

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

Part1: Operating Revenue and Expenditure

	2017/18						2016/17		Q2 of 2017/18 to Q2 of 2017/18	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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
R thousands										
Operating Revenue and Expenditure										
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%	96 682	36.7%	(6.9%)
Service charges - other	3 014	55 001	1 824.9%	966	32.1%	55 967	1 857.0%	22 014	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%	294.2%
Agency services	279 426	41 789	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%	20.5%
Other own revenue	496 222	40 796	8.2%	105 032	21.2%	145 828	29.4%	67 187	46.8%	56.3%
Gains on disposal of PPE	45 174	1 647	3.6%	501	1.1%	2 148	4.8%	1 326	37.7%	(62.2%)
Operating Expenditure	17 850 732	2 502 849	14.0%	2 861 276	16.0%	5 364 125	30.0%	3 271 242	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%	4.2%
Remuneration of councillors	350 309	67 307	19.2%	75 872	21.7%	143 180	40.9%	67 706	41.1%	12.1%
Debt impairment	1 409 757	1 764	0.1%	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%	741 386	36.9%	(18.8%)
Other Materials	405 816	32 093	7.9%	49 788	12.2%	101 882	25.1%	110 865	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%	9.5%
Transfers and grants	621 023	107 206	17.3%	151 184	24.3%	258 389	41.6%	136 776	23.2%	10.5%
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	-	-	-	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		

Part 2: Capital Revenue and Expenditure

	2017/18						2016/17		Q2 of 2017/18 to Q2 of 2017/18	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 152 048	462 720	14.7%	614 465	19.5%	1 077 184	34.2%	727 307	35.3%	(15.5%)
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	387 325	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	0.3%	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	42 284	200	0.5%	175	0.4%	375	0.9%	15 049	19.2%	(96.9%)
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 Social 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	2 400	2	0.1%	2	0.1%	2	0.1%	136	63.7%	(98.4%)
Economic and Environmental Services	771 872	127 068	16.5%	201 484	26.1%	328 552	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	5 880	-	-	-	-	-	-	-	-	-
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	28.1%	(16.9%)
Water	1 215 192	228 934	18.8%	259 187	21.3%	488 121	40.2%	279 151	35.6%	(7.2%)
Waste Water Management	378 198	31 667	8.4%	57 523	15.2%	89 191	23.6%	64 598	19.8%	(11.0%)
Waste Management	61 902	2 448	4.0%	8 428	13.6%	10 896	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%

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
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%	(16.4%)
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%	(2.0%)
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%)	254 000	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%	(29.6%)
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%	(22.9%)
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)	-	-	-	(197)	-	-	-	-
Borrowing long term/financing	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%	56.5%
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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	5.3%
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	1.9%
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%	762 532	8.0%	-	-	74 067	9.3%
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	10.4%
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	5.8%
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	4.4%
Commercial	145 349	11.7%	76 430	6.2%	49 203	4.0%	968 894	78.1%	1 239 875	12.9%	-	-	93 634	7.6%
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	7.3%
Other	40 980	3.8%	18 945	1.8%	27 848	2.6%	980 168	91.8%	1 067 941	11.1%	-	-	2 319	2%
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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%	(2 945)	(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%	(12 420)	(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	4.8%	29 476	4.8%	478 901	77.3%	619 208	14.8%
Total	392 336	9.2%	252 522	5.9%	178 618	4.2%	3 431 615	80.6%	4 255 092	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2017/18 to O2 of 2017/18	
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		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		
R thousands											
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 - capital	126 185	-	-	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	-	-	-	-	-	-	-	-	-	-	
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 (increase) in 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/financing	-	-	-	-	-	-	-	-	-	-	
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	136.7%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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%	688	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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%

Contact Details

Municipal Manager	Mr. Dlamini M	017 843 4038
Financial Manager	Mr. M J Nhlolothi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2017/18						2016/17		Q2 of 2016/17 to Q2 of 2017/18	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
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%	-	-	(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	-	56.3%
Licences and permits	4 020	19	0.5%	957	23.8%	976	24.3%	-	-	(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%	40 990	72.6%	9.9%
Other own revenue	22 876	1 360	5.9%	4 093	17.9%	5 454	23.8%	(1 686)	-	(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	0.7%	9	1.9%	-	-	(100.0%)
Bulk purchases	247 000	52 153	21.1%	46 586	18.9%	96 739	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	72 065	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	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(67 974)	53 487		(46 402)		7 086		(52 056)		

