AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantice				2017/18				201	16/17	
	Budget	First (Quarter	Second	I Quarter	Year t	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
On and the Development of the control of the contro										
Operating Revenue and Expenditure	44 747 574		01.001	0.050.751	40.00			0.547.007	F0 001	(40.00)
Operating Revenue	16 717 571	4 402 705	26.3%	3 052 756	18.3%	7 455 460	44.6%	3 517 327	52.3%	(13.2%)
Property rates	2 531 712	883 295	34.9%	323 135	12.8%	1 206 430	47.7%	503 751	63.5%	(35.9%
Property rates - penalties and collection charges		(172)	-	1	-	(171)		1 838	-	(100.0%
Service charges - electricity revenue	4 409 390	684 148	15.5%	567 590	12.9%	1 251 738	28.4%	902 349	43.4%	(37.1%
Service charges - water revenue	1 500 573	273 168	18.2%	165 328	11.0%	438 496	29.2%	267 365	40.5%	(38.2%
Service charges - sanitation revenue	558 152	99 580	17.8%	53 666	9.6%	153 246	27.5%	109 822	46.7%	(51.1%
Service charges - refuse revenue	592 989	118 899	20.1%	89 421	15.1%	208 320	35.1%	96 082	36.7%	(6.9%
Service charges - other	3 014	55 001	1 824.9%	966	32.1%	55 967	1 857.0%	22 016	729.5%	(95.6%
Rental of facilities and equipment	76 743	7 431	9.7%	5 875	7.7%	13 306	17.3%	12 528	31.5%	(53.1%
Interest earned - external investments	132 322	23 332	17.6%	25 836	19.5%	49 169	37.2%	46 028	54.8%	(43.9%
Interest earned - outstanding debtors	374 773	107 695	28.7%	76 814	20.5%	184 510	49.2%	101 316	63.0%	(24.2%
Dividends received	195	6 414	3 286.7%	148	76.0%	6 562	3 362.7%	13	6 655.7%	1 055.7%
Fines	118 569	8 879	7.5%	8 177	6.9%	17 057	14.4%	11 290	21.4%	(27.6%
Licences and permits	79 208	15 029	19.0%	18 227	23.0%	33 256	42.0%	4 623	33.7%	294.29
Agency services	279 426	41 709	14.9%	42 758	15.3%	84 467	30.2%	67 775	43.5%	(36.9%
Transfers recognised - operational	5 519 107	2 035 853	36.9%	1 569 279	28.4%	3 605 132	65.3%	1 302 019	60.9%	20.59
Other own revenue	496 222 45 174	40 796 1 647	8.2% 3.6%	105 032 501	21.2%	145 828 2 148	29.4%	67 187 1 326	46.8% 37.7%	56.39 (62.2%
Gains on disposal of PPE	45 174	1 64/	3.6%	501	1.1%	2 148	4.8%	1 326	31.1%	(62.2%)
Operating Expenditure	17 850 732	2 502 849	14.0%	2 861 276	16.0%	5 364 125	30.0%	3 271 262	37.8%	(12.5%)
Employee related costs	5 049 960	1 077 105	21.3%	1 116 037	22.1%	2 193 142	43.4%	1 071 418	47.6%	4.29
Remuneration of councillors	350 309	67 307	19.2%	75 872	21.7%	143 180	40.9%	67 706	41.1%	12.19
Debt impairment	1 409 757	1 764	.1%	35 228	2.5%	36 992	2.6%	99 482	15.9%	(64.6%
Depreciation and asset impairment	1 803 408	156 690	8.7%	148 530	8.2%	305 220	16.9%	198 158	20.5%	(25.0%
Finance charges	199 351	10 159	5.1%	23 415	11.7%	33 574	16.8%	38 189	33.3%	(38.7%
Bulk purchases	4 393 192	556 134	12.7%	606 997	13.8%	1 163 131	26.5%	747 386	36.9%	(18.8%
Other Materials	405 816	32 093	7.9%	69 788	17.2%	101 882	25.1%	110 265	46.2%	(36.7%
Contracted services	1 455 597	205 804	14.1%	296 947	20.4%	502 751	34.5%	271 293	50.0%	9.59
Transfers and grants	621 023	107 206	17.3%	151 184	24.3%	258 389	41.6%	136 776	23.2%	10.59
Other expenditure	2 162 113	279 408	12.9%	337 278	15.6%	616 686	28.5%	530 585	44.7%	(36.4%
Loss on disposal of PPE	205	9 179	4 472.1%	-	-	9 179	4 472.1%	. 3	132.2%	(100.0%
Surplus/(Deficit)	(1 133 162)	1 899 855		191 480		2 091 335		246 065		
Transfers recognised - capital	2 370 943	323 385	13.6%	424 066	17.9%	747 451	31.5%	489 987	32.8%	(13.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	110 278	-	-	-	-	-	-	-	(34.7%)	-
Surplus/(Deficit) after capital transfers and contributions	1 348 059	2 223 240		615 546		2 838 786		736 052		
Taxation	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	1 348 059	2 223 240		615 546		2 838 786		736 052		
Attributable to minorities	-	6	1	-	-	6		-		
Surplus/(Deficit) attributable to municipality	1 348 059	2 223 246		615 546		2 838 792		736 052		
Share of surplus/ (deficit) of associate	-	-		-	-	-		-	-	-
Surplus/(Deficit) for the year	1 348 059	2 223 246		615 546		2 838 792		736 052		

•				2017/18				201	6/17	
	Budget	First C	Quarter	Second	l Quarter	Year t	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	3 152 048	462 720	14.7%	614 465	19.5%		34.2%	727 307	35.3%	
National Government	2 565 643	432 678	16.9%	532 202	20.7%	964 880	37.6%	605 735	37.5%	(12.1%)
Provincial Government		21	-	-	-	21	-	6 812	30.2%	(100.0%)
District Municipality	42 271	0	-	-	-	0	-		-	-
Other transfers and grants		-	-	-	-		-	181	.9%	(100.0%)
Transfers recognised - capital	2 607 915	432 699	16.6%	532 202	20.4%	964 900	37.0%	612 728	36.1%	(13.1%)
Borrowing	140 790	5 004	3.6%	21 753	15.5%	26 757	19.0%	16 387	21.2%	32.7%
Internally generated funds	387 335	24 811	6.4%	60 465	15.6%	85 276	22.0%	84 381	31.7%	(28.3%)
Public contributions and donations	16 009	206	1.3%	45	.3%	251	1.6%	13 812	59.0%	(99.7%)
Capital Expenditure Standard Classification	3 152 048	462 720	14.7%	614 465	19.5%	1 077 184	34.2%	727 307	35.3%	(15.5%)
Governance and Administration	158 983	12 772	8.0%	10 143	6.4%	22 915	14.4%	42 672	27.9%	(76.2%)
Executive & Council	62 284	200	.3%	175	.3%	375	.6%	15 049	19.2%	(98.8%)
Budget & Treasury Office	96 411	2 071	2.1%	2 449	2.5%	4 520	4.7%	10 137	34.6%	(75.8%)
Corporate Services	287	10 501	3 658.9%	7 519	2 619.8%	18 020	6 278.8%	17 485	37.2%	(57.0%)
Community and Public Safety	172 512	13 740	8.0%	25 250	14.6%	38 990	22.6%	43 163	34.4%	(41.5%)
Community & Social Services	68 000	6 611	9.7%	11 352	16.7%	17 963	26.4%	12 034	22.1%	(5.7%)
Sport And Recreation	65 550	2 247	3.4%	10 067	15.4%	12 314	18.8%	12 754	25.3%	(21.1%)
Public Safety	26 308	4 880	18.5%	3 498	13.3%	8 378	31.8%	18 239	85.7%	(80.8%)
Housing	10 055	-	-	331	3.3%	331	3.3%	0	-	1 652 400.0%
Health	2 600	2	.1%	2	.1%	4	.2%	136	63.7%	(98.4%)
Economic and Environmental Services	771 872	127 068	16.5%	201 484	26.1%		42.6%	232 867	45.2%	(13.5%)
Planning and Development	121 018	9 397	7.8%	22 335	18.5%	31 732	26.2%	83 617	55.6%	(73.3%)
Road Transport	645 274	117 671	18.2%	179 149	27.8%	296 820	46.0%	149 250	41.9%	20.0%
Environmental Protection	5 580	-	-	-	-	-		-	-	-
Trading Services	1 988 085	308 464	15.5%	376 596	18.9%	685 061	34.5%	407 952	31.6%	(7.7%)
Electricity	332 793	45 395	13.6%	51 459	15.5%	96 854	29.1%	61 903	38.1%	(16.9%)
Water	1 215 192	228 934	18.8%	259 187	21.3%		40.2%	279 151	35.6%	(7.2%)
Waste Water Management	378 198	31 667	8.4%	57 523	15.2%		23.6%	64 598	19.8%	(11.0%)
Waste Management	61 902	2 468	4.0%	8 428	13.6%		17.6%	2 300	24.8%	266.4%
Other	60 597	675	1.1%	992	1.6%	1 667	2.8%	654	519.2%	51.6%

				2017/18				201	6/17	l
	Budget	First 0	Quarter	Second	Quarter	Year t	to Date	Second	l Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	17 525 993	5 216 968	29.8%	4 524 586	25.8%	9 741 555	55.6%	5 097 483	62.0%	(11.2%
Property rates, penalties and collection charges	2 066 148	482 364	23.3%	595 750	28.8%	1 078 114	52.2%	432 702	50.9%	37.7
Service charges	6 150 920	1 115 209	18.1%	924 001	15.0%	2 039 210	33.2%	1 478 382	42.7%	(37.5
Other revenue	836 243	634 863	75.9%	606 404	72.5%	1 241 267	148.4%	720 063	142.0%	(15.8)
Government - operating	5 510 331	2 008 134	36.4%	1 557 199	28.3%	3 565 334	64.7%	1 476 501	67.6%	5.5
Government - capital	2 570 724	909 795	35.4%	745 549	29.0%	1 655 344	64.4%	874 541	76.3%	(14.7)
Interest	391 433	66 604	17.0%	95 328	24.4%	161 932	41.4%	115 294	55.2%	(17.3
Dividends	195		_	355	181.8%	355	181.8%	-		(100.0
Payments	(14 959 230)	(3 689 417)	24.7%	(3 317 458)	22.2%	(7 006 874)	46.8%	(3 969 417)	59.8%	(16.49
Suppliers and employees	(14 122 598)	(3 630 048)	25.7%	(3 215 106)	22.8%	(6 845 154)	48.5%	(3 834 913)	66.2%	(16.2
Finance charges	(249 659)	(15 685)	6.3%	(29 281)	11.7%	(44 965)	18.0%	(38 259)	8.3%	(23.5
Transfers and grants	(586 973)	(43 684)	7.4%	(73 071)	12.4%	(116 755)	19.9%	(96 245)	14.7%	(24.1
Net Cash from/(used) Operating Activities	2 566 763	1 527 552	59.5%	1 207 129	47.0%	2 734 681	106.5%	1 128 066	72.4%	7.0
Cash Flow from Investing Activities										
Receipts	450 292	531 199	118.0%	(235 911)	(52.4%)	295 288	65.6%	(240 708)	1 877.0%	(2.09
Proceeds on disposal of PPE	81 384	39 199	48.2%	89	.1%	39 288	48.3%	881	33.0%	(89.9
Decrease in non-current debtors	235 632	-		-				9 411	-	(100.0
Decrease in other non-current receivables	119 260	-		-				-	-	
Decrease (increase) in non-current investments	14 016	492 000	3 510.3%	(236 000)	(1 683.8%)	256 000	1 826.5%	(251 000)	69.3%	(6.0
Payments	(3 033 940)	(310 965)	10.2%	(523 812)	17.3%	(834 777)	27.5%	(744 524)	38.3%	(29.69
Capital assets	(3 033 940)	(310 965)	10.2%	(523 812)	17.3%	(834 777)	27.5%	(744 524)	38.3%	(29.6
Net Cash from/(used) Investing Activities	(2 583 648)	220 234	(8.5%)	(759 723)	29.4%	(539 489)	20.9%	(985 232)	40.5%	(22.99
Cash Flow from Financing Activities										
Receipts	140 556	2 332	1.7%	55		2 388	1.7%	2 245	1.8%	(97.5
Short term loans	-	(197)	- 1	-		(197)		-	-	` .
Borrowing long term/refinancing	134 790			-				-	-	
Increase (decrease) in consumer deposits	5 766	2 529	43.9%	55	1.0%	2 584	44.8%	2 245	23.9%	(97.5
Payments	(66 057)	(12 440)	18.8%	(19 657)	29.8%	(32 097)	48.6%	(13 681)	35.6%	43.7
Repayment of borrowing	(66 057)	(12 440)	18.8%	(19 657)	29.8%	(32 097)	48.6%	(13 681)	35.6%	43.7
Net Cash from/(used) Financing Activities	74 499	(10 108)	(13.6%)	(19 602)	(26.3%)	(29 710)	(39.9%)	(11 436)	(16.0%)	71.4
Net Increase/(Decrease) in cash held	57 614	1 737 678	3 016.1%	427 804	742.5%	2 165 482	3 758.6%	131 397	(1 646.7%)	225.6
Cash/cash equivalents at the year begin:	1 086 137	972 060	89.5%	2 709 739	249.5%	972 060	89.5%	1 731 853	85.2%	56.
Cash/cash equivalents at the year end:	1 143 751	2 709 739	236.9%	3 137 543	274.3%	3 137 543	274.3%	1 863 250	159.2%	68.4

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		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	71 463	3.4%	62 429	3.0%	55 447	2.6%	1 905 556	91.0%	2 094 896	21.9%	-	-	110 275	5.39
Trade and Other Receivables from Exchange Transactions - Electricity	155 132	14.1%	70 490	6.4%	52 262	4.8%	818 705	74.7%	1 096 589	11.4%	-	-	20 915	1.99
Receivables from Non-exchange Transactions - Property Rates	121 715	5.0%	83 848	3.4%	59 578	2.4%	2 167 209	89.1%	2 432 350	25.4%	2 767	.1%	160 386	6.6%
Receivables from Exchange Transactions - Waste Water Management	25 552	3.4%	23 300	3.1%	20 743	2.7%	692 987	90.9%	762 582	8.0%	-	-	74 067	9.79
Receivables from Exchange Transactions - Waste Management	28 853	4.2%	18 742	2.7%	17 124	2.5%	627 271	90.6%	691 990	7.2%	-	-	50 396	7.3%
Receivables from Exchange Transactions - Property Rental Debtors	308	3.4%	48	.5%	266	2.9%	8 410	93.1%	9 031	.1%	-	-	606	6.7%
Interest on Arrear Debtor Accounts	23 797	1.9%	14 718	1.2%	18 203	1.4%	1 201 450	95.5%	1 258 168	13.1%	-	-	131 388	10.49
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-		-		-	-	-	-	-
Other	44 569	3.6%	30 614	2.5%	11 620	.9%	1 148 128	93.0%	1 234 932	12.9%	-	-	71 366	5.89
Total By Income Source	471 389	4.9%	304 188	3.2%	235 244	2.5%	8 569 717	89.4%	9 580 538	100.0%	2 767	-	619 399	6.5%
Debtors Age Analysis By Customer Group														
Organs of State	47 009	4.3%	39 156	3.6%	12 910	1.2%	983 805	90.9%	1 082 880	11.3%	2 767	.3%	47 761	4.49
Commercial	145 349	11.7%	76 430	6.2%	49 203	4.0%	968 894	78.1%	1 239 875	12.9%	-	-	93 634	7.69
Households	238 052	3.8%	169 657	2.7%	145 283	2.3%	5 636 849	91.1%	6 189 842	64.6%	-	-	475 686	7.79
Other	40 980	3.8%	18 945	1.8%	27 848	2.6%	980 168	91.8%	1 067 941	11.1%	-	-	2 319	.29
Total By Customer Group	471 389	4.9%	304 188	3.2%	235 244	2.5%	8 569 717	89.4%	9 580 538	100.0%	2 767		619 399	6.5%

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	97 816	3.6%	202 096	7.4%	100 559	3.7%	2 345 267	85.4%	2 745 738	64.5%
Bulk Water	22 659	3.5%	23 976	3.7%	(2 965)	(.5%)	596 046	93.2%	639 716	15.0%
PAYE deductions	24 699	84.3%	1 121	3.8%	2 589	8.8%	899	3.1%	29 308	.7%
VAT (output less input)	1 928	59.5%	1 312	40.5%		-		-	3 240	.1%
Pensions / Retirement	17 905	99.1%	162	.9%	-	-		-	18 066	.4%
Loan repayments	4 096	100.0%	-	-		-	-	-	4 096	.1%
Trade Creditors	128 507	78.0%	(12 424)	(7.5%)	44 336	26.9%	4 385	2.7%	164 805	3.9%
Auditor-General	12 451	40.3%	7 721	25.0%	4 624	15.0%	6 118	19.8%	30 914	.7%
Other	82 275	13.3%	28 557	4.6%	29 476	4.8%	478 901	77.3%	619 208	14.6%
Total	392 336	9.2%	252 522	5.9%	178 618	4.2%	3 431 615	80.6%	4 255 092	100.0%

Cont	act Details	
Municip	oal Manager	
Financi	al Manager	

Source Local Government Database

MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiuntine				2017/18				201	6/17	
	Budget	First (Quarter	Second	I Quarter	Year 1	o Date	Second	I Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
Operating Revenue	425 035	27 804	6.5%	149 939	35.3%	177 743	41.8%	170 564	76.5%	(12.1%)
Property rates	84 731	2 979	3.5%	12 577	14.8%	15 556	18.4%	65 210	143.5%	(80.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-		-	-	-
Service charges - electricity revenue	28 408	5 762	20.3%	6 482	22.8%	12 244	43.1%	7 370	35.9%	(12.1%)
Service charges - water revenue	7 408	1 425	19.2%	927	12.5%	2 352	31.7%	1 209	32.6%	(23.4%)
Service charges - sanitation revenue	8 214	1 297	15.8%	1 673	20.4%	2 970	36.2%	1 932	36.7%	(13.4%)
Service charges - refuse revenue	7 883	1 228	15.6%	3 620	45.9%	4 847	61.5%	1 827	37.5%	98.1%
Service charges - other	-	0	-	619	-	619		1	-	88 015.5%
Rental of facilities and equipment	1 977	620	31.4%	302	15.3%	922	46.6%	433	46.6%	(30.3%)
Interest earned - external investments	2 636	858	32.6%	-	-	858	32.6%	1 716	69.0%	(100.0%)
Interest earned - outstanding debtors	15 299	9 152	59.8%	6 630	43.3%	15 782	103.2%	10 644	64.1%	(37.7%)
Dividends received	-	-	-	-	-			-	-	-
Fines	3 080	606	19.7%	285	9.3%	891	28.9%	825	43.0%	(65.5%)
Licences and permits	-	162	-	77	-	239		-	-	(100.0%)
Agency services	-	-	-	-	-			-	-	-
Transfers recognised - operational	262 209	2 326	.9%	115 784	44.2%	118 110	45.0%	78 023	73.7%	48.4%
Other own revenue	3 191	1 269	39.8%	963	30.2%	2 232	69.9%	1 254	47.0%	(23.2%)
Gains on disposal of PPE	-	120	-	1	-	121		120	-	(99.4%)
Operating Expenditure	406 048	58 633	14.4%	50 377	12.4%	109 010	26.8%	56 579	25.1%	(11.0%)
Employee related costs	145 345	34 821	24.0%	36 308	25.0%	71 129	48.9%	34 450	43.9%	5.4%
Remuneration of councillors	17 257	3 814	22.1%	2 427	14.1%	6 241	36.2%	3 844	39.5%	(36.9%)
Debt impairment	49 707	-		-	-			-	-	-
Depreciation and asset impairment	39 146	-	-	-	-			-	-	
Finance charges	1 087	-		-	-			-	-	-
Bulk purchases	61 570	3 988	6.5%	24	-	4 012	6.5%	3 829	8.5%	(99.4%)
Other Materials	11 725	1 186	10.1%	1 936	16.5%	3 122	26.6%	1 275	41.7%	51.8%
Contracted services	27 122	10 454	38.5%	2 993	11.0%	13 448	49.6%	8 559	43.5%	(65.0%)
Transfers and grants	-	-	-	35	-	35		-	-	(100.0%)
Other expenditure	53 090	4 370	8.2%	6 653	12.5%	11 023	20.8%	4 622	13.4%	43.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 987	(30 829)		99 562		68 733		113 985		
Transfers recognised - capital	-	37 219	-	1	-	37 220	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-		-		-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 987	6 390		99 563		105 953		113 985		
Taxation	-	-	-	-		-	-	-		-
Surplus/(Deficit) after taxation	18 987	6 390		99 563		105 953		113 985		
Attributable to minorities	-		-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 987	6 390		99 563		105 953		113 985		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	18 987	6 390		99 563		105 953		113 985		

				2017/18				201	6/17	
	Budget	First (Quarter	Second	l Quarter	Year t	to Date	Second	I Quarter	Ĩ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	133 185	60 908	45.7%	33 854	25.4%	94 762	71.2%	22 923	43.7%	47.7%
National Government	126 185	60 908	45.7%	33 854 33 854	25.4%	94 762	75.1%	9 705	43.7% 32.7%	
	126 185	60 908	48.5%	33 854	26.8%	94 /62	75.1%	9 /05	32.1%	248.8%
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants										
Transfers recognised - capital	126 185	60 908	48.3%	33 854	26.8%	94 762	75.1%	9 705	32.7%	248.8%
Borrowing	7.000	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	-	-	-	-	-	-	40.040	-	(400.000)
Public contributions and donations		-	-	-	-	-	-	13 218	-	(100.0%)
Capital Expenditure Standard Classification	133 185	60 908	45.7%	33 854	25.4%	94 762	71.2%	22 923	43.7%	47.7%
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%	18 915	44.0%	35 301	82.1%	4 767	29.8%	296.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	43 000	16 386	38.1%	18 915	44.0%	35 301	82.1%	4 767	29.8%	296.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	69 000	44 522	64.5%	14 939	21.7%	59 461	86.2%	18 155	64.4%	(17.7%)
Electricity	7 000	20 278	289.7%	4 557	65.1%	24 835		3 280		
Water	47 000	24 244	51.6%	10 382	22.1%	34 627	73.7%	14 262		
Waste Water Management	15 000	-	-	-	-	-	-	613	45.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-

·				2017/18				201	6/17	
	Budget	First C	luarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Cash Flow from Operating Activities										
Receipts	494 215	139 619	28.3%	174 466	35.3%	314 085	63.6%	143 252	70.9%	21.8%
Property rates, penalties and collection charges	55 075	11 946	21.7%	4 374	7.9%	16 320	29.6%	6 663	35.6%	(34.4%)
Service charges	33 743	9 993	29.6%	7 673	22.7%	17 667	52.4%	5 818	26.4%	31.9%
Other revenue	8 248	11 164	135.4%	10 252	124.3%	21 416	259.7%	13 393	308.8%	(23.4%)
Government - operating	262 209	106 515	40.6%	88 747	33.8%	195 262	74.5%	77 915	31.9%	13.9%
Government - operating Government - capital	126 185	100 515	40.0%	60 887	48.3%	60 887	48.3%	36 877	172.2%	65.1%
Interest	8 755		-	2 533	28.9%	2 533	28.9%	2 587	104.5%	(2.1%)
Dividends		_		2 000	20.770		20.770	2 307		(2.170)
Payments	(310 196)	(93 367)	30.1%	(98 408)	31.7%	(191 775)	61.8%	(102 470)	45.9%	(4.0%)
Suppliers and employees	(309 109)	(93 367)	30.2%	(98 408)	31.8%	(191 775)	62.0%	(102 470)	74.2%	(4.0%)
Finance charges	(1 087)	,	-							
Transfers and grants		-	-	-	-	-		-		-
Net Cash from/(used) Operating Activities	184 020	46 252	25.1%	76 057	41.3%	122 310	66.5%	40 782	145.1%	86.5%
Cash Flow from Investing Activities										
Receipts	15 611	38 919	249.3%		_	38 919	249.3%	_		_
Proceeds on disposal of PPE	611	38 919	6 370.0%	-		38 919	6 370.0%	_	-	_
Decrease in non-current debtors	15 000		-			-				
Decrease in other non-current receivables						-				
Decrease (increase) in non-current investments						-				
Payments	(133 185)	(60 919)	45.7%	(33 853)	25.4%	(94 771)	71.2%	(22 955)	111.9%	47.5%
Capital assets	(133 185)	(60 919)	45.7%	(33 853)	25.4%	(94 771)	71.2%	(22 955)	111.9%	47.5%
Net Cash from/(used) Investing Activities	(117 574)	(22 000)	18.7%	(33 853)	28.8%	(55 852)	47.5%	(22 955)	111.8%	47.5%
Cash Flow from Financing Activities										
Receipts					-					
Short term loans						-				
Borrowing long term/refinancing	-	-	-	-	-	-		-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-		-	-	-
Payments	-	-		-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		-	-	-	-	-	-	-		-
Net Increase/(Decrease) in cash held	66 445	24 253	36.5%	42 205	63.5%	66 457	100.0%	17 827	1 367.9%	136.7%
Cash/cash equivalents at the year begin:	1 200	1 961	163.4%	26 214	2 184.5%	1 961	163.4%	20 609	10.1%	27.2%
Cash/cash equivalents at the year end:	67 645	26 214	38.8%	68 418	101.1%	68 418	101.1%	38 436	572.5%	78.0%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 668	23.0%	376	3.2%	354	3.1%	8 188	70.7%	11 586	2.4%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	3 448	29.8%	824	7.1%	470	4.1%	6 836	59.0%	11 577	2.4%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	10 609	3.0%	8 116	2.3%	7 959	2.2%	327 988	92.5%	354 672	73.0%		-		
Receivables from Exchange Transactions - Waste Water Management	3 071	6.3%	729	1.5%	686	1.4%	44 458	90.8%	48 945	10.1%		-		
Receivables from Exchange Transactions - Waste Management	6 063	14.9%	770	1.9%	738	1.8%	33 252	81.5%	40 822	8.4%		-		
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-		-				-	-				-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-				-	-				-		
Other	496	2.7%	441	2.4%	416	2.3%	17 051	92.7%	18 404	3.8%		-		
Total By Income Source	26 354	5.4%	11 255	2.3%	10 622	2.2%	437 775	90.1%	486 006	100.0%				-
Debtors Age Analysis By Customer Group														
Organs of State	7 856	13.0%	2 207	3.7%	2 200	3.6%	48 189	79.7%	60 453	12.4%		-		
Commercial	6 283	11.9%	1 614	3.1%	1 547	2.9%	43 379	82.1%	52 823	10.9%	-	-		-
Households	8 371	2.5%	5 790	1.7%	5 243	1.5%	319 693	94.3%	339 097	69.8%	-	-		-
Other	3 845	11.4%	1 644	4.9%	1 632	4.9%	26 513	78.8%	33 633	6.9%		-		
Total By Customer Group	26 354	5.4%	11 255	2.3%	10 622	2.2%	437 775	90.1%	486 006	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	4 319	17.9%	2 620	10.8%	9 633	39.8%	7 604	31.5%	24 177	46.1%
Bulk Water	-	-	-	-		-	-	-	-	-
PAYE deductions	2 106	100.0%				-		-	2 106	4.0%
VAT (output less input)						-		-		-
Pensions / Retirement	-	-	-	-		-	-	-	-	-
Loan repayments	-	-	-	-		-	-	-	-	-
Trade Creditors						-		-		-
Auditor-General	3 612	100.0%	-	-		-			3 612	6.9%
Other	22 548	100.0%	-	-	-	-		-	22 548	43.0%
Total	32 585	62.1%	2 620	5.0%	9 633	18.4%	7 604	14.5%	52 443	100.0%

Financial Manager

Contact Details

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

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

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experionare				2017/18				201	6/17	
	Budget	First (Quarter	Second	I Quarter	Year t	o Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
	/54 700	470.000	01.101	4/4 400	0.000		E4 001	444 700		
Operating Revenue	651 738	173 230	26.6%	161 423	24.8%	334 654	51.3%	141 700	52.2%	13.9%
Property rates	100 343	25 906	25.8%	25 565	25.5%	51 471	51.3%	23 399	50.9%	9.3%
Property rates - penalties and collection charges	-	-	-	-	-	-		-	· .	*.
Service charges - electricity revenue	217 377	53 551	24.6%	49 164	22.6%	102 715	47.3%	45 019	43.0%	9.2%
Service charges - water revenue	55 943	12 853	23.0%	17 427	31.2%	30 279	54.1%	14 060	55.7%	23.9%
Service charges - sanitation revenue	26 876	6 973	25.9%	6 951	25.9%	13 924	51.8%	6 034	50.8%	15.2%
Service charges - refuse revenue	26 033	5 903	22.7%	5 943	22.8%	11 845	45.5%	5 218	52.8%	13.9%
Service charges - other	2	-	-	46	2 315.1%	46	2 315.1%	1 976	119.6%	(97.7%
Rental of facilities and equipment	2 431	496	20.4%	495	20.4%	991	40.8%	689	51.3%	(28.2%
Interest earned - external investments	1 170	34	2.9%	469	40.1%	503	43.0% 50.7%			(100.0%
Interest earned - outstanding debtors	23 823	7 072	29.7%	4 996	21.0%	12 067	50.7%	5 663	48.7%	(11.8%
Dividends received		-	-					-		
Fines	6 932	1	-	2		3		1	.1%	56.3%
Licences and permits	4 020	19	.5%	957	23.8%	976	24.3%	-	7.1%	(100.0%)
Agency services	7 700								8.0%	
Transfers recognised - operational	141 212	58 694	41.6%	44 928	31.8%	103 622	73.4%	40 890	72.6%	9.9%
Other own revenue	22 876	1 360	5.9%	4 093	17.9%	5 454	23.8%	(1 686)	1.3%	(342.8%
Gains on disposal of PPE	15 000	368	2.5%	387	2.6%	756	5.0%	436	103.3%	(11.2%)
Operating Expenditure	791 767	129 743	16.4%	207 825	26.2%	337 568	42.6%	193 756	39.4%	7.3%
Employee related costs	185 168	47 726	25.8%	44 690	24.1%	92 416	49.9%	39 172	46.0%	14.1%
Remuneration of councillors	14 400	3 363	23.4%	3 363	23.4%	6 726	46.7%	3 287	47.3%	2.3%
Debt impairment	73 828	-	-	-	-	-		34 254	50.0%	(100.0%)
Depreciation and asset impairment	87 200	-	-	76 335	87.5%	76 335	87.5%	42 991	50.0%	77.6%
Finance charges	500	6	1.2%	3	.7%	9	1.9%	-	-	(100.0%
Bulk purchases	247 000	52 153	21.1%	46 586	18.9%	98 739	40.0%	40 212	27.0%	15.9%
Other Materials	-	4 000	-	7 433	-	11 433		8 417	41.6%	(11.7%
Contracted services	89 867	11 638	13.0%	17 284	19.2%	28 923	32.2%	15 915	39.7%	8.6%
Transfers and grants	-	(5)	-	5	-	0		-	-	(100.0%
Other expenditure	93 803	10 862	11.6%	12 127	12.9%	22 988	24.5%	9 509	42.5%	27.5%
Loss on disposal of PPE	-	-	-	-	-	-		-	-	-
Surplus/(Deficit)	(140 029)	43 487		(46 402)		(2 914)		(52 056)		
Transfers recognised - capital	72 055	10 000	13.9%	-		10 000	13.9%		-	-
Contributions recognised - capital	-	-	-	-	-	-		-	-	-
Contributed assets	-	-	-	-		-		-		-
Surplus/(Deficit) after capital transfers and contributions	(67 974)	53 487		(46 402)		7 086		(52 056)		
Taxation	-									
Surplus/(Deficit) after taxation	(67 974)	53 487		(46 402)		7 086		(52 056)		
Attributable to minorities	,	-	-	,		-	-	,,		
Surplus/(Deficit) attributable to municipality	(67 974)	53 487		(46 402)		7 086		(52 056)		
Share of surplus/ (deficit) of associate	(0, 7/4)	33 107		(10 102)		, 300		(02 000)		
Surplus/(Deficit) for the year	(67 974)	53 487		(46 402)		7 086		(52 056)		

