	722.2%	405 095	661.6%	.29
Gan can can an a an year and	50 205	405 702	722.2.70	400 702	122.2.70	405 075	001.070	

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	Τα	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	* %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43	.4%	5 193	46.9%	364	3.3%	5 470	49.4%	11 070	9.0%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1 906	7.1%	22 216	83.2%	14	.1%	2 579	9.7%	26 715	21.7%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	270	.7%	18 370	47.7%	1 778	4.6%	18 129	47.0%	38 546	31.3%			-	
Receivables from Exchange Transactions - Waste Water Management	111	1.6%	3 494	50.2%	291	4.2%	3 061	44.0%	6 956	5.6%	-	-	-	
Receivables from Exchange Transactions - Waste Management	16	.2%	3 971	57.9%	364	5.3%	2 513	36.6%	6 863	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	37	87.5%	4	9.2%	1	3.4%	42	-			-	
Interest on Arrear Debtor Accounts	8	.2%	276	7.8%	33	.9%	3 2 3 9	91.1%	3 556	2.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-			-				-	-	-	-	-
Other	1 549	5.2%	7 714	26.1%	728	2.5%	19 550	66.2%	29 541	24.0%		-	-	
Total By Income Source	3 902	3.2%	61 270	49.7%	3 575	2.9%	54 542	44.2%	123 290	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	0		4 007	27.7%	2 635	18.2%	7 818	54.1%	14 460	11.7%		-		
Commercial	2 816	5.1%	34 570	62.9%	(1 121)	(2.0%)	18 710	34.0%	54 975	44.6%	-	-	-	
Households	(300)	(.7%)	22 382	53.2%	2 525	6.0%	17 500	41.6%	42 107	34.2%	-	-	-	
Other	1 386	11.8%	311	2.6%	(464)	(4.0%)	10 515	89.5%	11 748	9.5%	-	-	-	-
Total By Customer Group	3 902	3.2%	61 270	49.7%	3 575	2.9%	54 542	44.2%	123 290	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6) Days	61 - 9	0 Days	Over 9	10 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	55 770	100.0%	-	-	-	-		-	55 770	49.5%
Bulk Water	41	100.0%		-		-		-	41	
PAYE deductions	6 248	100.0%	-	-	-	-		-	6 248	5.6%
VAT (output less input)						-	-			
Pensions / Retirement	-		-	-	-	-		-		-
Loan repayments	-		-	-	-	-		-		-
Trade Creditors	50 042	100.0%	-		-	-	-	-	50 042	44.5%
Auditor-General	352	100.0%	-	-	-	-		-	352	.3%
Other	109	100.0%	-	-	-	-	-	-	109	.1%
Total	112 562	100.0%	-	-	-	-	-	-	112 562	100.0%

Municipal Manager	Mr SM Mnguni	013 249 7263	
Financial Manager	Ms Elmari Wassermann	013 249 7106	

Source Local Government Database

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Turri. Operating Revenue and Experiantare			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	233 420	90 907	38.9%	90 907	38.9%	67 974	30.0%	33.7%
Property rates	57 512	19 648	34.2%	19 648	34.2%	13 557	34.2%	44.9%
Property rates - penalties and collection charges								
Service charges - electricity revenue	43 643	23 826	54.6%	23 826	54.6%	13 934	32.5%	71.09
Service charges - water revenue	17 675	4 223	23.9%	4 223	23.9%	4 670	28.1%	(9.6%
Service charges - sanitation revenue	14 113	3 053	21.6%	3 053	21.6%	2 2 1 5	16.7%	37.89
Service charges - refuse revenue	9 370	2 704	28.9%	2 704	28.9%	2 312	26.2%	17.09
Service charges - other	-	-	-		-			-
Rental of facilities and equipment	4 713	139	2.9%	139	2.9%	214	19.8%	(35.0%
Interest earned - external investments	4 128	193	4.7%	193	4.7%	230	65.6%	(16.1%
Interest earned - outstanding debtors	3 522	-	-					
Dividends received		-	-					-
Fines	12 713	2 711	21.3%	2 711	21.3%	3 021	23.1%	(10.2%
Licences and permits	6	0	1.4%	0	1.4%	0	5.3%	(79.3%
Agency services	-	-	-		-	-		
Transfers recognised - operational	60 632	25 340	41.8%	25 340	41.8%	26 428	46.4%	(4.1%
Other own revenue	5 391	9 070	168.2%	9 070	168.2%	1 393	4.6%	551.09
Gains on disposal of PPE	-		-		-	-	-	-
Operating Expenditure	332 104	60 713	18.3%	60 713	18.3%	40 057	15.4%	51.6%
Employee related costs	100 161	14 580	14.6%	14 580	14.6%	18 486	21.7%	(21.1%
Remuneration of councillors	6 066	1 128	18.6%	1 128	18.6%	1 294	22.5%	(12.9%
Debt impairment	59 236		-		-	-		-
Depreciation and asset impairment	44 243	-	-	-	-	-		-
Finance charges	3 937	1 279	32.5%	1 279	32.5%	818	22.1%	56.39
Bulk purchases	49 851	14 573	29.2%	14 573	29.2%	12 261	24.7%	18.99
Other Materials	6 754	744	11.0%	744	11.0%	370	5.6%	101.39
Contracted services	5 560	517	9.3%	517	9.3%	1 013	19.2%	(48.9%
Transfers and grants	-	-	-	-	-	-		-
Other expenditure	56 297	27 892	49.5%	27 892	49.5%	5 816	11.5%	379.69
Loss on disposal of PPE	-	-	-	-	-	-		-
Surplus/(Deficit)	(98 685)	30 194		30 194		27 916		
Transfers recognised - capital	54 560	31 715	58.1%	31 715	58.1%	9 6 1 5	29.9%	229.8%
Contributions recognised - capital		-	-	-	-			-
Contributed assets	22 033				-			
Surplus/(Deficit) after capital transfers and contributions	(22 092)	61 909		61 909		37 531		
Taxation	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(22 092)	61 909		61 909		37 531		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(22 092)	61 909		61 909		37 531		
Share of surplus/ (deficit) of associate	-			-	-			-
Surplus/(Deficit) for the year	(22 092)	61 909		61 909		37 531		

			2017/18			201	6/17	
	Budget	First (Duarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Einance	81 869	280	.3%	280	.3%	1 444	1.9%	(80.6%
National Government	54 560	200	.070	200	.070	1 398	4.4%	(100.09
Provincial Government	51 500					1070	1.170	(100.0.
District Municipality	22 033							
Other transfers and grants								
Transfers recognised - capital	76 593					1 398	2.3%	(100.09
Borrowing					-			
Internally generated funds	5 276	280	5.3%	280	5.3%	46	3.7%	504.2
Public contributions and donations	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	81 869	280	.3%	280	.3%	1 444	1.9%	(80.69
Governance and Administration	19 335	164	.8%	164	.8%	928	1.7%	(82.3
Executive & Council	18 560	-	-		-	881	1.6%	(100.0
Budget & Treasury Office	775	132	17.0%	132	17.0%	-	-	(100.0
Corporate Services		32	-	32	-	46	12.2%	(30.2
Community and Public Safety	345			-	-		-	-
Community & Social Services	119	-	-		-	-	-	
Sport And Recreation	196	-	-		-	-	-	
Public Safety	30	-	-		-		-	
Housing		-	-		-		-	
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services Planning and Development	1 106	16	1.5%	16	1.5%	-	-	(100.09
Road Transport	1 106	16	1.5%	16	1.5%			(100.0
Environmental Protection	1100	10	1.570	10	1.576			(100.0
Trading Services	59 883	99	.2%	99	.2%	517	2.4%	(80.8
Electricity	7 450	99	1.3%	99	1.3%	517	6.3%	(80.8
Water	30 200		-		-	-	-	(00.0
Waste Water Management	22 233				- 1		-	
Waste Management		-			-			
Other	1 200	-	-	-	- 1	-		-

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2016/1 to Q1 of 2017/1
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	287 979	105 792	36.7%	105 792	36.7%	76 590	33.6%	38.19
Property rates, penalties and collection charges	57 512	19 648	34.2%	19 648	34.2%	13 557	39.3%	44.9
Service charges	84 802	33 805	39.9%	33 805	39.9%	23 128	32.1%	46.2
Other revenue	22 823	11 920	52.2%	11 920	52.2%	3 449	23.0%	245.6
Government - operating	60 632	25 340	41.8%	25 340	41.8%	26 611	46.8%	(4.85
Government - capital	54 560	14 885	27.3%	14 885	27.3%	9 6 1 5	21.3%	54.8
Interest	7 651	193	2.5%	193	2.5%	230	5.4%	(16.19
Dividends	· · · ·		-	· · · ·	-	· · ·		-
Payments	(332 104)	(60 713)	18.3%	(60 713)	18.3%	(40 057)	20.1%	51.6
Suppliers and employees	(267 309)	(59 434)	22.2%	(59 434)		(39 2 39)	20.1%	51.5
Finance charges Transfers and grants	(59 236) (5 560)	(1 279)	2.2%	(1 279)	2.2%	(818)	22.1%	56.3
Net Cash from/(used) Operating Activities	(44 125)	45 079	(102.2%)	45 079	(102.2%)	36 533	127.8%	23.4
	(44 123)	45 077	(102.270)	45 07 7	(102.270)	30 333	127.070	23.4
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 Capital assets	(5 276) (5 276)	(280) (280)	5.3% 5.3%	(280) (280)	5.3% 5.3%	(1 444)	3.1% 3.1%	(80.69 (80.69
Net Cash from/(used) Investing Activities	(5 276)	(280)	5.3%	(280)	5.3%	(1 444)	3.1%	(80.69
· · · ·	(5 2 7 6)	(200)	3.370	(200)	3.376	(1 444)	3.1%	(00.07
Cash Flow from Financing Activities								
Receipts			-		-	(6)	-	(100.09
Short term loans		-		-	-	-		-
Borrowing long term/refinancing Increase (decrease) in consumer deposits		-	-		-	-		(100.0
Payments		-		-	-	(6)		(100.03
Repayment of borrowing					1		-	
Net Cash from/(used) Financing Activities				-		(6)	-	(100.09
Vet Increase/(Decrease) in cash held	(49 401)	44 799	(90,7%)	44 799	(90.7%)	35 083	(197.1%)	27.7
Cash/cash equivalents at the year begin:	(49 401) 9 306	44 /99	(30.7%)	44 /99	(90.7%)	35 U83 9 268	(197.1%) 139.7%	(100.05
		-		-				
Cash/cash equivalents at the year end:	(40 095)	44 799	(111.7%)	44 799	(111.7%)	44 351	(397.2%)	1.0

