AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					201	7/18					201	5/17	
	Bud	net	First (Duarter	Second	Quarter	Third	Ouarter	Vear	o Date	Third 0	Juarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
1	44 242 524	41 700 154		05.00		40.40	0.704.000	44 704	40 440 700		0.400.407	70.00	(44.40)
Operating Revenue	16 717 571	16 709 451	4 305 736	25.8%	3 071 064	18.4%	2 791 938	16.7%	10 168 738	60.9%	3 139 427	73.8%	(11.1%)
Property rates	2 531 712	2 529 038	883 295	34.9%	323 135	12.8%	479 309	19.0%	1 685 739	66.7%	454 710	83.7%	5.4%
Property rates - penalties and collection charges			(172)	-	1		2		(169)		2 689	-	(99.9%)
Service charges - electricity revenue	4 409 390	4 376 376	684 148	15.5%	585 938	13.3%	714 878	16.3%	1 984 964	45.4%	903 731	66.2%	(20.9%)
Service charges - water revenue	1 500 573 558 152	1 533 565 537 054	273 168 99 580	18.2% 17.8%	165 328 53 666	11.0% 9.6%	234 245 79 106	15.3% 14.7%	672 742 232 351	43.9% 43.3%	223 313 102 984	54.2% 67.0%	4.9%
Service charges - sanitation revenue	558 152 592 989	584 358	118 899	20.1%	53 666 89 421	15.1%	97 140	14.7%	305 460	43.3% 52.3%	94 607	56.4%	(23.2%)
Service charges - refuse revenue	3 014	12 012	54 992	1 824 6%	966	32.1%	97 140	19%	305 460 56 182	52.3% 467.7%	23 172	2 330.0%	(99.0%)
Service charges - other Rental of facilities and equipment	76 743	12 U12 81 712	7 412	9.7%	5 875	32.1% 7.7%	8 161	10.0%	21 448	467.7% 26.2%	19 500	2 330.0%	(58.2%)
Interest earned - external investments	132 322	149 023	23 454	9.7%	25 832	19.5%	22 075	10.0%	21 448 71 361	26.2% 47.9%	32 318	63.6%	(31.7%)
Interest earned - external investments Interest earned - outstanding debtors	374 773	535 180	107 703	28.7%	76 819	20.5%	131 781	24.6%	316 304	59.1%	160 456	106.6%	(17.9%)
Dividends received	195	195	6 414	3 286 7%	148	76.0%	131 701	24.076	6 562	3 362.7%	100 430	1897.2%	(17.9%)
Fines	118 569	117 039	8 8 7 9	7.5%	8 177	6.9%	5 941	5.1%	22 998	19.6%	12 411	32.9%	(52.1%)
Licences and permits	79 208	257 392	15 036	19.0%	18 242	23.0%	44 242	17.2%	77 520	30.1%	4 293	47.7%	930.4%
Agency services	279 426	80 683	41 709	14.9%	42 758	15.3%	77 728	96.3%	162 195	201.0%	70 303	73.4%	10.6%
Transfers recognised - operational	5 519 107	5 543 912	1 938 648	35.1%	1 569 329	28.4%	837 608	15.1%	4 345 585	78.4%	938 553	82.7%	(10.8%)
Other own revenue	496 222	332 987	40 922	8.2%	104 927	21.1%	58 731	17.6%	204 581	61.4%	94 871	67.0%	(38.1%)
Gains on disposal of PPE	45 174	38 924	1 647	3.6%	501	1.1%	769	2.0%	2 917	7.5%	1 515	20.1%	(49.3%)
Operating Expenditure	17 850 732	18 167 068	2 498 441	14.0%	2 845 637	15.9%	2 886 904	15.9%	8 230 982	45.3%	3 459 510	58.2%	(16.6%)
Employee related costs	5 049 960	5 184 693	1 068 935	21.2%	1 105 970	21.9%	1 148 143	22.1%	3 323 048	64.1%	1 044 710	69.5%	9.9%
Remuneration of councillors	350 309	350 096	67 187	19.2%	74 335	21.2%	96 169	27.5%	237 691	67.9%	71 124	62.9%	35.2%
Debt impairment	1 409 757	1 223 982	1 764	.1%	35 228	2.5%	2 315	.2%	39 307	3.2%	26 823	20.2%	(91.4%)
Depreciation and asset impairment	1 803 408	2 134 979	156 690	8.7%	148 530	8.2%	43 478	2.0%	348 697	16.3%	128 987	27.8%	(66.3%)
Finance charges	199 351	173 989	10 159	5.1%	34 097	17.1%	46 110	26.5%	90 366	51.9%	66 530	58.5%	(30.7%)
Bulk purchases	4 393 192	4 426 205	557 032	12.7%	608 412	13.8%	720 398	16.3%	1 885 842	42.6%	1 287 644	68.5%	(44.1%)
Other Materials	405 816	488 827	33 806	8.3%	70 131	17.3%	51 639	10.6%	155 576	31.8%	57 869	66.1%	(10.8%)
Contracted services	1 455 597	1 504 131	206 068	14.2%	300 334	20.6%	334 486	22.2%	840 887	55.9%	251 708	59.5%	32.9%
Transfers and grants	621 023	633 241	107 206	17.3%	151 184	24.3%	101 928	16.1%	360 317	56.9%	156 163	51.7%	(34.7%)
Other expenditure	2 162 113	2 046 725	280 415	13.0%	317 417	14.7%	341 131	16.7%	938 963	45.9%	367 959	58.3%	(7.3%)
Loss on disposal of PPE	205	200	9 179	4 472.1%	-	-	1 109	554.3%	10 287	5 143.7%	(7)	-	(16 865.7%)
Surplus/(Deficit)	(1 133 162)	(1 457 618)	1 807 294		225 428		(94 966)		1 937 756		(320 083)		
Transfers recognised - capital	2 370 943	2 402 520	323 385	13.6%	424 066	17.9%	574 166	23.9%	1 321 617	55.0%	211 640	38.6%	171.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		-	-	-
Contributed assets	110 278		-	-	-	-	-	-	-	-	-	1.3%	-
Surplus/(Deficit) after capital transfers and contributions	1 348 059	944 902	2 130 679		649 494		479 200		3 259 373		(108 443)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 348 059	944 902	2 130 679		649 494		479 200		3 259 373		(108 443)		
Altributable to minorities	-	-	6	-	-	-	-	-	6	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 348 059	944 902	2 130 685		649 494		479 200		3 259 379		(108 443)		
Share of surplus/ (deficit) of associate			-	-		-	-	-	-		-	-	
Surplus/(Deficit) for the year	1 348 059	944 902	2 130 685		649 494		479 200		3 259 379		(108 443)		

Part 2. Capital Revenue and Experiunure					201	7/18					201	6/17	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Year t	o Date	Third C	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
	appropriation	Budget	Expenditure	Main	Expenditure	Main	Expenditure	adjusted budget	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q3 of 2017/18
				appropriation		appropriation				% of adjusted		% of adjusted	
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	3 152 048	3 160 904	460 403	14.6%	614 276	19.5%	623 590	19.7%	1 698 270	53.7%	425 979	47.2%	46.4%
National Government	2 565 643	2 533 962	432 678	16.9%	534 330	20.8%	528 062	20.8%	1 495 070	59.0%	353 494	52.2%	49.4%
Provincial Government	-	13 755	21	-			8 849	64.3%	8 870	64.5%	577	11.0%	1 433.0%
District Municipality	42 271	20 238	0	-				-	0	-	-		-
Other transfers and grants	-			-				-		-	423	1.5%	(100.0%)
Transfers recognised - capital	2 607 915	2 567 955	432 699	16.6%	534 330	20.5%	536 911	20.9%	1 503 939	58.6%	354 494	48.9%	51.5%
Borrowing	140 790	149 353	5 004	3.6%	21 753	15.5%	29 427	19.7%	56 184	37.6%	20 514	31.7%	43.5%
Internally generated funds	387 335	427 916	22 494	5.8%	58 148	15.0%	57 252	13.4%	137 895	32.2%	50 972	40.4%	12.3%
Public contributions and donations	16 009	15 680	206	1.3%	45	.3%	-	-	251	1.6%	-	71.1%	-
Capital Expenditure Standard Classification	3 152 048	3 160 904	460 403	14.6%	614 276	19.5%	623 590	19.7%	1 698 270	53.7%	425 979	47.2%	46.4%
Governance and Administration	158 983	150 373	13 620	8.6%	10 991	6.9%	14 636	9.7%	39 247	26.1%	20 730	32.8%	(29.4%)
Executive & Council	62 284	34 487	204	.3%	163	.3%	5 617	16.3%	5 983	17.3%	4 492	23.6%	25.0%
Budget & Treasury Office	96 411	32 278	2 071	2.1%	3 309	3.4%	3 069	9.5%	8 450	26.2%	1 432	15.3%	114.4%
Corporate Services	287	83 608	11 345	3 953.1%	7 519	2 619.8%	5 950	7.1%	24 814	29.7%	14 805	78.4%	(59.8%)
Community and Public Safety	172 512	163 022	10 575	6.1%	22 085	12.8%	26 304	16.1%	58 965	36.2%	27 822	43.9%	(5.5%)
Community & Social Services	68 000	88 118	6 611	9.7%	11 352	16.7%	14 741	16.7%	32 704	37.1%	10 115	34.0%	45.7%
Sport And Recreation	65 550	41 556	2 247	3.4%	10 067	15.4%	8 699	20.9%	21 013	50.6%	9 630	35.5%	(9.7%)
Public Safety	26 308	30 639	1 718	6.5%	336	1.3%	2 688	8.8%	4 741	15.5%	6 691	79.1%	(59.8%)
Housing	10 055	365	-	-	331	3.3%	1	.4%	332	90.9%	200	2.2%	(99.4%)
Health	2 600	2 344	-	-	-	-	175	7.5%	175	7.5%	1 186	81.1%	(85.2%)
Economic and Environmental Services	771 872	718 637	127 068	16.5%	202 150	26.2%	159 951	22.3%	489 170	68.1%	159 846	64.7%	.1%
Planning and Development	121 018	83 318	9 397	7.8%	22 335	18.5%	30 370	36.5%	62 102	74.5%	35 870	88.3%	(15.3%)
Road Transport	645 274	631 748	117 671	18.2%	179 816	27.9%	129 519	20.5%	427 006	67.6%	123 976	59.5%	4.5%
Environmental Protection	5 580	3 571	-	-	-	-	62	1.7%	62	1.7%	-	-	(100.0%)
Trading Services	1 988 085	2 059 954	308 464	15.5%	378 058	19.0%	421 552	20.5%	1 108 074	53.8%	217 582	42.4%	93.7%
Electricity	332 793	345 495	45 395	13.6%	51 459	15.5%	57 888	16.8%	154 742	44.8%	46 934	48.4%	23.3%
Water	1 215 192	1 216 816	228 934	18.8%	259 187	21.3%	289 358	23.8%	777 479	63.9%	110 221	43.0%	162.5%
Waste Water Management	378 198	421 035	31 667	8.4%	58 985	15.6%	64 721	15.4%	155 374	36.9%	58 553	43.0%	10.5%
Waste Management	61 902	76 608	2 468	4.0%	8 428	13.6%	9 584	12.5%	20 480	26.7%	1 875	14.0%	411.2%
Other	60 597	68 919	675	1.1%	992	1.6%	1 148	1.7%	2 815	4.1%	-	4.7%	(100.0%)

Part 3: Cash Receipts and Payments					201	7/18					201	6/17	
	Bud	aet	First C	luarter		Quarter	Third C	Quarter	Year t	o Date	Third C		1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	17 525 993	17 251 223	5 216 968	29.8%	4 524 586	25.8%	3 382 904	19.6%	13 124 459	76.1%	4 542 281	90.8%	(25.5%)
Property rates, penalties and collection charges	2 066 148	2 856 804	482 364	23.3%	536 715	26.0%	412 789	14.4%	1 431 868	50.1%	508 426	76.3%	(18.8%)
Service charges	6 150 920	5 077 556	1 115 209	18.1%	982 993	16.0%	941 518	18.5%	3 039 720	59.9%	1 321 731	66.5%	(28.8%)
Other revenue	836 243	1 282 821	634 863	75.9%	445 070	53.2%	447 268	34.9%	1 527 200	119.1%	591 871	243.8%	(24.4%)
Government - operating	5 510 331	5 026 129	2 008 134	36.4%	1 718 931	31.2%	994 061	19.8%	4 721 127	93.9%	1 225 612	94.9%	(18.9%)
Government - capital	2 570 724	2 551 233	909 795	35.4%	745 549	29.0%	481 969	18.9%	2 137 313	83.8%	746 651	102.1%	(35.4%)
Interest	391 433	452 154	66 604	17.0%	95 328	24.4%	105 265	23.3%	267 196	59.1%	147 990	93.3%	(28.9%)
Dividends	195	4 527		-			34	.8%	34	.8%		-	(100.0%)
Payments	(14 959 230)	(14 430 384)	(3 689 417)	24.7%	(3 317 458)	22.2%	(2 666 997)	18.5%	(9 673 871)	67.0%	(3 780 495)	87.5%	(29.5%)
Suppliers and employees	(14 122 598)	(13 696 839)	(3 630 048)	25.7%	(3 215 106)	22.8%	(2 426 401)	17.7%	(9 271 554)	67.7%	(3 594 718)	90.0%	(32.5%)
Finance charges	(249 659)	(173 135)	(15 685)	6.3%	(29 281)	11.7%	(94 181)	54.4%	(139 146)	80.4%	(68 883)	67.0%	36.7%
Transfers and grants	(586 973)	(560 411)	(43 684)	7.4%	(73 071)	12.4%	(146 416)	26.1%	(263 170)	47.0%	(116 893)	40.8%	25.3%
Net Cash from/(used) Operating Activities	2 566 763	2 820 839	1 527 552	59.5%	1 207 129	47.0%	715 907	25.4%	3 450 588	122.3%	761 786	107.8%	(6.0%)
Cash Flow from Investing Activities													
Receipts	450 292	25 479	531 199	118.0%	(235 911)	(52.4%)	220 290	864.6%	515 578	2 023.5%	(48 011)	(117.7%)	(558.8%)
Proceeds on disposal of PPE	81 384	71 709	39 199	48.2%	89	.1%	290	.4%	39 578	55.2%	3 928	52.0%	(92.6%)
Decrease in non-current debtors	235 632	(161 506)	-	-	-	-	-	-	-	-	8 061	-	(100.0%)
Decrease in other non-current receivables	119 260	119 260								-	-	-	-
Decrease (increase) in non-current investments	14 016	(3 984)	492 000	3 510.3%	(236 000)	(1 683.8%)	220 000	(5 522.0%)	476 000	(11 947.5%)	(60 000)	(191.2%)	(466.7%)
Payments	(3 033 940)	(3 019 404)	(310 965)	10.2%	(523 812)	17.3%	(558 813)	18.5%	(1 393 590)	46.2%	(409 962)	51.7%	36.3%
Capital assets	(3 033 940)	(3 019 404)	(310 965)	10.2%	(523 812)	17.3%	(558 813)	18.5%	(1 393 590)	46.2%	(409 962)	51.7%	36.3%
Net Cash from/(used) Investing Activities	(2 583 648)	(2 993 925)	220 234	(8.5%)	(759 723)	29.4%	(338 523)	11.3%	(878 012)	29.3%	(457 973)	57.4%	(26.1%)
Cash Flow from Financing Activities													
Receipts	140 556	133 593	2 332	1.7%	55	-	1 153	.9%	3 541	2.7%	2 400	20.9%	(51.9%)
Short term loans		-	(197)						(197)	-	-	-	-
Borrowing long term/refinancing	134 790	129 827								-	-	-	-
Increase (decrease) in consumer deposits	5 766	3 766	2 529	43.9%	55	1.0%	1 153	30.6%	3 737	99.2%	2 400	43.5%	(51.9%)
Payments	(66 057)	(63 594)	(12 440)	18.8%	(19 657)	29.8%	(7 868)	12.4%	(39 965)	62.8%	(13 079)	32.6%	(39.8%)
Repayment of borrowing	(66 057)	(63 594)	(12 440)	18.8%	(19 657)	29.8%	(7 868)	12.4%	(39 965)	62.8%	(13 079)	32.6%	(39.8%)
Net Cash from/(used) Financing Activities	74 499	69 999	(10 108)	(13.6%)	(19 602)	(26.3%)	(6 714)	(9.6%)	(36 424)	(52.0%)	(10 679)	36.5%	(37.1%)
Net Increase/(Decrease) in cash held	57 614	(103 087)	1 737 678	3 016.1%	427 804	742.5%	370 669	(359.6%)	2 536 152	(2 460.2%)	293 134	(254.3%)	26.5%
Cash/cash equivalents at the year begin:	1 086 137	1 260 967	1 065 036	98.1%	2 802 714	258.0%	3 041 265	241.2%	1 065 036	84.5%	1 863 250	79.1%	63.2%
Cash/cash equivalents at the year end:	1 143 751	1 157 880	2 802 714	245.0%	3 230 518	282.4%	3 411 935	294.7%	3 601 187	311.0%	2 156 384	246.2%	58.2%

Part 4: Debtor Age Analysis

Tart 4. Debtor Age Arialysis								1			Actual Bad Deb	4- W-H4 Off 4-	Impairment -
	0 - 30 I	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb		
												lors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	88 171	3.5%	81 294	3.2%	65 786	2.6%	2 278 652	90.6%	2 513 903	22.0%	-	-	130 535
Trade and Other Receivables from Exchange Transactions - Electricity	25 704	1.6%	149 207	9.4%	80 672	5.1%	1 328 586	83.9%	1 584 168	13.8%	-	-	21 912
Receivables from Non-exchange Transactions - Property Rates	125 558	4.6%	103 630	3.8%	61 139	2.3%	2 418 308	89.3%	2 708 636	23.7%	2 767	.1%	111 887
Receivables from Exchange Transactions - Waste Water Management	27 493	3.1%	27 130	3.1%	20 015	2.3%	814 017	91.6%	888 655	7.8%	-	-	78 534
Receivables from Exchange Transactions - Waste Management	30 720	3.5%	23 179	2.6%	18 794	2.1%	814 767	91.8%	887 460	7.8%	-	-	53 748
Receivables from Exchange Transactions - Property Rental Debtors	443	3.9%	131	1.2%	330	2.9%	10 328	92.0%	11 233	.1%	-	-	640
Interest on Arrear Debtor Accounts	27 069	2.0%	16 485	1.2%	19 476	1.4%	1 291 520	95.3%	1 354 550	11.8%	-	-	144 385
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-			-	-		-	-		-	-	-
Other	198 255	13.3%	(8 878)	(.6%)	9 385	.6%	1 293 264	86.7%	1 492 026	13.0%	-	-	75 499
Total By Income Source	523 413	4.6%	392 177	3.4%	275 598	2.4%	10 249 443	89.6%	11 440 630	100.0%	2 767	-	617 141
Debtors Age Analysis By Customer Group													
Organs of State	38 551	3.3%	49 873	4.3%	34 321	2.9%	1 047 691	89.5%	1 170 436	10.2%	2 767	.2%	63 142
Commercial	142 937	11.0%	92 603	7.2%	43 339	3.3%	1 015 193	78.4%	1 294 072	11.3%	-	-	33 596
Households	276 592	3.6%	218 138	2.8%	172 388	2.2%	7 123 416	91.4%	7 790 533	68.1%	-	-	510 731
Other	65 333	5.5%	31 563	2.7%	25 550	2.2%	1 063 143	89.7%	1 185 589	10.4%	-	-	9 671
Total By Customer Group	523 413	4.6%	392 177	3.4%	275 598	2.4%	10 249 443	89.6%	11 440 630	100.0%	2 767		617 141

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	173 309	5.5%	176 872	5.6%	188 294	6.0%	2 618 195	82.9%	3 156 670	59.3%
Bulk Water	38 982	4.9%	10 132	1.3%	42 045	5.3%	699 637	88.5%	790 795	14.9%
PAYE deductions	30 310	71.9%	2 285	5.4%	3 155	7.5%	6 409	15.2%	42 160	.8%
VAT (output less input)	585	.9%	920	1.5%	1 303	2.1%	59 120	95.5%	61 927	1.2%
Pensions / Retirement	26 243	100.0%	-		-	-		-	26 243	.5%
Loan repayments	23 350	100.0%	-		-	-		-	23 350	.4%
Trade Creditors	188 573	30.8%	117 024	19.1%	16 614	2.7%	289 291	47.3%	611 503	11.5%
Auditor-General	6 507	18.7%	4 572	13.2%	1 927	5.5%	21 711	62.5%	34 717	.7%
Other	67 050	11.6%	27 248	4.7%	14 490	2.5%	467 646	81.1%	576 435	10.8%
Total	554 909	10.4%	339 054	6.4%	267 829	5.0%	4 162 009	78.2%	5 323 800	100.0%

Contact Details	
Municipal Manager	
Financial Manager	

Source Local Government Database

MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

					201	7/18					201	6/17	
	Bud	lget	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/1
Operating Revenue and Expenditure													
Operating Revenue	425 035	425 035	27 804	6.5%	149 939	35.3%	88 135	20.7%	265 878	62.6%	14 623	74.4%	502.79
Property rates	84 731	423 033 84 731	27 804	3.5%	12 577	14.8%	(10 329)	(12.2%)	5 227	6.2%	2 652	85.5%	(489.49
Property rates Property rates - penalties and collection charges	04 / 31	04 /31	2 9 1 9	3.3%	12 3//	14.076	(10 329)	(12.270)	3 221	0.2%	2 002	03.3%	(409.43
Service charges - electricity revenue	28 408	28 408	5 762	20.3%	6 482	22.8%	7 033	24.8%	19 277	67.9%	2 238	44.2%	214.3
Service charges - electricity revenue Service charges - water revenue	7 408	7 408	1 425	19.2%	927	12.5%	1 056	14.3%	3 408	46.0%	725	43.0%	45.7
Service charges - water revenue Service charges - sanitation revenue	8 214	8 214	1 297	15.8%	1 673	20.4%	1 460	17.8%	4 430	40.0% 53.9%	653	43.0%	123.5
Service charges - santation revenue Service charges - refuse revenue	7 883	7 883	1 228		3 620	45.9%	1 832	23.2%	6 679	84.7%	622	41.2%	194.6
Service charges - reluse revenue Service charges - other	7 003	/ 003	1 2 2 0	13.0%	619	45.976	1 032	23.276	619	04.770	022	41.2%	194.0
Rental of facilities and equipment	1 977	1 977	620	31.4%	302	15.3%	400	20.2%	1 322	66.9%	124	55.6%	223.8
Interest earned - external investments	2 636	2 636	858	32.6%	302	13.376	400	20.276	858	32.6%	124	69.0%	223.0
Interest earned - outstanding debtors	15 299	15 299	9 152		6 630	43.3%	12 965	84.7%	28 747	187.9%	2 135	103.0%	507.29
Dividends received	13 277	13 277	7132	37.070	0 030	43.370	12 703	04.770	20 141	107.770	2 133	103.070	307.2
Fines	3 080	3 080	606	19.7%	285	9.3%	444	14.4%	1 335	43.3%	215	36.1%	106.2
Licences and permits	3 000	3 000	162	19.770	203 77	9.3%	444	14.470	240	43.376	215	30.1%	103.3
Agency services			102		"		70 481	-	70 481	-			(100.09
Transfers recognised - operational	262 209	262 209	2 326	.9%	115 784	44.2%	35	-	118 145	45.1%	34	74.1%	2.9
Other own revenue	3 191	3 191	1 269	39.8%	963	30.2%	2 630	82.4%	4 862	152.4%	5 106	187.7%	(48.59
Gains on disposal of PPE	2 141	2 141	1209	39.0%	703	30.2%	127	02.470	248	152.476	118	107.7%	7.29
Operating Expenditure	406 048	406 048	58 633	14.4%	50 377	12.4%	86 293	21.3%	195 303	48.1%	52 840	37.9%	63.39
Employee related costs	145 345	145 345	34 821	24.0%	36 308	25.0%	37 443	25.8%	108 572	74.7%	12 722	52.1%	194.39
Remuneration of councillors	17 257	17 257	3 814	22.1%	2 427	14.1%	5 310	30.8%	11 551	66.9%	1 295	47.5%	309.9
Debt impairment	49 707	49 707	-							-			
Depreciation and asset impairment	39 146	39 146	_					-		-		-	
Finance charges	1 087	1 087											
Bulk purchases	61 570	61 570	3 988	6.5%	24		17 860	29.0%	21 872	35.5%	24 424	49.1%	(26.99
Other Materials	11 725	11 725	1 186	10.1%	1 936	16.5%	3 331	28.4%	6 453	55.0%	814	46.0%	309.1
Contracted services	27 122	27 122	10 454	38.5%	2 993	11.0%	13 488	49.7%	26 936	99.3%	2 791	48.5%	383.2
Transfers and grants			-	-	35		-	-	35			-	
Other expenditure	53 090	53 090	4 370	8.2%	6 653	12.5%	8 861	16.7%	19 884	37.5%	10 792	41.6%	(17.99
Loss on disposal of PPE	-	-	-	-	-	-		-	-	-	-	-	
Surplus/(Deficit)	18 987	18 987	(30 829)		99 562		1 842		70 575		(38 216)		
Transfers recognised - capital	-	-	37 219	-	1	-	-	-	37 220	-	-	-	-
Contributions recognised - capital		-	-	-	-	-		-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 987	18 987	6 390		99 563		1 842		107 795		(38 216)		
Taxation	-		-						-		-		-
Surplus/(Deficit) after taxation	18 987	18 987	6 390		99 563		1 842		107 795		(38 216)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 987	18 987	6 390		99 563		1 842		107 795		(38 216)		
Share of surplus/ (deficit) of associate						-		-		-		-	-
Surplus/(Deficit) for the year	18 987	18 987	6 390		99 563		1 842		107 795		(38 216)		

Appropriation Budget Expenditure Mappropriation Budget Expenditure Mappropriation Mappropria	2 as % of Actual Expenditur 45.7%	appropriation 54 25.4% 54 26.8%	Third (Actual Expenditure 35 267 26 418 8 849 35 267	Quarter 3rd Q as % of adjusted budget 26.5% 20.9%	Year t Actual Expenditure 130 029 121 180 8 849	Total Expenditure as % of adjusted budget 97.6% 96.0%	Third C Actual Expenditure 35 346 35 346	Total Expenditure as % of adjusted budget 85.5% 72.7%	Q3 of 2016/17 to Q3 of 2017/18 (,2%) (25.3%) (100.0%)
Appropriation Budget Expenditure Mappropriation Budget Expenditure Mappropriation Mappropria	### Asin	Main appropriation 54 25.4% 54 26.8%	35 267 26 418 8 849	26.5% 20.9%	130 029 121 180	Expenditure as % of adjusted budget 97.6%	35 346 35 346	Expenditure as % of adjusted budget 85.5%	(.2%) (25.3%)
Capital Revenue and Expenditure Source of Finance 133 185 133 185 60 908 National Government 126 185 126 185 60 908 Provincial Government 126 185 126 185 126 185 126 185 Other transfer and grants Other transfer and grants	48.3% 33.8 - - - 48.3% 33.8	54 26.8% 54 26.8%	26 418 8 849	20.9%	121 180	97.6%	35 346	85.5%	(25.3%)
Source of Finance 133 185 133 185 60 908 Waltonal Government 126 185 126 185 60 908 Provincial Government 126 185 126 185 60 908 Other transfers and grants 126 185 126 185 126 185 Other transfers and grants 126	48.3% 33.8 - - - 48.3% 33.8	54 26.8% 54 26.8%	26 418 8 849	20.9%	121 180		35 346		(25.3%)
National Government 126 185 126 185 60 908 Provincial Government District Municipality Other transfers and grants	48.3% 33.8 - - - 48.3% 33.8	54 26.8% 54 26.8%	26 418 8 849	20.9%	121 180		35 346		(25.3%)
Provincial Covernment District Municipality Other transfers and grants	48.3% 33.8	54 26.8%	8 849 - -	-		96.0%		72.7%	
District Municipality Other transfers and grants	- - 48.3% 33.8		-		8 849	-	-	-	(100.00()
Other transfers and grants	48.3% 33.8 -					_			(100.076)
	48.3% 33.8	54 26.8%					-	-	-
	-		25 267	-	-	-	-	-	-
Transfers recognised - capital 126 185 126 185 60 908				27.9%	130 029	103.0%	35 346	72.7%	(.2%)
Borrowing			-			-	-	-	-
Internally generated funds 7 000 -	- 1		-			-	-	-	-
Public contributions and donations	-		-	-	-	-	-	-	-
Capital Expenditure Standard Classification 133 185 133 185 60 908	45.7% 33 8	54 25.4%	35 267	26.5%	130 029	97.6%	35 346	85.5%	(.2%)
Governance and Administration			-			-	-		
Executive & Council							-		
Budget & Treasury Office								-	
Corporate Services								-	
Community and Public Safety 21 185 -	-		1 778	8.4%	1 778	8.4%	-	-	(100.0%)
Community & Social Services 7 000 7 000 -								-	
Sport And Recreation 4 185 -			1 778	42.5%	1 778	42.5%	-	-	(100.0%)
Public Safety 10 000 10 000 -			-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-
Economic and Environmental Services 43 000 43 000 16 386	38.1% 18 9	15 44.0%	9 532	22.2%	44 832	104.3%	20 235	190.6%	(52.9%)
Planning and Development						-	-	-	-
Road Transport 43 000 43 000 16 386	38.1% 18	15 44.0%	9 532	22.2%	44 832	104.3%	20 235	190.6%	(52.9%)
Environmental Protection						-	-	-	-
Trading Services 69 000 69 000 44 522	64.5% 14.9		23 957	34.7%	83 419	120.9%	15 111	94.2%	58.5%
Electricity 7 000 7 000 20 278	289.7% 4		1 985	28.4%	26 820	383.1%	5 416	879.4%	(63.3%)
Water 47 000 47 000 24 244	51.6% 10	82 22.1%	19 946	42.4%	54 572	116.1%	9 173	77.1%	117.4%
Waste Water Management 15 000 15 000 -	-		2 026	13.5%	2 026	13.5%	521	60.9%	288.7%
Waste Management	-	-	-	-	-	-	-	-	-
Other			-	-		-		9.3%	ı

					201	7/18					201	16/17	
	Bud	lget	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	494 215	494 215	139 619	28.3%	174 466	35.3%	125 261	25.3%	439 345	88.9%	126 157	100.0%	(.7%)
Property rates, penalties and collection charges	55 075	55 075	11 946	21.7%	4 374	7.9%	12 962	23.5%	29 281	53.2%	6 118	41.9%	111.8%
Service charges	33 743	33 743	9 993	29.6%	7 673	22.7%	8 549	25.3%	26 215	77.7%	10 024	72.3%	(14.7%)
Other revenue	8 248	8 248	11 164	135.4%	10 252	124.3%	9 190	111.4%	30 606	371.1%	7 161	279.6%	28.3%
Government - operating	262 209	262 209	106 515	40.6%	88 747	33.8%	64 027	24.4%	259 289	98.9%	59 354	56.5%	7.9%
Government - capital	126 185	126 185	-	-	60 887	48.3%	29 154	23.1%	90 041	71.4%	39 772	211.1%	(26.7%)
Interest	8 755	8 755	-	-	2 533	28.9%	1 380	15.8%	3 913	44.7%	3 728	172.5%	(63.0%)
Dividends		-	-	-			-	-		-		-	
Payments	(310 196)	(310 196)	(93 367)	30.1%	(98 408)	31.7%	(99 307)	32.0%	(291 082)	93.8%	(86 268)	75.3%	15.1%
Suppliers and employees	(309 109)	(309 109)	(93 367)	30.2%	(98 408)	31.8%	(99 307)	32.1%	(291 082)	94.2%	(86 268)	75.6%	15.1%
Finance charges	(1 087)	(1 087)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	184 020	184 020	46 252	25.1%	76 057	41.3%	25 954	14.1%	148 263	80.6%	39 888	164.1%	(34.9%)
Cash Flow from Investing Activities													
Receipts	15 611	15 611	38 919	249.3%		-	-	-	38 919	249.3%	118		(100.0%)
Proceeds on disposal of PPE	611	611	38 919	6 370.0%	-	-	-	-	38 919	6 370.0%	118	-	(100.0%)
Decrease in non-current debtors	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables		-	-	-	-	-	-	-	-		-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 185)	(133 185)	(60 919)	45.7%	(33 853)	25.4%	(32 960)	24.7%	(127 731)	95.9%	(31 404)	141.5%	5.0%
Capital assets	(133 185)	(133 185)	(60 919)	45.7%	(33 853)	25.4%	(32 960)	24.7%	(127 731)	95.9%	(31 404)		5.0%
Net Cash from/(used) Investing Activities	(117 574)	(117 574)	(22 000)	18.7%	(33 853)	28.8%	(32 960)	28.0%	(88 812)	75.5%	(31 285)	141.3%	5.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-		-	-	-	-		-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-		-	-	-		-	-	-	-
Repayment of borrowing		-	-	-	-		-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-		-	-	-		-	-	-	-
Net Increase/(Decrease) in cash held	66 445	66 445	24 253	36.5%	42 205	63.5%	(7 006)	(10.5%)	59 451	89.5%	8 603	329.8%	
Cash/cash equivalents at the year begin:	1 200	1 200	1 961	163.4%	26 214	2 184.5%	68 418	5 701.5%	1 961	163.4%	38 436	100.1%	78.0%
Cash/cash equivalents at the year end:	67 645	67 645	26 214	38.8%	68 418	101.1%	61 412	90.8%	61 412	90.8%	47 039	323.5%	30.6%
	0,045	0, 0,0	20214	50.070	00 410	101.170	01412	70.070	01 412	70.070	4,00,	020.074	50.07

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	426	4.3%	463	4.7%	350	3.6%	8 566	87.4%	9 804	2.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 927	16.7%	795	6.9%	1 030	8.9%	7 776	67.5%	11 528	2.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 462	2.3%	8 195	2.2%	8 340	2.2%	348 359	93.3%	373 356	74.4%	-		
Receivables from Exchange Transactions - Waste Water Management	901	1.8%	745	1.5%	701	1.4%	46 951	95.2%	49 299	9.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	896	2.3%	794	2.1%	759	2.0%	35 798	93.6%	38 246	7.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-		-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-		-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-		-	-	-	-	-	-	-
Other	542	2.7%	489	2.5%	477	2.4%	18 264	92.4%	19 772	3.9%	-	-	-
Total By Income Source	13 154	2.6%	11 481	2.3%	11 658	2.3%	465 714	92.8%	502 007	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 698	4.5%	2 441	4.0%	2 864	4.7%	52 592	86.8%	60 595	12.1%	-	-	-
Commercial	2 009	4.0%	1 630	3.3%	1 534	3.1%	44 705	89.6%	49 878	9.9%	-	-	-
Households	6 749	1.9%	5 742	1.6%	5 643	1.6%	336 969	94.9%	355 103	70.7%	-		-
Other	1 698	4.7%	1 669	4.6%	1 616	4.4%	31 448	86.3%	36 431	7.3%	-		-
Total By Customer Group	13 154	2.6%	11 481	2.3%	11 658	2.3%	465 714	92.8%	502 007	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 655	9.1%	689	3.8%	8 254	45.3%	7 604	41.8%	18 203	45.5%
Bulk Water		-	-	-	-		-	-	-	-
PAYE deductions		-		-	-		-		-	
VAT (output less input)		-	-	-	-		-	-	-	-
Pensions / Retirement		-			-			-	-	
Loan repayments		-			-			-	-	
Trade Creditors		-			-			-	-	
Auditor-General	1 515	37.1%	1 491	36.5%	410	10.0%		16.4%	4 087	10.2%
Other	13 981	79.0%	500	2.8%	1 817	10.3%	1 408	8.0%	17 705	44.3%
Total	17 151	42.9%	2 680	6.7%	10 481	26.2%	9 684	24.2%	39 996	100.0%

Contact Details		
Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr G Mnisi	017 843 4028