				2017/18				201	6/17	
	Budget	First 0	Quarter	Second	l Quarter	Year	o Date	Second	I Quarter	Ĩ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	79 055	19 392	24.5%	12 939	16.4%	32 331	40.9%	6 551	14.7%	97.5%
National Government	72 055	19 194	26.6%	12 894	17.9%		44.5%	6 521	15.8%	97.79
Provincial Government	72 000	17 174	20.070	12 074	17.770	32 000	44.370	0 321	13.070	71.71
District Municipality	-			-	-		_		-	-
Other transfers and grants	-			-	-				-	-
Transfers recognised - capital	72 055	19 194	26.6%	12 894	17.9%	32 088	44.5%	6 521	15.8%	97.79
Borrowing	6 000	17 174	20.070	12 074	17.770	32 000	44.570	0 321	13.070	77.77
Internally generated funds	1 000						_	29	3.1%	(100.0%
Public contributions and donations		197		45	-	243	-	-	-	(100.0%
Capital Expenditure Standard Classification	79 055	19 392	24.5%	12 939	16.4%	32 331	40.9%	6 551	14.7%	97.5%
Governance and Administration	6 800	197	2.9%	45	.7%	243	3.6%	29	3.2%	56.1%
Executive & Council		197		45		243		29	3.2%	56.19
Budget & Treasury Office	6 800			-				-	-	-
Corporate Services				-						
Community and Public Safety		676	-	1 300	-	1 977	-	804	-	61.89
Community & Social Services				-						
Sport And Recreation	-	676	-	1 300	-	1 977		804	-	61.89
Public Safety	-	-	-	-	-	-		-	-	-
Housing	-	-	-	-	-	-		-	-	-
Health	-	-	-	-	-	-		-	-	-
Economic and Environmental Services	200	8 809	4 404.3%	8 721	4 360.7%	17 530	8 765.1%	2 716	3 313.0%	221.1%
Planning and Development	-	8 809		8 721	-	17 530		-	-	(100.0%
Road Transport	200			-	-	-		2 716	3 313.0%	(100.0%
Environmental Protection	-			-	-	-		-	-	-
Trading Services	72 055	9 710	13.5%	2 872	4.0%	12 582	17.5%	3 002	8.7%	(4.3%
Electricity	21 000	7 640	36.4%	2 524	12.0%		48.4%	2 720	47.9%	(7.29
Water	51 055	477	.9%	(1 341)	(2.6%)	(864)	(1.7%)	-	-	(100.09
Waste Water Management	-	1 593	-	1 688	-	3 281	-	282	-	499.39
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Casif Receipts and Payments				2017/18				201	6/17	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Cash Flow from Operating Activities										
Receipts	622 771	210 736	33.8%	180 481	29.0%	391 217	62.8%	118 471	44.2%	52.3%
Property rates, penalties and collection charges	83 284	32 787	39.4%	18 049	21.7%	50 836	61.0%	19 038	46.3%	(5.2%)
Service charges	289 249	68 543	23.7%	70 410	24.3%	138 953	48.0%	49 889	36.7%	41.1%
Other revenue	33 419	16 606	49.7%	14 034	42.0%	30 641	91.7%	1 946	27.5%	621.3%
Government - operating	141 211	58 701	49.7%	45 607	42.0% 32.3%	104 308	73.9%	40 890	71.5%	11.5%
Government - operating Government - capital	72 055	34 099	47.3%	31 877	44.2%	65 976	91.6%	6 000	28.4%	431.3%
Interest	3 553	34077	47.370	503	14.2%	503	14.2%	708	47.9%	(28.9%)
Dividends	3 303			503	14.2.0	303	14.2.0	700	47.570	(20.770)
Payments	(627 694)	(135 655)	21.6%	(131 490)	20.9%	(267 145)	42.6%	(197 461)	45.5%	(33.4%)
Suppliers and employees	(627 194)	(135 453)	21.6%	(131 482)	21.0%	(266 935)	42.6%	(197 450)	45.6%	(33.4%)
Finance charges	(500)	(6)	1.2%	(3)	.7%	(9)	1.9%	(11)	4.2%	(68.7%)
Transfers and grants		(196)		(5)		(201)		. ,		(100.0%)
Net Cash from/(used) Operating Activities	(4 923)	75 081	(1 525.0%)	48 990	(995.1%)	124 072	(2 520.1%)	(78 990)	61.1%	(162.0%)
Cash Flow from Investing Activities										
Receipts	15 000			1		1		(20)	75.4%	(103.0%)
Proceeds on disposal of PPE	15 000		_	i		1		(20)	75.4%	(103.0%)
Decrease in non-current deblors			_					-		
Decrease in other non-current receivables			_	-		-		-	-	-
Decrease (increase) in non-current investments						-		-		-
Payments	(79 055)	(16 636)	21.0%	(18 461)	23.4%	(35 097)	44.4%	(4 487)	8.1%	311.5%
Capital assets	(79 055)	(16 636)	21.0%	(18 461)	23.4%	(35 097)	44.4%	(4 487)	8.1%	311.5%
Net Cash from/(used) Investing Activities	(64 055)	(16 636)	26.0%	(18 461)	28.8%	(35 096)	54.8%	(4 507)	7.0%	309.6%
Cash Flow from Financing Activities										
Receipts	_				_		_			
Short term loans						-		-		-
Borrowing long term/refinancing						-				-
Increase (decrease) in consumer deposits	-					-				-
Payments	(3 045)	(77)	2.5%	(78)	2.6%	(155)	5.1%	(142)	7.6%	(44.8%)
Repayment of borrowing	(3 045)	(77)	2.5%	(78)	2.6%	(155)	5.1%	(142)	7.6%	(44.8%)
Net Cash from/(used) Financing Activities	(3 045)	(77)	2.5%	(78)	2.6%	(155)	5.1%	(142)	7.6%	(44.8%)
Net Increase/(Decrease) in cash held	(72 023)	58 369	(81.0%)	30 451	(42.3%)	88 820	(123.3%)	(83 639)	32.9%	(136.4%)
Cash/cash equivalents at the year begin:	(78 474)	2 176	(2.8%)	60 546	(77.2%)	2 176	(2.8%)	66 992	123.9%	(9.6%)
Cash/cash equivalents at the year end:	(150 497)	60 546	(40.2%)	90 997	(60.5%)	90 997	(60.5%)	(16 647)	17.8%	(646.6%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to itors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 269	12.8%	2 151	2.2%	1 992	2.1%	79 217	82.8%	95 629	18.5%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	15 577	19.5%	1 723	2.2%	1 249	1.6%	61 181	76.7%	79 731	15.4%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	10 967	14.7%	2 714	3.6%	2 460	3.3%	58 700	78.4%	74 842	14.5%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	3 536	7.0%	1 004	2.0%	929	1.8%	45 230	89.2%	50 698	9.8%	-	-	-	
Receivables from Exchange Transactions - Waste Management	3 304	6.4%	862	1.7%	793	1.5%	46 705	90.4%	51 665	10.0%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-				0	100.0%	0		-	-	-	
Interest on Arrear Debtor Accounts	4 489	3.6%	2 141	1.7%	2 067	1.7%	116 467	93.1%	125 164	24.2%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-		-	-	-	-	-	-	
Other	2 537	6.5%	1 677	4.3%	1 413	3.6%	33 480	85.6%	39 107	7.6%	-	-	-	
Total By Income Source	52 680	10.2%	12 272	2.4%	10 904	2.1%	440 979	85.3%	516 836	100.0%	-		-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 215	22.4%	1 746	17.7%	641	6.5%	5 284	53.5%	9 886	1.9%	-	-	-	
Commercial	21 189	16.9%	2 563	2.0%	2 668	2.1%	99 277	79.0%	125 697	24.3%	-	-	-	
Households	27 265	7.6%	7 291	2.0%	7 052	2.0%	317 016	88.4%	358 623	69.4%	-	-	-	
Other	2 012	8.9%	672	3.0%	543	2.4%	19 402	85.7%	22 630	4.4%	-	-	-	-
Total By Customer Group	52 680	10.2%	12 272	2.4%	10 904	2.1%	440 979	85.3%	516 836	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	12 060	12.2%	-			-	87 104	87.8%	99 164	16.3%
Bulk Water	11 915	3.1%	18 840	5.0%	8 444	2.2%	340 666	89.7%	379 865	62.5%
PAYE deductions	1 961	100.0%	-	-	-	-	-	-	1 961	.3%
VAT (output less input)		-	-					-	-	-
Pensions / Retirement	2 428	100.0%	-					-	2 428	.4%
Loan repayments	-	-	-	-		-	-	-		-
Trade Creditors	15 081	16.7%	2 040	2.3%	3 371	3.7%	69 757	77.3%	90 250	14.8%
Auditor-General		-	159	100.0%				-	159	-
Other	18 545	54.1%	11 236	32.8%	999	2.9%	3 499	10.2%	34 278	5.6%
Total	61 989	10.2%	32 276	5.3%	12 815	2.1%	501 025	82.4%	608 105	100.0%

Contact Details

Municipal Manager

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

Source Local Government Database

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarri oporating novonac and Exponential				2017/18				201	6/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	I Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
Operating Revenue	431 499	143 371	33.2%	124 630	28.9%	268 000	62.1%	119 450	62.0%	4.3%
	431 499	15 348	33.276	124 030	20.976	28 495	68.7%	10 136	46.7%	4.376 29.7%
Property rates	41 452	15 348	37.0%	13 148	31.7%	28 495	68.7%	10 136	40.7%	29.7%
Property rates - penalties and collection charges	113 401	28 581	25.2%	25 943	22.9%	54 524	48.1%	48 193	67.5%	(46.2%)
Service charges - electricity revenue Service charges - water revenue	16 945	28 58 I 5 330	25.2%	25 943 5 078	30.0%	10 408	48.1%	48 193 8 241	80.5%	(38.4%)
Service charges - water revenue Service charges - sanitation revenue	9 354	2 339	25.0%	2 372	25.4%	4 711	50.4%	2 505	80.5% 55.7%	(5.3%)
	9 962	2 683	26.9%	2 678	26.9%	5 361	53.8%	2 599	54.6%	3.1%
Service charges - refuse revenue Service charges - other	9 902	2 003	20.9%	2010	20.9%	3 301	33.676	2 399	34.0%	3.170
	3 840	232	6.0%	218	5.7%	450	11.7%	164	44.4%	32.5%
Rental of facilities and equipment Interest earned - external investments	3 840 530	686	129.3%	218	38.1%	450 887	167.4%	119	37.4%	69.7%
Interest earned - external investments Interest earned - outstanding debtors	10 800	4 994	46.2%	3 201	29.6%	8 196	75.9%	4 075	75.2%	(21.4%)
	10 000	4 994	40.270	3 201	29.0%	0 190	73.9%	4075	75.2%	(21.476)
Dividends received Fines	408	227	55.6%	319	78.1%	546	133.7%	104	30.6%	206.2%
Licences and permits	408	44	84.1%	319	78.1%	55	133.7%	104	30.6%	(100.0%)
Agency services	32	44	04.170	- 11	21.470	33	105.5%		09.170	(100.0%)
Transfers recognised - operational	196 057	82 121	41.9%	62 333	31.8%	144 454	73.7%	56 704	73.8%	9.9%
Other own revenue	28 697	631	2.2%	9 102	31.7%	9 733	33.9%	(13 389)	6.2%	(168.0%)
Gains on disposal of PPE	20 097	155	2.270	9 102	31.770	180	33.970	(13.309)	0.270	(100.0%)
Operating Expenditure	550 840	76 468	13.9%	103 510	18.8%	179 979	32.7%	114 784	46.7%	(9.8%)
Employee related costs	155 528	39 228	25.2%	38 822	25.0%	78 051	50.2%	38 251	58.3%	1.5%
Remuneration of councilors	13 745	3 716	27.0%	3 735	27.2%	7 451	54.2%	3 027	41.4%	23.4%
Debt impairment	48 132		_	_						
Depreciation and asset impairment	78 651			-			-			
Finance charges	100	633	632.5%	1 313	1 313.5%	1 946	1 946.0%	3 250	1 223.9%	(59.6%)
Bulk purchases	113 606	16 244	14.3%	24 728	21.8%	40 971	36.1%	35 147	66.8%	(29.6%)
Other Materials	22 004	436	2.0%	4 312	19.6%	4 748	21.6%		-	(100.0%)
Contracted services	37 908	6 611	17.4%	13 284	35.0%	19 895	52.5%	14 330	91.2%	(7.3%)
Transfers and grants	17 877	2 085	11.7%	4 188	23.4%	6 273	35.1%	2 315	28.7%	80.9%
Other expenditure	63 289	7 516	11.9%	13 128	20.7%	20 645	32.6%	18 463	59.7%	(28.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(119 340)	66 902		21 119		88 021		4 666		
Transfers recognised - capital	123 104	54 206	44.0%	29 872	24.3%	84 078	68.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-		-	-	-		-
Contributed assets	47 269	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 033	121 108		50 991		172 099		4 666		
Taxalion		-				-		-	-	
Surplus/(Deficit) after taxation	51 033	121 108		50 991		172 099		4 666		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 033	121 108		50 991		172 099		4 666		
Share of surplus/ (deficit) of associate			-		-		-		-	-
Surplus/(Deficit) for the year	51 033	121 108		50 991		172 099		4 666		

				2017/18					6/17	1
	Budget	First C	Quarter	Second	l Quarter	Year t	o Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	125 604	16 147	12.9%	54 436	43.3%	70 583	56.2%	37 342	68.2%	45.8%
National Government	123 104	15 934	12.9%	54 227	44.0%	70 161	57.0%	26 897	55.7%	
Provincial Government	123 104	10 754	12.770	34 221	44.070	70 101	37.070	20077	33.770	101.07
District Municipality		-		-	-		-		-	-
Other transfers and grants		-		-	-				-	-
Transfers recognised - capital	123 104	15 934	12.9%	54 227	44.0%	70 161	57.0%	26 897	55.7%	101.6%
Borrowina	123 104	13 734	12.770	34 227	44.070	70 101	37.070	20077	33.770	101.070
Internally generated funds	2 500	213	8.5%	209	8.4%	422	16.9%	10 445	515.0%	(98.0%)
Public contributions and donations	2 300	213	0.570	207	0.470	422	10.770	10 443	313.070	(70.070)
Capital Expenditure Standard Classification	125 604	16 147	12.9%	54 436	43.3%	70 583	56.2%	37 342	68.2%	45.8%
Governance and Administration		38		209	-	247	-	1 464	87.3%	(85.7%)
Executive & Council		-	-	88	-	88		-	-	(100.0%)
Budget & Treasury Office		38	-	83	-	122		1 238	76.6%	(93.3%)
Corporate Services		-	-	38	-	38		226	-	(83.2%)
Community and Public Safety	10 867	-		9 357	86.1%	9 357	86.1%	-	-	(100.0%)
Community & Social Services	4 867	-	-	7 732	158.9%	7 732	158.9%	-	-	(100.0%)
Sport And Recreation	6 000	-	-	1 625	27.1%	1 625	27.1%	-	-	(100.0%)
Public Safety		-	-	-	-	-		-	-	-
Housing		-	-	-	-	-		-	-	-
Health		-	-	-	-	-		-	-	-
Economic and Environmental Services	37 020	5 399	14.6%	18 027	48.7%	23 426	63.3%	12 904	66.5%	39.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	37 020	5 399	14.6%	18 027	48.7%	23 426	63.3%	12 904	66.5%	39.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	77 717	10 710	13.8%	26 843	34.5%	37 553	48.3%	22 974	68.5%	16.8%
Electricity	11 500	175	1.5%	-	-	175	1.5%	7 157	222.8%	(100.0%
Water	31 217	10 535	33.7%	17 669	56.6%	28 204	90.3%	13 790	34.0%	28.1%
Waste Water Management	35 000	-	-	9 174	26.2%	9 174	26.2%	2 027	-	352.6%
Waste Management	-	-	-	-	-	-		-	-	-
Other	-	-	-	-	-	-	-	-	-	-

·				2017/18	·			201	6/17	
	Budget	First C	Quarter	Second	l Quarter	Year	o Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/18
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	495 820	197 421	39.8%	149 477	30.1%	346 898	70.0%	190 858	75.4%	(21.7%)
Property rates, penalties and collection charges	31 089	15 348	49.4%	13 148	42.3%	28 495	91.7%	10 136	68.2%	29.7%
Service charges	112 247	38 933	34.7%	36 072	32.1%	75 004	66.8%	61 591	83.3%	(41.4%)
Other revenue	32 793	1 134	3.5%	9 649	29.4%	10 784	32.9%	(13 121)	6.3%	(173.5%)
Government - operating	196 057	82 121	41.9%	62 333	31.8%	144 454	73.7%	56 704	73.8%	9.9%
Government - capital	123 104	54 206	44.0%	24 872	20.2%	79 078	64.2%	71 354	94.9%	(65.1%)
Interest	530	5 680	1 071.6%	3 403	642.1%	9 083	1 713.8%	4 194	465.6%	(18.9%)
Dividends										
Payments	(416 280)	(76 573)	18.4%	(102 853)	24.7%	(179 426)	43.1%	(114 784)	60.9%	(10.4%)
Suppliers and employees	(398 303)	(73 751)	18.5%	(98 009)	24.6%	(171 760)	43.1%	(109 219)	61.2%	(10.3%)
Finance charges Transfers and grants	(100) (17 877)	(633) (2 190)	632.6% 12.2%	(1 313)	1 313.5%	(1 946) (5 720)	1 946.1%	(3 250)	1 223.9%	(59.6%) 52.5%
Net Cash from/(used) Operating Activities	79 540	120 848	151.9%	46 624	58.6%	167 472	210.5%	76 075	175.8%	(38.7%)
, ,	77 340	120 040	131.770	40 024	30.070	107 472	210.370	70 073	173.070	(30.770)
Cash Flow from Investing Activities										
Receipts	44 769	155	.3%	-	-	155	.3%	-	-	-
Proceeds on disposal of PPE	44 769	155	.3%	-	-	155	.3%	-	-	-
Decrease in non-current debtors	-		-	-		-				
Decrease in other non-current receivables	-		-	-		-				
Decrease (increase) in non-current investments	(125 (04)	(16 147)	12.9%	(54 366)	43.3%	(70 512)	56.1%	(27.242)	68.2%	45.6%
Payments Capital assets	(125 604) (125 604)	(16 147)	12.9%	(54 366)	43.3%	(70 513) (70 513)	56.1%	(37 342) (37 342)	68.2%	45.6%
Net Cash from/(used) Investing Activities	(80 835)	(15 992)	19.8%	(54 366)	67.3%	(70 358)	87.0%	(37 342)	71.4%	45.6%
	()	(12.1.2)		(0.000)		(,		(2. 2.2)		
Cash Flow from Financing Activities										
Receipts Short term loans	-		-	-	-	-	-	-	-	
Snort term loans Borrowing long term/refinancing			-	-						
Increase (decrease) in consumer deposits			-	-						
Payments	(386)									
Repayment of borrowing	(386)			-						
Net Cash from/(used) Financing Activities	(386)	-		-	-	-	-		-	-
Net Increase/(Decrease) in cash held	(1 681)	104 856	(6 239.6%)	(7 742)	460.7%	97 114	(5 778.9%)	38 733	(186.9%)	(120.0%)
Cash/cash equivalents at the year begin:	1689	4 026	238.4%	108 882	6 446.9%	4 026	238.4%	5 758	118.1%	1 790.9%
Cash/cash equivalents at the year begin. Cash/cash equivalents at the year end:	8	108 882	1 297 145.7%	101 140	1 204 909.0%	101 140	1 204 909.0%	44 491	(244.0%)	127.3%
Casticasti equivalents at the year end.	8	100 882	1 291 145.7%	101 140	1 204 909.0%	101 140	1 204 909.0%	44 491	(244.0%)	127.3%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 329	23.3%	1 156	20.3%	1 102	19.3%	2 114	37.1%	5 701	1.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 497	44.7%	1 450	18.5%	1 369	17.5%	1 516	19.4%	7 832	2.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 022	28.0%	2 246	20.8%	1 965	18.2%	3 560	33.0%	10 794	3.7%		-	-	-
Receivables from Exchange Transactions - Waste Water Management	631	24.9%	559	22.1%	462	18.3%	879	34.7%	2 531	.9%		-	-	-
Receivables from Exchange Transactions - Waste Management	893	23.0%	790	20.4%	750	19.3%	1 447	37.3%	3 880	1.3%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-				-	-	-			-	-	-
Interest on Arrear Debtor Accounts	3 173	39.3%	0		1 649	20.4%	3 261	40.3%	8 084	2.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-				-	-	-			-	-	-
Other	2 336	.9%	4 503	1.8%	(2 635)	(1.0%)	249 598	98.3%	253 802	86.7%		-	-	-
Total By Income Source	14 882	5.1%	10 704	3.7%	4 663	1.6%	262 375	89.7%	292 623	100.0%				-
Debtors Age Analysis By Customer Group														
Organs of State	1 144	19.6%	569	9.8%	232	4.0%	3 881	66.6%	5 826	2.0%		-	-	
Commercial	3 708	22.6%	997	6.1%	(1 824)	(11.1%)	13 535	82.5%	16 416	5.6%	-	-	-	-
Households	8 236	3.7%	7 995	3.6%	5 200	2.3%	200 746	90.4%	222 177	75.9%	-	-	-	-
Other	1 793	3.7%	1 143	2.4%	1 055	2.2%	44 212	91.7%	48 204	16.5%	-	-	-	-
Total By Customer Group	14 882	5.1%	10 704	3.7%	4 663	1.6%	262 375	89.7%	292 623	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	18 333	26.0%	10 287	14.6%	1 859	2.6%	40 088	56.8%	70 569	52.5%
Bulk Water	276	1.3%	1 378	6.4%			19 783	92.3%	21 437	15.9%
PAYE deductions		-	-					-	-	-
VAT (output less input)		-	-					-	-	-
Pensions / Retirement	-	-	-	-	-			-		-
Loan repayments	-	-	-			-		-	-	-
Trade Creditors	8 176	20.4%	2 918	7.3%	1 749	4.4%	27 326	68.0%	40 169	29.9%
Auditor-General	528	100.0%	-	-	-			-	528	.4%
Other	1 710	100.0%				-		-	1 710	1.3%
Total	29 024	21.6%	14 583	10.8%	3 608	2.7%	87 197	64.9%	134 412	100.0%

Contact Details

Municipal Manager

Financial Manager Mr Maqhawe Kunene Mr Bheki Maseko 017 826 8101 017 826 8168

Source Local Government Database

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Expenditure				2017/18				201	6/17	
	Budget	First (Quarter	Second	I Quarter	Year t	o Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
	20/ 750	00.4/0	22.20/	(0.047	22 50/	1/0 200	F (70)	(400/	FF F0/	0.00/
Operating Revenue	296 750	98 462	33.2%	69 847	23.5%	168 309	56.7%	64 206	55.5%	8.8%
Property rates	45 081	16 755	37.2%	7 708	17.1%	24 463	54.3%	7 320	54.7%	5.3%
Property rates - penalties and collection charges										
Service charges - electricity revenue	53 703 31 072	13 712 7 095	25.5%	14 970 7 474	27.9%	28 682 14 570	53.4% 46.9%	11 307	49.9% 40.9%	32.4%
Service charges - water revenue	31 0/2 14 420	7 095 3 710	22.8% 25.7%	7 474 3 724	24.1% 25.8%	7 434	46.9% 51.6%	6 461 3 394	40.9% 50.0%	15.7%
Service charges - sanitation revenue	8 460	2 215	25.7%	2 204	25.8%	4 419	51.6%	2 152	52.5%	2.4%
Service charges - refuse revenue	8 460		20.2%	2 204	26.0%				52.5%	
Service charges - other		(1)		-	44.70	(0)	-	٠,		(100.0%
Rental of facilities and equipment Interest earned - external investments	1 038 4 241	482 3 359	46.4% 79.2%	464	44.7%	946 3 359	91.1% 79.2%	1 614	44.6% 56.1%	7 749.8%
Interest earned - external investments Interest earned - outstanding debtors	25 421	6 085	23.9%	924	3.6%	7 009	27.6%	8 122	65.2%	(88.6%
Dividends received	25 42 1	6 085	23.9%	924	3.0%	7 009	27.6%	8 122	60.2%	(88.6%)
	53		***		400.40	94	470.70		67.7%	393.8%
Fines Licences and permits	53	26	49.6%	68 24	129.1%	30	178.7%	14 1 041	40.6%	(97.7%)
	10 142	1 545	15.2%	1 174	11.6%	2 720	26.8%	1041	40.0%	(100.0%)
Agency services	101 168	42 270	41.8%	31 022	30.7%	73 292	72.4%	22 436	64.6%	38.3%
Transfers recognised - operational Other own revenue	1 951	1 201	61.6%	70	3.6%	1 272	65.2%	339	29.6%	(79.3%
Gains on disposal of PPE	1 1931	1 201		20	3.0%	20	05.2%	- 339	29.0%	(100.0%
Operating Expenditure	307 123	43 768	14.3%	43 036	14.0%	86 804	28.3%	51 625	32.9%	(16.6%)
Employee related costs	88 299	18 459	20.9%	18 373	20.8%	36 831	41.7%	17 617	46.6%	4.3%
Remuneration of councillors	8 193	1 931	23.6%	1 899	23.2%	3 830	46.8%	1 779	46.4%	6.7%
Debt impairment	44 187	1 764	4.0%	(8 665)	(19.6%)	(6 901)	(15.6%)	259		(3 440.5%
Depreciation and asset impairment	37 214	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	61 219	11 965	19.5%	12 292	20.1%	24 258	39.6%	15 935	53.3%	(22.9%
Other Materials	17 592	1 310	7.4%	3 101	17.6%	4 411	25.1%	3 706	59.0%	(16.3%
Contracted services	15 110	2 400	15.9%	3 064	20.3%	5 464	36.2%	3 632	65.2%	(15.6%
Transfers and grants	6 334	1 533	24.2%	3 310	52.3%	4 843	76.5%	2 093	38.6%	58.1%
Other expenditure	28 975	4 407	15.2%	9 662	33.3%	14 068	48.6%	6 602	45.7%	46.3%
Loss on disposal of PPE	-		-		-			-		-
Surplus/(Deficit)	(10 373)	54 694		26 810		81 505		12 581		
Transfers recognised - capital	44 930	17 592	39.2%	-	-	17 592	39.2%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-			-			-		
Surplus/(Deficit) after capital transfers and contributions	34 557	72 286		26 810		99 097		12 581		
Taxation		-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 557	72 286		26 810		99 097		12 581		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 557	72 286		26 810		99 097		12 581		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 557	72 286		26 810		99 097		12 581		

				2017/18					6/17	1
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	48 930	1 945	4.0%	18 042	36.9%	19 988	40.8%	10 128	48.1%	78.1%
National Government	44 930	1 945	4.3%	18 042	40.2%		44.5%	10 128	48.1%	
Provincial Government	44 750	1 745	4.370	10 042	40.270	17 700	44.370	10 120	40.170	70.17
District Municipality		-			-		-		-	
Other transfers and grants		-			-		-		-	
Transfers recognised - capital	44 930	1 945	4.3%	18 042	40.2%	19 988	44.5%	10 128	48.1%	78.1%
Borrowing	44 730	1 743	4.370	10 042	40.276	17 700	44.370	10 120	40.170	70.170
Internally generated funds	4 000			-			-		-	-
Public contributions and donations	4 000			-					-	-
		-							-	
Capital Expenditure Standard Classification	48 930	1 945	4.0%	18 042	36.9%	19 988	40.8%	10 128	48.1%	78.1%
Governance and Administration	-	-	-	-	-	-	-	-	-	
Executive & Council		-	-	-	-	-	-	-		
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 500	15	.6%	108	4.3%	123	4.9%	-	-	(100.0%)
Community & Social Services		-	-	-	-	-	-	-		
Sport And Recreation	2 500	15	.6%	108	4.3%	123	4.9%	-	-	(100.0%)
Public Safety	-	-	-	-		-		-	-	-
Housing	-	-	-	-		-		-	-	-
Health		-	-	-	-	-	-	-		
Economic and Environmental Services	5 000	-	-	973	19.5%	973	19.5%	-	-	(100.0%)
Planning and Development	2 500	-	-	-	-	-	-	-	-	-
Road Transport	2 500	-	-	973	38.9%	973	38.9%	-		(100.0%)
Environmental Protection		-	-	-	-	-	-	-		
Trading Services	41 430	1 931	4.7%	16 961	40.9%	18 892	45.6%	10 128	48.9%	
Electricity	18 130	536	3.0%	5 271	29.1%		32.0%	3 336	40.8%	
Water	11 900	-	-	3 527	29.6%		29.6%	1 936	45.2%	
Waste Water Management	11 400	1 395	12.2%	8 163	71.6%	9 558	83.8%	4 855	58.3%	68.1%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-