Part 2: Capital Revenue and Expenditure

	2017/18						2016/17		Q2 of 2016/17 to Q2 of 2017/18	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
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	72 065	19 194	26.6%	12 894	17.9%	32 088	44.5%	6 521	15.8%	97.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 065	19 194	26.6%	12 894	17.9%	32 088	44.5%	6 521	15.8%	97.7%
Borrowing	6 000	-	-	-	-	-	-	-	-	-
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%
Government and Administration	6 800	197	2.9%	45	0.7%	243	3.6%	29	3.2%	56.1%
Executive & Council	6 800	197	2.9%	45	0.7%	243	3.6%	29	3.2%	56.1%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	676		1 300		1 977		804		61.8%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	676	-	1 300	-	1 977	-	804	-	61.8%
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	72 065	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%	10 165	48.4%	2 720	47.9%	(7.2%)
Water	51 065	477	0.9%	(1 341)	(2.6%)	(864)	(1.7%)	-	-	(100.0%)
Waste Water Management	-	1 593	-	1 688	-	3 281	-	282	-	499.3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-		-		-		-		

Part 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
Cash Flow from Operating Activities	622 771	210 736	33.8%	180 481	29.0%	391 217	62.8%	118 471	44.2%	52.3%
Receipts										
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	41.6%	45 607	32.3%	104 308	73.9%	40 890	71.5%	11.5%
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	-	-	-	-	503	14.2%	708	47.9%	(28.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
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	-	-	1	-	1	-	(20)	75.4%	(103.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
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/financing	-	-	-	-	-	-	-	-	-	-
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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%	350 623	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	Mr D.I. Maluleke (Acting from 17 October)	017 801 3749
Financial Manager	Ms M.M.P. Matshoka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
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	(100)	(633)	632.6%	(1 313)	1 313.5%	(1 946)	1 946.1%	(3 250)	1 223.9%	(59.6%)	
Transfers and grants	(17 877)	(2 190)	12.2%	(3 530)	19.7%	(5 720)	32.0%	(2 315)	28.7%	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%)	
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 (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(125 604)	(16 147)	12.9%	(54 366)	43.3%	(70 513)	56.1%	(37 342)	68.2%	45.6%	
Capital assets	(125 604)	(16 147)	12.9%	(54 366)	43.3%	(70 513)	56.1%	(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%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
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:	1 689	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 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%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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%	679	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	Mr Maghawe Kunene	017 826 8101
Financial Manager	Mr Bheki Maseko	017 826 8188

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
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%	2 688	14.7%	2 037	37.0%	10.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(225 722)	(42 064)	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	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 334)	(713)	11.3%	(3 310)	52.3%	(4 024)	63.5%	(2 093)	38.6%	58.1%
Net Cash from/(used) Operating Activities	45 085	38 691	85.8%	15 253	33.8%	53 943	119.6%	7 166	92.5%	112.8%
Cash Flow from Investing Activities										
Receipts	-	125	-	20	-	145	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	125	-	20	-	145	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
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/financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
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%)
Cash/cash equivalents at the year begin:	82 887	84 728	102.2%	121 598	146.7%	84 728	102.2%	58 962	100.0%	106.2%
Cash/cash equivalents at the year end:	83 042	121 598	146.4%	118 828	143.1%	118 828	143.1%	56 000	134.4%	112.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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%	46 163	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	9 033	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	Mr P Thwala	017 734 6101
Financial Manager	Ms MM Phofa	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
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%	88 643	91.3%	-	-	(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%	4 688	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 (increase) 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/financing	-	-	-	-	-	-	-	-	-	-
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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%	72 454	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	25.8%
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-Nshangase	017 712 9613
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
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	11 084	1 763	15.9%	2 145	19.4%	3 908	35.3%	2 793	46.3%	(23.2%)	
Service charges	67 090	11 597	17.3%	16 845	25.1%	28 443	42.4%	15 131	48.6%	11.3%	
Other revenue	9 602	5 597	58.3%	10 895	113.5%	16 492	171.8%	6 889	196.3%	58.2%	
Government - operating	64 313	26 656	41.4%	19 462	30.3%	46 118	71.7%	4 530	49.1%	329.6%	
Government - capital	40 122	21 577	53.8%	14 499	36.1%	36 076	89.9%	9 221	103.3%	57.2%	
Interest	4 100	233	5.7%	179	4.4%	412	10.0%	466	21.0%	(61.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(156 102)	(43 017)	27.6%	(57 036)	36.5%	(100 053)	64.1%	(41 831)	66.4%	36.3%	
Suppliers and employees	(152 760)	(43 017)	28.2%	(57 036)	37.3%	(100 053)	65.5%	(41 831)	69.3%	36.3%	
Finance charges	(174)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(3 163)	-	-	-	-	-	-	-	-	-	
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											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(19 684)	49.1%	(7 591)	86.6%	(43.9%)	
Capital assets	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(19 684)	49.1%	(7 591)	86.6%	(43.9%)	
Net Cash from/(used) Investing Activities	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(19 684)	49.1%	(7 591)	86.6%	(43.9%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	9	-	9	-	18	-	(50.4%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	9	-	9	-	18	-	(50.4%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	9	-	9	-	18	-	(50.4%)	
Net Increase/(Decrease) in cash held	86	8 984	10 417.9%	2 736	3 173.3%	11 720	13 591.2%	(10 374)	(379.0%)	(126.4%)	
Cash/cash equivalents at the year begin:	33 746	145	4%	9 129	27.1%	145	4%	20 810	67.0%	(56.1%)	
Cash/cash equivalents at the year end:	33 832	9 129	27.0%	11 866	35.1%	11 866	35.1%	10 436	27.9%	13.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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	94.0%
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	94.0%
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	92.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	890	1.8%	307	0.6%	(146)	(3%)	48 729	97.9%	49 779	15.4%	-	-	48 729	97.0%
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	1.3%	129	1.5%	53	0.6%	8 256	96.4%	8 565	2.7%	-	-	8 256	96.0%
Commercial	4 652	26.1%	424	2.4%	441	2.5%	12 275	69.0%	17 792	5.3%	-	-	12 275	69.0%
Households	5 092	1.3%	4 593	1.6%	4 096	1.4%	289 141	95.3%	293 923	91.0%	-	-	289 141	95.0%
Other	179	6.5%	136	5.0%	120	4.3%	2 319	84.2%	2 753	9%	-	-	2 319	84.0%
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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%	-	-	-	-	651	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	Mr. S.L. Ntshshale	017 773 2031
Financial Manager	Ms. Alina Ngema	017 773 1252