Source Local Government Database

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experiulture	2017/18							201	6/17				
	Bud	get	First (Quarter	Second	Quarter	Third	Quarter	Year 1	to Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buagei		buagei	
Operating Revenue and Expenditure													
Operating Revenue	651 738	616 022	173 230	26.6%	161 423	24.8%	146 708	23.8%	481 361	78.1%	140 643	74.6%	4.3%
Property rates	100 343	103 065	25 906	25.8%	25 565	25.5%	25 834	25.1%	77 305	75.0%	23 354	75.7%	
Property rates - penalties and collection charges	-		-	-	-				-	-		-	
Service charges - electricity revenue	217 377	206 578	53 551	24.6%	49 164	22.6%	48 720	23.6%	151 434	73.3%	47 539	68.8%	2.5%
Service charges - water revenue	55 943	52 091	12 853	23.0%	17 427	31.2%	12 129	23.3%	42 408	81.4%	13 313	82.3%	(8.9%)
Service charges - sanitation revenue	26 876	27 748	6 973	25.9%	6 951	25.9%	6 959	25.1%	20 883	75.3%	6 051	73.9%	15.0%
Service charges - refuse revenue	26 033	23 660	5 903	22.7%	5 943	22.8%	5 908	25.0%	17 753	75.0%	5 212	75.8%	
Service charges - other	2	-	-	-	46	2 315.1%	-	-	46	-	598	130 770.4%	
Rental of facilities and equipment	2 431	1 973	496	20.4%	495	20.4%	468	23.7%	1 460	74.0%	479	64.6%	
Interest earned - external investments	1 170	1 030	34	2.9%	469	40.1%	97	9.4%	601	58.3%	424	47.1%	
Interest earned - outstanding debtors	23 823	24 538	7 072	29.7%	4 996	21.0%	6 670	27.2%	18 737	76.4%	5 769	75.5%	15.6%
Dividends received		-	-	-	-		-		-	-	-	-	
Fines	6 932 4 020	8 831 4 206	1 19	.5%	2	23.8%	1 515	36.0%	2 492	59.2%	1 1 523	.1%	
Licences and permits	7 700	4 206	19	.5%	957	23.8%	1 5 15	36.0%	2 492	59.2%	3 688	44.5% 55.7%	(.5%)
Agency services Transfers recognised - operational	141 212	141 262	58 694	41.6%	44 928	31.8%	34 172	24.2%	137 794	97.5%	3 688	97.4%	
Other own revenue	22 876	13 041	1 360	41.6%	44 928	17.9%	4 025	30.9%	9 478	72.7%	1 653	6.5%	
Gains on disposal of PPE	15 000	8 000	368	2.5%	387	2.6%	4 025	2.6%	966	12.1%	263	66.6%	
· ·													
Operating Expenditure	791 767	782 323	129 743	16.4%	207 825	26.2%	134 982	17.3%	472 550	60.4%	138 358	57.9%	
Employee related costs	185 168	187 720	47 726	25.8%	44 690	24.1%	45 027	24.0%	137 443	73.2%	40 224	71.5%	
Remuneration of councillors	14 400	14 400	3 363	23.4%	3 363	23.4%	3 880	26.9%	10 605	73.6%	3 439	71.5%	
Debt impairment	73 828	6 307	-	-				i		-	-	49.0%	
Depreciation and asset impairment	87 200	161 000	٠,		76 335	87.5%	198	.1%	76 532	47.5%	-	50.0%	
Finance charges	500 247 000	18 247 044	52 153	1.2% 21.1%	46 586	.7% 18.9%	54 185	33.3% 21.9%	15 152 923	84.9% 61.9%	68 853	54.3%	(100.0%) (21.3%)
Bulk purchases Other Materials	247 000	36 633	4 000	21.170	7 433	10.970	7 438	20.3%	18 870	51.5%	4 882	34.3%	52.4%
Contracted services	89 867	74 265	11 638	13.0%	17 284	19.2%	13 612	18.3%	42 535	57.3%	12 854	57.5%	5.9%
Transfers and grants	07 007	74 203	(5)	13.070	17 204	17.2.70	13012	10.3 /0	42 333	37.370	12 004	37.3%	3.770
Other expenditure	93 803	54 936	10 862	11.6%	12 127	12.9%	10 637	19.4%	33 626	61.2%	8 106	34.1%	31.2%
Loss on disposal of PPE				-	-		-		-	-		-	-
,	(140 029)	(1// 201)	43 487		(46 402)		11 725		0.011		2 284		
Surplus/(Deficit)		(166 301)			(46 402)		11 /25		8 811				
Transfers recognised - capital	72 055	72 055	10 000	13.9%	-		-		10 000	13.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-		-	-	-	-	-
Contributed assets		-	-	-	-		-		-		-		-
Surplus/(Deficit) after capital transfers and contributions	(67 974)	(94 246)	53 487		(46 402)		11 725		18 811		2 284		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(67 974)	(94 246)	53 487		(46 402)		11 725		18 811		2 284		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(67 974)	(94 246)	53 487		(46 402)		11 725		18 811		2 284		
Share of surplus/ (deficit) of associate							-			-	-		
Surplus/(Deficit) for the year	(67 974)	(94 246)	53 487		(46 402)		11 725		18 811		2 284		

1 art 2. Capital Revenue and Experiuture					201	7/18					201	6/17	
	Bud	iget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	79 055	73 339	19 392	24.5%	12 939	16.4%	15 117	20.6%	47 448	64.7%	20 361	41.0%	(25.8%)
National Government	72 055	72 264	19 194	26.6%	12 894	17.9%	15 117	20.9%	47 205	65.3%	20 361	44.7%	(25.8%)
Provincial Government	-	-	-	-		-		-	-	-	-	-	- 1
District Municipality	-		-	-		-		-	-	-		-	-
Other transfers and grants	-		-	-		-		-	-	-		-	-
Transfers recognised - capital	72 055	72 264	19 194	26.6%	12 894	17.9%	15 117	20.9%	47 205	65.3%	20 361	44.7%	(25.8%)
Borrowing	6 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	-	-	-	-	-	-	-	-	-	-	23.2%	-
Public contributions and donations	-	1 075	197	-	45	-	-	-	243	22.6%	-	-	-
Capital Expenditure Standard Classification	79 055	73 339	19 392	24.5%	12 939	16.4%	15 117	20.6%	47 448	64.7%	20 361	41.0%	(25.8%)
Governance and Administration	6 800	345	197	2.9%	45	.7%	-	-	243	70.3%	-	3.2%	-
Executive & Council	-	345	197	-	45				243	70.3%		-	
Budget & Treasury Office	6 800	-	-	-			-	-	-	-	-	-	
Corporate Services	-	-	-	-			-	-	-	-	-	-	-
Community and Public Safety	-	2 767	676	-	1 300	-	-	-	1 977	71.4%	2 043	24.8%	(100.0%)
Community & Social Services	-	-	-	-			-	-	-	-	805	33.1%	(100.0%)
Sport And Recreation	-	2 288	676	-	1 300		-	-	1 977	86.4%	1 238	23.2%	(100.0%)
Public Safety	-	478	-	-	-		-	-	-	-	-	-	-
Housing	-	-	-	-	-		-	-	-	-	-	-	-
Health	-	-	-	-	-		-	-	-	-	-	-	-
Economic and Environmental Services	200	26 028	8 809	4 404.3%	8 721	4 360.7%	5 014	19.3%	22 544	86.6%	6 137	42.4%	(18.3%)
Planning and Development		152	8 809	-	8 721		5 014	3 303.0%	22 544	14 851.6%	-	-	(100.0%)
Road Transport	200	25 876	-	-			-	-	-	-	6 137	42.4%	(100.0%)
Environmental Protection		-	-	-			-	-	-	-	-	-	-
Trading Services	72 055	44 199	9 710	13.5%	2 872	4.0%	10 103	22.9%	22 685	51.3%	12 182	55.3%	(17.1%)
Electricity	21 000	21 000	7 640	36.4%	2 524	12.0%	5 010	23.9%	15 175	72.3%	6 618	77.3%	(24.3%)
Water	51 055	7 400	477	.9%	(1 341)	(2.6%)	2 070	28.0%	1 206	16.3%	3 278	37.3%	(36.8%)
Waste Water Management		15 699	1 593	-	1 688		3 023	19.3%	6 304	40.2%	2 286	31.8%	32.2%
Waste Management		100	-	-	-				-	-	-	-	-
Other	-	-	-	-	-	-	-	-		-	-	-	-

Part 3: Cash Receipts and Payments					201	7/18					201	6/17	
	Bud	aet	First C	luarter		Quarter	Third 0	Quarter	Year t	o Date	Third C		1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buugei		buuget	
Cash Flow from Operating Activities													
Receipts Properly railes, penalties and collection charges Sonivo charges Other revenue Covernment - operating Covernment - capital Interest Dividends Payments Supplies and employees Finance charges	622 771 83 284 289 249 33 419 141 211 72 055 3 553 - (627 694) (500)	565 308 72 191 260 457 19 218 141 262 71 139 1 041 - (591 956) (591 929) (28)	210 736 32 787 68 543 16 606 58 701 34 099 - (135 655) (135 453)	33.8% 39.4% 23.7% 49.7% 41.6% 47.3% - - 21.6% 21.6%	180 481 18 049 70 410 14 034 45 607 31 877 503 - (131 490) (131 482)	29.0% 21.7% 24.3% 42.0% 32.3% 44.2% 14.2% 20.9% 21.0%	142 385 18 440 68 733 54 775 437 1 (134 814)	25.2% 25.5% 26.4% 285.0% .3% .1%	533 602 69 276 207 686 85 415 104 745 65 976 504 - (401 959) (401 743)	94.4% 96.0% 79.7% 444.4% 74.1% 92.7% 48.4% 67.9% 67.9%	156 710 23 092 63 930 7 421 30 774 30 780 713 - (166 628) (166 465)	74.7% 75.9% 65.5% 65.6% 96.3% 72.6% 54.0% - 71.1% 71.2% 21.9%	(9.1%) (20.1%) 7.5% 638.1% (98.6%) (100.0%) (99.9%) - (19.1%) (19.0%)
Transfers and grants	(500)	(20)	(196)	1.270	(5)	./70	(0)	21.076	(201)	33.0%	(103)	21.9%	(90.3%)
Net Cash from/(used) Operating Activities	(4 923)	(26 648)	75 081	(1 525.0%)	48 990	(995.1%)	7 571	(28.4%)	131 643	(494.0%)	(9 919)	47.9%	(176.3%)
Cash Flow from Investing Activities Receipts	15 000	8 000			1		0		1			32.4%	(100.0%)
Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments	15 000	8 000		-	1	-	0 - -		1 -	-		32.4% - -	(100.0%)
Payments Capital assets	(79 055) (79 055)	(73 055) (73 055)	(16 636) (16 636)	21.0% 21.0%	(18 461)	23.4% 23.4%	(27 383) (27 383)	37.5% 37.5%	(62 480) (62 480)	85.5% 85.5%	(50 718) (50 718)	79.4% 79.4%	(46.0%)
Net Cash from/(used) Investing Activities	(64 055)	(65 055)	(16 636)	26.0%	(18 461)	28.8%	(27 383)	42.1%	(62 479)	96.0%	(50 718)	80.8%	(46.0%)
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	-			-				-		-	-		-
Increase (decrease) in consumer deposits Payments Repayment of borrowing	(3 045) (3 045)	(285) (285)	(77) (77)	2.5% 2.5% 2.5%	(78) (78)	2.6% 2.6% 2.6%	(81) (81)	28.3% 28.3%	(235)	82.6% 82.6%	(77) (77)	158.8% 158.8%	5.3% 5.3% 5.3%
Net Cash from/(used) Financing Activities	(3 045)	(285)	(77)	2.5%	(78)		(81)	28.3%	(235)	82.6%	(77)	158.8%	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(72 023) (78 474) (150 497)	(91 988) 29 959 (62 030)	58 369 2 176 60 546	(81.0%) (2.8%) (40.2%)	30 451 60 546 90 997	(42.3%) (77.2%) (60.5%)	(19 893) 90 997 71 104	21.6% 303.7% (114.6%)	68 928 2 176 71 104	(74.9%) 7.3% (114.6%)	(60 714) (16 647) (77 361)	62.4% 123.9% 55.6%	(67.2%) (646.6%) (191.9%)

Part 4: Debtor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	9 149	9.5%	2 624	2.7%	1 803	1.9%	82 977	85.9%	96 554	18.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 681	18.1%	1 783	2.2%	1 560	1.9%	63 117	77.8%	81 140	15.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 662	13.4%	2 706	3.4%	2 511	3.1%	63 965	80.1%	79 845	14.9%	-		-
Receivables from Exchange Transactions - Waste Water Management	3 579	6.8%	990	1.9%	944	1.8%	47 189	89.5%	52 701	9.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 439	6.4%	885	1.7%	822	1.5%	48 374	90.4%	53 519	10.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-		-	-		0	100.0%	0	-	-		-
Interest on Arrear Debtor Accounts	4 664	3.6%	2 253	1.7%	2 197	1.7%	122 015	93.0%	131 129	24.5%	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-		-	-				-	-	-		-
Other	3 380	8.2%	912	2.2%	309	.7%	36 692	88.9%	41 293	7.7%	-	-	-
Total By Income Source	49 553	9.2%	12 153	2.3%	10 146	1.9%	464 328	86.6%	536 180	100.0%	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	2 021	10.2%	1 628	8.2%	1 447	7.3%	14 729	74.3%	19 825	3.7%	-	-	-
Commercial	19 729	16.3%	2 164	1.8%	2 042	1.7%	97 219	80.2%	121 154	22.6%	-	-	-
Households	25 878	7.0%	7 565	2.0%	6 129	1.7%	331 734	89.3%	371 306	69.3%	-	-	-
Other	1 925	8.1%	796	3.3%	528	2.2%	20 647	86.4%	23 896	4.5%	-	-	
Total By Customer Group	49 553	9.2%	12 153	2.3%	10 146	1.9%	464 328	86.6%	536 180	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 592	11.6%	10 246	10.2%	-	-	78 391	78.2%	100 229	15.1%
Bulk Water	11 915	2.7%	18 840	4.2%	37 027	8.3%	379 865	84.9%	447 648	67.3%
PAYE deductions	2 165	100.0%	-		-				2 165	.3%
VAT (output less input)		-	-	-	-		-	-	-	-
Pensions / Retirement	2 424	100.0%	-		-				2 424	.4%
Loan repayments		-	-		-				-	
Trade Creditors	4 514	4.3%	7 513	7.2%	3 394	3.2%	89 648	85.3%	105 068	15.8%
Auditor-General	25	.9%	1 851	63.6%	-		1 032	35.5%	2 908	.4%
Other	4 589	100.0%				-			4 589	.7%
Total	37 224	5.6%	38 451	5.8%	40 421	6.1%	548 936	82.5%	665 032	100.0%

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

Source Local Government Database

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2017/18								201	8/17			
	Bud	ant	Eiret (Quarter		Quarter	Third	Duarter	Voort	o Date	Third (
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
1	431 499	444 480	143 371	33.2%	124 630	28.9%	104 618	23.5%	372 618	83.8%	103 559	85.1%	1.0%
Operating Revenue	43 1 499	444 48U 43 586	143 371	33.2% 37.0%	124 630	28.9%	104 618	23.5%	372 618	83.8%	8 556	85.1% 66.0%	23.8%
Property rates	41 452	43 586	15 348		13 148	31.7%	10 592		39 087	89.7%		66.0%	23.8%
Property rates - penalties and collection charges	113 401	113 606	28 581	25.2%	25 943	22.9%	25 681	22.6%	80 205	70.6%	25 595	88.4%	.3%
Service charges - electricity revenue	16 945	20 774	28 58 I 5 330	25.2%	25 943 5 078	30.0%	5 026	24.2%	80 205 15 434	74.3%	25 595 5 294	113.7%	(5.1%)
Service charges - water revenue Service charges - sanitation revenue	9 354	9 907	2 339	25.0%	2 372	25.4%	2 380	24.2%	7 091	74.3%	1 848	68.9%	(5.1%)
Service charges - samanor revenue Service charges - refuse revenue	9 962	11 224	2 683	26.9%	2 678	26.9%	2 697	24.0%	8 058	71.8%	2 419	74.0%	11.5%
Service charges - reluse revenue Service charges - other	9 902	11 224	2 003	20.9%	2010	20.976	2 097	24.076	0 030	/1.070	2 419	74.0%	11.5%
Rental of facilities and equipment	3 840	1 466	232	6.0%	218	5.7%	233	15.9%	683	46.5%	169	66.3%	37.7%
Interest earned - external investments	530	1 659	686	129.3%	202	38 1%	140	8.5%	1 028	61.9%	54	43.1%	158.4%
Interest earned - outstanding debtors	10 800	16 320	4 994	46.2%	3 201	29.6%	5 003	30.7%	13 199	80.9%	3 938	74.8%	27.0%
Dividends received	10 000	10 320		40.270	5201	27.010	-	30.770				-	27.070
Fines	408	1 604	227	55.6%	319	78.1%	187	11.6%	733	45.7%	70	41.3%	164.8%
Licences and permits	52	52	44	84.1%	11	21.4%	9	17.3%	64	122.9%		50.0%	(100.0%)
Agency services	-		-	-			-		-			-	
Transfers recognised - operational	196 057	196 412	82 121	41.9%	62 333	31.8%	47 884	24.4%	192 338	97.9%	42 411	97.5%	12.9%
Other own revenue	28 697	27 868	631	2.2%	9 102	31.7%	4 499	16.1%	14 232	51.1%	13 203	56.3%	(65.9%)
Gains on disposal of PPE	-	-	155	-	25	-	287	-	467	-	-	-	(100.0%)
Operating Expenditure	550 840	540 358	76 468	13.9%	103 510	18.8%	122 344	22.6%	302 323	55.9%	124 824	67.6%	(2.0%)
Employee related costs	155 528	156 428	39 228	25.2%	38 822	25.0%	38 619	24.7%	116 670	74.6%	40 315	79.1%	(4.2%)
Remuneration of councillors	13 745	14 905	3 716	27.0%	3 735	27.2%	4 951	33.2%	12 402	83.2%	3 452	65.0%	43.4%
Debt impairment	48 132	53 700	-	-		-	-					-	-
Depreciation and asset impairment	78 651	71 700	-	-		-	-				846	1.1%	(100.0%)
Finance charges	100	100	633	632.5%	1 313	1 313.5%	3 227	3 226.7%	5 173	5 172.7%	3 223	2 437.6%	.1%
Bulk purchases	113 606	113 606	16 244	14.3%	24 728	21.8%	37 238	32.8%	78 210	68.8%	39 839	102.9%	(6.5%)
Other Materials	22 004	18 607	436	2.0%	4 312	19.6%	3 550	19.1%	8 297	44.6%	-	-	(100.0%)
Contracted services	37 908	38 836	6 611	17.4%	13 284	35.0%	13 625	35.1%	33 519	86.3%	13 203	93.6%	3.2%
Transfers and grants	17 877	10 877	2 085	11.7%	4 188	23.4%	3 851	35.4%	10 124	93.1%	4 010	60.2%	(4.0%)
Other expenditure	63 289	61 600	7 516	11.9%	13 128	20.7%	17 284	28.1%	37 929	61.6%	19 936	88.8%	(13.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(119 340)	(95 878)	66 902		21 119		(17 726)		70 295		(21 265)		
Transfers recognised - capital	123 104	177 793	54 206	44.0%	29 872	24.3%	45 521	25.6%	129 599	72.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-		-	-		-		-	-	-
Contributed assets	47 269	÷	-	-	÷	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 033	81 915	121 108		50 991		27 795		199 894		(21 265)		
Taxation		-		-				-		-			-
Surplus/(Deficit) after taxation	51 033	81 915	121 108		50 991		27 795		199 894		(21 265)		
Attributable to minorities	-	-	-		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 033	81 915	121 108		50 991		27 795		199 894		(21 265)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-			-	-
Surplus/(Deficit) for the year	51 033	81 915	121 108		50 991		27 795		199 894		(21 265)		

Part 2. Capital Revenue and Experionale					201	7/18					201	6/17	
	Bud	lget	First C	uarter	Second	Quarter	Third (Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buugei		budger	
Capital Revenue and Expenditure													
Source of Finance	125 604	130 042	16 147	12.9%	54 436	43.3%	32 374	24.9%	102 957	79.2%	11 794	62.2%	174.5%
National Government	123 104	123 099	15 934	12.9%	54 227	44.0%	27 573	22.4%	97 734	79.4%	10 201	69.5%	170.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	123 104	123 099	15 934	12.9%	54 227	44.0%	27 573	22.4%	97 734	79.4%	10 201	69.5%	170.3%
Borrowing			-	-	-			-		-	-	-	-
Internally generated funds	2 500	6 943	213	8.5%	209	8.4%	4 801	69.1%	5 223	75.2%	1 592	43.3%	201.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	125 604	130 042	16 147	12.9%	54 436	43.3%	32 374	24.9%	102 957	79.2%	11 794	62.2%	174.5%
Governance and Administration	-	600	38	-	209	-	100	16.7%	348	58.0%	92	66.4%	8.6%
Executive & Council				-	88				88				-
Budget & Treasury Office	-	400	38	-	83	-	76	19.1%	198	49.5%	88	58.5%	(13.5%)
Corporate Services	-	200	-	-	38	-	24	12.1%	62	31.1%	4	-	463.4%
Community and Public Safety	10 867	23 360	-	-	9 357	86.1%	4 995	21.4%	14 352	61.4%	859	286.2%	481.8%
Community & Social Services	4 867	19 837	-	-	7 732	158.9%	3 473	17.5%	11 205	56.5%	-	-	(100.0%)
Sport And Recreation	6 000	3 523	-	-	1 625	27.1%	1 522	43.2%	3 147	89.3%	859	-	77.3%
Public Safety	-	-	-	-	-	-	-	-	-		-	-	-
Housing	-	-	-	-	-	-	-	-	-		-	-	-
Health	-	-	-	-	-	-	-	-	-		-	-	-
Economic and Environmental Services	37 020	22 060	5 399	14.6%	18 027	48.7%	17 268	78.3%	40 694	184.5%	5 584	61.0%	209.2%
Planning and Development	-							-	-		-	-	-
Road Transport	37 020	22 060	5 399	14.6%	18 027	48.7%	17 268	78.3%	40 694	184.5%	5 584	61.0%	209.2%
Environmental Protection	-	-	-	-	-	-		-	-		-	-	-
Trading Services	77 717	84 022	10 710	13.8%	26 843	34.5%	10 010	11.9%	47 563	56.6%	5 259	61.8%	90.4%
Electricity	11 500	13 920	175	1.5%	-	-	2 420	17.4%	2 595	18.6%	1 500	53.5%	61.3%
Water	31 217	30 702	10 535	33.7%	17 669	56.6%	2 171	7.1%	30 375	98.9%	3 759	64.3%	(42.2%)
Waste Water Management	35 000	39 400	-	-	9 174	26.2%	5 419	13.8%	14 593	37.0%	-	69.6%	(100.0%)
Waste Management			-	-		-		-			-	-	- 1
Other	-	-	-	-	-	-		-		-	-	-	-

					201	7/18					201	6/17	
		iget	First C		Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	495 820	501 484	197 421	39.8%	149 477	30.1%	160 352	32.0%	507 250	101.1%	108 871	109.6%	47.3%
Property rates, penalties and collection charges	31 089	32 689	15 348	49.4%	13 148	42.3%	10 592	32.4%	39 087	119.6%	8 556	115.9%	23.8%
Service charges	112 247	116 634	38 933	34.7%	36 072	32.1%	35 784	30.7%	110 788	95.0%	35 157	156.1%	1.8%
Other revenue	32 793	199 535	1 134	3.5%	9 649	29.4%	4 928	2.5%	15 711	7.9%	13 442	46.1%	(63.3%)
Government - operating	196 057	27 868	82 121	41.9%	62 333	31.8%	47 884	171.8%	192 338	690.2%	42 411	97.7%	12.9%
Government - capital	123 104	123 099	54 206	44.0%	24 872	20.2%	56 021	45.5%	135 099	109.7%	5 312	102.3%	954.6%
Interest	530	1 659	5 680	1 071.6%	3 403	642.1%	5 143	310.0%	14 226	857.5%	3 992	689.6%	28.8%
Dividends	-	-	-	-	-		-	-	-	-	-	-	-
Payments	(416 280)	(408 932)	(76 573)	18.4%	(102 853)	24.7%	(122 344)	29.9%	(301 771)	73.8%	(123 978)	86.4%	(1.3%)
Suppliers and employees	(398 303)	(397 955)	(73 751)	18.5%	(98 009)	24.6%	(115 267)	29.0%	(287 027)	72.1%	(116 745)	85.7%	(1.3%)
Finance charges	(100)	(100)	(633)	632.6%	(1 313)	1 313.5%	(3 227)	3 226.7%	(5 173)	5 172.8%	(3 223)	2 437.6%	.1%
Transfers and grants	(17 877)	(10 877)	(2 190)	12.2%	(3 530)	19.7%	(3 851)	35.4%	(9 571)	88.0%	(4 010)	60.2%	(4.0%)
Net Cash from/(used) Operating Activities	79 540	92 552	120 848	151.9%	46 624	58.6%	38 008	41.1%	205 480	222.0%	(15 107)	(556.8%)	(351.6%)
Cash Flow from Investing Activities													
Receipts	44 769	42 094	155	.3%		-	287	.7%	443	1.1%		-	(100.0%)
Proceeds on disposal of PPE	44 769	42 094	155	.3%	-		287	.7%	443	1.1%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-		-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-			-	-		-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-			-	-		-	-	-	-
Payments	(125 604)	(135 700)	(16 147)	12.9%	(54 366)	43.3%	(32 374)	23.9%	(102 887)	75.8%	(11 794)		174.5%
Capital assets	(125 604)	(135 700)	(16 147)	12.9%	(54 366)	43.3%	(32 374)	23.9%	(102 887)	75.8%	(11 794)		174.5%
Net Cash from/(used) Investing Activities	(80 835)	(93 606)	(15 992)	19.8%	(54 366)	67.3%	(32 087)	34.3%	(102 445)	109.4%	(11 794)	64.4%	172.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-		-	-	-		-		-	-
Short term loans	-	-	-	-	-		-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-		-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-			-	-		-	-	-	-
Payments	(386)	(683)			-	-	-	-	-		-	-	-
Repayment of borrowing	(386)	(683)	-	-	-	-	-	-		-	-	-	-
Net Cash from/(used) Financing Activities	(386)	(683)		-		-	,	-		-		-	-
Net Increase/(Decrease) in cash held	(1 681)	(1 736)	104 856	(6 239.6%)	(7 742)	460.7%	5 921	(341.0%)	103 035	(5 934.2%)	(26 901)	(12.9%)	(122.0%)
Cash/cash equivalents at the year begin:	1 689	1 882	4 026	238.4%	108 882	6 446.9%	101 140	5 373.9%	4 026	213.9%	44 491	3.4%	
Cash/cash equivalents at the year end:	8	146	108 882	1 297 145.7%	101 140	1 204 909.0%	107 061	73 449.1%	107 061	73 449.1%	17 590	115.0%	508.6%
duantous equitorina at the year offic.		140	100 002	1277 143.776	101 140	1 234 707.070	107 001	73 447.170	107 001	73 447.170	17 370	113.076	300.070

Part 4: Debtor Age Analysis

<u> </u>	0 - 30 I	D	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total		Actual Bad Deb	ts Written Off to	Impairment
	0 - 30 1	Jays	31 - 60 Days		61 - 90 Days		Over 90 Days		TOTAL		Deb	otors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 854	3.8%	1 469	3.0%	1 223	2.5%	43 825	90.6%	48 371	15.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 427	11.7%	4 787	7.5%	2 335	3.7%	48 938	77.1%	63 487	20.1%	-	-	
Receivables from Non-exchange Transactions - Property Rates	3 057	5.0%	2 287	3.7%	1 932	3.2%	53 923	88.1%	61 200	19.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	707	2.9%	565	2.3%	508	2.1%	22 899	92.8%	24 679	7.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	863	2.1%	783	1.9%	748	1.8%	38 078	94.1%	40 471	12.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	5.0%	67	4.8%	49	3.5%	1 204	86.7%	1 388	.4%	-	-	-
Interest on Arrear Debtor Accounts	1 681	3.5%	1 662	3.5%	1 638	3.4%	42 938	89.6%	47 919	15.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-			-					-	-	-	-
Other	1 988	7.2%	821	3.0%	71	.3%	24 921	89.6%	27 801	8.8%	-	-	-
Total By Income Source	17 646	5.6%	12 441	3.9%	8 505	2.7%	276 726	87.8%	315 317	100.0%	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	1 671	21.6%	470	6.1%	561	7.2%	5 039	65.1%	7 742	2.5%	-	-	-
Commercial	5 535	23.6%	2 952	12.6%	901	3.8%	14 096	60.0%	23 484	7.4%	-	-	-
Households	8 608	3.7%	7 102	3.0%	6 293	2.7%	212 685	90.6%	234 687	74.4%	-	-	-
Other	1 831	3.7%	1 917	3.9%	750	1.5%	44 906	90.9%	49 404	15.7%	-	-	
Total By Customer Group	17 646	5.6%	12 441	3.9%	8 505	2.7%	276 726	87.8%	315 317	100.0%	-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 349	17.1%	9 5 4 8	17.5%	9 113	16.7%	26 512	48.6%	54 522	48.1%
Bulk Water	14 522	100.0%	-		-	-			14 522	12.8%
PAYE deductions		-	-		-	-			-	
VAT (output less input)		-	-	-	-	-	-		-	-
Pensions / Retirement		-	-		-	-			-	
Loan repayments		-	-		-	-			-	
Trade Creditors	41 566	100.0%	-	-	-	-	-		41 566	36.7%
Auditor-General	2 727	100.0%	-	-	-	-	-		2 727	2.4%
Other	62	100.0%				-		-	62	.1%
Total	68 226	60.2%	9 548	8.4%	9 113	8.0%	26 512	23.4%	113 398	100.0%

Contact Details		
Municipal Manager	Mr Maqhawe Kunene	087 630 8101
Financial Manager	Mr Bheki Maseko	087 630 8157

Source Local Government Database

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					201	7/18					201	6/17	
	Bud	net	First (Duarter	Secono	Quarter	Third	Ouarter	Vear	o Date	Third 0		
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
1	296 750	296 750	98 462	33.2%	69 847	23.5%	64 888	21.9%	233 196	78.6%	68 533	79.6%	(5.3%)
Operating Revenue													
Property rates	45 081	45 081	16 755	37.2%	7 708	17.1%	7 785	17.3%	32 248	71.5%	7 323	71.8%	6.3%
Property rates - penalties and collection charges			40.740	-	14 970		40.070	-		77.40	12 674	75 400	
Service charges - electricity revenue	53 703 31 072	53 703 31 072	13 712 7 095	25.5% 22.8%	14 970 7 474	27.9% 24.1%	12 879 7 015	24.0% 22.6%	41 561 21 585	77.4% 69.5%	12 6 / 4	75.1% 61.4%	1.6% 3.9%
Service charges - water revenue Service charges - sanitation revenue	14 420	14 420	3 710	22.8%	3 724	24.1%	3 727	22.6%	21 585	77.4%	3 368	74.9%	10.7%
Service charges - samanor revenue Service charges - refuse revenue	8 460	8 460	2 215	26.2%	2 204	26.0%	2 2 1 9	26.2%	6 638	78.5%	2 061	78.5%	7.7%
Service charges - reluse revenue Service charges - other	0 400	0 400	(1)	20.2%	2 204	20.0%	7	20.276	0 030	70.370	2 001	70.3%	(100.0%)
Rental of facilities and equipment	1 038	1 038	482	46.4%	464	44.7%	1 209	116.4%	2 155	207.5%	275	1 055.5%	338.8%
Interest earned - external investments	4 241	4 241	3 359	79.2%	404	44.776	1 209	110.476	3 359	79.2%	1 214	86.6%	(100.0%)
Interest earned - external investments	25 421	25 421	6 085	23.9%	924	3.6%	1 512	5.9%	8 5 2 1	33.5%	8 484	100.7%	(82.2%)
Dividends received	25 421	25 421		25.770	,,,,	5.070	1012	5.770	0.02.1	33.570	-	100.770	(02.270)
Fines	53	53	26	49.6%	68	129.1%	32	61.4%	127	240.1%	11	90.5%	185.8%
Licences and permits		-	7	47.070	24	127.170	11	01.470	41	240.170	2 051	70.570	(99.5%)
Agency services	10 142	10 142	1 545	15.2%	1 174	11.6%	2 949	29.1%	5 669	55.9%		-	(100.0%)
Transfers recognised - operational	101 168	101 168	42 270	41.8%	31 022	30.7%	25 397	25.1%	98 689	97.5%	23 713	89.2%	7.1%
Other own revenue	1 951	1 951	1 201	61.6%	70	3.6%	146	7.5%	1 418	72.7%	610	51.6%	(76.0%)
Gains on disposal of PPE	-	-	-	-	20	-	-	-	20	-	-	-	-
Operating Expenditure	307 123	307 123	43 768	14.3%	43 036	14.0%	42 112	13.7%	128 916	42.0%	46 330	51.6%	(9.1%)
Employee related costs	88 299	88 299	18 459	20.9%	18 373	20.8%	17 904	20.3%	54 735	62.0%	17 715	70.3%	1.1%
Remuneration of councillors	8 193	8 193	1 931	23.6%	1 899	23.2%	2 503	30.5%	6 333	77.3%	1 890	74.5%	32.4%
Debt impairment	44 187	44 187	1 764	4.0%	(8 665)	(19.6%)	(8 878)	(20.1%)	(15 778)	(35.7%)	279	.7%	(3 287.4%)
Depreciation and asset impairment	37 214	37 214	-	-			-					-	
Finance charges	-		-	-			-					-	-
Bulk purchases	61 219	61 219	11 965	19.5%	12 292	20.1%	13 460	22.0%	37 718	61.6%	12 788	71.2%	5.3%
Other Materials	17 592	17 592	1 310	7.4%	3 101	17.6%	2 953	16.8%	7 364	41.9%	1 416	57.2%	108.5%
Contracted services	15 110	15 110	2 400	15.9%	3 064	20.3%	2 338	15.5%	7 802	51.6%	4 042	81.8%	(42.2%)
Transfers and grants	6 334	6 334	1 533	24.2%	3 310	52.3%	3 353	52.9%	8 196	129.4%	3 073	76.8%	9.1%
Other expenditure	28 975	28 975	4 407	15.2%	9 662	33.3%	8 479	29.3%	22 547	77.8%	5 127	67.5%	65.4%
Loss on disposal of PPE	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 373)	(10 373)	54 694		26 810		22 776		104 280		22 203		
Transfers recognised - capital	44 930	44 930	17 592	39.2%	-		9 677	21.5%	27 269	60.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-				-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 557	34 557	72 286		26 810		32 453		131 549		22 203		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 557	34 557	72 286		26 810		32 453		131 549		22 203		
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 557	34 557	72 286		26 810		32 453		131 549		22 203		
Share of surplus/ (deficit) of associate			-			-			-				
Surplus/(Deficit) for the year	34 557	34 557	72 286		26 810		32 453		131 549		22 203		

					201	7/18					201	6/17	
	Bud	iget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	48 930	53 338	1 945	4.0%	18 042	36.9%	999	1.9%	20 986	39.3%	6 781	66.3%	(85.3%)
National Government	44 930	48 930	1 945	4.3%	18 042	40.2%	999	2.0%	20 986	42.9%	4 947	64.1%	
Provincial Government	-		-	-		-	-	-	-	-	-	-	- 1
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 930	48 930	1 945	4.3%	18 042	40.2%	999	2.0%	20 986	42.9%	4 947	64.1%	(79.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	4 408	-	-	-	-	-	-	-	-	1 835	105.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 930	53 338	1 945	4.0%	18 042	36.9%	999	1.9%	20 986	39.3%	6 781	66.3%	(85.3%)
Governance and Administration	-	4 408	-	-		-	-	-	-		-	-	-
Executive & Council			-	-					-	-		-	-
Budget & Treasury Office	-	4 408	-	-			-	-	-	-	-	-	-
Corporate Services	-	-	-	-			-	-	-	-	-	-	-
Community and Public Safety	2 500	2 500	15	.6%	108	4.3%	328	13.1%	451	18.0%	-	-	(100.0%)
Community & Social Services	-	2 500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 500	-	15	.6%	108	4.3%	328	-	451	-	-	-	(100.0%)
Public Safety		-	-	-			-	-	-	-	-	-	-
Housing		-	-	-			-	-	-	-	-	-	-
Health		-	-	-			-	-	-	-	-	-	-
Economic and Environmental Services	5 000	5 000	-	-	973	19.5%		-	973	19.5%	-	-	-
Planning and Development	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 500	2 500	-	-	973	38.9%	-	-	973	38.9%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	41 430	41 430	1 931	4.7%	16 961	40.9%	670	1.6%	19 562	47.2%	6 781	70.0%	(90.1%)
Electricity	18 130	18 130	536	3.0%	5 271	29.1%	-	-	5 807	32.0%	1 494	53.8%	(100.0%)
Water	11 900	11 900	-		3 527	29.6%	-		3 527	29.6%	-	45.2%	
Waste Water Management	11 400	11 400	1 395	12.2%	8 163	71.6%	670	5.9%	10 228	89.7%	5 287	96.8%	(87.3%)
Waste Management	-	-	-	-	-		-		-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