				2017/18	·			201	6/17	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/18
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	270 807	80 757	29.8%	66 954	24.7%	147 710	54.5%	58 532	55.8%	14.4%
Property rates, penalties and collection charges	24 794	5 007	20.2%	4 488	18.1%	9 495	38.3%	4 758	49.2%	(5.7%)
Service charges	68 509	12 388	18.1%	12 398	18.1%	24 787	36.2%	13 910	39.9%	(10.9%)
Other revenue	13 184	3 069	23.3%	1 800	13.7%	4 869	36.9%	1 475	38.6%	22.0%
Government - operating	99 771	42 270	42.4%	31 954	32.0%	74 224	74.4%	23 201	65.8%	37.7%
Government - capital	46 327	17 592	38.0%	14 058	30.3%	31 650	68.3%	13 150	75.8%	6.9%
Interest	18 222	430	2.4%	2 255	12.4%	2 686	14.7%	2 037	37.0%	10.7%
Dividends			-		-				-	-
Payments	(225 722)	(42 066)	18.6%	(51 701)	22.9%	(93 767)	41.5%	(51 366)	49.5%	.7%
Suppliers and employees	(219 388)	(41 353)	18.8%	(48 391)	22.1%	(89 743)	40.9%	(49 272)	50.1%	(1.8%)
Finance charges	((224)	(78.70)		(2.240)		(4.00.4)		(2.002)		-
Transfers and grants Net Cash from/(used) Operating Activities	(6 334) 45 085	(713) 38 691	11.3% 85.8%	(3 310) 15 253	52.3% 33.8%	(4 024) 53 943	63.5% 119.6%	(2 093) 7 166	38.6% 92.5%	58.1% 112.8%
, ,	45 555	50 071	00.070	10 200	55.070	00 710	117.070	7 100	72.070	112.0%
Cash Flow from Investing Activities		405				445				(400.00)
Receipts	-	125 125	-	20 20	-	145 145	-	-	-	(100.0%) (100.0%)
Proceeds on disposal of PPE Decrease in non-current debtors		125	-	20	*	145		-	-	(100.0%)
Decrease in other non-current receivables			-			-				
Decrease (increase) in non-current investments			-		-	-				-
Payments	(44 930)	(1 945)	4.3%	(18 043)	40.2%	(19 988)	44.5%	(10 128)	45.2%	78.1%
Capital assets	(44 930)	(1 945)	4.3%	(18 043)	40.2%	(19 988)	44.5%	(10 128)	45.2%	78.1%
Net Cash from/(used) Investing Activities	(44 930)	(1 820)	4.1%	(18 023)	40.1%	(19 843)	44.2%	(10 128)	45.2%	78.0%
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	-	-	-		-	-	-	-	-	-
					1	i e	1		l .	
Net Increase/(Decrease) in cash held	155	36 870	23 782.3%	(2 770)	(1 786.7%)	34 100	21 995.6%	(2 962)	457.5%	(6.5%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	155 82 887	36 870 84 728	23 782.3% 102.2%	(2 770) 121 598	(1 786.7%) 146.7%	34 100 84 728	21 995.6% 102.2%	(2 962) 58 962	457.5% 100.0%	(6.5%) 106.2%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 085	2.2%	1 753	1.9%	1 565	1.7%	87 432	94.2%	92 834	21.7%	-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	2 515	10.0%	1 400	5.6%	1 627	6.5%	19 532	77.9%	25 074	5.9%	-	-		-
Receivables from Non-exchange Transactions - Property Rates	2 252	3.3%	1 730	2.5%	1 259	1.8%	63 264	92.3%	68 505	16.0%	-	-		
Receivables from Exchange Transactions - Waste Water Management	1 167	2.5%	984	2.1%	911	2.0%	43 099	93.4%	46 162	10.8%	-	-		
Receivables from Exchange Transactions - Waste Management	700	2.8%	569	2.3%	519	2.1%	23 375	92.9%	25 163	5.9%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-		-					-			-	-		
Interest on Arrear Debtor Accounts	432	.4%	389	.3%	112	.1%	111 606	99.2%	112 539	26.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-					-			-	-		
Other	3 920	6.7%	3 609	6.2%	3 751	6.4%	47 044	80.7%	58 324	13.6%	-	-		
Total By Income Source	13 071	3.0%	10 433	2.4%	9 745	2.3%	395 352	92.2%	428 601	100.0%				-
Debtors Age Analysis By Customer Group														
Organs of State	710	2.8%	360	1.4%	298	1.2%	24 049	94.6%	25 418	5.9%	-	-		
Commercial	881	4.4%	474	2.3%	355	1.8%	18 508	91.5%	20 218	4.7%	-	-	-	-
Households	9 933	2.8%	8 749	2.5%	8 410	2.4%	323 449	92.3%	350 542	81.8%	-	-		-
Other	1 547	4.8%	849	2.6%	682	2.1%	29 345	90.5%	32 423	7.6%	-	-		-
Total By Customer Group	13 071	3.0%	10 433	2.4%	9 745	2.3%	395 352	92.2%	428 601	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-			-		-	-	-
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions		-				-		-		
VAT (output less input)		-				-		-		
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	139	3.5%	1 663	41.5%		-	2 208	55.1%	4 010	100.0%
Auditor-General	-	-	-	-	-	-		-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	139	3.5%	1 663	41.5%			2 208	55.1%	4 010	100.0%

Contact Details

Municipal Manager

Financial Manager Mr P Thwala Ms MM Phetla 017 734 6101 017 734 6142

Source Local Government Database

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Expenditure				2017/18				201	6/17	
	Budget	First 0	Quarter	Second	I Quarter	Year t	o Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
Operating Revenue	679 949	166 387	24.5%	95 976	14.1%	262 363	38.6%	90 948	43.4%	5.5%
Property rates	69 656	22 665	32.5%	16 170	23.2%	38 834	55.8%	10 279	38.0%	57.3%
Property rates - penalties and collection charges	-	-	-	-	-	-		-	-	-
Service charges - electricity revenue	321 526	61 884	19.2%	41 899	13.0%	103 782	32.3%	40 229	36.4%	4.2%
Service charges - water revenue	70 984	16 183	22.8%	13 634	19.2%	29 818	42.0%	8 889	49.1%	53.4%
Service charges - sanitation revenue	39 300	8 061	20.5%	7 139	18.2%	15 201	38.7%	4 245	45.9%	68.2%
Service charges - refuse revenue	23 124	4 852	21.0%	4 170	18.0%	9 022	39.0%	2 637	45.7%	58.1%
Service charges - other	-	-		-	-	-	1	-	-	-
Rental of facilities and equipment	682	446	65.4%	485	71.1%	931	136.4%	99	17.5%	387.5%
Interest earned - external investments	70	-		-	-	-	1	23	26.5%	(100.0%)
Interest earned - outstanding debtors	33 666	11 020	32.7%	12 054	35.8%	23 074	68.5%	6 873	32.1%	75.4%
Dividends received	-	-		-	-	-	1	-	-	*.
Fines	463	61	13.1%	140	30.3%	201	43.3%	18	15.6%	684.0%
Licences and permits		-	-	-	-	-				-
Agency services	18 470			-	-			13 298	171.2%	(100.0%)
Transfers recognised - operational	97 113	40 845	42.1%	-		40 845	42.1%	253	39.3%	(100.0%)
Other own revenue Gains on disposal of PPE	4 895	371	7.6%	284	5.8%	656	13.4%	4 105	121.6%	(93.1%)
Operating Expenditure	921 119	111 757	12.1%	147 567	16.0%	259 325	28.2%	141 248	33.3%	4.5%
Employee related costs	174 061	-	-	-	-	-		29 744	50.4%	(100.0%)
Remuneration of councillors	13 866	-	-	-	-			1 776	45.8%	(100.0%)
Debt impairment	67 948	-	-	157	.2%	157	.2%	-	-	(100.0%)
Depreciation and asset impairment	87 223	-	-	-	-	-		-	-	-
Finance charges	30 000	4 776	15.9%	12 346	41.2%	17 122	57.1%	-	-	(100.0%)
Bulk purchases	360 820	79 623	22.1%	93 788	26.0%	173 411	48.1%	76 385	45.3%	22.8%
Other Materials	11 995	857	7.1%	918	7.7%	1 776	14.8%	3 275	94.9%	(72.0%)
Contracted services	87 779	17 493	19.9%	28 160	32.1%	45 653	52.0%	16 142	60.8%	74.5%
Transfers and grants	-	-	-	125	-	125		72	.6%	73.6%
Other expenditure	87 427	9 008	10.3%	12 073	13.8%	21 081	24.1%	13 854	44.7%	(12.9%)
Loss on disposal of PPE	-	-	-	-		-	-	-	-	-
Surplus/(Deficit)	(241 170)	54 630		(51 592)		3 038		(50 300)		
Transfers recognised - capital	-	-	-	-	-	-		2 000	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-		-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	(241 170)	54 630		(51 592)		3 038		(48 300)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(241 170)	54 630		(51 592)		3 038		(48 300)		
Attributable to minorities	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	(241 170)	54 630		(51 592)		3 038		(48 300)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(241 170)	54 630		(51 592)		3 038		(48 300)		

				2017/18					6/17	1
	Budget	First 0	Quarter	Second	l Quarter	Year	o Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	68 341	5 299	7.8%	7 319	10.7%	12 618	18.5%	19 945	45.7%	(63.3%
National Government	66 841	5 299	7.9%	3 095	4.6%		12.6%	19 945	45.7%	
Provincial Government	00 041	3 2 77	7.770	3073	4.070	0 3 7 4	12.070	17 743	43.770	(04.5%
District Municipality		-			-		-		-	-
Other transfers and grants		-			-				-	-
Transfers recognised - capital	66 841	5 299	7.9%	3 095	4.6%	8 394	12.6%	19 945	45.7%	(84.5%
Borrowing	00 041	3 277	1.770	3 073	4.070	0 374	12.070	17 743	43.770	(04.370
Internally generated funds	1 500	_		4 224	281.6%	4 224	281.6%	_	-	(100.0%
Public contributions and donations	1 500	_		1221	201.070	1221	201.070		_	(100.07
		=						40.045		
Capital Expenditure Standard Classification	68 341	5 299	7.8%	7 319	10.7%		18.5%	19 945	45.7%	
Governance and Administration	1 500	-	-	3 084	205.6%	3 084	205.6%	-	-	(100.0%
Executive & Council		-	-	-	-	-		-	-	-
Budget & Treasury Office	1 500	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	3 084		3 084		-	-	(100.0%
Community and Public Safety		-	-	-	-		-	6 354	57.8%	(100.0%
Community & Social Services		-	-	-	-	-		-	-	-
Sport And Recreation	-	-	-	-		-		6 354	57.8%	(100.09
Public Safety		-	-	-	-	-		-	-	-
Housing		-	-	-	-	-		-	-	-
Health		-	-	-	-	-		-	-	-
Economic and Environmental Services	1 013	-	-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-		-	-	-
Road Transport	1 013	-	-	-	-	-		-	-	-
Environmental Protection	-	-	-	-	-	-		-	-	-
Trading Services	65 828	5 299	8.1%	4 235	6.4%		14.5%	13 590	41.7%	
Electricity	8 000	-	-	4 235	52.9%	4 235	52.9%	4 037	57.7%	
Water	27 828	1 651	5.9%	-	-	1 651	5.9%	8 573	99.5%	
Waste Water Management	30 000	3 648	12.2%	-	-	3 648	12.2%	981	5.8%	(100.09
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 5. Cash Receipts and Payments				2017/18				201	6/17	
	Budget	First 0	Duarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Cash Flow from Operating Activities										
Receipts	650 319	277 273	42.6%	272 972	42.0%	550 245	84.6%	185 937	75.1%	46.8%
Property rates, penalties and collection charges	55 028	44 216	80.4%	98 316	178.7%	142 532	259.0%	9 541	37.1%	930.4%
Service charges	382 519	12 686	3.3%	13 356	3.5%	26 043	6.8%	73 335	53.3%	(81.8%)
Other revenue	24 510	153 076	624.5%	84 744	345.7%	237 820	970.3%	95 579	666.1%	(11.3%)
Government - operating	97 113	57 327	59.0%	31 316	32.2%	237 620 88 643	91.3%	95 5/9	39.1%	(100.0%)
Government - capital	65 828	8 838	13.4%	41 688	63.3%	50 526	76.8%	5 000	42.8%	733.8%
Interest	25 320	1 129	4.5%	3 551	14.0%	4 680	18.5%	2 482	16.5%	43.1%
Dividends			-			-				
Payments	(584 490)	(206 380)	35.3%	(265 140)	45.4%	(471 520)	80.7%	(206 644)	66.5%	28.3%
Suppliers and employees	(554 490)	(203 880)	36.8%	(265 140)	47.8%	(469 020)	84.6%	(201 296)	67.1%	31.7%
Finance charges	(30 000)	(2 500)	8.3%		-	(2 500)	8.3%	(4 183)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-		(1 164)	9.1%	(100.0%)
Net Cash from/(used) Operating Activities	65 828	70 893	107.7%	7 832	11.9%	78 724	119.6%	(20 707)	37.2%	(137.8%)
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE			-			-			-	
Decrease in non-current debtors								_		_
Decrease in other non-current receivables								_		_
Decrease (increase) in non-current investments	_		_	-		-		-	_	-
Payments	(65 828)	(5 299)	8.1%	(7 319)	11.1%	(12 618)	19.2%	(8 622)	19.7%	(15.1%)
Capital assets	(65 828)	(5 299)	8.1%	(7 319)	11.1%	(12 618)	19.2%	(8 622)	19.7%	(15.1%)
Net Cash from/(used) Investing Activities	(65 828)	(5 299)	8.1%	(7 319)	11.1%	(12 618)	19.2%	(8 622)	19.7%	(15.1%)
Cash Flow from Financing Activities										
Receipts										
Short term loans								_		_
Borrowing long term/refinancing	_		_	-		-		-	_	-
Increase (decrease) in consumer deposits			_			-		-		
Payments					-		-	-		
Repayment of borrowing	-	-	-	-	-	-		-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-			-
Net Increase/(Decrease) in cash held	0	65 593	**********	513	2 332 527.3%	66 106	**********	(29 329)	33.0%	(101.7%)
Cash/cash equivalents at the year begin:	3 631	117	3.2%	65 710	1 809.6%	117	3.2%	(25 636)	15.7%	(356.3%)
Cash/cash equivalents at the year end:	3 631	65 710	1 809.6%	66 223	1 823.7%	66 223	1 823.7%	(54 965)	36.9%	(220.5%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	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	5 225	3.4%	4 639	3.0%	3 724	2.4%	141 788	91.3%	155 375	19.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 293	16.1%	13 219	12.3%	5 502	5.1%	71 232	66.4%	107 245	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 977	3.5%	3 325	2.3%	7 282	5.1%	128 143	89.2%	143 727	18.3%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	2 441	3.1%	2 171	2.8%	1 617	2.1%	72 434	92.1%	78 663	10.0%	-	-		-
Receivables from Exchange Transactions - Waste Management	1 473	2.9%	1 104	2.1%	1 015	2.0%	47 868	93.0%	51 460	6.6%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-					-	-	-		-	-	-	-	-
Interest on Arrear Debtor Accounts	4 167	2.4%	4 103	2.3%	3 452	2.0%	165 116	93.4%	176 837	22.5%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-				-	-			-	-		-
Other	2 890	4.0%	2 205	3.1%	1 362	1.9%	65 393	91.0%	71 851	9.2%	-	-		-
Total By Income Source	38 466	4.9%	30 766	3.9%	23 953	3.1%	691 975	88.1%	785 159	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	1 425	17.6%	652	8.1%	(1 116)	(13.8%)	7 128	88.1%	8 090	1.0%	-	-		
Commercial	22 067	14.0%	18 639	11.8%	14 289	9.0%	102 971	65.2%	157 966	20.1%	-	-	-	-
Households	12 445	2.3%	9 567	1.8%	8 895	1.7%	508 004	94.3%	538 911	68.6%	-	-	-	-
Other	2 529	3.2%	1 907	2.4%	1 885	2.4%	73 872	92.1%	80 193	10.2%	-	-		
Total By Customer Group	38 466	4.9%	30 766	3.9%	23 953	3.1%	691 975	88.1%	785 159	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 409	2.0%	41 361	8.7%			423 813	89.3%	474 583	50.6%
Bulk Water	-	-	1 079	.5%	22		197 280	99.4%	198 381	21.2%
PAYE deductions		-	1 121	24.9%	2 589	57.4%	801	17.8%	4 512	.5%
VAT (output less input)		-	1 312	100.0%				-	1 312	.1%
Pensions / Retirement		-	-					-		
Loan repayments	-	-	-	-		-		-		-
Trade Creditors	7 828	52.7%	2 241	15.1%	569	3.8%	4 213	28.4%	14 851	1.6%
Auditor-General	258	6.1%	1 814	42.9%	1 106	26.2%	1 050	24.8%	4 229	.5%
Other		-	-	-		-	239 729	100.0%	239 729	25.6%
Total	17 496	1.9%	48 928	5.2%	4 286	.5%	866 886	92.5%	937 597	100.0%

Contact Details			
Municipal Manager	Ms G P Mhlongo-Ntshangase	017 712 9613	
Financial Manager			

Source Local Government Database

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experience								201	6/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
On and the Development of the control of the contro										
Operating Revenue and Expenditure										
Operating Revenue	199 926	57 449	28.7%	43 133	21.6%	100 583	50.3%	26 859	26.5%	60.6%
Property rates	15 834	2 642	16.7%	3 093	19.5%	5 735	36.2%	1 763	23.7%	75.4%
Property rates - penalties and collection charges	-	-	*.	-	1	-	-	-		
Service charges - electricity revenue	50 098	14 763	29.5%	5 891	11.8%	20 655	41.2%	9 409	36.3%	(37.4%)
Service charges - water revenue	17 549	5 757	32.8%	5 741	32.7%	11 498	65.5%	3 398	37.0%	68.9%
Service charges - sanitation revenue	16 107	4 613	28.6%	4 184	26.0%	8 797	54.6%	2 600	34.5%	60.9%
Service charges - refuse revenue	6 043	1 421	23.5%	1 578	26.1%	2 999	49.6%	969	34.0%	62.8%
Service charges - other		-	-	- 1				· .		-
Rental of facilities and equipment	238			33	14.0%	33	14.0%	34	34.0%	(1.2%)
Interest earned - external investments	1 100	162 1 861	14.7%	10 2 429	.9%	172 4 290	15.6%	20 2 997	2.8% 36.2%	(48.2%)
Interest earned - outstanding debtors	22 281	1861	8.4%	2 429	10.9%	4 290	19.3%	2 997	36.2%	(19.0%)
Dividends received		-	-	. 8		٠.	-	· .		-
Fines Licences and permits	1 697	-	-	249	.5% 599.5%	8 249	.5% 599.5%	8	.6%	(6.0%)
	3 683			249	399.376	249	399.576	886	43.9%	(100.0%)
Agency services	64 313	26 229	40.8%	19 462	30.3%	45 691	71.0%	4 583	11.3%	324.7%
Transfers recognised - operational Other own revenue	943	20 229	40.6%	455	48.2%	45 455	48.2%	192	34.7%	136.6%
Gains on disposal of PPE	- 943			400	40.270	433	40.270	- 192	34.770	130.0%
Operating Expenditure	213 355	51 540	24.2%	39 511	18.5%	91 052	42.7%	37 860	30.5%	4.4%
Employee related costs	52 745	13 036	24.7%	13 426	25.5%	26 462	50.2%	9 356	29.0%	43.5%
Remuneration of councillors	5 207	408	7.8%	865	16.6%	1 272	24.4%	15	.3%	5 571.1%
Debt impairment	39 253	-				-	-	122	.4%	(100.0%)
Depreciation and asset impairment	18 000	-				-	-	-		-
Finance charges	174	-		1 304	750.9%	1 304	750.9%	-		(100.0%)
Bulk purchases	69 145	10 641	15.4%	14 238	20.6%	24 879	36.0%	12 226	57.3%	16.5%
Other Materials	6 523	992	15.2%			992	15.2%	4 516		(100.0%)
Contracted services	11 717	525	4.5%	2 138	18.2%	2 663	22.7%	-	4.5%	(100.0%)
Transfers and grants	3 163	-	-	13	.4%	13	.4%	1 688	33.3%	(99.2%)
Other expenditure	7 428	25 938	349.2%	7 528	101.4%	33 467	450.6%	9 937	67.0%	(24.2%)
Loss on disposal of PPE	-		-		-	-	*		-	-
Surplus/(Deficit)	(13 429)	5 909		3 622		9 531		(11 000)		
Transfers recognised - capital	40 122	857	2.1%	5	-	862	2.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-		-		-		
Surplus/(Deficit) after capital transfers and contributions	26 693	6 766		3 627		10 393		(11 000)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 693	6 766		3 627		10 393		(11 000)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 693	6 766		3 627		10 393		(11 000)		
Share of surplus/ (deficit) of associate	-	-	-	-			-			-
Surplus/(Deficit) for the year	26 693	6 766		3 627		10 393		(11 000)		

				2017/18					6/17	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	40 122	15 381	38.3%	4 124	10.3%	19 505	48.6%	13 141	66.9%	(68.6%)
National Government	40 122	15 381	38.3%	4 124	10.3%	19 505	48.6%	13 141	66.9%	(68.6%)
Provincial Government	-	-	-	-	-	-	-		-	-
District Municipality	-	-	-	-	-	-	-		-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 122	15 381	38.3%	4 124	10.3%	19 505	48.6%	13 141	66.9%	(68.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 122	15 381	38.3%	4 124	10.3%	19 505	48.6%	13 141	66.9%	(68.6%)
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%	2 204	112.3%	9 585	488.5%	2 388	258.0%	(7.7%)
Planning and Development										-
Road Transport	1 962	7 381	376.2%	2 204	112.3%	9 585	488.5%	2 388	258.0%	(7.7%)
Environmental Protection		-	-					40.750		-
Trading Services Electricity	38 160 22 000	8 000 8 000	21.0% 36.4%	1 920	5.0%	9 920 8 000	26.0% 36.4%	10 753 4 260	57.4% 98.6%	(82.1%) (100.0%)
Water	22 000	8 000	30.4%	-		8 000	36.4%	4 200	98.6%	(100.0%)
Waste Water Management	16 160	-	_	1 920	11.9%	1 920	11.9%	6 343	44.7%	(69.7%)
Waste Management	10 100			1 920	11.976	1 920	11.976	150	44.776	(100.0%)
Other								130		(100.070)
Other	-			-						

				2017/18				201	6/17	l
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
R thousands							арргорпации		арргорпации	
Cash Flow from Operating Activities Receipts	196 311	67 423	34.3%	64 025	32.6%	131 448	67.0%	39 030	59.3%	64.0%
Property rates, penalties and collection charges Service charges	11 084 67 090	1 763 11 597	15.9% 17.3%	2 145 16 845	19.4% 25.1%	3 908 28 443	35.3% 42.4%	2 793 15 131	46.3% 48.6%	(23.2%) 11.3%
Other revenue Government - operating Government - capital Interest Dividences	9 602 64 313 40 122 4 100	5 597 26 656 21 577 233	58.3% 41.4% 53.8% 5.7%	10 895 19 462 14 499 179	113.5% 30.3% 36.1% 4.4%	16 492 46 118 36 076 412	171.8% 71.7% 89.9% 10.0%	6 889 4 530 9 221 466	196.3% 49.1% 103.3% 21.0%	58.2% 329.6% 57.2% (61.6%)
Payments Suppliers and employees Finance charges Transfers and grants	(156 102) (152 766) (174) (3 163)	(43 017) (43 017)	27.6% 28.2%	(57 036) (57 036)	36.5% 37.3%	(100 053) (100 053)	64.1% 65.5%	(41 831) (41 831)	66.4% 69.3%	36.3% 36.3%
Net Cash from/(used) Operating Activities	40 208	24 406	60.7%	6 989	17.4%	31 395	78.1%	(2 801)	11.2%	(349.5%)
Cash Flow from Investing Activities Recoipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decreases in other non-current receivables Decreases (processes) in non-current investments Payments Capital assets Net Cash from/(used) Investing Activities	(40 122) (40 122)	(15 422) (15 422)	38.4% 38.4% 38.4%	(4 262) (4 262) (4 262)	10.6% 10.6%	(19 684) (19 684)	49.1% 49.1%	(7 591)	86.6% 86.6% 86.6%	(43.9%) (43.9%) (43.9%)
Cash Flow from Financing Activities Receipts Short lerm loans Berrowing long term-tellinancing Increase (discrease) in consumer deposits Payments Repayment of borrowing		- - - -	-	9 - - 9	-	9 - - 9	- - - -	18 - - 18	-	(50.4%) - (50.4%)
Net Cash from/(used) Financing Activities				9	-	9	-	18	-	(50.4%)
Net Increase/(Decrease) in cash held Cash'cash equivalents at the year begin: Cash'cash equivalents at the year end:	86 33 746 33 832	8 984 145 9 129	10 417.9% .4% 27.0%	2 736 9 129 11 866	3 173.3% 27.1% 35.1%	11 720 145 11 866	13 591.2% .4% 35.1%	(10 374) 20 810 10 436	(379.0%) 67.0% 27.9%	(126.4%) (56.1%) 13.7%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			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	1 418	2.6%	772	1.4%	759	1.4%	51 039	94.5%	53 987	16.7%	-	-	51 039	94.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 285	13.0%	503	2.0%	627	2.5%	20 915	82.6%	25 330	7.8%	-	-	20 915	82.0%
Receivables from Non-exchange Transactions - Property Rates	895	2.4%	771	2.1%	705	1.9%	34 485	93.6%	36 856	11.4%	-	-	34 485	93.0%
Receivables from Exchange Transactions - Waste Water Management	1 439	2.4%	859	1.4%	832	1.4%	56 660	94.8%	59 791	18.5%	-	-	56 660	94.09
Receivables from Exchange Transactions - Waste Management	487	1.5%	460	1.4%	444	1.4%	31 109	95.7%	32 501	10.1%	-	-	31 109	95.0%
Receivables from Exchange Transactions - Property Rental Debtors	13	2.0%	11	1.7%	9	1.4%	606	94.9%	638	.2%	-	-	606	94.09
Interest on Arrear Debtor Accounts	1 623	2.5%	1 600	2.5%	1 480	2.3%	59 447	92.7%	64 150	19.9%	-	-	59 447	92.09
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-					-			-	-	-	
Other	890	1.8%	307	.6%	(146)	(.3%)	48 729	97.9%	49 779	15.4%	-	-	48 729	97.09
Total By Income Source	10 050	3.1%	5 283	1.6%	4 710	1.5%	302 990	93.8%	323 033	100.0%	-	-	302 990	93.0%
Debtors Age Analysis By Customer Group														
Organs of State	127	1.5%	129	1.5%	53	.6%	8 256	96.4%	8 565	2.7%	-	-	8 256	96.09
Commercial	4 652	26.1%	424	2.4%	441	2.5%	12 275	69.0%	17 792	5.5%	-	-	12 275	69.09
Households	5 092	1.7%	4 593	1.6%	4 096	1.4%	280 141	95.3%	293 923	91.0%	-	-	280 141	95.0%
Other	179	6.5%	136	5.0%	120	4.3%	2 319	84.2%	2 753	.9%	-	-	2 319	84.09
Total By Customer Group	10 050	3.1%	5 283	1.6%	4 710	1.5%	302 990	93.8%	323 033	100.0%			302 990	93.0%

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	4 643	37.5%	6 132	49.5%	24	.2%	1 579	12.8%	12 378	42.5%
Bulk Water	610	57.5%	-	-		-	451	42.5%	1 061	3.6%
PAYE deductions		-	-			-	98	100.0%	98	.3%
VAT (output less input)		-	-			-		-	-	-
Pensions / Retirement		-	-			-		-	-	-
Loan repayments	-	-	-	-		-		-	-	-
Trade Creditors	7 030	55.9%	2 340	18.6%	53	.4%	3 148	25.0%	12 571	43.1%
Auditor-General	2 798	92.3%	-			-	232	7.7%	3 030	10.4%
Other		-				-		-	÷	
Total	15 081	51.8%	8 472	29.1%	77	.3%	5 508	18.9%	29 138	100.0%

Contact Details

Municipal Manager

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

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

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Expenditure				2017/18				201	16/17	
	Budget	First (Quarter	Second	I Quarter	Year t	o Date	Second	d Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
Operating Revenue	1 687 472	346 329	20.5%	0	-	346 329	20.5%	403 817	51.2%	
Property rates	266 066	113 444	42.6%	-	-	113 444	42.6%	54 333	47.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-		-	-	-
Service charges - electricity revenue	463 901	-	-	-	-	-		106 566	45.0%	
Service charges - water revenue	341 643	87 905	25.7%	-	-	87 905	25.7%	86 278	48.7%	
Service charges - sanitation revenue	98 584	25 624	26.0%	-	-	25 624	26.0%	22 299	44.7%	
Service charges - refuse revenue	112 885	28 497	25.2%	-	-	28 497	25.2%	26 507	49.3%	(100.0%)
Service charges - other	-	46	-	0	-	46		(1 580)		(100.0%)
Rental of facilities and equipment	5 181	786	15.2%	-	-	786	15.2%	788	35.8%	(100.0%)
Interest earned - external investments	3 403	-	-	-	-	-		11 784	50.1%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-		-		-
Dividends received	55	0	.7%	-	-	0	.7%	13	24.8%	(100.0%)
Fines	30 004	48	.2%	-	-	48	.2%	717	13.9%	(100.0%)
Licences and permits	36 027	-	-	-	-	-		-		-
Agency services	-	-	-	-	-	-		21 384	141.2%	(100.0%
Transfers recognised - operational	247 125	89 043	36.0%	-	-	89 043	36.0%	67 152	73.7%	(100.0%
Other own revenue	52 598	311	.6%	-	-	311	.6%	6 809	46.6%	
Gains on disposal of PPE	30 000	624	2.1%	-	-	624	2.1%	770	40.6%	(100.0%)
Operating Expenditure	1 655 807	267 162	16.1%		-	267 162	16.1%	379 099	56.7%	(100.0%)
Employee related costs	474 660	123 704	26.1%		-	123 704	26.1%	109 030	47.6%	(100.0%)
Remuneration of councillors	22 616	8 547	37.8%	-	-	8 547	37.8%	4 649	43.8%	(100.0%
Debt impairment	85 871	-	-	-	-	-		(11 067)	60.1%	(100.0%
Depreciation and asset impairment	162 165	99 620	61.4%	-	-	99 620	61.4%	38 342	50.1%	(100.0%
Finance charges	3 430	-	-	-	-	-		10 313	510.8%	(100.0%
Bulk purchases	670 000	16 388	2.4%	-	-	16 388	2.4%	138 524	63.6%	(100.0%
Other Materials	-	18	-	-	-	18		-	-	-
Contracted services	130 123	13 743	10.6%	-	-	13 743	10.6%	22 026	70.8%	(100.0%
Transfers and grants	39 610	37	.1%	-	-	37	.1%	2 234	11.6%	(100.0%
Other expenditure	67 332	5 106	7.6%	-	-	5 106	7.6%	65 048	60.7%	(100.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 665	79 166		0		79 166		24 718		
Transfers recognised - capital	72 796	20 658	28.4%	-	-	20 658	28.4%	22 573	102.8%	(100.0%
Contributions recognised - capital	-	-		-	-	-		-	-	-
Contributed assets	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	104 461	99 824		0		99 824		47 291		
Taxation	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	104 461	99 824		0		99 824		47 291		
Attributable to minorities	-	6	-			6	-		-	-
Surplus/(Deficit) attributable to municipality	104 461	99 830		0		99 830		47 291		
Share of surplus/ (deficit) of associate	-	-	-			-	-	-		-
Surplus/(Deficit) for the year	104 461	99 830		0		99 830		47 291		