Source: Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
Cash Flow from Operating Activities	1 550 108	424 143	27.4%	-	-	424 143	27.4%	447 094	59.3%	(100.0%)
Receipts										
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 debtors	-	-	-	-	-	-	-	-	-	-
Decrease (increase) 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/financing	-	-	-	-	-	-	-	-	-	-
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	Mr BM Mhlanga	017 620 6279
Financial Manager	Mr B B. Sibole	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main 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%	55.1%	
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges	1 900	-	-	-	-	-	-	43	-	(100.0%)	
Other revenue	373	92	24.7%	183	49.0%	275	73.7%	222	56.7%	(17.7%)	
Government - operating	411 612	732	2%	163 790	39.8%	164 522	40.0%	105 860	70.2%	54.7%	
Government - capital	-	117 368	-	-	-	117 368	-	-	-	-	
Interest	7 000	1 491	21.3%	4 423	63.2%	5 913	84.5%	2 453	67.0%	80.3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(464 684)	(59 166)	12.7%	(162 448)	35.0%	(221 614)	47.7%	(70 895)	26.6%	129.1%	
Suppliers and employees	(209 277)	(59 166)	28.3%	(162 448)	77.6%	(221 614)	105.9%	(38 974)	20.8%	316.8%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(255 407)	-	-	-	-	-	-	(31 921)	35.8%	(100.0%)	
Net Cash from(Used) Operating Activities	(43 799)	60 517	(138.2%)	5 948	(13.6%)	66 464	(151.7%)	37 683	791.3%	(84.2%)	
Cash Flow from Investing Activities											
Receipts	-	276 000	-	(36 000)	-	240 000	-	12 000	-	(400.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	276 000	-	(36 000)	-	240 000	-	12 000	-	(400.0%)	
Payments	(28 050)	(4 500)	16.0%	(3 388)	12.1%	(7 889)	28.1%	(1 487)	9.6%	127.9%	
Capital assets	(28 050)	(4 500)	16.0%	(3 388)	12.1%	(7 889)	28.1%	(1 487)	9.6%	127.9%	
Net Cash from(Used) Investing Activities	(28 050)	271 500	(967.9%)	(39 388)	140.4%	232 111	(827.5%)	10 513	858.1%	(474.6%)	
Cash Flow from Financing Activities											
Receipts	-	(197)	-	-	-	(197)	-	-	-	-	
Short term loans	-	(197)	-	-	-	(197)	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from(Used) Financing Activities	-	(197)	-	-	-	(197)	-	-	-	-	
Net Increase/(Decrease) in cash held	(71 849)	331 820	(461.8%)	(33 440)	46.5%	298 379	(415.3%)	48 197	240.8%	(169.4%)	
Cash/cash equivalents at the year begin:	84 597	-	-	331 820	392.2%	-	-	40 962	139.8%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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 Habbe	017 801 7008
Financial Manager	Mr ZR Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2017/18						2016/17		Q2 of 2016/17 to Q2 of 2017/18	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
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	2 688	-	-	-	-	-	-	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%	-	-	(100.0%)
Other own revenue	3 267	0	-	3 256	99.7%	3 256	99.7%	161	(3.7%)	1 918.9%
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	-	-	-	-	-	-	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%	91.8%
Finance charges	1 599	-	-	-	-	-	-	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%	4 827	77.1%	(51.9%)
Transfers and grants	38 565	-	-	-	-	-	-	385	10.6%	(100.0%)
Other expenditure	40 780	4 051	9.9%	6 626	16.2%	10 677	26.2%	7 479	22.7%	(11.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 728	49 935		48 412		98 347		7 394		
Transfers recognised - capital	-	-	-	18 920	-	18 920	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 728	49 935		67 332		117 267		7 394		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 728	49 935		67 332		117 267		7 394		