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	Τα	otal		ots Written Off to tors	Impairment - Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 356	4.4%	1 016	3.3%	(215)	(.7%)	28 5 14	93.0%	30 670	15.8%		-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1 491	7.0%	955	4.5%	855	4.0%	18 134	84.6%	21 434	11.0%		-	-	
Receivables from Non-exchange Transactions - Property Rates	3 575	4.3%	3 103	3.8%	2 392	2.9%	73 163	89.0%	82 233	42.4%		-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 089	5.8%	570	3.0%	484	2.6%	16 654	88.6%	18 796	9.7%	-		-	
Receivables from Exchange Transactions - Waste Management	849	3.9%	607	2.8%	556	2.5%	19 822	90.8%	21 834	11.2%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-					-		-	-	-		-	-	-
Interest on Arrear Debtor Accounts	-					-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-					-		-	-	-		-	-	-
Other	1 905	9.9%	570	3.0%	833	4.3%	15 859	82.7%	19 166	9.9%	-		-	-
Total By Income Source	10 265	5.3%	6 819	3.5%	4 904	2.5%	172 146	88.7%	194 134	100.0%	-		-	-
Debtors Age Analysis By Customer Group														
Organs of State	974	144.0%	326	48.2%	(1 132)	(167.4%)	508	75.2%	676	.3%		-	-	
Commercial	2 580	10.8%	752	3.2%	465	1.9%	20 055	84.1%	23 852	12.3%		-	-	
Households	4 299	3.9%	3 175	2.9%	2 991	2.7%	100 070	90.5%	110 535	56.9%		-	-	
Olher	2 412	4.1%	2 567	4.3%	2 580	4.4%	51 513	87.2%	59 071	30.4%		-	-	-
Total By Customer Group	10 265	5.3%	6 819	3.5%	4 904	2.5%	172 146	88.7%	194 134	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 61) Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 713	12.3%	3 300	7.1%	-	-	37 361	80.6%	46 374	55.6%
Bulk Water	-	-	-		-			-		
PAYE deductions	-	-	-		-			-		
VAT (output less input)	665	100.0%				-		-	665	.8%
Pensions / Retirement	1 022	100.0%	-		-			-	1 022	1.2%
Loan repayments	-	-	-		-			-		
Trade Creditors	999	3.0%	1 000	3.0%	220	.7%	31 217	93.4%	33 436	40.1%
Auditor-General	5	4.6%	-		107	95.4%		-	113	.1%
Other	1 815	100.0%	-	-	-	-	-	-	1 815	2.2%
Total	10 218	12.2%	4 300	5.2%	327	.4%	68 578	82.2%	83 424	100.0%

Contact Details			
Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628	
Financial Manager	Mr Phumuzi Nhlabathi	013 253 7711	

Source Local Government Database

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth. Operating Revenue and Experiantic			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	610 093	251 517	41.2%	251 517	41.2%	83 166	16.2%	202.4%
Property rates	47 663	10 306	21.6%	10 306	21.6%	9 939	24.0%	3.79
Property rates - penalties and collection charges	47 000	10 500	21.070	10 500	21.070		24.070	5.77
Service charges - electricity revenue								
Service charges - water revenue	111 923	22 308	19.9%	22 308	19.9%	20 373	49.9%	9.59
Service charges - sanitation revenue	2 091	621	29.7%	621	29.7%	173	18.0%	258.49
Service charges - refuse revenue	32 346	8 138	25.2%	8 138	25.2%	8 263	16.7%	(1.5%
Service charges - other		-						
Rental of facilities and equipment	445	107	24.1%	107	24.1%	54	9.5%	97.6%
Interest earned - external investments	7 153	1 877	26.2%	1 877	26.2%	1 072	21.8%	75.29
Interest earned - outstanding debtors	30 242	28 959	95.8%	28 959	95.8%	7 056	37.7%	310.49
Dividends received	-	-	-		-	-	-	-
Fines	2 103	116	5.5%	116	5.5%	144	24.5%	(19.1%
Licences and permits	5 002	7 151	142.9%	7 151	142.9%	16	5.5%	44 807.29
Agency services	1 977		-		-			-
Transfers recognised - operational	367 315	160 904	43.8%	160 904	43.8%	2 186	.6%	7 260.79
Other own revenue	1 832	11 029	602.2%	11 029	602.2%	33 890	465.5%	(67.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	· ·
Operating Expenditure	807 704	76 727	9.5%	76 727	9.5%	76 166	12.4%	.7%
Employee related costs	124 541	27 357	22.0%	27 357	22.0%	28 172	24.8%	(2.9%
Remuneration of councillors	24 256	5 319	21.9%	5 319	21.9%	4 927	22.9%	8.09
Debt impairment	170 762	-	-		-			-
Depreciation and asset impairment	171 268		-		-	-	-	-
Finance charges	-		-		-	-	-	-
Bulk purchases	132 803	21 245	16.0%	21 245	16.0%	19 943	15.4%	6.55
Other Materials	4 666	287	6.1%	287	6.1%	-		(100.0%
Contracted services	33 668	2 827	8.4%	2 827	8.4%	3 328	27.3%	(15.1%
Transfers and grants	45 725	1 240	2.7%	1 240	2.7%	4 408	15.7%	(71.9%
Other expenditure	100 014	18 454	18.5%	18 454	18.5%	15 388	19.4%	19.95
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(197 611)	174 790		174 790		7 000		
Transfers recognised - capital	151 984		-	-	-	-	-	-
Contributions recognised - capital	-	-	-		-	-	-	- 1
Contributed assets	-				-			
Surplus/(Deficit) after capital transfers and contributions	(45 627)	174 790		174 790		7 000		
Taxation	-							
Surplus/(Deficit) after taxation	(45 627)	174 790		174 790		7 000		
Attributable to minorities		-	-		-	-	-	
Surplus/(Deficit) attributable to municipality	(45 627)	174 790		174 790		7 000		
Share of surplus/ (deficit) of associate		171 700		171 700		-	-	
Surplus/(Deficit) for the year	(45 627)	174 790		174 790		7 000		

			2017/18			201		
	Budget	First (Duarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	153 364	9 2 4 1	6.0%	9 241	6.0%	6 811	5.0%	35.7%
National Government	151 984	9 2 2 0	6.1%	9 220	6.1%	6.811	5.0%	35.4
Provincial Government	131 704	21	0.176	21	0.170	0011	5.070	(100.05
District Municipality		21		21				(100.07
Other transfers and grants								
Transfers recognised - capital	151 984	9 241	6.1%	9 241	6.1%	6 811	5.0%	35.7
Borrowing								
Internally generated funds	1 380			-			-	-
Public contributions and donations		-	-	-	-	-	-	-
Capital Expenditure Standard Classification	153 364	9 241	6.0%	9 241	6.0%	6 811	5.0%	35.7
Governance and Administration	880		-	-	-		-	-
Executive & Council	-	-	-			-	-	-
Budget & Treasury Office	880	-	-	-	-	-	-	-
Corporate Services	-	-			-		-	-
Community and Public Safety	500	171	34.1%	171	34.1%		-	(100.09
Community & Social Services	-	171	-	171	-	-	-	(100.0
Sport And Recreation	500	-				-	-	-
Public Safety	-	-			-	-	-	-
Housing Health	-	-				-		-
Economic and Environmental Services	5 904					6 811	5.1%	(100.09
Planning and Development	5 904					6811	5.1%	(100.05
Road Transport	3 704						3.170	(100.0.
Environmental Protection		-						
Trading Services	139 580	9 070	6.5%	9 070	6.5%		-	(100.09
Electricity	1 000	437	43.7%	437	43.7%		-	(100.05
Water	126 862	8 534	6.7%	8 534	6.7%	-	-	(100.05
Waste Water Management	2 500	99	4.0%	99	4.0%	-	-	(100.05
Waste Management	9 218	-	-	-	-	-	-	-
Other	6 500			-		-	-	-

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Cash Flow from Operating Activities								
Receipts	566 993	224 807	39.6%	224 807	39.6%	227 293	47.1%	(1.1%
Property rates, penalties and collection charges Service charges	1 842 1 349	147 273	8.0% 20.2%	147 273	8.0% 20.2%	358 375	16.5% 12.0%	(58.99
Other revenue Government - operating	36 551 367 315	18 016 142 733	49.3% 38.9%	18 016 142 733	49.3% 38.9%	34 104 140 335	343.2% 41.0%	(47.29 1.7
Government - capital Interest Dividends	151 984 7 953	62 596 1 043	41.2% 13.1%	62 596 1 043	41.2% 13.1%	51 020 1 102	44.9% 9.1%	22.7 (5.49
Payments Suppliers and employees Finance charges	(413 312) (367 587)	(70 050) (68 811)	16.9% 18.7%	(70 050) (68 811)	16.9% 18.7%	(103 115) (103 115)	28.9% 30.7%	(32.19 (33.39
Transfers and grants	(45 725)	(1 240)	2.7%	(1 240)	2.7%		-	(100.05
Net Cash from/(used) Operating Activities	153 681	154 756	100.7%	154 756	100.7%	124 178	98.0%	24.6
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors	-		-		-		-	-
Decrease in other non-current receivables Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments Capital assets	(153 364) (153 364)	(9 241) (9 241)	6.0% 6.0%	(9 241) (9 241)	6.0% 6.0%	(28 722) (28 722)	21.2% 21.2%	(67.89 (67.85
Net Cash from/(used) Investing Activities	(153 364)	(9 241)	6.0%	(9 241)	6.0%	(28 722)	21.2%	(67.89
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	317	145 516	45 863.6%	145 516	45 863.6%	95 456	(1 073.1%)	52.4
Cash/cash equivalents at the year begin:	54 079	69 577	43 803.078	69 577	43 803.078	66 453	185.4%	4.7
Cash/cash equivalents at the year end:	54 396	215 093	395.4%	215 093	395.4%	161 909	600.8%	32.8

Actual Bad Debts Written Off to Debtors Impairment -Bad Debts ito Council Policy 0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days Total R thousands Debtors Age Analysis By Income Source Tade and Other Receivables from Exchange Transactions - Water Tade and Other Receivables from Exchange Transactions - Excludely Receivables from Homeschange Transactions - Properly Relay Receivables from Exchange Transactions - Water Water Receivables from Exchange Transactions - Water Water Receivables from Exchange Transactions - Nearly Metal Mategories Receivables from Exchange Transactions - Properly Metal Debtors Receivables in the Exchange Transactions - Nearly Metal Debtors Receivables manual Debtary Exchanges and wateful Expenditure Other Total By Income Source Debtors Age Analysis By Customer Group Organs of Stale An ount unt unt ount unt A ount Amount 92.0% 100.0% 91.7% 86.0% 91.9% 276 807 6 4 1 9 2.3% 8 751 3.29 7 080 2.6% 254 557 32.6% 11 133 634 3 855 100 290 11 122 534 3 317 92 197 -3 605 182 2 713 -2.7% 4.7% 2.7% -3 496 179 2 694 . 2.6% 4.6% 2.7% 4 000 177 2 686 . 3.0% 4.6% 2.7% . 15.8% .5% 11.8% . 3 616 -3.1% 3 503 3.0% 21 724 -18.4% 88 916 . 75.5% . 117 759 -13.9% .7% 2.4% 215 914 848 270 25.5% 100.0% 1 254 17 789 .6% 2.1% 211 740 773 272 1 569 20 191 98.1% 91.2% .6% 4.4% 37 017 Organs of State Commercial Households Other 1 444 485 10 989 4 872 **17 789** 2.4% 1.9% 2.6% 1.4% **2.1%** 3 673 482 10 962 1 995 485 11 461 3.3% 1.9% 2.7% 53 970 23 884 384 810 88.4% 94.3% 92.0% 90.4% 61 082 25 337 418 222 7.2% 3.0% 49.3% 40.5% 6.0% 1.9% 2.6% 5 073 20 191 23 077 37 017 6.7% 4.4% Total By Customer Group 773 272 2.4% 91.2% 848 270 100.0%