				2017/18				201	6/17	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance	104 396	3 263	3.1%	1 463	1.4%	4 726	4.5%	20 217	27.5%	(92.8%
National Government	72 796	3 263	4.5%	1 463	2.0%	4 726	6.5%	17 858	41.8%	
Provincial Government	12 170	3 203	4.570	1 403	2.070	4720	0.370	17 030	41.07	(71.0
District Municipality										
Other transfers and grants			_		_		_	181	_	(100.09
Transfers recognised - capital	72 796	3 263	4.5%	1 463	2.0%	4 726	6.5%	18 039	33.1%	
Borrowing			- 1.070		-	- 1,20	-		-	(71.77
Internally generated funds	31 600				-	-	-	2 178	9.4%	(100.09
Public contributions and donations	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	104 396	3 263	3.1%	1 463	1.4%	4 726	4.5%	20 217	27.5%	(92.89
Governance and Administration	1 600	-		-	-	-	-	2 155	22.1%	(100.09
Executive & Council		-		-	-	-	-			
Budget & Treasury Office	1 600	-	-	-	-	-	-	201	4.0%	(100.0
Corporate Services		-	-	-	-	-	-	1 955	40.3%	
Community and Public Safety		-	-	-	-	-	-	1 797	663.2%	(100.09
Community & Social Services		-	-	-	-	-	-	-		-
Sport And Recreation	+	-	-	-	-	-	-	1 797	-	(100.0
Public Safety	+	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 796	-	-	246	1.3%	246	1.3%	23	.7%	980.5
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	18 796	-	-	246	1.3%	246	1.3%	23	.7%	980.5
Environmental Protection							- :			
Trading Services Electricity	84 000 44 000	3 263	3.9%	1 217	1.4%	4 479	5.3%	16 242	27.2%	(92.59
Water	44 000 15 000	-	-		-	-	-	181 727	6.1%	(100.0
Water Waste Water Management		3 263	-		-		17.9%	15 334	25.8%	
Waste Water Management Waste Management	25 000	3 263	13.1%	1 217	4.9%	4 479	17.9%	15 334	25.8%	(92.1
Other					1	-	1			
Outer	-		-	-	-		-	-		

Part 5. Cash Receipts and Payments				2017/18				201	6/17	
	Budget	First 0	Duarter	Second	l Quarter	Year t	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Cash Flow from Operating Activities										
Receipts	1 550 108	424 143	27.4%	_	_	424 143	27.4%	447 094	59.3%	(100.0%)
Property rates, penalties and collection charges	232 145	35 774	15.4%	_	_	35 774	15.4%	55 206	57.6%	(100.0%)
Service charges	883 532	126 383	14.3%	-		126 383	14.3%	205 504	42.1%	(100.0%)
Other revenue	72 755	144 765	199.0%	_		144 765	199.0%	86 365	237.0%	(100.0%)
Government - operating	247 125	93 670	37.9%			93 670	37.9%	77 768	79.2%	(100.0%)
Government - capital	72 796	23 550	32.4%	_		23 550	32.4%	22 000	79.4%	(100.0%)
Interest	41 700		-	_		-		251	3.0%	(100.0%)
Dividends	55		_	_				-	-	
Payments	(1 368 161)	(457 916)	33.5%		-	(457 916)	33.5%	(420 434)	65.3%	(100.0%)
Suppliers and employees	(1 364 731)	(457 916)	33.6%	-		(457 916)	33.6%	(416 910)	127.1%	(100.0%)
Finance charges	(3 430)		-	-				(3 524)	1.8%	(100.0%)
Transfers and grants		-	-	-		-				
Net Cash from/(used) Operating Activities	181 948	(33 773)	(18.6%)		-	(33 773)	(18.6%)	26 660	17.1%	(100.0%)
Cash Flow from Investing Activities										
Receipts	25 000							778	40.7%	(100.0%)
Proceeds on disposal of PPE	25 000		_	_				778	40.7%	(100.0%)
Decrease in non-current deblors	-		_	_						
Decrease in other non-current receivables	_		_	_				_		
Decrease (increase) in non-current investments	_		_	_				_		
Payments	(104 396)	(2 711)	2.6%		-	(2 711)	2.6%	(20 217)	27.5%	(100.0%)
Capital assets	(104 396)	(2 711)	2.6%	-		(2 711)	2.6%	(20 217)	27.5%	(100.0%)
Net Cash from/(used) Investing Activities	(79 396)	(2 711)	3.4%		-	(2 711)	3.4%	(19 439)	26.0%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	(26)	-	_	-	(26)	_	145	21.9%	(100.0%)
Short term loans				_						(,
Borrowing long term/refinancing				_				-		
Increase (decrease) in consumer deposits		(26)				(26)		145	21.9%	(100.0%)
Payments	(2 225)	- '			-	- '	-	-	50.0%	-
Repayment of borrowing	(2 225)	-	-	-	-	-	-	-	50.0%	-
Net Cash from/(used) Financing Activities	(2 225)	(26)	1.2%		-	(26)	1.2%	145	67.7%	(100.0%)
Net Increase/(Decrease) in cash held	100 326	(36 510)	(36.4%)			(36 510)	(36.4%)	7 367	8.4%	(100.0%)
Cash/cash equivalents at the year begin:	21 274	39 387	185.1%	2 877	13.5%	39 387	185.1%	16 037	39.4%	(82.1%)
Cash/cash equivalents at the year end:	121 601	2 877	2.4%	2 877	2.4%	2 877	2.4%	23 403	16.9%	(87.7%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -l 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		-	-	-		-		-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State		-		-		-				-	-	-	-	
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-		-	-	-	-	
Total By Customer Group											_			_

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	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	-	-	-	-	-	-		-		
Total										

Contact Details

Municipal Manager

Municipal Manager	Mr BM Mhlanga	017 620 6279
Financial Manager	Mr R R Sitholo	017 620 6275

Source Local Government Database

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18					6/17	l
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Operating Revenue and Expenditure										
	420 885	119 683		407.405	00 70/	257 318		400 570	F0 401	
Operating Revenue	420 885	119 683	28.4%	137 635	32.7%	25/ 318	61.1%	108 578	58.1%	26.8
Property rates	-	-	-	-	-	-		-		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		-		-		-		-		
Service charges - water revenue Service charges - sanitation revenue		-				-				
Service charges - refuse revenue	1 900	101	5.3%	113	5.9%	214	11.2%	43	5.7%	162.9
Service charges - other Rental of facilities and equipment	1 900	101	5.3%	113	5.9%	214	11.2%	43	5.7%	162.5
Interest earned - external investments	7 000	1 491	21.3%	4 423	63.2%	5 913	84.5%	2 328	64.7%	90.
Interest earned - external investments Interest earned - outstanding debtors	7 000	1 491	21.3%	9 923	03.2%	2412	04.376	125	04.770	(100.0
Dividends received		-						125		(100.0
Fines		-		-				-		
Licences and permits		-								
Agency services	-	-		-		-		-		
Transfers recognised - operational	411 612	117 931	28.7%	133 024	32.3%	250 955	61.0%	105 860	58.3%	25.
Other own revenue	373	160	43.0%	75	20.2%	230 933	63.2%	222	56.7%	(66.1
Gains on disposal of PPE	3/3	100	43.070	-	20.270	230	03.270	- 222	30.770	(00.1
·	482 965	59 875	12.4%	123 509	25.6%	183 385	38.0%	79 206	31.6%	55.9
Operating Expenditure										
Employee related costs Remuneration of councillors	138 988 13 282	31 375 2 935	22.6% 22.1%	30 990 2 893	22.3% 21.8%	62 365 5 828	44.9% 43.9%	27 018 2 893	41.0% 43.2%	14.
	13 282	2 935	22.1%	2 893	21.8%	5 828	43.9%	2 893	43.2%	
Debt impairment	18 281	-		-		-		4 475	43.3%	(100.0
Depreciation and asset impairment	18 28 1	-				-		44/5	43.3%	(100.0
Finance charges Bulk purchases		-		-	*	-				
Other Materials										
Contracted services		-		-				101	16.4%	(100.0
Transfers and grants	255 407	16 588	6.5%	74 994	29.4%	91 582	35.9%	31 921	20.4%	134
Other expenditure	57 007	8 977	15.7%	14 633	25.7%	23 610	41.4%	12 798	46.7%	14.
Loss on disposal of PPE	-	-	-	- 14 000	25.710	-	41.470		40.770	
Surplus/(Deficit)	(62 081)	59 808		14 125		73 933		29 372		
Transfers recognised - capital	(02 081)	37 808	-	14 123		13 733		27 312		
Contributions recognised - capital							1		1	
Contributed assets	_	_	_	_				_		
Surplus/(Deficit) after capital transfers and contributions	(62 081)	59 808		14 125		73 933		29 372		
<u> </u>	(02 001)	37000		14 123		75 755		27372		
Taxation			-		-		-		-	
Surplus/(Deficit) after taxation	(62 081)	59 808		14 125		73 933		29 372		
Attributable to minorities	-	-	-	-	-	-		-		
Surplus/(Deficit) attributable to municipality	(62 081)	59 808		14 125		73 933		29 372		
Share of surplus/ (deficit) of associate	-	-	-	-	-		-	-		
Surplus/(Deficit) for the year	(62 081)	59 808		14 125		73 933		29 372		

	1			2017/18				201	6/17	
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	I Quarter	Ĩ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance	28 050	4 500	16.0%	3 847	13.7%	8 348	29.8%	1 487	9.6%	158.89
National Government	20 030	4 300	10.076	3 047	13.770	0 340	27.070	1 407	7.070	130.0
Provincial Government				-	-		-	-	-	-
District Municipality		-		-	-		-		-	
Other transfers and grants	-		-	-		-	-		-	-
Other transfers and grants Transfers recognised - capital	-		-	-		-	-	-	-	-
Borrowing	-	-	-		-	-	-	-		
Internally generated funds	28 050	4 500	16.0%	3 847	13.7%	8 348	29.8%	1 487	9.6%	158.8
Public contributions and donations	28 000	4 500	10.0%	3 847	13.776	8 348	29.876		9.0%	158.8
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 050	4 500	16.0%	3 847	13.7%	8 348	29.8%	1 487	9.6%	158.89
Governance and Administration	28 050	4 500	16.0%	884	3.2%	5 384	19.2%	1 487	9.6%	(40.5%
Executive & Council	28 050	-	-	-		-		1 487	9.6%	(100.09
Budget & Treasury Office	-	-	-	-		-		-	-	
Corporate Services	-	4 500	-	884		5 384		-	-	(100.09
Community and Public Safety			-		-	-	-	-	-	-
Community & Social Services	-	-				-		-		-
Sport And Recreation	-	-	-	-		-		-	-	-
Public Safety	-	-	-	-		-		-	-	-
Housing	-	-	-	-		-		-	-	-
Health	-	-	-			-		-		-
Economic and Environmental Services	-	-	-	1 733	-	1 733	-	-	-	(100.0%
Planning and Development	-	-	-	1 733		1 733		-	-	(100.09
Road Transport	-	-	-	-		-		-	-	-
Environmental Protection	-	-	-			-		-		-
Trading Services	-	-	-	1 230	-	1 230	-	-	-	(100.0%
Electricity	-	-	-	-		-		-	-	
Water	-	-	-	1 230		1 230		-	-	(100.09
Waste Water Management	-	-	-			-		-		
Waste Management									1	

				2017/18				201	6/17	1
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities Receipts	420 885	119 683	28.4%	168 395	40.0%	288 078	68.4%	108 578	69.7%	55.19
Property rates, penalties and collection charges Service charges	1 900	-	-	-	-	-	-	- 43	5.7%	(100.09
Other revenue Government - operating Government - capital	373 411 612	92 732 117 368	24.7% .2%	183 163 790	49.0% 39.8%	275 164 522 117 368	73.7% 40.0%	222 105 860	56.7% 70.2%	
Interest Dividends	7 000	1 491	21.3%	4 423	63.2%	5 913	84.5%	2 453	67.0%	80.39
Payments Suppliers and employees Finance charges	(464 684) (209 277)	(59 166) (59 166)	12.7% 28.3%	(162 448) (162 448)	35.0% 77.6%	(221 614) (221 614)	47.7% 105.9%	(70 895) (38 974)	26.6% 20.8%	129.1° 316.8
Transfers and grants	(255 407) (43 799)	60 517	(138.2%)	5 948	(13.6%)	66 464	(151.7%)	(31 921)	35.8% 791.3 %	(100.09
Net Cash from/(used) Operating Activities	(43 /99)	60 517	(138.2%)	3 948	(13.0%)	00 404	(151./76)	37 083	791.3%	(84.2%
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE	-	276 000		(36 000)	-	240 000		12 000		(400.0%
Decrease in non-current debtors Decrease in other non-current receivables			-							-
Decrease (increase) in non-current investments Payments Capital assets	(28 050) (28 050)	276 000 (4 500) (4 500)	16.0% 16.0%	(36 000) (3 388) (3 388)	12.1% 12.1%	240 000 (7 889) (7 889)	28.1% 28.1%	12 000 (1 487) (1 487)	9.6% 9.6%	
Net Cash from/(used) Investing Activities	(28 050)	271 500	(967.9%)	(39 388)	140.4%	232 111	(827.5%)	10 513	858.1%	(474.69
Cash Flow from Financing Activities										
Receipts Short term loans Borrowing long term/refinancing	-	(197) (197)			-	(197) (197)	-	•		-
Increase (decrease) in consumer deposits Payments		-	-	-	-	-	-	-	-	
Repayment of borrowing	-		-	-	-		-	-	-	-
Net Cash from/(used) Financing Activities	-	(197)	-	-	-	(197)	-	-	-	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(71 849) 84 597	331 820	(461.8%)	(33 440) 331 820	46.5% 392.2%	298 379	(415.3%)	48 197 40 982	240.8% 139.8%	(169.49 709.7
Cash/cash equivalents at the year end:	12 748	331 820	2 602.9%	298 379	2 340.6%	298 379	2 340.6%	89 179	143.0%	234.6

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	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	-	-	-	-	-	-	-	-	-	-	-	-		-
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	12 029	73.9%		-	-	-	4 244	26.1%	16 272	100.0%	-	-		-
Total By Income Source	12 029	73.9%					4 244	26.1%	16 272	100.0%				-
Debtors Age Analysis By Customer Group														
Organs of State	-			-	-	-					-	-		
Commercial	-	-	-	-	-	-	-	-	-	-	-	-		
Households	-	-	-	-	-	-	-	-	-	-	-	-		-
Other	12 029	73.9%	-	-	-	-	4 244	26.1%	16 272	100.0%	-	-	-	
Total By Customer Group	12 029	73.9%					4 244	26.1%	16 272	100.0%	_			_

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 91	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	26 012	78.3%	-	-	-	-	7 220	21.7%	33 232	100.0%
Total	26 012	78.3%					7 220	21.7%	33 232	100.0%

Contact Details		
Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr ZR Buthelezi	017 801 7013

Source Local Government Database

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				201	6/17	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
Operating Revenue	469 710	87 527	18.6%	87 036	18.5%	174 563	37.2%	108 196	80.0%	(19.6%
Property rates	73 029	78 714	107.8%	6 218	8.5%	84 932	116.3%	25 712	381.0%	(75.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	157 960	-	-	-	-	-	-	49 241	28.0%	(100.0%
Service charges - water revenue	44 239	4 206	9.5%	3 982	9.0%	8 188	18.5%	12 913	39.6%	(69.2%
Service charges - sanitation revenue	12 704	1 343	10.6%	1 501	11.8%	2 844	22.4%	3 149	42.8%	(52.3%
Service charges - refuse revenue	14 704	-	-	-	-	-		3 990	43.7%	(100.0%
Service charges - other	-	-	-	21	-	21		-	-	(100.0%
Rental of facilities and equipment	2 370	202	8.5%	29	1.2%	231	9.7%	617	27.7%	(95.4%
Interest earned - external investments	1 397	-	-	-	-	-	-	312	22.5%	(100.0%
Interest earned - outstanding debtors	29 336	-	-	3 917	13.4%	3 917	13.4%	10 726	83.3%	(63.5%
Dividends received		3 061		0		3 061			-	(100.0%
Fines	3 002	-		11	.4%	11	.4%	50	3.3%	(78.5%
Licences and permits	2 658	-		-		-		1 302	66.4%	(100.0%
Agency services	11 013			1		1		24	.7%	(95.9%
Transfers recognised - operational	114 006	-		68 101	59.7%	68 101	59.7%		13.1%	(100.0%
Other own revenue	3 267	0		3 256	99.7%	3 256	99.7%	161	(3.7%)	1 918.99
Gains on disposal of PPE	24	-	-	-	-	-	-	-	(431.1%)	
Operating Expenditure	464 982	37 592	8.1%	38 624	8.3%	76 216	16.4%	100 802	37.7%	(61.7%)
Employee related costs	143 450	19 430	13.5%	17 953	12.5%	37 383	26.1%	29 863	35.7%	(39.9%
Remuneration of councillors	8 198	1 632	19.9%	1 368	16.7%	3 000	36.6%	1 613	34.2%	(15.2%
Debt impairment	35 344	1 032		1 500	10.710	5 000	50.070	13 133	35.4%	(100.0%
Depreciation and asset impairment	25 364	133	.5%	8 883	35.0%	9 016	35.5%	4 630	32.0%	91.89
Finance charges	1 599	133	.570	0 003	33.070	7010	33.370	732	28.3%	(100.0%
Bulk purchases	145 953	8 953	6.1%			8 953	6.1%	31 147	42.3%	(100.0%
Other Materials	14 991	67	.4%	508	3.4%	575	3.8%	4 992	71.1%	(89.8%
Contracted services	10 738	3 326	31.0%	3 286	30.6%	6 612	61.6%	6 827	77.1%	(51.9%
	38 565	3 320	31.0%	3 200	30.076	0 0 1 2	01.076	385	10.6%	(100.0%
Transfers and grants Other expenditure	38 565 40 780	4 051	9.9%	6 626	16.2%	10 677	26.2%	7 479	10.6%	(100.0%
Loss on disposal of PPE	40 700	4 051	9.970	0 020	10.2%	100//	20.276	7479	22.170	(11.4%
Surplus/(Deficit)	4 728	49 935		48 412		98 347		7 394		
Transfers recognised - capital	4 /20	49 933		18 920		18 920		/ 394		(100.0%
Contributions recognised - capital	-	-		10 720		10 720	-		-	(100.076
		-		-		-	-		-	
Contributed assets	-	-		-		-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	4 728	49 935		67 332		117 267		7 394		
Taxation			-		-		-	-	-	
Surplus/(Deficit) after taxation	4 728	49 935		67 332		117 267		7 394		
Attributable to minorities	4 700	40.025	-	(7.222	-	117.0/7	-	7.004	-	
Surplus/(Deficit) attributable to municipality	4 728	49 935		67 332		117 267		7 394		
Share of surplus/ (deficit) of associate	4.700	49 935	-	(7.000	-	117.0/7	-	7 204	-	-
Surplus/(Deficit) for the year	4 728	49 935		67 332		117 267		7 394		

				2017/18					6/17	l
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance	35 001			12 403	35.4%	12 403	35.4%	272	2.4%	4 464.29
		0	-						2.4%	
National Government	30 286	· .	-	11 797	39.0%	11 797	39.0%	-	-	(100.09
Provincial Government	-	0	-	-	-	0	-	-	-	-
District Municipality	-	0	-	-	-	0	-	-	-	-
Other transfers and grants			-					-	-	
Transfers recognised - capital	30 286	0	-	11 797	39.0%	11 797	39.0%	-	-	(100.0%
Borrowing			-	-	-	-		- 070	-	400.00
Internally generated funds	4 715	0	-	606	12.8%	606	12.8%	272	34.9%	122.89
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 001	0	-	12 403	35.4%	12 403	35.4%	272	2.4%	4 464.29
Governance and Administration	475		-				-	272	34.9%	(100.0%
Executive & Council	105	-	-			_		268	50.6%	(100.09
Budget & Treasury Office	370	-		-		-		3	3.7%	(100.09
Corporate Services		-		-		-		-		
Community and Public Safety	1 550	-	-	1 592	102.7%	1 592	102.7%	-	45.5%	(100.0%
Community & Social Services		-		-		-		-		
Sport And Recreation	1 000	-	-	1 592	159.2%	1 592	159.2%	-	-	(100.09
Public Safety	550	-	-	-		-	-	-	-	-
Housing	-	-	-	-		-	-	-	-	-
Health	-	-	-	-		-	-	-	-	-
Economic and Environmental Services	9 500		-	4 950	52.1%	4 950	52.1%	-	-	(100.0%
Planning and Development	-	-	-	-		-	-	-		-
Road Transport	9 500	-	-	4 950	52.1%	4 950	52.1%	-		(100.09
Environmental Protection	-	-	-	-		-	-	-	-	-
Trading Services	23 476	-	-	5 860	25.0%	5 860	25.0%	-	-	(100.0%
Electricity	8 264	-	-	2 144	25.9%	2 144	25.9%	-	-	(100.09
Water	1 022	-	-	-		-	-	-	-	-
Waste Water Management	10 500	-	-	3 716	35.4%	3 716	35.4%	-	-	(100.09
Waste Management	3 690	-	-	-	-	-	-	-	-	-
Other	-	0	-	-	-	0	-	-	-	-
Otner	-	0	-	-	-	0	-	-		

				2017/18				201	6/17	l
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	l Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	469 685	42 745	9.1%	128 369	27.3%	171 114	36.4%	378 797	54.4%	(66.1%
Property rates, penalties and collection charges	73 029	2 399	3.3%	12 394	17.0%	14 793	20.3%	24 830	70.4%	(50.19
Service charges	229 607	5 411	2.4%	16 843	7.3%	22 255	9.7%	253 385	48.9%	(93.49
Other revenue	22 310	7		3 772	16.9%	3 779	16.9%	13 106	16.1%	(71.2
Government - operating	114 006	34 928	30.6%	68 101	59.7%	103 029	90.4%	49 370	41.1%	37.9
Government - capital	-	-	-	18 920		18 920		-	-	(100.0
Interest	30 733	-	-	8 339	27.1%	8 339	27.1%	38 107	72.1%	(78.1
Dividends	-	-	-	-		-		-	-	-
Payments	(404 275)	(31 324)	7.7%	(31 762)	7.9%	(63 085)	15.6%	(176 262)	103.2%	(82.09
Suppliers and employees	(364 112)	(31 324)	8.6%	(31 762)	8.7%	(63 085)	17.3%	(175 145)	104.4%	(81.9
Finance charges	(1 599)	-	-	-		-		(732)	28.3%	(100.0
Transfers and grants	(38 565)	-	-	-	-	-	-	(385)	9.8%	(100.0
Net Cash from/(used) Operating Activities	65 410	11 421	17.5%	96 608	147.7%	108 029	165.2%	202 535	(1 791 892.6%)	(52.3%
Cash Flow from Investing Activities										
Receipts	(4 691)								(477.9%)	
Proceeds on disposal of PPE	(4 691)	-						-	(477.9%)	-
Decrease in non-current debtors	1 - 1	-	-	-		-		-		-
Decrease in other non-current receivables	-	-	-	-		-		-	-	-
Decrease (increase) in non-current investments	-	-						-	-	-
Payments	-	-	-		-		-	(145)	-	(100.09
Capital assets	-	-	-	-	-	-	-	(145)		(100.0
Net Cash from/(used) Investing Activities	(4 691)	-	-	-	-	-	-	(145)	11 021.1%	(100.09
Cash Flow from Financing Activities										
Receipts					_		_	-	-	
Short term loans		-						-	-	-
Borrowing long term/refinancing		-						-	-	-
Increase (decrease) in consumer deposits	-	-	-	-		-		-	-	-
Payments	(1 200)	-	-	-	-	-	-	-		-
Repayment of borrowing	(1 200)	-						-	-	-
Net Cash from/(used) Financing Activities	(1 200)	-	-	-	-	-	-		-	
Net Increase/(Decrease) in cash held	59 519	11 421	19.2%	96 608	162.3%	108 029	181.5%	202 390	(4 134 608.9%)	(52.39
Cash/cash equivalents at the year begin:	15 000	15 000	100.0%	26 421	176.1%	15 000	100.0%	(395 576)	117.4%	(106.7
Cash/cash equivalents at the year end:			1		1		1		1	(163.7

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to itors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 399	2.9%	3 755	2.0%	3 533	1.9%	173 714	93.2%	186 400	34.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 143	15.0%	7 348	26.7%	3 068	11.1%	12 990	47.2%	27 549	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 438	5.1%	4 238	4.0%	3 900	3.7%	93 248	87.3%	106 823	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	738	3.7%	576	2.9%	464	2.4%	17 936	91.0%	19 714	3.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	804	5.0%	560	3.5%	403	2.5%	14 288	89.0%	16 055	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-				-	-	-		-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-		-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-				-	-	-		-	-	-	-
Other	3 963	2.2%	3 860	2.2%	3 495	2.0%	166 093	93.6%	177 411	33.2%	-	-	-	-
Total By Income Source	20 485	3.8%	20 337	3.8%	14 862	2.8%	478 268	89.6%	533 953	100.0%				-
Debtors Age Analysis By Customer Group														
Organs of State	456	13.0%	328	9.4%	306	8.8%	2 405	68.8%	3 495	.7%	-	-	-	
Commercial	7 412	6.1%	7 066	5.8%	6 031	4.9%	101 880	83.2%	122 389	22.9%	-	-	-	-
Households	12 616	3.1%	12 941	3.2%	8 522	2.1%	373 900	91.6%	407 979	76.4%	-	-	-	-
Other	1	1.6%	2	1.7%	3	2.9%	83	93.8%	89		-	-	-	-
Total By Customer Group	20 485	3.8%	20 337	3.8%	14 862	2.8%	478 268	89.6%	533 953	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		-	-	-		-	-	-	-	-
Bulk Water	-	-	-	-		-		-	-	-
PAYE deductions	1 320	100.0%	-	-			-	-	1 320	20.7%
VAT (output less input)			-	-			-	-	-	-
Pensions / Retirement	1 090	100.0%	-	-		-	-	-	1 090	17.1%
Loan repayments	603	100.0%	-	-		-	-	-	603	9.4%
Trade Creditors	-	-	-	-		-		-	-	-
Auditor-General	3 369	100.0%	-	-		-		-	3 369	52.8%
Other		-	-	-	-	-		-	-	-
Total	6 382	100.0%							6 382	100.0%

Contact Details

Municipal Manager

Financial Manager Mr Mvenselwa J Mahlangu Ms Thokozile Mahlangu 013 665 6021 013 665 6000

Source Local Government Database

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Expenditure	2017/18							201	6/17	
	Budget	First (Quarter	Second	I Quarter	Year 1	o Date	Second	I Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
Operating Revenue	2 917 169	251 313	8.6%	6 632	.2%	257 945	8.8%	551 612	43.7%	(98.8%)
Property rates	450 428	113 021	25.1%	(53)	-	112 968	25.1%	94 985	49.0%	(100.1%
Property rates - penalties and collection charges					-				-	-
Service charges - electricity revenue	1 225 130	90 074	7.4%	9 688	.8%	99 763	8.1%	251 498	46.7%	(96.1%
Service charges - water revenue	456 419 192 035	26 301 10 860	5.8% 5.7%	(963)		25 337 7 100	5.6% 3.7%	17 514 32 514	9.3%	(105.5%
Service charges - sanitation revenue			6.5%	(3 760)	(2.0%)	8 208	5.7%	32 514	39.7%	(111.6%
Service charges - refuse revenue	125 224	8 195		13	-	8 208	0.0%	21 652	8 096.2%	(100.0%
Service charges - other	40.004	-	-	-		-				(100.0%
Rental of facilities and equipment Interest earned - external investments	12 326 601	23 156	.2% 25.9%	244	2.0%	268 156	2.2% 25.9%	3 175 501	53.9% 151.9%	(92.3%
	92 214	218	.25.9%		-	218	.25.9%	33 630	69.7%	(100.0%
Interest earned - outstanding debtors	92 214	1 823	.2%	148		1 971	.2%	33 630	69.7%	(100.0%
Dividends received Fines	6 598	1823	7.4%	148	.2%	497	7.5%	1 845	50.5%	(99.4%
Licences and permits	206	486 156	76.0%	6	2.8%	162	7.5%	709	62.4%	(99.4%
Agency services	11 893	130	70.0%	234	2.0%	234	2.0%	7 504	35.1%	(96.9%
Transfers recognised - operational	304 301			234	2.070	234	2.070	72 431	62.1%	(100.0%
Other own revenue	39 793			1 064	2.7%	1 064	2.7%	13 653	85.1%	(92.2%
Gains on disposal of PPE	37 773		-	- 1004	2.770	-	2.770	- 13 003	- 03.170	(72.2%
Operating Expenditure	3 077 035	212 125	6.9%	234 323	7.6%	446 447	14.5%	372 623	23.7%	(37.1%
Employee related costs	749 153	126 077	16.8%	190 868	25.5%	316 945	42.3%	167 770	50.9%	13.89
Remuneration of councillors	29 675	2 110	7.1%	4 884	16.5%	6 994	23.6%	6 136	47.7%	(20.4%
Debt impairment	480 964	-		-	-			-	-	-
Depreciation and asset impairment	263 000	13 271	5.0%	20 334	7.7%	33 605	12.8%	-	-	(100.0%
Finance charges	82 529	11	-	-	-	11		4 195	14.9%	(100.0%
Bulk purchases	968 817	-	-	1 096	.1%	1 096	.1%	95 173	12.8%	(98.8%
Other Materials	136 244	2 398	1.8%	11 467	8.4%	13 865	10.2%	40 116	42.7%	(71.4%
Contracted services	53 313	22 442	42.1%	2 324	4.4%	24 766	46.5%	14 916	65.2%	(84.4%
Transfers and grants	37 284	33 000	88.5%	-	-	33 000	88.5%	2 613	12.8%	(100.0%
Other expenditure	276 056	3 636	1.3%	3 350	1.2%	6 986	2.5%	41 705	38.9%	(92.0%
Loss on disposal of PPE	-	9 179	-	-	-	9 179	-	-	-	-
Surplus/(Deficit)	(159 866)	39 188		(227 690)		(188 502)		178 988		
Transfers recognised - capital	186 032	4 398	2.4%	-		4 398	2.4%	19 997	9.5%	(100.0%
Contributions recognised - capital	1	-	-	-		-	· ·	-	-	-
Contributed assets	40 976	-				-		-		-
Surplus/(Deficit) after capital transfers and contributions	67 142	43 586		(227 690)		(184 104)		198 986		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	67 142	43 586		(227 690)		(184 104)		198 986		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 142	43 586		(227 690)		(184 104)		198 986		
Share of surplus/ (deficit) of associate	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) for the year	67 142	43 586		(227 690)		(184 104)		198 986		