Part 2: Capital Revenue and Expenditure

	2017/18						2016/17		Q2 of 2016/17 to Q2 of 2017/18	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	35 001	0		12 403	35.4%	12 403	35.4%	272	2.4%	4 464.2%
National Government	30 286	-	-	11 797	39.0%	11 797	39.0%	-	-	(100.0%)
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	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 715	0	-	606	12.8%	606	12.8%	272	34.9%	122.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 001	0		12 403	35.4%	12 403	35.4%	272	2.4%	4 464.2%
Governance and Administration	475	-		-	-	-	-	272	34.9%	(100.0%)
Executive & Council	105	-	-	-	-	-	-	268	50.6%	(100.0%)
Budget & Treasury Office	370	-	-	-	-	-	-	3	3.7%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 550	-		1 592	102.7%	1 592	102.7%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 000	-	-	1 592	159.2%	1 592	159.2%	-	-	(100.0%)
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%	-	-	(100.0%)
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%	-	-	(100.0%)
Water	1 022	-	-	-	-	-	-	-	-	-
Waste Water Management	10 500	-	-	3 716	35.4%	3 716	35.4%	-	-	(100.0%)
Waste Management	3 690	-	-	-	-	-	-	-	-	-
Other	-	0	-	-	-	0	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
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%	(50.1%)	
Service charges	229 607	5 411	2.4%	16 843	7.3%	22 255	9.7%	253 385	48.9%	(93.4%)	
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%	(82.0%)	
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	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	(145)	-	(100.0%)	
Capital assets	-	-	-	-	-	-	-	(145)	-	(100.0%)	
Net Cash from/(used) Investing Activities	(4 691)	-	-	-	-	-	-	(145)	11 021.1%	(100.0%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
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%)	(52.3%)	
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:	74 519	26 421	35.5%	123 029	165.1%	123 029	165.1%	(193 186)	(771.0%)	(163.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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	3.3%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	Mr Mvenselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2017/18							2016/17		Q2 of 2016/17 to Q2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
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%	94 965	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	26 301	5.8%	(963)	(2%)	25 337	5.6%	17 514	9.3%	(105.5%)	
Service charges - sanitation revenue	192 035	10 860	5.7%	(3 760)	(2.0%)	7 100	3.7%	32 514	39.7%	(111.6%)	
Service charges - refuse revenue	125 224	8 195	6.5%	13	-	8 208	6.6%	-	-	(100.0%)	
Service charges - other	-	-	-	-	-	-	-	21 662	8 094.2%	(100.0%)	
Rental of facilities and equipment	12 326	23	2%	244	2.0%	268	2.2%	3 175	53.9%	(92.3%)	
Interest earned - external investments	601	156	25.9%	-	-	156	25.9%	501	151.9%	(100.0%)	
Interest earned - outstanding debtors	92 214	218	2%	0	-	218	2%	33 630	69.7%	(100.0%)	
Dividends received	-	1 823	-	148	-	1 971	-	-	-	(100.0%)	
Fines	6 598	486	7.4%	11	-.2%	497	7.5%	1 845	50.5%	(99.4%)	
Licences and permits	206	156	76.0%	6	2.8%	162	78.8%	709	62.4%	(99.2%)	
Agency services	11 893	-	-	234	2.0%	234	2.0%	7 584	35.1%	(96.9%)	
Transfers recognised - operational	304 301	-	-	-	-	-	-	72 431	42.1%	(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	-	-	-	-	-	-	-	-	-	-	
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%	13.8%	
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	988 817	-	-	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%	(71.6%)	
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)		178 986			
Transfers recognised - capital	186 032	4 398	2.4%	-	-	4 398	2.4%	19 997	9.5%	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
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			

Part 2: Capital Revenue and Expenditure

	2017/18							2016/17		Q2 of 2016/17 to Q2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	245 503	-	-	26 018	10.6%	26 018	10.6%	8 134	4.0%	219.9%	
National Government	197 415	-	-	22 778	11.5%	22 778	11.5%	7 921	4.8%	187.6%	
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%	168 984.1%	
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%	101.1%	
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%	143.7%	
Waste Management	9 800	-	-	-	-	-	-	-	-	-	
Other	40 950	-	-	-	-	-	-	7	-	(100.0%)	