					201	7/18					201	6/17	
	Bud	lget	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	270 807	270 807	80 757	29.8%	66 954	24.7%	56 466	20.9%	204 177	75.4%	58 653	80.6%	(3.7%)
Property rates, penalties and collection charges	24 794	24 794	5 007	20.2%	4 488	18.1%	3 827	15.4%	13 322	53.7%	4 799	71.6%	(20.3%)
Service charges	68 509	68 509	12 388	18.1%	12 398	18.1%	12 938	18.9%	37 725	55.1%	15 782	63.6%	(18.0%)
Other revenue	13 184	13 184	3 069	23.3%	1 800	13.7%	4 340	32.9%	9 209	69.9%	2 947	62.4%	
Government - operating	99 771	99 771	42 270	42.4%	31 954	32.0%	25 397	25.5%	99 621	99.8%	24 224	90.9%	4.8%
Government - capital	46 327	46 327	17 592	38.0%	14 058	30.3%	9 677	20.9%	41 327	89.2%	8 743	104.1%	10.7%
Interest	18 222	18 222	430	2.4%	2 255	12.4%	287	1.6%	2 973	16.3%	2 157	61.6%	(86.7%)
Dividends			-	_	-			_				_	
Payments	(225 722)	(225 722)	(42 066)	18.6%	(51 701)	22.9%	(50 989)	22.6%	(144 756)	64.1%	(46 052)	72.3%	10.7%
Suppliers and employees	(219 388)	(219 388)	(41 353)	18.8%	(48 391)	22.1%	(47 636)	21.7%	(137 379)	62.6%	(42 978)	72.4%	
Finance charges				-				-				-	-
Transfers and grants	(6 334)	(6.334)	(713)	11.3%	(3 310)	52.3%	(3 353)	52.9%	(7 377)	116.5%	(3 073)	69.4%	9.1%
Net Cash from/(used) Operating Activities	45 085	45 085	38 691	85.8%	15 253	33.8%	5 477	12.1%	59 420	131.8%	12 601	128.6%	(56.5%)
Cash Flow from Investing Activities													
Receipts			125	_	20		3	_	148	_			(100.0%)
Proceeds on disposal of PPE			125	_	20		3		148			_	(100.0%)
Decrease in non-current debtors			-	_					-	-		_	(
Decrease in other non-current receivables		-	-	_			_	_		-		-	-
Decrease (increase) in non-current investments			_	_			_			-		_	_
Payments	(44 930)	(44 930)	(1 945)	4.3%	(18 043)	40.2%	(4 331)	9.6%	(24 319)	54.1%	(6 209)	65.3%	(30.2%)
Capital assets	(44 930)	(44 930)	(1 945)	4.3%	(18 043)	40.2%	(4 331)	9.6%	(24 319)		(6 209)	65.3%	(30.2%)
Net Cash from/(used) Investing Activities	(44 930)	(44 930)	(1 820)	4.1%	(18 023)	40.1%	(4 328)	9.6%	(24 172)	53.8%	(6 209)	65.3%	(30.3%)
Cash Flow from Financing Activities													
Receipts			-	-				-				-	-
Short term loans			-	-			-	-				-	-
Borrowing long term/refinancing		-	-	_			_	_		-		-	-
Increase (decrease) in consumer deposits		-	-	-			-	-		-		-	-
Payments			-	-				-				-	-
Repayment of borrowing		-	-	-	-		-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		-		-	-			-	-	-	-		
Net Increase/(Decrease) in cash held	155	155	36 870	23 782.3%	(2 770)	(1 786.7%)	1 149	740.9%	35 249	22 736.5%	6 392	616.8%	(82.0%)
Cash/cash equivalents at the year begin:	82 887	82 887	84 728	102.2%	121 598	146.7%	118 828	143.4%	84 728		56 000	31.2%	
Cash/cash equivalents at the year end:	83 042	83 042	121 598	146.4%	118 828	143.1%	119 977	144.5%	119 977		62 393	50.1%	
Castricasti equivalents at the year eff0:	83 042	83 042	121 598	146.4%	118 828	143.1%	1199//	144.5%	119 9//	144.5%	62 393	50.1%	92.5%

Part 4: Debtor Age Analysis

•	0 - 30 I	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 183	2.3%	1 564	1.6%	1 899	2.0%	90 753	94.1%	96 399	21.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 194	8.6%	644	2.5%	641	2.5%	22 017	86.4%	25 496	5.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 177	3.0%	1 664	2.3%	1 553	2.2%	66 719	92.5%	72 114	16.0%	-		
Receivables from Exchange Transactions - Waste Water Management	1 141	2.4%	956	2.0%	911	1.9%	45 015	93.7%	48 022	10.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	686	2.6%	549	2.1%	519	2.0%	24 480	93.3%	26 233	5.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-		-	-	-		-	-	-
Interest on Arrear Debtor Accounts	550	.5%	508	.4%	454	.4%	112 008	98.7%	113 519	25.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-		-	-	-		-	-	-
Other	3 168	4.6%	3 590	5.3%	4 276	6.3%	57 216	83.8%	68 250	15.2%	-	-	-
Total By Income Source	12 098	2.7%	9 474	2.1%	10 253	2.3%	418 208	92.9%	450 033	100.0%	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	(104)	(.4%)	403	1.5%	308	1.2%	25 568	97.7%	26 175	5.8%	-	-	-
Commercial	886	4.2%	486	2.3%	465	2.2%	19 471	91.4%	21 308	4.7%	-	-	-
Households	9 989	2.7%	7 873	2.1%	8 690	2.4%	341 844	92.8%	368 397	81.9%	-		-
Other	1 327	3.9%	712	2.1%	789	2.3%	31 324	91.7%	34 153	7.6%	-		-
Total By Customer Group	12 098	2.7%	9 474	2.1%	10 253	2.3%	418 208	92.9%	450 033	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-		-		-	-
Bulk Water	-	-	-	-	-		-		-	-
PAYE deductions		-	-	-	-		-		-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement		-	-	-	-		-		-	-
Loan repayments		-	-	-	-		-		-	-
Trade Creditors	1 420	26.8%	8	.1%	40	.8%	3 829	72.3%	5 297	100.0%
Auditor-General				-	-				-	-
Other		-		-		-		-		-
Total	1 420	26.8%	8	.1%	40	.8%	3 829	72.3%	5 297	100.0%

Contact Details		
Municipal Manager	Mr P Thwala	017 734 6101
Financial Manager	Ms M Phetla	017 734 6142

Source Local Government Database

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure					201	7/18					201	6/17	
	Bud	net	First (Duarter		Quarter	Third	Quarter	Vear	to Date		Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	679 949	679 949	166 387	24.5%	114 324	16.8%	99 834	14.7%	380 546	56.0%	138 190	68.9%	(27.8%)
Properly rates	69 656	69 656	22 665	32.5%	16 170	23.2%	16 040	23.0%	54 875	78.8%	13 988	63.8%	14.7%
Property rates - penalties and collection charges	07 030	07 030	22 003	32.370	10 170	23.270	10 040	25.0%	34 073	70.070	13 700	03.0%	14.770
Service charges - electricity revenue	321 526	321 526	61 884	19.2%	60 247	18.7%	59 326	18.5%	181 457	56.4%	57 675	64.3%	2.9%
Service charges - valer revenue	70 984	70 984	16 183	22.8%	13 634	19.2%	9 199	13.0%	39 017	55.0%	16 935	62.0%	(45.7%)
Service charges - sanitation revenue	39 300	39 300	8 061	20.5%	7 139	18.2%	849	2.2%	16 050	40.8%	6 691	63.1%	(87.3%)
Service charges - refuse revenue	23 124	23 124	4 852	21.0%	4 170	18.0%	4 250	18.4%	13 272	57.4%	3 783	65.8%	12.3%
Service charges - other												-	
Rental of facilities and equipment	682	682	446	65.4%	485	71.1%	312	45.8%	1 243	182.2%	363	135.2%	(14.0%)
Interest earned - external investments	70	70		-	-		-				8	51.4%	(100.0%)
Interest earned - outstanding debtors	33 666	33 666	11 020	32.7%	12 054	35.8%	9 5 1 0	28.2%	32 583	96.8%	10 945	67.7%	(13.1%)
Dividends received	-			-					-		-	-	
Fines	463	463	61	13.1%	140	30.3%	92	19.8%	293	63.2%	28	26.9%	229.0%
Licences and permits	-	-	-	-	-		-		-	-	-	-	-
Agency services	18 470	18 470	-	-					-	-	4 969	230.0%	(100.0%)
Transfers recognised - operational	97 113	97 113	40 845	42.1%					40 845	42.1%	21 560	63.7%	(100.0%)
Other own revenue	4 895	4 895	371	7.6%	284	5.8%	256	5.2%	912	18.6%	1 244	62.2%	(79.4%)
Gains on disposal of PPE		-	-	-	-		-		-	-	-	-	-
Operating Expenditure	921 119	921 119	111 757	12.1%	147 567	16.0%	229 680	24.9%	489 005	53.1%	154 555	51.0%	48.6%
Employee related costs	174 061	174 061	-	-			127 297	73.1%	127 297	73.1%	36 915	65.4%	244.8%
Remuneration of councillors	13 866	13 866	-	-			8 171	58.9%	8 171	58.9%	3 191	65.0%	156.0%
Debt impairment	67 948	67 948	-	-	157	.2%	586	.9%	744	1.1%	-	-	(100.0%)
Depreciation and asset impairment	87 223	87 223	-	-					-	-	-	-	-
Finance charges	30 000	30 000	4 776	15.9%	12 346	41.2%	24 472	81.6%	41 593	138.6%	-	-	(100.0%)
Bulk purchases	360 820	360 820	79 623	22.1%	93 788	26.0%	43 164	12.0%	216 574	60.0%	79 241	72.4%	(45.5%)
Other Materials	11 995	11 995	857	7.1%	918	7.7%	1 344	11.2%	3 120	26.0%	960	55.0%	40.0%
Contracted services	87 779	87 779	17 493	19.9%	28 160	32.1%	14 389	16.4%	60 043	68.4%	18 367	56.1%	(21.7%)
Transfers and grants	-	-	-		125	*.	-	*.	125		-	1.2%	
Other expenditure	87 427	87 427	9 008	10.3%	12 073	13.8%	10 256	11.7%	31 338	35.8%	15 880	91.2%	(35.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit)	(241 170)	(241 170)	54 630		(33 243)		(129 846)		(108 459)		(16 366)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	13 139	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-		-		-		-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) after capital transfers and contributions	(241 170)	(241 170)	54 630		(33 243)		(129 846)		(108 459)		(3 227)		
Taxation	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	(241 170)	(241 170)	54 630		(33 243)		(129 846)		(108 459)		(3 227)		
Attributable to minorities	-	-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) attributable to municipality	(241 170)	(241 170)	54 630		(33 243)		(129 846)		(108 459)		(3 227)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) for the year	(241 170)	(241 170)	54 630		(33 243)		(129 846)		(108 459)		(3 227)		

Part 2. Capital Revenue and Experionale					201	7/18					201	6/17	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		buuget	
Capital Revenue and Expenditure													
Source of Finance	68 341	68 341	5 299	7.8%	7 319	10.7%	8 712	12.7%	21 330	31.2%	9 685	64.9%	(10.0%)
National Government	66 841	66 841	5 299	7.9%	3 095	4.6%	8 542	12.8%	16 936	25.3%	9 685	66.4%	(11.8%)
Provincial Government	-		-	-	-		-	-	-	-	-	-	-
District Municipality	-		-	-	-		-	-	-	-	-	-	-
Other transfers and grants	-		-	-	-		-	-	-	-	-	-	-
Transfers recognised - capital	66 841	66 841	5 299	7.9%	3 095	4.6%	8 542	12.8%	16 936	25.3%	9 685	66.4%	(11.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 500	-	-	4 224	281.6%	170	11.3%	4 394	292.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 341	68 341	5 299	7.8%	7 319	10.7%	8 712	12.7%	21 330	31.2%	9 685	64.9%	(10.0%)
Governance and Administration	1 500	1 500	-	-	3 084	205.6%	170	11.3%	3 254	216.9%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 500	1 500	-	-			-	-	-	-	-	-	-
Corporate Services	-		-	-	3 084		170	-	3 254	-	-	-	(100.0%)
Community and Public Safety	-		-	-	-	-	-	-	-		3 339	88.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-		-	-			-	-	-	-	3 339	88.1%	(100.0%)
Public Safety	-		-	-			-	-	-	-	-	-	-
Housing	-		-	-			-	-	-	-	-	-	-
Health	-		-	-			-	-	-	-	-	-	-
Economic and Environmental Services	1 013	1 013	-	-			3 386	334.3%	3 386	334.3%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 013	1 013	-	-	-	-	3 386	334.3%	3 386	334.3%	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-		-	-	-
Trading Services	65 828	65 828	5 299	8.1%	4 235	6.4%	5 156	7.8%	14 690	22.3%	6 346	59.3%	(18.8%)
Electricity	8 000	8 000	-	-	4 235	52.9%	2 872	35.9%	7 107	88.8%	717	67.9%	300.4%
Water	27 828	27 828	1 651	5.9%	-	-	2 284	8.2%	3 935	14.1%	3 425	62.7%	(33.3%)
Waste Water Management	30 000	30 000	3 648	12.2%		-	-	-	3 648	12.2%	2 204	42.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

					201	7/18					201	6/17	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands Cash Flow from Operating Activities										Duager		budger	
, ,													
Receipts	650 319	650 319	277 273	42.6%	272 972	42.0%	-	-	550 245	84.6%	214 899	106.2%	(100.0%)
Property rates, penalties and collection charges	55 028	55 028	44 216	80.4%	98 316	178.7%	-	-	142 532		13 373	64.0%	(100.0%
Service charges	382 519	382 519	12 686	3.3%	13 356	3.5%	-	-	26 043		66 718	65.4%	(100.0%
Other revenue	24 510	24 510	153 076	624.5%	84 744	345.7%	-	-	237 820	970.3%	95 312	1 094.1%	(100.0%
Government - operating	97 113	97 113	57 327	59.0%	31 316	32.2%	-	-	88 643		21 992	63.0%	(100.0%)
Government - capital	65 828	65 828	8 838	13.4%	41 688	63.3%	-	-	50 526	76.8%	15 594	76.8%	(100.0%)
Interest	25 320	25 320	1 129	4.5%	3 551	14.0%	-	-	4 680	18.5%	1 909	21.3%	(100.0%)
Dividends							-	-					
Payments	(584 490)	(584 490)	(206 380)	35.3%	(265 140)	45.4%		-	(471 520)		(205 309)	93.1%	(100.0%)
Suppliers and employees	(554 490)	(554 490)	(203 880)	36.8%	(265 140)	47.8%	-	-	(469 020)		(205 309)		(100.0%)
Finance charges	(30 000)	(30 000)	(2 500)	8.3%	-		-	-	(2 500)	8.3%		13.9%	-
Transfers and grants	65 828	65 828	70 893	107.7%	7 832	11.9%	-		78 724	119.6%	9 590	17.9% 34.7%	(100.0%)
Net Cash from/(used) Operating Activities	65 828	65 828	/0 893	107.7%	/ 832	11.9%	-	-	78 724	119.6%	9 590	34.7%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-		-	-		-	-	-		-	-	-	-
Proceeds on disposal of PPE	-		-	-			-	-		-	-	-	-
Decrease in non-current debtors	-	-	-	-	-		-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-	-	-		-	-	-	-	-	-	-
Payments	(65 828)	(65 828)	(5 299)	8.1%	(7 319)	11.1%	-	-	(12 618)		(9 685)		
Capital assets	(65 828)	(65 828)	(5 299)	8.1%	(7 319)	11.1%	-		(12 618)	19.2%	(9 685)	40.1%	(100.0%)
Net Cash from/(used) Investing Activities	(65 828)	(65 828)	(5 299)	8.1%	(7 319)	11.1%	-	-	(12 618)	19.2%	(9 685)	40.1%	(100.0%)
Cash Flow from Financing Activities													
Receipts	_						_	_		_		-	-
Short term loans							_				-	-	-
Borrowing long term/refinancing							_				-	-	-
Increase (decrease) in consumer deposits			-	-			-					-	-
Payments	-		-			-	-	-		-	-	-	-
Repayment of borrowing	-	-	-	-	-		-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-					-	-	-		-
Net Increase/(Decrease) in cash held	0	0	65 593	*********	513	2 332 527.3%		_	66 106	**********	(95)	36.2%	(100.0%)
Cash/cash equivalents at the year begin:	3 631	3 631	117	3.2%	65 710	1 809.6%			117	3.2%	(54 965)		(100.0%
	3 631	3 631	65 710	1 809.6%	66 223	1 823.7%	_		66 223		(55 060)		
Cash/cash equivalents at the year end:	3 631	3 631	65 /10	1 809.6%	66 223	1 823.7%		-	66 223	1 823.7%	(55 060)	33.7%	(100.0%)

Part 4: Debtor Age Analysis

•	0 - 30 I	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 869	3.2%	4 228	2.8%	3 633	2.4%	140 166	91.7%	152 897	20.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 981	18.1%	12 356	14.9%	3 266	3.9%	52 350	63.1%	82 954	10.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 951	3.3%	3 339	2.2%	3 031	2.0%	138 346	92.4%	149 667	19.5%	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 148	2.8%	1 677	2.2%	1 440	1.9%	70 321	93.0%	75 587	9.9%	-	-	
Receivables from Exchange Transactions - Waste Management	1 437	2.7%	1 071	2.0%	1 011	1.9%	49 851	93.4%	53 370	7.0%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-		-	-	-		-	-	-
Interest on Arrear Debtor Accounts	3 710	2.0%	3 481	1.9%	3 322	1.8%	172 045	94.2%	182 558	23.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-		-	-	-		-	-	-
Other	2 481	3.6%	2 446	3.6%	1 108	1.6%	62 570	91.2%	68 604	9.0%	-	-	-
Total By Income Source	34 578	4.5%	28 599	3.7%	16 810	2.2%	685 650	89.6%	765 637	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 614	15.1%	1 164	10.9%	817	7.7%	7 080	66.3%	10 674	1.4%	-	-	-
Commercial	18 282	16.0%	16 064	14.0%	5 196	4.5%	74 940	65.5%	114 483	15.0%	-	-	-
Households	12 489	2.2%	9 5 3 1	1.7%	9 082	1.6%	527 595	94.4%	558 697	73.0%	-	-	-
Other	2 192	2.7%	1 840	2.2%	1 716	2.1%	76 035	93.0%	81 782	10.7%	-	-	
Total By Customer Group	34 578	4.5%	28 599	3.7%	16 810	2.2%	685 650	89.6%	765 637	100.0%			-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	38 980	7.7%	28 322	5.6%	42 556	8.4%	396 597	78.3%	506 454	50.8%
Bulk Water	4 927	2.5%	10 137	5.2%	4 875	2.5%	176 471	89.8%	196 409	19.7%
PAYE deductions	1 086	8.5%	2 285	17.8%	3 155	24.6%	6 312	49.2%	12 839	1.3%
VAT (output less input)		-			-		434	100.0%	434	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments		-			-			-	-	-
Trade Creditors	298	.8%			8 939	24.5%	27 221	74.7%	36 458	3.7%
Auditor-General		-	43	1.1%	193	4.9%	3 704	94.0%	3 941	.4%
Other							239 729	100.0%	239 729	24.1%
Total	45 292	4.5%	40 787	4.1%	59 719	6.0%	850 468	85.4%	996 265	100.0%

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

Source Local Government Database

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

					201	7/18					201	6/17	
	Buc	lget	First (Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/1
Operating Revenue and Expenditure													
Operating Revenue	199 926	199 926	57 449	28.7%	43 133	21.6%	49 357	24.7%	149 940	75.0%	20 155	36.5%	144.9%
Property rates	15 834	15 834	2 642	16.7%	3 093	19.5%	2 838	17.9%	8 574	54.1%	1 761	35.5%	61.29
Property rates - penalties and collection charges		-	-	-	-	-	-		-		-	-	-
Service charges - electricity revenue	50 098	50 098	14 763	29.5%	5 891	11.8%	15 105	30.2%	35 760		7 628	52.8%	
Service charges - water revenue	17 549	17 549	5 757	32.8%	5 741	32.7%	4 703	26.8%	16 201	92.3%	2 642	53.0%	
Service charges - sanitation revenue	16 107	16 107	4 613	28.6%	4 184	26.0%	3 936	24.4%	12 733		2 503	51.0%	57.29
Service charges - refuse revenue	6 043	6 043	1 421	23.5%	1 578	26.1%	1 499	24.8%	4 498		970	51.0%	54.59
Service charges - other	-	-	-	-	-	-	(112		(112		-	-	(100.0%
Rental of facilities and equipment	238	238			33	14.0%	17		50		29	47.4%	
Interest earned - external investments	1 100	1 100	162	14.7%	10	.9%	29		202		11	3.9%	161.1%
Interest earned - outstanding debtors	22 281	22 281	1 861	8.4%	2 429	10.9%	5 523	24.8%	9 813	44.0%	3 259	44.1%	69.5%
Dividends received			-	-		-				5%	. 1	-	-
Fines	1 697	1 697	-	-	8 249	.5% 599.5%	0		249		100	.7% 5 214.9%	(79.5%)
Licences and permits Agency services	3 683	3 683			249	599.5%	506	13.7%	506		100	5 214.9%	
Transfers recognised - operational	64 313	64 313	26 229	40.8%	19 462	30.3%	14 597	22.7%	60 288		1 132	13.2%	
Other own revenue	943	943	20 229	40.6%	455	48.2%	715	75.9%	1 170		1132	45.1%	506.2%
Gains on disposal of PPE	943	943			400	40.276	713	73.9%	1170	124.176	- 110	43.1%	500.2%
Operating Expenditure	213 355	227 355	51 540	24.2%	39 511	18.5%	37 600	16.5%	128 652	56.6%	18 934	35.8%	98.6%
Employee related costs	52 745	52 745	13 036	24.2%	13 426	25.5%	13 551	25.7%	40 013		96	29.2%	
Remuneration of councillors	5 207	5 207	408	7.8%	865	16.6%	960	18.4%	2 232		90	.3%	
Debt impairment	39 253	53 253	400	7.070	- 003	10.070	700	10.470	2 2 3 2	42.770	96	.7%	(99.9%)
Depreciation and asset impairment	18 000	18 000		-							-		(77.770)
Finance charges	174	174		-	1 304	750.9%	220	126.9%	1 524	877.8%	101	58.0%	119.0%
Bulk purchases	69 145	69 145	10 641	15.4%	14 238	20.6%	10 561	15.3%	35 440		9 656	52.8%	9.4%
Other Materials	6 523	6 523	992	15.2%	-		1 061	16.3%	2 052		3 281		(67.7%
Contracted services	11 717	11 717	525	4.5%	2 138	18.2%	5 406	46.1%	8 070	68.9%	795	13.9%	580.4%
Transfers and grants	3 163	3 163	_	-	13	.4%	641	20.3%	654	20.7%	1 117	49.3%	(42.6%
Other expenditure	7 428	7 428	25 938	349.2%	7 528	101.4%	5 200	70.0%	38 666	520.6%	3 793	83.0%	37.1%
Loss on disposal of PPE	-	-	-	-		-		-		-	-	-	-
Surplus/(Deficit)	(13 429)	(27 429)	5 909		3 622		11 757		21 288		1 220		
Transfers recognised - capital	40 122	40 122	857	2.1%	5		9		872	2.2%		-	(100.0%
Contributions recognised - capital		-	-	-	-	-	-		-		-	-	-
Contributed assets	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 693	12 693	6 766		3 627		11 767		22 160		1 220		
Taxation	-			-		-		-		-		-	-
Surplus/(Deficit) after taxation	26 693	12 693	6 766		3 627		11 767		22 160		1 220		
Altributable to minorities	-	-	-	-			-		-		-		-
Surplus/(Deficit) attributable to municipality	26 693	12 693	6 766		3 627		11 767		22 160		1 220		
Share of surplus/ (deficit) of associate	20070	.2 3/3	5700		3 021				££ 100		. 220		
Surplus/(Deficit) for the year	26 693	12 693	6 766		3 627		11 767		22 160		1 220		-
Surprusitiventity for the year	20 693	12 093	0 /00		3 62 <i>1</i>		11/6/		22 160		1 220		

Part 2. Capital Revenue and Experiuture					201	7/18					201	6/17	
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
												5	
Capital Revenue and Expenditure													
Source of Finance	40 122	40 122	15 381	38.3%	4 124	10.3%	1 622	4.0%	21 128	52.7%	7 279	100.6%	(77.7%)
National Government	40 122	40 122	15 381	38.3%	4 124	10.3%	1 622	4.0%	21 128	52.7%	7 279	100.6%	(77.7%)
Provincial Government	-		-	-	-		-	-	-	-	-	-	-
District Municipality	-		-	-	-		-	-	-	-	-	-	-
Other transfers and grants	-		-	-	-		-	-	-	-	-	-	-
Transfers recognised - capital	40 122	40 122	15 381	38.3%	4 124	10.3%	1 622	4.0%	21 128	52.7%	7 279	100.6%	(77.7%)
Borrowing	-		-	-	-		-	-	-	-	-	-	-
Internally generated funds	-		-	-	-		-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 122	40 122	15 381	38.3%	4 124	10.3%	1 622	4.0%	21 128	52.7%	7 279	100.6%	(77.7%)
Governance and Administration	-		-	-	-	-	-	-	-		-	-	-
Executive & Council			-	-			-		-	-			
Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-		-	-	-	-	-	-	-		-	-	-
Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-		-	-	-	-			-	-
Public Safety		-	-	-		-	-	-	-			-	-
Housing		-	-	-		-	-	-	-			-	-
Health		-	-	-		-	-	-	-			-	-
Economic and Environmental Services	1 962	1 962	7 381	376.2%	2 204	112.3%	-	-	9 585	488.5%	-	258.0%	-
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 962	1 962	7 381	376.2%	2 204	112.3%	-	-	9 585	488.5%	-	258.0%	
Environmental Protection	-	-	-	-	-	-	-	-	-		-	-	
Trading Services	38 160	38 160	8 000	21.0%	1 920	5.0%	1 622	4.3%	11 542	30.2%	7 279	92.7%	(77.7%)
Electricity	22 000	22 000	8 000	36.4%	-	-	-	-	8 000	36.4%	4 108	188.2%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	16 160	16 160	-	-	1 920	11.9%	1 622	10.0%	3 542	21.9%	1 986	57.1%	(18.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	1 185	-	(100.0%)
Other	-		-	-		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments					201	7/18					201	6/17	
	Bud	aet	First C	luarter		Quarter	Third 0	Quarter	Year t	o Date	Third C		1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts Properly rates, penalties and collection charges Service charges Other revenue Covernment - operaling Covernment - capital Interest Dividends Payments Suppliers and employees	196 311 11 084 67 090 9 602 64 313 40 122 4 100 (156 102) (152 766)	196 311 11 084 67 090 9 602 64 313 40 122 4 100 - (156 102) (86 418)	67 423 1 763 11 597 5 597 26 656 21 577 233 - (43 017)	34.3% 15.9% 17.3% 58.3% 41.4% 53.8% 5.7% - 27.6% 28.2%	64 025 2 145 16 845 10 895 19 462 14 499 179 - (57 036)	32.6% 19.4% 25.1% 113.5% 30.3% 36.1% 4.4% - 36.5% 37.3%	52 097 4 837 12 696 5 382 18 195 10 000 987 - (45 067) (45 067)	26.5% 43.6% 18.9% 56.1% 28.3% 24.9% 24.1% - 28.9% 52.2%	183 545 8 745 41 138 21 874 64 313 46 076 1 399 - (145 120) (145 120)	93.5% 78.9% 61.3% 227.8% 100.0% 114.8% 34.1% - 93.0% 167.9%	62 575 10 448 16 796 6 479 14 718 13 528 606 - (47 802)	95.4% 146.1% 70.7% 246.1% 75.3% 182.6% 31.1% - 101.3%	(16.7%) (53.7%) (24.4%) (16.9%) 23.6% (26.1%) 62.9% (5.7%)
Finance charges	(174)	(66 521)	-	-	-		-		-	-	-	-	-
Transfers and grants Net Cash from/(used) Operating Activities	(3 163) 40 208	(3 163) 40 208	24 406	60.7%	6 989	17.4%	7 030	17.5%	38 425	95.6%	14 773	64.8%	(52.4%)
Net Cash from/(used) Operating Activities	40 208	40 208	24 406	60.7%	6 989	17.4%	7 030	17.5%	38 425	95.6%	14 //3	64.8%	(52.4%)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other one-current receivables Decrease (increase) in non-current investments			-		-	-	-	-				-	-
Payments	(40 122)	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(1 457)	3.6%	(21 141)	52.7%	(10 279)	146.9%	(85.8%)
Capital assets	(40 122)	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(1 457)	3.6%	(21 141)	52.7%	(10 279)	146.9%	(85.8%)
Net Cash from/(used) Investing Activities	(40 122)	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(1 457)	3.6%	(21 141)	52.7%	(10 279)	154.6%	(85.8%)
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (Gerease) in consumer deposits Payments Repayment of borrowing					9 - - -		7		16 - - 16 -		7 - - 7 -	-	5.2% - 5.2% -
Net Cash from/(used) Financing Activities	-		-	-	9		7		16	-	7		5.2%
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	86 33 746 33 832	86 145 232	8 984 145 9 129	10 417.9% .4% 27.0%	2 736 9 129 11 866	3 173.3% 27.1% 35.1%	5 580 11 866 17 446	6 470.5% 8 158.2% 7 529.9%	17 300 145 17 446	20 061.2% 100.0% 7 529.9%	4 500 10 436 14 936	(78.7%) 97.0% 44.3%	24.0% 13.7% 16.8%

Part 4: Debtor Age Analysis

	0 - 30 I	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 273	2.3%	761	1.4%	700	1.3%	52 721	95.1%	55 455	16.8%	-	-	53 421
Trade and Other Receivables from Exchange Transactions - Electricity	3 127	12.2%	602	2.3%	342	1.3%	21 570	84.1%	25 641	7.8%	-	-	21 912
Receivables from Non-exchange Transactions - Property Rates	897	2.5%	770	2.1%	701	2.0%	33 502	93.4%	35 870	10.8%	-	-	34 203
Receivables from Exchange Transactions - Waste Water Management	1 356	2.2%	904	1.5%	848	1.4%	58 787	95.0%	61 894	18.7%	-	-	59 635
Receivables from Exchange Transactions - Waste Management	509	1.5%	485	1.4%	462	1.4%	32 314	95.7%	33 769	10.2%	-	-	32 776
Receivables from Exchange Transactions - Property Rental Debtors	10	1.5%	10	1.6%	10	1.5%	630	95.3%	660	.2%	-	-	640
Interest on Arrear Debtor Accounts	1 576	2.3%	1 567	2.3%	1 527	2.2%	63 343	93.1%	68 012	20.6%	-	-	64 869
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-			-		-		-		-	-	-
Other	(115)	(.2%)	(15)		322	.7%	49 141	99.6%	49 332	14.9%	-	-	49 463
Total By Income Source	8 632	2.6%	5 083	1.5%	4 912	1.5%	312 007	94.4%	330 634	100.0%			316 919
Debtors Age Analysis By Customer Group													
Organs of State	(766)	(16.1%)	(169)	(3.5%)	91	1.9%	5 615	117.7%	4 771	1.4%	-	-	5 706
Commercial	3 938	22.7%	395	2.3%	357	2.1%	12 671	73.0%	17 361	5.3%	-	-	13 028
Households	5 185	1.7%	4 633	1.6%	4 248	1.4%	284 266	95.3%	298 332	90.2%	-	-	288 514
Other	275	2.7%	223	2.2%	216	2.1%	9 455	93.0%	10 170	3.1%	-		9 671
Total By Customer Group	8 632	2.6%	5 083	1.5%	4 912	1.5%	312 007	94.4%	330 634	100.0%			316 919

Part 5: Creditor Age Analysis

			31 - 60 Days			0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 978	33.4%	3 819	32.1%	-		4 117	34.6%	11 914	38.4%
Bulk Water	114	8.7%			142	10.8%	1 061	80.5%	1 317	4.2%
PAYE deductions		-			-		98	100.0%	98	.3%
VAT (output less input)		-			-			-	-	
Pensions / Retirement		-	-	-	-		-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors		-			-			-	-	
Auditor-General	26	1.0%			911	36.3%	1 574	62.7%	2 511	8.1%
Other	7 524	49.6%	1 857	12.2%	217	1.4%	5 576	36.7%	15 174	48.9%
Total	11 642	37.5%	5 676	18.3%	1 270	4.1%	12 426	40.1%	31 015	100.0%

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

Source Local Government Database

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2017/18										201	6/17	
	Bud	net	First (Duarter		I Quarter	Third	Ouarter	Vear	o Date		Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
	4 (07 170	4 (07 170		20.5%					346 329	20.5%	0// 500		(400 00/)
Operating Revenue	1 687 472	1 687 472	346 329		0		-	-			266 589	66.2%	(100.0%)
Property rates	266 066	266 066	113 444	42.6%	-	-	-	-	113 444	42.6%	53 502	69.0%	(100.0%)
Property rates - penalties and collection charges			-	-	-	-	-	-	-			-	
Service charges - electricity revenue	463 901	463 901			-	-	-	-			82 849	60.1%	(100.0%)
Service charges - water revenue	341 643 98 584	341 643 98 584	87 905 25 624	25.7% 26.0%	-	-	-	-	87 905 25 624	25.7% 26.0%	55 346 16 340	64.0%	(100.0%)
Service charges - sanitation revenue	98 584 112 885	112 885	25 624	25.2%	-	-			25 624 28 497	25.2%	18 899	66.8%	
Service charges - refuse revenue	112 885	112 885				-				25.2%		66.8%	(100.0%)
Service charges - other	5 181	5 181	46 786	15.2%	U			-	46 786	15.2%	926	54.9%	(100.0%)
Rental of facilities and equipment Interest earned - external investments	3 403	3 403	/86	15.2%	-	-			/86	15.2%	10 188	73.2%	(100.0%)
Interest earned - external investments Interest earned - outstanding debtors	3 403	3 403			-	-		-	-		10 100	73.2%	(100.0%)
Dividends received	55	55		.7%	-				. 0	.7%	-	24.8%	
Fines	30 004	30 004	48	.7%	-	-		-	48	.7%	266	15.3%	(100.0%)
Licences and permits	36 027	36 027	40	.270	-	-		-	40	.270	200	13.3%	(100.0%)
Agency services	30 027	30 027		-	-	-		-	-		5 124	156.3%	(100.0%)
Transfers recognised - operational	247 125	247 125	89 043	36.0%					89 043	36.0%	7 771	73.0%	(100.0%)
Other own revenue	52 598	52 598	311	.6%	-				311	.6%	14 324	109.1%	(100.0%)
Gains on disposal of PPE	30 000	30 000	624	2.1%		-	-	-	624	2.1%	1 054	51.2%	(100.0%)
Operating Expenditure	1 655 807	1 655 807	267 162	16.1%			_		267 162	16.1%	224 092	68.8%	(100.0%)
Employee related costs	474 660	474 660	123 704	26.1%		_		_	123 704	26.1%	74 553	63.0%	(100.0%)
Remuneration of councillors	22 616	22 616	8 547	37.8%	_	-	_	-	8 547	37.8%	3 453	60.2%	(100.0%)
Debt impairment	85 871	85 871				-		-				60.1%	(,
Depreciation and asset impairment	162 165	162 165	99 620	61.4%	_	-	_	-	99 620	61.4%	12 781	57.9%	(100.0%)
Finance charges	3 430	3 430		-		-		-	-		3 802	362.5%	(100.0%)
Bulk purchases	670 000	670 000	16 388	2.4%		-		-	16 388	2.4%	94 744	77.5%	(100.0%)
Other Materials			18	-		-		-	18			-	- 1
Contracted services	130 123	130 123	13 743	10.6%		-		-	13 743	10.6%	9 244	61.7%	(100.0%)
Transfers and grants	39 610	39 610	37	.1%		-		-	37	.1%	1 753	27.9%	(100.0%)
Other expenditure	67 332	67 332	5 106	7.6%	-	-	-	-	5 106	7.6%	23 762	70.4%	(100.0%)
Loss on disposal of PPE	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 665	31 665	79 166		0		-		79 166		42 496		
Transfers recognised - capital	72 796	72 796	20 658	28.4%		-	-	-	20 658	28.4%	420	100.0%	(100.0%)
Contributions recognised - capital			-	-	-	-	-	-	-		-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	104 461	104 461	99 824		0		-		99 824		42 916		
Taxation	-		-	-			-		-	-	-	-	-
Surplus/(Deficit) after taxation	104 461	104 461	99 824		0		-		99 824		42 916		
Altributable to minorities	-		6	-	-	-	-	-	6	-	-	-	-
Surplus/(Deficit) attributable to municipality	104 461	104 461	99 830		0				99 830		42 916		
Share of surplus/ (deficit) of associate	-		-	-	-	-	-	-		-	-		-
Surplus/(Deficit) for the year	104 461	104 461	99 830		0				99 830		42 916		