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-		-	-	-		-	-	-
Bulk Water	99	100.0%		-	-	-		-	99	.2%
PAYE deductions		-	-		-	-	-	-	-	-
VAT (output less input)		-	-		-	-	-	-	-	-
Pensions / Retirement	-	-		-	-	-		-	-	-
Loan repayments		-	-		-	-	-	-	-	-
Trade Creditors	42 182	100.0%		-	-	-		-	42 182	99.8%
Auditor-General		-	-		-	-	-	-	-	-
Other	-	-	-	-	-	-		-	-	
Total	42 281	100.0%		-		-			42 281	100.0%

Municipal Manager	Mr O Nkosi	013 986 9115	
Financial Manager	Mr BB Sithole	013 986 9103	

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice			2017/18			201	6/17	
	Budget	First (Duarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	550 345	179 768	32.7%	179 768	32.7%	190 991	43.7%	(5.9%)
Property rates	18 500	8 709	47.1%	8 709	47.1%	5 514	20.1%	57.9%
Property rates - penalties and collection charges								
Service charges - electricity revenue		-			-			
Service charges - water revenue	27 000	15 902	58.9%	15 902	58.9%	26 246	110.8%	(39.4%)
Service charges - sanitation revenue	10 000	1 788	17.9%	1 788	17.9%	8 3 4 9	1 906.1%	(78.6%)
Service charges - refuse revenue	2 500	1 683	67.3%	1 683	67.3%	1 641	65.3%	2.6%
Service charges - other	500	7	1.4%	7	1.4%	-	-	(100.0%)
Rental of facilities and equipment	500	-	-	-	-	38	25.3%	(100.0%)
Interest earned - external investments	5 500	482	8.8%	482	8.8%	852	8.1%	(43.4%)
Interest earned - outstanding debtors	2 500	6 063	242.5%	6 063	242.5%	5 063	202.5%	19.7%
Dividends received	-	-	-	-	-	-	-	-
Fines	250	37	14.9%	37	14.9%	27	5.3%	39.6%
Licences and permits	5 000	-	-	-	-	437	5.8%	(100.0%)
Agency services	-	-	-	-	-	265	· · ·	(100.0%)
Transfers recognised - operational	465 845	141 899	30.5%	141 899	30.5%	133 776	41.7%	6.1%
Other own revenue Gains on disposal of PPE	12 250	3 197	26.1%	3 197	26.1%	8 783	21.3%	(63.6%)
Operating Expenditure	618 303	102 159	16.5%	102 159	16.5%	112 286	18.1%	(9.0%)
Employee related costs	179 997	45 654	25.4%	45 654	25.4%	39 987	20.8%	14.2%
Remuneration of councillors	20 000	5 084	25.4%	5 084	25.4%	4 384	20.7%	16.0%
Debt impairment	39 495	-	-		-	-	-	-
Depreciation and asset impairment	150 000	-	-	-	-	-		-
Finance charges	-	-	-	-	-	38	24.2%	(100.0%)
Bulk purchases	-	-	-	-	-		-	-
Other Materials	52 210	4 679	9.0%	4 679	9.0%	12 356	30.3%	(62.1%)
Contracted services	45 750	18 164	39.7%	18 164	39.7%	13 604	32.4%	33.5%
Transfers and grants	-	1 858	-	1 858	-	2 459	68.9%	(24.4%)
Other expenditure	130 851	26 720	20.4%	26 720	20.4%	39 457	30.0%	(32.3%)
Loss on disposal of PPE	-	-			-		-	-
Surplus/(Deficit)	(67 958)	77 609		77 609		78 705		
Transfers recognised - capital	121 002	46 565	38.5%	46 565	38.5%	37 924	31.8%	22.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 044	124 174		124 174		116 629		
Taxation		-				-		
Surplus/(Deficit) after taxation	53 044	124 174		124 174		116 629		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 044	124 174		124 174		116 629		
Share of surplus/ (deficit) of associate		-		-	-	-		
Surplus/(Deficit) for the year	53 044	124 174		124 174		116 629		

			2017/18			201]	
	Budget	First (Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	121 003	50 690	41.9%	50 690	41.9%	12 010	9.7%	322.19
National Government	121 003	50 690	41.9%	50 690	41.9%	11 650	9.8%	
Provincial Government	121 005	00070	11.770	00070	11.770	11050		000.1
District Municipality			-				-	
Other transfers and grants						-		
Transfers recognised - capital	121 003	50 690	41.9%	50 690	41.9%	11 650	9.8%	335.1
Borrowing		-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	360	8.0%	(100.0
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	121 003	50 690	41.9%	50 690	41.9%	12 010	9.7%	322.1
Governance and Administration			-	-		-	-	
Executive & Council		-	-			-	-	
Budget & Treasury Office	-	-	-	-	-	-	-	
Corporate Services		-	-		-	-	-	-
Community and Public Safety Community & Social Services	1 300		-	-		-	-	-
Soort And Recreation	1 300	-	-					
Public Safety			-			-		
Housing								
Health			-			-		
Economic and Environmental Services	47 079		-	-		-	-	
Planning and Development	-	-	-		-	-		
Road Transport	47 079	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	72 624	50 690	69.8%	50 690	69.8%	12 010	10.7%	322.1
Electricity	-	-	-	-	-	-	÷.,	-
Water	56 624	34 075	60.2%	34 075	60.2%	5 951	7.9%	472.0
Waste Water Management Waste Management	16 000	16 614	103.8%	16 614	103.8%	6 059	16.4%	
Other	1 .	-	-	-	-	-		-
Other	· ·	-	-		-		-	-

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities	550 345	216 968	00.40/	216 968	00.404	228 835	41.1%	(5.00)
Receipts			39.4%		39.4%			(5.2%
Property rates, penalties and collection charges	18 500	10 366	56.0%	10 366	56.0%	5 514	20.2%	88.0
Service charges	40 000	12 899	32.2%	12 899	32.2%	36 236	134.1%	(64.49
Other revenue	18 000	3 242	18.0%	3 242	18.0%	9 460	19.2%	(65.7%
Government - operating	338 474	141 899	41.9%	141 899	41.9%	133 776	41.7%	6.1
Government - capital	127 371	46 565	36.6%	46 565	36.6%	37 942	31.9%	22.75
Interest	8 000	1 997	25.0%	1 997	25.0%	5 907	45.4%	(66.29
Dividends		-						-
Payments Suppliers and employees	(428 808) (428 808)	(102 158) (102 158)	23.8% 23.8%	(102 158) (102 158)	23.8% 23.8%	(112 286) (111 981)	26.0% 26.8%	(9.09
Suppliers and employees Finance charges	(428 808)	(102 158)	23.8%	(102 158)	23.8%	(111 981) (49)	26.8%	(8.89)
Transfers and grants	-	-		-	-	(256)	1.8%	(100.09
Net Cash from/(used) Operating Activities	121 537	114 810	94.5%	114 810	94.5%	116 549	93.2%	(1.5%
								(
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE			-	-	-		-	-
Proceeds on disposal of PPE Decrease in non-current debtors		-		-	-	-		-
Decrease in other non-current receivables	-	-		-	-	-		-
Decrease (increase) in non-current investments								
Payments	(121 002)	(50 690)	41.9%	(50 690)	41.9%	(15 941)	12.9%	218.0
Capital assets	(121 002)	(50 690)	41.9%	(50 690)	41.9%	(15 941)	12.9%	218.05
Net Cash from/(used) Investing Activities	(121 002)	(50 690)	41.9%	(50 690)	41.9%	(15 941)	12.9%	218.05
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	535	64 120	11 985.2%	64 120	11 985.2%	100 608	7 028.2%	(36.3%
Cash/cash equivalents at the year begin:	3 000	2 561	85.4%	2 561	85.4%			(100.09
Cash/cash equivalents at the year end:	3 535	66 680	1 886.3%	66 680	1 886.3%	100 608	1 608.1%	(33.7%
casiveasii equivalenis al lile yedi elile.	3 535	00 000	1 000.3%	00 000	1 000.3%	100 808	1 006.1%	(55.7%

Part 4: Debtor Age Analysis 0 - 30 Days

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	Τα	tal		ots Written Off to itors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 652	6.6%	4 217	6.0%	2 871	4.1%	58 623	83.3%	70 363	25.8%			58 623	83.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-		-			-			-	-			-	-
Receivables from Non-exchange Transactions - Property Rates	2 680	3.9%	2 662	3.9%	2 455	3.6%	60 444	88.6%	68 240	25.0%		-	60 444	88.0%
Receivables from Exchange Transactions - Waste Water Management	557	3.1%	502	2.8%	472	2.6%	16 420	91.5%	17 951	6.6%	-		16 420	91.0%
Receivables from Exchange Transactions - Waste Management	516	2.6%	518	2.6%	483	2.5%	18 074	92.3%	19 591	7.2%		-	18 074	92.0%
Receivables from Exchange Transactions - Property Rental Debtors			-			-				-		-	-	
Interest on Arrear Debtor Accounts	2 028	2.8%	1 945	2.7%	1 864	2.6%	66 870	92.0%	72 707	26.7%	-	-	66 870	92.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-			-				-		-	-	
Other	739	3.1%	780	3.3%	553	2.3%	21 643	91.3%	23 714	8.7%	-		21 643	91.0%
Total By Income Source	11 172	4.1%	10 624	3.9%	8 698	3.2%	242 073	88.8%	272 566	100.0%	-		242 073	88.0%
Debtors Age Analysis By Customer Group														
Organs of State	5 317	10.3%	5 606	10.8%	3 856	7.4%	37 097	71.5%	51 875	19.0%		-	37 097	71.0%
Commercial	849	4.2%	804	4.0%	715	3.6%	17 627	88.2%	19 995	7.3%		-	17 627	88.0%
Households	5 006	2.5%	4 214	2.1%	4 127	2.1%	187 350	93.3%	200 696	73.6%		-	187 350	93.0%
Other			-			-				-		-	-	
Total By Customer Group	11 172	4.1%	10 624	3.9%	8 698	3.2%	242 073	88.8%	272 566	100.0%	-	-	242 073	88.0%

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 61) Days	61 - 9	0 Days	Over 9	10 Days	To	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	29 682	100.0%	-	-	-	-		-	29 682	100.09
Auditor-General			-		-	-			-	
Other	-	-	-	-	-	-	-	-	-	
Total	29 682	100.0%			-	-	-	-	29 682	100.09

Municipal Manager	Ms M.R Rampedi	013 973 1101	
Financial Manager	Mr M.T Letsoalo	013 973 1101	