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		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		
R thousands											
Cash Flow from Operating Activities											
Receipts	2 646 634	620 033	23.4%	645 588	24.4%	1 265 621	47.8%	789 991	57.9%	(18.3%)	
Property rates, penalties and collection charges	372 842	68 244	18.3%	84 355	22.6%	152 598	40.9%	84 355	47.8%	-	
Service charges	1 654 847	265 752	16.1%	270 178	16.3%	535 930	32.4%	270 178	35.8%	-	
Other revenue	61 853	149 593	241.9%	168 225	272.0%	317 818	513.8%	312 628	718.2%	(46.2%)	
Government - operating	292 308	109 176	37.3%	71 331	24.4%	180 507	61.8%	71 331	61.7%	-	
Government - capital	186 032	-	-	17 368	9.3%	17 368	9.3%	17 368	9.4%	-	
Interest	78 753	27 267	34.6%	34 132	43.3%	61 399	78.0%	34 132	82.6%	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(2 373 755)	(616 350)	26.0%	(620 119)	26.1%	(1 236 468)	52.1%	(763 714)	61.9%	(18.8%)	
Suppliers and employees	(2 253 942)	(608 043)	27.0%	(611 539)	27.1%	(1 219 581)	54.1%	(755 134)	64.3%	(19.0%)	
Finance charges	(82 529)	(7 748)	9.4%	(5 967)	7.2%	(13 715)	16.6%	(5 967)	18.9%	-	
Transfers and grants	(37 284)	(559)	1.5%	(2 613)	7.0%	(3 172)	8.5%	(2 613)	8.8%	-	
Net Cash from/(used) Operating Activities	272 879	3 683	1.3%	25 470	9.3%	29 153	10.7%	26 278	14.7%	(3.1%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(245 503)	(2 368)	1.0%	(23 049)	9.4%	(25 417)	10.4%	(23 049)	13.7%	-	
Capital assets	(245 503)	(2 368)	1.0%	(23 049)	9.4%	(25 417)	10.4%	(23 049)	13.7%	-	
Net Cash from/(used) Investing Activities	(245 503)	(2 368)	1.0%	(23 049)	9.4%	(25 417)	10.4%	(23 049)	13.7%	-	
Cash Flow from Financing Activities											
Receipts	-	1 767	-	(219)	-	1 548	-	(219)	12.9%	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	1 767	-	(219)	-	1 548	-	(219)	12.9%	-	
Payments	(18 434)	(10 979)	59.6%	(6 457)	35.0%	(17 436)	94.6%	(6 457)	94.8%	-	
Repayment of borrowing	(18 434)	(10 979)	59.6%	(6 457)	35.0%	(17 436)	94.6%	(6 457)	94.8%	-	
Net Cash from/(Use) Financing Activities	(18 434)	(9 212)	50.0%	(6 676)	36.2%	(15 888)	86.2%	(6 676)	248.5%	-	
Net Increase/(Decrease) in cash held	8 942	(7 897)	(88.3%)	(4 255)	(47.6%)	(12 152)	(135.9%)	(3 447)	(97.1%)	23.4%	
Cash/cash equivalents at the year begin:	(3 286)	(2 668)	81.2%	(10 565)	321.5%	(2 668)	81.2%	(10 565)	22.9%	-	
Cash/cash equivalents at the year end:	5 656	(10 565)	(186.8%)	(14 820)	(262.0%)	(14 820)	(262.0%)	(14 012)	467 079 033.3%	5.8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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%	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	92.3%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	30 046	-	2 679	2.4%	2 718	2.4%	107 322	95.2%	112 711	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. Maysela	013 690 6208
Financial Manager	Ms. J. P. Hlatshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities	1 409 357	397 365	28.2%	433 300	30.7%	830 665	58.9%	346 942	51.5%	24.9%	
Receipts											
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)	-	-	68	(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/financing	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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%	29 902	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)	(.4%)	21 246	49.8%	2 221	5.2%	19 463	45.6%	42 691	39.6%	-	-	-	-
Other	1 584	11.5%	1 710	12.4%	599	4.4%	9 865	21.7%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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%	-	-	-	-	-	-	109 814	100.0%

Contact Details

Municipal Manager	Mr Bhokli Khonisa	013 249 7263
Financial Manager	Ms Elnari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
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	57 512	16 943	29.5%	4 274	7.4%	21 217	36.9%	10 413	69.5%	(59.0%)
Service charges	84 802	35 237	41.6%	28 973	34.2%	64 210	75.7%	20 717	60.8%	39.9%
Other revenue	22 823	5 198	22.8%	4 854	21.3%	10 053	44.0%	2 318	38.4%	109.4%
Government - operating	60 632	25 233	41.6%	18 407	30.4%	43 640	72.0%	19 560	81.1%	(5.9%)
Government - capital	54 560	14 885	27.3%	7 000	12.8%	21 885	40.1%	-	21.3%	(100.0%)
Interest	7 651	216	2.8%	164	2.1%	388	5.0%	217	10.5%	(24.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(332 104)	(33 378)	10.1%	(59 532)	17.9%	(92 909)	28.0%	(51 026)	45.7%	16.7%
Suppliers and employees	(267 309)	(31 968)	12.0%	(58 157)	21.8%	(90 125)	33.7%	(49 097)	45.2%	18.5%
Finance charges	(59 236)	(1 409)	2.4%	(1 375)	2.3%	(2 784)	4.7%	(1 929)	74.2%	(28.7%)
Transfers and grants	(5 560)	-	-	-	-	-	-	-	-	-
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 (increase) in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(5 276)	(125)	2.4%	(138)	2.6%	(263)	5.0%	(12 044)	29.1%	(98.9%)
Capital assets	(5 276)	(125)	2.4%	(138)	2.6%	(263)	5.0%	(12 044)	29.1%	(98.9%)
Net Cash from/(used) Investing Activities	(5 276)	(125)	2.4%	(138)	2.6%	(263)	5.0%	(12 044)	29.1%	(98.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(49 401)	64 210	(130.0%)	4 003	(8.1%)	68 213	(138.1%)	(9 845)	(141.8%)	(140.7%)
Cash/cash equivalents at the year begin:	9 306	-	-	64 210	690.0%	-	-	44 351	139.7%	44.8%
Cash/cash equivalents at the year end:	(40 095)	64 210	(160.1%)	68 213	(170.1%)	68 213	(170.1%)	34 507	(309.0%)	97.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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%	663	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%	105 541	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	Mrs Elizabeth K Tshabalala	013 253 7628
Financial Manager	M Phumuzi Nhlabathi	013 253 7641