•					201	7/18					201	6/17	
	Buc	lget	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	104 396	104 396	3 263	3.1%	3 591	3.4%	10 994	10.5%	17 847	17.1%	12 238	45.7%	(10.2%)
National Government	72 796	72 796	3 263	4.5%	3 591	4.9%	10 994	15.1%	17 847	24.5%	11 543	58.1%	(4.8%
Provincial Government				_	-	-	_		_	-		-	
District Municipality				-	-	-	_	-	_	-		-	-
Other transfers and grants				-	-	-	_	-	_	-	423	7.9%	(100.0%)
Transfers recognised - capital	72 796	72 796	3 263	4.5%	3 591	4.9%	10 994	15.1%	17 847	24.5%	11 966	51.3%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	31 600	31 600		-	-	-	-	-	-	-	273	17.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	104 396	104 396	3 263	3.1%	3 591	3.4%	10 994	10.5%	17 847	17.1%	12 238	45.7%	(10.2%)
Governance and Administration	1 600	1 600		-		-	-	-		-	266	21.3%	(100.0%)
Executive & Council				-	_		-		-			-	
Budget & Treasury Office	1 600	1 600		-	-				-		183	3.8%	(100.0%
Corporate Services	-			-	-				-		83	134.3%	(100.0%
Community and Public Safety	-		-	-	-	-	-	-	-	-		8 558.2%	
Community & Social Services	-			-	-				-			-	-
Sport And Recreation		-	-	-	-	-	-		-	-	-	-	-
Public Safety		-	-	-	-	-	-		-	-	-	-	-
Housing		-	-	-	-	-	-		-	-	-	-	-
Health		-	-	-	-	-	-		-	-	-	-	-
Economic and Environmental Services	18 796	18 796	-	-	913	4.9%	2 991	15.9%	3 904	20.8%	6	1.2%	46 055.3%
Planning and Development	-		-	-	-	-	-		-	-	-	-	-
Road Transport	18 796	18 796	-	-	913	4.9%	2 991	15.9%	3 904	20.8%	6	1.1%	46 055.3%
Environmental Protection	-		-	-	-	-	-		-	-	-	-	-
Trading Services	84 000	84 000	3 263	3.9%	2 678	3.2%	8 002	9.5%	13 943	16.6%	11 966	48.8%	(33.1%)
Electricity	44 000	44 000	-	-	-	-	-		-	-	2 047	19.7%	(100.0%
Water	15 000	15 000	-	-	-	-	-		-	-	-	-	-
Waste Water Management	25 000	25 000	3 263	13.1%	2 678	10.7%	8 002	32.0%	13 943	55.8%	9 918	49.1%	(19.3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments					201	7/18					201	6/17	
	Bud	get	First C	Duarter		Quarter	Third 0	Quarter	Year t	o Date	Third C		1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buagei		buaget	
Cash Flow from Operating Activities													
Recoelbs Properly rates, penalties and collection charges Service charges Other revenue Government - operating Government - capital Interest Dividends	1 550 108 232 145 883 532 72 755 247 125 72 796 41 700 55	1 550 108 232 145 883 532 72 755 247 125 72 796 41 700 55	424 143 35 774 126 383 144 765 93 670 23 550	27.4% 15.4% 14.3% 199.0% 37.9% 32.4%	-	-	- - - - - -	-	424 143 35 774 126 383 144 765 93 670 23 550	27.4% 15.4% 14.3% 199.0% 37.9% 32.4%	401 931 50 972 219 625 60 447 57 628 9 161 4 099	88.6% 81.8% 65.1% 974.0% 104.3% 113.2% 21.2%	-
Payments Suppliers and employees Finance charges Finance charges Transfers and grants Transfers And grants Net Cash from(Used) Operating Activities	(1 368 161) (1 364 731) (3 430) - 181 948	(1 368 161) (1 364 731) (3 430) - 181 948	(457 916) (457 916)	33.5% 33.6% - - (18.6%)			-		(457 916) (457 916)	33.5% 33.6% (18.6%)	(401 274) (360 409) (40 865) - 658	90.2% 86.9% 1 625.2% - 51.9%	(100.0%) (100.0%) (100.0%) - (100.0%)
	101 740	101 740	(00 770)	(10.070)					(00 110)	(10.070)	000	51.770	(100.070)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other one-current receivables Decrease (increase) in non-current investments	25 000 25 000	25 000 25 000 - - -	-		- - - -				-		3 801 3 801 - -	78.8% 78.8% - -	(100.0%) (100.0%) - - -
Payments	(104 396)	(104 396)	(2 711)	2.6%			-		(2 711)	2.6%	(12 215)	51.6%	(100.0%)
Capital assets Net Cash from/(used) Investing Activities	(104 396) (79 396)	(104 396) (79 396)	(2 711) (2 711)	2.6% 3.4%	-	-	-	-	(2 711)	2.6% 3.4%	(12 215) (8 414)	51.6% 47.6%	(100.0%)
Ret Cash Holm (seeing Activities Cash Flow from Financing Activities Receipts Short term learns Borrowing long termidefraucing Increases (decrease) in consumer deposits Payments Repsyment of borrowing Net Cash from	(2 225) (2 225) (2 225)	(19 399) - - - (2 225) (2 225) (2 225)	(26) . (26) . (26)		- - - - - -				(26) - (26) - (26)		321 - - 321 (727) (727) (406)	59.2% 59.2% 59.2% 82.7% 82.7% 97.4%	(100.0%) (100.0%) - (100.0%) (100.0%) (100.0%)
Net increase/(Decrease) in cash held Cashtash equivalents at the year begin: Cashtash equivalents at the year end:	100 326 21 274 121 601	100 326 21 274 121 601	(36 510) 39 387 2 877	(36.4%) 185.1% 2.4%	2 877 2 877	13.5%	2 877 2 877	13.5%	(36 510) 39 387 2 877	(36.4%) 185.1% 2.4%	(8 162) 23 403 15 242	(6.6%) 39.4% 44.6%	(100.0%) (87.7%) (81.1%)

Part 4: Debtor Age Analysis

1 art 4. Debtor Age Ariarysis											Actual Rad Deb	ts Written Off to	Impairment
	0 - 30 I	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			otors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	18 040	5.4%	13 949	4.2%	12 010	3.6%	287 098	86.7%	331 097	29.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 337	7.9%	7 368	5.1%	6 392	4.5%	118 162	82.5%	143 259	12.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 474	5.6%	9 707	8.4%	4 304	3.7%	95 378	82.3%	115 863	10.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 877	5.1%	6 315	4.1%	5 503	3.6%	134 358	87.2%	154 053	13.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 773	3.4%	4 281	3.0%	4 248	3.0%	127 665	90.6%	140 967	12.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-			-		-			-	-	-	-
Interest on Arrear Debtor Accounts		-			-		-			-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-			-		-			-	-	-	-
Other	2 447	1.0%	2 220	.9%	2 264	1.0%	230 378	97.1%	237 309	21.1%	-	-	-
Total By Income Source	50 948	4.5%	43 839	3.9%	34 721	3.1%	993 039	88.5%	1 122 547	100.0%			
Debtors Age Analysis By Customer Group													
Organs of State	1 559	7.8%	1 187	5.9%	1 025	5.1%	16 346	81.3%	20 118	1.8%	-	-	-
Commercial	8 206	6.3%	11 582	8.9%	5 426	4.2%	104 652	80.6%	129 866	11.6%	-	-	-
Households	40 490	4.3%	30 538	3.2%	27 754	2.9%	842 318	89.5%	941 101	83.8%	-	-	-
Other	693	2.2%	532	1.7%	515	1.6%	29 723	94.5%	31 463	2.8%	-	-	-
Total By Customer Group	50 948	4.5%	43 839	3.9%	34 721	3.1%	993 039	88.5%	1 122 547	100.0%	-		

Part 5: Creditor Age Analysis

			31 - 60 Days			0 Days	Over 9	0 Days	Total		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	45 475	10.8%	5 561	1.3%	47 779	11.3%	323 388	76.6%	422 203	63.1%	
Bulk Water		-	-		-		68 070	100.0%	68 070	10.2%	
PAYE deductions	5 949	100.0%	-		-			-	5 949	.9%	
VAT (output less input)		-	-		-			-	-		
Pensions / Retirement	7 058	100.0%	-		-			-	7 058	1.1%	
Loan repayments		-	-		-			-	-		
Trade Creditors	2 207	1.3%	1 026	.6%	765	.5%	160 728	97.6%	164 726	24.6%	
Auditor-General		-	1 255	95.5%	56	4.3%	3	.2%	1 314	.2%	
Other		-	-			-		-	-	-	
Total	60 689	9.1%	7 842	1.2%	48 600	7.3%	552 189	82.5%	669 321	100.0%	

Contact Details		
Municipal Manager	Mr BM Mhlanga	017 620 6279
Financial Manager	Mr B.B. Sithole	017 620 6275

Source Local Government Database

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2017/18 Budget First Quarter Second Quarter Third Quarter Year to Date										201	6/17	
	Bud	get	First (Duarter			Third	Ouarter	Year t	n Date		Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
	420 885	150.007	119 683	28.4%	407.105	00 701		44.00	321 577	74 001		70.40	(04 70/)
Operating Revenue	420 885	453 036	119 683	28.4%	137 635	32.7%	64 259	14.2%	321 5//	71.0%	82 108	78.4%	(21.7%)
Property rates		-	-	-	-		-		-		-	-	-
Property rates - penalties and collection charges			-	-	-		-		-		-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue Service charges - sanitation revenue		-		-	-		-		-			-	-
Service charges - samanon revenue Service charges - refuse revenue				-								-	-
Service charges - relate revenue Service charges - other	1 900	2 600	101	5.3%	113	5.9%	33	1.3%	247	9.5%	40	8.9%	(16.5%)
Rental of facilities and equipment	1 700	2 000		3.370	113	3.770	- 33	1.370	247	7.370	-	0.7/0	(10.370)
Interest earned - external investments	7 000	14 285	1 491	21.3%	4 423	63.2%	2 849	19.9%	8 762	61.3%	4 436	103.5%	(35.8%)
Interest earned - outstanding debtors		-		-					-		-	-	-
Dividends received	-			-								-	-
Fines		-	-	-	-		-		-		-	-	-
Licences and permits	-		-	-	-						-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	411 612	435 721	117 931	28.7%	133 024	32.3%	61 260	14.1%	312 215	71.7%	77 515	78.2%	(21.0%)
Other own revenue	373	430	160	43.0%	75	20.2%	117	27.2%	353	82.0%	118	109.4%	(.5%)
Gains on disposal of PPE	-	-	-	-	-		-		-		-	-	-
Operating Expenditure	482 965	458 402	59 875	12.4%	123 509	25.6%	98 087	21.4%	281 472	61.4%	119 618	59.8%	(18.0%)
Employee related costs	138 988	141 581	31 375	22.6%	30 990	22.3%	32 985	23.3%	95 349	67.3%	29 161	61.0%	13.1%
Remuneration of councillors	13 282	12 915	2 935	22.1%	2 893	21.8%	3 450	26.7%	9 278	71.8%	2 892	70.2%	19.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 281	20 018	-	-	-	-	-	-	-	-	4 475	73.5%	(100.0%)
Finance charges	-	-	-	-	-		-		-		-	-	-
Bulk purchases		-	-	-	-		-		-		-	-	-
Other Materials		-	-	-	-		-		-			-	-
Contracted services	055 407	225 754	*/ 500	-	74.004		44.000		420.420		(131)	-	(100.0%)
Transfers and grants Other expenditure	255 407 57 007	225 751 58 138	16 588 8 977	6.5% 15.7%	74 994 14 633	29.4% 25.7%	46 838 14 815	20.7% 25.5%	138 420 38 425	61.3%	71 911 11 311	55.7% 66.1%	(34.9%) 31.0%
Loss on disposal of PPE	37 007	30 130	0 9//	13.7%	14 033	23.7%	14 0 13	23.376	30 423	00.176	11311	00.1%	31.0%
· ·													
Surplus/(Deficit)	(62 081)	(5 366)	59 808		14 125		(33 828)		40 105		(37 510)		
Transfers recognised - capital		-	-	-	-		-		-		-	-	-
Contributions recognised - capital	-	-	-	-	-		-		-		-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	(62 081)	(5 366)	59 808		14 125		(33 828)		40 105		(37 510)		
Taxation	-	÷	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	(62 081)	(5 366)	59 808		14 125		(33 828)		40 105		(37 510)		
Altributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(62 081)	(5 366)	59 808		14 125		(33 828)		40 105		(37 510)		
Share of surplus/ (deficit) of associate	-		-	-		-	-	-	-	-		-	-
Surplus/(Deficit) for the year	(62 081)	(5 366)	59 808		14 125		(33 828)		40 105		(37 510)		

Part 2. Capital Revenue and Experiulture	2017/18 Budget First Quarter Second Quarter Third Quarter Year to Date										201	6/17	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										Duager		buuger	
Capital Revenue and Expenditure													
Source of Finance	28 050	28 505	4 500	16.0%	3 847	13.7%	5 836	20.5%	14 184	49.8%	1 892	28.7%	208.4%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-			-				-		-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 050	28 505	4 500	16.0%	3 847	13.7%	5 836	20.5%	14 184	49.8%	1 892	28.7%	208.4%
Public contributions and donations	-			-		-	-	-		-		-	-
Capital Expenditure Standard Classification	28 050	28 505	4 500	16.0%	3 847	13.7%	5 836	20.5%	14 184	49.8%	1 892	28.7%	208.4%
Governance and Administration	28 050	28 505	4 500	16.0%	884	3.2%	5 836	20.5%	11 220	39.4%	1 892	28.7%	208.4%
Executive & Council	28 050	28 505		_			4 952	17.4%	4 952	17.4%	1 892	28.7%	161.7%
Budget & Treasury Office		-		-			-	-		-		-	-
Corporate Services			4 500	-	884		884	-	6 268	-		-	(100.0%)
Community and Public Safety	-			-				-		-	-	-	
Community & Social Services				-				-		-		-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-		-	-	-	-	-	-	-
Housing		-	-	-	-		-	-	-	-	-	-	-
Health		-	-	-	-		-	-	-	-	-	-	-
Economic and Environmental Services	-			-	1 733			-	1 733	-	-	-	-
Planning and Development		-	-	-	1 733	-	-	-	1 733		-	-	
Road Transport		-	-	-	-	-	-	-	-		-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-		-	1 230	-	-	-	1 230	-	-	-	-
Electricity	-	-		-		-	-	-		-	-	-	-
Water	-	-		-	1 230	-	-	-	1 230	-	-	-	-
Waste Water Management	-	-		-		-	-	-		-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-		-		-	-	-		-	-	-	-

					201	7/18					201	6/17	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		buaget	
Cash Flow from Operating Activities													
Receipts Property rates, penalties and collection charges	420 885	453 036	119 683	28.4%	168 395	40.0%	64 259	14.2%	352 338	77.8%	82 108 - 40	78.4%	
Service charges Other revenue	1 900 373	2 600 430	92	24.7%	183	49.0%	25 125	1.0% 29.1%	25 400	1.0% 93.0%	118	8.9% 109.4%	(36.9%)
Government - operating Government - capital	411 612	435 721	732 117 368	.2%	163 790	39.8%	61 260	14.1%	225 782 117 368	51.8%	77 515	78.2%	(21.0%)
Interest Dividends	7 000	14 285	1 491	21.3%	4 423	63.2%	2 849	19.9%	8 762	61.3%	4 436	105.1%	(35.8%)
Payments Suppliers and employees Finance charges	(464 684) (209 277)	(438 384) (212 633)	(59 166) (59 166)	12.7% 28.3%	(162 448) (162 448)	35.0% 77.6%	(100 991) (54 154)	23.0%) 25.5%	(322 605) (275 768)	73.6% 129.7%	(47 737) 24 174	32.2% 7.9%	111.6% (324.0%)
Transfers and grants	(255 407)	(225 751)	-	-	-	-	(46 838)	20.7%	(46 838)	20.7%	(71 911)	55.4%	(34.9%)
Net Cash from/(used) Operating Activities	(43 799)	14 652	60 517	(138.2%)	5 948	(13.6%)	(36 732)	(250.7%)	29 732	202.9%	34 371	(2 356.5%)	(206.9%)
Cash Flow from Investing Activities			07/ 000		/n/ aam		400.000				// 0.000		(000 001)
Receipts Proceeds on disposal of PPE Decrease in non-current deblors Decrease in other non-current receivables	-		276 000	-	(36 000)		108 000	-	348 000 - -	-	(60 000) - -	-	(280.0%)
Decrease (increase) in non-current investments			276 000	-	(36 000)		108 000		348 000		(60 000)		(280.0%)
Payments	(28 050)	(28 505)	(4 500)	16.0%	(3 388)	12.1%	(9 564)	33.6%	(17 453)	61.2%	(1 891)		405.9%
Capital assets	(28 050)	(28 505)	(4 500)	16.0%	(3 388)	12.1%	(9 564)	33.6%	(17 453)	61.2%	(1 891)	28.7%	405.9%
Net Cash from/(used) Investing Activities	(28 050)	(28 505)	271 500	(967.9%)	(39 388)	140.4%	98 436	(345.3%)	330 547	(1 159.6%)	(61 891)	1 681.6%	(259.0%)
Cash Flow from Financing Activities Receipts	-	-	(197) (197)				•	-	(197)	-	-	-	-
Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	-		(197)					-	(197) - -	-			
Payments Repayment of borrowing	-			-				-		-			
Net Cash from/(used) Financing Activities	-	-	(197)	-		-		-	(197)	-	-	-	-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(71 849) 84 597 12 748	(13 853) 91 296 77 443	331 820 - 331 820	(461.8%) - 2 602.9%	(33 440) 331 820 298 379	46.5% 392.2% 2 340.6%	61 704 298 379 360 083	(445.4%) 326.8% 465.0%	360 083 - 360 083	(2 599.3%) 465.0%	(27 520) 89 179 61 659	114.8% 80.8% 72.9%	234.6%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water			-	-	-		-		-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity		-		-	-		-		-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates		-		-	-		-		-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management		-		-	-		-		-	-	-	-	-
Receivables from Exchange Transactions - Waste Management		-		-	-		-		-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-		-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-		-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-		-	-	-	-	-
Other	17 924	90.9%		-	-	-	1 795	9.1%	19 719	100.0%	-	-	-
Total By Income Source	17 924	90.9%	-	-	-	-	1 795	9.1%	19 719	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State			-	-	-		-		-	-	-	-	
Commercial		-		-	-		-		-	-	-	-	-
Households	-		-	-	-	-	-	-	-	-	-	-	
Other	17 924	90.9%	-	-	-	-	1 795	9.1%	19 719	100.0%	-	-	
Total By Customer Group	17 924	90.9%	-		-	-	1 795	9.1%	19 719	100.0%	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-		-		-	-
Bulk Water		-	-	-	-		-		-	-
PAYE deductions		-	-	-	-		-		-	-
VAT (output less input)		-	-	-	-		-		-	-
Pensions / Retirement			-	-	-				-	-
Loan repayments			-	-	-				-	-
Trade Creditors			-	-	-				-	-
Auditor-General		-	-	-	-		-		-	-
Other	18 984	37.5%	-	-	-	-	31 658	62.5%	50 642	100.09
Total	18 984	37.5%		-	-		31 658	62.5%	50 642	100.09

Contact Details	
Municipal Manager	Mr CA Habile
Einancial Managor	Mr 7D Dutholoxi

Source Local Government Database

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2017/18										201	6/17	
	Bud	net	First (Duarter		Quarter	Third	Ouarter	Vear	o Date	Third 0		
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
	469 710	469 710		40.404		40 501			174 569	37.2%	00.105		(400.00/)
Operating Revenue			87 527	18.6%	87 036	18.5%	6	-			80 605	97.8%	(100.0%)
Property rates	73 029	73 029	78 714	107.8%	6 218	8.5%	-		84 932	116.3%	16 379	406.2%	(100.0%)
Property rates - penalties and collection charges			-	-	-		-		-			-	
Service charges - electricity revenue	157 960	157 960					-				38 990	50.2%	(100.0%)
Service charges - water revenue	44 239 12 704	44 239 12 704	4 206 1 343	9.5% 10.6%	3 982 1 501	9.0% 11.8%	-		8 188 2 844	18.5% 22.4%	6 753 4 458	50.9% 84.7%	(100.0%)
Service charges - sanitation revenue	14 704	12 704	1 343	10.6%	1 501	11.8%	-		2 844	22.4%	4 458	78.8%	
Service charges - refuse revenue	14 /04	14 /04	-		21		4		25		4 523	78.8%	(100.0%)
Service charges - other	2 370	2 370	202	8.5%	21	1.2%	9	.1%	233	9.8%	515	48 4%	(99.6%)
Rental of facilities and equipment Interest earned - external investments	1 397	1 397	202	8.5%	29	1.2%	2	.176	233	9.8%	316	48.4%	(100.0%)
Interest earned - external investments Interest earned - outstanding debtors	29 336	29 336	-		3 917	13.4%	-		3 917	13.4%	7 897	114.3%	(100.0%)
Dividends received	29 330	29 330	3 061	-	2417	13.476			3 061	13.476	7 097	114.3%	(100.0%)
Fines	3 002	3 002	3 001	-	11	.4%			11	.4%	70	5.6%	(100.0%)
Licences and permits	2 658	2 658	-	-		.470				.470	270	44.9%	(100.0%)
Agency services	11 013	11 013			1				1		206	2.5%	(100.0%)
Transfers recognised - operational	114 006	114 006			68 101	59.7%			68 101	59.7%	-	13.1%	(100.070)
Other own revenue	3 267	3 267	0		3 256	99.7%			3 256	99.7%	220	(.6%)	(100.0%)
Gains on disposal of PPE	24	24		-	-	-		-		-	8	(543.1%)	(100.0%)
Operating Expenditure	464 982	464 982	37 592	8.1%	38 624	8.3%	10 470	2.3%	86 686	18.6%	99 774	59.6%	(89.5%)
Employee related costs	143 450	143 450	19 430	13.5%	17 953	12.5%			37 383	26.1%	38 378	63.8%	(100.0%)
Remuneration of councillors	8 198	8 198	1 632	19.9%	1 368	16.7%			3 000	36.6%	2 289	63.1%	(100.0%)
Debt impairment	35 344	35 344	-	-	-		-		-		3 669	68.7%	(100.0%)
Depreciation and asset impairment	25 364	25 364	133	.5%	8 883	35.0%			9 016	35.5%	9 743	96.6%	(100.0%)
Finance charges	1 599	1 599	-	-	-		-		-		456	45.9%	(100.0%)
Bulk purchases	145 953	145 953	8 953	6.1%			9 818	6.7%	18 771	12.9%	28 065	52.7%	(65.0%)
Other Materials	14 991	14 991	67	.4%	508	3.4%	3		578	3.9%	5 445	112.4%	(99.9%)
Contracted services	10 738	10 738	3 326	31.0%	3 286	30.6%	353	3.3%	6 965	64.9%	4 750	81.4%	(92.6%)
Transfers and grants	38 565	38 565	-	-					-		413	21.1%	(100.0%)
Other expenditure	40 780	40 780	4 051	9.9%	6 626	16.2%	296	.7%	10 972	26.9%	6 566	36.0%	(95.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 728	4 728	49 935		48 412		(10 465)		87 883		(19 168)		
Transfers recognised - capital	-	-	-	-	18 920		-		18 920		-	-	-
Contributions recognised - capital	-	-	-	-					-		-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 728	4 728	49 935		67 332		(10 465)		106 803		(19 168)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 728	4 728	49 935		67 332		(10 465)		106 803		(19 168)		
Altributable to minorities			-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 728	4 728	49 935		67 332		(10 465)		106 803		(19 168)		
Share of surplus/ (deficit) of associate	-	-	-	-		-		-		-	-		-
Surplus/(Deficit) for the year	4 728	4 728	49 935		67 332		(10 465)		106 803		(19 168)		

Part 2. Capital Revenue and Experionale	2017/18											6/17	
	Bud	lget	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		buuget	
Capital Revenue and Expenditure													
Source of Finance	35 001	35 001	0		12 403	35.4%	12 403	35.4%	24 806	70.9%	858	3.3%	1 345.5%
National Government	30 286	30 286	-	-	11 797	39.0%	11 797	39.0%	23 594	77.9%	-	-	(100.0%)
Provincial Government	-	-	0	-	-	-	-	-	0	-	-	-	-
District Municipality	-	-	0	-	-	-	-	-	0	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 286	30 286	0	-	11 797	39.0%	11 797	39.0%	23 594	77.9%	-	-	(100.0%)
Borrowing	-		-	-	-		-	-		-	-	-	-
Internally generated funds	4 715	4 715	0	-	606	12.8%	606	12.8%	1 211	25.7%	858	48.3%	(29.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 001	35 001	0	-	12 403	35.4%	12 403	35.4%	24 806	70.9%	858	3.3%	1 345.5%
Governance and Administration	475	475	-		-	-	-	-		-	696	124.1%	(100.0%)
Executive & Council	105	105	-		-		-			-	663	175.7%	(100.0%)
Budget & Treasury Office	370	370	-	-	-	-	-	-	-	-	14	17.7%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	19	12.7%	(100.0%)
Community and Public Safety	1 550	1 550	-	-	1 592	102.7%	1 592	102.7%	3 184	205.4%	162	49.2%	880.8%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	162	-	(100.0%)
Sport And Recreation	1 000	1 000	-		1 592	159.2%	1 592	159.2%	3 184	318.4%	-	-	(100.0%)
Public Safety	550	550	-		-		-	-		-	-	-	-
Housing	-	-	-	-	-	-	-	-	-			-	-
Health	-		-		-		-	-		-	-	-	-
Economic and Environmental Services	9 500	9 500	-	-	4 950	52.1%	4 950	52.1%	9 900	104.2%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 500	9 500	-	-	4 950	52.1%	4 950	52.1%	9 900	104.2%	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-		-	-	-
Trading Services	23 476	23 476	-	-	5 860	25.0%	5 860	25.0%	11 721	49.9%	-	-	(100.0%)
Electricity	8 264	8 264	-	-	2 144	25.9%	2 144	25.9%	4 288	51.9%	-	-	(100.0%)
Water	1 022	1 022	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	10 500	10 500	-	-	3 716	35.4%	3 716	35.4%	7 432	70.8%	-	-	(100.0%)
Waste Management	3 690	3 690	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	-	-	-	-	-	0	-	-	-	-

					201	7/18					201	6/17	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts Property rates, penalties and collection charges Service charges Other revenue	469 685 73 029 229 607 22 310	469 685 73 029 229 607 22 310	42 745 2 399 5 411	9.1% 3.3% 2.4%	128 369 12 394 16 843 3 772	27.3% 17.0% 7.3% 16.9%	•	-	171 114 14 793 22 255 3 779	36.4% 20.3% 9.7% 16.9%	80 643 16 379 54 770 1 281	72.1% 95.5% 70.1% 20.6%	(100.0%) (100.0%) (100.0%) (100.0%)
Government - operating Government - capital	114 006	114 006	34 928	30.6%	68 101 18 920	59.7%	-	:	103 029 18 920	90.4%		41.1%	
Interest Dividends Payments	30 733 (404 275)	30 733 (404 275)	(31 324)	7.7%	8 339 (31 762)	27.1% - 7.9%		-	8 339 (63 085)	27.1% 15.6%	8 213 (85 504)		(100.0%) - (100.0%)
Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(364 112) (1 599) (38 565) 65 410	(364 112) (1 599) (38 565) 65 410	(31 324) - - - 11 421	8.6% - - 17.5%	(31 762) - - 96 608	8.7%		-	(63 085) - - 108 029	17.3%	(84 634) (456) (413) (4 861)	123.3% 45.9% 20.3% (1 831 155.5%)	(100.0% (100.0% (100.0% (100.0%)
	03 410	03 410	11 721	17.370	70 000	147.770		-	100 027	103.270	(4 001)	(1031133.370)	(100.070)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	(4 691) (4 691)	(4 691) (4 691)	-	-			-			-	8 8	(589.9%) (589.9%)	(100.0%) (100.0%)
Decrease (increase) in non-current investments Payments Capital assets	-	-	-					-	-	-	(858) (858)	-	(100.0%)
Net Cash from/(used) Investing Activities	(4 691)	(4 691)	-	-		-				-	(850)	23 173.8%	(100.0%)
Cash Flow from Financing Activities Receipts Short lerm loans Borrowing long term/refinancing		-			-		-	-		-			-
Increase (decrease) in consumer deposits Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(1 200) (1 200) (1 200)	(1 200) (1 200) (1 200)	-	-	· ·		-	-		-		-	-
Net Increase/(Decrease) in cash held Cashciash equivalents at the year begin: Cashciash equivalents at the year end:	59 519 15 000 74 519	59 519 15 000 74 519	11 421 15 000 26 421	19.2% 100.0% 35.5%	96 608 26 421 123 029	162.3% 176.1% 165.1%	-		108 029 15 000 123 029	181.5% 100.0% 165.1%	(5 711) (193 186) (198 897)	(4 240 681.5%) 125.2% (846.2%)	

Part 4: Debtor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 616	2.7%	2 992	1.7%	3 202	1.9%	161 732	93.7%	172 542	32.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 345	36.2%	4 824	20.9%	1 203	5.2%	8 700	37.7%	23 071	4.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 785	17.3%	3 753	3.1%	3 285	2.7%	92 661	76.9%	120 485	22.9%	-		-
Receivables from Exchange Transactions - Waste Water Management	641	3.5%	401	2.2%	340	1.9%	16 884	92.4%	18 267	3.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	710	4.6%	446	2.9%	378	2.5%	13 780	90.0%	15 314	2.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-		-	-	-		-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-		-	-	-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-		-	-	-		-	-	-
Other	3 560	2.0%	3 235	1.8%	3 184	1.8%	165 500	94.3%	175 479	33.4%	-	-	
Total By Income Source	38 657	7.4%	15 650	3.0%	11 593	2.2%	459 258	87.5%	525 158	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	239	8.1%	119	4.0%	127	4.3%	2 460	83.5%	2 945	.6%	-	-	-
Commercial	23 447	18.5%	4 014	3.2%	3 052	2.4%	96 233	75.9%	126 746	24.1%	-	-	-
Households	14 967	3.8%	11 515	2.9%	8 411	2.1%	360 484	91.2%	395 378	75.3%	-		
Other	3	3.4%	2	2.7%	3	3.2%	81	90.8%	89		-		-
Total By Customer Group	38 657	7.4%	15 650	3.0%	11 593	2.2%	459 258	87.5%	525 158	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 580	100.0%	-	-	-	-	-	-	12 580	41.7%
Bulk Water	7 438	100.0%		-	-		-		7 438	24.7%
PAYE deductions		-		-	-		-		-	
VAT (output less input)		-	-	-	-		-		-	-
Pensions / Retirement	1 572	100.0%		-	-		-		1 572	5.2%
Loan repayments		-		-	-		-		-	
Trade Creditors	6 383	100.0%		-	-		-		6 383	21.2%
Auditor-General	2 179	100.0%	-	-	-		-		2 179	7.2%
Other									-	-
Total	30 153	100.0%							30 153	100.0%

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

Source Local Government Database

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					201	7/18					201	6/17	
	Bud	ant	Eiret (Quarter		Quarter	Third	Duarter	Voort	o Date	Third (
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
1			054.040					40.40			505.010		(07 10/)
Operating Revenue	2 917 169	2 909 280	251 313	8.6%	6 632	.2%	388 437	13.4%	646 382	22.2%	535 269	63.9%	(27.4%)
Property rates	450 428	451 975	113 021	25.1%	(53)	-	74 618	16.5%	187 586	41.5%	95 416	73.7%	(21.8%)
Property rates - penalties and collection charges						-						-	-
Service charges - electricity revenue	1 225 130	1 177 918	90 074	7.4%	9 688	.8%	135 876	11.5%	235 638	20.0%	241 165	67.2%	(43.7%)
Service charges - water revenue	456 419 192 035	458 618 172 710	26 301 10 860	5.8% 5.7%	(963) (3 760)	(2%)	87 229 25 913	19.0% 15.0%	112 566 33 013	24.5% 19.1%	18 119 31 444	14.0%	381.4%
Service charges - sanitation revenue	192 035	117 314	8 195	6.5%	(3 /60)	(2.0%)	25 913 15 884	13.5%	24 092	20.5%	31444	60.9%	(17.6%)
Service charges - refuse revenue	125 224	117 314	8 195	0.5%	13	*	15 884	13.5%	24 092	20.5%	21 872	12 194.6%	(100.0%)
Service charges - other Rental of facilities and equipment	12 326	22 045	23	.2%	244	2.0%	714	3.2%	982	4.5%	3 012	79.9%	(76.3%)
Interest earned - external investments	601	22 U45	156	25 9%	244	2.0%	714	3.270	156	335.5%	490	79.9%	(100.0%)
Interest earned - outstanding debtors	92 214	173 925	218	.2%			46 065	26.5%	46 283	26.6%	34 736	109.6%	32.6%
Dividends received	72.214	173 723	1 823	270	148		40 003	20.5%	1 971	20.070	34 730	107.070	32.070
Fines	6 598	4 814	486	7.4%	11	.2%	223	4.6%	720	15.0%	1 029	75.8%	(78.3%)
Licences and permits	206	190	156	76.0%		2.8%	27	14.2%	189	99.4%	576	88.0%	(95.3%)
Agency services	11 893	11 270			234	2.0%	408	3.6%	642	5.7%	4 500	53.3%	(90.9%)
Transfers recognised - operational	304 301	301 860		_			-				73 079	87.1%	(100.0%)
Other own revenue	39 793	16 594		_	1 064	2.7%	1 481	8.9%	2 545	15.3%	9 829	128.0%	(84.9%)
Gains on disposal of PPE	-	-	-	-	-		-	-		-	-	-	-
Operating Expenditure	3 077 035	3 063 055	212 125	6.9%	234 323	7.6%	331 505	10.8%	777 952	25.4%	800 035	53.4%	(58.6%)
Employee related costs	749 153	749 153	126 077	16.8%	190 868	25.5%	129 330	17.3%	446 275	59.6%	173 592	72.2%	(25.5%)
Remuneration of councillors	29 675	29 675	2 110	7.1%	4 884	16.5%	4 872	16.4%	11 867	40.0%	6 710	69.9%	(27.4%)
Debt impairment	480 964	449 464	-	-					-		-	-	
Depreciation and asset impairment	263 000	263 000	13 271	5.0%	20 334	7.7%	4		33 609	12.8%	252	.1%	(98.4%)
Finance charges	82 529	82 529	11	-			12		23		46 124	59.4%	(100.0%)
Bulk purchases	968 817	968 817	-	-	1 096	.1%	145 452	15.0%	146 548	15.1%	494 131	64.9%	(70.6%)
Other Materials	136 244	149 238	2 398	1.8%	11 467	8.4%	1 282	.9%	15 147	10.1%	15 404	56.1%	(91.7%)
Contracted services	53 313	59 187	22 442	42.1%	2 324	4.4%	42 698	72.1%	67 465	114.0%	11 318	67.7%	277.3%
Transfers and grants	37 284	37 284	33 000	88.5%		-	806	2.2%	33 806	90.7%	1 679	17.4%	(52.0%)
Other expenditure	276 056	274 707	3 636	1.3%	3 350	1.2%	5 940	2.2%	12 926	4.7%	50 824	51.4%	(88.3%)
Loss on disposal of PPE	-	-	9 179	-	-	-	1 109	-	10 287	-	-	-	(100.0%)
Surplus/(Deficit)	(159 866)	(153 775)	39 188		(227 690)		56 933		(131 570)		(264 766)		
Transfers recognised - capital	186 032	213 950	4 398	2.4%	-		72 200	33.7%	76 598	35.8%	30 788	20.6%	134.5%
Contributions recognised - capital	-	-	-	-	-	-	-		-		-	-	-
Contributed assets	40 976		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 142	60 174	43 586		(227 690)		129 133		(54 972)		(233 978)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	67 142	60 174	43 586		(227 690)		129 133		(54 972)		(233 978)		
Attributable to minorities	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 142	60 174	43 586		(227 690)		129 133		(54 972)		(233 978)		
Share of surplus/ (deficit) of associate				-									-
Surplus/(Deficit) for the year	67 142	60 174	43 586		(227 690)		129 133		(54 972)		(233 978)		