				2017/18					6/17	1
	Budget	First (Quarter	Second	l Quarter	Year	o Date	Second	I Quarter	Ĩ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	245 503		-	26 018	10.6%		10.6%		4.0%	219.9%
National Government	197 415	-	-	22 778	11.5%	22 778	11.5%	7 921	4.8%	187.69
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	20 238	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	217 653	-	-	22 778	10.5%	22 778	10.5%	7 921	4.4%	187.6%
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	20 600	-	-	3 240	15.7%	3 240	15.7%	213	.7%	1 419.0%
Public contributions and donations	7 250	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	245 503	-	-	26 018	10.6%	26 018	10.6%	8 134	4.0%	219.9%
Governance and Administration	12 845	-		3 160	24.6%	3 160	24.6%	207	82.6%	1 429.5%
Executive & Council	100	-	-	-	-	-		-	-	-
Budget & Treasury Office	12 745	-	-	3 160	24.8%	3 160	24.8%	2	.7%	168 984.19
Corporate Services	-	-	-	-	-	-		205	-	(100.0%
Community and Public Safety	4 050	-		654	16.2%	654	16.2%	420	5.3%	55.8%
Community & Social Services	50	-	-	654	1 308.3%	654	1 308.3%	420	-	55.8%
Sport And Recreation	1 100	-	-	-	-	-		-	-	-
Public Safety	2 900	-	-	-	-	-		-	-	-
Housing	-	-	-	-	-	-		-	-	-
Health	-	-	-	-	-	-		-	-	-
Economic and Environmental Services	4 600	-		4 931	107.2%	4 931	107.2%	1 974	4.0%	149.8%
Planning and Development	50	-	-	28	56.9%	28	56.9%	139	-	(79.6%
Road Transport	-	-	-	4 902		4 902		1 834	3.7%	167.2%
Environmental Protection	4 550	-	-	-	-	-		-	-	-
Trading Services	183 058	-		17 273	9.4%	17 273	9.4%	5 527	3.9%	212.5%
Electricity	45 600	-	-	5 958	13.1%	5 958	13.1%	2 962	6.7%	101.19
Water	40 576	-	-	5 065	12.5%	5 065	12.5%	-	-	(100.0%
Waste Water Management	87 082	-	-	6 250	7.2%	6 250	7.2%	2 565	5.5%	143.79
Waste Management	9 800	-	-	-	-	-		-	-	-
Other	40 950	-	-	-	-	-	-	7	-	(100.0%)

Cash Flow from Operating Activities 2 646 6 Receipts 3 26 8 Properly rates, penalties and collection charges 372 8 Service charges 1 654 Other revenue 61 Goverment - operating 292 Goverment - capital 188 Interest 78 Dividends 2 Payments (2 373 3 Supplies and employees (2 235 5 Finance charges (32 7 Transfest and grants (37 7 Net Cash from/(used) Operating Activities 272 8	Actual	1st Q as % of Main	Actual	Quarter 2nd Q as % of	Year t Actual	o Date Total	Second Actual		
Appropriation		Main		2nd Q as % of	Actual	Total	Actual		
Receipts 2 646 6 Property rates, penalties and collection charges 372 E Service charges 1644 Other revenue 61 Government - operating 292 Government - capital 186 Interest 78 Dividends 2 Payments (2 373 7) Suppliers and employees (2 233 7) Finance charges (32 7) Transfers and grafs (37 7) Net Cash from/(used) Operating Activities 272 8		appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main	Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/1
Property rates, penalties and collection charges 372 & Service charges 1644						appropriation		appropriation	
Properly rates, penalties and collection charges 372 & Service charges 1644 16								ļ.	
Service charges 1654	620 03	23.4%	645 588	24.4%	1 265 621	47.8%	789 991	57.9%	(18.3%
Other revenue	42 68 24	18.3%	84 355	22.6%	152 598	40.9%	84 355	47.8%	-
Gowtment - operating 292 Gowtment - capital 186 Interest 78 Dividends 78 Payments (2 313 and employees) Suppliers and employees (2 235 and employees) Finance charges (32 constant employees) Transfers and grads (37 constant employees) Net Cash from/(used) Operating Activities 272 employees	265 75	2 16.1%	270 178	16.3%	535 930	32.4%	270 178	35.8%	
Government - capital 186 186 186 187	149 59	3 241.9%	168 225	272.0%	317 818	513.8%	312 628	718.2%	(46.2
Interest 78 Dividends (2 337 3) Payments (2 337 3) Suppliers and employees (2 253 5) Finance changes (32 7) Transfers and grafts (37 7) Net Cash from/(used) Operating Activities 272 8	108 109 17	6 37.3%	71 331	24.4%	180 507	61.8%	71 331	61.7%	
Dividencis Q 2373 Supplies and employees Q 2378 Supplies and employees Q 2378 Finance charges Q 227 Transfers and grants Q 37 Q	132 -	-	17 368	9.3%	17 368	9.3%	17 368	9.4%	
Payments (2.333 a) Suppliers and employees (2.253 a) Finance charges (32 a) Transfers and grafs (37 a) Net Cash from/(used) Operating Activities 272 8	53 27 26	7 34.6%	34 132	43.3%	61 399	78.0%	34 132	82.6%	
Suppliers and employees (2 253 Finance charges (82 Transfers and parts (37 Net Cash from/(used) Operating Activities 272.8		-	-	-		-	-		
Finance charges (82 Transfers and grants (37 Net Cash from/(used) Operating Activities 272.8	55) (616 35	26.0%	(620 119)	26.1%	(1 236 468)	52.1%	(763 714)	61.9%	(18.89
Transfers and grants (37. Net Cash from/(used) Operating Activities 272.8	(608 04	3) 27.0%	(611 539)	27.1%	(1 219 581)	54.1%	(755 134)	64.3%	(19.0
Net Cash from/(used) Operating Activities 272.8	(7.74	8) 9.4%	(5 967)	7.2%	(13 715)	16.6%	(5 967)	18.9%	1 -
· · · · · ·			(2 613)	7.0%	(3 172)	8.5%	(2 613)	8.8%	-
Cash Flow from Investing Activities	79 3 68	1.3%	25 470	9.3%	29 153	10.7%	26 278	14.7%	(3.19
								ļ.	
Receipts			_	_		_	_		Ι
Proceeds on disposal of PPE			-	_					
Decrease in non-current debtors			-	_					
Decrease in other non-current receivables			-	_					
Decrease (increase) in non-current investments			-	_					
Payments (245.5	03) (2 36	3) 1.0%	(23 049)	9.4%	(25 417)	10.4%	(23 049)	13.7%	
Capital assets (245			(23 049)	9.4%	(25 417)	10.4%	(23 049)	13.7%	-
Net Cash from/(used) Investing Activities (245.5)	03) (2 36	3) 1.0%	(23 049)	9.4%	(25 417)	10.4%	(23 049)	13.7%	-
Cash Flow from Financing Activities								1	
Receipts	176		(219)		1 548		(219)	12.9%	
Short term loans			(217)	-			(217)	12.770	Ι
Borrowing long term/refinancing			_				_		Ι
Increase (decrease) in consumer deposits	- 176	7 -	(219)		1 548		(219)	12.9%	Ι
Payments (18 4			(6 457)	35.0%	(17 436)	94.6%	(6 457)	94.8%	
Repayment of borrowing (18			(6 457)	35.0%	(17 436)	94.6%	(6 457)	94.8%	
Net Cash from/(used) Financing Activities (18.4)		2) 50.0%	(6 676)	36.2%	(15 888)	86.2%	(6 676)	248.5%	-
Net Increase/(Decrease) in cash held 8 9	42 (7.89	7) (88.3%)	(4 255)	(47.6%)	(12 152)	(135.9%)	(3 447)	(97.1%)	23.4
Cash/cash equivalents at the year begin: (3.									
Cash/cash equivalents at the year end:			(10 565)	, , , ,	(2 668)	81.2%	(10 565)	22.9%	20.1

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors		Bad Debts ito 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	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	5.7%	61 464	4.2%	1 333 039	90.1%	1 478 789	85.3%
Bulk Water	-	-	2 679	2.4%	2 716	2.4%	107 322	95.2%	112 717	6.5%
PAYE deductions	9 787	100.0%	-					-	9 787	.6%
VAT (output less input)		-	-					-		-
Pensions / Retirement	9 474	100.0%	-	-	-			-	9 474	.5%
Loan repayments	-	-	-			-	-	-	-	-
Trade Creditors	30 116	25.8%	10 647	9.1%	75 783	65.0%		-	116 547	6.7%
Auditor-General	-	-	-	-	-		5 819	100.0%	5 819	.3%
Other	-	-				-		-		
Total	49 549	2.9%	97 440	5.6%	139 963	8.1%	1 446 180	83.4%	1 733 132	100.0%

Contact Details		
Municipal Manager	Mr H. S. Mayisela	013 690 6208
Financial Manager	Me I P Hlatehwayn	013 A90 A241

Source Local Government Database

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiuntine				2017/18				201	6/17	
	Budget	First (Quarter	Second	I Quarter	Year t	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
	4 057 000		00.001		05 701	700 070	E0 001	005 503	F4 F01	
Operating Revenue	1 357 202	451 048	33.2%	348 331	25.7%	799 379	58.9%	335 587	51.5%	3.8%
Property rates	322 145	83 002	25.8%	83 053	25.8%	166 055	51.5%	78 240	51.2%	6.2%
Property rates - penalties and collection charges						-				
Service charges - electricity revenue	535 221	101 823	19.0%	125 069	23.4%	226 892	42.4%	133 440	50.7%	(6.3%
Service charges - water revenue	83 231 59 178	22 148 16 996	26.6% 28.7%	21 695 17 040	26.1% 28.8%	43 843 34 036	52.7% 57.5%	21 915	49.2% 50.1%	(1.0%)
Service charges - sanitation revenue								13 972		
Service charges - refuse revenue	66 849	19 669	29.4%	17 317	25.9%	36 986	55.3%	15 513	51.8%	11.6%
Service charges - other	612	53 438	8 733.2%	167	27.4%	53 605	8 760.6%			(100.0%
Rental of facilities and equipment	13 975	1 538	11.0%	615	4.4%	2 153	15.4%	3 374	44.6%	(81.8%
Interest earned - external investments	30 871	4 752	15.4%	7 011	22.7%	11 763	38.1%	9 428	82.7%	(25.6%
Interest earned - outstanding debtors	3 153	4 987	158.2%	6 900	218.8%	11 887	377.0%	807	68.5%	755.2%
Dividends received			-			-				
Fines	11 698 8 637	1 481 1 958	12.7% 22.7%	1 921 1 850	16.4% 21.4%	3 402 3 808	29.1% 44.1%	1 691 2 147	63.8% 46.8%	13.69
Licences and permits	8 637	1 958		1 850	21.4%	3 808				
Agency services	***************************************	130 870	80.4%		32.7%	184 186	-	4 995 45 884	53.6% 74.4%	(100.0%
Transfers recognised - operational	162 865			53 316			113.1%			
Other own revenue Gains on disposal of PPE	58 617 150	8 387	14.3%	12 308 68	21.0% 45.6%	20 694 68	35.3% 45.6%	4 180	10.5%	194.49 (100.0%
Operating Expenditure	1 421 172	289 482	20.4%	309 047	21.7%	598 529	42.1%	311 419	43.7%	(.8%)
Employee related costs	486 043	113 613	23.4%	112 794	23.2%	226 407	46.6%	100 431	48.4%	12.39
Remuneration of councillors	21 292	4 915	23.1%	4 914	23.1%	9 829	46.2%	4 773	44.3%	3.09
Debt impairment	16 188	-		-	-	-	-	2 493	50.0%	(100.0%
Depreciation and asset impairment	163 244	40 974	25.1%	40 359	24.7%	81 333	49.8%	38 706	50.0%	4.39
Finance charges	19 309	-	-	3 217	16.7%	3 217	16.7%	3 767	10.5%	(14.6%
Bulk purchases	426 940	98 002	23.0%	91 040	21.3%	189 041	44.3%	92 007	45.3%	(1.1%
Other Materials	-	407		3 116	-	3 522	-	-		(100.0%
Contracted services	152 749	16 116	10.6%	33 477	21.9%	49 593	32.5%	8 927	37.2%	275.09
Transfers and grants	1 995	180	9.0%	864	43.3%	1 044	52.4%	4 462	375.3%	(80.6%
Other expenditure	133 207	15 276	11.5%	19 266	14.5%	34 542	25.9%	55 853	34.5%	(65.5%
Loss on disposal of PPE	205		-		-		-	-		
Surplus/(Deficit)	(63 970)	161 566		39 284		200 850		24 167		
Transfers recognised - capital	52 305	14 458	27.6%	14 064	26.9%	28 521	54.5%	16 823	22.4%	(16.4%
Contributions recognised - capital	-	-	-	-		-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 665)	176 023		53 348		229 371		40 990		
Taxation	-	-			-	-	-	-	-	-
Surplus/(Deficit) after taxation	(11 665)	176 023		53 348		229 371		40 990		
Attributable to minorities	-	-		-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 665)	176 023		53 348		229 371		40 990		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-		-
Surplus/(Deficit) for the year	(11 665)	176 023		53 348		229 371		40 990		

				2017/18				201	6/17	
	Budget	First 0	Duarter	Second	l Quarter	Year t	o Date	Second	Quarter	Ī
Difference	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
R thousands							арргоришной		арргоришной	
Capital Revenue and Expenditure										
Source of Finance	282 175	26 136	9.3%	67 774	24.0%	93 910	33.3%	41 974	23.1%	61.59
National Government	52 305	14 458	27.6%	12 176	23.3%	26 634	50.9%	16 573	36.3%	(26.59
Provincial Government	-	-	-	-	-	-	-	1 156	25.0%	(100.09
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 305	14 458	27.6%	12 176	23.3%	26 634	50.9%	17 729	26.5%	(31.39
Borrowing	134 790	5 004	3.7%	21 753	16.1%	26 757	19.9%	16 387	21.2%	32.7
Internally generated funds	95 080	6 665	7.0%	33 846	35.6%	40 511	42.6%	7 859	22.4%	330.7
Public contributions and donations	-	9	-	-	-	9	-	-	-	-
Capital Expenditure Standard Classification	282 175	26 136	9.3%	67 774	24.0%	93 910	33.3%	41 974	23.1%	61.5
Governance and Administration	20 466	723	3.5%	1 830	8.9%	2 553	12.5%	1 042	11.6%	75.69
Executive & Council	223	-	-	-	-	-		113	31.7%	(100.09
Budget & Treasury Office	19 976	9		11	.1%	20	.1%	78	7.2%	(85.79
Corporate Services	267	714	267.5%	1 819	681.2%	2 533	948.6%	851	8.9%	113.6
Community and Public Safety	31 657	2 695	8.5%	6 924	21.9%	9 619	30.4%	9 168	39.6%	(24.59
Community & Social Services	14 497	2 531	17.5%	1 542	10.6%	4 073	28.1%	1 296	26.2%	19.0
Sport And Recreation	13 668	140	1.0%	4 992	36.5%	5 132	37.5%	2 632	24.9%	89.7
Public Safety	3 127	25	.8%	59	1.9%	84	2.7%	5 240	68.6%	(98.9
Housing	365	-	-	331	90.5%	331	90.5%	0	-	1 652 400.0
Health	-			-	-	-		-		-
Economic and Environmental Services	73 625	16 756	22.8%	35 118	47.7%	51 874	70.5%	7 577	10.3%	363.5
Planning and Development	233	41	17.5%	73	31.5%	114	49.0%	74	4.1%	(.4
Road Transport	73 392	16 715	22.8%	35 044	47.7%	51 760	70.5%	7 503	10.4%	367.1
Environmental Protection	-	-	-	-	-	-		-	-	-
Trading Services	156 426	5 962	3.8%	23 903	15.3%	29 864	19.1%	24 187	28.6%	(1.29
Electricity	65 538	67	.1%	13 830	21.1%	13 897	21.2%	8 438	41.2%	63.9
Water	24 440	231	.9%	2 263	9.3%	2 494	10.2%	6 170	34.9%	(63.3
Waste Water Management	53 843	4 139	7.7%	7 412	13.8%	11 550	21.5%	7 841	13.5%	(5.59
Waste Management	12 605	1 525	12.1%	398	3.2%	1 923	15.3%	1 737	64.3%	(77.1
Other		-	-	-	-	-	-		-	-

Part 3. Casif Receipts and Payments				2017/18				201	6/17	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Cash Flow from Operating Activities										
Receipts	1 409 357	397 365	28.2%	433 300	30.7%	830 665	58.9%	346 942	51.5%	24.9%
Property rates, penalties and collection charges	322 145	83 002	25.8%	83 053	25.8%	166 055	51.5%	57 127	44.3%	45.4%
Service charges	745 091	210 944	28.3%	181 288	24.3%	392 232	52.6%	216 494	54.7%	(16.3%)
Other revenue	92 927	16 292	17.5%	16 694	18.0%	32 986	35.5%	16 388	25.6%	1.9%
Government - operating	162 865	67 099	41.2%	115 781	71.1%	182 880	112.3%	45 884	74.3%	152.3%
Government - capital	52 305	10 415	19.9%	22 573	43.2%	32 988	63.1%	814	32.4%	2 671.6%
Interest	34 024	9 613	28.3%	13 912	40.9%	23 525	69.1%	10 235	81.5%	35.9%
Dividends			-			-				
Payments	(1 241 535)	(266 244)	21.4%	(268 789)	21.6%	(535 032)	43.1%	(273 916)	50.2%	(1.9%)
Suppliers and employees	(1 220 231)	(266 064)	21.8%	(264 707)	21.7%	(530 770)	43.5%	(265 687)	50.9%	(.4%)
Finance charges	(19 309)		-	(3 217)	16.7%	(3 217)	16.7%	(3 767)	10.5%	(14.6%)
Transfers and grants	(1 995)	(180)	9.0%	(864)	43.3%	(1 044)	52.4%	(4 462)	375.3%	(80.6%)
Net Cash from/(used) Operating Activities	167 823	131 121	78.1%	164 512	98.0%	295 633	176.2%	73 026	60.0%	125.3%
Cash Flow from Investing Activities										
Receipts	17 945	216 000	1 203 7%	(199 932)	(1 114.2%)	16 068	89.5%	(262 904)	(27.2%)	(24.0%)
Proceeds on disposal of PPE	(55)	210 000	1 200.770	(177 752)	(123.8%)	68	(123.8%)	96	63.8%	(28.6%)
Decrease in non-current debtors	-		_	-		-		-	-	-
Decrease in other non-current receivables						-		_		
Decrease (increase) in non-current investments	18 000	216 000	1 200.0%	(200 000)	(1 111.1%)	16 000	88.9%	(263 000)	(27.1%)	(24.0%)
Payments	(282 175)	(26 136)	9.3%	(67 774)	24.0%	(93 910)	33.3%	(41 974)	23.1%	61.5%
Capital assets	(282 175)	(26 136)	9.3%	(67 774)	24.0%	(93 910)	33.3%	(41 974)	23.1%	61.5%
Net Cash from/(used) Investing Activities	(264 230)	189 864	(71.9%)	(267 706)	101.3%	(77 842)	29.5%	(304 879)	5.1%	(12.2%)
Cash Flow from Financing Activities										
Receipts	140 556	788	.6%	265	.2%	1 053	.7%	2 300	1.2%	(88.5%)
Short term loans										(,
Borrowing long term/refinancing	134 790					-				
Increase (decrease) in consumer deposits	5 766	788	13.7%	265	4.6%	1 053	18.3%	2 300	46.9%	(88.5%)
Payments	(11 443)		-	(5 574)	48.7%	(5 574)	48.7%	(5 024)	30.0%	10.9%
Repayment of borrowing	(11 443)		-	(5 574)	48.7%	(5 574)	48.7%	(5 024)	30.0%	10.9%
Net Cash from/(used) Financing Activities	129 113	788	.6%	(5 309)	(4.1%)	(4 521)	(3.5%)	(2 724)	(1.1%)	94.9%
Net Increase/(Decrease) in cash held	32 706	321 773	983.8%	(108 503)	(331.8%)	213 270	652.1%	(234 577)	(18 285.9%)	(53.7%)
Cash/cash equivalents at the year begin:	23 499	84 129	358.0%	405 902	1 727.3%	84 129	358.0%	405 095	130.6%	.2%
Cash/cash equivalents at the year end:	56 205	405 902	722.2%	297 399	529.1%	297 399	529.1%	170 518	278.5%	74.4%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	247	2.1%	5 299	44.6%	1 193	10.0%	5 149	43.3%	11 888	11.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 771	17.0%	13 860	85.3%	(857)	(5.3%)	483	3.0%	16 256	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	961	3.3%	15 915	55.1%	(1 967)	(6.8%)	13 993	48.4%	28 902	26.8%		-	-	-
Receivables from Exchange Transactions - Waste Water Management	76	1.0%	3 500	46.0%	1 435	18.9%	2 594	34.1%	7 605	7.1%		-	-	-
Receivables from Exchange Transactions - Waste Management	139	2.2%	3 811	61.2%	(168)	(2.7%)	2 440	39.2%	6 223	5.8%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		37	83.8%	4	8.3%	3	7.9%	44			-	-	-
Interest on Arrear Debtor Accounts	-	-	304	7.4%	257	6.2%	3 571	86.4%	4 132	3.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-					-	-			-	-	-
Other	1 875	5.7%	8 369	25.6%	2 172	6.7%	20 228	62.0%	32 644	30.3%		-	-	-
Total By Income Source	6 069	5.6%	51 094	47.4%	2 068	1.9%	48 463	45.0%	107 693	100.0%	-		-	-
Debtors Age Analysis By Customer Group														
Organs of State	(10)	(.3%)	2 119	53.0%	(2 815)	(70.3%)	4 707	117.6%	4 001	3.7%		-	-	
Commercial	4 746	10.0%	26 019	55.1%	2 052	4.3%	14 428	30.5%	47 244	43.9%	-	-	-	-
Households	(250)	(.6%)	21 246	49.8%	2 231	5.2%	19 463	45.6%	42 691	39.6%	-	-	-	-
Other	1 584	11.5%	1 710	12.4%	599	4.4%	9 865	71.7%	13 757	12.8%	-	-	-	-
Total By Customer Group	6 069	5.6%	51 094	47.4%	2 068	1.9%	48 463	45.0%	107 693	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32 612	100.0%	-	-	-	-	-	-	32 612	29.7%
Bulk Water	-	-	-	-		-		-		-
PAYE deductions	5 730	100.0%	-	-	-	-		-	5 730	5.2%
VAT (output less input)		-	-	-	-	-		-		-
Pensions / Retirement		-	-	-	-	-		-		-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69 811	100.0%	-	-	-	-		-	69 811	63.6%
Auditor-General	1 553	100.0%	-	-	-	-		-	1 553	1.4%
Other	108	100.0%	-	-	-	-	-	-	108	.1%
Total	109 814	100.0%	٠						109 814	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr Bheki Khenisa	013 249 7263
Einancial Managor	Mc Elmari Waccormann	012 240 7104

Source Local Government Database

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Expenditure				2017/18				201	16/17	
	Budget	First (Quarter	Second	I Quarter	Year t	o Date	Second	d Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
	222 420	00.000	25 50/	F/ /70	24.20/	120 500	FO 00/	F2 22F	F2 40/	(20/
Operating Revenue	233 420	82 828	35.5%	56 673	24.3%	139 500	59.8%	53 325	53.4%	
Property rates	57 512	16 943	29.5%	4 274	7.4%	21 217	36.9%	10 513	60.7%	(59.3%)
Property rates - penalties and collection charges	-					-				
Service charges - electricity revenue	43 643 17 675	24 758 4 496	56.7% 25.4%	18 512 4 455	42.4% 25.2%	43 270 8 951	99.1% 50.6%	11 073	58.4% 54.6%	67.2%
Service charges - water revenue	1/ 6/5	4 496 3 019	25.4%	4 455 3 038	25.2%	8 951 6 057	50.6% 42.9%	4 399 2 540		1.3% 19.6%
Service charges - sanitation revenue		2 965	31.6%			5 933	63.3%			
Service charges - refuse revenue	9 370	2 900	31.6%	2 968	31.7%	5 933	63.5%	2 705	57.0%	9.7%
Service charges - other	4.702			-	-	-		-	41.70	(00.000)
Rental of facilities and equipment Interest earned - external investments	4 713 4 128	216	5.2%	19 164	.4%	19 380	.4%	236 217	41.7% 127.5%	(92.0%)
	4 128 3 522	210		164	4.0%	380	9.2%		127.5%	(24.3%)
Interest earned - outstanding debtors	3 522			-	-	-				-
Dividends received Fines	12 713	4 874	38.3%	3 183	25.0%	8 057	63.4%	1 953	38.1%	62.9%
Licences and permits	12 /13	48/4	2.9%	3 183 0	25.0%	8 057	4.4%	1 953	38.1%	
Agency services	0	U	2.970		1.5%	U	4.470		11.770	(02.0%)
Transfers recognised - operational	60 632	25 233	41.6%	18 407	30.4%	43 640	72.0%	19 560	80.8%	(5.9%)
Other own revenue	5 391	323	6.0%	1 653	30.7%	1 976	36.7%	19 300	5.0%	1 188.7%
Gains on disposal of PPE	3 391	323	- 0.0%	- 1 003	30.776	1976	30.776	- 120	3.0%	1 100.7%
Operating Expenditure	332 104	33 378	10.1%	78 355	23.6%	111 732	33.6%	51 026	34.9%	53.6%
Employee related costs	100 161	10 791	10.8%	31 055	31.0%	41 846	41.8%	17 789	42.6%	74.6%
Remuneration of councillors	6 066	687	11.3%	1 930	31.8%	2 617	43.1%	1 355	46.1%	42.4%
Debt impairment	59 236	-		18 823	31.8%	18 823	31.8%	-	-	(100.0%)
Depreciation and asset impairment	44 243	-			-	-		-	-	-
Finance charges	3 937	1 409	35.8%	1 375	34.9%	2 784	70.7%	1 929	74.2%	(28.7%)
Bulk purchases	49 851	14 027	28.1%	9 221	18.5%	23 248	46.6%	14 147	53.1%	(34.8%)
Other Materials	6 754	845	12.5%	3 284	48.6%	4 129	61.1%	585	14.5%	461.5%
Contracted services	5 560	794	14.3%	1 757	31.6%	2 551	45.9%	908	36.3%	93.4%
Transfers and grants	-	-	-	-	-	-		-	-	-
Other expenditure	56 297	4 824	8.6%	10 910	19.4%	15 734	27.9%	14 312	39.9%	(23.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(98 685)	49 450		(21 682)		27 768		2 299		
Transfers recognised - capital	54 560	14 885	27.3%	7 000	12.8%	21 885	40.1%	-	29.9%	(100.0%)
Contributions recognised - capital	-	-		-	-	-		-		-
Contributed assets	22 033	-	-	-	-				-	-
Surplus/(Deficit) after capital transfers and contributions	(22 092)	64 335		(14 682)		49 653		2 299		
Taxation	-	-	-	-		-		-	-	-
Surplus/(Deficit) after taxation	(22 092)	64 335		(14 682)		49 653		2 299		
Attributable to minorities	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(22 092)	64 335		(14 682)		49 653		2 299		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) for the year	(22 092)	64 335		(14 682)		49 653		2 299		

				2017/18				201	6/17	1
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance	81 869	125	.2%	138	.2%	263	.3%	12 044	17.8%	
National Government	54 560	-	-	-	-	-	-	12 036	41.8%	(100.09
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality	22 033	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 593	-	-	-	-	-	-	12 036	21.8%	(100.0%
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds	5 276	125	2.4%	138	2.6%	263	5.0%	8	4.3%	1 685.09
Public contributions and donations		-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 869	125	.2%	138	.2%	263	.3%	12 044	17.8%	(98.99
Governance and Administration	19 335	26	.1%	14	.1%	40	.2%	11 776	23.5%	(99.9%
Executive & Council	18 560	-		-		-		11 769	23.6%	(100.09
Budget & Treasury Office	775	-	-	-		-		-		
Corporate Services		26	-	14		40		8	14.2%	85.3
Community and Public Safety	345	-		23	6.7%	23	6.7%	-	-	(100.09
Community & Social Services	119	-	-	-		-		-		-
Sport And Recreation	196	-	-	23	11.8%	23	11.8%	-		(100.09
Public Safety	30	-	-	-		-		-		-
Housing	-	-	-	-		-		-		-
Health	-	-	-	-		-		-		-
Economic and Environmental Services	1 106	-		-	-	-	-	-	-	-
Planning and Development	-	-	-	-		-		-		-
Road Transport	1 106	-	-	-		-		-		-
Environmental Protection	-	-	-	-		-		-		-
Trading Services	59 883	99	.2%	101	.2%	200	.3%	268	3.6%	(62.49
Electricity	7 450	99	1.3%	-		99	1.3%	268	9.6%	(100.09
Water	30 200	-	-	-		-		-		-
Waste Water Management	22 233	-	-	101	.5%	101	.5%	-	-	(100.09
Waste Management	-	-	-	-		-		-	-	-
Other	1 200		l .		l .		l .			1