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
Cash Flow from Operating Activities										
Receipts	566 993	224 807	39.6%	200 667	35.4%	425 474	75.0%	158 378	79.8%	26.7%
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	46.1%	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 (increase) 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	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
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%)	71.3%
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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	87.3%	4 341	5.6%	-	-	-	-
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	92.3%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	Mr O Nkosi	013 986 9115
Financial Manager	Mrs Jessica Mshlangu	013 986 9100

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
Cash Flow from Operating Activities	550 345	216 968	39.4%	200 230	36.4%	417 197	75.8%	119 139	62.6%	68.1%
Receipts										
Property rates, penalties and collection charges	18 500	10 366	56.0%	331	1.8%	10 696	57.8%	3 159	31.7%	(89.5%)
Service charges	40 000	12 899	32.2%	18 120	45.3%	31 019	77.5%	13 693	184.7%	32.3%
Other revenue	18 000	3 242	18.0%	8 768	48.7%	12 010	66.7%	1 665	22.6%	426.5%
Government - operating	338 474	141 899	41.9%	110 939	32.8%	252 838	74.7%	94 601	71.3%	17.3%
Government - capital	127 371	46 565	36.6%	59 221	46.5%	105 786	83.1%	6 021	31.9%	(100.0%)
Interest	8 000	1 997	25.0%	2 852	35.8%	4 849	60.6%	-	91.8%	(52.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(428 808)	(102 158)	23.8%	(102 360)	23.9%	(204 518)	47.7%	(101 095)	49.5%	1.3%
Suppliers and employees	(428 808)	(102 158)	23.8%	(102 360)	23.9%	(204 518)	47.7%	(99 549)	50.7%	2.8%
Finance charges	-	-	-	-	-	-	-	(1 470)	955.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	(76)	2.4%	(100.0%)
Net Cash from/(used) Operating Activities	121 537	114 810	94.5%	97 869	80.5%	212 679	175.0%	18 045	107.6%	442.4%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(73 128)	60.4%	(49 269)	52.8%	(54.5%)
Capital assets	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(73 128)	60.4%	(49 269)	52.8%	(54.5%)
Net Cash from/(used) Investing Activities	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(73 128)	60.4%	(49 269)	52.8%	(54.5%)
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities										
Net Increase/(Decrease) in cash held	535	64 120	11 985.2%	75 432	14 099.6%	139 552	26 084.7%	(31 225)	4 846.9%	(341.6%)
Cash/cash equivalents at the year begin:	3 000	2 561	85.4%	66 680	2 222.7%	2 561	85.4%	100 608	-	(33.7%)
Cash/cash equivalents at the year end:	3 535	66 680	1 886.3%	142 112	4 020.2%	142 112	4 020.2%	69 383	1 109.0%	104.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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	75.0%
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%	463	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%	77 967	26.2%	-	-	71 942	92.0%
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	89.0%
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	87.0%
Households	6 409	2.9%	9 442	4.3%	6 092	2.8%	195 545	89.9%	217 487	73.0%	-	-	195 545	89.0%
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	Mr Mvenselwa J Mahlangu	013 973 1101
Financial Manager	Mr M.T Letsoalo	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main 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%	.5%	
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%)	-	-	(100.0%)	
Interest	25 450	4 618	18.1%	4 255	16.7%	8 873	34.9%	6 658	67.5%	(36.1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(360 157)	(102 426)	28.4%	(101 919)	28.3%	(204 345)	56.7%	(122 401)	54.7%	(16.7%)	
Suppliers and employees	(246 766)	(76 767)	31.1%	(49 832)	20.2%	(126 599)	51.3%	(101 780)	109.7%	(51.0%)	
Finance charges	(1 296)	(3)	.3%	(2)	.1%	(5)	.4%	(4)	.4%	(53.8%)	
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%	(72.3%)	
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	-	(100.0%)	
Decrease (increase) in 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%	(106.4%)	
Capital assets	(29 385)	(9 218)	31.4%	973	(3.3%)	(8 245)	28.1%	(15 318)	252.7%	(106.4%)	
Net Cash from/(used) Investing Activities	(33 369)	(9 218)	27.6%	973	(2.9%)	(8 245)	24.7%	(5 907)	(45.4%)	(116.5%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 439)	43.6%	(44)	113.1%	23.0%	
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%)	(315.1%)	
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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	83.3%	-	-	-	-
Total By Customer Group	3 929	97.8%	-	-	-	-	90	2.2%	4 019	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
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	96 723	12 627	13.1%	30 206	31.2%	42 833	44.3%	24 107	56.2%	25.3%	
Service charges	276 355	47 643	17.2%	55 945	20.2%	103 588	37.5%	53 270	50.1%	5.0%	
Other revenue	22 911	9 084	39.6%	8 513	37.2%	17 596	76.8%	8 043	35.8%	5.8%	
Government - operating	128 447	59 454	46.3%	42 323	32.9%	101 777	79.2%	39 108	79.6%	8.2%	
Government - capital	112 179	20 580	18.3%	44 000	39.2%	64 580	57.6%	27 363	91.3%	60.8%	
Interest	19 196	-	-	-	-	-	-	-	3.4%	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(563 586)	(155 923)	27.7%	(180 808)	25.0%	(296 731)	52.7%	(146 387)	63.5%	(3.8%)	
Suppliers and employees	(543 482)	(140 261)	25.8%	(131 413)	24.2%	(271 674)	50.0%	(122 770)	59.2%	7.0%	
Finance charges	(7 200)	(3 293)	45.7%	(1 811)	25.2%	(5 104)	70.9%	(1 221)	34.3%	48.4%	
Transfers and grants	(12 904)	(12 369)	95.9%	(7 584)	58.8%	(19 953)	154.6%	(22 396)	346.9%	(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%	63.0%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(112 170)	(491)	4%	(141)	-1%	(632)	6%	(1 370)	7.6%	(89.7%)	
Capital assets	(112 170)	(491)	4%	(141)	-1%	(632)	6%	(1 370)	7.6%	(89.7%)	
Net Cash from/(used) Investing Activities	(112 170)	(491)	4%	(141)	-1%	(632)	6%	(1 370)	7.6%	(89.7%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(19 944)	(7 026)	35.2%	40 038	(200.7%)	33 011	(165.5%)	4 133	(126.8%)	868.7%	
Cash/cash equivalents at the year begin:	44 710	23 303	52.1%	16 277	36.4%	23 303	52.1%	19 518	58.3%	(16.6%)	
Cash/cash equivalents at the year end:	24 766	16 277	65.7%	56 315	227.4%	56 315	227.4%	23 651	(428.0%)	138.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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 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 - 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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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%