Part 2. Capital Revenue and Experionale					201	7/18					201	6/17	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buaget		buagei	
Capital Revenue and Expenditure													
Source of Finance	245 503	250 438		-	26 018	10.6%	11 792	4.7%	37 810	15.1%	21 159	9.9%	(44.3%)
National Government	197 415	184 295	_	-	22 778	11.5%	10 673	5.8%	33 451	18.2%	20 663	13.0%	
Provincial Government	-	13 755		-			-	-		-	-	-	
District Municipality	20 238	20 238		-			-	-		-	-	-	-
Other transfers and grants	-			-			-	-		-	-	-	-
Transfers recognised - capital	217 653	218 288	-	-	22 778	10.5%	10 673	4.9%	33 451	15.3%	20 663	10.2%	(48.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	20 600	24 900	-	-	3 240	15.7%	1 119	4.5%	4 359	17.5%	497	5.4%	125.3%
Public contributions and donations	7 250	7 250	-	-	-	-	-	-		-	-	-	-
Capital Expenditure Standard Classification	245 503	250 438			26 018	10.6%	11 792	4.7%	37 810	15.1%	21 159	9.9%	(44.3%)
Governance and Administration	12 845	11 945	-	-	3 160	24.6%	29	.2%	3 189	26.7%	293	6.6%	(90.2%)
Executive & Council	100	1 000	-	-	-		-	-		-		-	
Budget & Treasury Office	12 745	7 550	-	-	3 160	24.8%	29	.4%	3 189	42.2%	92	1.6%	(68.9%)
Corporate Services	-	3 395	-	-	-	-	-	-	-	-	200	-	(100.0%)
Community and Public Safety	4 050	5 540	-		654	16.2%	-	-	654	11.8%	566	11.5%	(100.0%)
Community & Social Services	50	5 540	-	-	654	1 308.3%	-	-	654	11.8%	551	6 221.2%	(100.0%)
Sport And Recreation	1 100	-	-	-	-		-	-		-		-	-
Public Safety	2 900	-	-	-	-		-	-		-	15	2.7%	(100.0%)
Housing	-	-	-	-	-		-	-		-		-	-
Health	-	-	-	-	-		-	-		-		-	-
Economic and Environmental Services	4 600	3 091	-	-	4 931	107.2%	2 111	68.3%	7 042	227.8%	699	3.2%	202.1%
Planning and Development	50	550	-	-	28	56.9%	1 649	299.9%	1 678	305.0%	-	4.2%	(100.0%)
Road Transport	-	-	-	-	4 902	-	462	-	5 364	-	699	3.5%	(33.9%)
Environmental Protection	4 550	2 541	-	-	-	-	-	-	-	-	-	-	-
Trading Services	183 058	166 512	-	-	17 273	9.4%	9 652	5.8%	26 925	16.2%	19 602	12.5%	(50.8%)
Electricity	45 600	45 600	-	-	5 958	13.1%	344	.8%	6 302	13.8%	4 544	13.9%	
Water	40 576	52 218	-	-	5 065	12.5%	4 765	9.1%	9 829	18.8%	8 832	8.5%	(46.1%)
Waste Water Management	87 082	61 744	-	-	6 250	7.2%	3 460	5.6%	9 710	15.7%	6 222	20.8%	(44.4%)
Waste Management	9 800	6 950	-	-	-	-	1 083	15.6%	1 083	15.6%	4	.1%	25 901.0%
Other	40 950	63 350	-	-		-	-	-		-	-	-	-

	2017/18								201	6/17			
	Bud	lget	First C	(uarter	Second		Third (Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buuget		budget	
Cash Flow from Operating Activities													
Receipts	2 646 634	2 380 819	620 033	23.4%	645 588	24.4%	505 408	21.2%	1 771 029	74.4%	816 253	89.3%	(38.1%
Property rates, penalties and collection charges	372 842	1 175 153	68 244	18.3%	84 355	22.6%	111 986	9.5%	264 584	22.5%	94 356	77.3%	18.79
Service charges	1 654 847	559 611	265 752	16.1%	270 178	16.3%	305 785	54.6%	841 715	150.4%	301 222	54.6%	1.59
Other revenue	61 853	312 216	149 593	241.9%	168 225	272.0%	(135 338)	(43.3%)	182 480	58.4%	242 663	1 095.2%	(155.8%
Government - operating	292 308	31 500	109 176	37.3%	71 331	24.4%	144 200	457.8%	324 707	1 030.8%	84 351	90.5%	71.09
Government - capital	186 032	172 974		-	17 368	9.3%	11 324	6.5%	28 692	16.6%	58 436	36.5%	(80.6%
Interest	78 753	125 033	27 267	34.6%	34 132	43.3%	67 452	53.9%	128 851	103.1%	35 226	130.0%	91.59
Dividends		4 332		-		-		-	· .	-		-	-
Payments	(2 373 755)	(2 143 255)	(616 350)	26.0%	(620 119)	26.1%	(483 584)	22.6%	(1 720 052)	80.3%	(785 487)	97.1%	(38.4%
Suppliers and employees	(2 253 942)	(2 116 784)	(608 043)	27.0%	(611 539)	27.1%	(453 303)	21.4%	(1 672 884)	79.0%	(781 380)		(42.0%
Finance charges	(82 529)		(7 748)	9.4%	(5 967)	7.2%	(29 659)	1.	(43 374)	· .	(2 429)		1 121.09
Transfers and grants	(37 284)	(26 471)	(559)	1.5%	(2 613)	7.0%	(622)	2.4%	(3 794)	14.3%	(1 679)	13.5%	(62.9%
Net Cash from/(used) Operating Activities	272 879	237 564	3 683	1.3%	25 470	9.3%	21 824	9.2%	50 977	21.5%	30 766	23.2%	(29.1%)
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)	(223 013)	(2 368)	1.0%	(23 049)	9.4%	(11 792)	5.3%	(37 209)	16.7%	(13 611)		
Capital assets	(245 503)	(223 013)	(2 368)	1.0%	(23 049)	9.4%	(11 792)	5.3%	(37 209)	16.7%	(13 611)	16.0%	(13.4%
Net Cash from/(used) Investing Activities	(245 503)	(223 013)	(2 368)	1.0%	(23 049)	9.4%	(11 792)	5.3%	(37 209)	16.7%	(13 611)	16.0%	(13.4%
Cash Flow from Financing Activities													
Receipts	-		1 767	-	(219)			-	1 548		(325)	10.2%	(100.0%
Short lerm loans	-			-	` . ′				-			-	
Borrowing long term/refinancing	-			-								-	-
Increase (decrease) in consumer deposits	-	-	1 767	-	(219)	-	-	-	1 548		(325)	10.2%	(100.0%
Payments	(18 434)	(18 434)	(10 979)	59.6%	(6 457)	35.0%	-	-	(17 436)	94.6%	(2 000)	105.7%	(100.0%)
Repayment of borrowing	(18 434)	(18 434)	(10 979)	59.6%	(6 457)	35.0%	-	-	(17 436)	94.6%	(2 000)	105.7%	(100.0%
Net Cash from/(used) Financing Activities	(18 434)	(18 434)	(9 212)	50.0%	(6 676)	36.2%	-	-	(15 888)	86.2%	(2 325)	284.9%	(100.0%
Net Increase/(Decrease) in cash held	8 942	(3 884)	(7 897)	(88.3%)	(4 255)	(47.6%)	10 032	(258.3%)	(2 120)	54.6%	14 830	29.9%	(32.4%)
Cash/cash equivalents at the year begin:	(3 286)	4 929	(2 668)	81.2%	(10 565)	321.5%	(14 820)	(300.7%)	(2 668)	(54.1%)	(14 012)		
Cash/cash equivalents at the year end:	5 656	1 046	(10 565)	(186.8%)	(14 820)	(262.0%)	(4 788)		(4 788)		818	(27 254 166.7%)	
Casticasti equivalents at the year end:	5 656	1 046	(10 565)	(186.8%)	(14 820)	(262.0%)	(4 /88)	(457.9%)	(4 788)	(457.9%)	818	(21 234 166.1%)	(685.6%

Part 4: Debtor Age Analysis

	0 - 30 [Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	12 223	1.4%	24 281	2.9%	23 126	2.7%	787 510	93.0%	847 140	28.5%	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	(107 102)	(11.6%)	94 871	10.2%	59 306	6.4%	879 473	94.9%	926 548	31.2%	-	-	-
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	10.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 726	1.5%	9 208	3.0%	8 777	2.8%	287 413	92.7%	310 124	10.4%	-		
Receivables from Exchange Transactions - Waste Management	2 709	1.4%	5 174	2.6%	4 999	2.5%	187 499	93.6%	200 380	6.7%	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-			-	-			-		-	-	
Interest on Arrear Debtor Accounts	-	-			-	-			-		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-			-	-			-		-	-	-
Other	144 859	39.3%	(33 399)	(9.1%)	(10 225)	(2.8%)	267 380	72.5%	368 615	12.4%	-	-	
Total By Income Source	76 748	2.6%	111 025	3.7%	96 534	3.2%	2 687 362	90.4%	2 971 670	100.0%	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	(1 554)	(4.7%)	5 072	15.5%	2 491	7.6%	26 710	81.6%	32 719	1.1%	-	-	-
Commercial	31 001	10.5%	19 149	6.5%	12 911	4.4%	233 159	78.7%	296 219	10.0%	-	-	-
Households	55 005	2.1%	86 082	3.3%	80 494	3.1%	2 394 281	91.5%	2 615 862	88.0%	-		
Other	(7 703)	(28.7%)	723	2.7%	638	2.4%	33 212	123.6%	26 869	.9%	-		-
Total By Customer Group	76 748	2.6%	111 025	3.7%	96 534	3.2%	2 687 362	90.4%	2 971 670	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 91	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	151	-	74 571	5.0%	78 139	5.2%	1 336 129	89.7%	1 488 990	79.3%
Bulk Water		-					155 446	100.0%	155 446	8.3%
PAYE deductions	11 556	100.0%							11 556	.6%
VAT (output less input)		-							-	
Pensions / Retirement	10 355	100.0%							10 355	.6%
Loan repayments		-							-	
Trade Creditors	4 577	2.2%	83 767	40.8%	7 176	3.5%	109 772	53.5%	205 293	10.9%
Auditor-General		-	-	-	-		5 539	100.0%	5 539	.3%
Other					-	-	-			-
Total	26 640	1.4%	158 338	8.4%	85 316	4.5%	1 606 886	85.6%	1 877 179	100.0%

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

Source Local Government Database

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2017/18									201	6/17		
	Bud	net	First (Duarter	Second	Quarter	Third	Ouarter	Vear	o Date	Third 0	Duarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
1	1 357 202	1 407 050	451 048	33.2%	348 331	25.7%	329 142	23.4%	1 128 521	80.2%	312 026	76.0%	5.5%
Operating Revenue													
Property rates	322 145	325 552	83 002	25.8%	83 053	25.8%	83 066	25.5%	249 121	76.5%	75 431	75.4%	10.1%
Property rates - penalties and collection charges													(1.5%)
Service charges - electricity revenue	535 221 83 231	541 493 78 480	101 823 22 148	19.0% 26.6%	125 069 21 695	23.4% 26.1%	124 618 19 855	23.0% 25.3%	351 510 63 699	64.9% 81.2%	126 489 20 671	78.4% 77.6%	(1.5%)
Service charges - water revenue Service charges - sanitation revenue	59 178	78 480 62 461	22 148 16 996	28.7%	21 695 17 040	26.1%	15 410	25.3%	49 446	79.2%	13 816	77.6%	(3.9%)
Service charges - samanon revenue Service charges - refuse revenue	66 849	69 286	19 669	29.4%	17 317	25.9%	17 384	25.1%	54 370	78.5%	15 529	75.7%	11.9%
Service charges - reluse revenue Service charges - other	612	612	53 438	8 733 2%	167	27.4%	17 384	22.2%	53 741	8 782.8%	15 529	73.7%	(100.0%)
Rental of facilities and equipment	13 975	14 674	1 538	11.0%	615	4.4%	501	3.4%	2 655	18 1%	5 477	75.7%	(90.8%)
Interest earned - external investments	30 871	34 871	4 752	15.4%	7 011	22.7%	6.831	19.6%	18 595	53.3%	3 659	76.8%	86.7%
Interest earned - outstanding debtors	3 153	3 080	4 987	158.2%	6 900	218.8%	7 563	245.6%	19 450	631.5%	863	80.7%	776.7%
Dividends received	5 105	5 000	4,01	150.270	0 700	210.010	7 505	245.570	17 450			00.770	770.770
Fines	11 698	13 085	1 481	12.7%	1 921	16.4%	1 720	13.1%	5 123	39.1%	1 413	37.9%	21.8%
Licences and permits	8 637	7 771	1 958	22.7%	1 850	21.4%	1 918	24.7%	5 726	73.7%	2 222	71.0%	(13.7%)
Agency services			-	-			-		-		4 413	79.4%	(100.0%)
Transfers recognised - operational	162 865	165 884	130 870	80.4%	53 316	32.7%	40 536	24.4%	224 722	135.5%	35 853	99.9%	13.1%
Other own revenue	58 617	89 650	8 387	14.3%	12 308	21.0%	9 603	10.7%	30 297	33.8%	6 190	19.8%	55.1%
Gains on disposal of PPE	150	150	-	-	68	45.6%	-		68	45.6%	-	-	-
Operating Expenditure	1 421 172	1 442 431	289 482	20.4%	309 047	21.7%	313 591	21.7%	912 119	63.2%	300 955	66.4%	4.2%
Employee related costs	486 043	488 638	113 613	23.4%	112 794	23.2%	119 404	24.4%	345 811	70.8%	102 630	72.1%	16.3%
Remuneration of councillors	21 292	21 946	4 915	23.1%	4 914	23.1%	6 533	29.8%	16 362	74.6%	4 810	68.1%	35.8%
Debt impairment	16 188	16 188	-	-			-				2 493	48.3%	(100.0%)
Depreciation and asset impairment	163 244	163 244	40 974	25.1%	40 359	24.7%	40 633	24.9%	121 965	74.7%	38 674	75.0%	5.1%
Finance charges	19 309	14 095	-	-	3 217	16.7%	2		3 220	22.8%		19.0%	(100.0%)
Bulk purchases	426 940	428 140	98 002	23.0%	91 040	21.3%	87 322	20.4%	276 363	64.5%	83 547	65.6%	4.5%
Other Materials		-	407	-	3 116	-	1 069		4 592		-	-	(100.0%)
Contracted services	152 749	164 940	16 116	10.6%	33 477	21.9%	35 442	21.5%	85 035	51.6%	9 845	55.6%	260.0%
Transfers and grants	1 995	1 995	180	9.0%	864	43.3%	305	15.3%	1 349	67.6%	(805)	96.0%	(137.9%)
Other expenditure	133 207	143 044	15 276	11.5%	19 266	14.5%	22 880	16.0%	57 422	40.1%	59 760	59.8%	(61.7%)
Loss on disposal of PPE	205	200	-	-	-	-		-	-	-	-		-
Surplus/(Deficit)	(63 970)	(35 381)	161 566		39 284		15 552		216 402		11 071		
Transfers recognised - capital	52 305	52 787	14 458	27.6%	14 064	26.9%	10 028	19.0%	38 549	73.0%	12 364	36.9%	(18.9%)
Contributions recognised - capital		-	-	-		-	-		-		-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 665)	17 406	176 023		53 348		25 579		254 951		23 434		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(11 665)	17 406	176 023		53 348		25 579		254 951		23 434		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 665)	17 406	176 023		53 348		25 579		254 951		23 434		
Share of surplus/ (deficit) of associate	-			-									-
Surplus/(Deficit) for the year	(11 665)	17 406	176 023		53 348		25 579		254 951		23 434		

Part 2. Capital Revenue and Experionale					201	7/18					201	6/17	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	282 175	316 639	26 136	9.3%	67 774	24.0%	62 872	19.9%	156 783	49.5%	52 179	36.1%	20.5%
National Government	52 305	52 305	14 458	27.6%	12 176	23.3%	9 415	18.0%	36 048	68.9%	13 416	60.7%	(29.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	577	20.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 305	52 305	14 458	27.6%	12 176	23.3%	9 415	18.0%	36 048	68.9%	13 994	42.2%	(32.7%)
Borrowing	134 790	149 353	5 004	3.7%	21 753	16.1%	29 427	19.7%	56 184	37.6%	20 514	33.6%	43.5%
Internally generated funds	95 080	114 981	6 665	7.0%	33 846	35.6%	24 031	20.9%	64 541	56.1%	17 672	34.5%	36.0%
Public contributions and donations	-	-	9	-	-	-	-	-	9	-	-	-	-
Capital Expenditure Standard Classification	282 175	316 639	26 136	9.3%	67 774	24.0%	62 872	19.9%	156 783	49.5%	52 179	36.1%	20.5%
Governance and Administration	20 466	24 452	723	3.5%	1 830	8.9%	3 666	15.0%	6 219	25.4%	5 125	24.8%	(28.5%)
Executive & Council	223	1 282	-	-	-	-	80	6.3%	80	6.3%	13	24.5%	521.7%
Budget & Treasury Office	19 976	2 946	9	-	11	.1%	2 348	79.7%	2 368	80.4%	0	7.2%	11 741 800.0%
Corporate Services	267	20 224	714	267.5%	1 819	681.2%	1 238	6.1%	3 770	18.6%	5 112	25.6%	(75.8%)
Community and Public Safety	31 657	39 280	2 695	8.5%	6 924	21.9%	5 457	13.9%	15 076	38.4%	7 167	56.4%	(23.9%)
Community & Social Services	14 497	14 696	2 531	17.5%	1 542	10.6%	2 368	16.1%	6 441	43.8%	1 391	45.7%	70.2%
Sport And Recreation	13 668	14 436	140	1.0%	4 992	36.5%	1 766	12.2%	6 898	47.8%	3 095	53.3%	(42.9%)
Public Safety	3 127	9 583	25	.8%	59	1.9%	1 147	12.0%	1 231	12.8%	2 481	69.6%	(53.8%)
Housing	365	365	-	-	331	90.5%	1	.4%	332	90.9%	200	17.8%	(99.4%)
Health	-	200	-	-	-	-	175	87.7%	175	87.7%	0	-	875 530.0%
Economic and Environmental Services	73 625	73 236	16 756	22.8%	35 118	47.7%	14 664	20.0%	66 538	90.9%	13 168	30.0%	11.4%
Planning and Development	233	472	41	17.5%	73	31.5%	28	6.0%	142	30.1%	271	17.1%	(89.6%)
Road Transport	73 392	72 764	16 715	22.8%	35 044	47.7%	14 636	20.1%	66 396	91.2%	12 897	30.4%	13.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	156 426	179 671	5 962	3.8%	23 903	15.3%	39 085	21.8%	68 950	38.4%	26 719	36.9%	46.3%
Electricity	65 538	67 923	67	.1%	13 830	21.1%	27 124	39.9%	41 021	60.4%	9 846	53.6%	175.5%
Water	24 440	29 472	231	.9%	2 263	9.3%	1 583	5.4%	4 077	13.8%	7 057	35.8%	(77.6%)
Waste Water Management	53 843	67 971	4 139	7.7%	7 412	13.8%	4 049	6.0%	15 599	22.9%	9 202	26.1%	(56.0%)
Waste Management	12 605	14 305	1 525	12.1%	398	3.2%	6 329	44.2%	8 252	57.7%	613	46.0%	931.7%
Other	-	-	-	-		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments					201	7/18					201	6/17	
	Bud	aet	First C	Quarter		Quarter	Third 0	Quarter	Year t	o Date	Third C		1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buugei		buuget	
Cash Flow from Operating Activities													
Recolpts Properly railes, penalties and collection charges Senice charges Other revenue Government - operating Government - capital interest Dividends Payments Suppliers and employees Finance charges	1 409 357 322 145 745 091 92 927 162 865 52 305 34 024 (1 241 535) (1 220 231) (19 309)	1 459 687 325 552 752 332 124 664 165 884 52 787 38 468 - (1 276 622) (1 260 532) (14 095)	397 365 83 002 210 944 16 292 67 099 10 415 9 613 - (266 244) (266 064)	28.2% 25.8% 28.3% 17.5% 41.2% 19.9% 28.3% - 21.4%	433 300 83 053 181 288 16 694 115 781 22 573 13 912 - (268 789) (264 707) (3 217)	30.7% 25.8% 24.3% 18.0% 71.1% 43.2% 40.9% - 21.66% 21.7%	611 199 83 066 177 403 276 090 39 446 20 800 14 395 (191 338) (191 031)	41.9% 25.5% 23.6% 221.5% 23.8% 39.4% 37.4% - 15.0%	1 441 865 249 121 569 635 309 076 222 325 53 788 37 920 (726 370) (721 801)	98.8% 76.5% 75.7% 247.9% 134.0% 101.9% 98.6% 57.3% 52.8%	352 825 85 748 202 824 19 714 35 853 4 164 4 521 - (257 696) (259 513)	77.7% 71.9% 85.8% 40.6% 99.8% 37.3% 77.1% - 73.5% 74.4%	(3.1%) (12.5%) 1 300.5% 10.0% 399.5% 218.4% - (25.8%)
Transfers and grants	(1 995)	(1 995)	(180)	9.0%	(864)	43.3%	(305)	15.3%	(1 349)	67.6%	1 817	79.2%	
Net Cash from/(used) Operating Activities	167 823	183 065	131 121	78.1%	164 512	98.0%	419 861	229.4%	715 494	390.8%	95 129	103.0%	341.4%
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debut Decrease in forth or mourtent receivables Decrease (increase) in non-current investments Payments	17 945 (55) : 18 000 (282 175)	(55) (55) - - - (290 154)	216 000 - - - 216 000 (26 136)	1 203.7% - - - 1 200.0% 9.3%	(199 932) 68 - - (200 000) (67 774)	(1 114.2%) (123.8%) (1 111.1%) 24.0%	112 000 - - - 112 000 (62 873)	(203 636.4%)	128 068 68 - 128 000 (156 783)	(232 851.6%) (124.4%)	- - - - (52 179)	31.0% 63.8% - - 31.0% 36.1%	(100.0%)
Capital assets	(282 175)	(290 154)	(26 136)	9.3%	(67 774)	24.0%	(62 873)	21.7%	(156 783)	54.0%	(52 179)	36.1%	
Net Cash from/fused) Investing Activities Cash Flow from Financing Activities Receipts Short term learns Borrowing long terminefrauncing Increase (decrease) in consumer deposits Payments Repsyment of borrowing Net Cash from/fused) Financing Activities Net Increases/Oecrease) in cash held	(264 230) 140 556 - 134 790 5 766 (11 443) (11 443) 129 113 32 706	(290 209) 133 593 129 827 3 766 (11 443) (11 443) 122 150 15 005	189 864 788	(71.9%) .6%	(267 706) 265	101.3% .2% 4.6% 48.7% 48.7% (4.1%)	49 127 1 146 - - 1 146 - - 1 146 470 135	(16.9%) .9%	(28 714) 2 199 2 199 (5 574) (5 574) (3 375) 683 405	9.9% 1.6%	(52 179) 2 398 - 2 398 - - 2 398 - 45 347	39.6% 174.8%	(52.2%) - (52.2%) - (52.2%)
Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	23 499 56 205	83 902 98 907	84 129 405 902	358.0% 722.2%	405 902 297 399	1 727.3% 529.1%	297 399 767 534	354.5% 776.0%	84 129 767 534	100.3% 776.0%	170 518 215 865	100.0% 252.5%	74.4%

Part 4: Debtor Age Analysis

_	0 - 30 [Days	31 - 60 Days	·	61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(433)	(11.5%)	4 289	113.6%	(4 807)	(127.3%)	4 727	125.2%	3 776	6.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 735	24.7%	15 367	218.6%	(9 960)	(141.7%)	(113)	(1.6%)	7 030	11.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(789)	(6.9%)	14 795	129.8%	(15 598)	(136.8%)	12 992	114.0%	11 399	18.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(242)	(10.7%)	3 061	135.3%	(3 073)	(135.9%)	2 517	111.3%	2 262	3.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	(251)	(10.2%)	3 392	138.1%	(3 193)	(130.0%)	2 509	102.1%	2 457	4.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(.6%)	39	83.9%	3	5.8%	5	10.8%	47	.1%	-	-	-
Interest on Arrear Debtor Accounts	0	-	323	6.8%	287	6.0%	4 149	87.2%	4 759	7.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-			-		-		-		-	-	-
Other	1 732	5.8%	5 377	18.1%	975	3.3%	21 681	72.8%	29 765	48.4%	-	-	-
Total By Income Source	1 751	2.8%	46 643	75.8%	(35 366)	(57.5%)	48 467	78.8%	61 496	100.0%	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	(1)	(.1%)	1 778	94.6%	490	26.1%	(388)	(20.6%)	1 879	3.1%	-	-	
Commercial	547	1.3%	26 832	63.0%	(2 439)	(5.7%)	17 636	41.4%	42 576	69.2%	-	-	
Households	(450)	(11.4%)	17 730	451.5%	(33 748)	(859.5%)	20 394	519.4%	3 927	6.4%	-	-	
Other	1 655	12.6%	303	2.3%	330	2.5%	10 825	82.6%	13 114	21.3%	-	-	
Total By Customer Group	1 751	2.8%	46 643	75.8%	(35 366)	(57.5%)	48 467	78.8%	61 496	100.0%			-

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32 257	100.0%	-	-	-	-	-	-	32 257	24.9%
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions	5 880	100.0%	-	-	-	-	-	-	5 880	4.5%
VAT (output less input)		-	-	-	-	-	-	-	-	-
Pensions / Retirement		-		-	-	-	-		-	
Loan repayments		-		-	-	-	-		-	
Trade Creditors	91 194	100.0%		-	-	-	-		91 194	70.4%
Auditor-General	34	100.0%	-	-	-	-	-		34	
Other	191	100.0%	-	-	-	-	-	-	191	.1%
Total	129 557	100.0%	-		-	-		-	129 557	100.0%

Contact Details		
Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2017/18									201	6/17		
	Bud	net	First (Duarter		Quarter	Third	Ouarter	Vear	o Date	Third (
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
1	233 420	240 807	82 828	35.5%	56 673	24.3%	24 659	10.2%	164 159	68.2%	63 142	82.2%	((0.00)
Operating Revenue													(60.9%)
Property rates	57 512	56 762	16 943	29.5%	4 274	7.4%	4 204	7.4%	25 421	44.8%	20 752	113.1%	(79.7%)
Property rates - penalties and collection charges				-							12 797	-	
Service charges - electricity revenue	43 643	60 943	24 758	56.7%	18 512	42.4%	7 086	11.6%	50 356	82.6%		88.2%	(44.6%)
Service charges - water revenue	17 675 14 113	17 902 12 112	4 496 3 019	25.4% 21.4%	4 455 3 038	25.2% 21.5%	4 811 3 034	26.9% 25.0%	13 762 9 090	76.9% 75.1%	2 866 2 575	71.8% 55.3%	67.9% 17.8%
Service charges - sanitation revenue Service charges - refuse revenue	9 370	12 112	2 965	21.4% 31.6%	3 U38 2 968	31.7%	2 944	25.0%	9 090 8 877	75.1%	2 575	55.3% 85.8%	16.0%
Service charges - retuse revenue Service charges - other	9 3 70	11 865	2 900	31.6%	2 968	31.7%	2 944	24.8%	88//	74.8%	2 538	85.8%	16.0%
Rental of facilities and equipment	4 713	1 100			19	.4%	28	2.6%	47	4.3%	223	62.4%	(87.4%)
Interest earned - external investments	4 128	760	216	5.2%	164	4.0%	20 89	11.7%	469	61.7%	105	110.2%	(15.2%)
Interest earned - outstanding debtors	3 522	560	210	3.270	104	4.070		11.770	407	01.770	- 103	110.270	(13.270)
Dividends received	3 322					_							
Fines	12 713	17 213	4 874	38.3%	3 183	25.0%	1 047	6.1%	9 104	52.9%	483	54.2%	116.7%
Licences and permits	.27.5	1	10,1	2.9%	0.00	1.5%	1	106.0%	1	146.7%	0	20.4%	203.5%
Agency services												-	-
Transfers recognised - operational	60 632	59 588	25 233	41.6%	18 407	30.4%	1 146	1.9%	44 786	75.2%	18 161	110.3%	(93.7%)
Other own revenue	5 391	2 001	323	6.0%	1 653	30.7%	269	13.4%	2 245	112.2%	2 642	12.4%	(89.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-		-		-	-	
Operating Expenditure	332 104	311 328	33 378	10.1%	78 355	23.6%	45 102	14.5%	156 834	50.4%	43 333	50.9%	4.1%
Employee related costs	100 161	91 454	10 791	10.8%	31 055	31.0%	26 684	29.2%	68 530	74.9%	18 422	63.2%	44.8%
Remuneration of councillors	6 066	6 260	687	11.3%	1 930	31.8%	2 172	34.7%	4 789	76.5%	1 337	69.4%	62.4%
Debt impairment	59 236	59 236		-	18 823	31.8%	(1 497)	(2.5%)	17 326	29.2%		-	(100.0%)
Depreciation and asset impairment	44 243	44 243		-				, , ,	-			-	
Finance charges	3 937	3 937	1 409	35.8%	1 375	34.9%	970	24.6%	3 754	95.4%	1 228	107.4%	(21.0%)
Bulk purchases	49 851	49 851	14 027	28.1%	9 221	18.5%	6 029	12.1%	29 278	58.7%	9 219	71.7%	(34.6%)
Other Materials	6 754	8 858	845	12.5%	3 284	48.6%	2 005	22.6%	6 134	69.2%	1 882	43.0%	6.6%
Contracted services	5 560	5 560	794	14.3%	1 757	31.6%	2 430	43.7%	4 981	89.6%	1 022	56.3%	137.6%
Transfers and grants		-	-	-		-						-	-
Other expenditure	56 297	41 929	4 824	8.6%	10 910	19.4%	6 309	15.0%	22 043	52.6%	10 222	57.8%	(38.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(98 685)	(70 521)	49 450		(21 682)		(20 443)		7 324		19 809		
Transfers recognised - capital	54 560	-	14 885	27.3%	7 000	12.8%	6 757	-	28 642	-	14 519	100.0%	(53.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	22 033	-	-	-	-	-	-		-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	(22 092)	(70 521)	64 335		(14 682)		(13 686)		35 966		34 328		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(22 092)	(70 521)	64 335		(14 682)		(13 686)		35 966		34 328		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(22 092)	(70 521)	64 335		(14 682)		(13 686)		35 966		34 328		
Share of surplus/ (deficit) of associate	-	-									-		-
Surplus/(Deficit) for the year	(22 092)	(70 521)	64 335		(14 682)		(13 686)		35 966		34 328		

Part 2. Capital Revenue and Experiulture					201	7/18					201	6/17	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buugui		buugut	
Capital Revenue and Expenditure													
Source of Finance	81 869	56 259	125	.2%	138	.2%	3 533	6.3%	3 795	6.7%	1 930	20.2%	83.0%
National Government	54 560	54 560	-	-	-	-	3 504	6.4%	3 504	6.4%	1 598	46.8%	119.3%
Provincial Government	-		-	-	-	-	-	-	-	-	-	-	-
District Municipality	22 033		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 593	54 560	-	-		-	3 504	6.4%	3 504	6.4%	1 598	24.4%	119.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 276	1 699	125	2.4%	138	2.6%	28	1.7%	291	17.1%	332	21.0%	(91.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 869	56 259	125	.2%	138	.2%	3 533	6.3%	3 795	6.7%	1 930	20.2%	83.0%
Governance and Administration	19 335	1 203	26	.1%	14	.1%	578	48.1%	618	51.4%	1 787	26.6%	(67.6%)
Executive & Council	18 560		-	-			555		555		1 598	26.6%	(65.3%)
Budget & Treasury Office	775	-	-	-	-		-	-	-		147	15.4%	(100.0%)
Corporate Services	-	1 203	26	-	14		24	2.0%	63	5.3%	42	-	(43.4%)
Community and Public Safety	345	196	-	-	23	6.7%	-	-	23	11.8%	-	-	-
Community & Social Services	119	-	-	-	-		-	-	-		-	-	-
Sport And Recreation	196	196	-	-	23	11.8%	-	-	23	11.8%	-	-	
Public Safety	30		-	-			-	-	-		-	-	
Housing	-		-	-			-	-	-		-	-	
Health	-		-	-			-	-	-		-	-	
Economic and Environmental Services	1 106	4 126	-	-		-	5	.1%	5	.1%	-	-	(100.0%)
Planning and Development	-	-	-	-	-		-	-	-		-	-	-
Road Transport	1 106	4 126	-	-	-	-	5	.1%	5	.1%	-	-	(100.0%)
Environmental Protection	-		-	-			-	-	-		-	-	
Trading Services	59 883	50 734	99	.2%	101	.2%	2 950	5.8%	3 149	6.2%	143	4.3%	1 962.4%
Electricity	7 450	7 100	99	1.3%	-		533	7.5%	633	8.9%	143	11.3%	272.9%
Water	30 200	33 648	-	-	-		2 416	7.2%	2 416	7.2%	-	-	(100.0%)
Waste Water Management	22 233	6 986	-	-	101	.5%	-	-	101	1.4%	-	-	-
Waste Management	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Other	1 200		-	-		-	-	-	-	-	-	-	-

					201	7/18					201	6/17	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buugei		budget	
Cash Flow from Operating Activities													
Receipts	287 979	295 367	97 712	33.9%	63 673	22.1%	31 416	10.6%	192 800	65.3%	77 661	88.9%	
Property rates, penalties and collection charges	57 512	56 762	16 943	29.5%	4 274	7.4%	4 204	7.4%	25 421	44.8%	20 752	112.8%	(79.7%
Service charges	84 802	102 822	35 237	41.6%	28 973	34.2%	17 875	17.4%	82 085	79.8%	20 776	79.3%	(14.0%)
Other revenue	22 823	20 315	5 198	22.8%	4 854	21.3%	1 345	6.6%	11 397	56.1%	3 349	110.0%	(59.8%)
Government - operating	60 632	59 588	25 233	41.6%	18 407	30.4%	1 146	1.9%	44 786	75.2%	18 161	110.6%	(93.7%)
Government - capital	54 560	54 560	14 885	27.3%	7 000	12.8%	6 757	12.4%	28 642	52.5%	14 519	53.5%	(53.5%)
Interest	7 651	1 320	216	2.8%	164	2.1%	89	6.7%	469	35.5%	105	110.2%	(15.2%)
Dividends	-	-	-	-	-	-	-	-	-		-	-	-
Payments	(332 104)	(207 849)	(33 378)	10.1%	(59 532)	17.9%	(46 599)	22.4%	(139 508)	67.1%	(43 333)	66.3%	7.5%
Suppliers and employees	(267 309)	(203 912)	(31 968)	12.0%	(58 157)	21.8%	(45 629)	22.4%	(135 754)	66.6%	(42 105)	65.5%	8.4%
Finance charges	(59 236)	(3 937)	(1 409)	2.4%	(1 375)	2.3%	(970)	24.6%	(3 754)	95.4%	(1 228)	107.4%	(21.0%)
Transfers and grants	(5 560)	-	-	-	-	-	-	-	-		-	-	-
Net Cash from/(used) Operating Activities	(44 125)	87 518	64 335	(145.8%)	4 141	(9.4%)	(15 184)	(17.3%)	53 292	60.9%	34 328	239.4%	(144.2%)
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	(5 276)	(56 259)	(125)	2.4%	(138)	2.6%	(3 533)	6.3%	(3 795)	6.7%	(1 930)	33.0%	83.0%
Capital assets	(5 276)	(56 259)	(125)	2.4%	(138)	2.6%	(3 533)	6.3%	(3 795)	6.7%	(1 930)	33.0%	83.0%
Net Cash from/(used) Investing Activities	(5 276)	(56 259)	(125)	2.4%	(138)	2.6%	(3 533)	6.3%	(3 795)	6.7%	(1 930)	33.0%	83.0%
Cash Flow from Financing Activities													
Receipts	_			_		_		_				-	-
Short term loans				-							-	-	-
Borrowing long term/refinancing				-							-	-	-
Increase (decrease) in consumer deposits				-							-	-	-
Payments	_			_		_		_				-	-
Repayment of borrowing				-							-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-		-		-	-	-	-
Net Increase/(Decrease) in cash held	(49 401)	31 260	64 210	(130.0%)	4 003	(8.1%)	(18 716)	(59.9%)	49 497	158.3%	32 398	(354.6%)	(157.8%)
Cash/cash equivalents at the year begin:	9 306	9 306			64 210	690.0%	68 213	733.0%			34 507	139.7%	
Cash/cash equivalents at the year end:	(40 095)	40 566	64 210	(160.1%)	68 213	(170.1%)	49 497	122.0%	49 497	122.0%	66 905	(695.8%)	
Casilicasii equivalents at the year end.	(40 095)	40 300	64 210	(100.1%)	00 213	(170.1%)	49 497	122.076	49 497	122.0%	00 903	(673.676)	(20.0%)