				2017/18				201	6/17	1
	Budget	First 0	Quarter	Second	l Quarter	Year t	o Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
R thousands							арргорнаціон		арргорпацоп	
Cash Flow from Operating Activities Receipts	287 979	97 712	33.9%	63 673	22.1%	161 385	56.0%	53 225	57.0%	19.6%
Property rates, penalties and collection charges Service charges	57 512 84 802	16 943 35 237	29.5% 41.6%	4 274 28 973	7.4% 34.2%	21 217 64 210	36.9% 75.7%	10 413 20 717	69.5% 60.8%	(59.0%
Other revenue Government - operating Government - capital Interest Dividencis	22 823 60 632 54 560 7 651	5 198 25 233 14 885 216	22.8% 41.6% 27.3% 2.8%	4 854 18 407 7 000 164	21.3% 30.4% 12.8% 2.1%	10 053 43 640 21 885 380	44.0% 72.0% 40.1% 5.0%	2 318 19 560 - 217	38.4% 81.1% 21.3% 10.5%	109.49 (5.9% (100.0% (24.3%
Dividentis Payments Suppliers and employees Finance charges Transfers and grants	(332 104) (267 309) (59 236) (5 560)	(33 378) (31 968) (1 409)	10.1% 12.0% 2.4%	(59 532) (58 157) (1 375)	17.9% 21.8% 2.3%	(92 909) (90 125) (2 784)	28.0% 33.7% 4.7%	(51 026) (49 097) (1 929)	45.7% 45.2% 74.2%	16.79 18.59 (28.7%
Net Cash from/(used) Operating Activities	(44 125)	64 335	(145.8%)	4 141	(9.4%)	68 476	(155.2%)	2 199	135.5%	88.3%
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (non-pol) non-current investments Payments Capital assets Net Cash firom/(used) Investing Activities	(5 276) (5 276) (5 276)	(125) (125)	2.4% 2.4% 2.4%	(138) (138)	2.6% 2.6% 2.6%	(263) (263) (263)	5.0% 5.0%	(12 044) (12 044)	29.1% 29.1%	(98.9%) (98.9%) (98.9%)
Cash Flow from Financing Activities Receipts Short Imm lears Berrowing long Immfelfanacing Increase (decrease) in consumer deposits Payments Repayment of borrowing		-	- - - -	-	- - - -	- - - - -	- - - - -	- - - -		
Net Cash from/(used) Financing Activities Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(49 401) 9 306 (40 095)	64 210	(130.0%)	4 003 64 210 68 213	(8.1%) 690.0% (170.1%)	68 213	(138.1%)	(9 845) 44 351 34 507	(141.8%) 139.7% (309.0%)	(140.7% 44.89 97.79

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	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	1 182	3.8%	1 368	4.4%	1 215	3.9%	27 639	88.0%	31 404	14.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 452	4.6%	1 653	5.2%	7 357	23.2%	21 190	66.9%	31 651	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 130	3.3%	2 799	2.9%	2 616	2.7%	87 282	91.1%	95 826	42.7%		-		
Receivables from Exchange Transactions - Waste Water Management	927	4.8%	773	4.0%	683	3.6%	16 839	87.6%	19 222	8.6%		-		
Receivables from Exchange Transactions - Waste Management	868	4.0%	740	3.4%	665	3.1%	19 437	89.5%	21 710	9.7%		-		
Receivables from Exchange Transactions - Property Rental Debtors	-		-					-	-			-		
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-					-	-			-		
Other	216	.9%	361	1.5%	(5 375)	(21.7%)	29 573	119.4%	24 776	11.0%		-		
Total By Income Source	7 776	3.5%	7 694	3.4%	7 160	3.2%	201 959	89.9%	224 590	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	394	2.4%	553	3.3%	261	1.6%	15 302	92.7%	16 511	7.4%		-		
Commercial	826	3.0%	1 147	4.2%	1 665	6.1%	23 712	86.7%	27 349	12.2%	-	-		-
Households	4 339	4.1%	3 963	3.8%	(2 972)	(2.8%)	100 217	94.9%	105 547	47.0%	-	-		-
Other	2 216	2.9%	2 031	2.7%	8 206	10.9%	62 729	83.4%	75 182	33.5%	-	-		-
Total By Customer Group	7 776	3.5%	7 694	3.4%	7 160	3.2%	201 959	89.9%	224 590	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 873	9.3%	430	1.0%	-	-	37 375	89.7%	41 679	50.7%
Bulk Water								-	-	-
PAYE deductions								-	-	-
VAT (output less input)	1 928	100.0%						-	1 928	2.3%
Pensions / Retirement	1 230	88.4%	162	11.6%				-	1 392	1.7%
Loan repayments	-	-	-	-		-	-	-		-
Trade Creditors	2 004	23.1%	475	5.5%	1 393	16.1%	4 800	55.4%	8 671	10.5%
Auditor-General	332	8.2%	1 870	46.4%	1 831	45.4%		-	4 033	4.9%
Other	936	3.8%	184	.7%	28	.1%	23 369	95.3%	24 517	29.8%
Total	10 304	12.5%	3 120	3.8%	3 252	4.0%	65 545	79.7%	82 220	100.0%

Contact Details

Municipal Manager

Financial Manager Mrs Elizabeth k Tshabalala Mr Phumuzi Nhlabathi 013 253 7628 013 253 7641

Source Local Government Database

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantire				2017/18				20	6/17	
	Budget	First (Quarter	Second	I Quarter	Year	to Date	Second	I Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Oti Dd Fdit										
Operating Revenue and Expenditure										
Operating Revenue	610 093	251 517	41.2%	165 260	27.1%	416 777	68.3%	157 673	46.9%	
Property rates	47 663	10 306	21.6%	11 038	23.2%	21 344	44.8%	10 392	49.1%	6.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	111 923	22 308	19.9%	21 013	18.8%	43 322	38.7%	26 363	114.4%	(20.3%)
Service charges - sanitation revenue	2 091	621	29.7%	618	29.5%	1 239	59.2%	492	68.9%	
Service charges - refuse revenue	32 346	8 138	25.2%	8 140	25.2%	16 278	50.3%	7 604	32.1%	7.1%
Service charges - other	-	-	-	-		-		-	-	-
Rental of facilities and equipment	445	107	24.1%	17	3.8%	124	27.9%	65	20.9%	(73.9%)
Interest earned - external investments	7 153	1 877	26.2%	1 347	18.8%	3 224	45.1%	1 075	43.8%	25.3%
Interest earned - outstanding debtors	30 242	28 959	95.8%	11 167	36.9%	40 126	132.7%	7 247	76.4%	54.1%
Dividends received	-	-	*.	-	-	-	-	-		
Fines	2 103	116	5.5%	34	1.6%	150	7.1%	46	32.4%	
Licences and permits	5 002	7 151	142.9%	5 221	104.4%	12 372	247.3%	17	11.3%	
Agency services	1 977	-	*.	-	-	-	-	2 299	37.6%	(100.0%)
Transfers recognised - operational	367 315	160 904	43.8%	92 954	25.3%	253 858	69.1%	95 705	28.6%	(2.9%)
Other own revenue Gains on disposal of PPE	1 832	11 029	602.2%	13 711	748.6%	24 740	1 350.8%	6 369	553.0%	115.3%
Operating Expenditure	807 704	76 727	9.5%	102 449	12.7%	179 176	22.2%	90 465	27.2%	13.2%
Employee related costs	124 541	27 357	22.0%	30 575	24.6%	57 932	46.5%	27 443	48.9%	
Remuneration of councillors	24 256	5 319	21.9%	5 363	22.1%	10 682	44.0%	5 068	46.4%	5.8%
Debt impairment	170 762	-			-	-	-	-		-
Depreciation and asset impairment	171 268	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	132 803	21 245	16.0%	31 956	24.1%	53 201	40.1%	26 269	35.7%	21.6%
Other Materials	4 666	287	6.1%	3 967	85.0%	4 253	91.2%	6	.2%	
Contracted services	33 668	2 827	8.4%	4 240	12.6%	7 067	21.0%	2 948	51.4%	
Transfers and grants	45 725	1 240	2.7%	1 337	2.9%	2 577	5.6%	8 722	46.8%	(84.7%)
Other expenditure	100 014	18 454	18.5%	25 010	25.0%	43 464	43.5%	20 007	44.7%	25.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(197 611)	174 790		62 812		237 601		67 208		
Transfers recognised - capital	151 984	-	-	31 579	20.8%	31 579	20.8%	60 237	53.0%	(47.6%)
Contributions recognised - capital	-	-	-	-		-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 627)	174 790		94 391		269 180		127 446		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(45 627)	174 790		94 391		269 180		127 446		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 627)	174 790		94 391		269 180		127 446		
Share of surplus/ (deficit) of associate		-	-			-	-	-	-	-
Surplus/(Deficit) for the year	(45 627)	174 790		94 391		269 180		127 446		

				2017/18					6/17	
	Budget	First C	Quarter	Second	l Quarter	Year t	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	153 364	9 241	6.0%	50 598	33.0%	59 839	39.0%	42 688	36.5%	18.5%
National Government	151 984	9 241	6.1%	50 396	33.2%	59 697	39.0%	42 000 42 688	36.5%	
Provincial Government	151 984	9 220		50 477	33.276	21	39.376	42 088	30.076	18.27
	-	21	-	-	-	21	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	454.004			50 477	-		-		-	-
Transfers recognised - capital	151 984	9 241	6.1%	50 477	33.2%	59 717	39.3%	42 688	36.5%	18.2%
Borrowing	1 380	-	-	121	8.8%	121	8.8%	-	-	(100.0%
Internally generated funds	1 380	-	-	121		121		-	-	(100.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	153 364	9 241	6.0%	50 598	33.0%	59 839	39.0%	42 688	36.5%	18.5%
Governance and Administration	880		-	-	-	-	-	-	-	-
Executive & Council	-			-	-	-		-		-
Budget & Treasury Office	880	-	-	-	-	-		-	-	-
Corporate Services	-	-	-	-	-	-	-	-		-
Community and Public Safety	500	171	34.1%	121	24.3%	292	58.4%	-	-	(100.0%)
Community & Social Services	-	171		121	-	292		-		(100.0%
Sport And Recreation	500	-	-	-	-	-		-	-	-
Public Safety	-			-	-	-		-		-
Housing	-			-	-	-		-		-
Health	-			-	-	-		-		-
Economic and Environmental Services	5 904		-	698	11.8%	698	11.8%	42 688	37.3%	
Planning and Development	5 904			698	11.8%	698	11.8%	42 688	37.3%	(98.4%
Road Transport	-			-	-	-		-		-
Environmental Protection	-			-	-	-		-		-
Trading Services	139 580	9 070	6.5%	49 778	35.7%	58 848	42.2%	-	-	(100.0%)
Electricity	1 000	437	43.7%	-	-	437	43.7%	-	-	-
Water	126 862	8 534	6.7%	42 649	33.6%	51 183	40.3%	-		(100.0%
Waste Water Management	2 500	99	4.0%	4 013	160.5%	4 111	164.5%	-		(100.0%
Waste Management	9 218	-	-	3 116	33.8%	3 116	33.8%	-	-	(100.0%
Other	6 500									

				2017/18				201	6/17	1
	Budget	First 0	Quarter	Second	Quarter	Year t	to Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	566 993	224 807	39.6%	200 667	35.4%	425 474	75.0%	158 378	79.8%	26.79
Property rates, penalties and collection charges	1 842	147	8.0%	1 526	82.8%	1 673	90.8%	653	46.5%	133.5
Service charges	1 349	273	20.2%	522	38.7%	795	58.9%	348	23.1%	49.8
Other revenue	36 551	18 016	49.3%	17 086	46.7%	35 102	96.0%	11 723	461.2%	45.7
Government - operating	367 315	142 733	38.9%	114 617	31.2%	257 350	70.1%	95 705	69.0%	19.8
Government - capital	151 984	62 596	41.2%	64 616	42.5%	127 212	83.7%	48 850	87.9%	32.3
Interest	7 953	1 043	13.1%	2 300	28.9%	3 342	42.0%	1 098	18.1%	109.4
Dividends			-	-		-		-		-
Payments	(413 312)	(70 050)	16.9%	(109 125)	26.4%	(179 176)	43.4%	(90 465)	54.3%	20.6
Suppliers and employees	(367 587)	(68 811)	18.7%	(107 788)	29.3%	(176 599)	48.0%	(87 238)	56.8%	23.6
Finance charges										-
Transfers and grants	(45 725)	(1 240)	2.7%	(1 337)	2.9%	(2 577)	5.6%	(3 227)	15.4%	(58.6)
Net Cash from/(used) Operating Activities	153 681	154 756	100.7%	91 542	59.6%	246 298	160.3%	67 914	151.5%	34.8
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE								-		
Decrease in non-current debtors										
Decrease in other non-current receivables			-							-
Decrease (increase) in non-current investments				-		-		-		-
Payments	(153 364)	(9 241)	6.0%	(50 598)	33.0%	(59 839)	39.0%	(44 016)	53.6%	15.0
Capital assets	(153 364)	(9 241)	6.0%	(50 598)	33.0%	(59 839)	39.0%	(44 016)	53.6%	15.0
Net Cash from/(used) Investing Activities	(153 364)	(9 241)	6.0%	(50 598)	33.0%	(59 839)	39.0%	(44 016)	53.6%	15.0
Cash Flow from Financing Activities						-				
Receipts Short term loans	-	-		-	-		-	-	-	-
Snort 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%	40 944	12 904.6%	186 460	58 768.2%	23 897	(1 341.7%)	
Cash/cash equivalents at the year begin:	54 079	69 577	128.7%	215 093	397.7%	69 577	128.7%	161 909	185.4%	32.8
Cash/cash equivalents at the year end:	54 396	215 093	395.4%	256 036	470.7%	256 036	470.7%	185 806	689.4%	37.8

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 318	2.5%	2 102	.7%	6 537	2.3%	271 266	94.4%	287 224	32.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-		-	11	100.0%	11	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 607	2.5%	3 428	2.4%	3 420	2.4%	132 123	92.7%	142 579	15.9%		-	-	-
Receivables from Exchange Transactions - Waste Water Management	182	4.2%	176	4.1%	175	4.0%	3 808	87.7%	4 341	.5%		-	-	-
Receivables from Exchange Transactions - Waste Management	2 712	2.5%	2 684	2.5%	2 679	2.5%	100 095	92.5%	108 170	12.1%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-		-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 880	3.0%	3 788	2.9%	3 680	2.9%	117 547	91.2%	128 896	14.4%		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-	-			-	-	-
Other	1 438	.6%	1 373	.6%	1 315	.6%	221 000	98.2%	225 127	25.1%		-	-	-
Total By Income Source	19 138	2.1%	13 552	1.5%	17 806	2.0%	845 851	94.4%	896 347	100.0%				-
Debtors Age Analysis By Customer Group														
Organs of State	1 204	4.3%	768	2.7%	369	1.3%	25 846	91.7%	28 187	3.1%		-	-	
Commercial	317	1.7%	309	1.7%	308	1.7%	17 533	94.9%	18 466	2.1%	-	-	-	-
Households	8 752	2.4%	8 719	2.4%	8 712	2.4%	334 392	92.7%	360 575	40.2%	-	-	-	-
Other	8 865	1.8%	3 756	.8%	8 418	1.7%	468 080	95.7%	489 119	54.6%	-	-	-	-
Total By Customer Group	19 138	2.1%	13 552	1.5%	17 806	2.0%	845 851	94.4%	896 347	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-			-	-	-	-	-	-	-
Bulk Water	9 858	100.0%		-		-		-	9 858	79.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-		-		-		-		-
Pensions / Retirement	-	-		-		-		-		-
Loan repayments	-	-	-	-		-		-	-	-
Trade Creditors	2 504	100.0%		-		-		-	2 504	20.3%
Auditor-General	-	-		-		-		-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	12 362	100.0%							12 362	100.0%

Contact Details

Municipal Manager

Financial Manager Mr O Nkosi Mrs Jessica Mahlangu 013 986 9115 013 986 9100

Source Local Government Database

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experience				2017/18				201	6/17	
	Budget	First (Quarter	Second	I Quarter	Year t	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
	550.245	170.7/0	20.70/	1/0 /04	20.10/	240 102	(1.00/	120 200	70.50/	22.20/
Operating Revenue	550 345	179 768	32.7%	160 424	29.1%	340 192	61.8%	130 208	73.5%	23.2%
Property rates	18 500	8 709	47.1%	8 872	48.0%	17 581	95.0%	8 291	50.4%	7.0%
Property rates - penalties and collection charges	-	-	-	-		-	-	-		-
Service charges - electricity revenue			-		80.8%		-			
Service charges - water revenue	27 000 10 000	15 902 1 788	58.9% 17.9%	21 814 1 785	80.8% 17.9%	37 716 3 573	139.7% 35.7%	11 111 3 584	157.6% 2 724.4%	96.3% (50.2%)
Service charges - sanitation revenue	2 500	1 683	67.3%	1 661	66.4%	3 3 4 5	133.8%	1 639	130.4%	1.4%
Service charges - refuse revenue	2 500	1 683			66.4%	3 345	1.4%	1 639	5.0%	
Service charges - other		,	1.4%	-	47.00					(100.0%
Rental of facilities and equipment Interest earned - external investments	500 5 500	482	8.8%	239 1 387	47.8% 25.2%	239 1 869	47.8% 34.0%	67 3 936	70.2% 45.6%	255.0%
	2 500	6 063	242.5%	6 209	25.2%	12 272	490.9%	5 367	417.2%	(64.8%)
Interest earned - outstanding debtors Dividends received	2 500	6 063	242.5%	6 209	248.4%	12 2 / 2	490.9%	5 36/	417.2%	15./%
Fines	250	37	14.9%	33	13.3%	71	28.2%	29	11.2%	13.7%
Licences and permits	5 000	31	14.9%	33	13.3%	29	28.2%	29	5.8%	(100.0%)
	5 000	-		29	.076	29	.076		3.0%	(100.076)
Agency services Transfers recognised - operational	465 845	141 899	30.5%	110 939	23.8%	252 838	54.3%	94 601	71.3%	17.3%
Other own revenue	12 250	3 197	26.1%	7 455	60.9%	10 652	87.0%	1 562	25.1%	377.29
Gains on disposal of PPE	12 250	2 197	20.170	7 433	00.976	- 10 632	07.0%	1 302	23.170	311.2%
Operating Expenditure	618 303	102 159	16.5%	102 360	16.6%	204 519	33.1%	99 662	34.1%	2.7%
Employee related costs	179 997	45 654	25.4%	45 181	25.1%	90 836	50.5%	40 169	41.7%	12.5%
Remuneration of councillors	20 000	5 084	25.4%	5 333	26.7%	10 416	52.1%	4 277	40.9%	24.7%
Debt impairment	39 495	-	-	-	-	-	-	-		-
Depreciation and asset impairment	150 000	-	-	-	-	-	-	-		-
Finance charges	-	-	-	-	-	-	-	37	47.7%	(100.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	52 210	4 679	9.0%	9 506	18.2%	14 185	27.2%	25 308	92.3%	(62.4%
Contracted services	45 750	18 164	39.7%	12 825	28.0%	30 989	67.7%	9 976	56.1%	28.6%
Transfers and grants	-	1 858		-	-	1 858	-	76	71.0%	(100.0%
Other expenditure	130 851	26 720	20.4%	29 515	22.6%	56 235	43.0%	19 819	45.1%	48.9%
Loss on disposal of PPE	-				-					
Surplus/(Deficit)	(67 958)	77 609		58 063		135 673		30 546		
Transfers recognised - capital	121 002	46 565	38.5%	59 221	48.9%	105 786	87.4%	-	31.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-		-			-		
Surplus/(Deficit) after capital transfers and contributions	53 044	124 174		117 284		241 459		30 546		
Taxation	-	-	-					-		
Surplus/(Deficit) after taxation	53 044	124 174		117 284		241 459		30 546		
Attributable to minorities	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 044	124 174		117 284		241 459		30 546		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) for the year	53 044	124 174		117 284		241 459		30 546		

				2017/18				201	6/17	
	Budget	First C	Quarter	Second	l Quarter	Year	o Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	121 003	50 690	41.9%	22 438	18.5%	73 128	60.4%	38 728	41.0%	(42.1%
National Government	121 003	50 690	41.9%	22 438	18.5%		60.4%	37 783	41.5%	
Provincial Government	121 003	30 070	41.770	22 430	10.370	75 120	00.470	37 703	41.570	(40.0%
District Municipality				-			_	_	-	-
Other transfers and grants				-				_	-	-
Transfers recognised - capital	121 003	50 690	41.9%	22 438	18.5%	73 128	60.4%	37 783	41.5%	(40.6%
Borrowing	121 003	30 070	41.770	22 430	10.570	73 120	00.470	37 703	41.570	(40.0%
Internally generated funds			_		_		_	945	29.0%	(100.0%
Public contributions and donations	_		_	_	_			-	27.070	(100.07
Capital Expenditure Standard Classification	121 003	50 690	41.9%	22 438	18.5%	73 128	60.4%	38 728	41.0%	(42.1%
Governance and Administration	121 003	30 070	41.770	22 430	10.370	/3 120	00.476	30 /20	41.070	(42.170
Executive & Council				-	-					
Budget & Treasury Office					-			-	-	
Corporate Services	-	_								-
Community and Public Safety	1 300							1 137	10.1%	(100.0%
Community & Social Services	1 300							1 137	10.1%	(100.0%
Sport And Recreation	1 300							1137	10.170	(100.07
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%	22 438	30.9%	73 128	100.7%	37 591	44.2%	(40.3%
Electricity	-	-	-	-	-	-		-	-	
Water	56 624	34 075	60.2%	17 369	30.7%	51 444	90.9%	27 097	43.9%	(35.99
Waste Water Management	16 000	16 614	103.8%	5 069	31.7%	21 683	135.5%	10 494	44.7%	(51.7%
Waste Management	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-

				2017/18				201	6/17	1
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities Receipts	550 345	216 968	39.4%	200 230	36.4%	417 197	75.8%	119 139	62.6%	68.19
Property rates, penalties and collection charges Service charges	18 500 40 000	10 366 12 899	56.0% 32.2%	331 18 120	1.8% 45.3%	10 696 31 019	57.8% 77.5%	3 159 13 693	31.7% 184.7%	
Other revenue Government - operating Government - capital	18 000 338 474 127 371	3 242 141 899 46 565	18.0% 41.9% 36.6%	8 768 110 939 59 221	48.7% 32.8% 46.5%	12 010 252 838 105 786	66.7% 74.7% 83.1%	1 665 94 601	22.6% 71.3% 31.9%	17.3 (100.0
Inferest Dividends Payments Suppliers and employees Finance charges	(428 808) (428 808)	1 997 - (102 158) (102 158)	25.0% - 23.8% 23.8%	2 852 (102 360) (102 360)	35.6% 23.9% 23.9%	4 849 (204 518) (204 518)	60.6% 47.7% 47.7%	6 021 (101 095) (99 549) (1 470)	91.8% 49.5% 50.7% 955.4%	1.3' 2.8
Transfers and grants Net Cash from/(used) Operating Activities	121 537	114 810	94.5%	97 869	80.5%	212 679	175.0%	(76) 18 045	2.4%	
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (non-seein in non-current investments Payments Capital assets Net Cash from/(used) Investing Activities	(121 002) (121 002) (121 002)	(50 690) (50 690)	41.9% 41.9%	(22 438) (22 438) (22 438)	- - - - 18.5% 18.5%	(73 128) (73 128) (73 128)	60.4% 60.4%	(49 269) (49 269) (49 269)	52.8% 52.8% 52.8%	- - - -
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term-terfanancing Increase (decrease) in consumer deposits Payments Repsyment of borrowing Net Cash from/fused) Financing Activities				- - - - -	-	- - - - -		- - - - -		-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	535 3 000 3 535	64 120 2 561 66 680	11 985.2% 85.4% 1 886.3%	75 432 66 680 142 112	14 099.6% 2 222.7% 4 020.2%	139 552 2 561 142 112	26 084.7% 85.4% 4 020.2%	(31 225) 100 608 69 383	4 846.9% 1 109.0%	(33.7

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			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	6 484	8.3%	9 257	11.9%	3 126	4.0%	59 236	75.8%	78 103	26.2%	-	-	59 236	75.09
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-		-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 863	3.7%	6 686	8.7%	2 958	3.9%	63 935	83.6%	76 441	25.7%	-	-	63 935	83.0%
Receivables from Exchange Transactions - Waste Water Management	571	3.0%	512	2.7%	453	2.4%	17 407	91.9%	18 942	6.4%	-	-	17 407	91.0%
Receivables from Exchange Transactions - Waste Management	546	2.6%	525	2.5%	507	2.4%	19 287	92.4%	20 865	7.0%	-	-	19 287	92.0%
Receivables from Exchange Transactions - Property Rental Debtors	-		-					-	-		-	-	-	
Interest on Arrear Debtor Accounts	2 109	2.7%	2 034	2.6%	1 903	2.4%	71 942	92.2%	77 987	26.2%	-	-	71 942	92.09
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-					-	-		-	-	-	
Other	1 019	4.0%	1 175	4.6%	606	2.4%	22 637	89.0%	25 437	8.5%	-	-	22 637	89.09
Total By Income Source	13 590	4.6%	20 189	6.8%	9 553	3.2%	254 444	85.4%	297 776	100.0%	-	-	254 444	85.0%
Debtors Age Analysis By Customer Group														
Organs of State	6 183	10.6%	9 888	17.0%	2 626	4.5%	39 505	67.9%	58 202	19.5%	-	-	39 505	67.0%
Commercial	999	4.5%	859	3.9%	836	3.8%	19 394	87.8%	22 087	7.4%	-	-	19 394	87.09
Households	6 409	2.9%	9 442	4.3%	6 092	2.8%	195 545	89.9%	217 487	73.0%	-	-	195 545	89.09
Other	-		-			-		-	-		-	-		
Total By Customer Group	13 590	4.6%	20 189	6.8%	9 553	3.2%	254 444	85.4%	297 776	100.0%			254 444	85.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-		-	-	-	-	-
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions		-		-		-		-	-	-
VAT (output less input)		-		-		-		-	-	-
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	2 228	100.0%		-		-		-	2 228	100.0%
Auditor-General	-	-	-	-		-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 228	100.0%							2 228	100.0%

Contact Details

Municipal Manager

Financial Manager

Mr Mvenselwa J Mahlangu Mr M.T Letsoalo 013 973 1101 013 973 1101

Source Local Government Database

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarri oporating novonac and expenditure				2017/18				201	6/17	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
Operating Revenue	371 108	148 045	39.9%	120 092	32.4%	268 136	72.3%	119 715	74.6%	.3%
Property rates	3/1 100	140 043	37.7/0	120 072	32.470	200 130	12.370	117713	74.070	.370
Property rates - penalties and collection charges		-		-					-	
Service charges - electricity revenue		-		-	-		-		-	
Service charges - electricity revenue Service charges - water revenue		-		-					-	
Service charges - water revenue Service charges - sanitation revenue		-		-	-		-		-	
Service charges - refuse revenue	-			-				_		
Service charges - other	-							_		
Rental of facilities and equipment	10	-		-				62	69.2%	(100.0%)
Interest earned - external investments	25 450	4 618	18.1%	4 255	16.7%	8 873	34.9%	6 421	66.2%	(33.7%)
Interest earned - outstanding debtors	25 450	4010	10.170	4200	10.770		54.770	0 421	00.270	(33.770)
Dividends received	1									
Fines	500	9	1.8%	84	16.8%	93	18.6%	581	338.4%	(85.6%)
Licences and permits	400	197	49.3%	258	64.5%	456	113.9%	18	330.470	1 371.4%
Agency services	400		47.570	250	04.570	450	115.770			1 371.430
Transfers recognised - operational	344 488	143 071	41.5%	115 216	33.4%	258 287	75.0%	112 352	74.8%	2.5%
Other own revenue	260	149	57.4%	279	107.3%	428	164.7%	282	119.4%	(1.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-		(1.070)
Operating Expenditure	371 606	81 864	22.0%	107 687	29.0%	189 551	51.0%	116 246	38.6%	(7.4%)
Employee related costs	136 885	27 652	20.2%	29 051	21.2%	56 703	41.4%	25 602	42.3%	13.5%
Remuneration of councillors	12 795	3 201	25.0%	3 279	25.6%	6 481	50.7%	3 375	44.1%	(2.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 912	2 579	23.6%	2 453	22.5%	5 033	46.1%	2 425	50.5%	1.2%
Finance charges	1 296	461	35.6%	3	.2%	464	35.8%	10	21.6%	(70.7%)
Bulk purchases	-	-		-	-	-	-	-	-	-
Other Materials	-	-		-	-	-	-	-	-	-
Contracted services	45 410	7 017	15.5%	12 251	27.0%	19 268	42.4%	10 271	36.6%	19.3%
Transfers and grants	112 095	34 587	30.9%	52 085	46.5%	86 672	77.3%	66 624	37.6%	(21.8%)
Other expenditure	52 214	6 366	12.2%	8 564	16.4%	14 930	28.6%	7 935	31.8%	7.9%
Loss on disposal of PPE	-		-		-	-	-	3		(100.0%)
Surplus/(Deficit)	(498)	66 181		12 405		78 585		3 470		
Transfers recognised - capital	2 175	-	-	(9)	(.4%)	(9)	(.4%)	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 677	66 181		12 396		78 577		3 470		
Taxation	-		-			-		-	-	-
Surplus/(Deficit) after taxation	1 677	66 181		12 396		78 577		3 470		
Attributable to minorities			-	-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 677	66 181		12 396		78 577		3 470		
Share of surplus/ (deficit) of associate	1 (77		-	10.00/		70.533		2.770	-	-
Surplus/(Deficit) for the year	1 677	66 181		12 396		78 577		3 470		

				2017/18				201	6/17	
	Budget	First 0	Quarter	Second	l Quarter	Year t	to Date	Second	l Quarter	Ĩ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	29 385	10 121	34.4%	2 925	10.0%	13 046	44.4%	15 318	252.7%	(80.9%
National Government	27 303	10 121	34.470	2 /23	10.070	13 040	44.470	13310	232.770	(00.770
Provincial Government			-	-	-	_	-		-	-
District Municipality							-		-	-
Other transfers and grants					-		-		-	
Transfers recognised - capital					-				-	
Borrovina					-					
Internally generated funds	29 385	10 121	34.4%	2 925	10.0%	13 046	44.4%	15 318	252.7%	(80.9%
Public contributions and donations	27 303	10 121	34.470	2 723	10.076	13 040	44.470	13310	232.170	(00.770
							-		-	
Capital Expenditure Standard Classification	29 385	10 121	34.4%	2 925	10.0%	13 046	44.4%	15 318	252.7%	
Governance and Administration	18 493	5 264	28.5%	(517)	(2.8%)	4 747	25.7%	5 420	125.8%	(109.5%)
Executive & Council	1 800	3	.1%	28	1.5%	30	1.7%	-		(100.0%
Budget & Treasury Office	16 673			(852)	(5.1%)	(852)	(5.1%)	6	1.6%	(13 476.5%
Corporate Services	20	5 261	26 304.8%	307	1 536.9%	5 568	27 841.6%	5 414	134.2%	
Community and Public Safety	9 320	4 857	52.1%	3 441	36.9%	8 299	89.0%	9 897	1 337.9%	(65.2%
Community & Social Services	840	-	-	-	-	-	-	-		-
Sport And Recreation				-	-	-	-	-		-
Public Safety	5 880	4 855	82.6%	3 439	58.5%	8 294	141.1%	9 895	11 369.7%	(65.2%
Housing		-	-	-	-	-		-	-	-
Health	2 600	2	.1%	2	.1%	4	.2%	2	.3%	(3.9%
Economic and Environmental Services	1 572	-	-	-	-	-	-	-	-	
Planning and Development	1 542			-	-	-	-	-		-
Road Transport		-	-	-	-	-		-	-	-
Environmental Protection	30	-	-	-	-	-		-	-	-
Trading Services		-	-	-	-	-	-	-	-	-
Electricity	-	-		-		-	-	-	-	-
Water	-	-		-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-		-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