Contact Details

Municipal Manager	Mr. TMP Kgoale	013 235 7300
Financial Manager	Mr. LM Mokwana	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
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	95 081	31 744	33.4%	33 297	35.0%	65 041	68.4%	13 946	51.2%	138.8%
Service charges	105 545	27 047	25.6%	32 512	30.8%	59 560	56.4%	30 111	49.3%	8.0%
Other revenue	29 711	46 461	156.4%	29 716	100.0%	76 177	256.4%	120 616	750.0%	(75.4%)
Government - operating	549 405	204 804	37.3%	159 913	29.1%	364 717	66.4%	149 816	73.8%	6.7%
Government - capital	230 970	113 543	49.2%	93 850	40.6%	207 393	89.8%	107 186	65.3%	(12.4%)
Interest	4 950	512	10.3%	5 657	114.3%	6 168	124.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(738 246)	(242 493)	32.8%	(222 557)	30.1%	(465 050)	63.0%	(296 052)	95.0%	(24.8%)
Suppliers and employees	(736 362)	(242 401)	32.9%	(222 202)	30.2%	(464 603)	63.1%	(295 934)	95.0%	(24.9%)
Finance charges	(684)	(93)	13.5%	(201)	29.3%	(293)	42.9%	(119)	88.6%	68.6%
Transfers and grants	(1 200)	-	-	(155)	12.9%	-	-	-	-	(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 (increase) in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(68 488)	26.4%	(51 428)	42.0%	(7.4%)
Capital assets	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(68 488)	26.4%	(51 428)	42.0%	(7.4%)
Net Cash from/(used) Investing Activities	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(68 488)	26.4%	(51 428)	42.0%	(7.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(619)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(619)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(619)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17 624	160 749	912.1%	84 768	481.0%	245 517	1 393.1%	74 194	636.2%	14.3%
Cash/cash equivalents at the year begin:	85 000	118 558	139.5%	279 308	328.6%	118 558	139.5%	111 919	106.1%	149.6%
Cash/cash equivalents at the year end:	102 624	279 308	272.2%	364 075	354.8%	364 075	354.8%	186 113	248.2%	95.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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%	9 517	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	26.3%	133	10.8%	64	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	246.0%
Households	4 940	23.0%	1 856	8.6%	1 386	6.4%	13 326	52.0%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	118.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 682	100.0%	-	-	-	-	-	-	3 682	115.5%
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%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
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%	(20.4%)
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%	(91.7%)
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%	166 520	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%	36.5%
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%	(26.8%)
Cash Flow from Investing Activities										
Receipts	750	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	750	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease (increase) 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%	(53.6%)
Capital assets	(807 218)	(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%	(53.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(Used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(45 270)	123 442	(272.7%)	114 687	(253.3%)	238 129	(526.0%)	87 923	(781.3%)	30.4%
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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	289	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	96.6%	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	2 453	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	-	-	-	-	-	-	(963)	100.0%	(963)	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	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2017/18							2016/17		Q2 of 2016/17 to Q2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 734 077	714 152	26.1%	687 973	25.2%	1 402 125	51.3%	303 926	36.2%	126.4%
Property rates	513 667	114 495	22.3%	116 529	22.7%	231 024	45.0%	57 739	40.5%	101.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	941 132	233 049	24.8%	211 321	22.5%	444 370	47.2%	128 857	35.1%	64.0%
Service charges - water revenue	96 812	24 616	25.4%	24 141	24.9%	48 758	50.4%	14 500	36.1%	66.5%
Service charges - sanitation revenue	29 581	7 106	24.0%	7 256	24.5%	14 362	48.6%	5 214	49.9%	39.2%
Service charges - refuse revenue	111 002	25 270	22.8%	25 555	23.0%	50 825	45.8%	15 194	39.0%	68.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22 876	1 496	6.5%	1 534	6.7%	3 030	13.2%	10 550	45.5%	(95.9%)
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	9 347	35.6%	9 781	37.3%	19 128	72.9%	1 484	63.0%	559.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	29 944	324	1.1%	1 299	4.3%	1 623	5.4%	559	4.8%	132.5%
Licences and permits	4 925	-	-	9 301	192.9%	9 301	192.9%	1	-	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	-	-	-	-	-	-	-	-	-	-
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%	75.2%
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%	715	2.8%	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%	9 012	28.5%	65.3%
Contracted services	442 303	27 128	6.1%	108 509	24.5%	135 637	30.7%	108 852	47.6%	(7.3%)
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)		