Source Local Government Databas

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiature			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	371 108	148 045	39.9%	148 045	39.9%	145 837	41.0%	1.5%
Property rates	071100	110 0 10	07.770		07.770	110 007		
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	10	-	-		-	29	22.0%	(100.0%)
Interest earned - external investments	25 450	4 618	18.1%	4 618	18.1%	5 411	30.3%	(14.7%)
Interest earned - outstanding debtors	-	-	-		-	-		
Dividends received		-			-	-		
Fines	500	9	1.8%	9	1.8%	130	61.9%	(93.1%)
Licences and permits	400	197	49.3%	197	49.3%	70		181.3%
Agency services		-	-		-	-	-	-
Transfers recognised - operational	344 488	143 071	41.5%	143 071	41.5%	140 061	41.5%	2.1%
Other own revenue	260	149	57.4%	149	57.4%	136	38.9%	9.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	371 606	81 864	22.0%	81 864	22.0%	54 330	12.3%	50.7%
Employee related costs	136 885	27 652	20.2%	27 652	20.2%	25 382	21.1%	8.9%
Remuneration of councillors	12 795	3 201	25.0%	3 201	25.0%	2 948	20.5%	8.6%
Debt impairment		-	-		-	-	-	-
Depreciation and asset impairment	10 912	2 579	23.6%	2 579	23.6%	2 414	25.2%	6.89
Finance charges	1 296	461	35.6%	461	35.6%	332	20.9%	39.19
Bulk purchases	-	-	-		-	-	-	-
Other Materials	-	-	-		-	-	-	-
Contracted services	45 410	7 017	15.5%	7 017	15.5%	5 884	13.3%	19.39
Transfers and grants	112 095	34 587	30.9%	34 587	30.9%	10 725	5.2%	222.5%
Other expenditure	52 214	6 366	12.2%	6 366	12.2%	6 6 4 3	14.5%	(4.2%)
Loss on disposal of PPE	-	-	-	-	-	3	-	(100.0%)
Surplus/(Deficit)	(498)	66 181		66 181		91 506		
Transfers recognised - capital	2 175	-	-	-	-	-	-	-
Contributions recognised - capital		-	-		-			-
Contributed assets		-	-	-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 677	66 181		66 181		91 506		
Taxation								
Surplus/(Deficit) after taxation	1 677	66 181		66 181		91 506		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 677	66 181		66 181		91 506		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	-
Surplus/(Deficit) for the year	1 677	66 181		66 181		91 506		

			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	29 385	10 121	34.4%	10 121	34.4%	5 024	62.4%	101.49
National Government	27 303	10 121	34.470	10 12 1	34.470	5 024	02.470	101.4
Provincial Government		-					-	
District Municipality								
Other transfers and grants								
Transfers recognised - capital								
Borrowing			-					
Internally generated funds	29 385	10 121	34.4%	10 121	34.4%	5 024	62.4%	101.4
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 385	10 121	34.4%	10 121	34.4%	5 024	62.4%	101.4
Governance and Administration	18 493	5 264	28.5%	5 264	28.5%	3 550	49.8%	48.3
Executive & Council	1 800	3	.1%	3	.1%			(100.0
Budget & Treasury Office	16 673	-	-		-	-	-	
Corporate Services	20	5 261	26 304.8%	5 261	26 304.8%	3 550	53.1%	48.
Community and Public Safety	9 320	4 857	52.1%	4 857	52.1%	1 475	173.5%	229.4
Community & Social Services	840	-	-		-	-		
Sport And Recreation		-	-		-	-		
Public Safety	5 880	4 855	82.6%	4 855	82.6%	1 475	1 474.8%	229.
Housing		-	-		-	-	-	
Health	2 600	2	.1%	2	.1%	-	-	(100.0
Economic and Environmental Services	1 572		-	-	-	-	-	-
Planning and Development	1 542	-	-	-	-	-	-	
Road Transport		-	-		-	-	-	
Environmental Protection	30	-	-		-	-	-	
Trading Services			-	-	-	-	-	-
Electricity Water	-	-					-	
Water Waste Water Management	-	-			-			
Waste Water Management Waste Management	-	-	-	-			-	
Other		-	-	-			-	· ·
Other		-	-			-	-	-

			2017/18			201	6/17	
	Budget	First (Duarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities						ĺ		
Receipts	373 283	148 045	39.7%	148 045	39.7%	146 652	41.0%	.9%
Property rates, penalties and collection charges Service charges	-	-	-	-	-	-	-	-
Other revenue Government - operating	1 170 344 488	356 143 071	30.4% 41.5%	356 143 071	30.4% 41.5%	383 140 858	55.4% 41.8%	(7.2% 1.6%
Government - capital Interest Dividends	2 175 25 450	4 618	- 18.1%	4 618	18.1%	5 411	30.3%	(14.7%
Payments Suppliers and employees Finance charges	(360 157) (246 766) (1 296)	(102 426) (76 767) (3)	28.4% 31.1% .3%	(102 426) (76 767) (3)	28.4% 31.1% .3%	(70 552) (59 495) (332)	20.0% 40.5%	45.2% 29.0% (99.0%
Transfers and grants	(112 095)	(25 656)	22.9%	(25 656)	22.9%	(10 725)	5.2%	139.29
Net Cash from/(used) Operating Activities	13 126	45 619	347.6%	45 619	347.6%	76 101	1 537.7%	(40.1%
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE	(3 984)	-	-	-		15 405	(855.8%)	(100.0%)
Decrease in non-current debtors Decrease in other non-current receivables	-	-	-	-		15 405	-	(100.0%
Decrease (increase) in non-current investments	(3 984)							
Payments Capital assets	(29 385) (29 385)	(9 218) (9 218)	31.4% 31.4%	(9 218) (9 218)	31.4% 31.4%	(5 024) (5 024)	62.4% 62.4%	83.59 83.59
Net Cash from/(used) Investing Activities	(33 369)	(9 218)	27.6%	(9 218)	27.6%	10 380	(105.4%)	(188.8%
	(00 007)	(7210)	27.070	(7210)	27.070	10 000	(100.170)	(100.070
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(3 303)	(1 385)	41.9%	(1 385)		(1 882)	110.5%	(26.4%
Repayment of borrowing Net Cash from/(used) Financing Activities	(3 303)	(1 385)	41.9% 41.9%	(1 385)	41.9%	(1 882)	110.5% 110.5%	(26.4%)
	, ,	,		,		,		
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(23 546) 408 811	35 016 455 442	(148.7%) 111.4%	35 016 455 442	(148.7%) 111.4%	84 599 462 348	(1 281.0%) 106.9%	(58.6% (1.5%
Cash/cash equivalents at the year end:	385 266	490 459	127.3%	490 459	127.3%	546 947	128.5%	(10.3%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 90) Days	Tota	al	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-		-		-	-		-		-	-	-	-	
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	219	100.0%						-	219	2.3%		-		
Interest on Arrear Debtor Accounts	-	-			-			-	-	-		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-			-			-	-	-		-	-	
Other	9 282	98.9%	÷				101	1.1%	9 383	97.7%			÷	
otal By Income Source	9 501	98.9%					101	1.1%	9 602	100.0%		-	-	
Debtors Age Analysis By Customer Group														
Organs of State	9 275	100.0%	-		-		-	-	9 275	96.6%		-	-	
Commercial								-		-		-		
Households								-		-		-		
Other	225	69.0%	-		-	-	101	31.0%	326	3.4%	-	-	-	
otal By Customer Group	9 501	98.9%					101	1.1%	9 602	100.0%		-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6) Days	61 - 9	0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%								
Creditor Age Analysis										
Bulk Electricity	-	-			-	-	-			
Bulk Water	-	-			-	-	-			
PAYE deductions	-	-	-	-		-		-		-
VAT (output less input)			-		-	-	-	-	-	
Pensions / Retirement	-	-	-	-		-		-		-
Loan repayments	1 923	100.0%	-		-	-	-	-	1 923	6.5%
Trade Creditors	27 088	100.0%	-	-		-		-	27 088	91.7%
Auditor-General			-		-	-	-	-	-	
Other	541	100.0%	-	-	-	-	-	-	541	1.8%
Total	29 553	100.0%	-	-	-	-	-	-	29 553	100.0%

Municipal Manager	Ms Margaret Skosana	013 249 2003	
Financial Manager	Mrs A L Stander	013 249 2015	

Source Local Government Database

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiature			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	543 633	207 986	38.3%	207 986	38.3%	195 840	40.3%	6.2%
Property rates	98.051	207 900	92.7%	90 913	92.7%	87 648	40.376	3.7%
Property rates - penalties and collection charges	70 031	(172)	72.170	(172)	72.770	07 040	70.076	(100.0%)
Service charges - electricity revenue	181 436	37 683	20.8%	37 683	20.8%	36 968	23.4%	1.9%
Service charges - water revenue	49 987	9 102	18.2%	9 102	18.2%	9 352	30.3%	(2.7%)
Service charges - sanitation revenue	16 465	3 675	22.3%	3 675	22.3%	3 376	25.9%	8.99
Service charges - refuse revenue	21 912	4 511	20.6%	4 511	20.6%	4 079	23.9%	10.69
Service charges - other								
Rental of facilities and equipment		815		815	-	742	24.4%	9.9%
Interest earned - external investments		250		250	-	120	19.4%	108.5%
Interest earned - outstanding debtors		3 097	-	3 097		4 055	23.2%	(23.6%)
Dividends received		1 530		1 530		-		(100.0%)
Fines	-	340	-	340		294	11.6%	15.6%
Licences and permits		25		25	-			(100.0%)
Agency services	-	18	-	18	-	1	-	2 690.5%
Transfers recognised - operational	-	52 309	-	52 309	-	47 939	40.4%	9.19
Other own revenue	175 782	3 581	2.0%	3 581	2.0%	931	31.2%	284.5%
Gains on disposal of PPE	-	309	-	309	-	334	-	(7.3%)
Operating Expenditure	675 755	158 813	23.5%	158 813	23.5%	110 793	21.9%	43.3%
Employee related costs	169 248	45 460	26.9%	45 460	26.9%	37 674	28.3%	20.7%
Remuneration of councillors	9 798	2 396	24.5%	2 396	24.5%	2 169	24.5%	10.5%
Debt impairment	15	-	-		-	8	.1%	(100.0%
Depreciation and asset impairment	38 128	103	.3%	103	.3%		-	(100.0%
Finance charges	7 200	2 585	35.9%	2 585	35.9%	591	3.3%	337.29
Bulk purchases	147 955	57 906	39.1%	57 906	39.1%	26 031	18.8%	122.5%
Other Materials	-	-	-	-	-	-		-
Contracted services	70 191	17 271	24.6%	17 271	24.6%	13 045	25.8%	32.49
Transfers and grants	12 904	9 637	74.7%	9 637	74.7%	215	2.5%	4 373.39
Other expenditure	220 316	23 454	10.6%	23 454	10.6%	31 059	31.1%	(24.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(132 122)	49 173		49 173		85 047		
Transfers recognised - capital	112 178	1 000	.9%	1 000	.9%	-	-	(100.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets		-			-		-	-
Surplus/(Deficit) after capital transfers and contributions	(19 944)	50 173		50 173		85 047		
Taxation		-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(19 944)	50 173		50 173		85 047		
Attributable to minorities		-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(19 944)	50 173		50 173		85 047		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	
Surplus/(Deficit) for the year	(19 944)	50 173		50 173		85 047		

			2017/18			20		
	Budget	First (Quarter	Year	to Date	First	Quarter	7
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Einance	112 170	13 462	12.0%	13 462	12.0%	13 322	18.7%	1.19
National Government	109 770	13 462	12.3%	13 462	12.3%	9 127	14.39	
Provincial Government	107770	13 402	12.570	13 402	12.570	7 127	14.57	47.5
District Municipality			-					
Other transfers and grants		-	-	-			-	
Transfers recognised - capital	109 770	13 462	12.3%	13 462	12.3%	9 127	14.3%	47.59
Borrowing		-	-	-	-	-	-	-
Internally generated funds	2 400	-	-	-	-	4 195	56.39	6 (100.0%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	112 170	13 462	12.0%	13 462	12.0%	13 322	18.7%	1.19
Governance and Administration		-	-	-		-	-	-
Executive & Council		-	-	-	-	-		-
Budget & Treasury Office		-	-	-	-	-		
Corporate Services		-	-	-	-	-	-	-
Community and Public Safety	4 440	-	-	-		-	-	-
Community & Social Services Sport And Recreation	4 440	-	-	-	-	-	-	-
Public Safety	4 440	-	-	-		-		
Housing	-	-						
Health								
Economic and Environmental Services	26 283	3 989	15.2%	3 989	15.2%	9 363	28.9%	(57.49
Planning and Development	2 000					4 195		(100.09
Road Transport	24 283	3 989	16.4%	3 989	16.4%	5 168	15.9%	(22.89
Environmental Protection		-	-	-		-		-
Trading Services	81 446	9 473	11.6%	9 473	11.6%	3 959	13.4%	
Electricity	32 443	369	1.1%	369	1.1%	-		(100.05
Water	42 103	9 103	21.6%	9 103	21.6%	3 959	16.4%	
Waste Water Management	6 900	-	-	-		-	-	
Waste Management	-	-	-	-	-	-	-	
Other	-	-	-	-		-	-	-