Part 4: Debtor Age Analysis

<u> </u>		,	31 - 60 Days		/4 00 B		Over 90 Days		Total		Actual Bad Deb	ts Written Off to	Impairment
	0 - 30 I	Jays	31 - 60 Days		61 - 90 Days		Over 90 Days		rotar		Deb	otors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 467	4.5%	1 419	4.3%	993	3.0%	28 869	88.2%	32 747	14.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 713	6.3%	1 553	5.7%	1 187	4.4%	22 656	83.6%	27 110	12.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 902	3.1%	2 633	2.8%	2 361	2.5%	85 251	91.5%	93 147	42.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	840	4.3%	729	3.7%	609	3.1%	17 499	88.9%	19 677	8.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	789	3.5%	711	3.2%	633	2.8%	20 242	90.5%	22 375	10.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-			-				-	-	-	-	-
Interest on Arrear Debtor Accounts		-			-				-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-			-				-	-	-	-	-
Other	585	2.3%	785	3.0%	393	1.5%	24 109	93.2%	25 873	11.7%	-	-	-
Total By Income Source	8 295	3.8%	7 829	3.5%	6 176	2.8%	198 628	89.9%	220 929	100.0%			
Debtors Age Analysis By Customer Group													
Organs of State	896	6.3%	1 110	7.8%	180	1.3%	11 993	84.6%	14 179	6.4%	-	-	-
Commercial	1 398	5.0%	1 166	4.2%	954	3.4%	24 477	87.4%	27 995	12.7%	-	-	-
Households	4 389	3.9%	3 863	3.4%	3 510	3.1%	101 940	89.7%	113 702	51.5%	-	-	-
Other	1 613	2.5%	1 690	2.6%	1 533	2.4%	60 217	92.6%	65 054	29.4%	-	-	-
Total By Customer Group	8 295	3.8%	7 829	3.5%	6 176	2.8%	198 628	89.9%	220 929	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	553	1.6%		-	721	2.0%	34 262	96.4%	35 535	69.9%
Bulk Water		-		-	-				-	
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)	775	100.0%	-	-	-	-	-	-	775	1.59
Pensions / Retirement	1 237	100.0%		-	-	-		-	1 237	2.49
Loan repayments		-		-	-	-		-	-	
Trade Creditors	2 037	47.9%	342	8.1%	314	7.4%	1 556	36.6%	4 250	8.49
Auditor-General		-	156	3.4%	356	7.8%	4 033	88.7%	4 544	8.99
Other	970	21.5%	130	2.9%	208	4.6%	3 203	71.0%	4 511	8.9%
Total	5 572	11.0%	628	1.2%	1 598	3.1%	43 054	84.7%	50 853	100.0%

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

Source Local Government Database

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2017/18									201	6/17		
	Bud	net	First (Quarter		Quarter	Third	Duarter	Veart	o Date	Third (
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	610 093	609 877	251 517	41.2%	165 260	27.1%	165 544	27.1%	582 321	95.5%	150 720	65.0%	9.8%
Operating Revenue	47 663	42 253	251 517	41.2% 21.6%	11 038	27.1%	10 5 5 4 4	27.1%	582 32 I 32 165	95.5% 76.1%	150 720	73.7%	9.8% 4.8%
Property rates	47 663	42 253	10 306		11 038		10 821		32 165	/6.1%		/3.7%	4.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-		-	-		-	-
Service charges - electricity revenue	111 923	112 070	22 308	19.9%	21 013	18.8%	20 082	17.9%	63 404	56.6%	26 373	69.5%	(23.9%)
Service charges - water revenue Service charges - sanitation revenue	2 091	2 769	22 308	29.7%	21 013	29.5%	20 082	23.4%	1 888	68.2%	26 373	58.9%	(23.9%)
Service charges - samtation revenue Service charges - refuse revenue	32 346	32 555	8 138	25.2%	8 140	25.2%	8 140	25.0%	24 418	75.0%	7 609	77.2%	7.0%
Service charges - reluse revenue Service charges - other	32 340	32 333	0 130	25.2%	0 140	23.276	0 140	25.0%	24 410	75.0%	7 009	11.2%	7.0%
Rental of facilities and equipment	445	412	107	24.1%	17	3.8%	20	4.8%	144	34.9%	251	84.0%	(92.1%)
Interest earned - external investments	7 153	10 453	1877	26.2%	1 347	18.8%	1 458	14.0%	4 683	44.8%	643	48.8%	126.8%
Interest earned - outstanding debtors	30 242	30 242	28 959	95.8%	11 167	36.9%	12 228	40.4%	52 354	173.1%	8 305	81.2%	47.2%
Dividends received	552-12	50 242	20,07	-		30.770	12.220	40.470	52 554		-	01.230	47.270
Fines	2 103	2 121	116	5.5%	34	1.6%	64	3.0%	214	10.1%	34	121.0%	86.2%
Licences and permits	5 002	4 970	7 151	142.9%	5 221	104.4%	6 164	124.0%	18 535	372.9%	10	14.8%	62 461.4%
Agency services	1 977	1 158	-	-			-		-			25.2%	-
Transfers recognised - operational	367 315	369 644	160 904	43.8%	92 954	25.3%	92 514	25.0%	346 372	93.7%	79 003	51.7%	17.1%
Other own revenue	1 832	1 230	11 029	602.2%	13 711	748.6%	13 405	1 089.6%	38 145	3 100.7%	17 679	155.5%	(24.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-		-		-	-	- 1
Operating Expenditure	807 704	845 568	76 727	9.5%	102 449	12.7%	108 805	12.9%	287 981	34.1%	106 814	35.6%	1.9%
Employee related costs	124 541	131 248	27 357	22.0%	30 575	24.6%	29 222	22.3%	87 154	66.4%	27 589	71.6%	5.9%
Remuneration of councillors	24 256	24 256	5 319	21.9%	5 363	22.1%	6 970	28.7%	17 652	72.8%	5 704	72.8%	22.2%
Debt impairment	170 762	170 762	-	-			-		-			-	-
Depreciation and asset impairment	171 268	171 268	-	-	-		-		-		-	-	-
Finance charges		-	-	-	-	-	-		-		-	-	-
Bulk purchases	132 803	126 803	21 245	16.0%	31 956	24.1%	35 564	28.0%	88 765	70.0%	23 738	55.8%	49.8%
Other Materials	4 666	12 148	287	6.1%	3 967	85.0%	2 021	16.6%	6 274	51.6%	1 503	41.6%	34.4%
Contracted services	33 668	20 437	2 827	8.4%	4 240	12.6%	4 240	20.7%	11 307	55.3%	3 106	74.7%	36.5%
Transfers and grants	45 725	41 835	1 240	2.7%	1 337	2.9%	1 136	2.7%	3 713	8.9%	10 877	56.1%	(89.6%)
Other expenditure	100 014	146 810	18 454	18.5%	25 010	25.0%	29 652	20.2%	73 115	49.8%	34 297	56.2%	(13.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-		-		-	-	-
Surplus/(Deficit)	(197 611)	(235 691)	174 790		62 812		56 739		294 341		43 906		
Transfers recognised - capital	151 984	149 655			31 579	20.8%		-	31 579	21.1%	*	54.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 627)	(86 036)	174 790		94 391		56 739		325 920		43 906		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(45 627)	(86 036)	174 790		94 391		56 739		325 920		43 906		
Altributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 627)	(86 036)	174 790		94 391		56 739		325 920		43 906		
Share of surplus/ (deficit) of associate				-									-
Surplus/(Deficit) for the year	(45 627)	(86 036)	174 790		94 391		56 739		325 920		43 906		

Part 2. Capital Revenue and Experioliture					201	7/18					201	6/17	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buagei		buagei	
Capital Revenue and Expenditure													
Source of Finance	153 364	156 325	9 241	6.0%	50 598	33.0%	35 811	22.9%	95 649	61.2%	8 626	50.9%	315.1%
National Government	151 984	152 994	9 220	6.1%	50 477	33.2%	35 546	23.2%	95 242	62.3%	8 626	50.9%	312.1%
Provincial Government	-	-	21	-	-	-	-	-	21	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	151 984	152 994	9 241	6.1%	50 477	33.2%	35 546	23.2%	95 263	62.3%	8 626	50.9%	312.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 380	3 331	-	-	121	8.8%	265	8.0%	386	11.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	153 364	156 325	9 241	6.0%	50 598	33.0%	35 811	22.9%	95 649	61.2%	8 626	50.9%	315.1%
Governance and Administration	880	2 280	-	-		-	175	7.7%	175	7.7%	-	-	(100.0%)
Executive & Council			-	-					-	-		-	
Budget & Treasury Office	880	-	-	-	-		-	-	-	-	-	-	-
Corporate Services	-	2 280	-	-	-		175	7.7%	175	7.7%	-	-	(100.0%)
Community and Public Safety	500	530	171	34.1%	121	24.3%	90	17.0%	382	72.1%	-	-	(100.0%)
Community & Social Services	-	530	171	-	121		90	17.0%	382	72.1%	-	-	(100.0%)
Sport And Recreation	500		-	-			-	-	-	-	-	-	-
Public Safety	-		-	-			-	-	-	-	-	-	-
Housing	-		-	-			-	-	-	-	-	-	-
Health	-		-	-			-	-	-	-	-	-	-
Economic and Environmental Services	5 904	6 545	-	-	698	11.8%	2 161	33.0%	2 860	43.7%	8 626	51.8%	(74.9%)
Planning and Development	5 904	6 345	-	-	698	11.8%	2 161	34.1%	2 860	45.1%	8 626	51.8%	(74.9%)
Road Transport	-	200	-	-			-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-		-	-	-	-	-	-	-
Trading Services	139 580	146 970	9 070	6.5%	49 778	35.7%	33 384	22.7%	92 233	62.8%	-	-	(100.0%)
Electricity	1 000	8 019	437	43.7%			2 180	27.2%	2 618	32.6%	-	-	(100.0%)
Water	126 862	116 127	8 534	6.7%	42 649	33.6%	26 171	22.5%	77 354	66.6%	-	-	(100.0%)
Waste Water Management	2 500	8 000	99	4.0%	4 013	160.5%	2 861	35.8%	6 972	87.2%	-	-	(100.0%)
Waste Management	9 218	14 825	-	-	3 116	33.8%	2 172	14.6%	5 288	35.7%	-	-	(100.0%)
Other	6 500	-	-	-	-	-	-	-	-	-	-	-	-

					201	7/18					201	6/17	
	Bud	iget	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	566 993	616 307	224 807	39.6%	200 667	35.4%	155 686	25.3%	581 160	94.3%	135 384	99.5%	15.0%
Property rates, penalties and collection charges	1 842	3 684	147	8.0%	1 526	82.8%	93	2.5%	1 766	47.9%	7 174	55.1%	(98.7%)
Service charges	1 349	1 599	273	20.2%	522	38.7%	419	26.2%	1 213	75.9%	379	35.2%	10.6%
Other revenue	36 551	85 345	18 016	49.3%	17 086	46.7%	14 222	16.7%	49 324	57.8%	18 084	160.9%	(21.4%)
Government - operating	367 315	367 315	142 733	38.9%	114 617	31.2%	85 387	23.2%	342 737	93.3%	89 003	95.0%	(4.1%)
Government - capital	151 984	151 984	62 596	41.2%	64 616	42.5%	54 350	35.8%	181 562	119.5%	17 634	105.3%	208.2%
Interest	7 953	6 380	1 043	13.1%	2 300	28.9%	1 214	19.0%	4 557	71.4%	3 111	43.8%	(61.0%)
Dividends		-		-	-		_	_		-		_	
Payments	(413 312)	(478 412)	(70 050)	16.9%	(109 125)	26.4%	(108 805)	22.7%	(287 980)	60.2%	(110 531)	76.6%	(1.6%)
Suppliers and employees	(367 587)	(436 677)		18.7%	(107 788)	29.3%	(107 669)	24.7%	(284 268)	65.1%	(99 654)		8.0%
Finance charges								-				-	-
Transfers and grants	(45 725)	(41 735)	(1 240)	2.7%	(1 337)	2.9%	(1 136)	2.7%	(3 713)	8.9%	(10 877)	67.4%	(89.6%)
Net Cash from/(used) Operating Activities	153 681	137 895	154 756	100.7%	91 542	59.6%	46 881	34.0%	293 179	212.6%	24 854	171.5%	88.6%
Cash Flow from Investing Activities													
Receipts	_			_		_	_	_				-	_
Proceeds on disposal of PPE	-		_	_			_					_	_
Decrease in non-current debtors	-		_	_			_					_	_
Decrease in other non-current receivables				-			_	_		-		-	-
Decrease (increase) in non-current investments				-			_	_		-		-	-
Payments	(153 364)	(156 325)	(9 241)	6.0%	(50 598)	33.0%	(35 811)	22.9%	(95 649)	61.2%	(8 626)	71.4%	315.1%
Capital assets	(153 364)	(156 325)	(9 241)	6.0%	(50 598)	33.0%	(35 811)	22.9%	(95 649)		(8 626)	71.4%	315.1%
Net Cash from/(used) Investing Activities	(153 364)	(156 325)	(9 241)	6.0%	(50 598)	33.0%	(35 811)	22.9%	(95 649)	61.2%	(8 626)	71.4%	315.1%
Cash Flow from Financing Activities													
Receipts								-				-	-
Short term loans							-	-				-	-
Borrowing long term/refinancing				-			_	_		-		-	-
Increase (decrease) in consumer deposits	-	-	-	-	-		-	-	-	-	-	-	-
Payments	-	-		-		-	-	-		-		-	-
Repayment of borrowing		-	-	-	-		-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-		-	-	-	-	-	-
Net Increase/(Decrease) in cash held	317	(18 430)	145 516	45 863.6%	40 944	12 904.6%	11 071	(60.1%)	197 530	(1 071.8%)	16 227	1 081.1%	(31.8%)
Cash/cash equivalents at the year begin:	54 079	69 586	69 577	128.7%	215 093	397.7%	256 036	367.9%	69 577	100.0%	185 806	-	37.8%
Cash/cash equivalents at the year end:	54 396	51 156		395.4%	256 036	470.7%	267 107	522.1%	267 107		202 033	1 611.0%	32.2%
Casticasti equivarents at the year BIU.	34 390	31 130	215 093	393.476	230 030	470.776	20/10/	322.176	20/ 10/	322.176	202 033	1011.0%	32.2%

Part 4: Debtor Age Analysis

	0 - 30 [Days	31 - 60 Days	·	61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	14 438	4.5%	7 341	2.3%	7 333	2.3%	290 030	90.9%	319 142	33.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-		11	100.0%	11	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 069	4.6%	3 436	2.2%	3 424	2.2%	138 889	90.9%	152 818	16.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	360	7.4%	175	3.6%	174	3.6%	4 128	85.3%	4 837	.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	5 397	4.6%	2 678	2.3%	2 675	2.3%	105 352	90.7%	116 101	12.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-			-		-		-	-		-	-
Interest on Arrear Debtor Accounts	8 251	5.8%	3 976	2.8%	3 879	2.7%	124 966	88.6%	141 072	14.8%		-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-			-		-		-	-		-	-
Other	2 684	1.2%	1 403	.6%	1 365	.6%	213 608	97.5%	219 060	23.0%		-	-
Total By Income Source	38 198	4.0%	19 009	2.0%	18 851	2.0%	876 983	92.0%	953 042	100.0%	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	2 424	7.2%	1 305	3.9%	1 299	3.9%	28 413	85.0%	33 441	3.5%	-	-	-
Commercial	961	3.5%	467	1.7%	465	1.7%	25 679	93.1%	27 573	2.9%	-	-	-
Households	21 934	4.6%	10 933	2.3%	10 925	2.3%	433 855	90.8%	477 648	50.1%	-	-	-
Other	12 879	3.1%	6 304	1.5%	6 162	1.5%	389 035	93.9%	414 379	43.5%	-	-	
Total By Customer Group	38 198	4.0%	19 009	2.0%	18 851	2.0%	876 983	92.0%	953 042	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-		-	-	-	-
Bulk Water	-	-		-	-		-	-		-
PAYE deductions	-	-		-	-		-	-		-
VAT (output less input)	(190)	(.3%)	920	1.5%	1 303	2.1%	58 686	96.7%	60 718	89.3%
Pensions / Retirement		-		-	-					
Loan repayments		-		-	-					
Trade Creditors	2 407	36.2%	2 715	40.8%	1 527	22.9%	6	.1%	6 655	9.8%
Auditor-General		-		-	-					
Other	-	-	332	56.9%	252	43.1%	-	-	584	.9%
Total	2 216	3.3%	3 966	5.8%	3 081	4.5%	58 692	86.4%	67 956	100.0%

Contact Details		
Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mr Oupa Ledwaba	013 986 9161

Source Local Government Database

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2017/18 Budget First Quarter Second Quarter Third Quarter Year to Date									201	6/17		
	Bud	net	First (Duarter			Third	Ouarter	Vear	n Date	Third 0		
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
1 1 1 1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	550 345	433 734	179 768	32.7%	160 424	29.1%	46 141	10.6%	386 332	89.1%	20 599	81.8%	124.0%
Operating Revenue													
Property rates	18 500	13 500	8 709	47.1%	8 872	48.0%	8 889	65.8%	26 469	196.1%	5 528	87.9%	60.8%
Property rates - penalties and collection charges	-		-	-	-		-		-		-	-	-
Service charges - electricity revenue	27 000	54 255	15 902	58.9%	21 814	80.8%	22 175	40.9%	59 891	110.4%	7 119	188.7%	211.5%
Service charges - water revenue Service charges - sanitation revenue	10 000	2 500	15 902	17.9%	21 814	17.9%	1 818	40.9% 72.7%	59 891	215.6%	1 156	2 988.3%	211.5% 57.2%
Service charges - samtation revenue Service charges - refuse revenue	2 500	750	1 683	67.3%	1 661	66.4%	1 703	227.0%	5 047	673.0%	1 079	342.4%	57.8%
Service charges - reluse revenue Service charges - other	500	500	1 003	1.4%	1 00 1	00.476	120	24.0%	127	25.4%	571	157.2%	(79.0%)
Rental of facilities and equipment	500	500	· '	1.470	239	47.8%	15	3.0%	254	50.8%	0	76.2%	66.7%
Interest earned - external investments	5 500	9 750	482	8.8%	1 387	25.2%	345	3.5%	2 214	22.7%	245	47.9%	40.8%
Interest earned - outstanding debtors	2 500	2 500	6 063	242.5%	6 209	248.4%	6 910	276.4%	19 182	767.3%	3 665	563.8%	88.5%
Dividends received	2 550		-	2-12.070	-	240.470	-	270.470	17 102		-	-	-
Fines	250	250	37	14.9%	33	13.3%	47	18.8%	118	47.0%	23	15.8%	104.2%
Licences and permits	5 000	5 000		-	29	.6%			29	.6%	-	5.8%	
Agency services	-			-			-					-	-
Transfers recognised - operational	465 845	335 974	141 899	30.5%	110 939	23.8%	974	.3%	253 812	75.5%		71.3%	(100.0%)
Other own revenue	12 250	8 255	3 197	26.1%	7 455	60.9%	3 146	38.1%	13 798	167.1%	1 204	40.7%	161.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	618 303	629 597	102 159	16.5%	102 360	16.6%	98 425	15.6%	302 944	48.1%	52 510	43.8%	87.4%
Employee related costs	179 997	184 710	45 654	25.4%	45 181	25.1%	44 488	24.1%	135 324	73.3%	25 967	63.9%	71.3%
Remuneration of councillors	20 000	21 200	5 084	25.4%	5 333	26.7%	7 765	36.6%	18 181	85.8%	2 949	58.8%	163.3%
Debt impairment	39 495	39 495	-	-			-				-	-	-
Depreciation and asset impairment	150 000	150 000	-	-			-				-	-	-
Finance charges			-	-			33		33		-	47.7%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	52 210	43 320	4 679	9.0%	9 506	18.2%	3 270	7.5%	17 455	40.3%	4 621	103.6%	(29.2%)
Contracted services	45 750	57 800	18 164	39.7%	12 825	28.0%	11 707	20.3%	42 697	73.9%	3 288	48.8%	256.1%
Transfers and grants	-	9 981	1 858		-	· .	239	2.4%	2 097	21.0%	-	-	(100.0%)
Other expenditure	130 851	123 092	26 720	20.4%	29 515	22.6%	30 923	25.1%	87 158	70.8%	15 686	57.1%	97.1%
Loss on disposal of PPE	-	-	-	-	-	-		-	-	-	-		-
Surplus/(Deficit)	(67 958)	(195 864)	77 609		58 063		(52 285)		83 388		(31 912)		
Transfers recognised - capital	121 002	127 371	46 565	38.5%	59 221	48.9%	26 585	20.9%	132 371	103.9%	-	31.8%	(100.0%)
Contributions recognised - capital		-	-	-			-		-		-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 044	(68 493)	124 174		117 284		(25 700)		215 759		(31 912)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	53 044	(68 493)	124 174		117 284		(25 700)		215 759		(31 912)		
Altributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 044	(68 493)	124 174		117 284		(25 700)		215 759		(31 912)		
Share of surplus/ (deficit) of associate				-									-
Surplus/(Deficit) for the year	53 044	(68 493)	124 174		117 284		(25 700)		215 759		(31 912)		

					201	7/18					201	6/17	
	Buc	lget	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	85 988	71.1%	16 982	54.8%	(24.3%)
National Government	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	85 988	71.1%	16 982	56.1%	
Provincial Government		-	-	-		-	-	-	-	-	-	-	
District Municipality		_	-	-		-	_	_	-	-	-	-	-
Other transfers and grants		_	-	-		-	_	_	-	-	-	-	-
Transfers recognised - capital	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	85 988	71.1%	16 982	56.1%	(24.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	85 988	71.1%	16 982	54.8%	(24.3%)
Governance and Administration		-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council		-	-	-			-		-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 300	2 322	-	-	-	-	375	16.2%	375	16.2%	443	19.5%	(15.3%)
Community & Social Services	1 300	2 322	-	-	-	-	375	16.2%	375	16.2%	443	19.5%	(15.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 079	39 089	-	-	-	-	3 831	9.8%	3 831	9.8%		-	(100.0%)
Planning and Development		-	-	-	-	-	-		-	-	-	-	-
Road Transport	47 079	39 089	-	-	-	-	3 831	9.8%	3 831	9.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	72 624	79 592	50 690	69.8%	22 438	30.9%	8 654	10.9%	81 782	102.8%	16 539	57.3%	(47.7%)
Electricity		-	-	-	-	-	-		-	-	-	-	-
Water	56 624	56 272	34 075	60.2%	17 369	30.7%	1 306	2.3%	52 751	93.7%	8 446	51.3%	(84.5%)
Waste Water Management	16 000	23 320	16 614	103.8%	5 069	31.7%	7 348	31.5%	29 031	124.5%	8 093	71.2%	(9.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-

					201	7/18					201	6/17	
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	550 345	568 110	216 968	39.4%	200 230	36.4%	4 700	.8%	421 898	74.3%	134 823	92.8%	(96.5%)
Property rates, penalties and collection charges	18 500	13 500	10 366	56.0%	331	1.8%	128	.9%	10 824	80.2%	8 292	77.1%	(98.5%)
Service charges	40 000	51 510	12 899	32.2%	18 120	45.3%	2 415	4.7%	33 434	64.9%	11 611	243.6%	(79.2%)
Other revenue	18 000	27 505	3 242	18.0%	8 768	48.7%	1 003	3.6%	13 013	47.3%	1 479	48.6%	(32.2%)
Government - operating	338 474	335 974	141 899	41.9%	110 939	32.8%	974	.3%	253 812	75.5%	79 929	96.2%	(98.8%)
Government - capital	127 371	127 371	46 565	36.6%	59 221	46.5%	-	-	105 786	83.1%	27 399	54.9%	(100.0%)
Interest	8 000	12 250	1 997	25.0%	2 852	35.6%	146	1.2%	4 995	40.8%	6 114	242.2%	(97.6%)
Dividends		-	-		-		34	_	34			_	(100.0%)
Payments	(428 808)	(440 103)	(102 158)	23.8%	(102 360)	23.9%	(49 354)	11.2%	(253 873)	57.7%	(92 793)	77.2%	(46.8%)
Suppliers and employees	(428 808)	(429 872)	(102 158)	23.8%	(102 360)	23.9%	(49 339)	11.5%	(253 858)	59.1%	(92 738)	77.4%	(46.8%)
Finance charges		(250)					(15)	6.0%	(15)	6.0%	(55)	989.8%	(72.6%)
Transfers and grants		(9 981)	-					-				9.3%	
Net Cash from/(used) Operating Activities	121 537	128 007	114 810	94.5%	97 869	80.5%	(44 654)	(34.9%)	168 025	131.3%	42 031	142.9%	(206.2%)
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	(121 002)	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(3 781)	3.1%	(76 909)	63.6%	(12 238)	62.7%	(69.1%)
Capital assets	(121 002)	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(3 781)	3.1%	(76 909)		(12 238)	62.7%	(69.1%)
Net Cash from/(used) Investing Activities	(121 002)	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(3 781)	3.1%	(76 909)	63.6%	(12 238)	62.7%	(69.1%)
Cash Flow from Financing Activities													
Receipts			-			-		-				-	-
Short term loans		-	-				-	-		-		-	-
Borrowing long term/refinancing		-	-				-	-		-		-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-			-	-	-		-	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-			-							-		
Net Increase/(Decrease) in cash held	535	7 005	64 120	11 985.2%	75 432	14 099.6%	(48 435)	(691.4%)	91 117	1 300.7%	29 793	330 587.6%	(262.6%)
Cash/cash equivalents at the year begin:	3 000	6 535	2 561	85.4%	66 680	2 222.7%	142 112	2 174.6%	2 5 6 1	39.2%	69 383	-	104.8%
Cash/cash equivalents at the year end:	3 535	13 540	66 680	1 886.3%	142 112	4 020.2%	93 677	691.9%	93 677	691.9%	99 176	699.3%	(5.5%)
Outstrough oquitatins at the year end.	3 535	13 340	00 000	1 000.376	192 112	9 020.276	73 011	071.976	73 0//	071.970	771/0	079.370	(3.3%)

Part 4: Debtor Age Analysis

	0 - 30	Davs	31 - 60 Davs		61 - 90 Davs		Over 90 Days		Total			ts Written Off to	Impairment
		,-									Deb	otors	Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 220	5.5%	8 327	8.8%	4 208	4.4%	77 115	81.3%	94 870	27.9%	-	-	77 11
Trade and Other Receivables from Exchange Transactions - Electricity				-	-			-		-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 880	3.3%	2 855	3.3%	2 678	3.1%	77 684	90.2%	86 096	25.3%	-	-	77 68
Receivables from Exchange Transactions - Waste Water Management	580	2.8%	527	2.6%	525	2.6%	18 899	92.1%	20 531	6.0%	-	-	18 89
Receivables from Exchange Transactions - Waste Management	542	2.4%	537	2.4%	529	2.3%	20 972	92.9%	22 581	6.6%	-	-	20 972
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-		-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 457	2.8%	2 338	2.7%	2 250	2.6%	79 515	91.9%	86 560	25.4%	-	-	79 515
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure				-	-			-		-	-	-	-
Other	693	2.3%	1 287	4.3%	1 891	6.3%	26 036	87.1%	29 906	8.8%	-	-	26 036
Total By Income Source	12 372	3.6%	15 871	4.7%	12 081	3.5%	300 222	88.2%	340 545	100.0%	-	-	300 222
Debtors Age Analysis By Customer Group													
Organs of State	5 400	7.1%	8 893	11.7%	4 159	5.5%	57 436	75.7%	75 888	22.3%	-	-	57 436
Commercial	758	3.3%	841	3.7%	670	2.9%	20 569	90.1%	22 838	6.7%	-	-	20 569
Households	6 213	2.6%	6 137	2.5%	7 252	3.0%	222 217	91.9%	241 819	71.0%	-	-	222 21
Other	-		-	-	-		-	-		-	-	-	-
Total By Customer Group	12 372	3.6%	15 871	4.7%	12 081	3.5%	300 222	88.2%	340 545	100.0%			300 222

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-		-	-	-	-
Bulk Water		-	-	-	-		-	-	-	-
PAYE deductions		-	-	-	-		-	-	-	-
VAT (output less input)		-	-	-	-		-	-	-	-
Pensions / Retirement			-	-	-		-		-	
Loan repayments			-	-	-		-		-	
Trade Creditors	12 641	100.0%	-	-	-		-		12 641	100.09
Auditor-General		-	-	-	-		-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Total	12 641	100.0%		-	-			-	12 641	100.09

CONTact Details		
Municipal Manager	Mr Mvenselwa J Mahlangu	013 973 1101
Financial Manager	Mr M.T Letsoalo	013 973 1101

Source Local Government Database

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2017/18 Budget First Quarter Second Quarter Third Quarter Year to D.									201	6/17		
	Bud	net	First (Duarter	Second	Quarter	Third	Quarter	Vear	to Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	371 108	372 350	148 045	39.9%	120 092	32.4%	89 526	24.0%	357 663	96.1%	89 819	96.9%	(.3%)
Property rates	3/1 100	372 330	140 043	37.770	120 072	32.470	07 320	24.070	337 003	70.170	07 017	70.770	(.376)
Property rates - penalties and collection charges		-		-	-				-				-
Service charges - electricity revenue		-			-								-
Service charges - valer revenue				-									
Service charges - sanitation revenue				-	-				-				
Service charges - refuse revenue				_						-			
Service charges - other				-					-	-			-
Rental of facilities and equipment	10	10		-			-		-	-	9	88.9%	(100.0%)
Interest earned - external investments	25 450	25 550	4 618	18.1%	4 255	16.7%	2 236	8.8%	11 109	43.5%	5 178	66.5%	(56.8%)
Interest earned - outstanding debtors	-	-	-	-	-		-		-	-	-	-	-
Dividends received	-	-	-	-	-		-		-	-	-	-	-
Fines	500	900	9	1.8%	84	16.8%	803	89.2%	896	99.5%	(0)	43.1%	(1 824 815.9%)
Licences and permits	400	790	197	49.3%	258	64.5%	136	17.2%	591	74.8%	81	168.4%	68.0%
Agency services	-	-	-	-	-		-		-	-	-	-	-
Transfers recognised - operational	344 488	344 488	143 071	41.5%	115 216	33.4%	86 201	25.0%	344 488	100.0%	83 037	99.5%	3.8%
Other own revenue	260	612	149	57.4%	279	107.3%	151	24.6%	579	94.6%	1 514	100.6%	(90.1%)
Gains on disposal of PPE	-	-	-	-	-		-		-	-	-	-	-
Operating Expenditure	371 606	418 816	81 864	22.0%	107 687	29.0%	90 837	21.7%	280 388	66.9%		52.8%	4.6%
Employee related costs	136 885	134 429	27 652	20.2%	29 051	21.2%	30 103	22.4%	86 806	64.6%	25 451	65.0%	18.3%
Remuneration of councillors	12 795	13 916	3 201	25.0%	3 279	25.6%	3 939	28.3%	10 419	74.9%	3 318	63.8%	18.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 912	10 957	2 579	23.6%	2 453	22.5%	2 633	24.0%	7 666	70.0%	2 372	72.4%	11.0%
Finance charges	1 296	1 338	461	35.6%	3	.2%	366	27.3%	830	62.1%	553	99.3%	(33.8%)
Bulk purchases	-	-	-	-	-		-		-	-	-	-	-
Other Materials		150	-		-	1	-	1	-	-		-	
Contracted services	45 410	45 491	7 017	15.5%	12 251	27.0%	7 846	17.2%	27 115	59.6%	8 175	43.6%	(4.0%)
Transfers and grants	112 095 52 214	163 873 48 663	34 587 6 366	30.9% 12.2%	52 085 8 564	46.5% 16.4%	38 387 7 562	23.4% 15.5%	125 059 22 492	76.3% 46.2%	39 956 7 017	48.8% 45.0%	(3.9%)
Other expenditure Loss on disposal of PPE	52 214	48 003	6 366	12.2%	8 564	10.4%	/ 562	15.5%	22 492	46.2%	7 017	45.0%	(100.0%)
· ·	-		-	-		-	-	-	-	-	(-)	-	(100.0%)
Surplus/(Deficit)	(498)	(46 466)	66 181		12 405		(1 310)		77 275		2 983		
Transfers recognised - capital	2 175	2 175	-	-	(9)	(.4%)	9	.4%	-	-	2 076	100.0%	(99.6%)
Contributions recognised - capital	-	-	-	-	-		-		-	-		-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 677	(44 291)	66 181		12 396		(1 301)		77 275		5 059		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 677	(44 291)	66 181		12 396		(1 301)		77 275		5 059		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 677	(44 291)	66 181		12 396		(1 301)		77 275		5 059		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) for the year	1 677	(44 291)	66 181		12 396		(1 301)		77 275		5 059		

Tart Er oupital Novoliae and Expolation					201	7/18					201	6/17	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	29 385	25 498	7 805	26.6%	608	2.1%	3 893	15.3%	12 305	48.3%	5 514	65.7%	(29.4%)
National Government			-	-						-		-	
Provincial Government		-	_	_					-	-			
District Municipality		-	_	_					-	-			
Other transfers and grants		-	_	_					-	-			
Transfers recognised - capital			-										
Borrowing	-	-		-		-	-	-	-	-			-
Internally generated funds	29 385	25 498	7 805	26.6%	608	2.1%	3 893	15.3%	12 305	48.3%	5 514	65.7%	(29.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	29 385	25 498	7 805	26.6%	608	2.1%	3 893	15.3%	12 305	48.3%	5 514	65.7%	(29.4%)
Governance and Administration	18 493	15 544	6 112	33.1%	331	1.8%	1 948	12.5%	8 391	54.0%	1 274	51.3%	52.9%
Executive & Council	1 800	2 120	6	.4%	16	.9%	29	1.4%	51	2.4%			(100.0%)
Budget & Treasury Office	16 673	50	-	-	8		-		8	16.7%	-	1.7%	- 1
Corporate Services	20	13 374	6 105	30 526.7%	307	1 536.9%	1 919	14.3%	8 331	62.3%	1 274	53.7%	50.6%
Community and Public Safety	9 320	8 514	1 693	18.2%	277	3.0%	577	6.8%	2 546	29.9%	4 240	80.6%	(86.4%)
Community & Social Services	840	-	-	-	-		-		-	-	-	-	-
Sport And Recreation	-		-	-			-		-	-	-		-
Public Safety	5 880	6 370	1 693	28.8%	277	4.7%	577	9.1%	2 546	40.0%	3 415	80.9%	(83.1%)
Housing	-		-	-			-		-	-	-		-
Health	2 600	2 144	-	-			-		-	-	825	76.2%	(100.0%)
Economic and Environmental Services	1 572	1 441	-	-		-	1 368	94.9%	1 368	94.9%	-		(100.0%)
Planning and Development	1 542	1 411	-	-	-		1 368	97.0%	1 368	97.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-		-		-	-	-	-	-
Environmental Protection	30	30	-	-	-		-		-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-		-	-	-	-	-	-	-	-