Part 2: Capital Revenue and Expenditure

	2017/18							2016/17		Q2 of 2016/17 to Q2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
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	-	-	-	-	-	-	-	5 656	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 446	1 648	2.0%	4 411	5.4%	6 058	7.3%	34 941	32.6%	(87.3%)
Public contributions and donations	8 759	-	-	-	-	-	-	198	1.9%	(100.0%)
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	3 621	-	-	-	-	-	-	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%	(1.8%)
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 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
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	-	-	-	-	-	-	-	-	-	
Decrease (increase) 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%	(68.5%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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	-	1 669	6.0%	22 932	85.5%	26 908	4.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 182	9.4%	16	-	3 688	4.8%	45 669	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%	398 032	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	Mr Neil Diamond (acting)	013 759 2041
Financial Manager	Mr Wiseman Khumalo	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	249 364	101 496	40.7%	82 600	33.1%	184 096	73.8%	75 339	73.2%	9.6%	
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	
Other revenue	1 195	309	25.9%	262	21.9%	571	47.8%	163	34.4%	60.8%	
Government - operating	237 182	99 937	42.1%	78 522	33.1%	178 459	75.2%	73 887	74.3%	6.3%	
Government - capital	2 347	-	-	-	-	-	-	-	-	-	
Interest	8 500	1 249	14.7%	3 816	44.9%	5 065	59.6%	1 289	60.9%	196.1%	
Dividends	140	-	-	-	-	-	-	-	-	-	
Payments	(227 724)	(48 000)	21.1%	(61 053)	26.8%	(109 054)	47.9%	(52 414)	64.0%	16.5%	
Suppliers and employees	(211 320)	(48 000)	22.7%	(61 053)	28.9%	(109 054)	51.6%	(41 730)	58.0%	46.3%	
Finance charges	(16 404)	(0)	-	-	-	(0)	-	(10 684)	-	(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%	(6.0%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(44 547)	(239)	5%	(3 824)	8.6%	(4 063)	9.1%	(6 584)	26.6%	(41.9%)	
Capital assets	(44 547)	(239)	5%	(3 824)	8.6%	(4 063)	9.1%	(6 584)	26.6%	(41.9%)	
Net Cash from/(used) Investing Activities	(44 547)	(239)	5%	(3 824)	8.6%	(4 063)	9.1%	(6 584)	26.6%	(41.9%)	
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(4 992)										
Repayment of borrowing	(4 992)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(4 992)										
Net Increase/(Decrease) in cash held	(27 899)	53 256	(190.9%)	17 723	(63.5%)	70 979	(254.4%)	16 341	6 737.2%	8.5%	
Cash/cash equivalents at the year begin:	42 408	-	-	53 256	125.6%	-	-	99 745	88.1%	(46.6%)	
Cash/cash equivalents at the year end:	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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

Municipal Manager	Mr S Sibozo	013 759 8525
Financial Manager	Ms G Dube	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.