			2017/18			201	6/17	
	Budget	First C	Juarter	Year t	to Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	655 811	149 387	22.8%	149 387	22.8%	169 769	32.2%	(12.0%
Property rates, penalties and collection charges Service charges	96 723 276 355	12 627 47 643	13.1% 17.2%	12 627 47 643	13.1% 17.2%	22 750 48 776	27.3% 23.9%	(44.5% (2.3%
Other revenue Government - operating	22 911 128 447	9 084 59 454	39.6% 46.3%	9 084 59 454	39.6% 46.3%	6799 58188	16.4% 47.6%	33.69 2.29
Government - capital Interest Dividends	112 179 19 196	20 580	18.3%	20 580	18.3%	32 897 359 -	49.8% 3.4%	(37.4% (100.0%
Payments Suppliers and employees Finance charges	(563 586) (543 482) (7 200)	(155 923) (140 261) (3 293)	27.7% 25.8% 45.7%	(155 923) (140 261) (3 293)	27.7% 25.8% 45.7%	(151 297) (137 838) (5 572)	32.3% 31.3% 28.2%	3.1% 1.8% (40.9%
Transfers and grants	(12 904)	(12 369)	95.9%	(12 369)	95.9%	(7 888)	90.4%	56.85
Vet Cash from/(used) Operating Activities	92 226	(6 535)	(7.1%)	(6 535)	(7.1%)	18 472	31.3%	(135.4%
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	(112 170)	(491)	.4%	(491)	.4%	(4 195)	5.7%	(88.39
Capital assets	(112 170)	(491)	.4%	(491)	.4%	(4 195)	5.7%	(88.3%
Net Cash from/(used) Investing Activities	(112 170)	(491)	.4%	(491)	.4%	(4 195)	5.7%	(88.3%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/tefinancing			-	-	-		-	-
Increase (decrease) in consumer deposits Payments Repayment of borrowing	-	-	-		-		-	* • •
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	
Vet Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(19 944) 44 710 24 766	(7 026) 23 303 16 277	35.2% 52.1% 65.7%	(7 026) 23 303 16 277	35.2% 52.1% 65.7%	14 277 5 242 19 518	(98.4%) 58.3% (353.2%)	(149.2% 344.69 (16.6%

Actual Bad Debts Written Off to Debtors Impairment -Bad Debts ito Council Policy 0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days Total R thousands Debtors Age Analysis By Income Source Trada and Other Receivables from Exchange Transactions - Water Trada and Other Receivables for Exchange Transactions - Extention Receivables from Exchange Transactions - Property Rates Receivables from Exchange Transactions - Vestel Wangement Receivables for the Receivable Receivables Receivables for Kenge Commercial Households Other Total By Customer Group A ount unt unt ount unt ount Amount 53 803 48 854 117 177 48 733 7.2% 16.3% 17.5% 6.6% 2 136 2 805 4 699 1 784 1 676 2 370 4 298 1 587 3.1% 4.9% 3.7% 3.3% 20.0% 18.2% 43.6% 18.1% 3 855 7 943 20 511 3 225 4.0% 5.7% 4.0% 3.7% 46 137 85.8% 73.1% 74.8% 86.5% 46 137 35 737 87 670 42 137 35 533 13.2% 11 423 4.3% 9 931 3.7% 211 680 78.8% 268 568 100.0% 35 533 35 533 13.2% 13.2% 11 423 11 423 100.0 3.7% 3.7% 9 931 9 931 Total By Customer Group 4.3% 211 680 78.8% 268 568 100.0%

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60) Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 674	2.8%	18 706	4.4%	11 743	2.8%	378 808	90.0%	420 932	91.2%
Bulk Water	-	-	-		-		-	-		-
PAYE deductions	-		-							-
VAT (output less input)	-		-							-
Pensions / Retirement					-					-
Loan repayments	-		-							-
Trade Creditors	5 426	22.2%	6 914	28.3%	510	2.1%	11 587	47.4%	24 437	5.39
Auditor-General	806	16.6%	476	9.8%	-		3 589	73.7%	4 871	1.19
Other	988	8.9%	-	-	-	-	10 160	91.1%	11 148	2.4%
Total	18 894	4.1%	26 095	5.7%	12 253	2.7%	404 144	87.6%	461 387	100.0%

Municipal Manager	Mr TMP Kgoale	013 235 7300	
Financial Manager	Mr LM Mokwena	013 235 7349	

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating Revenue and Experiature	2017/18 2016/17						6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	831 198	261 913	31.5%	261 913	31.5%	254 031	34.2%	3.1%
Property rates	132 765	24 583	18.5%	24 583	18.5%	27 094	23.0%	(9.3%)
Property rates - penalties and collection charges						1 559		(100.0%
Service charges - electricity revenue	76 454	18 509	24.2%	18 509	24.2%	19 664	22.8%	(5.9%
Service charges - water revenue	20 638	5 171	25.1%	5 171	25.1%	5 278	28.7%	(2.0%
Service charges - sanitation revenue	5 018	1 227	24.5%	1 227	24.5%	1 153	25.2%	6.49
Service charges - refuse revenue	7 240	1 669	23.1%	1 669	23.1%	1 645	22.9%	1.49
Service charges - other		-	-	-	-	-	-	-
Rental of facilities and equipment	2 556	119	4.7%	119	4.7%	340	4.0%	(65.0%
Interest earned - external investments	4 616	1 157	25.1%	1 157	25.1%	728	16.9%	58.99
Interest earned - outstanding debtors	1 280	5 494	429.3%	5 494	429.3%	395	8.0%	1 291.19
Dividends received		-	-	-	-	-	-	-
Fines	6 368	242	3.8%	242	3.8%	2 464	41.5%	(90.2%
Licences and permits	26	3	11.8%	3	11.8%	1	3.9%	221.29
Agency services	14 919	1 672	11.2%	1 672	11.2%	2 262	14.4%	(26.1%
Transfers recognised - operational	549 405	201 310	36.6%	201 310	36.6%	186 537	40.5%	7.99
Other own revenue	9 9 1 3	757	7.6%	757	7.6%	4 910	54.2%	(84.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	823 194	154 526	18.8%	154 526	18.8%	139 582	19.7%	10.7%
Employee related costs	317 538	76 903	24.2%	76 903	24.2%	71 042	24.7%	8.29
Remuneration of councillors	22 176	7 780	35.1%	7 780	35.1%	6 971	28.7%	11.69
Debt impairment	18 536	-	-		-	125	.7%	(100.0%
Depreciation and asset impairment	66 412		-		-	-	-	-
Finance charges	684	278	40.7%	278	40.7%	302	64.3%	(7.8%
Bulk purchases	63 576	16 771	26.4%	16 771	26.4%	22 812	25.9%	(26.5%
Other Materials	40 758	3 894	9.6%	3 894	9.6%	572	24.1%	581.39
Contracted services	142 046	19 993	14.1%	19 993	14.1%	7 873	23.7%	154.09
Transfers and grants	1 200	-	-	-	-	-		-
Other expenditure	150 268	28 908	19.2%	28 908	19.2%	29 886	16.1%	(3.3%
Loss on disposal of PPE	-	-	-		-	-	-	-
Surplus/(Deficit)	8 004	107 387		107 387		114 449		
Transfers recognised - capital	230 970	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-		-	-	-	-
Contributed assets	-				-			
Surplus/(Deficit) after capital transfers and contributions	238 975	107 387		107 387		114 449		
Taxation	-	-						
Surplus/(Deficit) after taxation	238 975	107 387		107 387		114 449		
Attributable to minorities		-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	238 975	107 387		107 387		114 449		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	238 975	107 387		107 387		114 449		

			2017/18			201	16/17	
	Budget	First (Duarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	259 174	30 830	11.9%	30 830	11.9%	93 564	26.4%	(67.0%
National Government	230 970	29.656	12.8%	29 656	12.8%	89.634	27.6%	
Provincial Government	230 770	27 030	12.070	27030	12.070	07034	27.070	(00.7
District Municipality								
Other transfers and grants								
Transfers recognised - capital	230 970	29.656	12.8%	29.656	12.8%	89 634	27.6%	(66.99
Borrowing	200 // 0	27000	-	27 000	12.070	-	-	(00.77
Internally generated funds	28 203	1 1 7 4	4.2%	1 174	4.2%	3 930	13.2%	(70.15
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	259 174	30 830	11.9%	30 830	11.9%	93 564	26.4%	(67.09
Governance and Administration	4 103	11	.3%	11	.3%	1 009	21.9%	(98.99
Executive & Council	443	-	-			915	91.5%	(100.09
Budget & Treasury Office	3 660	11	.3%	11	.3%	94	44.7%	(88.1
Corporate Services	-	-	-		-	-	-	-
Community and Public Safety	29 128	5 752	19.7%	5 752	19.7%	2 153	76.9%	167.1
Community & Social Services	20 038	3 910	19.5%	3 910	19.5%	-	-	(100.0
Sport And Recreation	9 090	1 842	20.3%	1 842	20.3%	-	-	(100.0
Public Safety		-	-		-	2 153	76.9%	(100.0
Housing	-	-	-	-	-	-	-	-
Health	-	-	-		-	-		-
Economic and Environmental Services	47 344	2 713	5.7%	2 713	5.7%	38 893	45.1%	(93.09
Planning and Development Road Transport	46 344	2 713	-	2 713	5.9%	10 398 28 495	32.2% 53.9%	(100.0' (90.5'
Environmental Protection	46 344	2713	5.4%	2713	5.9%	28 495	53.9%	(40.5
Trading Services	178 598	22 354	12.5%	22 354	12.5%	51 509	19.7%	(56.6
Electricity	4 400	22 354	12.5%	22 354	12.5%	291	19.7%	
Water	151 921	20 829	13.2%	20 829	13.2%	49 465	24.2%	(57.9
Water Water Management	131 721	20 02 7	13.170	20 02 7	13.770	740	2.4%	(100.0
Waste Management	22 277	943	4.2%	943	4.2%	1 012	14.7%	(100.0
Other		,45	41.0	,45	1.2.00	1012		(0.0