					201	7/18					201	16/17	
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		buagei	
Cash Flow from Operating Activities													
Receipts Properly rates, penalties and collection charges Service charges	373 283	373 389	148 045	39.7%	120 083	32.2%	93 205	25.0%	361 333	96.8%	90 642	96.8%	2.8%
Other revenue	1 170	1 176	356	30.4%	621	53.1%	859	73.1%	1 836	156.2%	2 427	90.6%	(64.6%)
Government - operating Government - capital	344 488 2 175	344 488 2 175	143 071	41.5%	115 216	33.4%	87 274	25.3%	345 560	100.3%	83 037	99.7%	5.1%
Interest Dividends	25 450	25 550	4 618	18.1%	4 255	16.7%	5 072	19.9%	13 945		5 178	67.4%	(2.0%)
Payments Suppliers and employees	(360 157) (246 766)	(418 340) (289 680)	(102 426) (76 767)	28.4% 31.1%	(101 919) (49 832)	28.3% 20.2%	(93 297) (48 958)	22.3% 16.9%	(297 642) (175 557)	60.6%	(82 529) (76 993)		13.0% (36.4%) (100.0%)
Finance charges Transfers and grants	(1 296) (112 095)	(128 660)	(25 656)	.3%	(2) (52 085)	.1%	(444)	34.1%	(449) (121 636)	94.5%	(5 535)	15.3%	693.0%
Net Cash from/(used) Operating Activities	13 126	(44 951)	45 619	347.6%	18 164	138.4%	(92)		63 691	(141.7%)	8 113	(365.5%)	(101.1%)
Cash Flow from Investing Activities													
Receipts Proceeds on disposal of PPE	(3 984)	(3 984)	-	-	-	-	-	-		-	8 061	(1 826.5%)	(100.0%)
Decrease in non-current debtors Decrease in other non-current receivables	-	-		-	-	-	-	-	-		8 061	-	(100.0%)
Decrease (increase) in non-current investments Payments	(3 984) (29 385)	(3 984) (25 498)	(9 218)	31.4%	973	(3.3%)	(3 893)	15.3%	(12 137)	47.6%	(5 511)	65.7%	(29.4%)
Capital assets	(29 385)	(25 498)	(9 218)	31.4%	973	(3.3%)	(3 893)	15.3%	(12 137)		(5 511)	65.7%	(29.4%)
Net Cash from/(used) Investing Activities	(33 369)	(29 483)	(9 218)	27.6%	973	(2.9%)	(3 893)	13.2%	(12 137)	41.2%	2 550	(17.1%)	(252.7%)
Cash Flow from Financing Activities Receipts								_					
Short term loans	1	-	-			-							
Borrowing long term/refinancing	-	-		-			-				-	-	-
Increase (decrease) in consumer deposits Payments	(3 303)	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 604)	48.6%	(3 043)	92.1%	(1 657)	210.4%	(3.2%)
Repayment of borrowing	(3 303)	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 604)	48.6%	(3 043)	92.1%	(1 657)	210.4%	(3.2%)
Net Cash from/(used) Financing Activities	(3 303)	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 604)	48.6%	(3 043)		(1 657)		(3.2%)
Net Increase/(Decrease) in cash held	(23 546)	(77 737)	35 016	(148.7%)	19 083	(81.0%)	(5 588)		48 511	(62.4%)	9 006	(124.5%)	(162.0%)
Cash/cash equivalents at the year begin:	408 811	455 442	455 442 490 459	111.4% 127.3%	490 459	120.0% 132.3%	509 542	111.9%	455 442		538 077	106.9%	(5.3%
Cash/cash equivalents at the year end:	385 266	377 706	490 459	127.3%	509 542	132.3%	503 954	133.4%	503 954	133.4%	547 083	150.2%	(7.9%)

Part 4: Debtor Age Analysis

	0 - 30	Davis	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb	ots Written Off to	Impairmen
	0 - 30	Days	31 - 00 Days		01 - 70 Days		Over 70 Days		iotai		Deb	otors	Cour
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water					-		-	-	-		-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-		-		-		-		-		-	-	-
Receivables from Non-exchange Transactions - Property Rates	-		-		-		-		-		-	-	-
Receivables from Exchange Transactions - Waste Water Management	-		-		-		-		-		-	-	-
Receivables from Exchange Transactions - Waste Management	-		-		-		-		-		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-		-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-		-		-		-	-	-
Other	6 150	98.0%	25	.4%	-		102	1.6%	6 277	100.0%	-	-	-
Total By Income Source	6 150	98.0%	25	.4%	-		102	1.6%	6 277	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 047	100.0%	-	-	-	-	-	-	5 047	80.4%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 102	89.7%	25	2.0%	-		102	8.3%	1 229	19.6%	-	-	
Total By Customer Group	6 150	98.0%	25	.4%			102	1.6%	6 277	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)		-	-	-	-	-	-	-	-	-
Pensions / Retirement		-		-	-		-		-	
Loan repayments	224	100.0%		-	-		-		224	.8%
Trade Creditors	27 390	100.0%		-	-		-		27 390	97.7%
Auditor-General		-		-	-		-		-	
Other	429	100.0%	-	-	-	-	-	-	429	1.5%
Total	28 043	100.0%							28 043	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

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2017/18 Budget First Quarter Second Quarter Third Quarter Year to Date									201	6/17		
	Bud	aet	First (Duarter	Second	Quarter	Third	Ouarter	Year t	to Date	Third (Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	543 633	552 774	207 986	38.3%	143 306	26.4%	97 127	17.6%	448 419	81.1%	84 369	77.4%	15.1%
Property rates	98 051	96 728	90 913	92.7%	(112)	(.1%)	(471)	(.5%)	90 331	93.4%	209	95.3%	(325.9%)
Property rates - penalties and collection charges	-	-	(172)	-	1		2		(169)	-	1	-	159.9%
Service charges - electricity revenue	181 436	182 700	37 683	20.8%	33 621	18.5%	37 371	20.5%	108 675	59.5%	25 254	57.5%	48.0%
Service charges - water revenue	49 987	48 349	9 102	18.2%	10 335	20.7%	11 631	24.1%	31 068	64.3%	9 695	67.6%	20.0%
Service charges - sanitation revenue	16 465	15 089	3 675	22.3%	3 996	24.3%	3 974	26.3%	11 645	77.2%	3 146	64.0%	26.3%
Service charges - refuse revenue	21 912	21 912	4 511	20.6%	4 220	19.3%	3 573	16.3%	12 304	56.2%	4 500	61.2%	(20.6%)
Service charges - other	-	8 300	-	-	-	-	36	.4%	36	.4%	98	-	(63.2%)
Rental of facilities and equipment	-	3 225	815	-	734	-	737	22.8%	2 285	70.9%	821	64.6%	(10.3%)
Interest earned - external investments		1 700	250	-	78		840	49.4%	1 167	68.6%	127	143.1%	560.4%
Interest earned - outstanding debtors	-	17 496	3 097	-	4 910		5 071	29.0%	13 078	74.8%	4 386	186.8%	15.6%
Dividends received	-		1 530	-	-		443	23.9%	1 530	74 1%	-	-	-
Fines Licences and permits		1 853	340 25	-	591		443	23.9%	1 373	/4.1%	503	38.4%	(12.1%)
Agency services			18				17		36	-		-	189.6%
Transfers recognised - operational		129 936	52 309		42 579		31 098	23.9%	125 986	97.0%	28 764	64.7%	8.1%
Other own revenue	175 782	25 485	3 581	2.0%	42 352	24.1%	2 807	11.0%	48 740	191.2%	6 788	(6 935.2%)	(58.6%)
Gains on disposal of PPE	1/3 /02	23 403	309	2.0%	42 332	24.176	2 007	11.0%	46 740 309	191.276	71	(6 933.2%)	(100.0%)
·													
Operating Expenditure	675 755	565 749	158 813	23.5%	126 208	18.7%	130 762	23.1%	415 783	73.5%	104 933	54.8%	24.6%
Employee related costs	169 248	170 008	45 460	26.9%	42 575	25.2%	41 878	24.6%	129 913	76.4%	41 323	74.6%	1.3%
Remuneration of councillors	9 798	10 267	2 396	24.5%	2 397	24.5%	2 917	28.4%	7 710	75.1%	2 249	72.8%	29.7%
Debt impairment	15	15	-	-	359	2 425.8%	1 211	8 180.9%	1 570	10 606.7%	(0)	54.4%	(2 422 312.0%)
Depreciation and asset impairment	38 128	38 128	103	.3%	-	-	-	-	103	.3%	0	-	(100.0%)
Finance charges	7 200	15 200	2 585	35.9%	3 602	50.0%	8 142	53.6%	14 329	94.3%	1 640	72.7%	396.4%
Bulk purchases	147 955	148 045	57 906	39.1%	23 551	15.9%	21 938	14.8%	103 395	69.8%	24 895	56.0%	(11.9%)
Other Materials		23 942			71				71	.3%		-	
Contracted services	70 191	62 650	17 271	24.6%	11 053	15.7%	12 370	19.7%	40 694	65.0%	11 157	68.3%	10.9%
Transfers and grants Other expenditure	12 904 220 316	97 493	9 637 23 454	74.7% 10.6%	6 198 36 402	48.0% 16.5%	829 41 477	42.5%	16 664 101 333	103.9%	810 22 858	16.4% 44.6%	2.3% 81.5%
Loss on disposal of PPE	220 316	97 493	23 454	10.6%	36 402	10.5%	414//	42.5%	101 333	103.9%	22 858	44.0%	81.5%
'			-	-		·		·	-		•	-	-
Surplus/(Deficit)	(132 122)	(12 975)	49 173		17 097		(33 634)		32 636		(20 564)		
Transfers recognised - capital	112 178	118 778	1 000	.9%	44 137	39.3%	-	-	45 137	38.0%	4	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-		-		-	-	-	-	-
Contributed assets	-	-	-	-	-		-		-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(19 944)	105 803	50 173		61 234		(33 634)		77 773		(20 560)		
Taxation						-		-					-
Surplus/(Deficit) after taxation	(19 944)	105 803	50 173		61 234		(33 634)		77 773		(20 560)		
Altributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(19 944)	105 803	50 173		61 234		(33 634)		77 773		(20 560)		
Share of surplus/ (deficit) of associate	1		-		-		,,,,,			-			-
Surplus/(Deficit) for the year	(19 944)	105 803	50 173		61 234		(33 634)		77 773		(20 560)		
Surplus/(Deficit) for the year	(19 944)	105 803	50 173		61 234		(33 634)		11 173		(20 560)		

Part 2. Capital Revenue and Experionale					201	7/18					201	6/17	
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
										9		9	
Capital Revenue and Expenditure													
Source of Finance	112 170	116 769	13 462	12.0%	5 384	4.8%	42 425	36.3%	61 271	52.5%	11 656	63.9%	264.0%
National Government	109 770	111 929	13 462	12.3%	5 384	4.9%	42 425	37.9%	61 271	54.7%	11 439	62.4%	270.9%
Provincial Government	-		-	-	-		-	-		-	-	-	-
District Municipality	-		-	-	-		-	-		-	-	-	-
Other transfers and grants	-		-	-	-		-	-		-	-	-	-
Transfers recognised - capital	109 770	111 929	13 462	12.3%	5 384	4.9%	42 425	37.9%	61 271	54.7%	11 439	62.4%	270.9%
Borrowing	-		-	-	-		-	-		-	-	-	-
Internally generated funds	2 400	4 840	-	-	-		-	-		-	217	72.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	112 170	116 769	13 462	12.0%	5 384	4.8%	42 425	36.3%	61 271	52.5%	11 656	63.9%	264.0%
Governance and Administration	-		-	-		-	-	-		-	217	79.3%	(100.0%)
Executive & Council			-	-			-				217	-	(100.0%)
Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 440	4 440	-	-		-	2 541	57.2%	2 541	57.2%	-	8.4%	(100.0%)
Community & Social Services		4 440	-	-	-	-	1 822	41.0%	1 822	41.0%	-	8.4%	(100.0%)
Sport And Recreation	4 440	-	-	-	-	-	719	-	719	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 283	24 283	3 989	15.2%	3 263	12.4%	22 203	91.4%	29 455	121.3%	7 671	134.5%	189.4%
Planning and Development	2 000		-	-			-	-	-	-		-	-
Road Transport	24 283	24 283	3 989	16.4%	3 263	13.4%	22 203	91.4%	29 455	121.3%	7 671	116.4%	189.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	81 446	88 045	9 473	11.6%	2 121	2.6%	17 680	20.1%	29 274	33.2%	3 768	34.9%	369.2%
Electricity	32 443	32 443	369	1.1%	663	2.0%	5 649	17.4%	6 681	20.6%	-	-	(100.0%)
Water	42 103	48 702	9 103	21.6%	1 459	3.5%	12 031	24.7%	22 593	46.4%	3 768	39.9%	219.3%
Waste Water Management	6 900	6 900	-	-		-	-	-		-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-			-		-	-	-		-	-	-	-

	2017/18								201	6/17			
	Bud	lget	First C	(uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
R thousands Cash Flow from Operating Activities										Duager		buugui	
, ,													
Receipts	655 811	671 429	149 387	22.8%	180 987	27.6%	136 920	20.4%	467 294	69.6%	134 842	81.5%	
Property rates, penalties and collection charges	96 723	100 198	12 627	13.1%	30 206	31.2%	16 277	16.2%	59 110		20 483	72.8%	(20.5%
Service charges	276 355	272 851	47 643	17.2%	55 945	20.2%	48 868	17.9%	152 456	55.9%	41 077	55.4%	
Other revenue	22 911	29 762	9 084	39.6%	8 513	37.2%	2 506	8.4%	20 102		8 103	128.2%	(69.1%
Government - operating	128 447	132 344	59 454	46.3%	42 323	32.9%	31 670	23.9%	133 447	100.8%	29 269	106.8%	8.29
Government - capital	112 179	118 778	20 580	18.3%	44 000	39.2%	37 599	31.7%	102 179	86.0%	35 910	145.7%	4.79
Interest	19 196	17 496		-		-	-	-	-	-	-	5.1%	-
Dividends		(5.15.10.1)	(455.000)		(4.40.000)				(100.000)			-	-
Payments	(563 586)	(565 626) (537 522)	(155 923)	27.7% 25.8%	(140 808) (131 413)	25.0% 24.2%	(141 366) (93 655)	25.0%	(438 096) (365 329)		(106 026)	69.8%	33.3%
Suppliers and employees	(543 482)		(140 261)			24.2%		17.4%			(90 780)	62.8%	3.29
Finance charges	(7 200)	(15 200) (12 904)	(3 293)	45.7%	(1 811) (7 584)	25.2% 58.8%	(1 759)	11.6%	(6 863) (65 905)		(1 332)	126.5%	
Transfers and grants Net Cash from/(used) Operating Activities	(12 904) 92 226	105 803	(12 369) (6 535)	95.9% (7.1%)	40 179	43.6%	(45 951) (4 446)	356.1% (4.2%)	29 198	510.7% 27.6%	(13 914) 28 816	366.8%	230.3%
ivet Cash Homi(useu) Operating Activities	92 220	105 803	(0 535)	(7.1%)	40 179	43.0%	(4 440)	(4.2%)	29 198	21.0%	28 8 10	(294.0%)	(115.4%)
Cash Flow from Investing Activities													
Receipts	-			-				-		-	-	-	-
Proceeds on disposal of PPE	-						-	-		-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-			-		-	-	-	-	-	-	-	-
Payments	(112 170)	(116 769)	(491)	.4%	(141)	.1%	(51)	-	(683)		(217)	79.8%	(76.6%)
Capital assets	(112 170)	(116 769)	(491)	.4%	(141)	.1%	(51)	-	(683)	.6%	(217)	79.8%	(76.6%
Net Cash from/(used) Investing Activities	(112 170)	(116 769)	(491)	.4%	(141)	.1%	(51)	-	(683)	.6%	(217)	79.8%	(76.6%)
Cash Flow from Financing Activities													
Receipts				_		_		_					_
Short term loans				_				_		-			-
Borrowing long term/refinancing				_				_		-			-
Increase (decrease) in consumer deposits		-	-	-	-	-		-	-	-	-	-	-
Payments	-		-	-				-		-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-		-			-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 944)	(10 966)	(7 026)	35.2%	40 038	(200.7%)	(4 497)	41.0%	28 515	(260.0%)	28 599	(186.8%)	(115.7%
Cash/cash equivalents at the year begin:	44 710	44 710	23 303	52.1%	16 277	36.4%	56 315	126.0%	23 303		23 651	58.3%	
Cash/cash equivalents at the year end:	24 766	33 744	16 277	65.7%	56 315	227.4%	51 818	153.6%	51 818	153.6%	52 251	(322.9%)	(.8%

Part 4: Debtor Age Analysis

•	0 - 30 I	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 335	7.1%	2 372	3.9%	2 057	3.4%	52 283	85.6%	61 046	21.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 504	14.0%	2 674	5.0%	1 729	3.2%	41 671	77.8%	53 578	19.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 661	5.9%	3 115	2.8%	2 751	2.5%	99 727	88.8%	112 254	40.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-		-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-		-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-		-	-				-		-	-	-
Interest on Arrear Debtor Accounts		-		-	-				-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-		-	-				-		-	-	-
Other	3 265	6.1%	1 704	3.2%	1 565	2.9%	46 763	87.7%	53 297	19.0%	-	-	-
Total By Income Source	21 765	7.8%	9 864	3.5%	8 102	2.9%	240 443	85.8%	280 176	100.0%	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-		-	-	-	-	-	-	-
Commercial	-	-	-	-	-		-	-	-	-	-	-	-
Households	-	-	-	-	-		-	-	-	-	-	-	-
Other	21 765	7.8%	9 864	3.5%	8 102	2.9%	240 443	85.8%	280 176	100.0%	-	-	-
Total By Customer Group	21 765	7.8%	9 864	3.5%	8 102	2.9%	240 443	85.8%	280 176	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 640	3.4%	13 564	3.1%	-	-	406 264	93.5%	434 467	93.2%
Bulk Water		-	-	-					-	
PAYE deductions VAT (output less input)			-			-	-	-		
Pensions / Retirement										
Loan repayments		-			-	-			-	
Trade Creditors	3 353	18.8%	2 441	13.7%	-	-	12 024	67.5%	17 819	3.8%
Auditor-General		-	144	4.9%	-	-	2 786	95.1%	2 931	.6%
Other		-		-	-	-	10 868	100.0%	10 868	2.3%
Total	17 993	3.9%	16 149	3.5%	-	-	431 943	92.7%	466 085	100.0%

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

Source Local Government Database

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure					201	7/18					201	6/17	
	Bud	ant	Eiret (Duarter		Quarter	Third	Quarter	Voor	o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Operating Revenue and Expenditure													
Operating Revenue	831 198	831 198	261 913	31.5%	137 207	16.5%	152 437	18.3%	551 557	66.4%	50 499	69.2%	201.9%
Properly rates	132 765	132 765	24 583	18.5%	(32 958)	(24.8%)	88 950	67.0%	80 575	60.7%	18 729	61.5%	374.9%
Property rates - penalties and collection charges		-	-		()		-		-		2 688	-	(100.0%)
Service charges - electricity revenue	76 454	76 454	18 509	24.2%	25 028	32.7%	27 865	36.4%	71 402	93.4%	17 355	65.1%	60.6%
Service charges - water revenue	20 638	20 638	5 171	25.1%	6 135	29.7%	4 215	20.4%	15 520	75.2%	3 494	65.3%	20.7%
Service charges - sanitation revenue	5 018	5 018	1 227	24.5%	(4 628)	(92.2%)	1 265	25.2%	(2 136)	(42.6%)	764	66.8%	65.5%
Service charges - refuse revenue	7 240	7 240	1 669	23.1%	7 699	106.3%	1 835	25.3%	11 203	154.7%	1 123	66.6%	63.4%
Service charges - other			-						-		(8)	-	(100.0%)
Rental of facilities and equipment	2 556	2 556	119	4.7%	359	14.1%	1 821	71.3%	2 300	90.0%	302	44.1%	503.4%
Interest earned - external investments	4 616	4 616	1 157	25.1%	588	12.7%	1 699	36.8%	3 443	74.6%	704	54.7%	141.3%
Interest earned - outstanding debtors	1 280	1 280	5 494	429.3%	2 381	186.1%	1 746	136.4%	9 621	751.9%	-	4.2%	(100.0%)
Dividends received		-	-	-	-		-		-		-	-	-
Fines	6 368	6 368	242	3.8%	189	3.0%	398	6.2%	829	13.0%	1 309	95.6%	(69.6%)
Licences and permits	26	26	3	11.8%		27.4%	17	64.6%	27	103.7%	-	63.8%	(100.0%)
Agency services	14 919	14 919	1 672	11.2%	2 874	19.3%	3 333	22.3%	7 880	52.8%		35.2%	(100.0%)
Transfers recognised - operational	549 405	549 405	201 310	36.6%	128 811	23.4%	18 033	3.3%	348 154	63.4%	1	72.9%	2 446 775.7%
Other own revenue Gains on disposal of PPE	9 913	9 913	757	7.6%	722	7.3%	1 259	12.7%	2 738	27.6%	4 038	74.6%	(68.8%)
Gains on disposal of PPE		-	-		-		-	-	-		-	-	-
Operating Expenditure	823 194	823 194	154 526	18.8%	186 284	22.6%	164 280	20.0%	505 090	61.4%	96 564	55.5%	70.1%
Employee related costs	317 538	317 538	76 903	24.2%	94 253	29.7%	81 437	25.6%	252 592	79.5%	48 271	69.7%	68.7%
Remuneration of councillors	22 176	22 176	7 780	35.1%	6 717	30.3%	7 536	34.0%	22 033	99.4%	3 195	61.5%	135.8%
Debt impairment	18 536	18 536	-	-	2 767	14.9%	-		2 767	14.9%	-	.7%	-
Depreciation and asset impairment	66 412	66 412	-		-		-		-		-	-	
Finance charges	684	684	278	40.7%	218	32.0%	193	28.3%	690	100.9%	203	89.2%	(4.6%)
Bulk purchases	63 576	63 576	16 771	26.4%	16 677	26.2%	17 982	28.3%	51 430	80.9%	17 378	95.8%	3.5%
Other Materials	40 758 142 046	40 758 142 046	3 894 19 993	9.6% 14.1%	4 996 25 138	12.3% 17.7%	7 449 21 870	18.3% 15.4%	16 338 67 000	40.1% 47.2%	190 5 949	39.9% 59.1%	3 826.1% 267.6%
Contracted services Transfers and grants	142 046	142 046	19 993	14.1%	25 138	146.4%	218/0	182.2%	3 943	328.6%	2 444	59.1%	(100.0%)
Other expenditure	150 268	150 268	28 908	19.2%	33 762	22.5%	25 628	17.1%	88 297	58.8%	21 378	44.8%	19.9%
Loss on disposal of PPE	130 200	130 200	20 700	17.270	33 702	22.5%	23 020	17.170	00 277	30.070	21 370	44.070	17.770
'		8 004			(10.000		(44.040)				(11 015)		
Surplus/(Deficit)	8 004		107 387		(49 077)		(11 843)		46 467		(46 065)		
Transfers recognised - capital	230 970	230 970	-	-	-		-		-			-	-
Contributions recognised - capital		-	-	-	-		-	-	-		-	-	- 1
Contributed assets	-	-	-	-	-		-		-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	238 975	238 975	107 387		(49 077)		(11 843)		46 467		(46 065)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	238 975	238 975	107 387		(49 077)		(11 843)		46 467		(46 065)		
Altributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	238 975	238 975	107 387		(49 077)		(11 843)		46 467		(46 065)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	238 975	238 975	107 387		(49 077)		(11 843)		46 467		(46 065)		

					201	7/18					201	6/17	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	259 174	259 174	30 830	11.9%	36 044	13.9%	30 743	11.9%	97 617	37.7%	52 611	49.8%	(41.6%)
National Government	230 970	230 970	29 656	12.8%	31 672	13.7%	29 800	12.9%	91 128	39.5%	47 815	50.7%	(37.7%
Provincial Government	-			-		-		-		-	-	-	
District Municipality	-			-		-		-		-	-	-	-
Other transfers and grants	-			-	-			-		-			-
Transfers recognised - capital	230 970	230 970	29 656	12.8%	31 672	13.7%	29 800	12.9%	91 128	39.5%	47 815	50.7%	(37.7%
Borrowing	-	-	-	-		-	-	-		-	-	-	
Internally generated funds	28 203	28 203	1 174	4.2%	4 372	15.5%	943	3.3%	6 489	23.0%	4 797	39.9%	(80.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	259 174	259 174	30 830	11.9%	36 044	13.9%	30 743	11.9%	97 617	37.7%	52 611	49.8%	(41.6%
Governance and Administration	4 103	4 103	11	.3%	42	1.0%	15	.4%	68	1.7%	1 051	80.5%	(98.6%)
Executive & Council	443	443		-	14	3.2%			14	3.2%	110	104.0%	(100.0%
Budget & Treasury Office	3 660	3 660	11	.3%	27	.8%	15	.4%	54	1.5%	(4)	4.1%	(526.6%
Corporate Services	-	-	-	-	-	-	-		-	-	944	-	(100.0%
Community and Public Safety	29 128	29 128	5 752	19.7%	271	.9%	5 334	18.3%	11 357	39.0%	-	8.0%	(100.0%
Community & Social Services	20 038	20 038	3 910	19.5%	271	1.4%	4 443	22.2%	8 623	43.0%		-	(100.0%
Sport And Recreation	9 090	9 090	1 842	20.3%	-	-	891	9.8%	2 733	30.1%	-	-	(100.0%
Public Safety	-	-	-	-	-	-	-		-	-	-	-	-
Housing	-	-	-	-	-	-	-		-	-	-	-	-
Health	-	-	-	-	-				-	-	-	-	-
Economic and Environmental Services	47 344	47 344	2 713	5.7%	349	.7%	3 875	8.2%	6 937	14.7%	17 465	80.1%	(77.8%)
Planning and Development	-	-	-	-	-	-	-		-	-	4 839	389.6%	(100.0%
Road Transport	46 344	46 344	2 713	5.9%	349	.8%	3 813	8.2%	6 875	14.8%	12 626	61.0%	(69.8%
Environmental Protection	1 000	1 000	-	-	-	-	62	6.2%	62	6.2%	-	-	(100.0%
Trading Services	178 598	178 598	22 354	12.5%	35 382	19.8%	21 519	12.0%	79 255	44.4%	34 095	44.4%	
Electricity	4 400	4 400	582	13.2%	2 937	66.8%	46	1.1%	3 565	81.0%	5 902	42.8%	(99.2%
Water	151 921	151 921	20 829	13.7%	27 532	18.1%	21 473	14.1%	69 833	46.0%	20 282	40.9%	5.99
Waste Water Management	-	-	-	-	-	-			-		7 911	325.2%	(100.0%
Waste Management	22 277	22 277	943	4.2%	4 913	22.1%			5 856	26.3%	-	33.1%	-
Other			ı	1		1		1		1	ı	1	1

					201	7/18					201	6/17	
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1 015 662	1 015 662	424 111	41.8%	354 945	34.9%	272 512	26.8%	1 051 568	103.5%	306 833	111.7%	(11.2%)
Property rates, penalties and collection charges	95 081	95 081	31 744	33.4%	33 297	35.0%	17 772	18.7%	82 813		16 157	58.3%	10.0%
Service charges	105 545	105 545	27 047	25.6%	32 512	30.8%	35 398	33.5%	94 957	90.0%	32 745	72.2%	
Other revenue	29 711	29 711	46 461	156.4%	29 716	100.0%	157 936	531.6%	234 113		44 582	1 146.0%	254.3%
Government - operating	549 405	549 405	204 804	37.3%	159 913	29.1%	2 152	.4%	366 869	66.8%	114 309	99.0%	(98.1%)
Government - capital	230 970	230 970	113 543	49.2%	93 850	40.6%	58 464	25.3%	265 857	115.1%	98 336	88.1%	(40.5%)
Interest	4 950	4 950	512	10.3%	5 657	114.3%	790	16.0%	6 959		704	12.9%	12.3%
Dividends			-	-									
Payments	(738 246)	(738 246)	(242 493)	32.8%	(222 557)	30.1%	(198 903)	26.9%	(663 954)	89.9%	(182 015)	112.9%	9.3%
Suppliers and employees	(736 362)	(736 362)	(242 401)	32.9%	(222 202)	30.2%	(198 343)	26.9%	(662 946)		(180 908)	112.8%	9.6%
Finance charges	(684)	(684)	(93)	13.5%	(201)	29.3%	(560)	82.0%	(854)	124.9%	(1 107)	218.1%	(49.4%)
Transfers and grants	(1 200)	(1 200)		-	(155)	12.9%		-	(155)	12.9%			
Net Cash from/(used) Operating Activities	277 417	277 417	181 618	65.5%	132 387	47.7%	73 609	26.5%	387 614	139.7%	124 818	109.4%	(41.0%)
Cash Flow from Investing Activities													
Receipts						_	_	_					_
Proceeds on disposal of PPE		-	-	-			_	_		-			-
Decrease in non-current debtors		-	-	-			_	_		-			-
Decrease in other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
Payments	(259 174)	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(33 840)	13.1%	(102 328)	39.5%	(60 687)	57.1%	(44.2%)
Capital assets	(259 174)	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(33 840)	13.1%	(102 328)		(60 687)	57.1%	(44.2%)
Net Cash from/(used) Investing Activities	(259 174)	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(33 840)	13.1%	(102 328)	39.5%	(60 687)	57.1%	(44.2%)
Cash Flow from Financing Activities													
Receipts		-	-	-		-	-	-		-		-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-		-	-	-		-	-	-	-
Payments	(619)	(619)	-	-		-		-		-	-	-	-
Repayment of borrowing	(619)	(619)	-	-	-		-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(619)	(619)	-	-		-	-	-		-	-	-	-
Net Increase/(Decrease) in cash held	17 624	17 624	160 749	912.1%	84 768	481.0%	39 769	225.7%	285 286	1 618.7%	64 130	(56 659.7%)	(38.0%)
Cash/cash equivalents at the year begin:	85 000	85 000	118 558	139.5%	279 308	328.6%	364 075	428.3%	118 558	139.5%	186 113	89.4%	95.6%
Cash/cash equivalents at the year end:	102 624	102 624	279 308	272.2%	364 075	354.8%	403 844	393.5%	403 844	393.5%	250 243	386.5%	61.4%
	102 024	102 024	2,, 300	2,2.270	304073	354.070	402 044	3,3.376	100 044	5,3.370	250 243	300.376	31.4%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb		Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 334	23.8%	518	9.2%	406	7.2%	3 345	59.7%	5 604	7.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 414	56.6%	1 464	12.9%	620	5.5%	2 828	25.0%	11 326	14.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 336	11.0%	2 927	6.1%	2 397	5.0%	37 676	77.9%	48 336	61.1%	2 767	5.7%	-
Receivables from Exchange Transactions - Waste Water Management	322	24.0%	126	9.4%	85	6.3%	808	60.3%	1 341	1.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	396	28.5%	147	10.6%	92	6.6%	757	54.4%	1 392	1.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-			-		-		-	-	-	-	-
Interest on Arrear Debtor Accounts	382	5.5%	373	5.3%	373	5.3%	5 843	83.8%	6 970	8.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-			-		-		-	-	-	-	-
Other	985	23.8%	120	2.9%	280	6.8%	2 758	66.6%	4 142	5.2%	-	-	-
Total By Income Source	15 169	19.2%	5 676	7.2%	4 252	5.4%	54 014	68.3%	79 111	100.0%	2 767	3.5%	
Debtors Age Analysis By Customer Group													
Organs of State	7 926	23.4%	3 196	9.4%	1 546	4.6%	21 212	62.6%	33 880	42.8%	2 767	8.2%	-
Commercial	504	1.6%	380	1.2%	1 922	6.3%	27 815	90.8%	30 622	38.7%	-	-	-
Households	1 216	27.1%	626	13.9%	295	6.6%	2 358	52.5%	4 495	5.7%	-	-	-
Other	5 522	54.6%	1 473	14.6%	490	4.8%	2 630	26.0%	10 115	12.8%	-	-	
Total By Customer Group	15 169	19.2%	5 676	7.2%	4 252	5.4%	54 014	68.3%	79 111	100.0%	2 767	3.5%	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 91	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-			3	100.0%	3	-
Bulk Water	-	-	-	-	-	-	292	100.0%	292	.9%
PAYE deductions	3 674	100.0%	-	-			-	-	3 674	11.4%
VAT (output less input)		-	-	-	-		-	-	-	-
Pensions / Retirement	3 597	100.0%	-	-			-	-	3 597	11.2%
Loan repayments		-	-	-			-	-	-	-
Trade Creditors	9 460	38.3%	608	2.5%	324	1.3%	14 291	57.9%	24 684	76.5%
Auditor-General		-	-	-	-		-	-	-	
Other		-			-	-		-	-	
Total	16 731	51.9%	608	1.9%	324	1.0%	14 587	45.2%	32 250	100.0%

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

Source Local Government Database

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					201	7/18					201	6/17	
	Bud	net	First (Quarter		Quarter	Third	Duarter	Veart	o Date	Third 0		
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
	1 059 346	1 129 100	438 160	41.4%	274 641	25.9%	215 558	19.1%	928 359	82.2%	237 664	94.4%	(9.3%)
Operating Revenue	1 U59 346 194 789	1 129 100	438 160 142 870	73.3%	274 64 I 48 014	25.9%	215 558 33 445	17.1%	928 359 224 330	82.2% 115.2%	(2.890)	94.4% 82.1%	(1.257.5%)
Property rates	194 /89	194 /89	142 870		48 014		33 445		224 330	115.2%		82.1%	(1 257.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-		-	-		-	- 1
Service charges - electricity revenue	-	59 636	2 369	4.6%	2 440	4.8%	1 588	2.7%	6 397	10.7%	5 051	53.8%	(68.6%)
Service charges - water revenue Service charges - sanitation revenue	51 104 4 114	6 832	2 369	4.6% 7.9%	2 440 776	18.9%	762	11.2%	1 865	27.3%	1 047	65.8%	(27.2%)
Service charges - samanor revenue Service charges - refuse revenue	7 450	7 450	321	7.970	1 656	22.2%	1 648	22.1%	3 304	44.3%	581	35.6%	183.4%
Service charges - reluse revenue Service charges - other	7 450	7 450	1 401		1 000	22.270	1 040	22.170	1 401	44.570	301	33.6%	103.470
Rental of facilities and equipment	1 244	2 779	24	2.0%	37	3.0%	63	2.3%	125	4.5%	396	53.5%	(84.1%)
Interest earned - external investments	15 010	15 010	1 779	11.9%	1 741	11.6%	3 220	21.5%	6 741	44 9%	3 381	66.4%	(4.7%)
Interest earned - outstanding debtors	55 000	110 000	9 3 4 7	17.0%	1 314	2.4%	5225	21.570	10 661	9.7%	58 892	225.7%	(100.0%)
Dividends received		110 000	, , , , ,			2.470				,,,,,	-	-	(100.070)
Fines	2 756	6 756	1	_					1		5 920	227.6%	(100.0%)
Licences and permits	12 208	7 473	5 304	43.4%	35	.3%	37	.5%	5 376	71.9%	(2 539)	25.4%	(101.5%)
Agency services	10 027	10 027		-	-	_	33	.3%	33	.3%	3 580	74.4%	(99.1%)
Transfers recognised - operational	696 593	696 593	272 463	39.1%	218 260	31.3%	173 715	24.9%	664 438	95.4%	162 958	96.7%	6.6%
Other own revenue	9 051	11 005	2 205	24.4%	366	4.0%	903	8.2%	3 474	31.6%	1 288	111.3%	(29.9%)
Gains on disposal of PPE	-	750	70	-	-	-	144	19.2%	214	28.5%	-	-	(100.0%)
Operating Expenditure	1 013 532	1 100 896	108 669	10.7%	199 233	19.7%	181 620	16.5%	489 522	44.5%	203 464	65.8%	(10.7%)
Employee related costs	381 527	471 206	57 648	15.1%	113 297	29.7%	90 567	19.2%	261 512	55.5%	85 988	77.4%	5.3%
Remuneration of councillors	32 639	27 680	2 170	6.6%	4 069	12.5%	11 241	40.6%	17 480	63.2%	6 267	46.6%	79.4%
Debt impairment	122 304	-	-	-	-	-	-		-		-	36.7%	-
Depreciation and asset impairment	72 000	79 080	-	-	-	-	-		-		-	32.2%	-
Finance charges	342	-	-	-	-	-	-		-		-	-	-
Bulk purchases	233 000	225 500	25 332	10.9%	59 016	25.3%	55 118	24.4%	139 465	61.8%	70 008	77.5%	(21.3%)
Other Materials	25 510	40 479	5 863	23.0%	1 929	7.6%	6 229	15.4%	14 021	34.6%	7 511	58.6%	(17.1%)
Contracted services	52 744	56 736	7 860	14.9%	15 163	28.7%	8 366	14.7%	31 388	55.3%	14 964	87.3%	(44.1%)
Transfers and grants	11 668	10 565	3 214	27.5%		-	840	8.0%	4 055	38.4%	5 544	108.0%	(84.8%)
Other expenditure	81 799	189 650	6 582	8.0%	5 759	7.0%	9 260	4.9%	21 600	11.4%	13 181	48.8%	(29.7%)
Loss on disposal of PPE		-	-	-	-	-	-		-		-	-	-
Surplus/(Deficit)	45 814	28 204	329 491		75 408		33 938		438 837		34 200		
Transfers recognised - capital	507 080	512 080	100 002	19.7%	166 320	32.8%	185 062	36.1%	451 384	88.1%	124 355	103.3%	48.8%
Contributions recognised - capital		-	-	-	-	-	-		-		-	-	-
Contributed assets	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	552 894	540 284	429 493		241 728		219 000		890 221		158 555		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	552 894	540 284	429 493		241 728		219 000		890 221		158 555		
Attributable to minorities	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	552 894	540 284	429 493		241 728		219 000		890 221		158 555		
Share of surplus/ (deficit) of associate	-			-									-
Surplus/(Deficit) for the year	552 894	540 284	429 493		241 728		219 000		890 221		158 555		