				2017/18				201	6/17	1
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	373 283	148 045	39.7%	120 083	32.2%	268 128	71.8%	119 482	74.4%	.59
Property rates, penalties and collection charges Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 170	356	30.4%	621	53.1%	977	83.5%	617	144.7%	.6
Government - operating	344 488	143 071	41.5%	115 216	33.4%	258 287	75.0%	112 206	75.0%	2.7
Government - capital	2 175	-	-	(9)	(.4%)	(9)	(.4%)	-	-	(100.09
Interest	25 450	4 618	18.1%	4 255	16.7%	8 873	34.9%	6 658	67.5%	(36.19
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(360 157)	(102 426)	28.4%	(101 919)	28.3%	(204 345)	56.7%	(122 401)	54.7%	
Suppliers and employees	(246 766)	(76 767)	31.1%	(49 832)	20.2%	(126 599)	51.3%	(101 780)	109.7%	
Finance charges	(1 296)	(3)	.3%	(2)	.1%	(5)	.4%	(4)	-	(53.89
Transfers and grants	(112 095)	(25 656)	22.9%	(52 085)	46.5%	(77 741)	69.4%	(20 617)	15.2%	152.6
Net Cash from/(used) Operating Activities	13 126	45 619	347.6%	18 164	138.4%	63 783	485.9%	(2 919)	1 478.7%	(722.39
Cash Flow from Investing Activities										
Receipts	(3 984)	-	-	-	-	-	-	9 411	(1 378.6%)	(100.0%
Proceeds on disposal of PPE	-	-	-	-		-		-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	9 411	-	(100.09
Decrease in other non-current receivables	-	-	-	-		-		-	-	-
Decrease (increase) in non-current investments	(3 984)		-	-						
Payments	(29 385)	(9 218)	31.4%	973	(3.3%)	(8 245)	28.1%	(15 318)	252.7%	
Capital assets	(29 385) (33 369)	(9 218) (9 218)	31.4% 27.6%	973 973	(3.3%)	(8 245) (8 245)	28.1% 24.7%	(15 318) (5 907)	252.7% (45.4%)	(106.49
Net Cash from/(used) Investing Activities	(33 369)	(9 218)	27.6%	9/3	(2.9%)	(8 245)	24.1%	(5 907)	(45.4%)	(116.57
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%	(54)	1.6%	(1 439)	43.6%	(44)	113.1%	
Repayment of borrowing	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 439)	43.6%	(44)	113.1%	23.0
Net Cash from/(used) Financing Activities	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 439)	43.6%	(44)	113.1%	23.0
Net Increase/(Decrease) in cash held	(23 546)	35 016	(148.7%)	19 083	(81.0%)	54 099	(229.8%)	(8 870)	(1 146.7%)	
Cash/cash equivalents at the year begin:	408 811	455 442	111.4%	490 459	120.0%	455 442	111.4%	546 947	106.9%	(10.3
Cash/cash equivalents at the year end:	385 266	490 459	127.3%	509 542	132.3%	509 542	132.3%	538 077	126.4%	(5.3

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - 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	-	-	-	-	-	-		-	-	-	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-		-		-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-			-	-	-		-		-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-		-		-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-		-		-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-		-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-		-	-		-		-		-	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-		-		-		-	-	-		
Other	3 929	97.8%	-	-		-	90	2.2%	4 019	100.0%	-	-		
Total By Income Source	3 929	97.8%		-		-	90	2.2%	4 019	100.0%	-			-
Debtors Age Analysis By Customer Group														
Organs of State	3 684	100.0%		-		-		-	3 684	91.7%	-	-		
Commercial	-	-	-	-		-		-	-	-	-	-	-	-
Households	-	-	-	-		-		-	-	-	-	-	-	
Other	245	73.0%	-	-	-	-	90	27.0%	335	8.3%	-	-		
Total By Customer Group	3 929	97.8%					90	2.2%	4 019	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-		-		-	-	-
Bulk Water				-	-	-	-	-		-
PAYE deductions		-		-		-		-	-	-
VAT (output less input)		-		-		-		-	-	-
Pensions / Retirement	-	-	-	-		-		-	-	-
Loan repayments	1 851	100.0%	-	-	-	-	-	-	1 851	6.5%
Trade Creditors	26 380	100.0%		-		-		-	26 380	92.0%
Auditor-General	-	-	-	-		-		-	-	-
Other	449	100.0%	-	-	-	-	-	-	449	1.6%
Total	28 680	100.0%							28 680	100.0%

Contact Details

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

Source Local Government Database

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experiunure				2017/18				201	16/17	
	Budget	First 0	Quarter	Second	I Quarter	Year t	o Date	Second	I Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
Operating Revenue	543 633	207 986	38.3%	143 306	26.4%	351 291	64.6%	102 327	61.3%	40.0%
	98 051	90 913	92.7%	(112)		90 802	92.6%	102 327	98.3%	(139.1%
Property rates Property rates - penalties and collection charges	98 US I	90 913	92.1%	(112)	(.1%)	90 802	92.0%	40	98.3%	(98.7%
Service charges - electricity revenue	181 436	37 683	20.8%	33 621	18.5%	71 304	39.3%	36 763	46.7%	(96.7%
Service charges - electricity revenue Service charges - water revenue	49 987	9 102	18.2%	10 335	20.7%	19 437	38.9%	9 738	61.9%	6.19
Service charges - water revenue Service charges - sanitation revenue	16 465	3 675	22.3%	3 996	24.3%	7 672	46.6%	3 414	52.2%	17.19
Service charges - refuse revenue	21 912	4 5 1 1	20.6%	4 220	19.3%	8 731	39.8%	4 128	48.1%	2.29
Service charges - retuse revenue Service charges - other	21 912	4311	20.0%	4 220	19.376	0 / 3 1	39.070	4 120	40.170	2.27
Rental of facilities and equipment		815		734	-	1 549		768	49.6%	(4.5%
Interest earned - external investments		250		78	-	327		547	108.2%	(85.8%
Interest earned - outstanding debtors	-	3 097		4 910	-	8 007		3 554	43.5%	38.19
Dividends received	-	1 530		4 710	-	1 530		3 334	43.370	30.17
Fines	-	340		591	-	931		596	35.3%	(.9%
Licences and permits		25		371		25		370	33.370	(.770
Agency services		18		1	_	19		15		(90.5%
Transfers recognised - operational		52 309		42 579	_	94 888			40.4%	(100.0%
Other own revenue	175 782	3 581	2.0%	42 352	24.1%	45 933	26.1%	42 479	1 452.1%	(.3%
Gains on disposal of PPE	-	309	-		-	309	-	-		-
Operating Expenditure	675 755	158 813	23.5%	126 208	18.7%	285 021	42.2%	105 317	42.8%	19.8%
Employee related costs	169 248	45 460	26.9%	42 575	25.2%	88 035	52.0%	39 154	57.8%	8.79
Remuneration of councillors	9 798	2 396	24.5%	2 397	24.5%	4 793	48.9%	2 249	49.9%	6.59
Debt impairment	15	-	-	359	2 425.8%	359	2 425.8%	-	.1%	(100.0%
Depreciation and asset impairment	38 128	103	.3%		-	103	.3%	-	-	-
Finance charges	7 200	2 585	35.9%	3 602	50.0%	6 188	85.9%	2 438	16.9%	47.79
Bulk purchases	147 955	57 906	39.1%	23 551	15.9%	81 457	55.1%	27 000	38.3%	(12.8%
Other Materials	-	-	-	71	-	71	-	-	-	(100.0%
Contracted services	70 191	17 271	24.6%	11 053	15.7%	28 324	40.4%	8 763	43.2%	26.19
Transfers and grants	12 904	9 637	74.7%	6 198	48.0%	15 835	122.7%	949	13.3%	553.19
Other expenditure	220 316	23 454	10.6%	36 402	16.5%	59 856	27.2%	24 763	55.8%	47.09
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(132 122)	49 173		17 097		66 270		(2 989)		
Transfers recognised - capital	112 178	1 000	.9%	44 137	39.3%	45 137	40.2%	-	-	(100.0%
Contributions recognised - capital	-	-	-	-	-	-		-	-	-
Contributed assets	-	-	-	-		-	-		-	
Surplus/(Deficit) after capital transfers and contributions	(19 944)	50 173		61 234		111 407		(2 989)		
Taxation	-				-					-
Surplus/(Deficit) after taxation	(19 944)	50 173		61 234		111 407		(2 989)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(19 944)	50 173		61 234		111 407		(2 989)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(19 944)	50 173		61 234		111 407		(2 989)		

				2017/18				201	6/17	
	Budget	First (Quarter	Second	l Quarter	Year t	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance	112 170	13 462	12.0%	5 384	4.8%	18 846	16.8%	23 821	52.2%	(77.4%
National Government	109 770	13 462	12.3%	5 384	4.9%	18 846	17.2%	22 451	49.6%	
Provincial Government	109 / / 0	13 402	12.376	0.384	4.976	18 840	17.276	22 451	49.070	(70.07
	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants	109 770	13 462	12.3%	5 384	4.9%	18 846	17.2%	22 451	49.6%	-
Transfers recognised - capital Borrowing	109 / /0	13 462	12.3%	5 384	4.9%	18 846	17.2%	22 451	49.6%	(76.0%
Internally generated funds	2 400	-	-	-	-	-	-	973	69.4%	(100.09
Public contributions and donations	2 400	-	-	-	-	-	-	396	09.470	(100.07
Public contributions and donations	-	-	-	-	-	-	-	390	-	(100.07
Capital Expenditure Standard Classification	112 170	13 462	12.0%	5 384	4.8%	18 846	16.8%	23 821	52.2%	(77.4%
Governance and Administration	-	-		-	-	-	-	1 369	68.5%	(100.0%
Executive & Council		-		-	-	-		1 369		(100.09
Budget & Treasury Office	-	-	-	-	-	-	-	-		
Corporate Services	-	-	-	-	-	-	-	-		-
Community and Public Safety	4 440	-	-	-	-	-	-	608	8.4%	(100.09
Community & Social Services	-	-	-	-	-	-	-	608	8.4%	(100.09
Sport And Recreation	4 440	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-		-
Economic and Environmental Services	26 283	3 989	15.2%	3 263	12.4%	7 252	27.6%	14 276	72.9%	(77.1%
Planning and Development	2 000	-	-	-		-	-	-	-	-
Road Transport	24 283	3 989	16.4%	3 263	13.4%	7 252	29.9%	14 276	60.0%	(77.19
Environmental Protection	-	-	-	-	-	-	-	-		-
Trading Services	81 446	9 473	11.6%	2 121	2.6%	11 594	14.2%	7 568	39.0%	(72.09
Electricity	32 443	369	1.1%	663	2.0%	1 032	3.2%	-	-	(100.09
Water	42 103	9 103	21.6%	1 459	3.5%	10 562	25.1%	7 568	47.9%	(80.79
Waste Water Management	6 900	-	-	-	-	-		-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

				2017/18				201	6/17	1
	Budget	First (Quarter	Second	l Quarter	Year t	o Date	Second	Quarter	Ĩ
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
R thousands							арргорпацип		арргорпации	
Cash Flow from Operating Activities Receipts	655 811	149 387	22.8%	180 987	27.6%	330 374	50.4%	151 891	61.0%	19.2%
Property rates, penalties and collection charges Service charges	96 723 276 355	12 627 47 643	13.1% 17.2%	30 206 55 945	31.2% 20.2%	42 833 103 588	44.3% 37.5%	24 107 53 270	56.2% 50.1%	25.3% 5.0%
Other revenue Government - operalling Government - capital Interest Disdends	22 911 128 447 112 179 19 196	9 084 59 454 20 580	39.6% 46.3% 18.3%	8 513 42 323 44 000	37.2% 32.9% 39.2%	17 596 101 777 64 580	76.8% 79.2% 57.6%	8 043 39 108 27 363	35.8% 79.6% 91.3% 3.4%	5.8% 8.2% 60.8%
Payments Suppliers and employees Finance charges Transfers and grants	(563 586) (543 482) (7 200) (12 904)	(155 923) (140 261) (3 293) (12 369)	27.7% 25.8% 45.7% 95.9%	(140 808) (131 413) (1 811) (7 584)	25.0% 24.2% 25.2% 58.8%	(296 731) (271 674) (5 104) (19 953)	52.7% 50.0% 70.9% 154.6%	(146 387) (122 770) (1 221) (22 396)	63.5% 59.2% 34.3% 346.9%	(3.8%) 7.0% 48.4% (66.1%)
Net Cash from/(used) Operating Activities	92 226	(6 535)	(7.1%)	40 179	43.6%	33 644	36.5%	5 503	40.7%	630.1%
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decreases in other non-current revestments Payments Capital assets Net Cash firom/(used) investing Activities	(112 170) (112 170) (112 170)	(491)	- - - - - - - - - - - - - - - - - - -	(141)	.1%	(632)	- - - - - .6% .6%	(1 370)	7.6%	(89.7%) (89.7%) (89.7%)
Cash Flow from Financing Activities Receipts Short term hours Borrowing joing term-felinancing Increase (decrease) in consumer deposits Payments Repsyment of borrowing Not Cash from/fulsed of inancing Activities	- - - - -	-			-	-		-	-	-
Net Increase((Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(19 944) 44 710 24 766		35.2% 52.1% 65.7%	40 038 16 277 56 315	(200.7%) 36.4% 227.4%	33 011 23 303 56 315	(165.5%) 52.1% 227.4%	4 133 19 518 23 651	(126.8%) 58.3% (428.0%)	868.7% (16.6%) 138.1%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 296	7.5%	2 347	4.1%	1 701	3.0%	48 732	85.4%	57 077	20.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 896	13.5%	2 507	4.9%	2 077	4.1%	39 457	77.5%	50 938	18.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 764	6.0%	3 248	2.9%	2 958	2.6%	99 303	88.4%	112 273	41.2%		-		-
Receivables from Exchange Transactions - Waste Water Management	3 179	6.1%	1 783	3.4%	1 618	3.1%	45 895	87.5%	52 476	19.2%		-		
Receivables from Exchange Transactions - Waste Management	-		-					-	-			-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-		-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-		-					-	-			-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-					-	-			-		
Other	-		-					-	-			-		-
Total By Income Source	21 136	7.7%	9 885	3.6%	8 355	3.1%	233 388	85.6%	272 763	100.0%				-
Debtors Age Analysis By Customer Group														
Organs of State	425	9.3%	377	8.2%	288	6.3%	3 481	76.2%	4 571	1.7%		-		
Commercial	7 639	7.8%	3 016	3.1%	2 418	2.5%	85 252	86.7%	98 326	36.0%	-	-	-	-
Households	11 097	8.9%	5 008	4.0%	4 263	3.4%	104 915	83.7%	125 283	45.9%	-	-	-	-
Other	1 974	4.4%	1 484	3.3%	1 385	3.1%	39 740	89.1%	44 583	16.3%	-	-	-	
Total By Customer Group	21 136	7.7%	9 885	3.6%	8 355	3.1%	233 388	85.6%	272 763	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	10 452	2.5%	10 470	2.5%	8 471	2.0%	395 525	93.1%	424 918	92.3%
Bulk Water	-	-	-	-		-		-	-	-
PAYE deductions						-		-		
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement	-	-	-	-		-		-	-	-
Loan repayments	-	-	-	-		-		-	-	-
Trade Creditors	2 798	12.8%	5 310	24.4%	605	2.8%	13 091	60.0%	21 803	4.7%
Auditor-General	-	-	2 823	100.0%	-	-		-	2 823	.6%
Other	-	-	-	-	-	-	10 868	100.0%	10 868	2.4%
Total	13 250	2.9%	18 603	4.0%	9 075	2.0%	419 485	91.1%	460 413	100.0%

Financial Manager

Contact Details

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

Source Local Government Database

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experience				2017/18				16/17		
	Budget	First (Quarter	Second	I Quarter	Year t	o Date	Second	d Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
Operating Revenue	831 198	261 913	31.5%	137 207	16.5%	399 120	48.0%	212 202	62.7%	(35.3%)
Property rates	132 765	24 583	18.5%	(32 958)	(24.8%)	(8 375)	(6.3%)	26 704	45.6%	(223.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-		1 798	-	(100.0%)
Service charges - electricity revenue	76 454	18 509	24.2%	25 028	32.7%	43 537	56.9%	23 385	49.8%	7.0%
Service charges - water revenue	20 638	5 171	25.1%	6 135	29.7%	11 305	54.8%	4 603	53.7%	33.3%
Service charges - sanitation revenue	5 018	1 227	24.5%	(4 628)		(3 401)	(67.8%)	1 122		(512.4%)
Service charges - refuse revenue	7 240	1 669	23.1%	7 699	106.3%	9 369	129.4%	1 701	46.6%	352.7%
Service charges - other	-	-	-		-	-		(94)		(100.0%)
Rental of facilities and equipment	2 556	119	4.7%	359	14.1%	478	18.7%	2 202	30.0%	(83.7%)
Interest earned - external investments	4 616	1 157	25.1%	588	12.7%	1 744	37.8%	1 610		(63.5%)
Interest earned - outstanding debtors	1 280	5 494	429.3%	2 381	186.1%	7 875	615.4%	-	8.0%	(100.0%)
Dividends received	-	-	-	-	-	-		-		-
Fines	6 368	242	3.8%	189	3.0%	431	6.8%	2 198		(91.4%)
Licences and permits	26	3	11.8%	7	27.4%	10	39.1%	1	7.9%	642.6%
Agency services	14 919	1 672	11.2%	2 874	19.3%	4 546	30.5%	-	14.4%	(100.0%)
Transfers recognised - operational	549 405	201 310	36.6%	128 811	23.4%	330 121	60.1%	147 554	72.6%	(12.7%)
Other own revenue Gains on disposal of PPE	9 913	757	7.6%	722	7.3%	1 479	14.9%	(583)	47.8%	(223.8%)
Operating Expenditure	823 194	154 526	18.8%	186 284	22.6%	340 810	41.4%	159 724	42.2%	16.6%
Employee related costs	317 538	76 903	24.2%	94 253	29.7%	171 155	53.9%	85 749	54.5%	9.9%
Remuneration of councillors	22 176	7 780	35.1%	6 717	30.3%	14 497	65.4%	4 791	48.4%	40.2%
Debt impairment	18 536	-		2 767	14.9%	2 767	14.9%	-	.7%	(100.0%)
Depreciation and asset impairment	66 412	-	-	-	-	-		-	-	-
Finance charges	684	278	40.7%	218	32.0%	497	72.7%	119	89.6%	83.7%
Bulk purchases	63 576	16 771	26.4%	16 677	26.2%	33 447	52.6%	23 567	52.7%	(29.2%)
Other Materials	40 758	3 894	9.6%	4 996	12.3%	8 889	21.8%	173	31.4%	2 793.8%
Contracted services	142 046	19 993	14.1%	25 138	17.7%	45 131	31.8%	5 088	39.0%	394.0%
Transfers and grants	1 200	-	-	1 757	146.4%	1 757	146.4%	-		(100.0%)
Other expenditure	150 268	28 908	19.2%	33 762	22.5%	62 669	41.7%	40 237	37.7%	(16.1%)
Loss on disposal of PPE	-	-	-	-		-	-	-		-
Surplus/(Deficit)	8 004	107 387		(49 077)		58 310		52 478		
Transfers recognised - capital	230 970	-	-	-	-	-		-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-		-	-			-
Surplus/(Deficit) after capital transfers and contributions	238 975	107 387		(49 077)		58 310		52 478		
Taxation	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) after taxation	238 975	107 387		(49 077)		58 310		52 478		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	238 975	107 387		(49 077)		58 310		52 478		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) for the year	238 975	107 387		(49 077)		58 310		52 478		

				2017/18					6/17	1
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	259 174	30 830	11.9%	36 044	13.9%		25.8%	36 682	36.8%	
National Government	230 970	29 656	12.8%	31 672	13.7%	61 328	26.6%	33 452	37.9%	(5.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	230 970	29 656	12.8%	31 672	13.7%	61 328	26.6%	33 452	37.9%	(5.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 203	1 174	4.2%	4 372	15.5%	5 546	19.7%	3 230	24.0%	35.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	259 174	30 830	11.9%	36 044	13.9%	66 873	25.8%	36 682	36.8%	(1.7%)
Governance and Administration	4 103	11	.3%	42	1.0%	53	1.3%	1 655	57.7%	(97.5%)
Executive & Council	443			14	3.2%	14	3.2%	15	93.0%	(2.4%
Budget & Treasury Office	3 660	11	.3%	27	.8%	39	1.1%	58	72.2%	(52.4%
Corporate Services	-	-	-	-	-	-		1 582	46.5%	(100.0%
Community and Public Safety	29 128	5 752	19.7%	271	.9%	6 022	20.7%	-	76.9%	(100.0%)
Community & Social Services	20 038	3 910	19.5%	271	1.4%	4 180	20.9%	-	-	(100.0%
Sport And Recreation	9 090	1 842	20.3%	-	-	1 842	20.3%	-	-	-
Public Safety				-	-	-		-	76.9%	-
Housing				-	-	-		-	-	-
Health				-	-	-		-	-	-
Economic and Environmental Services	47 344	2 713	5.7%	349	.7%	3 062	6.5%	6 317	52.5%	(94.5%)
Planning and Development				-	-	-		3 328	42.5%	(100.0%
Road Transport	46 344	2 713	5.9%	349	.8%	3 062	6.6%	2 990	59.6%	(88.3%
Environmental Protection	1 000			-	-	-		-	-	-
Trading Services	178 598	22 354	12.5%	35 382	19.8%	57 736	32.3%	28 711	30.8%	23.2%
Electricity	4 400	582	13.2%	2 937	66.8%	3 519	80.0%	1 774	11.1%	65.6%
Water	151 921	20 829	13.7%	27 532	18.1%	48 361	31.8%	25 226	36.5%	9.1%
Waste Water Management	-	-	-	-	-	-	-	1 710	8.0%	(100.0%
Waste Management	22 277	943	4.2%	4 913	22.1%	5 856	26.3%	-	14.7%	(100.0%
Other	-	-		-	-	-	-	-	-	-

				2017/18				201	6/17	
	Budget	First (Quarter	Second	l Quarter	Year t	o Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
R thousands							арргорпации		арргорпацоп	
Cash Flow from Operating Activities Receipts	1 015 662	424 111	41.8%	354 945	34.9%	779 055	76.7%	421 675	87.0%	(15.8%)
Property rates, penalties and collection charges Service charges	95 081 105 545	31 744 27 047	33.4% 25.6%	33 297 32 512	35.0% 30.8%	65 041 59 560	68.4% 56.4%	13 946 30 111	51.2% 49.3%	138.8% 8.0%
Other revenue Government - operating Government - capital Interest Dividences	29 711 549 405 230 970 4 950	46 461 204 804 113 543 512	156.4% 37.3% 49.2% 10.3%	29 716 159 913 93 850 5 657	100.0% 29.1% 40.6% 114.3%	76 177 364 717 207 393 6 168	256.4% 66.4% 89.8% 124.6%	120 616 149 816 107 186	750.0% 73.8% 65.3% 13.0%	(75.4%) 6.7% (12.4%) (100.0%)
Payments Suppliers and employees Finance charges Transfers and grants	(738 246) (736 362) (684) (1 200)	(242 493) (242 401) (93)	32.8% 32.9% 13.5%	(222 557) (222 202) (201) (155)	30.1% 30.2% 29.3% 12.9%	(465 050) (464 603) (293) (155)	63.0% 63.1% 42.9% 12.9%	(296 052) (295 934) (119)	95.0% 95.0% 88.6%	(24.8%) (24.9%) 68.6% (100.0%)
Net Cash from/(used) Operating Activities	277 417	181 618	65.5%	132 387	47.7%	314 005	113.2%	125 622	73.9%	5.4%
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments Payments Capital assets Net Cash from/(used) Investing Activities	(259 174) (259 174) (259 174)	(20 868) (20 868) (20 868)	8.1% 8.1% 8.1%	(47 620) (47 620) (47 620)	18.4% 18.4% 18.4%	(68 488) (68 488) (68 488)	26.4% 26.4% 26.4%	(51 428) (51 428) (51 428)	42.0% 42.0% 42.0%	(7.4%)
Cash Flow from Financing Activities Receipts Short term boars Borrowing brog termHerlinancing Increases (Bocheases) in consumer disposits Payments Repayment of borrowing	(619)	-	- - - - -		-	-	- - - - -	-	-	- - - -
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:	(619) 17 624 85 000 102 624	160 749 118 558 279 308	912.1% 139.5% 272.2%	84 768 279 308 364 075	481.0% 328.6% 354.8%	245 517 118 558 364 075	1 393.1% 139.5% 354.8%	74 194 111 919 186 113	636.2% 106.1% 248.2%	14.3% 149.6% 95.6%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 320	36.6%	759	12.0%	321	5.1%	2 933	46.3%	6 333	8.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 465	57.4%	1 151	12.1%	460	4.8%	2 440	25.6%	9 5 1 7	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 277	11.8%	2 876	6.4%	2 412	5.4%	34 138	76.4%	44 702	61.2%	2 767	6.2%	61 966	138.0%
Receivables from Exchange Transactions - Waste Water Management	322	26.2%	133	10.8%	94	7.6%	678	55.3%	1 227	1.7%	-	-	-	
Receivables from Exchange Transactions - Waste Management	386	30.3%	140	11.0%	92	7.2%	655	51.4%	1 273	1.7%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-			-		-			-	-	-	
Interest on Arrear Debtor Accounts	352	5.9%	347	5.8%	353	5.9%	4 962	82.5%	6 014	8.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-			-	-	-	-
Other	954	24.3%	155	4.0%	197	5.0%	2 613	66.7%	3 920	5.4%	-	-	-	
Total By Income Source	15 077	20.7%	5 561	7.6%	3 929	5.4%	48 419	66.3%	72 986	100.0%	2 767	3.8%	61 966	84.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 916	7.9%	1 665	6.8%	1 277	5.3%	19 455	80.0%	24 313	33.3%	2 767	11.4%	-	-
Commercial	7 103	28.3%	1 991	7.9%	1 218	4.8%	14 804	58.9%	25 117	34.4%	-	-	61 966	246.09
Households	4 940	23.0%	1 856	8.6%	1 386	6.4%	13 326	62.0%	21 508	29.5%	-	-	-	
Other	1 117	54.5%	49	2.4%	48	2.4%	834	40.7%	2 048	2.8%	-	-	-	
Total By Customer Group	15 077	20.7%	5 561	7.6%	3 929	5.4%	48 419	66.3%	72 986	100.0%	2 767	3.8%	61 966	84.0%

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	24	88.9%	-	-	3	11.1%	-	-	27	.1%
Bulk Water				-		-	292	100.0%	292	.9%
PAYE deductions	3 796	100.0%		-		-		-	3 796	11.8%
VAT (output less input)				-		-		-		-
Pensions / Retirement	3 682	100.0%		-		-		-	3 682	11.5%
Loan repayments	-	-	-	-		-			-	-
Trade Creditors	5 927	24.4%	6 137	25.2%	623	2.6%	11 621	47.8%	24 308	75.7%
Auditor-General				-		-		-		-
Other		-		-	-	-		-		-
Total	13 430	41.8%	6 137	19.1%	626	2.0%	11 913	37.1%	32 106	100.0%

Municipal Manager	Mr M D Ngwenya
Einancial Managor	Mr TS Thohola

Contact Details 013 790 0245 013 790 0386

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

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarri. Operating Nevertue and Experienture				2017/18				201	6/17	
	Budget	First C	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
0 1 0 15 15										
Operating Revenue and Expenditure										
Operating Revenue	1 059 346	438 160	41.4%	274 641	25.9%	712 800	67.3%	241 096	70.8%	13.9%
Property rates	194 789	142 870	73.3%	48 014	24.6%	190 884	98.0%	18 450	83.7%	160.2%
Property rates - penalties and collection charges	-		-		-	-		-		-
Service charges - electricity revenue	-	-	-	-		-		-	-	-
Service charges - water revenue	51 104	2 369	4.6%	2 440	4.8%	4 809	9.4%	15 773	43.2%	(84.5%)
Service charges - sanitation revenue	4 114	327	7.9%	776	18.9%	1 103	26.8%	812	33.4%	(4.4%)
Service charges - refuse revenue	7 450	-	-	1 656	22.2%	1 656	22.2%	1 700	34.8%	(2.6%)
Service charges - other	-	1 401	-	-	-	1 401	-	-	-	-
Rental of facilities and equipment	1 244	24	2.0%	37	3.0%	62	4.9%	221	23.4%	(83.1%)
Interest earned - external investments	15 010	1 779	11.9%	1 741	11.6%	3 520	23.5%	2 932	49.1%	(40.6%)
Interest earned - outstanding debtors	55 000	9 347	17.0%	1 314	2.4%	10 661	19.4%	-	68.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-		
Fines	2 756	1		-		1	· .	54	2.1%	(100.0%)
Licences and permits	12 208	5 304	43.4%	35	.3%	5 339	43.7%	(612)	39.7%	(105.8%)
Agency services	10 027			-	· .	-	1	3 525	36.9%	(100.0%)
Transfers recognised - operational	696 593	272 463	39.1%	218 260	31.3%	490 723	70.4%	197 467	71.8%	10.5%
Other own revenue	9 051	2 205	24.4%	366	4.0%	2 570	28.4%	774	72.5%	(52.7%)
Gains on disposal of PPE	-	70	-	-	-	70		-	13.3%	-
Operating Expenditure	1 013 532	108 669	10.7%	199 233	19.7%	307 902	30.4%	290 494	49.4%	(31.4%)
Employee related costs	381 527	57 648	15.1%	113 297	29.7%	170 945	44.8%	103 957	55.9%	9.0%
Remuneration of councillors	32 639	2 170	6.6%	4 069	12.5%	6 239	19.1%	3 986	25.4%	2.1%
Debt impairment	122 304		-			-		41 500	50.0%	(100.0%)
Depreciation and asset impairment	72 000		-			-		22 575	50.0%	(100.0%)
Finance charges	342		-			-		-		-
Bulk purchases	233 000	25 332	10.9%	59 016	25.3%	84 348	36.2%	71 225	52.2%	(17.1%)
Other Materials	25 510	5 863	23.0%	1 929	7.6%	7 792	30.5%	9 882	36.6%	(80.5%)
Contracted services	52 744	7 860	14.9%	15 163	28.7%	23 023	43.7%	13 112	54.3%	15.6%
Transfers and grants	11 668	3 214	27.5%			3 214	27.5%	4 899	73.0%	(100.0%)
Other expenditure	81 799	6 582	8.0%	5 759	7.0%	12 340	15.1%	19 359	30.0%	(70.3%)
Loss on disposal of PPE	-	-	-	-	-	-		-		-
Surplus/(Deficit)	45 814	329 491		75 408		404 899		(49 398)		
Transfers recognised - capital	507 080	100 002	19.7%	166 320	32.8%	266 322	52.5%	325 416	77.6%	(48.9%)
Contributions recognised - capital	-	-	-		-	-		-	-	-
Contributed assets	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	552 894	429 493		241 728		671 221		276 018		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	552 894	429 493		241 728		671 221		276 018		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	552 894	429 493		241 728		671 221		276 018		
Share of surplus/ (deficit) of associate	-	170								
and a suppose (desire) or dissolute	552 894	429 493		241 728		671 221		276 018		