			2017/18			201	6/17	
	Budget	First C	Quarter	Year t	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/ to Q1 of 2017.
Cash Flow from Operating Activities								
Receipts	1 015 662	424 111	41.8%	424 111	41.8%	445 758	44.7%	(4.9
Property rates, penalties and collection charges Service charges	95 081 105 545	31 744 27 047	33.4% 25.6%	31 744 27 047	33.4% 25.6%	19 143 24 012	29.6% 21.9%	65. 12
Other revenue	29 711	46 461	156.4%	46 461	156.4%	107 427	353.3%	(56.1
Government - operating	549 405	204 804	37.3%	204 804	37.3%	189 641	41.2%	8
Government - capital	230 970	113 543	49.2%	113 543	49.2%	104 615	32.2%	8
Interest	4 950	512	10.3%	512	10.3%	920	13.0%	(44.
Dividends	-	-	-	-	-	-	-	(47.5
Payments Suppliers and employees	(738 246) (736 362)	(242 493) (242 401)	32.8% 32.9%	(242 493) (242 401)	32.8% 32.9%	(294 559) (294 262)	47.4% 47.4%	(17.)
Finance charges	(736 362) (684)	(242 401) (93)	13.5%	(242 401) (93)	13.5%	(294 282) (297)	47.4%	(17.
Transfers and grants	(1 200)	(42)	13.3%	(42)	13.3%	(297)	03.3%	(00.
Net Cash from/(used) Operating Activities	277 417	181 618	65.5%	181 618	65.5%	151 199	40.3%	20
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	(259 174)	(20 868)	8.1%	(20 868)	8.1%	(97 490)	27.5%	(78.
Capital assets	(259 174)	(20 868)	8.1%	(20 868)	8.1%	(97 490)	27.5%	(78.
Net Cash from/(used) Investing Activities	(259 174)	(20 868)	8.1%	(20 868)	8.1%	(97 490)	27.5%	(78.
Cash Flow from Financing Activities								
Receipts	-	-	-				-	
Short term loans	-	-	-		-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	
Payments Repayment of borrowing	(619) (619)						-	
let Cash from/(used) Financing Activities	(619)							
	17 624	160 749	912.1%	160 749	912.1%	53 709	247 204	199.
let Increase/(Decrease) in cash held	17 624	160 /49 118 558	912.1% 139.5%	160 /49 118 558	912.1% 139.5%	53 /09 58 209	267.2% 106.1%	199.
Cash/cash equivalents at the year begin:								
Cash/cash equivalents at the year end:	102 624	279 308	272.2%	279 308	272.2%	111 919	149.3%	149

Actual Bad Debts Written Off to Debtors Impairment -Bad Debts ito Council Policy 0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days Total R thousands Debtors Age Analysis By Income Source Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables for Exchange Transactions - Extericity Receivables from Exchange Transactions - Property Rates Receivables from Exchange Transactions - Wester Water Receivables from Exchange Transactions - Property Rates Management Receivables from Exchange Transactions - Property Rental Debtors Interest on Anal Debtor Accounts Receivables from Exchange Transactions - Property Rental Debtors Receivables from Exchange Transactions - Receivables Receivables from Exchange Transactions - Receivables Receivables from Exchange Transactions - Receivables Rec A ount unt unt ount unt ount Amount 27.9% 66.7% 5.4% 27.5% 29.3% 5 241 10 030 103 203 1 179 1 198 12.1% 8.8% 3.3% 10.6% 10.7% 3.7% 7.1% 72.6% .8% .8% 632 305 326 2 974 87 92 5.8% 3.2% 2.9% 7.3% 7.7% 54.2% 21.3% 88.4% 54.5% 52.4% 1 463 2.84 2 841 2 133 91 253 642 627 6 691 5 539 324 351 880 3 438 125 128 -905 5.1% 877 4.9% 874 4.9% 15 129 -85.1% 17 786 -12.5% 2 434 115 059 2.5% . 15.4% **11.1%** 419 6 500 . 11.8% **4.6%** 4.4% 3.4% 68.5% 80.9% 3 554 142 190 546 15 820 4 812 27 420 92 032 21 607 1 902 8 662 5 152 1 458 3 220 1 767 5.3% 3.5% 8.2% 4.7% 2.3% 6.0% 22 763 78 012 13 396 83.0% 84.8% 62.0% 19.3% 64.7% 15.2% .8% Organs of State Commercial Households 6.9% 9.4% 23.8% 1 298 2 137 1 292 9.1% 11.1% 85 4 812 Total By Customer Group 15 820 6 500 4.6% 3.4% 115 059 80.9% 142 190 100.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6) Days	61 - 90) Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 846	99.4%	16	.6%	-	-		-	2 863	7.1%
Bulk Water				-	292	100.0%		-	292	.7%
PAYE deductions	3 571	100.0%	-	-		-		-	3 571	8.8%
VAT (output less input)	-	-	-	-		-		-		
Pensions / Retirement	3 461	100.0%	-		-			-	3 461	8.6%
Loan repayments	-	-	-	-		-		-		
Trade Creditors	14 843	50.1%	2 411	8.1%	12 351	41.7%		-	29 605	73.4%
Auditor-General	562	100.0%	-	-		-		-	562	1.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	25 283	62.7%	2 427	6.0%	12 644	31.3%		-	40 354	100.0%

Municipal Manager	Mr M D Ngwenya	013 790 0245	
Financial Manager	Mr TS Thobela	013 790 0386	

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

· · · ·			2017/18			201	16/17	
	Budget	First 0	Duarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	1 059 346	438 160	41.4%	438 160	41.4%	439 523	45.7%	(.3%)
Property rates	194 789	142 870	73.3%	142 870	73.3%	132 250	73.5%	8.0%
Property rates - penalties and collection charges								
Service charges - electricity revenue								
Service charges - water revenue	51 104	2 369	4.6%	2 369	4.6%	3 346	7.6%	(29.2%)
Service charges - sanitation revenue	4 114	327	7.9%	327	7.9%	263	8.2%	24.2%
Service charges - refuse revenue	7 450					562	8.7%	(100.0%)
Service charges - other		1 401		1 401				(100.0%)
Rental of facilities and equipment	1 244	24	2.0%	24	2.0%	17	1.7%	43.0%
Interest earned - external investments	15 010	1 779	11.9%	1 779	11.9%	2 905	24.4%	(38.8%)
Interest earned - outstanding debtors	55 000	9 347	17.0%	9 3 4 7	17.0%	17 858	68.7%	(47.7%)
Dividends received	00000	, 347		, 347		., 030	50.770	(47.176)
Eines	2 756	1		1		1		
Licences and permits	12 208	5 304	43.4%	5 304	43.4%	7 664	43.1%	(30.8%)
Agency services	10 027	5 304	45.470	5 304	43.470	7.004	43.170	(30.076)
Transfers recognised - operational	696 593	272 463	39.1%	272.463	39.1%	272 463	41.6%	
Other own revenue	9 051	2 2 2 0 5	24.4%	2 2 2 0 5	24.4%	212 405	53.1%	3.8%
Gains on disposal of PPE		2 205		2 205		2 125	13.3%	-
Operating Expenditure	1 013 532	108 669	10.7%	108 669	10.7%	144 201	16.4%	(24.6%)
Employee related costs	381 527	57 648	15.1%	57 648	15.1%	85 145	25.2%	(32.3%)
Remuneration of councillors	32 639	2 170	6.6%	2 170	6.6%	4 090	12.8%	(46.9%)
Debt impairment	122 304		-			-		
Depreciation and asset impairment	72 000		-	-		-		
Finance charges	342		-			-		-
Bulk purchases	233 000	25 332	10.9%	25 332	10.9%	25 332	13.7%	-
Other Materials	25 510	5 863	23.0%	5 863	23.0%	6 398	14.4%	(8.4%)
Contracted services	52 744	7 860	14.9%	7 860	14.9%	9 846	23.3%	(20.2%)
Transfers and grants	11 668	3 214	27.5%	3 214	27.5%	3 214	28.9%	
Other expenditure	81 799	6 582	8.0%	6 582	8.0%	10 176	10.3%	(35.3%)
Loss on disposal of PPE			-		-	-		
Surplus/(Deficit)	45 814	329 491		329 491		295 322		
Transfers recognised - capital	507 080	100 002	19.7%	100 002	19.7%	183 002	27.9%	(45.4%)
Contributions recognised - capital		-	-		-			
Contributed assets		-	-		-			-
Surplus/(Deficit) after capital transfers and contributions	552 894	429 493		429 493		478 324		
Taxation								
Surplus/(Deficit) after taxation	552 894	429 493		429 493		478 324		
Attributable to minorities								
Surplus/(Deficit) attributable to municipality	552 894	429 493		429 493		478 324		
Share of surplus/ (deficit) of associate	-	-		-	-	-	-	
Surplus/(Deficit) for the year	552 894	429 493		429 493		478 324		

			2017/18			201	16/17	_
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Capital Revenue and Expenditure								
Source of Finance	553 041	181 822	32.9%	181 822	32.9%	162 471	23.1%	11.9
Source of Finance National Government	553 041	181 822	32.9%	181 822	32.9%	162 471	23.1%	
	553 041	181 822	32.9%	181 822	32.9%	162 471	23.1%	11.9
Provincial Government District Municipality		-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-			
Transfers recognised - capital	553 041	181 822	32.9%	181 822	32.9%	162 471	23.1%	11.9
Borrowing	553 041	181 822	32.9%	181 822	32.9%	102 471	23.1%	11.9
Internally generated funds			-	-	-	-		-
Public contributions and donations								
Capital Expenditure Standard Classification	553 041	181 822	32.9%	181 822	32.9%	162 471	23.1%	11.9
Governance and Administration	1 761	101 022	32.9%	101 022	32.9%	1 2 5 1	23.1%	(100.0)
Executive & Council	309			-	-	1 200	0.5%	(100.0
Budget & Treasury Office	1 452	-			-			
Corporate Services	1452					1 255	6.5%	(100.0
Community and Public Safety	21 400					525	2.4%	(100.0
Community & Social Services	21400				1	525	5.3%	(100.0
Soort And Recreation	13 900				-	-		-
Public Safety					-			
Housing	7 500				-			
Health		-	-		-	-		
Economic and Environmental Services	77 563	55 225	71.2%	55 225	71.2%	56 756	55.8%	(2.79
Planning and Development	27 683	-	-		-	3 523	14.4%	(100.0
Road Transport	49 880	55 225	110.7%	55 225	110.7%	53 233	68.8%	3.3
Environmental Protection	-	-	-		-	-	-	-
Trading Services	440 370	126 597	28.7%	126 597	28.7%	103 935	18.5%	21.8
Electricity	800	7 211	901.4%	7 211	901.4%	3 815	15.8%	89.0
Water	418 616	119 254	28.5%	119 254	28.5%	94 695	20.0%	25.9
Waste Water Management	19 154	132	.7%	132	.7%	5 426	9.0%	(97.6
Waste Management	1 800	-	-		-	-	-	-
Other	11 947		-	-	- 1	-	-	-