					201	7/18					201	16/17	
	Buc	lget	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	451 700	83.6%	55 746	59.1%	234.0%
National Government	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	451 700	83.6%	55 746	59.1%	234.0%
Provincial Government			-	-	-	-	-	-		-	-		-
District Municipality			-	-	-	-	_	_		-	-	-	_
Other transfers and grants			-	-	-	-	_	_		-	-	-	_
Transfers recognised - capital	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	451 700	83.6%	55 746	59.1%	234.0%
Borrowing	-		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds			-	-	-	-	-	-		-	-		-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	451 700	83.6%	55 746	59.1%	234.0%
Governance and Administration	1 761	9 263	-	-	-	-	569	6.1%	569	6.1%	4 756		(88.0%)
Executive & Council	309	686	-	-	-				-	-	-	-	
Budget & Treasury Office	1 452	1 637	-	-	-	-	-	-	-	-	-	-	-
Corporate Services		6 940	-	-	-	-	569	8.2%	569	8.2%	4 756	-	(88.0%)
Community and Public Safety	21 400	5 055	-		-	-	-	-	-		6 722	73.1%	(100.0%)
Community & Social Services		2 960	-	-	-	-	-	-	-	-	6 722	-	(100.0%)
Sport And Recreation	13 900		-	-	-	-	-		-	-	-	-	-
Public Safety		2 095	-	-	-	-	-		-	-	-	-	-
Housing	7 500		-	-	-	-	-		-	-	-	-	-
Health			-	-	-	-	-		-	-	-	-	-
Economic and Environmental Services	77 563	57 046	55 225	71.2%	9 382	12.1%	9 271	16.3%	73 878	129.5%	13 001	77.5%	
Planning and Development	27 683	27 017	-	-	7 749	28.0%	1 769	6.5%	9 5 1 9	35.2%	423	46.2%	318.4%
Road Transport	49 880	30 029	55 225	110.7%	1 632	3.3%	7 502	25.0%	64 359	214.3%	12 578	84.6%	(40.4%)
Environmental Protection			-	-	-	-	-		-	-	-	-	-
Trading Services	440 370	468 920	126 597	28.7%	74 290	16.9%	176 365	37.6%	377 253	80.5%	31 266	55.9%	464.1%
Electricity	800	800	7 211	901.4%	1 894	236.8%	-	-	9 106	1 138.2%		51.1%	
Water	418 616	432 758	119 254	28.5%	67 606	16.1%	171 895		358 755	82.9%		57.1%	
Waste Water Management	19 154	31 157	132	.7%	4 790	25.0%	4 470	14.3%	9 392	30.1%	1 548	47.4%	188.7%
Waste Management	1 800	4 205	-	-	-	-	-	-	-	-	-	-	-]
Other	11 947		-	-	-	-	-	-	-	-	-	-	-

					201	7/18					201	6/17	
	Buc	lget	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	1 326 249	1 342 931	398 580	30.1%	390 447	29.4%	370 494	27.6%	1 159 520	86.3%	365 628	96.7%	1.3%
Property rates, penalties and collection charges	42 854	42 854	6 367	14.9%	1 474	3.4%	5 829	13.6%	13 670	31.9%	7 289	27.9%	(20.0%)
Service charges	13 787	16 262	1 088	7.9%	899	6.5%	1 523	9.4%	3 510	21.6%	110	6.0%	1 287.7%
Other revenue	35 287	37 393	7 534	21.3%	438	1.2%	518	1.4%	8 490	22.7%	8 644	66.5%	(94.0%)
Government - operating	700 132	700 132	272 463	38.9%	218 260	31.2%	173 715	24.8%	664 438	94.9%	162 958	96.5%	6.6%
Government - capital	507 080	507 080	100 002	19.7%	166 320	32.8%	185 062	36.5%	451 384	89.0%	124 355	98.6%	48.8%
Interest	27 110	39 210	11 126	41.0%	3 055	11.3%	3 847	9.8%	18 028	46.0%	62 273	225.0%	(93.8%)
Dividends		-	_	_	-		-		-	-		_	
Payments	(819 228)	(1 064 572)	(207 127)	25.3%	(188 524)	23.0%	(181 620)	17.1%	(577 272)	54.2%	(204 085)	83.4%	(11.0%)
Suppliers and employees	(807 218)	(1 054 008)	(207 127)	25.7%	(188 524)	23.4%	(181 620	17.2%	(577 272)	54.8%	(198 541)	83.5%	(8.5%)
Finance charges	(342)			-								-	
Transfers and grants	(11 668)	(10 565)	-	-							(5 544)	79.5%	(100.0%)
Net Cash from/(used) Operating Activities	507 021	278 358	191 453	37.8%	201 922	39.8%	188 874	67.9%	582 248	209.2%	161 544	111.2%	16.9%
Cash Flow from Investing Activities													
Receipts	750	750	-	_		_	_	_				-	_
Proceeds on disposal of PPE	750	750	-	_			-			-		-	-
Decrease in non-current debtors		-	-	_			-			-		-	-
Decrease in other non-current receivables		-	-	-						-		-	-
Decrease (increase) in non-current investments			-	-								-	-
Payments	(553 041)	(554 540)	(68 011)	12.3%	(87 235)	15.8%	(186 206)	33.6%	(341 452)	61.6%	(41 109)	52.4%	353.0%
Capital assets	(553 041)	(554 540)	(68 011)	12.3%	(87 235)	15.8%	(186 206	33.6%	(341 452)	61.6%	(41 109)	52.4%	353.0%
Net Cash from/(used) Investing Activities	(552 291)	(553 790)	(68 011)	12.3%	(87 235)	15.8%	(186 206)	33.6%	(341 452)	61.7%	(41 109)	52.5%	353.0%
Cash Flow from Financing Activities													
Receipts			-	-			-					-	-
Short term loans		-	-	-						-		-	-
Borrowing long term/refinancing		-	-	_			-			-		-	-
Increase (decrease) in consumer deposits	-	-	-	-	-		-	-	-	-	-	-	-
Payments	-	-	-	-		-	-	-		-	-	-	-
Repayment of borrowing	-	-	-	-	-		-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-		-	-		-	-	-	-	-		
Net Increase/(Decrease) in cash held	(45 270)	(275 431)	123 442	(272.7%)	114 687	(253.3%)	2 668	(1.0%)	240 797	(87.4%)	120 434	(4 686.1%)	(97.8%)
Cash/cash equivalents at the year begin:	125 763	135 487	142 729	113.5%	266 171	211.6%	380 858	281.1%	142 729		424 267	114.2%	
Cash/cash equivalents at the year end:	80 493	(139 945)		330.7%	380 858	473.2%	383 526	(274.1%)	383 526		544 702	467.9%	
casnicasn equivalents at the year end:	60 493	(137 945)	200 1/1	330.7%	300 858	4/3.2%	303 526	(214.1%)	303 526	(214.1%)	344 /02	407.9%	(27.0%)

Part 4: Debtor Age Analysis

_	0 - 30 [Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	171	.2%	4 686	4.1%	3 858	3.4%	104 560	92.3%	113 275	8.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	(2 311)	(.3%)	30 402	4.5%	15 030	2.2%	629 321	93.6%	672 442	50.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	289	1.7%	746	4.4%	358	2.1%	15 368	91.7%	16 760	1.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	602	1.6%	1 224	3.2%	536	1.4%	35 356	93.7%	37 718	2.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	7.5%	14	7.5%	18	9.1%	147	76.0%	194	-	-	-	-
Interest on Arrear Debtor Accounts	-			-	-	-	499 322	100.0%	499 322	37.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-			-	-	-	-	-	-	-	-	-	
Other	(187)	79.4%	(9)	3.8%	(38)	16.1%	(2)	.8%	(235)	-	-	-	
Total By Income Source	(1 422)	(.1%)	37 063	2.8%	19 761	1.5%	1 284 072	95.9%	1 339 474	100.0%	-		
Debtors Age Analysis By Customer Group													
Organs of State	534	.1%	21 208	2.8%	10 333	1.4%	712 526	95.7%	744 601	55.6%	-	-	
Commercial	(170)	(.1%)	4 413	3.3%	2 716	2.1%	125 022	94.7%	131 980	9.9%	-	-	
Households	344	.1%	7 956	2.1%	4 974	1.3%	372 254	96.6%	385 527	28.8%	-	-	
Other	(2 129)	(2.8%)	3 487	4.5%	1 738	2.2%	74 269	96.0%	77 366	5.8%	-	-	
Total By Customer Group	(1 422)	(.1%)	37 063	2.8%	19 761	1.5%	1 284 072	95.9%	1 339 474	100.0%			-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	35	(.5%)	(274)	4.0%	(405)	5.9%	(6 165)	90.5%	(6 809)	2.2%
Bulk Water	-	-	(23 101)	15.0%	-	-	(130 734)	85.0%	(153 835)	50.3%
PAYE deductions		-	-		-				-	
VAT (output less input)		-	-	-	-		-	-	-	-
Pensions / Retirement		-	-		-				-	
Loan repayments		-	-		-				-	
Trade Creditors	(25 002)	17.4%	18 136	(12.6%)	(5 996)	4.2%	(131 142)	91.1%	(144 004)	47.1%
Auditor-General		-	(3 354)	340.5%	-		2 369	(240.5%)	(985)	.3%
Other		-	-			-	-			-
Total	(24 968)	8.2%	(8 592)	2.8%	(6 401)	2.1%	(265 672)	86.9%	(305 633)	100.0%

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

Source Local Government Database

MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure	2017/18							201	6/17				
	Bud	lget	First (Quarter	Second	I Quarter	Third	Quarter	Year	to Date	Third (Quarter	1
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
		0.705.707	244450	01.401		05.001	101 400			74.00		74 001	(0.00()
Operating Revenue	2 734 077	2 705 736	714 152	26.1%	687 973	25.2%	606 123	22.4%	2 008 248	74.2%	624 119	71.2%	
Property rates	513 667	513 667	114 495	22.3%	116 529	22.7%	123 026	24.0%	354 050	68.9%	103 699	68.7%	18.6%
Properly rates - penalties and collection charges				-		22.50		- 22 704					- 2.00/
Service charges - electricity revenue	941 132	941 086 97 858	233 049 24 616	24.8%	211 321 24 141	22.5%	213 318 23 532	22.7%	657 688 72 289	69.9% 73.9%	205 482 22 169	63.4% 73.9%	3.8%
Service charges - water revenue Service charges - sanitation revenue	96 812 29 581	97 858 30 581	24 616 7 106	25.4% 24.0%	24 141 7 256	24.9% 24.5%	23 532 6 971	24.0%	72 289 21 333	/3.9% 69.8%	22 169 6 631	73.9%	
Service charges - samanon revenue Service charges - refuse revenue	111 002	108 002	25 270	22.8%	25 555	23.0%	25 626	23.7%	76 450	70.8%	23 161	69.2%	
Service charges - reluse revenue Service charges - other	111 002	100 002	25 2 7 0	22.0%	23 333	23.0%	23 020	23.176	76 450	70.076	23 101	09.2%	10.0%
Rental of facilities and equipment	22 876	19 306	1 496	6.5%	1 534	6.7%	1 542	8.0%	4 572	23.7%	6 114	50.3%	(74.8%)
Interest earned - external investments	8 946	7 946	338	3.8%	345	3.9%	1 745	22.0%	2 428	30.6%	470	13.5%	
Interest earned - external investments Interest earned - outstanding deblors	26 235	29 235	9 3 4 7	35.6%	9 781	37.3%	11 007	37.6%	30 135	103.1%	7 182	80.5%	
Dividends received	20 233	27 233	7.347	33.070	7 701	37.370	11007	37.070	30 133	103.170	7 102	00.370	33.370
Fines	29 944	14 944	324	1.1%	1 299	4.3%	441	3.0%	2 064	13.8%	1 034	10.7%	(57.3%)
Licences and permits	4 925	188 186	324	1.170	9 501	192.9%	34 393	18.3%	43 895	23.3%	1 034	10.7 %	38 214 885.6%
Agency services	189 601	-	38 474	20.3%	38 474	20.3%	54575	10.570	76 947	25.570	43 816	61.8%	
Transfers recognised - operational	695 668	695 668	253 925	36.5%	235 622	33.9%	151 316	21.8%	640 863	92.1%	197 372	102.4%	
Other own revenue	63 689	59 260	5 714	9.0%	6 614	10.4%	13 206	22.3%	25 533	43.1%	6 990	24.1%	
Gains on disposal of PPE		-		-		-	-	-	-	-		-	-
On another France diteres	2 (02 050	20/4/22	402 (02	15.00/	504 (7)	21.00/	(12.005	20.70/	1 (00 0/4	F4.00/	/ / / 00/	(0.70)	(F 00()
Operating Expenditure	2 682 858	2 964 622	403 683	15.0%	584 676	21.8%	613 905	20.7%	1 602 264	54.0%	646 086	68.7%	
Employee related costs	731 161 39 598	758 204 39 598	181 717 2 918	24.9%	187 341	25.6% 36.6%	215 143 9 319	28.4%	584 201 26 746	77.1% 67.5%	181 868 9 000	74.7% 68.6%	
Remuneration of councillors	39 598 57 987	39 598 73 968	2918	7.4%	14 510 21 786	36.6%	10 893	14.7%	26 /46 32 679	44.2%	20 287	66.6%	
Debt impairment	260 361	73 968 514 816	- 0		21 786	.1%	10 893	14.7%	32 6/9	44.2%	20 287 59 843	72.7%	
Depreciation and asset impairment	25 770	19 801	9		33	.1%	8 466	42.8%	8 499	42.9%	9 202	65.1%	
Finance charges Bulk purchases	640 935	686 113	122 896	19.2%	182 785	28.5%	163 740	23.9%	469 422	68.4%	207 115	70.8%	
Other Materials	54 844	51 865	4 857	8.9%	13 244	24.1%	8 635	16.6%	26 737	51.6%	9 959	45.2%	
Contracted services	442 303	493 594	27 128	6.1%	108 509	24.5%	121 546	24.6%	257 183	52.1%	116 967	56.7%	3.9%
Transfers and grants	37 196	42 210	3 251	8.7%	6 273	16.9%	2 516	6.0%	12 040	28.5%	15 825	78.5%	
Other expenditure	392 703	284 453	60 907	15.5%	50 030	12.7%	73 637	25.9%	184 573	64.9%	16 019	76.6%	
Loss on disposal of PPE				-	-	-	-	-	-	-		-	-
Surplus/(Deficit)	51 219	(258 886)	310 470		103 296		(7 782)		405 983		(21 966)		
Transfers recognised - capital	597 302	584 710	1 546	.3%	52 956	8.9%	217 613	37.2%	272 115	46.5%	13 976	9.2%	1 457.0%
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-		-		-		-		-
Surplus/(Deficit) after capital transfers and contributions	648 521	325 825	312 015		156 252		209 831		678 098		(7 990)		
Taxation		-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	648 521	325 825	312 015		156 252		209 831		678 098		(7 990)		
Attributable to minorities	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	648 521	325 825	312 015		156 252		209 831		678 098		(7 990)		
Share of surplus/ (deficit) of associate									-				
Surplus/(Deficit) for the year	648 521	325 825	312 015		156 252		209 831		678 098		(7 990)		
our production, for the year	040 321	323 023	312 013		130 232		207031		370 070		(1 / / / /)		4

Part 2. Capital Revenue and Experiulture					201	7/18					201	6/17	
	Bud	lget	First C	uarter	Second	Quarter	Third (Quarter	Year t	o Date	Third 0	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2016/17 to Q3 of 2017/18
R thousands										budget		budget	
Capital Revenue and Expenditure													
Source of Finance	607 134	612 979	13 093	2.2%	168 520	27.8%	107 804	17.6%	289 417	47.2%	84 429	50.5%	27.7%
National Government	515 929	505 100	11 446	2.2%	164 109	31.8%	94 572	18.7%	270 126	53.5%	72 902	53.9%	29.7%
Provincial Government	-		-	-		-		-			-	23.3%	-
District Municipality	-		-	-		-		-			-	-	-
Other transfers and grants	-		-	-		-		-			-	-	-
Transfers recognised - capital	515 929	505 100	11 446	2.2%	164 109	31.8%	94 572	18.7%	270 126	53.5%	72 902	52.7%	29.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 446	100 525	1 648	2.0%	4 411	5.4%	13 233	13.2%	19 291	19.2%	11 528	42.8%	14.8%
Public contributions and donations	8 759	7 354	-	-	-	-	-	-	-	-	-	3.1%	-
Capital Expenditure Standard Classification	607 134	612 979	13 093	2.2%	168 520	27.8%	107 804	17.6%	289 417	47.2%	84 429	50.5%	27.7%
Governance and Administration	39 128	39 631	1 648	4.2%	1 373	3.5%	948	2.4%	3 968	10.0%	2 197	22.7%	(56.9%)
Executive & Council	10 347			-								-	
Budget & Treasury Office	28 780	3 637	1 648	5.7%	-		-	-	1 648	45.3%	-	12.9%	-
Corporate Services	-	35 993	-	-	1 373		948	2.6%	2 321	6.4%	2 197	-	(56.9%)
Community and Public Safety	34 269	16 654	(425)	(1.2%)	1 457	4.3%	3 237	19.4%	4 269	25.6%	1 921	60.9%	68.5%
Community & Social Services	19 288	8 254			1 032	5.3%	2 171	26.3%	3 203	38.8%	40	97.8%	5 320.2%
Sport And Recreation	8 971	6 838	(425)	(4.7%)	425	4.7%	103	1.5%	103	1.5%	1 100	25.0%	(90.7%)
Public Safety	3 821	1 562	-	-	-		964	61.7%	964	61.7%	781	72.7%	23.5%
Housing	2 190	-	-	-	-		-	-	-		-	-	-
Health	-	-	-	-	-		-	-	-		-	-	-
Economic and Environmental Services	329 303	325 828	10 410	3.2%	89 465	27.2%	55 593	17.1%	155 468	47.7%	59 786	79.5%	(7.0%)
Planning and Development	40 106	41 771	548	1.4%	822	2.0%	16 653	39.9%	18 023	43.1%	14 243	391.0%	16.9%
Road Transport	289 197	284 057	9 862	3.4%	88 644	30.7%	38 939	13.7%	137 445	48.4%	45 543	62.9%	(14.5%)
Environmental Protection	-	-	-	-	-		-	-	-		-	-	-
Trading Services	204 434	225 297	786	.4%	75 232	36.8%	46 879	20.8%	122 898	54.5%	20 526	31.0%	128.4%
Electricity	35 667	36 895			7 446	20.9%	7 578	20.5%	15 024	40.7%	2 820	65.0%	168.7%
Water	138 829	138 347	-	-	63 776	45.9%	21 247	15.4%	85 022	61.5%	14 260	26.5%	49.0%
Waste Water Management	27 425	42 798	786	2.9%	4 011	14.6%	18 055	42.2%	22 851	53.4%	3 374	24.8%	435.2%
Waste Management	2 512	7 256	-	-		-					72	11.2%	(100.0%)
Other	-	5 569	675		992		1 148	20.6%	2 815	50.5%		249.0%	(100.0%)

					201	7/18					201	6/17	
	Bud	get	First C	(uarter	Second	Quarter	Third (Quarter	Year t	o Date	Third 0	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted	Expenditure	Expenditure as % of adjusted	to Q3 of 2017/18
R thousands				appropriation		appropriation				% of adjusted budget		% of adjusted budget	
Cash Flow from Operating Activities										9		9	
Receipts	3 273 393	3 128 737	878 666	26.8%	646 928	19.8%	540 404	17.3%	2 065 998	66.0%	778 646	89.8%	(30.6%)
		487 983				29.5%	122 776	25.2%	2 000 998 371 749				
Property rates, penalties and collection charges	493 120		103 685	21.0%	145 288					76.2%	114 439	81.3%	
Service charges	1 160 748	1 170 333	228 390	19.7%	220 957	19.0%	213 109	18.2%	662 457	56.6%	228 145	62.1%	
Other revenue	296 621	243 962	43 267	14.6%	54 561	18.4%	49 185	20.2%	147 013	60.3%	48 102	48.5%	2.3%
Government - operating	695 668	614 568	239 345	34.4%	162 313	23.3%	152 169	24.8%	553 827	90.1%	144 711	124.6%	5.2%
Government - capital	597 302	584 710	263 979	44.2%	63 809	10.7%	2 057	.4%	329 845	56.4%	243 008	126.4%	(99.2%)
Interest	29 934	27 181		-	-	-	1 108	4.1%	1 108	4.1%	241	1.6%	359.6%
Dividends	-	-	-	-	-	-	-		-	-	-	-	-
Payments	(2 903 170)	(2 375 838)	(699 804)	24.1%	(541 833)	18.7%	(571 307)	24.0%	(1 812 945)	76.3%	(666 794)	101.6%	(14.3%)
Suppliers and employees	(2 840 203)	(2 313 827)	(699 222)	24.6%	(524 855)	18.5%	(513 305)	22.2%	(1 737 382)	75.1%	(647 014)	103.8%	(20.7%)
Finance charges	(25 770)	(19 801)	-	-	(15 392)	59.7%	(57 538)	290.6%	(72 929)	368.3%	(18 025)	65.0%	219.2%
Transfers and grants	(37 196)	(42 210)	(582)	1.6%	(1 587)	4.3%	(464)	1.1%	(2 633)	6.2%	(1 755)	11.7%	(73.6%)
Net Cash from/(used) Operating Activities	370 223	752 899	178 862	48.3%	105 095	28.4%	(30 903)	(4.1%)	253 054	33.6%	111 852	63.9%	(127.6%)
Cash Flow from Investing Activities													
Receipts	339 892	(57 246)				_		-		-			
Proceeds on disposal of PPE													-
Decrease in non-current debtors	220 632	(176 506)		_							-		-
Decrease in other non-current receivables	119 260	119 260											-
Decrease (increase) in non-current investments	-	_		_							_		_
Payments	(607 134)	(551 681)			(82 276)	13.6%	(106 638)	19.3%	(188 914)	34.2%	(69 890)	43.4%	52.6%
Capital assets	(607 134)	(551 681)			(82 276)	13.6%	(106 638)	19.3%	(188 914)	34.2%	(69 890)	43.4%	52.6%
Net Cash from/(used) Investing Activities	(267 242)	(608 926)	-	-	(82 276)	30.8%	(106 638)	17.5%	(188 914)	31.0%	(69 890)	43.4%	52.6%
Cash Flow from Financing Activities													
Receipts								_		_			
Short term loans	-			-		-	-	-	-	-	-	1	-
Borrowing long term/refinancing				-		-	-	-	-		-		-
Increase (decrease) in consumer deposits											-		
	(00.440)	(20 410)			(7 493)	36.7%		30.3%	(13 677)	67.0%	(8 619)	17.8%	(00.00)
Payments	(20 410)	(20 410)		-	(7 493) (7 493)	36.7% 36.7%	(6 183) (6 183)	30.3%	(13 677)	67.0%		17.8%	(28.3%)
Repayment of borrowing Net Cash from/(used) Financing Activities	(20 410)		-	-		36.7%	(6 183)	30.3%		67.0%	(8 619)	57.5%	(28.3%)
, , , , , , , , , , , , , , , , , , ,	(20 410)	(20 410)		-	(7 493)		,		(13 677)		,		
Net Increase/(Decrease) in cash held	82 571	123 562	178 862	216.6%	15 325	18.6%	(143 724)	(116.3%)	50 463	40.8%	33 344	184.6%	(531.0%)
Cash/cash equivalents at the year begin:	127 296	23 864	23 864	18.7%	202 726	159.3%	218 052	913.7%	23 864	100.0%	131 707	(103.5%)	65.6%
Cash/cash equivalents at the year end:	209 867	147 426	202 726	96.6%	218 052	103.9%	74 327	50.4%	74 327	50.4%	165 051	85.2%	(55.0%)

Part 4: Debtor Age Analysis

•	0 - 30 I	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 005	9.6%	12	-	3 793	5.2%	62 375	85.2%	73 185	11.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	51 422	50.4%	118	.1%	11 018	10.8%	39 431	38.7%	101 989	16.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 011	13.2%	156	.1%	11 888	5.8%	165 826	80.9%	204 881	33.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 269	7.9%	5	-	1 365	4.8%	24 980	87.3%	28 618	4.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	7 225	8.8%	23	-	3 577	4.3%	71 741	86.9%	82 566	13.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	350	3.9%	-		251	2.8%	8 343	93.3%	8 943	1.4%	-	-	-
Interest on Arrear Debtor Accounts	3 798	5.2%	3		3 550	4.9%	65 377	89.9%	72 728	11.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-		-				-	-	-	-	-
Other	2 117	4.4%	132	.3%	1 167	2.4%	44 351	92.8%	47 767	7.7%	-	-	-
Total By Income Source	101 196	16.3%	449	.1%	36 609	5.9%	482 423	77.7%	620 678	100.0%			
Debtors Age Analysis By Customer Group													
Organs of State	8 944	11.8%	70	.1%	6 584	8.7%	60 358	79.5%	75 956	12.2%	-	-	-
Commercial	25 904	23.6%	68	.1%	7 167	6.5%	76 850	69.9%	109 989	17.7%	-	-	-
Households	63 587	15.0%	310	.1%	22 435	5.3%	338 220	79.7%	424 552	68.4%	-	-	-
Other	2 761	27.1%	1		423	4.2%	6 996	68.7%	10 181	1.6%	-	-	-
Total By Customer Group	101 196	16.3%	449	.1%	36 609	5.9%	482 423	77.7%	620 678	100.0%			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 065	4.5%	30 825	66.8%	2 137	4.6%	11 094	24.1%	46 122	12.8%
Bulk Water	66	.1%	4 256	8.0%	-		49 166	91.9%	53 487	14.8%
PAYE deductions		-			-				-	
VAT (output less input)		-			-				-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	23 126	100.0%			-				23 126	6.4%
Trade Creditors	4 127	67.9%	467	7.7%	132	2.2%	1 356	22.3%	6 082	1.7%
Auditor-General		-	2 986	100.0%	-				2 986	.8%
Other	19 257	8.4%	24 134	10.5%	11 671	5.1%	174 440	76.0%	229 503	63.5%
Total	48 641	13.5%	62 668	17.3%	13 940	3.9%	236 056	65.3%	361 305	100.0%

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

Source Local Government Database

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2017/18 2016/17									6/17			
	Budget		First (Quarter	Second	Quarter	Third	Ouarter	Year	Year to Date		Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2016/17
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	to Q3 of 2017/18
Operating Revenue and Expenditure													
	0.17.047		00 7/5				F0 100	0.4.00/			E1 401		E 001
Operating Revenue	247 017	245 165	98 765	40.0%	82 560	33.4%	59 438	24.2%	240 764	98.2%	56 196	96.4%	5.8%
Property rates		-	-	-	-		-		-		-	-	-
Property rates - penalties and collection charges		-	-	-	-		-		-		-	-	-
Service charges - electricity revenue	-		-	-	-		-		-		-	-	-
Service charges - water revenue			-	-	-		-		-		-	-	-
Service charges - sanitation revenue		-			-		-				-	-	*
Service charges - refuse revenue		-	-				-		-		-	-	*
Service charges - other Rental of facilities and equipment	340	180	25	7.3%	- 51	15.0%	78	43.5%	154	85.5%	6	28.7%	1 277.4%
Interest earned - external investments	8 500	8 500	1 241	14.6%	3 811	44.8%	78 494	43.5%	5.547	65.3%	665	28.7% 44.9%	(25.6%)
Interest earned - external investments Interest earned - outstanding debtors	8 300	0 300	1 241	14.0%	3011	44.070	494	3.070	22	03.370	- 003	44.970	(100.0%)
Dividends received	140	140		-	5		4		- 22			-	(100.0%)
Fines	140	140	-		-		-	-	-			-	-
Licences and permits			11	-	15		13		39				(100.0%)
Agency services											_		(100.070)
Transfers recognised - operational	237 182	235 545	97 205	41.0%	78 572	33.1%	58 729	24.9%	234 506	99.6%	55 415	98.8%	6.0%
Other own revenue	855	800	275	32.1%	106	12.4%	114	14.3%	495	61.9%	111	43.4%	3.0%
Gains on disposal of PPE		-	-	-	-				-			-	-
Operating Expenditure	233 462	238 294	40 478	17.3%	61 054	26.2%	46 504	19.5%	148 036	62.1%	38 654	61.0%	20.3%
Employee related costs	115 463	123 818	28 285	24.5%	28 417	24.6%	27 061	21.9%	83 763	67.7%	23 528	67.1%	15.0%
Remuneration of councillors	15 250	15 566	4 263	28.0%	4 390	28.8%	3 681	23.6%	12 334	79.2%	3 682	66.2%	15.0%
Debt impairment	13 230	15 300	4 203	20.070	4 370	20.070	3 001	23.070	12 334	77.270	3 002	00.270	
Depreciation and asset impairment	10 595	12 000									_		
Finance charges	21 396	12 000			10 683	49.9%	0		10 683		0	49.9%	114.3%
Bulk purchases	- 1000	_	898	_	1 414	47.770	966		3 279			-	(100.0%)
Other Materials			1 713	-	342		-		2 055		-	-	,
Contracted services	1 500		264	17.6%	3 387	225.8%	2 758		6 409		-	-	(100.0%)
Transfers and grants	-		-	-					-			-	-
Other expenditure	69 258	86 910	5 055	7.3%	12 420	17.9%	12 038	13.9%	29 513	34.0%	11 443	65.3%	5.2%
Loss on disposal of PPE	-		-	-	-		-		-		-	-	-
Surplus/(Deficit)	13 555	6 871	58 287		21 506		12 934		92 727		17 542		
Transfers recognised - capital	2 347	2 347					704	30.0%	704	30.0%			(100.0%)
Contributions recognised - capital			-	-			-		_		-	-	,
Contributed assets			-	-								-	-
Surplus/(Deficit) after capital transfers and contributions	15 902	9 218	58 287		21 506		13 638		93 431		17 542		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 902	9 218	58 287		21 506		13 638		93 431		17 542		
Altributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 902	9 218	58 287		21 506		13 638		93 431		17 542		
Share of surplus/ (deficit) of associate	-	-	-	-	-		-		-		-	-	-
Surplus/(Deficit) for the year	15 902	9 218	58 287		21 506		13 638		93 431		17 542		

		2017/18										16/17	
	Buc	Budget		Quarter	Second	Quarter	Third	Quarter	Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/1
												9	
Capital Revenue and Expenditure													
Source of Finance	44 547	39 267	365	.8%	2 527	5.7%	2 328	5.9%	5 220	13.3%	8 911	50.9%	
National Government	2 347	-	-	-	-	-	-	-	-	-	4 945	252.6%	(100.09
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 347		-		-	-	-	-	-	-	4 945	252.6%	(100.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 200	39 267	365	.9%	2 527	6.0%	2 328	5.9%	5 220	13.3%	3 966	39.7%	(41.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 547	39 267	365	.8%	2 527	5.7%	2 328	5.9%	5 220	13.3%	8 911	50.9%	(73.9%
Governance and Administration	3 547	4 520	365	10.3%	19	.5%	601	13.3%	985	21.8%	1 083	53.8%	(44.5%
Executive & Council	2 347		-	-					-		-		
Budget & Treasury Office	1 200	4 520	365	30.4%	19	1.5%	601	13.3%	985	21.8%	910	53.5%	(34.09
Corporate Services	-	-	-	-	-	-	-	-	-	-	173	-	(100.09
Community and Public Safety			-	-		-	-	-	-	-	361	74.6%	(100.0%
Community & Social Services			-	-					-		-		
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	361	37.7%	(100.09
Economic and Environmental Services	41 000	9 247	-		2 509	6.1%	1 727	18.7%	4 236	45.8%	7 467	45.3%	(76.9%
Planning and Development	41 000	3 100	-	-	2 509	6.1%	1 727	55.7%	4 236	136.6%	7 467	45.3%	(76.99
Road Transport		6 147	-	-		-	-		-	-	-	-	-
Environmental Protection		-	-	-		-	-		-	-	-	-	-
Trading Services		25 500	-		-	-	-	-	-	-	-	-	-
Electricity	-		-	-		-	-		-	-	-	-	-
Water	-	16 500	-	-		-	-		-	-	-	-	-
Waste Water Management	-	9 000	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-		-	-		-	-	-	-	-	-	-	-
Other		-	-	-		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments					201	7/18					201	6/17	
	Bud	aet	First C	luarter		Quarter	Third 0	Quarter	Year t	o Date	Third C		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total	Q3 of 2016/17 to Q3 of 2017/18
R thousands										buugei		buuget	
Cash Flow from Operating Activities													
Receipts Properly rates, penalties and collection charges Service charges Other revenue	249 364 	247 512 - - 980	101 496	40.7% - - 25.9%	82 600	33.1% - - 21.9%	60 139	24.3% 	244 235	98.7% - - 79.0%	56 196	95.6% - - 35.3%	7.0% - - - 73.9%
Government - operating	237 182	235 545	99 937	42.1%	78 522	33.1%	58 729	24.9%	237 188	100.7%	55 415	98.8%	6.0%
Government - capital	2 347	2 347		-			704	30.0%	704	30.0%		-	(100.0%)
Interest	8 500	8 500	1 249	14.7%	3 816	44.9%	504	5.9%	5 569	65.5%	665	44.2%	(24.2%)
Dividends	140	140	-	-	-		-		-		-	-	-
Payments	(227 724)	(233 302)	(48 000)	21.1%	(61 053)	26.8%	(47 310)	20.3%	(156 364)	67.0%	(38 654)	77.4%	22.4%
Suppliers and employees	(211 320)	(216 898)	(48 000)	22.7%	(61 053)	28.9%	(47 310)	21.8%	(156 363)	72.1%	(38 654)	78.9%	22.4%
Finance charges	(16 404)	(16 404)	(0)		-		-		(0)		(0)	62.1%	(100.0%)
Transfers and grants	-				-		-				-	-	-
Net Cash from/(used) Operating Activities	21 640	14 210	53 495	247.2%	21 547	99.6%	12 829	90.3%	87 871	618.4%	17 542	182.0%	(26.9%)
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	(44 547)	(39 267)	(239)	.5%	(3 824)	8.6%	(2 328)	5.9%	(6 391)	16.3%	(8 911)	50.5%	(73.9%)
Capital assets	(44 547)	(39 267)	(239)	.5%	(3 824)	8.6%	(2 328)	5.9%	(6 391)	16.3%	(8 911)	50.5%	(73.9%)
Net Cash from/(used) Investing Activities	(44 547)	(39 267)	(239)	.5%	(3 824)	8.6%	(2 328)	5.9%	(6 391)	16.3%	(8 911)	24.3%	(73.9%)
Cash Flow from Financing Activities													
Receipts	-			-		-	-			-	-	-	-
Short term loans	-	-	-	-	-		-		-		-	-	-
Borrowing long term/refinancing	-	-	-	-	-		-		-		-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-		-		-		-	-	-
Payments	(4 992)	(4 992)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 992)	(4 992)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 992)	(4 992)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(27 899)	(30 049)	53 256	(190.9%)	17 723	(63.5%)	10 502	(34.9%)	81 481	(271.2%)	8 631	(103.1%)	21.7%
Cash/cash equivalents at the year begin:	42 408	94 931	-	-	53 256	125.6%	70 979	74.8%	-		116 086	88.1%	(38.9%)
Cash/cash equivalents at the year end:	14 509	64 882	53 256	367.1%	70 979	489.2%	81 481	125.6%	81 481	125.6%	124 717	556.6%	(34.7%)

Part 4: Debtor Age Analysis

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-		-	-	-		-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-		-	-	-		-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-		-	-	-		-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-		-	-	-		-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-		-	-	-		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-		-		-		-	-	-
Interest on Arrear Debtor Accounts	-		-	-	-		-		-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-		-		-		-	-	-
Other	-		-	-	-		-		-		-	-	-
Total By Income Source					-				-	-		-	
Debtors Age Analysis By Customer Group													
Organs of State	-		-				-					-	
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group													

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-		-		-	
Bulk Water	-	-	-	-	-		-		-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)		-	-		-		-		-	-
Pensions / Retirement			-	-	-		-		-	
Loan repayments		-	-		-		-		-	
Trade Creditors		-	-	-	-		-		-	-
Auditor-General		-	-	-	-		-		-	-
Other	1 063	43.4%	296	12.1%	326	13.3%	763	31.2%	2 447	100.0%
Total	1 063	43.4%	296	12.1%	326	13.3%	763	31.2%	2 447	100.0%

Contact Details		
Municipal Manager	Mr S Siboza	013 759 8525
Financial Manager	Ms G Dube	013 759 8512

Source Local Government Database