				2017/18				201	6/17	l
	Budget	First 0	Quarter	Second	l Quarter	Year	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance	553 041	181 822	32.9%	83 672	15.1%	265 494	48.0%	154 827	45.0%	(46.0%
National Government	553 041	181 822	32.9%	83 672	15.1%	265 494	48.0%	154 827	45.0%	(46.0%
	333 041	181 822	32.976	83 0/2	13.176	200 494	48.0%	154 827	45.0%	(46.07
Provincial Government		-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	553 041	181 822	32.9%	83 672	15.1%	265 494	48.0%	154 827	45.0%	(46.0%
Transfers recognised - capital Borrowing	333 041	181 822	32.976	83 0/2	15.176	200 494	48.0%	134 827	45.0%	(40.07
Internally generated funds		-					-			
Public contributions and donations		-					-			
		-					-			
Capital Expenditure Standard Classification	553 041	181 822	32.9%	83 672	15.1%	265 494	48.0%	154 827	45.0%	(46.0%
Governance and Administration	1 761	-	-	-	-	-	-	1 639	15.0%	(100.0%
Executive & Council	309	-		-	-	-		-		-
Budget & Treasury Office	1 452	-	-	-	-	-		-	-	-
Corporate Services	-	-	-	-	-	-		1 639	15.0%	(100.09
Community and Public Safety	21 400	-	-	-	-	-	-	801	6.2%	(100.0%
Community & Social Services	-	-	-	-	-	-		801	13.3%	(100.09
Sport And Recreation	13 900	-	-	-	-	-		-	-	-
Public Safety		-	-	-	-	-		-	-	-
Housing	7 500	-	-	-	-	-		-	-	-
Health		-	-	-	-	-		-	-	-
Economic and Environmental Services	77 563	55 225	71.2%	9 382	12.1%	64 607	83.3%	16 631	72.1%	(43.69
Planning and Development	27 683	-	-	7 749	28.0%	7 749	28.0%	5 550	37.1%	39.6
Road Transport	49 880	55 225	110.7%	1 632	3.3%	56 857	114.0%	11 082	83.1%	(85.39
Environmental Protection	-	-	-	-	-	-	-	-	-	
Trading Services	440 370	126 597	28.7%	74 290	16.9%	200 887	45.6%	135 756	42.6%	(45.39
Electricity	800	7 211	901.4%	1 894	236.8%	9 106	1 138.2%	2 521	26.2%	(24.99
Water	418 616	119 254	28.5%	67 606	16.1%	186 860	44.6%	127 315	46.9%	(46.99
Waste Water Management	19 154	132	.7%	4 790	25.0%	4 922	25.7%	5 920	18.8%	(19.19
Waste Management	1 800	-	-	-				-	-	-
Other	11 947	-	-	-	-	-	-	-	-	-

				2017/18				201	6/17	1
	Budget	First C	Quarter	Second	Quarter	Year t	to Date	Second	l Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1 326 249	398 580	30.1%	390 447	29.4%	789 026	59.5%	464 053	65.7%	(15.9%
Property rates, penalties and collection charges	42 854	6 367	14.9%	1 474	3.4%	7 841	18.3%	1 853	14.4%	(20.49
Service charges	13 787	1 088	7.9%	899	6.5%	1 987	14.4%	493	2.8%	82.3
Other revenue	35 287	7 534	21.3%	438	1.2%	7 972	22.6%	5 286	43.2%	(91.79
Government - operating	700 132	272 463	38.9%	218 260	31.2%	490 723	70.1%	195 766	71.6%	11.5
Government - capital	507 080	100 002	19.7%	166 320	32.8%	266 322	52.5%	258 416	67.4%	(35.6)
Interest	27 110	11 126	41.0%	3 055	11.3%	14 182	52.3%	2 239	60.7%	
Dividends		-	_	-				_		-
Payments	(819 228)	(207 127)	25.3%	(188 524)	23.0%	(395 652)	48.3%	(188 020)	51.5%	.3
Suppliers and employees	(807 218)	(207 127)	25.7%	(188 524)	23.4%	(395 652)	49.0%	(184 727)	51.9%	2.1
Finance charges	(342)	, , ,	_						-	-
Transfers and grants	(11 668)			-				(3 293)	29.6%	(100.0
Net Cash from/(used) Operating Activities	507 021	191 453	37.8%	201 922	39.8%	393 375	77.6%	276 033	80.9%	(26.89
Cash Flow from Investing Activities										
Receipts	750									
Proceeds on disposal of PPE	750							-		
Decrease in non-current debtors	,,,,								_	_
Decrease in other non-current receivables										
Decrease (increase) in non-current investments										
Payments	(553 041)	(68 011)	12.3%	(87 235)	15.8%	(155 246)	28.1%	(188 110)	38.8%	(53.69
Capital assets	(553 041)	(68 011)	12.3%	(87 235)	15.8%	(155 246)	28.1%	(188 110)	38.8%	(53.6
Net Cash from/(used) Investing Activities	(552 291)	(68 011)	12.3%	(87 235)	15.8%	(155 246)	28.1%	(188 110)	38.8%	(53.69
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	-								-	
	(45.030)					220 522				
Net Increase/(Decrease) in cash held	(45 270)	123 442	(272.7%)	114 687	(253.3%)	238 129	(526.0%)	87 923	(781.3%)	
Cash/cash equivalents at the year begin:	125 763	142 729	113.5%	266 171	211.6%	142 729	113.5%	336 344	114.2%	(20.9
Cash/cash equivalents at the year end:	80 493	266 171	330.7%	380 858	473.2%	380 858	473.2%	424 267	476.9%	(10.2

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	311	.3%	2 395	2.3%	-	-	101 405	97.4%	104 111	8.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	14 763	2.4%	14 695	2.3%		-	597 536	95.3%	626 994	49.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	280	1.8%	329	2.1%		-	14 724	96.0%	15 333	1.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	587	1.7%	535	1.5%		-	34 146	96.8%	35 268	2.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	19.7%	. 0	.3%	-	-	43	80.0%	53	-	-	-	-	-
Interest on Arrear Debtor Accounts	-		-			-	489 665	100.0%	489 665	38.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-			-	-	-	-
Other	-		-			-	17	100.0%	17		-	-	-	-
Total By Income Source	15 951	1.3%	17 954	1.4%		-	1 237 537	97.3%	1 271 441	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	10 105	1.4%	10 357	1.4%		-	702 742	97.2%	723 205	56.9%	-	-	-	
Commercial	1 451	1.2%	1 774	1.5%	-	-	114 732	97.3%	117 956	9.3%	-	-	-	-
Households	2 653	.8%	4 072	1.2%	-	-	344 463	98.1%	351 188	27.6%	-	-	-	-
Other	1 742	2.2%	1 751	2.2%	-	-	75 600	95.6%	79 093	6.2%	-	-	-	
Total By Customer Group	15 951	1.3%	17 954	1.4%			1 237 537	97.3%	1 271 441	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(1 041)	11.8%	(1 563)	17.8%	(2 639)	30.0%	(3 558)	40.4%	(8 802)	2.1%
Bulk Water	-		-		(16 200)	12.4%	(114 534)	87.6%	(130 734)	30.8%
PAYE deductions		-				-		-	-	-
VAT (output less input)		-				-		-	-	-
Pensions / Retirement		-				-		-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(54 889)	19.4%	(51 858)	18.3%	(41 441)	14.6%	(135 138)	47.7%	(283 325)	66.8%
Auditor-General		-				-	(983)	100.0%	(983)	.2%
Other	-	-	-		-			-	-	
Total	(55 930)	13.2%	(53 420)	12.6%	(60 280)	14.2%	(254 213)	60.0%	(423 843)	100.0%

Contact Details

Municipal Manager

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

Source Local Government Database

MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experience				2017/18				201	6/17	
	Budget	First (Quarter	Second	I Quarter	Year t	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
	2 734 077	714 152	26.1%	687 973	25.2%	1 402 125	F4 20/	303 926	36.2%	126.4%
Operating Revenue		114 495	20.176	116 529	23.2%	231 024	51.3%		40.5%	120.4%
Property rates Property rates - penalties and collection charges	513 667	114 495	22.5%	116 529	22.1%	231 024	45.0%	57 739	40.5%	101.8%
	941 132	233 049	24.8%	211 321	22.5%	444 370	47.2%	128 857	35.1%	64.0%
Service charges - electricity revenue	941 132	233 049	24.8%	211 321	22.5%	444 370	47.2% 50.4%	128 857	35.1%	66.5%
Service charges - water revenue Service charges - sanitation revenue	96 812 29 581	7 106	25.4%	7 256	24.9%	48 758 14 362	48.6%	5 214	49.9%	39.2%
Service charges - refuse revenue	111 002	25 270	22.8%	25 555	24.5%	50 825	45.8%	15 194	39.0%	68.2%
Service charges - other	111002	25 2 10	22.0%	25 555	23.0%	30 623	40.076	15 194	39.0%	00.2%
Rental of facilities and equipment	22 876	1 496	6.5%	1 534	6.7%	3 030	13.2%	(518)	10.5%	(395.9%)
Interest earned - external investments	8 946	338	3.8%	345	3.9%	682	7.6%	154	5.8%	123.4%
Interest earned - outstanding debtors	26 235	9 3 4 7	35.6%	9 781	37.3%	19 128	72.9%	1 484	63.0%	559.0%
Dividends received	20 233	7 347	30.070	7701	37.370	17 120	12.770	1 404	03.070	337.070
Fines	29 944	324	1.1%	1 299	4.3%	1 623	5.4%	559	4.8%	132.5%
Licences and permits	4 925	324	1.170	9 501	192.9%	9 501	192.9%	1	4.070	873 187.3%
Agency services	189 601	38 474	20.3%	38 474	20.3%	76 947	40.6%	13 846	30.0%	177.9%
Transfers recognised - operational	695 668	253 925	36.5%	235 622	33.9%	489 547	70.4%	66 677	40.9%	253.4%
Other own revenue	63 689	5 714	9.0%	6 614	10.4%	12 328	19.4%	219	12.8%	2 918.5%
Gains on disposal of PPE				-	10.470	12 320	19.470		12.070	2 710.370
Operating Expenditure	2 682 858	403 683	15.0%	584 676	21.8%	988 359	36.8%	466 915	37.6%	25.2%
Employee related costs	731 161	181 717	24.9%	187 341	25.6%	369 058	50.5%	105 125	41.8%	78.2%
Remuneration of councillors	39 598	2 918	7.4%	14 510	36.6%	17 427	44.0%	5 295	35.9%	174.0%
Debt impairment	57 987	-	-	21 786	37.6%	21 786	37.6%	18 788	35.2%	16.0%
Depreciation and asset impairment	260 361	9	-	166	.1%	175	.1%	44 014	38.7%	(99.6%)
Finance charges	25 770	-	-	33	.1%	33	.1%	715	22.8%	(95.5%)
Bulk purchases	640 935	122 896	19.2%	182 785	28.5%	305 681	47.7%	44 595	24.9%	309.9%
Other Materials	54 844	4 857	8.9%	13 244	24.1%	18 102	33.0%	8 012	28.5%	65.3%
Contracted services	442 303	27 128	6.1%	108 509	24.5%	135 637	30.7%	108 852	47.6%	(.3%)
Transfers and grants	37 196	3 251	8.7%	6 273	16.9%	9 523	25.6%	7 723	5.8%	(18.8%)
Other expenditure	392 703	60 907	15.5%	50 030	12.7%	110 936	28.2%	123 796	67.1%	(59.6%)
Loss on disposal of PPE	-	*	-		-		*			
Surplus/(Deficit)	51 219	310 470		103 296		413 766		(162 989)		
Transfers recognised - capital	597 302	1 546	.3%	52 956	8.9%	54 502	9.1%	42 940	8.8%	23.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-	-	-			-		
Surplus/(Deficit) after capital transfers and contributions	648 521	312 015		156 252		468 267		(120 049)		
Taxation	-	-	-	-		-		-		-
Surplus/(Deficit) after taxation	648 521	312 015		156 252		468 267		(120 049)		
Attributable to minorities	-	-	-	-		-	-	-		-
Surplus/(Deficit) attributable to municipality	648 521	312 015		156 252		468 267		(120 049)		
Share of surplus/ (deficit) of associate		-	-					-	-	-
Surplus/(Deficit) for the year	648 521	312 015		156 252		468 267		(120 049)		

·				2017/18				201	6/17	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ĩ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	607 134	13 093	2.2%	168 520	27.8%	181 613	29.9%	214 503	38.6%	(21.4%)
National Government	515 929	11 446	2.2%	164 109	31.8%	175 554	34.0%	173 808	39.6%	(5.6%)
Provincial Government	313 727	11440	2.270	104 109	31.070	175 554	34.070	5 656	39.070	(100.0%)
District Municipality				-		-	-	3 636		(100.076)
				-		-				
Other transfers and grants Transfers recognised - capital	515 929	11 446	2.2%	164 109	31.8%	175 554	34.0%	179 464	40.6%	(8.6%)
Borrowing	313 929	11 446	2.276	104 109	31.876	1/0 004	34.076	1/9 404	40.6%	(8.6%)
Internally generated funds	82 446	1 648	2.0%	4 411	5.4%	6 058	7.3%	34 841	32.6%	(87.3%)
Public contributions and donations	8 759	1 040	2.070	4411	3.470	0 000	7.370	198	1.9%	
				-		-				
Capital Expenditure Standard Classification	607 134	13 093	2.2%	168 520	27.8%	181 613	29.9%	214 503	38.6%	(21.4%)
Governance and Administration	39 128	1 648	4.2%	1 373	3.5%	3 021	7.7%	10 515	36.7%	(86.9%)
Executive & Council	10 347			-				-		-
Budget & Treasury Office	28 780	1 648	5.7%	-		1 648	5.7%	4 910	41.0%	(100.0%)
Corporate Services	-	-	-	1 373		1 373		5 605	73.7%	(75.5%)
Community and Public Safety	34 269	(425)	(1.2%)	1 457	4.3%	1 032	3.0%	9 687	40.1%	(85.0%)
Community & Social Services	19 288			1 032	5.3%	1 032	5.3%	7 773	85.5%	(86.7%)
Sport And Recreation	8 971	(425)	(4.7%)	425	4.7%	-		1 166	14.0%	(63.5%)
Public Safety	3 821	-	-	-		-		749	32.9%	(100.0%)
Housing	2 190	-	-	-		-		-	-	-
Health	-	-	-	-		-		-	-	-
Economic and Environmental Services	329 303	10 410	3.2%	89 465	27.2%	99 875	30.3%	120 153	49.6%	(25.5%)
Planning and Development	40 106	548	1.4%	822	2.0%	1 370	3.4%	31 385	297.9%	(97.4%)
Road Transport	289 197	9 862	3.4%	88 644	30.7%	98 506	34.1%	88 768	38.7%	(.1%)
Environmental Protection	-			-				-		-
Trading Services	204 434	786	.4%	75 232	36.8%	76 018	37.2%	73 500	27.3%	2.4%
Electricity	35 667	-	-	7 446	20.9%	7 446	20.9%	20 969	83.9%	(64.5%)
Water	138 829	-	-	63 776	45.9%	63 776	45.9%	46 487	22.4%	37.2%
Waste Water Management	27 425	786	2.9%	4 011	14.6%	4 797	17.5%	5 632	15.3%	(28.8%)
Waste Management	2 512	-	-	-	-	-	-	413	10.3%	(100.0%)
Other	-	675	-	992	-	1 667	-	647	249.0%	53.2%

Part 5. Cash Receipts and Payments				2017/18				201	6/17	
	Budget	First 0	Duarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Cash Flow from Operating Activities										
Receipts	3 273 393	878 666	26.8%	646 928	19.8%	1 525 594	46.6%	726 819	56.6%	(11.0%)
Property rates, penalties and collection charges	493 120	103 685	21.0%	204 323	41.4%	308 008	62.5%	104 123	57.2%	96.2%
Service charges	1 160 748	228 390	19.7%	161 965	14.0%	390 355	33.6%	194 472	32.7%	(16.7%)
Other revenue	296 621	43 267	14.6%	215 896	72.8%	259 162	87.4%	34 762	23.8%	521.1%
Government - operating	695 668	239 345	34.4%	581	.1%	239 926	34.5%	142 399	63.3%	(99.6%)
Government - capital	597 302	263 979	44.2%	63 809	10.7%	327 788	54.9%	250 942	112.4%	(74.6%)
Interest	29 934		-	-		-		120	.8%	(100.0%)
Dividends				355		355		-		(100.0%)
Payments	(2 903 170)	(699 804)	24.1%	(541 833)	18.7%	(1 241 637)	42.8%	(501 782)	56.9%	8.0%
Suppliers and employees	(2 840 203)	(699 222)	24.6%	(524 855)	18.5%	(1 224 077)	43.1%	(498 701)	62.7%	5.2%
Finance charges	(25 770)		-	(15 392)	59.7%	(15 392)	59.7%	(1 399)	6.4%	1 000.0%
Transfers and grants	(37 196)	(582)	1.6%	(1 587)	4.3%	(2 169)	5.8%	(1 682)	1.2%	(5.6%)
Net Cash from/(used) Operating Activities	370 223	178 862	48.3%	105 095	28.4%	283 957	76.7%	225 037	55.4%	(53.3%)
Cash Flow from Investing Activities										
Receipts	339 892		-		_		_	27	_	(100.0%)
Proceeds on disposal of PPE						-		27		(100.0%)
Decrease in non-current debtors	220 632					-			-	- 1
Decrease in other non-current receivables	119 260					-			-	
Decrease (increase) in non-current investments	-	-	-	-	-	-		-	-	-
Payments	(607 134)	-	-	(82 276)	13.6%	(82 276)	13.6%	(198 387)	34.7%	(58.5%)
Capital assets	(607 134)	-	-	(82 276)	13.6%	(82 276)	13.6%	(198 387)	34.7%	(58.5%)
Net Cash from/(used) Investing Activities	(267 242)	-		(82 276)	30.8%	(82 276)	30.8%	(198 360)	42.0%	(58.5%)
Cash Flow from Financing Activities										
Receipts	_				_		_			
Short term loans						-			-	
Borrowing long term/refinancing	-					-			-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-		-	-	-
Payments	(20 410)	-	-	(7 493)	36.7%	(7 493)	36.7%	(2 014)	18.9%	272.1%
Repayment of borrowing	(20 410)	-	-	(7 493)	36.7%	(7 493)	36.7%	(2 014)	18.9%	272.1%
Net Cash from/(used) Financing Activities	(20 410)	-	-	(7 493)	36.7%	(7 493)	36.7%	(2 014)	18.9%	272.1%
Net Increase/(Decrease) in cash held	82 571	178 862	216.6%	15 325	18.6%	194 187	235.2%	24 663	99.7%	(37.9%)
Cash/cash equivalents at the year begin:	127 296	(69 111)	(54.3%)	109 751	86.2%	(69 111)	(54.3%)	107 044	(40.0%)	2.5%
Cash/cash equivalents at the year end:	209 867	109 751	52.3%	125 076	59.6%	125 076	59.6%	131 707	35.2%	(5.0%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 690	9.5%	20	-	5 198	7.4%	58 196	83.0%	70 103	12.1%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	52 644	53.4%	36	-	11 254	11.4%	34 624	35.1%	98 558	17.0%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	26 856	14.2%	172	.1%	11 100	5.9%	151 423	79.9%	189 551	32.8%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 266	8.5%	2		1 609	6.0%	22 932	85.5%	26 808	4.6%	-	-	-	
Receivables from Exchange Transactions - Waste Management	7 182	9.4%	16		3 688	4.8%	65 669	85.8%	76 555	13.2%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	285	3.4%	-		253	3.1%	7 758	93.5%	8 295	1.4%	-	-	-	
Interest on Arrear Debtor Accounts	3 571	5.5%	13	-	3 250	5.0%	57 865	89.4%	64 699	11.2%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-		-	-	-	-	-	-	
Other	1 207	2.7%	114	.3%	1 479	3.4%	41 262	93.6%	44 062	7.6%	-	-	-	
Total By Income Source	100 701	17.4%	373	.1%	37 830	6.5%	439 729	76.0%	578 632	100.0%	-		-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 034	13.8%	70	.1%	7 538	10.4%	54 826	75.7%	72 468	12.5%	-	-	-	
Commercial	26 031	25.8%	-		7 666	7.6%	67 092	66.6%	100 789	17.4%	-	-	-	
Households	64 146	16.1%	303	.1%	22 293	5.6%	311 341	78.2%	398 082	68.8%	-	-	-	
Other	490	6.7%	-		334	4.6%	6 470	88.7%	7 294	1.3%	-	-	-	-
Total By Customer Group	100 701	17.4%	373	.1%	37 830	6.5%	439 729	76.0%	578 632	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	2 959	3.1%	48 245	50.4%	21 744	22.7%	22 697	23.7%	95 644	23.3%
Bulk Water					2 053	4.4%	44 787	95.6%	46 839	11.4%
PAYE deductions	-	-	-	-	-	-		-	-	-
VAT (output less input)						-		-		-
Pensions / Retirement						-		-		-
Loan repayments	1 642	100.0%	-	-		-	-	-	1 642	.4%
Trade Creditors	3 372	24.0%	5 663	40.4%	1 631	11.6%	3 358	23.9%	14 025	3.4%
Auditor-General	-	-	1 055	38.5%	1 687	61.5%			2 742	.7%
Other	11 778	4.7%	15 997	6.4%	28 251	11.4%	192 841	77.5%	248 866	60.7%
Total	19 750	4.8%	70 959	17.3%	55 366	13.5%	263 683	64.4%	409 758	100.0%

Contact Details

Municipal Manager

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

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

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experience				2017/18				20	16/17	
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	d Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Operating Revenue and Expenditure										
Operating Revenue	247 017	195 734	79.2%	82 600	33.4%	278 334	112.7%	75 339	73.3%	9.6%
Property rates	-	-	-		-	-	-	-		-
Property rates - penalties and collection charges	-	-	-		-	-	-	-		-
Service charges - electricity revenue	-	-	-	-		-	-	-		-
Service charges - water revenue	-	-	-	-		-	-	-		-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	9	-	-	-	9	-	-	-	-
Rental of facilities and equipment	340	44	12.9%	51	15.0%	95	27.9%	46	19.8%	11.0%
Interest earned - external investments	8 500	1 119	13.2%	3 816	44.9%	4 935	58.1%	1 289	47.1%	196.1%
Interest earned - outstanding debtors	-	-	-	-		-	-	-	-	-
Dividends received	140	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits		4		-	-	4	-	-		-
Agency services		-	*.	-	-	-	-	-		-
Transfers recognised - operational	237 182	194 410	82.0%	78 522	33.1%	272 932	115.1%	73 887	74.3%	6.3%
Other own revenue	855	149	17.4%	211	24.7%	360	42.1%	117	26.3%	80.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	233 462	44 886	19.2%	76 694	32.9%	121 579	52.1%	52 414	43.2%	46.3%
Employee related costs	115 463	36 455	31.6%	38 484	33.3%	74 940	64.9%	23 729	45.0%	62.2%
Remuneration of councillors	15 250	4 383	28.7%	5 928	38.9%	10 310	67.6%	3 516	44.0%	68.6%
Debt impairment	-	-			-	-	-	-	-	-
Depreciation and asset impairment	10 595	-			-	-	-	-	-	-
Finance charges	21 396	-			-	-	-	10 684	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 500	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	69 258	4 048	5.8%	32 281	46.6%	36 329	52.5%	14 485	33.0%	122.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 555	150 848		5 906		156 755		22 925		
Transfers recognised - capital	2 347	-	-	-		-	-	-		-
Contributions recognised - capital		-				-	-			-
Contributed assets						-	-			-
Surplus/(Deficit) after capital transfers and contributions	15 902	150 848		5 906		156 755		22 925		
Taxation	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	15 902	150 848		5 906		156 755		22 925		
Attributable to minorities								-		-
Surplus/(Deficit) attributable to municipality	15 902	150 848		5 906		156 755		22 925		
Share of surplus/ (deficit) of associate	13 702	130 040		3 700		150 755		22 /23		
Surplus/(Deficit) for the year	15 902	150 848	-	5 906		156 755		22 925		

		2017/18								
	Budget	First C	Quarter	Second	Quarter	Year t	o Date	Second Quarter		1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Capital Revenue and Expenditure										
Source of Finance	44 547	365	.8%	2 527	5.7%	2 892	6.5%	6 584	27.0%	(61.6%
National Government	2 347	303	.070	2 327	3.770	2 0 / 2	0.570	0 304	27.070	(01.070
Provincial Government	2 347	-		1	_	-	_	_	-	_
District Municipality		-			-	-	-		-	
Other transfers and grants		-				-	-		-	
Transfers recognised - capital	2 347	-							-	
Borrowing	2 347									
Internally generated funds	42 200	365	.9%	2 527	6.0%	2 892	6.9%	6 584	27.0%	(61.6%)
Public contributions and donations	42 200	303	.970	2 321	0.076	2 072	0.970	0 304	27.0%	(01.070)
		-			-	-	-		-	
Capital Expenditure Standard Classification	44 547	365	.8%	2 527	5.7%	2 892	6.5%	6 584	27.0%	
Governance and Administration	3 547	365	10.3%	19	.5%	384	10.8%	3 641	32.8%	(99.5%)
Executive & Council	2 347	-	-	-		-		-		-
Budget & Treasury Office	1 200	365	30.4%	19	1.5%	384	32.0%	3 641	38.2%	(99.5%
Corporate Services				-				-	43.3%	
Community and Public Safety		-	-	-	-		-	2 489	36.1%	(100.0%)
Community & Social Services	-	-	-	-		-		-		-
Sport And Recreation				-				-		-
Public Safety				-				2 355	48.1%	(100.0%
Housing		-	-	-				-	-	-
Health		-	-	-				134	10.7%	(100.0%
Economic and Environmental Services	41 000	-		2 509	6.1%	2 509	6.1%	454	17.6%	452.5%
Planning and Development	41 000			2 509	6.1%	2 509	6.1%	454	17.6%	452.5%
Road Transport				-				-		-
Environmental Protection	-	-		-				-	-	-
Trading Services		-	-	-	-		-	-	-	-
Electricity	-	-		-				-	-	-
Water	-	-		-				-	-	-
Waste Water Management	-	-	-	-		-		-		-
Waste Management	-	-	-	-				-	-	-
Other	-	-	-	-	-	-	-	-	-	-

	L	2017/18								1
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second Quarter		Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities Receipts	249 364	101 496	40.7%	82 600	33.1%	184 096	73.8%	75 339	73.2%	9.69
Property rates, penalties and collection charges Service charges	-	-	-	-	-	-	-	-	-	
Other revenue Government - operating Government - capital	1 195 237 182 2 347	309 99 937	25.9% 42.1%	262 78 522	21.9% 33.1%	571 178 459	47.8% 75.2%	163 73 887	34.4% 74.3%	60.8 6.3
Interest Dividends	8 500 140	1 249	14.7%	3 816	44.9%	5 065	59.6%	1 289	60.9%	196.1
Payments Suppliers and employees Finance charges	(227 724) (211 320) (16 404)	(48 000) (48 000) (0)	21.1% 22.7%	(61 053) (61 053)	26.8% 28.9%	(109 054) (109 054) (0)	47.9% 51.6%	(52 414) (41 730) (10 684)	64.0% 58.0%	16.5 46.3 (100.0
Transfers and grants Net Cash from/(used) Operating Activities	21 640	53 495	247.2%	21 547	99.6%	75 042	346.8%	22 925	101.7%	(6.09
	21 040	53 495	241.276	21 547	99.0%	75 042	340.8%	22 925	101.7%	(0.07
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		-	- -		- 1					
Payments Capital assets Net Cash from/(used) Investing Activities	(44 547) (44 547)	(239) (239) (239)	.5% .5%	(3 824) (3 824) (3 824)	8.6% 8.6% 8.6%	(4 063) (4 063) (4 063)	9.1% 9.1% 9.1%	(6 584) (6 584) (6 584)	26.6% 26.6% 26.6%	(41.99 (41.99 (41.99
	(44 347)	(237)	.376	(3 024)	0.070	(4 003)	7.170	(0 304)	20.0 %	(41.7
Cash Flow from Financing Activities Receipts	-	-	-		-	-	-	-	-	
Short term loans Borrowing long term/refinancing	-	-	-	=	-	=		-		
Increase (decrease) in consumer deposits Payments Repayment of borrowing	(4 992) (4 992)		-		-		-		-	-
Net Cash from/(used) Financing Activities	(4 992)		-		-					
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(27 899) 42 408	53 256	(190.9%)	17 723 53 256	(63.5%) 125.6%	70 979	(254.4%)	16 341 99 745	6 737.2% 88.1%	8.5
Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	42 408 14 509	53 256	367.1%	70 979	489.2%	70 979	489.2%	116 086	148.8%	(38.9

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to itors	Impairment -l 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	-	-	-	-	-	-	-	-	-		-	-	-	
Total By Income Source	-	-	-	-	-	-	-	-	-	-			-	-
Debtors Age Analysis By Customer Group														
Organs of State		-	-	-		-						-	-	
Commercial	-	-	-	-		-	-	-	-	-	-	-	-	-
Households	-	-	-	-		-	-	-	-	-	-	-	-	-
Other	-	-	-	-		-	-	-	-	-	-	-	-	-
Total By Customer Group														

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 9	Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-		-		-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions						-		-		-
VAT (output less input)						-		-		-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors						-		-		-
Auditor-General	-	-	-	-		-		-	-	-
Other	189	6.5%	1 141	39.3%	197	6.8%	1 374	47.4%	2 902	100.0%
Total	189	6.5%	1 141	39.3%	197	6.8%	1 374	47.4%	2 902	100.0%

 Contact Details
 Mr S Shoza
 013 759 8525

 Municipal Manager
 Mr S Dube
 013 759 8512

Source Local Government Database