			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	1 326 249	398 580	30.1%	398 580	30.1%	491 950	33.8%	(19.0%)
Property rates, penalties and collection charges Service charges	42 854 13 787	6 367 1 088	14.9% 7.9%	6 367 1 088	14.9% 7.9%	5 902 13	10.9% .1%	7.99
Other revenue Government - operating	35 287 700 132	7 534 272 463	21.3% 38.9%	7 534 272 463	21.3% 38.9%	9 807 272 463	28.1% 41.6%	(23.2%
Government - capital Interest Dividends	507 080 27 110	100 002 11 126	19.7% 41.0%	100 002 11 126	19.7% 41.0%	183 002 20 763	27.9% 54.8%	(45.4% (46.4%
Payments Suppliers and employees Finance charges	(819 228) (807 218) (342)	(207 127) (207 127)	25.3% 25.7%	(207 127) (207 127)		(199 255) (199 255)	26.5% 26.9%	4.0% 4.0%
Transfers and grants	(11 668)	-	-		-	-		-
Net Cash from/(used) Operating Activities	507 021	191 453	37.8%	191 453	37.8%	292 695	41.6%	(34.6%
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors	750 750	-	-	-	-	-	-	-
Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments	-	-	-		-	-	-	-
Payments Capital assets Net Cash from/(used) Investing Activities	(553 041) (553 041) (552 291)	(68 011) (68 011) (68 011)	12.3% 12.3% 12.3%	(68 011) (68 011) (68 011)	12.3% 12.3% 12.3%	(99 080) (99 080) (99 080)	13.4% 13.4% 13.4%	(31.4% (31.4% (31.4%
	(332 291)	(08 011)	12.370	(00 011)	12.370	(99 000)	13.470	(31.476
Cash Flow from Financing Activities Receipts Short term loans Borrowing long termirefinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments Repayment of borrowing					1	<u> </u>		1
Net Cash from/(used) Financing Activities Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(45 270) 125 763	- 123 442 142 729	(272.7%) 113.5%	- 123 442 142 729	- (272.7%) 113.5%	- 193 615 142 729	- (537.3%) 114.2%	(36.2%
Cash/cash equivalents at the year end:	80 493	266 171	330.7%	266 171	330.7%	336 344	378.1%	(20.9%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	0 Days	To	tal		ts Written Off to	Impairment -E	
D				,								tors	Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	514	.5%	1 027	1.1%	2 533	2.7%	90 070	95.7%	94 143	7.4%		-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(459)	(4.9%)	318	3.4%	267	2.9%	9 1 4 4	98.6%	9 270	.7%		-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 441	2.4%	13 381	2.4%	13 464	2.4%	510 825	92.7%	551 110	43.4%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 462	3.2%	1 977	2.5%	2 213	2.8%	71 244	91.5%	77 895	6.1%		-	-	-
Receivables from Exchange Transactions - Waste Management	521	1.8%	(275)	(1.0%)	495	1.7%	28 035	97.4%	28 775	2.3%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	99	1.6%	97	1.6%	68	1.1%	5 814	95.7%	6 079	.5%		-	-	-
Interest on Arrear Debtor Accounts	5	-	5		5	-	455 614	100.0%	455 630	35.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-			-		-	47 544	100.0%	47 544	3.7%	-	-	-	
Other	1	4.8%	5	29.7%	10	65.5%	-	-	16	-	-	-	-	-
Total By Income Source	16 582	1.3%	16 535	1.3%	19 055	1.5%	1 218 289	95.9%	1 270 462	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	10 147	1.5%	8 428	1.2%	10 806	1.5%	668 318	95.8%	697 698	54.9%		-		
Commercial	1 837	1.5%	2 074	1.6%	2 233	1.8%	119 686	95.1%	125 830	9.9%	-		-	-
Households	2 866	.8%	4 277	1.1%	4 283	1.2%	360 821	96.9%	372 247	29.3%		-	-	
Other	1 733	2.3%	1 757	2.4%	1 733	2.3%	69 465	93.0%	74 688	5.9%		-	-	-
Total By Customer Group	16 582	1.3%	16 535	1.3%	19 055	1.5%	1 218 289	95.9%	1 270 462	100.0%		-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90) Days	Over 9	0 Days	Τα	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(2 131)	100.9%	(533)	25.2%	(44)	2.1%	595	(28.2%)	(2 113)	(.4%)
Bulk Water	64 800	22.8%	(16 200)	(5.7%)	3 184	1.1%	232 878	81.8%	284 663	55.1%
PAYE deductions		-	-			-				-
VAT (output less input)		-	-			-				-
Pensions / Retirement	-				-				-	-
Loan repayments		-	-			-				-
Trade Creditors	(19 737)	(8.4%)	152 550	65.2%	15 518	6.6%	85 542	36.6%	233 873	45.3%
Auditor-General	-				-				-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	42 932	8.3%	135 817	26.3%	18 658	3.6%	319 016	61.8%	516 423	100.0%

Municipal Manager	Mr C Lisa	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Farth operating revenue and Experiance			2017/18			201	6/17	
	Budget	First (Duarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	2 734 077	714 152	26.1%	714 152	26.1%	645 252	24.6%	10.7%
Property rates	513 667	114 495	22.3%	114 495	22.3%	115 480	27.0%	(.9%)
Property rates - penalties and collection charges	515 007		-		22.070	110 400	27.070	0.770
Service charges - electricity revenue	941 132	233 049	24.8%	233 049	24.8%	199 046	21.3%	17.19
Service charges - water revenue	96 812	24 616	25.4%	24 616	25.4%	18 396	20.2%	33.89
Service charges - sanitation revenue	29 581	7 106	24.0%	7 106	24.0%	5.040	24.5%	41.09
Service charges - refuse revenue	111 002	25 270	22.8%	25 270	22.8%	23 907	23.8%	5.79
Service charges - other	-	-				-		
Rental of facilities and equipment	22 876	1 496	6.5%	1 496	6.5%	3 558	12.3%	(57.9%
Interest earned - external investments	8 946	338	3.8%	338	3.8%	410	4.2%	(17.6%
Interest earned - outstanding debtors	26 235	9 347	35.6%	9 347	35.6%	7 147	52.2%	30.89
Dividends received		-	-		-	-		-
Fines	29 944	324	1.1%	324	1.1%	1 016	3.1%	(68.1%
Licences and permits	4 925	-	-			0		(100.0%
Agency services	189 601	38 474	20.3%	38 474	20.3%	38 0 30	22.0%	1.29
Transfers recognised - operational	695 668	253 925	36.5%	253 925	36.5%	222 917	31.5%	13.99
Other own revenue	63 689	5 714	9.0%	5 714	9.0%	10 304	12.5%	(44.6%
Gains on disposal of PPE		-	-	-	-	-	-	
Operating Expenditure	2 682 858	403 683	15.0%	403 683	15.0%	537 906	20.1%	(25.0%)
Employee related costs	731 161	181 717	24.9%	181 717	24.9%	173 141	26.0%	5.0%
Remuneration of councillors	39 598	2 918	7.4%	2 918	7.4%	8 673	22.3%	(66.4%
Debt impairment	57 987	-	-			15 023	15.6%	(100.0%
Depreciation and asset impairment	260 361	9	-	9		55 724	21.6%	(100.0%
Finance charges	25 770		-			10 067	21.2%	(100.0%
Bulk purchases	640 935	122 896	19.2%	122 896	19.2%	114 721	17.9%	7.19
Other Materials	54 844	4 857	8.9%	4 857	8.9%	6 521	12.8%	(25.5%
Contracted services	442 303	27 128	6.1%	27 128	6.1%	84 943	20.9%	(68.1%
Transfers and grants	37 196	3 251	8.7%	3 251	8.7%	3 156	1.7%	3.09
Other expenditure	392 703	60 907	15.5%	60 907	15.5%	65 938	23.3%	(7.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	51 219	310 470		310 470		107 346		
Transfers recognised - capital	597 302	1 546	.3%	1 546	.3%	8 194	1.4%	(81.1%
Contributions recognised - capital	-	-	-	-		-		-
Contributed assets								
Surplus/(Deficit) after capital transfers and contributions	648 521	312 015		312 015		115 540		
Taxation					-			
Surplus/(Deficit) after taxation	648 521	312 015		312 015		115 540		
Attributable to minorities		-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	648 521	312 015		312 015		115 540		
Share of surplus/ (deficit) of associate		-						
Surplus/(Deficit) for the year	648 521	312 015		312 015		115 540		

			2017/18			201	16/17	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2016/1 to Q1 of 2017/1
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	607 134	13 093	2.2%	13 093	2.2%	75 546	10.0%	(82.79
National Government	515 929	11 446	2.2%	11 446	2.2%	66.002	10.9%	(82.7
Provincial Government								
District Municipality				-	-	-		-
Other transfers and grants				-	-	-		-
Transfers recognised - capital	515 929	11 446	2.2%	11 446	2.2%	66 002	10.9%	(82.75
Borrowing			-			-	-	-
Internally generated funds	82 446	1 648	2.0%	1 648	2.0%	9 544	7.0%	(82.7
Public contributions and donations	8 759	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	607 134	13 093	2.2%	13 093	2.2%	75 546	10.0%	(82.7
Governance and Administration	39 128	1 648	4.2%	1 648	4.2%	271	.9%	507.3
Executive & Council	10 347	-	-		-	-		-
Budget & Treasury Office	28 780	1 648	5.7%	1 648	5.7%	-	-	(100.0
Corporate Services		-	-		-	271	3.4%	(100.0
Community and Public Safety	34 269	(425)	(1.2%)	(425)	(1.2%)	2 781	8.9%	(115.3
Community & Social Services	19 288	-	-		-	-	-	-
Sport And Recreation	8 971	(425)	(4.7%)	(425)	(4.7%)	239	2.4%	(278.3
Public Safety	3 821	-	-	-	-	2 542	25.4%	(100.0
Housing	2 190	-	-		-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	329 303	10 410	3.2%	10 410	3.2%	52 638	15.1%	(80.29
Planning and Development	40 106	548	1.4%	548	1.4%	12 379	84.3%	(95.6
Road Transport	289 197	9 862	3.4%	9 862	3.4%	40 259	12.1%	(75.5
Environmental Protection		-	-		-	-		-
Trading Services	204 434	786	.4%	786	.4%	19 856 7 220	5.8% 21.5%	(96.09 (100.09
Electricity Water	35 667 138 829	-	-			11 504	21.5%	(100.0
water Waste Water Management	138 829	786	2.9%	- 786	2.9%	757	4.4%	(100.0
Waste Water Management Waste Management	2/ 425 2 512	/86	2.9%	/80	2.9%	376	4.9%	(100.0
Other	2 512	675	-	675	1 .	370	4.970	(100.0
Ouler		0/5	-	0/5	-		-	(100.05

			2017/18			201	16/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2016/17 to Q1 of 2017/1
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	3 273 393	878 666	26.8%	878 666	26.8%	1 042 487	33.3%	(15.7%
Property rates, penalties and collection charges	493 120	103 685	21.0%	103 685	21.0%	129 372	31.7%	(19.9%
Service charges	1 160 748	228 390	19.7%	228 390	19.7%	165 667	15.1%	37.95
Other revenue	296 621	43 267	14.6%	43 267	14.6%	38 563	12.5%	12.25
Government - operating	695 668	239 345	34.4%	239 345	34.4%	305 425	43.2%	(21.6%
Government - capital	597 302	263 979	44.2%	263 979	44.2%	403 392	69.3%	(34.6%
Interest	29 934	-		-	-	69	.3%	(100.0%
Dividends			-	· · · ·	-			-
Payments Suppliers and employees	(2 903 170) (2 840 203)	(697 731) (697 149)	24.0% 24.5%	(697 731) (697 149)	24.0% 24.5%	(810 246) (809 146)	35.2% 38.8%	(13.9%) (13.8%)
Finance charges	(2 840 203) (25 770)	(697-149)	24.5%	(041,144)	24.5%	(809 146)	38.8%	(13.8%)
Transfers and grants	(37 196)	(582)	1.6%	(582)	1.6%	(545)	.3%	6.75
Net Cash from/(used) Operating Activities	370 223	180 935	48.9%	180 935	48.9%	232 242	28.2%	(22.1%
								(22.11)
Cash Flow from Investing Activities								
Receipts	339 892	-	-	-	-	-	-	
Proceeds on disposal of PPE Decrease in non-current debtors	220.632		-		-	-		-
Decrease in other non-current receivables	119 260		-		-	-		-
Decrease (increase) in non-current investments	117200							
Payments	(607 134)				-	(53 864)	7.4%	(100.0%
Capital assets	(607 134)					(53 864)	7.4%	(100.0%
Net Cash from/(used) Investing Activities	(267 242)	-	-	-	-	(53 864)	9.0%	(100.0%
Cash Flow from Financing Activities								
Receipts					-			
Short term loans						-		
Borrowing long term/refinancing			-			-		
Increase (decrease) in consumer deposits	-	-	-		-	-		-
Payments	(20 410)		-		-	(2 222)	9.9%	(100.0%
Repayment of borrowing	(20 410)	-	-	-	-	(2 222)	9.9%	(100.0%
Net Cash from/(used) Financing Activities	(20 410)	-	-	-	-	(2 222)	9.9%	(100.0%
Net Increase/(Decrease) in cash held	82 571	180 935	219.1%	180 935	219.1%	176 155	87.5%	2.79
Cash/cash equivalents at the year begin:	127 296	(69 111)	(54.3%)	(69 111)	(54.3%)	(69 111)	(40.0%)	- 1
Cash/cash equivalents at the year end:	209 867	111 824	53.3%	111 824	53.3%	107 044	28.6%	4.59

Part 4: Debtor Age Analysis

Fait 4. Debtor Age Analysis											Actual Bad Deb	ots Written Off to	Impairment -	Bad Debts ito
	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	0 Days	To	otal	Deb		Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 890	11.2%	3		8 773	12.5%	53 800	76.3%	70 466	12.8%	-			-
Trade and Other Receivables from Exchange Transactions - Electricity	57 473	58.5%	175	.2%	11 861	12.1%	28 665	29.2%	98 174	17.8%	-			
Receivables from Non-exchange Transactions - Property Rates	25 783	14.2%	77		12 239	6.8%	143 058	79.0%	181 157	32.9%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	2 1 4 3	8.8%	1		1 334	5.5%	20 837	85.7%	24 315	4.4%				-
Receivables from Exchange Transactions - Waste Management	6 604	9.3%	17		3 612	5.1%	60 949	85.6%	71 182	12.9%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	280	3.7%	-		235	3.1%	7 071	93.2%	7 586	1.4%				
Interest on Arrear Debtor Accounts	3 289	5.8%	1		2 924	5.2%	50 541	89.1%	56 755	10.3%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-		-	-	-	-	-		-
Other	1 380	3.4%	113	.3%	2 500	6.1%	36 873	90.2%	40 866	7.4%		-	-	
Total By Income Source	104 843	19.0%	387	.1%	43 477	7.9%	401 795	73.0%	550 501	100.0%		-		-
Debtors Age Analysis By Customer Group														
Organs of State	13 828	17.6%	71	.1%	8 768	11.2%	55 964	71.2%	78 631	14.3%		-		
Commercial	27 823	30.0%	-		6 820	7.3%	58 204	62.7%	92 846	16.9%	-	-		-
Households	62 723	16.8%	316	.1%	27 539	7.4%	281 756	75.7%	372 335	67.6%	-			-
Other	468	7.0%	0	-	350	5.2%	5 871	87.8%	6 689	1.2%	-	-		
Total By Customer Group	104 843	19.0%	387	.1%	43 477	7.9%	401 795	73.0%	550 501	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	72 128	39.8%	57 696	31.8%	41 009	22.6%	10 600	5.8%	181 433	30.1%
Bulk Water	-		-		1 997	4.3%	43 951	95.7%	45 948	7.6%
PAYE deductions	-		-						-	-
VAT (output less input)		-	-	-	-				-	-
Pensions / Retirement	-	-			-				-	-
Loan repayments	-		-				22 885	100.0%	22 885	3.8%
Trade Creditors	5 414	26.0%	1 952	9.4%	1 530	7.4%	11 905	57.2%	20 800	3.5%
Auditor-General	-		320	100.0%					320	.1%
Other	27 008	8.2%	70 843	21.4%	62 387	18.9%	170 151	51.5%	330 388	54.9%
Total	104 551	17.4%	130 810	21.7%	106 922	17.8%	259 491	43.1%	601 775	100.0%

Contact Details		
Municipal Manager	Mr Neil Diamond (acting)	013 759 2041
Financial Manager	Mr Wiseman Khumalo	013 759 9060

Source Local Government Database

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating revenue and Experiance			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	247 017	195 734	79.2%	195 734	79.2%	96 412	41.1%	103.0%
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		9		9	-			(100.0%)
Rental of facilities and equipment	340	44	12.9%	44	12.9%	31	8.0%	42.0%
Interest earned - external investments	8 500	1 119	13.2%	1 119	13.2%	1 813	27.5%	(38.3%
Interest earned - outstanding debtors	-	-	-	-		-		-
Dividends received	140				-			-
Fines		-	-		-	-		-
Licences and permits		4		4	-			(100.0%)
Agency services		-	-		-	-		
Transfers recognised - operational	237 182	194 410	82.0%	194 410	82.0%	94 427	41.7%	105.99
Other own revenue	855	149	17.4%	149	17.4%	141	14.4%	5.49
Gains on disposal of PPE	-		-	-	-	-	-	-
Operating Expenditure	233 462	44 886	19.2%	44 886	19.2%	38 227	18.2%	17.4%
Employee related costs	115 463	36 455	31.6%	36 455	31.6%	22 775	22.0%	60.1%
Remuneration of councillors	15 250	4 383	28.7%	4 383	28.7%	3 456	21.8%	26.8%
Debt impairment		-	-		-	-		-
Depreciation and asset impairment	10 595		-		-	-		-
Finance charges	21 396	-	-		-	0		(100.0%
Bulk purchases	-		-		-	-		-
Other Materials	-		-		-	-		-
Contracted services	1 500	-	-		-	-		-
Transfers and grants	-	-	-		-	-		-
Other expenditure	69 258	4 048	5.8%	4 048	5.8%	11 997	15.0%	(66.3%
Loss on disposal of PPE	-	-	-		-			-
Surplus/(Deficit)	13 555	150 848		150 848		58 185		
Transfers recognised - capital	2 347	-	-	-	-	-	-	-
Contributions recognised - capital		-	-		-	-		-
Contributed assets		-	-	-		-		-
Surplus/(Deficit) after capital transfers and contributions	15 902	150 848		150 848		58 185		
Taxation		-						
Surplus/(Deficit) after taxation	15 902	150 848		150 848		58 185		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 902	150 848		150 848		58 185		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	15 902	150 848		150 848		58 185		

			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Capital Revenue and Expenditure								
Source of Finance	44 547	365	.8%	365	.8%	3 427	9.2%	(89.49
National Government	2 3 4 7							
Provincial Government			-					
District Municipality					-		-	
Other transfers and grants					-		-	
Transfers recognised - capital	2 347				-		-	
Borrowing			-	-	-		-	-
Internally generated funds	42 200	365	.9%	365	.9%	3 427	9.2%	(89.4
Public contributions and donations		-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 547	365	.8%	365	.8%	3 427	9.2%	(89.4
Governance and Administration	3 547	365	10.3%	365	10.3%	1 013	7.1%	(64.0
Executive & Council	2 347	-	-		-	-	-	
Budget & Treasury Office	1 200	365	30.4%	365	30.4%	105	1.1%	247.
Corporate Services		-	-		-	908	43.3%	(100.0
Community and Public Safety			-	-	-	113	1.6%	(100.0
Community & Social Services	-	-	-		-	-	-	
Sport And Recreation	-	-	-		-	-	-	
Public Safety		-	-	-	-	-		
Housing		-	-	-	-	-		
Health	-	-	-	-	-	113	4.9%	(100.0
Economic and Environmental Services	41 000		-	-	-	2 301	14.7%	(100.0
Planning and Development	41 000	-		-	-	2 301	14.7%	(100.0
Road Transport Environmental Protection	-	-	-	-		-		
	-	-	-		-	-	-	
Trading Services Electricity	-	-	-		-			-
Water	-	-	-					
Water Waste Water Management	-	-	-		-			
Waste Water management					-			
Other								

			2017/18			201	6/17	
	Budget	First C	Juarter	Year t	o Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/1
Cash Flow from Operating Activities						1		1
Receipts	249 364	101 496	40.7%	101 496	40.7%	96 444	41.1%	5.29
Property rates, penalties and collection charges Service charges	-		-				-	-
Other revenue	1 195	309	25.9%	309	25.9%	263	21.2%	17.8
Government - operating	237 182	99 937	42.1%	99 937	42.1%	94 427	41.7%	5.8
Government - capital	2 347	-	-		-	-	-	
Interest	8 500	1 249	14.7%	1 249	14.7%	1 754	35.1%	(28.89
Dividends	140	· · ·		· · · ·	-		· ·	
Payments	(227 724)	(48 000)	21.1%	(48 000)	21.1%	(61 535)	34.6%	(22.0%
Suppliers and employees	(211 320)	(48 000)	22.7%	(48 000)	22.7%	(61 535)	34.6%	(22.09
Finance charges	(16 404)	(0)		(0)	-	(0)	-	758.3
Transfers and grants let Cash from/(used) Operating Activities	21 640	53 495	247.2%	53 495	247.2%	34 909	61.4%	53.29
Ash Flow from Investing Activities Receipts Proceeds on deposed of PPE Decrease in non-current dedots Decrease in other non-current investments Decrease in other non-current investments Capital assets Capital assets Capital assets Capital assets Ed Cash from/(used) Investing Activities Receipts Short term loans Borrowing ingo termsfelmancing Increase (decrease) in consumer disposits Payments Resymment of borrowing Ed Cash from/(used) Financing Activities	(44 547) (44 547) (44 547) (44 992) (4 992) (4 992)	(239) (239) (239)		(239) (239) (239) (239)		(3 292) (3 292) (3 292) 	8.9% 8.9% 8.9%	(92.79 (92.79 (92.73 (92.73 (92.73
vet Cash from/(used) Financing Activities	(4 992)	-	-	-	-	· ·	-	
let Increase/(Decrease) in cash held	(27 899)	53 256	(190.9%)	53 256	(190.9%)	31 617	4 441.6%	68.49
Cash/cash equivalents at the year begin:	42 408					68 128	88.1%	(100.09
	14 509	53 256	367.1%	53 256	367.1%	99 745	127.9%	(46.69

Actual Bad Debts Written Off to Debtors 0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days Total R thousands Debtors Age Analysis By Income Source Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables from Exchange Transactions - Educity Receivables from Receivables from Exchange Transactions - Report Plates Receivables from Exchange Transactions - Water Management Receivables Receivab ount ount Amount An unt Ar A Am unt A ount

Impairment -Bad Debts ito Council Policy

Amount

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 90	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	-			-		-		-	-	
Olher	2 416	43.8%	1 708	30.9%	1 161	21.0%	236	4.3%	5 522	100.0%
Total	2 416	43.8%	1 708	30.9%	1 161	21.0%	236	4.3%	5 522	100.0%
Contact Details										
Municipal Manager	Mr S Siboza			013 759 8525						
Financial Manager	Ms G Dube			013 759 8512						

Source Local Government Database